

City of Twin Falls, Idaho Recommended Budget Fiscal Year 2026-2027

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Table of Contents

City of Twin Falls
Fiscal Year 2026-2027 Recommended Budget

GFOA Award **6**
City Leadership **7**
Community Profile **8**
Economic Outlook **14**
City Manager's Budget Message **18**
City of Twin Falls Organizational Chart **34**
Core Values **35**
Leadership Philosophy **36**
City Planning **37**
Debt Management **38**
Budget Process **41**
Purpose of a City Budget 41
Long-Term Planning 41
Forecasting Revenues and Expenditures 41
Long-Term Financial Projections 43
Budget Development 46
Budget Presentation 46
Monitoring and Reporting 47
Budget Amendment 47
Budget Calendar 48
Budget Summary **49**
Budget Overview **55**
Funding the Strategic Plan **59**
Capital Improvement Plan **68**
Expenditure by Category **71**
All Funds 71
General Fund 71
Personnel 72
Maintenance and Operations 76
Capital 77

Fund-Department Matrix **78**
Expenditures by Fund **80**
Tax-Supported Funds 81
Enterprise Funds 86
Revenue by Source **88**
Tax-Supported Funds 88
Property Tax 89
New Construction 90
Building Permit Revenue 91
Shared Intergovernmental Revenue 92
Enterprise Funds 93
Water Fund 93
Wastewater Fund 93
Sanitation Fund 93
Department Narratives **94**
General Fund (101)
City Council 94
City Manager 96
Finance 99
Legal 101
Planning and Zoning 104
Code Enforcement and Animal Control 107
Economic Development 110
Human Resources 112
Information Technology 115
Police (including Seizures & Restitution Fund 191) 118
Communications Center 123
Fire 125
Building Safety 127
Custodial 130
Engineering 132
Parks 135
Recreation 138
Golf 140

Public Transit 142
Capital Improvement Fund (127) 144
Street Fund (102) 145
Street Light Fund (103) 148
Library Fund (104) 149
Airport Fund (110) 151
Airport Construction Fund (158) 151
Impact Fee Fund (128) 155
Water Fund (161)
Water Supply 156
Pressurized Irrigation 156
Water Distribution 159
Utility Services 161
Wastewater Fund (162)
Wastewater Collection 163
Wastewater Treatment 166
Common Area Maintenance Fund (163) 169
Sanitation Fund (164) 171
Pool Fund (167) 173
Shoshone Falls and Dierkes Lake Fund (168) 175
Insurance Fund (181) 177
Fleet Maintenance (182) 179
Fireworks Fund (194) 182
Financial Policies **183**
Acronyms **216**
Glossary **218**

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Twin Falls
Idaho

For the Fiscal Year Beginning

October 01, 2025



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, 2025. 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

City Council



Mayor
Jason Brown



Vice-mayor
Craig Hawkins



Ruth Pierce



Chris Reid



Nathan Murray



Cherie Vollmer



Grayson Stone

Administration



City Manager
Travis Rothweiler



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 57,077 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 97,864. 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 115,000 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 programing as well.

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

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













annual festivals including Western Days, Magic Valley Beer Festival, and Ice Cream Fun Day. Other events that draw families and children to Twin Falls include Art and Soul of the Magic Valley, CSI Arts on Tour and Stage Door Series, Kids Art in the Park, 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.

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 damn 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. In March 2025, Chobani announced a $500 million expansion of their current facility, increasing production by 50% and adding 500,000 sq. ft. of new space and an additional 200 jobs.

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 115,000. 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, including row houses across the street from City Park, a large apartment building and affordable housing options, have added to the vibrancy and livability of the downtown core. These multi-family 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 completed 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 TFT 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. In 2025, Ride TFT provided 74,121 rides to 88,958 passengers. This service has provided access to employment, medical care, education and social engagements for the elderly, disabled and transit dependent residents.

The Magic Valley Metropolitan Planning Organization (MVMPO) continues to function as an independent entity housed at City Hall, 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 57,077 in 2026. 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. 58% of the county population resides within Twin Falls city limits. The median household income is $61,205 and the median home value is $374,306.

Population		**Median Age**	
2000	34,469	2000	33.8
2010	44,125	2010	31.9
2020	51,165	2020	33.6
2026	57,077	2026	35.1

Demographics	
White, Non-Hispanic	77.2%
Hispanic or Latino	17.3%
Two or more races	10.6%
Asian	2.0%











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	491
Number of Water Connections	20,083
Millions of Gallons of Water Storage Capacity	22.7
Billions of Gallons of Water Delivered Annually	4.88
Miles of Sewer Lines	270
Number of Manholes	5,485
Number of Lift Stations	6
Millions of Gallons of Wastewater Treated per Day	9.0

Transportation

Number of Lane Miles Maintained	667
Number of Lane Miles Repaired	81.1
Number of Lane Miles Rebuilt/Overlaid	1.99
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	23
Youth Recreation Participants	6,509
Adult Recreation Programs	12
Adult Recreation Participants	3,293
Golf Courses	1
Swimming Pools	1
Splash Pads	2

Public Safety

Number of Sworn Police Officers	82
Number of Professional Staff	47
Number of Police Calls for Service in 2025	53,779
Number of Fire Professionals	45
Number of Fire Stations	4
Number of Fire Calls for Service in 2025	6,639











Major Employers – Public

College of Southern Idaho
School District #411
City of Twin Falls
Twin Falls County

Major Employers – Private

Amalgamated Sugar Company
Chobani
Clif Bar Baking Company of Twin Falls
ConAgra Foods/Lamb Weston
Dart/Solo Cup
Glanbia Foods Inc.
Independent Meat
Jayco Inc.
Plant Therapy
St. Luke's Magic Valley Regional Medical Center
Westrock Paper & Packaging

Major Employers – Retail

Costco
Fred Meyer
Albertson's
Target
Lowe's
The Home Depot
Pet Smart
Best Buy
Dick's Sporting Goods
Winco Foods
TJ Maxx

Building Permits Issued

	Residential	*Commercial*
2019	326	78
2020	573	58
2021	486	93
2022	154	51
2023	106	33
2024	287	19
2025	255	44
May 2026	140	21

Unemployment Rate

2019	2.4%
2020	8.9%
2021	3.4%
2022	2.0%
2023	2.6%
2024	3.5%
2025	3.4%
May 2026	3.2%

ECONOMIC OUTLOOK

The City of Twin Falls continues to diligently monitor and assess economic indicators across international, national, state, and local levels to guide its annual budgetary decisions. While national economic conditions remain uncertain, Twin Falls enters FY 2027 from a position of local strength. Population growth, a strong regional labor market, continued private investment, and a growing tax base continue to support the community's long-term outlook. At the same time, inflationary pressures, housing affordability concerns, workforce constraints, and rising municipal service costs require disciplined financial planning and conservative budgeting.

Key Economic Indicators

The dashboard below summarizes the major budget signals behind the FY 2027 outlook.

FY 2027 Budget Signal Dashboard			
Indicator	**Current signal**	**Key data point**	**Budget relevance**
Inflation	Moderating, but renewed pressure in key municipal cost areas	CPI 3.8%; PPI 6.0%	Pressure on supplies, contracts, and capital projects
Labor market	Strong locally, but tighter and less dynamic nationally	U.S. unemployment 4.3%; participation 61.8%	Recruitment, retention, and wage planning
Twin Falls labor	Strong, but increasingly competitive	Twin Falls unemployment 3.4%	Local resilience, but labor remains competitive
Development	Moderating from prior-year highs, but still supported by underlying growth	Total permits down 25.2%; value down 42.7%	Conservative forecasting in development-sensitive revenue and workload categories
Municipal inflation	Remains elevated	MCI 4.77% in April 2026	Direct effect on service delivery costs

National

- U.S. house prices rose 1.7% between the first quarter of 2025 and the first quarter of 2026 and were up 0.5% from the fourth quarter of 2025. House prices rose in 42 states and in 65 of the 100 largest metropolitan areas, reflecting continued appreciation but a much slower pace than the pandemic-era housing market.
- The national housing market remains constrained by affordability and low turnover. Existing home sales increased 3.2% in May 2026 to an annualized rate of 4.17 million units, while inventory increased to 1.55 million units, representing 4.5 months of supply. The median existing home price reached $429,300, up 1.3% from a year ago.
- Inflation pressures have moderated from post-pandemic highs, but recent 2026 data shows renewed pressure in several categories that are especially important to municipal operations. Over the prior 12 months, headline CPI increased 3.8% and core CPI increased 2.8%. Producer prices were even stronger, with final demand PPI rising 1.4% month-over-month, the largest monthly increase since March 2022, and 6.0% year-over-year. This indicates that businesses continue to face rising input costs that may either compress margins or be passed through to consumers.
- The labor market conditions remain resilient, but underlying indicators suggest a less dynamic environment than headline unemployment alone would imply. Nonfarm payrolls increased 172,000 in May 2026, unemployment remained at 4.3%, and labor-force participation remained at 61.8%. Wage growth was 3.4% year-over-year, near cycle lows. While jobless claims remained low, Piper Sandler

characterized the labor market as "low hire, low fire," with hiring demand cooled but broad layoffs not yet occurring. Locally, however, the Twin Falls labor market remains strong, even as workforce availability continues to constrain recruitment and retention.

- Consumer sentiment remains subdued nationally, suggesting households may remain cautious even where headline economic indicators appear stable. The University of Michigan Consumer Sentiment Index fell 5.0 points to 44.8, below expectations of 48.2 and described in the source material as a new historic low. One-year inflation expectations increased to 4.8% and longer-term expectations increased to 3.9%, showing that consumers remain concerned about purchasing power and future economic conditions.
- Geopolitical and energy-market risks remain significant. Piper Sandler described the Middle East conflict as a negative supply shock with oil as the immediate transmission channel and estimated that the probability of a U.S. recession over the next 12 months increased to 32% from 21% before the war began. Gasoline prices exceeded $4.00 per gallon, roughly $1 above pre-war levels, creating a direct headwind to household purchasing power.

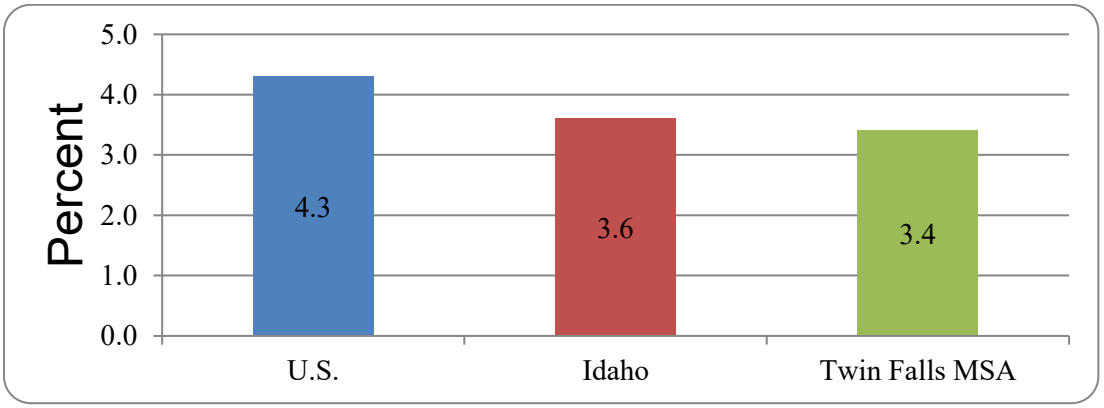
State of Idaho

- Idaho housing values remain elevated, though growth has slowed. According to FHFA, Idaho house prices increased 2.81% over the prior year and 2.63% during the quarter ended 2026Q1. Over five years, Idaho prices increased 34.72%, and Idaho ranked 20th among the states for annual appreciation.
- Zillow reported the typical Idaho home value at $477,506 in April 2026, up 1.1% over the prior year. By comparison, the typical United States home value was $368,198, up 0.6% over the prior year. Idaho values are therefore approximately 130% of the national typical home value.
- Statewide labor conditions remain comparatively strong. April 2026 preliminary labor force data show a seasonally adjusted Idaho labor force of 1,003,496, employment of 966,979, unemployment of 36,517, and a seasonally adjusted unemployment rate of 3.64%.
- Per capita personal income in Idaho increased to $64,846 in 2025, compared with $62,346 in 2024. The increase of $2,500 represents approximately 4.0% growth, though Idaho ranked 42nd in the nation.
- State revenue collections remain a stabilizing factor. Through March FY 2026, General Fund collections totaled $3.9448 billion, which was $24.3 million higher than the prior year. However, collections were $30.5 million below the revenue target, and if collections perform exactly as forecast for the rest of the year, the ending balance would be $36.9 million.

City of Twin Falls

- Twin Falls continues to maintain favorable local fundamentals. The current population estimate is 57,077, median household income is $61,205, median home value is approximately $370,400, and the Twin Falls Micropolitan Statistical Area unemployment rate is 3.4%.

Figure 1 – Unemployment Comparison

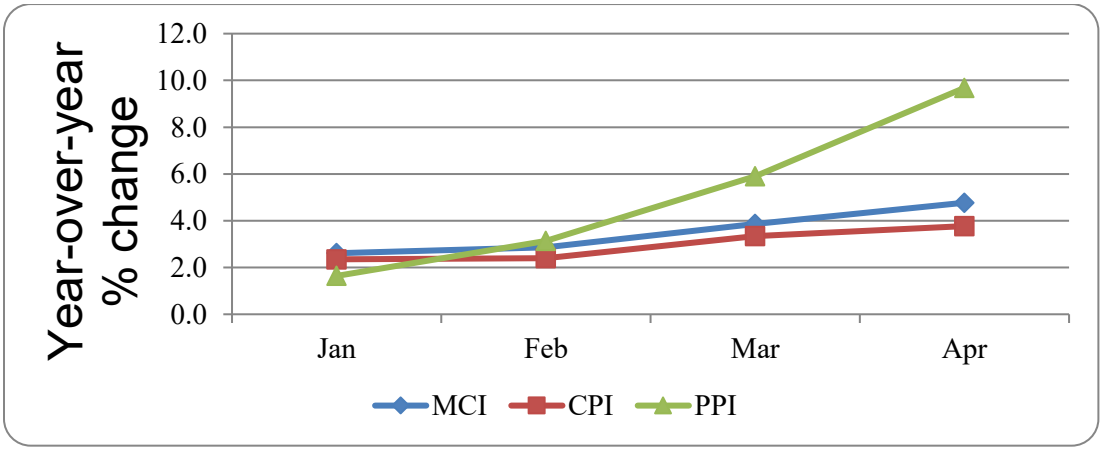


- This comparison shows that Twin Falls remains stronger than the national labor market, even with national labor-force softening.
- Permit activity indicates continued development, although at a slower pace than the unusually strong prior year. Through April FY 2026, total permits issued were 1,898 compared with 2,538 through April FY 2025, a decrease of 25.2%. Total estimated value of work was $88,689,319 compared with $154,907,074 in the prior year, a decrease of 42.7%.
- Residential construction has moderated from the prior year's pace, likely reflecting affordability constraints, higher borrowing costs, and broader housing-market uncertainty rather than a lack of long-term demand. New single-family permits totaled 128 year-to-date through April FY 2026, compared with 181 through April FY 2025, a decrease of 29.3%.
- Commercial permitting has also softened by count, though the mix of projects remains important. New commercial permits totaled 18 compared with 25 the prior year, a decrease of 28.0%. Commercial addition/remodel permits totaled 40 compared with 48, down 16.7%. New commercial estimated value of work totaled $25,617,129, while commercial multifamily value increased to $5,055,104, year-to-date.
- Twin Falls continues to benefit from long-term population growth, its role as the regional center for the Magic Valley, and ongoing private-sector investment. As the regional hub for south-central Idaho, the City serves a population far larger than its municipal boundaries alone would suggest. These factors support economic activity, service demand, and taxable value growth, even as they also increase expectations for infrastructure, workforce capacity, and municipal services. Because the MCI reflects cost categories more directly tied to local government operations, it provides an important supplement to CPI when evaluating the City's operating and capital budget pressures.

Municipal Cost Index

- The economy continues to grow in many areas, but the cost of delivering public services and programs has risen sharply. The Municipal Cost Index, developed by American City & County and now maintained by Smart Cities Dive, is designed to show the effect of inflation on the cost of providing municipal services and has been used by state and local governments since 1978 to monitor price trends, commodity cost escalation, government contract decisions, and budget planning.

Figure 2 – Municipal Inflation Compared with CPI and PPI



- The combined MCI, CPI, and PPI chart shows why municipal inflation requires specific attention in the FY 2027 budget.
- Municipal inflation remains elevated in early 2026. The MCI was 328 in January 2026 with a year-over-year change of 2.61%; increased to 334 in March with a year-over-year change of 3.86%; and increased to 337 in April with a year-over-year change of 4.77%.

- The April 2026 MCI inputs show the pressure is especially pronounced in producer prices. In April 2026, the Construction Cost Index was 378 with a 3.05% year-over-year change; the Consumer Price Index was 332 with a 3.77% year-over-year change; and the Producer Price Index was 284 with a 9.68% year-over-year change.
- From April 2021 to April 2026, the MCI increased from 269 to 337, a cumulative increase of approximately 25.3%. During the same period, the CPI input increased from 267 to 332, a cumulative increase of approximately 24.3%.
- For FY 2026-2027, municipal inflation remains one of the most important budgetary risks because it affects wages, healthcare, fuel, fleet replacement, infrastructure projects, construction materials, technology, and contracted services. The City will continue monitoring MCI and CPI together, while recognizing that household inflation measures do not fully reflect the cost structure of municipal operations.

Budget Implications for FY 2026-2027

- Municipal cost inflation should remain a primary budget consideration. While CPI provides useful context for household inflation, the MCI, construction costs, producer prices, fuel, labor, contracted services and healthcare more directly reflect the City's cost structure and service-delivery environment.
- Twin Falls remains fundamentally strong, and while local development activity has moderated from the prior year, the community continues to benefit from underlying population growth, private investment, and taxable value expansion. The budget should not assume pandemic-era construction momentum will continue indefinitely, but neither should it interpret recent permit declines as a sign of broad local economic weakness. This supports conservative forecasting in economically sensitive and development-related categories, while the City's broader financial position remains supported by reserve strength, continued growth, and a historically strong taxable value base.
- The local labor market is strong, but increasingly competitive. Local resilience continues, although workforce availability remains tight and competition for skilled employees continues to pressure recruitment, retention, and compensation. National labor-force participation and low consumer sentiment suggest households and employers are more cautious than headline unemployment alone indicates.
- Housing affordability should be called out as both an economic and service-delivery issue because it affects workforce recruitment, household budgets, construction demand, and long-term growth patterns.
- The City's FY 2027 taxable value is the highest in its history, reinforcing the broader picture of continued community growth, private investment, and long-term fiscal capacity.
- Strong reserve levels also provide the City with financial flexibility to navigate uncertainty, manage risk, and make strategic investments without compromising long-term sustainability.

Final Outlook

Twin Falls is not budgeting from a position of weakness; it is budgeting from a position of strength while recognizing that the cost of delivering municipal services has changed. Strong reserves, a growing tax base, continued private investment, and sustained population growth provide stability, even as affordability pressures, workforce constraints, infrastructure needs, and inflation in municipal cost categories require disciplined financial management.

City of Twin Falls, Idaho

Fiscal Year 2026-2027
City Manager's Recommended Budget

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

Idaho Code Section 50-811 requires the City Manager to keep the City Council fully advised of the financial condition of the City and its future needs while preparing and submitting an annual budget for consideration. In fulfillment of that responsibility, it is my privilege to present the Fiscal Year 2026-2027 (FY 2027) Recommended Budget for the City of Twin Falls. This budget reflects the collective efforts of the City Council, department leaders, employees, and community stakeholders. Developed in the spirit of our "One City" philosophy, it is the product of many hours of analysis, collaboration, and thoughtful discussion regarding the priorities and future needs of our community.

Twin Falls continues to experience sustained growth and increasing demands for services. With an estimated population of 57,077 residents, the City has grown by more than 10.17% since the 2020 Census and currently maintains an annual growth rate exceeding 1.8%. The City employs 354 full-time employees dedicated to delivering essential public services and supporting a community that serves as the regional hub for south-central Idaho. The City's net taxable value now exceeds $6.782 billion, excluding more than $717.7 million located within Urban Renewal Agency revenue allocation areas. In 2017, Twin Falls' net taxable value was $2.360 billion, reflecting an increase of $4.442 billion, or more than two and one-half times. Additionally, the growth in value is a sign of the strength of the local economy and the continued attractiveness of our community.

The City's fiscal year extends from October 1 through September 30. Developed in accordance with Idaho law and Government Finance Officers Association (GFOA) best practices, the FY 2027 Budget serves as the City's primary financial planning and policy document. It provides a balanced, sustainable, and strategically focused framework for allocating resources to the services, infrastructure, and programs that protect public safety, support economic vitality, maintain community assets, and enhance quality of life. While the budget does not fund every project or initiative proposed during the development process, it prioritizes the most critical needs identified by employees, departments, City Council, and the community.

The FY 2027 Budget was developed to advance the goals established by the City's Strategic Plan and confirmed by the City Council at the outset of the budget process. Those goals included:

- maintaining a stable, sustainable, and adaptable financial position,
- developing a budget that is responsive to changing economic conditions,
- aligning expenditures with the City's 2030 and 2040 Strategic Plans,
- continuing the pursuit of becoming an Employer and Organization of Choice, and
- balancing the need for additional revenues with the affordability concerns facing residents and businesses.

These guiding principles shaped budget recommendations across all departments and funds.

The FY 2027 budget includes total expenditures and transfers of $102,179,406, representing an increase of $1,122,992, or 1.11%, compared to FY 2026. However, the budget for FY 2027 is less than the budget approved for FY 2025 of $109,692,892, and represents a decrease of $7,513,486, or 6.85%.

Overall Governmental Fund expenditures are recommended to increase by $4,632,316, or 7.66%. The increases are predominantly found in two areas. The General Fund is recommended to increase by $2,194,458, or 5.39%, and will be used to support increased costs realized in both personnel and operations, and in the General Fund Capital Fund of $1,876,953, or 34.34%, to support improvements to facilities and to fund scheduled fleet replacements.

As a matter of practice, the City focuses primarily on the "net budget," which excludes transfers between funds and provides a clearer picture of actual operating and capital expenditures. The FY 2027 net budget totals $96,547,281, an increase of $1,070,944, or 1.12%, over the FY 2026 net budget of $95,476,336. This budget will serve as the framework for delivering essential services, maintaining critical infrastructure, and advancing strategic priorities during the coming fiscal year.

Consistent with the City's commitment to transparency and community engagement, significant efforts are made to encourage public participation throughout the budget development process. Budget presentations begin on July 6, 2026, and are available both in person and online to maximize accessibility. Citizens are provided multiple opportunities to review budget proposals, offer input, and participate in discussions prior to adoption. Following the required public hearing on August 24, 2026, the City Council will adopt the FY 2027 Budget, reaffirming its commitment to responsible financial stewardship and the continued success of the Twin Falls community.

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

The annual budget serves as the City of Twin Falls' primary financial planning, policy, and communication document. More than a collection of revenues and expenditures, it is a strategic roadmap that aligns resources with community priorities, organizational objectives, and the long-term vision established by the City Council. Through a deliberate and disciplined budgeting process, expenditures are carefully evaluated to ensure they advance the City's mission, support strategic priorities, and provide measurable value to the community. This approach allows the City to balance current service demands with future obligations while remaining responsive to changing economic conditions, growth pressures, and community expectations.

The budget not only funds the daily operations necessary to deliver essential public services but also provides for strategic investments in transportation systems, public safety, parks, utilities, technology, and other infrastructure critical to Twin Falls' continued success. By maintaining a balanced and sustainable financial plan, preserving adequate reserves, and investing thoughtfully in people, services, and infrastructure, the City demonstrates its commitment to responsible stewardship of public resources. Ultimately, the budget reflects our dedication to building a safe, resilient, and prosperous community while ensuring that every public dollar is managed with accountability, transparency, and a focus on long-term community benefit.

Our Commitment to Provide Quality Services

The City of Twin Falls is committed to delivering high-quality, cost-effective services that protect public safety, support economic vitality, and enhance the quality of life for residents. This commitment serves as the foundation for the City's policies, operational plans, and budget decisions. The annual budget is intentionally designed to align resources with the outcomes most valued by the community, ensuring that every public dollar is invested thoughtfully and strategically.

Guided by the City's 2030 Strategic Plan, departments work collaboratively to advance shared organizational and community goals. Through the budget, the City funds and supports essential services

such as public safety, road maintenance, transportation improvements, water and wastewater systems, parks, libraries, and other critical community infrastructure. At the same time, the budget supports broader initiatives that contribute to Twin Falls' long-term success, including economic development, workforce growth, community engagement, recreational opportunities, and investments that strengthen the City's position as the regional hub of the Magic Valley.

Strategic Budgeting

The City of Twin Falls has long embraced a strategic approach to governance, planning, and resource allocation. In 2013, the City Council adopted the 2030 Strategic Plan to establish a clear vision and direction for the future of the community. The plan was developed through an extensive public engagement process that spanned nearly a year and included meaningful conversations with residents, businesses, community organizations, and other stakeholders. These discussions, combined with an analysis of local, regional, and statewide trends, helped identify the priorities, opportunities, and challenges that would shape Twin Falls for decades to come.

Following its adoption, the Strategic Plan became the foundation for policy development, operational priorities, capital planning, and budget decisions throughout the organization. The plan was formally reviewed in 2017 and comprehensively updated in 2018, reaffirming the community's vision of Twin Falls as a community that is accessible, healthy, educational, environmentally responsible, prosperous, and secure. The Strategic Plan continues to guide investments in infrastructure, public safety, economic development, parks, transportation, utilities, and other essential services while ensuring that resources remain aligned with the community's long-term goals and aspirations.

While the core vision established by the community remains as relevant today as it was more than a decade ago, the City recognizes that strategic planning must remain responsive to changing circumstances. Population growth, economic shifts, technological advancements, workforce challenges, and evolving community expectations require continual evaluation and adaptation. Recognizing this reality, the City Council and staff initiated a comprehensive update of the Strategic Plan earlier this year. The updated plan is expected to be completed later this fall.

Priority Based Budgeting and Performance Measurement

As community expectations evolve and financial resources become increasingly constrained, the City must continuously evaluate how services are delivered and whether resources are aligned with the outcomes most valued by residents. Priority Based Budgeting provides a structured framework for connecting expenditures to community priorities, strategic objectives, and measurable results. Rather than focusing solely on how much is spent, this approach evaluates the value, effectiveness, and impact of City programs, helping ensure that limited resources are directed toward services that best support the community's safety, health, welfare, and quality of life.

Over the past several years, the City has made significant progress in identifying program costs, measuring performance, and strengthening the connection between budget decisions and strategic priorities. Departments now have a better understanding of service demands, operational costs, and program outcomes, allowing for more informed discussions regarding resource allocation and service levels. As performance measures continue to mature and become more integrated into the budget process, decision-makers will have better information to evaluate efficiency, effectiveness, and community impact. This ongoing work supports greater transparency, accountability, and data-driven decision-making while helping ensure that public resources are invested in a manner that delivers the greatest value to the community.

Economic Indicators and Other Considerations that Shaped this Budget

Developing a responsible and sustainable budget requires more than reviewing revenues and expenditures—it requires a thorough understanding of the local economic environment. While national and state economic indicators provide valuable context, local data often provides the clearest picture of the conditions affecting residents, businesses, and municipal operations. Trends in employment, wages, housing costs, construction activity, population growth, consumer spending, and business investment directly influence service demands, revenue projections, workforce availability, and infrastructure needs. By incorporating local economic data into the budget process, the City is better positioned to anticipate challenges, identify opportunities, and make informed decisions that reflect the realities of the Twin Falls community. This data-driven approach helps ensure that resources are allocated effectively, financial risks are managed proactively, and investments remain aligned with the community's priorities and long-term vision.

Serving as a Regional Center for the Magic Valley

Twin Falls serves a population far larger than its municipal boundaries would suggest. As the regional hub for a geographic area exceeding 275,000 residents, the daytime population is estimated to exceed 115,000 people. As the regional center for healthcare, education, employment, shopping, government services, recreation, and transportation, the City of Twin Falls must continue planning for service demands that reflect both resident and non-resident usage. This regional role creates significant economic opportunities while also requiring continued investment in City infrastructure, transportation systems, parks, public safety resources, and community amenities support a regional population that extends well beyond that of the City of Twin Falls.

Rising Municipal Costs and Inflation

Although inflation has moderated from the historic levels experienced in the years immediately following the pandemic, the cost of providing municipal services continues to rise. The Consumer Price Index (CPI) increased 3.77% during the twelve months ending in April 2026, while the Municipal Cost Index (MCI), which more accurately reflects the costs faced by local governments, increased 4.77% through April 2026. The MCI incorporates the costs of labor, construction materials, equipment, vehicles, utilities, technology, insurance, and contracted services, many of which continue to increase at rates exceeding general consumer inflation. Rising construction costs, supply chain disruptions, workforce shortages, insurance premiums, and utility expenses continue to place significant pressure on municipal operating and capital budgets. While annual inflation rates have moderated, the cumulative impact of these increases remains one of the most significant financial challenges facing local governments.

In response to rising costs and inflation, the City continues to focus on operational efficiency, long-term financial sustainability, and strategic investment. Departments regularly evaluate service delivery methods, pursue grant funding and external partnerships, seek opportunities to reduce costs, and identify alternative revenue sources when appropriate. These efforts help offset rising expenses while preserving service levels and minimizing the financial impact on residents and businesses. Through conservative budgeting practices and disciplined financial management, Twin Falls remains committed to maintaining essential services, investing in critical infrastructure, and ensuring the long-term financial health of the organization despite continued inflationary pressures.

Population Growth and Migration Trends

Idaho continues to be one of the fastest-growing states in the nation. Recent projections estimate the state could add approximately 500,000 residents over the next 25 years, creating continued demand for housing, transportation infrastructure, utilities, public safety services, and community amenities. Growth pressures that have transformed the Treasure Valley are increasingly influencing communities throughout Idaho as households seek affordability and quality of life outside major metropolitan areas. Twin Falls is particularly well-positioned to benefit from these trends as a regional economic center offering employment

opportunities, educational institutions, healthcare services, and a high quality of life. Continued population growth will create opportunities for economic expansion while increasing expectations for public infrastructure and municipal services.

Interstate migration continues to play a significant role in Idaho's growth. According to an analysis of Internal Revenue Service migration data, Idaho gained approximately $72 billion in adjusted gross income between 2012 and 2023 through interstate migration, ranking among the top beneficiary states nationwide. Although migration patterns fluctuate over time, Idaho continues to attract residents seeking economic opportunity, affordability, and quality of life. For Twin Falls, continued migration supports economic development and taxable value growth while simultaneously increasing demand for housing, transportation systems, parks, utilities, and public safety services.

Population estimates released by the U.S. Census Bureau continue to show sustained growth throughout Idaho and the Magic Valley region. Twin Falls has experienced consistent population increases over the past decade and continues to serve as the regional center for south-central Idaho. This growth strengthens the local economy and tax base while requiring continued investment in infrastructure, facilities, workforce capacity, and community services to maintain quality of life and service levels.

Income, Taxes, and Household Affordability

The 2026 Idaho Public Policy Survey reveals a state that remains generally optimistic about its future but increasingly concerned about economic conditions. While 46% of Idahoans believe the state is headed in the right direction, 42% expect economic conditions to worsen during the next two years, a significant increase from the prior year. Housing continues to rank as Idahoans' highest budget priority, and nearly two-thirds of respondents report either struggling financially or merely getting by. These findings suggest that while confidence in Idaho remains strong, concerns regarding affordability, inflation, and household finances continue to influence public sentiment. For us, this reinforces the importance of maintaining conservative budgeting practices, focusing on core services, and carefully balancing community needs with affordability.

Tax burden remains an important component of overall affordability. A recent national study ranked Idaho 42nd among states in overall tax burden, with residents paying approximately 7.04% of personal income toward state and local taxes. Idaho's relatively low tax burden contributes to the state's competitiveness and attractiveness to residents and businesses. However, local governments must continue balancing service expectations with affordability considerations. The City remains committed to maintaining financial sustainability while minimizing impacts on taxpayers and utility customers whenever possible.

Rising costs continue to affect household budgets throughout the nation. Recent analysis indicates that in several states, six-figure household incomes are now considered lower-middle class due to housing, transportation, healthcare, and other living expenses. While Idaho remains more affordable than many coastal states, residents continue to experience inflationary pressures that affect purchasing power and household financial stability. Idaho's median household income remains significantly below the six-figure thresholds identified in many higher-cost states, underscoring the importance of maintaining affordability and managing municipal costs responsibly.

Labor Market and Workforce Conditions

Workforce availability remains one of the most significant challenges facing employers throughout Twin Falls, Idaho, and the nation. Over the past five years, the labor market has demonstrated remarkable resilience despite the disruptions caused by the pandemic, inflationary pressures, and evolving workforce expectations. Idaho continues to be one of the strongest labor markets in the country and has led the nation in job-opening growth since 2020, with hiring demand increasing approximately 20.5% during that period.

While this growth reflects a healthy economy and continued business expansion, it has also intensified competition for skilled workers across nearly every industry.

Locally, the Twin Falls labor market has remained strong. In 2024, the civilian labor force participation rate within the City of Twin Falls was estimated at 65.3%, while unemployment across the Twin Falls Micropolitan Statistical Area averaged just 3.4%. These indicators reflect a growing regional economy supported by manufacturing, agriculture, healthcare, education, retail, and service industries. At the same time, low unemployment and sustained economic growth have significantly reduced the pool of available workers, making recruitment and retention increasingly difficult for both public and private sector employers.

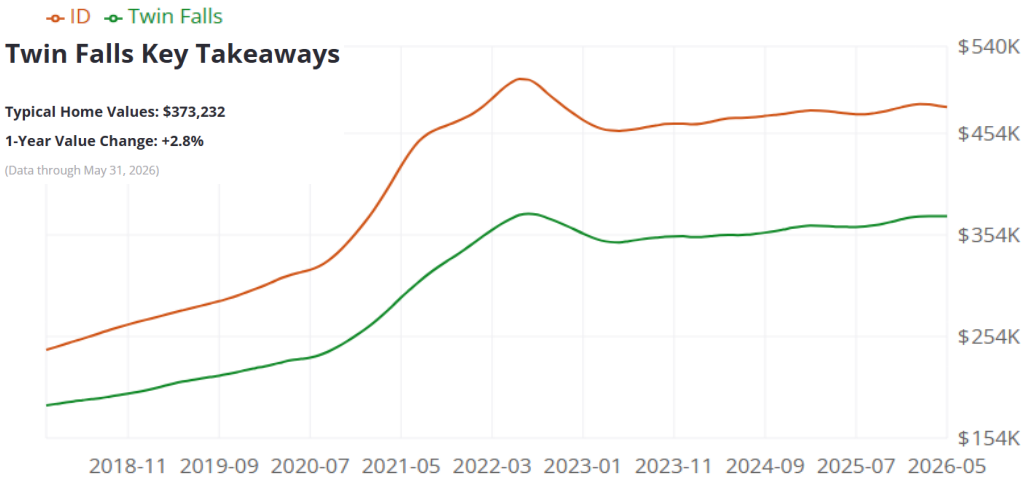
For the City of Twin Falls, workforce constraints affect nearly every aspect of service delivery. Municipal governments are competing with private industry for employees in critical fields such as public safety, engineering, utilities, information technology, skilled trades, and management. As experienced employees retire and workforce expectations continue to evolve, the importance of attracting, developing, and retaining talented employees has never been greater. Employee retention is particularly important, as turnover can result in the loss of institutional knowledge, disrupt service delivery, delay projects, and place additional demands on remaining staff.

Recognizing these challenges, the City continues to invest in its goal of becoming an Employer and Organization of Choice. Workforce strategies include leadership development, succession planning, employee wellness initiatives, professional development opportunities, competitive compensation and benefits, expansion of the One City Bootcamp program, and participation in career fairs and recruitment events. The City is also exploring the use of emerging technologies, including artificial intelligence, to improve efficiency and help address workforce shortages. These investments strengthen organizational capacity, support employee engagement, and ensure the City remains well-positioned to deliver high-quality services in an increasingly competitive labor market.

Looking ahead, workforce availability is expected to remain a challenge throughout the Magic Valley and Idaho. Continued population growth, economic expansion, and increasing demand for specialized skills will likely maintain pressure on wages, benefits, and recruitment efforts. As a result, the FY 2026-2027 Budget continues to prioritize workforce development and organizational excellence, recognizing that the City's employees remain our most valuable asset and remain the foundation of exceptional public service.

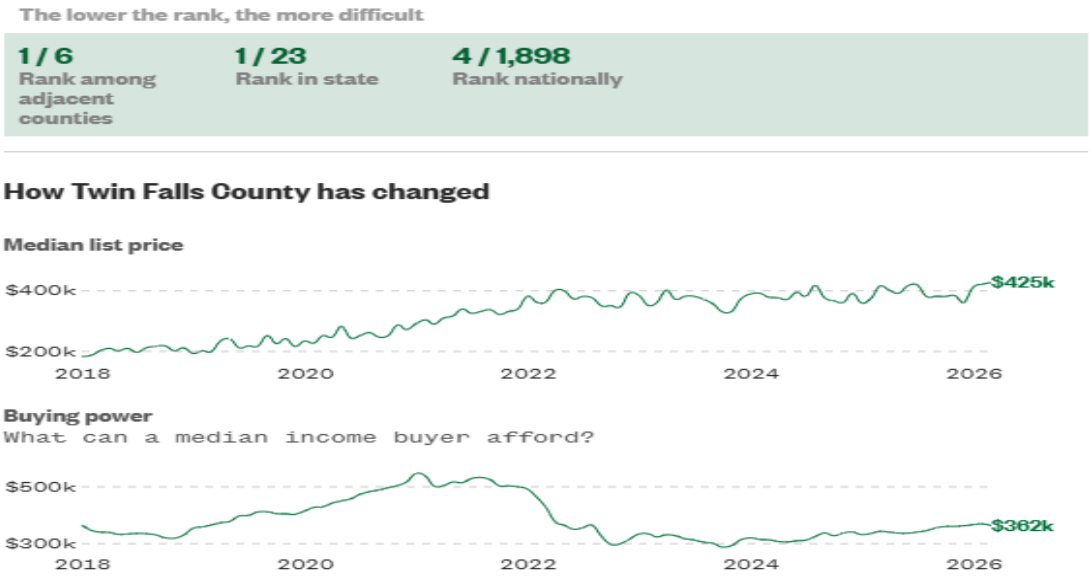
Housing Affordability and Market Conditions

Housing affordability remains one of the most significant economic challenges facing Twin Falls, Idaho, and the nation. While housing prices have stabilized compared to the rapid appreciation experienced during and immediately following the pandemic, affordability continues to be constrained by elevated home values, limited inventory, and higher borrowing costs. As of April 2026, Zillow estimates the average home value in Twin Falls at approximately $370,400, an increase of 2.7% over the past year. Statewide, the average Idaho home value reached approximately $477,500, up 1.1% over the same period. Although appreciation has slowed considerably from the unprecedented growth experienced between 2020 and 2022, home values remain substantially above pre-pandemic levels, creating ongoing challenges for first-time homebuyers and households.

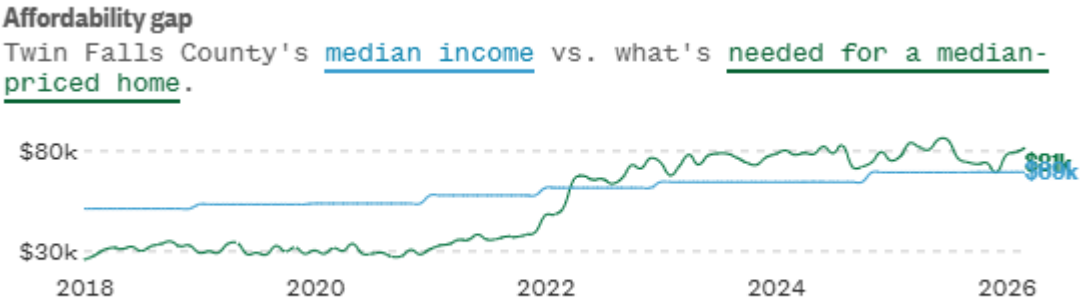


Financing costs continue to play a major role in housing affordability. According to Federal Reserve data, the average 30-year fixed mortgage rate remained near 6.7% during the spring of 2026, more than double the rates available during the pandemic era. Combined with higher home prices, these interest rates have significantly reduced purchasing power and increased monthly housing costs for prospective buyers. The National Association of Realtors recently reported that first-time homebuyers represented only 21% of home purchases nationwide, the lowest share recorded since 1981, highlighting the barriers facing younger households seeking homeownership.

These challenges are reflected in NBC News' monthly Home Buyer Index, which measures housing affordability by considering home prices, mortgage rates, wages, and market competition. The national affordability score remains above 80 on a 100-point scale, indicating one of the most difficult housing markets in decades. On the surface, Twin Falls appears more affordable than many larger metropolitan areas. However, local housing costs have increased faster than household incomes over the past several years, widening the affordability gap for many residents. In March 2026, Twin Falls held the distinction of being the most difficult place to purchase a home in the Magic Valley and the State of Idaho. Nationally, Twin Falls was ranked the fourth most difficult in the country, out of 1,898 counties surveyed.



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



The City recognizes that it cannot solve housing affordability challenges alone; however, it can continue to support responsible growth through strategic infrastructure investments, efficient permitting processes, land-use planning, and policies that encourage a diverse range of housing options. These efforts help expand housing opportunities, support workforce recruitment, and maintain the long-term economic competitiveness of the community.

Using Cash Reserves to Make Strategic Investments in Infrastructure

The City continues to rely on cash reserves to make strategic, long-term investments in its facilities and infrastructure. The City has elected to use $4.893 million of cash reserves to fund a collection of deficiencies at several existing facilities, of which $2.8 million is allocated to fund the construction of a new evidence storage facility for the Police Department. This project will provide secure long-term storage for evidence, dedicated indoor space for vehicle evidence processing and storage, and a large outdoor secured area for vehicles and other oversized evidence. The new facility will nearly double the square footage of storage space (11,500) while creating designated processing areas for both vehicles and large items. The facility will improve evidence handling, preserve chain-of-custody standards, increase operational efficiency, and provide the capacity needed to meet current and future public safety needs

Employee Compensation, Benefits, and Workforce Investment

The City's employees remain its most valuable asset and are essential to delivering the high-quality services that residents expect. Achieving the goals outlined in the Strategic Plan depends on attracting, developing, and retaining a talented and engaged workforce. As a result, employee compensation, benefits, and professional development continue to be important priorities in the FY 2027 Budget. To remain competitive in a challenging labor market, the budget includes:

- 3% performance adjustment,
- 3% general salary table adjustment,
- 0% increase in health insurance premiums without a change of plan or reduction of benefits
- Continuation of the retention pay program, and
- Continued employer contributions to the Voluntary Employees' Beneficiary Association (VEBA).

These investments reflect the City's ongoing commitment to being an Employer and Organization of Choice while supporting the financial well-being of employees and their families.

The City's transition to a self-funded health insurance model has also strengthened its ability to manage rising healthcare costs while maintaining quality benefits. For several years, the City explored alternatives to the traditional fully insured model, working with actuaries and conducting competitive market

evaluations to identify a more sustainable long-term solution. In 2024, the transition to a self-funded plan became financially feasible and has since provided greater control over healthcare costs and plan design. At a time when many Idaho employers continue to experience double-digit increases in health insurance premiums, the City's self-funded model is projected to generate significant savings while allowing benefits to remain stable and affordable for employees and their dependents.

Workforce planning remained a key focus throughout the budget development process. Departments submitted requests for 11 new positions and several position upgrades totaling more than $1.75 million in the first year alone. Following a comprehensive review, the Executive Leadership Team recommended funding two positions with a total first-year cost of $264,096:

- 1 FTE - Project Manager, and
- 1 FTE - School Resource Officer assigned to the Twin Falls Police Department - 90% of the School Resource Officer cost reimbursed by the school district.

No position upgrades were funded during this budget cycle. At the same time, departments continue to evaluate workload demands, succession planning needs, compensation competitiveness, and workforce development opportunities. Additional investments in training, professional development, leadership development, and employee growth remain important components of the City's long-term strategy to attract and retain talented public servants while ensuring organizational excellence for years to come.

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.

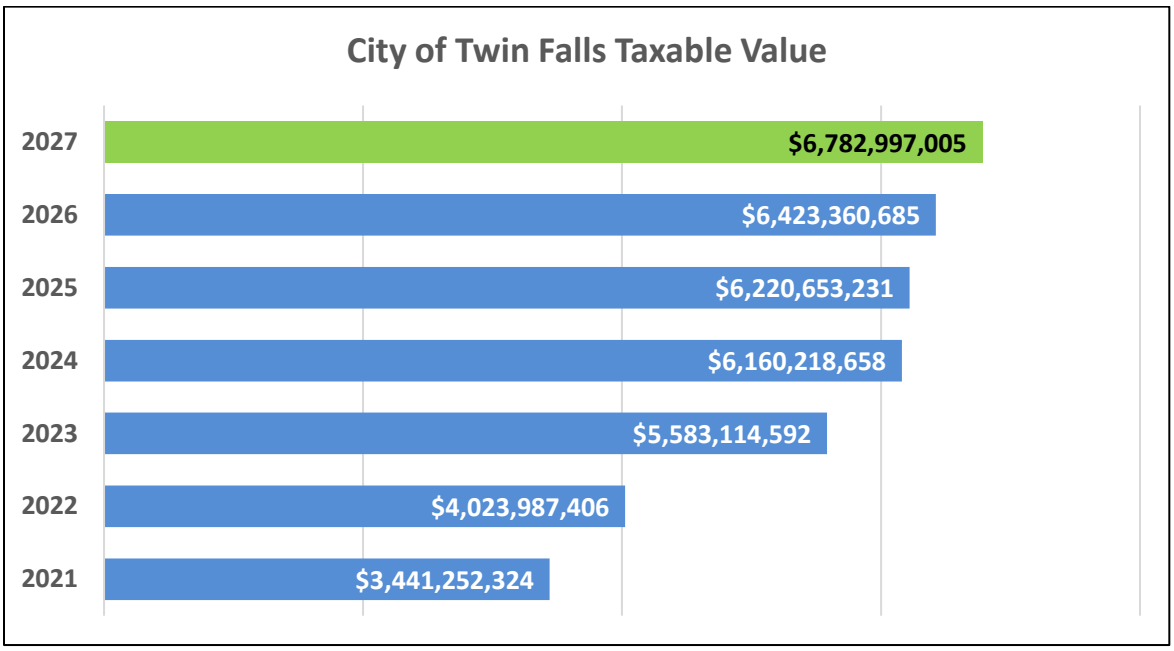
Revenues for these funds are derived primarily from various sources, including property taxes, licenses and permits, intergovernmental grants, shared revenues from the state of Idaho (e.g., sales tax, gas tax), contributions from the Twin Falls Highway District, federal grants, and federal entitlements.

