



City of Twin Falls, Idaho  
Adopted Budget  
Fiscal Year 2025-2026

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**Fiscal Year 2025-2026 Adopted Budget**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Twin Falls  
Idaho**

For the Fiscal Year Beginning

**October 01, 2024**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Twin Falls, Idaho, for its Annual Budget for the fiscal year beginning October 01, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

# CITY OF TWIN FALLS

## Mayor and Council



Mayor  
Ruth Pierce



Vice-mayor  
Jason Brown



Chris Reid



Craig Hawkins



Spencer Cutler



Cherie Vollmer



Grayson Stone

## City Administration



City Manager  
Travis Rothweiler



City of Twin Falls, Office of the City Manager 2023



Deputy City Manager  
Mitch Humble



Deputy City Manager  
Gretchen Scott



Assistant to the  
City Manager  
Mandi Thompson

# COMMUNITY PROFILE

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## Where We Live and Play

The City of Twin Falls is located in south-central Idaho along the scenic Snake River canyon. With a population of approximately 56,849 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 110,000 people each day.



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



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



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

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



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

Twin Falls is home to the College of Southern Idaho, a community college with campuses across the region. CSI offers college courses, business training classes, and community education opportunities for students and members of the community. Additionally, four-year degrees from three Idaho universities are available on campus.

**It’s How We Do Business**

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

Southern Idaho offers the ideal balance for work and livability. Food production, processing, R&D and related support services serve as the foundation for the region. Chobani, Clif Bar, Glanbia, and Jayco RV chose Twin Falls to build and expand because of the excellent quality of life, educated workforce, pro-business environment, and key western location to reach national and international markets. The city is at the crossroads of I-84, Highway 30, and Highway 93. Combine this with the Eastern Idaho Railroad that runs through Twin Falls and the result is excellent access to markets around the country and West Coast ports for international trade. The southern Idaho region is responsible for over \$12 billion in agribusiness sales and services and contributes approximately \$4 billion to Idaho’s gross state product. Almost half of the jobs in the Magic Valley (48%) are agriculture or manufacturing related. In March 20205, Chobani announced a new \$500 million expansion of their current facility, increasing the plant by 500,00 sq. ft. and adding 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 110,000. While beneficial to the businesses that are frequented by these visitors, sales tax in Idaho is not determined by point of sale and therefore does not benefit the city's shared tax revenue collections. Additionally, the increase in daily population places additional stresses on our infrastructure and services without any additional funding to offset these costs.

### **Public Facilities and Private Investment**

The City's downtown core underwent a \$10 million-dollar renovation funded through the Twin Falls Urban Renewal Agency between April 2014 and December 2017. Five blocks of Main Avenue were completely renovated and a public plaza was built, complete with a large fountain, public restrooms, a performing stage and public art from local artists. Across from the plaza, the new Twin Falls City Hall stands in the heart of downtown. A Public Safety campus was also created, including a new Police Administration building and Police Operations building adjacent to Fire Station #1.

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

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

Regional training efforts in public safety lead to safer and more effective responses. The City of Twin Falls along with the Twin Falls Rural Fire Protection District 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 2024, Ride TFT provided 75,224 rides to 85,434 passengers.



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

**City Government**

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



**Demographics**

Twin Falls has experienced significant growth in the past 40 years – growing from 27,591 in 1990 to 56,849 in 2025. 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 \$60,760 and the median home value is \$367,696.



<u>Population</u>		<u>Median Age</u>	
2000	34,469	2000	33.8
2010	44,125	2010	31.9
2020	51,165	2020	33.6
2025	56,849	2025	34.1

**Demographics**

White, Non-Hispanic	75.5%
Hispanic or Latino	15.9%
Two or more races	9.8%
Asian	2.3%



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

**Public Works**

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Miles of Water Lines	400+
Number of Water Connections	19,500
Millions of Gallons of Water Storage Capacity	22.7
Billions of Gallons of Water Delivered Annually	4.73
Miles of Sewer Lines	246
Number of Manholes	5,000+
Number of Lift Stations	6
Millions of Gallons of Wastewater Treated per Day	8.6

**Transportation**

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Number of Lane Miles Maintained	640
Number of Lane Miles Repaired	122
Number of Lane Miles Rebuilt/Overlaid	6.5
Miles of Bike Lanes Maintained	15
Number of Traffic Signals	48

**Parks and Recreation**

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Neighborhood Parks	17
Community Parks	5
Regional Parks	4
Special Use Facilities	7
Miles of Trail System	10
Youth Recreation Programs	21
Youth Recreation Participants	4,783
Adult Recreation Programs	11
Adult Recreation Participants	2,152
Golf Courses	1
Swimming Pools	1
Splash Pads	2

**Public Safety**

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Number of Sworn Police Officers	81
Number of Professional Staff	47
Number of Police Calls for Service in 2024	52,750
Number of Fire Professionals	45
Number of Fire Stations	4
Number of Fire Calls for Service in 2024	6,555



**Major Employers – Public**

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

**Major Employers – Private**

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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.  
 Seneca Foods Corporation  
 St. Luke’s Magic Valley Regional Medical Center  
 Westrock Paper & Packaging

**Major Employers – Retail**

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

**Building Permits Issued**

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	<i>Residential</i>	<i>Commercial</i>
2018	243	59
2019	326	78
2020	573	58
2021	486	93
2022	154	51
2023	106	33
2024	287	19
May 2025	197	29

**Unemployment Rate**

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2018	2.6%
2019	2.4%
2020	8.9%
2021	3.4%
2022	2.0%
2023	2.6%
2024	3.5%
May 2025	3.4%

# ECONOMIC OUTLOOK

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The City of Twin Falls continues to diligently monitor and assess economic indicators across multiple scales including international, national, state, and local levels to guide its annual budgetary decisions. While the U.S. economy has shown resilience with modest house price increases and stable unemployment, it faces potential weaknesses due to lingering inflation and reduced labor force participation. The Idaho state economy reflects similar elements, with positive employment figures but underperforming revenue collections necessitating careful fiscal management. Locally, Twin Falls has experienced growth in the construction sector and maintains a lower unemployment rate than both state and national averages, though it still grapples with labor and supply chain issues. The Municipal Cost Index signals substantial increases over the past five years, emphasizing the importance of strategic planning to accommodate these economic shifts and ensure fiscal sustainability.

## *National*

- U.S. house prices rose 4.0% between the first quarter of 2024 and the first quarter of 2025, according to the Federal Housing Finance Agency (FHFA) House Price Index (FHFA HPI®). House prices were up 0.7% compared to the fourth quarter of 2024. “U.S. house prices grew at a slightly higher rate in the fourth quarter after three straight previous quarters of weaker appreciation,” said Dr. Anju Vajja, Deputy Director for FHFA’s Division of Research and Statistics. “The price growth accelerated during the quarter as the inventory of homes for sale tightened even further.”
- The tightening of financial conditions by the Federal Reserve has dampened inflation, but because of the persistent volatility and current economic uncertainty it remains a concern, with the most recent CPI showing a 2.35% increase from March 2024 to March 2025.
- Nationwide unemployment rates have remained low, hovering around 3.7% as of May 2025. Despite this stable unemployment rate, sectors such as retail and consumer goods might continue facing job losses due to persistent higher borrowing costs and inflationary pressures. Additional labor market challenges are anticipated, especially as banks sustain tightened loan standards in response to ongoing economic uncertainties.
- In May 2025, the University of Michigan’s consumer sentiment rating fell sharply to 50.8, reflecting a significant drop from the previous year and the second-lowest level on record, highlighting increased economic concerns. Although consumer sentiment still remains low at 60.5 by June 2025, optimism regarding current economic conditions and future expectations, which align with an easing of tariff-related pressures continue an upward trend. With one-year inflation expectations experiencing their steepest monthly decline since October 2001; the 5-10 year inflation outlook also eased slightly. Consumers continue to perceive significant downside risks to the economy. Their assessments of business conditions personal finances, purchasing conditions for major items and labor markets all remain lower than at the end of the previous year.

## *State of Idaho*

- House prices in Idaho have remained steady in the first part of 2025, showing minimal growth since December 2024. Over the past five years, home prices have increased 50.5%. However, the market has tempered compared to the expansive growth seen previously due to increased prices in homes and mortgage rates.
- The median home value in Idaho for 2025 was \$473,403 in May of 2025, reflecting a 1.2% increase over the past year, but below the all-time high of \$506,177 recorded in June 2022.
- The average home price in the United States was \$367,969 in May of 2025, only a 0.8% increase from the previous year. The typical home price in Idaho remains significantly higher at \$473,403, which is 129% of the typical US price.

- Statewide unemployment was 3.4% in May 2025, a slight increase from the previous year, but still reflecting a robust employment environment. However, employers in Idaho continue to face challenges in procuring skilled workers, which could impede economic recovery efforts.
- Non-farm employment in Idaho continued to grow in early 2025, driven by expansions in healthcare, financial activities, and transportation sectors. However, despite the appearance of robust payroll growth, other labor market indicators signal vulnerabilities; declines in federal jobs and job postings at multiyear lows indicate potential concerns. Furthermore, the number of Americans working multiple jobs has reached historic levels, reflecting ongoing challenges such as insufficient wages and underemployment.
- Per capita personal income (PCPI) in Idaho grew by 4.47% from 2023 to 2024. At \$61,836, Idaho ranks 42nd in the United States. Idaho's PCPI represents approximately 85% of the national average of \$72,479, highlighting a moderate progression compared to the previous year. Comparatively, regional and sector-specific factors continue to shape how Idaho's PCPI aligns with national averages.
- Accounting for the DFM monthly forecast compared to the Idaho Legislature's adopted revenue projection, revenue collections are \$141.5 million below the Legislative target. The current budget picture, after accounting for the adopted revenue forecast, shows an estimated ending balance of \$278.8 million.

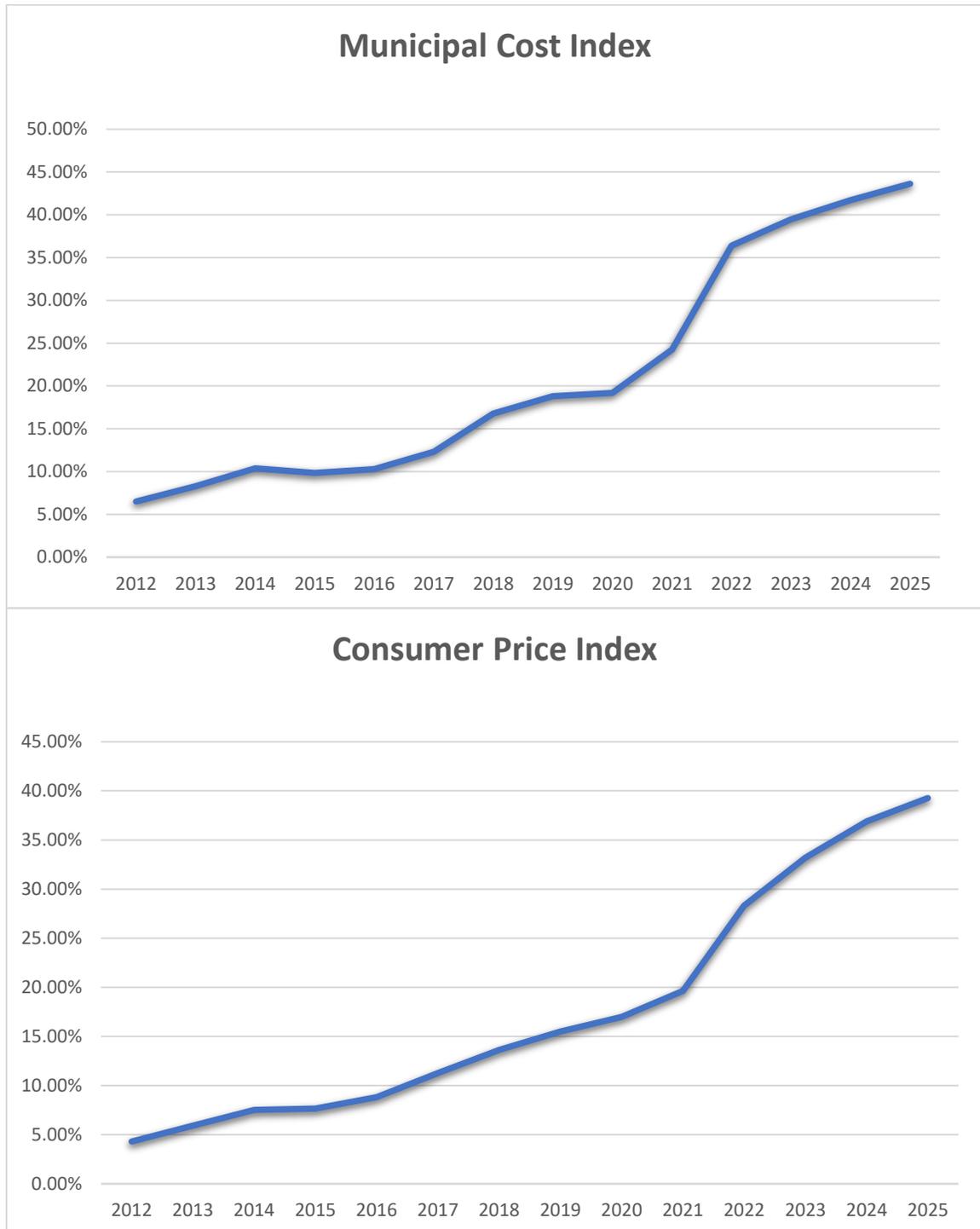
#### *City of Twin Falls*

- According to the Idaho Department of Labor's Workforce Trends report, Twin Falls had a preliminary unemployment rate of 3.4% in May 2025. This rate is slightly lower than the state unemployment rate of 3.6% and remains competitive compared to the national average of 4.2%.
- The year-to-date count of single-family permits in Twin Falls, as of May 2025, stands at 197, marking a level of activity that is commensurate with pre-pandemic figures. This indicates a resilient construction market in the city, reflecting sustained demand despite potential constraints. However, this resilience may obscure emerging challenges such as high-interest rates and labor shortages, which are starting to affect the construction sector more visibly across the nation, suggesting that Twin Falls may soon experience these broader industry impacts.
- By May of FY 2025, a total of 29 new commercial building permits were issued in Twin Falls, indicating a recovery trend that surpasses pre-pandemic levels, demonstrating an active rebound in the sector. Despite this uptick in permit issuance, the commercial construction landscape still confronts significant challenges, notably labor shortages and supply chain constraints, which are increasingly affecting timelines and escalating costs as broader economic uncertainties persist.

