



City of Twin Falls, Idaho Adopted Budget Fiscal Year 2024-2025

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City of Twin Falls
Fiscal Year 2024-2025 Adopted Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
Award*

PRESENTED TO

**City of Twin Falls
Idaho**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Twin Falls, Idaho, for its Annual Budget for the fiscal year beginning October 01, 2023. 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
Jason Brown



Chris Reid



Craig Hawkins



Spencer Cutler



Cherie Vollmer



Grayson Stone

City Administration



City Manager
Travis Rothweiler



City of Twin Falls, Office of the City Manager 2023



Deputy City Manager
Mitch Humble



Deputy City Manager
Gretchen Scott



Assistant to the
City Manager
Mandi Thompson

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 56,521 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 96,491. 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 275,000. As a result, the daytime population in Twin Falls swells to over 110,000 people each day.



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, and Ice Cream Fun Day. 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, Latino Fest 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 \$12 billion in agribusiness sales and services and contributes approximately \$4 billion to Idaho’s gross state product. Almost half of the jobs in the Magic Valley (48%) 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 275,000 causing the city to grow to an estimated daytime population of over 110,000. 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. A Public Safety campus was also created, including a new Police Administration building and Police Operations building adjacent to Fire Station #1.



As a result of public investment, private investment continues to grow in the downtown area and across the city. Private projects amounting to more than \$70 million have been completed since 2017. These projects include full-scale restorations of historic buildings for office and retail space as well as several restaurants and breweries. Multiple large-scale housing projects are also underway or recently completed. These projects include row houses across the street from City Park, two large apartment buildings that will add several hundred units to the downtown core, as well as affordable housing options in other areas of the city. The units are a mixture of market rate and affordable housing, serving the growth in the community and the increasingly tight housing market.



In response to both a growing population and outdated and dilapidated facilities, the Fire Department opened two new state-of-the-art fire stations and a regional fire training facility in FY2024. Both stations were designed to protect the health and safety of fire fighters while allowing for more efficient and effective response to calls. Station 2 is 12,720 sq.ft., housing up to seven fire fighters that run dual purpose fire and EMS calls. 52% of all calls in the city run out of station 2. Slightly smaller, station 3 houses up to 5 fire fighters and serves the southern portion of Twin Falls. The design of the stations enables fire personnel to keep the dirty and cleans sides of the station separate, allowing for decontamination and a safer living environment. The stations also include drive-through double-deep apparatus bays, a decontamination space, individual restrooms that allow for use by both men and women, a dayroom, a fitness center, and kitchen and dining facilities.



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 funded the construction of a regional fire training





center that allows fire departments across the region the opportunity to train together (and separately), further enhancing our firefighting capabilities, mutual aid responses, and overall regional cooperation.

In 2023, the City of Twin Falls launched a new public transit program to better serve the community's transit-dependent population. The RIDE TFF program is a direct, on-demand microtransit service within city limits, replacing the former Trans IV program. This new service offers a higher level of convenience and efficiency, catering more effectively to the needs of both riders and the city.

Moreover, the establishment of the Magic Valley Metropolitan Planning Organization (MVMPO) was a significant milestone, achieved through the cooperative efforts of the City of Twin Falls, Twin Falls County, and the Idaho Transportation Department (ITD). The MPO will function as an independent entity, responsible for comprehensive transportation planning across its member agencies.

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 56,521 in 2024. 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 275,000.

Demographically, the population of both the city and the county is primarily White/Caucasian. 59% of the county population resides within Twin Falls city limits. The median household income is \$58,024 and the median home value is \$354,340.

<u>Population</u>		<u>Median Age</u>	
2000	34,469	2000	33.8
2010	44,125	2010	31.9
2020	51,165	2020	33.6
2024	56,521	2024	34.0

Demographics

White, Non-Hispanic	76.6%
Hispanic or Latino	15.1%
Two or more races	8.1%
Asian	2.5%



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	19,500
Millions of Gallons of Water Storage Capacity	22.7
Billions of Gallons of Water Delivered Annually	4.73
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	70
Number of Lane Miles Rebuilt/Overlaid	1.3
Miles of Bike Lanes Maintained	15
Number of Traffic Signals	48

Parks and Recreation

Neighborhood Parks	17
Community Parks	5
Regional Parks	4
Special Use Facilities	7
Miles of Trail System	10
Youth Recreation Programs	21
Youth Recreation Participants	4,432
Adult Recreation Programs	11
Adult Recreation Participants	2,061
Golf Courses	1
Swimming Pools	1
Splash Pads	2

Public Safety

Number of Sworn Police Officers	81
Number of Professional Staff	47
Number of Police Calls for Service in 2023	54,960
Number of Fire Professionals	45
Number of Fire Stations	4
Number of Fire Calls for Service in 2023	6,446

ECONOMIC OUTLOOK

The City of Twin Falls diligently monitors and analyzes economic indicators at the international, national, state, and local levels to inform its annual budgetary decisions. Over the past several years, while economic conditions have generally shown growth and prosperity, they have also been marked by significant labor and supply chain shortages. This duality of economic expansion and persistent uncertainties—primarily driven by inflation, labor market constraints, and supply chain disruptions—continues to shape and challenge the city’s budgetary planning and fiscal strategies for the foreseeable future.

National

- U.S. house prices rose 6.6 percent between the first quarter of 2023 and the first quarter of 2024, according to the Federal Housing Finance Agency (FHFA) House Price Index (FHFA HPI®). House prices were up 1.1 percent compared to the fourth quarter of 2023. “U.S. house prices continued to grow at a steady pace in the first quarter,” noted Dr. Anju Vajja, Deputy Director for FHFA’s Division of Research and Statistics. “Over the last six consecutive quarters, the low inventory of homes for sale continued to contribute to house price appreciation despite mortgage rates that hovered around 7 percent.” The Federal Reserve’s efforts to curb inflation through interest rate increases have moderated the housing market, which experienced unprecedented demand and price surges during the pandemic.
- The tightening of financial conditions by the Federal Reserve has dampened inflation, but it remains a concern, with the most recent CPI showing a 3.4% increase from April 2023 to April 2024.
- Nationwide unemployment rates have remained low, hovering around 4% as of May 2024. Despite the overall low unemployment rate, sectors such as retail and consumer goods are experiencing job losses due to higher borrowing costs and inflation. Further labor market challenges are anticipated as banks continue to tighten loan standards.
- The University of Michigan’s consumer sentiment rating for May 2024 was 67.4, showing slight improvement from the previous year but still reflecting economic concerns. The 12-month outlook for business conditions remains near historic lows. Consumer confidence in buying conditions for houses, vehicles, and durable goods remains low due to ongoing economic uncertainties.

State of Idaho

- House prices in Idaho have seen a slight increase in 2024, rising 2.73% from the first quarter of 2023 to the first quarter of 2024. Over the past five years, home prices have increased by 82%, but the market has cooled compared to the rapid growth seen in previous years.
- The median home value in Idaho for 2024 is \$455,930, reflecting a 2.3% increase over the past year. This is still below the all-time high of \$494,974 recorded in June 2022.
- The average home price in the United States was \$358,734 as of April 2024, a 4.3% increase from the previous year. The typical home price in Idaho remains significantly higher at \$455,930, which is 127% of the typical US price.
- Statewide unemployment was 3.3% in April 2024, slightly higher than the previous year but still indicative of a strong labor market. Employers continue to face challenges in finding workers, impacting economic recovery from the pandemic.
- Non-farm employment in Idaho continues to demonstrate robust growth in mid-2024, driven by gains in sectors such as healthcare, government, leisure/hospitality, and construction. However, not all the report details signal stronger labor conditions. Declines in temporary help workers and a shift toward part-time employment serve as early warnings about the labor market’s strength.
- Per capita personal income (PCPI) in Idaho grew by 4.27% from 2022 to 2023. At \$59,035, Idaho ranks 42nd in the United States and is 83% of the national average of \$68,500.
- The General Fund continues to be on-budget and in-line with the actions set by the Legislature last session and this session. General Fund revenue collections through the month of April, and using

data provided by the Division of Financial Management, are currently \$88.7 million more than the forecasted amount. Current General Fund revenue collections plus legislative approved cash transfers and mid-year appropriation adjustments add up to an estimated ending cash balance of \$408.8 million.

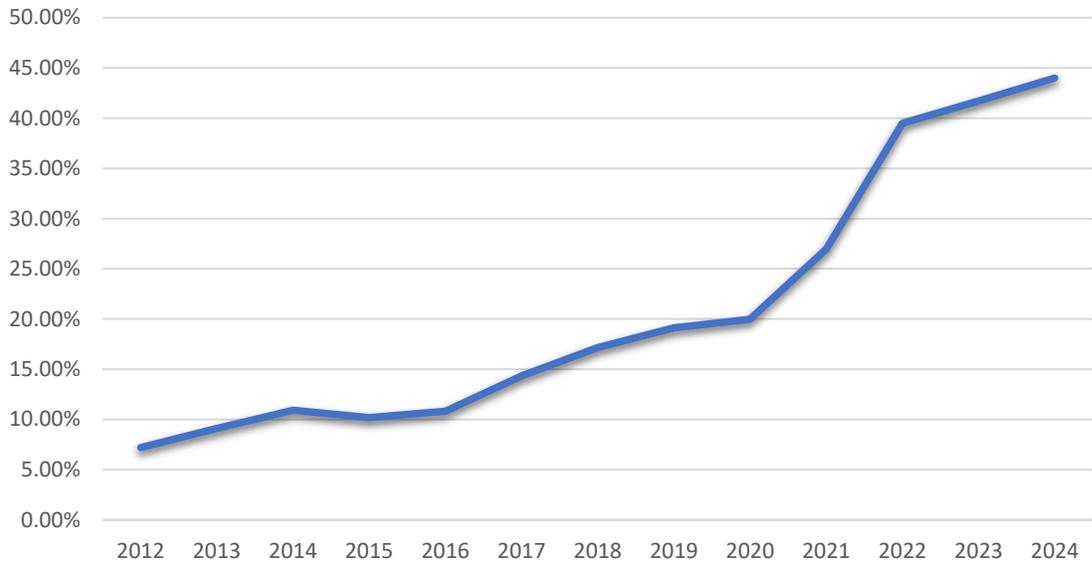
City of Twin Falls

- According to the Idaho Department of Labor's Workforce Trends report, Twin Falls had a preliminary unemployment rate of 3.2% in May 2024. This is slightly lower than the state unemployment rate of 3.3% and the national rate of 4%.
- Construction activity in Twin Falls shows a mixed picture. Single-family building permits issued through May 2024 were 179, up 163% from the same timeframe in 2023 and close to pre-pandemic levels. High interest rates and labor shortages do not appear to impact the construction sector.
- There were 16 new commercial building permits issued in FY 2024, down 51% from the previous year but close to pre-pandemic levels. The commercial sector faces ongoing challenges with labor and supplies.

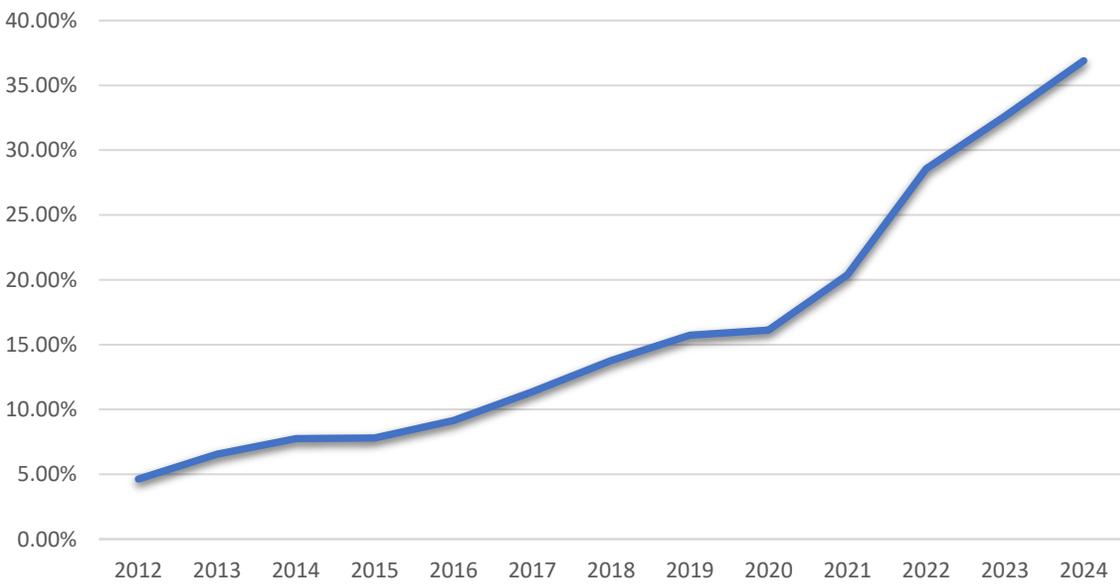
Municipal Cost Index

- The economy has been growing on many fronts, but the cost of offering public services and programs continues to increase dramatically. The Municipal Cost Index (MCI) shows 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, control price increases for commodities, make informed government contract decisions, and plan budgets intelligently. The MCI draws on monthly statistical data from the U.S. Departments of Commerce and Labor and independently compiled data to project a composite cost picture. From May 2023 to April 2024, the MCI increased by 7.23 points or 2.3% to 316.1. From April 2021 to April 2024, the MCI increased by 44.18 points or 17.64%, a substantial amount considering the federal target is a 2% CPI increase per year.
- The Consumer Price Index (CPI) is designed to show the effects of inflation on typical household goods and services. The CPI has decreased from the all-time high of almost 9% in June 2022 but still hovers around 3.4% in April 2024, with a final value of 313.21. The graph below shows the increase in the CPI since 2012.

Municipal Cost Index



Consumer Price Index





City of Twin Falls, Idaho

**Fiscal Year 2024-2025
Adopted Budget**

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

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. Many hands helped in development of the FY 2024-2025 (FY 2025) adopted budget for the City of Twin Falls. As in prior years, the budget has been constructed in the spirit of "One City" and is the product of many hours and many minds.

The City of Twin Falls, an Idaho municipal corporation, boasts an estimated 56,521 shareholders, currently has growth rate exceeding 2.2% and has increased in population by more than 8.5% since the 2020 census. The City employs 351.5 full-time staff and has a total taxable value exceeding \$6.219 billion—excluding \$553,969,364 from properties within the Twin Falls Urban Renewal Agency revenue allocation areas—the city's taxable value has nearly tripled from \$2.200 billion in 2014.

The City's fiscal year spans from October 1 to September 30. The budget, crafted using Government Finance Officers' Association (GFOA) best practices and adhering to Idaho Code requirements for local government financial protocols, is balanced, agile, sustainable, and strategically focused. It will serve as our financial blueprint, guiding us in addressing the community's needs in public safety, public health, and community life. It is both financially sound and fiscally responsible.

While it does not cover all capital initiatives and projects proposed by our City team, the adopted budget prioritizes the most crucial needs identified by the employees, departments, City Council and the community. It acknowledges the significant contributions of our employees in delivering high-quality public services, supporting community expansion, and fostering local economic growth.

The budget will assist us in accomplishing the goals for FY 2025 established by City Council at the start of the process in January 2024. Those goals included:

- create a stable, sustainable, nimble, budget that allows us to adapt to a rapidly changing environment
- develop a budget that is sensitive to our operating environment and local economic conditions
- tie all expenditures to the City's 2030 Strategic Plan
- continue our pursuit to be the "Employer and Organization of Choice" nationally, and
- balance our need to increase revenues from property taxes and utility fees with the financial pressures already placed on our citizens and businesses

The FY 2025 combined expenditures and transfers total \$109,692,892, which is a \$6,111,766 (5.9%) increase compared to the current year budget of \$103,581,126. Government Fund-Type expenditures; those funds that receive some funding from property tax revenues, increase by \$11,712,518 (19.24%). The increase largely is driven by an \$8.3 million grant from the Idaho Transportation Department and the use

of cash reserves for one-time capital projects. Enterprise and Non-Tax Supported Fund-Type expenditures decrease by \$5,600,752 (13.11%).

As a matter of practice, we focus on the “net budget,” which is the total budget, as presented above, less fund transfers. The total net budget for FY 2025 is \$102,649,038, or \$8,373,701 (8.88%) more than the FY 2024 net budget of \$94,275,337. 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, we made conscious efforts to encourage interested citizens to attend all conversations about the FY 2025 budget prior to its adoption. Presentations of the proposed budget began on July 1, 2024. Citizens had the opportunity to view and participate either online or by attending the meetings in person. The statutorily required public hearing for the FY 2025 was conducted on August 19, 2024, and was unanimously adopted that evening.

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

For more than a decade, our budget has served as an essential roadmap for the City’s financial planning, guiding our expenditures, practices, and policies with precision. At its core, the budget is a strategic tool used to allocate resources effectively across City programs that are crucial for safeguarding and enhancing the community's safety, health, welfare, and overall quality of life.

Our budget not only covers the City’s operational costs but also funds critical infrastructure projects that support long-term growth and development. Each expenditure is scrutinized to ensure it aligns with our vision, mission, and strategic objectives. This rigorous review process guarantees that our financial plan remains sustainable and balanced, allowing us to adapt to changing needs and priorities while maintaining fiscal responsibility.

By strategically investing in essential services and infrastructure, we are committed to fostering a resilient and thriving community. Our budget reflects our dedication to responsible stewardship of public funds, ensuring that every dollar spent contributes to the betterment of Twin Falls and the well-being of its residents.

Our Commitment to Provide Quality Services

The City of Twin Falls is dedicated to efficiently delivering high-quality services to its residents, forming the basis of our policies and operational plans. Our budget is carefully crafted to achieve the community’s most valued outcomes, ensuring every dollar is spent with purpose. Each department aligns its activities to support shared goals articulated in the City’s Strategic Plan, providing essential services such as road maintenance, water and wastewater management, transportation improvements, parks, police, fire, and library services. It addresses broader community needs, focusing on economic development, job creation, and recreational programs.

Strategic Budgeting

The City of Twin Falls embraces a strategic approach to planning and operations, meticulously guided by its Strategic Plan in budgetary and policy-making decisions. The adoption of the 2030 City of Twin Falls Strategic Plan in 2013 set a definitive course for the City's future. This plan was revisited in February 2017 and underwent a comprehensive update, which was completed in March 2018. For over nearly a year, City team members engaged extensively with citizens, gathering insights into their needs, dreams, and expectations while reviewing pertinent statistical data at the state, regional, and city levels.

These extensive community engagements and data analyses reaffirmed the goals and objectives outlined in the original strategic plan, including the vision statements established in 2012. These vision statements

collectively aim to cultivate and sustain a community that is accessible, healthy, educational, environmentally responsible, prosperous, and secure.

Upcoming Strategic Plan Update

The City remains committed to achieving its robust organizational vision and working to meet needs of citizens, businesses, and visitors. This involves honoring and respecting Twin Falls' rich history and unique characteristics and working to be recognized as a world-class community. Key initiatives, as described in the strategic plan, focus on enhancing infrastructure, promoting economic development, and improving public services. The City continually seeks innovative solutions and partnerships to address emerging challenges and leverage new opportunities, reinforcing its commitment to the community's long-term prosperity and well-being.

As our operating environment changes, the City must continue to view strategic plan as a living document that needs to evolve. With that belief, members of the City Council and City staff started the process of updating the City's 2030 Strategic plan earlier this year with the hopes of being completed later this fall and used to guide the development of the 2026 fiscal year budget.

Factors influencing the FY 2024-2025 Budget

The City of Twin Falls continues to serve as a vital regional hub for the Magic Valley. Rapid expansion, escalating costs, labor shortages, and heightened service demands have shaped our approach to balancing infrastructure and public safety needs with affordability amidst scarce resources.

Our budgeting principles are rooted in our agricultural heritage and reflect the wisdom that "more farms face financial challenges during prosperous times than in downturns." Accordingly, we prioritize developing fiscal plans capable of navigating economic fluctuations and capitalizing on growth opportunities. Below are some of the key factors that influenced development of the City's FY 2025 budget. These factors—rising costs, labor shortages, and increasing housing prices—shape our strategic approach to the City's budget, ensuring we remain resilient and prepared for future challenges.

Rising Costs

The Municipal Cost Index (MCI) reflects the effects of inflation on the cost of providing municipal services. In May 2024, the cost of providing services was up 2.4% compared to May 2023. While this was welcomed news, the City continues to recover from the cumulative increases in the cost of doing business – 25.9% since 2020 and 35.3% since 2014. To combat inflation, the Federal Reserve (Fed) has raised its benchmark funds rate eleven times from 2022 to 2023, bringing it from a historic low of 0.08% to the current 5.33%, the highest the rate has been in over 20 years.

To offset rising costs, departments continue to explore ways to generate revenue and manage costs effectively. Specific discussions included increasing recreation and pool fees, seeking funding from grants and partnerships, and analyzing revenue opportunities like sponsorships and partnerships with other agencies.

Labor and Talent Shortage

The ongoing labor shortage, much like inflation, continues to impact the entire state and nation. The demand for semi-skilled, skilled, and professional talent remains at an all-time high. According to the US Chamber of Commerce, Idaho has 53 available workers for every 100 open jobs, equating to an estimated 55,000 job openings with only 28,947 unemployed workers and a labor participation rate of 62.4%. This imbalance is reflected in Idaho's record low unemployment rate of 3.0% and quit rate of 2.9%. In May 2024, the Idaho Department of Labor reported slightly higher unemployment rates for the Twin Falls metropolitan statistical area (MSA) and the City of Twin Falls, at 3.2% and 3.4%, respectively. Despite these rates, the City and

the Twin Falls MSA labor markets are considered to be at “full employment” by most economist and economic standards.

During the COVID-19 pandemic, early retirements and reduced immigration contributed to the worker deficit. Additionally, boosted unemployment benefits, stimulus payments, and child tax credits helped some workers financially, reducing the need to return to work or prompting a shift to single-income households. By November 2021, over 1.7 million more people retired than expected based on pre-pandemic trends. The current shortage impacts nearly every industry nationwide, including local government.

The May 2024 jobs report from the Bureau of Labor Statistics (BLS) showed an increase in workforce entrants, which is positive. However, labor force participation has not yet returned to pre-pandemic levels. If participation rates were the same as in February 2020, an estimated 2.3 million more people would be in the labor pool, a number larger than the State of Idaho’s entire population.

To meet the increased demand for goods, products, and services, more human talent is essential. The City of Twin Falls must position itself as an employer of choice, adapting to the changing labor market beyond just offering competitive pay and benefits. Globally, the workforce is undergoing a radical shift, with a growing divide between the technical and digital skills required for modern positions and the availability of workers possessing those skills. Talent retention is crucial to organizational health, as the loss of talent can erode internal relationships, external partnerships, institutional knowledge, and can lead to burnout among remaining staff.

Connecting the Strategic Plan and community outcomes to employee efforts fosters a high-performing culture and helps create a sense of purpose for the members of our team. Leaders are now challenged to create a supportive environment that promotes individual growth, encourages creativity, and fosters entrepreneurial problem-solving. Retaining talent involves not only maintaining current employees but also developing their capacity, skills, and knowledge to prevent a cycle of unfilled positions. This strategic approach ensures that the City can meet the demands of the present while preparing for the future, maintaining its commitment to the community’s safety, health, welfare, and overall quality of life.

The City of Twin Falls is looking at several strategies designed to address labor shortages and retain its talented public servants. Some of those strategies include:

- Continuing to invest in the City’s pursuit of becoming a High Performance Organization
- Funding and promoting our “One City Bootcamp
- Attending/Hosting Career Fairs and Job Expos where the City can showcase available job opportunities and educate prospective employees on the benefits of working for the City
- Explore additional retention strategies such as improved benefits, market-based compensation, funding professional development/enrichment opportunities and wellness initiatives
- Explore how artificial intelligence (AI) can augment labor and talent shortages

Funding these strategies in the FY 2025 Budget will allow us to lessen the impact a tight, labor market has on our organization and attract and retain talent effectively.

Housing Costs and Affordability

Over the past decade, Twin Falls has been one of the fastest-growing housing markets in the state as well as the county.

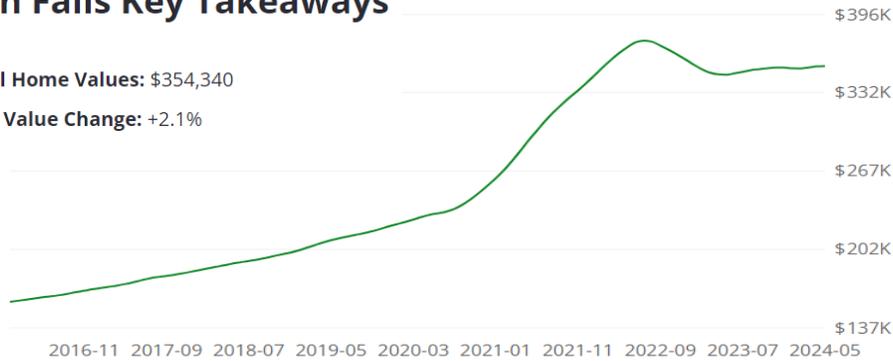
In January 2020, Zillow estimated the median home value in Twin Falls at \$223,364. The Twin Falls median home value reached an all-time high in July 2022 and was valued at \$375,287. The median value started to

decrease in April 2023 – about the same time the Fed started to increase interest rates – and hit a recent low of \$347,392. Since April 2023, the median value of a home in Twin Falls has been slowly increasing and the estimated value in May 2024 was \$354,340 and is predicted to increase by an additional 2.1% over the next 12-months. Since 2020, the median home value in Twin Falls has increase by more than an estimated 58.6%.

Twin Falls Key Takeaways

Typical Home Values: \$354,340

1-year Value Change: +2.1%



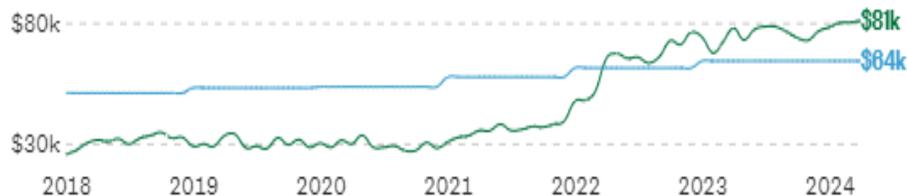
However, the increase in the median value of a house only paints part of the picture. Housing prices in Twin Falls, as well as in many places in Idaho, have surged well beyond middle-class incomes, while mortgage rates have exceeded 7% for the first time since 2002. Additionally, a significant portion of homes—3 out of every 10—are being sold above their listing prices.

To provide greater understanding of all the factors (not just price) that influence local housing market conditions, NBC News introduced a new monthly measure – the Home Buyer Index. The Index was developed with insights from a real estate industry analyst, economists from the Federal Reserve Bank of Atlanta, and other industry experts. The Index assigns a number between 0 and 100, which reflects the level of difficulty potential buyers face when attempting to purchase a home. The higher the value, the greater the difficulty in the home buying process. The key takeaway is that the housing market is challenging across the board, with the national affordability rating rising to 82.4 from about 27 a decade ago.

As housing prices continue to soar in Twin Falls, the purchasing power has plummeted, which has increased the affordability gap, as shown below.

Affordability gap

Twin Falls County's median income vs. what's needed for a median-priced home.



High prices, intense competition, and 20-year high interest rates have placed Twin Falls County among the worst home buyer markets in the nation, ranking 27th worst overall out of 1,274 counties, and the

worst out of the fourteen Idaho counties included on the Index. While larger cities may have more expensive homes, they typically offer higher wages, a factor considered in this rating.

The City of Twin Falls cannot “fix” the housing market alone; it can allocate time, talent and energy to make land use and zoning reforms, invest in technology that allows for more streamlined permitting processes, investment in infrastructure (roads, utilities, public transport) that help support the expansion of new housing developments, and raising awareness about housing issues and the benefits of diverse housing options within the community. By taking and allocating resources to the multi-faceted approach above, we create more housing options and alleviate housing shortages.

Using Cash Reserves to Make Strategic Investments in Infrastructure

The City Council elected to use \$3.185 million of cash reserves to fund a collection of deficiencies at several existing facilities. At the end of FY 2023, the City had \$12.476 million of unrestricted cash reserves. We are conservatively estimating the City will add an additional \$2.2 million at the conclusion of FY 2024, bringing the total to an estimated \$14.5 million.

- **\$1.20 million to fund improvement to the Locker Rooms at the City Pool:**
The City Pool was constructed more than 30 years ago. Since its opening, building codes and public pool operational best practices have changed dramatically. In recent years, pool management personnel have had to find solutions to the emerging issues. Some of the issues can be solved only with making renovations to the physical structure of the building. In FY 2024, the Council included \$146,000 from the Council Directed Capital funding to hire an architect to design a complete remodel of the pool’s locker rooms.
- **\$1.81 million to create City Attorney Offices and make improvements to the City Gym:**
The project proposes to remodel the former City Council Chambers and old Engineering Lab area into office space for the City Attorney’s Office and make improvements to the existing City gym. The remodel and modernization project encompass nearly 6,000 square feet. The portion of the building that is currently being used as a fiberoptic data hub by the Information Services Department will not be included in the project scope. In FY 2024, the City used cash reserves to complete the architectural design and construction plans for this project.
- **\$175,000 to Fund the Design Police Evidence & Training Facility:**
Proposal for full project for newly constructed offsite police evidence storage building, vehicle impound yard, and shelled 100x100 portion of the building for police training use and future expansion. It is planned the building would have interior garage storage space for impounded vehicles, area for processing vehicles, long term major case evidence storage, officer level access room for intaking large evidence items that cannot be entered into evidence in the main evidence room at the police department. The proposed site is on City-owned property and the City will not have any cost associated with land.

Improvements to Eastland Drive Road Surface and Underground Utilities

The City of Twin Falls was awarded a grant from State of Idaho’s Strategic Initiatives Grant Program. The total grant award was \$8,281,960.

Eastland Drive is an important economic corridor that carries more than 20,000 vehicles per day. It provides a direct connection between US Highway 30 and US Highway 93’s Business Route and serves as a truck route for agricultural and commercial tractor-trailers. The grant will allow the City of Twin Falls to rehabilitate one mile of roadway on Eastland Drive, from Addison Avenue to Falls Avenue. In addition to rehabilitating the road surface, the project will allow the City to remove “gaps” of curbs, gutters and

sidewalks, upgrade existing pedestrian ramps to be more in line with ADA requirements, reconstruct impacted irrigation and storm, drain facilities, and install safety lighting along the corner.

Growth and an Increase Demands for Services

The US Census Bureau reported the City of Twin Falls' population increased by 17%, from 44,125 in 2010 to 51,807 in 2020, and has continued to grow since then. As of 2024, Twin Falls has a population of 56,521 and serves as the county seat of Twin Falls County. The City is experiencing an annual growth rate of 2.2%, marking an 8.5% increase since the last census in 2020. However, it is not the growth of the City's population that is causing the largest impacts or increases in the demands for City services.

The City of Twin Falls serves as the regional hub for a geographic area, commonly known as the Magic Valley, with a population that exceeds 275,000. As a result, the City's daytime population doubles to an estimated 110,000 persons each day. The eight counties that make up the Magic Valley are all witnessing significant growth rates that are equal or greater to what is occurring in Twin Falls. As a result, the City has had to provide more services (volume) without a revenue source to cover the costs.

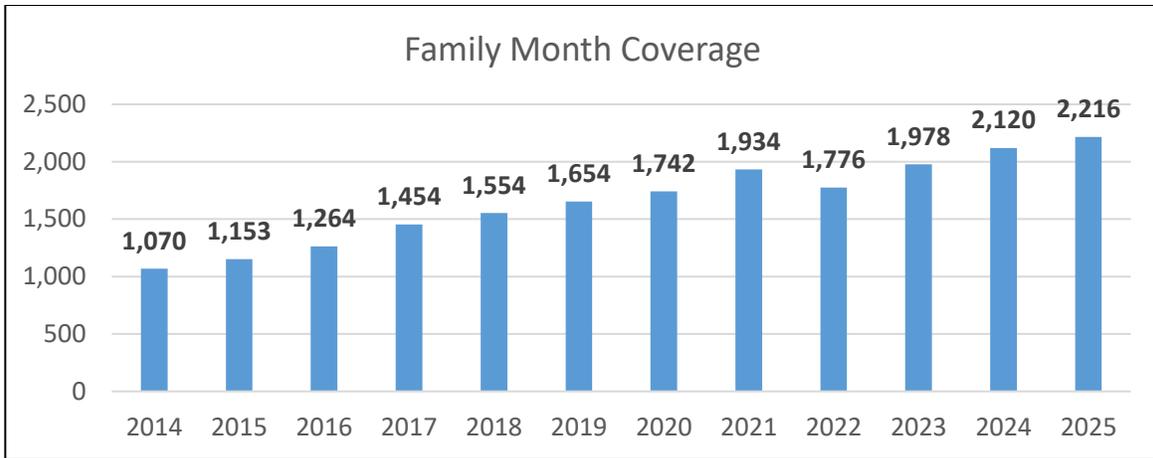
Continued Implementation of Priority Based Budgeting and Performance Measurement

It's vital for the City to continue to seek more efficient and innovative ways to deliver services. Shifting service demands, strained employees, and limited resources can lead to internal frustration. We see Priority Based Budgeting as a crucial framework that will enable us to articulate our priorities, align resources with needs, and pinpoint areas where change can yield significant results.

While still in progress, Priority Based Budgeting has already provided our departments with a foundational understanding of the true costs associated with public services, categorized as "programs." Each department now can assess program metrics and their impact on our stakeholders. Our objective isn't solely to cut costs by eliminating programs; rather, it's to evaluate service demands against available resources and our capacity to deliver effective services. As we continue to gather and analyze data, departments will integrate this information into robust performance measurement frameworks within their budgets. This evolving process will empower us to optimize service delivery and ensure our resources are effectively utilized to meet community needs.

Health Insurance, Compensation & Training

Providing quality benefits to our employees is 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) has 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 doubled in the last ten years. The table below shows the changes to our monthly health insurance premiums since 2014.



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.

The insurance quote for FY 2025 renewal included an increase of 4.5% in premiums. Our overall group experience has improved significantly in the past twenty-four months and after careful actuarial review, self-funding is now a viable alternative. The opinion of the actuary is that the City has a 91.9% probability of performing better under a self-funded program within the first year. The probability increases to 99.1% when looking at a three-year horizon.

Self-funding, or self-insurance is a risk management strategy where the employer assumes the financial risk of providing health care benefits to its employees, rather than purchasing a fully insured plan from a traditional insurance carrier. There are a few reasons why self-funding may be preferred:

- **Cost Control:** Self-insurance allows for more control over healthcare costs, it allows for the design of benefit plans by choosing providers and implementing cost-containment measures to manage expenses more effectively.
- **Customization:** Self-insured plans allow for greater flexibility in designing benefit packages that meet the specific needs of the workforce. Employers can tailor plans to the demographics and health needs of their employees.
- **Cash Flow:** Instead of paying fixed premiums to an insurance carrier, self-insured plans only pay for actual claims incurred.
- **Risk Management:** Self-insured plans can manage and mitigate risks more directly. It provides a clearer understanding of employees' health patterns, which in turn allows for the implementation of wellness programs and other initiatives to prevent or manage health issues.
- **Potential Cost Savings:** In some cases, self-insured plans may realize cost savings by avoiding the profit margins charged by insurance carriers. However, this also means assuming the financial risk for high-cost claims.

It is important to maintain a competitive benefit plan in comparison to other public employers. Our health care benefits remain competitive, and the organization is committed to providing optimal benefits for employees while responsibly stewarding financial resources.

Our employees are fundamental to our success. Without their dedication, we cannot achieve our strategic goals or deliver high quality services to our residents. Therefore, caring for our employees remains a cornerstone principle guiding our budget decisions. The FY 2025 budget includes provisions for the following compensation enhancements:

- 6% performance adjustment
- 3% general salary table adjustment
- Continuation of retention pay program
- Employer contribution to the Voluntary Employment Beneficiary Association (VEBA)

In recent years, we have made significant strides to enhance our competitiveness in the labor market. Compensation plays a crucial role in positioning us as an employer of choice, and these ongoing adjustments reinforce our commitment to maintaining this status. We recognize the need to further enhance the competitiveness of salaries for specific roles and to provide challenging opportunities for skill development among our workforce. Moving forward, we will continue to advance salaries as the economy rebounds in the coming fiscal years.

At the beginning of this fiscal year's budget development process, department leaders requested a total of 12 new positions and several upgrades to existing positions. The City's executive leadership team vetted each position and recommended funding the following positions/upgrades at a total first year cost of \$295,174:

- 3 FTE – Firefighters if awarded the SAFER grant
- 1 FTE – Assistant HR Director
- 1 FTE – Open Space Supervisor
- 1 FTE – Fleet Service Advisor
- Increase from a Senior Operator (grade 8) to a Lead Operator (grade 9) in Street maintenance.

Departments are evaluating staffing needs, including concerns about workload, requests for additional personnel, and competitive salaries to attract and retain employees. There's also a focus on training and professional development to enhance skills and capabilities. Organizationally, departments requested an increase of approximately \$21,718 in training and professional development.

Revenues

Government activities are primarily managed through Governmental Funds, which encompass a variety of funds essential for public service delivery. These funds include:

- **General Fund:** Supports core government operations.
- **Street Fund:** Dedicated to street maintenance and improvements.
- **Street Light Fund:** Manages expenses related to street lighting.
- **Airport Fund:** Supports operations and infrastructure at the local airport.
- **Library Fund:** Funds library services and programs.
- **Capital Improvement Fund:** Used for major infrastructure projects in the general fund.
- **Pool Fund:** Manages operations and maintenance of public pools.
- **Insurance Fund:** Covers insurance costs for city operations.
- **Fireworks Fund:** Supports public fireworks displays and related activities.

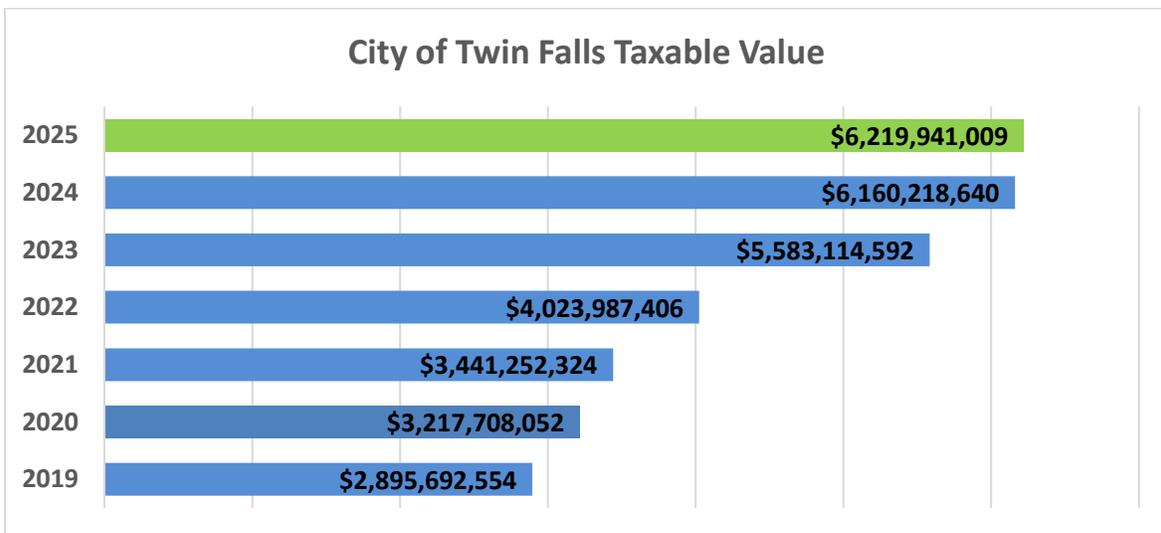
Revenues for these funds are derived primarily from various sources, including property taxes, licenses and permits, intergovernmental grants, shared revenues from the state of Idaho (e.g., sales tax, gas tax), contributions from the Twin Falls Highway revenues, federal grants and federal entitlements.

These funds are essential for funding personnel salaries, maintenance and operational expenses, contractual services, equipment purchases, and capital construction projects. They ensure that essential government services are effectively provided to the community, contributing to the overall well-being and infrastructure development of Twin Falls.

Property Taxes

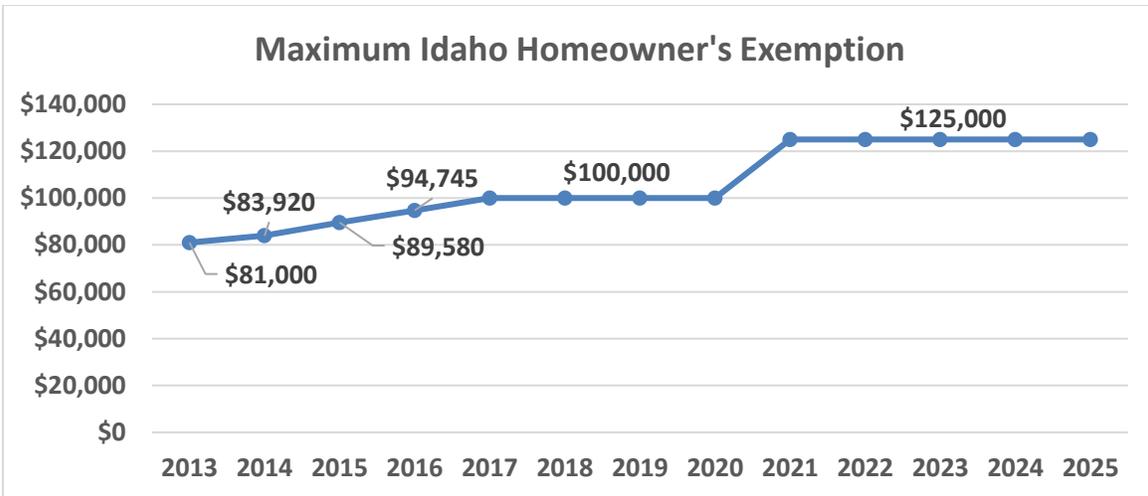
For FY 2025, the City of Twin Falls’ total taxable valuation increased by approximately \$59,722,369, or .97%, from \$6,160,218,640 to \$6,219,941,009. The increase includes \$93,694,785 from the net new construction roll (total valuation of \$104,528,533). Without the new construction roll, the City’s total taxable value would have decreased by \$44,806,164. The total new construction activity will result in approximately \$456,506 in additional property tax revenue. Since 2022, the City’s total taxable valuation has increased by \$2,195,953,603 (54.57%).

As illustrated below, the taxable value used to calculate the FY 2025 tax rate for the City of Twin Falls is the largest in its history.



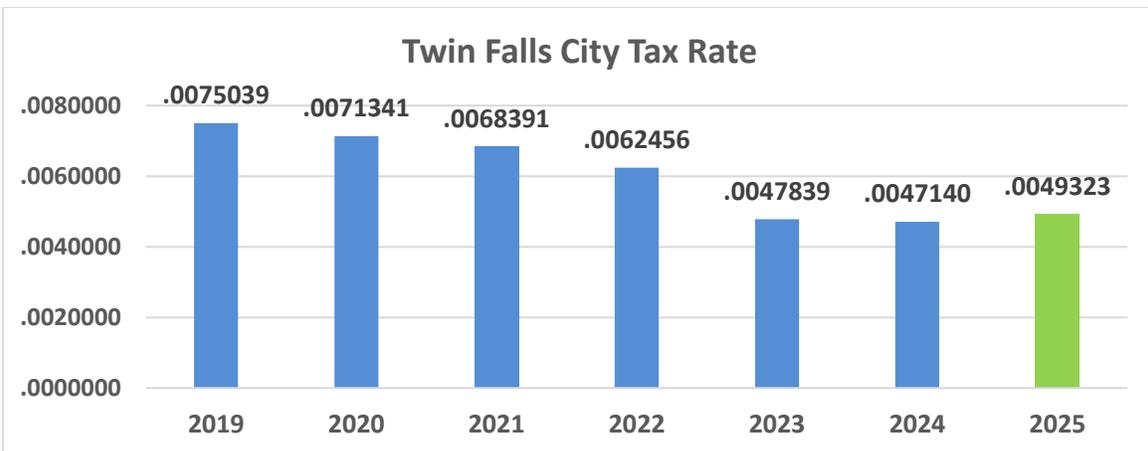
It is important to note the City’s taxable value excludes the taxable value of the properties located in the Twin Falls Urban Renewal Agency revenue allocation areas. The entirety of the URA properties are in the City and have a value of \$553,969,364. Collectively, the taxable values for both the City of Twin Falls and Twin Falls Urban Renewal Agency total \$6.77 billion. There are many factors that influence the City’s total taxable value. Some of the larger factors include a decrease in the base value from reappraisals performed by the Twin Falls County Assessor’s Office, growth from new construction, property incorporated into the City through annexation, and dissolution of Urban Renewal Areas.

From 2006 to 2016 (FY 2007 to FY 2017), the maximum homeowner’s exemption in Idaho was adjusted annually to align with statewide real property market trends. In 2016, however, the Idaho Legislature set this exemption at a fixed amount of \$100,000 for 2017 (FY 2018). This fixed rate remained unchanged until 2021, when the legislature increased it to \$125,000. While this increase offers some property tax relief to homeowners, it falls short of addressing the rapidly rising home values across the state. True and effective relief will only be achieved when the legislature reinstates the practice of indexing the exemption to market trends.



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 2025 is expected to increase to \$4.93/\$1,000 of taxable value from the FY 2024 rate of \$4.71/\$1,000. As illustrated in the graph below, the FY 2025 tax rate is one of the lowest issued by the City.



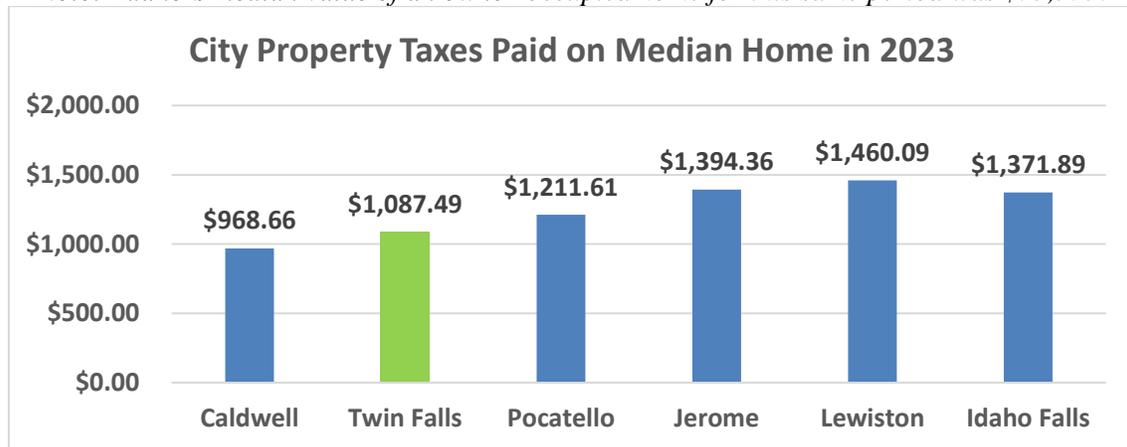
Additional property tax collections and comparisons, rate adjustments, expenditures and economic indexes are discussed in more detail in other sections of this budget document.

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 2023 Levy Book (tax rate) and Zillow.

	Total City Taxes Paid	Median Home Value January 2023	Tax Rate FY 2024
Caldwell	\$968.66	\$390,405	0.00364975
Twin Falls	\$1,087.49	\$355,691	0.00471404
Pocatello	\$1,211.61	\$315,118	0.00637295
Jerome	\$1,394.36	\$362,789	0.00586386
Lewiston	\$1,460.09	\$356,060	0.00631909
Idaho Falls	\$1,371.89	\$378,844	0.00540448

Note: Idaho's median value of an owner-occupied home for this same period was \$57,757.



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 2025, the Street Fund budget for the City of Twin Falls is \$15,412,878, or approximately 21.23% of the total for tax supported funds. This includes a \$8,281,960 grant from the Idaho Transportation Department for Eastland Drive. Nampa has also been excluded because they contract fire and rescue services with the Nampa Rural Fire Department. The City expends \$8,628,069 on fire and rescue services, or 11.89% of its tax supported funds.

Enterprise Fund Revenue Overview

Enterprise Funds manage services funded by user fees, aiming to cover operational costs and capital asset maintenance. At the fiscal year's end, any net income or loss adjusts the fund's net assets, which must remain within the fund unless the City Council decides otherwise.

The City operates five distinct Enterprise Funds: Water (including supply, distribution, irrigation, and utility services), Wastewater (collection and treatment), Sanitation, Dierkes Lake/Shoshone Falls, and Common Area Maintenance. This budget message primarily addresses the three largest: Water, Wastewater, and Sanitation. The smaller funds are detailed in the budget document.

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 relation to the payoff of the 2010B Water Bond Issuance. The FY 2025 budget does not have funding for debt service payments, as the last bond will be paid off by the conclusion of the 2024 fiscal year. Budgeted revenues and reserves in the Water Fund total \$14,221,745. This is a decrease of \$2,335,122 (14.10%) compared to the FY 2024 total of \$16,556,867.

The City has several large capital and maintenance projects that need to be completed in this budget period and in future fiscal years and incorporated a 2.5% rate increase to cover the upcoming expenditure outlay. The prioritization of future capital projects is being analyzed by staff.

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 2025 wastewater user rates were increased by 5% to continue to upgrade our wastewater lines and related infrastructure, and to maintain compliance with stated bond covenants. Budgeted revenues and reserves in the Wastewater Fund total \$12,655,320, which compared to the FY 2024 total of \$13,476,176 is a decrease of \$820,856 (6.09%).

Sanitation Fund

The City’s Sanitation Fund supports the City’s sanitation and recycling programs. The FY 2025 sanitation user rates remained unchanged since FY 2023. Budgeted revenues and reserves in the Sanitation Fund total \$4,404,410, which compared to the FY 2024 total of \$3,964,278 is an increase of \$198,383 (4.72%).

Cash Reserves/Fund Balances

A key indicator of a city’s financial health is its fund balance. The City of Twin Falls adheres to a policy of maintaining three months of operational reserves for tax-supported funds and two months for enterprise-type funds. This policy surpasses the Government Finance Officers Association (GFOA) recommendation, which advises general-purpose governments to maintain an unrestricted fund balance in their general fund equivalent to no less than two months of regular operating revenues or expenditures. Our conservative fiscal approach, with a three-month reserve requirement, ensures that the City can consistently provide public goods and services.

At the end of FY 2023, the City of Twin Falls had an audited Fund Balance/Net Position of \$101,510,617. The total was \$58,896,034 in Governmental-type Funds, \$42,028,550 for Enterprise-type Funds, and \$586,033 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	\$9,731,481	\$9,076,978	\$654,503
Street Fund	\$9,782,848	\$1,361,924	\$8,420,924
Airport Fund	\$4,098,048	\$821,031	\$3,277,017
Capital Improvement Fund	\$25,233,452	\$13,581,612	\$11,651,840
Water Fund	\$16,897,613	\$9,711,710	\$7,185,903
Wastewater Fund	\$22,183,005	\$4,670,904	\$17,512,101
Sanitation Fund	\$958,614	\$897,111	\$61,503

The amount of reserves in each of the funds that is considered to be “restricted” for FY 2025 are as follows:

- General Fund restricts \$9,690 to cover other funds, \$113,981 for law enforcement activities, and \$8,953,307 for 3 months of operations.
- Street Fund restricts \$673,707 for 3 months of operations, and \$688,217 for capital projects.
- The Airport Fund restricts \$464,216 for 3 months of operations, and \$356,815 for operations and capital projects in FY 23-24.
- Capital Improvement Fund restricts \$71,735 for public art funding, \$2,047,694 for E911 and capital projects, \$8,190,792 for SLFRF projects, and \$3,271,391 for construction of Fire Station 3.
- Water Fund restricts \$1,364,410 for 2 months of operations, and \$8,347,300 for capital projects.
- Wastewater Fund restricts \$1,093,770 for 2 months of operations, and \$3,577,134 for capital projects.
- Sanitation Fund restricts \$701,171 for 2 months of operations, and \$195,940 for operations in FY 23-24.

At the end of FY 2025, the City is expected to surpass the minimum reserve requirements for all major Government-Type and Enterprise-Type Funds. These reserve funds generate interest, improve cash flow, and provide a financial cushion for unexpected expenses or emergencies. As a non-recurring revenue source, beginning fund balances are allocated solely for capital or other one-time expenditures.

Using Forgone Balance

Section 63-802 (e) of the Idaho Code allows non-school districts to recover forgone property tax increases in future years. This means that if the City of Twin Falls opts not to take the maximum allowable property tax increase in a given year, it can recover that amount in a subsequent year.

In 2021, House Bill 389 introduced changes to how cities can use their forgone balances. Cities now have two options for recovering these balances:

- Ongoing Operations – Cities can collect forgone balances equal to 1% of tax collections to support ongoing operations. This revenue can remain in the budget without limitations (*Idaho Code 63-802(e)(ii)*).
- Capital Projects – Cities can collect up to 3% of tax collections for specific, one-time capital projects. These funds are only available for the duration of the project and are removed from the revenue stream once the project is completed (*Idaho Code 63-802(e)(iii)*).

The City of Twin Falls has maintained a forgone balance since the FY 2009-2010 budget, peaking at \$2,186,253 in FY 2017 and FY 2018. Each year the Council opted not to take the statutory increase; the forgone balance grew. In FY 2019, the Council decided to use part of this balance for priority capital projects, incorporating up to \$770,000 into the budget for projects such as parks, street overlays, and curb and gutter installations. This amount has been reserved in subsequent budgets for additional one-time projects as directed by the City Council.

The FY 2025 budget continued this practice. During the budgeting process, the City Council allocated \$757,672 for the following capital projects/acquisitions:

- | | |
|--|-----------|
| • Elizabeth Boulevard from Mae Drive to Apache Way (Design only) | \$63,300 |
| • Locust Street from Kimberly Road and 4 th Avenue East (Design only) | \$45,750 |
| • Scheduled Fleet Replacement not funded by the LTP Committee | \$373,622 |
| • Police ADA Lift Replacement | \$275,000 |

The table below shows changes to the City's forgone balance since FY 2011.

	Amount by Year	Cumulative Amount
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
FY 2024	-\$291,244	\$1,304,028
FY 2025	-\$307,591	\$ 996,437

The City Council followed the City Manager’s recommendation and incorporated \$307,591 of the City’s forgone balance (the equivalence of 1% property tax revenue) into the FY 2025 budget for operational support and the increased cost of providing municipal services.

Conclusion

Cities across Idaho and the nation face unprecedented challenges, and Twin Falls is no exception. To stay successful, we must be nimble, flexible, and adaptable. Our city is known for its transparency, innovation, responsiveness, and careful resource management.

The FY 2025 budget is aligned with the City’s 2030 Strategic Plan, which has guided our resource allocation for a decade. This budget will help us achieve our mission, vision, motto, and strategic priorities. We plan to invest in facilities, transportation, water, and sewer systems while hiring and supporting employees.

The dedication of Twin Falls City employees drives our success. Working as One City, they provide top-tier public services, tackle blight, combat crime, and enhance our quality of life.

In the fall 2024, we will revisit the 2030 Strategic Plan and work with the community to set new goals. As Twin Falls evolves, we stay committed to our roots. We aim to increase citizen input in decision-making, particularly as resource allocation becomes more complex. We are prepared to meet financial challenges and maintain high-quality services. I am optimistic about our future and confident that we have much to celebrate.