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.

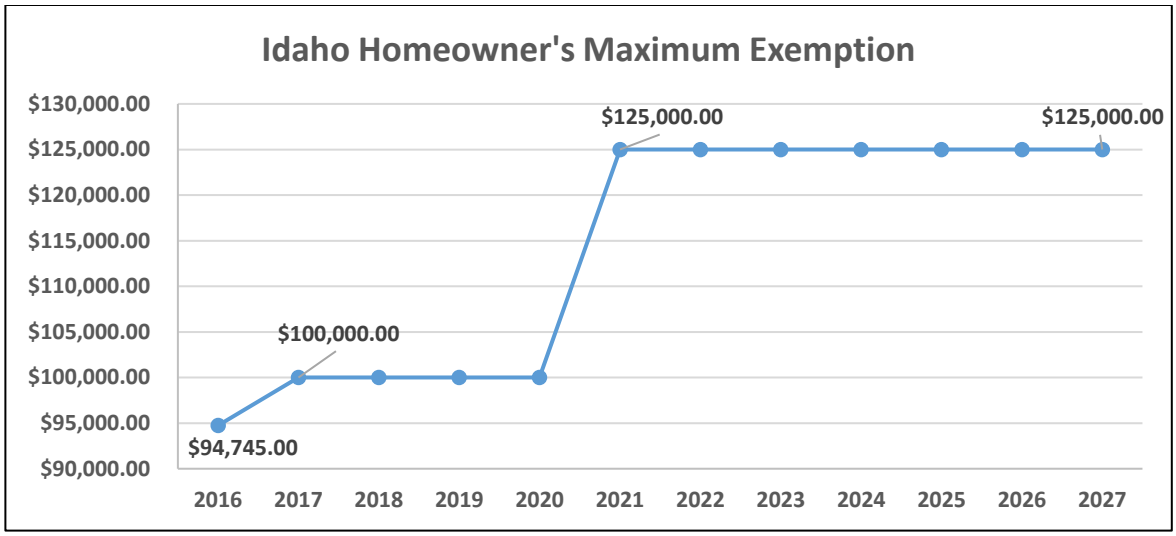
Taxable Value and Property Tax Considerations

The City's taxable value remains one of the primary indicators of community growth, economic activity, and long-term fiscal capacity. It is important to note that the City's reported taxable value excludes properties located within the Twin Falls Urban Renewal Agency (URA) revenue allocation areas. The taxable value of properties within the URA is currently $717,684,566. When combined with the City's taxable value, the total taxable value within the Twin Falls city limits exceeds $7.5 billion. Changes in taxable value are influenced by several factors, including market-driven reappraisals conducted by the Twin Falls County Assessor's Office, new construction, annexation of property into the City, and the eventual expiration or dissolution of urban renewal districts. Collectively, these factors continue to shape the City's property tax base and its ability to fund essential public services and infrastructure.

As illustrated below, the taxable value used to calculate the FY 2027 tax rate for the City of Twin Falls is the largest in its history.



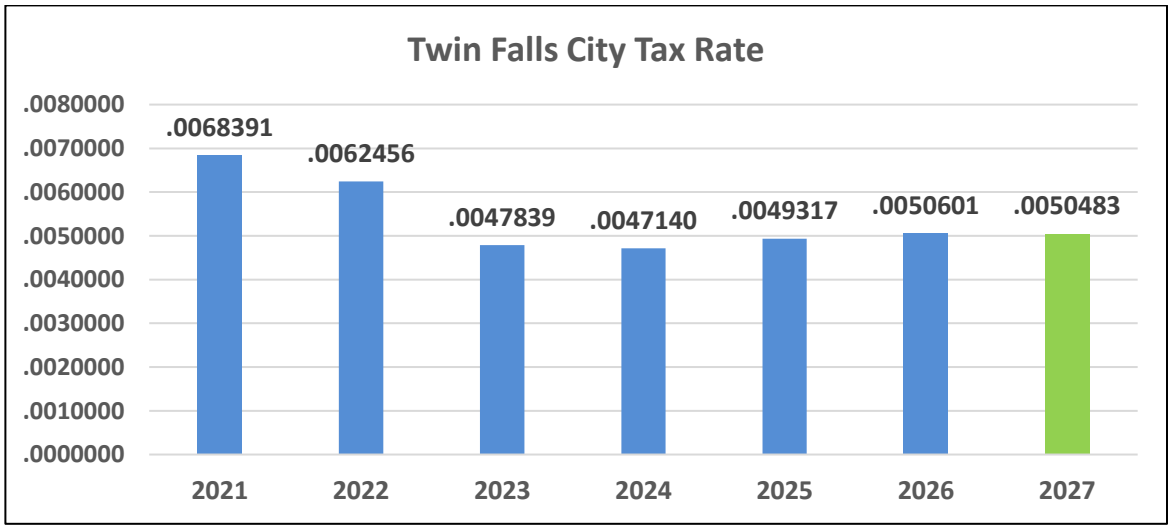
Property tax relief remains an important issue for homeowners throughout Idaho. From 2006 through 2016 (FY 2007 to FY 2017), the State's homeowner's exemption was indexed annually to reflect changes in real estate market conditions, helping ensure that tax relief kept pace with increasing property values. In 2017, however, the Idaho Legislature established a fixed exemption amount of $100,000, which remained unchanged until 2021 when it increased to $125,000. While the increase provided additional relief for homeowners, rapid appreciation in residential property values has significantly outpaced the adjustment. As housing values continue to rise across Idaho, the effectiveness of the exemption as a long-term tax relief tool has diminished. Reinstating an index tied to market conditions would provide a more responsive and sustainable approach to helping homeowners manage future increases in property values and property taxes.



Property Tax Rates

Under Idaho law, cities have authority over their annual expenditures and enterprise fund rates, but they do not control the assessed value of property within their communities. That responsibility rests with the County Assessor's Office, which annually determines taxable values based on market conditions, property improvements, and other statutory factors. Idaho Code also limits the amount of property tax revenue cities may collect from existing property to 3% more than the prior year, excluding revenue generated from new construction, annexation, and certain other qualifying adjustments.

As property values increase, the City's property tax rate typically adjusts downward to generate only the amount of revenue authorized by law. Based on the FY 2027 taxable value, the City's property tax rate is projected to decrease from $5.06 per $1,000 of taxable value in FY 2026 to $5.05 per $1,000 in FY 2027. As illustrated in the following graph, the FY 2027 rate remains among the lowest property tax rates levied by the City in recent history. This continued decline reflects both the growth of the City's tax base and the City's ongoing commitment to balancing community investment with long-term affordability for residents and businesses.



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

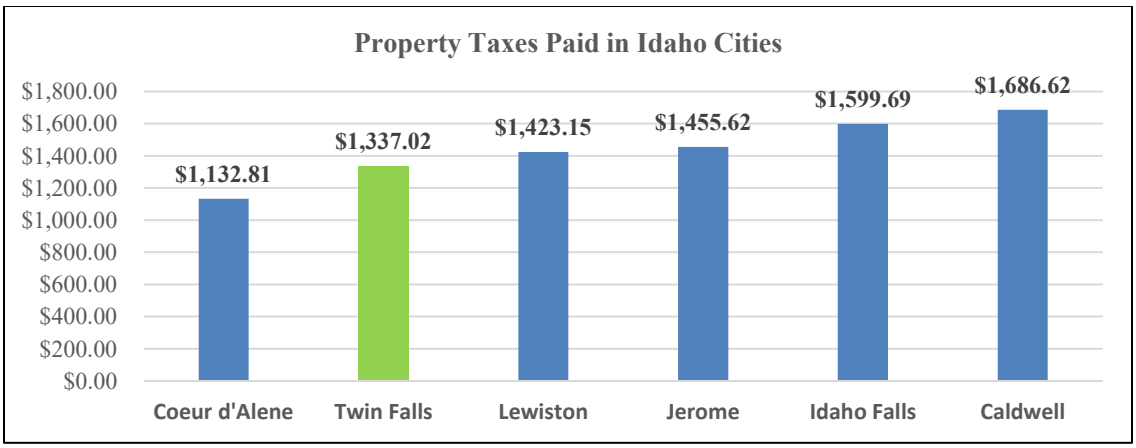
How does our Tax Rate compare to the other, large full-service Idaho cities?

One of the most common questions asked by residents is how Twin Falls' property taxes compare to those of other Idaho cities. While tax rates alone do not provide a complete picture, they can offer useful context when evaluating overall property tax burden. To provide a more meaningful comparison, the table and graph below estimate the amount of city property tax paid on a median-valued, owner-occupied home in Idaho's larger full-service cities. This approach accounts for both local tax rates and differences in housing values, providing a better illustration of the actual taxes paid by homeowners.

The information presented was compiled using property tax rate data from the Associated Taxpayers of Idaho Levy Book and median home value estimates from Zillow. Although the comparison is intended as a general illustration and should not be viewed as an exact calculation for every property, it provides a reasonable benchmark for evaluating Twin Falls' position relative to other Idaho communities and helps place local property tax discussions into a broader statewide context.

	Total City Taxes Paid	Median Home Value January 2025	Tax Rate FY 2026
Coeur d'Alene	$1,132.81	$591,288	0.00242941
Twin Falls	$1,337.02	$363,286	0.00560100
Lewiston	$1,423.15	$361,969	0.00600563
Jerome	$1,455.62	$374,516	0.00583377
Idaho Falls	$1,599.69	$398,975	0.00583882
Caldwell	$1,686.62	$405,048	0.00602261

Note: Idaho's median value of an owner-occupied home for this same period was $476,529.



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 2027, the Street Fund and Street Light Fund budgets for the City of Twin Falls are $8,032,642, or 12.34% of the total for tax-supported funds. Nampa has also been excluded because they contract fire and rescue services with the Nampa Rural Fire Department. The City of Twin Falls expends $9,369,560 on fire and rescue services, or 14.40% of tax-supported funds.

Enterprise Fund Revenue Overview

Enterprise Funds account for services that are primarily funded through user fees rather than property taxes. These funds are intended to operate in a business-like manner, with revenues covering the cost of daily operations, system maintenance, capital improvements, and long-term asset replacement. Any annual net income or loss remains within the respective fund and is used to support future operational and capital needs unless otherwise directed by the City Council.

The City maintains five Enterprise Funds: Water, Wastewater, Sanitation, Dierkes Lake/Shoshone Falls, and Common Area Maintenance. The Water Fund supports water supply, distribution, irrigation, and utility operations, while the Wastewater Fund is responsible for collection and treatment services. The Sanitation Fund provides solid waste collection and disposal services. Together, these three funds represent the largest enterprise operations within the City and account for the majority of enterprise fund revenues, expenditures, and capital investments. Information regarding the Dierkes Lake/Shoshone Falls and Common Area Maintenance funds is provided in greater detail within the budget document.

Water Fund

The Water Fund supports the City's water supply, distribution, pressurized irrigation, and utility billing operations. Following the payoff of the 2010B Water Bond, the FY 2027 budget no longer includes debt service payments, as the final bond obligation was retired. Total budgeted revenues and reserves for the Water Fund are $15.243 million, an increase of $854,917, or 5.94%, from the FY 2026 budget of $14.388 million. While the retirement of debt strengthens the fund's long-term financial position, the City continues to face significant infrastructure and maintenance needs. To help fund critical system improvements and preserve long-term reliability, the FY 2027 budget includes a 5% water rate adjustment. Additionally, staff is exploring the possibility of requesting the City Council consider placing a water revenue bond in the amount of $45 million to $60 million on the May or November 2027 ballot.

Wastewater Fund

The Wastewater Fund supports the collection, treatment, and disposal of wastewater generated throughout the community. Maintaining a reliable wastewater system requires ongoing investment in infrastructure rehabilitation, regulatory compliance, and system capacity improvements. To support these needs and maintain compliance with bond covenant requirements, wastewater user rates were increased by 5% for FY 2027. Total budgeted revenues and reserves are $12.746 million, a decrease of approximately $3.641 million, or 22.2%, compared to the FY 2026 budget of $16.387 million. The decrease is due to the City decision to use less cash reserves from this fund this fiscal year. Despite the decrease in overall budgeted resources, the fund remains focused on protecting critical infrastructure and ensuring the long-term sustainability of the wastewater system.

Sanitation Fund

The Sanitation Fund supports the City's solid waste collection and recycling programs. Since FY 2023, sanitation user rates have remained unchanged, reflecting the fund's stable financial condition and the City's commitment to managing costs efficiently. In FY 2026, the City bid its sanitation service contract. At the time this budget was developed, negotiations and the scope of services had not been finalized. However, based on the bid received, the City Manager is projecting the cost of this service to Twin Falls City residents will decrease. Budgeted revenues and reserves total $4.425 million in FY 2027, a decrease of approximately $129,158, or 2.84%, compared to the FY 2026 budget. The fund continues to provide reliable sanitation and recycling services while maintaining the equipment, facilities, and operational resources necessary to meet community needs.

Financial Condition and Reserve Position

The City of Twin Falls' strong financial condition is built upon a longstanding commitment to conservative budgeting, prudent financial management, and strategic reserve planning. Adequate reserves provide the organization with the flexibility to respond to economic uncertainty, unexpected emergencies, infrastructure failures, and fluctuations in revenue without disrupting essential public services. Recognizing the importance of financial resilience, the City maintains a reserve policy requiring a minimum of three months of operating reserves in tax-supported funds and two months in enterprise funds. This policy exceeds the Government Finance Officers Association's (GFOA) recommendation that local governments maintain unrestricted reserves equal to at least two months of operating expenditures or revenues. Maintaining reserve levels above industry standards strengthens the City's ability to manage risk, address unforeseen challenges, and preserve long-term financial stability.

This disciplined approach to financial stewardship continues to position the City for success. At the conclusion of FY 2025, the City reported an audited fund balance and net position of $115,652,588, including $71,363,730 in Governmental Funds, $43,817,978 in Enterprise Funds, and $470,880 in Internal Service Funds. While these figures provide a useful measure of the City's overall financial strength, the most meaningful analysis focuses on the major operating funds that support daily service delivery and critical community investments. The following table highlights the reserve position of those key funds and demonstrates the City's continued commitment to fiscal sustainability, responsible stewardship of public resources, and maintaining the financial capacity necessary to support both current operations and future community needs.

At the conclusion of FY 2025 and after committing funding through June 2026 for future, critical projects described in several long-range facility planning documents, the City has an estimated $38.891 million of unrestricted cash reserves in all funds.

	Unrestricted Fund Balance	Restricted/ Committed	Available Balance
General Fund	$ 11,941,346	$ 11,908,221	$ 33,125
Street Fund	$ 17,550,949	$ 5,622,884	$ 11,928,065
Airport Fund	$ 3,532,855	$ 776,169	$ 2,756,686
Capital Improvement Fund	$ 22,313,883	$ 12,130,820	$ 10,183,063
Water Fund	$ 16,794,801	$ 8,440,673	$ 8,354,128
Wastewater Fund	$ 24,056,202	$ 18,419,940	$ 5,636,262
Sanitation Fund	$ 562,082	$ 562,082	$ -
Total	$ 96,752,118	$ 57,860,789	$ 38,891,329

At the end of FY 2027, 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.

Forgone Property Tax Balance

Idaho law provides local governments with flexibility in managing property tax revenues through the use of forgone balances. Under Idaho Code §63-802(e), cities may choose not to take the full property tax increase allowed in a given year and reserve that capacity for future use. This approach allows elected officials to balance current affordability concerns with future funding needs while preserving the ability to respond to changing economic conditions, service demands, or infrastructure requirements.

Legislation adopted in 2021 through House Bill 389 expanded the options available for utilizing forgone balances. Cities may now recover up to 1% of property tax collections annually to support ongoing operations or up to 3% of property tax collections for specific one-time capital projects. Revenue collected for capital projects is temporary in nature and is removed from the tax base upon completion of the project, ensuring it is used only for its intended purpose. These provisions provide local governments with an important tool to address infrastructure needs while limiting long-term impacts on taxpayers.

The City of Twin Falls has maintained a forgone balance since FY 2010, providing flexibility to address strategic priorities when needed. The balance reached a peak of $2.19 million in FY 2017 and FY 2018 as the City Council elected not to utilize the full property tax increase authorized by state law. Beginning in FY 2019, the City Council authorized the use of a portion of the forgone balance to fund priority capital improvements, including parks, street overlays, and curb and gutter projects. Since that time, the City has continued to reserve and utilize forgone balances for one-time investments that enhance public infrastructure without creating ongoing operational commitments.

The FY 2027 budget continued this practice and includes an allocation of $820,000 for the following capital projects - $770,000 traditionally used for Council Capital and $50,000 from what was previously allocated to fund the municipal power outsource grant (MPOG). By utilizing forgone balances for non-recurring expenditures, the City can address current infrastructure and capital needs while maintaining long-term fiscal sustainability and minimizing future impacts on taxpayers.

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	$ 996,464
FY 2026	-$324,980	$ 671,491
FY 2027	-$342,816	$ 328,675

The City Council followed the City Manager’s recommendation and incorporated $342,816 of the City’s forgone balance (the equivalence of 1% property tax revenue) into the FY 2027 budget for operational support and the increased cost of providing municipal services.

Looking Ahead

The FY 2027 Budget reflects the City's continued commitment to responsible stewardship, long-term planning, and strategic investment in the future of Twin Falls. As our community continues to grow and evolve, so too do the demands placed upon public infrastructure, public safety systems, utilities, parks, transportation networks, and other essential services. The budget before you balances these growing needs with the financial realities facing our residents and businesses, ensuring that resources are allocated thoughtfully and, in a manner, consistent with the City's Strategic Plan and community priorities. Through conservative budgeting practices, data-driven decision-making, and a focus on long-term sustainability, the City remains well-positioned to address both current challenges and future opportunities.

The economic environment continues to present both opportunities and uncertainties. Population growth, a strong labor market, and continued private investment demonstrate confidence in the future of Twin Falls. At the same time, inflationary pressures, housing affordability concerns, workforce shortages, rising infrastructure costs, and evolving community expectations require careful planning and disciplined financial management. The City must remain adaptable and forward-looking, using local economic data, performance measures, and strategic planning tools to guide decision-making and ensure that investments deliver meaningful value to the community.

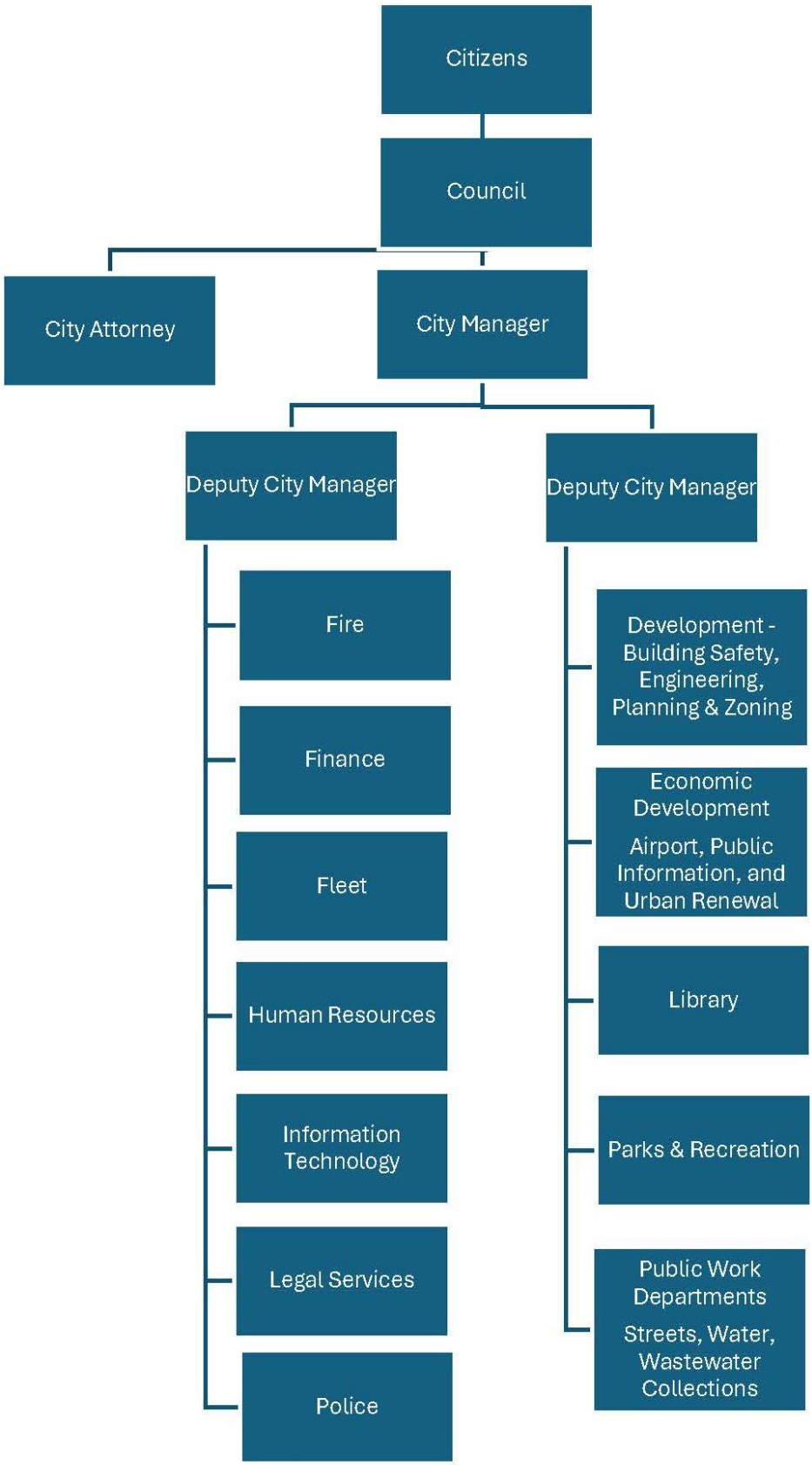
This budget also reflects the City's ongoing commitment to organizational excellence. Investments in employee compensation, benefits, workforce development, leadership training, technology, and operational efficiency recognize that exceptional public services begin with exceptional employees. Continued progress in Priority Based Budgeting, performance measurement, and strategic planning will further strengthen the City's ability to align resources with community priorities while maintaining transparency, accountability, and trust. At the same time, strong reserve levels and a growing tax base provide the financial stability necessary to navigate uncertainty and respond to emerging needs.

Twin Falls has accomplished much over the past decade, but the opportunities before us are even greater. Guided by the principles of the One City philosophy and informed by the values and aspirations of our residents, businesses, and community partners, we remain committed to building a community that is safe, prosperous, accessible, healthy, educational, environmentally responsible, and secure. On behalf of the City's employees and leadership team, I would like to thank the Mayor, City Council, community stakeholders, and residents for their continued support and engagement throughout the budget process. Together, we will continue to invest in the people, infrastructure, and services that make Twin Falls one of the most desirable communities in Idaho and position the City for continued success in the years ahead.

Respectfully submitted,

Travis Rothweiler, MPA
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.

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; updated 2026

Comprehensive Plan – Adopted 2016

Master Transportation Plan – Adopted 2016; updated 2024

Transit Development Plan – Adopted 2016

Wastewater Collection System Master Plan - Adopted 2015; updated 2025

Wastewater Treatment Facilities Master Plan – Adopted 2010; update expected 2026

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 $6,729,489,481, the City's legal debt limit is $134,589,790. Per Idaho Code Section 50-1020, the percentage limitation does not apply to debt for waterworks and sewerage systems. As of 10/1/26, principal and interest payments to maturity for the City's two outstanding revenue bonds total $24,377,100.

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 2026, the budgeted coverage ratio for the Wastewater Fund was 131%. For the upcoming FY 2027 budget year it is 143%

The FY 2027 coverage ratio increased mainly due to expected additional revenue from user fees. In terms of operating expenses, the contract and costs to operate the Wastewater Treatment Plant are the largest. These amounts grew substantially from FY 20-21 to FY 23-24, decreased over FY 24-25 and FY 25-26 due to contract modifications, and increased for FY 26-27. Future increases may contribute to a need for higher user rates to stay above the 125% coverage ratio. The Wastewater Fund has cash reserves available to help 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 2027 principal and interest payments for these two issuances total $3,483,350. This is 27.34% of the total budget.

Debt Coverage Ratio: Required - 125%, FY 2026 Budget - 131%, FY 2027 Budget - 143%

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			
Date	Principal	Interest	Total
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

Date	Principal	Interest	Total
			$ -
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 delivery of sustainable government that aligns with the demands of today, while ensuring the ability to respond to growth. While this budget covers only FY 2027, 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 they relate to the City of Twin Falls' Community Strategic Plan 2030. Collectively, the LTPC reviews 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 adjust as necessary. The group then uses the updated planning tool to share budget 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, annexation, and forgone.
- 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 annually based on expected changes.
- 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 0.5% 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.

Tax Supported Funds					
	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Shared Revenues and Reserves:					
Property Taxes	$ 34,588,743	$ 36,334,302	$ 37,816,787	$ 39,354,921	$ 40,950,692
Shared Revenue	$ 5,900,000	$ 5,959,000	$ 6,018,590	$ 6,078,776	$ 6,139,564
Franchise Fees	$ 2,440,580	$ 2,471,628	$ 2,503,192	$ 2,535,276	$ 2,567,889
Permits	$ 1,378,550	$ 1,402,536	$ 1,426,965	$ 1,451,847	$ 1,477,189
State Liquor Apportionment	$ 850,000	$ 850,000	$ 850,000	$ 850,000	$ 850,000
Investment Income	$ 1,216,554	$ 1,228,720	$ 1,241,007	$ 1,253,417	$ 1,265,951
Miscellaneous Income	$ 863,000	$ 863,000	$ 863,000	$ 863,000	$ 863,000
Transfers	$ 4,466,257	$ 4,600,245	$ 4,738,252	$ 4,880,400	$ 5,026,812
Reserves	$ 3,680,741	$ 50,000	$ 11,000	$ 100,000	$ 100,000
Dedicated Revenues:					
General/Capital Improvement Fund	$ 3,206,515	$ 3,236,333	$ 3,266,784	$ 3,297,883	$ 3,329,645
Street	$ 5,036,975	$ 5,155,430	$ 5,277,378	$ 5,402,939	$ 5,532,240
Street Light	$ -	$ -	$ -	$ -	$ -
Library	$ 65,145	$ 65,796	$ 66,454	$ 67,119	$ 67,790
Airport	$ 1,432,763	$ 1,462,445	$ 1,492,825	$ 1,523,920	$ 1,555,749
Pool	$ 413,090	$ 417,221	$ 421,393	$ 425,607	$ 429,863
Fireworks	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
Insurance	$ -	$ -	$ -	$ -	$ -
Total Tax Supported Fund Revenues and Reserves - Projected	**$ 65,541,413**	**$ 64,099,156**	**$ 65,996,127**	**$ 68,087,604**	**$ 70,158,884**
Expenditures:					
Personnel	$ 38,779,009	$ 39,598,108	$ 40,437,685	$ 41,298,251	$ 42,180,331
M&O	$ 11,045,655	$ 11,615,001	$ 12,073,461	$ 12,550,258	$ 13,046,128
Capital - Priority 1	$ 12,762,879	$ 13,536,421	$ 10,051,832	$ 11,504,667	$ 12,259,282
Capital - Priority 2	$ 2,500,904	$ 1,129,000	$ 1,204,500	$ 985,000	$ 595,001
Transfers	$ 1,562,168	$ 1,609,033	$ 1,657,304	$ 1,707,023	$ 1,758,234
Total Tax Supported Fund Expenditures - Projected	**$ 66,650,614**	**$ 67,487,564**	**$ 65,424,781**	**$ 68,045,199**	**$ 69,838,976**
Projected Surplus <Deficit>	**$ (1,109,201)**	**$ (3,388,408)**	**$ 571,346**	**$ 42,405**	**$ 319,908**
Excluding Priority 2 Capital	$ 1,391,703	$ (2,259,408)	$ 1,775,846	$ 1,027,405	$ 914,909

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 are a priority going forward. Operational and capital needs will be evaluated and adjusted on an annual basis to help reduce projected deficits. Reserve funds are available to help with large one-time capital expenditures.

Water Fund					
Revenues and Reserves:	**FY 26-27**	**FY 27-28**	**FY 28-29**	**FY 29-30**	**FY 30-31**
User Fees	$12,258,239	$12,935,506	$13,650,193	$ 14,404,366	$ 15,200,208
Pressurized Irrigation	$ 1,285,200	$ 1,376,449	$ 1,474,177	$ 1,578,844	$ 1,690,942
Miscellaneous	$ 866,020	$ 875,270	$ 884,983	$ 895,181	$ 905,889
Investment Income	$ 407,016	$ 415,156	$ 423,460	$ 431,929	$ 440,567
Transfers	$ 426,698	$ 439,499	$ 452,684	$ 466,264	$ 480,252
Reserves	$ -	$ -	$ -	$ -	$ -
Total Projected Revenues and Reserves	**$15,243,173**	**$16,041,881**	**$16,885,496**	**$ 17,776,584**	**$ 18,717,857**
Water Supply:					
Personnel	$ 586,573	$ 618,112	$ 649,956	$ 683,786	$ 719,752
M&O	$ 2,031,816	$ 2,113,089	$ 2,197,612	$ 2,285,517	$ 2,376,938
Capital	$ 689,665	$ 3,865,800	$ 3,887,800	$ 3,789,000	$ 3,739,000
Debt	$ -	$ -	$ -	$ -	$ -
	$ 3,308,055	$ 6,597,001	$ 6,735,369	$ 6,758,303	$ 6,835,690
PI:					
M&O	$ 437,050	$ 454,532	$ 472,713	$ 491,622	$ 511,287
Capital	$ 475,000	$ 935,000	$ 485,000	$ 425,000	$ 425,000
	$ 912,050	$ 1,389,532	$ 957,713	$ 916,622	$ 936,287
Water Distribution:					
Personnel	$ 2,409,566	$ 2,525,800	$ 2,657,190	$ 2,796,871	$ 2,945,478
M&O	$ 1,077,668	$ 1,120,774	$ 1,165,605	$ 1,212,230	$ 1,260,719
Capital	$ 5,278,100	$ 5,571,250	$ 4,115,000	$ 4,633,250	$ 4,146,000
	$ 8,765,334	$ 9,217,825	$ 7,937,795	$ 8,642,350	$ 8,352,197
Utility Billing:					
Personnel	$ 454,827	$ 477,737	$ 502,106	$ 527,976	$ 555,459
M&O	$ 185,220	$ 192,629	$ 200,334	$ 208,347	$ 216,681
Capital	$ -	$ -	$ -	$ -	$ -
	$ 640,047	$ 670,365	$ 702,440	$ 736,323	$ 772,140
Transfers:	$ 1,567,687	$ 1,615,157	$ 1,664,064	$ 1,714,452	$ 1,766,365
Bad Debt:	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Total Projected Expenditures	**$15,243,173**	**$19,539,880**	**$18,047,381**	**$ 18,818,050**	**$ 18,712,679**
Projected Surplus <Deficit>	**$ (0)**	**$ (3,497,999)**	**$ (1,161,885)**	**$ (1,041,466)**	**$ 5,178**
Projected Rate Adjustment	**5.0%**	**5.0%**	**5.0%**	**5.0%**	**5.0%**

Wastewater Fund

The City of Twin Falls projects revenues and expenditures in the Wastewater Fund for a 5-year period. This allows for planning of gradual rate increases and compliance with the terms of its debt. In terms of operating expenses, the contract and costs to operate the Wastewater Treatment Plan are the largest. These amounts grew substantially from FY 20-21 to FY 23-24, decreased over FY 24-25 and FY 25-26 due to contract modifications, and increased for FY 26-27. Future increases may contribute to a need for higher user rates. Operational and capital needs will be evaluated and adjusted on an annual basis to help reduce projected deficits. Reserve funds are available to help with large one-time capital expenditures.

Wastewater Fund					
Revenues and Reserves:	**FY 26-27**	**FY 27-28**	**FY 28-29**	**FY 29-30**	**FY 30-31**
User Fees	$ 11,651,732	$ 12,284,098	$ 12,950,832	$ 13,653,805	$ 14,394,990
Miscellaneous	$ 82,000	$ 82,000	$ 82,000	$ 82,000	$ 82,000
Investment Income	$ 345,271	$ 352,176	$ 359,219	$ 366,404	$ 373,732
Reserves	$ 667,726	$ -	$ -	$ -	$ -
Total Projected Revenues and Reserves	**$ 12,746,728**	**$ 12,718,274**	**$ 13,392,051**	**$ 14,102,209**	**$ 14,850,722**
Collections:					
Personnel	$ 1,151,084	$ 1,210,492	$ 1,273,788	$ 1,341,104	$ 1,412,749
M&O	$ 239,999	$ 249,599	$ 259,583	$ 269,967	$ 280,765
Capital	$ 1,065,525	$ 1,006,250	$ 1,300,000	$ 1,136,250	$ -
	$ 2,456,608	$ 2,466,342	$ 2,833,372	$ 2,747,321	$ 1,693,514
Treatment:					
Personnel	$ 152,145	$ 159,905	$ 168,166	$ 176,944	$ 186,278
M&O	$ 4,395,461	$ 4,504,926	$ 4,617,152	$ 4,732,210	$ 4,850,172
Capital	$ 1,100,000	$ 965,000	$ 990,000	$ 940,000	$ 985,000
Debt	$ 3,484,350	$ 3,481,850	$ 3,481,250	$ 3,481,250	$ 3,481,600
	$ 9,131,956	$ 9,111,681	$ 9,256,568	$ 9,330,404	$ 9,503,049
Transfers:	$ 1,123,164	$ 1,140,011	$ 1,157,111	$ 1,174,468	$ 1,192,085
Bad Debt:	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
Total Projected Expenditures	**$ 12,746,728**	**$ 12,753,033**	**$ 13,282,051**	**$ 13,287,192**	**$ 12,423,648**
Projected Surplus <Deficit>	**$ (0)**	**$ (34,760)**	**$ 110,001**	**$ 815,017**	**$ 2,427,073**
Projected Rate Adjustment	**5.0%**	**5.0%**	**5.0%**	**5.0%**	**5.0%**

BUDGET DEVELOPMENT

Once the Long-Term Planning Committee has made its recommendations to the City Manager, budget packets are distributed to department leaders. It is the responsibility of the various departments to submit their budget requests to the budget coordinator prior to internal budget roundtable discussions. All capital and personnel requests made at this time have been vetted and recommended by the Long-Term Planning Committee 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 in September. The final appropriations ordinance must then be published by the end of September.

BUDGET PRESENTATION

The budget document contains seven 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

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 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 2026-2027 Budget Calendar

March/April		
	Monday, March 30	Discussion with City Council on FY 26-27 Budget Priorities
	Wednesday, April 1	Budget Packets Distributed to Departments
	Friday, April 10	Budget Packets Completed
	Monday, April 20	Follow-up discussion with City Council on FY 26-27 Budget Priorities
	Thursday, April 30	Notify Twin Falls County of Public Hearing Date for the FY 26-27 Budget
May		
	Tuesday-Thursday, Apr 28-Apr 30	Roundtable discussions with Departments
	Tuesday-Thursday, May 12-14	Big Budget Balancing Meeting
July		
	Thursday, July 2	Preliminary Budget to Council for review
	Monday, July 6	Budget Presentation to Council - Overview
	Monday, July 13	Budget Presentation to Council - FOCUS AREAS 1, 7, & 8
	Thursday, July 16	Publish Notice of Public Hearing for Rate Adjustments
	Monday, July 20	Budget Presentation to Council - FOCUS AREAS 4, 5, & 6
	Thursday, July 23	Publish Notice of Public Hearing for Rate Adjustments
	Monday, July 27	Budget Presentation to Council - FOCUS AREAS 2 & 3
August		
	Monday, August 3	Council Review of Preliminary Budget - All Sections
	Monday, August 3	Public Hearing on Proposed Rate Adjustments
	Monday, August 3	Adoption of Preliminary FY 26-27 Budget
	Monday, August 10	Council Capital Discussion
	Thursday, August 13	Publish Notice of Public Hearing for FY 26-27 Budget
	Monday, August 17	Budget Overview
	Thursday, August 20	Publish Notice of Public Hearing for FY 26-27 Budget
	Monday, August 24	Public Hearing on FY 26-27 Proposed Budget
	Monday, August 24	Council Adoption of FY 26-27 Budget
	Week of August 24	Certify Tax Levy to County
	Thursday, September 10	Publish Appropriations Ordinance
September		
	Wednesday, September 9, 2026	Last Day for FY 26-27 Budget Hearing
	Thursday, September 10, 2026	Last Day to Certify Tax Levy to County
	Wednesday, September 30, 2026	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 2025 Actual	FY 2026 Budget	FY 2027 Proposed Budget	% Change	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed Budget	% Change
REVENUES:								
Property Taxes	26,543,232	$ 28,750,636	$ 29,896,306	3.98%	$ 775,124	$ 770,000	$ 820,000	6.49%
Shared Revenue - Sales Tax	2,829,829	$ 1,771,739	$ 2,854,530	61.11%	$ 2,645,810	$ 3,513,457	$ 2,553,834	-27.31%
Franchise Taxes	510,320	$ 523,000	$ 465,000	-11.09%	$ -	$ -	$ -	
Licenses and Permits	2,302,897	$ 1,427,000	$ 1,448,000	1.47%	$ -	$ -	$ -	
Shared Revenue - Liquor	860,143	$ 900,000	$ 850,000	-5.56%	$ -	$ -	$ -	
Court	253,583	$ 250,000	$ 250,000	0.00%	$ -	$ -	$ -	
Investment Earnings	463,194	$ 257,948	$ 303,411	17.62%	$ 767,742	$ 419,797	$ 464,178	10.57%
Grants	998,368	$ 1,107,435	$ 1,057,533	-4.51%	$ 2,305,790	$ -	$ -	
E-911	483,039	$ 513,000	$ 339,098	-33.90%	$ -	$ -	$ -	
Fire District	628,185	$ 640,183	$ 664,894	3.86%	$ -	$ -	$ -	
Other	2,035,492	$ 1,474,920	$ 1,546,645	4.86%	$ 347,886	$ -	$ -	
Interfund Transfers	2,886,682	$ 3,016,050	$ 3,062,465	1.54%	$ 2,631,600	$ 647,350	$ 647,600	0.04%
Existing Fund Balance (Reserves)	$ -	$ 90,402	$ 178,888	97.88%	$ -	$ 115,810	$ 2,857,755	2367.62%
Total Revenues	**$ 40,794,965**	**$ 40,722,313**	**$ 42,916,771**	**5.39%**	**$ 9,473,952**	**$ 5,466,414**	**$ 7,343,367**	**34.34%**
EXPENDITURES:								
City Council	$ 158,313	$ 154,061	$ 159,443	3.49%	$ -	$ -	$ -	
City Manager	$ 1,394,202	$ 1,416,602	$ 1,126,241	-20.50%	$ 20,559	$ 100,000	$ 27,000	-73.00%
Finance	$ 875,836	$ 885,260	$ 1,011,066	14.21%	$ 4,800	$ 115,810	$ -	-100.00%
Legal	$ 617,565	$ 838,062	$ 855,349	2.06%	$ 620	$ 2,600	$ -	-100.00%
Planning & Zoning	$ 640,909	$ 642,278	$ 674,764	5.06%	$ -	$ -	$ -	
Code Enforcement	$ 334,166	$ 354,928	$ 366,365	3.22%	$ 66,136	$ -	$ -	
Economic Development	$ 338,438	$ 370,476	$ 627,545	69.39%	$ -	$ 60,000	$ -	-100.00%
Human Resources	$ 824,648	$ 927,968	$ 1,322,791	42.55%	$ 18,418	$ 65,000	$ -	-100.00%
Information Technology	$ 3,172,793	$ 3,533,660	$ 3,519,586	-0.40%	$ 211,446	$ 313,933	$ 363,703	15.85%
Police	$ 13,000,814	$ 13,583,612	$ 14,331,719	5.51%	$ 568,213	$ 886,900	$ 3,391,965	282.45%
Communications Center	$ 1,922,226	$ 1,594,043	$ 1,668,315	4.66%	$ -	$ -	$ 12,755	
Fire	$ 7,538,666	$ 7,646,131	$ 7,856,452	2.75%	$ 2,791,428	$ 1,944,273	$ 1,428,152	-26.55%
Building Safety	$ 995,117	$ 1,010,253	$ 1,057,169	4.64%	$ 4,014	$ -	$ -	
Animal Control	$ 637,731	$ 659,165	$ 690,425	4.74%	$ 187	$ 25,500	$ -	-100.00%
Custodial	$ 155,993	$ 179,610	$ 186,638	3.91%	$ -	$ -	$ -	
Engineering	$ 1,733,716	$ 1,781,279	$ 2,026,520	13.77%	$ 70,598	$ 89,622	$ 399,622	345.90%
Parks	$ 1,940,854	$ 2,041,125	$ 2,078,667	1.84%	$ 1,243,697	$ 1,142,500	$ 357,000	-68.75%
Recreation	$ 948,907	$ 926,008	$ 956,357	3.28%	$ 112,209	$ 152,000	$ 75,000	-50.66%
Golf	$ -	$ 10,000	$ 10,000	0.00%	$ 87,988	$ -	$ 144,500	
Public Transit	$ 1,650,689	$ 1,831,053	$ 1,884,466	2.92%	$ -	$ -	$ -	
Other	$ -	$ -	$ -		$ 939,957	$ 568,276	$ 1,123,670	97.73%
Interfund Transfers	$ 2,320,602	$ 336,739	$ 506,894	50.53%	$ 3,061,364	$ -	$ 20,000	
Total Expenditures	**$ 41,202,185**	**$ 40,722,313**	**$ 42,916,771**	**5.39%**	**$ 9,201,633**	**$ 5,466,414**	**$ 7,343,367**	**34.34%**
Change in Fund Balance	$ (407,219)	$ (90,402)	$ (178,888)		$ 272,319	$ (115,810)	$ (2,857,755)	
Unrestricted Fund Balance:								
Beginning	$ 12,253,936	$ 11,846,717	$ 11,756,315		$ 19,962,208	$ 20,234,527	$ 20,118,717	
Ending	$ 11,846,717	$ 11,756,315	$ 11,577,427		$ 20,234,527	$ 20,118,717	$ 17,260,962	

CITY OF TWIN FALLS

Budget Summary

	Street Fund - Special Revenue				Airport Fund - Special Revenue			
	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed Budget	% Change	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed Budget	% Change
REVENUES:								
Property Taxes	$ 832,965	$ 352,112	$ 462,498	31.35%	$ 511,021	$ 539,129	$ 566,270	5.03%
Franchise Taxes	$ 1,451,120	$ 1,433,670	$ 1,471,398	2.63%	$ -	$ -	$ -	
Shared Revenue - Highway User	$ 4,450,264	$ 3,271,897	$ 3,342,944	2.17%	$ -	$ -	$ -	
Shared Revenue - Highway M&O	$ 1,657,926	$ 1,650,000	$ 1,700,000	3.03%	$ -	$ -	$ -	
Investment Earnings	$ 784,359	$ 449,485	$ 355,522	-20.90%	$ 99,036	$ 49,234	$ 89,317	81.41%
Grants	$ 7,961,974	$ -	$ -		$ 15,000	$ -	$ -	
Airport - Operations	$ -	$ -	$ -		$ 834,534	$ 796,131	$ 853,726	7.23%
Other	$ 51,250	$ 1,427	$ 1,956	37.10%	$ 583,020	$ 607,629	$ 636,825	4.80%
Interfund Transfers	$ 153,576	$ 124,137	$ 128,929	3.86%	$ 6,651	$ 6,843	$ 7,021	2.60%
Existing Fund Balance (Reserves)	$ -	$ -	$ -		$ -	$ 208,997	$ 113,914	-45.49%
Total Revenues	**$ 17,343,435**	**$ 7,282,728**	**$ 7,463,248**	**2.48%**	**$ 2,049,262**	**$ 2,207,962**	**$ 2,267,073**	**2.68%**
EXPENDITURES:								
Street	$ 14,258,058	$ 6,727,831	$ 6,933,633	3.06%				
Airport					$ 1,588,611	$ 1,688,727	$ 1,710,002	1.26%
Interfund Transfers	$ 969,909	$ 554,897	$ 529,614	-4.56%	$ 502,443	$ 519,235	$ 557,071	7.29%
Total Expenditures	**$ 15,227,967**	**$ 7,282,728**	**$ 7,463,248**	**2.48%**	**$ 2,091,054**	**$ 2,207,962**	**$ 2,267,073**	**2.68%**
Change in Fund Balance	$ 2,115,468	$ 0	$ (0)		$ (41,792)	$ (208,997)	$ (113,914)	
Unrestricted Fund Balance:								
Beginning	$ 15,180,678	$ 17,296,146	$ 17,296,146		$ 3,537,665	$ 3,495,873	$ 3,286,876	
Ending	$ 17,296,146	$ 17,296,146	$ 17,296,146		$ 3,495,873	$ 3,286,876	$ 3,172,962	