#### *Municipal Cost Index*

- The economy has been growing on many fronts, but the cost of delivering public services and programs has risen sharply. The Municipal Cost Index (MCI) shows the effects of inflation on the cost of providing municipal services.
- State and local government officials utilize the American City & County's Municipal Cost Index to monitor price trends, manage commodity price escalations, make informed government contract decisions, and effectively plan budgets. The MCI incorporates monthly statistical data from the U.S. Departments of Commerce and Labor and independently compiled data to provide a comprehensive cost overview. Between March 2024 to March 2025, the MCI increased by 6.04 points or 1.9% to 321.15. From March 2021 to March 2025, the MCI increased by 54.54 points or 20.46%, a substantial amount considering the federal target is a 2% CPI increase per year.

- The Consumer Price Index (CPI) is designed to show the effects of inflation on typical household goods and services. The CPI has decreased from the all-time high of almost 9% in June 2022 and is just now hovering around 2.4% in March 2025, with a final value of 319.62.
- The graphs below show the increases in the March MCI and CPI since 2012.





# City of Twin Falls, Idaho

**Fiscal Year 2025-2026  
Adopted Budget**

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

It is my privilege to present the Adopted Budget for the 2025–2026 Fiscal Year (FY 2026) for the City of Twin Falls, in accordance with Idaho Code Section 50-811. This code requires the City Manager to keep the Council informed of the City’s financial health and future needs and to prepare an annual budget.

This year’s budget, like those before it, is the product of teamwork, careful planning, and a shared commitment to serving our community—all guided by the principle of “One City.”

Twin Falls is growing and thriving. Our city now proudly serves about 56,849 residents, an increase of more than 8% since the 2020 census, with growth continuing at over 2% per year. Backed by a dedicated team of 354 full-time employees and a taxable value exceeding \$6.4 billion. The City’s taxable value does not include \$630.7 million of value contained in Urban Renewal Agency areas. Since 2014, the City of Twin Falls’s overall value has more than tripled.

Our fiscal year runs from October 1 through September 30. This budget follows the best practices recommended by the Government Finance Officers Association (GFOA) and fully complies with Idaho law. It is balanced, forward-thinking, and structured around our city’s priorities—ensuring we keep delivering essential services, protect public health and safety, and improve our residents’ quality of life.

While we can’t fund every request, this budget reflects the top priorities identified by city staff, departments, elected officials, and our community. It also celebrates the dedication of our city team, whose daily efforts fuel economic growth and build public trust.

Guided by our organizational goals, this budget aims to:

- Create a stable, flexible budget ready for a changing world
- Address local economic realities head-on
- Align spending with the City’s 2030 Strategic Plan
- Strengthen Twin Falls as a nationally recognized “Employer and Organization of Choice”
- Carefully balance revenue needs with the pressures faced by residents and businesses

The FY 2026 budget totals \$101,056,414 in expenditures and transfers, which represents a decrease of \$8,636,478 (7.87%) from the current fiscal year. Government Fund expenditures (including property tax-funded programs) have decreased by \$12,132,199 (16.71%), mainly due to completion of several large, one-time capital projects funded by grants and reserves. Enterprise and Non-Tax Supported Funds rose by \$3,495,721 (9.42%), driven primarily by using cash reserves in both the Impact Fee Fund and the Wastewater Fund to complete a key roadway project and wastewater collection and treatment plant projects.

Our focus, as it has been historically, is the “net budget,” which excludes transfers between the various funds. Our focus on the net budget provides the clearest picture of actual spending and resource use. For FY 2026, the net budget is \$95,476,336, down \$7,172,702 (6.99%) from last fiscal year’s appropriated amount of \$102,649,038 million.

### **Budget as a Strategic Tool**

For over a decade, our budget has been a roadmap, aligning financial choices with our vision for a safe, healthy, and vibrant Twin Falls. It supports daily services and long-term projects while ensuring fiscal responsibility and transparency. Every dollar is connected to our mission and future goals. Through careful planning and oversight, we maintain a strong financial footing that adapts to changing needs and opportunities.

### **Serving Our Community**

This budget reaffirms our promise to provide efficient, quality services. From maintaining roads and utilities to investing in public safety, parks, and libraries, every department works toward our Strategic Plan and community priorities. We’re also committed to economic development, job creation, and programs that enhance life in Twin Falls.

### **Commitment to Transparency**

Furthering our commitment to transparency and effective community involvement, we welcomed and encouraged all interested citizens to attend any or all the conversations about the FY 2026 budget prior to its adoption. Presentations of the proposed budget began on July 7, 2025. Again this year citizens had the opportunity to review the City Manager’s proposed budget and participate, either online or by attending the meetings in person. The statutorily required public hearing for the FY 2026 budget was held on August 25, 2025, and the City Council voted and approved the budget later that same evening.

### **A Strategic Framework**

Our 2030 Strategic Plan, adopted in 2013 and updated in 2018, continues to guide our vision and budgeting. Built on community input and data, it outlines our aspiration to be an inclusive, connected, prosperous, educated, healthy, and environmentally responsible city. In 2024, we began updating the plan to better reflect today’s realities. Key stakeholders have shared ideas on Twin Falls’ future opportunities and challenges. The City has hosted roundtables with community and organizational leaders, with more conversations planned for summer 2025. These discussions will shape the next Strategic Plan and future budgets, expected to be finalized by fall 2025.

### **What Shaped the FY 2026 Budget?**

Twin Falls is growing and remains the economic hub of the Magic Valley. Growth brings both opportunities and challenges. This year’s budget is influenced by the same issues that have impacted past City budgets and its operational and service delivery strategies. Those issues include rising costs, workforce shortages, housing affordability, providing services valued by residents, and stability.

As a vital regional center, Twin Falls faces rapid growth, rising costs, labor shortages, and increasing service demands. Balancing infrastructure, public safety, and affordability requires careful planning amid limited resources. Rooted in our agricultural heritage, we follow the wisdom that “more farms struggle in good times than bad,” meaning we build budgets that can weather economic ups and downs and seize growth opportunities.

### **Rising Costs**

The Municipal Cost Index (MCI) tracks inflation’s impact on municipal services. By March 2025, the cost to provide services rose nearly 1.91% from the previous year. While a welcome slowdown after steep cumulative increases of 25.9% since 2020 and 35.3% since 2014, City revenues continue to lag. In an

effort to manage costs and provide services at levels demands and/or required by our residents, all departments continue to seek new revenue sources and cost-saving strategies, including raising fees, pursuing grants and partnerships, and exploring sponsorship opportunities.

**Labor and Talent Shortages**

Like much of the nation, Idaho faces a labor shortage, with only 63.6 available workers per 100 open jobs. The Twin Falls area unemployment rate is low—around 3.4%—indicating a “full employment” market. Pandemic-era early retirements, reduced immigration, and smaller workforces have all contributed to the labor shortage and talent gap.

Though workforce entrants are increasing, participation hasn’t returned to pre-pandemic levels. If it had, the labor pool would be 2.3 million larger nationwide—more than Idaho’s entire population.

Meeting rising demand for goods and services requires talent. Twin Falls must be an employer of choice by adapting beyond pay and benefits—fostering a supportive, growth-oriented culture that promotes creativity and problem-solving. Retaining staff preserves relationships, knowledge, and prevents burnout. To meet these challenges and retain its talented employees, the City is investing in strategies such as:

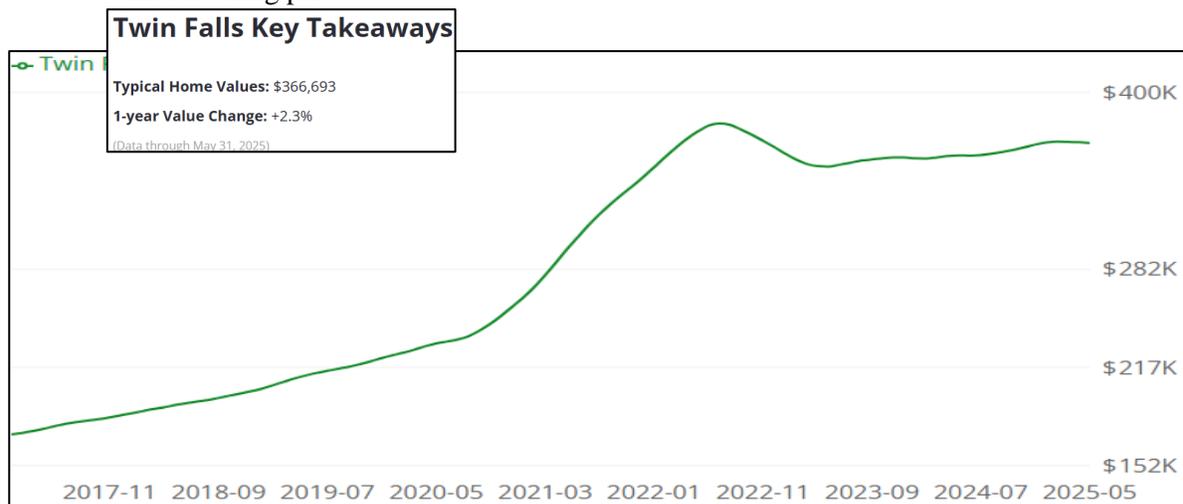
- Continuing our High-Performance Organization journey
- Continuing to develop the next generation of future organizational leaders
- Participating in career fairs and job expos
- Enhancing retention through better benefits, competitive pay, professional development, and wellness initiatives
- Exploring AI tools to augment staffing

These investments in FY 2026 help attract and keep talented public servants.

**Housing Costs and Affordability**

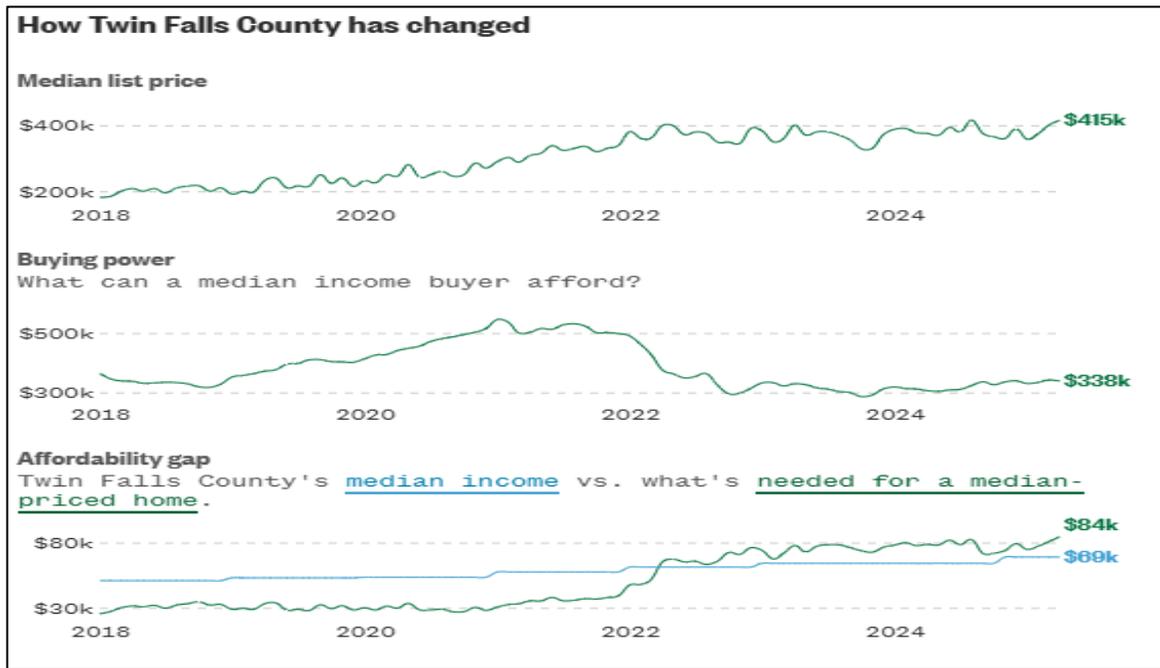
Twin Falls has been one of the fastest-growing housing markets in Idaho over the past decade. In January 2020, the median home value was \$225,965. It peaked at \$379,656 in July 2022, then dipped to \$351,116 in April 2023 as interest rates rose. By May 2025, it climbed back to \$367,696, with another 2.3% increase expected in the next twelve months. Since 2020, median home values have surged nearly 61.5%.

Rising prices only tell part of the story. Housing costs have outpaced middle-class incomes, 30-year mortgage rates hover around 7% (6.87%) causing a majority (57.3%) of all home sales in the last 12 months to be below initial asking prices.



To better understand market conditions, NBC News created a Home Buyer Index measuring how hard it is to buy a home on a scale from 0 to 100. Nationwide affordability has dropped sharply—from 27 a decade ago to 82.4 today.

In Twin Falls County, high prices, fierce competition, and soaring interest rates place us among the nation’s toughest housing markets—117th worst out of 1,310 counties in the United States, and the third worst among Idaho’s 25 counties on the index, and the most difficult in the Magic Valley. Larger cities may have pricier homes but often offer higher wages, which factor into affordability.



While the City can’t fix the housing market alone, we’re committed to improving it. This means updating land use and zoning, investing in technology to streamline permits, improving infrastructure like roads and utilities, and raising awareness about diverse housing options.

**Investing in Infrastructure with Strategic Use of Cash Reserves**

The budget includes the use of \$8,183,800 from cash reserves to address debt service requirements, infrastructure improvements and facility deficiencies.

Some of the larger projects include:

- \$4,000,000 – Wastewater Fund – Canyon Rim Drop Line
- \$647,350 – Capital Improvement Fund – Fire Station 2 COP payment
- \$1,630,000 – Impact Fee Fund – Filer Roundabout

**Growing City, Growing Demands**

Between 2010 and 2020, Twin Falls’ population rose by 17%—from 44,125 to 51,807—and reached 56,849 by 2025. With an approximate annual growth rate of 2% and in its role as Twin Falls County’s seat, the city is thriving. However, it’s not just residents’ driving demand of City services. As the Magic Valley’s hub, Twin Falls’ daytime population more than doubles to an estimated 116,000 to 120,000, putting pressure on infrastructure and services without corresponding revenue increases. Regional growth amplifies this challenge, stretching city services to accommodate residents and visitors alike.