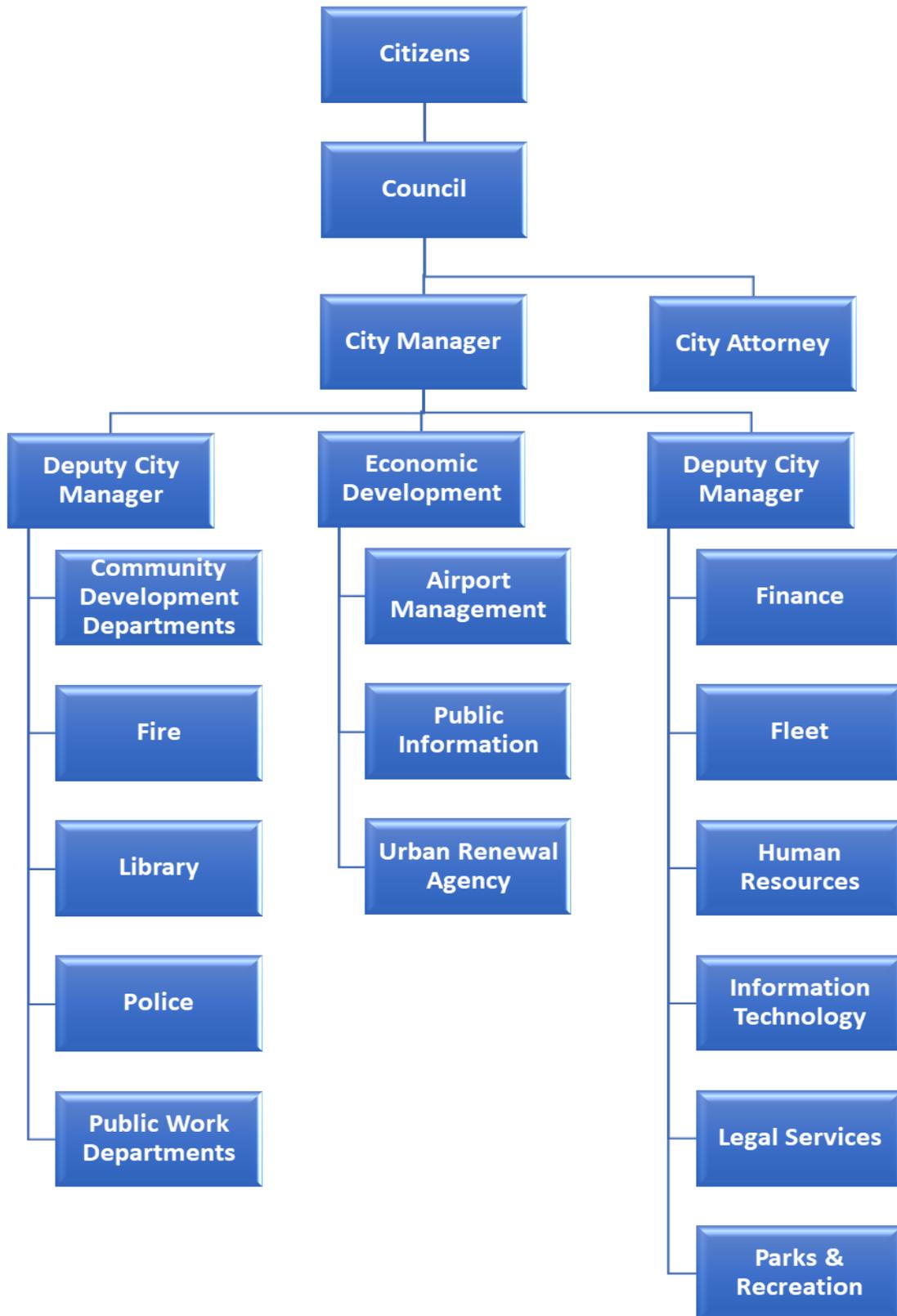
Respectfully submitted,

Travis Rothweiler, ICMA – CM
City Manager

Mitch Humble, ICMA – CM
Deputy City Manager

Gretchen Scott
Deputy City Manager

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.

LEADERSHIP PHILOSOPHY

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 2024

Comprehensive Plan – Adopted 2016

Master Transportation Plan – Adopted 2016; updated 2024

Transit Development Plan – Adopted 2016

Wastewater Collection System Master Plan - Adopted 2015; update expected 2024

Wastewater Treatment Facilities Master Plan – Adopted 2010; update expected 2024

Water System Facilities Plan – Adopted 2016; updated 2023

Pressurized Irrigation Master Plan - Adopted 2022

Parks Master Plan – Adopted 2015; updated 2019; ongoing

Airport Master Plan – Adopted 2012; updated 2023

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 two outstanding revenue bonds in the Wastewater Fund. 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 has a Moody's rating of Aa2.

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 \$6,182,630,472, the City's legal debt limit is \$123,652,609. Per Idaho Code Section 50-1020, the percentage limitation does not apply to debt for waterworks and sewerage systems. As of 10/1/24, principal and interest payments to maturity for the City's two outstanding revenue bonds total \$31,346,213.

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 FY 2024, the budgeted coverage ratio for the Wastewater Fund was 128%. For the upcoming FY 2025 budget year it is 125%

The FY 2025 coverage ratio decreased mainly due to a reduction in the expected amount of Industrial User Revenue caused by a pre-treatment plant going online. Further decline in revenue is not anticipated in future years. In terms of operating expenses, the contract amount to operate the Wastewater Treatment Plan is the largest. It increased substantially from FY 20-21 to FY 23-24, but is expected to decrease slightly for FY 24-25. If there are further increases in the future, user rates may need to be increased to stay above the 125% coverage ratio. The Wastewater Fund does have cash reserves available to fund capital projects.

Details regarding the revenue bonds in the Wastewater Fund can be found on the following pages.

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 FY 2025 principal and interest payments for these two issuances total \$3,485,125. This is 27.54% of the total budget.

Debt Coverage Ratio: Required - 125%, FY 2024 Budget - 128%, FY 2025 Budget - 125%

2012C 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:

2012C 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 2025, 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 for city-supplied utilities and property tax revenues.

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 24-25</u>	<u>FY 25-26</u>	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>
Shared Revenues and Reserves:					
Property Taxes	\$ 30,978,226	\$ 32,557,349	\$ 34,203,516	\$ 35,900,137	\$ 37,314,776
Shared Revenue	\$ 5,700,000	\$ 5,757,000	\$ 5,814,570	\$ 5,872,716	\$ 5,931,443
Franchise Fees	\$ 2,219,000	\$ 2,248,416	\$ 2,278,253	\$ 2,308,518	\$ 2,339,217
Permits	\$ 1,159,400	\$ 1,179,154	\$ 1,199,269	\$ 1,219,751	\$ 1,240,608
State Liquor Apportionment	\$ 934,250	\$ 943,593	\$ 953,028	\$ 962,559	\$ 972,184
Investment Income	\$ 722,602	\$ 729,829	\$ 737,127	\$ 744,498	\$ 751,943
Miscellaneous Income	\$ 767,000	\$ 767,000	\$ 767,000	\$ 767,000	\$ 767,000
Transfers	\$ 4,208,240	\$ 4,334,488	\$ 4,464,522	\$ 4,598,458	\$ 4,736,412
Reserves	\$ 243,000	\$ 208,000	\$ 118,000	\$ 118,000	\$ 118,000
Dedicated Revenues:					
General/Capital Improvement Fund	\$ 3,223,902	\$ 2,775,211	\$ 2,851,295	\$ 2,930,438	\$ 3,030,374
Street	\$ 4,454,550	\$ 4,556,998	\$ 4,662,444	\$ 4,770,992	\$ 4,882,748
Street Light	\$ -	\$ -	\$ -	\$ -	\$ -
Library	\$ 64,500	\$ 64,500	\$ 64,500	\$ 64,500	\$ 64,500
Airport	\$ 1,189,625	\$ 1,213,902	\$ 1,238,748	\$ 1,264,180	\$ 1,290,211
Pool	\$ 403,000	\$ 403,000	\$ 403,000	\$ 403,000	\$ 403,000
Fireworks	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tax Supported Fund Revenues and Reserves - Projected	\$ 56,269,496	\$ 57,740,637	\$ 59,757,473	\$ 61,926,945	\$ 63,844,615
Expenditures:					
Personnel	\$ 34,449,124	\$ 35,265,463	\$ 36,138,422	\$ 37,073,413	\$ 38,076,386
M&O	\$ 11,407,005	\$ 11,858,782	\$ 12,345,917	\$ 12,853,298	\$ 13,408,848
Capital	\$ 9,004,605	\$ 14,667,101	\$ 12,666,545	\$ 12,789,653	\$ 10,183,991
Debt (General Obligation)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 1,428,029	\$ 1,470,870	\$ 1,514,996	\$ 1,560,446	\$ 1,607,259
Total Tax Supported Fund Expenditures - Projected	\$ 56,288,763	\$ 63,262,216	\$ 62,665,879	\$ 64,276,810	\$ 63,276,484
Projected Surplus <Deficit>	\$ (19,267)	\$ (5,521,579)	\$ (2,908,406)	\$ (2,349,865)	\$ 568,131

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. The Water Facilities Master Plan was updated in 2023. Funding the annual maintenance and large capital projects identified in the plan will be a priority going forward. Reserve funds are available to help with these projects. Operational and capital needs will be evaluated on an annual basis.

Water Fund					
Revenues and Reserves:	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
User Fees	\$ 10,712,877	\$ 11,013,641	\$ 11,322,849	\$ 11,640,738	\$ 11,967,552
Pressurized Irrigation	\$ 1,253,995	\$ 1,311,051	\$ 1,370,704	\$ 1,433,071	\$ 1,498,276
Miscellaneous	\$ 670,400	\$ 674,525	\$ 678,753	\$ 683,087	\$ 687,529
Investment Income	\$ 335,180	\$ 341,884	\$ 348,721	\$ 355,696	\$ 362,810
Transfers	\$ 589,970	\$ 607,669	\$ 625,899	\$ 644,676	\$ 664,016
Reserves	\$ 651,676	\$ -	\$ -	\$ -	\$ -
Total Projected Revenues and Reserves	\$ 14,214,097	\$ 13,948,769	\$ 14,346,926	\$ 14,757,267	\$ 15,180,182
Water Supply:					
Personnel	\$ 546,972	\$ 575,090	\$ 604,966	\$ 636,725	\$ 670,510
M&O	\$ 1,668,519	\$ 1,735,259	\$ 1,804,670	\$ 1,876,857	\$ 1,951,931
Capital	\$ 4,729,700	\$ -	\$ 3,575,000	\$ 10,650,000	\$ -
Debt	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 6,945,191	\$ 2,310,349	\$ 5,984,636	\$ 13,163,582	\$ 2,622,441
PI:					
M&O	\$ 424,050	\$ 441,012	\$ 458,652	\$ 476,999	\$ 496,079
Capital	\$ 388,500	\$ 25,000	\$ 150,000	\$ -	\$ -
	\$ 812,550	\$ 466,012	\$ 608,652	\$ 476,999	\$ 496,079
Water Distribution:					
Personnel	\$ 2,165,669	\$ 2,262,524	\$ 2,379,219	\$ 2,503,202	\$ 2,635,026
M&O	\$ 1,098,655	\$ 1,142,601	\$ 1,188,305	\$ 1,235,838	\$ 1,285,271
Capital	\$ 817,150	\$ 1,101,708	\$ 2,202,068	\$ 3,375,640	\$ 3,620,000
	\$ 4,081,474	\$ 4,506,833	\$ 5,769,592	\$ 7,114,680	\$ 7,540,297
Utility Billing:					
Personnel	\$ 501,725	\$ 525,564	\$ 552,363	\$ 580,810	\$ 611,031
M&O	\$ 383,229	\$ 398,558	\$ 414,501	\$ 431,081	\$ 448,324
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 884,954	\$ 924,123	\$ 966,863	\$ 1,011,891	\$ 1,059,355
Transfers:	\$ 1,439,927	\$ 1,483,528	\$ 1,528,449	\$ 1,574,730	\$ 1,622,413
Bad Debt:	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total Projected Expenditures	\$ 14,214,097	\$ 9,740,844	\$ 14,908,193	\$ 23,391,882	\$ 13,390,585
Projected Surplus <Deficit>	\$ 0	\$ 4,207,925	\$ (561,267)	\$ (8,634,614)	\$ 1,789,597
Projected Rate Adjustment	2.5%	2.5%	2.5%	2.5%	2.5%

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. The contract amount to operate the Wastewater Treatment Plan rose substantially from FY 20-21 to FY 23-24. It is expected to decrease slightly for FY 24-25, but if there are further increases in the future, user rates may need to be increased to compensate. Reserve funds are available to help with future capital projects. These needs will be evaluated on an annual basis.

Wastewater Fund					
Revenues and Reserves:	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
User Fees	\$ 10,334,480	\$ 10,635,248	\$ 10,944,814	\$ 11,263,434	\$ 11,591,376
Miscellaneous	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000
Investment Income	\$ 489,938	\$ 499,737	\$ 509,731	\$ 519,926	\$ 530,325
Reserves	\$ 1,708,133	\$ -	\$ -	\$ -	\$ -
Total Projected Revenues and Reserves	\$ 12,640,551	\$ 11,242,985	\$ 11,562,545	\$ 11,891,360	\$ 12,229,700
Collections:					
Personnel	\$ 1,006,446	\$ 1,054,775	\$ 1,109,047	\$ 1,166,698	\$ 1,227,983
M&O	\$ 263,191	\$ 273,718	\$ 284,667	\$ 296,054	\$ 307,896
Capital	\$ 975,250	\$ 720,640	\$ 765,000	\$ 655,640	\$ 650,000
	\$ 2,244,887	\$ 2,049,134	\$ 2,158,714	\$ 2,118,392	\$ 2,185,879
Treatment:					
Personnel	\$ 138,185	\$ 144,899	\$ 152,436	\$ 160,449	\$ 168,973
M&O	\$ 4,075,266	\$ 4,176,813	\$ 4,280,924	\$ 4,387,663	\$ 4,497,098
Capital	\$ 1,610,000	\$ 4,175,000	\$ 3,350,000	\$ 3,535,000	\$ 2,350,000
Debt	\$ 3,485,125	\$ 3,483,988	\$ 3,484,350	\$ 3,481,850	\$ 3,481,250
	\$ 9,308,576	\$ 11,980,699	\$ 11,267,709	\$ 11,564,961	\$ 10,497,321
Transfers:	\$ 1,052,088	\$ 1,067,870	\$ 1,083,888	\$ 1,100,146	\$ 1,116,648
Bad Debt:	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Total Projected Expenditures	\$ 12,640,551	\$ 15,132,703	\$ 14,545,311	\$ 14,818,499	\$ 13,834,849
Projected Surplus <Deficit>	\$ (0)	\$ (3,889,718)	\$ (2,982,766)	\$ (2,927,139)	\$ (1,605,148)
Projected Rate Adjustment	5.0%	2.5%	2.5%	2.5%	2.5%

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 and Executive Leadership Team.

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 monthly 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 2024-2025 Budget Calendar

April

Monday, April 1	Budget Packets Distributed to Departments
Monday, April 1	Discussion with City Council on FY 24-25 Budget Priorities
Friday, April 12	Budget Packets Completed
Monday, April 22	Follow-up discussion with City Council on FY 24-25 Budget Priorities
Tuesday, April 30	Notify Twin Falls County of Public Hearing Date for the FY 24-25 Budget

May

Tuesday-Thursday, Apr 30-May 2	Roundtable discussions with Departments
Tuesday-Thursday, May 14-16	Big Budget Balancing Meeting

June

Friday, June 28	Preliminary budget to Council for review
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July

Monday, July 1	Budget Presentation to Council - Overview
Monday, July 15	Budget Presentation to Council - FOCUS AREAS 1 & 7
Monday, July 22	Budget Presentation to Council - FOCUS AREAS 4, 5 & 6
Monday, July 29	Budget Presentation to Council - FOCUS AREAS 2 & 3
Thursday, July 25	Publish Notice of Public Hearing for Rate Adjustments

August

Thursday, August 1	Publish Notice of Public Hearing for Rate Adjustments
Monday, August 5	Budget Presentation to Council - FOCUS AREA 8
Monday, August 5	Adoption of Preliminary FY 24-25 Budget
Monday, August 5	Public Hearing on Proposed Rate Adjustments
Thursday, August 8	Publish Notice of Public Hearing for FY 24-25 Budget
Monday, August 12	Council Review of Preliminary Budget - All Sections
Thursday, August 15	Publish Notice of Public Hearing for FY 24-25 Budget
Monday, August 19	Public Hearing on FY 24-25 Proposed Budget
Monday, August 19	Council Adoption of FY 24-25 Budget
Week of August 19	Certify Tax Levy to County
Tuesday, August 27	Publish Appropriations Ordinance

September

Wednesday, September 4, 2024	Last Day for FY 24-25 Budget Hearing
Thursday, September 5, 2024	Last Day to Certify Tax Levy to County
Saturday, September 28, 2024	Final Date to Publish Appropriations Ordinance

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

BUDGET SUMMARY

CITY OF TWIN FALLS

Budget Summary

	General Fund				Capital Improvement Fund			
	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted Budget	% Change	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted Budget	% Change
REVENUES:								
Property Taxes	22,861,342	\$ 24,298,971	\$ 26,445,480	8.83%	\$ 775,753	\$ 1,103,222	\$ 770,000	-30.20%
Shared Revenue - Sales Tax	3,182,171	\$ 2,968,690	\$ 2,667,065	-10.16%	\$ 2,150,223	\$ 2,158,442	\$ 2,494,138	15.55%
Franchise Taxes	550,290	\$ 515,000	\$ 532,000	3.30%	\$ -	\$ -	\$ -	
Licenses and Permits	1,135,432	\$ 1,204,000	\$ 1,307,000	8.55%	\$ -	\$ -	\$ -	
Shared Revenue - Liquor	939,150	\$ 925,000	\$ 940,000	1.62%	\$ -	\$ -	\$ -	
Court	201,977	\$ 185,000	\$ 190,000	2.70%	\$ -	\$ -	\$ -	
Investment Earnings	567,258	\$ 303,854	\$ 157,908	-48.03%	\$ 716,190	\$ 213,764	\$ 423,400	98.07%
Grants	8,544,326	\$ 262,309	\$ 1,923,346	633.24%	\$ 1,069,332	\$ 1,329,619	\$ -	-100.00%
E-911	493,466	\$ 482,000	\$ 492,000	2.07%	\$ -	\$ -	\$ -	
Fire District	596,120	\$ 614,302	\$ 628,185	2.26%	\$ -	\$ -	\$ -	
Other	1,430,571	\$ 1,160,481	\$ 1,336,612	15.18%	\$ 4,878,796	\$ -	\$ -	
Interfund Transfers	2,758,262	\$ 2,893,622	\$ 2,931,683	1.32%	\$ 13,526,920	\$ 650,100	\$ 651,600	0.23%
Existing Fund Balance (Reserves)	\$ -	\$ -	\$ -		\$ -	\$ 5,983,960	\$ 5,376,900	-10.14%
Total Revenues	\$ 43,260,366	\$ 35,813,229	\$ 39,551,277	10.44%	\$ 23,117,214	\$ 11,439,107	\$ 9,716,038	-15.06%
EXPENDITURES:								
City Council	\$ 155,696	\$ 148,877	\$ 154,496	3.77%	\$ 71	\$ -	\$ -	
City Manager	\$ 1,215,740	\$ 1,455,460	\$ 1,380,613	-5.14%	\$ -	\$ -	\$ -	
Finance	\$ 828,168	\$ 834,166	\$ 888,571	6.52%	\$ 10,140	\$ 290,000	\$ -	-100.00%
Legal	\$ 687,872	\$ 710,444	\$ 671,008	-5.55%	\$ 2,006	\$ -	\$ -	
Planning & Zoning	\$ 496,011	\$ 569,339	\$ 608,848	6.94%	\$ -	\$ -	\$ -	
Code Enforcement	\$ 265,293	\$ 316,141	\$ 339,628	7.43%	\$ -	\$ -	\$ 42,000	
Economic Development	\$ 322,894	\$ 340,921	\$ 352,179	3.30%	\$ -	\$ -	\$ 125,000	
Human Resources	\$ 659,961	\$ 725,041	\$ 909,509	25.44%	\$ 7,720	\$ 25,400	\$ 15,000	-40.94%
Information Technology	\$ 2,679,439	\$ 3,124,900	\$ 3,303,315	5.71%	\$ 206,889	\$ 256,140	\$ 661,000	158.06%
Police	\$ 11,536,486	\$ 12,621,042	\$ 13,373,141	5.96%	\$ 123,116	\$ 451,126	\$ 995,622	120.70%
Communications Center	\$ 1,123,650	\$ 1,573,299	\$ 1,617,755	2.83%	\$ 299,393	\$ 2,875	\$ -	-100.00%
Fire	\$ 6,252,762	\$ 6,873,120	\$ 7,453,309	8.44%	\$ 11,417,697	\$ 1,501,862	\$ 1,153,334	-23.21%
Building Safety	\$ 901,160	\$ 969,811	\$ 993,631	2.46%	\$ -	\$ 58,352	\$ 7,500	-87.15%
Animal Control	\$ 586,171	\$ 603,747	\$ 640,844	6.14%	\$ 67,486	\$ 90,000	\$ -	-100.00%
Custodial	\$ 153,113	\$ 188,414	\$ 151,730	-19.47%	\$ 10,742	\$ 44,459	\$ -	-100.00%
Engineering	\$ 1,388,139	\$ 1,764,405	\$ 1,847,568	4.71%	\$ 12,059	\$ 28,000	\$ 134,000	378.57%
Parks	\$ 1,745,649	\$ 1,835,761	\$ 1,989,370	8.37%	\$ 510,166	\$ 756,967	\$ 910,075	20.23%
Recreation	\$ 758,745	\$ 865,463	\$ 898,265	3.79%	\$ 50,566	\$ 50,000	\$ 100,000	100.00%
Golf	\$ -	\$ -	\$ 10,000		\$ 46,100	\$ -	\$ 92,000	
Public Transit	\$ -	\$ -	\$ 1,629,896		\$ -	\$ -	\$ -	
Other	\$ -	\$ -	\$ -		\$ 494,974	\$ 3,782,426	\$ 3,881,957	2.63%
Interfund Transfers	\$ 12,492,923	\$ 292,877	\$ 337,601	15.27%	\$ 841,425	\$ 4,101,500	\$ 1,598,550	-61.03%
Total Expenditures	\$ 44,249,873	\$ 35,813,229	\$ 39,551,277	10.44%	\$ 14,100,549	\$ 11,439,107	\$ 9,716,038	-15.06%
Change in Fund Balance	\$ (989,507)	\$ (0)	\$ (0)		\$ 9,016,664	\$ (5,983,960)	\$ (5,376,900)	
Unrestricted Fund Balance:								
Beginning	\$ 10,835,712	\$ 9,846,205	\$ 9,846,205		\$ 15,711,306	\$ 24,727,970	\$ 18,744,010	
Ending	\$ 9,846,205	\$ 9,846,205	\$ 9,846,205		\$ 24,727,970	\$ 18,744,010	\$ 13,367,110	

**The fund balance of the Capital Improvement Fund decreases more than 10% due to the use of reserves for Capital and SLFRF Projects.

The SLFRF Grant funds were received in a prior fiscal year. The use of reserves will have no significant effect going forward.

CITY OF TWIN FALLS

Budget Summary

	Street Fund - Special Revenue				Airport Fund - Special Revenue			
	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted Budget	% Change	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted Budget	% Change
REVENUES:								
Property Taxes	\$ 829,515	\$ 1,182,433	\$ 829,669	-29.83%	\$ 427,264	\$ 456,831	\$ 511,086	11.88%
Franchise Taxes	\$ 1,310,046	\$ 1,222,750	\$ 1,382,360	13.05%	\$ -	\$ -	\$ -	
Shared Revenue - Highway User	\$ 3,649,393	\$ 2,890,000	\$ 2,929,400	1.36%	\$ -	\$ -	\$ -	
Shared Revenue - Highway M&O	\$ 1,380,857	\$ 1,405,000	\$ 1,490,000	6.05%	\$ -	\$ -	\$ -	
Investment Earnings	\$ 276,171	\$ 121,619	\$ 205,628	69.08%	\$ 112,706	\$ 55,377	\$ 61,359	10.80%
Grants	\$ 421,142	\$ 60,000	\$ 8,341,960	13803.27%	\$ 425,339	\$ -	\$ -	
Airport - Operations	\$ -	\$ -	\$ -		\$ 626,678	\$ 645,375	\$ 751,721	16.48%
Other	\$ 129,984	\$ 4,590	\$ 3,001	-34.63%	\$ 523,261	\$ 520,528	\$ 576,963	10.84%
Interfund Transfers	\$ 798,100	\$ 119,119	\$ 230,861	93.81%	\$ 6,085	\$ 6,389	\$ 6,651	4.10%
Existing Fund Balance (Reserves)	\$ -	\$ -	\$ -		\$ -	\$ 356,815	\$ 251,000	-29.66%
Total Revenues	\$ 8,795,207	\$ 7,005,511	\$ 15,412,878	120.01%	\$ 2,121,333	\$ 2,041,314	\$ 2,158,780	5.75%
EXPENDITURES:								
Street	\$ 5,665,542	\$ 6,499,298	\$ 14,876,776	128.90%				
Airport					\$ 1,793,815	\$ 1,555,487	\$ 1,656,336	6.48%
Interfund Transfers	\$ 491,168	\$ 506,213	\$ 536,102	5.90%	\$ 649,926	\$ 485,827	\$ 502,443	3.42%
Total Expenditures	\$ 6,156,710	\$ 7,005,511	\$ 15,412,878	120.01%	\$ 2,443,741	\$ 2,041,314	\$ 2,158,780	5.75%
Change in Fund Balance	\$ 2,638,497	\$ 0	\$ 0		\$ (322,408)	\$ (356,815)	\$ (251,000)	
Unrestricted Fund Balance:								
Beginning	\$ 7,336,378	\$ 9,974,875	\$ 9,974,875		\$ 4,490,033	\$ 4,167,625	\$ 3,810,810	
Ending	\$ 9,974,875	\$ 9,974,875	\$ 9,974,875		\$ 4,167,625	\$ 3,810,810	\$ 3,559,810	

CITY OF TWIN FALLS

Budget Summary

	*Other Non-Major Tax Supported Funds				Total Tax Supported Funds			
	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted Budget	% Change	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted Budget	% Change
REVENUES:								
Property Taxes	\$ 2,286,622	\$ 2,374,236	\$ 2,510,442	5.74%	\$ 27,180,496	\$ 29,415,693	\$ 31,066,677	5.61%
Shared Revenue - Sales Tax	\$ 347,012	\$ 572,867	\$ 488,798	-14.68%	\$ 5,679,406	\$ 5,700,000	\$ 5,650,000	-0.88%
Franchise Taxes	\$ 480,255	\$ 452,250	\$ 449,640	-0.58%	\$ 2,340,591	\$ 2,190,000	\$ 2,364,000	7.95%
Licenses and Permits	\$ 1,986	\$ 1,200	\$ 1,500	25.00%	\$ 1,137,419	\$ 1,205,200	\$ 1,308,500	8.57%
Shared Revenue - Highway User	\$ -	\$ -	\$ -		\$ 3,649,393	\$ 2,890,000	\$ 2,929,400	1.36%
Shared Revenue - Highway M&O	\$ -	\$ -	\$ -		\$ 1,380,857	\$ 1,405,000	\$ 1,490,000	6.05%
Shared Revenue - Liquor	\$ -	\$ -	\$ -		\$ 939,150	\$ 925,000	\$ 940,000	1.62%
Court	\$ -	\$ -	\$ -		\$ 201,977	\$ 185,000	\$ 190,000	2.70%
Investment Earnings	\$ 43,358	\$ 20,834	\$ 23,512	12.86%	\$ 1,715,683	\$ 715,448	\$ 871,806	21.85%
Grants	\$ -	\$ -	\$ -		\$ 10,460,139	\$ 1,651,928	\$ 10,265,306	521.41%
E-911	\$ -	\$ -	\$ -		\$ 493,466	\$ 482,000	\$ 492,000	2.07%
Fire District	\$ -	\$ -	\$ -		\$ 596,120	\$ 614,302	\$ 628,185	2.26%
Airport - Operations	\$ -	\$ -	\$ -		\$ 626,678	\$ 645,375	\$ 751,721	16.48%
Pool - Operations	\$ 449,482	\$ 403,000	\$ 400,500	-0.62%	\$ 449,482	\$ 403,000	\$ 400,500	-0.62%
Other	\$ 146,026	\$ 66,678	\$ 66,666	-0.02%	\$ 7,108,638	\$ 1,752,276	\$ 1,983,241	13.18%
Interfund Transfers	\$ 432,399	\$ 562,440	\$ 1,657,154	194.64%	\$ 17,521,765	\$ 4,231,670	\$ 5,477,948	29.45%
Existing Fund Balance (Reserves)	\$ -	\$ 118,000	\$ 146,000	23.73%	\$ -	\$ 6,458,775	\$ 5,773,900	-10.60%
Total Revenues	\$ 4,187,141	\$ 4,571,506	\$ 5,744,212	25.65%	\$ 81,481,260.52	\$ 60,870,667	\$ 72,583,184	19.24%
EXPENDITURES:								
City Council					\$ 155,766	\$ 148,877	\$ 154,496	3.77%
City Manager					\$ 1,215,740	\$ 1,455,460	\$ 1,380,613	-5.14%
Finance					\$ 838,308	\$ 1,124,166	\$ 888,571	-20.96%
Legal					\$ 689,878	\$ 710,444	\$ 671,008	-5.55%
Planning & Zoning					\$ 496,011	\$ 569,339	\$ 608,848	6.94%
Code Enforcement					\$ 265,293	\$ 316,141	\$ 381,628	20.71%
Economic Development					\$ 322,894	\$ 340,921	\$ 477,179	39.97%
Human Resources					\$ 667,681	\$ 750,441	\$ 924,509	23.20%
Information Technology					\$ 2,886,328	\$ 3,381,040	\$ 3,964,315	17.25%
Police					\$ 11,659,602	\$ 13,072,168	\$ 14,368,763	9.92%
Communications Center					\$ 1,423,043	\$ 1,576,174	\$ 1,617,755	2.64%
Fire					\$ 17,670,459	\$ 8,374,983	\$ 8,606,643	2.77%
Building Inspections					\$ 901,160	\$ 1,028,163	\$ 1,001,131	-2.63%
Animal Control					\$ 653,658	\$ 693,747	\$ 640,844	-7.63%
Custodial					\$ 163,855	\$ 232,873	\$ 151,730	-34.84%
Engineering					\$ 1,400,197	\$ 1,792,405	\$ 1,981,568	10.55%
Parks					\$ 2,255,815	\$ 2,592,728	\$ 2,899,445	11.83%
Recreation					\$ 809,311	\$ 915,463	\$ 998,265	9.04%
Golf					\$ 46,100	\$ -	\$ 102,000	
Public Transit					\$ -	\$ -	\$ 1,629,896	
Street					\$ 5,665,542	\$ 6,499,298	\$ 14,876,776	128.90%
Street Light	\$ 430,502	\$ 485,000	\$ 485,000	0.00%	\$ 430,502	\$ 485,000	\$ 485,000	0.00%
Library	\$ 2,050,045	\$ 2,271,903	\$ 2,420,294	6.53%	\$ 2,050,045	\$ 2,271,903	\$ 2,420,294	6.53%
Airport					\$ 1,793,815	\$ 1,555,487	\$ 1,656,336	6.48%
Pool	\$ 865,279	\$ 1,114,042	\$ 2,081,473	86.84%	\$ 865,279	\$ 1,114,042	\$ 2,081,473	86.84%
Fireworks	\$ 20,000	\$ 22,000	\$ 22,000	0.00%	\$ 20,000	\$ 22,000	\$ 22,000	0.00%
Insurance	\$ 487,281	\$ 577,041	\$ 631,631	9.46%	\$ 487,281	\$ 577,041	\$ 631,631	9.46%
Other	\$ -	\$ -	\$ -		\$ 494,974	\$ 3,782,426	\$ 3,881,957	2.63%
Interfund Transfers	\$ 98,515	\$ 101,519	\$ 103,814	2.26%	\$ 14,573,957	\$ 5,487,936	\$ 3,078,511	-43.90%
Total Expenditures	\$ 3,951,623	\$ 4,571,506	\$ 5,744,212	25.65%	\$ 70,902,496	\$ 60,870,667	\$ 72,583,184	19.24%
Change in Fund Balance	\$ 235,518	\$ (118,000)	\$ (146,000)	**	\$ 10,578,765	\$ (6,458,775)	\$ (5,773,900)	
Unrestricted Fund Balance:								
Beginning	\$ 1,836,209	\$ 2,071,727	\$ 1,953,727		\$ 40,209,638	\$ 50,788,403	\$ 44,329,628	
Ending	\$ 2,071,727	\$ 1,953,727	\$ 1,807,727		\$ 50,788,403	\$ 44,329,628	\$ 38,555,728	
*Non-Major Tax Supported Funds:								
Street Light Fund (Special Revenue)								
Library Fund (Special Revenue)								
Pool Fund (Special Revenue)								
Fireworks Fund (Special Revenue)								
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 2023 Actual	FY 2024 Budget	FY 2025 Adopted Budget	% Change	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted Budget	% Change
REVENUES:								
Water Fees	\$ 12,161,821	\$ 12,641,326	\$ 12,441,872	-1.58%				
Wastewater Fees					\$ 12,806,731	\$ 10,608,510	\$ 10,339,480	-2.54%
Investment Earnings	\$ 453,775	\$ 215,720	\$ 335,180	55.38%	\$ 610,740	\$ 298,525	\$ 489,938	64.12%
Grants	\$ 114,975	\$ -	\$ -		\$ 43,780	\$ -	\$ -	
Other	\$ 280,380	\$ 171,400	\$ 195,400	14.00%	\$ 141,612	\$ 103,000	\$ 103,000	0.00%
Interfund Transfers	\$ 466,352	\$ 528,421	\$ 589,970	11.65%	\$ -	\$ -	\$ -	
Existing Fund Balance (Reserves)	\$ -	\$ 3,000,000	\$ 659,323	-78.02%	\$ -	\$ 2,466,141	\$ 1,722,902	-30.14%
Total Revenues	\$ 13,477,302	\$ 16,556,867	\$ 14,221,745	-14.10%	\$ 13,602,863	\$ 13,476,176	\$ 12,655,320	-6.09%
EXPENDITURES:								
Personnel	\$ 2,755,615	\$ 3,091,676	\$ 3,214,367	3.97%	\$ 1,025,440	\$ 1,121,853	\$ 1,144,631	2.03%
M & O	\$ 2,833,330	\$ 3,540,590	\$ 3,453,829	-2.45%	\$ 4,214,870	\$ 4,400,568	\$ 4,330,066	-1.60%
Capital	\$ 2,917,096	\$ 6,369,773	\$ 5,935,350	-6.82%	\$ 1,999,162	\$ 3,429,282	\$ 2,585,250	-24.61%
Debt Service	\$ 842,807	\$ 845,250	\$ -	-100.00%	\$ 3,480,643	\$ 3,484,275	\$ 3,485,125	0.02%
Interfund Transfers	\$ 1,495,305	\$ 1,554,193	\$ 1,618,199	4.12%	\$ 977,382	\$ 1,040,198	\$ 1,110,248	6.73%
Total Expenditures	\$ 10,844,153	\$ 15,401,482	\$ 14,221,745	-7.66%	\$ 11,697,498	\$ 13,476,176	\$ 12,655,320	-6.09%
Change in Fund Balance	\$ 2,633,149	\$ (1,844,616)	\$ (659,323)		\$ 1,905,365	\$ (2,466,141)	\$ (1,722,902)	
Unrestricted Fund Balance:								
Beginning	\$ 14,391,671	\$ 17,024,820	\$ 15,180,205		\$ 20,749,176	\$ 22,654,541	\$ 20,188,400	
Ending	\$ 17,024,820	\$ 15,180,205	\$ 14,520,881		\$ 22,654,541	\$ 20,188,400	\$ 18,465,498	

	Sanitation Fund - Enterprise Fund				*Non-Major Enterprise Funds			
	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted Budget	% Change	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted Budget	% Change
REVENUES:								
Sanitation Fees	\$ 3,962,576	\$ 3,997,640	\$ 3,950,000	-1.19%				
Common Area Maintenance Fees					\$ 74,763	\$ 64,971	\$ 75,437	16.11%
Dierkes/SSF - Gate Fees, Passes, Misc.					\$ 524,406	\$ 405,935	\$ 519,852	28.06%
Investment Earnings	\$ 27,396	\$ 13,447	\$ 14,278	6.18%	\$ 54,853	\$ 25,571	\$ 33,354	30.44%
Other	\$ 2,023	\$ -	\$ -		\$ 3,752	\$ -	\$ -	
Interfund Transfers	\$ -	\$ -	\$ -		\$ 137,630	\$ 2,455,500	\$ 289,500	-88.21%
Existing Fund Balance (Reserves)	\$ -	\$ 195,940	\$ 441,133	125.14%	\$ -	\$ -	\$ -	
Total Revenues	\$ 3,991,995	\$ 4,207,027	\$ 4,405,410	4.72%	\$ 795,404	\$ 2,951,977	\$ 918,143	-68.90%
EXPENDITURES:								
Personnel	\$ -	\$ -	\$ -		\$ 28,825	\$ 92,436	\$ 164,329	77.78%
M & O	\$ 3,571,360	\$ 3,720,830	\$ 3,882,667	4.35%	\$ 166,456	\$ 187,720	\$ 207,624	10.60%
Capital	\$ -	\$ -	\$ -		\$ 278,305	\$ 2,655,500	\$ 529,500	-80.06%
Debt Service	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Interfund Transfers	\$ 448,292	\$ 486,197	\$ 522,743	7.52%	\$ 15,838	\$ 16,321	\$ 16,689	2.26%
Total Expenditures	\$ 4,019,651	\$ 4,207,027	\$ 4,405,410	4.72%	\$ 489,423	\$ 2,951,977	\$ 918,143	-68.90%
Change in Fund Balance	\$ (27,657)	\$ (195,940)	\$ (441,133)		\$ 305,980	\$ (0)	\$ (0)	
Unrestricted Fund Balance:								
Beginning	\$ 1,001,316	\$ 973,659	\$ 777,719		\$ 1,720,809	\$ 2,026,789	\$ 2,026,789	
Ending	\$ 973,659	\$ 777,719	\$ 336,587	**	\$ 2,026,789	\$ 2,026,789	\$ 2,026,789	

***Non-Major Enterprise Funds:**

Common Area Maintenance Fund								
Dierkes-Shoshone Falls Fund								

**Reserves have been included to reduce the fund balance. This will be reviewed annually and should have no effect going forward.

CITY OF TWIN FALLS

Budget Summary

	*Other Non-Major Funds				Total Non-Tax Supported Funds			
	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted Budget	% Change	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted Budget	% Change
REVENUES:								
Water Fees					\$ 12,161,821	\$ 12,641,326	\$ 12,441,872	-1.58%
Wastewater Fees					\$ 12,806,731	\$ 10,608,510	\$ 10,339,480	-2.54%
Sanitation Fees					\$ 3,962,576	\$ 3,997,640	\$ 3,950,000	-1.19%
Common Area Maintenance Fees					\$ 74,763	\$ 64,971	\$ 75,437	16.11%
Golf - Revenue Sharing, Misc.					\$ -	\$ -	\$ -	
Dierkes/SSF - Gate Fees, Passes, Misc.					\$ 524,406	\$ 405,935	\$ 519,852	28.06%
Investment Earnings	\$ 261,378	\$ 750	\$ 15,000	1900.00%	\$ 1,408,142	\$ 554,013	\$ 887,750	60.24%
Grants	\$ 1,190,935	\$ 3,870,000	\$ 3,229,375	-16.55%	\$ 1,349,690	\$ 3,870,000	\$ 3,229,375	-16.55%
Boarding Fees	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Other	\$ 1,169,538	\$ 67,000	\$ 100,625	50.19%	\$ 1,597,305	\$ 341,400	\$ 399,025	16.88%
Interfund Transfers	\$ 779,444	\$ 2,090,198	\$ 686,437	-67.16%	\$ 1,383,426	\$ 5,074,119	\$ 1,565,906	-69.14%
Existing Fund Balance (Reserves)	\$ -	\$ 713,600	\$ 877,653	22.99%	\$ -	\$ 6,375,681	\$ 3,701,011	-41.95%
Total Revenues	\$ 3,401,296	\$ 6,741,548	\$ 4,909,089	-27.18%	\$ 35,268,859	\$ 43,933,595	\$ 37,109,708	-15.53%
EXPENDITURES:								
Water					\$ 9,348,849	\$ 13,847,289	\$ 12,603,546	-8.98%
Wastewater					\$ 10,720,116	\$ 12,435,978	\$ 11,545,072	-7.16%
Sanitation					\$ 3,571,360	\$ 3,720,830	\$ 3,882,667	4.35%
Non-Major Enterprise Funds					\$ 473,586	\$ 2,935,656	\$ 901,454	-69.29%
Airport Construction	\$ 1,076,237	\$ 3,300,000	\$ 2,350,000	-28.79%	\$ 1,076,237	\$ 3,300,000	\$ 2,350,000	-28.79%
Impact Fee	\$ 583,435	\$ -	\$ -		\$ 583,435	\$ -	\$ -	
Historic Preservation	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Shop	\$ 552,130	\$ 2,089,354	\$ 833,323	-60.12%	\$ 552,130	\$ 2,089,354	\$ 833,323	-60.12%
Seizures & Restituion	\$ 56,685	\$ 63,500	\$ 78,303	23.31%	\$ 56,685	\$ 63,500	\$ 78,303	23.31%
CDBG	\$ 4,862	\$ 500,000	\$ 950,000	90.00%	\$ 4,862	\$ 500,000	\$ 950,000	90.00%
Interfund Transfers	\$ 1,394,418	\$ 720,944	\$ 697,463	-3.26%	\$ 4,331,234	\$ 3,817,853	\$ 3,965,343	3.86%
Total Expenditures	\$ 3,667,767	\$ 6,673,798	\$ 4,909,089	-26.44%	\$ 30,718,493	\$ 42,710,460	\$ 37,109,708	-13.11%
Change in Fund Balance	\$ (266,472)	\$ (645,850)	\$ (877,653)	**	\$ 4,550,366	\$ (5,152,546)	\$ (3,701,011)	
Unrestricted Fund Balance:								
Beginning	\$ 9,006,265	\$ 8,739,793	\$ 8,093,943		\$ 46,869,237	\$ 51,419,603	\$ 46,267,057	
Ending	\$ 8,739,793	\$ 8,093,943	\$ 7,216,291		\$ 51,419,603	\$ 46,267,057	\$ 42,566,046	

*Other Non-Major Funds:

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

** The aggregate reduction in fund balance includes \$651,600 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.
 The fund balance of the Shop Fund decreases more than 10% for purchase of a capital item. This will have no effect going forward.
 Reserves are the normal funding source for all expenditures in the Seizures & Restituion Fund.

CITY OF TWIN FALLS

Budget Summary

Total Revenues and Expenditures - All City Funds

	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted Budget	% Change
REVENUES:				
Property Taxes	\$ 27,180,496	\$ 29,415,693	\$ 31,066,677	5.61%
Shared Revenue - Sales Tax	\$ 5,679,406	\$ 5,700,000	\$ 5,650,000	-0.88%
Franchise Taxes	\$ 2,340,591	\$ 2,190,000	\$ 2,364,000	7.95%
Licenses and Permits	\$ 1,137,419	\$ 1,205,200	\$ 1,308,500	8.57%
Shared Revenue - Highway User	\$ 3,649,393	\$ 2,890,000	\$ 2,929,400	1.36%
Shared Revenue - Highway M&O	\$ 1,380,857	\$ 1,405,000	\$ 1,490,000	6.05%
Shared Revenue - Liquor	\$ 939,150	\$ 925,000	\$ 940,000	1.62%
Court	\$ 201,977	\$ 185,000	\$ 190,000	2.70%
Water Fees	\$ 12,161,821	\$ 12,641,326	\$ 12,441,872	-1.58%
Wastewater Fees	\$ 12,806,731	\$ 10,608,510	\$ 10,339,480	-2.54%
Common Area Maintenance Fees	\$ 74,763	\$ 64,971	\$ 75,437	16.11%
Sanitation Fees	\$ 3,962,576	\$ 3,997,640	\$ 3,950,000	-1.19%
Pool - Operations	\$ 449,482	\$ 403,000	\$ 400,500	-0.62%
Dierkes/SSF - Gate Fees, Passes, Misc.	\$ 524,406	\$ 405,935	\$ 519,852	28.06%
Investment Earnings	\$ 3,123,825	\$ 1,269,461	\$ 1,759,556	38.61%
Grants	\$ 11,809,829	\$ 5,521,928	\$ 13,494,681	144.38%
E-911	\$ 493,466	\$ 482,000	\$ 492,000	2.07%
Fire District	\$ 596,120	\$ 614,302	\$ 628,185	2.26%
Airport - Operations	\$ 626,678	\$ 645,375	\$ 751,721	16.48%
Other	\$ 8,705,943	\$ 2,093,676	\$ 2,382,266	13.78%
Interfund Transfers	\$ 18,905,191	\$ 9,305,789	\$ 7,043,854	-24.31%
Existing Fund Balance (Reserves)	\$ -	\$ 12,834,456	\$ 9,474,911	-26.18%
Total Revenues	\$ 116,750,120	\$ 104,804,261	\$ 109,692,892	4.66%
EXPENDITURES:				
City Council	\$ 155,766	\$ 148,877	\$ 154,496	3.77%
City Manager	\$ 1,215,740	\$ 1,455,460	\$ 1,380,613	-5.14%
Finance	\$ 838,308	\$ 1,124,166	\$ 888,571	-20.96%
Legal	\$ 689,878	\$ 710,444	\$ 671,008	-5.55%
Planning & Zoning	\$ 496,011	\$ 569,339	\$ 608,848	6.94%
Code Enforcement	\$ 265,293	\$ 316,141	\$ 381,628	20.71%
Economic Development	\$ 322,894	\$ 340,921	\$ 477,179	39.97%
Human Resources	\$ 667,681	\$ 750,441	\$ 924,509	23.20%
Information Technology	\$ 2,886,328	\$ 3,381,040	\$ 3,964,315	17.25%
Police	\$ 11,659,602	\$ 13,072,168	\$ 14,368,763	9.92%
Communications Center	\$ 1,423,043	\$ 1,576,174	\$ 1,617,755	2.64%
Fire	\$ 17,670,459	\$ 8,374,983	\$ 8,606,643	2.77%
Building Safety	\$ 901,160	\$ 1,028,163	\$ 1,001,131	-2.63%
Animal Control	\$ 653,658	\$ 693,747	\$ 640,844	-7.63%
Custodial	\$ 163,855	\$ 232,873	\$ 151,730	-34.84%
Engineering	\$ 1,400,197	\$ 1,792,405	\$ 1,981,568	10.55%
Parks	\$ 2,255,815	\$ 2,592,728	\$ 2,899,445	11.83%
Recreation	\$ 809,311	\$ 915,463	\$ 998,265	9.04%
Golf	\$ 46,100	\$ -	\$ 102,000	
Public Transit	\$ -	\$ -	\$ 1,629,896	
Street	\$ 5,665,542	\$ 6,499,298	\$ 14,876,776	128.90%
Street Light	\$ 430,502	\$ 485,000	\$ 485,000	0.00%
Library	\$ 2,050,045	\$ 2,271,903	\$ 2,420,294	6.53%
Airport	\$ 1,793,815	\$ 1,555,487	\$ 1,656,336	6.48%
Pool	\$ 865,279	\$ 1,114,042	\$ 2,081,473	86.84%
Fireworks	\$ 20,000	\$ 22,000	\$ 22,000	0.00%
Insurance	\$ 487,281	\$ 577,041	\$ 631,631	9.46%
Other	\$ 494,974	\$ 3,782,426	\$ 3,881,957	2.63%
Interfund Transfers - Tax Supported Funds	\$ 14,573,957	\$ 5,487,936	\$ 3,078,511	-43.90%
Water	\$ 9,348,849	\$ 13,847,289	\$ 12,603,546	-8.98%
Wastewater	\$ 10,720,116	\$ 12,435,978	\$ 11,545,072	-7.16%
Sanitation	\$ 3,571,360	\$ 3,720,830	\$ 3,882,667	4.35%
Non-Major Enterprise Funds	\$ 473,586	\$ 2,935,656	\$ 901,454	-69.29%
Other Non-Major Funds	\$ 2,273,349	\$ 5,952,854	\$ 4,211,626	-29.25%
Interfund Transfers - Non-Tax Supported Funds	\$ 4,331,234	\$ 3,817,853	\$ 3,965,343	3.86%
Total Expenditures	\$ 101,620,989	\$ 103,581,126	\$ 109,692,892	5.90%
Change in Fund Balance	\$ 15,129,131	\$ (11,611,320)	\$ (9,474,911)	

CITY OF TWIN FALLS

Budget Summary

Change in Revenues and Expenditures - Recommended to Adopted Budget

	FY 2025 Recommended	FY 2025 Adopted	\$ Change	% Change	Reason
REVENUES:					
Property Taxes	\$ 31,045,203	\$ 31,066,677	\$ 21,474	0.07%	Revised Property Tax Values
Shared Revenue - Sales Tax	\$ 5,650,000	\$ 5,650,000	\$ -	0.00%	
Franchise Taxes	\$ 2,364,000	\$ 2,364,000	\$ -	0.00%	
Licenses and Permits	\$ 1,308,500	\$ 1,308,500	\$ -	0.00%	
Shared Revenue - Highway User	\$ 2,929,400	\$ 2,929,400	\$ -	0.00%	
Shared Revenue - Highway M&O	\$ 1,490,000	\$ 1,490,000	\$ -	0.00%	
Shared Revenue - Liquor	\$ 940,000	\$ 940,000	\$ -	0.00%	
Court	\$ 190,000	\$ 190,000	\$ -	0.00%	
Water Fees	\$ 12,441,872	\$ 12,441,872	\$ -	0.00%	
Wastewater Fees	\$ 10,339,480	\$ 10,339,480	\$ -	0.00%	
Common Area Maintenance Fees	\$ 75,437	\$ 75,437	\$ -	0.00%	
Sanitation Fees	\$ 3,950,000	\$ 3,950,000	\$ -	0.00%	
Pool - Operations	\$ 400,500	\$ 400,500	\$ -	0.00%	
Dierkes/SSF - Gate Fees, Passes, Misc.	\$ 519,852	\$ 519,852	\$ -	0.00%	
Investment Earnings	\$ 1,753,817	\$ 1,759,556	\$ 5,739	0.33%	Adjustment
Grants	\$ 5,229,008	\$ 13,494,681	\$ 8,265,673	158.07%	\$8,281,960 - ITD Grant., -\$16,287 - Public Transit Grants
E-911	\$ 492,000	\$ 492,000	\$ -	0.00%	
Fire District	\$ 628,185	\$ 628,185	\$ -	0.00%	
Airport - Operations	\$ 751,721	\$ 751,721	\$ -	0.00%	
Other	\$ 2,454,266	\$ 2,382,266	\$ (72,000)	-2.93%	Public Transit
Interfund Transfers	\$ 5,706,679	\$ 7,043,854	\$ 1,337,176	23.43%	\$1,200,000 - City Pool Remodel, \$109,050 - Council Capital - Sidewalk Projects, \$28,879 - Insurance Premium, -\$754 - Phones/Cradlepoints
Existing Fund Balance (Reserves)	\$ 6,266,809	\$ 9,474,911	\$ 3,208,102	51.19%	\$3,185,000 - Capital Projects, \$23,415 - Insurance Premium, -\$314 - Phones/Cradlepoints
Total Revenues	\$ 96,926,729	\$ 109,692,892	\$ 12,766,164	13.17%	
EXPENDITURES:					
City Council	\$ 154,496	\$ 154,496	\$ -	0.00%	
City Manager	\$ 1,380,613	\$ 1,380,613	\$ -	0.00%	
Finance	\$ 888,571	\$ 888,571	\$ -	0.00%	
Legal	\$ 671,008	\$ 671,008	\$ -	0.00%	
Planning & Zoning	\$ 608,848	\$ 608,848	\$ -	0.00%	
Code Enforcement	\$ 339,628	\$ 381,628	\$ 42,000	12.37%	Council Capital - Truck
Economic Development	\$ 477,179	\$ 477,179	\$ -	0.00%	
Human Resources	\$ 909,509	\$ 924,509	\$ 15,000	1.65%	New Position Cubicle and Equipment
Information Technology	\$ 3,964,315	\$ 3,964,315	\$ -	0.00%	
Police	\$ 13,828,141	\$ 14,368,763	\$ 540,622	3.91%	\$175,000 - Evidence & Training Facility Design, \$365,622 - Council Capital - Lift Replacement, Vehicles
Communications Center	\$ 1,617,755	\$ 1,617,755	\$ -	0.00%	
Fire	\$ 8,606,643	\$ 8,606,643	\$ -	0.00%	
Building Safety	\$ 1,001,131	\$ 1,001,131	\$ -	0.00%	
Animal Control	\$ 640,844	\$ 640,844	\$ -	0.00%	
Custodial	\$ 151,730	\$ 151,730	\$ -	0.00%	
Engineering	\$ 1,981,568	\$ 1,981,568	\$ -	0.00%	
Parks	\$ 2,750,445	\$ 2,899,445	\$ 149,000	5.42%	Council Capital - Truck, Mower, UTV
Recreation	\$ 998,265	\$ 998,265	\$ -	0.00%	
Golf	\$ 10,000	\$ 102,000	\$ 92,000	-9.80%	Council Capital - Greensmaster Mower (2)
Transit	\$ 1,629,896	\$ 1,629,896	\$ -	-100.00%	
Street	\$ 6,485,766	\$ 14,876,776	\$ 8,391,010	129.38%	\$8,281,960 - ITD Grant - Eastland Drive, \$109,050 - Council Capital - Sidewalk Projects
Street Light	\$ 485,000	\$ 485,000	\$ -	0.00%	
Library	\$ 2,420,294	\$ 2,420,294	\$ -	0.00%	
Airport	\$ 1,656,336	\$ 1,656,336	\$ -	0.00%	
Pool	\$ 881,473	\$ 2,081,473	\$ 1,200,000	136.14%	City Pool Remodel
Fireworks	\$ 22,000	\$ 22,000	\$ -	0.00%	
Insurance	\$ 595,223	\$ 631,631	\$ 36,408	6.12%	Insurance Premium
Other	\$ 2,919,009	\$ 3,881,957	\$ 962,948	32.99%	\$1,810,000 - Legal Dept. Offices & City Gym, -\$757,672 - Council Capital, -\$90,935 - Contingency, \$1,555 - Public Art
Interfund Transfers - Tax Supported Funds	\$ 1,764,437	\$ 3,078,511	\$ 1,314,074	74.48%	\$1,200,000 - City Pool Remodel, \$109,050 - Council Capital - Sidewalk Projects, \$5,464 - Insurance Premium, -\$440 - Phones/Cradlepoints.
Water	\$ 12,603,546	\$ 12,603,546	\$ -	0.00%	
Wastewater	\$ 11,545,072	\$ 11,545,072	\$ -	0.00%	
Sanitation	\$ 3,882,667	\$ 3,882,667	\$ -	0.00%	
Non-Major Enterprise Funds	\$ 901,454	\$ 901,454	\$ -	0.00%	
Other Non-Major Funds	\$ 4,211,626	\$ 4,211,626	\$ -	0.00%	
Interfund Transfers - Non-Tax Supported Funds	\$ 3,942,242	\$ 3,965,343	\$ 23,102	0.59%	\$23,415 - Insurance Premium, -\$314 - Phones/Cradlepoints
Total Expenditures	\$ 96,926,729	\$ 109,692,892	\$ 12,766,164	13.17%	
Change in Fund Balance	\$ (6,266,809)	\$ (9,474,911)	\$ (3,208,102)		

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, Airport, Library, Impact Fee, Water, Wastewater, Sanitation, Shop, and Seizures & Restitution Funds.

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 2025 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 2025 budget includes a 2.5% water rate increase and 5% sewer rate increase. Also included is the 3.0% statutorily allowed tax revenue increase, \$307,591 of the City's available forgone balance, and \$456,506 from new construction. The homeowner's exemption will remain at \$125,000 in FY 2025. When all these factors are considered, the tax rate is expected to increase from \$4.71/\$,1000 (FY 2024) to \$4.93/\$1,000 of taxable value. While the rate is projected to increase, it will still be among the lowest rates ever issued by the City.
- Invest in our employees. One of the City's goals with each budget is to be an employer of choice. To that end, the City of Twin Falls reviews the full compensation (salary and benefits) level of its employees each year to ensure it is competitive with the market. The FY 2025 budget includes compensation and benefit adjustments, as well as advanced training opportunities. It provides an across-the-board salary adjustment of 6.0% for all employees who meet job performance standards. The general salary table is also being adjusted by 3% to ensure that new employees start at a competitive wage. The budget includes a \$900 contribution into each employee's Voluntary Employee Beneficiary Association (VEBA) account and a \$1,000 contribution to each employee's Health Savings Account (HSA). Finally, the budget provides for a 4.5% 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 2025 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 \$12,573,086, which is \$8,262,402 (191.67%) more than the FY 2024 total of \$4,310,684. The allocation is derived from anticipated revenues and reserves totaling \$15,412,878, or an increase of \$8,407,367 (120.01%) compared to the FY 2024 total of \$7,005,511.

The change is due mainly to a \$8,281,960 grant from the Idaho Dept. of Transportation for Eastland Drive. As in FY 2024, there is also funding for Seal Coating, Road Maintenance and Reconstruction, Automotive and Other Equipment, and Sidewalks.

Water Fund – The budget for capital in the Water Fund is \$5,935,350, which is \$434,423 (6.82%) less than the FY 2024 total of \$6,369,773. The allocation is derived from anticipated revenues and reserves totaling \$14,221,745, or a decrease of \$2,335,122 (14.10%) compared to FY 2024 funding of \$16,556,867.