CITY OF TWIN FALLS
Budget Summary

	*Other Non-Major Tax-Supported Funds				Total Tax-Supported Funds			
	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed Budget	% Change	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed Budget	% Change
REVENUES:								
Property Taxes	$ 2,511,122	$ 2,484,247	$ 2,879,411	15.91%	$ 31,173,465	$ 32,896,123	$ 34,624,436	5.25%
Shared Revenue - Sales Tax	$ 518,492	$ 464,804	$ 491,636	5.77%	$ 5,994,131	$ 5,750,000	$ 5,900,000	2.61%
Franchise Taxes	$ 491,843	$ 466,330	$ 478,602	2.63%	$ 2,453,283	$ 2,423,000	$ 2,415,000	-0.33%
Licenses and Permits	$ 1,930	$ 1,500	$ 1,500	0.00%	$ 2,304,827	$ 1,428,500	$ 1,449,500	1.47%
Shared Revenue - Highway User	$ -	$ -	$ -		$ 4,450,264	$ 3,271,897	$ 3,342,944	2.17%
Shared Revenue - Highway M&O	$ -	$ -	$ -		$ 1,657,926	$ 1,650,000	$ 1,700,000	3.03%
Shared Revenue - Liquor	$ -	$ -	$ -		$ 860,143	$ 900,000	$ 850,000	-5.56%
Court	$ -	$ -	$ -		$ 253,583	$ 250,000	$ 250,000	0.00%
Investment Earnings	$ 54,773	$ 28,045	$ 30,060	7.18%	$ 2,169,104	$ 1,204,509	$ 1,242,488	3.15%
Grants	$ 1,050	$ -	$ -		$ 11,282,182	$ 1,107,435	$ 1,057,533	-4.51%
E-911	$ -	$ -	$ -		$ 483,039	$ 513,000	$ 339,098	-33.90%
Fire District	$ -	$ -	$ -		$ 628,185	$ 640,183	$ 664,894	3.86%
Airport - Operations	$ -	$ -	$ -		$ 834,534	$ 796,131	$ 853,726	7.23%
Pool - Operations	$ 450,280	$ 409,000	$ 428,000	4.65%	$ 450,280	$ 409,000	$ 428,000	4.65%
Other	$ 98,140	$ 66,851	$ 67,221	0.55%	$ 3,115,788	$ 2,150,826	$ 2,252,696	4.74%
Interfund Transfers	$ 803,689	$ 541,792	$ 657,214	21.30%	$ 6,482,198	$ 4,336,172	$ 4,503,228	3.85%
Existing Fund Balance (Reserves)	$ -	$ 309,000	$ 59,200	-80.84%	$ -	$ 724,209	$ 3,209,757	343.21%
Total Revenues	**$ 4,931,319**	**$ 4,771,568**	**$ 5,092,842**	**6.73%**	**$ 74,592,933**	**$ 60,450,985**	**$ 65,083,301**	**7.66%**
EXPENDITURES:								
City Council					$ 158,313	$ 154,061	$ 159,443	3.49%
City Manager					$ 1,414,761	$ 1,516,602	$ 1,153,241	-23.96%
Finance					$ 880,636	$ 1,001,070	$ 1,011,066	1.00%
Legal					$ 618,185	$ 840,662	$ 855,349	1.75%
Planning & Zoning					$ 640,909	$ 642,278	$ 674,764	5.06%
Code Enforcement					$ 400,302	$ 354,928	$ 366,365	3.22%
Economic Development					$ 338,438	$ 430,476	$ 627,545	45.78%
Human Resources					$ 843,066	$ 992,968	$ 1,322,791	33.22%
Information Technology					$ 3,384,239	$ 3,847,593	$ 3,883,289	0.93%
Police					$ 13,569,027	$ 14,470,512	$ 17,723,684	22.48%
Communications Center					$ 1,922,226	$ 1,594,043	$ 1,681,070	5.46%
Fire					$ 10,330,094	$ 9,590,404	$ 9,284,604	-3.19%
Building Inspections					$ 999,131	$ 1,010,253	$ 1,057,169	4.64%
Animal Control					$ 637,917	$ 684,665	$ 690,425	0.84%
Custodial					$ 155,993	$ 179,610	$ 186,638	3.91%
Engineering					$ 1,804,314	$ 1,870,901	$ 2,426,142	29.68%
Parks					$ 3,184,551	$ 3,183,625	$ 2,435,667	-23.49%
Recreation					$ 1,061,116	$ 1,078,008	$ 1,031,357	-4.33%
Golf					$ 87,988	$ 10,000	$ 154,500	1445.00%
Public Transit					$ 1,650,689	$ 1,831,053	$ 1,884,466	2.92%
Street					$ 14,258,058	$ 6,727,831	$ 6,933,633	3.06%
Street Light	$ 671,378	$ 488,000	$ 538,000	10.25%	$ 671,378	$ 488,000	$ 538,000	10.25%
Library	$ 2,346,735	$ 2,551,454	$ 2,618,180	2.62%	$ 2,346,735	$ 2,551,454	$ 2,618,180	2.62%
Airport					$ 1,588,611	$ 1,688,727	$ 1,710,002	1.26%
Pool	$ 1,293,645	$ 811,979	$ 928,811	14.39%	$ 1,293,645	$ 811,979	$ 928,811	14.39%
Fireworks	$ 25,000	$ 76,000	$ 25,000	-67.11%	$ 25,000	$ 76,000	$ 25,000	-67.11%
Insurance	$ 613,069	$ 738,339	$ 868,636	17.65%	$ 613,069	$ 738,339	$ 868,636	17.65%
Other	$ -	$ -	$ -		$ 939,957	$ 568,276	$ 1,123,670	97.73%
Interfund Transfers	$ 103,814	$ 105,797	$ 114,216	7.96%	$ 6,958,131	$ 1,516,668	$ 1,727,795	13.92%
Total Expenditures	**$ 5,053,640**	**$ 4,771,568**	**$ 5,092,842**	**6.73%**	**$ 72,776,479**	**$ 60,450,985**	**$ 65,083,301**	**7.66%**
Change in Fund Balance	$ (122,321)	$ (309,000)	$ (59,200)		$ 1,816,454	$ (724,209)	$ (3,209,757)	
Unrestricted Fund Balance:								
Beginning	$ 2,115,213	$ 1,992,892	$ 1,683,892		$ 53,049,700	$ 54,866,154	$ 54,141,945	
Ending	$ 1,992,892	$ 1,683,892	$ 1,624,692		$ 54,866,154	$ 54,141,945	$ 50,932,188	

*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)

Budget Summary

	Water Fund - Enterprise Fund				Wastewater Fund - Enterprise Fund			
	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed Budget	% Change	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed Budget	% Change
REVENUES:								
Water Fees	$ 13,399,532	$ 13,200,740	$ 14,208,439	7.63%				
Wastewater Fees					$ 13,850,409	$ 11,061,830	$ 11,655,732	5.37%
Investment Earnings	$ 801,772	$ 456,591	$ 407,016	-10.86%	$ 751,461	$ 413,144	$ 345,271	-16.43%
Grants	$ 31,151	$ -	$ -		$ 3,017	$ -	$ -	
Other	$ 4,513,458	$ 180,400	$ 201,020	11.43%	$ 615,316	$ 78,000	$ 78,000	0.00%
Interfund Transfers	$ 1,018,209	$ 550,525	$ 426,698	-22.49%	$ -	$ -	$ -	
Existing Fund Balance (Reserves)	$ -	$ -	$ -		$ -	$ 4,834,765	$ 667,726	-86.19%
Total Revenues	**$ 19,764,123**	**$ 14,388,256**	**$ 15,243,173**	**5.94%**	**$ 15,220,203**	**$ 16,387,739**	**$ 12,746,728**	**-22.22%**
EXPENDITURES:								
Personnel	$ 3,263,317	$ 3,416,596	$ 3,450,967	1.01%	$ 1,228,519	$ 1,261,298	$ 1,303,229	3.32%
M & O	$ 3,382,201	$ 3,653,018	$ 3,716,220	1.73%	$ 4,208,258	$ 4,567,001	$ 4,646,761	1.75%
Capital	$ 11,578,265	$ 5,650,640	$ 6,442,765	14.02%	$ 3,039,714	$ 5,922,741	$ 2,165,525	-63.44%
Debt Service	$ -	$ -	$ -	0.00%	$ 3,486,025	$ 3,483,988	$ 3,484,350	0.01%
Interfund Transfers	$ 1,618,199	$ 1,668,001	$ 1,633,221	-2.09%	$ 1,110,248	$ 1,152,712	$ 1,146,863	-0.51%
Total Expenditures	**$ 19,841,982**	**$ 14,388,256**	**$ 15,243,173**	**5.94%**	**$ 13,072,764**	**$ 16,387,739**	**$ 12,746,728**	**-22.22%**
Change in Fund Balance	$ (77,859)	$ 0	$ 0		$ 2,147,439	$ (4,834,765)	$ (667,726)	
Unrestricted Fund Balance:								
Beginning	$ 16,756,557	$ 16,678,698	$ 16,678,698		$ 21,658,363	$ 23,805,802	$ 18,971,037	
Ending	$ 16,678,698	$ 16,678,698	$ 16,678,698		$ 23,805,802	$ 18,971,037	$ 18,303,312	

	Sanitation Fund - Enterprise Fund				*Non-Major Enterprise Funds			
	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed Budget	% Change	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed Budget	% Change
REVENUES:								
Sanitation Fees	$ 4,127,754	$ 4,241,450	$ 4,326,540	2.01%				
Common Area Maintenance Fees					$ 70,194	$ 92,332	$ 105,978	14.78%
Dierkes/SSF - Gate Fees, Passes, Misc.					$ 547,845	$ 524,800	$ 375,344	-28.48%
Investment Earnings	$ 20,935	$ 22,000	$ 9,528	-56.69%	$ 42,946	$ 37,885	$ 50,765	34.00%
Other	$ 2,546	$ -	$ -		$ 13,104	$ -	$ -	
Interfund Transfers	$ -	$ -	$ -		$ 2,623,884	$ -	$ -	
Existing Fund Balance (Reserves)	$ -	$ 290,781	$ 89,005	-69.39%	$ -	$ -	$ -	
Total Revenues	**$ 4,151,235**	**$ 4,554,231**	**$ 4,425,072**	**-2.84%**	**$ 3,297,973**	**$ 655,017**	**$ 532,086**	**-18.77%**
EXPENDITURES:								
Personnel	$ -	$ -	$ -		$ 129,024	$ 148,717	$ 151,074	1.58%
M & O	$ 3,919,932	$ 4,045,055	$ 3,967,005	-1.93%	$ 204,377	$ 225,348	$ 257,348	14.20%
Capital	$ -	$ -	$ -		$ 3,006,753	$ 20,000	$ 106,000	430.00%
Debt Service	$ -	$ -	$ -		$ -	$ -	$ -	
Interfund Transfers	$ 522,743	$ 509,176	$ 458,067	-10.04%	$ 16,689	$ 17,008	$ 17,665	3.86%
Total Expenditures	**$ 4,442,675**	**$ 4,554,231**	**$ 4,425,072**	**-2.84%**	**$ 3,356,844**	**$ 411,074**	**$ 532,086**	**29.44%**
Change in Fund Balance	$ (291,440)	$ (290,781)	$ (89,005)	**	$ (58,871)	$ 243,943	$ 0	
Unrestricted Fund Balance:								
Beginning	$ 847,720	$ 556,280	$ 265,499		$ 2,434,086	$ 2,375,215	$ 2,619,158	
Ending	$ 556,280	$ 265,499	$ 176,494		$ 2,375,215	$ 2,619,158	$ 2,619,158	

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

**Sanitation 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 2025 Actual	FY 2026 Budget	FY 2027 Proposed Budget	% Change	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed Budget	% Change
REVENUES:								
Water Fees					$ 13,399,532	$ 13,200,740	$ 14,208,439	7.63%
Wastewater Fees					$ 13,850,409	$ 11,061,830	$ 11,655,732	5.37%
Sanitation Fees					$ 4,127,754	$ 4,241,450	$ 4,326,540	2.01%
Common Area Maintenance Fees					$ 70,194	$ 92,332	$ 105,978	14.78%
Golf - Revenue Sharing, Misc.					$ -	$ -	$ -	
Dierkes/SSF - Gate Fees, Passes, Misc.					$ 547,845	$ 524,800	$ 375,344	-28.48%
Investment Earnings	$ 389,948	$ -	$ -		$ 2,007,062	$ 929,620	$ 812,579	-12.59%
Grants	$ 2,444,580	$ 1,768,283	$ 2,490,300	40.83%	$ 2,478,748	$ 1,768,283	$ 2,490,300	40.83%
Boarding Fees	$ 137,516	$ 68,421	$ 29,700	-56.59%	$ 137,516	$ 68,421	$ 29,700	-56.59%
Other	$ 3,075,593	$ -	$ -		$ 8,220,017	$ 258,400	$ 279,020	7.98%
Interfund Transfers	$ 754,182	$ 693,381	$ 702,199	1.27%	$ 4,396,276	$ 1,243,906	$ 1,128,897	-9.25%
Existing Fund Balance (Reserves)	$ -	$ 2,334,045	$ 926,846	-60.29%	$ -	$ 7,459,591	$ 1,683,576	-77.43%
Total Revenues	**$ 6,801,819**	**$ 4,864,130**	**$ 4,149,045**	**-14.70%**	**$ 49,235,353**	**$ 40,849,372**	**$ 37,096,105**	**-9.19%**
EXPENDITURES:								
Water					$ 18,223,783	$ 12,720,254	$ 13,609,952	6.99%
Wastewater					$ 11,962,516	$ 15,235,027	$ 11,599,865	-23.86%
Sanitation					$ 3,919,932	$ 4,045,055	$ 3,967,005	-1.93%
Non-Major Enterprise Funds					$ 3,340,155	$ 394,066	$ 514,422	30.54%
Airport Construction	$ 507,267	$ 1,368,421	$ 1,420,000	3.77%	$ 507,267	$ 1,368,421	$ 1,420,000	3.77%
Impact Fee	$ 215,441	$ 1,630,000	$ -	-100.00%	$ 215,441	$ 1,630,000	$ -	-100.00%
Historic Preservation	$ -	$ -	$ -		$ -	$ -	$ -	
Shop	$ 897,295	$ 692,501	$ 780,665	12.73%	$ 897,295	$ 692,501	$ 780,665	12.73%
Seizures & Restituion	$ 64,824	$ 56,695	$ 199,866	252.53%	$ 64,824	$ 56,695	$ 199,866	252.53%
CDBG	$ 811,708	$ 400,000	$ 1,100,000	175.00%	$ 811,708	$ 400,000	$ 1,100,000	175.00%
Interfund Transfers	$ 652,463	$ 716,513	$ 648,514	-9.49%	$ 3,920,343	$ 4,063,410	$ 3,904,330	-3.91%
Total Expenditures	**$ 3,148,998**	**$ 4,864,130**	**$ 4,149,045**	**-14.70%**	**$ 43,863,263**	**$ 40,605,429**	**$ 37,096,105**	**-8.64%**
Change in Fund Balance	$ 3,652,821	$ (2,334,045)	$ (926,846)	**	$ 5,372,090	$ (7,215,648)	$ (1,683,576)	
Unrestricted Fund Balance:								
Beginning	$ 9,765,176	$ 13,417,997	$ 11,083,952		$ 51,461,902	$ 56,833,992	$ 49,618,344	
Ending	$ 13,417,997	$ 11,083,952	$ 10,157,106		$ 56,833,992	$ 49,618,344	$ 47,934,768	

*Other Non-Major Funds:

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

**The aggregate reduction in fund balance includes $647,600 of Fire Impact Fee Reserves transferred to the Capital Improvement Fund for the Fire Station 2 Lease Payment, $79,380 for a Shop Fund one-time purchase, and $199,866 for all Seizures and Resitution Fund expenditures. This is normal reserve usage for all these funds, so there should be no significant effect going forward.

CITY OF TWIN FALLS
Budget Summary

Total Revenues and Expenditures - All City Funds

	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed Budget	% Change
REVENUES:				
Property Taxes	$ 31,173,465	$ 32,896,123	$ 34,624,436	5.25%
Shared Revenue - Sales Tax	$ 5,994,131	$ 5,750,000	$ 5,900,000	2.61%
Franchise Taxes	$ 2,453,283	$ 2,423,000	$ 2,415,000	-0.33%
Licenses and Permits	$ 2,304,827	$ 1,428,500	$ 1,449,500	1.47%
Shared Revenue - Highway User	$ 4,450,264	$ 3,271,897	$ 3,342,944	2.17%
Shared Revenue - Highway M&O	$ 1,657,926	$ 1,650,000	$ 1,700,000	3.03%
Shared Revenue - Liquor	$ 860,143	$ 900,000	$ 850,000	-5.56%
Court	$ 253,583	$ 250,000	$ 250,000	0.00%
Water Fees	$ 13,399,532	$ 13,200,740	$ 14,208,439	7.63%
Wastewater Fees	$ 13,850,409	$ 11,061,830	$ 11,655,732	5.37%
Common Area Maintenance Fees	$ 70,194	$ 92,332	$ 105,978	14.78%
Sanitation Fees	$ 4,127,754	$ 4,241,450	$ 4,326,540	2.01%
Pool - Operations	$ 450,280	$ 409,000	$ 428,000	4.65%
Dierkes/SSF - Gate Fees, Passes, Misc.	$ 547,845	$ 524,800	$ 375,344	-28.48%
Investment Earnings	$ 4,176,166	$ 2,134,129	$ 2,055,067	-3.70%
Grants	$ 13,760,930	$ 2,875,718	$ 3,547,833	23.37%
E-911	$ 483,039	$ 513,000	$ 339,098	-33.90%
Fire District	$ 628,185	$ 640,183	$ 664,894	3.86%
Airport - Operations	$ 834,534	$ 796,131	$ 853,726	7.23%
Other	$ 11,473,321	$ 2,477,647	$ 2,561,416	3.38%
Interfund Transfers	$ 10,878,474	$ 5,580,078	$ 5,632,125	0.93%
Existing Fund Balance (Reserves)	$ -	$ 8,183,800	$ 4,893,333	-40.21%
Total Revenues	**$ 123,828,286**	**$ 101,300,358**	**$ 102,179,406**	**0.87%**
EXPENDITURES:				
City Council	$ 158,313	$ 154,061	$ 159,443	3.49%
City Manager	$ 1,414,761	$ 1,516,602	$ 1,153,241	-23.96%
Finance	$ 880,636	$ 1,001,070	$ 1,011,066	1.00%
Legal	$ 618,185	$ 840,662	$ 855,349	1.75%
Planning & Zoning	$ 640,909	$ 642,278	$ 674,764	5.06%
Code Enforcement	$ 400,302	$ 354,928	$ 366,365	3.22%
Economic Development	$ 338,438	$ 430,476	$ 627,545	45.78%
Human Resources	$ 843,066	$ 992,968	$ 1,322,791	33.22%
Information Technology	$ 3,384,239	$ 3,847,593	$ 3,883,289	0.93%
Police	$ 13,569,027	$ 14,470,512	$ 17,723,684	22.48%
Communications Center	$ 1,922,226	$ 1,594,043	$ 1,681,070	5.46%
Fire	$ 10,330,094	$ 9,590,404	$ 9,284,604	-3.19%
Building Safety	$ 999,131	$ 1,010,253	$ 1,057,169	4.64%
Animal Control	$ 637,917	$ 684,665	$ 690,425	0.84%
Custodial	$ 155,993	$ 179,610	$ 186,638	3.91%
Engineering	$ 1,804,314	$ 1,870,901	$ 2,426,142	29.68%
Parks	$ 3,184,551	$ 3,183,625	$ 2,435,667	-23.49%
Recreation	$ 1,061,116	$ 1,078,008	$ 1,031,357	-4.33%
Golf	$ 87,988	$ 10,000	$ 154,500	1445.00%
Public Transit	$ 1,650,689	$ 1,831,053	$ 1,884,466	2.92%
Street	$ 14,258,058	$ 6,727,831	$ 6,933,633	3.06%
Street Light	$ 671,378	$ 488,000	$ 538,000	10.25%
Library	$ 2,346,735	$ 2,551,454	$ 2,618,180	2.62%
Airport	$ 1,588,611	$ 1,688,727	$ 1,710,002	1.26%
Pool	$ 1,293,645	$ 811,979	$ 928,811	14.39%
Fireworks	$ 25,000	$ 76,000	$ 25,000	-67.11%
Insurance	$ 613,069	$ 738,339	$ 868,636	17.65%
Other	$ 939,957	$ 568,276	$ 1,123,670	97.73%
Interfund Transfers - Tax-Supported Funds	$ 6,958,131	$ 1,516,668	$ 1,727,795	13.92%
Water	$ 18,223,783	$ 12,720,254	$ 13,609,952	6.99%
Wastewater	$ 11,962,516	$ 15,235,027	$ 11,599,865	-23.86%
Sanitation	$ 3,919,932	$ 4,045,055	$ 3,967,005	-1.93%
Non-Major Enterprise Funds	$ 3,340,155	$ 394,066	$ 514,422	30.54%
Other Non-Major Funds	$ 2,496,535	$ 4,147,617	$ 3,500,531	-15.60%
Interfund Transfers - Non-Tax-Supported Funds	$ 3,920,343	$ 4,063,410	$ 3,904,330	-3.91%
Total Expenditures	**$ 116,639,742**	**$ 101,056,414**	**$ 102,179,406**	**1.11%**
Change in Fund Balance	$ 7,188,544	$ (7,939,857)	$ (4,893,333)	

BUDGET OVERVIEW

The role of local government is to protect the citizen's health and 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, Wastewater, Sanitation, 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. The City initiated a Strategic Plan update in late FY 2025. That update is very near completion, but not yet adopted at the time of this document's preparation. We anticipate adoption of the update in fall of 2026. 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 2027 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 collaborated 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 to any unnecessary, overly burdensome tax or rate increases. The FY 2027 budget includes increased user rates for Water (5%) and Sewer (5%). At the time of preparation of this document, sanitation rates are being renegotiated with our service provider. While the final rates are not yet finalized, we expect a reduction in sanitation rates. Also included is the 3.0% statutorily allowed tax revenue increase ($984,689), a portion of the City's available forgone balance ($342,816), and new construction ($473,951). The homeowner's exemption will remain at $125,000 in FY 2027. When all these factors are considered, the tax rate is expected to decrease from $5.06/$1,000 (FY 2026) to $5.05/$1,000 of taxable value. With this moderate decrease, the tax rate will remain 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 2027 budget includes compensation and benefit adjustments, as well as advanced training opportunities. It provides an across-the-board salary adjustment of 3% 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, there is no increase in funding for health insurance premiums. A year ago, the State of Idaho approved the City's application to provide a self-funded health insurance plan. That plan was implemented in FY 2026 and did not cost the City more in health insurance premiums than the FY 2025 plan. Now, with two years of no premium increases, moving to a self-funded health insurance plan has proven to slow our rate of cost increases, and we

believe it will continue to do so in future years. These changes will help Twin Falls remain an employer of choice in the Magic Valley.

- Continue to Invest in Our Infrastructure Systems. The FY 2027 budget provides funding for maintenance, equipment, planning activities, and construction in the City's Street, Water, and Wastewater funds.

  Street Fund – The FY 2027 budget for capital in the Street Fund is $4,616,400, which is $245,400 (5.61%) more than the FY 2026 total of $4,371,000. The allocation is derived from anticipated revenues totaling $7,463,248, or an increase of $180,520 (2.48%) compared to the FY 2026 total of $7,282,728.

  As in previous years, the FY 2027 budget includes funding for Seal Coating, Road Maintenance and Reconstruction, Automotive and Other Equipment, and Sidewalks.

  Water Fund – The FY 2027 budget for capital in the Water Fund is $6,442,765, which is $792,125 (14.02%) more than the FY 2026 total of $5,650,640. The allocation is derived from anticipated revenues totaling $15,243,173, or an increase of $854,917 (5.94%) compared to FY 2026 funding of $14,388,256.

  There were no reserves budgeted for use in either FY 2026 or FY 2027. The largest capital projects are Mainline Replacement ($3,050,000) and Pipe Replacement - Blue Lakes ($800,000).

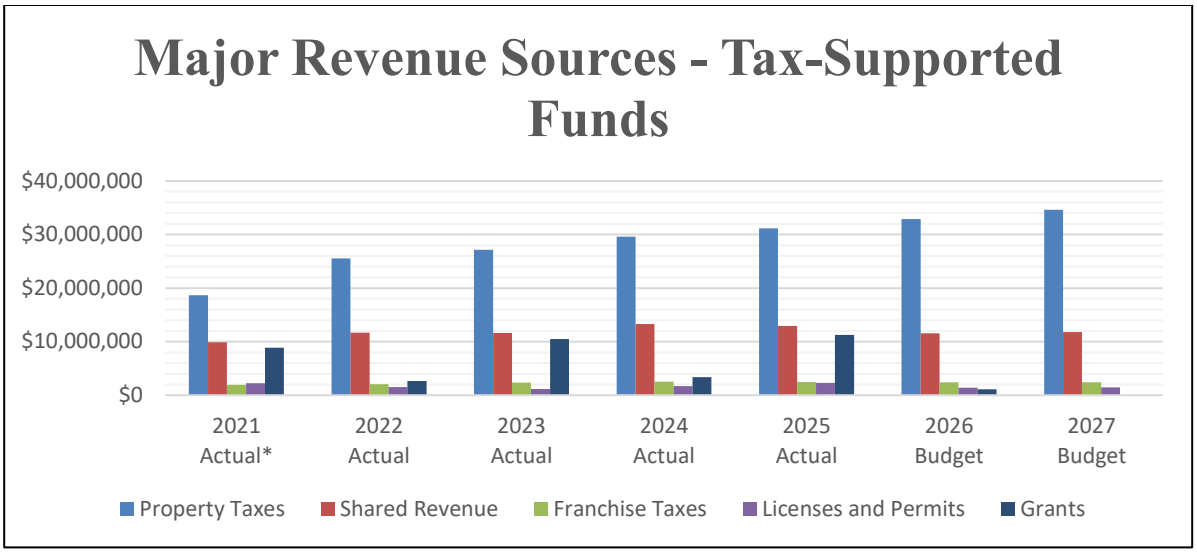
  Wastewater Fund – The FY 2027 budget for capital in the Wastewater Fund is $2,165,525, which is $3,757,216 (63.44%) less than the FY 2026 total of $5,922,741. The allocation is derived from anticipated revenues and reserves totaling $12,746,728, or a decrease of $3,641,011 (22.22%) compared to the FY 2026 total of $16,387,739.

  The amount of reserves budgeted for use in FY 2027 decreased by $4,167,039 from $4,834,765 to $667,726. The largest capital projects are Mainline Maintenance ($650,000) and Dewatering System Maintenance ($600,000).

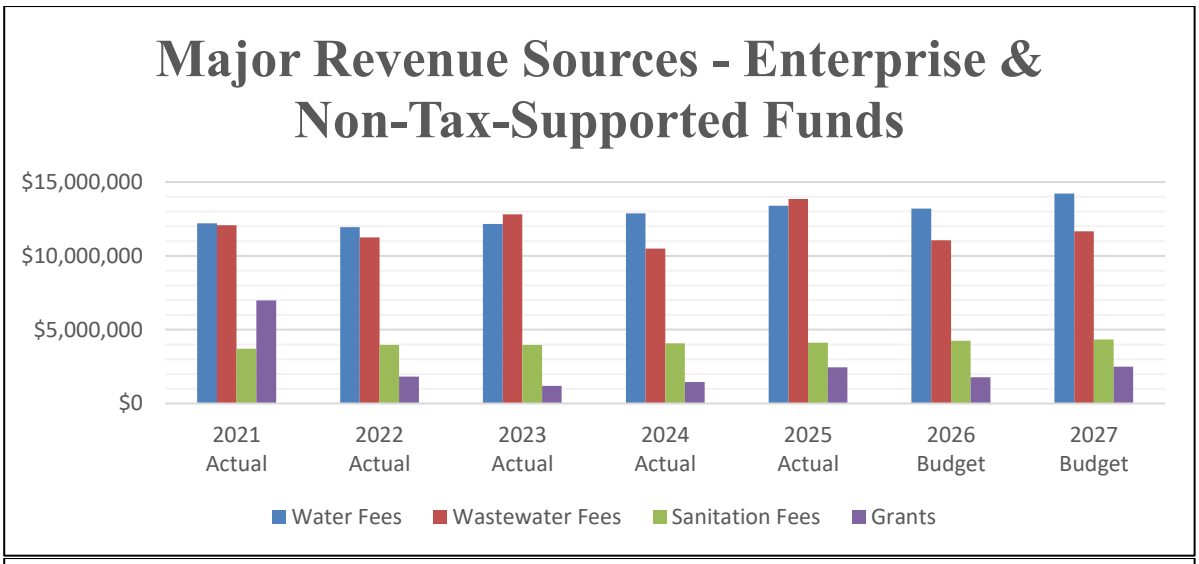
- Continue to Pursue Innovative Strategies that will Result in More Effective Outcomes. In our ongoing pursuit of excellence, we will continue to review our processes beyond budget conversations. This budget allocates funding for the City's strategic planning objectives, many of which are tied to capital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

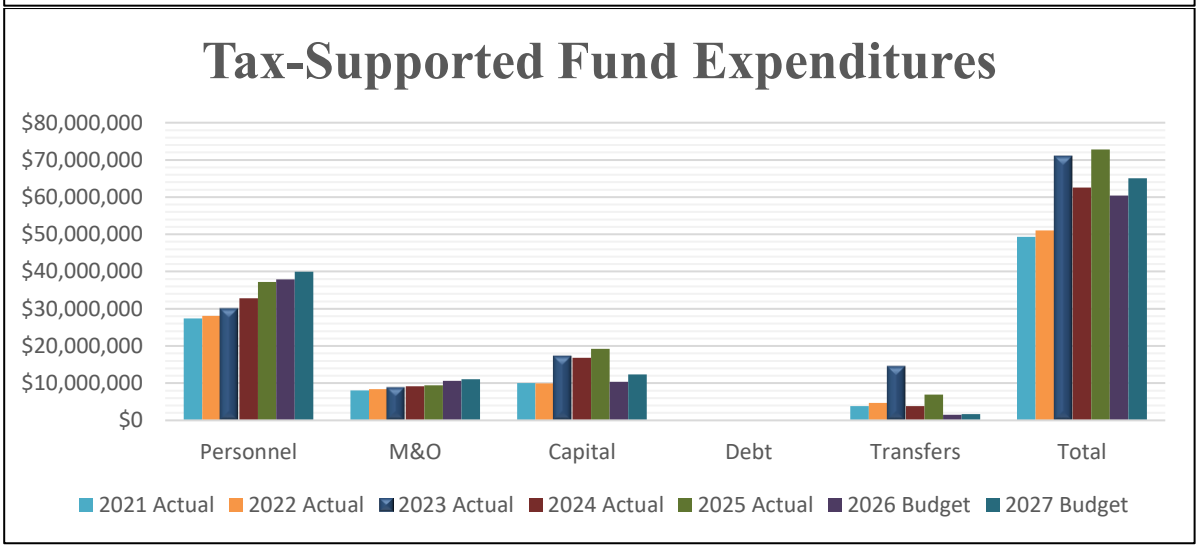
Major Revenue and Expenditure Trends

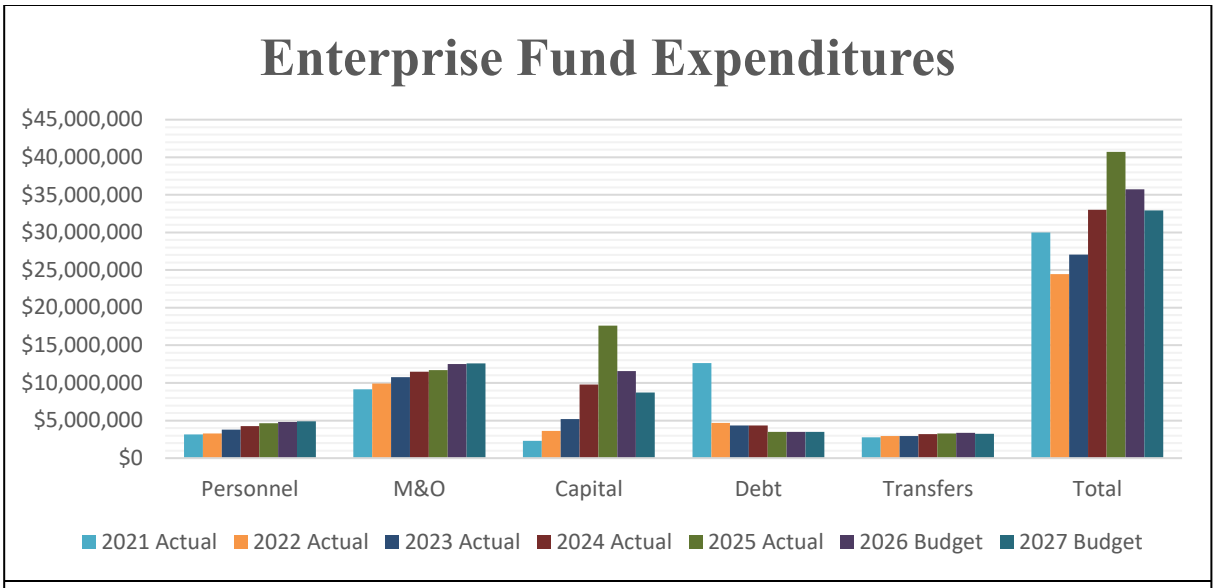
Below are graphs illustrating trends for the major revenue and expenditure categories in the budget. Five years of actual revenues and expenditures, the prior year budget, and the FY 2027 adopted budget are shown.

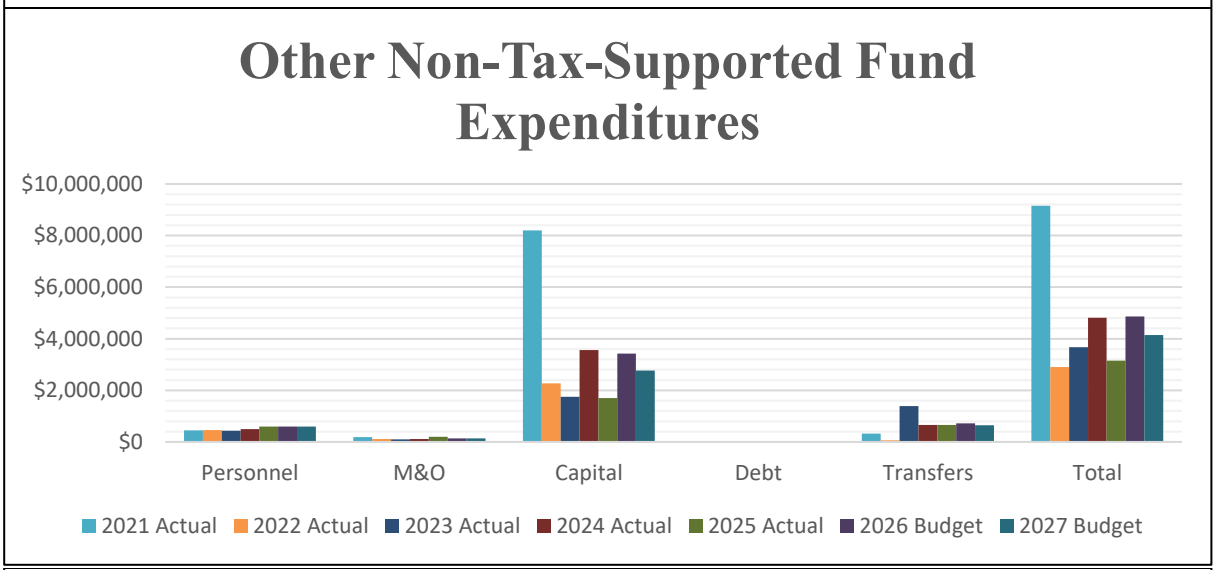


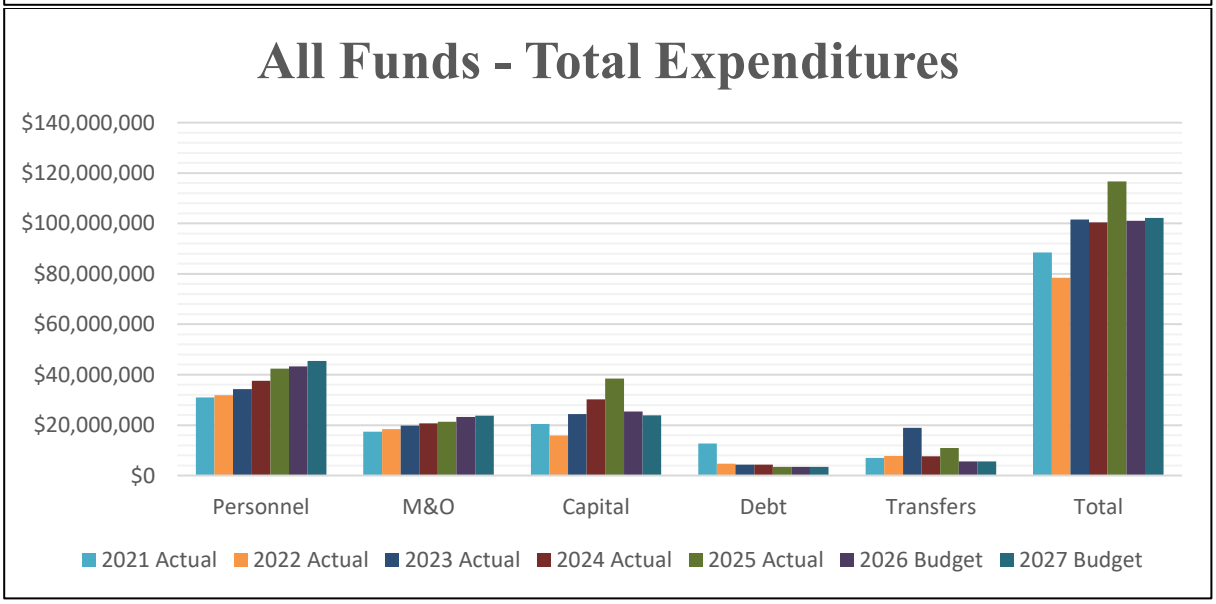
*In FY 2021, the City received CARES funding that allowed property tax credits to be given to City residents. These funds replaced Property Tax funds that would have normally been received.






Enterprise Fund Expenditures
$45,000,000
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
Personnel
M&O
Capital
Debt
Transfers
Total
2021 Actual
2022 Actual
2023 Actual
2024 Actual
2025 Actual
2026 Budget
2027 Budget


Other Non-Tax-Supported Fund Expenditures
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
Personnel
M&O
Capital
Debt
Transfers
Total
2021 Actual
2022 Actual
2023 Actual
2024 Actual
2025 Actual
2026 Budget
2027 Budget


All Funds - Total Expenditures
$140,000,000
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$0
Personnel
M&O
Capital
Debt
Transfers
Total
2021 Actual
2022 Actual
2023 Actual
2024 Actual
2025 Actual
2026 Budget
2027 Budget

FUNDING THE STATEGIC 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 2027 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, in which 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 ongoing 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 2027 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 rate, 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 overreliance 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 who 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 have 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 EPS standards, ensuring clean and safe drinking water.

FY 2027 Capital (HC):

Hansen Street Plaza and Sidewalks (CDBG) - $1,100,000
Re-Stucco and Paint Clubhouse (Golf) - $81,500
Skid Steer (Parks) - $75,000
Facility Enhancement (Parks) - $50,000
Signage Plan & Installation (Dierkes/SSF) - $50,000
Cascade Tennis Court Resurfacing (Parks) - $40,000

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 2027 Capital (LC):

Library Capital Projects: $49,000 - Carpet - Phase 3
$10,200 - Boiler HTF Pump

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 building 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 2027 Capital (SC):

Long Term Evidence Storage & Training Center (Police) - $2,800,000
Fire Station 2 Lease Payment (Fire) - $647,600
Fire Apparatus Lease Payments (2) (Fire) - $426,734
Patrol Vehicles (4)(Police) - $325,000
Portable & Mobile Radio Replacement (Fire) - $184,630
Patrol K9 Vehicle (Police) - $90,000
Real Time Information Program (Police) - $88,400
SIU Van (Police) - $50,000

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.

Ongoing 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 2027 Capital (AC):

- Seal Coat - Zone 7 (Street) - $2,100,000
- Airport Construction Projects (Airport Construction) - $1,420,000
- Road Maintenance & Overlays (Street) - $721,000
- Road Reconstruction (Street) - $600,000
- ADA Transition Plan (Engineering) - $350,000
- Asphalt Patch Truck (Street) - $265,000
- Snow Plow (Street) - $265,000
- Dump Truck (Street) - $250,000

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 ongoing 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 2027 Capital (EC):

- Mainline Replacement (Water) - $3,050,000
- Mainline Maintenance (Wastewater) - $995,000
- Pipe Replacement - Blue Lakes (Water) - $800,000
- Vac Truck (Water) - $700,000
- Dewatering System Maintenance (Wastewater) - $600,000
- Pump Station Repair/Replacement (Water) - $300,000
- Meter Replacement (Water) - $300,000
- Lawn Tap Removal (Water) - $250,000
- Well #4 Emergency Generator (Water) - $234,000

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 ongoing 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 Northeast 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.

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 2027 Capital (IO):

Computer Replacement (Various) - $138,525
Repeater Replacement (IT) - $112,000
Service Truck (Shop) - $79,380
Fiber Loop (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, 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 for items 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 $3.1 million, recognizing that cutting capital projects simply defers spending to a future year, and potentially causes increases to repair and maintenance budgets. The amount may be greater if there are additional items funded with non-recurring revenue sources (reserves, grants) or Council Capital.

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 change or adjust capital projects until the budget is adopted near the end of August.

The next two pages have a detailed listing of FY 2027 capital projects for all departments.