### **Making Smarter Budget Decisions with Priority Based Budgeting**

To keep pace with growing needs and limited resources, Twin Falls is doubling down on Priority Based Budgeting. This approach helps to align spending with community priorities, improve transparency, and identify where small shifts can yield big results. Departments now understand the true costs of programs and are evaluating each based on their impact and demand. The goal isn't to cut indiscriminately but to deliver the right services on the right scale. As data collection improves, departments will integrate performance metrics into their budgets, giving the City a clearer picture of how to better serve residents.

### **Health Insurance, Compensation, and Training – Investing in Our People**

Employee benefits are a cornerstone of the City's ability to attract and retain top talent. Our ability to provide quality health insurance remains a budgeting challenge. Though the City is committed to offering competitive packages, costs have surged. In fact, premiums for family coverage have doubled since 2014. Over the years, City leadership has made substantive changes to its health insurance plan. The first significant plan change occurred between FYs 2020 and 2022 as the City transitioned from offering a traditional health insurance plan and a high-deductible plan to offering only a high-deductible plan to its employees. In FY 2025, the City started the process of becoming self-insured.

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

- **Cost Control:** Self-insurance allows for more control over healthcare costs, it allows for the design of benefit plans by choosing providers and implementing cost-containment measures to manage expenses more effectively.
- **Customization:** Self-insured plans allow for greater flexibility in designing benefit packages that meet the specific needs of the workforce. Employers can tailor plans to the demographics and health needs of their employees.
- **Cash Flow:** Instead of paying fixed premiums to an insurance carrier, self-insured plans only pay for actual claims incurred.
- **Risk Management:** Self-insured plans can manage and mitigate risks more directly. It provides a clearer understanding of employees' health patterns, which in turn allows for the implementation of wellness programs and other initiatives to prevent or manage health issues.
- **Potential Cost Savings:** In some cases, self-insured plans may realize cost savings by avoiding the profit margins charged by insurance carriers. However, this also means assuming the financial risk for high-cost claims. Recent actuarial studies suggest the City could realize a reduction in health insurance costs by more than \$1.1 million to \$1.3 million in FY 2027.

### **Supporting Our Workforce with Compensation and Growth Opportunities**

At our core, we are a service organization and our people power everything we do. To remain an “employer of choice,” the FY 2026 budget includes:

- a 4.0% performance-based adjustment,
- a 3% general salary table increase,
- continued retention pay,
- VEBA contributions to support future health care needs.

Recent pay adjustments have strengthened our position in the job market, but we know more work is needed, especially in key roles and professional development. Department heads requested 17.5 new roles this year, totaling more than \$1.517 million.

After careful review, the City Manager and members of the City’s executive leadership team are recommending funding the following positions in the amount of \$729,537, of which \$508,761 is in the tax-supported funds:

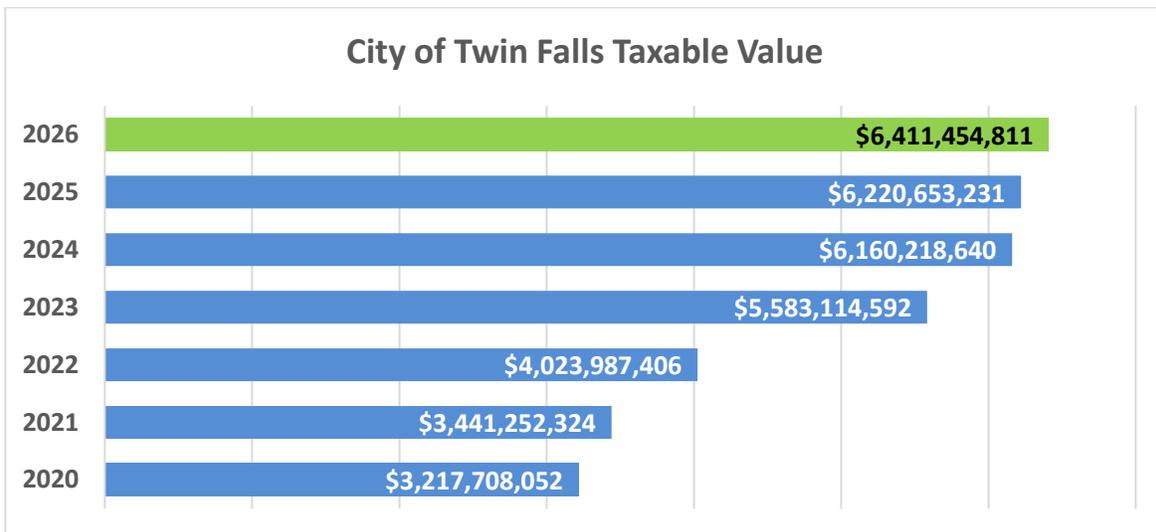
- 3 FTE Firefighters – \$247,519
- 1 FTE Chief Prosecuting Attorney – \$165,231
- 1 FTE Victim Witness Coordinator – \$92,566 (to paid with opioid settlement funds)
- 1 FTE Staff Engineer – \$120,776
- Funding to complete the Water Department organization plan – \$100,000
- Upgrade: Deputy City Clerk to City Clerk – \$3,445

The City’s Human Resource team has also requested \$65,000 to complete a comprehensive compensation study to ensure that City’s compensation plan remains market competitive.

**Property Taxes**

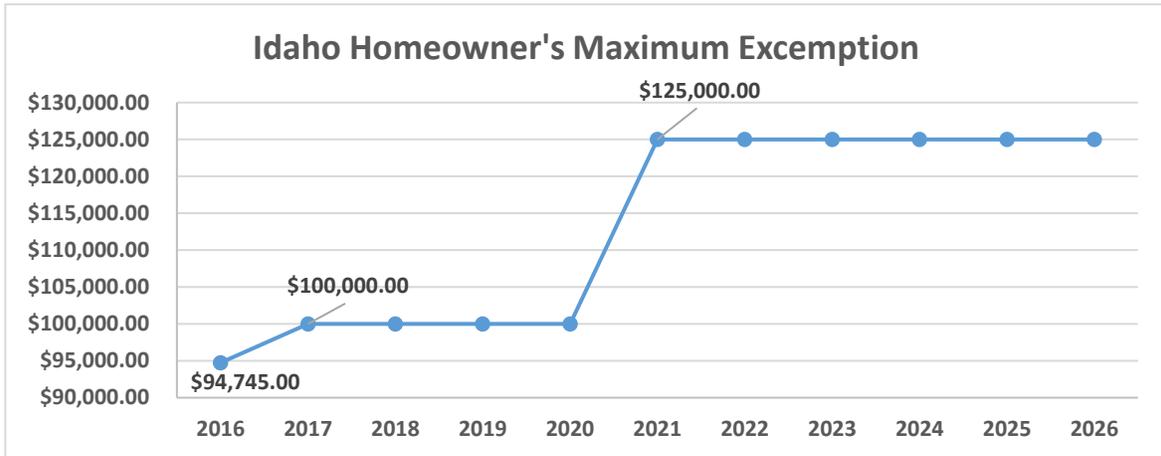
For FY 2026, the City of Twin Falls’ total taxable valuation increased by \$190,801,580, or 3.07%, from \$6,220,653,231 to \$6,411,454,811. The increase includes \$83,867,304 from the net new construction roll (90% of the total valuation of \$93,185,893). Without the new construction roll, the City’s total taxable value would have increased by \$97,615,687. The new construction activity will result in \$418,669 of additional property tax revenue. Since 2022, the City’s total taxable valuation has increased by \$2,387,467,405 (59.33%).

As illustrated below, the taxable value used to calculate the FY 2026 tax rate for the City of Twin Falls is the largest in its history.



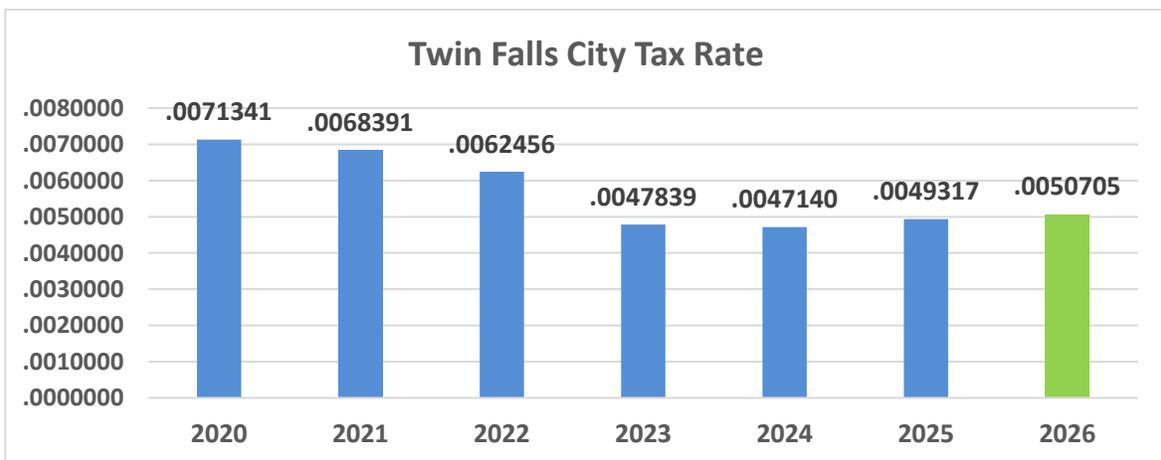
It is important to note the City’s taxable value excludes the taxable value of the properties located in the Twin Falls Urban Renewal Agency revenue allocation areas. The entirety of the URA properties are in the City and have a value of \$630,719,018. Collectively, the taxable values for both the City of Twin Falls and Twin Falls Urban Renewal Agency total \$7,042,173,829. There are many factors that influence the City’s total taxable value. Some of the larger factors include increases in the base value from reappraisals performed by the Twin Falls County Assessor’s Office, growth from new construction, and property incorporated into the City through annexation.

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



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

Cities in Idaho do not have control of and cannot determine their community taxable value. That responsibility is assigned to the County Assessor’s Office. Based on the taxable value presented above, the City’s tax rate for FY 2026 is expected to increase slightly to \$5.07/\$1,000 of taxable value from the FY 2025 rate of \$4.93/\$1,000. As illustrated in the graph below, the FY 2026 tax rate is one of the lowest issued by the City.



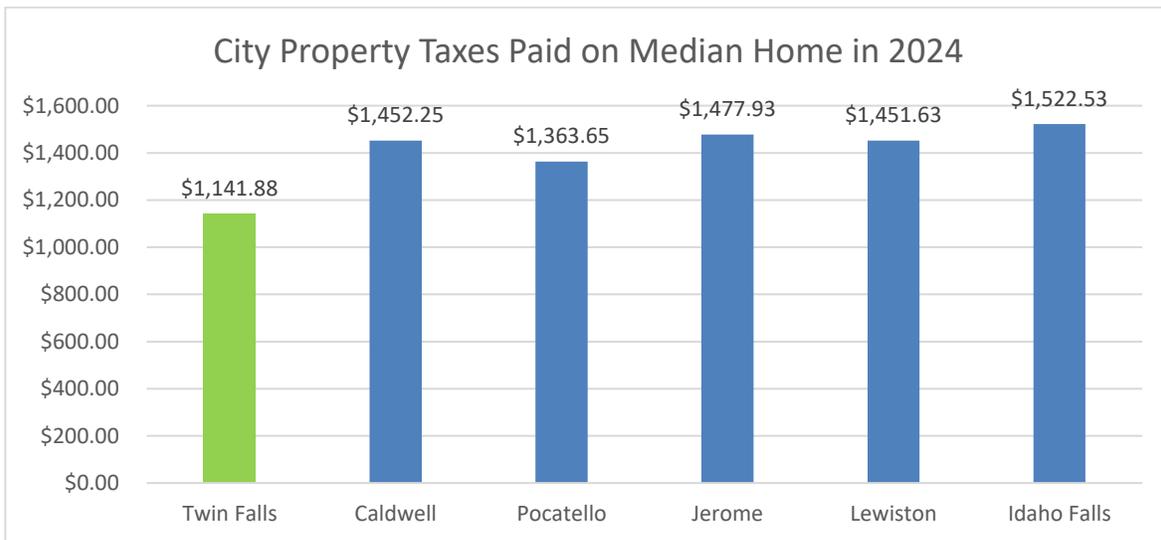
Additional property tax collections and comparisons, rate adjustments, expenditures and economic indexes are discussed in more detail in other sections of this budget document.

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

We are often asked the question, “how does our tax rate compare?” The table and graph provided below are intended to provide an approximate answer to that question. Although only intended to be a rough illustration, the table and graph represent the amount of property tax paid on a median-valued, owner occupied home in each of the larger, full-service cities in Idaho. The information used in the table was collected from the Associated Taxpayers of Idaho’s 2024 Levy Book (tax rate) and Zillow.

	<b>Total City Taxes Paid</b>	<b>Median Home Value January 2024</b>	<b>Tax Rate FY 2025</b>
<b>Twin Falls</b>	\$1,141.88	\$356,510	0.00493230
<b>Caldwell</b>	\$1,452.25	\$393,935	0.00540000
<b>Pocatello</b>	\$1,363.65	\$330,452	0.00663733
<b>Jerome</b>	\$1,477.93	\$374,516	0.00592318
<b>Lewiston</b>	\$1,451.63	\$361,969	0.00612582
<b>Idaho Falls</b>	\$1,522.53	\$383,758	0.00588398
<b>Coeur d'Alene</b>	\$1,142.93	\$587,671	0.00247029

*Note: Idaho’s median value of an owner-occupied home for this same period was \$473,403.*



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 2026, the Street Fund budget for the City of Twin Falls is \$7,282,728, or 12.05% 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 allocates \$9,612,296 for fire and rescue services, or 15.90% of the total budgeted for tax supported funds.

## **Enterprise Fund Revenue Overview**

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

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

### **Water Fund**

The Water Fund supports the following water-related activities: water supply, water distribution, pressurized irrigation, and utility billing. In FY 2022, the City Manager recommended a series of changes to the City's water rate structure in relation to the payoff of the 2010B Water Bond Issuance. The FY 2026 budget does not have funding for debt service payments, as the last bond was paid off at the conclusion of the 2024 fiscal year. Budgeted revenues in the Water Fund total \$14,388,256. This is an increase of \$166,510 (1.17%) compared to the FY 2025 total of \$14,221,745.

The City has several large capital and maintenance projects that need to be completed in this budget period and in future fiscal years and recommend maintaining the existing water rate.