The largest capital project in FY 2024 was \$3,000,000 for South Well #5 Pump House and Piping, which was funded with reserves. For FY 2025, the amount of reserves budgeted for capital decreases by \$2,340,677 to \$659,323. The largest capital items included are Eastland Waterline Replacement, Hankins Pump Station Upgrades, Perrine Improvements, and South Well Chlorination Units.

Wastewater Fund – The budget for capital in the Wastewater Fund is \$2,585,250, which is \$844,032 (24.61%) less than the FY 2024 total of \$3,429,282. The allocation is derived from anticipated revenues and reserves totaling \$12,655,320, or a decrease of \$820,856 (6.09%) compared to the FY 2024 total of \$13,476,176.

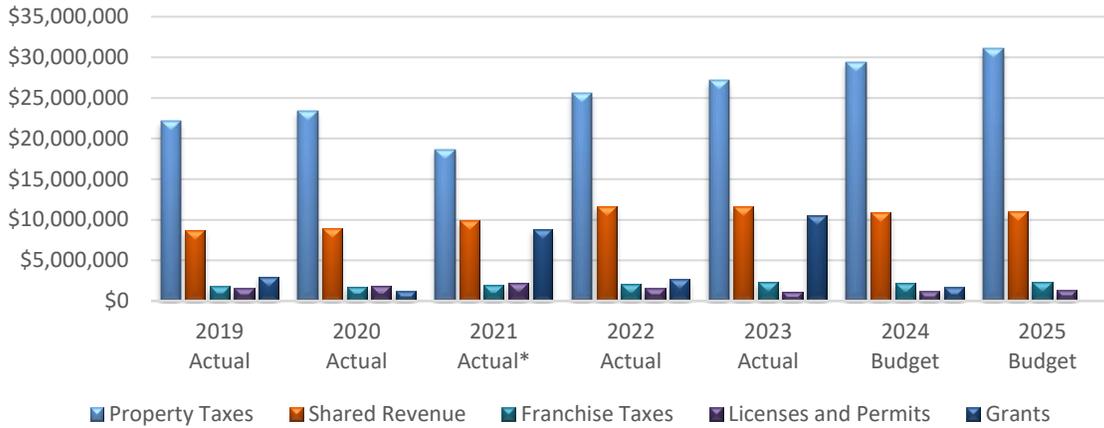
The largest capital project in FY 2024 was \$1,500,000 for Primary and Secondary Clarifier Rehabilitation, which was funded with reserves. For FY 2025, the amount of reserves budgeted for capital decreases by \$743,239 to \$1,722,902. The largest capital items included are Mainline Replacement, a Camera Van and Equipment, Odor Project, and the Canyon Rim Drop Line.

- 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

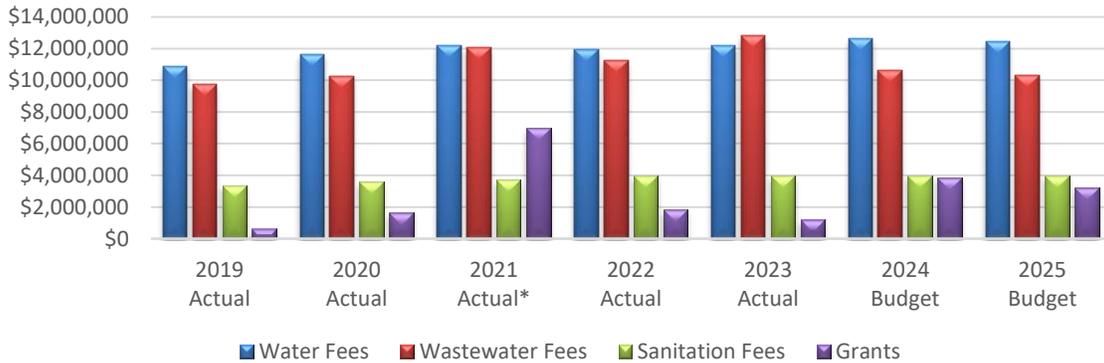
Below are graphs illustrating trends for the major revenue and expenditure categories in the budget. Five years of actual revenues and expenditures, the prior year budget, and the FY 2025 adopted budget are shown.

Major Revenue Sources - Tax Supported Funds

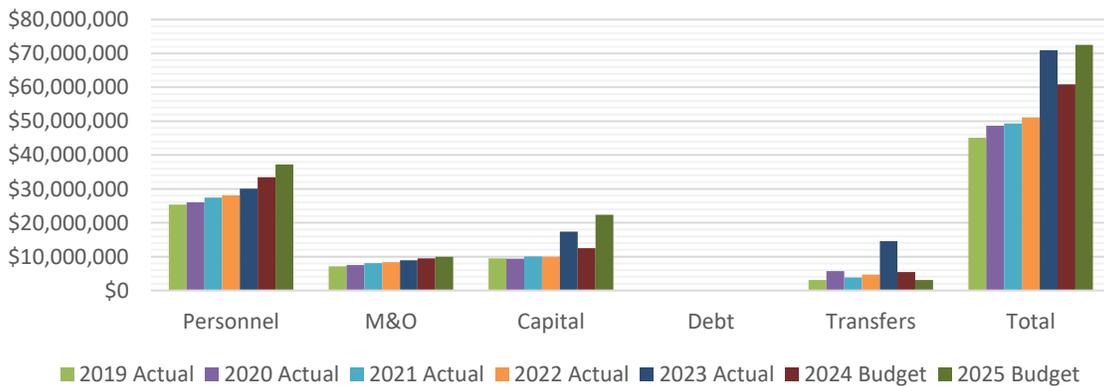


*In FY 2021, the City received CARES funding that allowed property tax credits to be given to City residents. These funds replaced Property Tax funds that would have normally been received.

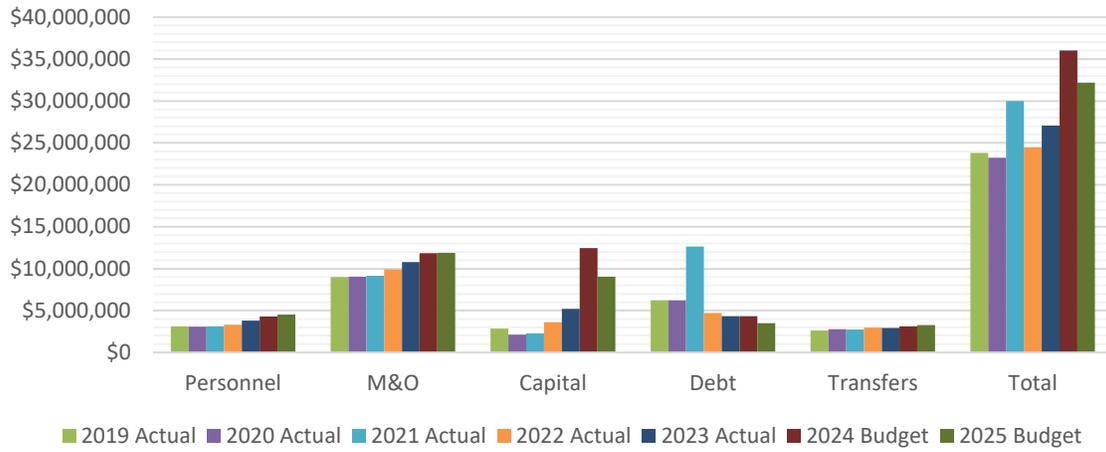
Major Revenue Sources - Enterprise & Non-Tax Supported Funds



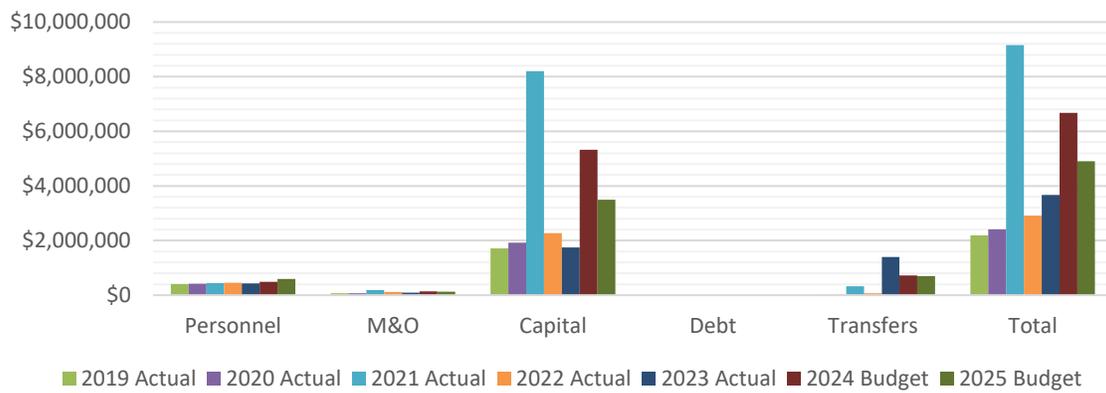
Tax Supported Fund Expenditures



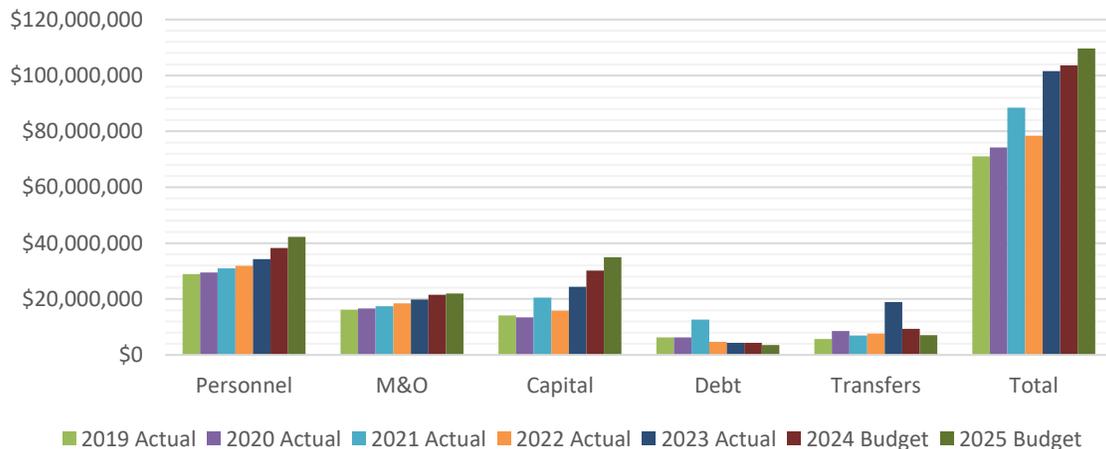
Enterprise Fund Expenditures



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 2025 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. Starting in 2023 a second comprehensive review was initiated. This review will follow the previous process where City officials and staff along with a variety of city commissions, boards, community members and stakeholders provide 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 following are highlights of how this budget responds to the 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 2025 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.

2023 Condition: Based on data from the 2023 Community Health Needs assessment conducted by St. Luke's Magic Valley Medical Center, mental wellbeing is the most significant social determinant of health facing the community. Of particular concern is the year over year statistically high suicide mortality rates, especially among young adults, that is higher than both the State and National averages. There are broad efforts from various non-profit, religious, and health organizations to raise awareness of this issue. A complex cycle of crisis, lack of immediate care, limited facilities, and an over reliance on public safety response has created strain on the service providers and families of individuals in crisis.

Idaho offers the lowest amount of primary care physicians per capita in the country and Twin Falls County has an even lower ratio than the state. The limited access to health care and long waits for appointments result in negative outcomes and a reduction in early treatment of preventable illnesses. St. Luke's remains the only hospital in the region, but several smaller clinics and physician groups are expanding services into the area. The City is a member of a consortium that has established the Center for Community Health, which will offer non-clinical navigation assistance to individuals that need assistance navigating healthcare and social services in Twin Falls.

Twin Falls offers a variety of recreation programming that includes athletic fields, fitness classes, aquatic facilities, crafts, parks, open spaces and over ten miles of paved trail system for public use. Infrastructure funding and the commitment to modernize the existing facilities has resulted in high utilization. Wide public support continues for the endeavor to design, select a site, and build a community recreation center to address the lack of public indoor gym space, fitness classes for a broad base of ages and abilities, service club meeting space, and community programs and services.

To fund the needs projected in the water master plan, the expiring monthly arsenic fee was incorporated into the base water rate to fund approximately \$2.2 million in annual infrastructure capital improvements. This significant investment will help meet emerging standards from the EPA ensuring clean and safe drinking water.

FY 2025 Capital (HC):

- SLFRF Project - Vista Bonita Park (Parks) - \$1,902,400
- City Pool Remodel (Pool) - \$1,200,000
- City Park Restroom (CDBG) - \$950,000
- Parking Lot Repair/Maintenance (Parks) - \$250,000
- Facility Enhancements (Parks) - \$155,000

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.

2023 Condition: The preventative measures taken during the COVID-19 global pandemic significantly disrupted the education system and concerning trends have followed. High School graduation rates have declined by 10%, chronic absenteeism has increased from 5.8% to 24.5% and scores for demonstrated proficiency for English are 30% below school district targets. In addition, non-profit efforts to provide academic choice for parents and students has given rise to twenty new public charter schools throughout the state. In the Magic Valley, there are five new public charter schools and the formation of new private parochial schools.

The Twin Falls School District remains focused on preparing students for post-secondary academics and has begun to provide full day kindergarten as well as a dual language immersion program. The TFSD is a critical part of the support system for children without fixed, adequate, or regular housing, food insecurity, and mental health counseling services.

The Twin Falls Library has increased school aged literacy programing to recapture fluency, promote early reading preparedness and foster an enthusiasm for learning. Adult enrichment classes encourage the pursuit of active lifestyles that appreciate the abundance of opportunities afforded in the region such as fly fishing and flower arranging.

The College of Southern Idaho has expanded the workforce development programs available in the community to meet the growing demand for well-trained employees. Programs begin for young adults currently in high school and continue into full apprenticeships which have a high participation rate. Training includes Electrical, HVAC, Plumbing, Health Care, and Food Processing. These programs are helping to fill skilled technical fields that are in high demand within the region.

FY 2025 Capital (LC):

- Library Capital Projects: \$131,000 - Modernize Elevator, \$15,000 - Replace Carpet

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.

2023 Condition: Twin Falls has grown to become a strategic leader in regional collaboration, crime prevention, training, and response. Effective communication and partnership exist between the internal public safety teams and a variety of external groups that promote innovation and efficiency. Regional teams have been created to respond to violent crimes across jurisdictional boundaries, hazardous material containment, and a more strategic deployment of services to medical emergencies.

As the community has expanded so have the number of celebratory events that require a detailed security plan to protect the public. Significant resources are utilized to prepare and stage a response for potential domestic threats such as mass shootings.

The City has constructed two new fire stations and is developing an 11-acre public safety training facility. Coordinating training efforts will develop uniformity and like-minded approaches to firefighting, special operations, and large-scale incidents that require well-coordinated emergency management. Several training operations have occurred at the center, including training for fire service personnel and regional law enforcement.

The investment and deployment of new technologies has expanded the ability of the public safety teams to communicate with SIRCOMM and Magic Valley Paramedics, efficiently manage data, respond to citizen requests, and translate records to a robust GIS system.

The global labor market and declining interest in emergency public safety professions has created new emphasis on the retention and training of personnel. It has also demanded the adoption of non-emergency self-help technology as traditional response models are heavily reliant on staffing that the city cannot provide. The global economic changes have also impacted the development community and several older buildings now sit empty becoming attractive nuisances and safety hazards. A coordinated internal group has been working with property owners of problematic sites to reduce the impact to the surrounding areas and the risks to life and property.

FY 2025 Capital (SC):

- Fire Station 2 Lease Payment (Fire) - \$651,600
- Fire Apparatus Lease Payments (2) (Fire) - \$426,734
- Patrol Vehicles (4) (Police) - \$325,000
- Council Capital - Lift Replacement (Police) - \$275,000
- Evidence & Training Facility - Design (Police) - \$175,000
- Automatic License Plate Cameras (Police) - \$50,000
- CID Vehicle (Police) - \$45,000

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.

2023 Condition: The growth of the community requires innovative solutions to maximize limited funds and meet all stakeholder mobility requirements. The creation of a traffic center, installing more traffic circles and continuous flow intersections will create more efficient traffic flow, improving the level of convenient access to the area for residents, visitors, and commercial interests. Significant traffic issues have developed at the Poleline and Blue Lakes intersection. There are cascading impacts to surrounding roads as motorists avoid key bottlenecks.

Council emphasis on constructing sidewalks to schools and in areas where no sidewalks existed has significantly improved safe routes to schools. Total investment of grant money and capital projects have stimulated the completion of 7649 ft of sidewalks since 2017. The master sidewalk plan was adopted in February of 2021.

Multimodal systems require good planning and promotion to encourage utilization. The Master Transportation Plan focuses on the changes in land use and regional needs, overall city welfare and desires of surrounding neighborhoods. Committing to high levels of maintenance also prevents dissatisfaction with end users. The desire for a balanced system of transportation modes which includes vehicles, pedestrians, and bicycles that can travel safely across the community remains a priority for the community development and maintenance departments of the organization, as well as the newly formed MPO.

On-going maintenance needs compete with capacity and safety improvements. The city has committed to data driven solutions by utilizing LiDAR technology to assess the current condition and schedule work. Recent discussion of the third bridge linking US 93 to I-84 has provided a glimpse for the future location of proposed projects. The funding requirements for a third bridge are significant and will require partnerships between the state, federal, and local governments.

The requirement to offer public transit was realized in 2023 and using federal grant money the city partnered with a vendor to provide on demand ride service. RIDE TFT has seen high utilization in the first six months and growth is anticipated to continue. Public interest has been expressed for a transit circulator with access to Mall, CSI, Downtown, hospital, and industrial center locations.

The COVID-19 effects on the airline industry and subsequent slow recovery had significant impact on air service in Twin Falls. As a result of lobbying Delta Airlines for a direct service agreement, Joslin Field is now serving the community with two direct flights to Salt Lake City with a larger capacity plane. Subsequently this has triggered additional TSA security requirements.

FY 2025 Capital (AC):

- Eastland Drive (Street) - \$8,281,960
- Airport Construction Projects (Airport Construction) - \$2,350,000
- Seal Coating - Zone 5 (Street) - \$1,900,000
- Road Maintenance & Overlays (Street) - \$700,000
- Road Reconstruction (Street) - \$600,000
- Truck Mounted Mechanical Broom Sweeper (Street) - \$360,000
- SLFRF Project - Shoshone Falls Grade (SSF/Dierkes) - \$289,500
- Sidewalk Construction Projects (Street) - \$235,000
- John Deere 624K Loader (Street) - \$200,000

Focus Area 5 – Environmental Community

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

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

2023 Condition: Over the 50,000 population is triggering more compliance programs to maintain environmental standards. Notably, new regulations for Lead and Copper Rules in drinking water have been established, along with the initiation of phase II stormwater management. This involves the implementation of controls and educational initiatives aimed at mitigating pollutants from surface water, preventing their deposition into natural water bodies. In response to the community and surrounding valley's growth, the Wastewater Collections program has evolved into a multifaceted initiative. The annual cleaning and inspection of the primary collection system have proven effective in maintaining service levels and preventing blockages. There is a need to mandate grease trap permits for food establishments and educate residential users on proper practices to safeguard wastewater treatment plant equipment, enhance capacity, and reduce sewer backups.

Collaboration with industrial partners has enabled the identification and addressing of significant odor issues linked to the Grandview sewer line. Temporary solutions, data analysis, and partnerships have led to a decrease in odor complaints, with permanent solutions currently in the design phase. Additionally, Chobani has expanded the wastewater treatment process which has preserved future capacity in the system and improved the quality of discharge.

The city successfully acquired Priebe Springs and approximately 10 acres from the College of Southern Idaho, a crucial step in preserving and enhancing the Rock Creek Springs canyon. This acquisition also secured 12 cubic feet per second of water rights. Efforts to conserve water included the completion of the pressure irrigation master plan in 2023, redirecting future development towards large regional stations for economies of scale and repurposing land for parks instead of pressure irrigation stations. In 2021, the Arsenic water bond was satisfied, and fee revenue has been redirected towards critical infrastructure improvements, providing over two million dollars annually for essential line replacements. Concurrently, water conservation initiatives, such as the installation of water-efficient fixtures, cell-read water meters for leak detection and audits, and a robust backflow program, have collectively contributed to a reduction in community water consumption.

FY 2025 Capital (EC):

- Eastland Waterline Replacement (Water) - \$3,200,000
- Hankins Pump Station Upgrades (Water) - \$1,200,000
- Mainline Maintenance (Wastewater) - \$650,000
- Odor Project (Wastewater) - \$650,000
- Camera Van and Equipment (Wastewater) - \$315,000
- Canyon Rim Drop Line (Wastewater) - \$300,000
- Perrine Improvements (Water) - \$280,000
- South Wells Chlorination Unit (Water) - \$200,000
- Meter Replacement (Water) - \$200,000
- LAB HVAC Upgrade (Wastewater) - \$150,000

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.

2023 Condition: Twin Falls is actively shaping its economic landscape with a focus on diverse industry expansion, infrastructure development, and quality of life improvements. The city's commitment to fostering a prosperous community is evident in its multifaceted approach to urban planning, business development, and community well-being.

Recently finishing the 26-year Urban Renewal Project Area 4-1 in 2023, there was significant investment in downtown Twin Falls. This sparked both public and private investment, creating new housing, retail, business services, and public spaces, all aiming to improve the community's overall economic prosperity and quality of life.

Looking ahead, the city and Urban Renewal Agency have set up the Old Towne-2 Project Area, focusing on downtown development with a new 20-year master plan. This plan outlines constructing mixed-use housing, commercial spaces, and public areas, emphasizing holistic urban growth and adaptive reuse of existing buildings.

The Orchard East Project Area and Gemini Business Park, along with the Washington St. South Project Area, highlight Twin Falls' proactive approach to industrial development. These projects aim to diversify the local economy beyond traditional agriculture, positioning the community for growth and resilience. Continued attention is needed to identify appropriate areas for additional long-term industrial growth.

Twin Falls is also enhancing its quality of life with a focus on open spaces, activity areas, trails, parks, and improved access to outdoor recreation. The city has invested in public transit and maintained commercial air service, ensuring residents enjoy a well-connected and vibrant living environment.

Addressing workforce shortages remains a priority, given the persistently low unemployment rates. The city also faces challenges related to affordable and workforce housing availability. While recent development of multi-family housing throughout the community is helping to provide a diverse mix of housing options, affordability remains an issue.

While existing development codes allow for higher-density and mixed-use projects, the city acknowledges the hesitancy of developers to fully utilize these provisions. Twin Falls aims to foster collaboration and understanding within the development community to unlock the full potential of its zoning regulations.

In terms of business development, Twin Falls continues its efforts in business retention and expansion, marketing itself as an attractive location for new industries. Active recruitment of

experienced developers for non-traditional projects further underscores the city's forward-thinking approach to economic growth.

Looking ahead, a community collaborative is gearing up to launch a feasibility study for a convention/event/civic center, reflecting a commitment to enhancing civic amenities and fostering community engagement. Additionally, the city continues to prioritize tourism as a key driver of local economic prosperity, recognizing the role it plays in sustaining a vibrant and resilient community.

FY 2025 Capital (IO): Convention/Event Center Feasibility Study - \$125,000 (Econ. Development)

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.

2023 Condition: Community liaisons from the police department have been meeting with and participating in the efforts of historically marginalized populations to recognize their ongoing contributions and understand the unique needs and challenges they face. In addition, the city has joined the Diversity Council sponsored by the College of Southern Idaho and supports community efforts to highlight fair treatment and equitable status to all populations.

The pace and severity of global issues such as the COVID-19 pandemic, inflation, and conflict has heightened the need for more timely information from citizens to understand local conditions. To meet this need the National Citizen Survey is now conducted on an annual basis and the city has expanded partnerships with large entities that also provide critical community services. Local business retention grants, regional public safety response teams, and investment in communication technology have been implemented to enhance communication and community involvement. Global economic volatility has highlighted the strength and value of organizational financial planning efforts, GFOA recognized budgets, and comprehensive planning documents.

The certification of the 2020 census initiated a series of new community services and enforcement requirements that the city is responsible to plan for and fund. The formation of a metropolitan planning organization and the required planning processes will ensure that existing and future transportation projects address regional needs and have a unified voice.

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.

2023 Condition: The City’s proactive approach to leadership development, employee engagement, innovation, and effective communication with internal and external stakeholders is key to the future. Sharing lessons learned, celebrating successes, and fostering positive community engagement are essential components of our communication. New efforts in transparency through Priority Based Budgeting include a storytelling component, enhancing citizens' understanding of the cost of providing programs and services.

The organization's commitment to high-performance systems and structures has transformed our approach to business. Emphasizing innovation, leadership, performance measures, and values-based decision-making, we proudly embody the principles of One City. The introduction of a dedicated position for Organizational Development has resulted in new training courses for evaluations, fundamentals of supervision, and an orientation to our culture and the quality customer service we aim to provide. These combined efforts are vital to preserve a high level of employee engagement and foster our organizational culture.

Recognizing employees as our most valuable resources, leadership remains committed to comprehensive training and tools to enhance productivity. The dynamic changes in the global workforce have prompted internal adjustments. Ensuring an inclusive work environment and holistic support for work-life balance are integral to managing external pressures impacting our employees, including housing, medical insurance, and the cost of living. Employee-focused leadership has led to the strategic adoption of sustainable benefits and the integration of new technologies to streamline routine tasks and upskill human talent.

Political pressures necessitate increased collaboration with local legislators on evolving issues such as water quality, changes to public employee retirement laws, policy statements, ongoing litigation and negotiations to secure adequate water rights for the community's future. As the largest municipality within a 100-mile radius, the City of Twin Falls plays a pivotal role regionally, providing professional guidance and experience to smaller agencies facing the ripple effects of growth experienced over the past two decades.

The leadership landscape within our organization is divided into two categories: those newly appointed and those with long tenures. Despite ongoing efforts, the organization is witnessing the departure of crucial knowledge and experience due to retirements. The city’s proactive approach to leadership development, employee engagement, innovation, and effective communication is one tool to bridge the knowledge gap. By navigating challenges and embracing opportunities, we continue to evolve as a dynamic and influential force within our community and region. A sustained focus on our leadership philosophy, values, and planning documents is vital to preserve a high level of employee engagement and foster our organizational culture.

FY 2025 Capital (IO):

- Bucket Truck (IT) - \$400,000
- Computer Replacement (Various) - \$180,000
- Traffic Tech. Vehicle (Engineering) - \$59,000
- Repeater Replacement (IT) - \$50,000

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 for General Fund departments. These departments include City Council, City Manager's Office, Finance, Legal, Planning & Zoning, Code Enforcement, Economic Development, Human Resources, IT, Police, the Communications Center, Fire, Building Safety, Animal Control, Custodial, Engineering, Parks & Recreation, Golf, and Public Transit. 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 may be funded with property taxes, intergovernmental shared revenues, grants, impact fees, and reserves.

The City of Twin Falls maintains a level of funding for capital purchases every year of approximately \$2.8 million, recognizing that cutting capital projects simply defers spending to a future year, and potentially causes increases to repair and maintenance budgets.

Other funds have capital expenditures and special projects included **within** the fund. They 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 - funded primarily with property taxes
- 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

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, 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 LTFC, 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 using reserves to purchase and renovate a new City Hall, or building an additional Fire Station that has annual operating costs. For FY 2025, the Street Fund received a \$8,281,960 grant from the Idaho Department of Transportation to reconstruct Eastland Drive. While a large project, it required only \$250,000 of City funds for design, and there will be no significant operating impact in future years. Because the road will be torn up, the Water Fund budgeted \$3,200,000 to replace the water lines under Eastland Drive. This fits under the mainline maintenance line budgeted annually, was funded mostly with ongoing revenues, and will have no significant operating impact going forward. The Water Fund also has \$1,200,000 for Hankins Pump Station Upgrades, which will result in increased pumping efficiency and electricity savings. However, there are too many factors to provide a good estimate of the amount at this time. The remainder of the FY 2025 capital and one-time projects are for both recurring and nonrecurring items that do not require, do not provide, and will not save significant operating funds in the current or future budgets. Some of them will have relatively small effects on the department operating budgets and are summarized in the table below:

FY 24-25 Capital and One-Time Projects	Operating Impact	Projected Annual Amount
Automatic License Plate Cameras (4)	Annual Cost	\$50,000
Hybrid Patrol Vehicles	Reduction - Fuel, Brakes, Tires	-\$9,500
ROW Mower	Reduction - Repair, Maintenance	-\$2,000
John Deere 624K Loader	Reduction - Maintenance	-\$700
Total		\$37,800

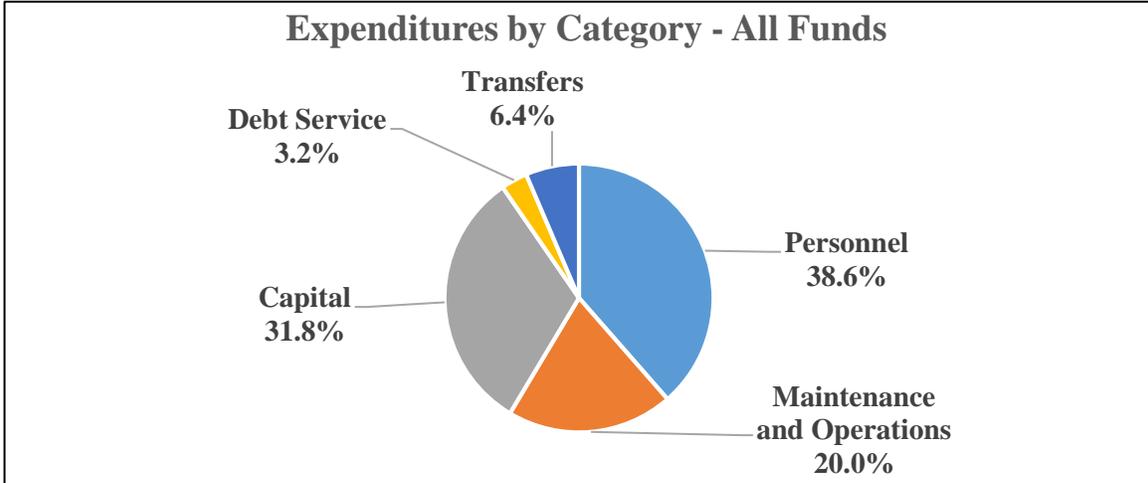
The next two pages have a detailed listing of FY 2025 capital projects for all departments.

Department	Strategic Plan #	Priority	Description	Amount	Recurring
Economic Development	PC3.2.1	1	Convention/Event Center Feasibility Study	\$125,000	No
Economic Development Total				\$125,000	
Code Enforcement	SC1.7	1	Council Capital - Truck	\$42,000	No
Code Enforcement Total				\$42,000	
HR	IO1.1.1	1	New Position Cubicle and Equipment	\$15,000	No
HR Total				\$15,000	
Information Technology	IO1.1.1	1	Computer Replacement	\$139,000	Yes
Information Technology	IO1.1.1	1	Server Replacement	\$28,000	Yes
Information Technology	IO1.1.1	1	Bucket Truck	\$400,000	No
Information Technology	IO1.1.1	1	Repeater Replacement	\$50,000	No
Information Technology	IO1.1.1	1	Fiber to Library	\$44,000	No
Information Technology Total				\$661,000	
Police	SC1	1	Patrol Vehicles (4)	\$325,000	Yes
Police	SC1.1.1	1	Patrol Equipment	\$17,000	Yes
Police	SC1	1	Council Capital - Lift Replacement	\$275,000	No
Police	SC1	1	Evidence & Training Facility - Design	\$175,000	No
Police	SC1.1.1, SC1.5	1	Automatic License Plate Cameras	\$50,000	No
Police	SC1	1	Council Capital - CSO Vehicle	\$49,622	No
Police	SC1.1.1	1	CID Vehicle	\$45,000	No
Police	SC1	1	Council Capital - CID Vehicle	\$41,000	No
Police	SC1	1	Patrol Ballistic Shields	\$10,000	No
Police	SC1.1.6, SC2.1.2	1	Drone	\$8,000	No
Police Total				\$995,622	
Fire	SC1	1	Fire Station 2 Lease Payment	\$651,600	Yes
Fire	SC1	1	Fire Apparatus Lease Payments (2)	\$426,734	Yes
Fire	SC1.1.1	1	Fire Department Equipment	\$20,000	Yes
Fire	SC1.1.1	1	Jim Bieri Regional Fire Training Center - FFE	\$30,000	No
Fire	SC1.1.1	1	Jim Bieri Regional Fire Training Center - Storage Area	\$15,000	No
Fire	SC1.1.1	1	Jim Bieri Regional Fire Training Center - Training Props	\$10,000	No
Fire Total				\$1,153,334	
Building Safety	SC1.7	1	Docking Stations, Mounting Poles (6)	\$7,500	No
Building Safety Total				\$7,500	
Engineering	AC2.1.3, IO1.1.1	1	Traffic Tech. Vehicle	\$59,000	No
Engineering	AC2.2.3	1	ADA Compliance Plan	\$50,000	No
Engineering	AC2.1.3	1	Traffic Center Development	\$25,000	No
Engineering Total				\$134,000	
Parks	HC1.1	1	Parking Lot Maintenance	\$250,000	Yes
Parks	HC1.1.4	1	Facility Enhancements	\$155,000	Yes
Parks	AC2.3.1, HC1.1.1	1	Trail Maintenance - Fence, Asphalt	\$36,000	Yes
Parks	HC1.1.3	1	Donation Support	\$20,000	Yes
Parks	HC1.1.3	1	Challenger ROW Mower	\$150,000	No
Parks	HC1.1.3	1	Council Capital - Truck	\$80,000	No
Parks	HC1.1.3	1	F-350 Service Truck	\$75,075	No
Parks	HC1.1.3	1	Council Capital - Mower	\$50,000	No
Parks	HC1.1.4	1	Thomsen Park - Trail Maintenance, Story Boards	\$40,000	No
Parks	HC1.1.3	1	Frontier Park - Pickleball Court Resurfacing	\$30,000	No
Parks	HC1.1.3	1	Council Capital - UTV	\$19,000	No
Parks	HC1.1.3	1	Commons Slip-'N-Slide (Blue Swoosh)	\$5,000	No
Parks Total				\$910,075	
Recreation	HC1.1.3	1	Facility Maintenance	\$75,000	Yes
Recreation	HC1.2.1	1	Program Equipment	\$25,000	Yes
Recreation Total				\$100,000	
Golf	HC1.1.3	1	Council Capital - Greensmaster Mower (2)	\$92,000	No
Golf Total				\$92,000	
Misc.		1	Council Capital Projects - Transfer to Street (\$109,050), Balance	\$121,378	Yes
Misc.	RC3.2	1	Contingency	\$152,518	Yes
Misc.	LC, PC	1	Public Art Funding	\$4,711	Yes
Misc.	HC1.1.3	1	SLFRF Project - Vista Bonita Park	\$1,902,400	No
Misc.		1	Legal Offices, City Gym	\$1,810,000	No
Misc.	HC1.1.3	1	City Pool Remodel	\$1,200,000	No
Misc.	AC1.2, AC2.1	1	SLFRF Project - Shoshone Falls Grade	\$289,500	No
Misc. Total				\$5,480,507	
			Total Capital Improvement Fund	\$9,716,038	
			Less: Transfers to other funds	-\$1,598,550	
			Total Capital Improvement Fund less Transfers	\$8,117,488	
Street	AC2.1.1	1	Seal Coating - Zone 5	\$1,900,000	Yes
Street	AC2.1, EC2.3.7	1	Road Maintenance & Overlays	\$700,000	Yes
Street	AC2.1, EC2.3.7	1	Reconstruction	\$600,000	Yes
Street	AC2.2.3, AC2.2.1	1	Sidewalk Construction Projects	\$235,000	Yes
Street	AC2.2.2	1	Sidewalk Match Program	\$75,000	Yes
Street	IO1.1	1	Computer Replacement	\$4,100	Yes
Street	AC2.1, EC2.3.7	1	Eastland Drive	\$8,281,960	No
Street	AC2.1.1	1	Truck Mounted Mechanical Broom Sweeper	\$360,000	No
Street	AC2.1.1	1	John Deere 624K Loader	\$200,000	No

EXPENDITURES

EXPENDITURES IN ALL FUNDS

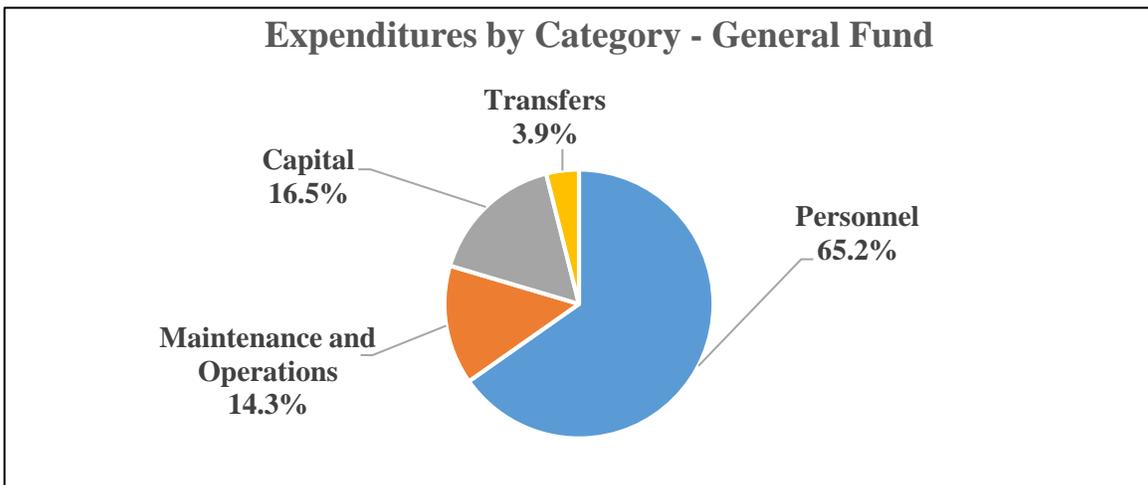
Expenditures in this budget are classified under one of five major categories: Personnel, Maintenance and Operations, Capital, Debt Service, and Transfers. The graph below shows the relative percentage of FY 2025 budget expenditures for the five major categories in all funds combined.



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. Several more requests for new employees were made than we were able to include in the proposed budget. However, the fact that some of the positions were not included does not mean they aren’t needed. Therefore, we want to make sure we include all the positions requested, but not funded.

FY 2025 Requested Position – Not Funded

- Buildings and Grounds Lead Worker
 - 1 FTE
 - \$96,833 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
 - Tax Supported Fund
- Athletic Facilities Lead Operator - Parks
 - 1 FTE
 - \$95,904 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
 - Tax Supported Fund
- Legal Assistant
 - 1 FTE
 - \$90,491 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
 - Tax Supported Fund
- Administrative Assistant - Legal
 - 1 FTE
 - \$82,427 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
 - Tax Supported Fund
- Administrative Assistant - Airport
 - 1 FTE
 - \$82,427 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
 - Tax Supported Fund
- Aquatics Aide
 - 1 FTE
 - \$80,200 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
 - Tax Supported Fund

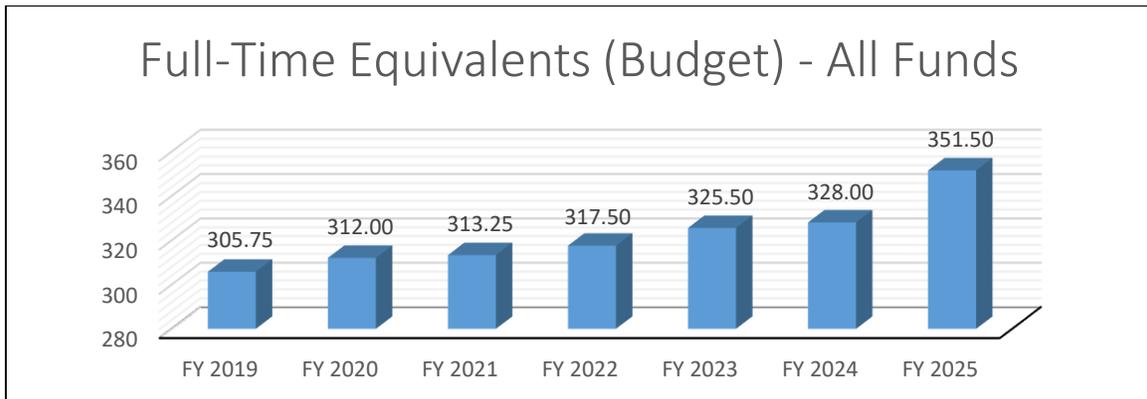
The City has a philosophy of adding full-time employees only when “need” and “sustainability” can be demonstrated. The City has an estimated population of 56,521. Based on that estimate, it has 6.2 employees per 1,000 of population. However, as the regional and urban center for a geographic area having a population of nearly 275,000, the City’s daily census population grows to an estimated 110,000. This daily increase causes the number of City employees per 1,000 of population to drop to 3.2.

The City of Twin Falls FY 2024 budget included a total of 328 full-time professionals working to deliver services to the citizens of Twin Falls. The FY 2025 budget recognizes several employee additions, reductions, and adjustments. These changes are each discussed below:

- Three Firefighters are being added to the Fire Department. With current staffing levels, the Fire Department is understaffed, according to industry best practices, when responding to a significant fire emergency. The additional Firefighters will help by adding one more emergency responder to each shift. The new Firefighters will also provide the department additional staffing flexibility. The City has applied for a “Staffing for Adequate Fire and Emergency Response” (SAFER) grant from the Federal Emergency Management Agency (FEMA). That grant is offered to assist local governments with the up-front costs of adding Fire personnel. The grant will allow the City to gradually absorb the cost of the new Firefighters over a three-year span. There is an addition of three FTEs associated with this change.
- An Assistant Director is being added to the Human Resources (HR) Department. As the City continues to grow, the workload in the HR department is rapidly increasing and becoming more complex. An Assistant Director position, with a wide variety of HR experience, will be able to supplement and help all the other positions in the department. There is an addition of one FTE associated with this change.
- The City Fleet Maintenance Department is adding a Fleet Service Advisor position. The department has been operating without any dedicated administrative assistance, leaving the administrative work tasks to be completed by the Shop Supervisor or the Mechanics themselves. This situation is inefficient. The addition of the Fleet Service Advisor will allow all the administrative tasks to be done by a single person, skilled in those tasks, leaving the Supervisor and Mechanics with more time to dedicate to their work. There is an addition of one FTE associated with this change.
- A Parks Open Space Supervisor is being added to the Parks Department. The Parks Department has several hundred acres of wild land and open space property in its inventory of park land. That kind of land requires a different set of skills and type of care than typical city parks require. This position is being added so that the City can provide better care for its open space and wild land park properties. The position is being funded 75% from the Shoshone Falls/Dierkes Lake Fund and 25% from the General Fund. There is an addition of one FTE associated with this change.
- Nineteen (19) Library employees are being added to the City organization. While the City does provide some funding to the Library, the Library has been operating as a separate entity from the City. As part of the FY 2025 budget, the Library will become part of the overall City organization, acting much like any of the other City departments. With that change, all the current Library employees will become City employees. These are not new employees to the Library, but they are new employees to the City. There is an addition of 19 FTEs associated with this change.
- Ride TFT is the City’s new public transit system that was established in FY 2023. That program was established in the City Manager’s Office as a start-up location. The program has been performing well and will continue for the foreseeable future. Therefore, the FY 2025 budget includes the creation of a Public Transit Department. The one employee that is associated with the program is being transferred from the City Manager’s Office to the newly created Public Transit Department. There is no change to the total employee count associated with this adjustment.
- The Public Works Department has an Assistant Public Works Director position that has been funded one-half from the Water Fund and one-half from the Wastewater Fund, reflecting the approximate division of labor for the position. The operating reality for the

position is that he is spending equal time with the Street Department as well. Consequently, the FY2025 budget reflects a change in the funding for this position so that it is divided evenly between the Water Fund, the Wastewater Fund, and the Street Fund. There is no change to the total employee count associated with this adjustment.

- One of the Street Senior Operators will be upgraded to a Lead Operator position. This change will bring the Streets paint and sign crew into a better structural alignment with the rest of the public works teams in the City and will provide more technical expertise and leadership for the paint and sign crew Supervisor. There is no change to the total employee count associated with this adjustment.
- At the end of FY 2023, the City Attorney at the time left the organization. As a replacement, the City Council elected to employ a contract City Attorney. That selection process has been completed and the contracted City Attorney is in place. The FY 2025 budget reflects a reduction of one employee in the Legal Department as a result of this new contract. There is a reduction of one FTE associated with this adjustment.
- The FY 2024 budget includes two half-time custodians in the general fund and one half-time custodian in the airport fund. The City has had a difficult time hiring three half-time custodians. During FY 2024, a decision was made to hire one full-time custodian who is split between the Airport and General Funds. That position has been hired and the employee is working out very well. We have found that there is no need for the additional half-time custodian to accomplish the workload. Therefore, the FY 2025 budget reflects the removal of one half-time custodian from the General Fund. There is a reduction of one-half FTE associated with this adjustment.



For FY 2025, in addition to 19 FTEs for the Library (not previously under City), a net total of 4.5 Full-Time Equivalents are being added to the budget. These additions bring the FTE count for the City of Twin Falls to 351.5. Below are the other increased expenditures associated with personnel in the FY 2025 budget:

- 6.0% performance-based salary adjustment for all employees
- 3.0% increase to general salary table
- 4.5% Increase for health care insurance funding

A full list of budgeted FTEs by department for the most recent three years can be found on the next page.

FULL TIME EQUIVALENT SUMMARY - BUDGET

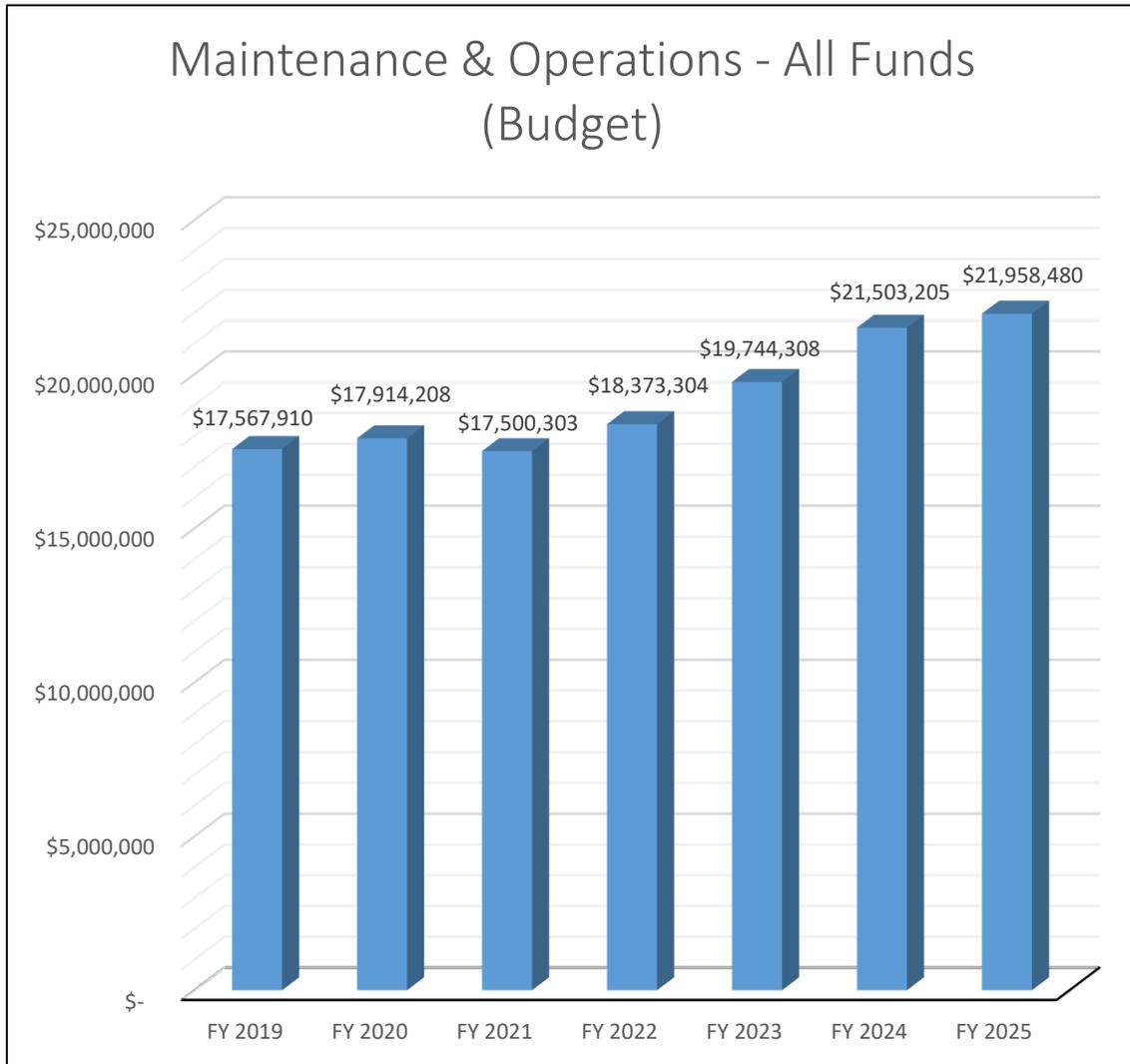
Total Full Time Equivalents (FTEs)

Funds	Departments	FYE 2023	FYE 2024	FYE 2025	Change
Tax Supported Funds:					
General Fund:	City Manager	6.00	7.00	6.00	(1.00)
	Finance	5.00	5.00	5.00	-
	Legal	5.00	5.00	4.00	(1.00)
	Planning & Zoning	5.00	5.00	5.00	-
	Code Enforcement	3.00	3.00	3.00	-
	Economic Development	2.00	2.00	2.00	-
	Human Resources	5.00	5.00	6.00	1.00
	Information Technology	11.00	12.00	12.00	-
	Police	101.00	101.00	101.00	-
	Communications Center	13.00	14.00	14.00	-
	Animal Control	3.00	3.00	3.00	-
	Fire	48.50	48.50	51.50	3.00
	Building Safety	9.50	8.50	8.50	-
	Custodial	1.50	2.00	1.50	(0.50)
	Engineering	14.00	14.00	14.00	-
	Parks	12.67	12.67	12.92	0.25
	Recreation	4.33	4.33	4.33	-
	Public Transit	0.00	0.00	1.00	1.00
General Fund Sub-Total		249.50	252.00	254.75	2.75
Street Fund		16.33	16.33	16.67	0.33
Library Fund*		0.00	0.00	19.00	19.00
Airport Fund		9.50	9.50	9.50	-
Pool Fund		2.00	2.00	2.00	-
Total Tax Supported Funds:		277.33	279.83	301.91	22.08
Enterprise Funds:					
Water Fund:	Water Supply	5.00	5.00	5.00	-
	Water Distribution	21.83	21.83	21.67	(0.17)
	Utility Services	5.50	5.50	5.50	-
Water Fund Sub-Total		32.33	32.33	32.17	(0.17)
Wastewater Fund	Wastewater Collection	9.83	9.83	9.67	(0.17)
	Wastewater Treatment	1.00	1.00	1.00	-
Dierkes/SSF		0.00	0.00	0.75	0.75
Total Enterprise Funds:		43.16	43.17	43.58	0.42
Internal Service Funds:					
Shop Fund		5.00	5.00	6.00	1.00
Total Internal Service Funds:		5.00	5.00	6.00	1.00
Grand Total - All Funds:					
		325.50	328.00	351.50	23.50
FYE 2024 Additions:	Assistant HR Director		Open Space Supervisor		
	Firefighters (3)		Shop Service Advisor		
	* Library is now under City (separate entity in prior years)				
FYE 2024 Reduction:	City Attorney				
FYE 2025 Adjustments:	Transit Coordinator from City Manager to Public Transit				
	Assistant Public Works Director from Water and Wastewater to Streets (1/3)				

MAINTENANCE AND OPERATION EXPENDITURES IN ALL FUNDS

This category includes funding for a wide range of typical activities, including office supplies, fuel, utilities, travel, training, uniforms, building/equipment repair and maintenance, and expenditures for durable goods. The City makes allocations in these areas based on actual expenditures from previous fiscal years, economic trends, and the municipal cost index.

The FY 2025 budget allocates \$21,958,480 to cover expenses associated with maintenance and operations. In comparison, the allocation for FY 2024 was \$21,503,205. This is an increase of \$455,275 (2.12%) across all funds.



CAPITAL EXPENDITURES IN ALL FUNDS

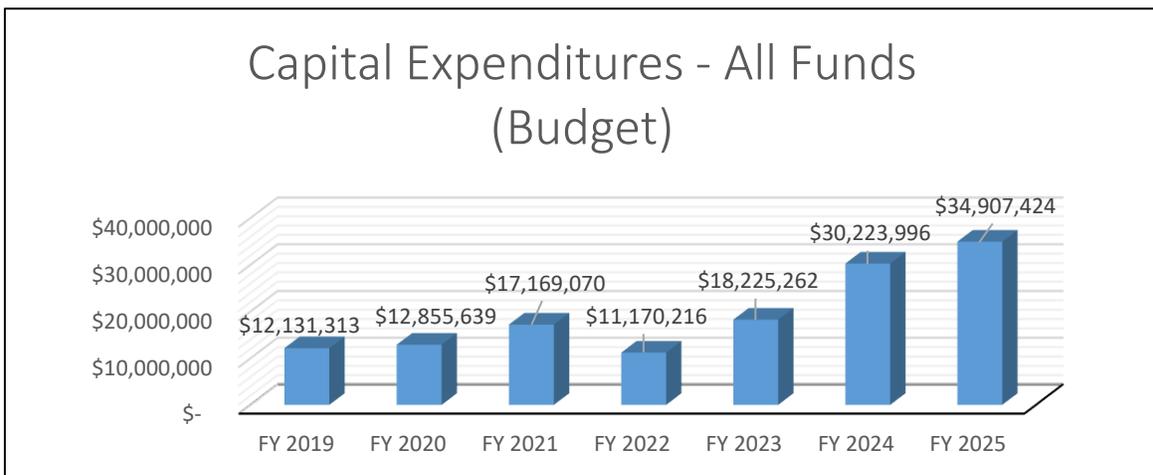
Capital improvements are investments made in our infrastructure. Six of the eight primary focus areas in the City of Twin Falls 2030 Strategic Plan are considered “capital dependent.” Capital financing is necessary for the ongoing development, expansion, maintenance, and repair of these capital assets,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

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

- 103 buildings and structures throughout Twin Falls, ranging from the Magic Valley Regional Airport to administrative buildings; from police and fire stations to water delivery and treatment structures;
- 1,500 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; 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 2025 budget allocates \$34,907,424 to fund needed, critical, and desired capital improvements, one-time equipment purchases and projects, and community amenities. Compared to the FY 2024 budget of \$30,223,996, this is an increase of \$4,683,427 (15.50%). The increase is due mainly to a \$8,281,960 grant received in the Street Fund for Eastland Drive, as well as an increased number of capital projects being funded with reserves.



FUND-DEPARTMENT MATRIX

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

	Proprietary Funds						
	Enterprise Funds				Internal Service Funds		
Department	Water	Wastewater	Sanitation	Common Area Maintenance	Shoshone Falls - Dierkes Lake	Insurance - Risk Management	Shop
Water Supply	✓						
Pressurized Irrigation	✓						
Water Distribution	✓						
Utility Services	✓						
Wastewater Collections		✓					
Wastewater Treatment		✓					
Sanitation			✓				
Common Area Maintenance				✓			
Shoshone Falls-Dierkes Lake					✓		
Insurance-Risk Management						✓	
Shop							✓
	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.