City of Twin Falls
Capital Expenditures
Fiscal Year 26-27

Department	Strategic Plan #	Priority	Description	Amount	Recurring
City Manager	RC8.1.2	1	Envisio	$27,000	No
City Manager Total				**$27,000**	
Information Technology	IO1.1.1	1	Computer Replacement	$122,000	Yes
Information Technology	IO1.1.1	1	Server Replacement	$32,000	Yes
Information Technology	IO1.1.1	1	Repeater Replacement	$112,000	No
Information Technology	IO1.1.1	1	Fiber Loop	$50,000	No
Information Technology	IO1.1.1	1	Printer Replacement	$25,000	No
Information Technology	IO1.1.1	1	Mobile Radio Replacement	$22,703	No
Information Technology Total				**$363,703**	
Police	SC1	1	Patrol Vehicles (4)	$325,000	Yes
Police	SC1.1.1	1	Patrol Equipment	$20,000	Yes
Police	SC1, SC1.1	1	Long Term Evidence Storage & Training Center	$2,800,000	No
Police	SC1.1.1, SC1.5.1	1	Real Time Information Program	$88,400	No
Police	SC1.1.1, SC1.1.6	1	Patrol Motorcycles (2)	$87,800	No
Police	SC1.4.1	1	Victim Services Vehicle	$45,000	No
Police	SC1.4.1	1	ICAC Storage	$12,000	No
Police	SC1.1	1	Scheduling Software	$8,265	No
Police	SC1	1	SWAT - Replacement Plates for Carriers	$5,500	No
Police Total				**$3,391,965**	
Communications Center	SC1	1	Everbridge Software	$12,755	No
Communications Center Total				**$12,755**	
Fire	SC1	1	Fire Station 2 Lease Payment	$647,600	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	Portable & Mobile Radio Replacement	$184,630	No
Fire	SC1.1	1	Equipment Outfitting - Fire Engine 2	$33,000	No
Fire	SC1.1.1	1	Thermal Imaging Cameras - Front Line Apparatus	$32,970	No
Fire	SC1	1	Wildland/Urban Interface Firefighting Gear	$32,500	No
Fire	SC1	1	Ventilation Modernization	$30,921	No
Fire	SC1.1.1	1	Tablets to Support Internal Processes	$19,797	No
Fire Total				**$1,428,152**	
Engineering	AC2.2.3	1	ADA Transition Plan	$350,000	No
Engineering	IO1.1	1	Field Tech Pickup	$49,622	No
Engineering Total				**$399,622**	
Parks	AC1.2, AC2.3, HC1.1.1	1	Trail Maintenance	$40,000	Yes
Parks	HC1.1.3	1	Service Pickup	$80,000	No
Parks	HC1.1.3, HC1.1.4	1	Skid Steer	$75,000	No
Parks	HC1.1.3	1	Facility Enhancements	$50,000	No
Parks	HC1.1.3, HC1.2.2, RC2.1.3	1	Cascade Tennis Court Resurfacing	$40,000	No
Parks	HC1.1.3	1	Compressor	$32,000	No
Parks	HC1.1.3	1	Trim Mower	$20,000	No
Parks	HC1.1.4	1	Park Enhancement Plans	$10,000	No
Parks	HC1.1.3, HC1.1.4	1	Equipment Trailer	$10,000	No
Parks Total				**$357,000**	
Recreation	HC1.1.3, IO1.1.1	1	Facility Maintenance	$50,000	Yes
Recreation	HC1.2.1	1	Program Equipment	$25,000	Yes
Recreation Total				**$75,000**	
Golf	HC1.1.3	1	Re-Stucco and Paint Clubhouse	$81,500	No
Golf	HC1.1.3	1	Reel Sharpener	$35,000	No
Golf	SC2.1.2	1	Security Cameras	$28,000	No
Golf Total				**$144,500**	
Misc.		1	Council Capital Projects	$820,000	Yes
Misc.	RC3.2	1	Contingency	$150,000	Yes
Misc.	AC2.3, HC1.1.3	1	Parking Lot Maintenance	$150,000	Yes
Misc.	LC, PC	1	Public Art Funding	$3,670	Yes
Misc.	HC1.1.3, HC1.1.4	1	Transfer to Pool	$20,000	No
Misc. Total				**$1,143,670**	
			Total Capital Improvement Fund	$7,343,367	
			Less: Transfers to other funds	$20,000	
			Total Capital Improvement Fund less Transfers	$7,323,367	
Street	AC2.2.1	1	Seal Coat - Zone 7	$2,100,000	Yes
Street	AC2.1, EC2.3.7	1	Road Maintenance & Overlays	$721,000	Yes
Street	AC2.1, EC2.3.7	1	Road 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	AC2.1.4	1	Asphalt Patch Truck	$265,000	No
Street	AC2.2.4	1	Snow Plow	$265,000	No
Street	AC2.2.4	1	Dump Truck	$250,000	No
Street	AC2.1.3	1	Signal Upgrades - FLIR Infrared Cameras	$44,000	No
Street	AC2.1.3	1	TrailMax Equipment Trailer	$30,000	No
Street	AC2.1	1	Traffic Signal Cameras	$25,000	No
Street	IO1.1	1	Computer Replacement	$6,400	No
Street Total				**$4,616,400**	

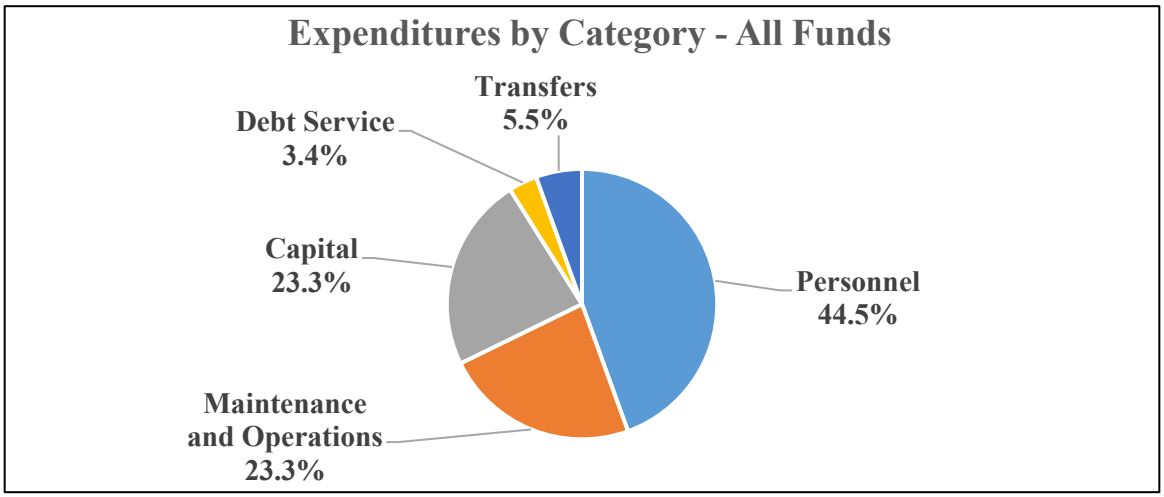
Street Light	AC2.1.3	1	Lighting for Subdivisions	$70,000	Yes
Street Light Total				**$70,000**	
Library	LC2	1	Carpet - Phase 3	$49,000	No
Library	LC2	1	Boiler HTF Pump	$10,200	No
Library Total				**$59,200**	
Airport	FA4, AC3	1	Restaurant Equipment	$14,100	Yes
Airport	FA4, AC3	1	Tractor	$154,000	No
Airport	FA4, AC3	1	Terminal HVAC Controls Update	$25,000	No
Airport	FA4, AC3	1	Utility Vehicle	$22,000	No
Airport	FA4, AC3	1	TSA Leased Office Area Flooring	$20,000	No
Airport	FA4, AC3	1	Equipment Tires	$6,000	No
Airport Total				**$241,100**	
CDBG Total	HC1.1.4, RC7.1	1	Hansen Street Plaza and Sidewalks	$1,100,000	No
CDBG Total				**$1,100,000**	
Airport Construction	AC3.1	1	Construction Projects	$1,420,000	Yes
Airport Construction Total				**$1,420,000**	
Water Supply	EC2.3.4	1	Well #4 Emergency Generator	$234,000	No
Water Supply	EC2.3.4	1	Brine Tanks	$175,000	No
Water Supply	EC2.3.4	1	A/C Units	$55,000	No
Water Supply	EC2.3.4	1	Fiber/Conduit	$50,000	No
Water Supply	EC2.3.4	1	Eldridge Booster Station Crane	$45,000	No
Water Supply	EC2.3.4	1	Double-Wall Hypo Tanks	$40,000	No
Water Supply	EC2.3.4	1	Chlorine Generation Cells	$30,000	No
Water Supply	EC2.3.4	1	Vaults for Valves/Flow Meters	$20,000	No
Water Supply	EC2.3.4	1	Door Access Control	$20,000	No
Water Supply	EC2.3.4	1	Airport Pump House Upgrades	$14,000	No
Water Supply	EC2.3.4	1	Chlorine Metering Pumps	$6,665	No
Water Supply Total				**$689,665**	
Pressurized Irrigation	EC2.2.9	1	Pump Station Repair/Replacement	$300,000	No
Pressurized Irrigation	EC2.2.9	1	Screen Replacements	$70,000	No
Pressurized Irrigation	EC2.2.9	1	Screen Isolation Boxes/Pits	$50,000	No
Pressurized Irrigation	EC2.2.9	1	4" Trash Pump/Trailer Combo	$30,000	No
Pressurized Irrigation	EC2.2.9	1	Motor, Pump, and Drive Replacement	$25,000	No
Pressurized Irrigation Total				**$475,000**	
Water Distribution	EC2.3.1, EC2.3.4	1	Mainline Replacement	$3,050,000	Yes
Water Distribution	EC2.3.1, EC2.3.4	1	Meter Replacement	$300,000	Yes
Water Distribution	IO1.1	1	Computer Replacement	$8,100	Yes
Water Distribution	EC2.3.1, EC2.3.4	1	Pipe Replacement - Blue Lakes	$800,000	No
Water Distribution	EC2.3.4	1	Vac Truck	$700,000	No
Water Distribution	EC2.3.6	1	Lawn Tap Removal	$250,000	No
Water Distribution	EC2.3.4	1	ADA Ramp Replacemenrt	$60,000	No
Water Distribution	EC2.3.4	1	Flatbed Pump Truck	$55,000	No
Water Distribution	EC2.3.4	1	Flatbed Gate Valve Truck	$55,000	No
Water Distribution Total				**$5,278,100**	
Wastewater Collection	EC2.3.6, EC2.3.4, EC1.4.3	1	Mainline Maintenance	$995,000	Yes
Wastewater Collection	IO1.1	1	Computer Replacement	$2,025	Yes
Wastewater Collection	EC2.3.4 EC2.3.6 EC2.3.8 EC	1	CCTV Camera Replacement	$28,500	No
Wastewater Collection	EC 2.3.4 EC2.3.5 EC2.2.6	1	Trimble GPS Units (3)	$20,000	No
Wastewater Collection	EC2.3.4 EC2.3.5	1	Utility Trailer	$20,000	No
Wastewater Collection Total				**$1,065,525**	
Wastewater Treatment	EC2.3.4, EC2.3.6	1	Dewatering System Maintenance	$600,000	No
Wastewater Treatment	EC2.3.4	1	Telehandler	$160,000	No
Wastewater Treatment	EC2.3.4, EC2.3.6	1	Filtrate Pump Station	$100,000	No
Wastewater Treatment	EC2.3.1, EC2.3.4	1	WWTP and Lift Stations	$100,000	No
Wastewater Treatment	EC2.3.4, EC2.3.6, EC2.3.9	1	SCADA Upgrades	$75,000	No
Wastewater Treatment	EC2.3.4, EC2.3.6	1	Gravity Belt Thickening Process Maintenance	$50,000	No
Wastewater Treatment	EC1.4.3, EC1.4.4	1	Odor Project	$15,000	No
Wastewater Treatment Total				**$1,100,000**	
Pool	HC1.1.3, HC1.1.4	1	Facility Enhancement	$20,000	No
Pool Total				**$20,000**	
Dierkes/Shoshone Falls	HC1.1.4	1	Signage Plan & Installation	$50,000	No
Dierkes/Shoshone Falls	HC1.1.3 & HC1.1.4	1	Facility Enhancements - Site Furnishings	$20,000	No
Dierkes/Shoshone Falls	HC1.1.4	1	Automated Ticket Booth - Plan	$20,000	No
Dierkes/Shoshone Falls	HC1.1.4	1	Pressure Washer	$16,000	No
Dierkes/Shoshone Falls Total				**$106,000**	
Shop	IO1.1.1	1	Service Truck	$79,380	No
Shop Total				**$79,380**	
Seizures/Restitution	SC1	1	Patrol K9 Vehicle	$90,000	No
Seizures/Restitution	SC1	1	Van	$50,000	No
Seizures/Restitution	SC1.1.5, SC2.1.1	1	Crime Lab Fingerprint Fuming Chamber	$22,171	No
Seizures/Restitution	SC1, .1	1	SIU Portable Radios	$5,000	No
Seizures & Restitution Total				**$167,171**	

Total Capital for All Funds	**$23,830,908**
Less: Transfer to other funds	$20,000
Total Capital for All Funds less Transfers	**$23,810,908**

EXPENDITURES

EXPENDITURES IN ALL FUNDS

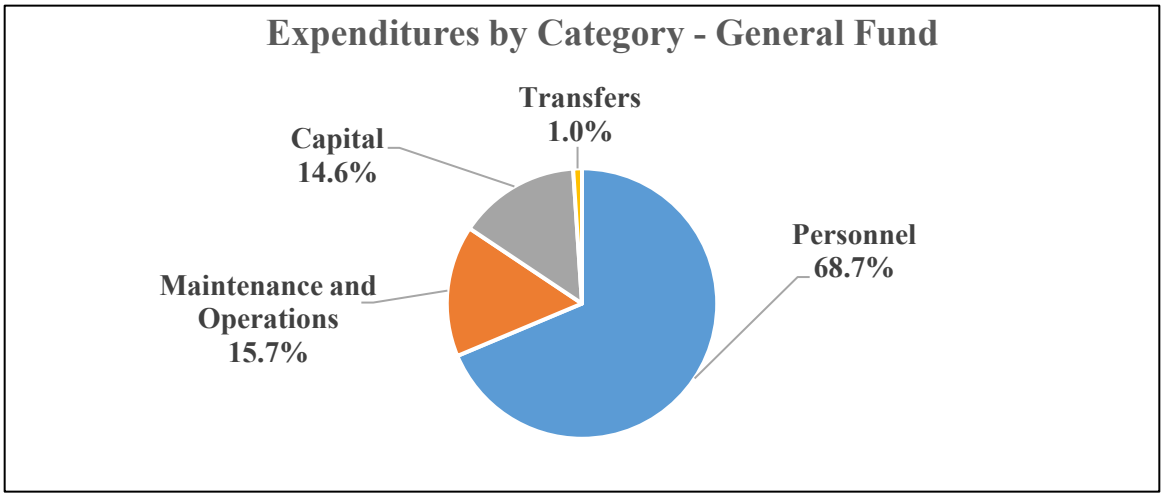
Expenditures in this budget are classified under one of five major categories: Personnel, Maintenance and Operations, Capital, Debt Service, and Transfers. The graph below shows the relative percentage of FY 2027 budget expenditures for the five major categories in all funds combined.



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, 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, and the responsibility of providing our employees with a competitive total compensation package. To meet an ever-increasing workload, citizen expectations, and legislated requirements, several requests were made by department leaders to add employees to our workforce. More requests for new employees were made than we were able to include in the proposed budget. However, the fact that 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 2027 Requested Position – Not Funded

- Attorney – Legal
  - 1 FTE
  - $147,458 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
  - Tax-Supported Fund
- Building and Grounds Lead Worker – City Manager
  - 1 FTE
  - $101,683 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
  - Tax-Supported Fund
- Code Enforcement Officer – Code Enforcement
  - 1 FTE
  - $91,580 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
  - Tax-Supported Fund
- Combination Building and Electrical Inspector – Building Safety
  - 0.5 FTE, upgrade a half time position to full time
  - $65,891 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
  - Tax-Supported Fund
- Department Specialist – Legal
  - 0.5 FTE
  - $41,887 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
  - Tax-Supported Fund
- Electrical Apprentice – Information Technology
  - 1 FTE
  - $83,045 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
  - Tax-Supported Fund
- Emergency Communication Officer (2) – Communications Center
  - 2 FTE
  - $186,132 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
  - Tax-Supported Fund

- Environmental Technician – Wastewater
    - 1 FTE
    - $100,878 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
    - Enterprise Fund
- Fire Prevention Officer – Fire
    - 0.5 FTE, upgrade a half time position to full time
    - $54,077 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
    - Tax-Supported Fund
- Fleet Manager – Fleet
    - 1 FTE
    - $124,938 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
    - Internal Service 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 57,077. 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 is estimated to exceed 115,000. This daily increase causes the number of City employees per 1,000 of population to drop to 3.07.

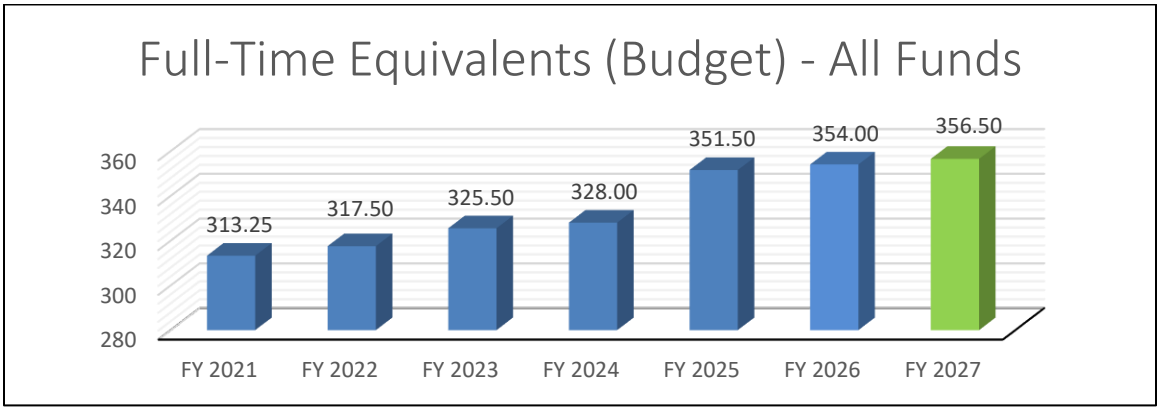
The City of Twin Falls FY 2026 budget included a total of 354 full-time professionals working to deliver services to the citizens of Twin Falls. The FY 2027 budget recognizes a few employee additions, reductions, and adjustments. These changes are each discussed below:

- The FY 2026 budget included $100,000 for the Water Department to accommodate a potential staffing change that was not defined at the time the budget was adopted. Following an evaluation of the department's staffing, it was determined that there is a need for an additional Supervisor position in the Department. The current Water Distribution Supervisor has more direct reports than can be efficiently managed. So, the Department created a second supervisor to divide that workload. Therefore, the FY 2027 budget includes one additional supervisor position in the Water Department to reflect this mid-year change. There is an addition of one FTE associated with this funding.

- The Engineering Department is adding a project manager position to focus on assisting the Parks Department with capital projects. The Parks Department routinely has several capital construction projects that are funded each year but has no project manager employees. Rather, the Director and Parks Superintendent work on capital project management duties, as their time permits. Their workload includes many demands on their time, making project management inefficient for the department. The Engineering Department routinely assists other departments with construction project management tasks but does not have the dedicated staff for parks projects. This project manager position is being added to adequately staff the Engineering Department so that they can more fully support parks capital construction projects. There is one additional FTE associated with this change.

- The Police Department is adding one more school resource officer. The Department has a school resource officer assigned to each of the School District's middle and high schools. A new charter high school, Elevate Academy, has opened in town. They have requested that the Department assign an officer to their school and have agreed to pay most of the officer's annual cost to secure the assignment. There is one additional FTE associated with this change.

- During FY 2026, the airport evaluated how it provided janitorial services for the facility. The budget included funding for a half-time janitor, but the department was having a difficult time staffing that part-time position. The department has decided to use that position funding instead to pay for a cleaning contract. The FY 2027 budget reflects a reduction of one-half FTE in the airport fund associated with this adjustment.



For FY 2027, a net total of 2.5 Full-Time Equivalents are being added to the budget. These additions bring the FTE count for the City of Twin Falls to 356.5. Below are the other increased expenditures associated with personnel in the FY 2027 budget:

- 3.0% performance-based salary adjustment for all employees
- 3.0% increase to general salary table
- No increase in funding for health care insurance premiums

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

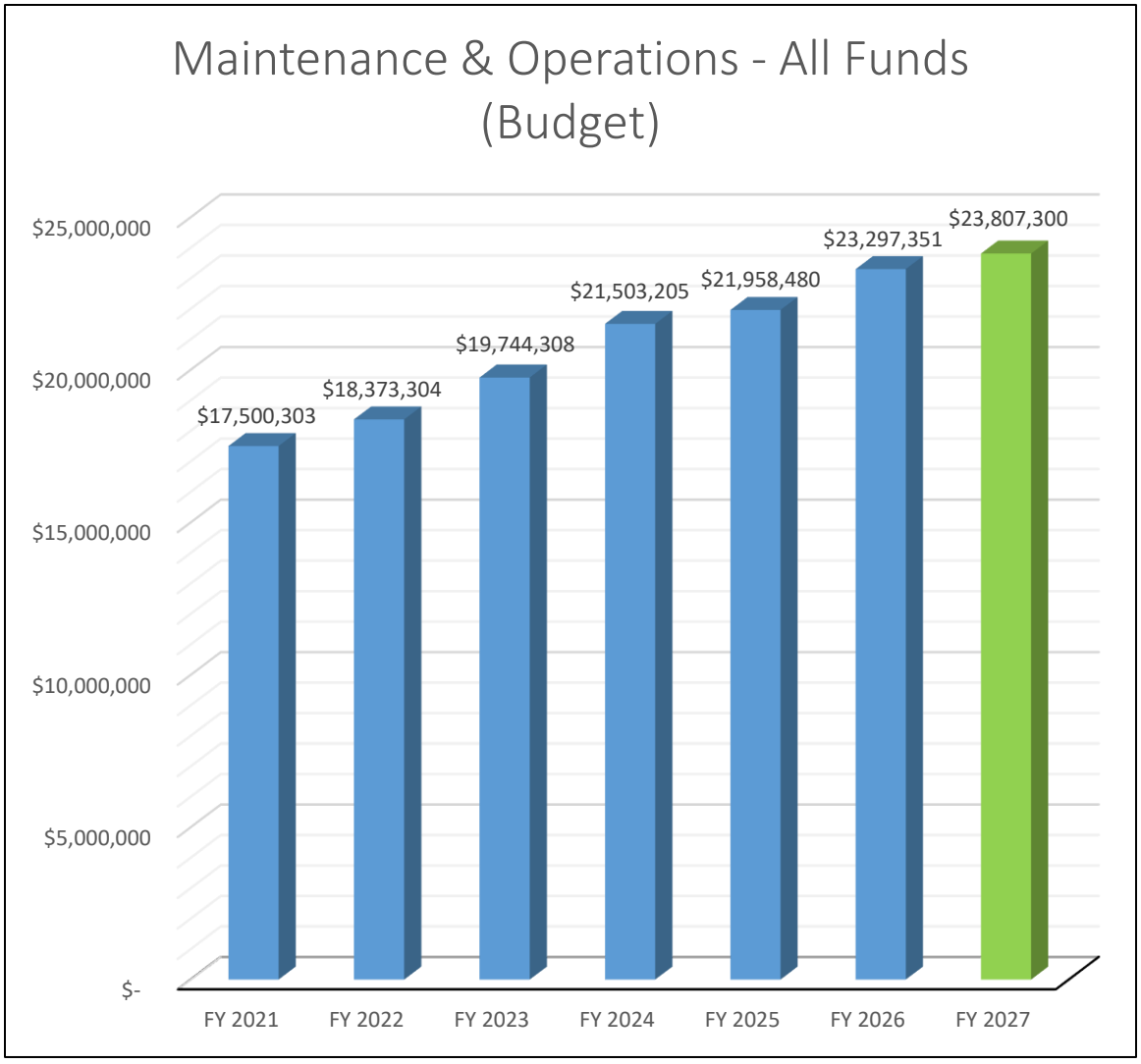
Total Full Time Equivalents (FTEs)

Funds	Departments	FYE 2025	FYE 2026	FYE 2027	Change
Tax Supported Funds:					
General Fund:	City Manager	6.00	6.00	4.00	(2.00)
	Finance	5.00	5.00	6.00	1.00
	Legal	4.00	5.00	5.00	-
	Planning & Zoning	5.00	5.00	5.00	-
	Code Enforcement	3.00	3.00	3.00	-
	Economic Development	2.00	2.00	3.00	1.00
	Human Resources	6.00	6.00	6.00	-
	Information Technology	12.00	12.00	12.00	-
	Police	101.00	102.00	103.00	1.00
	Communications Center	14.00	14.00	14.00	-
	Animal Control	3.00	3.00	3.00	-
	Fire	51.50	51.50	51.50	-
	Building Safety	8.50	8.50	8.50	-
	Custodial	1.50	1.50	1.50	-
	Engineering	14.00	14.00	15.00	1.00
	Parks	12.92	12.92	12.92	-
	Recreation	4.33	4.33	4.33	-
	Public Transit	1.00	1.00	1.00	-
General Fund Sub-Total		**254.75**	**256.75**	**258.75**	**2.00**
Street Fund		16.67	16.67	16.67	-
Library Fund		19.00	19.00	19.00	-
Airport Fund		9.50	9.50	9.00	(0.50)
Pool Fund		2.00	2.00	2.00	-
Total Tax Supported Funds:		**301.91**	**303.91**	**305.41**	**1.50**
Enterprise Funds:					
Water Fund:	Water Supply	5.00	5.00	5.00	-
	Water Distribution	21.67	22.17	23.17	1.00
	Utility Services	5.50	5.00	5.00	-
Water Fund Sub-Total		**32.17**	**32.17**	**33.17**	**1.00**
Wastewater Fund	Wastewater Collection	9.67	10.17	10.17	-
	Wastewater Treatment	1.00	1.00	1.00	-
Dierkes/SSF		0.75	0.75	0.75	-
Total Enterprise Funds:		**43.58**	**44.08**	**45.09**	**1.00**
Internal Service Funds:					
Shop Fund		6.00	6.00	6.00	-
Total Internal Service Funds:		**6.00**	**6.00**	**6.00**	**-**
Grand Total - All Funds:		**351.50**	**354.00**	**356.50**	**2.50**
FYE 2027 Additions:	School Resource Officer - Police				
	Project Manager - Engineering				
	Water Distribution Supervisor - Water Dist.				
FYE 2027 Adjustments:	Deputy City Clerk - City Manager to Finance				
	Public Info. Coord. - City Manager to Economic Dev.				
FYE 2027 Reduction:	Part-Time Custodian - Airport				

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 2027 budget allocates $23,807,300 to cover expenses associated with maintenance and operations. In comparison, the allocation for FY 2026 was $23,297,351. This is an increase of $509,949 (2.19%) across all funds.



CAPITAL EXPENDITURES IN ALL FUNDS

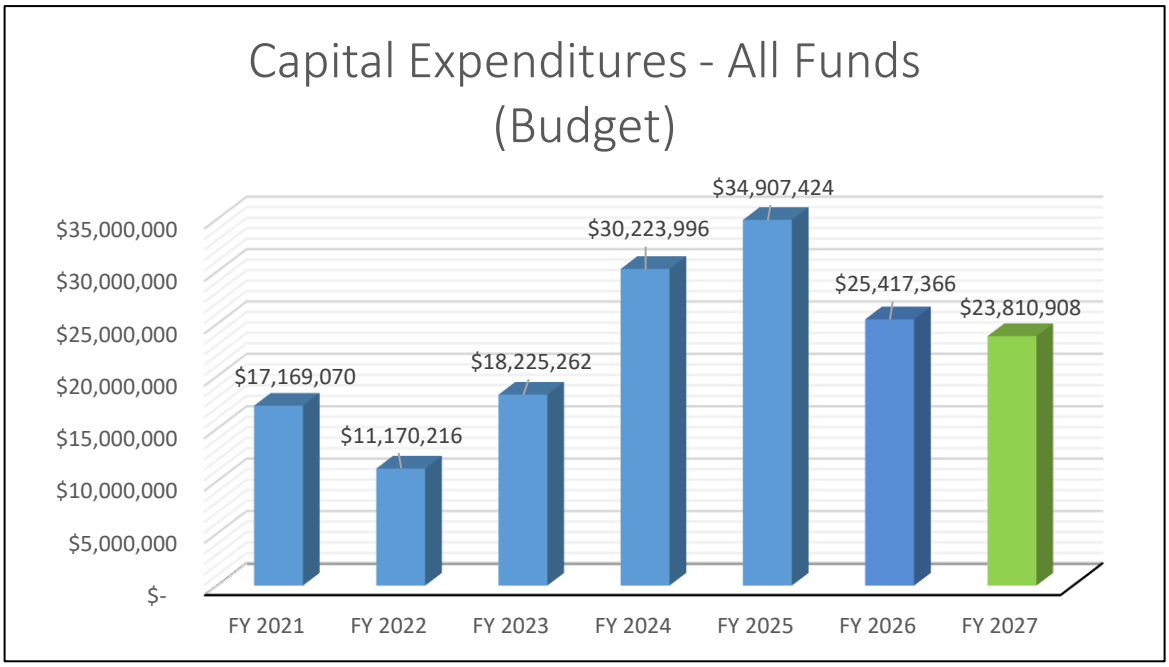
Capital improvements are investments made in our infrastructure. Six of the eight primary focus areas in the City of Twin Falls 2030 Strategic Plan are considered "capital dependent." Capital financing is necessary for the ongoing development, expansion, maintenance, and repair of these capital assets, 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:

- 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;
- 1,671 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 the best practice 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 2027 budget allocates $23,810,908 to fund needed, critical, and desired capital improvements, one-time equipment purchases and projects, and community amenities. Compared to the FY 2026 budget of $25,417,366, this is a decrease of $1,606,458 (6.32%), which results mainly from a reduction in reserve funded projects.



FUND-DEPARTMENT MATRIX

	Governamental 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.

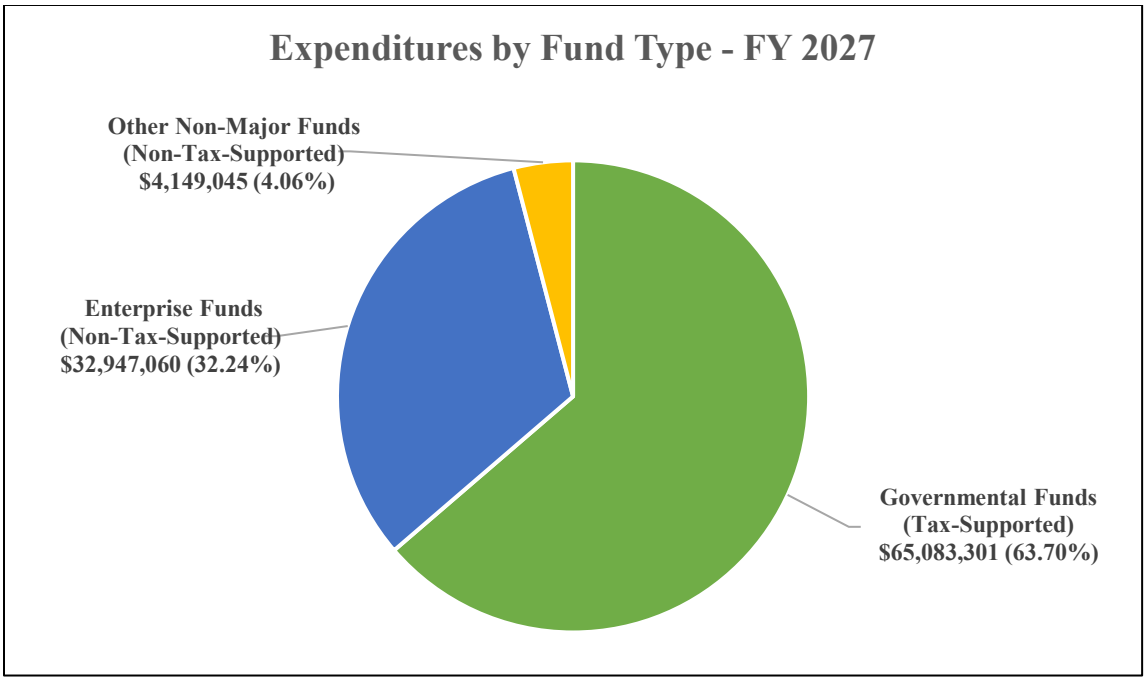
EXPENDITURES BY FUND

Budgeting is the "lifeblood" 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 and one-time expenditures, as well as capital transfers to other funds. For FY 2027, the budget for General and Capital Improvement (CI) Fund expenditures and transfers totals $50,260,138, which is an increase of $4,071,411 (8.81%) compared to the FY 2026 total of $46,188,727. The increase results mainly from compensation adjustments and reserve funded 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 compensation adjustments.

	Change from FY 25-26	Budget FY 26-27	FY 26-27 Highlights
City Council Total	**$5,382**	**$159,443**	
Operations	$5,382	$159,443	Travel and Training
Capital	$0	$0	
City Manager Total	**-$363,361**	**$1,153,241**	
Operations	-$290,361	$1,126,241	FTE Adjustments, MPOG Funds reallocated to Council Capital
Capital	-$73,000	$27,000	$27,000 - Envisio Software
Finance Total	**$9,996**	**$1,011,066**	
Operations	$125,806	$1,011,066	Deputy City Clerk position from City Manager, Additional funds for Annual Audit
Capital	-$115,810	$0	
Legal Total	**$14,687**	**$855,349**	
Operations	$17,287	$855,349	City Attorney Contract, Travel and Training
Capital	-$2,600	$0	
Planning & Zoning Total	**$32,486**	**$674,764**	
Operations	$32,486	$674,764	
Capital	$0	$0	
Code Enforcement Total	**$21,183**	**$384,174**	
Operations	$11,437	$366,365	
Capital	$0	$0	
Transfer	$9,746	$17,809	

	Change from FY 25-26	Budget FY 26-27	FY 26-27 Highlights
Economic Development Total	**$197,069**	**$627,545**	
Operations	$257,069	$627,545	Public Information Coordinator position from City Manager, Community Engagement Activities
Capital	-$60,000	$0	

Human Resources Total	**$329,823**	**$1,322,791**	
Operations	$394,823	$1,322,791	Employee Engagement Survey, Training, Wellness Program
Capital	-$65,000	$0	

Information Technology Total	**$30,584**	**$3,889,016**	
Operations	-$14,074	$3,519,586	
Capital	$49,770	$363,703	$122,000 - Computer Replacement
			$112,000 - Repeater Replacement
			$ 50,000 - Fiber Loop
Transfer	-$5,112	$5,727	

Police Total	**$3,320,385**	**$17,952,412**	
Operations	$748,107	$14,331,719	Addition of School Resource Officer, Flock ALPR Cameras
Capital	$2,505,065	$3,391,965	$2,800,000 - Evidence Storage & Training Center
			$ 88,400 - Real Time Information Program
			$ 87,800 - Patrol Motorcycles
Transfer	$67,213	$228,728	

Communications Center Total	**$87,027**	**$1,681,070**	
Operations	$74,272	$1,668,315	
Capital	$12,755	$12,755	$12,755 - Everbridge Software

Fire Total	**-$242,736**	**$9,369,560**	
Operations	$210,322	$7,856,452	Oper. & Spec. Dept. Supplies, Travel, Training, Building R&M, Contract Services
Capital	-$516,121	$1,428,152	$647,600 - Fire Station 2 Lease Payment
			$426,734 - Fire Apparatus Lease Payments (2)
			$184,630 - Portable & Mobile Radio Replacement
Transfer	$63,063	$84,956	

Building Safety Total	**$34,647**	**$1,061,220**	
Operations	$46,916	$1,057,169	
Capital	$0	$0	
Transfer	-$12,269	$4,051	

	Change from FY 25-26	Budget FY 26-27	FY 26-27 Highlights
Animal Control Total	**$5,760**	**$690,425**	
Operations	$31,260	$690,425	Additional funds for the Animal Shelter
Capital	-$25,500	$0	

Custodial Total	**$7,028**	**$186,638**	
Operations	$7,028	$186,638	
Capital	$0	$0	

Engineering Total	**$532,714**	**$2,433,196**	
Operations	$245,242	$2,026,520	Addition of a Project Manager position
Capital	$310,000	$399,622	$350,000 ADA Transition Plan
			$ 49,622 - Field Tech Pickup
Transfer	-$22,528	$7,054	

Parks Total	**-$668,212**	**$2,581,300**	
Operations	$37,542	$2,078,667	Equipment Rental, R&M, Contract Services, Downtown Landscaping, Christmas in the Park
Capital	-$785,500	$357,000	$80,000 - Service Pickup
			$75,000 - Skid Steer
			$50,000 - Facility Enhancements
Transfer	$79,745	$145,633	

Recreation Total	**-$56,355**	**$1,032,617**	
Operations	$30,348	$956,357	Advertising, Credit Card Fees, City Band
Capital	-$77,000	$75,000	$50,000 - Facility Maintenance
			$25,000 - Program Equipment
Transfer	-$9,704	$1,261	

Golf Total	**$144,500**	**$154,500**	
Operations	$0	$10,000	
Capital	$144,500	$144,500	$81,500 - Re-Stucco and Paint Clubhouse

Public Transit Total	**$53,412**	**$1,884,466**	
Operations	$53,412	$1,884,466	Downtowner Contract
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 25-26	Budget FY 26-27	FY 26-27 Highlights
Airport Total	**$59,111**	**$2,267,073**	
Operations	-$44,675	$1,468,902	Air Service Consulting, Janitorial Services
Capital	$65,950	$241,100	$154,000 - Tractor
			$25,000 - Terminal HVAC Controls Update
			$22,000 - Utility Vehicle
Transfer	$37,836	$557,071	

Airport Construction Total	**$51,579**	**$1,420,000**	
Operations	$0	$0	
Capital	$51,579	$1,420,000	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 25-26	Budget FY 26-27	FY 26-27 Highlights
Library Total	**$71,061**	**$2,622,515**	
Operations	$316,526	$2,558,980	
Capital	-$249,800	$59,200	$49,000 - Carpet Phase 3
Transfer	$4,335	$4,335	

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 2027 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 2027 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 25-26	Budget FY 26-27	FY 26-27 Highlights
Street Total	**$180,520**	**$7,463,248**	
Operations	-$39,598	$2,317,233	
Capital	$245,400	$4,616,400	$2,100,000 - Seal Coat - Zone 7
			$ 721,000 - Road Maintenance & Overlays
			$ 600,000 - Road Reconstruction
Transfer	-$25,282	$529,614	

Street Light Total	**$51,167**	**$569,394**	
Operations	$50,000	$468,000	Additional funds for Electric
Capital	$0	$70,000	
Transfer	$1,167	$31,394	

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 25-26	Budget FY 26-27	FY 26-27 Highlights
Pool Total	**$116,832**	**$928,811**	
Operations	$106,832	$908,811	Additional pay for Part-Time employees
Capital	$10,000	$20,000	$20,000 - Facility Enhancements

For FY 2027, Tax-Supported Fund operating expenditures total $51,025,439, or $2,492,686 (5.14%) more than the FY 2026 total of $48,532,754. The largest portion of the increase is for compensation adjustments. Capital expenditures increase by $1,928,503 (18.54%) from $10,401,564 to $12,330,067, which includes $3,209,757 of reserve funded projects. Transfers increase by $211,127 (13.92%) from $1,516,668 to $1,727,795.

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 lifestyle…" The projects contained in the FY 2027 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 .5%. Conservative projections have the ability to impact revenues, but we believe it is important to continue on a more conservative path when projecting Water Fund revenues in the current operating environment.

	Change from FY 25-26	Budget FY 26-27	FY 26-27 Highlights
Water Total	**$854,917**	**$15,243,173**	
Operations	$97,573	$7,167,187	Chemicals, Electric, Water Testing, DEQ System Fee, Cellular Meter Fees
Capital	$792,125	$6,442,765	$3,050,000 - Mainline Replacement
			$ 800,000 - Pipe Replacement - Blue Lakes
			$ 400,000 - Hankins Chlorination Unit
Debt	$0	$0	
Transfer	-$34,780	$1,633,221	

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 for the contract with OMI (Jacobs) to operate the City's wastewater treatment plant is $3,413,570.

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 25-26	Budget FY 26-27	FY 26-27 Highlights
Wastewater Total	**-$3,641,011**	**$12,746,728**	
Operations	$121,692	$5,949,990	Contract to operate Wastewater Treatment Facility
Capital	-$3,757,216	$2,165,525	$995,000 - Mainline Maintenance
			$600,000 - Dewatering System Maintenance
			$160,000 - Telehandler
Debt	$363	$3,484,350	
Transfer	-$5,849	$1,146,863	

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.

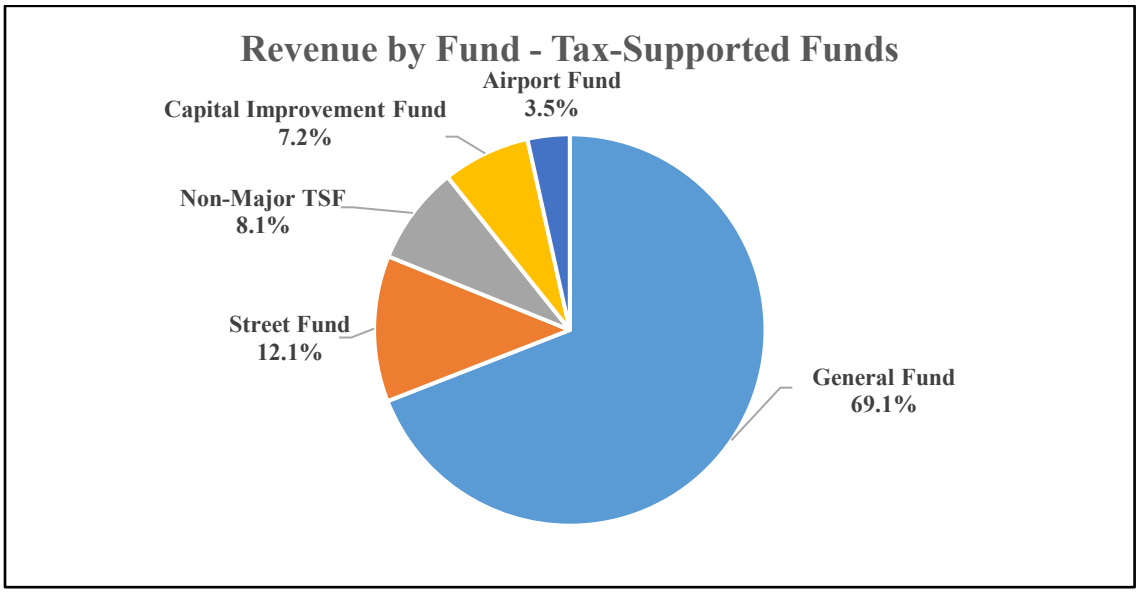
	Change from FY 25-26	Budget FY 26-27	FY 26-27 Highlights
Sanitation Total	**-$129,158**	**$4,425,072**	
Operations	-$78,050	$3,967,005	Adjustment for new PSI contract
Capital	$0	$0	
Transfer	-$51,108	$458,067	

For FY 2027, the three largest Enterprise Funds (Water, Wastewater, Sanitation) budget $17,084,182 for operating expenditures, or an increase of $141,214 (.83%) compared to the FY 2026 total of $16,942,968. Capital expenditures decrease by $2,965,091 (25.62%) from $11,573,381 to $8,608,290. This is due mainly to a decrease in reserve funded projects. Transfers increase by $363 (.01%) from $3,483,988 to $3,484,350.

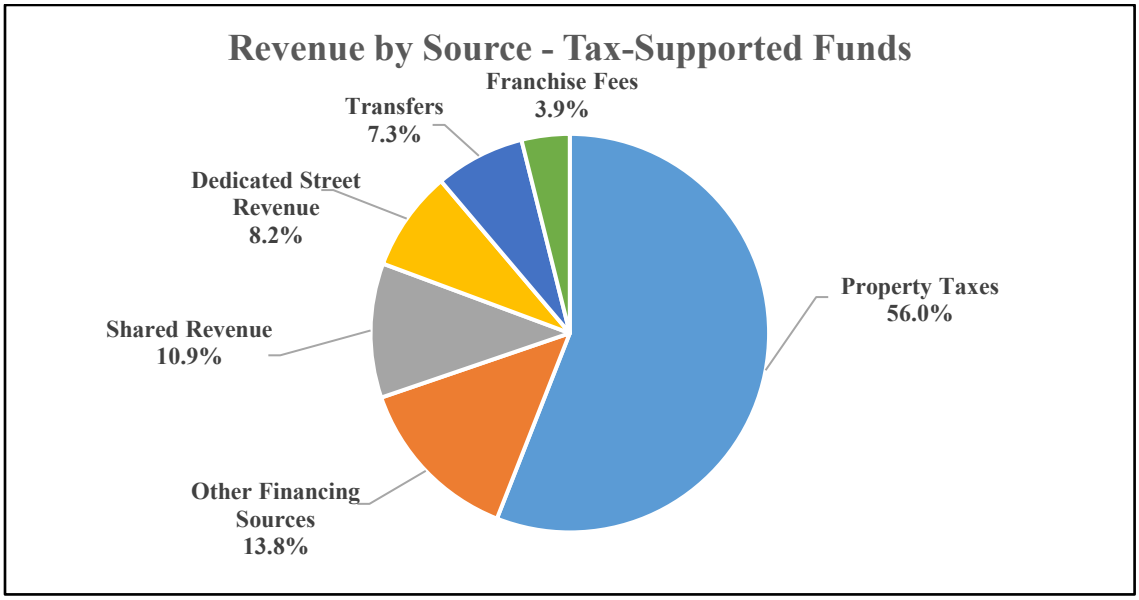
REVENUES BY SOURCE

TAX-SUPPORTED FUND REVENUES

Tax-Supported Funds account for $61.87 million (63.60%) of the $97.29 million total revenues in the FY 2027 budget. Tax-Supported Fund cash reserves budgeted for use equal $3.21 million of the $4.89 million total for all funds. Combining revenues and reserves brings total funding for Tax-Supported Funds to $65.08 million (63.70%) of the $102.18 million total.



The majority of revenues for Tax-Supported Funds (86.20%) 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 2027, the City of Twin Falls has an estimated taxable value of $6,782,997,005, or $359,636,320 (5.6%) more than the FY 2026 value of $6,423,360,685. The New Construction and Annexation Rolls for FY 2027 total $95,062,222, which will yield $473,951 of new property tax revenue. Property tax revenue derived from the New Construction and Annexation Rolls is commonly referred to as the "growth formula."

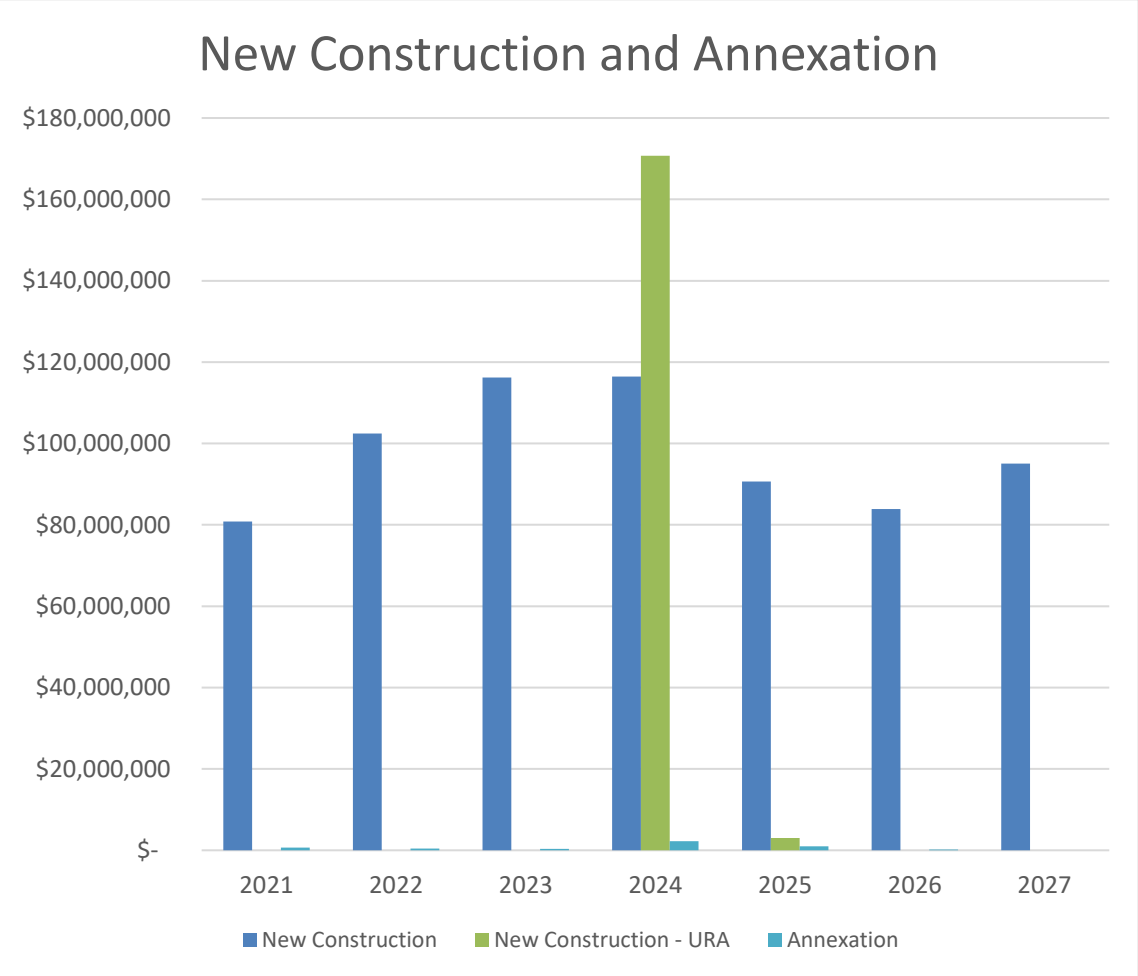
The FY 2027 budget relies on property taxes to raise 53.20% of the funds needed to support municipal operations in the Governmental and Tax-Supported Funds. The budget includes the statutorily allowed three percent (3%) property tax increase ($984,689) as provided for in Idaho Code §63-802, plus revenue from the growth formula ($473,951), and the equivalence of one-percent revenue ($342,816) from the City's forgone balance. The City's projected tax rate for FY 2027 is expected to decrease to $5.05/$1,000 of taxable value from $5.06/$1,000 (FY 2026). Based on the median value of an owner-occupied home, this will create an estimated annual property tax increase of $42.07. It is anticipated total property tax collections for FY 2027 will be $34,624,436, or $1,728,313 more than the FY 2026 total of $32,896,123.