### **Wastewater Fund**

The Wastewater Fund is used to support all wastewater services provided by the City of Twin Falls, namely wastewater collection and wastewater treatment. The FY 2026 wastewater user rates were increased by 5% to continue to upgrade our wastewater lines and related infrastructure, and to maintain compliance with stated bond covenants. Budgeted revenues and reserves in the Wastewater Fund total \$16,387,739, an increase of \$3,732,418 (29.49%) compared to FY 2025's total of \$12,655,320.

### **Sanitation Fund**

The City's Sanitation Fund supports the City's sanitation and recycling programs. The FY 2026 sanitation user rates were increased by 2.5%. Budgeted revenues and reserves in the Sanitation Fund total \$4,554,231, which compared to the FY 2025 total of \$4,405,410 is an increase of \$148,821 (3.38%).

In December 2026, the City's contract with its current solid waste and sanitation provider will conclude. In preparation, the City of Twin Falls will request proposals from qualified solid waste and recycling companies in November/December 2025. The City Manager and the City's Chief Financial Officer will be recommending changes to the types of services provided by the private firm to its residence. Bidding this service early will allow the winning firm to capitalize and "get up to speed", should there be a change in vendors.

### **Cash Reserves/Fund Balances**

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

At the end of FY 2024, the City of Twin Falls had an audited Fund Balance/Net Position of \$107,233,554. The total was \$64,954,412 in Governmental-type Funds, \$41,696,726 for Enterprise-type Funds, and

\$582,416 for Internal Service Funds. For purposes of the budget, we will focus on the larger operating funds of the City, which are illustrated in the table below.

	Fund Balance	Restricted for Budget	Available Balance
<b>General Fund</b>	\$12,453,602	\$10,094,958	\$2,358,644
<b>Street Fund</b>	\$15,180,678	\$1,895,383	\$13,285,295
<b>Airport Fund</b>	\$3,537,665	\$785,041	\$2,752,624
<b>Capital Improvement Fund</b>	\$21,808,823	\$11,147,619	\$10,661,204
<b>Water Fund</b>	\$16,756,557	\$5,679,239	\$11,077,318
<b>Wastewater Fund</b>	\$21,658,363	\$2,939,629	\$18,718,734
<b>Sanitation Fund</b>	\$847,720	\$847,720	\$0

The amount of reserves in each of the funds considered to be “restricted” for FY 2026 are as follows:

- General Fund restricts \$7,473 to cover other funds, \$199,666 for law enforcement activities, and \$9,887,819 for 3 months of operations.
- Street Fund restricts \$709,948 for 3 months of operations, and \$1,185,435 for capital projects.
- The Airport Fund restricts \$501,945 for 3 months of operations, and \$283,096 for operations and capital projects.
- Capital Improvement Fund restricts \$75,474 for public art funding, \$439,711 of opioid settlement funds, \$5,750,297 for capital and E911 projects, and \$4,882,137 for SLFRF projects.
- Water Fund restricts \$1,381,066 for 2 months of operations, and \$4,298,173 for capital projects.
- Wastewater Fund restricts \$1,097,491 for 2 months of operations, and \$1,842,139 for capital projects.
- Sanitation Fund restricts \$847,720 for operations.

At the end of FY 2026, the City is expected to surpass the minimum reserve requirements for all major Government-Type and Enterprise-Type Funds. These reserve funds generate interest, improve cash flow, and provide a financial cushion for unexpected expenses or emergencies. As a non-recurring revenue source, beginning fund balances are allocated solely for capital or other one-time expenditures.

### Using Forgone Balance

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

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

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

The City of Twin Falls has maintained a forgone balance since the FY 2009-2010 budget, peaking at \$2,186,253 in FY 2017 and FY 2018. Each year the Council opted not to take the statutory increase; the

forgone balance grew. In FY 2019, the Council decided to use part of this balance for priority capital projects, incorporating up to \$770,000 into the budget for projects such as parks, street overlays, and curb and gutter installations. This amount has been reserved in subsequent budgets for additional one-time projects as directed by the City Council.

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

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

The FY 2026 budget includes \$770,000 for Council Capital Projects, plus an additional \$365,000 of available funds. The City Council allocated these amounts towards the following projects:

- Harmon Skate Park Infrastructure \$385,000
- Harmon Park West Tennis & Pickleball Courts \$351,500
- City Emergency Operations Plan and City Hall Emergency Building Plan \$100,000
- Fire Station 1 Architectural Design Services \$ 87,360
- Commercial Air Service Marketing \$ 60,000
- Senior Citizen Center Siding Project \$ 55,000
- Pole Line Medians Redesign \$ 50,000
- Fire Tender Truck – Additional Cost \$ 18,000
- School Resource Officer – Elevate Academy (partial) \$ 7,500
- Carter Kits \$ 5,100
- Street Tree Grant Startup \$ 5,000

The budget also incorporates \$324,980 of the City’s forgone balance (the equivalence of 1% property tax revenue) into the FY 2026 budget for operational support and the increased cost of providing municipal services. 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	-\$307,564	\$ 996,464
FY 2026	-\$324,980	\$ 671,484

## **Conclusion**

The City of Twin Falls has long been recognized for its responsible and forward-thinking approach to managing public funds—allowing us to deliver a wide range of high-quality services and programs. Thanks to this careful stewardship, residents continue to get exceptional value for their tax dollars, supporting everything from public safety and parks to infrastructure and economic development—key pillars of the strong quality of life in our community.

We remain optimistic about the continued strength and growth of our local economy. While we welcome ongoing private sector investment, we also recognize that future prosperity isn't guaranteed. That's why our budget planning remains focused on delivering top-tier services in the most cost-effective way possible. We know our community expects responsive, high-quality services—delivered by city employees who are dedicated to continuous improvement, innovation, and serving the public.

By staying committed to sound fiscal policies and the priorities of our City Council, we will continue to plan wisely and implement long-term financial strategies that position Twin Falls for lasting success. As always, staff will carefully monitor City finances to help the City Council make decisions that protect and strengthen our fiscal future. We're also committed to refining our operations, finding efficiencies, and exploring regional partnerships that can help us reduce long-term costs. The FY 2026 Adopted Budget reflects our confidence that these priorities—guided by the City's 2030 Strategic Plan—are being met.

Developing this budget was no small feat. Many dedicated individuals helped shape it, including the City's Department Leaders, Long Term Planning Committee members and Fleet Steering Committee members. The budget is more responsible, sustainable and thoughtful because of their efforts.

It is our privilege to serve this community. We are committed to continuing that work with excellence, on behalf of the people of Twin Falls.

### **Travis Rothweiler**

Travis Rothweiler, ICMA – CM  
City Manager

### **Mitch Humble**

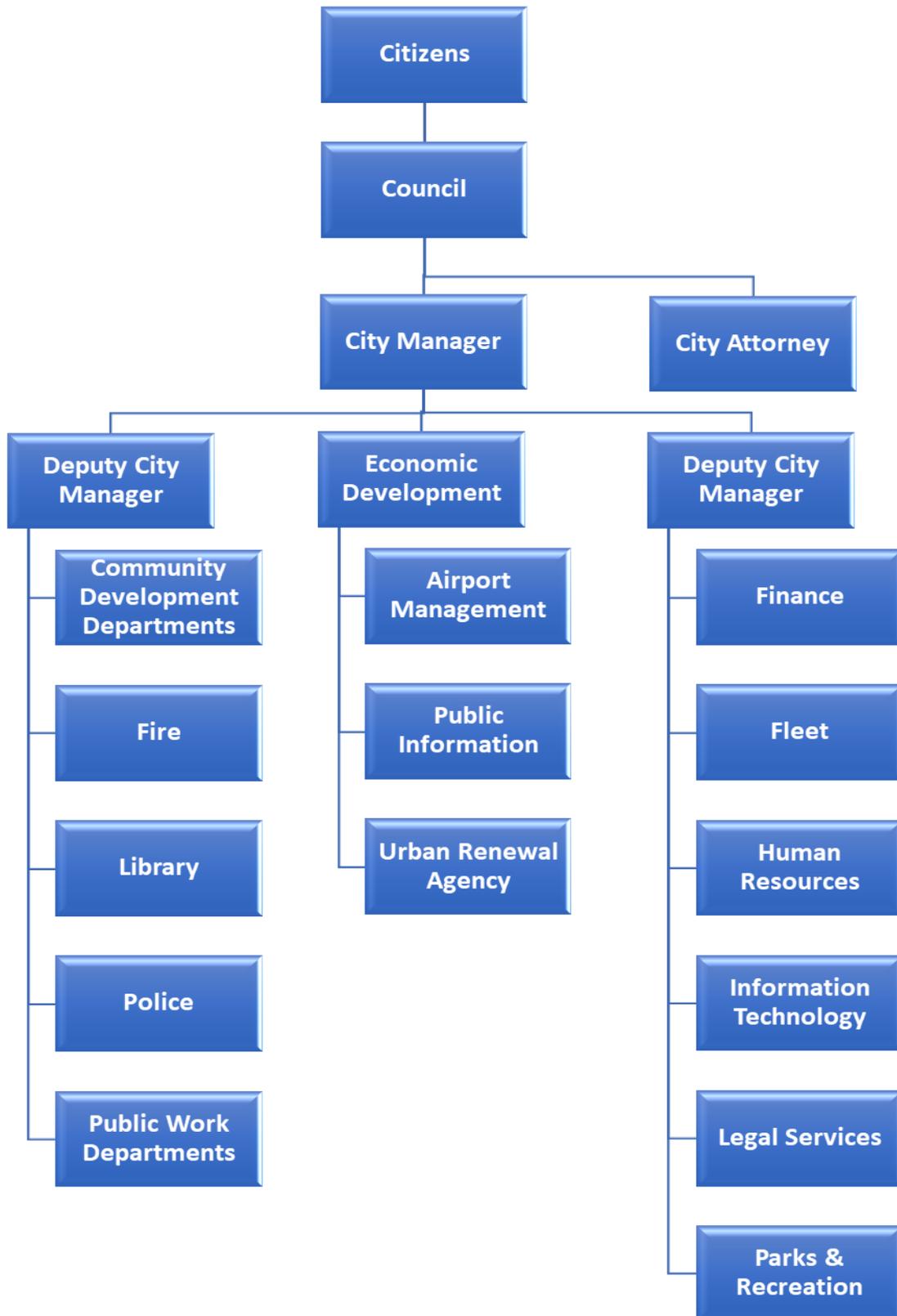
Mitch Humble, ICMA – CM  
Deputy City Manager

### **Gretchen Scott**

Gretchen Scott  
Deputy City Manager

# ORGANIZATIONAL CHART

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# CORE VALUES

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

## ***INTEGRITY***

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

## ***CONNECTION***

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

## ***HONESTY***

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

## ***COMMITMENT***

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

## ***TEAMWORK***

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

# LEADERSHIP PHILOSOPHY

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## **City of Twin Falls** Leadership Philosophy

We are all leaders.

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

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

We are empowered to carry out our roles and responsibilities.

We take appropriate risks in our pursuit of excellence.

We recognize that our individual talents are magnified by teamwork.

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

We recognize the important distinction between management and leadership.

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

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

We are One City.

# PLANNING PROCESS

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

2030 Community Strategic Plan – Adopted 2012; updated March 2018; update expected 2025

Comprehensive Plan – Adopted 2016

Master Transportation Plan – Adopted 2016; updated 2024

Transit Development Plan – Adopted 2016

Wastewater Collection System Master Plan - Adopted 2015; update expected 2025

Wastewater Treatment Facilities Master Plan – Adopted 2010; update expected 2025

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

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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 \$6,371,911,142, the City's legal debt limit is \$127,438,223. Per Idaho Code Section 50-1020, the percentage limitation does not apply to debt for waterworks and sewerage systems. As of 10/1/25, principal and interest payments to maturity for the City's two outstanding revenue bonds total \$27,861,087.50.

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 2025, the budgeted coverage ratio for the Wastewater Fund was 125%. For the upcoming FY 2026 budget year it is 131%

The FY 2026 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. The contract was then modified in both FY 24-25 and FY 25-26, which resulted in a small decrease for the two-year period. 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 2026 principal and interest payments for these two issuances total \$3,483,988. This is 21.26% of the total budget.

Debt Coverage Ratio: Required - 125%, FY 2025 Budget - 125%, FY 2026 Budget - 131%

**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:

<b>2012C Bond Issuance</b>			
<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
3/15/2013	\$ -	\$ 96,327.53	\$ 96,327.53
9/15/2013	\$ 380,000.00	\$ 112,590.63	\$ 492,590.63
3/15/2014	\$ -	\$ 108,790.63	\$ 108,790.63
9/15/2014	\$ 420,000.00	\$ 108,790.63	\$ 528,790.63
3/15/2015	\$ -	\$ 102,490.63	\$ 102,490.63
9/15/2015	\$ 430,000.00	\$ 102,490.63	\$ 532,490.63
3/15/2016	\$ -	\$ 93,890.63	\$ 93,890.63
9/15/2016	\$ 450,000.00	\$ 93,890.63	\$ 543,890.63
3/15/2017	\$ -	\$ 91,078.13	\$ 91,078.13
9/15/2017	\$ 455,000.00	\$ 91,078.13	\$ 546,078.13
3/15/2018	\$ -	\$ 88,234.38	\$ 88,234.38
9/15/2018	\$ 460,000.00	\$ 88,234.38	\$ 548,234.38
3/15/2019	\$ -	\$ 84,784.38	\$ 84,784.38
9/15/2019	\$ 465,000.00	\$ 84,784.38	\$ 549,784.38
3/15/2020	\$ -	\$ 73,159.38	\$ 73,159.38
9/15/2020	\$ 490,000.00	\$ 73,159.38	\$ 563,159.38
3/15/2021	\$ -	\$ 60,909.38	\$ 60,909.38
9/15/2021	\$ 515,000.00	\$ 60,909.38	\$ 575,909.38
3/15/2022	\$ -	\$ 48,034.38	\$ 48,034.38
9/15/2022	\$ 540,000.00	\$ 48,034.38	\$ 588,034.38
3/15/2023	\$ -	\$ 34,534.38	\$ 34,534.38
9/15/2023	\$ 565,000.00	\$ 34,534.38	\$ 599,534.38
3/15/2024	\$ -	\$ 28,531.25	\$ 28,531.25
9/15/2024	\$ 580,000.00	\$ 28,531.25	\$ 608,531.25
3/15/2025	\$ -	\$ 22,006.25	\$ 22,006.25
9/15/2025	\$ 595,000.00	\$ 22,006.25	\$ 617,006.25
3/15/2026	\$ -	\$ 15,312.50	\$ 15,312.50
9/15/2026	\$ 605,000.00	\$ 15,312.50	\$ 620,312.50
3/15/2027	\$ -	\$ 7,750.00	\$ 7,750.00
9/15/2027	\$ 620,000.00	\$ 7,750.00	\$ 627,750.00
	<u>\$ 7,570,000.00</u>	<u>\$ 1,927,930.76</u>	<u>\$ 9,497,930.76</u>