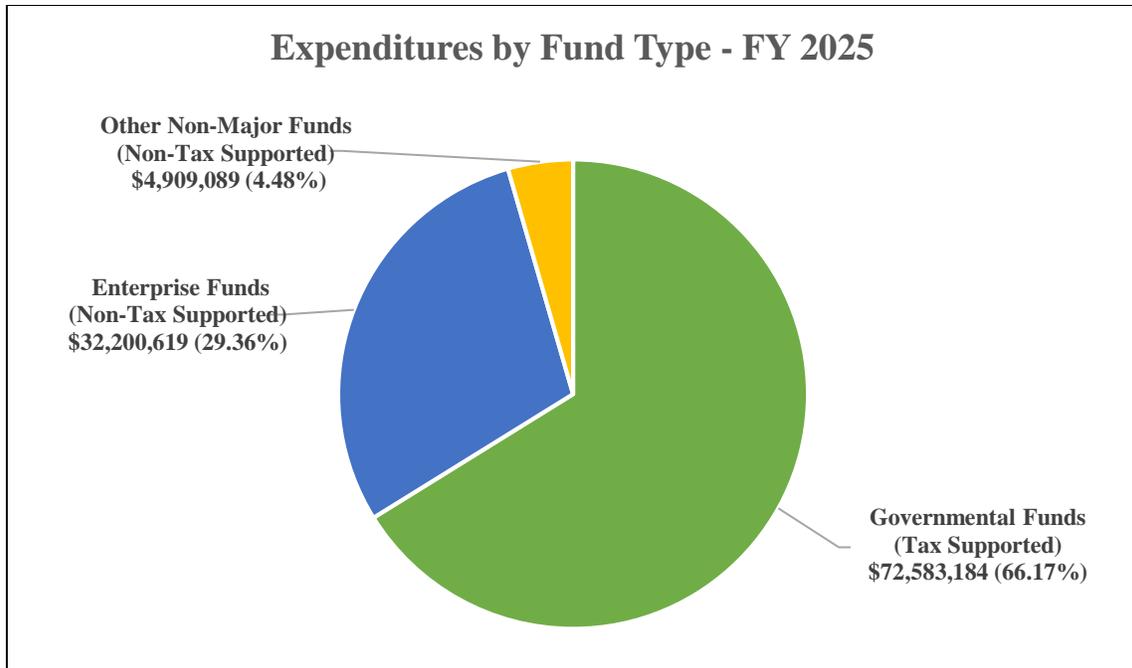
EXPENDITURES BY FUND

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 Tax Supported Funds (TSF): 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, City Manager’s Office, Finance, Legal, Planning & Zoning, Code Enforcement, Economic Development, Human Resources, IT, Police, the Communications Center, Fire, Building Safety, Animal Control, Custodial, Engineering, Parks & Recreation, Golf, and Public Transit. The Capital Improvement Fund is used for all General Fund department capital expenditures and capital transfers to other funds. For FY 2025, the budget for General and Capital Improvement (CI) Fund expenditures and transfers totals \$49,267,315, which is an increase of \$2,014,978 (4.26%) compared to the FY 2024 total of \$47,252,336. The change results from decreased funding for SLFRF projects, and increased reserve funding for capital projects.

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 health insurance.

	Change from FY 23-24	Budget FY 24-25	FY 24-25 Highlights
City Council Total	\$5,619	\$154,496	
Operations	\$5,619	\$154,496	
Capital	\$0	\$0	
City Manager Total	-\$74,848	\$1,380,613	
Operations	-\$74,848	\$1,380,613	Reduction for MPOG funding. Transit Coordinator moved to Public Transit Department.
Capital	\$0	\$0	
Finance Total	-\$235,596	\$888,571	
Operations	\$54,404	\$888,571	Increases for Postage, Professional Services, and Travel.
Capital	-\$290,000	\$0	
Legal Total	-\$39,436	\$671,008	
Operations	-\$39,436	\$671,008	FTE for the City Attorney changed to a contracted service.
Capital	\$0	\$0	
Planning & Zoning Total	\$40,609	\$616,687	
Operations	\$39,510	\$608,848	
Capital	\$0	\$0	
Transfer	\$1,099	\$7,839	

	Change from FY 23-24	Budget FY 24-25	FY 24-25 Highlights
Code Enforcement Total	\$66,594	\$389,519	
Operations	\$23,488	\$339,628	Increase for Snow and Ice Removal.
Capital	\$42,000	\$42,000	Council Capital - Truck
Transfer	\$1,106	\$7,891	
Economic Development Total	\$136,257	\$477,179	
Operations	\$11,257	\$352,179	Reductions for Travel & Training.
Capital	\$125,000	\$125,000	\$125,000 - Event Center Feasibility Study.
Human Resources Total	\$174,068	\$924,509	
Operations	\$184,468	\$909,509	Addition of an Assistant HR Director.
Capital	-\$10,400	\$15,000	
Information Technology Total	\$584,762	\$3,974,923	
Operations	\$178,415	\$3,303,315	Increases for Software and Phones.
Capital	\$404,860	\$661,000	\$400,000 - Bucket Truck
			\$139,000 - Computer Replacement
			\$50,000 - Repeater Replacement
Police Total	\$1,318,079	\$14,526,789	
Operations	\$752,099	\$13,373,141	Automatic License Plate Cameras, AXON, and Recruitment Advertising.
Capital	\$544,496	\$995,622	\$275,000 - Council Capital - Lift Replacement
			\$175,000 - Evidence & Training Facility - Design
			\$325,000 - Police Vehicles (4)
Transfer	\$21,485	\$158,026	
Communications Center Total	\$41,581	\$1,617,755	
Operations	\$44,456	\$1,617,755	
Capital	-\$2,875	\$0	
Fire Total	\$234,664	\$8,628,069	
Operations	\$580,188	\$7,453,309	New Firefighters (3). Increases for Electric, Equipment Repair Parts, and Contract Services.
Capital	-\$348,528	\$1,153,334	\$651,600 - Fire Station 2 Lease Payment
			\$426,734 - Fire Apparatus Lease Payments (2)
			\$30,000 - Fire Training Center - FFE
Transfer	\$3,004	\$21,426	

Change from Budget
FY 23-24 FY 24-25 FY 24-25 Highlights

Building Safety Total	-\$24,792	\$1,017,103	
Operations	\$23,820	\$993,631	Reductions for Training and Professional Services.
Capital	-\$50,852	\$7,500	\$7,500 - Docking Stations, Mounting Poles
Transfer	\$2,239	\$15,972	

Animal Control Total	-\$52,903	\$640,844	
Operations	\$37,097	\$640,844	Increase for Animal Shelter.
Capital	-\$90,000	\$0	
Transfer	\$0	\$0	

Custodial Total	-\$81,144	\$151,730	
Operations	-\$36,685	\$151,730	Removal of .5 FTE for a Custodian.
Capital	-\$44,459	\$0	

Engineering Total	\$193,222	\$2,010,519	
Operations	\$83,163	\$1,847,568	Reduction in Professional Services.
Capital	\$106,000	\$134,000	\$59,000 - Traffic Tech. Vehicle
			\$50,000 - ADA Compliance Plan
Transfer	\$4,059	\$28,951	

Parks Total	\$315,758	\$2,963,928	
Operations	\$153,609	\$1,989,370	Addition of .25 FTE for an Open Space Supervisor. Increases for Downtown Hanging Baskets/Planters, Contract Services, Electric, and Repairs/Maintenance.
Capital	\$153,108	\$910,075	\$250,000 - Parking Lot Maintenance
			\$155,000 - Facility Enhancements
			\$150,000 - Challenger ROW Mower
Transfer	\$9,041	\$64,483	

Recreation Total	\$84,307	\$1,008,996	
Operations	\$32,803	\$898,265	
Capital	\$50,000	\$100,000	\$75,000 Facility Maintenance
			\$25,000 - Program Equipment
Transfer	\$1,504	\$10,731	

Golf Total	\$102,000	\$102,000	
Operations	\$10,000	\$10,000	
Capital	\$92,000	\$92,000	Council Capital - Greensmaster Mower (2)

Public Transit Total	\$1,721,896	\$1,721,896	
Operations	\$1,629,896	\$1,629,896	
Capital	\$0	\$0	

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 23-24	Budget FY 24-25	FY 24-25 Highlights
Airport Total	\$117,465	\$2,158,780	
Operations	\$134,299	\$1,505,336	Additions for an Airshow and Airport Promotions.
Capital	-\$33,450	\$151,000	\$80,000 - Pickup Truck & Equipment - Sprayer, Snow Plow
			\$45,000 - Landscape Upgrades
			\$20,000 - Terminal Furnishings - Seat Replacement
Transfer	\$16,616	\$502,443	

Airport Construction Total	-\$950,000	\$2,350,000	
Operations	\$0	\$0	
Capital	-\$950,000	\$2,350,000	\$2,350,000 - 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 23-24	Budget FY 24-25	FY 24-25 Highlights
Library Total	\$148,391	\$2,420,294	
Operations	\$120,391	\$2,274,294	
Capital	\$28,000	\$146,000	\$131,000 - Modernize Elevator

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 2025 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 2025 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 23-24	Budget FY 24-25	FY 24-25 Highlights
Street Total	\$8,407,367	\$15,412,878	
Operations	\$115,076	\$2,303,690	
Capital	\$8,262,402	\$12,573,086	\$8,281,960 - Eastland Drive
			\$1,900,000 - Seal Coating - Zone 5
			\$700,000 - Road Maintenance & Overlays
Transfer	\$29,890	\$536,102	

Street Light Total	\$656	\$514,661	
Operations	\$45,000	\$415,000	
Capital	-\$45,000	\$70,000	\$70,000 - Lighting for New Subdivisions
Transfer	\$656	\$29,661	

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 23-24	Budget FY 24-25	FY 24-25 Highlights
Pool Total	\$967,430	\$2,081,473	
Operations	\$39,430	\$771,473	Increases for Uniforms, Travel, and Training. Reduction for Chemicals.
Capital	\$928,000	\$1,310,000	\$1,200,000 - City Pool Remodel
			\$75,000 - UV Light Replacement
			\$35,000 - Facility Maintenance/Enhancement

For FY 2025, Tax Supported Fund operating expenditures total \$47,137,100, or \$4,202,110 (9.79%) more than the FY 2024 total of \$42,934,990. The majority of the increase is for addition of the Public Transit Department to the General Fund. Capital expenditures increase by \$9,919,832 (79.69%) from \$12,447,741 to \$22,367,574, which includes a \$8,281,960 grant from the Idaho Transportation Department. Transfers decrease by \$2,409,425 (43.90%) from \$5,487,936 to \$3,078,511. This is due mainly to a reduction in the amount of transfers to other funds for SLFRF Projects.

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 2025 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 .3%. 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 23-24	Budget FY 24-25	FY 24-25 Highlights
Water Total	\$1,179,737	\$14,221,745	
Operations	\$35,930	\$6,668,196	Increases for Chemicals and Equipment Repair Parts. Reduction for Electric.
Capital	-\$434,423	\$5,935,350	\$3,200,000 - Eastland Waterline Replacement \$1,200,000 - Hankins Pump Station Upgrades \$280,000 - Perrine Improvements
Debt	-\$845,250	\$0	
Transfer	\$64,006	\$1,618,199	

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 \$3,942,357.

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 23-24	Budget FY 24-25	FY 24-25 Highlights
Wastewater Total	-\$820,856	\$12,655,320	
Operations	-\$47,724	\$5,474,697	
Capital	-\$844,032	\$2,585,250	\$650,000 - Mainline Maintenance
			\$650,000 - Odor Project
			\$300,000 - Canyon Rim Drop Line
Debt	\$850	\$3,485,125	
Transfer	\$70,050	\$1,110,248	

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.

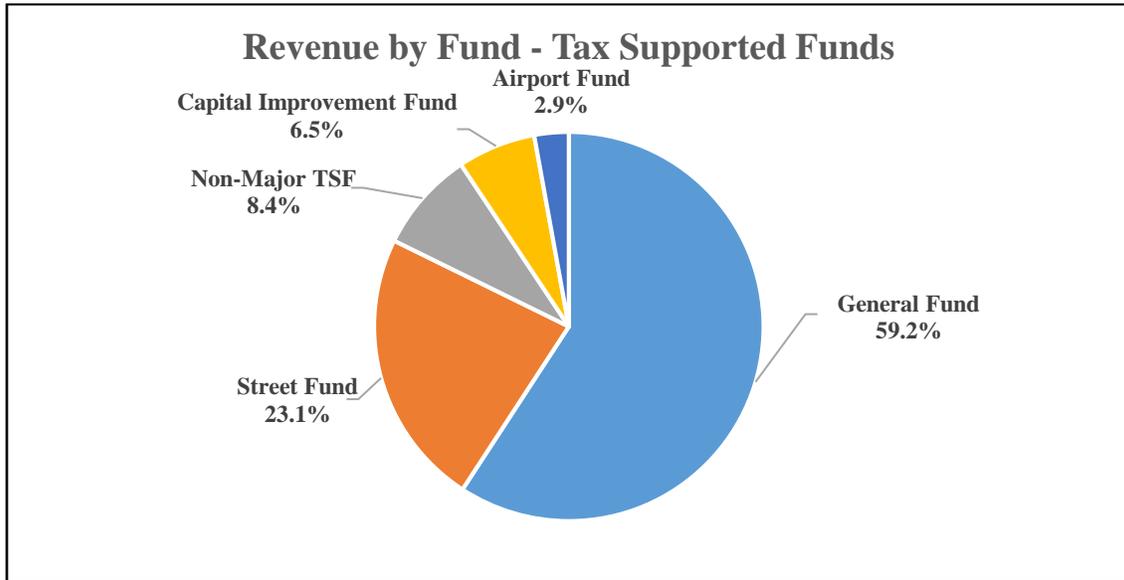
	Change from FY 23-24	Budget FY 24-25	FY 24-25 Highlights
Sanitation Total	\$198,383	\$4,405,410	
Operations	\$161,837	\$3,882,667	
Capital	\$0	\$0	
Transfer	\$36,547	\$522,743	

For FY 2025, the three largest Enterprise Funds (Water, Wastewater, Sanitation) budget \$16,025,560 for operating expenditures, which is an increase of \$150,043 (.95%) compared to the FY 2024 total of \$15,875,517. Capital expenditures decrease by \$1,278,455 (13.05%) from \$9,799,055 to \$8,520,600. Transfers increase by \$170,602 (5.54%) from \$3,080,588 to \$3,251,191.

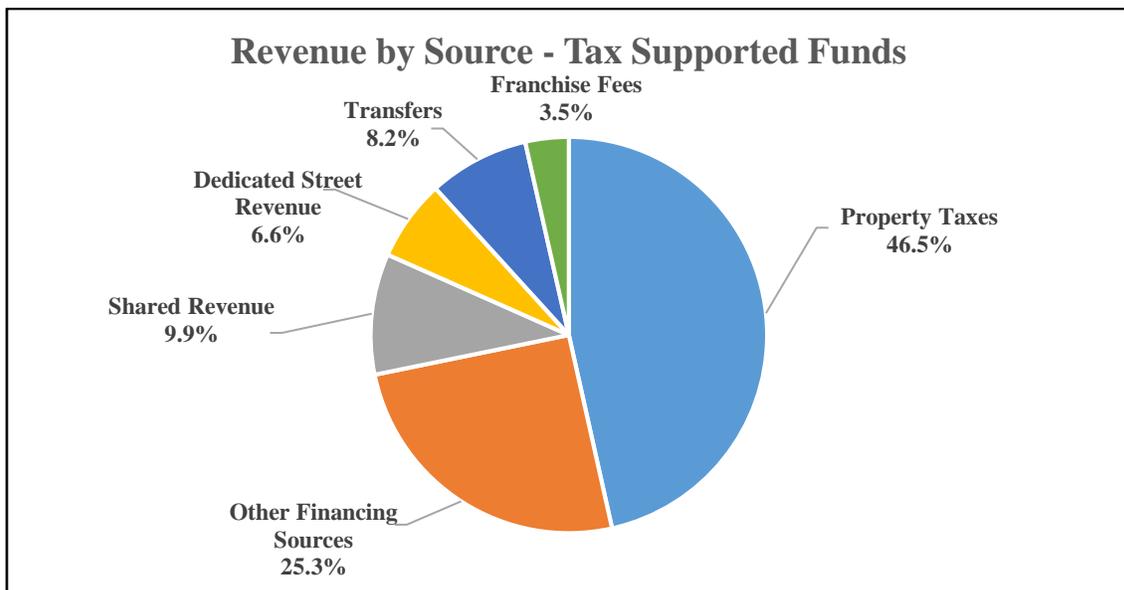
REVENUES BY SOURCE

TAX SUPPORTED FUND REVENUES

Tax Supported Funds account for \$66.81 million (66.66%) of the \$100.22 million total revenues in the FY 2025 budget. Tax Supported Fund cash reserves budgeted for use equal \$5.77 million of the \$9.47 million total for all funds. Combining revenues and reserves brings total funding for Tax Supported Funds to \$72.58 million (66.17%) of the \$109.69 million total.



The majority of revenues for Tax Supported Funds (74.72%) 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 2025, the City of Twin Falls has an estimated taxable value of \$6,219,941,009, or \$59,722,369 more than the FY 2024 value of \$6,160,218,640. The New Construction and Annexation Rolls for FY 2025 total \$94,701,828, which will yield \$460,922 of new property tax revenue. Property tax revenue derived from the New Construction and Annexation Rolls is commonly referred to as the “growth formula.”

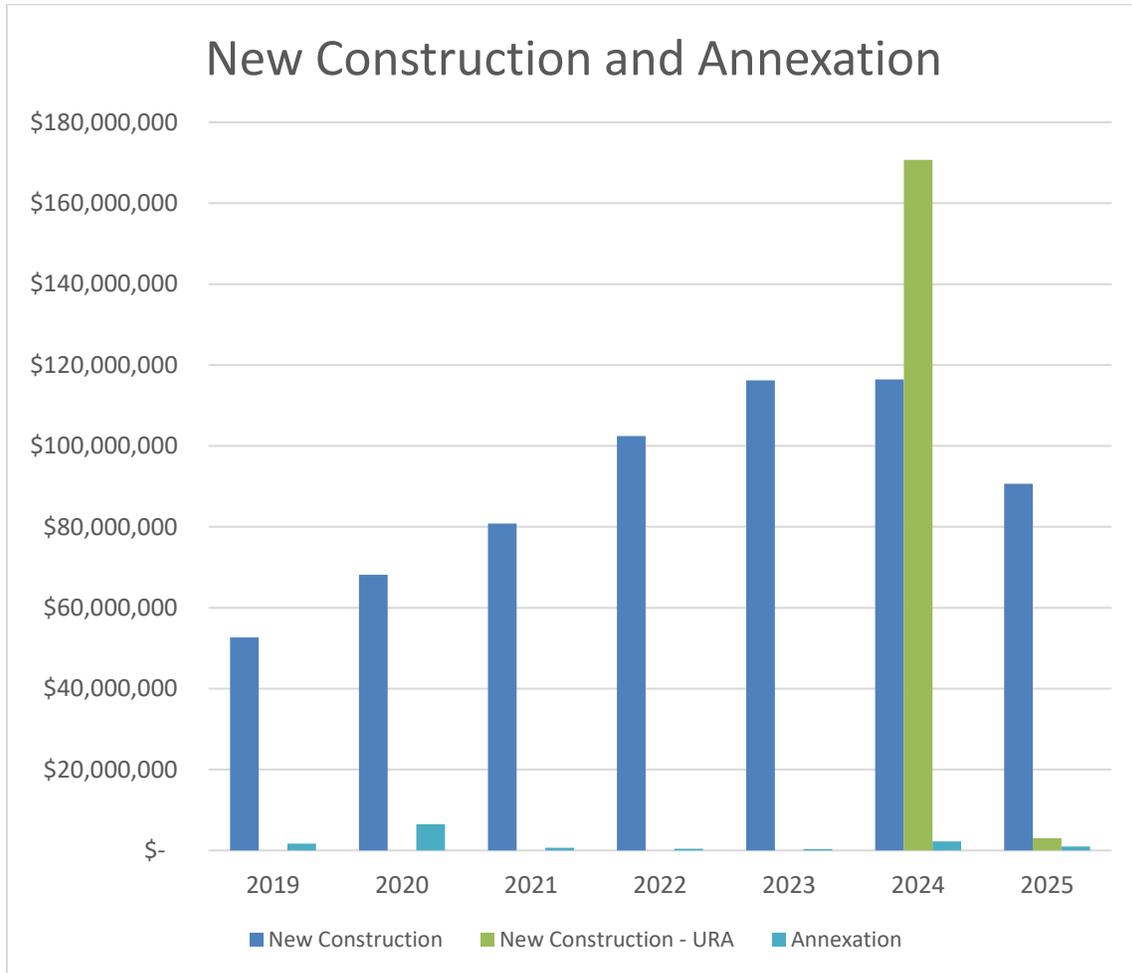
The FY 2025 budget relies on property taxes to raise 42.80% of the funds needed to support municipal operations in the Governmental and Tax Supported Funds. The budget includes the statutorily allowed three percent (3%) property tax increase (\$882,471) as provided for in Idaho Code §63-802, plus revenue from the growth formula (\$456,506), and the equivalence of one-percent revenue (\$307,591) from the City’s forgone balance. The City’s projected tax rate for FY 2025 is expected to increase to \$4.93/\$1,000 of taxable value from \$4.71/\$1,000 (FY 2024). Based on the median value of an owner-occupied home, this will create an estimated annual property tax increase of \$73.30. It is anticipated total property tax collections for FY 2025 will be \$31,066,677, or \$1,650,984 more than the FY 2024 total of \$29,415,693.

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 \$4.71/\$1,000 (FY 2024) of taxable value. The average of the tax rate assessed over the course of the last seven fiscal years (2018-2024) is \$6.38/\$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 23-24 Adopted Budget	FY 24-25 Adopted Budget	Variance
Property Tax	Tax Rate: \$4.71/\$1,000 of taxable value	Tax Rate: \$4.93/\$1,000 of taxable value	Tax Rate: \$0.22/\$1,000 of taxable value
Median Value of Owner-Occupied Home:			
FY 2025 - \$349,824 (January 2024)	\$1,035.08 <i>(annual)</i>	\$1,108.38 <i>(annual)</i>	\$73.30 <i>(annual)</i>
FY 2024 - \$344,763 (January 2023)	\$86.26 <i>(monthly)</i>	\$92.37 <i>(monthly)</i>	\$6.11 <i>(monthly)</i>
Utility Bills			
Average Residential Customer Consumption of:			
<i>Water - 18,000 gallons</i>	\$53.16	\$54.49	\$1.33
<i>Sewer - 12,000 gallons</i>	\$30.88	\$32.42	\$1.54
<i>Sanitation & Recycling</i>	\$19.62	\$19.62	\$0.00
Total Utility Bills	\$103.66	\$106.53	\$2.87
Monthly Total of Property Tax and Utility Bills	\$189.92	\$198.90	\$8.98

NEW CONSTRUCTION AND ANNEXATION ROLL

The New Construction and Annexation Rolls reflect growth in the taxable value associated with new development, expired urban renewal areas, and property incorporated into the City through annexation. For FY 2025, the City of Twin Falls’ New Construction (\$90,647,629 + \$3,047,156 (URA)) and Annexation (\$1,007,043) Rolls total \$94,701,828. This will yield an additional \$460,922 of property tax revenue. The following graph illustrates the value of the New Construction and Annexation Rolls each fiscal year since 2019.



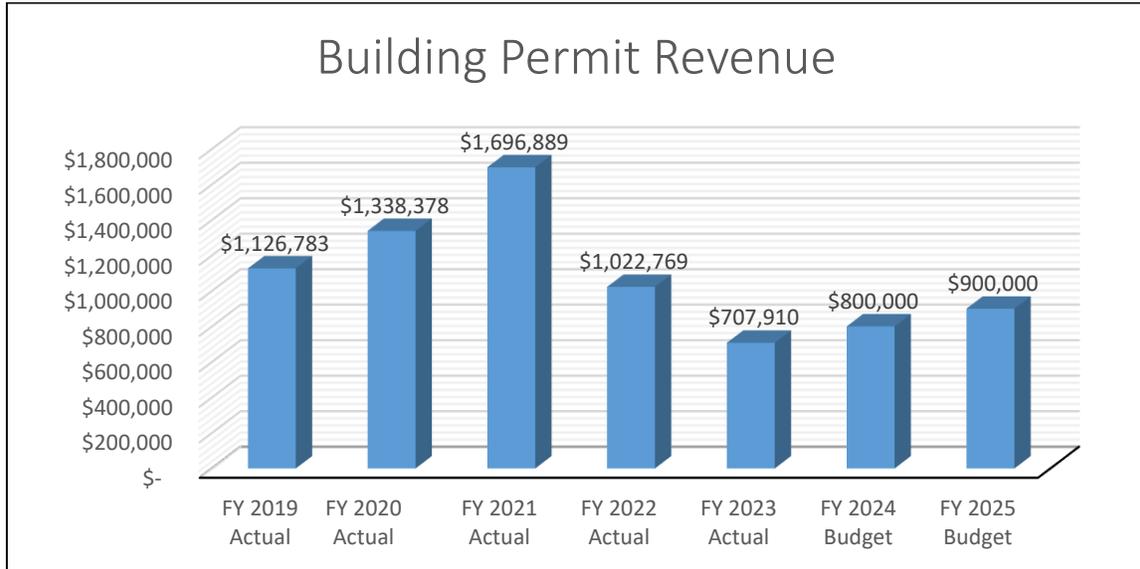
Fiscal Year	New Construction	NC - URA	Annexation	Total
2025	\$ 90,647,629	\$ 3,047,156	\$ 1,007,043	\$ 94,701,828
2024	\$ 116,465,121	\$ 170,741,850	\$ 2,207,240	\$ 289,414,211
2023	\$ 116,197,863	\$ -	\$ 380,643	\$ 116,578,506
2022	\$ 102,450,268	\$ -	\$ 441,767	\$ 102,892,035
2021	\$ 80,779,708	\$ -	\$ 694,520	\$ 81,474,228
2020	\$ 68,170,730	\$ -	\$ 6,451,982	\$ 74,622,712
2019	\$ 52,660,437	\$ -	\$ 1,648,825	\$ 54,309,262

BUILDING PERMIT REVENUES

Building permit revenue in FY 2021 was unexpectedly high, ending as a record year for actual revenue collected at nearly \$1.7 million. At the time, the community was in the middle of the COVID pandemic. The pandemic significantly impacted every aspect of the City’s operations in ways that we couldn’t plan for. With regards to building permitting, we experienced a great deal more activity than was expected. Ongoing growth and an influx of migration from other states significantly impacted the City of Twin Falls. Through June of 2021, the City issued 417 single-family permits, compared to 376 through June 2020.

However, in July of 2021, permit activity started flattening out. Building activity slowed that month and continued to do so for several months. Availability of labor and materials and increasing mortgage rates were having a negative impact on building activity in the community. Actual building permit revenue in FY 2023 (\$707,910) failed to meet our projected budget of \$1,000,000 by a significant margin. It was expected that the challenges with interest rates, labor, and materials would continue, so the FY 2024 budget for building permit revenue was reduced to \$800,000.

Building permit activity has seen steady increases so far in FY 2024, outpacing projections. The City has collected \$864,219 in building permit revenue through May 2024, exceeding budgeted revenue with four months left in the fiscal year. While permit activity has been steadily increasing, much of the revenue collected this year was associated with two large commercial projects. It is difficult to count on large commercial projects continuing to come in, so revenue projections for FY 2025 are increasing conservatively to \$900,000.



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 2025 than FY 2024. The City anticipates it will collect shared revenues totaling \$11,009,400, or 15.17% of the \$72,583,184 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:

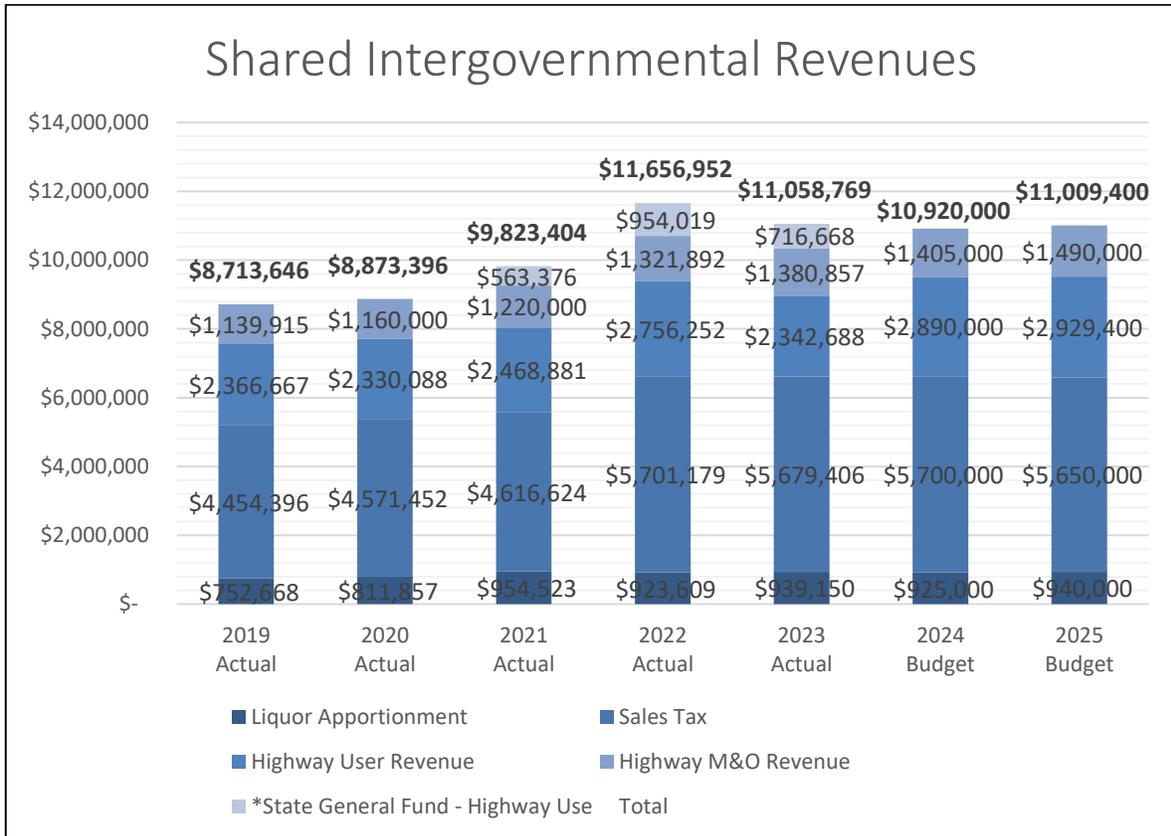
State of Idaho

- Sales Tax - \$5,650,000; a decrease of \$50,000 from \$5,700,000.
- Highway User Revenue (mainly Fuel Tax) - \$2,929,400; an increase of \$39,400 from \$2,890,000.
- Liquor Apportionment - \$940,000; an increase of \$15,000 from \$925,000.

Twin Falls Highway District

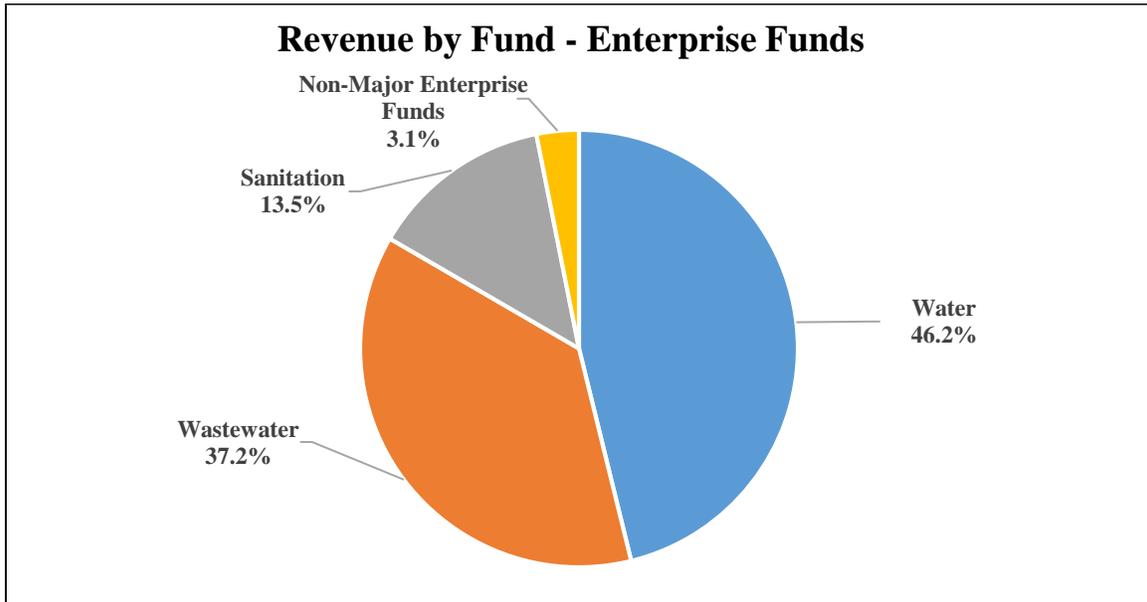
- Highway M&O (Road & Bridge Tax) - \$1,490,000; an increase of \$85,000 from \$1,405,000.

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



*One-time non-recurring payments

ENTEPRISE FUND REVENUES



Enterprise Funds account for \$29.38 million (29.31%) of the \$100.22 million total revenues in the FY 2025 budget. Enterprise Fund cash reserves budgeted for use equal \$2.80 million of the \$9.47 million total for all funds. Combining revenues and reserves brings total funding for Enterprise Funds to \$32.20 million (29.36%) of the \$109.69 million total. The majority of funding, or 84.86%, is from User Fees. The other sources of funding include fines, investment earnings, miscellaneous income, and interfund transfers.

Water Fund

FY 2025 water use rates increase 2.5% compared to FY 2024. Average water users (18,000 gallons) will see an increase of \$1.33 monthly and \$15.96 annually. Budgeted revenue in the Water Fund totals \$13,562,422, which combined with reserves of \$659,323 equals \$14,221,745 in total funding. Compared to the FY 2024 total of \$16,556,867, this is a decrease of \$2,335,122 (14.10%). The decrease results from a reduction in the amount of reserves used for capital projects.

Wastewater Fund

FY 2025 sewer user rates increase 5% compared to FY 2024. The average user that caps out at 12,000 gallons will see an increase of \$1.54 monthly and \$18.48 annually. Budgeted revenue in the Wastewater Fund totals \$10,932,418, which combined with reserves of \$1,722,902 equals \$12,655,320 in total funding. Compared to the FY 2024 total of \$13,476,176, this is a decrease of \$820,856 (6.09%). The decrease results from a reduction in the amount of reserves used for capital projects.

Sanitation Fund

FY 2025 sanitation user rates remain the same as they were in FY 2024. The average amount paid by the City’s residential customers will not change. Budgeted revenue in the Sanitation Fund totals \$3,964,278, which combined with reserves of \$441,133 equals \$4,405,410 in total funding. Compared to the FY 2024 total of \$4,207,027, this is an increase of \$198,383 (4.72%).

City of Twin Falls
Departmental Summary and Description
City Council

Department Description:

The City Council serves as the primary governing body of our community, comprised of seven members with staggered terms and elections held in odd-numbered years. Within this council, one member is elected to the esteemed position of Mayor, who presides over all council meetings and acts as the official representative of the City.

Operating in both legislative and quasi-judicial capacities, the members of the Twin Falls City Council bear the weighty responsibility of establishing policies that govern the city's operations. This includes tasks such as adopting ordinances and resolutions, overseeing the annual budget, determining tax levies, and appointing individuals to serve on citizen advisory boards and commissions.

With a dedication to serving the needs of our diverse populace, the City Council stands as a beacon of democratic governance, striving to enact policies that promote the welfare and prosperity of all residents. Through collaboration, transparency, and a commitment to civic duty, the City Council endeavors to uphold the values of integrity, equity, and progress for the betterment of our community.

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)
- Promoting equity and inclusion in all aspects of city governance and decision-making processes to ensure fair and equitable access to opportunities and services for all residents (RC 1)

Fiscal Year 2024-2025 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 2024 (IO 1.1.1)
- Work with City staff to complete the City Strategic Plan update by summer 2025 (RC 8.1.1)

Fiscal Year 2024-2025 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 2023-2024 Accomplishments:

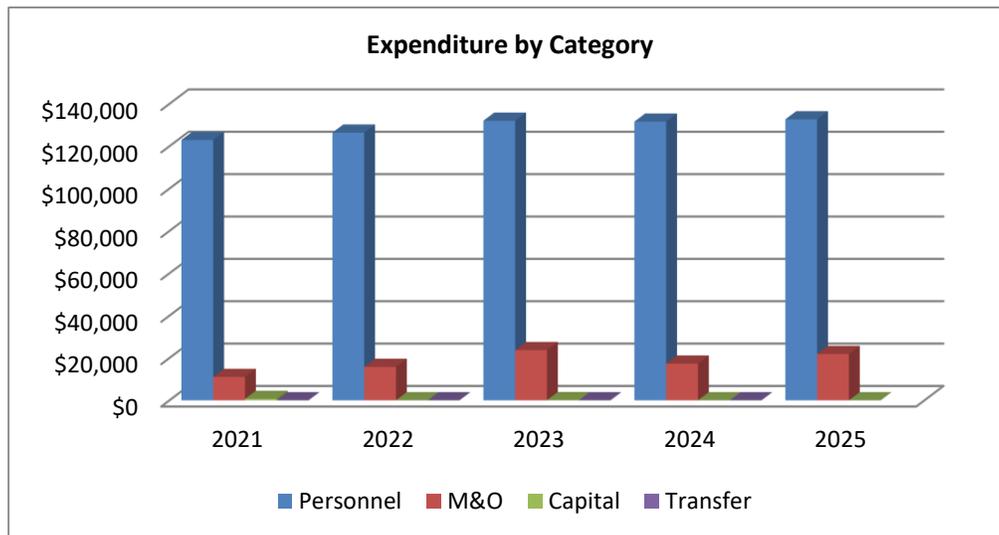
- Funded \$770,000 of Council-directed projects, including design funding for a remodel of restrooms, showers, and an office area at the City Pool, funding for transition to new financial software, a Canyon Rim Trail connection across the Twin Falls Gun Club, and investments in security cameras and HVAC improvements.

Expenditure by Category - City Council

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	7	7	7	7	7	0
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Expenditure Category						
<i>Personnel</i>	\$122,921	\$126,381	\$132,011	\$131,577	\$132,648	0.81%
<i>M&O</i>	\$11,015	\$15,755	\$23,685	\$17,300	\$21,848	26.29%
<i>Capital</i>	\$655	\$12	\$71	\$0	\$0	0.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$134,592	\$142,148	\$155,766	\$148,877	\$154,496	3.77%



City of Twin Falls
Departmental Summary and Description
City Manager

Department Description:

Twin Falls operates under the Council-Manager form of government, as defined by Idaho State Code Title 50 Chapter 8. This structure combines the elected City Council's strong political leadership with the managerial expertise of the City Manager, who serves as the Chief Executive Officer. The City Manager is appointed by the City Council and collaborates with department heads and staff to implement council policies and priorities, ensuring efficient municipal operations and high-quality service delivery to residents and businesses. The City Manager provides overall leadership, direction, coordination, and support for the city's workforce. Ensuring effective and efficient service delivery within legal frameworks and council policies is a primary responsibility.

The City Manager is tasked with strategic planning, budget management, and policy development to advance the City Council's objectives. This includes ensuring alignment with city policies and legal requirements. Committed to transparency and accountability, City Administration upholds rigorous standards of governance and service delivery. By fostering innovation, promoting efficiency, and engaging stakeholders, the department aims to enhance residents' quality of life and support sustainable community growth and development.

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 ensuring a capable and motivated workforce through effective recruitment, training, and development of city employees (IO 2)
- Review programs and processes to ensure that they integrate community interests and provide high quality service to the community (RC 1)
- Facilitate communication and engagement with residents, businesses, and stakeholders to understand needs and priorities and involve them in decision-making processes (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 2024-2025 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 2024 (IO 1.1.1)
- Begin working with the newly created Magic Valley Metropolitan Planning Organization on regional transportation planning efforts by fall 2024 (AC 4.1.1)
- Continue to develop priority-based budgeting (RC 8.1.1)
- Implement a performance measurement system by summer 2025 (RC 8.1.1)
- Complete the Strategic Plan update by summer 2025 (RC 8.1.1)

- Prepare a funded, five-year capital improvement forecasting program by April 2024 (RC 3.2.1)
- Continue to seek citizen input and feedback through the National Citizen Survey (RC1.2.3)

Fiscal Year 2024-2025 Budget Highlights:

- Continued implementation of the “One City” initiative
- Funding organizational leadership training
- Implementation of the priority-based budgeting system
- Creation of a performance measurement system
- Completion of annual National Citizen’s Survey
- Funding for Municipal Powers Outsource Grants program
- Participation in the newly created Magic Valley Metropolitan Planning Organization

The Outcomes of our Investment will be:

- A well led, coordinated, trained, and empowered workforce
- City operations and services delivered in a cost-effective and efficient manner
- 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 2023-2024 Accomplishments:

- Created a Metropolitan Planning Organization through collaboration with the Idaho Transportation Department and partner organizations (AC 4.1.1)
- Implemented a priority-based budgeting system (RC 8.1.1)
- Received distinguished budget award from the Government Finance Officers Association (GFOA) for the twelfth straight year for the FY 2024 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)
- Implemented an on-demand micro-transit pilot program for the City of Twin Falls, with help from the Idaho Transportation Department, called “Ride TFT” in July 2023 (RC 7.1.3)

Performance Measures:

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

Department Objective: 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 2025.

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.

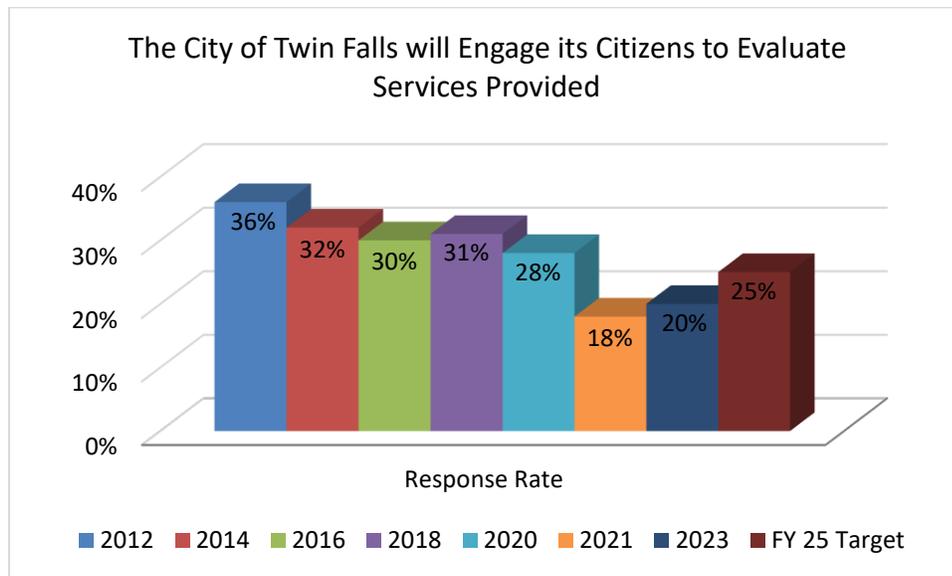
- 2) Performance Measure: The City of Twin Falls will engage its citizens to evaluate services provided.

Department Objective: Continue to seek citizen input and feedback through the National Citizen Survey.

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.

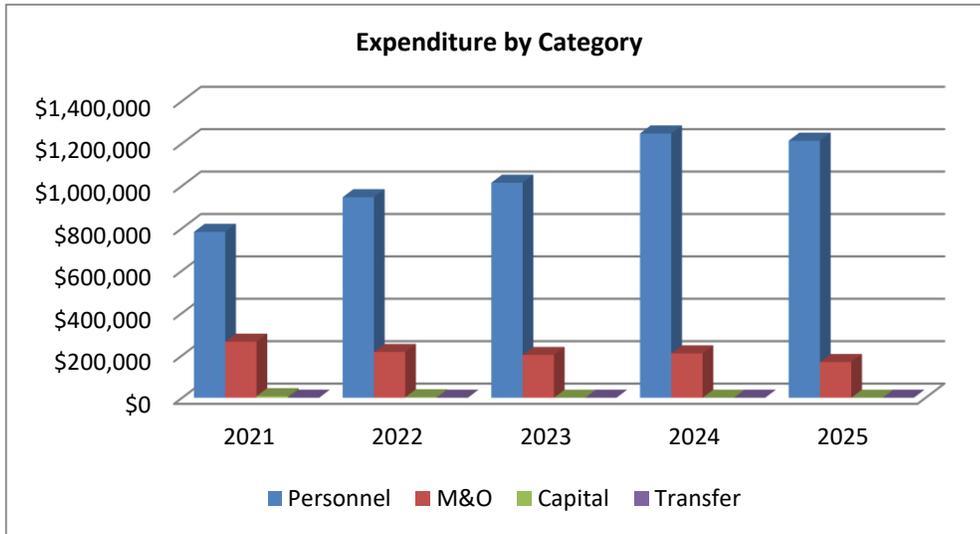


Expenditure by Category - City Manager

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	5.75	6	6	7	6	-1
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Expenditure Category						
<i>Personnel</i>	\$782,327	\$945,809	\$1,013,971	\$1,246,379	\$1,212,281	-2.74%
<i>M&O</i>	\$264,167	\$215,699	\$201,769	\$209,082	\$168,332	-19.49%
<i>Capital</i>	\$7,230	\$2,210	\$0	\$0	\$0	0.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$1,053,724	\$1,163,719	\$1,215,740	\$1,455,460	\$1,380,613	-5.14%



Comments:

- The decrease in Personnel results from moving the Transit Coordinator to the Public Transit Department.
- The decrease in M&O is due mainly to a reduction in MPOG funding.

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 2024-2025 Objectives:

- Complete the Fiscal Year 2025-2026 budget by the Thursday preceding the second Monday in September and earn the GFOA Distinguished Budget Presentation Award. (RC3.2)
- Complete the Fiscal Year 2023-2024 audit by March 15, 2025 and receive an unqualified opinion and the GFOA Certificate of Achievement for Excellence in Financial Reporting. (RC3.2)
- Evaluate and work through a software transition for financial and utility billing software. (IO1.4.3)
- Implement an ACH process for all vendor and per diem payments. (IO1.4.3)

Fiscal Year 2024-2025 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 a software transition, implementing "best practices" and evaluating current processes.

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 2023-2024 Accomplishments:

- Received distinguished budget award from the Government Finance Officers Association (GFOA) for the twelfth straight year for the FY 2024 adopted budget. (RC3)
- Prepared an Annual Comprehensive 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 two cities in the state of Idaho to receive both GFOA awards. (RC3.2)
- Worked in tandem with City Management to begin the implementation of Priority Based Budgeting. (RC 8.1.1)

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.

Department Objective: Complete the Fiscal Year 2023-2024 audit by March 15, 2025 and receive an unqualified opinion and the GFOA Certificate of Achievement for Excellence in Financial Reporting.

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.

Department Objective: Complete the Fiscal Year 2023-2024 audit by March 15, 2025 and receive an unqualified opinion and the GFOA Certificate of Achievement for Excellence in Financial Reporting.

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.

Department Objective: Complete the Fiscal Year 2025-2026 budget by the Thursday preceding the second Monday in September and earn the GFOA Distinguished Budget Presentation Award.

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

Calculation: GFOA Distinguished Budget Presentation Award achievement

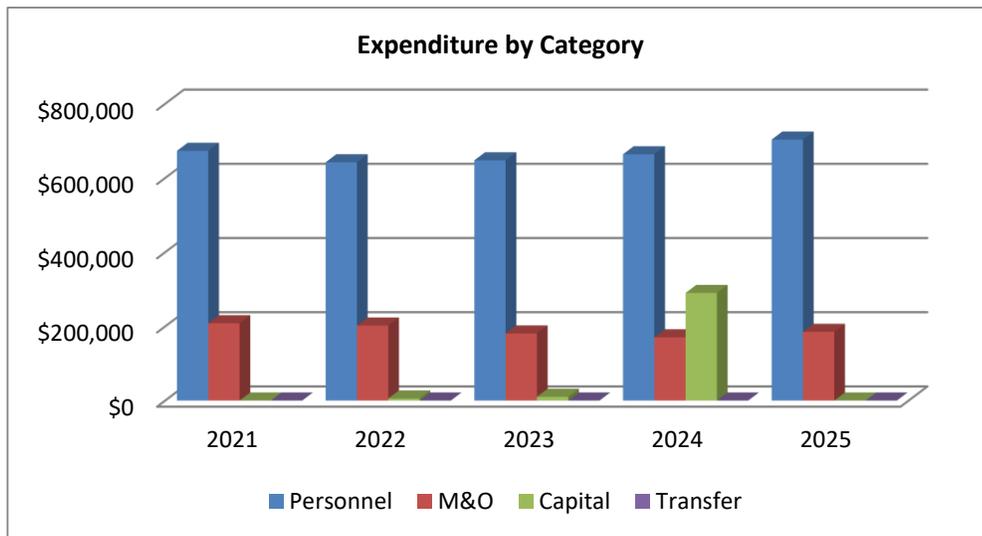
Results: The City has received the Distinguished Budget Presentation award for the past 3 fiscal years.

Expenditure by Category - Finance

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	6.5	6	5	5	5	0
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Expenditure Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
<i>Personnel</i>	\$673,115	\$642,220	\$647,439	\$663,741	\$703,385	5.97%
<i>M&O</i>	\$208,355	\$202,200	\$180,729	\$170,425	\$185,186	8.66%
<i>Capital</i>	\$0	\$5,460	\$10,140	\$290,000	\$0	-100.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$881,470	\$849,879	\$838,308	\$1,124,166	\$888,571	-20.96%



Comments:

- The increase in M&O includes additions for Postage, Professional Services, and Travel.

City of Twin Falls
Departmental Summary and Description
Legal Services

Department Description:

The Legal Services department provides comprehensive legal support to the City Council, City Manager, and various city departments within Twin Falls. Multifaceted services encompass a wide array of legal matters, including contract review, real estate transactions, land use planning, civil litigation, and risk assessment.

Deputy City Prosecutors diligently handle misdemeanor and infraction offenses occurring within the boundaries of Twin Falls City. Moreover, legal expertise is extended to enhance the operations of the Twin Falls Police Department through specialized training and advisory services.

The heart of the department mission lies in the commitment to empower, guide, and safeguard the City of Twin Falls and its community. As stewards of legal integrity, the City Attorney and team represent the city's interests in legal proceedings and fulfill additional duties as mandated by ordinances and resolutions.

The Legal Services department stands ready to navigate the complex legal landscape, ensuring the prosperity and well-being of Twin Falls and its residents.

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, Code Enforcement, and Building Safety departments. (SC1.1 and SC1.7)

Fiscal Year 2024-2025 Objectives:

- Criminal Prosecution: The investment in new software marks a significant step towards establishing a sustainable solution for case management. Ongoing efforts encompass not only upgrading current processes for enhanced efficiency but also providing comprehensive training to users for seamless integration.
- Department Support and Facilities: Work with Finance and City Administration to evaluate the feasibility, cost, and funding solutions for a proposed building remodel design for 305 3rd Ave East.

Fiscal Year 2024-2025 Budget Highlights:

- The 2023-2024 budget objective to provide training and support to city departments was successfully achieved. Throughout 2024, over 290 hours of instruction was provided to sworn officers, ensuring they are equipped with the knowledge and skills necessary to fulfill their duties effectively.

The Outcomes of our Investment will be:

- A well-equipped legal department ensures that the municipality operates within the bounds of the law. This reduces the risk of legal violations, penalties, and litigation, safeguarding the municipality's reputation and resources.
- By providing legal counsel on various issues, such as contracts, land use planning, and civil litigation, the legal department helps identify and mitigate potential risks. This proactive approach minimizes exposure to legal liabilities and financial losses.
- A strong legal department supports the City Manager, City Council, and other city departments by offering guidance on legislative matters, policy development, and regulatory compliance. This fosters transparent and accountable governance practices.
- Legal analysis and advice enable informed decision-making by municipal leaders. By considering legal implications, policymakers can make sound choices that align with the municipality's objectives and legal obligations.

Fiscal Year 2023-2024 Accomplishments:

- Working with the Information Services department the new case management software has been acquired, while the data conversion and workflow design are ongoing.
- Working with City Administration, Information Services, and the Police departments a new electronic process for tracking and compiling responses to public records requests was implemented. This achievement enhances compliance, reduces man-hours, and underscores the department's commitment to efficient, transparent public service.

Performance Measures:

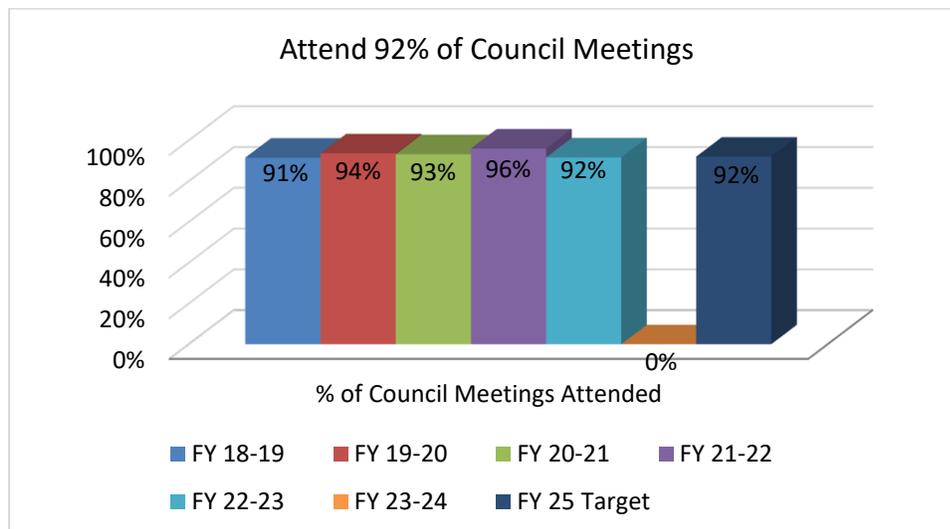
- 1) Performance Measure: Attend 92% of Council Meetings

Department Objective: Department Support and Facilities

Importance: Department Support and Facilities.

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

Results: % of Council meetings attended.



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

Department Objective: Department Support and Facilities.

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

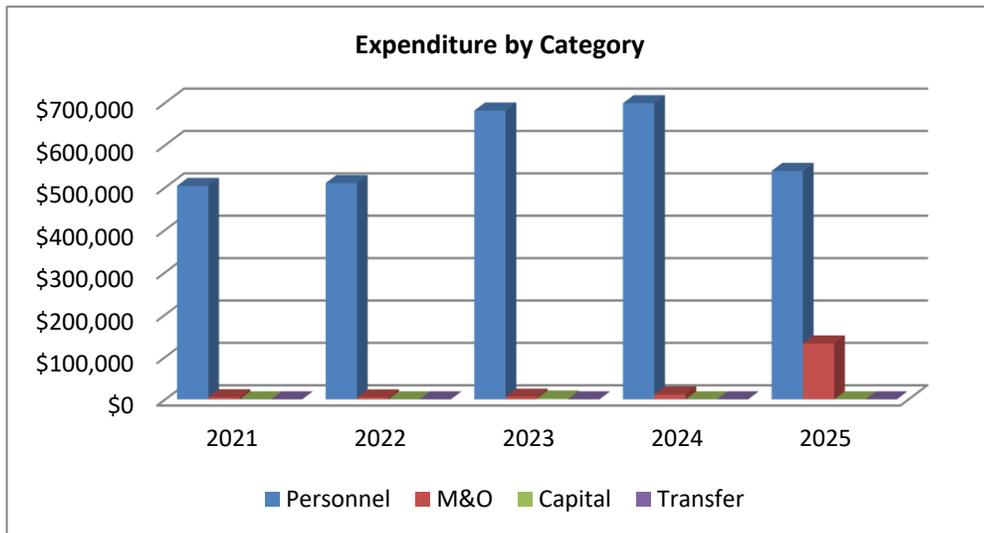
Results: Attended 100% of Police Department academies for the past 5 fiscal years.

Expenditure by Category - Legal

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	4	4	5	5	4	-1
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Expenditure Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
<i>Personnel</i>	\$503,669	\$510,406	\$681,519	\$698,849	\$539,073	-22.86%
<i>M&O</i>	\$4,975	\$4,680	\$6,353	\$11,595	\$131,935	1037.86%
<i>Capital</i>	\$0	\$0	\$2,006	\$0	\$0	0.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$508,644	\$515,086	\$689,878	\$710,444	\$671,008	-5.55%



Comments:

- The changes in Personnel and M&O result from shifting the City Attorney from a FTE to a contract service.

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 the Twin Falls City Code where we can provide clarity, and a more streamlined process for accessible, healthy, responsible, and safe development within the Community. (EC1)
- Administer the requirements and regulations found in Title 10 of the Twin Falls City Code. (IO1)
- Assistance with all updates to City Master Plans as they integrate with the Comprehensive Plan. (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)
- 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 2024-2025 Objectives:

- Complete the drafting and compilation of the Title 10 Code Rewrite by January 1, 2025. (AC1.4)
- Start the implementation process of the new Title 10 Code Rewrite by April 1, 2025. (AC1.4)
- Construct the Bathroom Portion of the CDBG Park Project by June 1, 2025 (HC1, SC2.1.1)
- Identify preliminary cost estimates to include the Comprehensive Plan Update in the FY 25-26 Long Term Planning process. (HC1, AC1, AC3, AC4, EC1, EC2)
- Provide Staff support to the City Council and appointed Commissions in fulfilling the goals and visions of the Comprehensive and Strategic Plan by reviewing applications, preparing professional staff reports, and attending Public Meetings.