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 tax rate assessed over the last seven fiscal years (2020-2026) is $5.67/$1,000 of taxable value. It is important to recognize the tax rate does not necessarily indicate an individual's tax burden. 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 25-26 Adopted Budget	**FY 26-27 Proposed Budget**	**Variance**
Property Tax	Tax Rate: $5.06/$1,000 of taxable value	Tax Rate: $5.05/$1,000 of taxable value	Tax Rate: -$0.01/$1,000 of taxable value
Median Value of Owner-Occupied Home: FY 2027 - $372,088 (January 2026) FY 2026 - $363,286 (January 2025)	**$1,205.73** *(annual)* **$100.48** *(monthly)*	**$1,247.79** *(annual)* **$103.98** *(monthly)*	**$42.07** *(annual)* **$3.51** *(monthly)*
Utility Bills			
Average Residential Customer Consumption of:			
Water - 18,000 gallons	$54.49	$57.21	$2.72
Sewer - 12,000 gallons	$34.05	$35.75	$1.70
Sanitation & Recycling	$20.11	$20.11	$0.00
Total Utility Bills	$108.65	$113.07	$4.42
Monthly Total of Property Tax and Utility Bills	**$209.13**	**$217.05**	**$7.93**

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 2027, the City of Twin Falls' New Construction ($95,062,222) and Annexation ($0) Rolls total $95,062,222. This will yield an additional $473,951 of property tax revenue. The following graph illustrates the value of the New Construction and Annexation Rolls each fiscal year since 2021.



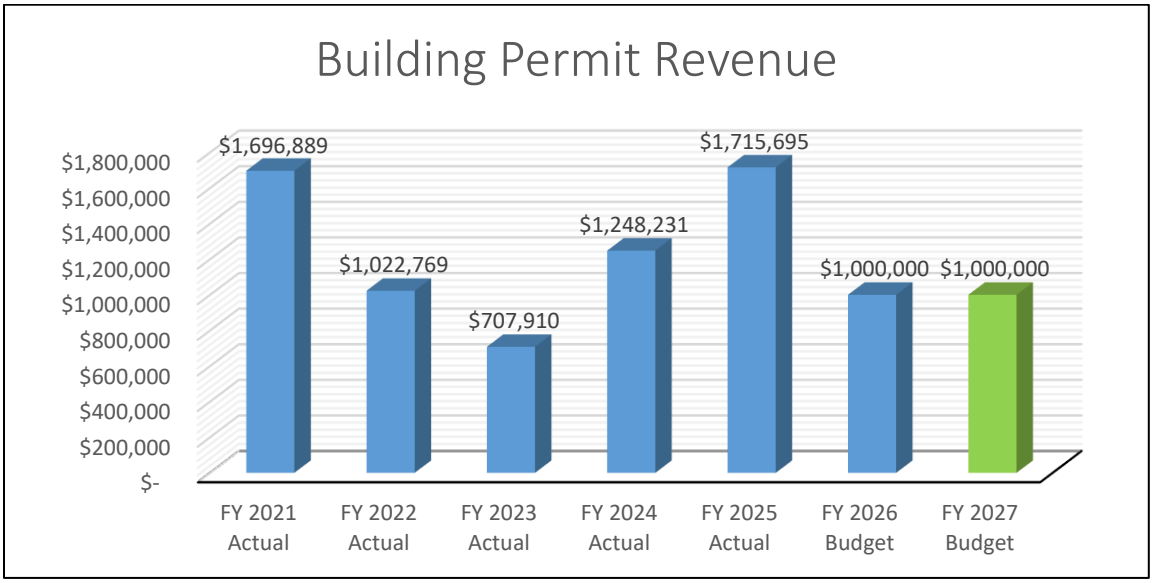
Fiscal Year	New Construction	NC - URA	Annexation	Total
2027	$ 95,062,222	$ -	$ -	$ 95,062,222
2026	$ 83,867,304	$ -	$ 191,446	$ 84,058,750
2025	$ 90,647,629	$ 3,047,156	$ 1,007,043	$ 94,701,828
2024	$ 116,465,121	$ 170,741,850	$ 2,207,240	$ 289,414,211
2023	$ 116,197,863	$ -	$ 380,643	$ 116,578,506
2022	$ 102,450,268	$ -	$ 441,767	$ 102,892,035
2021	$ 80,779,708	$ -	$ 694,520	$ 81,474,228

BUILDING PERMIT REVENUES

Building permit revenue in FY 2021 was unexpectedly high, with collected revenue at year-end being 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 May of 2021, the City issued 388 single-family permits, compared to 313 through May 2020.

However, in July of 2021, permit activity started to drop off and continued to decline 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. Following that low point in 2023, building activity started to pick back up. Building permit revenue collected in FY 2024 was $1,248,231, significantly more than the $800,000 budgeted amount.

Permit revenue in FY 2025 was bolstered by an expansion at the Chobani plant. That one project accounted for nearly $410,000 in permit revenue. However, apart from the Chobani expansion, overall building activity again began to decline in FY 2025. In all other categories, permit counts and revenue were declining. That trend continues in FY 2026, with declining permit counts and revenue. Since it is difficult to count on large commercial projects continuing to come in, and with decreasing numbers in all other categories, we are again conservatively projecting revenue to be $1,000,000 in FY 2027.



SHARED AND DEDICATED STREET REVENUES

As reflected in the graph below, assuming continued economic growth, the City of Twin Falls expects to receive more intergovernmental shared revenues in FY 2027 than FY 2026. The City anticipates collecting shared revenues totaling $11,792,944, or 18.12% of the $65,083,301 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:

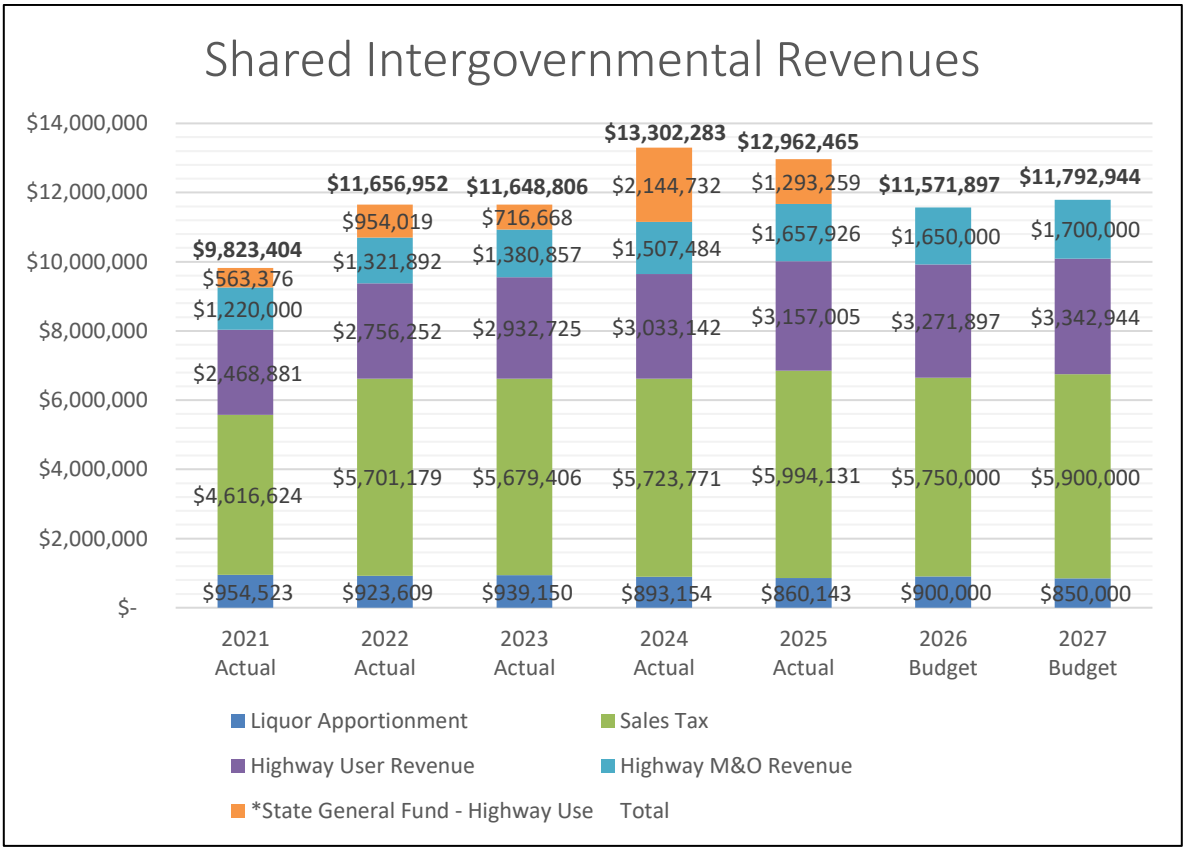
State of Idaho

- Sales Tax - $5,900,000; an increase of $150,000 from $5,750,000.
- Highway User Revenue (mainly Fuel Tax) - $3,342,944; an increase of $71,047 from $3,271,897.
- Liquor Apportionment - $850,000; a decrease of $50,000 from $900,000.

Twin Falls Highway District

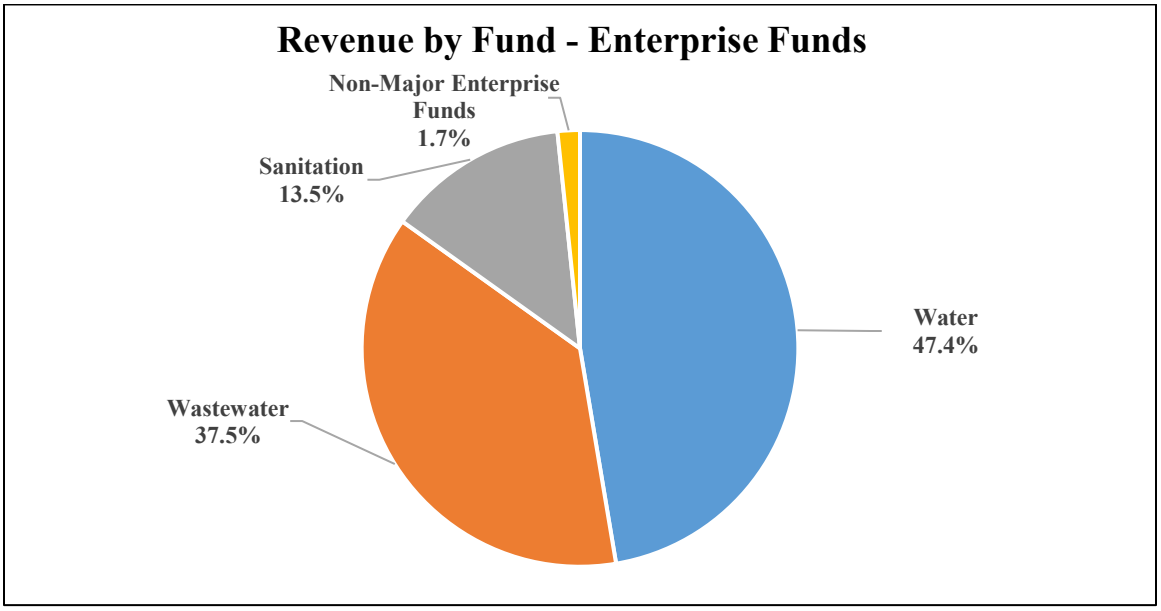
- Highway M&O (Road & Bridge Tax) - $1,700,000; an increase of $50,000 from $1,650,000.

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



*Non-recurring funding

ENTERPRISE FUND REVENUES



Enterprise Funds account for $32.19 million (33.09%) of the $97.29 million total revenues in the FY 2027 budget. Enterprise Fund cash reserves budgeted for use equal $.76 million of the $4.89 million total for all funds. Combining revenues and reserves brings total funding for Enterprise Funds to $32.95 million (32.24%) of the $102.18 million total. The majority of funding, or 93.09%, is from User Fees. The other sources of funding include fines, investment earnings, miscellaneous income, and interfund transfers.

Water Fund

FY 2027 water user rates increase 5% compared to FY 2026. Average water users (18,000 gallons) will see an increase of $2.72 monthly and $32.64 annually. Budgeted revenue in the Water Fund totals $15,243,173. Compared to the FY 2026 total of $14,388,256, this is an increase of $854,917 (5.94%). There was no reserve funding for capital projects in either FY 2026 or FY 2027.

Wastewater Fund

FY 2027 sewer user rates increase 5% compared to FY 2026. The average user that caps out at 12,000 gallons will see an increase of $1.70 monthly and $20.40 annually. Budgeted revenue in the Wastewater Fund totals $12,079,003, which combined with reserves of $667,726 equals $12,746,728 in total funding. Compared to the FY 2026 total of $16,387,739, this is a decrease of $3,641,001 (22.22%). The change results mainly from a decrease in the amount of reserve funded capital projects.

Sanitation Fund

FY 2027 sanitation user rates remain the same as they were in FY 2026. The average amount paid by the City's residential customers will not change. Budgeted revenue in the Sanitation Fund totals $4,336,068, which combined with reserves of $89,005 equals $4,425,072 in total funding. Compared to the FY 2026 total of $4,554,231, this is a decrease of $129,158 (2.84%).

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 reflect 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)
- Improve public facilities and infrastructure to meet the needs of the citizenry (SC 2 and AC 1)
- Cooperate with other governmental entities to provide services effectively and efficiently and in a manner resulting in the most equitable distribution of public resources (RC 5)
- Promote transparency, 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 2026-2027 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 2026 (IO 1.1.1)
- Adopt the newly updated City Strategic Plan update by fall 2026 (RC 8.1.1)

Fiscal Year 2026-2027 Budget Highlights:

- Allocates the $820,000 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

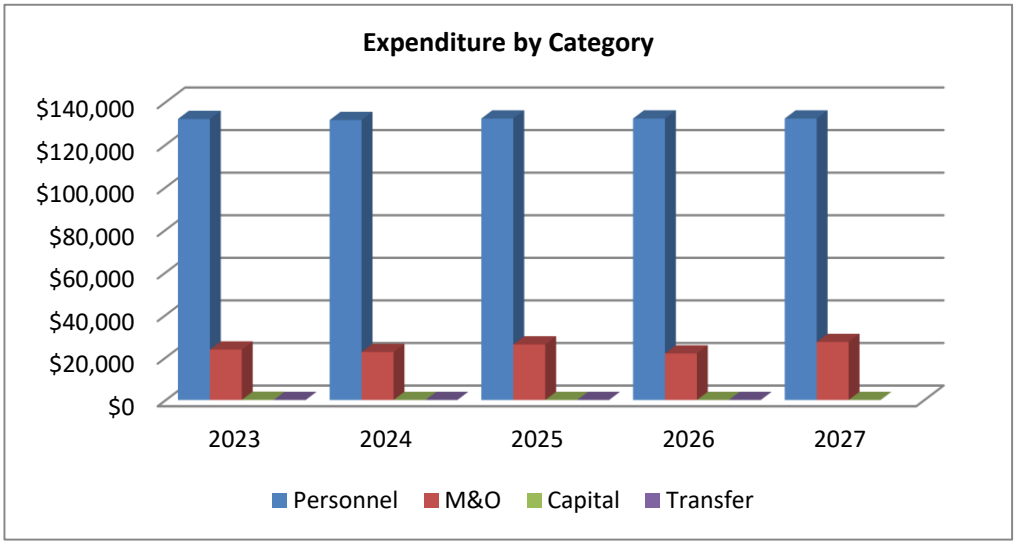
- A transparent, accessible, equitable, and inclusive local government
- The efficient and effective delivery of programs and services to the community
- An informed and involved community

Fiscal Year 2025-2026 Accomplishments:

- Funded $1,100,000 of Council-directed projects, including funding for Harmon Park tennis courts and skate park infrastructure, a tree street grant program, senior center improvements, architectural services for a Fire Station 1 remodel, commercial air service marketing, and creation of a City emergency operations plan.
- Funded an expanded Independence Day fireworks celebration in recognition of the 250th birthday of our nation on July 4th, 2026.

Expenditure by Category - City Council

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	7	7	7	7	7	0
Expenditure Category						
Personnel	$132,011	$131,515	$132,213	$132,213	$132,213	**0.00%**
M&O	$23,685	$22,545	$26,100	$21,848	$27,230	**24.63%**
Capital	$71	$0	$0	$0	$0	**0.00%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$155,766**	**$154,059**	**$158,313**	**$154,061**	**$159,443**	**3.49%**



Comments:
- The increase in M&O includes additions for Travel and Training.

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's Office provides executive leadership, strategic direction, organizational coordination, and administrative oversight for the City of Twin Falls. Operating under the Council-Manager form of government established by Idaho State Code, the City Manager serves as the Chief Executive Officer responsible for implementing the policies, priorities, and strategic direction established by the Mayor and City Council.

The department works collaboratively with City departments, elected officials, regional partners, community organizations, businesses, and residents to ensure efficient municipal operations, responsible fiscal management, and high-quality public service delivery. Core responsibilities include strategic planning, organizational management, budget development and implementation, policy coordination, community engagement, regional collaboration, intergovernmental relations, and direct support to the Mayor and City Council.

The City Manager's Office also leads organization-wide initiatives focused on operational improvement, long-term planning, performance measurement, transparency, innovation, and accountability. Through continued implementation of strategic planning and Priority Based Budgeting practices, the department works to align City resources, programs, and services with adopted community priorities and measurable outcomes.

The department remains committed to promoting effective governance, strengthening regional partnerships, engaging the community in meaningful dialogue, supporting informed policy decisions, and fostering a collaborative organizational culture focused on service, accountability, and continuous improvement.

Major Goals:

- Provide strategic leadership and organizational management that aligns City operations, budgeting, and services with the priorities established by the Mayor, City Council, and community.
- Strengthen organizational accountability and operational effectiveness through performance measurement, strategic planning, and data-driven decision making. (RC 8)
- Foster strong regional partnerships and collaborative relationships with governmental agencies, community organizations, and stakeholders to advance shared community priorities and opportunities. (RC 4)
- Enhance community engagement, transparency, and public communication to improve trust, participation, and responsiveness in local government. (RC 8)
- Deliver timely, accurate, and organized support services to the Mayor and City Council to promote informed policy decisions and effective governance.

- Continue implementation and refinement of Priority Based Budgeting, long-term planning, and organizational improvement initiatives to improve service delivery and operational sustainability.
- Promote a collaborative "One City" organizational culture focused on innovation, communication, employee development, and continuous improvement. (IO 1)

Fiscal Year 2026-2027 Objectives:

- Continue implementation and refinement of the organization's performance measurement system to improve operational accountability and data-informed decision making.
- Continue advancing Priority Based Budgeting practices to align organizational resources and services with strategic priorities and measurable outcomes.
- Update and monitor strategic plan implementation efforts and long-term capital planning initiatives to support sustainable community growth and infrastructure investment.
- Strengthen regional coordination efforts through continued participation with regional planning organizations, governmental partners, and interagency initiatives.
- Expand community engagement and communication opportunities through public outreach efforts, citizen feedback initiatives, surveys, and digital communication platforms.
- Continue supporting organizational leadership development, employee engagement, and cross-department collaboration initiatives.
- Maintain responsive and effective support services for the Mayor and City Council through timely communication, agenda coordination, and policy support.

Fiscal Year 2026-2027 Budget Highlights:

- Continued implementation of the "One City" initiative
- Funding organizational leadership training
- Continued implementation of the priority-based budgeting system
- Creation of a performance measurement system
- Completion of annual National Citizen's Survey
- Continued participation in the Magic Valley Metropolitan Planning Organization
- Transition our Ride TFT micro-transit program from the grant funded pilot program to a regularly funded program through FTA 5307 funding with a 35% local match

The Outcomes of our Investment will be:

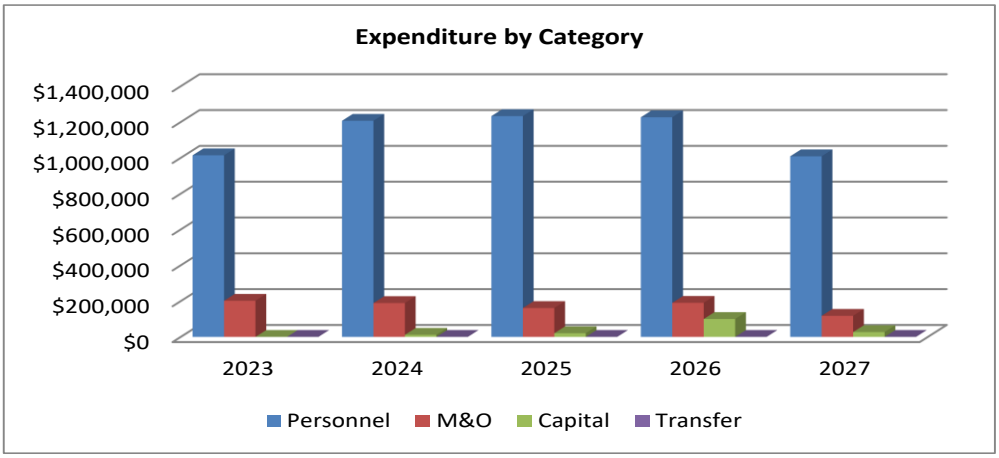
- Improved organizational alignment between strategic priorities, budgeting decisions, and City operations.
- Enhanced accountability, transparency, and operational effectiveness through performance measurement and data-driven decision making.
- Strengthened regional partnerships and collaborative efforts that support shared community goals and long-term planning initiatives.
- Increased community engagement, public communication, and resident participation in City programs, projects, and policy discussions.
- Effective governance through timely, accurate, and organized support services provided to the Mayor and City Council.
- Continued organizational improvement through leadership development, innovation, and cross-department collaboration initiatives.

Fiscal Year 2025-2026 Accomplishments:

- Continued participation in regional transportation and planning coordination efforts through collaboration with regional agencies and partner organizations. (AC 4.1.1)
- Continued refinement and implementation of the Priority Based Budgeting system and organizational performance measurement initiatives. (RC 8.1.1)
- Received distinguished budget award from the Government Finance Officers Association (GFOA) for the fourteenth straight year for the FY 2026 adopted budget (RC 3)
- Integrated strategic planning priorities into budget development and long-term organizational planning efforts (RC 8.1.1)
- Continued organizational emphasis on employee wellness, leadership development, and workforce engagement initiatives (IO 1.2)
- Continued organizational emphasis on employee wellness, leadership development, and workforce engagement initiatives (IO 1)
- 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)

Expenditure by Category - City Manager

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	6	7	6	6	4	-2
Expenditure Category						
Personnel	$1,013,971	$1,206,770	$1,232,963	$1,226,371	$1,008,491	**-17.77%**
M&O	$201,769	$189,024	$161,239	$190,232	$117,750	**-38.10%**
Capital	$0	$11,608	$20,559	$100,000	$27,000	**-73.00%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$1,215,740**	**$1,407,403**	**$1,414,761**	**$1,516,602**	**$1,153,241**	**-23.96%**



Comments:

- The decrease in Personnel results from moving the Deputy City Clerk to Finance and Public Information Coordinator to Economic Development.
- The decrease in M&O includes reallocating MPOG funds to Council Capital and reductions for Travel and Training.
- Capital: $27,000 - Envisio

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 2026-2027 Objectives:

- Complete the Fiscal Year 2027-2028 budget by the Thursday preceding the second Monday in September and earn the GFOA Distinguished Budget Presentation Award. (RC3.2)
- Complete the Fiscal Year 2025-2026 audit by March 15, 2027 and receive an unqualified opinion and the GFOA Certificate of Achievement for Excellence in Financial Reporting. (RC3.2)
- 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 2026-2027 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.
- Finalizing an ERP solution application, implementing "best practices" and evaluating current processes.
- Analyze, fund, and sustain a self-funded insurance plan to reduce costs to the City of Twin Falls employees.

The Outcomes of our Investment will be:

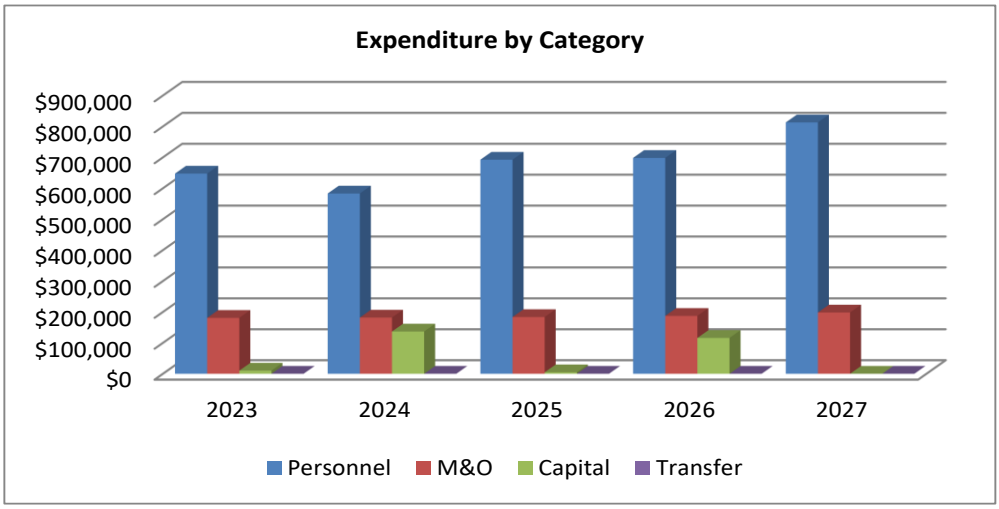
- Keeping the City of Twin Falls not only operational and functional but high-performing day-to-day during the fiscal year and moving forward into the future.

Fiscal Year 2025-2026 Accomplishments:

- Received distinguished budget award from the Government Finance Officers Association (GFOA) for the fourteenth straight year for the FY 2026 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 for the tenth straight year. (RC3.2)
- Worked in tandem with City Management and Human Resources for the implementation of a self-funded insurance plan (IO2.1)

Expenditure by Category - Finance

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	5	5	5	5	6	1
Expenditure Category						
Personnel	$647,439	$582,985	$692,337	$698,082	$812,833	**16.44%**
M&O	$180,729	$181,748	$183,499	$187,178	$198,233	**5.91%**
Capital	$10,140	$136,670	$4,800	$115,810	$0	**-100.00%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$838,308**	**$901,403**	**$880,636**	**$1,001,070**	**$1,011,066**	**1.00%**



Comments:
- The increase in Personnel includes addition of the Deputy City Clerk from the City Manager Dept.
- The increase in M&O includes additional funds for the annual audit.

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. Services include prosecution of misdemeanor and infraction offenses, legal advisement, public records compliance, contract and ordinance review, civil litigation management, risk mitigation, land use and real estate matters, and trial preparation and presentation.

The department also supports the Twin Falls Police Department and other City operations through legal guidance, investigative support, policy review, and training services. The Legal Services Department is committed to ensuring the City operates within legal and ethical standards while protecting the interests of the organization and community.

The mission of the department is to provide responsive, practical, and defensible legal services that support effective governance, public safety, operational integrity, and community trust.

Major Goals:

- 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)
- Provide timely and reliable legal advice and information to the Council, City Manager and city departments. (IO1.1 and SC1.5)
- Support transparent and accountable government operations through legal review, risk mitigation, and policy guidance. (IO1.1 and RC1.1)
- Prosecute misdemeanor and infraction offenses in a fair, efficient, and legally sound manner. (SC1.1 and SC1.7)
- Improve operational efficiency and accountability through the implementation of measurable performance indicators and data-informed decision making.

Fiscal Year 2026-2027 Objectives:

- Continue refining the department's performance measurement and reporting systems to support Priority Based Budgeting initiatives and operational accountability.
- Improve coordination and communication between prosecutors, law enforcement, victims, witnesses, and City departments to support timely case resolution and improved service delivery.
- Expand utilization of case management and data tracking systems to improve reporting accuracy, workflow management, and operational efficiency.
- Continue providing advanced legal and prosecutorial training opportunities to enhance staff expertise and organizational effectiveness.
- Maintain responsive legal support for contracts, ordinances, public records requests, litigation matters, and departmental operational needs.
- Support efficient court operations and prosecution services through effective trial preparation, case screening, and discovery management.

Fiscal Year 2026-2027 Budget Highlights:

- Continued operational support for prosecution services, legal advisement, and civil legal functions.
- Ongoing investment in case management technology and reporting systems to improve operational tracking and performance measurement.
- Continued support for training and professional development opportunities for legal staff.
- Operational support for increasing legal workload demands associated with public records requests, litigation management, contract review, and criminal case processing.

The Outcomes of our Investment will be:

- Improved timeliness and consistency in criminal case screening, discovery compliance, and trial preparation, supporting more efficient court operations and case resolution.
- Enhanced accountability and operational transparency through measurable performance indicators tied to workload, efficiency, effectiveness, and productivity.
- Increased efficiency in legal operations through improved workflow management, case tracking, and data-driven reporting tools.
- Reduced organizational and legal risk through timely legal advisement, contract review, and defensible prosecutorial practices.
- Strengthened coordination between prosecutors, law enforcement, victims, witnesses, and City departments to improve service delivery and successful case outcomes.

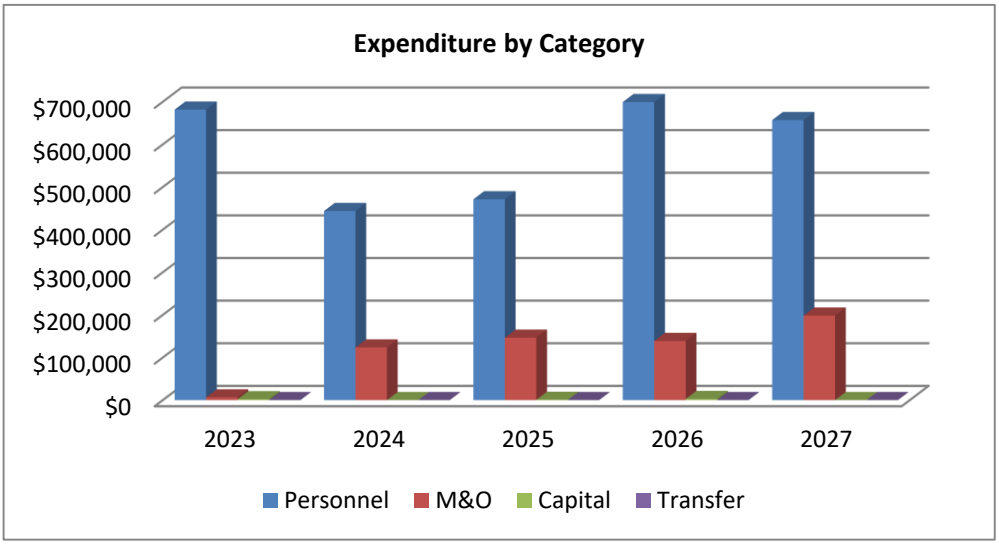
Fiscal Year 2025-2026 Accomplishments:

- Prosecuted approximately 1,854 misdemeanor and infraction cases, supporting timely case resolution and court operations.
- Continued improving criminal case screening and discovery processes to support timely charging decisions, reduce avoidable continuances, and improve prosecutorial efficiency.
- Successfully deployed and implemented the new case management software system, Legal Edge, improving workflow tracking, reporting capabilities, and operational data collection for performance measurement initiatives.
- Responded to and reviewed approximately 1,417 public records requests, supporting transparency, legal compliance, and responsive public service.
- Provided over 324 hours of legal and operational instruction to sworn officers to support effective investigations, legal compliance, and trial readiness.
- Continued providing legal review and operational support for contracts, ordinances, departmental advisement, litigation matters, and other civil legal services across City operations.

Expenditure by Category - Legal

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	5	5	4	5	5	0

Expenditure Category						
Personnel	$681,519	$443,636	$471,144	$699,302	$657,014	**-6.05%**
M&O	$6,353	$123,547	$146,421	$138,760	$198,335	**42.93%**
Capital	$2,006	$0	$620	$2,600	$0	**-100.00%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$689,878**	**$567,183**	**$618,185**	**$840,662**	**$855,349**	**1.75%**



Comments:

- M&O: The increase in M&O includes additions for the City Attorney Contract, Travel, and Training.

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 essential 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 2026-2027 Objectives:

- Evaluate the efficacy of the Title 10 Code Rewrite, initiating needed changes by December 2026 (AC1.4)
- Finish reporting on the City Park Plaza - CDBG Project by June, 2027 (HC1, SC2.1.1)
- Identify preliminary cost estimates to include the Comprehensive Plan Update in the FY 27 Long-Term Planning process. (HC1, AC1, AC3, AC4, EC1, EC2)
- Provide Staff support to the City Council and appointed Commissions in fulfilling the vision and goals of the Comprehensive and Strategic Plan by reviewing applications, preparing professional staff reports, and attending Public Meetings.

Fiscal Year 2026-2027 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.
- Continue with 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:

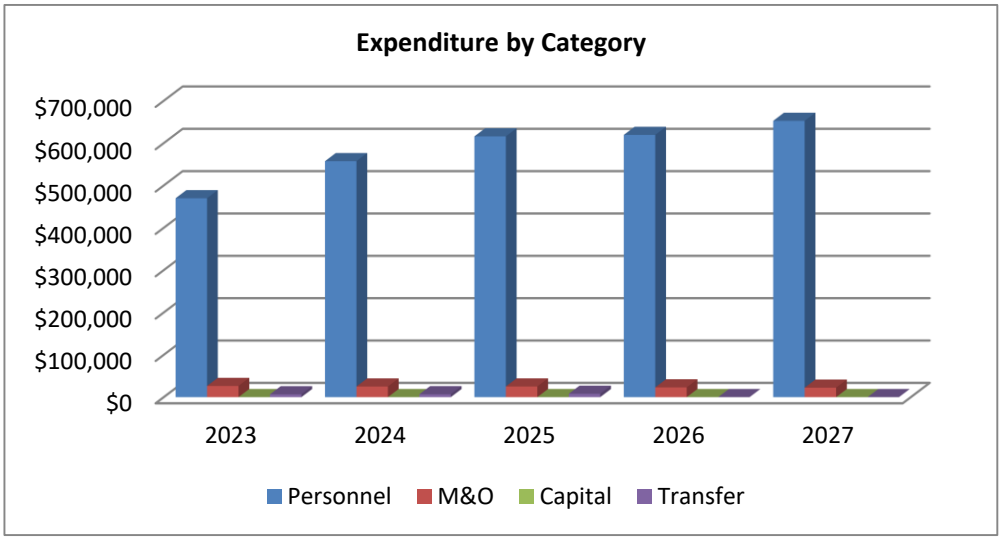
- A more efficient, transparent, and decision-conscious Zoning and Development application process.
- Greater knowledge base within the department to communicate regulations and best practices more accurately and effectively to all internal partners and external stakeholders.

Fiscal Year 2025-2026 Accomplishments:

- Implemented 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)
- Completed the Uniform Development Code rewrite (aka Title 10 Zoning Code). (AC1.4)
- Hosted Training opportunities to educate and collaborate with various stakeholders and interest groups on the new Title 10 Regulations. (AC1.4)
- Continued Partnership with IT Department on the development of additional online Mapping tools to foster more transparency and efficient information delivery to current and future property owners. (IO1)
- Dedicated staff time to collaboration with external partners and stakeholders in the following areas: Pollinator Council, Homelessness Coalition, Mid Snake Resource, Conservation, and Development. (RC5.1.1)

Expenditure by Category - Planning and Zoning

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	5	5	5	5	5	0
Expenditure Category						
Personnel	$469,680	$557,243	$615,789	$619,278	$652,464	**5.36%**
M&O	$26,331	$25,047	$25,120	$23,000	$22,300	**-3.04%**
Capital	$0	$0	$0	$0	$0	**0.00%**
Transfer	$6,608	$6,740	$7,839	$0	$0	**0.00%**
Subtotal	**$502,619**	**$589,029**	**$648,748**	**$642,278**	**$674,764**	**5.06%**



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 2026-2027 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 2026-2027 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:

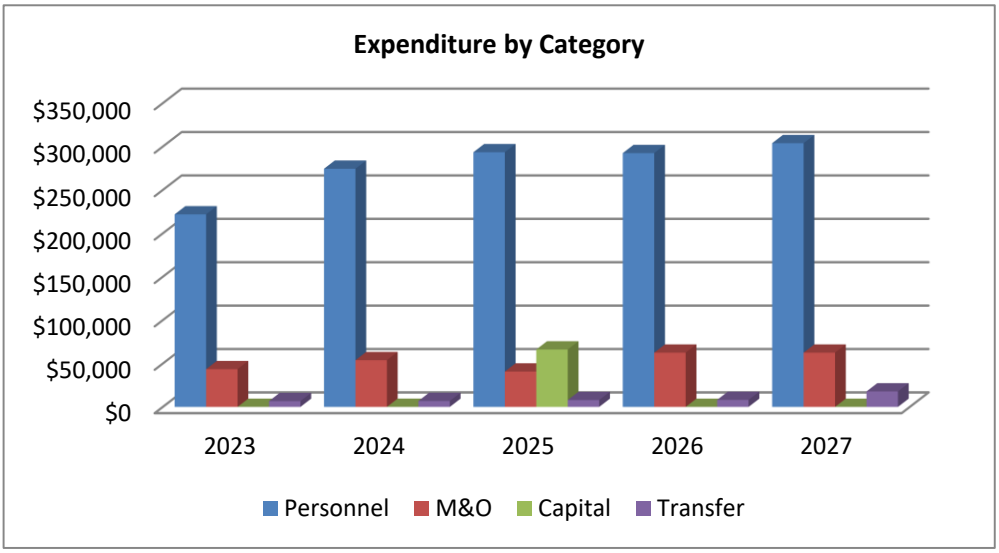
- A community where all residential and commercial properties are maintained in a fashion that emphasizes an aesthetically pleasing city that encourages community pride, preserves neighborhood integrity, protects the public's health and well-being, and maintains property values while conserving water.

Fiscal Year 2025-2026 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 12,302 cases, of which the majority 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)

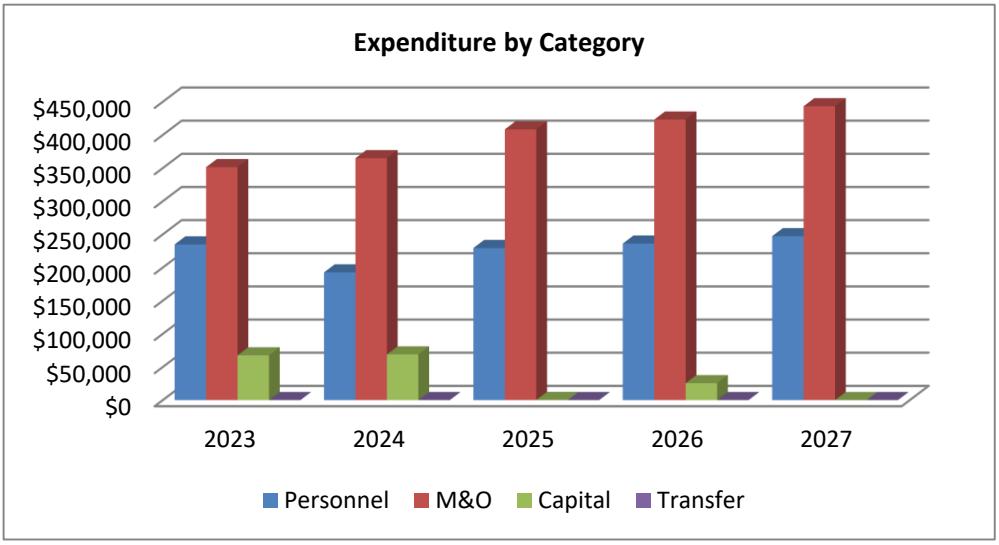
Expenditure by Category - Code Enforcement

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	3	3	3	3	3	0
Expenditure Category						
Personnel	$221,842	$274,394	$293,425	$292,428	$303,865	**3.91%**
M&O	$43,451	$53,832	$40,741	$62,500	$62,500	**0.00%**
Capital	$0	$37	$66,136	$0	$0	**0.00%**
Transfer	$6,652	$6,785	$7,891	$8,063	$17,809	**120.87%**
Subtotal	**$271,945**	**$335,048**	**$408,193**	**$362,991**	**$384,174**	**5.84%**



Expenditure by Category - Animal Control

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	3	3	3	3	3	0
Expenditure Category						
Personnel	$234,812	$192,591	$229,392	$236,091	$247,217	**4.71%**
M&O	$351,359	$364,842	$408,339	$423,074	$443,208	**4.76%**
Capital	$67,486	$68,894	$187	$25,500	$0	**-100.00%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$653,658**	**$626,326**	**$637,917**	**$684,665**	**$690,425**	**0.84%**



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 serves as the primary point of contact for the business community in Twin Falls and leads efforts related to business attraction, retention, expansion, and community development. The department consists of one full-time director and one full-time administrative assistant and utilizes contract services for marketing and communications support.

The Director also serves as Executive Director of the Urban Renewal Agency, aligning economic development strategy with redevelopment, infrastructure investment, and placemaking initiatives. Core functions include industrial recruitment, downtown redevelopment, workforce alignment, urban renewal implementation, and business outreach.

Major Goals:

- Support the business community through consistent outreach, engagement, and problem-solving.
- Recruit and retain compatible industrial, commercial, and entrepreneurial investment.
- Encourage expansion of existing businesses and support entrepreneurship.
- Advance downtown redevelopment and placemaking.
- Align economic development efforts with infrastructure planning, workforce needs, and urban renewal implementation.

Fiscal Year 2026-2027 Objectives:

- Strengthen business retention, expansion, and recruitment pipeline by completing a minimum of 36 business outreach engagements (different businesses than in previous years) and maintain a tracked pipeline of opportunities by September 30, 2027.
- Facilitate substantive private investment and redevelopment activity in the downtown area, in alignment with the Urban Renewal Agency Downtown Master Plan, to include at least one new announced project by September 30, 2027.
- Advance next steps for event center development by completing stakeholder coordination, evaluating governance and funding options, and identifying a recommended implementation pathway by March 31, 2027.

Fiscal Year 2026-2027 Budget Highlights:

- Continued funding for marketing, recruitment, and business attraction efforts.
- Continued investment in business outreach and pipeline development activities.
- Ongoing participation in regional economic development partnerships.
- Sustained funding for professional development and training.

The Outcomes of our Investment will be:

- A resilient local economy that is supported by business retention and expansion.
- Increased visibility of Twin Falls for business recruitment and investment.
- Continued activation of urban renewal areas and downtown redevelopment.

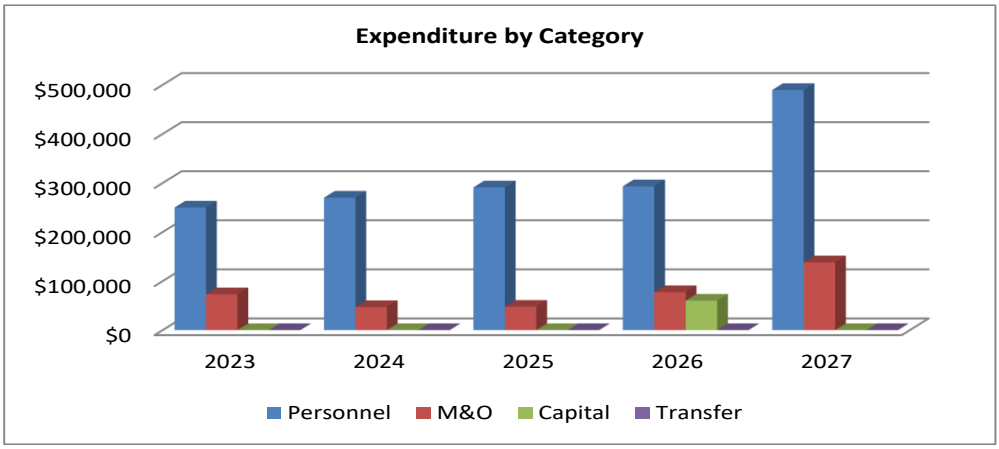
- Community and development site information is readily available to respond immediately to project inquiries.