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

- 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:

<b>2014A Bond Issuance</b>			
<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
			\$ -
9/15/2014	\$ 1,565,000.00	\$ 787,438.85	\$ 2,352,438.85
3/15/2015		\$ 696,606.25	\$ 696,606.25
9/15/2015	\$ 960,000.00	\$ 696,606.25	\$ 1,656,606.25
3/15/2016		\$ 687,006.25	\$ 687,006.25
9/15/2016	\$ 975,000.00	\$ 687,006.25	\$ 1,662,006.25
3/15/2017		\$ 679,693.75	\$ 679,693.75
9/15/2017	\$ 995,000.00	\$ 679,693.75	\$ 1,674,693.75
3/15/2018		\$ 654,818.75	\$ 654,818.75
9/15/2018	\$ 1,045,000.00	\$ 654,818.75	\$ 1,699,818.75
3/15/2019		\$ 646,981.25	\$ 646,981.25
9/15/2019	\$ 1,055,000.00	\$ 646,981.25	\$ 1,701,981.25
3/15/2020		\$ 620,606.25	\$ 620,606.25
9/15/2020	\$ 1,110,000.00	\$ 620,606.25	\$ 1,730,606.25
3/15/2021		\$ 592,856.25	\$ 592,856.25
9/15/2021	\$ 1,165,000.00	\$ 592,856.25	\$ 1,757,856.25
3/15/2022		\$ 563,731.25	\$ 563,731.25
9/15/2022	\$ 1,220,000.00	\$ 563,731.25	\$ 1,783,731.25
3/15/2023		\$ 533,231.25	\$ 533,231.25
9/15/2023	\$ 1,785,000.00	\$ 533,231.25	\$ 2,318,231.25
3/15/2024		\$ 488,606.25	\$ 488,606.25
9/15/2024	\$ 1,870,000.00	\$ 488,606.25	\$ 2,358,606.25
3/15/2025		\$ 460,556.25	\$ 460,556.25
9/15/2025	\$ 1,925,000.00	\$ 460,556.25	\$ 2,385,556.25
3/15/2026		\$ 431,681.25	\$ 431,681.25
9/15/2026	\$ 1,985,000.00	\$ 431,681.25	\$ 2,416,681.25
3/15/2027		\$ 399,425.00	\$ 399,425.00
9/15/2027	\$ 2,050,000.00	\$ 399,425.00	\$ 2,449,425.00
3/15/2028		\$ 358,425.00	\$ 358,425.00
9/15/2028	\$ 2,765,000.00	\$ 358,425.00	\$ 3,123,425.00
3/15/2029		\$ 303,125.00	\$ 303,125.00
9/15/2029	\$ 2,875,000.00	\$ 303,125.00	\$ 3,178,125.00
3/15/2030		\$ 245,625.00	\$ 245,625.00
9/15/2030	\$ 2,990,000.00	\$ 245,625.00	\$ 3,235,625.00
3/15/2031		\$ 193,300.00	\$ 193,300.00
9/15/2031	\$ 3,095,000.00	\$ 193,300.00	\$ 3,288,300.00
3/15/2032		\$ 131,400.00	\$ 131,400.00
9/15/2032	\$ 3,220,000.00	\$ 131,400.00	\$ 3,351,400.00
3/15/2033		\$ 67,000.00	\$ 67,000.00
9/15/2033	\$ 3,350,000.00	\$ 67,000.00	\$ 3,417,000.00
	<b>\$ 38,000,000.00</b>	<b>\$ 18,296,788.85</b>	<b>\$ 56,296,788.85</b>

# BUDGET PROCESS

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## **PURPOSE OF A CITY BUDGET**

This document represents our ongoing commitment to prudent fiscal management in delivering services that enhance the quality of life of Twin Falls’ citizens and meet the expressed needs of our community. It also addresses the need to protect the long-term future of the community, primarily in the areas of public safety, preservation of public infrastructure, and in delivering sustainable government that aligns with the demands of today, while ensuring the ability to respond to growth. While this budget covers only FY 2026, it continues to define the path that will move Twin Falls into the future as a safe city with solid infrastructure and an ongoing commitment to improving quality of life. The budget funds current and enhanced service levels to meet the Twin Falls City Council’s priorities for service delivery, with modest increases for city-supplied utilities and property tax revenues.

## **LONG-TERM PLANNING COMMITTEE**

The City of Twin Falls engages in long-range financial planning. The Long-Term Planning Committee (LTPC) is made up of a cross section of employees, spanning different levels of, and departments within the organization. The committee comes together annually to discuss the needs of the organization, as it relates to the City of Twin Falls’ Community Strategic Plan 2030. Collectively, the LTPC 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 by an annual historical projection of 10%.
- Maintenance and Operational costs (M&O) are increased by an annual historical average of 4%.
- Capital projects are itemized and prioritized, with the highest priority projects designated #1, the next highest as #2.
- Transfers are increased by the Municipal Cost Index March over March.

### **Assumptions Used in Forecasting Enterprise Funds**

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

## LONG-TERM FINANCIAL PROJECTIONS

### Tax Supported Funds

The City of Twin Falls will always provide for a balanced budget as required by state code. Revenues and expenditures will be reviewed, refined, and adjusted accordingly to reduce projected deficits. The City has cash reserves for one-time projects and capital, and a forgone balance that may potentially be used to help reduce projected deficits.

<b>Tax Supported Funds</b>					
	<b>FY 25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28-29</b>	<b>FY 29-30</b>
<b>Shared Revenues and Reserves:</b>					
Property Taxes	\$ 32,678,335	\$ 34,369,371	\$ 36,118,304	\$ 37,602,279	\$ 39,142,709
Shared Revenue	\$ 5,725,000	\$ 5,782,250	\$ 5,840,073	\$ 5,898,473	\$ 5,957,458
Franchise Fees	\$ 2,540,000	\$ 2,574,000	\$ 2,608,486	\$ 2,643,466	\$ 2,678,946
Permits	\$ 1,340,000	\$ 1,363,400	\$ 1,387,234	\$ 1,411,510	\$ 1,436,238
State Liquor Apportionment	\$ 940,000	\$ 940,000	\$ 940,000	\$ 940,000	\$ 940,000
Investment Income	\$ 880,524	\$ 889,330	\$ 898,223	\$ 907,205	\$ 916,277
Miscellaneous Income	\$ 847,000	\$ 847,000	\$ 847,000	\$ 847,000	\$ 847,000
Transfers	\$ 4,333,236	\$ 4,463,233	\$ 4,597,130	\$ 4,735,044	\$ 4,877,096
Reserves	\$ 709,000	\$ 5,169,000	\$ 50,000	\$ 11,000	\$ 100,000
<b>Dedicated Revenues:</b>					
General/Capital Improvement Fund	\$ 2,966,421	\$ 2,995,152	\$ 3,024,502	\$ 3,054,486	\$ 3,085,120
Street	\$ 4,571,512	\$ 4,679,287	\$ 4,790,247	\$ 4,904,502	\$ 5,022,167
Street Light	\$ -	\$ -	\$ -	\$ -	\$ -
Library	\$ 64,500	\$ 64,500	\$ 64,500	\$ 64,500	\$ 64,500
Airport	\$ 1,355,485	\$ 1,382,909	\$ 1,410,974	\$ 1,439,696	\$ 1,469,091
Pool	\$ 400,500	\$ 400,500	\$ 400,500	\$ 400,500	\$ 400,500
Fireworks	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Tax Supported Fund Revenues and Reserves - Projected</b>	<b>\$ 59,354,013</b>	<b>\$ 65,922,432</b>	<b>\$ 62,979,672</b>	<b>\$ 64,862,161</b>	<b>\$ 66,939,601</b>
<b>Expenditures:</b>					
Personnel	\$ 36,995,812	\$ 37,088,366	\$ 37,181,197	\$ 37,274,307	\$ 37,367,696
M&O	\$ 10,350,543	\$ 10,763,684	\$ 11,193,352	\$ 11,640,206	\$ 12,104,934
Capital - Priority 1	\$ 9,599,445	\$ 18,922,575	\$ 12,801,066	\$ 10,885,781	\$ 9,503,366
Capital - Priority 2	\$ 2,505,019	\$ 837,000	\$ 600,000	\$ 407,000	\$ 428,000
Transfers	\$ 1,524,360	\$ 1,570,090	\$ 1,617,193	\$ 1,665,709	\$ 1,715,680
<b>Total Tax Supported Fund Expenditures - Projected</b>	<b>\$ 60,975,178</b>	<b>\$ 69,181,715</b>	<b>\$ 63,392,809</b>	<b>\$ 61,873,003</b>	<b>\$ 61,119,677</b>
<b>Projected Surplus &lt;Deficit&gt;</b>	<b>\$ (1,621,165)</b>	<b>\$ (3,259,283)</b>	<b>\$ (413,136)</b>	<b>\$ 2,989,158</b>	<b>\$ 5,819,924</b>
<b>Excluding Priority 2 Capital</b>	<b>\$ 883,854</b>	<b>\$ (2,422,283)</b>	<b>\$ 186,864</b>	<b>\$ 3,396,158</b>	<b>\$ 6,247,924</b>

## 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.

<b>Water Fund</b>					
<b>Revenues and Reserves:</b>	<b>FY 25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28-29</b>	<b>FY 29-30</b>
User Fees	\$ 11,381,740	\$ 11,724,614	\$ 12,077,818	\$ 12,441,663	\$ 12,816,468
Pressurized Irrigation	\$ 1,224,000	\$ 1,279,692	\$ 1,337,918	\$ 1,398,793	\$ 1,462,438
Miscellaneous	\$ 775,400	\$ 779,775	\$ 784,259	\$ 788,856	\$ 793,567
Investment Income	\$ 456,591	\$ 465,723	\$ 475,037	\$ 484,538	\$ 494,229
Transfers	\$ 550,525	\$ 567,041	\$ 584,052	\$ 601,574	\$ 619,621
Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Projected Revenues and Reserves</b>	<b>\$ 14,388,256</b>	<b>\$ 14,816,845</b>	<b>\$ 15,259,085</b>	<b>\$ 15,715,423</b>	<b>\$ 16,186,323</b>
<b>Water Supply:</b>					
Personnel	\$ 564,243	\$ 594,317	\$ 624,630	\$ 656,810	\$ 690,997
M&O	\$ 1,781,623	\$ 1,852,888	\$ 1,927,003	\$ 2,004,083	\$ 2,084,246
Capital	\$ 1,044,000	\$ 440,665	\$ 3,006,800	\$ 3,006,800	\$ 3,050,000
Debt	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,389,866	\$ 2,887,870	\$ 5,558,433	\$ 5,667,693	\$ 5,825,243
<b>PI:</b>					
M&O	\$ 409,050	\$ 425,412	\$ 442,428	\$ 460,126	\$ 478,531
Capital	\$ 510,000	\$ 531,000	\$ 747,000	\$ 300,000	\$ 300,000
	\$ 919,050	\$ 956,412	\$ 1,189,428	\$ 760,126	\$ 778,531
<b>Water Distribution:</b>					
Personnel	\$ 2,420,683	\$ 2,532,886	\$ 2,660,025	\$ 2,794,833	\$ 2,937,874
M&O	\$ 1,192,568	\$ 1,240,271	\$ 1,289,882	\$ 1,341,477	\$ 1,395,136
Capital	\$ 4,096,640	\$ 3,481,000	\$ 5,370,640	\$ 2,115,000	\$ 2,352,000
	\$ 7,709,891	\$ 7,254,156	\$ 9,320,547	\$ 6,251,310	\$ 6,685,010
<b>Utility Billing:</b>					
Personnel	\$ 431,670	\$ 454,138	\$ 478,090	\$ 503,579	\$ 530,723
M&O	\$ 394,118	\$ 409,883	\$ 426,278	\$ 443,329	\$ 461,062
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 825,788	\$ 864,020	\$ 904,368	\$ 946,908	\$ 991,786
<b>Transfers:</b>	\$ 1,493,661	\$ 1,538,889	\$ 1,585,486	\$ 1,633,495	\$ 1,682,957
<b>Bad Debt:</b>	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>Total Projected Expenditures</b>	<b>\$ 14,388,256</b>	<b>\$ 13,551,347</b>	<b>\$ 18,608,263</b>	<b>\$ 15,309,532</b>	<b>\$ 16,013,527</b>
<b>Projected Surplus &lt;Deficit&gt;</b>	<b>\$ (0)</b>	<b>\$ 1,265,498</b>	<b>\$ (3,349,178)</b>	<b>\$ 405,892</b>	<b>\$ 172,796</b>
<b>Projected Rate Adjustment</b>	<b>0.0%</b>	<b>2.5%</b>	<b>2.5%</b>	<b>2.5%</b>	<b>2.5%</b>

### 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. The contract was then modified in both FY 24-25 and FY 25-26, which resulted in a small decrease for the two-year period. 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.