Fiscal Year 2024-2025 Budget Highlights:

- 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 the Application received to the Public Hearing date.
- Begin implementation of the new subdivision review process to meet the 45-day review window.
- Training of new employees to meet the demand of the technical and complex zoning permits received for new development.

The Outcomes of our Investment will be:

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

Fiscal Year 2023-2024 Accomplishments:

- Began the transition to the new 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)
- Continued work on the new Uniform Development Code (aka Title 10 Zoning Code). (AC1.4)
- Continued Partnership with IT Department on the development additional online Mapping tools to foster more transparency and efficient information delivery to current and future property owners. (IO1)
- 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)

Performance Measures:

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

Department Objective: Provide Staff support to the City Council and appointed Commissions in fulfilling the goals and visions of the Comprehensive and Strategic Plan by reviewing applications, preparing professional staff reports, and attending Public Meetings.

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

Calculation: 132 of Applications reviewed in 30 days / 132 FY24 of applications received

Results: 100% of Zoning applications were reviewed within 30 days for each of the past 3 fiscal years and 100% is projected for fiscal year 25.

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

Department Objective: Provide Staff support to the City Council and appointed Commissions in fulfilling the goals and visions of the Comprehensive and Strategic Plan by reviewing applications, preparing professional staff reports, and attending Public Meetings.

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: 33 meetings attended / 33 of commission meetings held

Results: 100% of Commission meetings were attended for each of the past 3 fiscal years and 100% is projected for fiscal year 25.

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

Department Objective: Identify preliminary cost estimates to include the Comprehensive Plan Update in the FY25-26 Long Term Planning process.

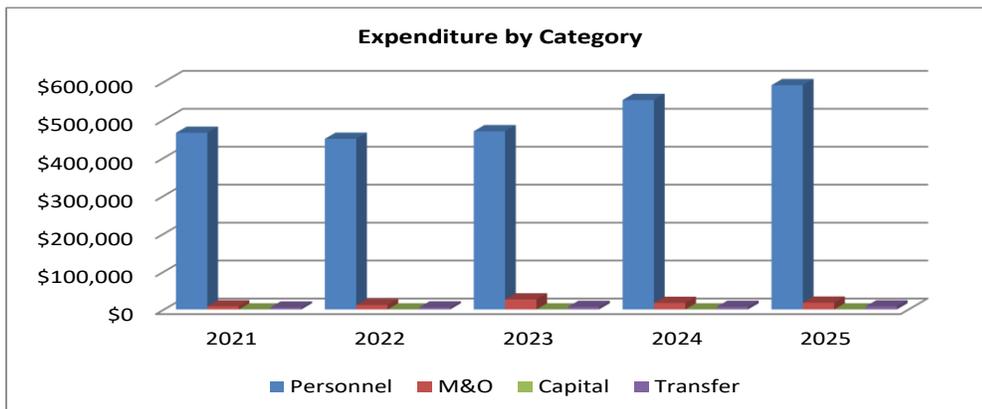
Importance: Idaho State Statute requires every city which enacts Zoning Laws to have a Comprehensive Plan which is to be updated as frequently as determined by the City Council. The Comprehensive Plan contains dozens of goals and initiatives the City has adopted in order to facilitate an orderly, well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

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

Results: The update was not completed in fiscal year 24. No funding was granted for fiscal year 25.

Expenditure by Category - Planning and Zoning

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
FTE	5	5	5	5	5	0
Expenditure Category						
<i>Personnel</i>	\$465,554	\$449,675	\$469,680	\$552,039	\$591,048	7.07%
<i>M&O</i>	\$8,138	\$11,693	\$26,331	\$17,300	\$17,800	2.89%
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Transfer</i>	\$4,872	\$5,121	\$6,608	\$6,740	\$7,839	16.31%
Subtotal	\$478,564	\$466,490	\$502,619	\$576,079	\$616,687	7.05%



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

Department Description:

The Code Enforcement Department is responsible for enforcing City Codes pertaining to Zoning, Health, Sanitation Conditions, Public Nuisances, Animal Permitted Zones, Weed Abatement and Water Conservation. It also oversees and enforces parking rules in Historic Downtown and throughout the city. Code Enforcement and Animal Control collaborate to improve efficiency and to further educate citizens regarding City Codes.

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. Code Enforcement and Animal Control will collaborate to educate our citizens regarding City codes pertaining to animals. (EC1.3.1) (SC1.6.1) (SC1.7.1)
- Maintain a clean and safe environment for residents and visitors. (EC1.3.1)
- Provide excellent customer service to citizens. (EC1.3.1)
- Respond to complaints promptly and complete casework in a timely and effective manner. (EC1.3.1) (RC1.2.5)
- Develop strong relationships with citizens to encourage and maintain a cooperative attitude in preserving a livable community. (SC1.6.1)
- Ensure “Quality of Life” issues for the citizens of Twin Falls. (EC1.3.1) (SC1.6.1)

Fiscal Year 2024-2025 Objectives:

- Creating safe and healthy living conditions while educating our citizens (SC1.6.1) (EC1.3.1)
- Enforcing municipal code (EC1.3.1) (SC1.6.1)
- 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) (SC1.6.1)
- 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. (I01.1.1)
- Continuous public education and support, community and neighborhood involvement and always striving for voluntary compliance, while keeping judicial enforcement as a “last resort.” (SC1.6.1) (SC1.7.1) (EC1.3.1)

Fiscal Year 2024-2025 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. Cross-Training of all officers to now include Community Service Officers for more efficient customer service.

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 2023-2024 Accomplishments:

- Continued success regarding the education of citizens on city code. (SC1.6.1)
- Continued success with voluntary compliance. (SC1.6.1) (EC1.3.1)
- Code Enforcement along with Animal Control responded to 11,136 cases, of which 9,897 were resolved voluntarily. (RC1.2.5) (EC1.3.1)
- Continue the process of Cross Training all officers in Code Enforcement, Animal Control and Community Service Officers to improve processes and become even more efficient. (SC1.6.1) (I01.1.1) (I01.4.1)

Performance Measures:

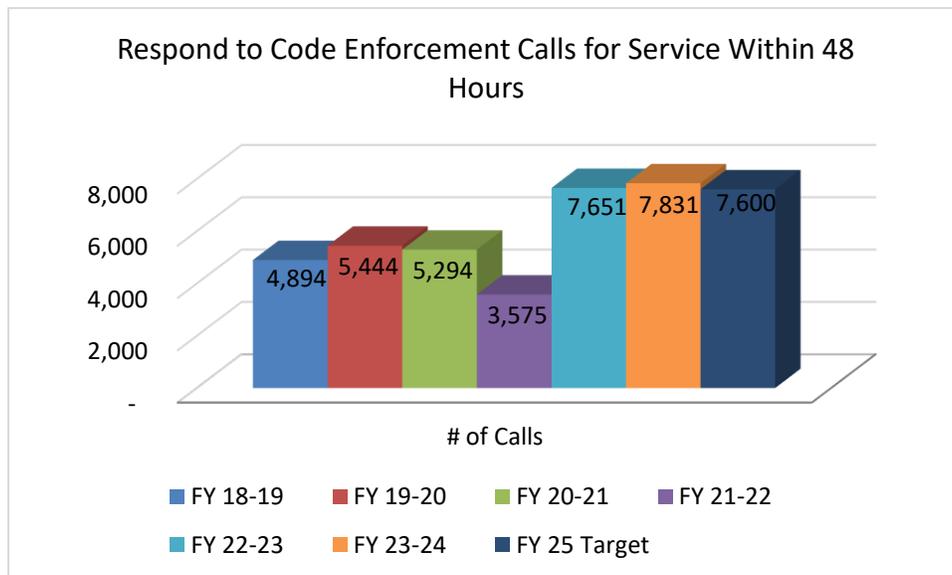
- 1) Performance Measure: Respond to Code Enforcement calls for service within 48 hours.

Department Objective: Enforcing municipal code.

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.



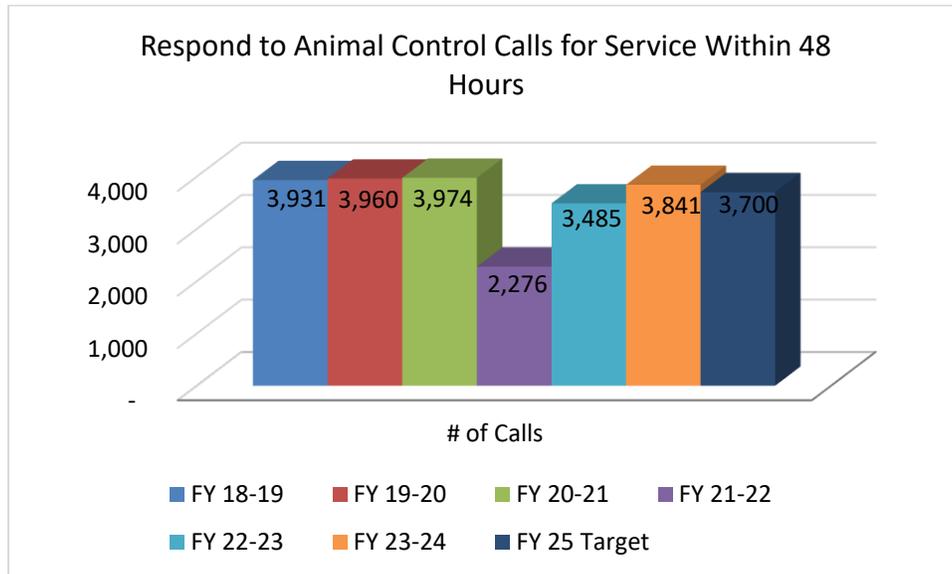
2) Performance Measure: Respond to Animal Control calls for service within 48 hours.

Department Objective: Enforcing municipal code.

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.

Department Objective: Enforcing municipal code.

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

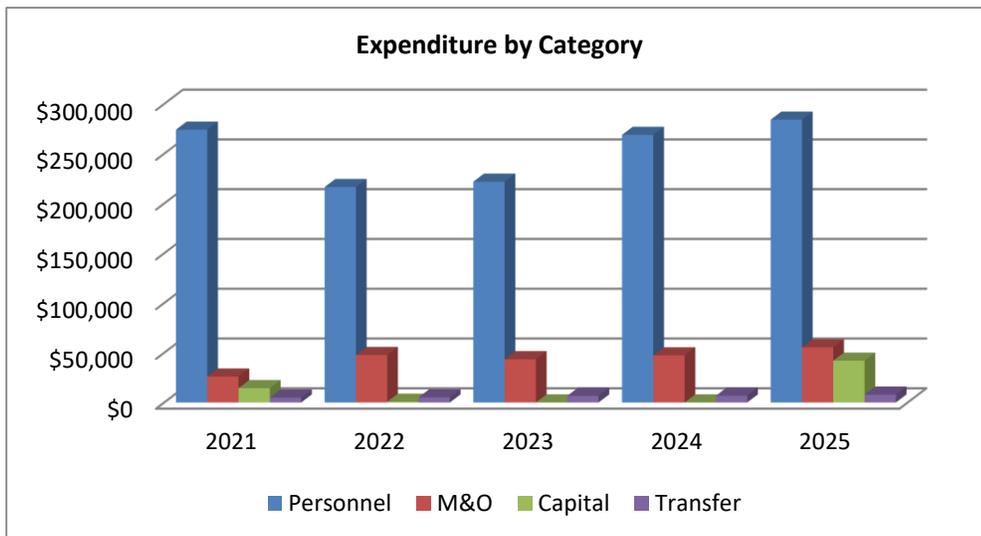
Results: One officer per 3.02 square miles for FY 24, 3.63 square miles for the previous 3 fiscal years.

Expenditure by Category - Code Enforcement

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	4*	4	3	3	3	0
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Expenditure Category						
<i>Personnel</i>	\$274,098	\$216,474	\$221,842	\$268,841	\$284,128	5.69%
<i>M&O</i>	\$26,036	\$47,679	\$43,451	\$47,300	\$55,500	17.34%
<i>Capital</i>	\$14,393	\$745	\$0	\$0	\$42,000	0.00%
<i>Transfer</i>	\$4,904	\$5,156	\$6,652	\$6,785	\$7,891	16.31%
Subtotal	\$319,431	\$270,054	\$271,945	\$322,925	\$389,519	20.62%



Comments:

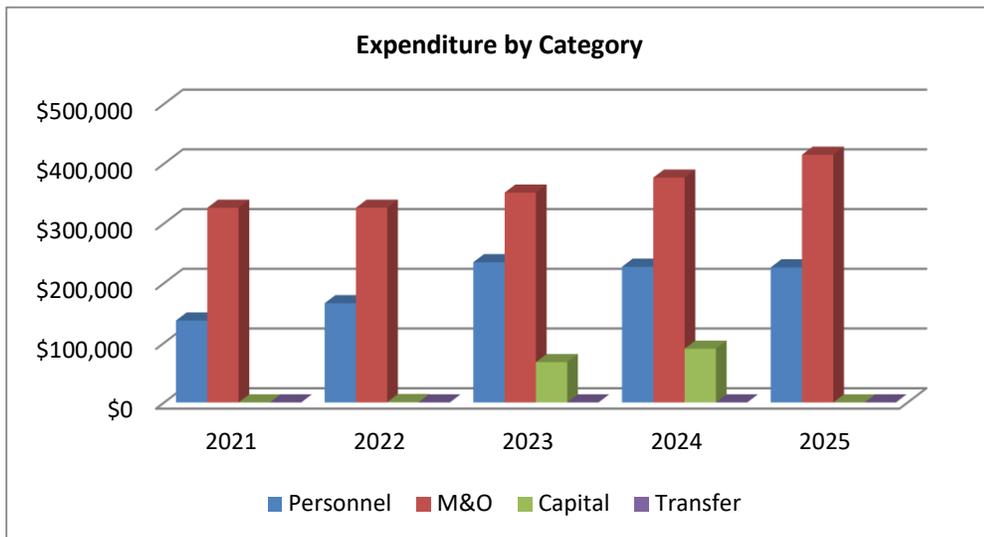
- The increase in M&O includes additional funds for Snow and Ice Removal in City Parking Lots.
 - Capital: \$42,000 - Council Capital - Truck
- *In addition to 3.75 budgeted positions, a .75 FTE Code Enforcement Officer retired and was replaced by a full-time employee in FY 2021.

Expenditure by Category - Animal Control

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	2	2	3	3	3	0
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Expenditure Category						
<i>Personnel</i>	\$137,193	\$166,149	\$234,812	\$227,252	\$226,118	-0.50%
<i>M&O</i>	\$325,960	\$326,035	\$351,359	\$376,496	\$414,725	10.15%
<i>Capital</i>	\$0	\$639	\$67,486	\$90,000	\$0	-100.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$463,153	\$492,824	\$653,658	\$693,747	\$640,844	-7.63%



Comments:

- The increase in M&O includes additional funds 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 one full-time administrative assistant. The department utilizes specialty contract service providers to assist with developing marketing content for various traditional and digital 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 2024-2025 Objectives:

- Implement strategies to advance development of Downtown Master Plan goals in the new Old Towne-2 Revenue Allocation Area to promote downtown development (PC2.1) including collateral materials for communication to developers and the general public (PC1.1.3)
- Continue to update website and social media platform content to provide information on development opportunities and resources (PC1.1.1 and PC1.1.2)
- Solicit Requests for Proposal to develop a Convention Center / Event Center Feasibility Study and execute a contract to complete the study (PC3.2)

Fiscal Year 2024-2025 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 existing and future companies have access to resources they need to succeed.
- Exposure of Twin Falls to companies outside our immediate market for consideration of expansion and investment.
- Having community and development site information readily available to immediately respond to project inquiries.

- Better communication with citizens and companies regarding business activity in Twin Falls.
- Strengthened knowledge and competency for department employees to advance the One City and High Performance concepts.

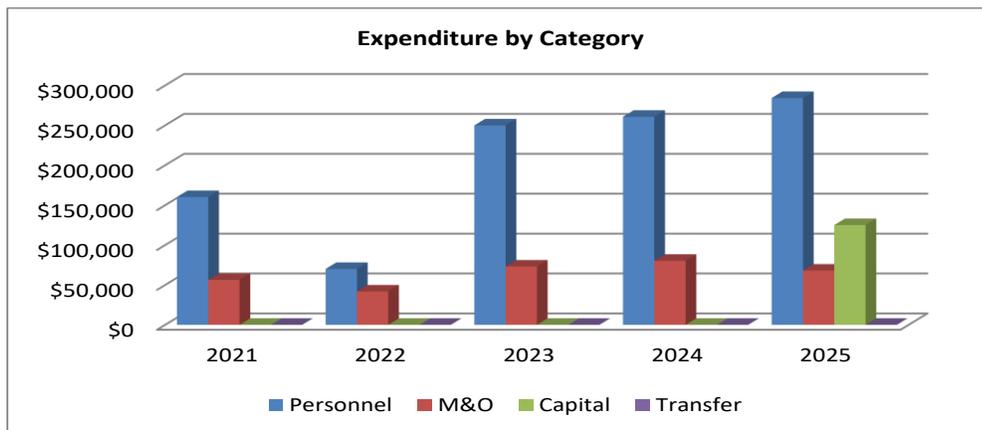
Fiscal Year 2023-2024 Accomplishments:

- Completed the termination for Revenue Allocation Area 4-1 (PC2.1) Over the course of its 24-year history, the Urban Renewal Agency was able to invest approximately \$49,400,000 for public parking, street improvements, water, sewer, streetlights, public space, property acquisition for redevelopment, streetscape, and other public infrastructure. This investment spurred private development and job creation throughout the area, resulting in an assessed value growth of more than \$225,600,000 over the 24 years...from \$76,762,151 to \$302,457,053.
- Established new Old Towne-2 Revenue Allocation Area with Master Plan for downtown development (PC2.1)
- Continued work with Summit Creek Development for development of the Gemini Business Park in the Orchard Drive East Revenue Allocation Area. (PC1.1.3)
- Convened stakeholder group to advance Convention Center / Event Center Feasibility Study.
- Continued engagement with companies, brokers, and site selectors for projects under consideration for expansion to Twin Falls.

Expenditure by Category - Economic Development

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
FTE	2	2	2	2	2	0

Expenditure Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
<i>Personnel</i>	\$160,105	\$70,036	\$249,853	\$260,686	\$284,199	9.02%
<i>M&O</i>	\$56,316	\$41,804	\$73,041	\$80,235	\$67,980	-15.27%
<i>Capital</i>	\$0	\$0	\$0	\$0	\$125,000	***
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$216,421	\$111,840	\$322,894	\$340,921	\$477,179	39.97%



Comments:

- The decrease in M&O includes reductions for Travel and Training.
- Capital: \$125,000 - Convention/Event Center Feasibility Study

City of Twin Falls
Departmental Summary and Description
Human Resources

Department Description:

Human Resources is a champion for employees at all levels. We are committed to nurturing a positive, safe, and fair work environment, empowering employees to provide quality service to the citizens of Twin Falls. Aligned with our Leadership Philosophy, which guides our actions and decisions, Human Resources promotes a values-based culture focused on competitive compensation, comprehensive training, and ongoing development opportunities. We cultivate an environment where employees are inspired to thrive. Additionally, the department advocates for growth and change by ensuring equal opportunities for all members of the organization.

Major Goals:

- Employee Retention and Talent Acquisition: continual evaluation of our total rewards, environment, and development to retain our existing talent while developing strategies to attract and hire top talent for the organization. (IO1)
- Benchmarking: evaluate the effectiveness of our total rewards package and benchmark against other organizations to ensure that the City remains competitive. (IO2)
- Learning and Development: continue to create and deliver training and development programs that enhance employee skills and competencies and increase productivity. (IO2)
- One-City Integration: include One-City concepts in our job descriptions and overall processes in the HR department. (IO1)
- Compliance: attend to the legal, ethical, and social issues of the organization. (IO1)

Fiscal Year 2024-2025 Objectives:

- Promote One City and HPO Concepts by emphasizing our Values and Leadership Philosophy throughout all processes. (IO1)
- Provide guidance and support to all City departments and employees regarding employment policies, procedures, and employee development. (IO1)
- Conduct the recruitment, selection, and training of quality applicants. (IO1)
- Support and encourage workforce development to build knowledge, leadership, and abilities. (IO2)
- Assess the current total rewards package to ensure market competitiveness. (IO2)
- Continuously research and implement HR technology solutions that automate and streamline HR processes, reduce administrative tasks, and improve efficiency. (IO1)

Fiscal Year 2024-2025 Budget Highlights:

- The Human Resources budget has been increased to support the training and development of the team. With the addition of new team members and the implementation of the Generalist role, establishing a solid base of knowledge, skills, and abilities will be key to the department's growth and future success.
- The Human Resources budget has also been increased to support the ongoing city-wide efforts of the Organizational Development Coordinator, including two-day and four-day training sessions to reinforce our One City and high-performance concepts.

The Outcomes of our Investment will be:

- Embodiment of our Leadership Philosophy and reflection of our Values in our decisions and processes.
- A culture that recognizes that compliance is the baseline for our actions and decisions.
- Increased knowledge, leadership, and abilities among employees, promoting personal and professional growth.
- Creating an engaged and productive workforce, while also fostering a cohesive organizational culture and ensuring compliance with regulations and standards.
- The retention of a highly-skilled, high-performing workforce that delivers quality services to the citizens and visitors of the City of Twin Falls.
- Ability to recruit skilled, strategic thinking talent whose values align with ours.

Fiscal Year 2023-2024 Accomplishments:

- Celebrated the hiring of 36 new talented individuals and 13 internal transfers and promotions. (IO1.1.1)
- 36 individual training sessions were conducted, including New Employee Orientation, Myers-Briggs Type Indicator, Respectful Workplace, and Mental Health First Aid. (IO1.4.2)
- Continued advancing the One City and the High-Performance concepts by providing One City training with a total of 87 employees participating in the training. (IO1.4)
- Conducted process review and implemented processes in Laserfiche and Microsoft Bookings to streamline process, reduce administrative tasks, and increase efficiency. (IO1.4.3)

Performance Measures:

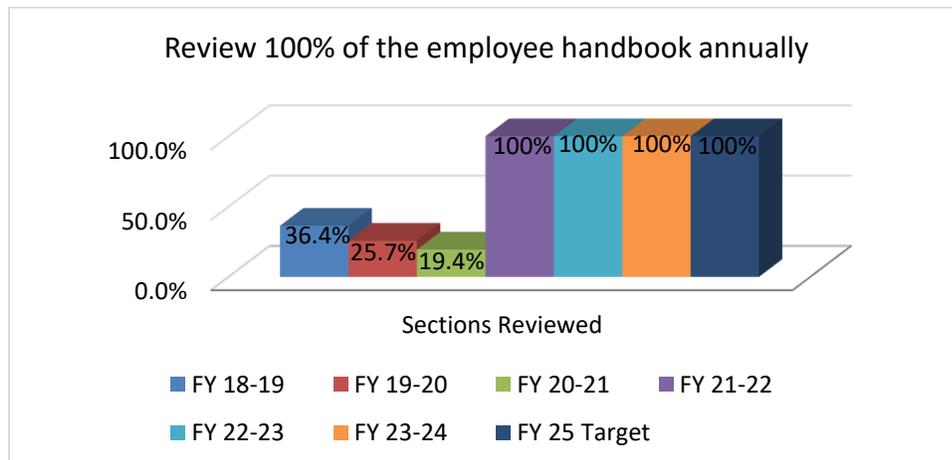
- 1) Performance Measure: Review 100% of the employee handbook annually.

Department Objective: Provide guidance and support to all City departments and employees regarding employment policies, procedures, and employee development.

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: Employee handbook review.



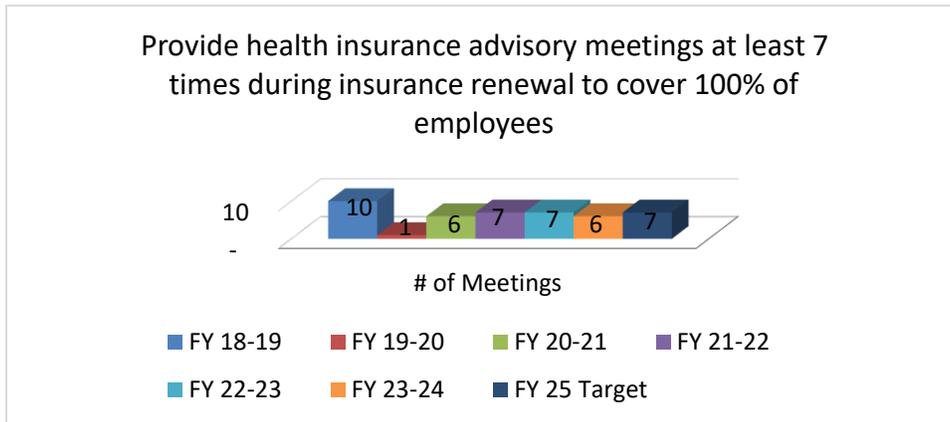
- 2) Performance Measure: Provide health insurance advisory meetings at least 7 times during insurance renewal to cover 100% of employees.

Department Objective: Support and encourage workforce development to build knowledge, leadership, and abilities.

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.



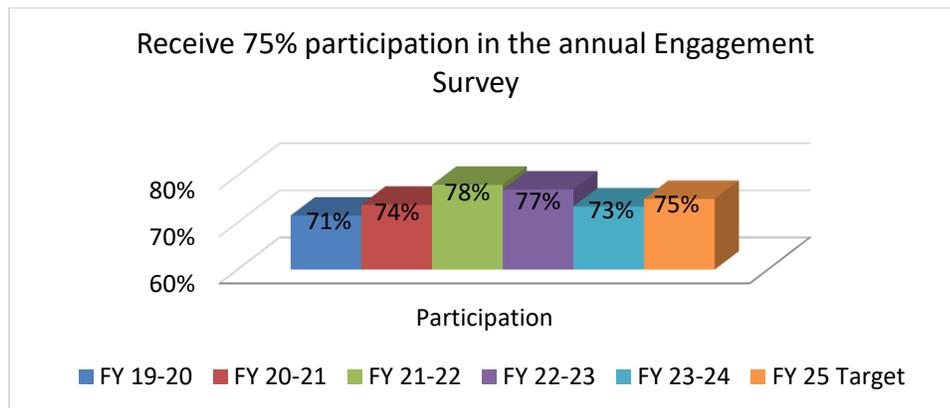
- 3) Performance Measure: Receive 75% participation in the annual Employee Engagement Survey.

Department Objective: Support and encourage workforce development to build knowledge, leadership, and abilities.

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:

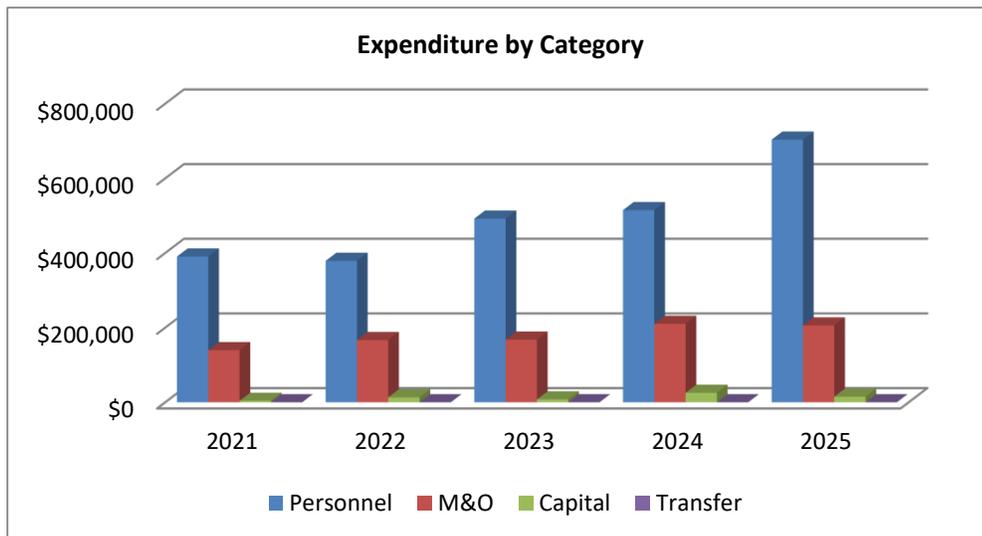


Expenditure by Category - Human Resources

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	3	4	5	5	6	1
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Expenditure Category						
<i>Personnel</i>	\$390,538	\$379,004	\$492,058	\$514,831	\$703,624	36.67%
<i>M&O</i>	\$139,618	\$166,689	\$167,903	\$210,210	\$205,885	-2.06%
<i>Capital</i>	\$4,000	\$13,188	\$7,720	\$25,400	\$15,000	-40.94%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$534,156	\$558,881	\$667,681	\$750,441	\$924,509	23.20%



- Comments:**
- The increase in Personnel includes addition of an Assistant HR Director.
 - The decrease in M&O includes a reduction for the City Retreat, and additions for Travel and Professional Services.
 - Capital: \$15,000 - New Position Cubicle and Equipment

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, maintain, and secure 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. (IO1.1.1)
- 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. (IO1.1.1)
- 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. (IO1.1.1)
- To provide training to the end users to fully utilize the software and hardware tools that are available. (IO1.1.1)
- 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. (IO1.1.1)
- To provide quality service and quality products within budget constraints. (IO1.1.1)

Fiscal Year 2024-2025 Objectives:

- Continue the implementation of dual authentication for all mobile computer devices to increase security. (IO1.1.1)
- Increase security awareness and provide additional personnel resources to help maintain and enhance our security systems. (IO1.1.1)
- Replace equipment based on the budgeted replacement schedule to maintain and sustain the communication tools the city personnel utilize in the accomplishment of their objectives as needed. (IO1.1.1)
- Replace the bucket truck to enable the electricians and street department to service our existing and new infrastructure and to meet the current emissions standards.
- Provide fiber to the library to connect the library to our network and make our network resources available for the library's use.
- Assist every other department of the city in the accomplishment of their objectives in the time frames requested. (IO1.1.1)
- Assist in securing updated and new facilities as needed. (IO1.1.1)
- Adhere to the One-City culture of integrity, connection, honesty, commitment, and teamwork.

Fiscal Year 2024-2025 Budget Highlights:

- Secure the library and provide access to our fiber network. (IO1.1.1)
- Replace the existing bucket truck. (IO1.1.1)
- Continue with the yearly computer, repeater, and server replacement plan. This program targets those devices in most need of an upgrade, those devices are replaced with appropriate equipment. (IO1.1.1)
- Installation and maintenance of IT-related capital purchased by other departments. (IO1.1.1)

The Outcomes of our Investment will be:

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

Fiscal Year 2023-2024 Accomplishments:

- Started implementation of dual authentication for all mobile computer devices to increase security. (IO1.1.1)
- Increased security awareness and provided additional personnel resources to help maintain and enhance our security systems. (IO1.1.1)
- Updated the Pictometry aerial software to assist with planning and public safety activities. (IO1.1.1)
- Repaired the garage door leak damage and replaced the kitchen and restroom flooring at the Information Technology satellite office and installed a water softener at City Hall to help maintain our facilities. (IO1.1.1)
- Replaced equipment based on the budgeted replacement schedule to maintain and sustain the communication tools the city personnel utilize in the accomplishment of their objectives as needed. (IO1.1.1)
- Installed AirFiber to the Fire Training Center to provide connectivity for the Fire Department. (IO1.1.1)
- Assisted every other department of the city in the accomplishment of their objectives in the time frames requested. (IO1.1.1)
- Assisted in securing updated and new facilities as needed. (IO1.1.1)

Performance Measures:

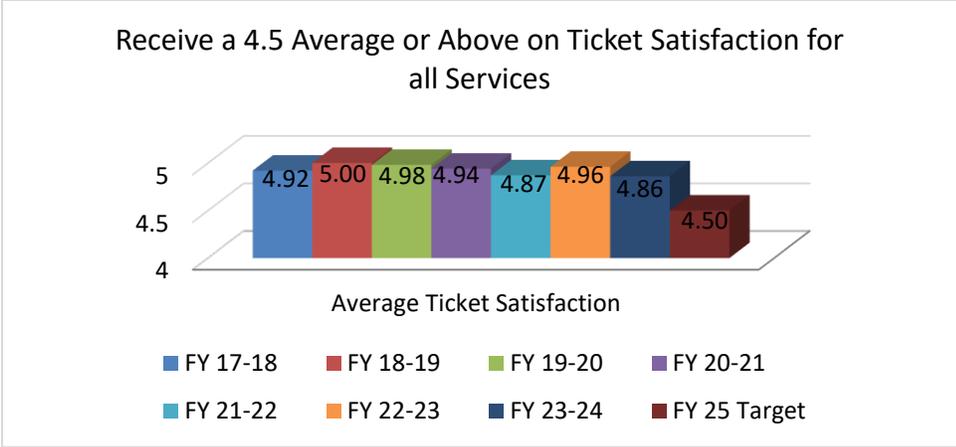
- 1) Performance Measure: Receive a 4.96 average or above on of ticket satisfaction for all services.

Department Objective: Adhere to the One-City culture of integrity, connection, honesty, commitment, and teamwork.

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.



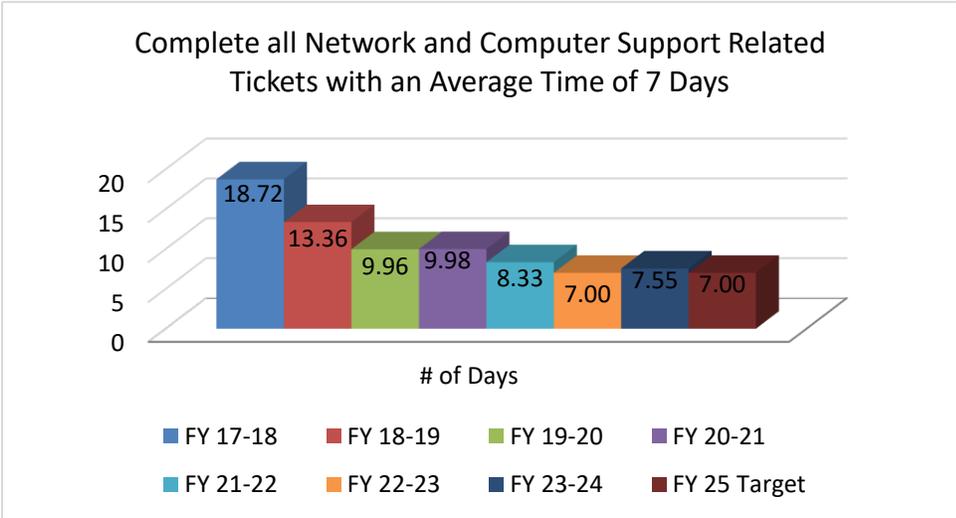
2) Performance Measure: Complete all network and computer support related tickets with an average time of 7 days.

Department Objective: Assist every other department of the city in the accomplishment of their objectives in the time frames requested.

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.



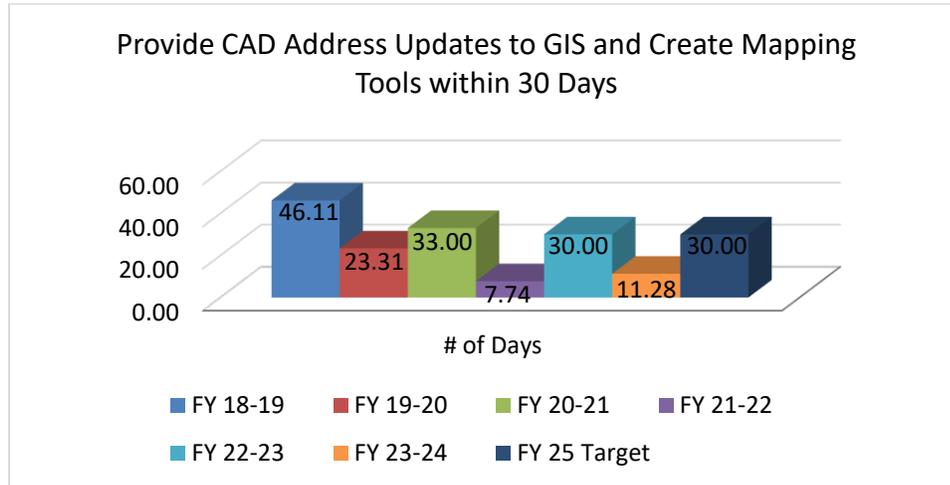
3) Performance Measure: Provide CAD address updates to GIS and create mapping tools within 30 days of receiving the request.

Department Objective: Assist every other department of the city in the accomplishment of their objectives in the time frames requested.

Importance: Updating the addresses ensures that the critical responders will reach the public as quickly as possible.

Calculation: Total time / total tickets

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



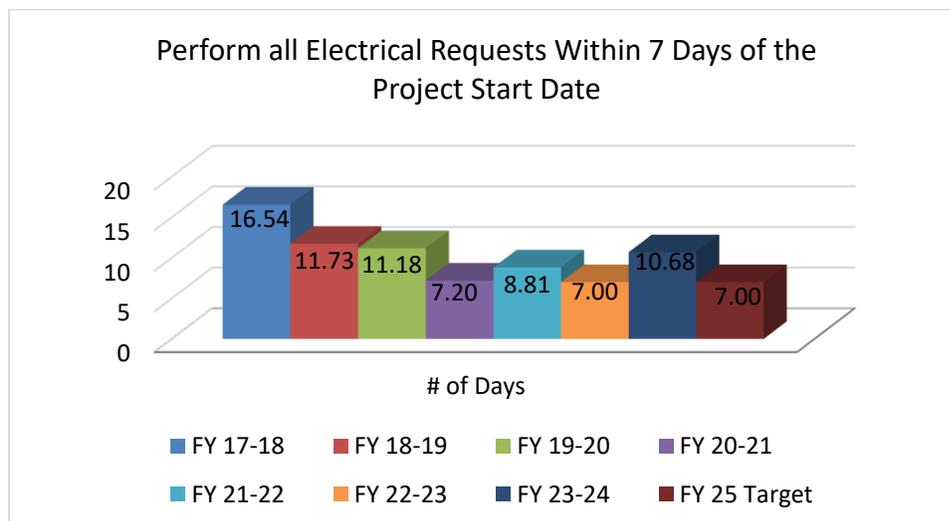
4) Performance Measure: Perform all electrical requests within 7 days of the project start date.

Department Objective: Assist every other department of the city in the accomplishment of their objectives in the time frames requested.

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.



City of Twin Falls
Departmental Summary and Description
Police Department

Department Description:

In serving the citizens, community, and visitors of Twin Falls, the police department 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.

ADMINISTRATIVE SERVICES DIVISION: The primary function of the Administrative Services Division (ASD) is to support and assist all operations within the organization. This includes several vital workgroups such as the Records Bureau, Code Enforcement, the Office of Community Outreach, the Office of Professional Standards and the Office of the Chief of Police.

The Records Bureau processes, logs and files all incoming reports, citations and documents generated by all Divisions. The Code Enforcement Team is responsible for enforcing City Codes pertaining to Zoning, Health, Sanitation Conditions, Public Nuisances, Animal Permitted Zones, Weed Abatement and Water Conservation. It also oversees and enforces parking rules in Historic Downtown and throughout the city. Code Enforcement and Animal Control are now one department to improve efficiency and to further educate citizens regarding City Codes pertaining to animals. The Office of Community Outreach manages our internet and social media messages to the community and coordinates the activities of several community connection officers. The Office of Professional Standards manages all of the Department's internal affairs investigations, employee training and manages the policy manual. The Office of the Chief of Police is responsible for preserving management, correspondence and employment records of the organization.

CRIMINAL INVESTIGATION DIVISION: The Criminal Investigation Division (CID) is tasked with investigating all felony crimes, death investigations, missing persons, narcotics investigations, and most misdemeanor investigations within the City of Twin Falls. The CID is comprised of Case Detectives, Community Service Officers, Property and Evidence Management, Juvenile Crimes Unit and the Special Investigations Unit (SIU). SIU is a joint effort with the Twin Falls County Sheriff's Department formed to address violent/repeat offenders and special crime trends. The Division works together on all major crimes and has successfully solved and assisted in the prosecution of numerous major criminal cases committed in Twin Falls.

PATROL DIVISION: Police Officers of the Patrol Division are the first responders of the Police Department. They provide the majority of public safety needs to the community and are the most visible manifestation of the organization. The Patrol Division consists of thirty-two (32) Officers, four (4) Corporals, four (4) Sergeants, and two (2) Lieutenants. The Division is divided up into two work groups for patrol functions, Platoon A and Platoon B. The Division also consists of the Strategic Traffic Accident Reduction (STAR) Team, which is made up of four (4) Officers and one (1) Sergeant. Many members of the Patrol Division also serve dual roles on such specialized teams as the Crisis Negotiations Unit, Bomb Squad, Canine Teams, and the Special Weapons and Tactics (SWAT) Team.

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 to facilitate improved communication with the public better.
- Provide and enhance the service capabilities of the organization, increasing the satisfaction of both internal and external customers.

Fiscal Year 2024-2025 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.
- Continue to develop a well-trained and experienced workforce dedicated to serving our community.
- And as always, continue to provide excellent customer service, professional law enforcement, and crime prevention.

Fiscal Year 2024-2025 Budget Highlights:

- Funding to purchase four (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.
- 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.
- Increase technology implementation specifically with Flock Safety to enhance criminal investigation capabilities.

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 2023-2024 Accomplishments:

- 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 our profession's increasing demands and provide in-house instruction and external training to dozens of employees in critical disciplines.
- Implementation of the Flock Safety camera system at entry/exit points for the City of Twin Falls.

Performance Measures:

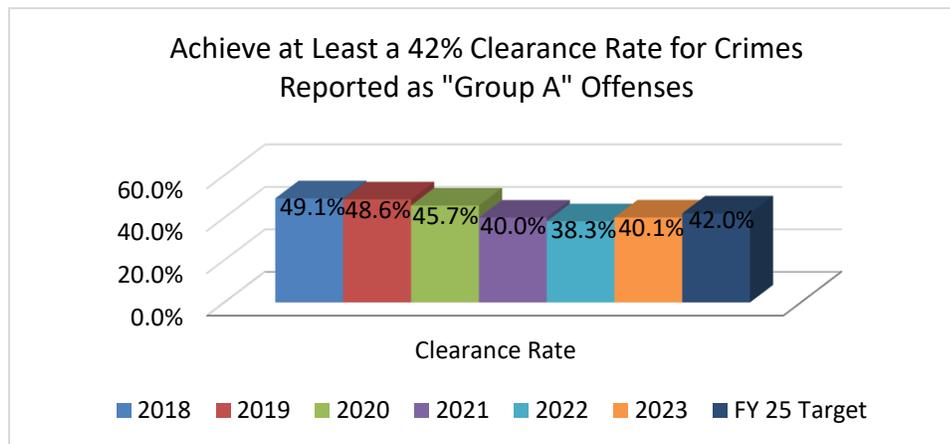
- 1) Performance Measure: Achieve at least 42% clearance rate for crimes reported as “Group A” offenses for the “Crime in Idaho” report.

Department Objective: Continue to provide excellent customer service, professional law enforcement, and crime prevention.

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.



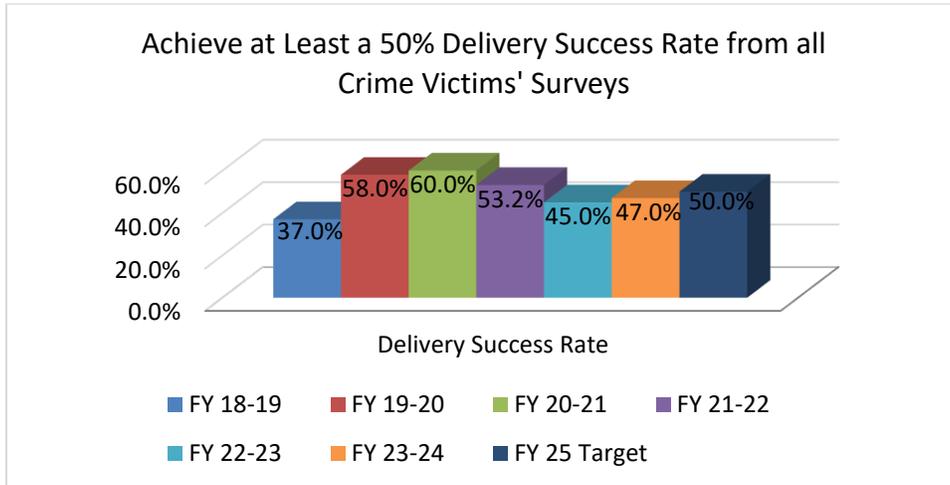
- 2) Performance Measure: Achieve at least a 50% delivery success rate from all crime victims’ surveys using the “Spider Tech” survey system.

Department Objective: Continue to provide excellent customer service, professional law enforcement, and crime prevention.

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.



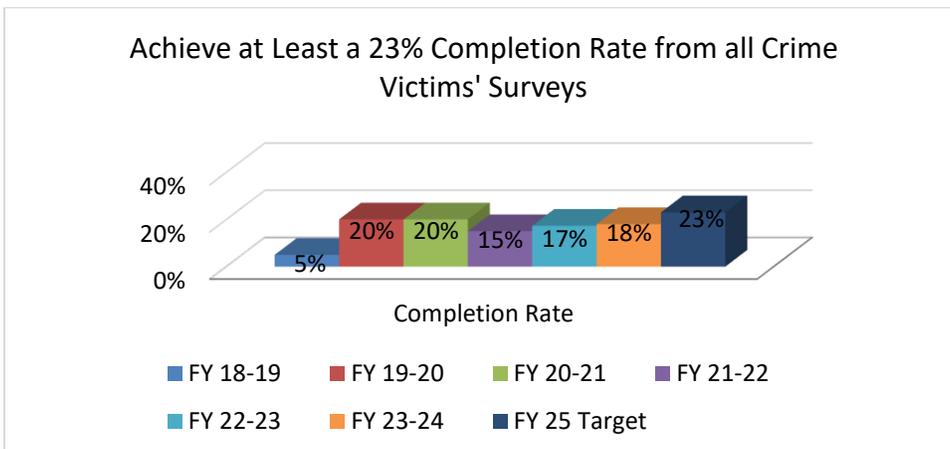
- 3) Performance Measure: Achieve at least a 23% completion rate from all crime victims’ surveys using the “Spider Tech” survey system.

Department Objective: Continue to provide excellent customer service, professional law enforcement, and crime prevention.

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.



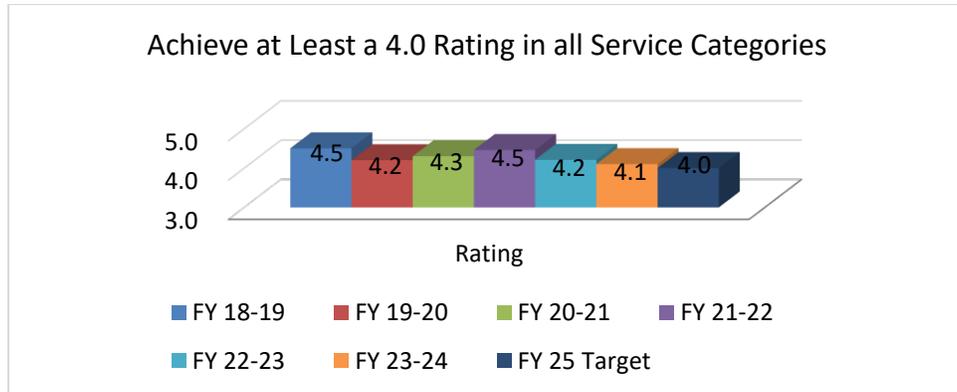
- 4) Performance Measure: Achieve at least a 4.0 rating in all service categories from all crime victims’ surveys using the “Spider Tech” survey system.

Department Objective: Continue to provide excellent customer service, professional law enforcement, and crime prevention.

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.



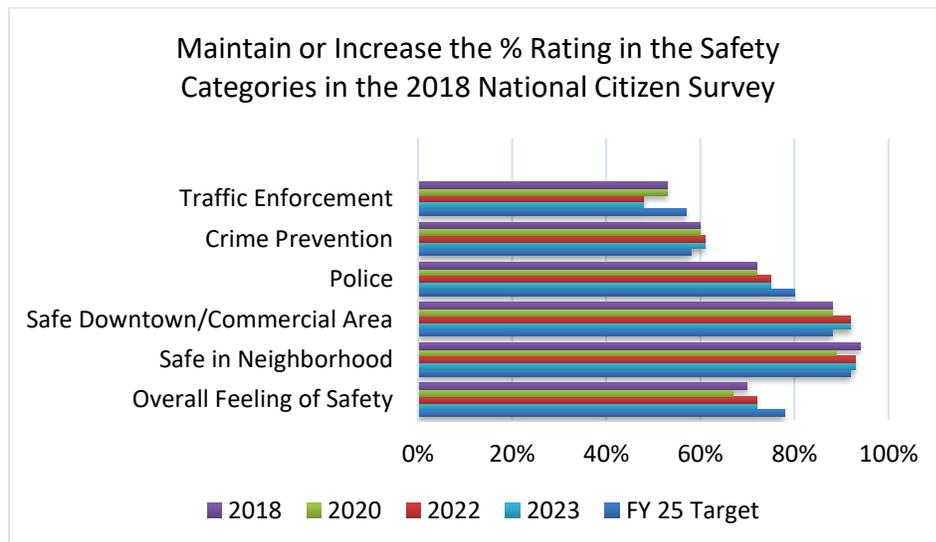
- 5) Performance Measure: Maintain or increase the % rating in the Safety categories in the 2018 Twin Falls, Idaho version of the National Citizen Survey.

Department Objective: Continue to provide excellent customer service, professional law enforcement, and crime prevention.

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.

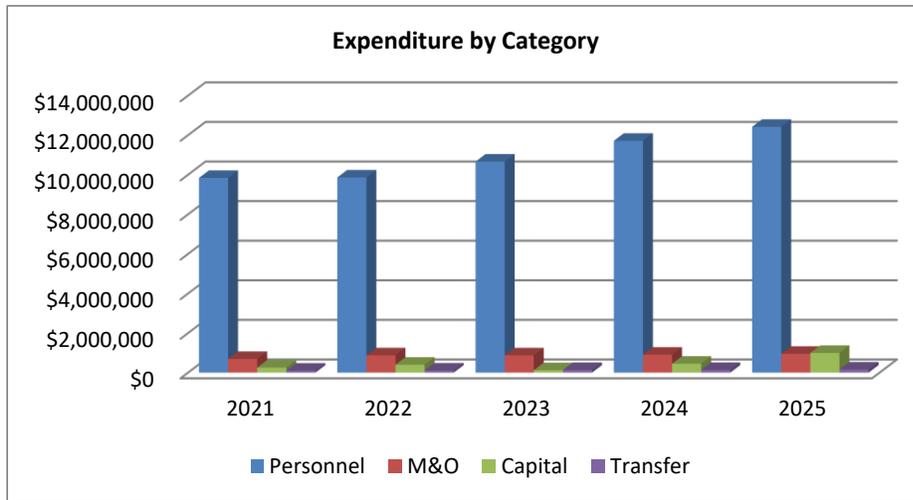


Expenditure by Category - Police

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	97	97	101	101	101	0
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Expenditure Category						
<i>Personnel</i>	\$9,838,954	\$9,861,464	\$10,663,401	\$11,713,549	\$12,420,399	6.03%
<i>M&O</i>	\$691,158	\$874,012	\$873,084	\$907,493	\$952,742	4.99%
<i>Capital</i>	\$256,641	\$400,654	\$123,116	\$451,126	\$995,622	120.70%
<i>Transfer</i>	\$99,824	\$104,714	\$133,694	\$136,541	\$158,026	15.74%
Subtotal	\$10,886,576	\$11,240,844	\$11,793,296	\$13,208,709	\$14,526,789	9.98%



Comments:

- The increase in M&O includes various additions; the largest being for Automatic License Plate Cameras, AXON Contracts, and Recruitment Advertising.
- Capital:

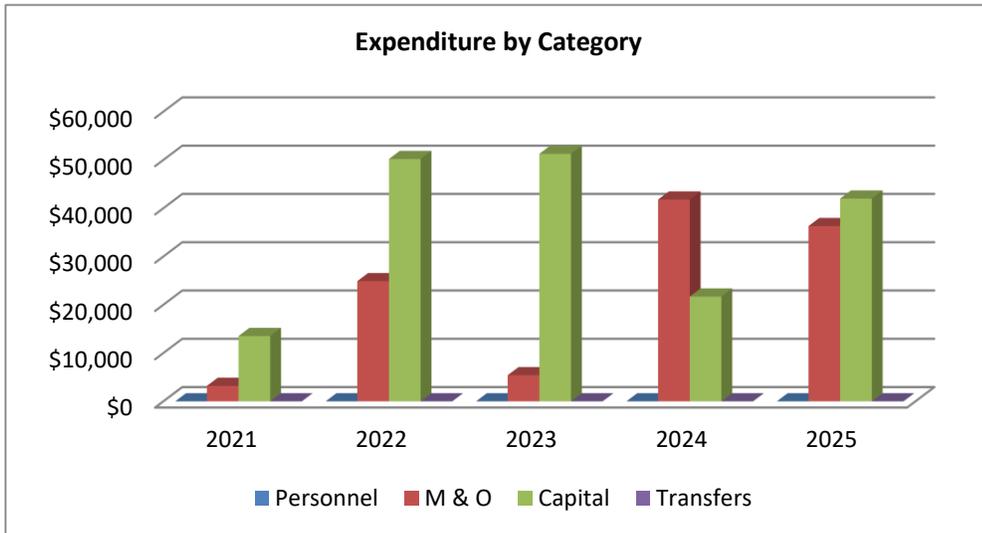
\$325,000 - Patrol Vehicles (4)	\$45,000 - CID Vehicle
\$275,000 - Council Capital - Lift Replacement	\$41,000 - Council Capital - CID Vehicle
\$175,000 - Evidence/Training Facility	\$17,000 - Patrol Equipment
\$ 50,000 - Automatic License Plate Cameras	\$10,000 - Patrol Ballistic Shields
\$ 49,622 - Council Capital - CSO Vehicle	\$ 8,000 - Drone

Expenditure by Category - Seizures and Restitution

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>M & O</i>	\$3,203	\$24,892	\$5,414	\$41,800	\$36,303	-13.15%
<i>Capital</i>	\$13,526	\$50,200	\$51,271	\$21,700	\$42,000	93.55%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$16,729	\$75,092	\$56,685	\$63,500	\$78,303	23.31%



Comments:

- Capital: \$42,000 - K9 Replacement (2)

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 2024-2025 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)
- Prepare a five-year maintenance schedule that meets (NENA/APCO) national standards for an Emergency Communications Center. (IO1.1.1)

Fiscal Year 2024-2025 Budget Highlights:

- Hire an Assistant Communications Director to assist in building the Emergency Communications Center that we want for the citizens of Twin Falls and our First Responders.