Fiscal Year 2025-2026 Accomplishments:

- Assisted with facilitating commercial air service expansion at Magic Valley Regional Airport to include increased daily frequency from Delta/SkyWest and twice-weekly service from Breeze Airways to Las Vegas and Orange County, CA. The Breeze service is supported by the Air Carrier Incentive Program, providing financial support for marketing.
- Continued engagement with companies, brokers, and site selectors for projects under consideration for expansion to Twin Falls.
- Conducted a Business Outreach Program engaging 36 businesses, identifying expansion opportunities, workforce challenges, and infrastructure needs.
- Completed the Event Center Feasibility Study and initiated next-step discussions with key community partners.
- Supported implementation of the Chobani expansion, including infrastructure coordination and development agreement execution, for a $500,000,000 expansion of the dairy manufacturing facility to create 160-200 new jobs.

Expenditure by Category - Economic Development

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	2	2	2	2	3	1
Expenditure Category						
Personnel	$249,853	$269,984	$290,904	$293,121	$489,379	**66.95%**
M&O	$73,041	$46,899	$47,535	$77,355	$138,167	**78.61%**
Capital	$0	$0	$0	$60,000	$0	**-100.00%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$322,894**	**$316,884**	**$338,438**	**$430,476**	**$627,545**	**45.78%**



Comments:
- The increase in Personnel includes addition of the Public Information Coordinator from the City Manager Dept.
- The increase in M&O includes funds for Community Engagement Activities.

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)
- Market Competitiveness: benchmarking and evaluating the effectiveness of our total rewards package against other organizations to ensure that the City remains competitive. (IO2)
- Workforce 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 and Governance: attend to the legal, ethical, and social issues of the organization. (IO1)

Fiscal Year 2026-2027 Objectives:

- Promote One City and High-Performance Organization concepts by embedding the City's Values and Leadership Philosophy throughout all HR processes and employee experiences. (IO1)
- Provide strategic guidance and support to departments regarding recruitment, employee relations, performance management, and organizational development. (IO1)
- Recruit, select, and onboard high-quality candidates whose values align with the City's culture and service expectations. (IO1)
- Support workforce development initiatives that build leadership capacity, employee engagement, and organizational effectiveness. (IO2)
- Evaluate compensation, benefits, and total rewards strategies to support retention and market competitiveness. (IO2)
- Continue leveraging technology and process improvements to increase efficiency, enhance data-driven decision-making, and improve employee service delivery. (IO1)

Fiscal Year 2026-2027 Budget Highlights:

- Funding supports workforce development programs, leadership training, and employee development initiatives that strengthen organizational capacity.
- Resources support recruitment and retention efforts in an increasingly competitive labor market.
- Continued investment in HR technology and process improvements will enhance efficiency, reporting capabilities, and employee service delivery.

- Budget resources support compliance, employee relations, and organizational development initiatives that contribute to a high-performing workforce.

The Outcomes of our Investment will be:

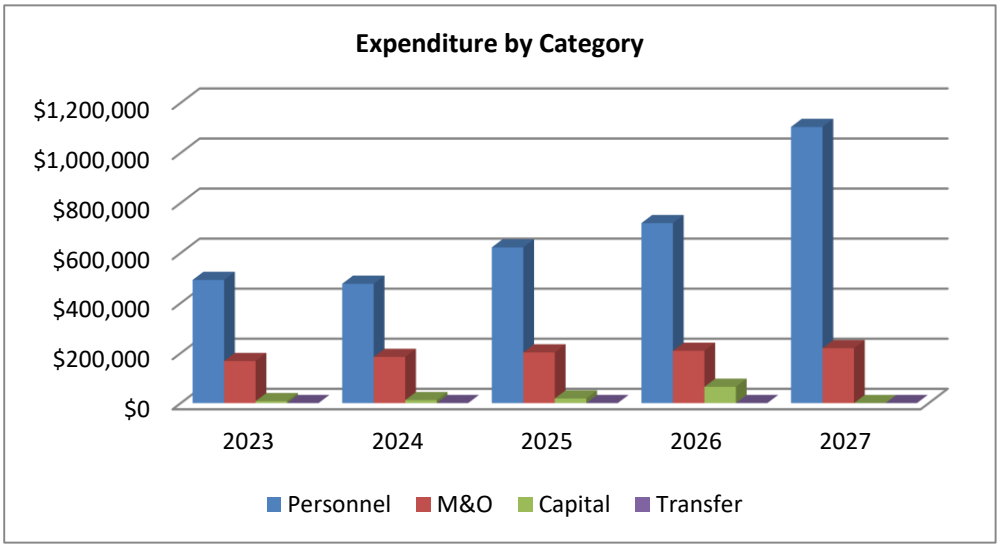
- Embodiment of our Leadership Philosophy and reflection of our Values in our decisions and processes.
- A culture that recognizes that compliance is the baseline for our actions and decisions.
- Increased knowledge, leadership, and abilities among employees, promoting personal and professional growth.
- 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 thoughtful, high-performing team members who thrive in our culture.
- Continued compliance with employment laws, regulations, and organizational policies.

Fiscal Year 2025-2026 Accomplishments:

- Celebrated the hiring of 24 new talented individuals and 13 full-time internal transfers and promotions. (IO1.1.1)
- 25 individual training sessions were conducted, including New Employee Orientation, Myers-Briggs Type Indicator, CPR AED First Aid Training, Workplace Violence/Active Shooter, PERSI Workshops, Nationwide 457b, Smart Goal Drop-in, and Respectful Workplace. (IO1.4.2)
- Continued advancing the One City and the High-Performance concepts by providing One City training with a total of 63 employees participating in the training. (IO1.4)
- Successfully managed the City's response to the One Big Beautiful Bill Act (OBBBA) legislative changes by evaluating impacts, coordinating implementation efforts, updating processes, and ensuring ongoing compliance.
- Continued administration of ADA, FMLA, workers' compensation, employee relations, and compliance programs while supporting departments through increasingly complex workforce issues.
- Implemented process improvements and technology enhancements to improve efficiency, consistency, and service delivery.
- Supported organizational recruitment efforts, including open interview events, promotional processes, and workforce planning initiatives.

Expenditure by Category - Human Resources

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	5	5	6	6	6	0
Expenditure Category						
Personnel	$492,058	$476,730	$622,147	$719,061	$1,103,441	**53.46%**
M&O	$167,903	$184,522	$202,500	$208,907	$219,350	**5.00%**
Capital	$7,720	$11,845	$18,418	$65,000	$0	**-100.00%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$667,681**	**$673,097**	**$843,066**	**$992,968**	**$1,322,791**	**33.22%**



Comments:

- The increase in Personnel includes funding for pay plan adjustments that have yet to be determined and allocated to departments.
- The increase in M&O includes additions for an Employee Engagement Survey, Training, and the Wellness Program.

City of Twin Falls
Departmental Summary and Description
Information Technology

Department Description:

The Information Technology department provides all employees with the technological 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 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 2026-2027 Objectives:

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

Fiscal Year 2026-2027 Budget Highlights:

- Continue the implementation of dual authentication and increase network security. (IO1.1.1)
- Replace existing Tait repeaters with Etherstack XBR repeaters to significantly enhance system performance, expand radio coverage, and improve overall network reliability. (IO1.1.1)

- Continue the installation of access control at the library to tie the library into the city's access control system. (IO1.1.1)
- Continue the build-out of the fiber network to establish redundant pathways, ensuring uninterrupted connectivity if a primary fiber line is damaged during construction or other ground-disturbing activities. (IO1.1.1)
- Continue the yearly copier/printer replacement plan. This program targets the devices most in need of an upgrade, and those devices are replaced with appropriate equipment. One copier in the Dispatch center will be replaced. (IO1.1.1)
- Continue with the yearly computer and server replacement plan. This program targets the devices most in need of an upgrade, and those devices are replaced with appropriate equipment. (IO1.1.1)
- 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.

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.

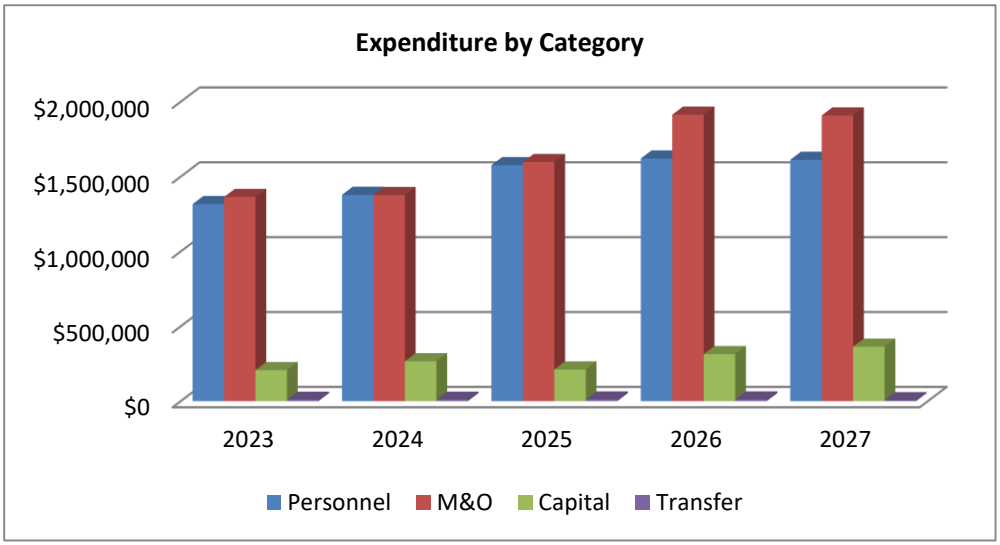
Fiscal Year 2025-2026 Accomplishments:

- Continued the 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)
- Replaced Airfiber to the Fire Training Center to provide reliable connectivity for the Fire Department. (IO1.1.1)
- Completed fiber install to the library to allow connectivity for the library staff. (IO1.1.1)
- Replaced the bucket truck to enable the electricians and street department to service our existing and new infrastructure and to meet the current emissions standards. (IO1.1.1)
- Completed the migration of EIS to Central Square to improve the tools available for public safety. (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)
- 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)

Expenditure by Category - Information Technology

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	11	12	12	12	12	0

Expenditure Category						
Personnel	$1,315,994	$1,377,860	$1,575,993	$1,620,414	$1,611,626	**-0.54%**
M&O	$1,363,444	$1,376,485	$1,596,801	$1,913,246	$1,907,960	**-0.28%**
Capital	$206,889	$266,338	$211,446	$313,933	$363,703	**15.85%**
Transfer	$8,942	$9,120	$10,608	$10,839	$5,727	**-47.16%**
Subtotal	**$2,895,270**	**$3,029,804**	**$3,394,847**	**$3,858,432**	**$3,889,016**	**0.79%**



Comments:

- Capital: $122,000 - Computer Replacement
  $112,000 - Repeater Replacement
  $ 50,000 - Fiber Loop
  $32,000 - Server Replacement
  $25,000 - Printer Replacement
  $22,703 - Mobile Radio Replacement

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 work groups such as the Records Bureau, Code Enforcement, the Office of Community Outreach, the Office of Professional Standards, the Juvenile Crimes Unit (JCU), 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 the Department's internal affairs investigations and employee training and manages the policy manual. The Juvenile Crimes Unit (JCU) oversees juvenile operations within the city to include the School Resource Officer program which works primarily within the Twin Falls School District. 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, the Special Investigations Unit (SIU), and Victim/Witness Services. 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 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. (SC1.1.1)

- Develop and maintain systems designed to increase the efficiency of all three Divisions within the Police Department (SC1.1.1).
- Emphasize the department's social media platforms to facilitate improved communication with the public (SC1.1.5).
- Provide and enhance the service capabilities of the organization, increasing the satisfaction of both internal and external customers (SC1.1.1).

Fiscal Year 2026-2027 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 2026-2027 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 emissions (SC1.1.1).
- Funding to purchase two (2) Police Motorcycles for the Strategic Traffic Accident Reduction (STAR) team (SC1.1.1).
- 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 (SC1.1.1).
- Increase technology implementation, specifically with the implementation of the Flock Safety Real Time Information Program (RTIP) to enhance patrol response capabilities and criminal investigation capabilities (SC1.5.1).
- Officer safety enhancements to include SWAT vest and ballistic armor replacements (SC1.1.1).
- Continuation of the architectural and engineering planning of a new long-term evidence storage facility and impound lot on the property of the fire department training complex (SC1.1.1).

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.

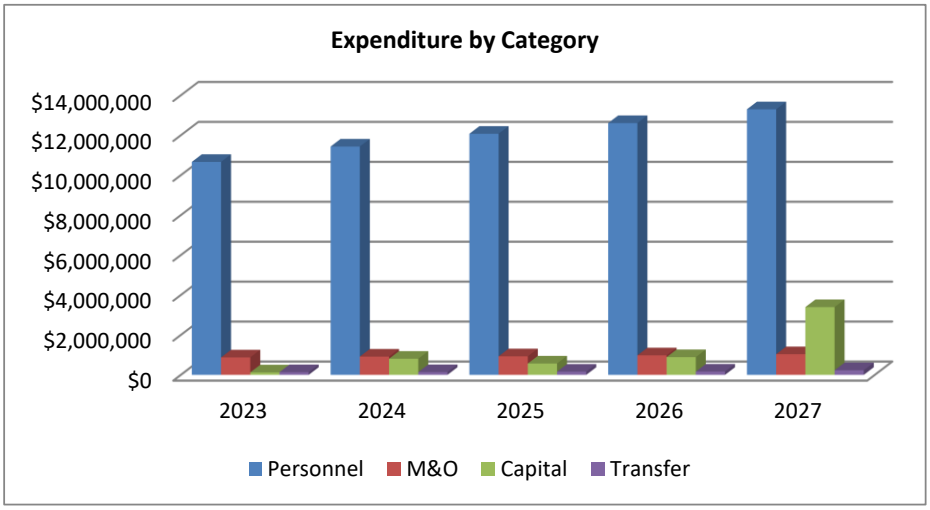
Fiscal Year 2025-2026 Accomplishments:

- 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. This change required several of our employees to attend training to obtain 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 (SC1.1.1).
- Implementation of 12 Flock Safety camera systems to supplement the 28 cameras approved in FY 23-24 and FY 24-25 (SC1.5.1).
- Significant increases in the ability to respond to and investigate crimes due to the strategic placement of additional Flock Safety cameras throughout the city (SC1.5.1).
- After several years of backlogs, patrol cars are being built and put into service.
- The Victim Witness Coordinator vehicle was purchased and put into service (SC1.4.1).

Expenditure by Category - Police

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	101	101	101	102	103	1

Expenditure Category						
Personnel	$10,663,401	$11,433,606	$12,072,709	$12,607,182	$13,297,738	**5.48%**
M&O	$873,084	$914,483	$928,105	$976,431	$1,033,981	**5.89%**
Capital	$123,116	$806,772	$568,213	$886,900	$3,391,965	**282.45%**
Transfer	$133,694	$136,541	$158,026	$161,516	$228,728	**41.61%**
Subtotal	**$11,793,296**	**$13,291,403**	**$13,727,053**	**$14,632,028**	**$17,952,412**	**22.69%**

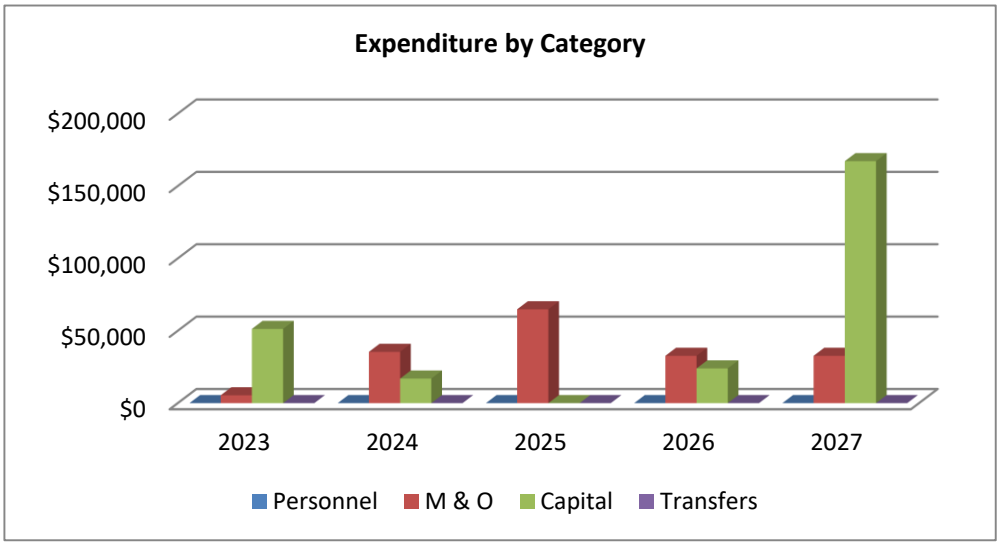


Comments:

- Personnel includes addition of **a** School Resource Officer.
- The increase in M&O includes additional funds for Flock ALPR Cameras.
- Capital: $2,800,000 - Evidence Storage & Training Center
  - $ 325,000 - Patrol Vehicles (4)
  - $ 88,400 - Real Time Information Program
  - $ 87,800 - Patrol Motorcycles (2)
  - $ 45,000 - Victim Services Vehicle
  - $ 20,000 - Patrol Equipment
  - $ 12,000 - ICAC Storage
  - $ 8,265 - Scheduling Software
  - $ 5,500 - Replacement Plates for Carriers

Expenditure by Category - Seizures and Restitution

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE						
Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M & O	$5,414	$35,426	$64,824	$32,695	$32,695	**0.00%**
Capital	$51,271	$16,962	$0	$24,000	$167,171	**596.55%**
Transfers	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$56,685**	**$52,389**	**$64,824**	**$56,695**	**$199,866**	**252.53%**



Comments:

- Capital: $90,000 - Patrol K9 Vehicle
  $50,000 - Van
  $22,171 - Crime Lab Fingerprint Fuming Chamber
  $ 5,000 - SIU Portable Radios

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 2026-2027 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 2026-2027 Budget Highlights:

- Hire Emergency Communications Officers to fill all vacancies in the center to enhance our effectiveness and deliver exceptional support to our citizens and to 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.

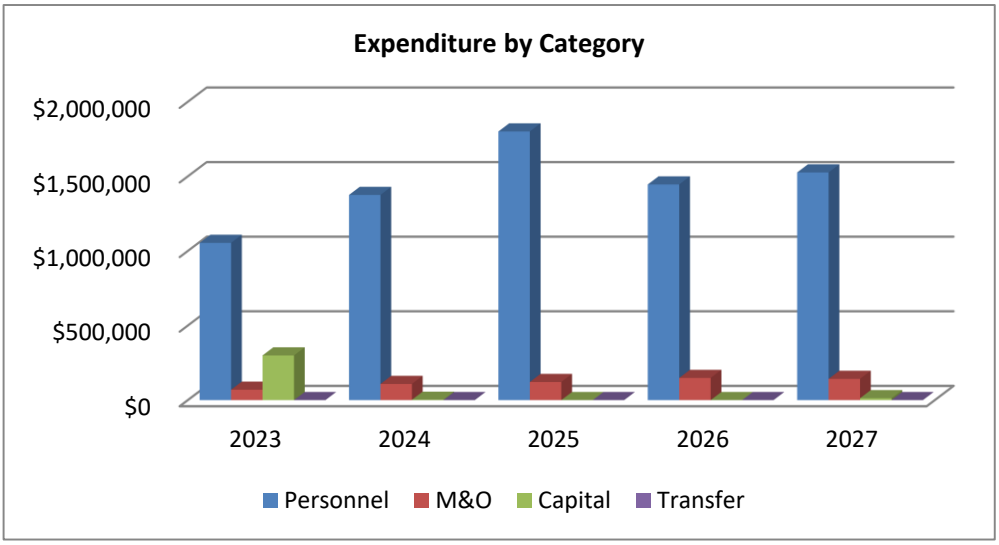
Fiscal Year 2025-2026 Accomplishments:

- During the previous year, employees handled approximately 82,209 phone calls, with approximately 21,014 of these being 911 emergency calls. (SC1.1.1)
- Hired an Assistant Communications Manager to assist in enhancing the quality of emergency response, improving operational efficiency and providing reliable services to our citizens and to our first responders.

- Established direct CAD connections with our backup Emergency Communications 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 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	13	14	14	14	14	0
Expenditure Category						
Personnel	$1,054,098	$1,375,365	$1,800,810	$1,445,511	$1,525,988	**5.57%**
M&O	$69,552	$108,276	$121,416	$148,532	$142,327	**-4.18%**
Capital	$299,393	$2,140	$0	$0	$12,755	***
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$1,423,043**	**$1,485,781**	**$1,922,226**	**$1,594,043**	**$1,681,070**	**5.46%**



Comments:
- Capital: $12,755 - Everbridge Software

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 staff of 51 full-time employees and 1 part-time fire inspector. TFFD provides a broad range of emergency services, including fire suppression, rescue operations, emergency medical response, hazardous materials response, and fire prevention activities. In addition, the department conducts fire code inspections and maintains AEDs in support of public safety operations. TFFD is committed to enhancing community safety through proactive fire prevention, effective emergency response, and continued investment in training, equipment, and operational readiness.

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.
- Create efficiencies in department training to support operational demands, ancillary tasks, and expanded community engagement opportunities.
- Create greater efficiency in EMS call response through coordinated dispatch procedures and collaborative local responder agreements.
- Improve recruitment, retention, and succession planning to build a resilient workforce.
- Expand community risk reduction (CRR) framework and fire prevention programs.
- Develop a hydrant testing program to ensure proper operation and adequate water flow.

Fiscal Year 2026-2027 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.
- Reduce wear and tear on Emergency Apparatus by Staffing AID Car during peak hours.
- Foster a positive work environment and inter-departmental cooperation.
- Implementing Impact Fees for Fire District.
- Enhance firefighter health, wellness, and peer support programs.
- Enhance inspection and code enforcement programs to reduce fire risk in the community.

Fiscal Year 2026-2027 Budget Highlights:

- Personnel promotions and recruitment.
- 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, facilities, portable and mobile radio replacement, tablets, and firefighting equipment.

The Outcomes of our Investment will be:

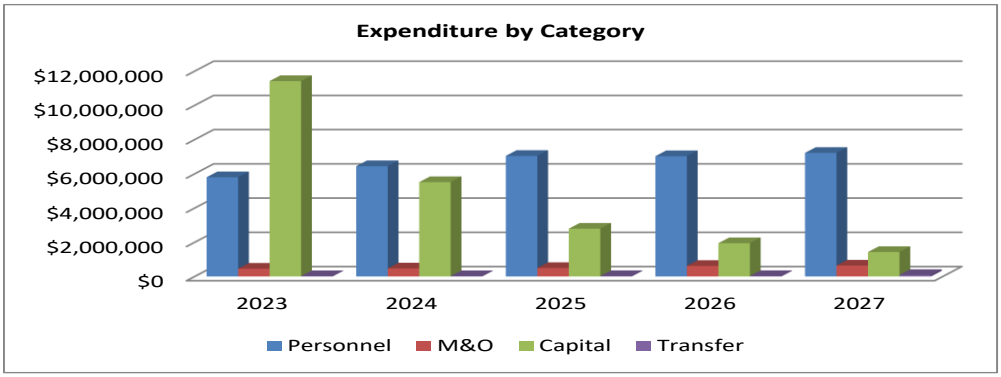
- A safer community through proactive fire prevention and safety education.
- Enhanced emergency response capabilities across various incident types.

Fiscal Year 2025-2026 Accomplishments:

- New hires, personnel promotions, and retirements. (SC1, SC1.1, SC1.1.1, SC1.3)
- Fire Department personnel engaged in the one city bootcamp (I02, I02.1)
- Regional Hazmat Team through the State of Idaho-Region 5 (SC1, SC1.1, SC1.3.1)
- 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)
- Received and placed New Fire Engine 2 – 2025 Pierce PUC Enforce in service. (SC1, SC1.1.1)
- Purchased Water Tender, Heavy Vehicle Extrication/Stabilization Kit, 2.5" and 5" Fire Hose, Wildland Firefighting Gear, and fire department equipment (SC1, SC1.1.1)

Expenditure by Category - Fire

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	48.5	48.5	51.5*	51.5	51.5	0
Expenditure Category						
Personnel	$5,797,958	$6,444,669	$7,044,392	$7,029,081	$7,220,902	**2.73%**
M&O	$454,804	$468,902	$494,274	$617,050	$635,550	**3.00%**
Capital	$11,417,697	$5,512,511	$2,791,428	$1,944,273	$1,428,152	**-26.55%**
Transfer	$18,062	$18,422	$21,426	$21,893	$84,956	**288.06%**
Subtotal	**$17,688,522**	**$12,444,504**	**$10,351,520**	**$9,612,296**	**$9,369,560**	**-2.53%**



Comments:

- The increase in M&O includes additions for Oper. & Spec. Dept. Supplies, Travel, Training, Building R&M, and Contract Services.
- Capital:

$647,600 - Fire Station 2 Lease Payment	$ 32,500 - Wildland/Urban Firefighting Gear
$426,734 - Fire Apparatus Lease Payments (2)	$ 30,921 - Ventilation Modernization
$184,630 - Portable & Mobile Radio Replacement	$ 20,000 - Fire Department Equipment
$ 33,000 - Equipment Outfitting - Fire Engine 2	$ 19,797 - Tablets for Internal Processes
$ 32,970 - Thermal Image Cameras - Front Line Apparatus	

*The FY 2025 Budget included three new Firefighters dependent on a SAFER Grant not received.

City of Twin Falls
Departmental Summary and Description
Building Safety Department

Department Description:

The Building Safety Department (BSD) is a team of skilled safety professionals committed to serving the City of Twin Falls. We ensure compliance with Fire, Life, and Safety standards as dictated by the International Codes and local regulations. BSD is responsible for reviewing and issuing building, mechanical, electrical, and plumbing permits, while also conducting inspections at every construction phase to ensure code adherence. Additionally, our services extend to plan reviews for Planning/Zoning in residential applications. The core of our mission is to foster a healthy and safe built environment, which we achieve by delivering professional, efficient, and respectful services to the building community.

Major Goals:

- BSD's commitment is to foster a healthy and safe built environment that benefits everyone. We are dedicated to delivering services that are not only professional and knowledgeable but also transparent, consistent, and respectful. (IO1, SC1.1, RC 1)
- 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)
- Work to improve the building inspection and plan review consistency through regular contact and cooperation with peers in other jurisdictions and agencies (SC 1)
- Increase the knowledge, skills, and abilities of Department staff through continuing education and cross training (SC1, I01.3)
- Strive to make our policies, procedures and requirements accessible and understandable to include posting on the City web site. (RC1.1.3)
- Foster a collaborative work environment with the entire Community Development group, with emphasis on internal customer service and team building with Engineering and Planning/Zoning departments (IO1.4)

Fiscal Year 2026-2027 Objectives:

- Continue to utilize CityWorks permit tracking to its full potential by using the new Respond update, enhancing customer service and processing efficiency.
- Maintain plan review and inspection timelines, adapting to project complexities and demands to uphold reliability.
- Refine DigEplan for streamlined contract processing and unified review protocols and continue to assess if this is the correct program for the future.
- Ensure ongoing staff development through certification and continuous education in the latest safety standards.
- Lead and participate actively within the Idaho Association of Building Officials for consistent enforcement practices.
- Integrate the One-City Philosophy and Core Values to foster a team approach and community alignment.
- Host Building Advisory Group meetings with external community development customers to enhance transparency, equity, and fairness in the community.

Fiscal Year 2026-2027 Budget Highlights:

- Expanded online permitting opportunities will improve customer interaction and service delivery efficiency, increasing processing rates and access for permit applicants.
- Sustained commitment to funding employee education to ensure compliance with up-to-date standards and practices, promoting excellence and safety in BSD operations.
- The integration of Digi Plan software to facilitate a more efficient, consistent processing method, benefiting staff and the contracting community alike by unifying practices within the community development department.
- Enhance communication and collaboration with internal and external customers.

The Outcomes of our Investment will be:

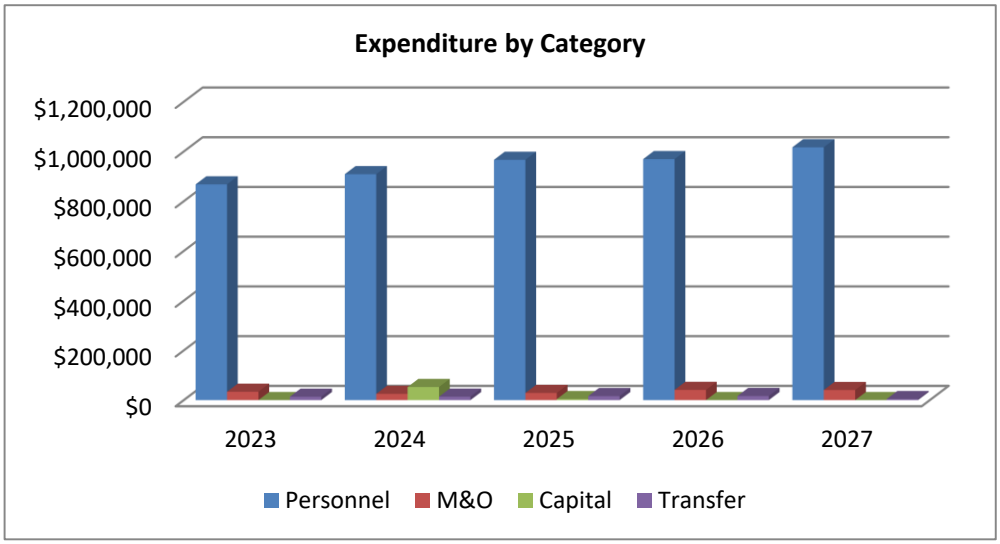
- Quick permit processing and adherence to safety standards.
- Development of a multi-certified, competent, and professional staff.
- Improved community confidence and respect for BSD.
- Consistent code enforcement.
- Improved communication and cohesiveness with internal and external customers.
- Enhanced transparency and predictability in processes.

Fiscal Year 2025-2026 Accomplishments:

- Successfully facilitated a multimillion-dollar expansion at Chobani, which makes Chobani the largest yogurt factory in the world.
- Continued enhancement of a specialized commercial review team with multi-department representation to ensure transparent and consistent practices in commercial permit processing, enhancing collaboration and clarity.
- Enforced City core values to promote a positive work environment, aligning with organizational culture and service excellence both internally and externally.
- Prioritized training for new staff to achieve essential ICC certifications and supported ongoing education for existing staff with continuing education units (CEUs).
- Continued enhancement of the City of Twin Falls website and permitting portal to ensure transparency and consistency, integrating key policies and procedures to effectively guide stakeholders.

Expenditure by Category - Building Safety Department

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	9.5	8.5	8.5	8.5	8.5	0
Expenditure Category						
Personnel	$867,618	$908,617	$966,346	$969,253	$1,016,669	**4.89%**
M&O	$33,542	$25,090	$28,771	$41,000	$40,500	**-1.22%**
Capital	$0	$52,668	$4,014	$0	$0	**0.00%**
Transfer	$13,464	$13,733	$15,972	$16,320	$4,051	**-75.18%**
Subtotal	**$914,625**	**$1,000,107**	**$1,015,103**	**$1,026,573**	**$1,061,220**	**3.38%**



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 2026-2027 Objectives

- Establish an inventory of custodial equipment and identify lifecycle replacement needs to support future budget planning. (SC2.1.1)
- Improve supply and equipment tracking to ensure resources are available while minimizing waste. (IO1.2.1)

Fiscal Year 2026-2027 Budget Highlights:

- Funding supports the continued maintenance of City Hall, Public Safety facilities, and the employee gym, ensuring safe, clean, and functional environments for employees and the public.
- Development of custodial equipment inventories, replacement schedules, and improved supply tracking will support long-term planning, asset management, and operational efficiency.

The Outcomes of our Investment will be:

- Safe, clean, and operable facilities for employees, citizens, and visitors.
- Improved stewardship of public resources through effective supply and equipment management.
- Enhanced long-term planning through the development of equipment inventories and replacement schedules.
- Reduced operational disruptions through proactive maintenance and replacement planning for custodial equipment.

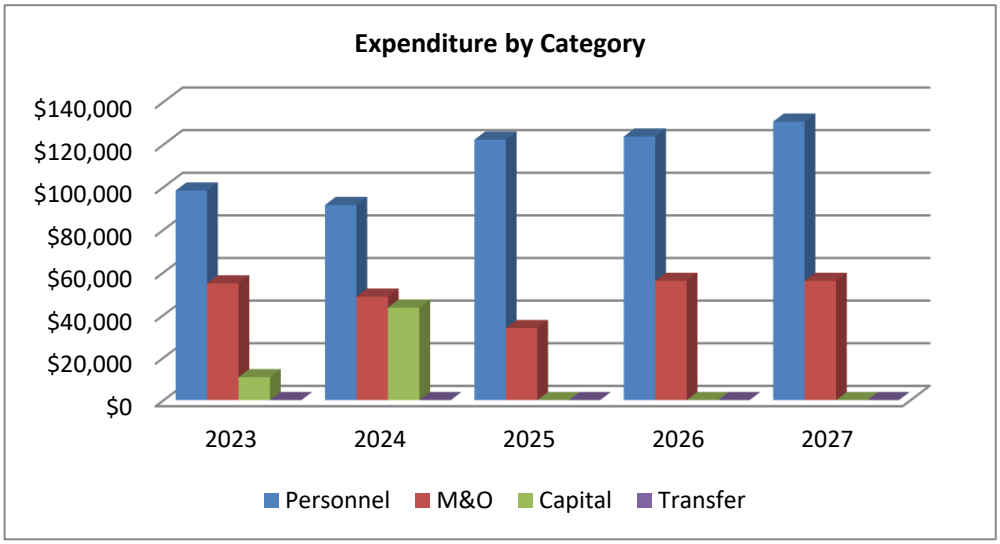
Fiscal Year 2025-2026 Accomplishments:

- Maintained clean, safe, and functional facilities at City Hall, Public Safety buildings, and the employee gym.
- Conducted preliminary evaluations of building systems, equipment, and custodial operations to support future maintenance planning and budgeting efforts.

Expenditure by Category - Custodial

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	1.5	2	1.5	1.5	1.5	0

Expenditure Category						
Personnel	$98,344	$91,565	$122,189	$123,660	$130,688	**5.68%**
M&O	$54,769	$48,545	$33,805	$55,950	$55,950	**0.00%**
Capital	$10,742	$43,408	$0	$0	$0	**0.00%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$163,855**	**$183,518**	**$155,993**	**$179,610**	**$186,638**	**3.91%**



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 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 2026-2027 Objectives:

- Create Standard Operating Procedures (SOP) within the Department to ensure new employees are familiar with City processes (IO1.1).
- Continued support of zone maintenance

- Continued Support of the development community through subdivision review and acceptance.
- Hankins pressure zone support
- Creation of an infrastructure permit process for engineering
- Creation of Cityworks process for tracking of permits
- Design 1 mile of 54" sewer pipe on Pole Line roadway between Eastland and Blue Lakes to support future growth and industries.
- Construction of a roundabout at the intersection of Filer, Wendell, and Martin Streets.

Fiscal Year 2026-2027 Budget Highlights:

- Finished commercial review manual to help clients understand City Standards
- Replacement of a department vehicle to continue to provide onsite representation when needed and recommended by the City Fleet Steering committee.
- Installation of 1 mile of water main on Kimberly Road in anticipation of future ITD resurfacing project.
- Construction of 1 mile of concrete roadway on Eastland Drive from Addison to Falls with upgrade to water main
- Design a widening project on Addison from Maurice to Madrona for a future center turn lane.
- Completing 18,000 feet of Cured in Place Plastic Pipe rehab for failing sewer mains in downtown Twin Falls.
- Design a roundabout for the intersection of Filer, Wendell, and Martin Streets
- 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 roundabout 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.

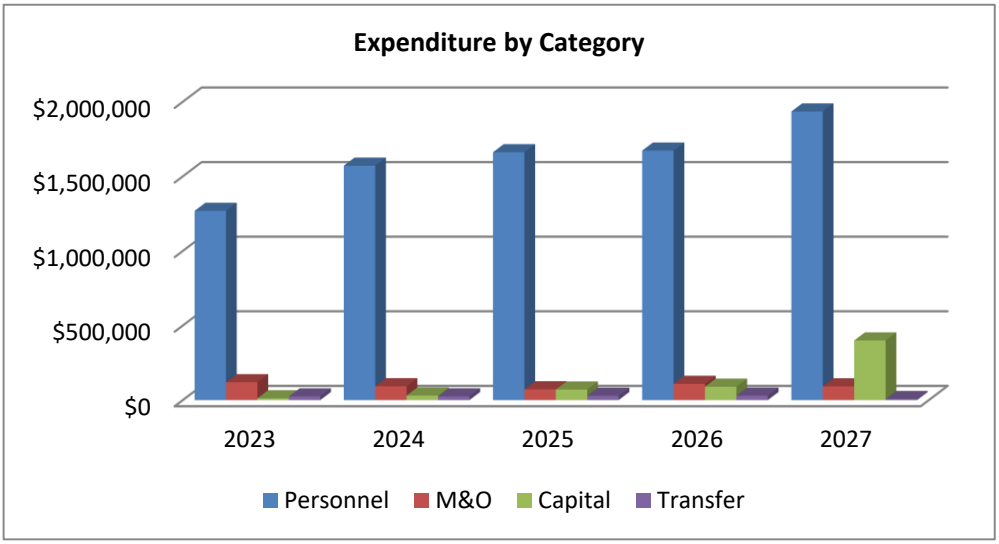
Fiscal Year 2025-2026 Accomplishments:

- 2025 Cured in place plastic pipe (CIPP) projects (EC2.3)
- Rock Creek Crossing Sewer Line Design & Construction (EC2.3)
- Canyon Rim Drop Line design support (EC2.3)
- Completion of Zone 5 Chip Seal (AC2.1)
- Mill and Inlay projects Elm Street North, Mountain View (AC2.1)
- Several Sidewalk Improvement projects were completed including Federation Path connection Council directed project (AC1.2).
- Eastland Reconstruct from Addison to Falls Construction (AC2.1)
- Hankins Pressure Zone pump station completed (EC2.3)
- Rock Creek Conservation and Water Quality project Concept Development (EC2.1)
- Lateral 38 Irrigation Improvements for Roundabout at Filer and Martin Street (EC2.2)
- Addison Widening Concept Development (AC2.1)

- Pressure Irrigation Station capacity fee discussion with the development community. (EC2.2)
- Round-about-design completed negotiations for Right of Way acquisition ongoing for Martin/Filer/Wendell intersections (AC2.1)
- Idaho Standards for Public Works Construction updated (AC2.1)
- Reviewed and approved 12 subdivision for construction for private developers (PC1.1)
- Met with Development community on two occasions to partner on needed changes (RC1.1)
- South Well #5 under construction (EC2.3)
- Coordination with ITD on Blue Lakes & Pole Line road concepts to address LOS (AC2.1)
- Support on Parks on Bathroom upgrade CDBG project (HC1.1)
- Tree Street Water Lines, designed and construction. (EC2.3)

Expenditure by Category - Engineering

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	14	14	14	14	15	1
Expenditure Category						
Personnel	$1,268,464	$1,571,223	$1,661,420	$1,672,343	$1,934,485	**15.68%**
M&O	$119,675	$92,743	$72,296	$108,936	$92,035	**-15.51%**
Capital	$12,059	$30,512	$70,598	$89,622	$399,622	**345.90%**
Transfer	$24,406	$24,892	$28,951	$29,582	$7,054	**-76.16%**
Subtotal	**$1,424,603**	**$1,719,371**	**$1,833,266**	**$1,900,483**	**$2,433,196**	**28.03%**



Comments:
- The increase in Personnel includes addition of a Project Manager.
- The decrease in M&O includes a reduction for Professional Services.
- Capital: $350,000 - ADA Transition Plan $49,622 Field Tech Pickup

City of Twin Falls
Departmental Summary and Description
Parks Department

Department Description:

The Parks Department is responsible for the care and maintenance of over 1,671 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. The department advances the City's Strategic Plan through budget priorities that aim to maintain clean facilities, manage and maintain open spaces and the community forest, to support special events, provide recreation opportunities, and enhance community aesthetics to support our growing community and promote community gathering.

Major Goals:

- Provide and maintain facilities that support healthy lifestyles through the implementation of the Parks and Recreation Master Plan. (HC1)
- Maintain safe and accessible 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 with appropriate resources 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 2026-2027 Objectives:

- Purchase replacement equipment (HC1.1.3)
- Work with Streets Department to identify and complete parking lot maintenance projects by September (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 2026-2027 Budget Highlights:

- To provide daily maintenance and care for 1,671 acres of parks and outdoor spaces. (HC1.1)
- Complete facility enhancement projects budgeted in FY 26 (HC1.1)
- Add a Project Manager to assist in the planning and execution of department projects (HC1.1.4)
- Resurface Cascade tennis courts (HC1.1.3)

The Outcomes of our Investment will be:

- To provide accessible, safe and clean facilities for citizens and visitors of Twin Falls to recreate and enjoy.
- To provide high-quality and diverse recreation spaces that enhance community aesthetics and encourage healthy habits.
- To ensure the efficient and resourceful maintenance of parks and other City properties.

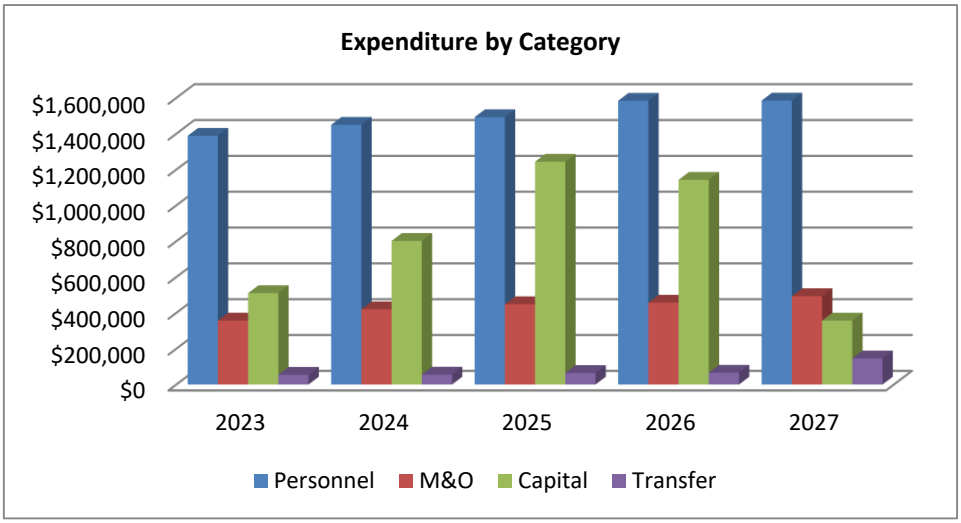
Fiscal Year 2025-2026 Accomplishments:

- Complete construction of Canyon Trail Junction and Chobani Wellness Park at Poleline and Eastland. (HC1.1)
- Began construction on Vista Bonita Park expansion. (HC1.1.2)
- Began construction on Baxter's Dog Park enhancement (HC1.1.2)
- Began work on Harmon Skatepark Expansion project with parking lot and skatepark lighting (HC1.1.3, SC2)
- Rebuild Harmon West tennis courts to include two tennis courts and four pickleball courts (HC1.1.3)
- Replaced many playground components and increased park safety after thorough inspection. (HC1.1.3, SC2)
- Received the Arbor Day Tree City USA designation for the 28th consecutive year through the National Arbor Day Foundation (EC1.4.1)
- Continued Zone Maintenance on City owned parking lots (HC1.1.3)
- Completed ongoing Trail Enhancement work, fence repair and slurry seal and a rebuild of part of Settler's Ridge section. (AC2.3.1)
- Hosted numerous volunteer cleanup and park projects across the City (RC.1)

Expenditure by Category - Parks

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	12.67	12.67	12.92	12.92	12.92	0.00

Expenditure Category						
Personnel	$1,388,427	$1,449,670	$1,492,476	$1,584,050	$1,585,102	**0.07%**
M&O	$357,222	$419,775	$448,378	$457,075	$493,565	**7.98%**
Capital	$510,166	$801,792	$1,243,697	$1,142,500	$357,000	**-68.75%**
Transfer	$54,359	$55,443	$64,483	$65,888	$145,633	**121.03%**
Subtotal	**$2,310,174**	**$2,726,679**	**$3,249,034**	**$3,249,513**	**$2,581,300**	**-20.56%**



Comments:

- The increase in M&O includes various additions; the largest being for Equipment Rental, Repairs & Maintenance, Contract Services, Downtown Landscaping, and Christmas in City Park.
- Capital:
  - $80,000 - Service Pickup
  - $75,000 - Skid Steer
  - $50,000 - Facility Enhancements
  - $40,000 - Trail Maintenance
  - $40,000 - Cascade Tennis Court Resurfacing
  - $32,000 - Compressor
  - $20,000 - Trim Mower
  - $10,000 - Park Enhancement Plans
  - $10,000 - Equipment Trailer

City of Twin Falls
Departmental Summary and Description
Recreation

Department Description:

The Twin Falls Recreation Department is committed to advancing the City's Strategic Plan through budget priorities that enrich the quality of people's lives and enhance the health and fitness of our community. This is accomplished by dedicating resources to the development and management of programs and facilities to offer a variety of community recreation programs, youth activities and enrichment programs, youth and adult sports programs and supporting community partners.