<b>Wastewater Fund</b>					
<b>Revenues and Reserves:</b>	<b>FY 25-26</b>	<b>FY 26-27</b>	<b>FY 27-28</b>	<b>FY 28-29</b>	<b>FY 29-30</b>
User Fees	\$ 11,057,830	\$ 11,379,825	\$ 11,711,243	\$ 12,052,360	\$ 12,403,461
Miscellaneous	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000
Investment Income	\$ 413,144	\$ 421,407	\$ 429,835	\$ 438,432	\$ 447,200
Reserves	\$ 4,834,765	\$ -	\$ -	\$ -	\$ -
<b>Total Projected Revenues and Reserves</b>	<b>\$ 16,387,739</b>	<b>\$ 11,883,232</b>	<b>\$ 12,223,078</b>	<b>\$ 12,572,792</b>	<b>\$ 12,932,662</b>
<b>Collections:</b>					
Personnel	\$ 1,118,973	\$ 1,175,637	\$ 1,235,932	\$ 1,299,965	\$ 1,368,019
M&O	\$ 260,636	\$ 271,062	\$ 281,904	\$ 293,180	\$ 304,907
Capital	\$ 1,092,741	\$ 765,000	\$ 955,640	\$ 1,250,000	\$ 980,000
	\$ 2,472,351	\$ 2,211,699	\$ 2,473,476	\$ 2,843,145	\$ 2,652,926
<b>Treatment:</b>					
Personnel	\$ 142,324	\$ 149,553	\$ 157,246	\$ 165,418	\$ 174,106
M&O	\$ 4,315,701	\$ 4,423,186	\$ 4,533,383	\$ 4,646,361	\$ 4,762,191
Capital	\$ 4,830,000	\$ 2,429,000	\$ 2,615,000	\$ 6,310,000	\$ 6,117,000
Debt	\$ 3,483,988	\$ 3,484,350	\$ 3,481,850	\$ 3,481,250	\$ 3,481,250
	\$ 12,772,013	\$ 10,486,089	\$ 10,787,479	\$ 14,603,030	\$ 14,534,547
<b>Transfers:</b>	\$ 1,108,376	\$ 1,125,001	\$ 1,141,876	\$ 1,159,004	\$ 1,176,389
<b>Bad Debt:</b>	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
<b>Total Projected Expenditures</b>	<b>\$ 16,387,739</b>	<b>\$ 13,857,789</b>	<b>\$ 14,437,831</b>	<b>\$ 18,640,179</b>	<b>\$ 18,398,862</b>
<b>Projected Surplus &lt;Deficit&gt;</b>	<b>\$ 0</b>	<b>\$ (1,974,556)</b>	<b>\$ (2,214,753)</b>	<b>\$ (6,067,387)</b>	<b>\$ (5,466,201)</b>
<b>Projected Rate Adjustment</b>	<b>5.0%</b>	<b>2.5%</b>	<b>2.5%</b>	<b>2.5%</b>	<b>2.5%</b>

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

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

## **BUDGET PRESENTATION**

The budget document contains 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
- Performance Measures

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

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

## **MONITORING AND REPORTING PROCESS**

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

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

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

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

## **BUDGET AMENDMENT PROCESS**

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

## Fiscal Year 2025-2026 Budget Calendar

### March/April

Monday, March 31	Discussion with City Council on FY 25-26 Budget Priorities
Tuesday, April 1	Budget Packets Distributed to Departments
Friday, April 11	Budget Packets Completed
Monday, April 21	Follow-up discussion with City Council on FY 25-26 Budget Priorities
Wednesday, April 30	Notify Twin Falls County of Public Hearing Date for the FY 25-26 Budget

### May

Tuesday-Thursday, Apr 29-May 1	Roundtable discussions with Departments
Tuesday-Thursday, May 13-15	Big Budget Balancing Meeting

### July

Thursday, July 3	Preliminary Budget to Council for review
Monday, July 7	Budget Presentation to Council - Overview
Monday, July 14	Budget Presentation to Council - FOCUS AREAS 1, 7, & 8
Thursday, July 17	Publish Notice of Public Hearing for Rate Adjustments
Monday, July 21	Budget Presentation to Council - FOCUS AREAS 4, 5, & 6
Thursday, July 24	Publish Notice of Public Hearing for Rate Adjustments
Monday, July 28	Budget Presentation to Council - FOCUS AREAS 2 & 3
Monday, July 28	Public Hearing on Proposed Rate Adjustments

### August

Monday, August 4	Council Review of Preliminary Budget - All Sections
Monday, August 4	Adoption of Preliminary FY 25-26 Budget
Thursday, August 14	Publish Notice of Public Hearing for FY 25-26 Budget
Thursday, August 21	Publish Notice of Public Hearing for FY 25-26 Budget
Monday, August 25	Public Hearing on FY 25-26 Proposed Budget
Monday, August 25	Council Adoption of FY 25-26 Budget
Week of August 25	Certify Tax Levy to County
Tuesday, September 9	Publish Appropriations Ordinance

### September

Wednesday, September 3, 2025	Last Day for FY 25-26 Budget Hearing
Thursday, September 4, 2025	Last Day to Certify Tax Levy to County
Tuesday, September 30, 2025	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 2024 Actual	FY 2025 Budget	FY 2026 Proposed Budget	% Change	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed Budget	% Change
<b>REVENUES:</b>								
Property Taxes	24,475,453	\$ 26,445,480	\$ 28,750,636	8.72%	\$ 1,106,194	\$ 770,000	\$ 770,000	0.00%
Shared Revenue - Sales Tax	2,980,940	\$ 2,667,065	\$ 1,771,739	-33.57%	\$ 2,167,592	\$ 2,494,138	\$ 3,513,457	40.87%
Franchise Taxes	640,382	\$ 532,000	\$ 523,000	-1.69%	\$ -	\$ -	\$ -	
Licenses and Permits	1,702,238	\$ 1,307,000	\$ 1,427,000	9.18%	\$ -	\$ -	\$ -	
Shared Revenue - Liquor	893,154	\$ 940,000	\$ 900,000	-4.26%	\$ -	\$ -	\$ -	
Court	257,134	\$ 190,000	\$ 250,000	31.58%	\$ -	\$ -	\$ -	
Investment Earnings	369,779	\$ 157,908	\$ 257,948	63.35%	\$ 890,155	\$ 423,400	\$ 419,797	-0.85%
Grants	498,742	\$ 1,923,346	\$ 1,107,435	-42.42%	\$ 2,300,237	\$ -	\$ -	
E-911	541,960	\$ 492,000	\$ 513,000	4.27%	\$ -	\$ -	\$ -	
Fire District	614,302	\$ 628,185	\$ 640,183	1.91%	\$ -	\$ -	\$ -	
Other	1,813,429	\$ 1,336,612	\$ 1,474,920	10.35%	\$ 949,930	\$ -	\$ -	
Interfund Transfers	2,828,186	\$ 2,931,683	\$ 3,016,050	2.88%	\$ 1,525,100	\$ 651,600	\$ 647,350	-0.65%
Existing Fund Balance (Reserves)	\$ -	\$ -	\$ 90,402		\$ -	\$ 5,376,900	\$ 115,810	-97.85%
<b>Total Revenues</b>	<b>\$ 37,615,699</b>	<b>\$ 39,551,277</b>	<b>\$ 40,722,313</b>	<b>2.96%</b>	<b>\$ 8,939,207</b>	<b>\$ 9,716,038</b>	<b>\$ 5,466,414</b>	<b>-43.74%</b>
<b>EXPENDITURES:</b>								
City Council	\$ 154,059	\$ 154,496	\$ 154,061	-0.28%	\$ -	\$ -	\$ -	
City Manager	\$ 1,395,795	\$ 1,380,613	\$ 1,416,602	2.61%	\$ 11,608	\$ -	\$ 100,000	
Finance	\$ 764,733	\$ 888,571	\$ 885,260	-0.37%	\$ 136,670	\$ -	\$ 115,810	
Legal	\$ 567,183	\$ 671,008	\$ 838,062	24.90%	\$ -	\$ -	\$ 2,600	
Planning & Zoning	\$ 582,289	\$ 608,848	\$ 642,278	5.49%	\$ -	\$ -	\$ -	
Code Enforcement	\$ 328,226	\$ 339,628	\$ 354,928	4.50%	\$ 37	\$ 42,000	\$ -	-100.00%
Economic Development	\$ 316,884	\$ 352,179	\$ 370,476	5.20%	\$ -	\$ 125,000	\$ 60,000	-52.00%
Human Resources	\$ 661,252	\$ 909,509	\$ 927,968	2.03%	\$ 11,845	\$ 15,000	\$ 65,000	333.33%
Information Technology	\$ 2,754,345	\$ 3,303,315	\$ 3,533,660	6.97%	\$ 266,338	\$ 661,000	\$ 313,933	-52.51%
Police	\$ 12,348,089	\$ 13,373,141	\$ 13,583,612	1.57%	\$ 806,772	\$ 995,622	\$ 886,900	-10.92%
Communications Center	\$ 1,483,641	\$ 1,617,755	\$ 1,594,043	-1.47%	\$ 2,140	\$ -	\$ -	
Fire	\$ 6,913,571	\$ 7,453,309	\$ 7,646,131	2.59%	\$ 5,512,511	\$ 1,153,334	\$ 1,944,273	68.58%
Building Safety	\$ 933,706	\$ 993,631	\$ 1,010,253	1.67%	\$ 52,668	\$ 7,500	\$ -	-100.00%
Animal Control	\$ 557,432	\$ 640,844	\$ 659,165	2.86%	\$ 68,894	\$ -	\$ 25,500	
Custodial	\$ 140,110	\$ 151,730	\$ 179,610	18.37%	\$ 43,408	\$ -	\$ -	
Engineering	\$ 1,663,967	\$ 1,847,568	\$ 1,781,279	-3.59%	\$ 30,512	\$ 134,000	\$ 89,622	-33.12%
Parks	\$ 1,869,445	\$ 1,989,370	\$ 2,041,125	2.60%	\$ 801,792	\$ 910,075	\$ 1,142,500	25.54%
Recreation	\$ 862,819	\$ 898,265	\$ 926,008	3.09%	\$ 51,540	\$ 100,000	\$ 152,000	52.00%
Golf	\$ 9,941	\$ 10,000	\$ 10,000	0.00%	\$ 48,479	\$ 92,000	\$ -	-100.00%
Public Transit	\$ -	\$ 1,629,896	\$ 1,831,053	12.34%	\$ -	\$ -	\$ -	
Other	\$ -	\$ -	\$ -		\$ 3,895,099	\$ 3,881,957	\$ 568,276	-85.36%
Interfund Transfers	\$ 1,167,877	\$ 337,601	\$ 336,739	-0.26%	\$ 1,537,721	\$ 1,598,550	\$ -	-100.00%
<b>Total Expenditures</b>	<b>\$ 35,475,363</b>	<b>\$ 39,551,277</b>	<b>\$ 40,722,313</b>	<b>2.96%</b>	<b>\$ 13,278,035</b>	<b>\$ 9,716,038</b>	<b>\$ 5,466,414</b>	<b>-43.74%</b>
Change in Fund Balance	\$ 2,140,335	\$ (0)	\$ (90,402)		\$ (4,338,827)	\$ (5,376,900)	\$ (115,810)	
<b>Unrestricted Fund Balance:</b>								
<b>Beginning</b>	\$ 9,617,500	\$ 11,757,835	\$ 11,757,835		\$ 25,233,452	\$ 20,894,625	\$ 15,517,725	
<b>Ending</b>	\$ 11,757,835	\$ 11,757,835	\$ 11,667,433		\$ 20,894,625	\$ 15,517,725	\$ 15,401,915	

## CITY OF TWIN FALLS

### Budget Summary

	Street Fund - Special Revenue				Airport Fund - Special Revenue			
	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed Budget	% Change	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed Budget	% Change
<b>REVENUES:</b>								
Property Taxes	\$ 1,183,304	\$ 829,669	\$ 352,112	-57.56%	\$ 457,214	\$ 511,086	\$ 539,129	5.49%
Franchise Taxes	\$ 1,391,947	\$ 1,382,360	\$ 1,433,670	3.71%	\$ -	\$ -	\$ -	
Shared Revenue - Highway User	\$ 5,177,874	\$ 2,929,400	\$ 3,271,897	11.69%	\$ -	\$ -	\$ -	
Shared Revenue - Highway M&O	\$ 1,507,484	\$ 1,490,000	\$ 1,650,000	10.74%	\$ -	\$ -	\$ -	
Investment Earnings	\$ 589,547	\$ 205,628	\$ 449,485	118.59%	\$ 106,568	\$ 61,359	\$ 49,234	-19.76%
Grants	\$ 534,521	\$ 8,341,960	\$ -	-100.00%	\$ 44,039	\$ -	\$ -	
Airport - Operations	\$ -	\$ -	\$ -		\$ 821,847	\$ 751,721	\$ 796,131	5.91%
Other	\$ 160,616	\$ 3,001	\$ 1,427	-52.46%	\$ 531,793	\$ 576,963	\$ 607,629	5.32%
Interfund Transfers	\$ 514,647	\$ 230,861	\$ 124,137	-46.23%	\$ 6,389	\$ 6,651	\$ 6,843	2.89%
Existing Fund Balance (Reserves)	\$ -	\$ -	\$ -		\$ -	\$ 251,000	\$ 208,997	-16.73%
<b>Total Revenues</b>	<b>\$ 11,059,941</b>	<b>\$ 15,412,878</b>	<b>\$ 7,282,728</b>	<b>-52.75%</b>	<b>\$ 1,967,850</b>	<b>\$ 2,158,780</b>	<b>\$ 2,207,962</b>	<b>2.28%</b>
<b>EXPENDITURES:</b>								
Street	\$ 6,236,560	\$ 14,876,776	\$ 6,727,831	-54.78%				
Airport					\$ 2,106,561	\$ 1,656,336	\$ 1,688,727	1.96%
Interfund Transfers	\$ 506,213	\$ 536,102	\$ 554,897	3.51%	\$ 485,827	\$ 502,443	\$ 519,235	3.34%
<b>Total Expenditures</b>	<b>\$ 6,742,773</b>	<b>\$ 15,412,878</b>	<b>\$ 7,282,728</b>	<b>-52.75%</b>	<b>\$ 2,592,388</b>	<b>\$ 2,158,780</b>	<b>\$ 2,207,962</b>	<b>2.28%</b>
Change in Fund Balance	\$ 4,317,168	\$ 0	\$ 0		\$ (624,539)	\$ (251,000)	\$ (208,997)	
<b>Unrestricted Fund Balance:</b>								
<b>Beginning</b>	\$ 9,782,848	\$ 14,100,016	\$ 14,100,016		\$ 4,098,048	\$ 3,473,509	\$ 3,222,509	
<b>Ending</b>	\$ 14,100,016	\$ 14,100,016	\$ 14,100,016		\$ 3,473,509	\$ 3,222,509	\$ 3,013,512	