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 2023-2024 Accomplishments:

- Employees handled approximately 130,000 phone calls within the prior year, with approximately 22,000 being 911 emergencies. (SC1.1.1)
- Completed hardware refresh of the 911 phone system, which was approximately seven years old. (IO1.1.1)
- Started the process of having direct CAD connections to our backup Emergency Communication Center (SIRCOMM). (SC1.2.2)

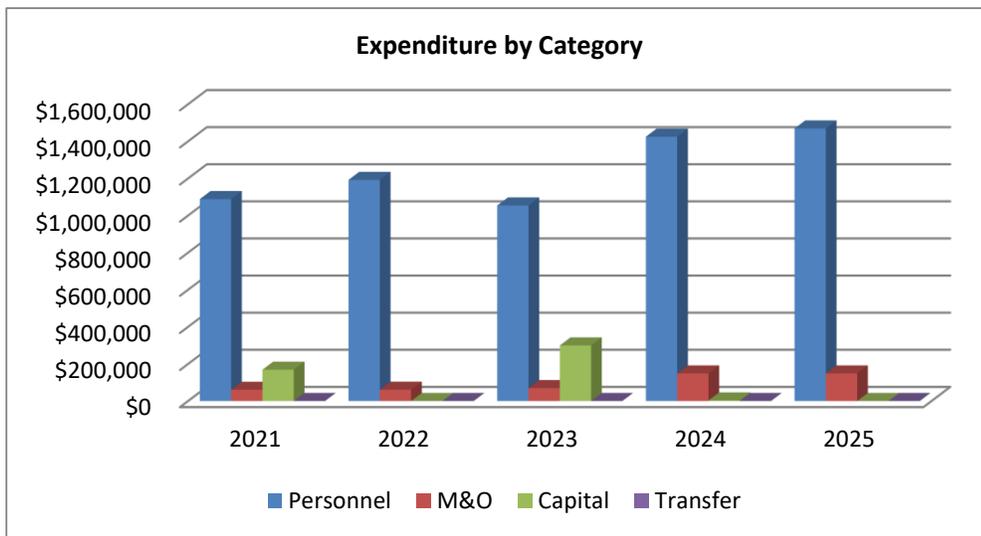
- Continuing the process of using a national standard Emergency Fire and Emergency Medical protocol system of dispatching. (IO1.4.3)

Expenditure by Category - Communications Center

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	13	13	13	14	14	0
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Expenditure Category						
<i>Personnel</i>	\$1,088,502	\$1,191,995	\$1,054,098	\$1,424,722	\$1,469,128	3.12%
<i>M&O</i>	\$60,505	\$60,889	\$69,552	\$148,577	\$148,627	0.03%
<i>Capital</i>	\$168,740	\$0	\$299,393	\$2,875	\$0	-100.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$1,317,747	\$1,252,884	\$1,423,043	\$1,576,174	\$1,617,755	2.64%



City of Twin Falls
Departmental Summary and Description
Fire Department

Department Description:

The Twin Falls Fire Department (TFFD) serves as the sole career fire department in the region, operating four fire stations with a team of 48 full-time employees and 1 part-time fire inspector. TFFD provides a wide range of emergency services including fire suppression, rescue operations, emergency medical response, hazardous materials incidents, and fire prevention activities. Additionally, the department conducts fire code inspections, maintains AEDs, and tests fire hydrants to support city water delivery. TFFD is committed to enhancing community safety through proactive fire prevention, rigorous emergency response, and continuous improvement in training and equipment.

Major Goals:

- Engaging department employees in alignment with the One City leadership philosophy.
- Upholding the mission and values of TFFD and the City of Twin Falls.
- Providing top-tier fire and rescue services.
- Enhancing citywide communications.
- Developing specialized teams for hazardous materials and technical rescues.
- Strengthening EMS capabilities and public education on fire safety.
- Establishing regional training partnerships for operational efficiency.

Fiscal Year 2024-2025 Objectives:

- Maintain exceptional service across its 70-square-mile jurisdiction.
- Ensure efficient operations across all shifts.
- Expand long-term planning for infrastructure maintenance and equipment replacement.
- Sustain high standards in personnel training and equipment readiness.
- Foster a positive work environment and inter-departmental cooperation.

Fiscal Year 2024-2025 Budget Highlights:

- Personnel promotions and recruitment.
- New firefighter positions contingent on Safer Grant funding.
- Construction and operationalization of a new training facility.
- Overtime for training and development programs.
- Equipment upgrades for EMS, hazardous materials, and technical rescues.
- Maintenance and upkeep of fire stations and departmental equipment.
- Capital improvements for fire apparatus and facilities.

The Outcomes of our Investment will be:

- A safer community through proactive fire prevention and safety education.
- Enhanced emergency response capabilities across various incident types.

Fiscal Year 2023-2024 Accomplishments:

- Completed construction and moved into new Fire Stations 2 and 3 (SC1, SC1.1, SC1.1.1)
- Two captain promotions and a driver promotion (SC1, SC1.1, SC1.1.1, SC1.3)
- Five new firefighter hires (SC1, SC1.1, SC1.1.1., SC1.3)
- Significant progress on the new training facility (electric gate, cameras installed, plans for training building) and began construction of training building (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)
- Acquired a regional air trailer through partnership with several nearby agencies (SC1, SC1.1, SC1.1.2)
- County partnership with rescue boat (SC1, SC1.1, SC1.1.2, SC1.3.2)
- Fire Station 1 roof replacement (SC1, SC1.1, SC1.1.1)
- Engine 3 engine rebuild (SC1, SC1.1, SC1.1.1)
- Type 6 brush truck fire apparatus (SC1, SC1.1, SC1.1.1)

Performance Measures:

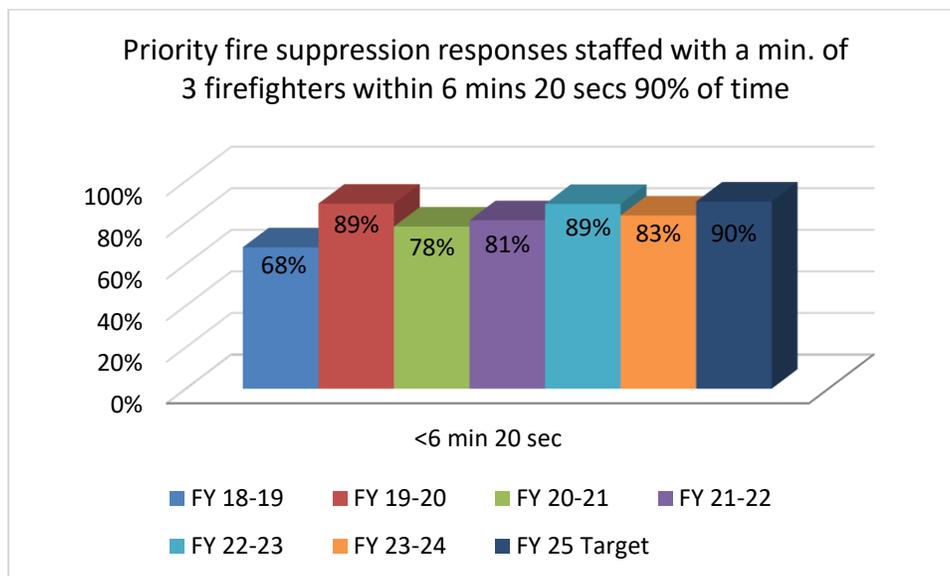
- 1) Performance Measure: Priority fire suppression responses, staffed with a minimum of 3 firefighters within 6 minutes 20 seconds 90% of the time.

Department Objective: Maintain exceptional service across its 70-square-mile jurisdiction.

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: Calls with response times less than 6 min 20 sec / total # of priority fire suppression calls

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



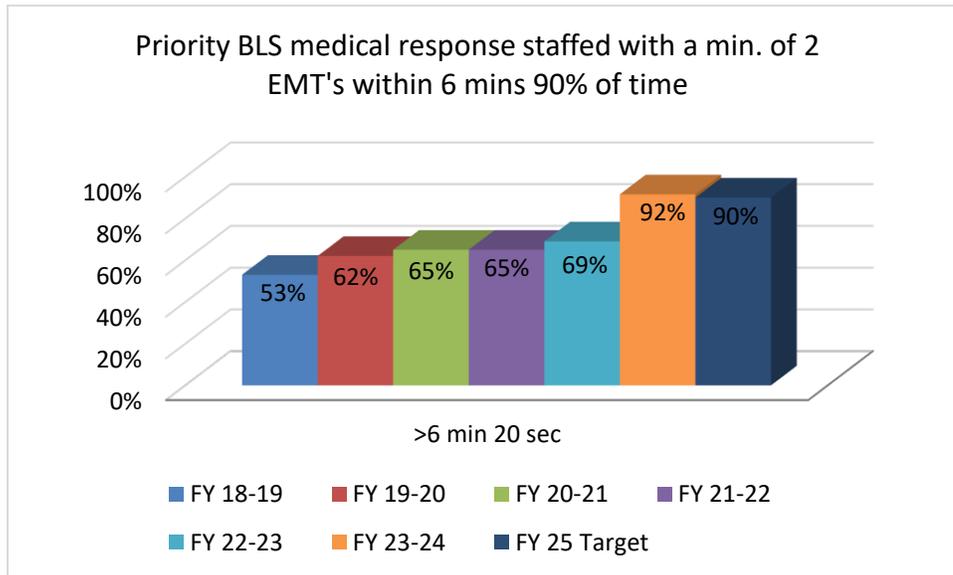
- 2) Performance Measure: Priority BLS medical response, staffed with a minimum of 2 EMT's within 6 minutes 90% of the time.

Department Objective: Maintain exceptional service across its 70-square-mile jurisdiction.

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: Calls with response times less than 6 mins / total # of BLS medical response calls

Results: Priority BLS medical response calls within 6 mins.



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

Department Objective: Sustain high standards in personnel training and equipment readiness.

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

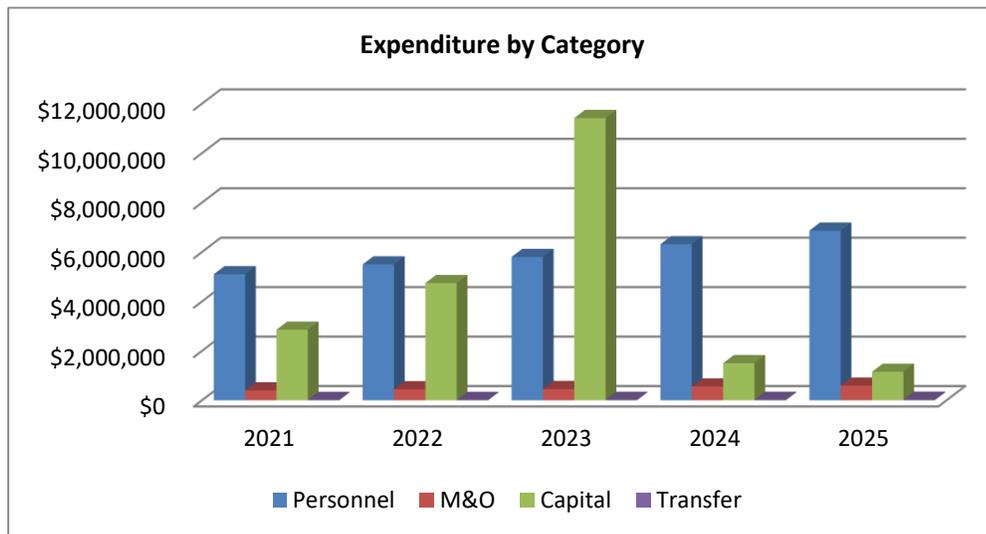
Results: The City has maintained a class 3 for ISO Insurance and Rating Bureau for the last 4 fiscal years.

Expenditure by Category - Fire

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	47.5	47.5	48.5	48.5	51.5	3
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Expenditure Category						
<i>Personnel</i>	\$5,099,375	\$5,497,016	\$5,797,958	\$6,312,965	\$6,862,979	8.71%
<i>M&O</i>	\$400,079	\$445,824	\$454,804	\$560,155	\$590,330	5.39%
<i>Capital</i>	\$2,854,370	\$4,741,743	\$11,417,697	\$1,501,862	\$1,153,334	-23.21%
<i>Transfer</i>	\$13,317	\$13,999	\$18,062	\$18,422	\$21,426	16.31%
Subtotal	\$8,367,142	\$10,698,582	\$17,688,522	\$8,393,405	\$8,628,069	2.80%



Comments:

- The increase in Personnel includes three new Firefighters.
- The increase in M&O includes additions for Electric, Equipment Repair Parts, and Contract Services.
- Capital:

\$651,600 - Fire Station 2 Lease Payment	\$20,000 - Fire Department Equipment
\$426,734 - Fire Apparatus Lease Payments (2)	\$15,000 - Training Center - Storage Area
\$ 30,000 - Training Center - FFE	\$10,000 - Training Center - Training Props

City of Twin Falls
Departmental Summary and Description
Building Safety Department

Department Description:

The Building Safety Department (BSD) consists of highly trained safety professionals committed to upholding Fire, Life, and Safety standards established by International Codes in the Twin Falls community. Our core mission involves ensuring compliance with current adopted codes by reviewing and issuing building, fire, mechanical, electrical, and plumbing permits. BSD conducts thorough inspections throughout all construction phases to guarantee regulatory adherence. Furthermore, our services extend to plan review for Planning/Zoning in residential applications. At the heart of our work lies the promotion of a healthy and safe built environment, often overlooked yet impacting all. We prioritize delivering professional, knowledgeable, transparent, consistent, and respectful service to the building community in an efficient and courteous manner.

Major Goals:

- Continue to Ensure Fire, Life, Safety and accessibility measures for the community, including first responders, by monitoring building construction projects and facilities for compliance with adopted applicable building codes (SC 1) (AC2.2)
- Consistently provide a high level of service to the community by creating a partnership. (RC 1) (I102.1)
- Continually improve processes and update technology to be more efficient and user friendly for our customers (IO1, SC1.1and RC 1)
- Increase the knowledge, skills, and abilities of Department staff through continuing education and cross training (SC 1 and I01.3)
- Continue ongoing education to inform residents and the building community about building permit requirements and expectations. (LC 1)
- Work to improve the building inspection and plan review consistency through regular contact and cooperation with peers in other jurisdictions and agencies (SC 1)
- Utilize the Building Advisory Group to help critiques and monitor BSD operation procedures, policies and expectation for the contracting/development community (I01.1) (RC 1)
- Strive to make our policies, procedures and requirements accessible and understandable to include posting on the City web site. (RC1.1.3)
- Abatement of dangerous or unsafe buildings by working to have abandoned or unsafe structures properly secured or demolished to limit the public threat all the while continuing to support revitalization of historic structures. (EC1.3) (PC2.1)

Fiscal Year 2024-2025 Objectives:

- Complete refining and implementation of City works permit tracking system and permit portal within the City of Twin Falls web site. To include creating a transparent portal for permit inquires, applying for permits, scheduling inspections for Building, Fire, Mechanical, Plumbing and Electrical. For all type of BSD permits. Overall goal is to have planning/zoning and engineering divisions create same. (Currently have both Residential and Commercial portals implemented and operational for BSD) (RC1.1.3)
- Continue to support and implement One-City Philosophy into BSD along with Core Values. This is a critical step for creating the team approach and embracing one city values. (I101.4)

- Idaho Association of Building Officials (Southcentral Chapter) Maintain membership and continue to lead within this chapter to improve consistency and connection within surrounding jurisdictions.
- Review and establish current permit fees in accordance with International Code Council building valuation table.
- BSD monthly and yearly reporting process to be streamlined with city works and associated software.
- Continue to hold Building Advisory Group meetings. Next meeting will be to discuss and implement the ICC fee valuation table for consistent and transparent permit/plan review fees.
- Working with owners/developers of existing large buildings to create an appropriate safe and allowable convention type center for large gathering of persons. (PC2.1)
- Focus on staff obtaining the necessary certifications to perform their duties and creating combination inspectors to continue flexible schedules and proper coverage.

Fiscal Year 2024-2025 Budget Highlights:

- The BSD vehicle fleet is now in great shape with safe and reliable vehicles with the purchase and replacement of our last vehicle for current staffing levels.
- 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 Cityworks permit processing software by purchasing DigEplan module to implement more efficient, consistent process for contracting community and to unify review process for community development department. (Staff training and implementation also included with IT department guidance)

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
- A transparent cohesive process with expected outcomes.

Fiscal Year 2023-2024 Accomplishments:

- Implemented the BSD Residential & Commercial Permit portal, enabling customers to conveniently submit applications, make payments, schedule inspections, check application or inspection status, pull permits, and renew permits online.
- Continued mentorship programs for field staff to qualify as combination inspectors, facilitating support during peak periods for building inspectors.
- Established and enforced city core values for fostering a healthy working environment among internal and external customers/staff.
- Strengthened the building inspections profession by fostering regular collaboration with peers from other jurisdictions and agencies. (SC1)

- Prioritized training new staff to obtain necessary ICC certifications while supporting current staff in maintaining their certifications and continued CEU'S.
- Enhanced the City of Twin Falls website to ensure transparency, consistency to include any critical policies or procedures.
- Developed construction tip sheets addressing common questions and interpretations, accessible on the website for homeowners, contractors, developers and professionals, promoting consistency and setting minimum code development expectations.
- Increased involvement in the Idaho Association of Building Officials, with team members attending quarterly meetings and current staff serving as the chapter president.

Performance Measures:

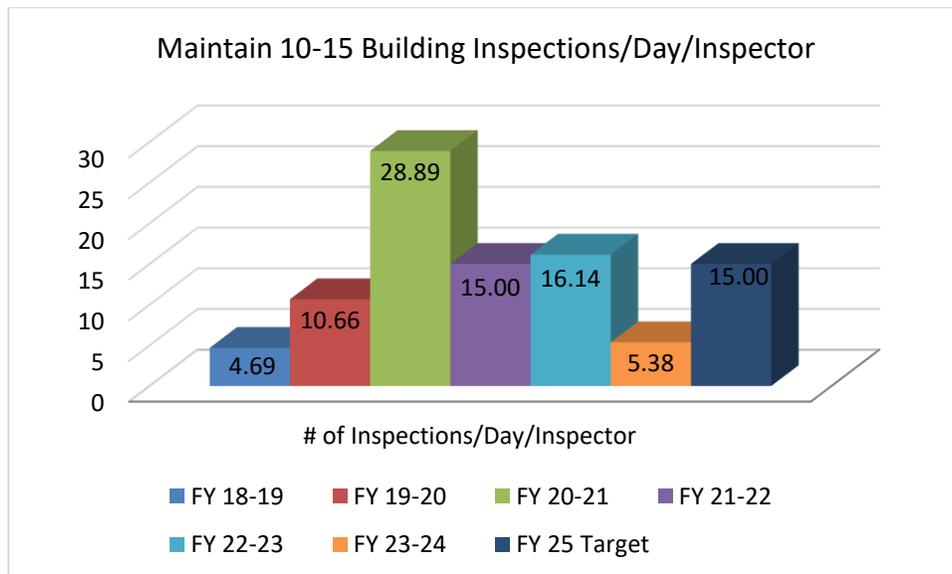
- 1) Performance Measure: Maintain 10-15 building inspections per day per inspector.

Department Objective: Working with owners/developers of existing large buildings to create an appropriate safe and allowable convention type center for large gathering of persons.

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.

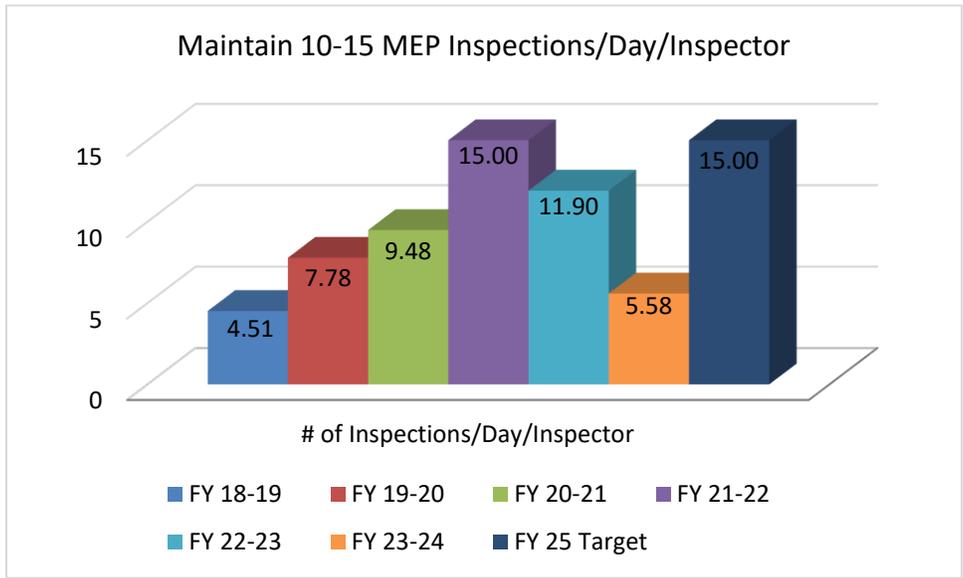


- 2) Performance Measure: Maintain 10-15 mechanical/electrical/plumbing inspections per day per inspector.

Department Objective: Working with owners/developers of existing large buildings to create an appropriate safe and allowable convention type center for large gathering of persons.

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.

Department Objective: Working with owners/developers of existing large buildings to create an appropriate safe and allowable convention type center for large gathering of persons.

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

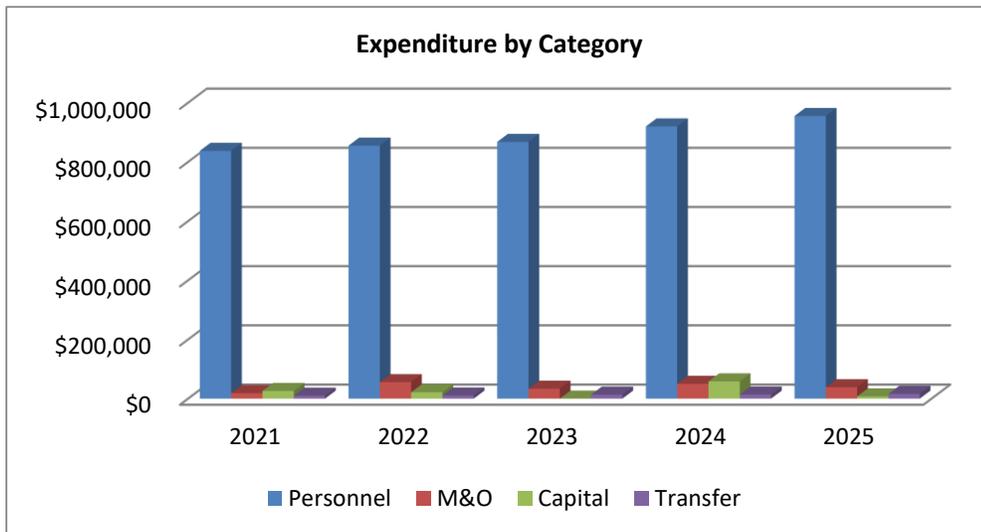
Results: The City of Twin Falls website is current for the past 3 fiscal years.

Expenditure by Category - Building Safety Department

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	9.5*	9.5	9.5	8.5	8.5	0
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Expenditure Category						
<i>Personnel</i>	\$837,471	\$854,957	\$867,618	\$919,811	\$955,131	3.84%
<i>M&O</i>	\$18,681	\$55,550	\$33,542	\$50,000	\$38,500	-23.00%
<i>Capital</i>	\$25,979	\$21,464	\$0	\$58,352	\$7,500	-87.15%
<i>Transfer</i>	\$9,927	\$10,435	\$13,464	\$13,733	\$15,972	16.31%
Subtotal	\$892,058	\$942,406	\$914,625	\$1,041,896	\$1,017,103	-2.38%



Comments:

- The decrease in M&O includes reductions for Training and Professional Services.
 - Capital: \$7,500 - Docking Stations, Mounting Poles
- *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, City Gym, and City Hall. The department's mission is to provide a safe, sanitary, and functional environment for the city's employees, citizens, and visitors. By maintaining a clean and functional environment, the department supports the productivity and well-being of city employees and enhances the experience of citizens and visitors who interact with city services.

Major Goals:

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

Fiscal Year 2024-2025 Objectives

- Conduct building audits to determine a schedule of repairs, services, or replacements needed for mechanical systems. (SC2.1.1)
- Create standard operating procedures (SOPs) outlining the duties, schedule, and comprehensive list of materials needed for maintaining buildings associated with Public Safety, City Gym, and City Hall. (IO1.2.1)

Fiscal Year 2024-2025 Budget Highlights:

- City Hall, police administrative building, public safety operations buildings, and the employee gym are consistently clean and well maintained. This year and in the upcoming years, additional staffing will be added increasing the usage, wear, and tear on all buildings. A list of capital items and SOPs will be created to serve as budgeting tools for future needs.

The Outcomes of our Investment will be:

- Planned repairs and maintenance that protect the investment of public money.
- The list of capital items will allow the planned replacement of needed tools and equipment.
- Consistent and effective guidelines for when custodial back up is needed.

Fiscal Year 2023-2024 Accomplishments:

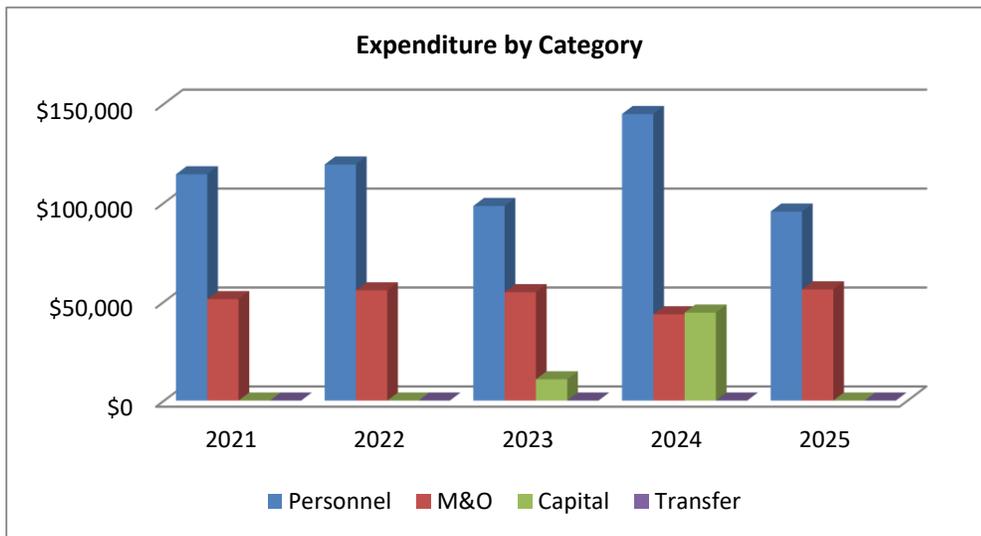
- Collected and reconciled custodial equipment and materials at City Hall, enhancing departmental efficiency and preparedness for future needs. (IO1.2.1.)

Expenditure by Category - Custodial

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	1.5	1.5	1.5	2	1.5	-0.5
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Expenditure Category						
<i>Personnel</i>	\$114,368	\$119,304	\$98,344	\$144,814	\$95,530	-34.03%
<i>M&O</i>	\$51,262	\$55,708	\$54,769	\$43,600	\$56,200	28.90%
<i>Capital</i>	\$0	\$0	\$10,742	\$44,459	\$0	-100.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$165,631	\$175,012	\$163,855	\$232,873	\$151,730	-34.84%



Comments:

- The decrease in Personnel includes removal of .5 FTE for a Custodian.
- The increase in M&O includes addition of Janitorial Services.

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. 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 support economic development opportunities (PC1).
- Monitor traffic control and provide transportation planning, design, and implementation (AC2).

Fiscal Year 2024-2025 Objectives:

- Create Standard Operating Procedures (SOP) within the Department to ensure new employees are familiar with City processes (IO1.1).
- Create a design manual of standards for development

- Continued support of zone maintenance
- Continued Support of the development community through subdivision review and acceptance.
- Shoshone Falls grade reconstruction.
- Hankins pressure zone support
- Stadium and Sunrise sidewalk construction
- Update of sidewalk master plans
- Creation of an infrastructure permit process for engineering

Fiscal Year 2024-2025 Budget Highlights:

- Replacement of a department vehicle to continue to provide onsite representation when needed and recommended by the City Fleet Steering committee.
- Create a Compliance plan that will guide the ADA transition plan in future years for conformance with federal requirements.
- Traffic Center equipment so we can begin receiving live feeds back to the Traffic Center to make appropriate changes for efficiencies.
- Utilizing Street Impact Fees to design and construct a round-a-bout at the corners of Filer/Martin/Wendell Street

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 2023-2024 Accomplishments:

- 2024 Cured in place plastic pipe (CIPP) projects (EC2.3)
- Buffalo Sewer Line Design (EC2.3)
- Ensign Drainage & Piping Engineering (EC2.2)
- Mill and Inlay projects (AC2.1)
- Several Sidewalk Improvement projects were completed including Stadium Sidewalk connection Council directed project (AC1.2).
- Eastland Reconstruct from Addison to Filer Design (AC2.1)
- Police Parking Lot Drainage Improvements (AC2.1)
- Hankins Pressure Zone Improvements (EC2.3)
- Rock Creek Conservation and Water Quality project Concept Development (EC2.1)
- Waste Water Collection Plan (RC7.1)
- Hankins Booster Station (EC2.3)
- Lateral 38 Irrigation Improvements for Perrine Point (EC2.2)
- Addison Widening Concept Development (AC2.1)
- Grandview Sewer CIPP over rock creek (EC2.3)
- Shoshone Falls Road improvements (AC2.1)
- Pressure Irrigation Station capacity fee discussion with the development community. (EC2.2)
- Round-about-concept negotiation completed for Martin/Filer/Wendell intersections (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).

Department Objective: Create a design manual of standards for development.

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: Currently up to date on 4 of the 5 plans with the Master Transportation plan being planned in the future following the adoption of the new Metropolitan Planning Organization Master Transportation Plan.

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

Department Objective: Continued Support of the development community through subdivision review and acceptance.

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: 3 meetings were held with the developers on 3/13/24, 4/9/24, & 9/12/24.

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

Department Objective: Update of sidewalk master plans.

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

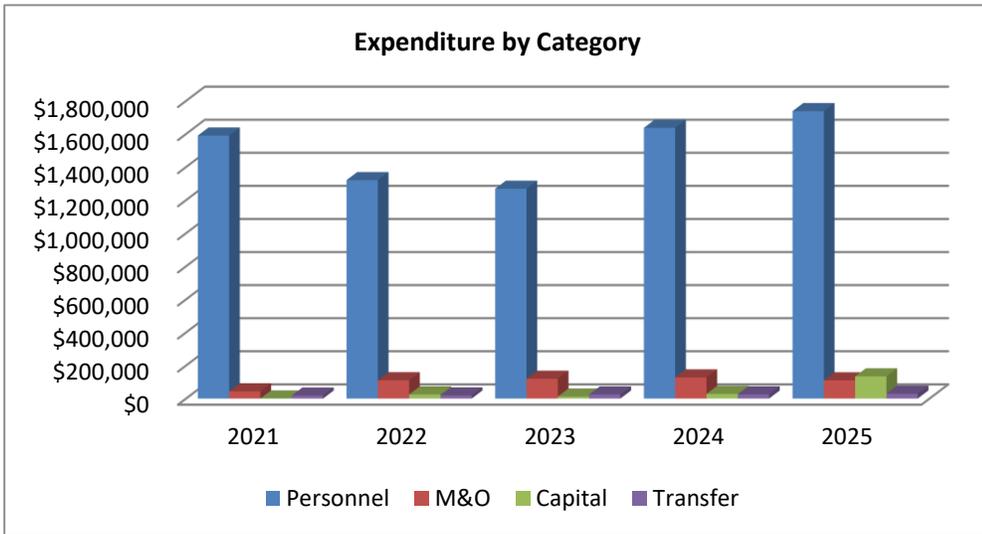
Results: Updated in 2020 and completed in 2021, updated in May 2023. There were no updates to the Sidewalk Master Plan in 2024.

Expenditure by Category - Engineering

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	14.25	14	14	14	14	0
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Expenditure Category						
<i>Personnel</i>	\$1,590,163	\$1,320,593	\$1,268,464	\$1,636,619	\$1,737,632	6.17%
<i>M&O</i>	\$43,379	\$110,533	\$119,675	\$127,786	\$109,936	-13.97%
<i>Capital</i>	\$411	\$24,689	\$12,059	\$28,000	\$134,000	378.57%
<i>Transfer</i>	\$17,994	\$18,916	\$24,406	\$24,892	\$28,951	16.31%
Subtotal	\$1,651,946	\$1,474,731	\$1,424,603	\$1,817,297	\$2,010,519	10.63%



Comments:

- The decrease in M&O results mainly from a reduction in Professional Services.
- Capital:
 - \$59,000 - Traffic Tech. Vehicle
 - \$50,000 - ADA Compliance Plan
 - \$25,000 - Traffic Center Development

City of Twin Falls
Departmental Summary and Description
Parks Department

Department Description:

The Parks Department is responsible for the care and maintenance of 1,671 acres of open space in over 80 public areas, including parks, playgrounds, the city pool, splash pads, golf course, sports fields, parking lots, and landscape areas throughout the community. These spaces provide outdoor recreation opportunities that are accessible to persons of all ages and abilities, enhancing their quality of life.

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 2024-2025 Objectives:

- Complete identified maintenance projects on the canyon rim trail and Rock Creek by August. (AC2.3.1)
- Purchase replacement equipment (HC1.1.3)
- Work with Streets Department to identify and complete parking lot maintenance projects by September (HC1.1.3)
- Construct Canyon Trail Junction and Chobani Wellness Park at Poleline and Eastland. (HC1.1)
- Complete enhancement plans for Vista Bonita Park expansion. (HC1.1.2)
- Resurface first six pickleball courts and install railing at Frontier Park. (HC1.1.3)
- Repair trail and install story boards as well as new playground at Thomsen Park. (HC1.1.3)
- The City will provide and maintain facilities that support healthy lifestyles through the implementation of the Parks and Recreation Master Plan.

Fiscal Year 2024-2025 Budget Highlights:

- To provide daily maintenance and care for 1,671 acres of parks and outdoor spaces. (HC1.1)
- Continue work on facility enhancement projects budgeted in FY 24 (HC1.1)

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 2023-2024 Accomplishments:

- Replaced many playground components and increased park safety after thorough inspection. (HC1.1.3, SC2)
- Implemented a work-order system in City Works. (HC1.1.3)
- Installed new backstops and dugouts at Oregon Trail Youth Complex, Frontier, and Harmon Parks. (HC1.1)
- Installed new roll-up doors on all score shacks at ballfields. (HC1.1)
- Received the Arbor Day Tree City USA designation for the 26th consecutive year through the National Arbor Day Foundation (EC1.4.1)
- Continued Zone Maintenance on City owned parking lots (HC1.1.3)
- Continued work on Facility Enhancement Plans (HC1.1.4)
- Completed ongoing Trail Enhancement work, including fence repair and slurry seal (AC2.3.1)
- Began Facility Enhancements at Harrison Park (HC1.1.4)
- Began construction on Poleline/Eastland Trailhead. (AC2.3.2)
- Hosted numerous volunteer cleanup and park projects across the city (RC.1)
- Three new certified commercial applicator licenses and one new certified pool operator. (IO1.3.2)

Performance Measures:

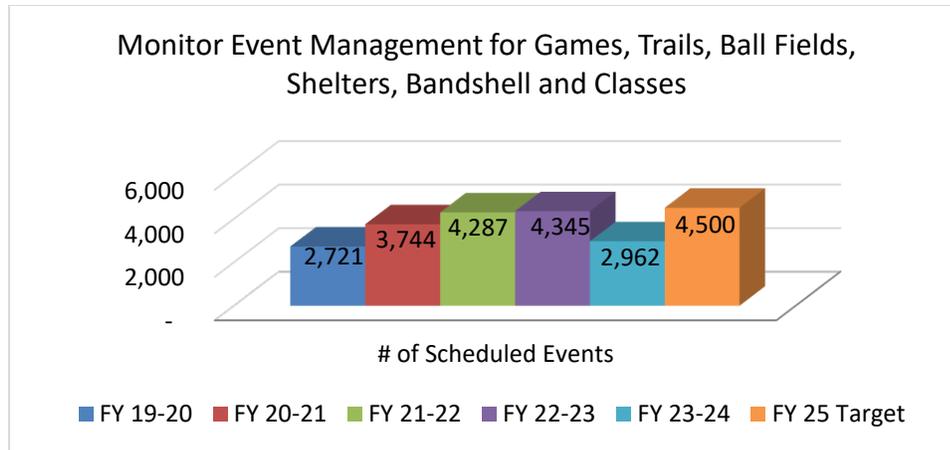
- 1) Performance Measure: Monitor event management for games, trails, ball fields, shelters, bandshell and classes and strive for at least 4,500 scheduled events.

Department Objective: 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.

Department Objective: 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 11.74 + 0.4mi of riverbend section soon to be maintained by Parks & Recreation.

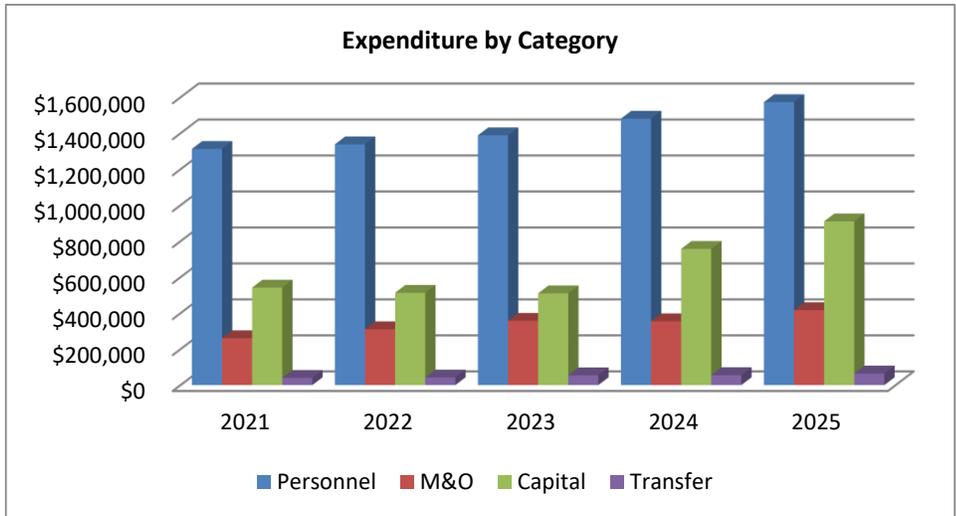
Results: The City has maintained paved and dirt miles of canyon rim trails for the previous 3 fiscal years. Trail length has increased but the new section has yet to be turned over to the city for maintenance. Parks staff replaced boards on two foot-bridges along the Canyon Rim Trail, repaired fence as needed, sealed cracks on .25mi, patched potholes as needed, diverted water in two locations, improved culvert drainage in one location, controlled weeds along entire system, added two benches, managed snow removal, covered jagged rocks at Evel Knievel, and cleaned debris from the trail system this past year.

Expenditure by Category - Parks

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	12.67	12.67	12.67	12.67	12.92	0.25
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Expenditure Category						
<i>Personnel</i>	\$1,312,805	\$1,338,354	\$1,388,427	\$1,480,887	\$1,572,916	6.21%
<i>M&O</i>	\$260,585	\$310,397	\$357,222	\$354,874	\$416,454	17.35%
<i>Capital</i>	\$541,907	\$513,007	\$510,166	\$756,967	\$910,075	20.23%
<i>Transfer</i>	\$40,077	\$42,131	\$54,359	\$55,442	\$64,483	16.31%
Subtotal	\$2,155,374	\$2,203,888	\$2,310,174	\$2,648,171	\$2,963,928	11.92%



Comments:

- The increase in Personnel includes addition of .25 FTE for an Open Space Supervisor split with Dierkes/SSF.
- The increase in M&O includes various additions; the largest being for Downtown Hanging Baskets/Planters, Contract Services, Electric, and Repairs/Maintenance.
- Capital:

\$250,000 - Parking Lot Maintenance	\$ 36,000 - Trail Maintenance
\$155,000 - Facility Enhancements	\$ 30,000 - Pickleball Court Resurfacing
\$150,000 - Challenger ROW Mower	\$ 20,000 - Donation Support
\$ 80,000 - Council Capital - Truck	\$ 19,000 - Council Capital - UTV
\$ 75,075 - F-350 Service Truck	\$ 5,000 - Commons Slip-'N-Slide
\$ 50,000 - Council Capital - Mower	
\$ 40,000 - Thomsen Park - Trail Maintenance, Story Boards	

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 2024-2025 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 2024-2025 Budget Highlights:

- Continue to replace outdated and broken athletic equipment
- Continue to replace and repair dugouts and backstops on softball fields

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 2023-2024 Accomplishments:

- Replaced outdated and broken athletic equipment (HC1.1.3)
- Continued to grow our youth and adult sports, offer senior programming and leisure programs (HC1.2.1)
- Continued to provide staff training opportunities such as seminars and classes (IO1.3.2)
- Fixed score sheds Harmon, Frontier, and Oregon Trail (HC1.1.3)
- Replaced unsafe pull-up score shed windows with roll doors (HC1.1.3)
- Completed replacement of backstops at Oregon Trail and Frontier Park (HC1.1.3)

Performance Measures:

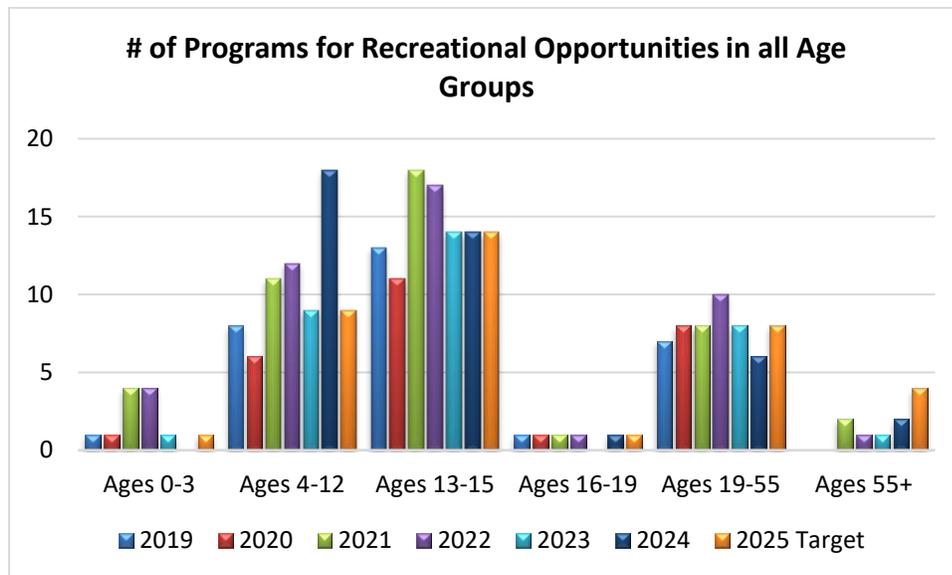
- 1) Performance Measure: Provide recreational opportunities to all ages.

Department Objective: 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

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.



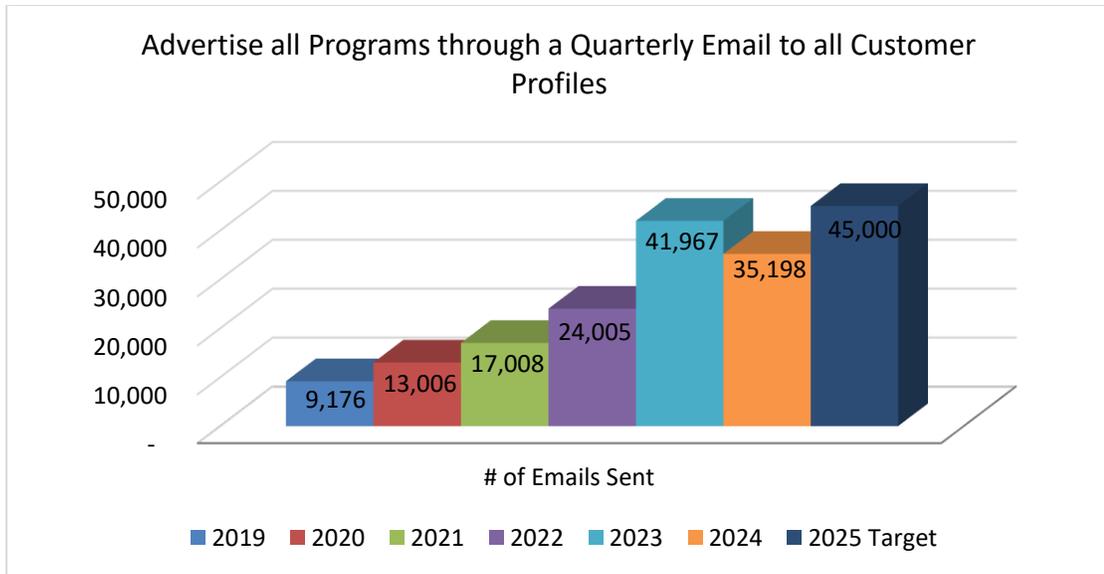
- 2) Performance Measure: Advertise all programs through a quarterly email to all customer profiles.

Department Objective: 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

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.



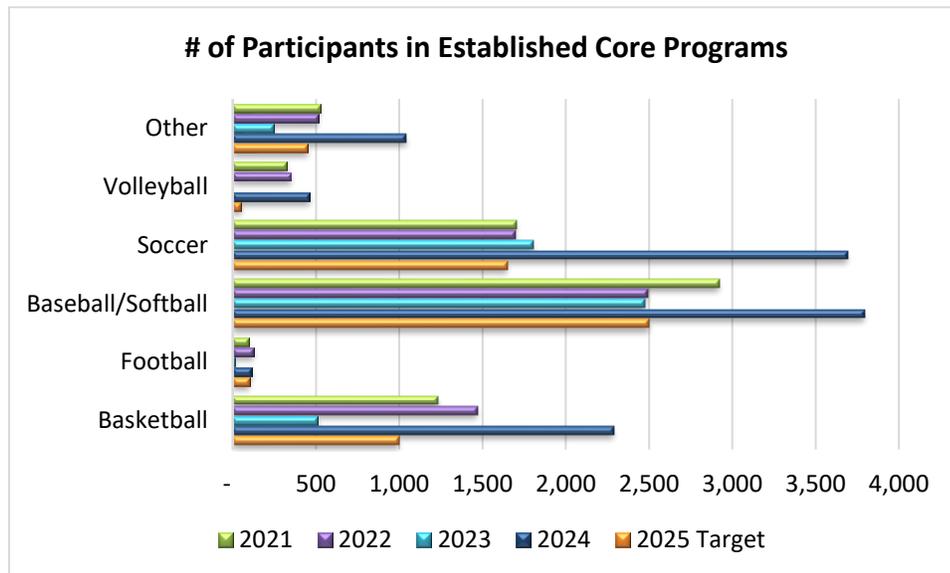
3) Performance Measure: Provide established core programs.

Department Objective: 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.

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.

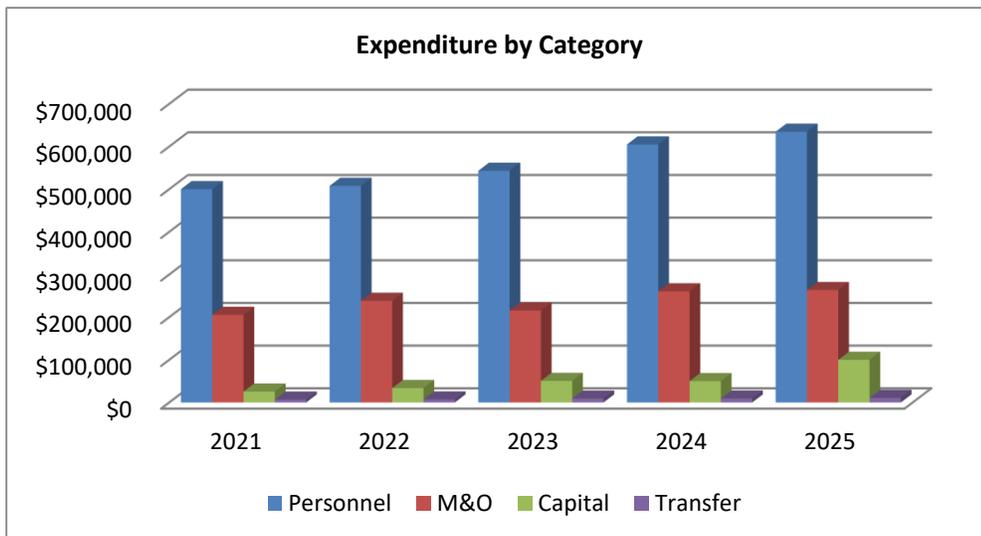


Expenditure by Category - Recreation

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	4.33	4.33	4.33	4.33	4.33	0
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Expenditure Category						
<i>Personnel</i>	\$500,086	\$507,861	\$543,202	\$604,907	\$634,709	4.93%
<i>M&O</i>	\$205,514	\$238,305	\$215,543	\$260,556	\$263,556	1.15%
<i>Capital</i>	\$25,570	\$33,776	\$50,566	\$50,000	\$100,000	100.00%
<i>Transfer</i>	\$6,669	\$7,011	\$9,046	\$9,226	\$10,731	16.31%
Subtotal	\$737,839	\$786,953	\$818,357	\$924,689	\$1,008,996	9.12%



<p>Comments:</p> <ul style="list-style-type: none"> • Capital: \$75,000 - Facility Maintenance \$25,000 - Program Equipment

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 2024-2025 Objectives:

- Continuing to make improvements to the facility. (HC1.2.2)

Fiscal Year 2024-2025 Budget Highlights:

- No projects or purchases were funded this year.

The Outcomes of our Investment will be:

- It is important that the City continue to invest in this facility to ensure continued improvements to this asset.

Fiscal Year 2023-2024 Accomplishments:

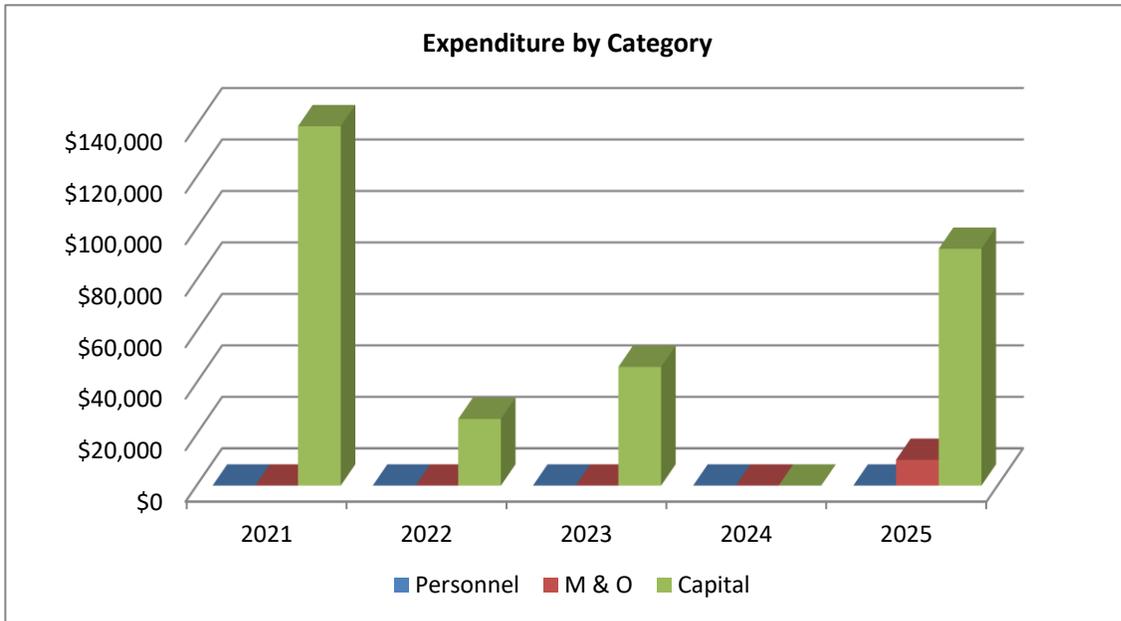
- Acquired FY 22-23 budgeted maintenance equipment. (HC1.1.3)

Expenditure by Category - Golf

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	0	0	0	0	0
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Expenditure Category					
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0 0.00%
<i>M & O</i>	\$0	\$0	\$0	\$0	\$10,000 ***
<i>Capital</i>	\$139,624	\$25,887	\$46,100	\$0	\$92,000 ***
Subtotal	\$139,624	\$25,887	\$46,100	\$0	\$102,000 ***



Comments:

- Capital: \$92,000 - Greensmaster Mower (2)

City of Twin Falls
Departmental Summary and Description
Public Transit Department

Department Description:

The Public Transit Department is responsible for providing direct, on-demand microtransit service within Twin Falls city limits via the Ride TFT program, identifying and planning for the City's future transportation needs, and administering the grants and contracts necessary to support programs.

Overseeing the Department is the Transit Coordinator, who coordinates city transit services and operations and ensures safe, reliable, and comfortable transportation to City residents. The Transit Coordinator also ensures that all Department activities are in compliance with federal and state regulations; sets policy and procedure for all Department programs; develops and manages partnerships and coordination with local cities, municipal operators, local organizations and businesses; and acts as the primary point of contact for Department programs, including both public relations and marketing.

The Department currently works with Downtowner, a turnkey microtransit company that handles the day-to-day operations of the Ride TFT public transit program. This partnership allows for extreme flexibility and adaptability during the initial two-year startup phase of the program and has proven to be a vital tool in measuring the demand for public transit services in the City.

Major Goals:

- Provide safe, efficient, and reliable public transit service to the City of Twin Falls by keeping pace with the transportation needs of the city (AC1.3)
- Maintain equitable and accessible transit options for passengers with disabilities and/or age-related transportation difficulties (AC1.3)
- Work with stakeholders and partner organizations to maintain, improve, and expand service when possible, in line with budget availability, passenger demand, and economic impact (AC1.3, AC1.3.2)
- Work with other City departments and employer stakeholders to recognize the role of public transit in alleviating potential bottlenecks with workforce housing and commuting (PC1.2.2)
- Collaborate with the airport to provide transit service to and from Twin Falls city limits, and to encourage the use of both the airport and public transit services for tourism and business travel (PC3.1)
- Engage and involve transit passengers and the community at-large in feedback on existing transit services, and in planning for future transit needs (RC1.1, RC1.2)

Fiscal Year 2024-2025 Objectives:

- Establish firm financial and operational partnerships with community stakeholders in the education, healthcare, and private industry spaces, with the goal of maintaining and improving public transit (PC1.2.2, RC2)
- Continue public transit operations and manage increases in demand for service with a high degree of efficiency, to provide the most service to the most people, particularly those who are elderly, disabled, or otherwise disproportionately reliant on public transit (AC1.3, RC2)

- Create a 5-year long term plan for public transit services, with feedback from partner organizations at the regional and state levels, including milestones and recommendations for growth and development (RC5.1)

Fiscal Year 2024-2025 Budget Highlights:

- Continuation of Ride TFT services to meet the City’s increasing demands for public transit (AC1.3)

The Outcomes of our Investment will be:

- Continued public transit service to over 60,000 passengers per year, and improvements as needed to meet growing demand for service (AC1.3)

Fiscal Year 2023-2024 Accomplishments:

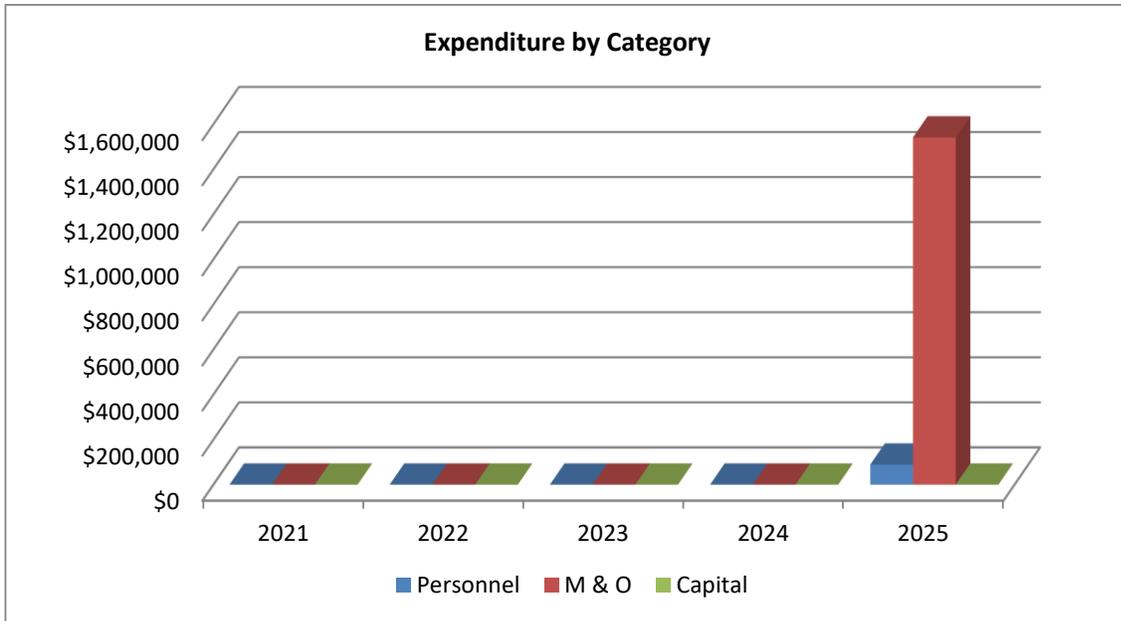
- Launched Ride TFT program and successfully brought it through its pilot period after six months, ensuring safe, reliable, and comfortable public transit to approximately 8,000 passengers per month by the end of the program’s first year (AC1.3)
- Added an 8th van to the Ride TFT fleet, thanks to partnerships with the Pastoor Trust and Middlekauff Honda (AC1.3)
- Launched RideTFT.com, the main web portal for transit services for the City of Twin Falls (RC1.1.3)
- Added Twin Falls Airport to the coverage area for Ride TFT and participated in several marketing promotions with the airport to enhance awareness of both transit and airport flights (PC3.1)
- Held an open house information fair at City Park and hosted the Twin Falls Transit summit at the CSI Herrett Center to engage members of the public and interested stakeholders in public transit awareness and planning (RC1)

Expenditure by Category - Public Transit

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	0	0	0	0	1	1
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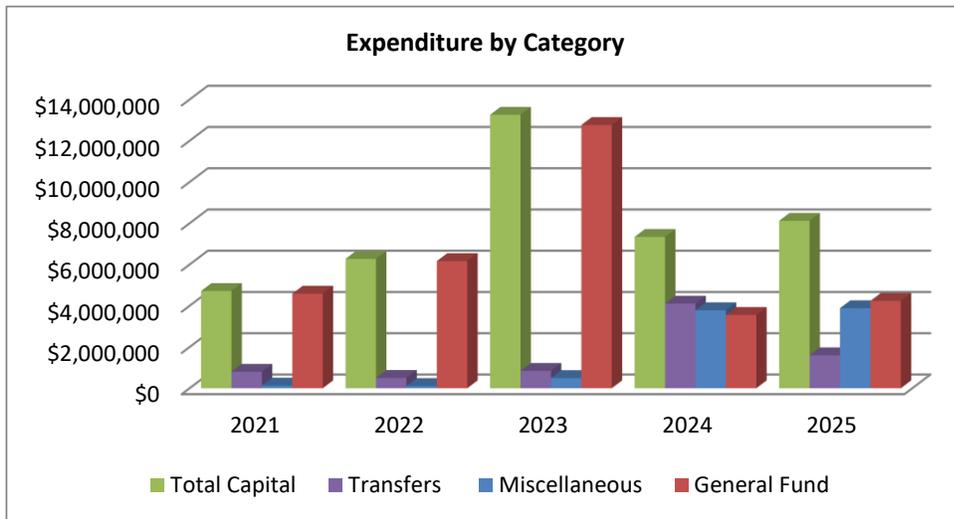
Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$89,019	***
<i>M & O</i>	\$0	\$0	\$0	\$0	\$1,540,878	***
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	***
Subtotal	\$0	\$0	\$0	\$0	\$1,629,896	***



Expenditure by Category - Capital Improvement Fund

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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<i>General Fund</i>	\$4,586,128	\$6,164,848	\$12,764,150	\$3,555,181	\$4,235,531	19.14%
<i>Miscellaneous</i>	\$128,772	\$108,591	\$494,974	\$3,782,426	\$3,881,957	2.63%
<i>Total Capital</i>	\$4,714,900	\$6,273,439	\$13,259,124	\$7,337,607	\$8,117,488	10.63%
<i>Transfers</i>	\$798,904	\$501,223	\$841,425	\$4,101,500	\$1,598,550	-61.03%
Subtotal	\$5,513,804	\$6,774,662	\$14,100,549	\$11,439,107	\$9,716,038	-15.06%



Comments:

- Capital amounts for General Fund departments are included and shown in individual department budget narrative expenditure summaries.
- Fiscal Year 2025 Miscellaneous includes \$1,902,400 for a SLFRF Project, \$1,810,000 for Legal Offices and the City Gym, \$12,328 for Council Capital Projects, \$152,518 for Contingency, and \$4,711 for Public Art.