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 2026-2027 Objectives:

- Ensure participant safety in youth sports programs by replacing worn-out equipment. (HC1.2.1)
- Repair sports field amenities. (HC1.1.3)
- Offer and support a diverse selection of programs and services to support healthy lifestyles. (HC1.2.2)

Fiscal Year 2026-2027 Budget Highlights:

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

The Outcomes of our Investment will be:

- Clean and well-maintained facilities and recreation programs that support a healthy community
- Provide opportunities for regular physical activity, community involvement, and positive lifestyle choices.

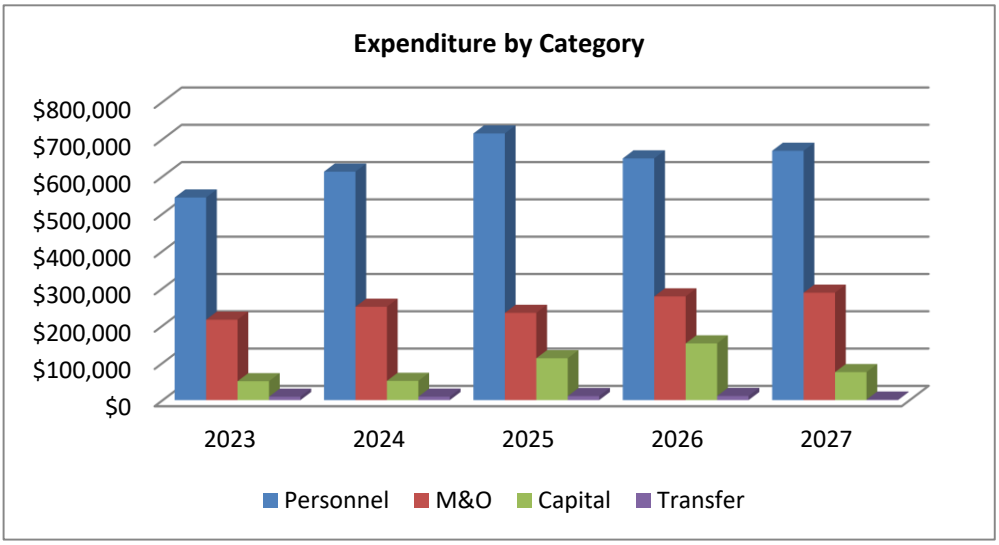
Fiscal Year 2025-2026 Accomplishments:

- Replaced outdated and broken athletic equipment (HC1.1.3)
- Purchased a Tiny Mobile Robot to paint athletic fields, reducing staff time
- Continued to grow participation in youth and adult sports programs (HC1.2.1)
- Continued to provide staff training opportunities such as seminars and classes (IO1.3.2)
- Continued fence repairs and replacement of backstops at Oregon Trail, Harmon, and Frontier Park (HC1.1.3)

Expenditure by Category - Recreation

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	4.33	4.33	4.33	4.33	4.33	0

Expenditure Category						
Personnel	$543,202	$612,528	$714,998	$648,013	$668,457	**3.15%**
M&O	$215,543	$250,291	$233,910	$277,995	$287,900	**3.56%**
Capital	$50,566	$51,540	$112,209	$152,000	$75,000	**-50.66%**
Transfer	$9,046	$9,226	$10,731	$10,964	$1,261	**-88.50%**
Subtotal	**$818,357**	**$923,585**	**$1,071,847**	**$1,088,973**	**$1,032,617**	**-5.18%**



Comments:

- The increase in M&O includes additions for Advertising, Credit Card Fees, the City Band, and Ballfield Supplies.
- Capital: $50,000 - 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 has been operated through a Concessionaire Agreement, and capital improvements are made by the City. A six-year Concession Agreement with Travis Hofland Golf was initiated January 1, 2026.

Major Goals:

- Develop and implement a comprehensive maintenance and improvement plan to support healthy lifestyles. (HC1.1.3)
- Work with Concessionaire to promote programs and services designed to build a culture of well-being. (HC1.2.2)
- Work with Concessionaire to ensure golf course operations reflect the City's Strategic Plan initiatives to support healthy lifestyles through the opportunities afforded by the Twin Falls Golf Club. (HC1)

Fiscal Year 2026-2027 Objectives:

- Work with Concessionaire to identify capital priorities. (HC1.1.4)

Fiscal Year 2026-2027 Budget Highlights:

- Requests include golf course maintenance equipment such as a bunker rake, reel sharpener, and Super Sweeper. (HC1.1.3)
- Facility improvements include re-stuccoing the clubhouse exterior and security cameras. (HC1.1.4 and SC2.1.2)

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.

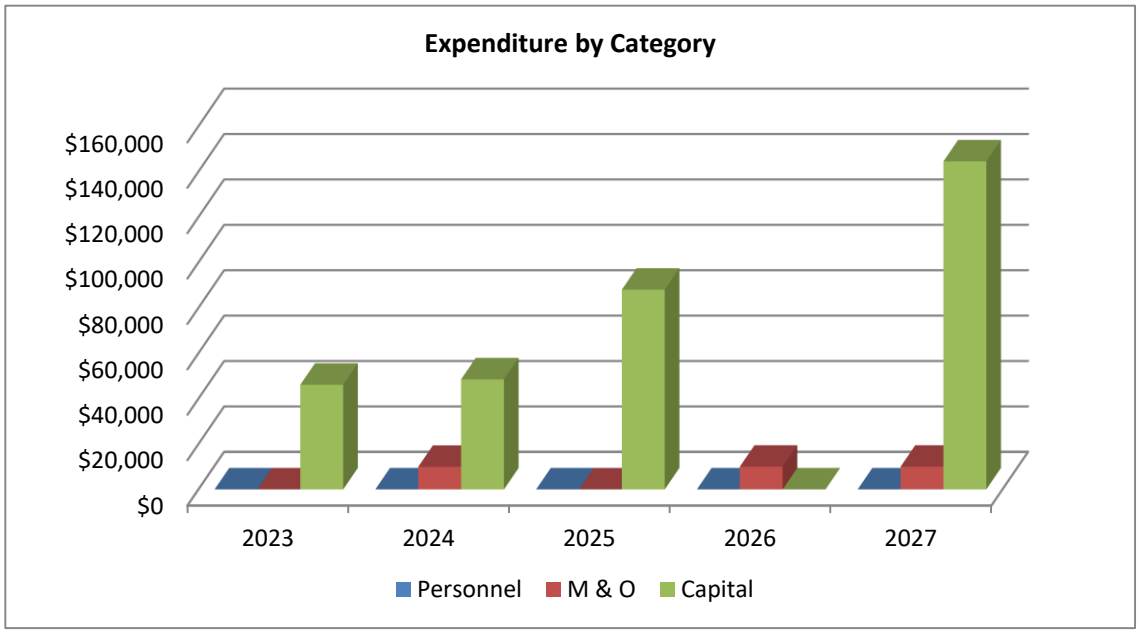
Fiscal Year 2025-2026 Accomplishments:

- No capital investments were made this year.
- City and Concessionaires collaborated to make a smooth transition to new management.

Expenditure by Category - Golf

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	0	0	0	0	0	0

Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M & O	$0	$9,941	$0	$10,000	$10,000	**0.00%**
Capital	$46,100	$48,479	$87,988	$0	$144,500	***
Subtotal	**$46,100**	**$58,420**	**$87,988**	**$10,000**	**$154,500**	**1445.00%**



Comments:

- Capital: $81,500 - Re-Stucco and Paint Clubhouse
  $35,000 - Reel Sharpener
  $28,000 - Security Cameras

City of Twin Falls
Departmental Summary and Description
Public Transit Department

Department Description:

The Public Transit Department is responsible for overseeing the provision of 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; 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 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)
- 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)

Fiscal Year 2026-2027 Objectives:

- Maintain financial and operational partnerships with community stakeholders 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)
- Manage FTA 5307 and 5310 funding to support the operations of Ride TFT and ensure the fulfillment of all mandated reporting requirements. (RC3, RC4)
- Engage with community and business partners to establish partnerships and sell van wraps to generate local match for the program. (RC4.1)

Fiscal Year 2026-2027 Budget Highlights:

- Continuation of Ride TFT services to meet the City's increasing demands for public transit (AC1.3)
- The addition of a third ADA van (nine total in the Ride TFT) fleet using 5310 Aged and Disabled funds acquired through the Magic Valley Municipal Planning Organization (MVMPO) to reduce wait times and increase service for riders requiring ADA accommodations (AC1.3)

The Outcomes of our Investment will be:

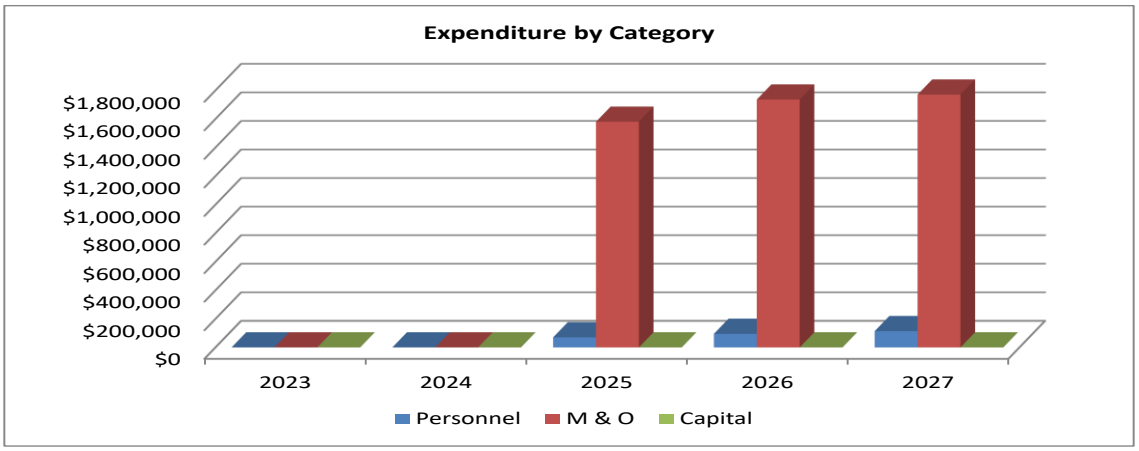
- Continued public transit service to over 90,000 passengers per year, and improvements when able to meet growing demand for service (AC1.3)

Fiscal Year 2025-2026 Accomplishments:

- Continued to operate the Ride TFT program, ensuring safe, reliable, and comfortable public transit to approximately 8,500 passengers per month through an average of 6,900 rides per month (AC1.3)
- Transitioned from a 100% grant through the Idaho Transportation Department (ITD) to 5307 Urban transportation funds through the Federal Transit Administration (FTA) that requires a 37% local match (AC1.3)
- Formalized an agreement with St. Luke's to support Ride TFT operations while also adjusting operations at St. Luke's to accommodate patient and emergency room discharges (RC4.1)
- Continued Twin Falls Airport 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)

Expenditure by Category - Public Transit

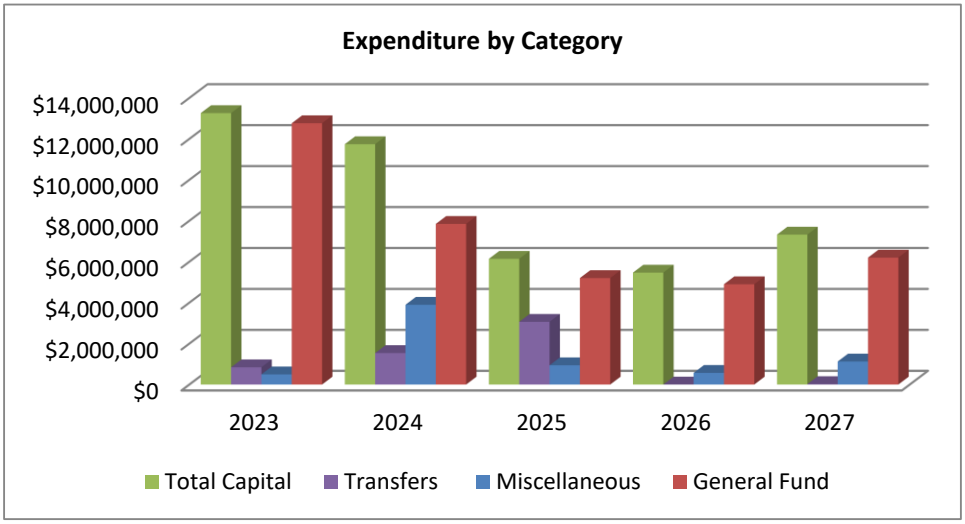
	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	0	0	1	1	1	0
Expenditure Category						
Personnel	$0	$0	$70,407	$95,214	$114,037	**19.77%**
M & O	$0	$0	$1,580,282	$1,735,839	$1,770,429	**1.99%**
Capital	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$0**	**$0**	**$1,650,689**	**$1,831,053**	**$1,884,466**	**2.92%**



Comments:
- The increase in M&O is for the Downtowner Contract to run the Public Transit System.

Expenditure by Category - Capital Improvement Fund

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
General Fund	$12,764,150	$7,845,215	$5,200,313	$4,898,138	$6,199,697	**26.57%**
Miscellaneous	$494,974	$3,895,099	$939,957	$568,276	$1,123,670	**97.73%**
Total Capital	$13,259,124	$11,740,314	$6,140,270	$5,466,414	$7,323,367	**33.97%**
Transfers	$841,425	$1,537,721	$3,061,364	$0	$20,000	***
Subtotal	**$14,100,549**	**$13,278,035**	**$9,201,633**	**$5,466,414**	**$7,343,367**	**34.34%**



Comments:

- Capital amounts for General Fund departments are included and shown in individual department budget narrative expenditure summaries.
- Fiscal Year 2027 Miscellaneous includes $820,000 for Council Capital Projects, $150,000 for Contingency, $150,000 for Parking Lot Maint., and $3,670 for Public Art.

City of Twin Falls
Departmental Summary and Description
Street Department

Department Description:

The Street Department maintains, repairs, and supports the operation of the City of Twin Falls' Street and alley system. Its work helps preserve public infrastructure, promote safe and efficient travel, and provide essential services that support daily mobility throughout the city.

The department's team of 16 employees is responsible for approximately 243 centerline miles, or 667 lane miles, of paved streets and alleys, along with 15 miles of gravel streets and alleys.

Core services include sweeping paved city streets, state roads, and alleys; patching potholes; grading gravel streets and alleys and applying dust guard; maintaining traffic signals; replacing and maintaining traffic signs; applying and maintaining pavement markings; replacing sidewalk and ADA ramps and conducting snow removal operations during winter weather events.

The department also supports community events, including parades, by placing pedestrian barricades in advance of scheduled activities.

Through these efforts, the Street Department helps protect public safety, preserve transportation infrastructure, support mobility, and maintain the overall quality and reliability of the City's transportation network.

Major Goals:

- Maintain our transportation assets. (AC2.1)
- 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)
- Utilize plans and resources to accomplish expected results. This includes the Zone Maintenance Program, Pavement Management system, Transportation Master Plan, and the Long-Term Strategic Plan. (AC2.1.2)
- Improve ADA and sidewalk accessibility. (AC2.2)
- Maintain traffic signals, illumination, signing, and striping to meet established standards. (AC2.1.3)

Fiscal Year 2026-2027 Objectives:

- Work with Engineering and other Public Works Departments to move forward with the Zone Maintenance Program. (AC2.1.1)
- Rehabilitate 3 lane miles of City streets by using Street Department funds and other resources. (AC2.1)
- Continue to meet Federal guidelines using the Manual on Uniform Traffic Control Devices (MUTCD) regarding traffic safety and signing. (AC2.1.3)
- Continue to update the sign database for locations and conditions per MUTCD requirements using GIS and retro reflectivity testing equipment (AC2.1.3)

- Continue to incorporate pavement condition data into our pavement management system. (AC2.1.2)
- Continue to attend relevant training classes to increase job knowledge and skills. (IO1.2.1)
- Provide necessary tools, equipment, and technology to increase job performance and customer service. (IO1.1)
- Place more emphasis on employee safety and well-being. (IO1.2)
- Continue with the 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 our sidewalk replacement match program. (AC2.2.2)
- Continue to repair and replace City owned sidewalks. (AC2.2)
- Continue to utilize CityWorks for our asset management. (IO1.3.2)
- Incorporate Priority Based Budgeting

Fiscal Year 2026-2027 Budget Highlights:

- Continue our Zone Maintenance program. In 2027 we will be in Zone 7 (northeast Twin Falls) and provide a surface treatment to streets in the zone.
- Continuing to increase bicycle and pedestrian accessibility and connectivity through the repair and replacement of sidewalks and ADA ramps.
- Continue to incorporate our Sidewalk Master plan into our maintenance program when possible.
- Continue to offer the sidewalk match program.
- Continue our equipment replacement program.
- Continue the street luminaire replacement program and replace 120 lights a year.
- Replace equipment that has met its useful life.

The Outcomes of our Investment will be:

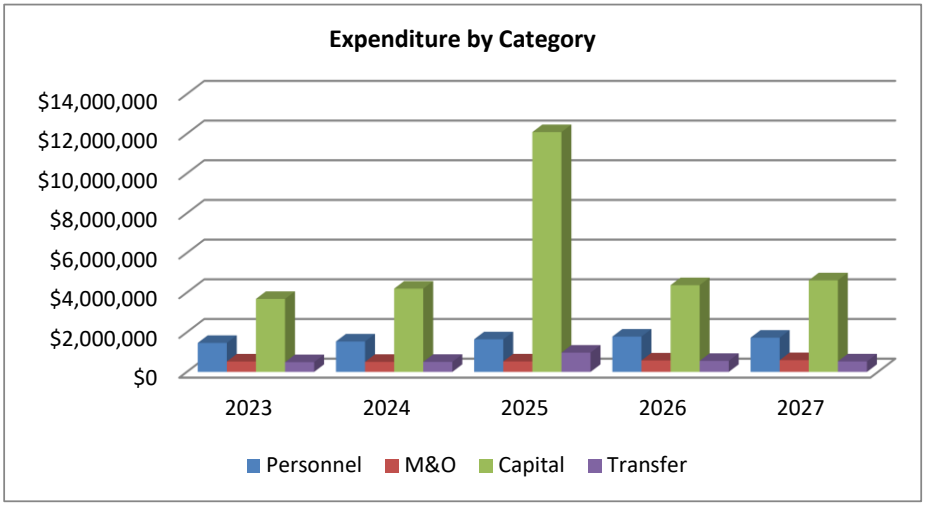
- A well-trained, highly motivated workforce capable of delivering a high level of service to meet the expectations of our many customers.
- Long-lasting, safe roads
- Improved Bicycle and Pedestrian safety and connectivity.
- Ability to meet Strategic Plan goals through proper planning and Performance Management.
- Greater ADA access.

Fiscal Year 2025-2026 Accomplishments:

- Completed Zone 6 of the Zone maintenance program. This program includes providing surface treatments to streets in the zone. (AC2.1.1)
- Milled and repaved Elm St. N. from Addison to Filer (AC2.1.2)
- Milled and repaved Mountainview Dr. from Bitterroot to Candlewood (AC2.1.2)
- Replaced 14 ADA ramps (AC2.2.1)
- The Signing and Striping Division completed testing and replacing signs in Zone 8 of their maintenance zones. Sign reflectivity was measured to verify it met the requirements of the MUTCD. Signs that did not meet the requirements were replaced to increase Public Safety. (AC2.1.3)
- Completed the reconstruction Eastland Dr. from Hillcrest to Falls Ave. (AC2.1)

Expenditure by Category - Street

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	16.33	16.33	16.67	16.67	16.67	0.00
Expenditure Category						
Personnel	$1,460,588	$1,533,653	$1,642,898	$1,779,931	$1,725,333	**-3.07%**
M&O	$525,955	$506,242	$528,028	$576,900	$591,900	**2.60%**
Capital	$3,678,999	$4,196,665	$12,087,133	$4,371,000	$4,616,400	**5.61%**
Transfer	$491,168	$506,213	$969,909	$554,897	$529,614	**-4.56%**
Subtotal	**$6,156,710**	**$6,742,773**	**$15,227,967**	**$7,282,728**	**$7,463,248**	**2.48%**



Comments:

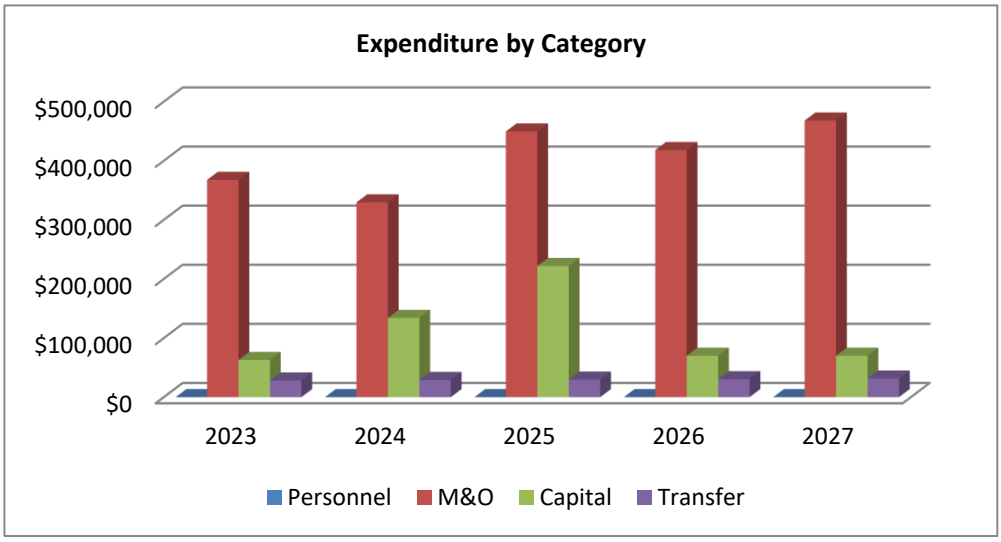
- Capital:

$2,100,000 - Seal Coat - Zone 7	$235,000 - Sidewalk Construction Projects
$ 721,000 - Road Maintenance & Overlays	$75,000 - Sidewalk Match Program
$ 600,000 - Road Reconstruction	$44,000 - Signal Upgrades-FLIR Infrared Cameras
$ 265,000 - Asphalt Patch Truck	$30,000 - TrailMax Equipment Trailer
$ 265,000 - Snow Plow	$25,000 - Traffic Signal Cameras
$ 250,000 - Dump Truck	$ 6,400 - Computer Replacement

Expenditure by Category - Street Lighting

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE						

Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M&O	$367,602	$329,512	$449,506	$418,000	$468,000	**11.96%**
Capital	$62,901	$134,027	$221,872	$70,000	$70,000	**0.00%**
Transfer	$28,147	$29,005	$29,661	$30,227	$31,394	**3.86%**
Subtotal	**$458,649**	**$492,543**	**$701,038**	**$518,227**	**$569,394**	**9.87%**



Comments:

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

City of Twin Falls
Departmental Summary and Description
Library

Department Description:

The Library serves as a vital community resource, providing access to information, educational opportunities, and shared experiences for residents of all ages. It offers varied collections, engaging programs, digital literacy support, and access to local history resources, along with outreach services such as bookmobile service and home delivery to extend access beyond the library building. These services are supported within welcoming public spaces designed to encourage gathering, exploration, and connection. Through responsive services and relevant materials that reflect the evolving needs of the community, the Library fosters meaningful civic engagement and supports lifelong learning.

Major Goals:

- Increase community engagement by strengthening relationships with community partners and identifying new ways to inform the community about library services and programs. (LC2 and LC2.1.1).
- Offer engaging, educational, and relevant programs and materials that respond to the needs and interests of the community. (LC2).

Fiscal Year 2026-2027 Objectives:

- Explore the creation of a community digital bulletin board to connect residents with local events, services, and opportunities. (LC2 and LC2.1.3)
- Identify gaps in community learning opportunities and collaborate with community partners to offer library programs and services. (LC2.1.1)
- Serve as digital leaders by offering classes and learning opportunities focused on digital literacy and technology skills. (LC2.1.1 and LC2.1.2)

Fiscal Year 2026-2027 Budget Highlights:

- Update carpeting in the children's area to improve the appearance, comfort, and overall experience of the space.
- Maintain boiler equipment to support reliable building operations and occupant comfort.
- Continue evaluating the library collection and purchasing materials that reflect community interests and needs.

The Outcomes of our Investment will be:

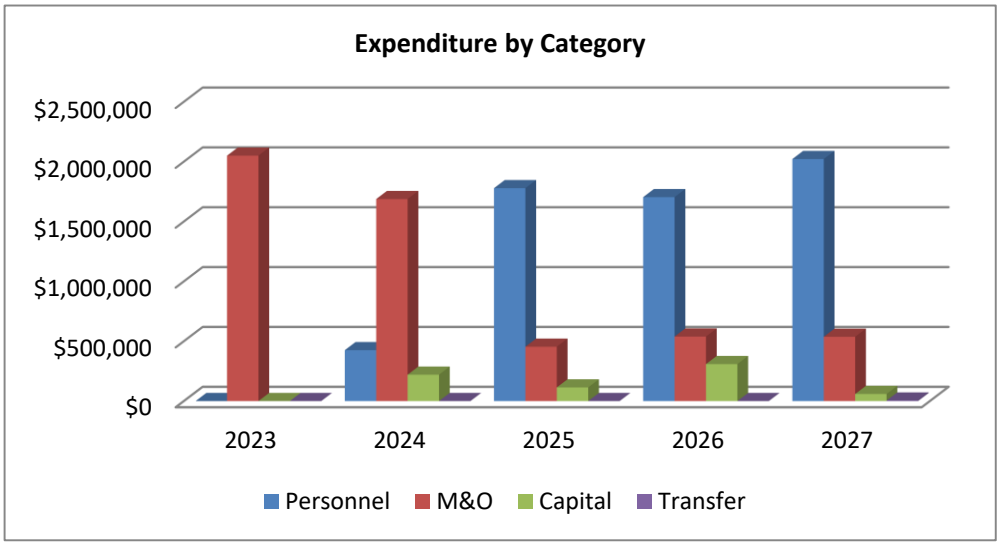
- Supports the City's value of a Learning Community by maintaining a facility that serves as a reliable and welcoming hub for education, with ongoing improvements that enhance accessibility, functionality, and the overall user experience.
- Provide an environment where individuals feel welcome to come and grow in their learning journey, access resources, and build knowledge, while also supporting the broader educational community.

Fiscal Year 2025-2026 Accomplishments:

- Completed ADA-accessible restrooms in both the Adult and Children's areas, enhancing accessibility and improving the overall patron experience. (LC2)
- Partnered with the Library Foundation to acquire a commercial digital scanner for archival projects, strengthening the preservation of local history materials and expanding public access. (LC2.1.3)
- Increased the number of individuals served through in-building use, outreach efforts, and enhanced digital services, broadening the library's reach across the community. (LC2.1.3)

Expenditure by Category - Library

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE				19	19	0
Expenditure Category						
Personnel	$0	$425,144	$1,778,529	$1,703,595	$2,021,900	**18.68%**
M&O	$2,050,045	$1,687,592	$454,107	$538,859	$537,080	**-0.33%**
Capital	$0	$220,294	$114,099	$309,000	$59,200	**-80.84%**
Transfer	$0	$0	$0	$0	$4,335	***
Subtotal	**$2,050,045**	**$2,333,030**	**$2,346,735**	**$2,551,454**	**$2,622,515**	**2.79%**



Comments:

- Capital: $49,000 - Carpet Phase 3
  $10,200 - Boiler HTF Pump

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 Airport is also required to maintain Aircraft Rescue and Fire Fighting (ARFF) 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:

Air service continues to present challenges. Twin Falls Airport has not reached pre-pandemic annual enplanement numbers. That said, enplanements continue to trend upward. Recently SkyWest has taken control of the route to Salt Lake, returning to their partnership with Delta that had been the norm at Twin Falls for decades. In addition, SkyWest increased frequency to 3 daily flights. Also, Breeze Airways is now providing a twice weekly service directly to Las Vegas with a connection to Orange County, California.

The significant value of air service as an economic engine to our community and the region is undeniable. It will remain important for our community to continue utilizing the air service at our airport to maintain and grow air service opportunities.

Major Goals:

- Provide customer safety, security, and service (AC 3.1) (SC2.1)
- 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 2026-2027 Objectives:

- Continue to work with our community and both new and established airline partners to grow air service opportunities. (PC 3.2.1)
- Continue design work for the upcoming main runway rehabilitation and crosswind runway relocation. (AC3.1.3)
- Seek out investment and development in the airport's hangar areas. (PC 3.1)
- The airport's credentialing and badging program has proven to be compliant. Continue to assess the programs financial sustainability. (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 2026-2027 Budget Highlights:

- The largest capital request is to replace an agricultural tractor that serves a critical role in the maintenance of the airfield. Other capital requests continue to help the airport maintain small building systems, meet contractual obligations with federal partners, and maintain important airport equipment.
- The maintenance and operations budget is changing by removing one ½ time regular position that is currently unfilled in favor of funding professional janitorial services.

Airport Construction Fund Highlights:

- The airport was awarded an additional ITD Aero grant of $450,000 to assist with the local FAA grant match for the upcoming main runway rehabilitation and crosswind runway relocation projects in the next few years.
- Environmental work has been completed, and design work will continue 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.
- Design, build, and delivery of new snow removal equipment and a sweeper truck is anticipated.
- Planning work continues to improve vehicle access gate security infrastructure and hardware and terminal security upgrades.
- A new Passenger Facility Charge (PFC) Application is being planned as the airport's current PFC application is expected to sunset within the next 8 months.

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

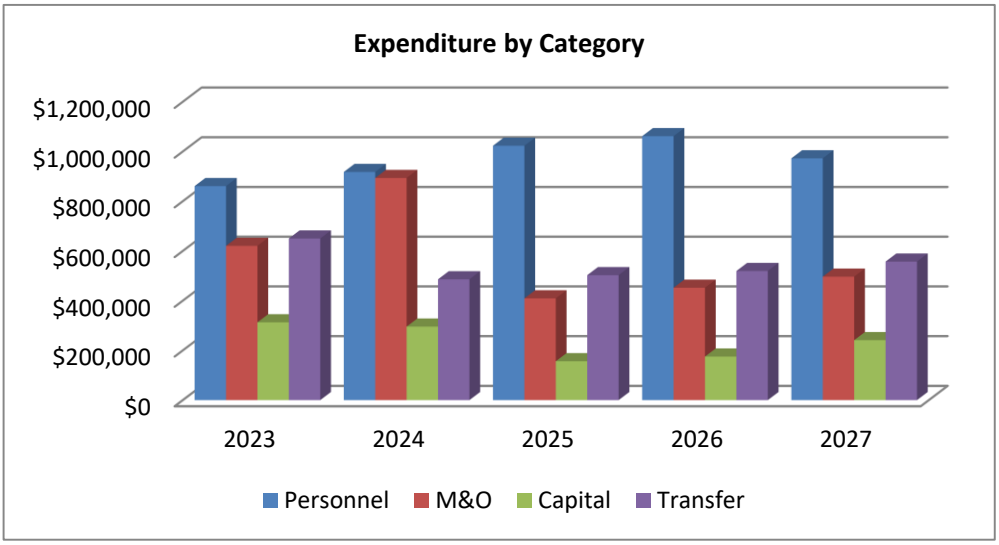
Fiscal Year 2025-2026 Accomplishments:

- Breeze Airways began twice weekly service to Las Vegas with BreezeThru to Orange County, CA (PC 3.1).
- Airport staff successfully collaborated with many stakeholders to host an estimated 40,000 citizens who enjoyed Magic Valley Airshow 2025 (PC3.2.3).
- SkyWest Airlines took over management of the TWF to SLC route and added a third frequency (PC 3.1).
- Accepted an FAA grant and began planning the execution of the NW Apron project (AC3.1.3).

Expenditure by Category - Airport

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	9.5	9.5	9.5	9.5	9	-0.5

Expenditure Category						
Personnel	$860,705	$917,559	$1,023,018	$1,061,598	$972,416	**-8.40%**
M&O	$620,280	$893,418	$409,243	$451,979	$496,486	**9.85%**
Capital	$312,829	$295,584	$156,350	$175,150	$241,100	**37.65%**
Transfer	$649,926	$485,827	$502,443	$519,235	$557,071	**7.29%**
Subtotal	**$2,443,741**	**$2,592,388**	**$2,091,054**	**$2,207,962**	**$2,267,073**	**2.68%**



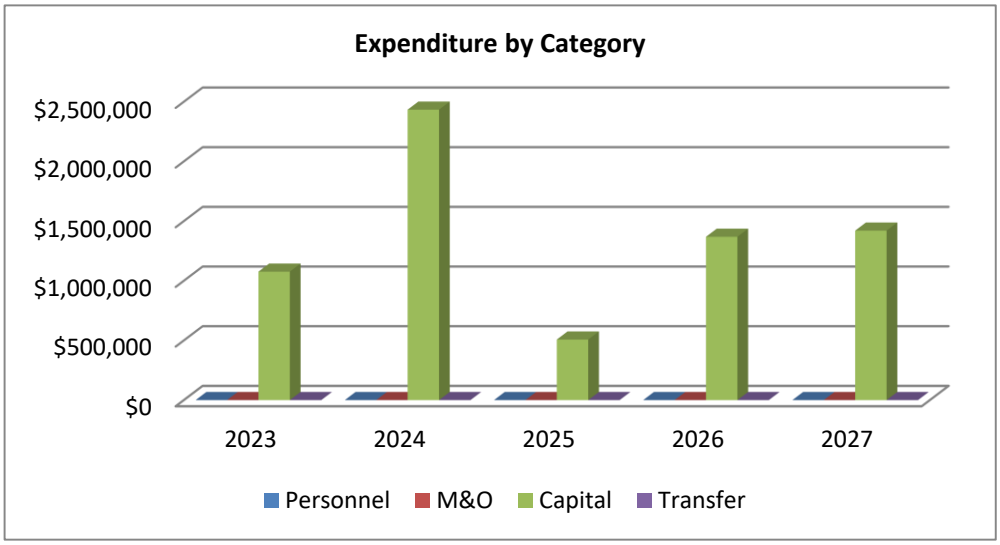
Comments:

- The decrease in Personnel includes removal of a Part-Time Custodian.
- The increase in M&O includes additions for Air Service Consulting and Janitorial Services.
- Capital:
  - $154,000 - Tractor
  - $ 25,000 - Terminal HVAC Controls Update
  - $ 22,000 - Utility Vehicle
  - $20,000 - TSA Leased Office Area Flooring
  - $14,100 - Restaurant Equipment
  - $ 6,000 - Equipment Tires

Expenditure by Category - Airport Construction

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE						

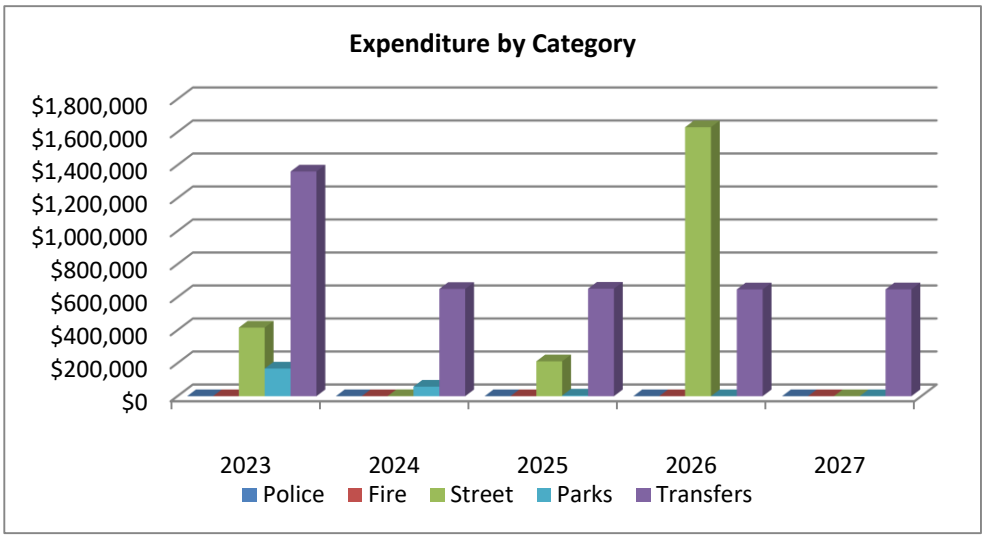
Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M&O	$0	$0	$0	$0	$0	**0.00%**
Capital	$1,076,237	$2,433,449	$507,267	$1,368,421	$1,420,000	**3.77%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$1,076,237**	**$2,433,449**	**$507,267**	**$1,368,421**	**$1,420,000**	**3.77%**



Comments:
- Capital: $1,420,000 - Construction Projects

Expenditure by Category - Impact Fee

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE						
Capital						
Police	$0	$0	$0	$0	$0	**0.00%**
Fire	$0	$0	$0	$0	$0	**0.00%**
Street	$415,701	$628	$211,441	$1,630,000	$0	**-100.00%**
Parks	$167,734	$57,845	$4,000	$0	$0	**0.00%**
Transfers	$1,361,809	$650,100	$651,600	$647,350	$647,600	**0.04%**
Subtotal	**$1,945,244**	**$708,573**	**$867,041**	**$2,277,350**	**$647,600**	**-71.56%**



Comments:

- Fiscal Year 2027 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 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 set up, 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)
- Maintain pressure irrigation stations to 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 2026-2027 Objectives:

- Provide adequate pumping capacity/storage to maintain sufficient reserves in times of need for fire protection on peak day demands.
- Revisit our ordinance for watering schedules; set times inhibit our efficiencies of running our systems.
- Improve our PI website for watering schedules and map areas for better customer service.
- Work on a conceptual plan for the Harrison Tank/Canyon Springs Corridor Bond project.

Fiscal Year 2026-2027 Budget Highlights:

- Design/Construct the south pressure zone split on Kenyon/Pheasant Rd.
- Replace another PI pump station that has reached its useful lifecycle.
- Install backup power for South Well No. 4.

The Outcomes of our Investment will be:

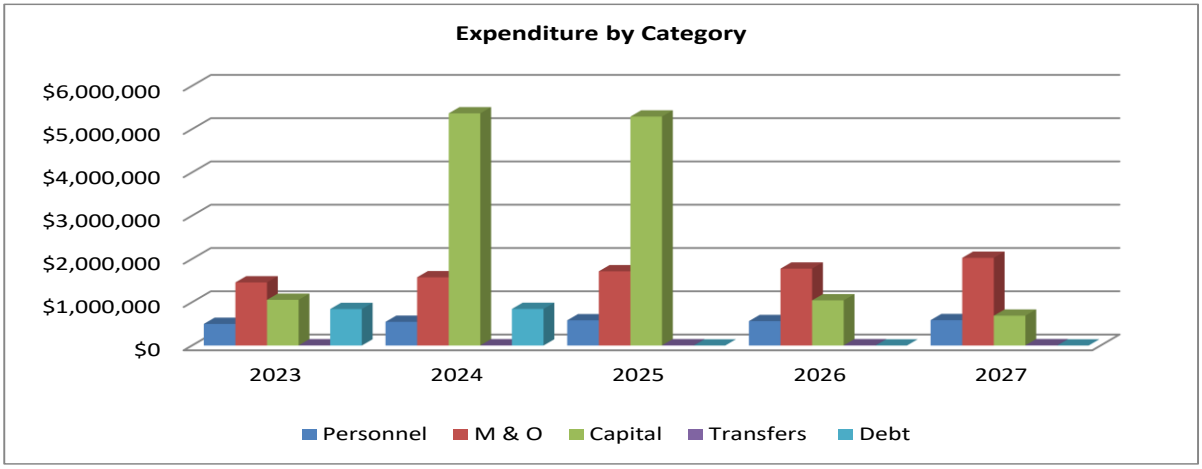
- A system that meets all regulatory requirements
- A system that runs and pumps water more efficiently
- A system that conserves more of our potable water for potable uses
- A system that is able to meet the growing demands of new growth in the City of Twin Falls

Fiscal Year 2025-2026 Accomplishments:

- 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)
- Finalized the Hankins Pressure Zone Improvements project (EC2.1.1)
- Install PRV monitoring systems to better control pressure monitoring throughout our system. (EC2.2.4)
- Installed metering pumps for chlorination (EC2.3.4)
- Constructed the new Hankins #2 Pump Station in partnership with local industries to serve the Hankins South area more efficiently. (EC2.1.1)
- Installed new AC system at Hankins #1 (EC2.3.4)
- Continue working on new technologies and treatment practices for the airport system and exploring a new well for redundancy (EC2.3.4)

Expenditure by Category - Water Supply

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	5	5	5	5	5	0
Expenditure Category						
Personnel	$499,674	$547,584	$582,895	$564,243	$586,573	**3.96%**
M & O	$1,458,239	$1,576,759	$1,715,446	$1,776,750	$2,026,150	**14.04%**
Capital	$1,055,744	$5,365,646	$5,291,238	$1,044,000	$689,665	**-33.94%**
Debt	$842,807	$845,250	$0	$0	$0	**0.00%**
Transfers	$4,020	$4,100	$4,769	$4,873	$5,666	**16.29%**
Subtotal	**$3,860,484**	**$8,339,340**	**$7,594,347**	**$3,389,866**	**$3,308,055**	**-2.41%**

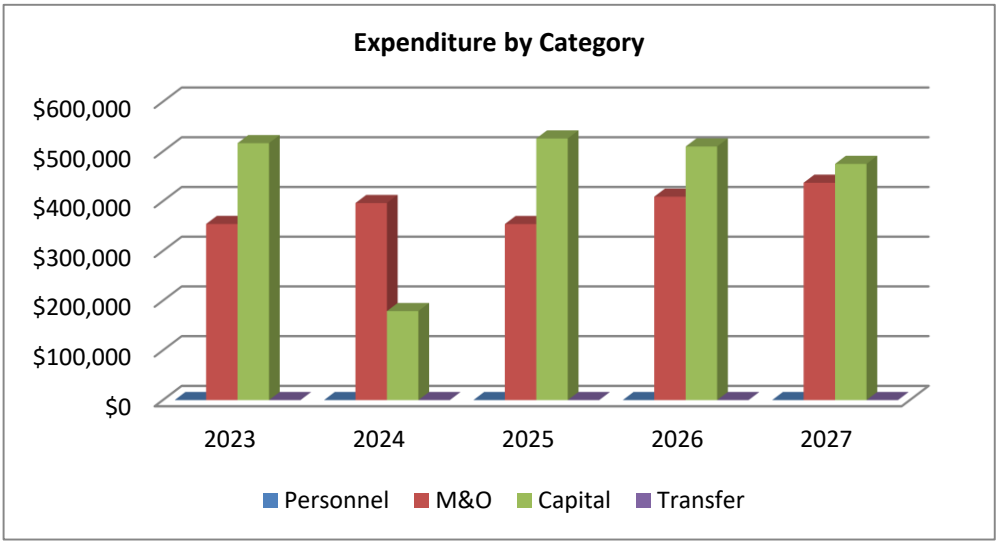


Comments:

- The increase in M&O includes additions for Chemicals, Electric, Water Testing, and DEQ Drinking Water System Fees.
- Capital:
  - $234,000 - Well #4 Emergency Generator
  - $175,000 - Brine Tanks
  - $ 55,000 - A/C Units
  - $ 50,000 - Fiber/Conduit
  - $ 45,000 - Eldridge Booster Station Crane
  - $ 40,000 - Double-Wall Hypo Tanks
  - $30,000 - Chlorine Generation Cells
  - $20,000 - Vaults for Valves/Flow Meters
  - $20,000 - Door Access Control
  - $14,000 - Airport Pump House Upgrades
  - $ 6,665 - Chlorine Metering Pumps

Expenditure by Category - Pressurized Irrigation

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE						
Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M&O	$354,169	$396,282	$354,008	$409,050	$437,050	**6.85%**
Capital	$516,676	$178,972	$526,138	$510,000	$475,000	**-6.86%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$870,845**	**$575,254**	**$880,146**	**$919,050**	**$912,050**	**-0.76%**



Comments:

- The increase in M&O includes additions for Electric and Repairs & Maintenance.
- Capital: $300,000 - Pump Station Repair/Replacement $30,000 - 4" Trash Pump/Trailer Combo
  $ 70,000 - Screen Replacements $25,000 - Motor,Pump, Drive Replacement
  $ 50,000 - Screen Isolation Boxes/Pits

City of Twin Falls
Departmental Summary and Description
Water Distribution

Department Description:

Water Distribution's responsibility is to maintain roughly 580 miles of the City's water distribution and irrigation mainline 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 through Friday. We have an operator on call after hours to cover any water-related problems 24/7. We handled approximately 11,549 calls, which turned into around 9,651 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 2026-2027 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 2026-2027 Budget Highlights:

- Mainline replacement in the areas with low fire flow and aging infrastructure (Adams, Jefferson, Madison, Monroe, Moreland, Caswell area, North of Filer and East of Washington)
- Remove another batch of lawn taps from the system with another contract to get more of them discontinued. (Around 80 left to do)
- Retrofit old meters and end points to accurately calculate customer usage and increase revenue.
- Promote water conservation and backflow protection.
- Replacing aging and inefficient Vac-truck that has reached its useful life cycle.