**CITY OF TWIN FALLS**

**Budget Summary**

	*Other Non-Major Tax Supported Funds				Total Tax Supported Funds			
	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed Budget	% Change	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed Budget	% Change
<b>REVENUES:</b>								
Property Taxes	\$ 2,377,548	\$ 2,510,442	\$ 2,484,247	-1.04%	\$ 29,599,712	\$ 31,066,677	\$ 32,896,123	5.89%
Shared Revenue - Sales Tax	\$ 575,239	\$ 488,798	\$ 464,804	-4.91%	\$ 5,723,771	\$ 5,650,000	\$ 5,750,000	1.77%
Franchise Taxes	\$ 506,717	\$ 449,640	\$ 466,330	3.71%	\$ 2,539,047	\$ 2,364,000	\$ 2,423,000	2.50%
Licenses and Permits	\$ 1,341	\$ 1,500	\$ 1,500	0.00%	\$ 1,703,579	\$ 1,308,500	\$ 1,428,500	9.17%
Shared Revenue - Highway User	\$ -	\$ -	\$ -		\$ 5,177,874	\$ 2,929,400	\$ 3,271,897	11.69%
Shared Revenue - Highway M&O	\$ -	\$ -	\$ -		\$ 1,507,484	\$ 1,490,000	\$ 1,650,000	10.74%
Shared Revenue - Liquor	\$ -	\$ -	\$ -		\$ 893,154	\$ 940,000	\$ 900,000	-4.26%
Court	\$ -	\$ -	\$ -		\$ 257,134	\$ 190,000	\$ 250,000	31.58%
Investment Earnings	\$ 49,571	\$ 23,512	\$ 28,045	19.28%	\$ 2,005,620	\$ 871,806	\$ 1,204,509	38.16%
Grants	\$ -	\$ -	\$ -		\$ 3,377,540	\$ 10,265,306	\$ 1,107,435	-89.21%
E-911	\$ -	\$ -	\$ -		\$ 541,960	\$ 492,000	\$ 513,000	4.27%
Fire District	\$ -	\$ -	\$ -		\$ 614,302	\$ 628,185	\$ 640,183	1.91%
Airport - Operations	\$ -	\$ -	\$ -		\$ 821,847	\$ 751,721	\$ 796,131	5.91%
Pool - Operations	\$ 399,433	\$ 400,500	\$ 409,000	2.12%	\$ 399,433	\$ 400,500	\$ 409,000	2.12%
Other	\$ 155,655	\$ 66,666	\$ 66,851	0.28%	\$ 3,611,424	\$ 1,983,241	\$ 2,150,826	8.45%
Interfund Transfers	\$ 452,614	\$ 1,657,154	\$ 541,792	-67.31%	\$ 5,326,936	\$ 5,477,948	\$ 4,336,172	-20.84%
Existing Fund Balance (Reserves)	\$ -	\$ 146,000	\$ 309,000	111.64%	\$ -	\$ 5,773,900	\$ 724,209	-87.46%
<b>Total Revenues</b>	<b>\$ 4,518,119</b>	<b>\$ 5,744,212</b>	<b>\$ 4,771,568</b>	<b>-16.93%</b>	<b>\$ 64,100,815.95</b>	<b>\$ 72,583,184</b>	<b>\$ 60,450,985</b>	<b>-16.71%</b>
<b>EXPENDITURES:</b>								
City Council					\$ 154,059	\$ 154,496	\$ 154,061	-0.28%
City Manager					\$ 1,407,403	\$ 1,380,613	\$ 1,516,602	9.85%
Finance					\$ 901,403	\$ 888,571	\$ 1,001,070	12.66%
Legal					\$ 567,183	\$ 671,008	\$ 840,662	25.28%
Planning & Zoning					\$ 582,289	\$ 608,848	\$ 642,278	5.49%
Code Enforcement					\$ 328,264	\$ 381,628	\$ 354,928	-7.00%
Economic Development					\$ 316,884	\$ 477,179	\$ 430,476	-9.79%
Human Resources					\$ 673,097	\$ 924,509	\$ 992,968	7.40%
Information Technology					\$ 3,020,683	\$ 3,964,315	\$ 3,847,593	-2.94%
Police					\$ 13,154,862	\$ 14,368,763	\$ 14,470,512	0.71%
Communications Center					\$ 1,485,781	\$ 1,617,755	\$ 1,594,043	-1.47%
Fire					\$ 12,426,082	\$ 8,606,643	\$ 9,590,404	11.43%
Building Inspections					\$ 986,374	\$ 1,001,131	\$ 1,010,253	0.91%
Animal Control					\$ 626,326	\$ 640,844	\$ 684,665	6.84%
Custodial					\$ 183,518	\$ 151,730	\$ 179,610	18.37%
Engineering					\$ 1,694,478	\$ 1,981,568	\$ 1,870,901	-5.58%
Parks					\$ 2,671,237	\$ 2,899,445	\$ 3,183,625	9.80%
Recreation					\$ 914,359	\$ 998,265	\$ 1,078,008	7.99%
Golf					\$ 58,420	\$ 102,000	\$ 10,000	-90.20%
Public Transit					\$ -	\$ 1,629,896	\$ 1,831,053	12.34%
Street					\$ 6,236,560	\$ 14,876,776	\$ 6,727,831	-54.78%
Street Light	\$ 463,538	\$ 485,000	\$ 488,000	0.62%	\$ 463,538	\$ 485,000	\$ 488,000	0.62%
Library	\$ 2,333,030	\$ 2,420,294	\$ 2,551,454	5.42%	\$ 2,333,030	\$ 2,420,294	\$ 2,551,454	5.42%
Airport					\$ 2,106,561	\$ 1,656,336	\$ 1,688,727	1.96%
Pool	\$ 987,742	\$ 2,081,473	\$ 811,979	-60.99%	\$ 987,742	\$ 2,081,473	\$ 811,979	-60.99%
Fireworks	\$ 22,000	\$ 22,000	\$ 76,000	245.45%	\$ 22,000	\$ 22,000	\$ 76,000	245.45%
Insurance	\$ 614,358	\$ 631,631	\$ 738,339	16.89%	\$ 614,358	\$ 631,631	\$ 738,339	16.89%
Other	\$ -	\$ -	\$ -		\$ 3,895,099	\$ 3,881,957	\$ 568,276	-85.36%
Interfund Transfers	\$ 101,519	\$ 103,814	\$ 105,797	1.91%	\$ 3,799,157	\$ 3,078,511	\$ 1,516,668	-50.73%
<b>Total Expenditures</b>	<b>\$ 4,522,187</b>	<b>\$ 5,744,212</b>	<b>\$ 4,771,568</b>	<b>-16.93%</b>	<b>\$ 62,610,746</b>	<b>\$ 72,583,184</b>	<b>\$ 60,450,985</b>	<b>-16.71%</b>
Change in Fund Balance	\$ (4,068)	\$ (146,000)	\$ (309,000)	**	\$ 1,490,070	\$ (5,773,900)	\$ (724,209)	
<b>Unrestricted Fund Balance:</b>								
<b>Beginning</b>	\$ 2,042,125	\$ 2,038,057	\$ 1,892,057		\$ 50,773,973	\$ 52,264,043	\$ 46,490,143	
<b>Ending</b>	\$ 2,038,057	\$ 1,892,057	\$ 1,583,057		\$ 52,264,043	\$ 46,490,143	\$ 45,765,934	
<b>*Non-Major Tax Supported Funds:</b>								
Street Light Fund (Special Revenue)								
Library Fund (Special Revenue)								
Pool Fund (Special Revenue)								
Fireworks Fund (Special Revenue)								
Insurance Fund (Internal Service)								
** The reduction in aggregate fund balance is due to the Library using reserves for Capital Projects.								
These projects are normally funded in this manner, so there will be no significant effect going forward.								

**CITY OF TWIN FALLS**

**Budget Summary**

	Water Fund - Enterprise Fund				Wastewater Fund - Enterprise Fund			
	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed Budget	% Change	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed Budget	% Change
<b>REVENUES:</b>								
Water Fees	\$ 12,877,964	\$ 12,441,872	\$ 13,200,740	6.10%				
Wastewater Fees					\$ 10,482,384	\$ 10,339,480	\$ 11,061,830	6.99%
Investment Earnings	\$ 735,155	\$ 335,180	\$ 456,591	36.22%	\$ 763,118	\$ 489,938	\$ 413,144	-15.67%
Grants	\$ -	\$ -	\$ -		\$ 91,220	\$ -	\$ -	
Other	\$ 271,227	\$ 195,400	\$ 180,400	-7.68%	\$ 208,448	\$ 103,000	\$ 78,000	-24.27%
Interfund Transfers	\$ 528,421	\$ 589,970	\$ 550,525	-6.69%	\$ -	\$ -	\$ -	
Existing Fund Balance (Reserves)	\$ -	\$ 659,323	\$ -	-100.00%	\$ -	\$ 1,722,902	\$ 4,834,765	180.62%
<b>Total Revenues</b>	<b>\$ 14,412,767</b>	<b>\$ 14,221,745</b>	<b>\$ 14,388,256</b>	<b>1.17%</b>	<b>\$ 11,545,170</b>	<b>\$ 12,655,320</b>	<b>\$ 16,387,739</b>	<b>29.49%</b>
<b>EXPENDITURES:</b>								
Personnel	\$ 3,045,544	\$ 3,214,367	\$ 3,416,596	6.29%	\$ 1,122,274	\$ 1,144,631	\$ 1,261,298	10.19%
M & O	\$ 3,173,011	\$ 3,453,829	\$ 3,653,018	5.77%	\$ 4,365,904	\$ 4,330,066	\$ 4,567,001	5.47%
Capital	\$ 6,762,620	\$ 5,935,350	\$ 5,650,640	-4.80%	\$ 2,812,556	\$ 2,585,250	\$ 5,922,741	129.10%
Debt Service	\$ 845,250	\$ -	\$ -	0.00%	\$ 3,485,175	\$ 3,485,125	\$ 3,483,988	-0.03%
Interfund Transfers	\$ 1,554,193	\$ 1,618,199	\$ 1,668,001	3.08%	\$ 1,115,198	\$ 1,110,248	\$ 1,152,712	3.82%
<b>Total Expenditures</b>	<b>\$ 15,380,618</b>	<b>\$ 14,221,745</b>	<b>\$ 14,388,256</b>	<b>1.17%</b>	<b>\$ 12,901,106</b>	<b>\$ 12,655,320</b>	<b>\$ 16,387,739</b>	<b>29.49%</b>
Change in Fund Balance	\$ (967,851)	\$ (659,323)	\$ (0)		\$ (1,355,936)	\$ (1,722,902)	\$ (4,834,765)	**
<b>Unrestricted Fund Balance:</b>								
<b>Beginning</b>	\$ 16,897,613	\$ 15,929,762	\$ 15,270,438		\$ 22,183,005	\$ 20,827,069	\$ 19,104,166	
<b>Ending</b>	\$ 15,929,762	\$ 15,270,438	\$ 15,270,438		\$ 20,827,069	\$ 19,104,166	\$ 14,269,401	

	Sanitation Fund - Enterprise Fund				*Non-Major Enterprise Funds			
	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed Budget	% Change	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed Budget	% Change
<b>REVENUES:</b>								
Sanitation Fees	\$ 4,067,348	\$ 3,950,000	\$ 4,241,450	7.38%				
Common Area Maintenance Fees					\$ 75,806	\$ 75,437	\$ 92,332	22.40%
Dierkes/SSF - Gate Fees, Passes, Misc.					\$ 537,177	\$ 519,852	\$ 524,800	0.95%
Investment Earnings	\$ 28,566	\$ 14,278	\$ 22,000	54.09%	\$ 70,182	\$ 33,354	\$ 37,885	13.58%
Other	\$ 2,454	\$ -	\$ -		\$ 9,130	\$ -	\$ -	
Interfund Transfers	\$ -	\$ -	\$ -		\$ 133,486	\$ 289,500	\$ -	-100.00%
Existing Fund Balance (Reserves)	\$ -	\$ 441,133	\$ 290,781	-34.08%	\$ -	\$ -	\$ -	
<b>Total Revenues</b>	<b>\$ 4,098,368</b>	<b>\$ 4,405,410</b>	<b>\$ 4,554,231</b>	<b>3.38%</b>	<b>\$ 825,780</b>	<b>\$ 918,143</b>	<b>\$ 655,017</b>	<b>-28.66%</b>
<b>EXPENDITURES:</b>								
Personnel	\$ -	\$ -	\$ -		\$ 81,671	\$ 164,329	\$ 148,717	-9.50%
M & O	\$ 3,756,939	\$ 3,882,667	\$ 4,045,055	4.18%	\$ 172,533	\$ 207,624	\$ 225,348	8.54%
Capital	\$ -	\$ -	\$ -		\$ 211,422	\$ 529,500	\$ 20,000	-96.22%
Debt Service	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Interfund Transfers	\$ 486,197	\$ 522,743	\$ 509,176	-2.60%	\$ 16,321	\$ 16,689	\$ 17,008	1.91%
<b>Total Expenditures</b>	<b>\$ 4,243,136</b>	<b>\$ 4,405,410</b>	<b>\$ 4,554,231</b>	<b>3.38%</b>	<b>\$ 481,947</b>	<b>\$ 918,143</b>	<b>\$ 411,074</b>	<b>-55.23%</b>
Change in Fund Balance	\$ (144,769)	\$ (441,133)	\$ (290,781)	***	\$ 343,833	\$ (0)	\$ 243,943	
<b>Unrestricted Fund Balance:</b>								
<b>Beginning</b>	\$ 958,614	\$ 813,845	\$ 372,713		\$ 1,989,318	\$ 2,333,151	\$ 2,333,151	
<b>Ending</b>	\$ 813,845	\$ 372,713	\$ 81,932		\$ 2,333,151	\$ 2,333,151	\$ 2,577,094	

**\*Non-Major Enterprise Funds:**

Common Area Maintenance Fund  
Dierkes-Shoshone Falls Fund

\*\*Wastewater Fund Reserves are being used for one-time capital projects. This will have no significant effect going forward.