**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 and 625 lane miles of paved City streets and approximately 15 miles of gravel streets and 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 workforce 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 and improve current bicycle and pedestrian safety through signage and design. (AC1.2.1, AC1.2.2)
- Continue to provide the personnel and equipment necessary to maintain and improve air quality standards. (EC2.2.8)
- Utilize all plans and resources to accomplish expected results. This includes the Zone Maintenance Program, Micro PAVER, Pavement Management system, Transportation Master Plan, and the Long-Term Strategic Plan. (AC2.1.2)
- Improve ADA and sidewalk accessibility. (AC2.2)

Fiscal Year 2024-2025 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 of City streets by using Street Department funds 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 2024 we will collect PCI data for the third time and use the data collected 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)
- Implement the new Fleet Replacement Schedule to assist in budgeting for large capital equipment purchases and determining when these purchases should be made. (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. (AC2.2)
- Continue to utilize CityWorks. (IO1.3.2)
- Incorporate Priority Based Budgeting

Fiscal Year 2024-2025 Budget Highlights:

- Continue our zone maintenance program. In 2025 we will be in Zone 5 and try to provide surface treatments to all streets 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.
- Continue our newly established luminaire replacement program to replace 120 a year.

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 2023-2024 Accomplishments:

- Completed Zone 4 of our Zone maintenance program. This program includes Chip Seal, Fog Seal, Slurry Seal, and Friction Seal. (AC2.1.1)
- Milled and repaved Eastland from 4th Ave E. to Kimberly Rd. (AC2.1.1)
- Milled and repaved Monroe St. from Meadows to Falls Ave. (AC2.1.2)
- Milled and repaved Main Ave from Kimberly Rd. to Nevada St. (AC2.1.2)
- Milled and repaved Grandview Dr. from Lawrence to Falls Ave (AC2.1.2)
- Signing and 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)
- Received a grant to reconstruct Eastland Dr. from Filer Ave. to Falls Ave. in concrete (AC2.1).

Performance Measures:

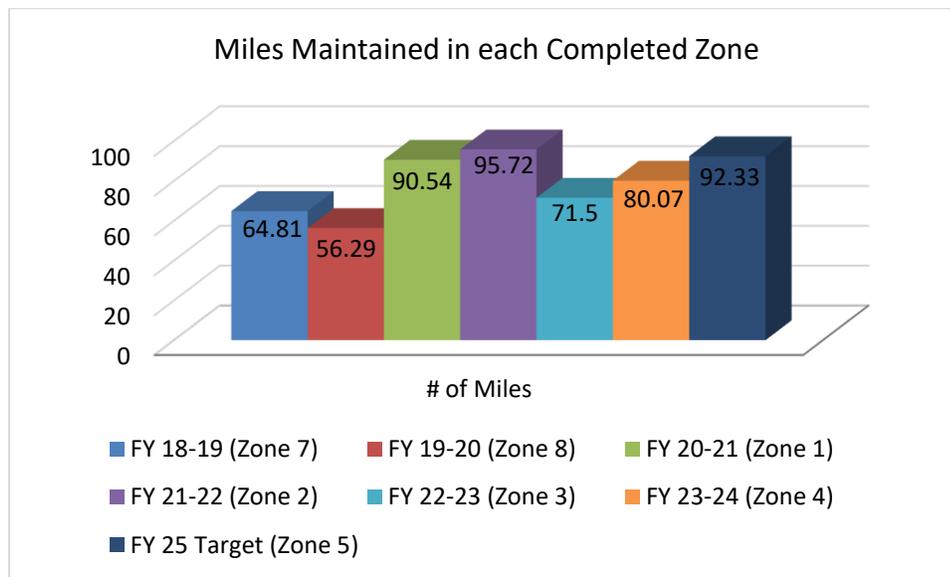
- 1) Performance Measure: Provide scheduled zone maintenance.

Department Objective: 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.

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.



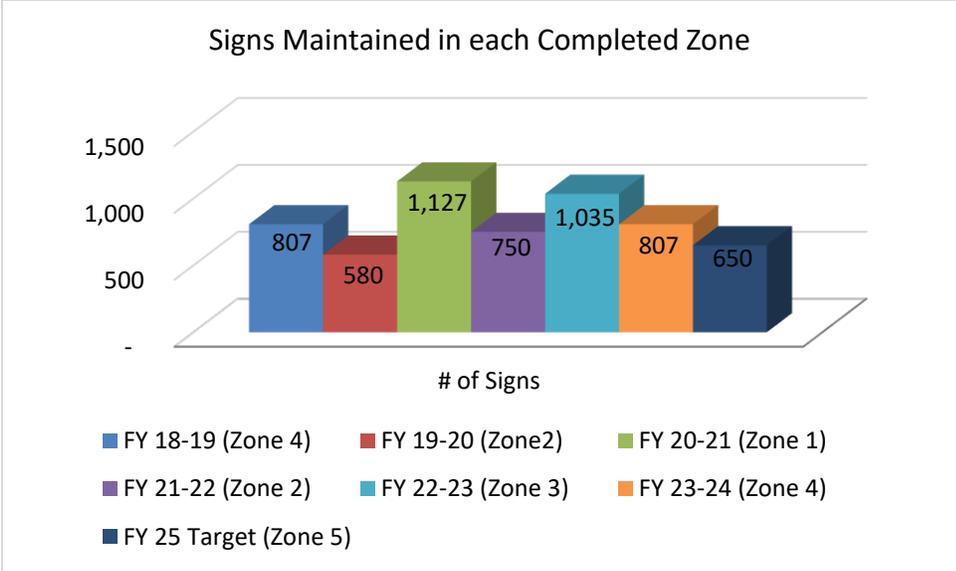
- 2) Performance Measure: Provide scheduled sign maintenance to maintain signal retro reflectivity.

Department Objective: Use Retro/Reflective/GIS sensor gun and Mesa system to continuously update data base for sign locations/conditions (MUTCD requirement).

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. Miles in each Zone are shown.



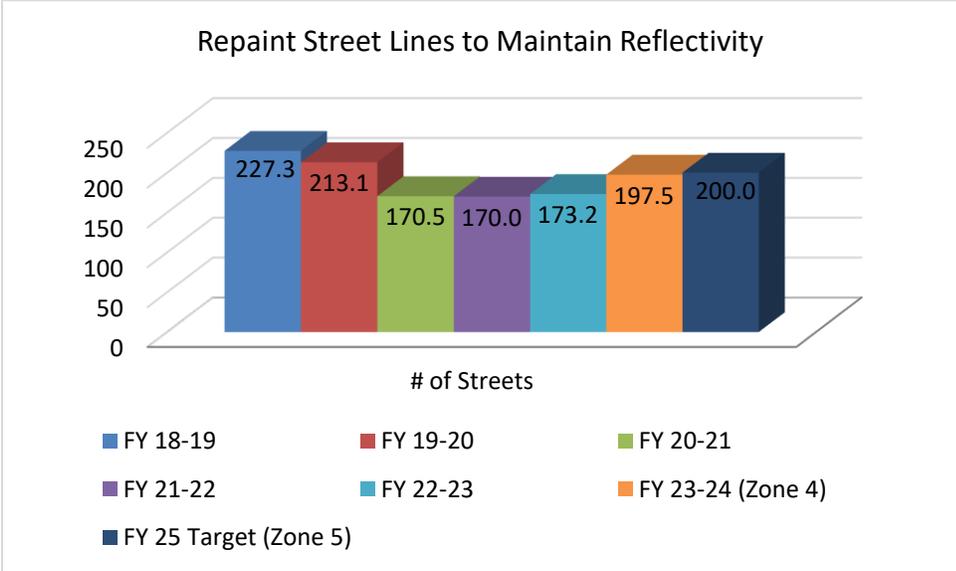
3) Performance Measure: Repaint street lines in the City of Twin Falls every year to maintain the reflectivity that is required by MUTCD (Manual on Uniform Traffic Control Devices).

Department Objective: Continue to meet Federal Highway Administration (MUTCD) guidelines regarding traffic safety and signing.

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.

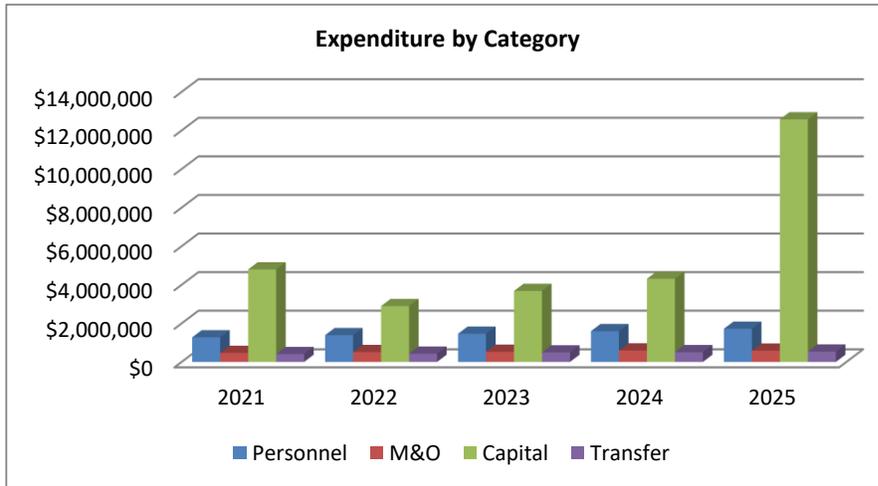


Expenditure by Category - Street

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	16	16.33	16.33	16.33	16.67	0.33
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Expenditure Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
<i>Personnel</i>	\$1,273,661	\$1,387,297	\$1,460,588	\$1,595,714	\$1,719,290	7.74%
<i>M&O</i>	\$466,942	\$511,991	\$525,955	\$592,900	\$584,400	-1.43%
<i>Capital</i>	\$4,795,774	\$2,893,810	\$3,678,999	\$4,310,684	\$12,573,086	191.67%
<i>Transfer</i>	\$407,152	\$427,157	\$491,168	\$506,213	\$536,102	5.90%
Subtotal	\$6,943,529	\$5,220,254	\$6,156,710	\$7,005,511	\$15,412,878	120.01%



- Comments:**
- The increase in Personnel includes an addition for reallocation of the Assistant Public Works Director.
 - Capital:

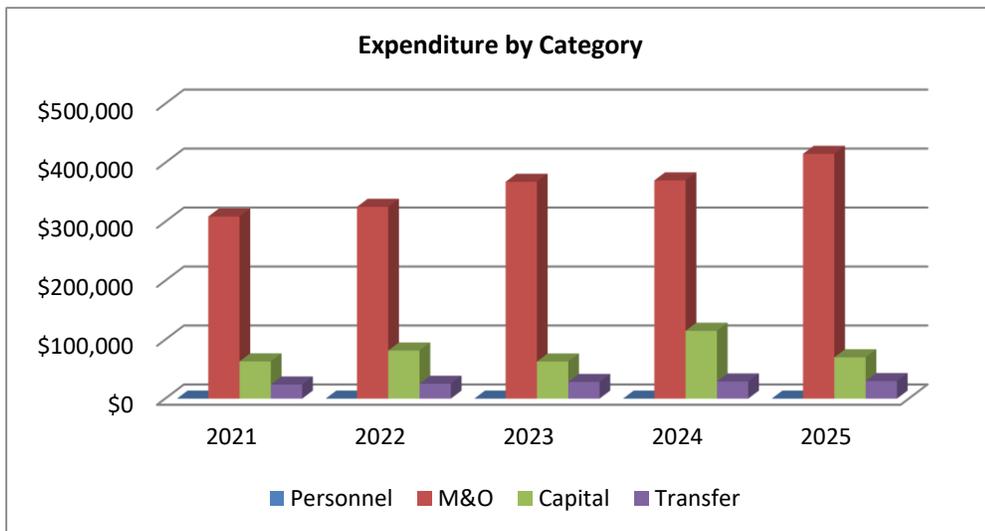
\$8,281,960 - Eastland Drive	\$109,050 - Council Capital Sidewalk Projects
\$1,900,000 - Seal Coating - Zone 5	\$ 75,000 - Sidewalk Match Program
\$ 700,000 - Road Maintenance & Overlays	\$ 70,019 - Signal Upgrades - Flir Infrared Cameras
\$ 600,000 - Road Reconstruction	\$ 30,000 - Air Compressor - Crack Sealing
\$ 360,000 - Mounted Mechanical Broom Sweeper	\$ 7,957 - Signal UPS
\$ 235,000 - Sidewalk Construction Projects	\$ 4,100 - Computer Replacement
\$ 200,000 - John Deere 624K Loader	

Expenditure by Category - Street Lighting

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 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>	\$308,722	\$325,171	\$367,602	\$370,000	\$415,000	12.16%
<i>Capital</i>	\$63,091	\$81,477	\$62,901	\$115,000	\$70,000	-39.13%
<i>Transfer</i>	\$23,887	\$25,095	\$28,147	\$29,005	\$29,661	2.26%
Subtotal	\$395,700	\$431,743	\$458,649	\$514,005	\$514,661	0.13%



Comments:

- The increase in M&O includes additional funds for Luminaire Replacement.
- Capital: \$70,000 - Lighting for New Subdivisions

City of Twin Falls
Departmental Summary and Description
Library

Department Description:

The library allows the public to gather information through materials, cultural programs, and services that provide opportunities for lifelong learning. We support literacy in all forms that help provide early reading skills, digital access, and an informed, healthy, and well-being community.

Major Goals:

- Provide resources and services that allow the community to learn, gather, and share. (LC2).
- Provide educational opportunities through programs that provide for a collaborative learning experience. (LC2.1.1).

Fiscal Year 2024-2025 Objectives:

- Update the working relationship between the Library and the City to support the Community Strategic Plan. (LC2.1)
- Actively seek out gaps in community learning that support students and lifelong learners by offering more drop-in classes or self-directed learning initiatives. (LC2.1.2)
- Increase community awareness of the availability to access physical/digital materials and other resources. (LC2).

Fiscal Year 2024-2025 Budget Highlights:

- Modernize the public elevator system.

The Outcomes of our Investment will be:

- Maintain a facility that serves as a community learning center.
- Provide educational opportunities for all community members through physical materials, digital resources, and programming.
- Provide a safe, inclusive space for community members to be on their personal learning journey.

Fiscal Year 2023-2024 Accomplishments:

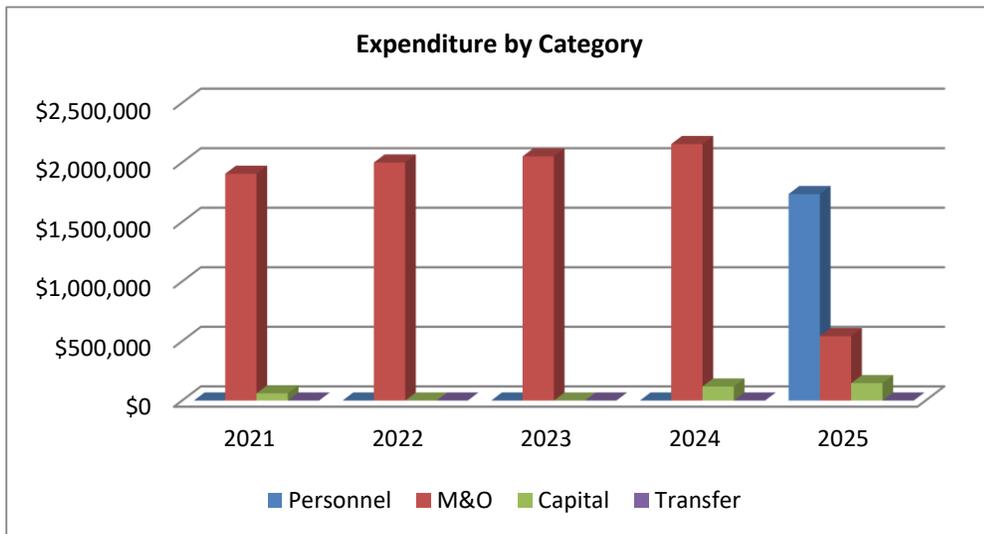
- Increased the available materials to library card holders by becoming courier members of the Lynx Consortium. (LC2).
- Year to date digital material circulation increase of 23.35%. (LC2).
- Replaced the central air handling unit with a more efficient unit. (LC2).
- Expanded home delivery services. (LC2.1.1).

Expenditure by Category - Library

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE				19	19
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$1,733,655	0.00%
<i>M&O</i>	\$1,904,240	\$1,998,665	\$2,050,045	\$2,153,903	\$540,639	-74.90%
<i>Capital</i>	\$60,177	\$0	\$0	\$118,000	\$146,000	23.73%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$1,964,416	\$1,998,665	\$2,050,045	\$2,271,903	\$2,420,294	6.53%



Comments:

- The Library is now under the City (previously a separate entity), which is the reason for the changes in Personnel and M&O.
- Capital: \$131,000 - Modernize Elevator
\$ 15,000 - Replace Carpet

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.

Air Service Developments and Conditions:

Just a few short years ago the community experienced the suspension of a newly introduced United Express route to Denver and the reduction in Delta service to a single daily flight to the Delta hub in Salt Lake. Twin Falls, like many small air service markets, fell victim to the lingering effects of the pandemic and a mounting pilot shortage in the regional airline industry.

The community's air service improved in September 2023 with the introduction of a second daily flight and the introduction of dual class, larger regional jets to Delta's Salt Lake City hub airport. This past year saw a transition from a SkyWest operated route to one now operated by Delta with SkyWest contracted to manage the station and operate the flights. As of March of 2024, the community is no longer utilizing revenue guarantee subsidies to maintain air service with Delta's two daily flights.

The significant value of air service as an economic engine to our community and the region is undeniable. It is with this understanding the Airport and the City and County of Twin Falls have worked with our community and Delta Airlines to find ways to build back our air service market. It will remain important for our community to continue utilizing the air service at our airport in order to maintain and grow air service opportunities.

Major Goals:

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

Fiscal Year 2024-2025 Objectives:

- Work with our community and airline partners to help build back and grow air service opportunities. (PC 3.2.1)
- Begin environmental and design work for the upcoming main runway rehabilitation and crosswind runway relocation (AC3.1.3)
- Design and construct the N.W. ramp rehabilitation project to extend its useful life. (AC 3.1.3)
- Seek out investment and development in the airport's hangar areas. (PC 3.1)

- Monitor the first-year roll-out of the airport’s credentialing & badging program and refine where needed. (SC 2.1)
- Work with the FAA grant program to pursue upgrades to automobile security gate access infrastructure and systems. (SC 2.1.3)

Fiscal Year 2024-2025 Budget Highlights:

- Due to the additional flight from Delta to SLC, airline operating fee revenues are forecasted to increase significantly over the next fiscal year . The airport has received federal grants under recent CARES, CRSSA and ARPA legislation aimed at assisting with airport operating revenue reductions. For the short-term, the airport budget will need to utilize support from these grant funds to balance annual expenditures and modify tax support from the City & County.
- Funding for maintenance and operation, including equipment, supplies & personnel will be budgeted at similar levels as last fiscal year with some increases for inflationary adjustments.

Airport Construction Fund Highlights:

- The airport was awarded an ITD Aero grant of \$1,000,000 to assist with local FAA grant match for the upcoming main runway rehabilitation and cross-wind runway relocation in the next few years.
- Environmental and design work will be in process 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.
- Rehabilitate the N.W. ramp to extend its useful life.
- Acquire new snow removal equipment and a sweeper truck
- Improve vehicle access gate security infrastructure and hardware.

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 2023-2024 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, local, state, and federal officials to navigate the declining level of air service and developed a successful approach for Delta to take over the route from SkyWest, increase flights to two-daily, upgrade to a larger jet, and end the need for local financial subsidies. (PC3.1)
- Completed development of the N.E. hangar development area to include final phases of utility upgrades. (PC 3.1.1)
- Developed a transition and implementation plan to meet new TSA requirements for credentialing and badging the airport population of tenants and users.

Performance Measures:

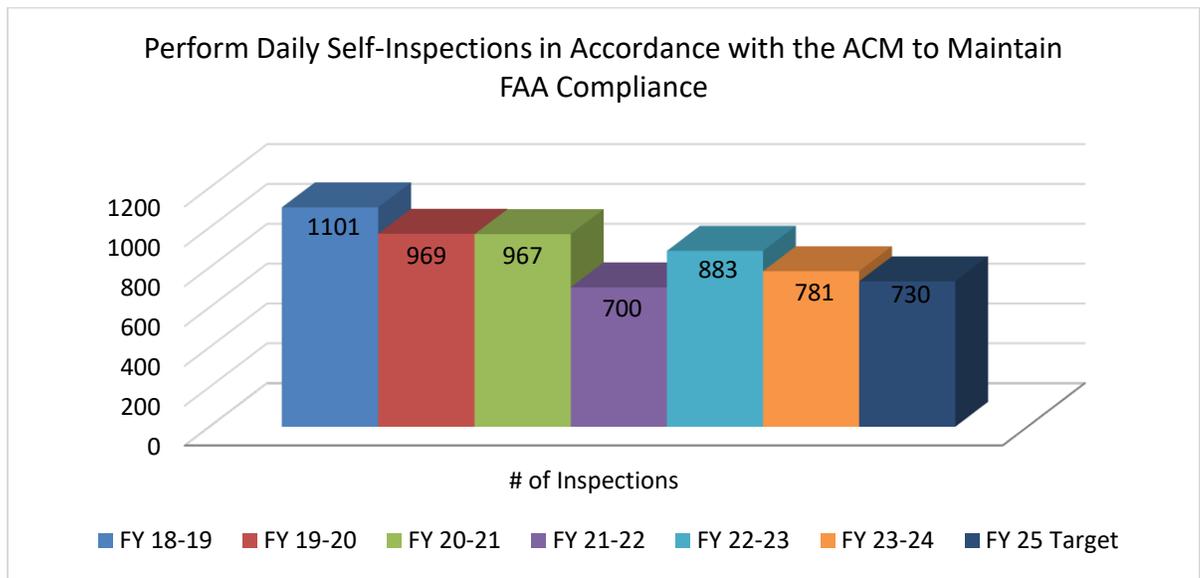
- 1) Performance Measure: Perform daily self-inspections, in addition to special inspections as needed, in accordance with the Airport Certification Manual (ACM) to maintain FAA compliance.

Department Objective: Work with our community and airline partners to help build back and grow air service opportunities.

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.

Department Objective: Work with our community and airline partners to help build back and grow air service opportunities.

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.

Department Objective: Work with our community and airline partners to help build back and grow air service opportunities.

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

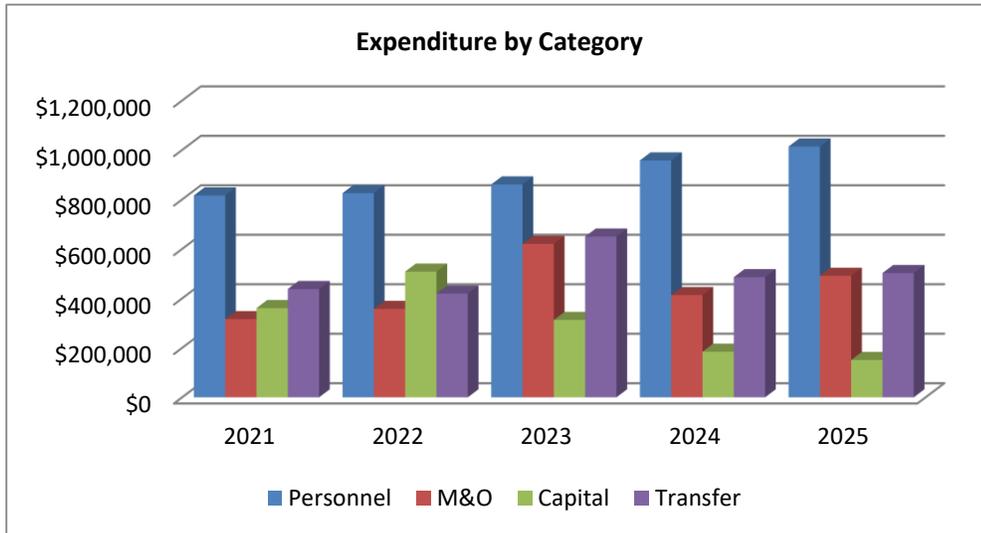
Results: Any discrepancies or improvements identified during the TSA Inspection are corrected in a timely manner by Airport Staff.

Expenditure by Category - Airport

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	9.5	9.5	9.5	9.5	9.5	0
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Expenditure Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
<i>Personnel</i>	\$816,221	\$825,562	\$860,705	\$957,736	\$1,013,976	5.87%
<i>M&O</i>	\$316,107	\$357,585	\$620,280	\$413,301	\$491,360	18.89%
<i>Capital</i>	\$360,774	\$508,193	\$312,829	\$184,450	\$151,000	-18.13%
<i>Transfer</i>	\$437,874	\$419,455	\$649,926	\$485,827	\$502,443	3.42%
Subtotal	\$1,930,976	\$2,110,794	\$2,443,741	\$2,041,314	\$2,158,780	5.75%



Comments:

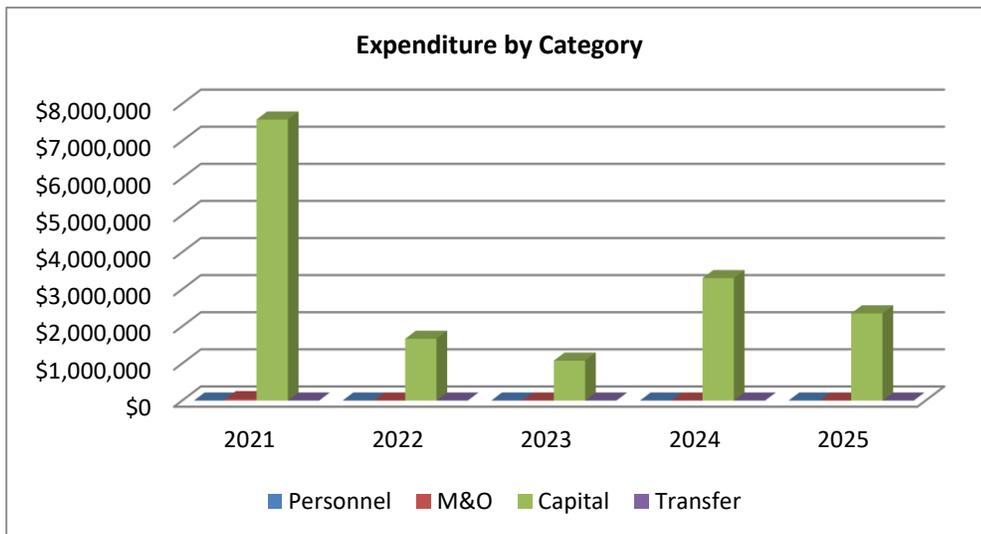
- The increase in M&O includes additions for an Airshow, AirBadge Contract, and Airport Promotion.
- Capital:
 - \$80,000 - Pickup Truck and Equipment - Sprayer, Snow Plow
 - \$45,000 - Landscape Upgrades
 - \$20,000 - Terminal Furnishings - Seat Replacement
 - \$ 6,000 - Restaurant Equipment

Expenditure by Category - Airport Construction

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 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>	\$39,274	\$0	\$0	\$0	\$0	0.00%
<i>Capital</i>	\$7,574,692	\$1,665,492	\$1,076,237	\$3,300,000	\$2,350,000	-28.79%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$7,613,966	\$1,665,492	\$1,076,237	\$3,300,000	\$2,350,000	-28.79%



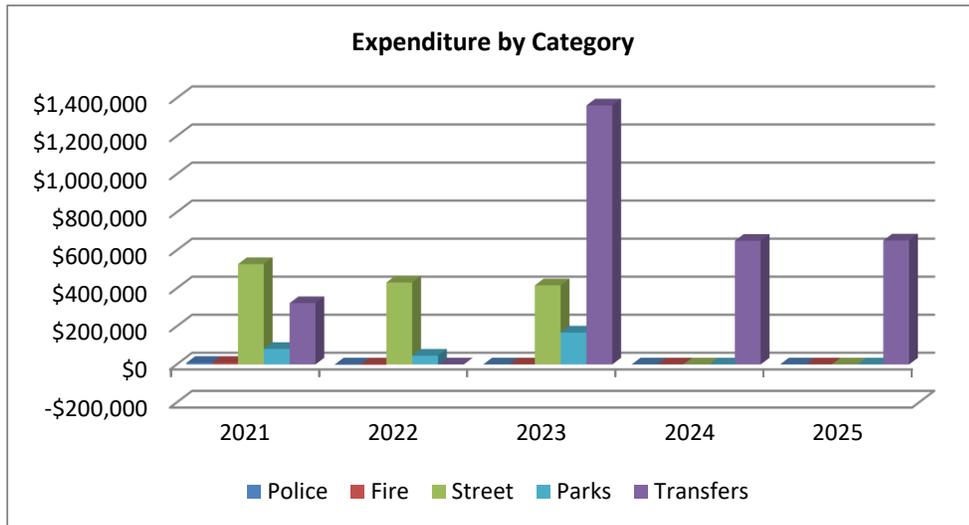
Comments: <ul style="list-style-type: none"> • Capital: \$2,350,000 - Construction Projects
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Expenditure by Category - Impact Fee

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE					
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Capital						
<i>Police</i>	\$8,000	-\$1,900	\$0	\$0	\$0	0.00%
<i>Fire</i>	\$8,000	-\$1,900	\$0	\$0	\$0	0.00%
<i>Street</i>	\$527,332	\$430,682	\$415,701	\$0	\$0	0.00%
<i>Parks</i>	\$81,718	\$46,147	\$167,734	\$0	\$0	0.00%
<i>Transfers</i>	\$322,331	\$0	\$1,361,809	\$650,100	\$651,600	0.23%
Subtotal	\$947,382	\$473,029	\$1,945,244	\$650,100	\$651,600	0.23%



Comments:

- Fiscal Year 2025 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 on the potable and 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 of potable water 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 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. There are a few new rules that are going into effect for Lead and PFAS that we will have to deal with on the horizon. (EC2.3.4)

Fiscal Year 2024-2025 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)
- Construct the Hankins Pressure Zone Improvements project (EC2.1.1)
- Create a Pressure Irrigation Connection Fee Structure (EC2.2.9)
- Provide adequate pumping capacity/storage to maintain sufficient reserves in times of need for fire protection on peak day demands.

Fiscal Year 2024-2025 Budget Highlights:

- Investigate key pieces of property for building or improving the PI systems and drainages.

The Outcomes of our Investment will be:

- A system that meets all regulatory requirements
- A system that runs and pumps water more efficiently
- A system that conserves more of our potable water for potable uses
- A system that is able to meet the growing demands of new growth in the City of Twin Falls

Fiscal Year 2023-2024 Accomplishments:

- Completed the Blue Lakes Roadside Stream Project (EC2.3.4)
- Installed new AC system at Canyon Springs Pump Station (EC2.3.4)

- Installed Filter on the Thompson PI Station (EC2.2.9)
- Installed New Chlorination System at the South Wells manifold building (EC2.3.4)
- Worked on new technologies and treatment practices for the airport system (EC2.3.4)

Performance Measures:

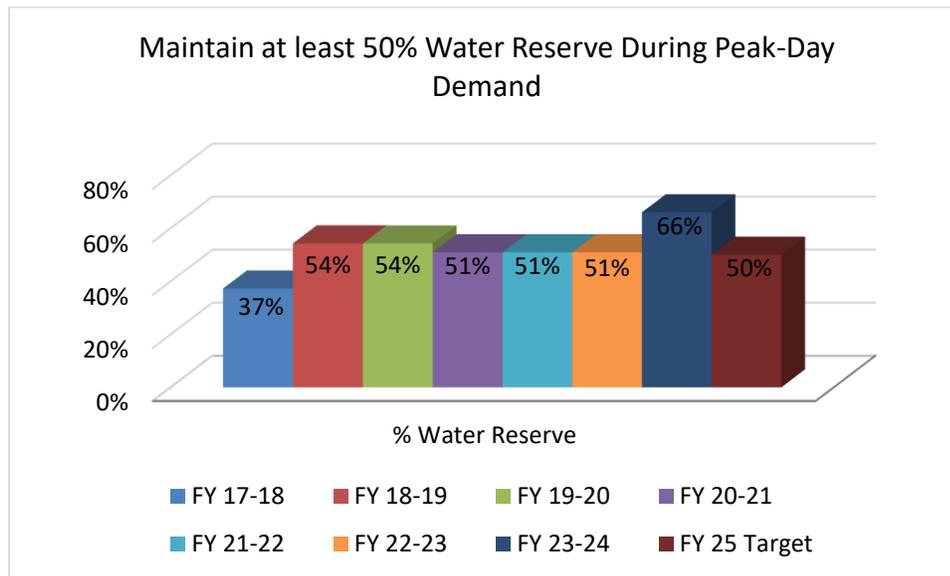
- 1) Maintain at least 50% water reserve during peak-day demand.

Department Objective: Provide adequate pumping capacity/storage to maintain sufficient reserves in times of need for fire protection on peak day demands.

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.

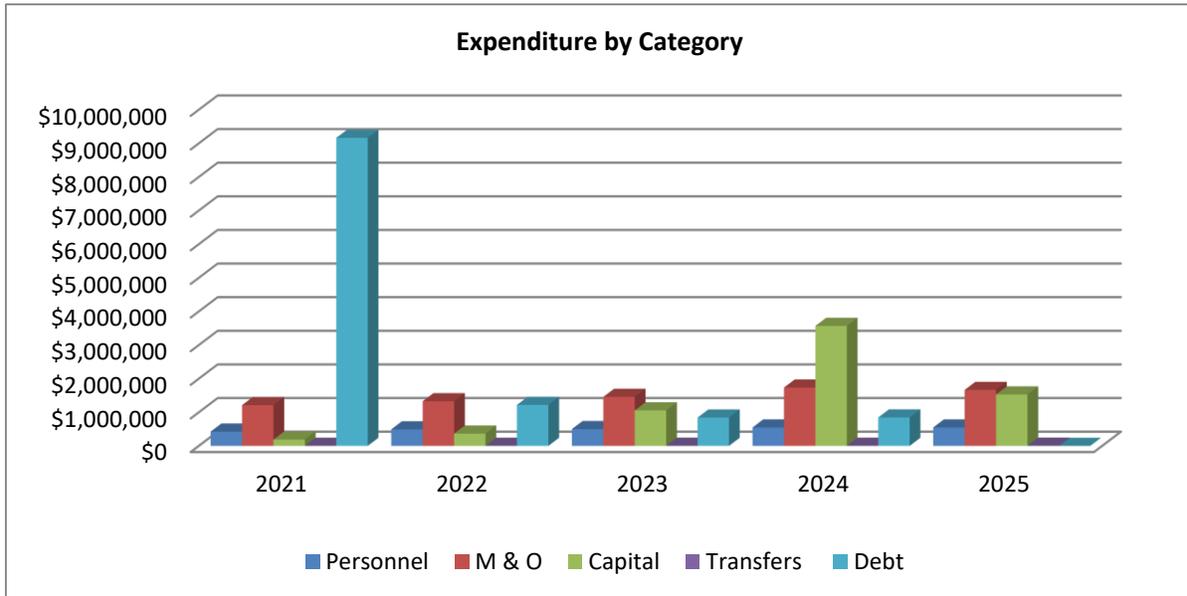


Expenditure by Category - Water Supply

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	4	5	5	5	5	0
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Expenditure Category						
<i>Personnel</i>	\$424,086	\$491,995	\$499,674	\$547,691	\$546,972	-0.13%
<i>M & O</i>	\$1,211,904	\$1,327,743	\$1,458,239	\$1,735,050	\$1,663,750	-4.11%
<i>Capital</i>	\$188,553	\$365,887	\$1,055,744	\$3,568,042	\$1,529,700	-57.13%
<i>Debt</i>	\$9,161,389	\$1,218,637	\$842,807	\$845,250	\$0	-100.00%
<i>Transfers</i>	\$2,964	\$3,116	\$4,020	\$4,100	\$4,769	16.31%
Subtotal	\$10,988,895	\$3,407,378	\$3,860,484	\$6,700,133	\$3,745,191	-44.10%



Comments:

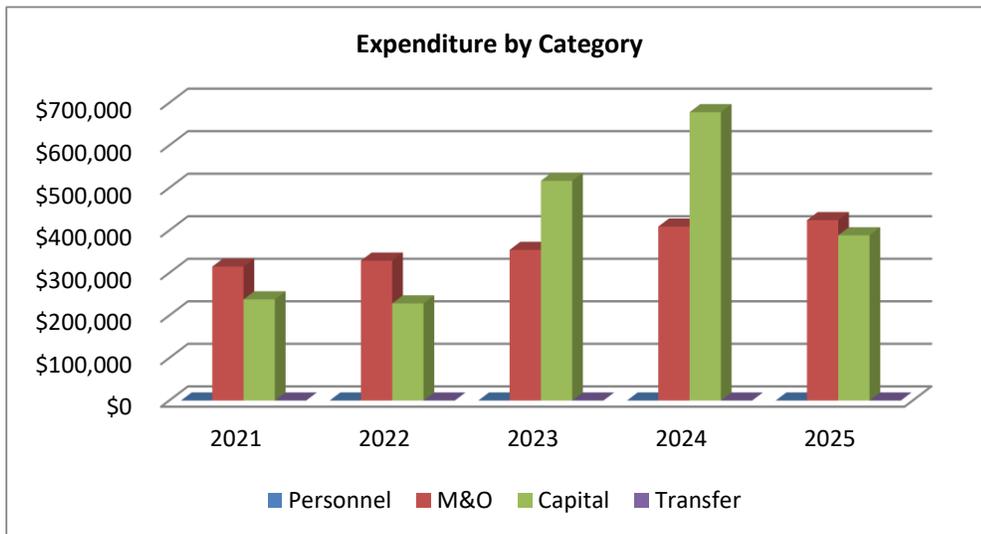
- The decrease in M&O includes additions for Chemicals and Equipment Repair Parts, and a reduction for Electric.
- Capital:
 - \$ 1,200,000 - Hankins Pump Station Upgrades
 - \$ 200,000 - South Wells Chlorination Unit
 - \$ 60,000 - Fiber Conduit - Kimberly Road
 - \$ 55,000 - Cameras at Wells and Pump Houses
 - \$ 8,200 - Computer Replacement
 - \$ 6,500 - South Well #2 AC/Heat Pump

Expenditure by Category - Pressurized Irrigation

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 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>	\$314,904	\$328,966	\$354,169	\$409,050	\$424,050	3.67%
<i>Capital</i>	\$237,863	\$228,422	\$516,676	\$678,000	\$388,500	-42.70%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$552,767	\$557,389	\$870,845	\$1,087,050	\$812,550	-25.25%



Comments:

- The increase in M&O is additional funding for Water Shares.
- Capital:
 - \$280,000 - Perrine Improvements
 - \$ 55,000 - Grandview Pumps
 - \$ 50,000 - Golf Course Pump Skid Screen
 - \$ 3,500 - Utility Trailer

City of Twin Falls
Departmental Summary and Description
Water Distribution

Department Description:

Water Distribution's responsibilities are to maintain the roughly 580 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 handled approximately 12,241 calls which turn into around 8,138 work orders 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 2024-2025 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)
- 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)
- To alleviate damage that occurs from leaks running for extended periods of time, the department sets a goal to repair/replace leaks in a timely manner.

Fiscal Year 2024-2025 Budget Highlights:

- Replace water line in Main Ave./Kimberly Rd. to Nevada, and finish 11th Ave. East ahead of the Street Dept projects.
- Construction assistance on parts of the Hankins Pressure Zone project.
- Do 5 more miles of mainline assessment and leak detection on older parts of the system.
- Retrofit old meters and end points 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 2023-2024 Accomplishments:

- Finish Final phase of 11th Ave. mainline project (EC2.3.1, EC2.3.4)
- Assist Airport in installation of new waterline for expansion (EC2.3.4)
- Conduct 5 miles of mainline assessment under major ITD roadways. (EC2.3.1, EC2.3.4)
- Replacement of 620 old water meters and 2400 endpoints in the system (EC2.3.4)
- Replacement of key pieces of equipment in the department (EC2.3.4)

Performance Measures:

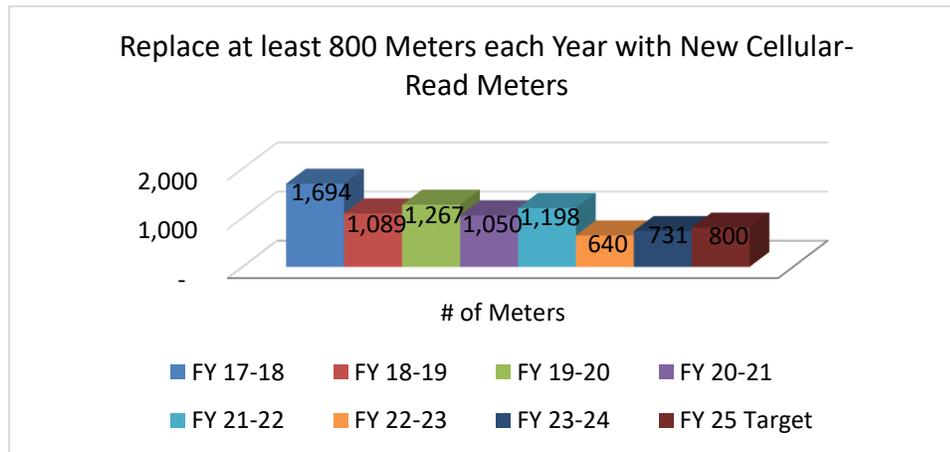
- 1) Replace at least 800 meters each year with new cellular-read meters. (distribution)

Department Objective: Continue the meter replacement program to replace old inaccurate meters for better revenue return.

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.



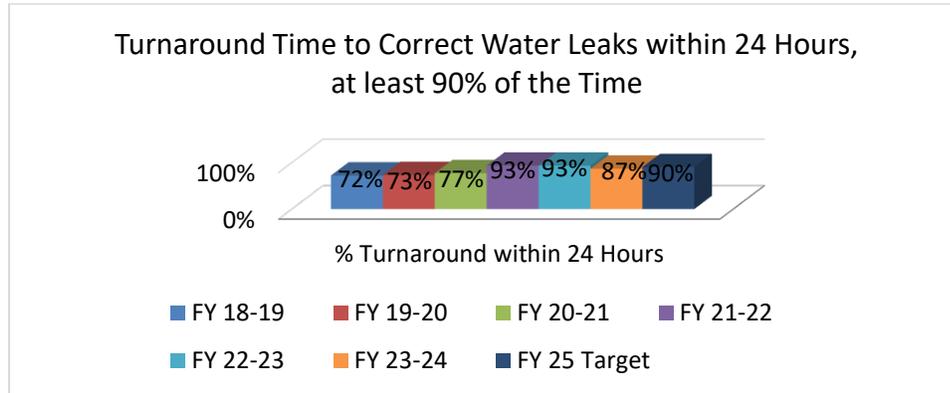
- 2) Turnaround time to correct water leaks within 24 hours, at least 90% of the time. (distribution)

Department Objective: To alleviate damage that occurs from leaks running for extended periods of time, the department sets a goal to repair/replace leaks in a timely manner.

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.

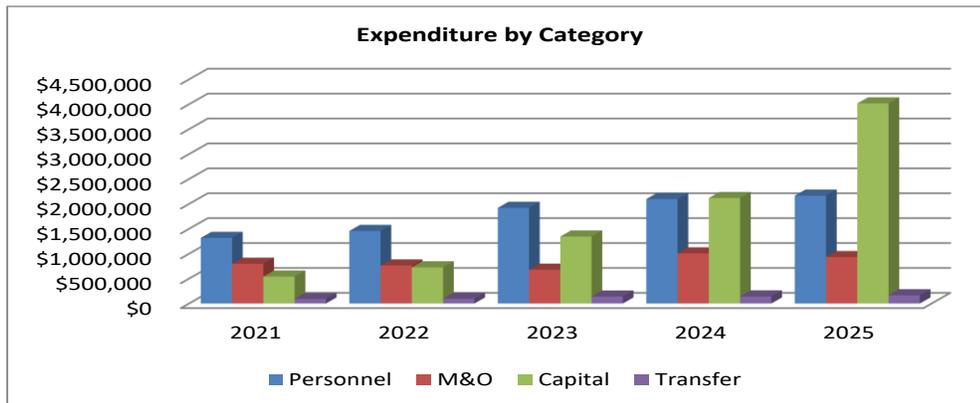
Calculation: # of Complaints fixed to within 24 hours / # water line complaints

Results: % Turnaround time within 24 hours.



Expenditure by Category - Water Distribution

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
FTE	16	16.83	21.83	21.83	21.67	-0.17
Expenditure Category						
<i>Personnel</i>	\$1,317,340	\$1,456,790	\$1,920,403	\$2,097,243	\$2,165,669	3.26%
<i>M&O</i>	\$798,410	\$763,271	\$679,192	\$1,006,600	\$932,800	-7.33%
<i>Capital</i>	\$540,790	\$726,315	\$1,344,676	\$2,117,731	\$4,017,150	89.69%
<i>Transfer</i>	\$91,429	\$96,115	\$139,816	\$142,602	\$165,855	16.31%
Subtotal	\$2,747,969	\$3,042,490	\$4,084,088	\$5,364,177	\$7,281,474	35.74%



Comments:

- The increase in Personnel includes a reduction for reallocation of the Assistant Public Works Director.
- The decrease in M&O includes a reduction for Professional Services.
- Capital:

\$3,200,000 - Eastland Waterline Replacement	\$ 50,000 - Mainline Replacement
\$ 200,000 - Meter Replacement	\$ 32,000 - ADA Ramp Replacement
\$ 150,000 - Lawn Tap Removal	\$ 18,450 - Computer Replacement
\$ 120,000 - Mainline Assessment	\$ 10,200 - Line Locator
\$ 90,000 - 304C Excavator	\$ 10,000 - Handheld GPS Unit
\$ 68,000 - F-250 Service Truck/Utility Bed	\$ 8,500 - Boring Tool
\$ 60,000 - F-150 Crew Cab Line Truck	

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 2024-2025 Objectives:

- Over the next two years, merge seasonal lawn taps into regular service lines. (EC2.3.6).
- "Audit" common area maintenance properties to assure that all accounts in a subdivision are participating. (EC1.3.1).
- Present Auto Pay as the preferred payment option when accounts are established. (EC2).
- Educate citizens with cellular meters about the capabilities for them to use software to monitor their own usage. (EC2.2.4).
- Ensure all monthly billing processes are completed accurately and efficiently by the end of each billing cycle.

Fiscal Year 2024-2025 Budget Highlights:

- Working through a software transition, implementing “best practices” and evaluating current processes.

The Outcomes of our Investment will be:

- Revenues from utility services account 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 2023-2024 Accomplishments:

- This year, the City Council approved a shift in responsibility for residential utility services from tenants to landlords. That change was implemented on January 1, 2023, and is being phased in as new accounts are added. The change will have a significant impact on the number of times an account is created as tenants move more often than properties change hands. It will also have a dramatic reduction over time in uncollected accounts. (EC2.2).
- Incorporate the old utility resolution into the Master Rates for the City. (EC2.2.1).
- Implement a new billing approach at the fill station for unlimited usage. (EC2.2.1).

Performance Measures:

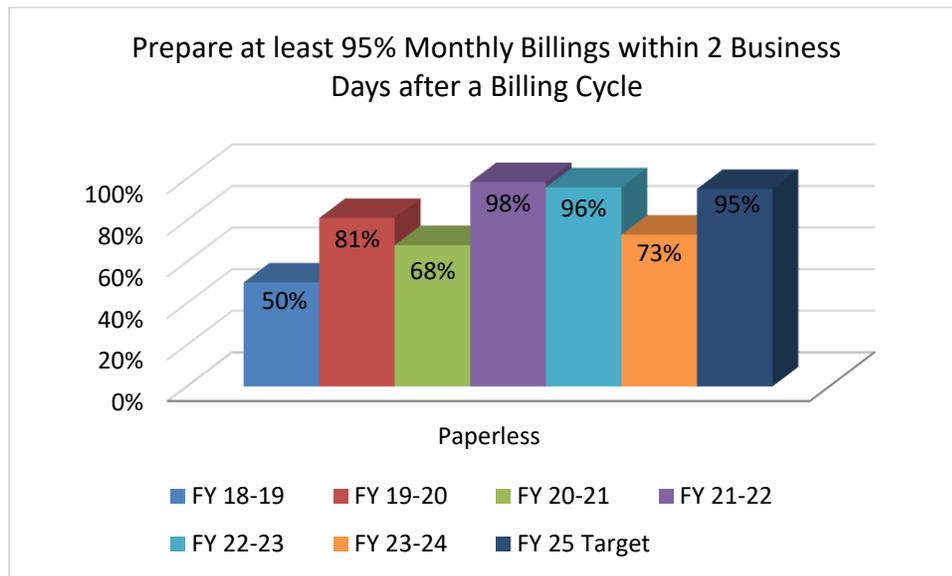
- 1) Performance Measure: Prepare at least 95% monthly billings within two business days after a billing cycle.

Department Objective: Ensure all monthly billing processes are completed accurately and efficiently by the end of each billing cycle.

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.

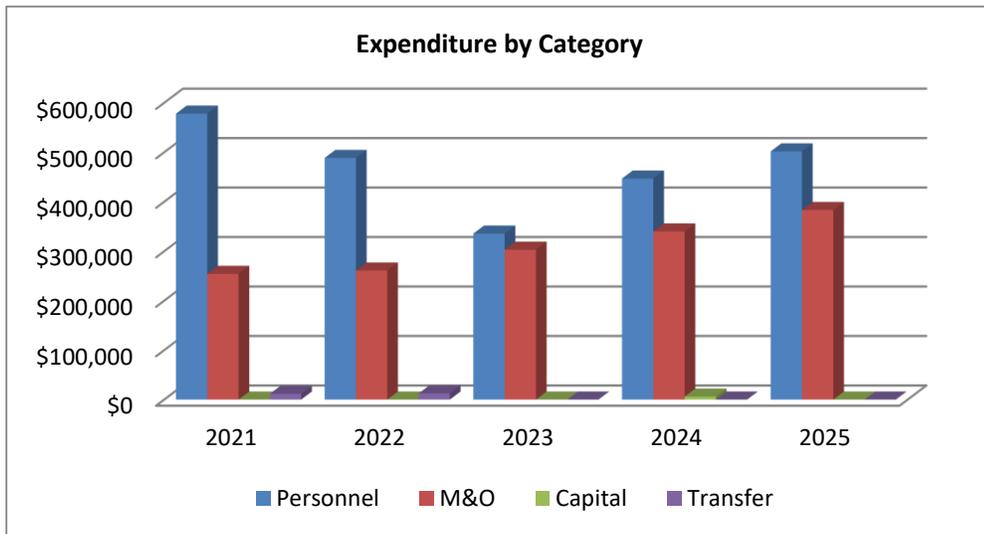


Expenditure by Category - Utility Services

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	9	9.5	5.5	5.5	5.5	0
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Expenditure Category						
<i>Personnel</i>	\$577,990	\$488,479	\$335,538	\$446,741	\$501,725	12.31%
<i>M&O</i>	\$254,075	\$260,866	\$302,895	\$339,890	\$383,229	12.75%
<i>Capital</i>	\$0	\$0	\$0	\$6,000	\$0	-100.00%
<i>Transfer</i>	\$11,651	\$12,248	\$0	\$0	\$0	0.00%
Subtotal	\$843,717	\$761,593	\$638,433	\$792,631	\$884,954	11.65%



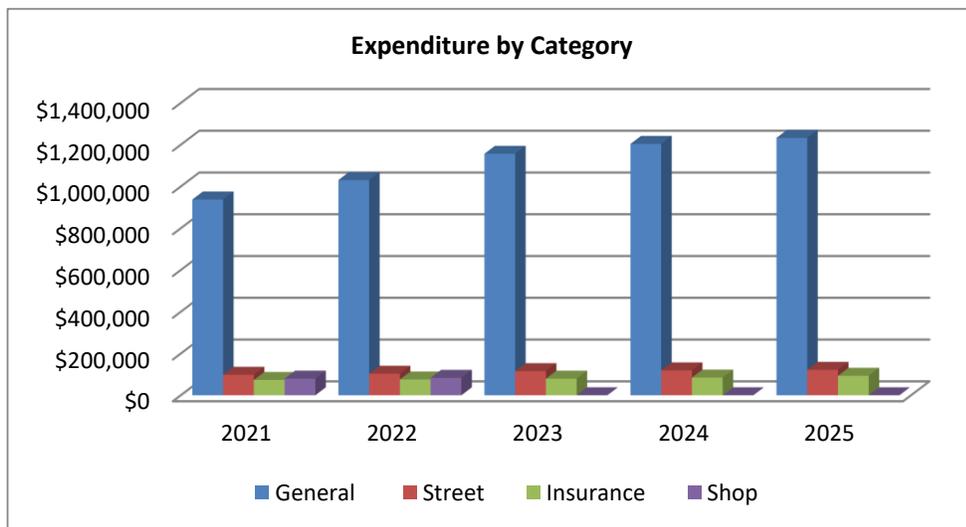
Comments:

- The increase in M&O includes additional Credit Card Fees.