The Outcomes of our Investment will be:

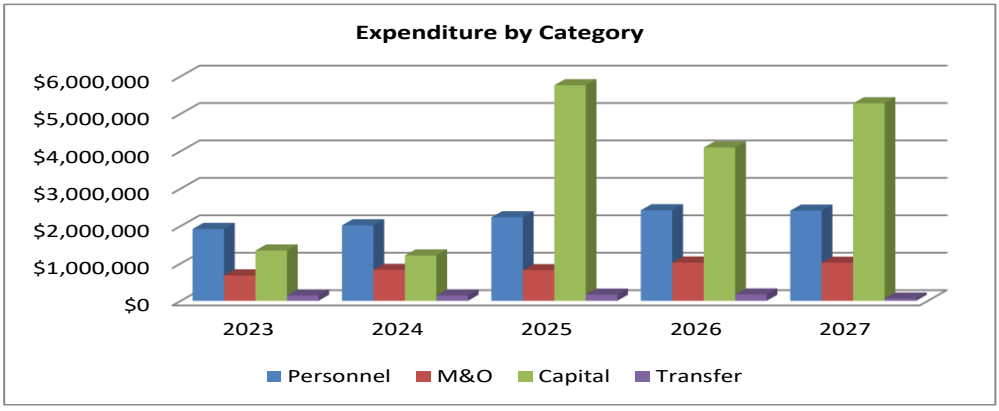
- A system that functions with little interruption of service to the customer
- A system that can sustain some percentage of growth over time without large areas of deficiencies
- Work is completed in a zone-type maintenance program that helps with work directives and keeps conflicts with other departments 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 2025-2026 Accomplishments:

- Finished Kimberly Road mainline project (EC2.3.1, EC2.3.4)
- Installed roughly 1,400' of new 8" mainline on 2nd Ave. West to tie in a dead-end line and provide better fire flow to the area. (EC2.3.1, EC2.3.4)
- Removed 34 more separate lawn taps from the city potable water system and connected them to the current property metering connection.
- 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)

Expenditure by Category - Water Distribution

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	21.83	21.83	21.67	22.17	23.17	1.00
Expenditure Category						
Personnel	$1,920,403	$2,018,133	$2,232,209	$2,420,683	$2,409,566	**-0.46%**
M&O	$679,192	$825,371	$817,651	$1,023,100	$1,017,800	**-0.52%**
Capital	$1,344,676	$1,212,397	$5,760,889	$4,096,640	$5,278,100	**28.84%**
Transfer	$139,816	$142,602	$165,855	$169,468	$59,868	**-64.67%**
Subtotal	**$4,084,088**	**$4,198,503**	**$8,976,604**	**$7,709,891**	**$8,765,334**	**13.69%**



Comments:

- Personnel includes addition of a Supervisor position.
- Capital:

$3,050,000 - Mainline Replacement	$ 60,000 - ADA Ramp Replacement
$ 800,000 - Pipe Replacement - Blue Lakes	$ 55,000 - Flatbed Pump Truck
$ 700,000 - Vac Truck	$ 55,000 - Flatbed Gate Valve Truck
$ 300,000 - Meter Replacement	$ 8,100 - Computer Replacement
$ 250,000 - Lawn Tap Removal	

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.
- Protect the City's financial interests and make sure that the services received are paid for.
- Educate the public in ways they can conserve resources and reduce their usage and costs.
- Successfully transition into our new software platform and continue to update our software partners with the information they need to make it successful.

Fiscal Year 2026-2027 Objectives:

- Over the next year, merge seasonal lawn taps into regular service lines.
- Work through a software transition for financial and utility billing software.
- Present Auto Pay as the preferred payment option when accounts are established.
- Update billing processes and procedures and create SOPs to ensure procedures are being properly followed.
- Educate citizens with cellular meters about the capabilities for them to use software to monitor their own usage.
- Ensure all monthly billing processes are completed accurately and efficiently by the end of each billing cycle.

Fiscal Year 2026-2027 Budget Highlights:

- Bringing on two new Utility Services team members and integrating them into our processes fully
- Converting to new software. This is still a work in progress, and it will be towards the end of 2026 before we are fully functional.

The Outcomes of our Investment will be:

- Keeping the Utility Billing department functioning at the highest level will ensure our citizens are being taken care of with the utmost customer service. Meanwhile, transitioning to a new, easier to use software program will ensure our employees' time and skillsets are used to the best of their abilities.

Fiscal Year 2025-2026 Accomplishments:

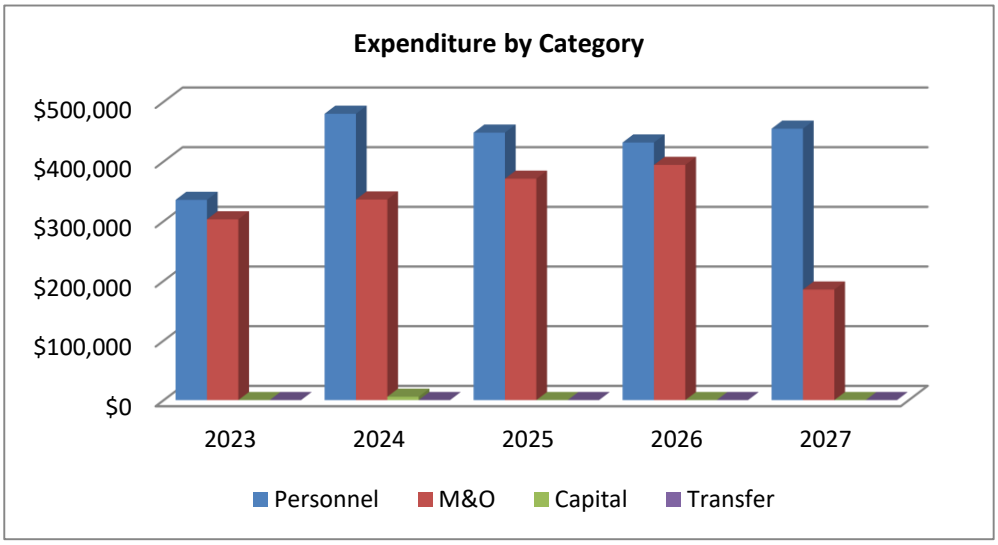
- The Utility Billing department has created something quite astonishing over the past year. Team members are collaborative, communicative and always working together to figure out how to make

our department better. Our customers feel better taken care of, and the customer service level has gone up significantly.

- The missed billings, misreads and billing errors have decreased significantly, allowing our department to run smoother and cleaner and have less and less customer escalations.

Expenditure by Category - Utility Services

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	5.5	5.5	5.5	5	5	0
Expenditure Category						
Personnel	$335,538	$479,827	$448,213	$431,670	$454,827	**5.36%**
M&O	$302,895	$336,135	$370,980	$394,118	$185,220	**-53.00%**
Capital	$0	$5,604	$0	$0	$0	**0.00%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$638,433**	**$821,566**	**$819,193**	**$825,788**	**$640,047**	**-22.49%**



Comments:

- The decrease in M&O includes removal of Credit Card Processing Fees.

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 the City's residential, commercial, and industrial districts to the treatment plant. Also, with aid from the Street department to repair and maintain the stormwater system. The collection system includes over 258 miles of pipe, ranging in size from 4" to 48". 5, 494 thousand manhole structures, six lift stations, two measuring stations, and an anaerobic pretreatment facility.

Wastewater collection is directly responsible for maintaining and repairing the sewer and stormwater systems. This includes Hydro cleaning (Jetting), repair, and new installation of sewer main; root control; CCTV Inspection (camera); and tap inspection of new and existing mainline, staying ahead of repairs through the street department. zone maintenance program, cleaning and repairing irrigation crossings under city roads, utility locates for both sewer and stormwater, cleaning and some repair of catch basins and stormwater systems, and 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, which also aids in potential CIPP areas for improvements without excavation. (EC2.3.4, EC2.3.5, EC2.3.6)
- By using backlog information in City works and identifying "low risk" areas for hydro cleaning, such as new construction and assessment of pipes with CCTV reports. We can reduce the frequency of cleaning, saving water, time, fuel, truck wear and tear, and labor to make more needed improvements in our sewer and stormwater systems. (EC2.3.4, EC2.3.6, EC2.3.8, EC2.3.11)
- Do more CCTV inspections 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 2026-2027 Objectives:

- Keep all operators trained through education and yearly field experience. Training, gaining certifications, and advancement opportunities promote safety and a positive work environment. (IO1.2.1, IO1.4.3, IO1.4.5)
- 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 the stormwater system and be more proactive on regulations. Continue to perform annual cleanings on major arterials and in residential areas. (EC2.3.1, EC2.3.4, EC2.3.7)
- Do stormwater inspections, gaining knowledge and more information for City works through GIS. Adding stormwater 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 annually for trenchless pipe repair. (EC2.3.6)

Fiscal Year 2026-2027 Budget Highlights:

- Proposed a project to replace the sewer main located in the alley between 4th and 3rd Avenue West. We have received an opinion of probable cost for $900,000 budgeted (EC2.3.6, EC2.3.4, EC1.4.3) (PBB#636)
- Proposed a project to continue the manhole lining efforts at various locations throughout the City, with a budget of $95,000. (EC2.3.4, EC2.3.6) (PPB#639)
- Proposed purchase of a Utility Trailer for traffic control devices to be used in road right-of-way while crews have active construction zones, budgeted $20,000 (EC2.3.4, EC2.3.5, EC2.3.6) (PBB#634)
- Proposed purchase of back-up camera head for video recording and inspection of existing and new sewer infrastructure, budget $28,000 (EC2.3.4, EC2.3.6, EC2.3.8) (PBB# 638)
- Proposed purchase of Geode GPS units (3), budget $20,000, which will continue efforts to map and geolocate wastewater infrastructure. (EC2.3.4, EC2.3.5, EC2.3.6) (PBB# 639)

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 SSOs for potential causes of incident, and if there is a structural or root issue we can alleviate through repair, and use smart cover technology for high-level alarms in our problem areas.
- Adding stormwater infrastructure to our new construction inspections.

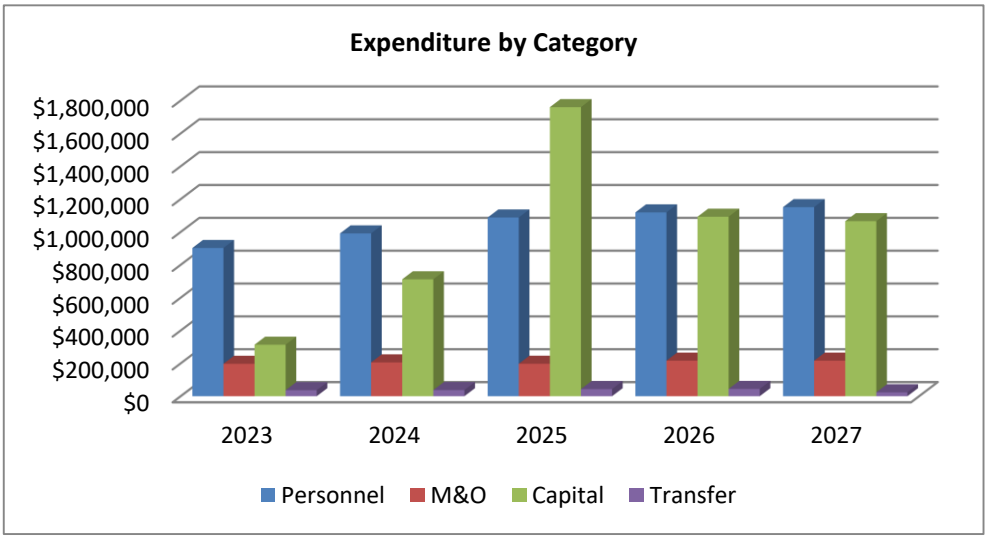
Fiscal Year 2025-2026 Accomplishments:

- Completed the CIPP project rehabilitating 26,033 feet of 8” and 540 feet of 18’ sewer main. The total cost of the project was $1,245,270 (EC2.3.4, EC2.3.5, EC2.3.6) (PBB#639)
- Purchase of an emergency pickup for a 6” pump and equipment. Flooding emergencies are due to SSOs, water line breaks, and stormwater flooding for $96,869. (EC2.3.5, EC2.3.6) (PBB#639)
- Purchase of a Jet Truck replacement to facilitate the department's efforts to maintain the integrity of the wastewater collection system. The department budgeted $338,232, but purchased the truck for $326,826, saving $11,406 (EC2.3.4) (PBB#637)
- Completed the Public Works site improvement project using $600,000 from reserves (previously budgeted FY24) (EC2.3.4, EC2.3.5) (PPB#639)

- WWC crews completed 15 Mr. Manhole repairs, which adjust manholes to finished grade throughout the City. (EC2.3.4, EC2.3.5, EC2.2.7) (PBB#636)
- Crews replaced a broken steel pipe under Perrine Coulee, where surface water was infiltrating the sewer system (EC2.3.4, EC2.3.6) (PBB#636)

Expenditure by Category - Wastewater Collection

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	9.83	9.83	9.67	10.17	10.17	0.00
Expenditure Category						
Personnel	$902,321	$991,150	$1,088,001	$1,118,973	$1,151,084	**2.87%**
M&O	$197,341	$205,874	$197,519	$216,300	$216,300	**0.00%**
Capital	$313,409	$711,600	$1,759,819	$1,092,741	$1,065,525	**-2.49%**
Transfer	$36,579	$37,307	$43,391	$44,336	$23,699	**-46.55%**
Subtotal	**$1,449,649**	**$1,945,931**	**$3,088,731**	**$2,472,351**	**$2,456,608**	**-0.64%**



Comments:

- Capital: $995,000 - Mainline Maintenance
  $ 28,500 - CCTV Camera Replacement
  $ 20,000 Trimble GPS Units (3)
  $20,000 - Utility Trailer
  $ 2,025 - 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. In calendar year 2025, the city treated an average of 9.6 MGD of residential, commercial, and industrial effluent, peaking at 12.2 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 project, which is in the process of being discontinued. 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 (EC2.3.2, EC2.3.3, EC2.3.4).
- Support the wastewater treatment facility through improvements by advancing automation 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 (EC2.3.1, EC2.3.4).

Fiscal Year 2026-2027 Objectives:

- Refurbish filtrate pump station to improve condition and efficiency (EC2.3.2 and EC2.3.4).
- Continue to make progress on the canyon rim drop line project final design and begin construction (EC2.3.2 and EC2.3.4).
- Purchase a telehandler to replace the forklift to improve safety (EC2.3.6)
- Dewatering system rehab of two belt presses (EC2.3.2 and EC2.3.4).
- Continuing annual updates on the SCADA system, tertiary treatment (UV bulbs, sleeves, valves, and hoses), and lab equipment (EC2.3.6 and EC2.3.9).

Fiscal Year 2026-2027 Budget Highlights:

- The software for the Fats, Oil, and Grease (FOG) program has been purchased and populated with all the business and waste haulers' information. We are now working with waste haulers to populate specific information and maintenance schedules for each business.
- Completing the final design and beginning construction on the Canyon Rim Drop Line project will ensure the city has a long-term option for safely transporting wastewater from the Grandview trunkline to the treatment plant.
- Refurbishment of the final two belt presses at the treatment plant will support the facility's operations.

The Outcomes of our Investment will be:

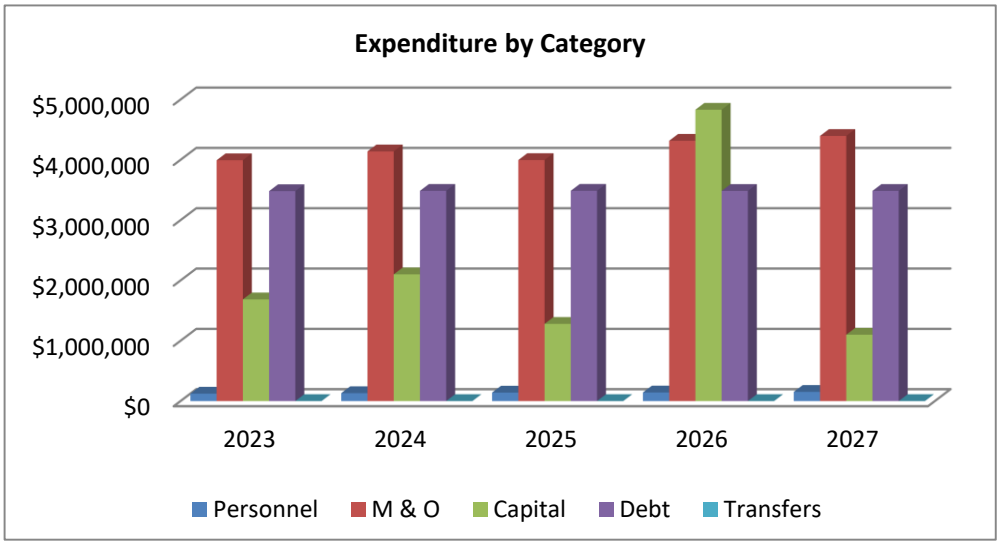
- A facility that supports the community in wastewater treatment according to permits and agreements.
- A facility that uses advanced technology and automation to provide treatment services to our community.
- Improvements in operational and equipment efficiencies in support of our community goals of 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 2025-2026 Accomplishments:

- With the help of the Wastewater Collections team, over 2,400 diffuser heads were replaced in aeration basins 1 and 2. Once the main airline serving these basins is replaced in May 2026, the aeration basins will be returned to service.
- Staff have been working with Hazen and Sawyer to assess and design the Canyon Rim Drop Line Project and are working to complete 30% design. The initial cost was higher than expected, and efforts are underway to identify cost savings. (EC2.3.2 and EC2.3.4).
- The dewatering building is scheduled to have one of the three belt presses rebuilt and to replace the HVAC system in the building to ensure it is working for the upcoming winter. (EC1.4.3).
- Staff continue to partner with local, state, and federal entities to determine appropriate regulatory parameters for managing water returned to the Snake River through the Middle Snake Water Advisory Group (EC2.3.10).

Expenditure by Category - Wastewater Treatment

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	1	1	1	1	1	0
Expenditure Category						
Personnel	$123,119	$131,124	$140,518	$142,324	$152,145	**6.90%**
M & O	$3,992,721	$4,139,359	$3,996,007	$4,315,701	$4,395,461	**1.85%**
Capital	$1,685,753	$2,100,956	$1,279,895	$4,830,000	$1,100,000	**-77.23%**
Debt	$3,480,643	$3,485,175	$3,486,025	$3,483,988	$3,484,350	**0.01%**
Transfers	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$9,282,237**	**$9,856,615**	**$8,902,445**	**$12,772,013**	**$9,131,956**	**-28.50%**



Comments:

- The increase in M&O includes additional funds for the Contract to operate the Wastewater Treatment Facility.
- Capital:
  - $600,000 - Dewatering System Maintenance
  - $160,000 - Telehandler
  - $100,000 - Filtrate Pump Station
  - $100,000 - WWTP and Lift Stations
  - $75,000 - SCADA Upgrades
  - $50,000 - Gravity Belt Thickening Process
  - $15,000 - Odor Project

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 keep the landscape strips well-maintained. (EC1.3)

Fiscal Year 2026-2027 Objectives:

- Hold developers accountable to installation standards by conducting thorough inspections during construction. (RC4.1.1)
- Increase inspections of maintenance areas to ensure contractors are meeting expectations. (EC1.3)

Fiscal Year 2026-2027 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:

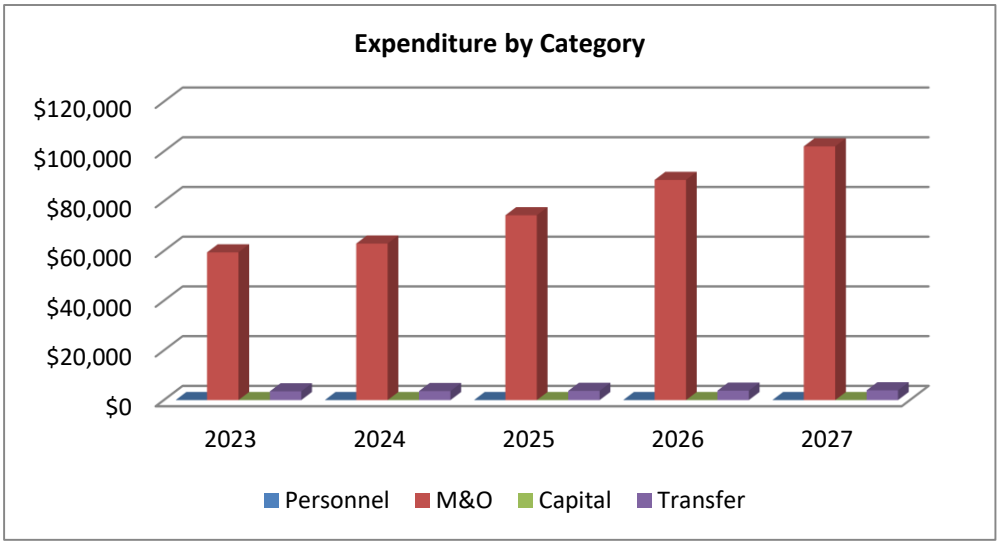
- Enhanced community aesthetics
- Support a growing community
- Support the Comprehensive Plan and prioritize green, tree-lined streets, enhancing the appearance of subdivisions and the community.
- Provide a funding mechanism for the maintenance of these areas, reducing the burden on the parks department.

Fiscal Year 2025-2026 Accomplishments:

- Contracts reviewed and new bids accepted in an effort to ensure maintenance meets expectations. (EC1.3)

Expenditure by Category - Common Area Maintenance

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE						
Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M&O	$59,409	$62,959	$74,343	$88,548	$102,048	**15.25%**
Capital	$0	$0	$0	$0	$0	**0.00%**
Transfer	$3,523	$3,631	$3,713	$3,784	$3,930	**3.86%**
Subtotal	**$62,933**	**$66,589**	**$78,056**	**$92,332**	**$105,978**	**14.78%**



Comments:

- The increase in M&O includes additional funds for Contract Services.

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).
- Finish the contract and get it signed by Council in summer 2026.

Fiscal Year 2026-2027 Objectives:

- Maintain an effective and positive working relationship with PSI Environmental Services, the contractor, and continue clear communication and transparency with the PSI team.

Fiscal Year 2026-2027 Budget Highlights:

- Finish editing the contract and get it signed by Council, so the new contract is prepared to begin January 1, 2027.

The Outcomes of our Investment will be:

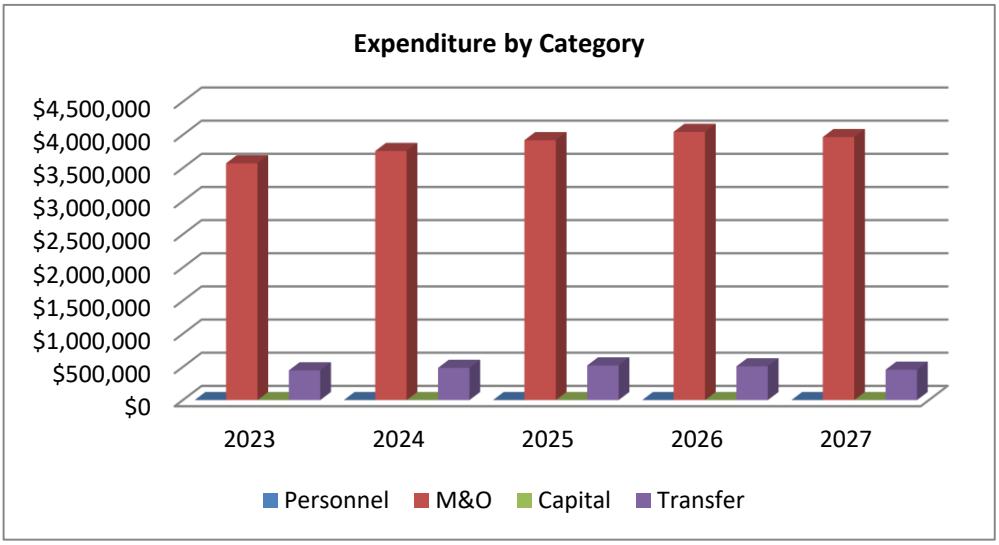
- The City's investment in sanitation is self-funded with user fees. For that investment, citizens enjoy a clean, sanitary city.

Fiscal Year 2025-2026 Accomplishments:

- Built a strong working relationship with PSI, in order to communicate issues and tighten up processes between the City and PSI.
- PSI won the RFP bid and we are now finishing up the last few items of the new contract. Met with PSI several times after the bid was won to come to resolutions between both parties.

Expenditure by Category - Sanitation

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE						
Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M&O	$3,571,360	$3,756,939	$3,919,932	$4,045,055	$3,967,005	**-1.93%**
Capital	$0	$0	$0	$0	$0	**0.00%**
Transfer	$448,292	$486,197	$522,743	$509,176	$458,067	**-10.04%**
Subtotal	**$4,019,651**	**$4,243,136**	**$4,442,675**	**$4,554,231**	**$4,425,072**	**-2.84%**



Comments:

- The decrease in M&O reflects an adjustment for the new PSI contract.

City of Twin Falls
Departmental Summary and Description
City Pool

Department Description:

The Twin Falls 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 2026-2027 Objectives:

- Offer 30 hours per week to high school swim teams during their swim season. (HC1.2.2)
- Provide swim instruction programs for 2,000 participants annually. (HC1.2.1)
- Continue to explore program 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 2026-2027 Budget Highlights:

- Emphasize full-time staff training in order to stay current on aquatic trends to keep the City Pool updated and fresh.
- Seek funding to replace boilers to ensure facility can operate efficiently (HC1.1.3)

The Outcomes of our Investment will be:

- Operate and maintain a facility that provides learn to swim programs and recreational swimming opportunities that support community health and fitness.
- Provide a location that encourages connection, positive lifestyle choices, leadership opportunities, and quality of life.

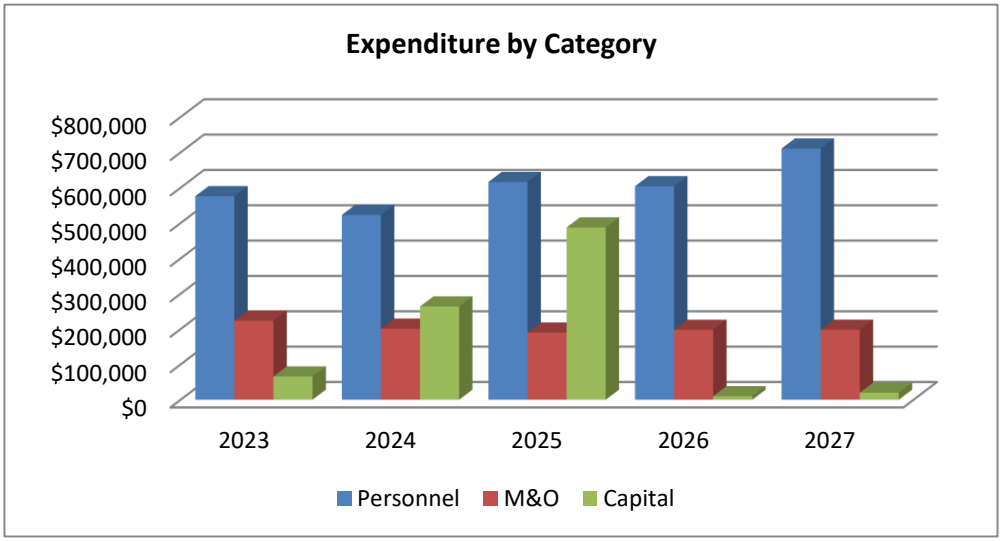
Fiscal Year 2025-2026 Accomplishments:

- Completed facility upgrade to include updated locker room, shower and restroom facilities, classroom space to create a more versatile customer experience. (HC1.1.4)

- Helped promote high school swimming by providing a facility to 4 local high schools for practices and swim meets. (HC1.2.2)
- Replaced underwater pool lights for added safety and expanded program opportunities. (HC1.1.3)
- Added new adult programs to include learn to swim and aqua exercise classes and kayak night. (HC1.2.3).

Expenditure by Category - Pool

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	2	2	2	2	2	0
Expenditure Category						
Personnel	$575,975	$522,920	$616,180	$604,179	$710,811	**17.65%**
M&O	$223,436	$200,995	$190,004	$197,800	$198,000	**0.10%**
Capital	$65,868	$263,827	$487,461	$10,000	$20,000	**100.00%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Other	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$865,279**	**$987,742**	**$1,293,645**	**$811,979**	**$928,811**	**14.39%**



Comments:
- The increase in Personnel includes additional pay for Part-Time employees.
- Capital: $20,000 - Facility Enhancements

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

Department Description:

Shoshone Falls and Dierkes Lake parks serve as premier destinations that highlight the natural beauty and outdoor recreation opportunities of Twin Falls. These parks support the community by fostering environmental stewardship, promoting active lifestyles, and enhancing tourism through well-maintained facilities and diverse recreational offerings, including hiking, rock climbing, fishing, swimming, and boating. Continued investment in these areas ensures safe, accessible, and sustainable experiences for both residents and visitors, contributing to the City's economic vitality and quality of life.

Major Goals:

- To ensure a safe and clean environment for visitors enjoying the parks. (HC1)
- To provide and maintain park facilities that promote healthy lifestyles and enhance the quality of life for all visitors by encouraging outdoor recreation opportunities. (HC1)
- Maintain spaces that encourage and enhance the enjoyment of the City's natural wonder. (AC1)

Fiscal Year 2026-2027 Objectives:

- Continue to develop, maintain, and improve park facilities that meet and exceed visitor expectations, ensuring a world-class experience through high-quality amenities, sustainable infrastructure, and exceptional recreational opportunities that highlight the natural beauty and uniqueness of the area. (HC1.1.3)
- Replace site furnishings, maintain trail upkeep and improve amenities for visitors (HC1.1.3)

Fiscal Year 2026-2027 Budget Highlights:

- Develop and install park signs as part of the signage plan. (HC1.1.3)

The Outcomes of our Investment will be:

- Conduct regular maintenance and upgrades to ensure a safe, clean, and well-preserved park environment for all visitors.
- Elevate the visitor experience by enhancing park amenities, accessibility, and overall usability.
- Showcase and preserve the natural beauty of the parks, creating inviting spaces for all to enjoy.
- Maintain Dierkes Lake as a family-friendly destination with safe, well-kept facilities and diverse recreational opportunities.
- Uphold Shoshone Falls as a premier tourist attraction by preserving its breathtaking views, enhancing infrastructure, and ensuring visitor satisfaction.
- Improve pedestrian flow and accessibility to create a seamless and enjoyable experience for all park guests.

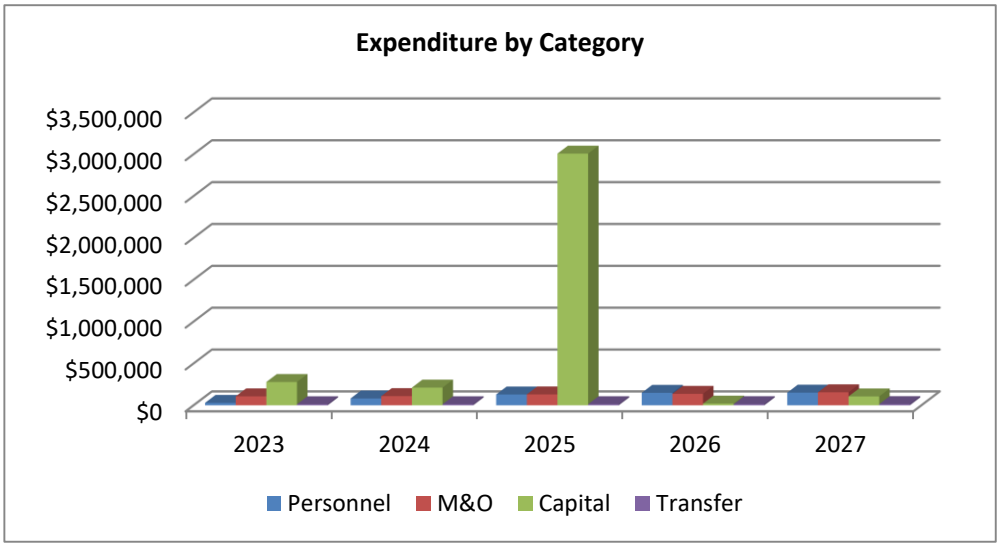
Fiscal Year 2025-2026 Accomplishments:

- Completed site improvements to the boat dock area (HC1.1.3)
- Continued work on enhanced signage plan.

- Completed ticket booth design.

Expenditure by Category - Shoshone Falls And Dierkes Lake

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	0	0	0.75	0.75	0.75	0
Expenditure Category						
Personnel	$28,825	$81,671	$129,024	$148,717	$151,074	**1.58%**
M&O	$107,046	$109,574	$130,034	$136,800	$155,300	**13.52%**
Capital	$278,305	$211,422	$3,006,753	$20,000	$106,000	**430.00%**
Transfer	$12,314	$12,690	$12,977	$13,225	$13,735	**3.86%**
Subtotal	**$426,491**	**$415,358**	**$3,278,788**	**$318,742**	**$426,109**	**33.68%**



Comments:

- The increase in M&O includes additions for Oper. & Spec. Dept. Supplies, Fuel, and Professional Services.
- Capital: $50,000 - Signage Plan & Installation
  $20,000 - Facility Enhancement - Site Furnishings
  $20,000 - Automated Ticket Booth - Plan
  $16,000 - Pressure Washer

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

Department Description:

Risk Management is responsible for proactively identifying, assessing, and mitigating potential risks to the city's property, equipment, services, and employees. This department oversees both internal and external claims, handling property, vehicle, and equipment claims along with tort claims from outside parties. A key focus is ensuring that all claims are processed swiftly and accurately, with thorough reviews and audits conducted to identify any patterns that might suggest systemic issues. By developing and implementing effective risk mitigation strategies, the department seeks to minimize potential threats and protect municipal assets, thereby playing a crucial role in maintaining the integrity and safety of city operations.

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 2026-2027 Objectives:

- Ongoing process review to 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)
- Partner with Travelers and department leaders to identify trends, reduce preventable losses, and implement proactive risk mitigation strategies. (IO1.1.1)
- Utilize claims data and loss history to identify training opportunities and reduce organizational risk exposure. (IO1.1.1)

Fiscal Year 2026-2027 Budget Highlights:

- The 2026-2027 budget includes an increase to the City's Liability and Property Insurance premiums.
- Funding supports liability and property insurance coverage to protect City assets and operations from unforeseen losses.
- Continued partnership with Travelers provides access to risk assessments, claims analysis, and loss-control resources.
- Resources support ongoing employee training initiatives, including Respectful Workplace training and targeted risk-reduction education.

The Outcomes of our Investment will be:

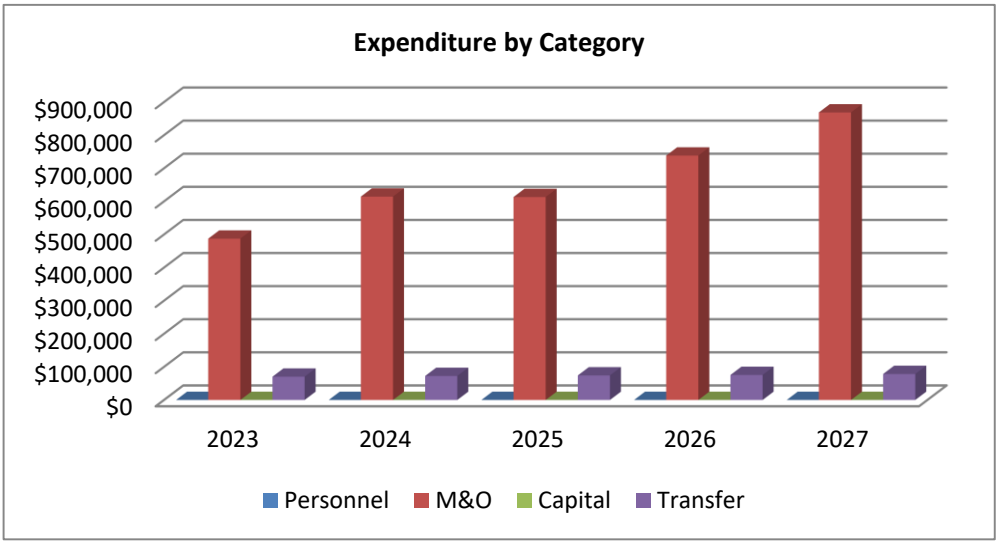
- Timely recovery and repair of City property, equipment, and vehicles following covered losses.
- Reduced organizational risk through proactive identification and mitigation of loss trends.
- Increased employee awareness of workplace expectations, safety practices, and risk prevention strategies.

Fiscal Year 2025-2026 Accomplishments:

- Laserfiche Process Enhancement: Continued to refine the Laserfiche system, which enables efficient tracking and management of claims across multiple fiscal years.
- Managed and coordinated property, vehicle, equipment, and tort claims to ensure timely resolution and recovery.
- Expanded multi-factor authentication efforts to strengthen organizational cybersecurity and reduce risk exposure.

Expenditure by Category - Insurance/Risk

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE						
Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M&O	$487,281	$614,358	$613,069	$738,339	$868,636	**17.65%**
Capital	$0	$0	$0	$0	$0	**0.00%**
Transfer	$70,368	$72,514	$74,153	$75,569	$78,486	**3.86%**
Subtotal	**$557,649**	**$686,872**	**$687,222**	**$813,908**	**$947,122**	**16.37%**



Comments:
- The increase in M&O is for Insurance Premiums.

City of Twin Falls
Departmental Summary and Description
Fleet Maintenance

Department Description:

The Fleet Maintenance Department provides comprehensive fleet management, maintenance, repair, acquisition, and support services for City vehicles and equipment. The department is responsible for maintaining a safe, reliable, and operational fleet that supports daily municipal services, emergency response operations, and public service delivery throughout the City of Twin Falls.

Fleet operations include preventative maintenance, diagnostics and repair services, crash-damage recovery, roadside service response, vehicle acquisition and replacement coordination, fuel management, parts procurement, and the upfitting of vehicles and equipment with required safety and operational components. The department also oversees lifecycle planning, regulatory compliance, asset tracking, and operational reporting for approximately 495 City-owned vehicles and equipment assets.

Operating from a 13,500 square foot maintenance facility, the department supports a diverse fleet consisting of police vehicles, fire apparatus, heavy-duty trucks, light-duty vehicles, trailers, off-road equipment, industrial equipment, and specialty response vehicles. Fleet personnel work closely with City departments to ensure vehicles and equipment remain available, safe, cost-effective, and ready for operational use.

The department remains committed to improving fleet reliability, operational efficiency, customer service, data-driven decision making, and long-term asset management through continued implementation of fleet management best practices, preventative maintenance programs, staff training, and performance measurement initiatives.

Major Goals:

- Maintain a safe, reliable, and operational fleet of vehicles and equipment with minimal down time (RC7)
- Improve preventative maintenance, repair response times, and fleet lifecycle management to maximize asset reliability and reduce long-term operating costs. (RC7)
- Provide responsive, professional, and customer-focused fleet support services to all City departments and operational divisions. (IO1)
- Enhance fleet operational efficiency and accountability through data-driven decision making, performance measurement, and implementation of fleet management best practices. (IO1)
- Support safe and compliant fleet operations through ongoing staff training, Emergency Vehicle Technician (EVT) certification, and continued investment in modern fleet technologies and equipment. (SC1)
- Improve vehicle acquisition, replacement planning, crash-damage recovery, and equipment upfitting processes to ensure operational readiness and effective deployment of City assets. (RC7)

Fiscal Year 2026-2027 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)

- Expand preventative maintenance tracking and reporting capabilities to improve fleet reliability and reduce unscheduled downtime.
- Continue Emergency Vehicle Technician (EVT) certification and advanced technical training opportunities for fleet personnel. (IO 1.1.1)
- Enhance Fleet management practices to promote efficiency, safety, and optimize vehicle lifecycles. (RC 7.1.2)
- Improve vehicle acquisition, upfitting, and replacement coordination to support timely deployment of operational assets. (RC 7.1.2)
- Enhance data collection and performance reporting related to fleet maintenance, repair, service calls, and crash-damage recovery activities. (RC 7.1.2)

Fiscal Year 2026-2027 Budget Highlights:

- Continued investment in staff training and EVT certification to support increasingly complex fleet technologies and emergency response equipment.
- Ongoing support for fleet management software, maintenance tracking systems, and operational reporting tools.
- Continued operational support for preventative maintenance, fleet repair, service call response, and upfitting services across all City departments.
- Support for lifecycle replacement planning and fleet acquisition processes to improve long-term operational efficiency and reliability.

The Outcomes of our Investment will be:

- Improved reliability, safety, and availability of City fleet vehicles and equipment through timely maintenance and repair services.
- Reduced fleet downtime and improved operational readiness through responsive repair, service call, and upfitting operations.
- Enhanced accountability and operational transparency through measurable fleet performance indicators tied to workload, efficiency, effectiveness, and productivity.
- Improved lifecycle management and long-term cost control through proactive fleet acquisition and preventative maintenance practices.
- Increased staff expertise and service quality through continued technical training and Emergency Vehicle Technician certification efforts.

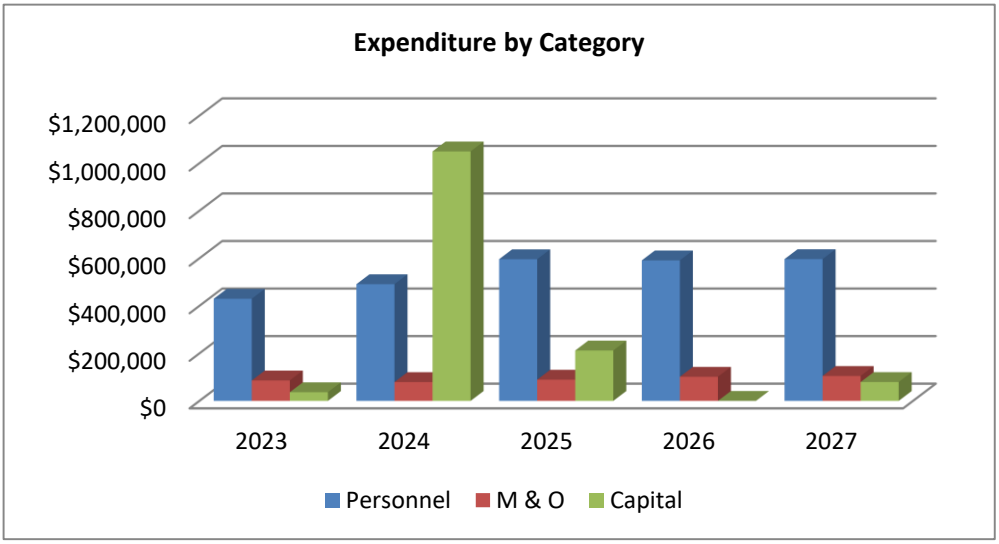
Fiscal Year 2025-2026 Accomplishments:

- Continued implementation of recommendations from the Fleet Management Plan focused on operational efficiency, technology improvements, and lifecycle management.
- Successfully maintained fleet services and operations throughout the facility remodel project while minimizing service disruptions.
- Expanded preventative maintenance scheduling and repair coordination processes to improve fleet reliability and reduce downtime.
- Continued development and utilization of the 15-year fleet planning document to support long-term capital planning and replacement scheduling.
- Improved workflow coordination and communication through the addition of the Service Advisor position supporting repair scheduling, parts coordination, invoicing, and administrative operations.
- Continued supporting fleet readiness and safety through staff technical training and Emergency Vehicle Technician certification efforts.

Expenditure by Category - Fleet Maintenance

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE	5	5	6	6	6	0

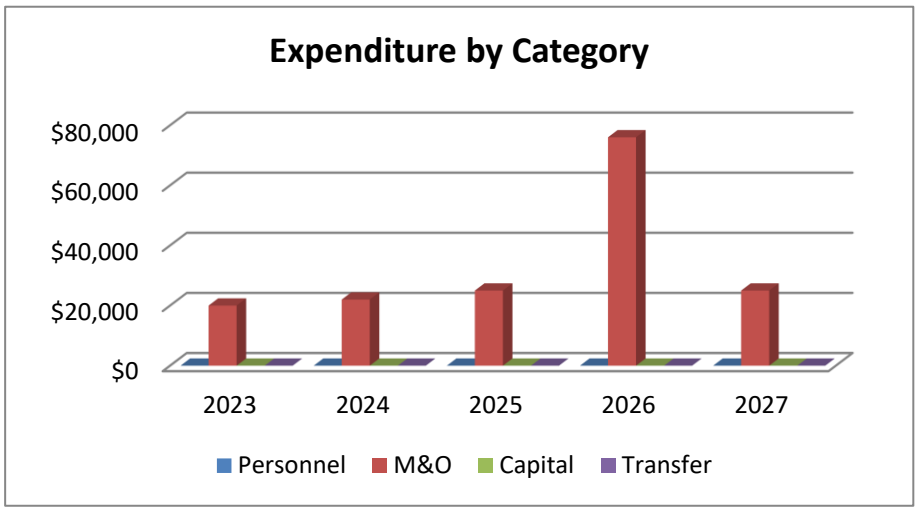
Expenditure Category						
Personnel	$429,652	$490,913	$595,981	$591,051	$596,385	**0.90%**
M & O	$85,959	$79,253	$89,311	$101,450	$104,900	**3.40%**
Capital	$36,519	$1,049,403	$212,003	$0	$79,380	***
Transfer	$819	$844	$863	$880	$914	**3.86%**
Subtotal	**$552,949**	**$1,620,413**	**$898,158**	**$693,381**	**$781,579**	**12.72%**



Comments:
- The increase in M&O includes additions for Uniforms and Training.
- Capital: $79,380 - Service Truck

Expenditure by Category - Fireworks

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed	FY 2027 Change
FTE						
Expenditure Category						
Personnel	$0	$0	$0	$0	$0	**0.00%**
M&O	$20,000	$22,000	$25,000	$76,000	$25,000	**-67.11%**
Capital	$0	$0	$0	$0	$0	**0.00%**
Transfer	$0	$0	$0	$0	$0	**0.00%**
Subtotal	**$20,000**	**$22,000**	**$25,000**	**$76,000**	**$25,000**	**-67.11%**



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. Polices 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 by 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.

Reconcilement 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.

<u>Receipt Retention:</u>

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.

Reconcilement 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 Principles
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 that reports the City's financial health to citizens and the financial community. 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 Accounting 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. A budget is balanced 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.