Water Transfers

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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Transfer to:						
<i>General</i>	\$937,654	\$1,030,681	\$1,156,417	\$1,203,758	\$1,232,570	2.39%
<i>Street</i>	\$98,097	\$103,061	\$115,593	\$119,119	\$121,811	2.26%
<i>Insurance</i>	\$73,332	\$75,606	\$79,459	\$84,615	\$93,195	10.14%
<i>Shop</i>	\$79,705	\$83,516	\$0	\$0	\$0	0.00%
Subtotal	\$1,188,788	\$1,292,864	\$1,351,469	\$1,407,491	\$1,447,575	2.85%



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 258 miles of pipe ranging in size from 4" to 48" pipe. 5,494 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 repairing 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 of the citizens of Twin Falls. (EC1.3.1, EC1.4.3, EC2.3.4, EC2.3.11, EC2.3.13)
- Fewer claims from backups 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)
- Look at adding stormwater inspections to new developments. (EC2.3.5)

Fiscal Year 2024-2025 Objectives:

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

- Use CIPP (Cured in place pipe) as a form of improvements, adding funds for CIP moving forward. Improve 20-line segments every year to downtown with this process. (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. Replace 20 broken or low manhole covers yearly. (EC2.3.4, EC2.3.6)
- Maintain and repair storm water system and be more proactive on regulations. Continue to do cleanings on major arterials and residential areas yearly. (EC2.3.1, EC2.3.4, EC2.3.7)
- Do storm water inspection gaining knowledge and more information for City works through GIS. Adding storm water infrastructure inspection to new development. (EC2.3.8)
- Continue to explore new technologies for trenchless pipe repair and capital improvements. Use 5 quick lock repair couplers yearly for trenchless pipe repair. (EC2.3.6)

Fiscal Year 2024-2025 Budget Highlights:

- Completed 1ST CIPP (Cured in place pipe) project in January with our internal engineering staff doing the bulk of the work for the 2nd project and bidding process. (EC2.3.4, EC2.3.6)
- Purchase a new CCTV van and equipment to replace the 2003 van and update inspection equipment. (EC2.3.4, EC2.3.6)
- Use our monthly jetting list to develop projects for improvements. Create 1 project this year for engineering. (EC2.3.4, EC2.3.6)

The Outcomes of our Investment will be:

- Continued training and mentoring to create advanced 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 efficiency and aid with zone maintenance work.
- Continue to explore new technologies in trenchless pipe repair and less intrusive means for pipe improvements.
- Update tools and equipment as needed to keep our operators safe and efficient.
- Continue to assess pipe through inspection after a backup or SSO'S for potential causes of incident and if there is a structural or root issue we can alleviate through repair.
- Adding storm water infrastructure to our new construction inspections.

Fiscal Year 2023-2024 Accomplishments:

- Engineering is completing design on the Buffalo café project that was generated through our monthly jetting list. We intend to have our WWC crews do the improvement. (EC2.3.4, EC2.3.6)
- With our quick lock system, we have done several trenchless repairs and have a backlog of potential repairs. We can do 6” and 8” pipe repairs with this equipment with no excavation. (EC2.3.4, EC2.3.6)
- WWC helped with the planning of replacing Irrigation for the trail extension by the gun club. After this year’s irrigation season, WWC crews can install irrigation pipes to help with the trail connection piece. (EC2.3.1, EC2.3.4, EC2.2.6)
- With help from our operators, and through process review, we implemented a new jetting schedule assuring yearly jetting’s of transmission lines that are not PVC. Also scheduling the frequency of maintaining PVC transmission lines. (EC2.3.4, EC2.3.6)

- WWC crews completed a project at the Airport. Extending a main sewer line 250’ and adding a manhole for future development. Our crews also excavated a utility trench for Idaho Power. After they laid the conduit, our crews backfilled the utility trench. (EC2.3.1)
- City Water and WWC crews completed work behind Idaho Joes restaurant replacing 30’ of sewer main and fixing a troublesome water service and valve. (EC2.3.5, EC2.3.6)
- WWC crews replaced deteriorating infrastructure at Idaho pizza to aid plumber with the service connection. They installed 56’ of mainline and lamp well backfilled the excavation. (EC2.3.6, EC2.3.5)

Performance Measures:

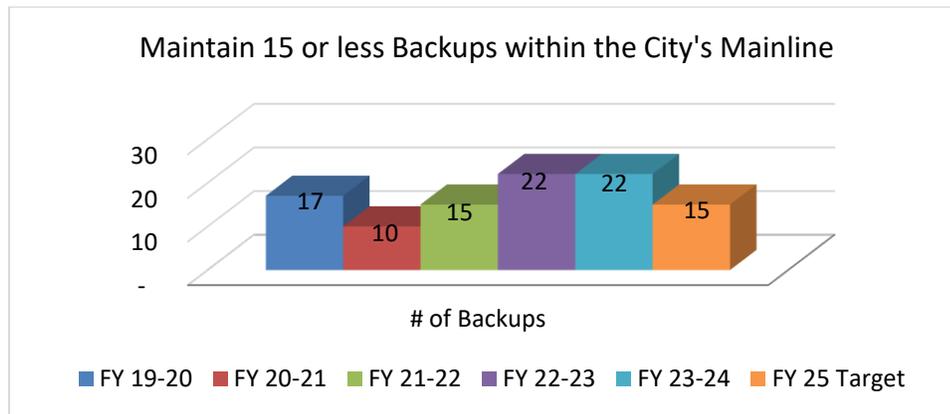
- 1) Maintain 15 or less backups within the City’s mainline.

Department Objective: Continue to explore new technologies for trenchless pipe repair and capital improvements. Use 5 quick lock repair couplers yearly for trenchless pipe repair.

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.



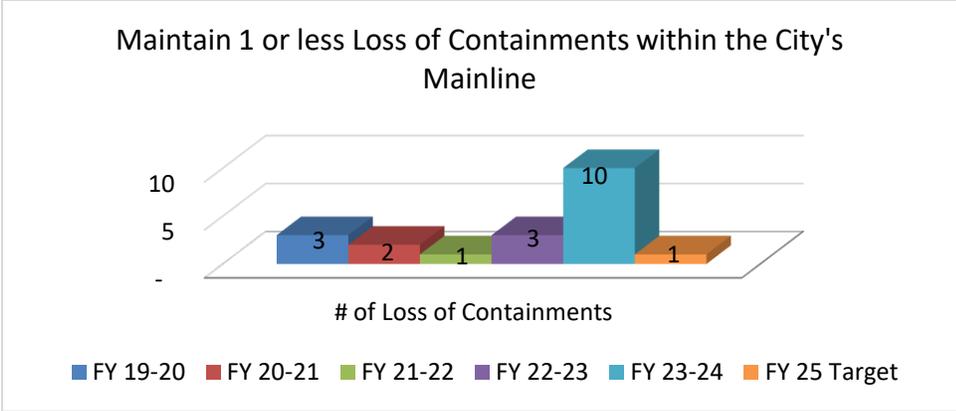
- 2) Maintain 1 or less Loss of Containments within the City’s mainline.

Department Objective: Keep trained all operators through education and in the field yearly. Training, gaining certifications and advancement opportunities, promote safety and a positive work environment.

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.

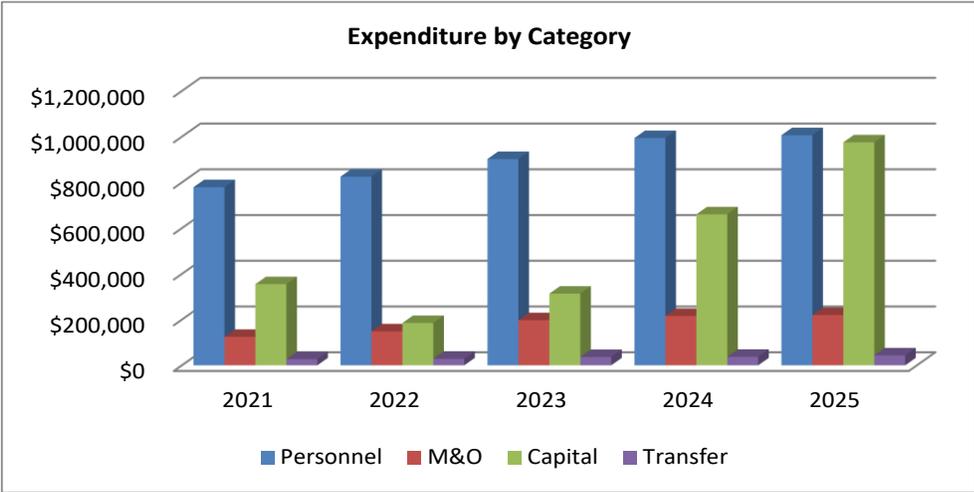


Expenditure by Category - Wastewater Collection

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	9.75	9.83	9.83	9.83	9.67	-0.17
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Expenditure Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
<i>Personnel</i>	\$778,993	\$824,893	\$ 902,321	\$994,006	\$1,006,446	1.25%
<i>M&O</i>	\$124,496	\$148,666	\$ 197,341	\$216,000	\$219,800	1.76%
<i>Capital</i>	\$354,977	\$185,013	\$ 313,409	\$660,282	\$975,250	47.70%
<i>Transfer</i>	\$26,968	\$28,350	\$ 36,579	\$37,307	\$43,391	16.31%
Subtotal	\$1,285,435	\$1,186,922	\$1,449,649	\$1,907,595	\$2,244,887	17.68%



Comments:

- The increase in Personnel includes a reduction for reallocation of the Assistant Public Works Director.
- Capital: \$650,000 - Mainline Maintenance
 \$315,000 - Camera Van and Equipment
 \$ 10,250 - Computer Replacement

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 11.5 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 plant 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 wastewater treatment is used to support the mission of treatment, compliance, 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 2024-2025 Objectives:

- Canyon rim drop line (EC2.3.2 and EC2.3.3).
- Install a permanent carbon-based odor scrubber in the north Grandview area based on results from data collected during the summer of 2024 (EC1.4.3 and EC1.4.4).
- 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).

Fiscal Year 2024-2025 Budget Highlights:

- The biosolids generated by the treatment facility are stored on the sludge pad before land application. Increasing the size of the sludge pad will provide the needed storage space for biosolids while waiting to be applied.
- Improvements and updating of equipment will also support the operations of the treatment facility.

- Continuing from the previous fiscal year, the funding of the energy dissipation structure (canyon rim dropline) project should continue to progress.

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 2023-2024 Accomplishments:

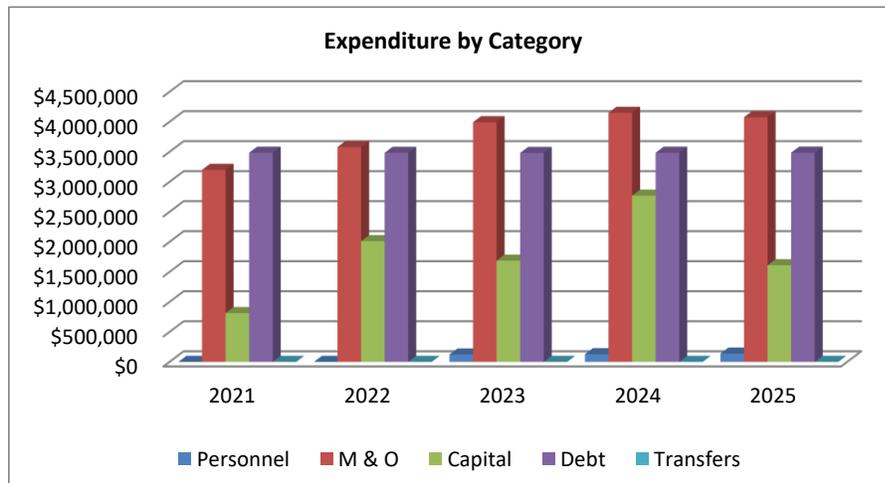
- The inspection of the older primary and secondary clarifiers showed that the secondary clarifiers are structurally sound and will need updated mechanical equipment. The design for updating the mechanical equipment for the secondary clarifiers will be around the end of FY24. (EC2.3.2 and EC2.3.4).
- The sludge pad at the treatment plant is being expanded. To make this happen over the winter, the Streets Department helped with excavating part of the hillside; they removed 1,245 dump truck loads, resulting in enormous savings for the City. Construction of the sludge pad expansion should be completed towards the end of FY24 (EC2.3.2 and EC2.3.3).
- The grinder at the Rock Creek lift station has been replaced to ensure that wastewater flow is efficiently pumped at the lift station (EC2.3.4).
- The new hydrogen sulfide sensors that measure the concentration of hydrogen sulfide in the wastewater are being used in coordination with industries. They are proving to be another tool to help industries better understand their wastewater and prevent excess contributions of hydrogen sulfide to the collection system (EC1.4.3).
- Staff continues to participate 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).

Expenditure by Category - Wastewater Treatment

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	0	0	1	1	1	0
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$123,119	\$127,848	\$138,185	8.09%
<i>M & O</i>	\$3,198,733	\$3,578,766	\$3,992,721	\$4,149,568	\$4,075,266	-1.79%
<i>Capital</i>	\$813,214	\$2,010,573	\$1,685,753	\$2,769,000	\$1,610,000	-41.86%
<i>Debt</i>	\$3,484,223	\$3,482,717	\$3,480,643	\$3,484,275	\$3,485,125	0.02%
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$7,496,170	\$9,072,056	\$9,282,237	\$10,530,690	\$9,308,576	-11.61%



Comments:

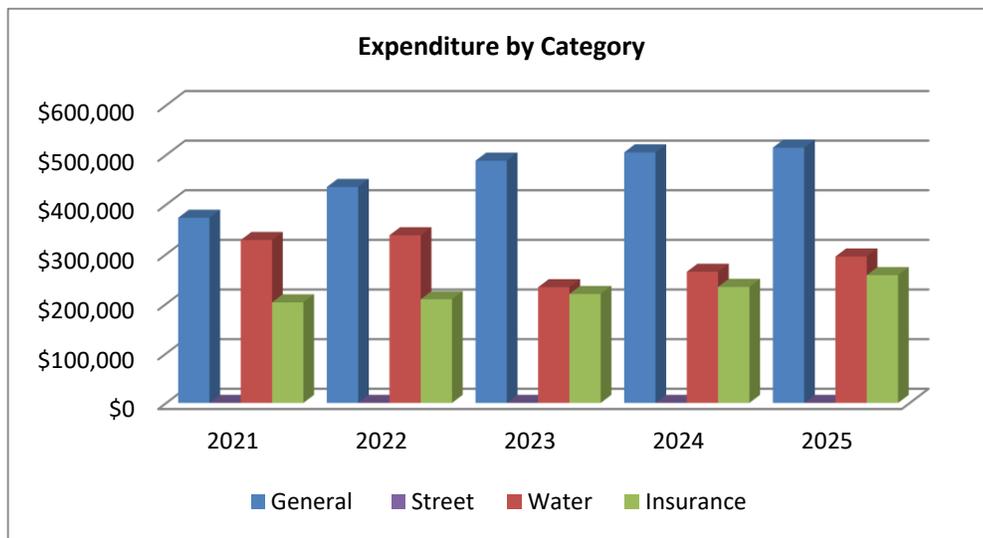
- Capital:

\$650,000 - Odor Project	\$100,000 - SCADA Upgrades
\$300,000 - Canyon Rim Drop Line	\$ 75,000 - Small Capital Projects
\$150,000 - Lab HVAC Upgrade	\$ 70,000 - Heat Exchanger Design & Installation
\$120,000 - Tertiary Treatment - UV Consumable Components	\$ 45,000 - Neuros Blower Maintenance
\$100,000 - Wastewater Treatment Facility Plan	

Wastewater Transfers

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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Transfer to:						
<i>General</i>	\$373,110	\$435,170	\$488,130	\$504,941	\$514,432	1.88%
<i>Street</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Water</i>	\$328,253	\$337,849	\$233,176	\$264,210	\$294,985	11.65%
<i>Insurance</i>	\$202,572	\$208,854	\$219,497	\$233,739	\$257,440	10.14%
Subtotal	\$903,935	\$981,873	\$940,803	\$1,002,890	\$1,066,857	6.38%



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 2024-2025 Objectives:

- Maintain an effective and positive working relationship with PSI Environmental Services, the contractor, continue scheduled quarterly meetings. (EC2).

Fiscal Year 2024-2025 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 is self-funded with user fees. For that investment, citizens enjoy a clean sanitary city.

Fiscal Year 2023-2024 Accomplishments:

- A ride-along with PSI allowed the observance of trash hauling firsthand and identified issues and areas where our cooperative interactions could be improved. Minor changes were implemented. (EC2).
- The contract with the service provider was amended to allow an earlier start time for trash collection. This allowed PSI to alter collection routes and avoid school properties in the morning when children are present, improving safety. It will also allow PSI to move toward a 4-10 work week, which will enhance their hiring and retention ability. Finally, there are weeks in the fall, with leaves, and in the spring, with lawn clippings, where the trucks could not be emptied before the landfill closed. Being able to always empty garbage trucks and not having them full overnight was an added benefit of the amendment. (EC2).

Performance Measures:

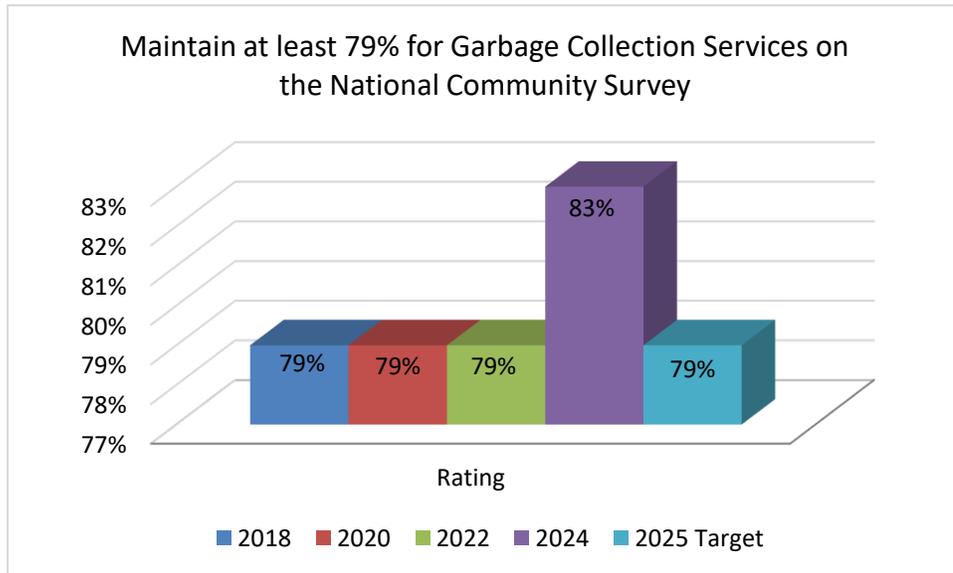
- 1) Performance Measure: Maintain at least 79% for garbage collection services on the National Community Survey.

Department Objective: Maintain an effective and positive working relationship with PSI Environmental Services, the contractor, continue scheduled quarterly meetings.

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.

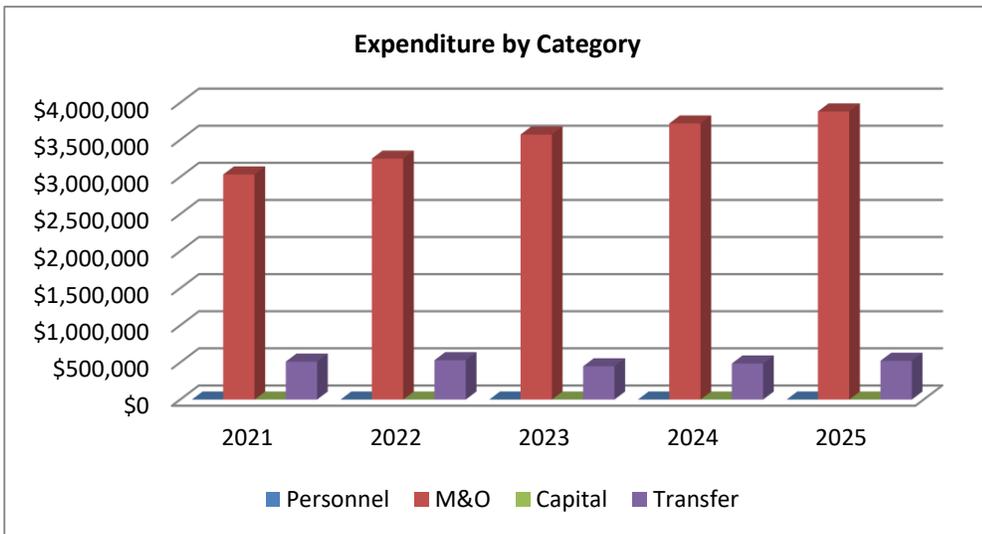


Expenditure by Category - Sanitation

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>M&O</i>	\$3,033,789	\$3,247,215	\$3,571,360	\$3,720,830	\$3,882,667	4.35%
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Transfer</i>	\$511,478	\$530,183	\$448,292	\$486,197	\$522,743	7.52%
Subtotal	\$3,545,267	\$3,777,397	\$4,019,651	\$4,207,027	\$4,405,410	4.72%



Comments:

- The change in M&O includes increases for PSI and Twin Falls County Solid Waste.

City of Twin Falls
Departmental Summary and Description
City Pool

Department Description:

The City Pool provides the community with a safe, clean, and monitored facility that promotes healthy activity. The City Pool aims to provide year-round opportunities for the community to enjoy recreation swimming, 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)
- Add new/innovative programs that will expand Twin Falls City Pool usage and enhance the user experience. (HC1)
- Provide affordable access for the entire community. (HC1)
- Partner with community organizations to provide expanded services such as active adults and high school swim teams. (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 2024-2025 Objectives:

- Shift to a monthly dynamic facility schedule so that the pool can be open consistently, while being able to shift hours when there are changes in staffing numbers. (HC1.1)
- Offer 30 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)
- Provide programming options for adults such as water fitness classes and adult swim lessons. (HC1.2.1)
- Provide recreational programming options for kids and families such through the use of inflatables, birthday parties, open swim, and swim lesson programs. (HC1.2.1)
- Maintain at least 13 programs. (HC1.2.1)

Fiscal Year 2024-2025 Budget Highlights:

- Increase staff pay to keep up with local pay for service positions so that the pool can remain open consistently.
- Replace the UV disinfection system that was installed in 2009. The UV system helps keep the water and air clean.
- Create a higher emphasis on full-time staff training so we can stay current on aquatic trends to keep the City Pool updated and fresh.
- Add additional play features and increase swimmer comfort by adding chaise loungers.

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 2023-2024 Accomplishments:

- Install an anti-slip deck coating to reduce slips. (HC1.1.3)
- Upgrade the pool circulation system to current industry standards and to be in compliance with state code that will allow the pool to meet the demand of the community. (HC1.1.3)
- Install a lifeguard entry system that will automatically alert staff when a lifeguard enters the water to make a save. (HC1.2.)
- Added 3 proper 20-yard lap swim lanes on the shallow side of the pool. Created more capacity for lap swimming and high school swim teams. (HC1.2.)
- Helped promote high school swimming by providing a facility to 4 local high schools for practices and swim meets. (HC1.2.2)

Performance Measures:

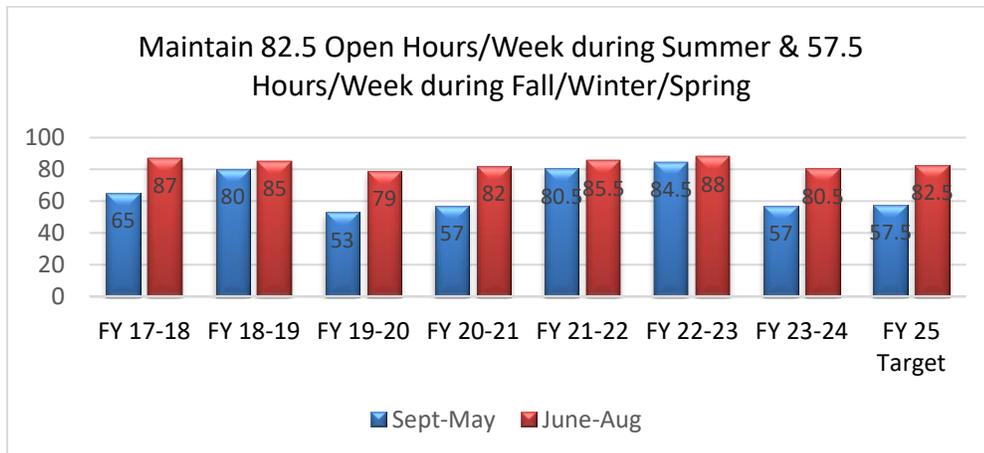
- 1) Maintain 82.5 open hours per week during the summer season and at least 57.5 hours per week during the fall/winter/spring season.

Department Objective: Shift to a monthly dynamic facility schedule so that the pool can be open consistently, while being able to shift hours when there are changes in staffing numbers.

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.



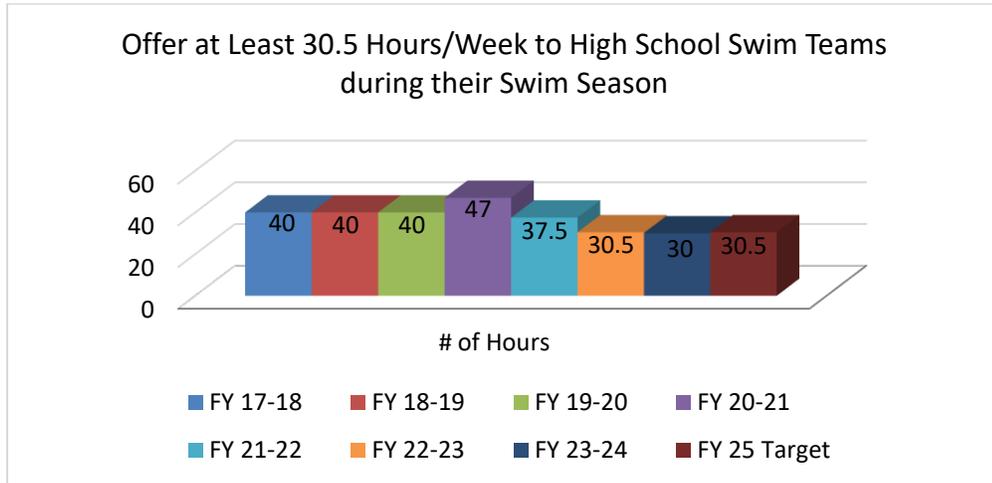
- 2) Offer at least 30.5 hours per week to high school swim teams during their swim season.

Department Objective: Offer 30 hours per week to high school swim teams during their swim season.

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.



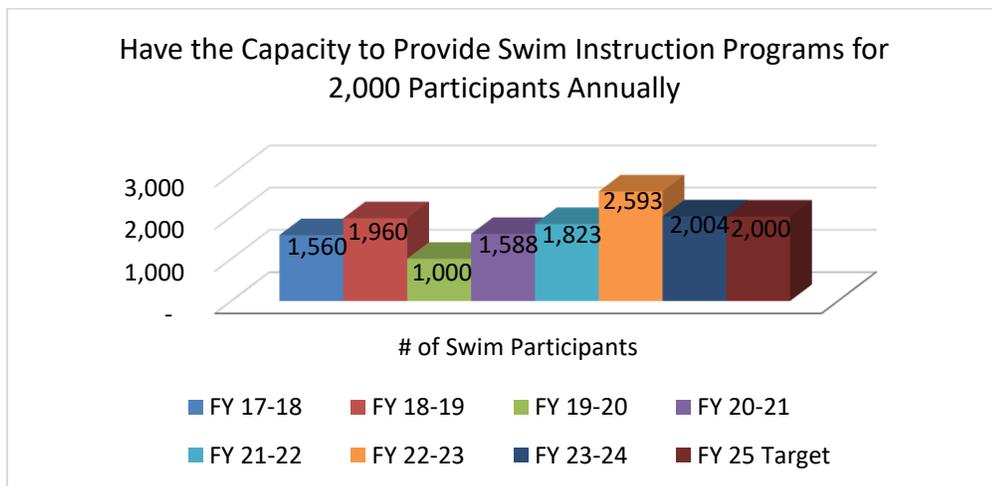
3) Have the capacity to be able to provide swim instruction programs for 2,000 participants annually.

Department Objective: Have the capacity to be able to provide swim instruction programs for 2,000 participants annually.

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.



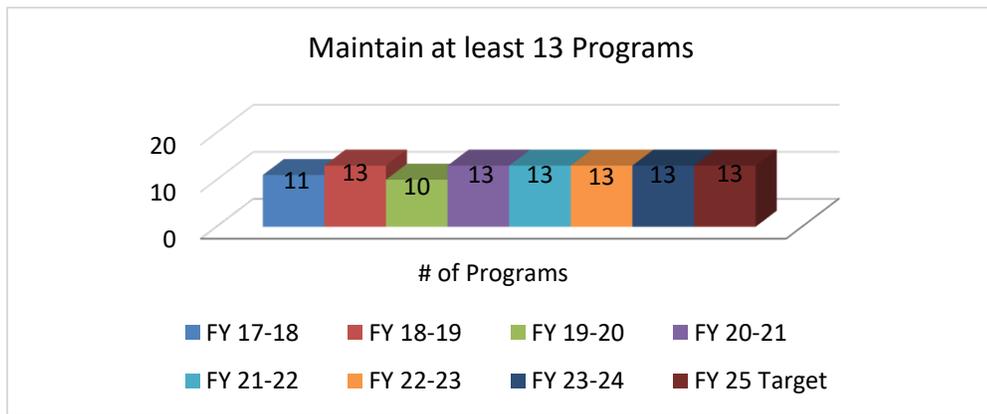
4) Maintain at least 13 programs.

Department Objective: Maintain at least 13 programs.

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.



City of Twin Falls
Departmental Summary and Description
Shoshone Falls & Dierkes Lake

Department Description:

Shoshone Falls and Dierkes Lake parks attract visitors from around the world and offer breathtaking views, access to the unparalleled canyon rim trail, rock climbing, hiking, fishing, swimming, 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 visiting the parks (HC1)
- To provide and maintain 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 2024-2025 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, parking lot, and ticket booth to Shoshone Falls and Dierkes Lake (HC1.1.4)
- Complete improvements to the main overlook (HC1.1.4)
- Replace site furnishings and improve amenities for visitors (HC1.1.3)

Fiscal Year 2024-2025 Budget Highlights:

- Operate and maintain Shoshone Falls and Dierkes Lake park facilities.
- Focus on planning so future dollars can be allocated.

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
- Improved pedestrian circulation and visitor experience

Fiscal Year 2023-2024 Accomplishments:

- Enhanced beach front with more sand, groomed edges and cleaner access (HC1.1.4)
- Completed overlook support and decking system along with maintenance access ladders (HC1.1.4)
- Replaced 7 trash receptacles and 4 benches (HC1.1.3)
- Improved pump inlet for irrigation system (HC1.1.4)
- Repaired worn turf around picnic areas and other high-traffic zones (HC1.1.3)

- Slowed erosion with retaining walls and vegetation (HC1.1.3)
- Enhanced visibility of the falls through vegetation clearance and management (HC1.1.3)

Performance Measures:

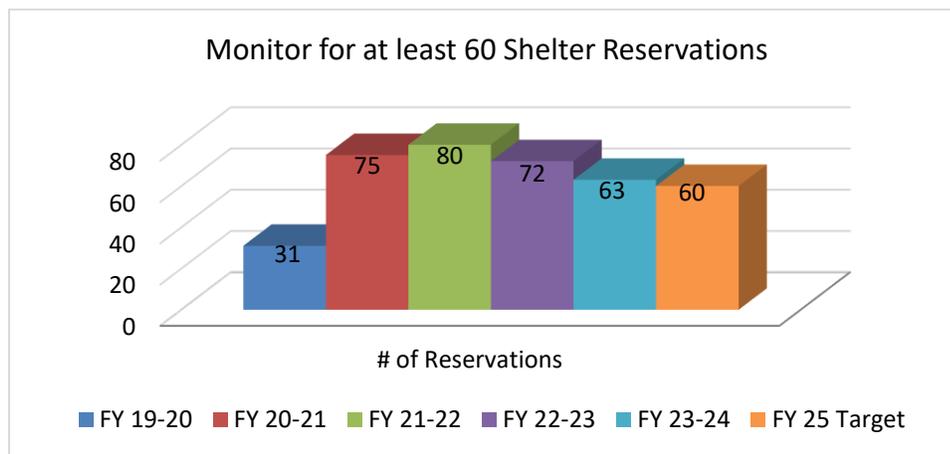
- 1) Performance Measure: Monitor for at least 60 shelter reservations.

Department Objective: Continue to provide facilities that support the expectations of visitors enjoying a world-class attraction.

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.



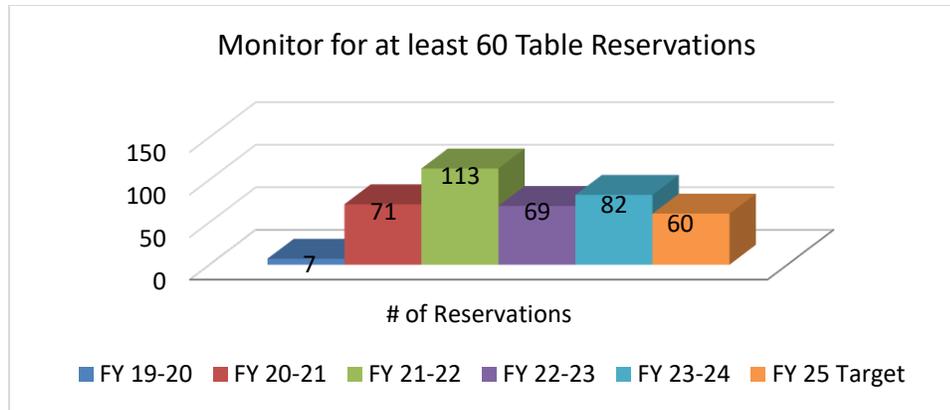
- 2) Performance Measure: Monitor for at least 60 table reservations.

Department Objective: Continue to provide facilities that support the expectations of visitors enjoying a world-class attraction.

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.



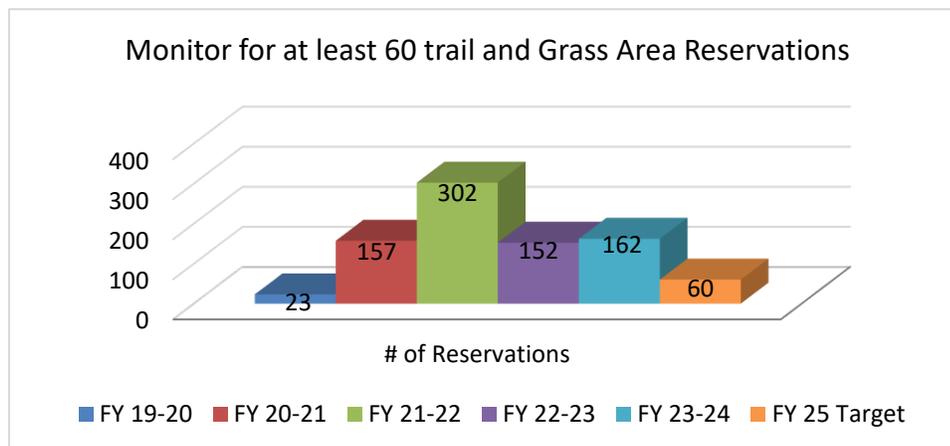
3) Performance Measure: Monitor for at least 60 trail and grass area reservations.

Department Objective: Continue to provide facilities that support the expectations of visitors enjoying a world-class attraction.

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.

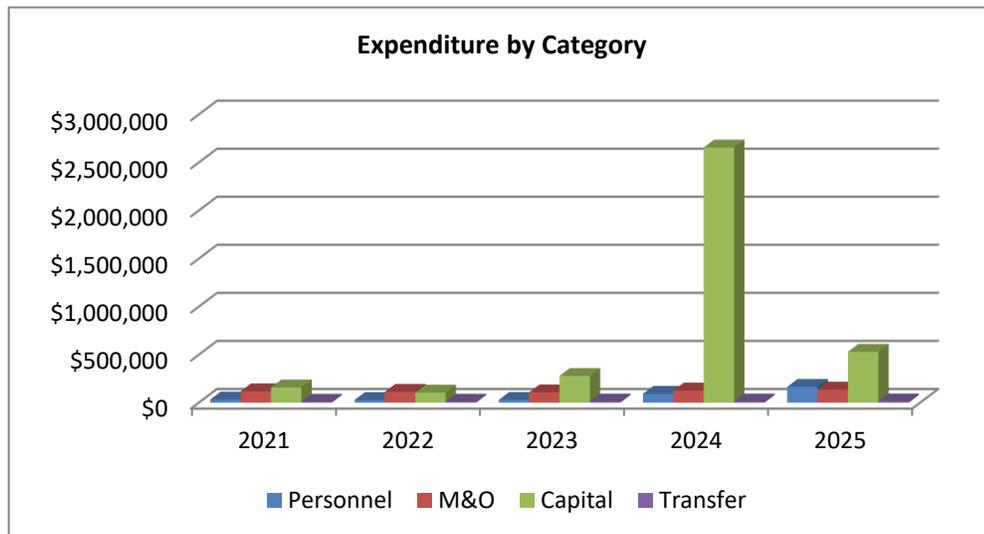


Expenditure by Category - Shoshone Falls And Dierkes Lake

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	0.25	0.25	0	0	0.75	0.75
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Expenditure Category						
<i>Personnel</i>	\$32,842	\$27,470	\$28,825	\$92,436	\$164,329	77.78%
<i>M&O</i>	\$118,865	\$112,833	\$107,046	\$126,380	\$135,900	7.53%
<i>Capital</i>	\$158,331	\$104,953	\$278,305	\$2,655,500	\$529,500	-80.06%
<i>Transfer</i>	\$10,450	\$10,979	\$12,314	\$12,690	\$12,977	2.26%
Subtotal	\$320,489	\$256,235	\$426,491	\$2,887,006	\$842,706	-70.81%



Comments:

- The increase in Personnel includes addition of .75 FTE for an Open Space Supervisor split with Parks.
- Capital:
 - \$289,500 - SLFRF Project - Shoshone Falls Grade
 - \$ 80,000 - 12' Mower
 - \$ 50,000 - Facility Enhancements
 - \$ 30,000 - Parking Lot & Dropoff Loop Design
 - \$ 30,000 - Trash Receptacles & Benches
 - \$ 30,000 - Automated Ticket Booth and Gate Design
 - \$ 20,000 - Signage Plan

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

Department Description:

The 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. (IO1.1.1)
- Provides guidance, direction, and coordination of a city-wide risk management program. (IO1.3.2)

Fiscal Year 2024-2025 Objectives:

- Continue to streamline and refine the streamlined process for claims, invoicing, and record retention. (IO1.1.1)
- Deliver in-house Respectful Workplace training for all new employees and refresher classes for current employees. (IO1.4.3)

Fiscal Year 2024-2025 Budget Highlights:

- Plan for coverage of anticipated losses. The organization has continued to stress the importance of crash avoidance and the proper use and care of equipment. Work closely with Travelers 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 and vehicles.
- Respectful Workplace training for all new employees and refresher in-person classes for current employees.
- A risk liaison that coordinates services between departments and safety committees.

Fiscal Year 2023-2024 Accomplishments:

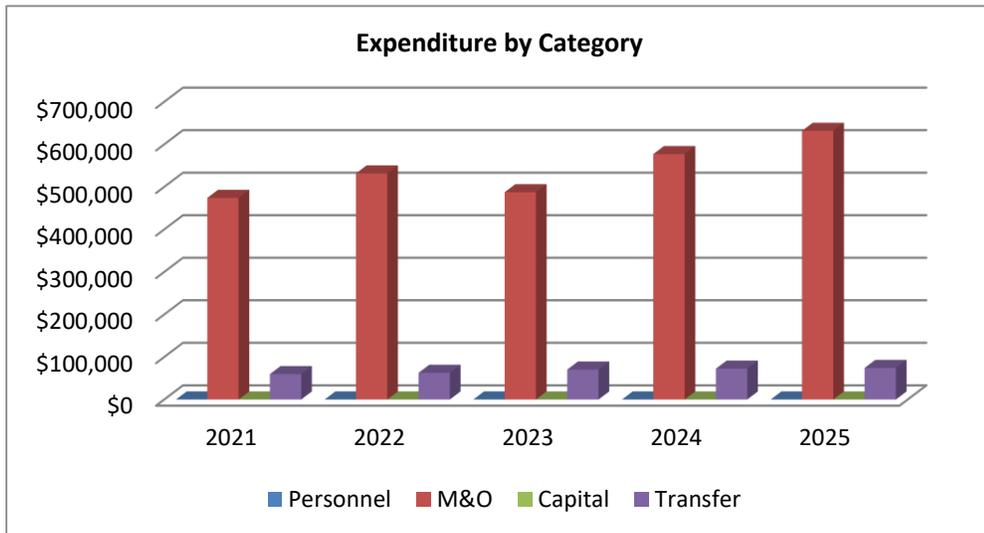
- Continually refined the Laserfiche process that provides tracking for claims across fiscal years. (IO1.4.3)

Expenditure by Category - Insurance/Risk

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 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>	\$474,018	\$531,579	\$487,281	\$577,041	\$631,631	9.46%
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Transfer</i>	\$59,717	\$62,739	\$70,368	\$72,514	\$74,153	2.26%
Subtotal	\$533,736	\$594,318	\$557,649	\$649,555	\$705,784	8.66%



Comments:

- The increase in M&O includes additions for the Insurance Premium and Training.

City of Twin Falls
Departmental Summary and Description
Fleet Maintenance

Department Description:

The Fleet Maintenance Department places a high priority on clear communication to provide outstanding service to employees, citizens, and visitors.

A crucial aspect of Fleet Management involves overseeing various tasks, including fleet maintenance and repair, vehicle procurement, fuel management, accident repairs, data tracking, and fleet analysis. Operating within a 13,500 square foot facility, we manage approximately 495 City-owned motor vehicles and equipment, which includes vehicle storage, workshops, maintenance facilities, and administrative offices.

Our department's services encompass coordinating repairs, offering emergency road service, managing cost recovery for accident-damaged vehicles, and disposing of equipment when it reaches the end of its useful life. Our overarching objective is to function as a comprehensive "one-source" organization, handling all aspects of vehicle management, from acquisition to regulatory compliance.

With a dedicated team of five staff members, we ensure the smooth operation and maintenance of the organization's diverse vehicle fleet, which includes motorcycles, sedans, law enforcement vehicles, light-duty trucks/vans, fire apparatus, heavy-duty trucks, tractors, trailers, off-road, and industrial equipment.

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 2024-2025 Objectives:

- Continue to implement recommendations in the Fleet Management Plan that was completed in 2020 by Mercury Associates. The Fleet Steering Committee has focused on technology and fleet efficiency for recommendations. (RC 7.1.2)
- Prioritize Emergency Vehicle Technician (EVT) certification for all shop personnel. (IO 1.1.1)
- Enhance Fleet management practices to promote efficiency, safety, and optimize vehicle lifecycles. (RC 7.1.2)

Fiscal Year 2024-2025 Budget Highlights:

- Maintain funding for travel and training budget lines to prepare the staff to repair emergency vehicles and equipment.
- Include funding for one additional FTE. The Service Writer position is a liaison between customers and the maintenance team. The position will streamline workflow, improve data management, and deliver efficient communication.

The Outcomes of our Investment will be:

- Employees that are trained to perform repairs and maintenance on the more modern equipment and technologies incorporated into the fleet.
- Continuation of the Fleet Steering Committee that is creating policy on utilization and efficiency of fleet assets.
- The additional FTE will streamline workflow, improve data management, and deliver efficient communication.

Fiscal Year 2023-2024 Accomplishments:

- Successfully performed all services and shop functions throughout the duration of the building remodel. Despite the challenges posed by the seven-month construction project, services were only disrupted on two occasions, demonstrating adaptability and resilience in maintaining operational continuity. (SC2.1) (IO1.1)
- The department and the Fleet Steering Committee created a 15-year planning document that adopted a proactive approach to asset lifecycle management. It optimizes vehicle acquisition, maintenance, and disposal processes to maximize asset lifespan and minimize lifecycle costs. (RC 7.1) (IO1.4)

Performance Measures:

- 1) Purchase two Hybrid police vehicles each year.

Department Objective: Enhance Fleet management practices to promote efficiency, safety, and optimize vehicle lifecycles.

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: Nine Non-Hybrid police interceptors were purchased in for FY 2024. Ford did not make Hybrid Police Interceptors available for this year. No explanation was given from Ford Motor Company as to why.

Hybrid Police Interceptors are available to order again and it is our intention to purchase 4 Hybrid Interceptors each year moving forward. 4 have been ordered for FY25, with 2 vehicles purchased for the three fiscal years before FY23.

- 2) Perform scheduled weekly maintenance on PD fleet.

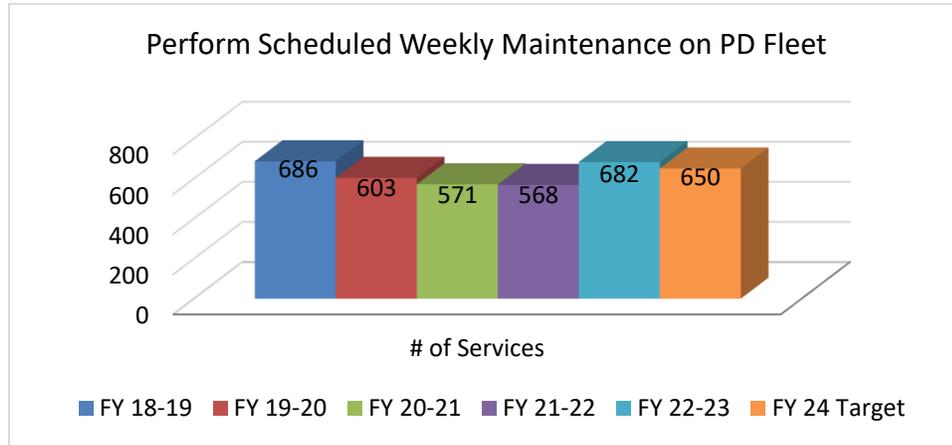
Department Objective: Enhance Fleet management practices to promote efficiency, safety, and optimize vehicle lifecycles.

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.

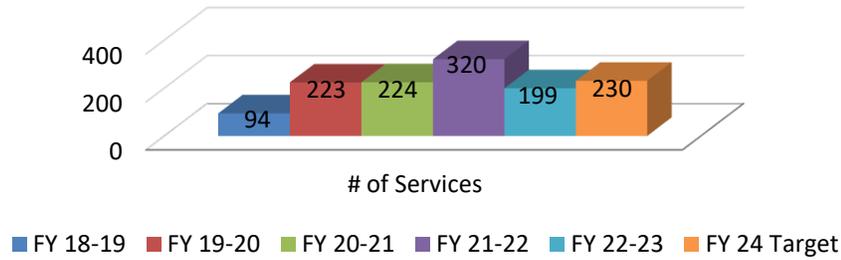
Department Objective: Enhance Fleet management practices to promote efficiency, safety, and optimize vehicle lifecycles.

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.

Perform Scheduled Weekly Maintenance on all Large Area and Trim Mowers During the Mowing Season

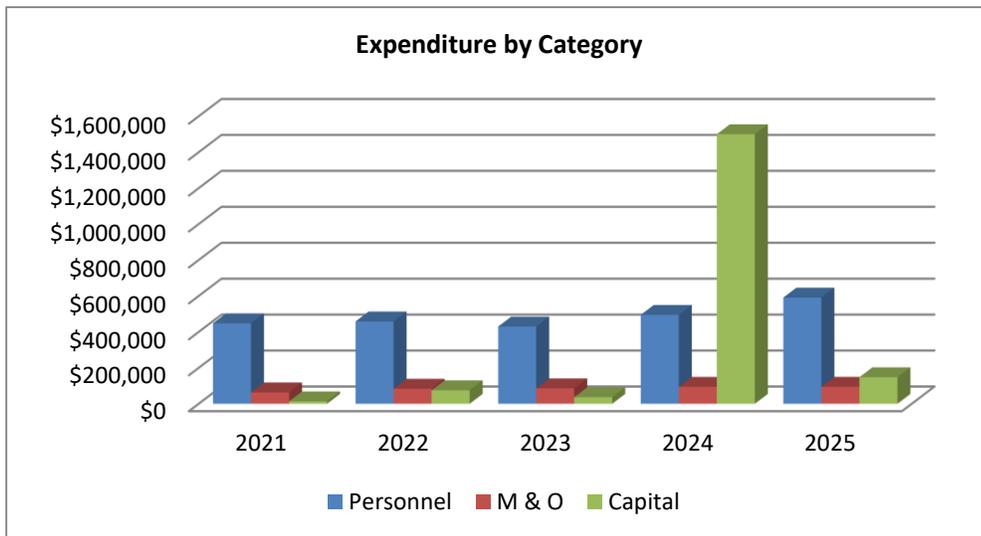


Expenditure by Category - Fleet Maintenance

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
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FTE	5	5	5	5	6	1
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Expenditure Category	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 Change
Personnel	\$447,952	\$458,182	\$429,652	\$494,854	\$590,873	19.40%
M & O	\$63,308	\$83,806	\$85,959	\$94,500	\$94,700	0.21%
Capital	\$13,409	\$75,144	\$36,519	\$1,500,000	\$147,750	-90.15%
Transfer	\$695	\$731	\$819	\$844	\$863	2.26%
Subtotal	\$525,365	\$617,862	\$552,949	\$2,090,198	\$834,187	-60.09%



Comments:

- The increase in Personnel includes addition of a Shop Service Advisor.
- Capital: \$147,750 - F-550 Service Truck

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. (HC1.1.5)
- Inspect and sign-off on the installation of landscape strips (EC1.3)
- Manage landscape contractors and ensure they are keeping the landscape strips well maintained. (EC1.3)

Fiscal Year 2024-2025 Objectives:

- Hold contractors accountable to installation standards through thorough inspections. (RC4.1.1)
- Increase inspections of maintenance areas to keep contractors on track with contract. (EC1.3)

Fiscal Year 2024-2025 Budget Highlights:

- This budget includes mowing, spraying, and maintenance of the landscape strips for 20 subdivisions that are part of the Common Area Maintenance (CAM) program. (EC1.3)

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 2023-2024 Accomplishments:

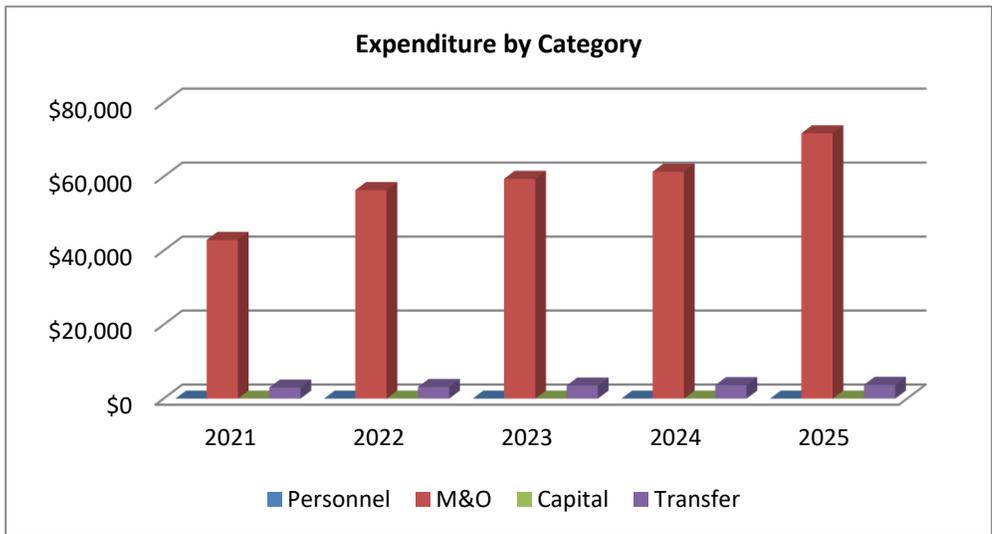
- Contracts were re-written and organized into four sections to be maintained separately. (EC1.3)
- Digital section map of maintenance areas completed and shared with contractors. (EC1.3)

Expenditure by Category - Common Area Maintenance

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 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>	\$42,900	\$56,382	\$59,409	\$61,340	\$71,724	16.93%
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Transfer</i>	\$2,990	\$3,141	\$3,523	\$3,631	\$3,713	2.26%
Subtotal	\$45,889	\$59,523	\$62,933	\$64,971	\$75,437	16.11%



Comments:

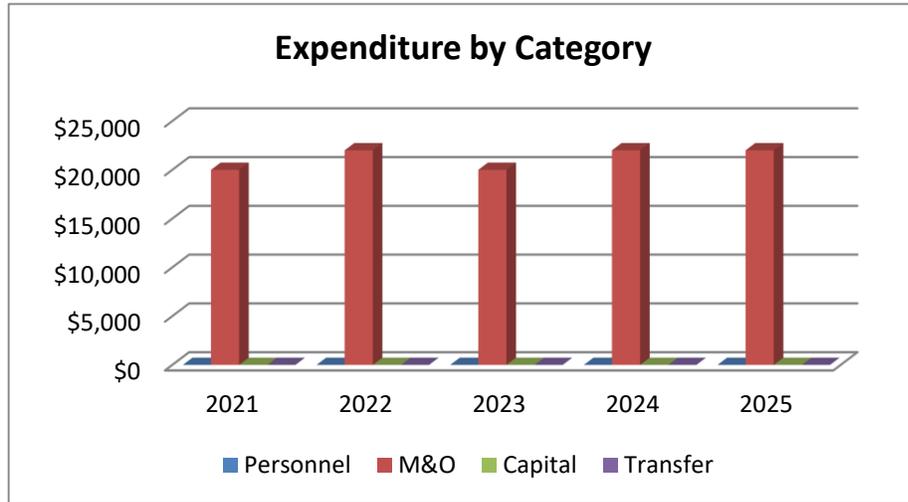
- The increase in M&O includes additions for Contract Services and Electric.

Expenditure by Category - Fireworks

FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2025 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>	\$20,000	\$22,000	\$20,000	\$22,000	\$22,000	0.00%
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$20,000	\$22,000	\$20,000	\$22,000	\$22,000	0.00%



City of Twin Falls
CITYWIDE FINANCIAL POLICIES AND GUIDELINES

Overview

Purpose:

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

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

Objectives:

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

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

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

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: 6-27-23
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 an Annual Comprehensive Financial Report. (ACFR).
- Issue timely financial statements for the entire City in conformity with GAAP as a part of an Annual Comprehensive Financial Report (ACFR).
- 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
ACFR	Annual Comprehensive 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
NTSF	Non-Tax Supported Fund
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
SLFRF	State and Local Fiscal Recovery Funds
TIF	Tax Increment Funding
TSF	Tax Supported Fund
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.
Annual Comprehensive Financial Report (ACFR)	The ACFR 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.
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.
Audit	A formal examination of an organization's accounts or financial situation.
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.
Bond	A debt security issued to raise money. The issuer promises to pay bond holders (purchasers) a specified rate of interest over the life of the bond and repay principal when the bond matures or comes due.
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 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).
Full-Time Equivalent	A measurement of the total number of permanent full-time and part-time employees.
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, 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.
Proprietary Fund	Proprietary funds account for the City's business-like activities. There are two types of proprietary funds: Enterprise and Internal Service.
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. 2024-010

AN ORDINANCE OF THE CITY OF TWIN FALLS, IDAHO, APPROPRIATING \$102,649,038 FOR THE 2025 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 \$31,066,677 FOR THE 2025 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 19, 2024 regarding the proposed budget for Fiscal Year 2024-2025, 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, 2024 through September 30, 2025 be set as follows for the objects and purposes as herein specified:

<u>Objects and Purposes</u>	<u>Amounts</u>
General Fund	\$ 39,213,676
Street Fund	\$ 14,876,776
Street Light Fund	\$ 485,000
Library Fund	\$ 2,420,294
Airport Fund	\$ 1,656,336
Capital Improvement Fund	\$ 8,117,488
Pool Fund	\$ 2,081,473
Fireworks Fund	\$ 22,000
Insurance Fund	\$ 631,631
CDBG Fund	\$ 950,000
Airport Construction Fund	\$ 2,350,000
Waterworks Fund	\$ 12,603,546
Wastewater Fund	\$ 11,545,072
Common Area Maintenance Fund	\$ 71,724
Sanitation Fund	\$ 3,882,667
Dierkes/Shoshone Falls Fund	\$ 829,729
Shop Fund	\$ 833,323
Seizures/Restitution Fund	\$ 78,303
Total Appropriations	\$ 102,649,038

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, Golf, and Public Transit.

Section 2: That the City of Twin Falls hereby certifies a tax levy in an amount not to exceed \$31,066,677 on the taxable market value of all taxable property within the corporate limits of the City of Twin Falls, Twin Falls County, Idaho to provide revenue for the following purposes:

Activity	Tax Amount Certified
General Fund	\$ 26,445,480
Street Fund	\$ 829,669
Street Light Fund	\$ 64,786
Library Fund	\$ 2,188,668
Airport Fund	\$ 511,086
Capital Improvement Fund	\$ 770,000
Insurance Fund	\$ 256,988
Total	\$ 31,066,677

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 19TH day of August, 2024.