\*\*\*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 2024 Actual	FY 2025 Budget	FY 2026 Proposed Budget	% Change	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed Budget	% Change
<b>REVENUES:</b>								
Water Fees					\$ 12,877,964	\$ 12,441,872	\$ 13,200,740	6.10%
Wastewater Fees					\$ 10,482,384	\$ 10,339,480	\$ 11,061,830	6.99%
Sanitation Fees					\$ 4,067,348	\$ 3,950,000	\$ 4,241,450	7.38%
Common Area Maintenance Fees					\$ 75,806	\$ 75,437	\$ 92,332	22.40%
Golf - Revenue Sharing, Misc.					\$ -	\$ -	\$ -	
Dierkes/SSF - Gate Fees, Passes, Misc.					\$ 537,177	\$ 519,852	\$ 524,800	0.95%
Investment Earnings	\$ 331,315	\$ 15,000	\$ -	-100.00%	\$ 1,928,336	\$ 887,750	\$ 929,620	4.72%
Grants	\$ 1,462,001	\$ 3,229,375	\$ 1,768,283	-45.24%	\$ 1,553,221	\$ 3,229,375	\$ 1,768,283	-45.24%
Boarding Fees	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Other	\$ 2,787,183	\$ 100,625	\$ 68,421	-32.00%	\$ 3,278,442	\$ 399,025	\$ 326,821	-18.10%
Interfund Transfers	\$ 1,637,731	\$ 686,437	\$ 693,381	1.01%	\$ 2,299,637	\$ 1,565,906	\$ 1,243,906	-20.56%
Existing Fund Balance (Reserves)	\$ -	\$ 877,653	\$ 2,334,045	165.94%	\$ -	\$ 3,701,011	\$ 7,459,591	101.56%
<b>Total Revenues</b>	<b>\$ 6,218,229</b>	<b>\$ 4,909,089</b>	<b>\$ 4,864,130</b>	<b>-0.92%</b>	<b>\$ 37,100,314</b>	<b>\$ 37,109,708</b>	<b>\$ 40,849,372</b>	<b>10.08%</b>
<b>EXPENDITURES:</b>								
Water					\$ 13,826,425	\$ 12,603,546	\$ 12,720,254	0.93%
Wastewater					\$ 11,785,909	\$ 11,545,072	\$ 15,235,027	31.96%
Sanitation					\$ 3,756,939	\$ 3,882,667	\$ 4,045,055	4.18%
Non-Major Enterprise Funds					\$ 465,626	\$ 901,454	\$ 394,066	-56.29%
Airport Construction	\$ 2,433,449	\$ 2,350,000	\$ 1,368,421	-41.77%	\$ 2,433,449	\$ 2,350,000	\$ 1,368,421	-41.77%
Impact Fee	\$ 58,473	\$ -	\$ 1,630,000		\$ 58,473	\$ -	\$ 1,630,000	
Historic Preservation	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Shop	\$ 1,619,569	\$ 833,323	\$ 692,501	-16.90%	\$ 1,619,569	\$ 833,323	\$ 692,501	-16.90%
Seizures & Restituion	\$ 52,389	\$ 78,303	\$ 56,695	-27.59%	\$ 52,389	\$ 78,303	\$ 56,695	-27.59%
CDBG	\$ -	\$ 950,000	\$ 400,000	-57.89%	\$ -	\$ 950,000	\$ 400,000	-57.89%
Interfund Transfers	\$ 655,508	\$ 697,463	\$ 716,513	2.73%	\$ 3,827,417	\$ 3,965,343	\$ 4,063,410	2.47%
<b>Total Expenditures</b>	<b>\$ 4,819,387</b>	<b>\$ 4,909,089</b>	<b>\$ 4,864,130</b>	<b>-0.92%</b>	<b>\$ 37,826,195</b>	<b>\$ 37,109,708</b>	<b>\$ 40,605,429</b>	<b>9.42%</b>
Change in Fund Balance	\$ 1,398,842	\$ (877,653)	\$ (2,334,045)	**	\$ (725,881)	\$ (3,701,011)	\$ (7,215,648)	
<b>Unrestricted Fund Balance:</b>								
<b>Beginning</b>	\$ 8,594,113	\$ 9,992,955	\$ 9,115,303		\$ 50,622,663	\$ 49,896,782	\$ 46,195,771	
<b>Ending</b>	\$ 9,992,955	\$ 9,115,303	\$ 6,781,258		\$ 49,896,782	\$ 46,195,771	\$ 38,980,124	

**\*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 \$1,630,000 of Street Impact Fee Reserves for a one-time capital project, and \$647,350 of Fire Impact Fee Reserves transferred to the Capital Improvement Fund for the Fire Station 2 Lease Payment. Reserves are the normal funding source for Impact Fee Projects, so there will be no significant impact going forward.  
Reserves are the normal funding source for all expenditures in the Seizures & Restituion Fund.

**CITY OF TWIN FALLS**

**Budget Summary**

**Total Revenues and Expenditures - All City Funds**

	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2026 Proposed Budget</b>	<b>% Change</b>
<b>REVENUES:</b>				
Property Taxes	\$ 29,599,712	\$ 31,066,677	\$ 32,896,123	5.89%
Shared Revenue - Sales Tax	\$ 5,723,771	\$ 5,650,000	\$ 5,750,000	1.77%
Franchise Taxes	\$ 2,539,047	\$ 2,364,000	\$ 2,423,000	2.50%
Licenses and Permits	\$ 1,703,579	\$ 1,308,500	\$ 1,428,500	9.17%
Shared Revenue - Highway User	\$ 5,177,874	\$ 2,929,400	\$ 3,271,897	11.69%
Shared Revenue - Highway M&O	\$ 1,507,484	\$ 1,490,000	\$ 1,650,000	10.74%
Shared Revenue - Liquor	\$ 893,154	\$ 940,000	\$ 900,000	-4.26%
Court	\$ 257,134	\$ 190,000	\$ 250,000	31.58%
Water Fees	\$ 12,877,964	\$ 12,441,872	\$ 13,200,740	6.10%
Wastewater Fees	\$ 10,482,384	\$ 10,339,480	\$ 11,061,830	6.99%
Common Area Maintenance Fees	\$ 75,806	\$ 75,437	\$ 92,332	22.40%
Sanitation Fees	\$ 4,067,348	\$ 3,950,000	\$ 4,241,450	7.38%
Pool - Operations	\$ 399,433	\$ 400,500	\$ 409,000	2.12%
Dierkes/SSF - Gate Fees, Passes, Misc.	\$ 537,177	\$ 519,852	\$ 524,800	0.95%
Investment Earnings	\$ 3,933,956	\$ 1,759,556	\$ 2,134,129	21.29%
Grants	\$ 4,930,761	\$ 13,494,681	\$ 2,875,718	-78.69%
E-911	\$ 541,960	\$ 492,000	\$ 513,000	4.27%
Fire District	\$ 614,302	\$ 628,185	\$ 640,183	1.91%
Airport - Operations	\$ 821,847	\$ 751,721	\$ 796,131	5.91%
Other	\$ 6,889,866	\$ 2,382,266	\$ 2,477,647	4.00%
Interfund Transfers	\$ 7,626,574	\$ 7,043,854	\$ 5,580,078	-20.78%
Existing Fund Balance (Reserves)	\$ -	\$ 9,474,911	\$ 8,183,800	-13.63%
<b>Total Revenues</b>	<b>\$ 101,201,130</b>	<b>\$ 109,692,892</b>	<b>\$ 101,300,358</b>	<b>-7.65%</b>
<b>EXPENDITURES:</b>				
City Council	\$ 154,059	\$ 154,496	\$ 154,061	-0.28%
City Manager	\$ 1,407,403	\$ 1,380,613	\$ 1,516,602	9.85%
Finance	\$ 901,403	\$ 888,571	\$ 1,001,070	12.66%
Legal	\$ 567,183	\$ 671,008	\$ 840,662	25.28%
Planning & Zoning	\$ 582,289	\$ 608,848	\$ 642,278	5.49%
Code Enforcement	\$ 328,264	\$ 381,628	\$ 354,928	-7.00%
Economic Development	\$ 316,884	\$ 477,179	\$ 430,476	-9.79%
Human Resources	\$ 673,097	\$ 924,509	\$ 992,968	7.40%
Information Technology	\$ 3,020,683	\$ 3,964,315	\$ 3,847,593	-2.94%
Police	\$ 13,154,862	\$ 14,368,763	\$ 14,470,512	0.71%
Communications Center	\$ 1,485,781	\$ 1,617,755	\$ 1,594,043	-1.47%
Fire	\$ 12,426,082	\$ 8,606,643	\$ 9,590,404	11.43%
Building Safety	\$ 986,374	\$ 1,001,131	\$ 1,010,253	0.91%
Animal Control	\$ 626,326	\$ 640,844	\$ 684,665	6.84%
Custodial	\$ 183,518	\$ 151,730	\$ 179,610	18.37%
Engineering	\$ 1,694,478	\$ 1,981,568	\$ 1,870,901	-5.58%
Parks	\$ 2,671,237	\$ 2,899,445	\$ 3,183,625	9.80%
Recreation	\$ 914,359	\$ 998,265	\$ 1,078,008	7.99%
Golf	\$ 58,420	\$ 102,000	\$ 10,000	-90.20%
Public Transit	\$ -	\$ 1,629,896	\$ 1,831,053	12.34%
Street	\$ 6,236,560	\$ 14,876,776	\$ 6,727,831	-54.78%
Street Light	\$ 463,538	\$ 485,000	\$ 488,000	0.62%
Library	\$ 2,333,030	\$ 2,420,294	\$ 2,551,454	5.42%
Airport	\$ 2,106,561	\$ 1,656,336	\$ 1,688,727	1.96%
Pool	\$ 987,742	\$ 2,081,473	\$ 811,979	-60.99%
Fireworks	\$ 22,000	\$ 22,000	\$ 76,000	245.45%
Insurance	\$ 614,358	\$ 631,631	\$ 738,339	16.89%
Other	\$ 3,895,099	\$ 3,881,957	\$ 568,276	-85.36%
Interfund Transfers - Tax Supported Funds	\$ 3,799,157	\$ 3,078,511	\$ 1,516,668	-50.73%
Water	\$ 13,826,425	\$ 12,603,546	\$ 12,720,254	0.93%
Wastewater	\$ 11,785,909	\$ 11,545,072	\$ 15,235,027	31.96%
Sanitation	\$ 3,756,939	\$ 3,882,667	\$ 4,045,055	4.18%
Non-Major Enterprise Funds	\$ 465,626	\$ 901,454	\$ 394,066	-56.29%
Other Non-Major Funds	\$ 4,163,879	\$ 4,211,626	\$ 4,147,617	-1.52%
Interfund Transfers - Non-Tax Supported Funds	\$ 3,827,417	\$ 3,965,343	\$ 4,063,410	2.47%
<b>Total Expenditures</b>	<b>\$ 100,436,941</b>	<b>\$ 109,692,892</b>	<b>\$ 101,056,414</b>	<b>-7.87%</b>
Change in Fund Balance	\$ 764,189	\$ (9,474,911)	\$ (7,939,857)	

**CITY OF TWIN FALLS**

**Budget Summary**

**Change in Revenues and Expenditures - Recommended to Adopted Budget**

	<b>FY 2026 Recommended</b>	<b>FY 2026 Adopted</b>	<b>\$ Change</b>	<b>% Change</b>	<b>Reason</b>
<b>REVENUES:</b>					
Property Taxes	\$ 32,894,922	\$ 32,896,123	\$ 1,201	0.00%	Revised Property Tax Values
Shared Revenue - Sales Tax	\$ 5,750,000	\$ 5,750,000	\$ -	0.00%	
Franchise Taxes	\$ 2,423,000	\$ 2,423,000	\$ -	0.00%	
Licenses and Permits	\$ 1,428,500	\$ 1,428,500	\$ -	0.00%	
Shared Revenue - Highway User	\$ 3,271,897	\$ 3,271,897	\$ -	0.00%	
Shared Revenue - Highway M&O	\$ 1,650,000	\$ 1,650,000	\$ -	0.00%	
Shared Revenue - Liquor	\$ 900,000	\$ 900,000	\$ -	0.00%	
Court	\$ 250,000	\$ 250,000	\$ -	0.00%	
Water Fees	\$ 13,200,740	\$ 13,200,740	\$ -	0.00%	
Wastewater Fees	\$ 11,061,830	\$ 11,061,830	\$ -	0.00%	
Common Area Maintenance Fees	\$ 92,332	\$ 92,332	\$ -	0.00%	
Sanitation Fees	\$ 4,241,450	\$ 4,241,450	\$ -	0.00%	
Pool - Operations	\$ 409,000	\$ 409,000	\$ -	0.00%	
Dierkes/SSF - Gate Fees, Passes, Misc.	\$ 524,800	\$ 524,800	\$ -	0.00%	
Investment Earnings	\$ 2,135,330	\$ 2,134,129	\$ (1,201)	-0.06%	Adjustment
Grants	\$ 2,875,718	\$ 2,875,718	\$ -	0.00%	
E-911	\$ 513,000	\$ 513,000	\$ -	0.00%	
Fire District	\$ 640,183	\$ 640,183	\$ -	0.00%	
Airport - Operations	\$ 796,131	\$ 796,131	\$ -	0.00%	
Other	\$ 2,477,647	\$ 2,477,647	\$ -	0.00%	
Interfund Transfers	\$ 5,580,078	\$ 5,580,078	\$ -	0.00%	
Existing Fund Balance (Reserves)	\$ 8,183,800	\$ 8,183,800	\$ -	0.00%	
<b>Total Revenues</b>	<b>\$ 101,300,358</b>	<b>\$101,300,358</b>	<b>\$ (0)</b>	<b>0.00%</b>	
<b>EXPENDITURES:</b>					
City Council	\$ 154,061	\$ 154,061	\$ -	0.00%	
City Manager	\$ 1,416,602	\$ 1,516,602	\$ 100,000	7.06%	Council Capital - City/City Hall Emergency Operations/Building Plans
Finance	\$ 1,001,070	\$ 1,001,070	\$ -	0.00%	
Legal	\$ 840,662	\$ 840,662	\$ -	0.00%	
Planning & Zoning	\$ 642,278	\$ 642,278	\$ -	0.00%	
Code Enforcement	\$ 354,928	\$ 354,928	\$ -	0.00%	
Economic Development	\$ 370,476	\$ 430,476	\$ 60,000	16.20%	Council Capital - Commercial Air Service Marketing
Human Resources	\$ 992,968	\$ 992,968	\$ -	0.00%	
Information Technology	\$ 3,847,593	\$ 3,847,593	\$ -	0.00%	
Police	\$ 14,457,912	\$ 14,470,512	\$ 12,600	0.09%	Council Capital: \$7,500 - partial funding for School Resource Officer, \$5,100 - Carter kits
Communications Center	\$ 1,594,043	\$ 1,594,043	\$ -	0.00%	
Fire	\$ 9,485,044	\$ 9,590,404	\$ 105,360	1.11%	Council Capital: \$87,360 - Station 1 Architectural Design Services, \$18,000 - additional amount for Water Tender
Building Safety	\$ 1,010,253	\$ 1,010,253	\$ -	0.00%	
Animal Control	\$ 684,665	\$ 684,665	\$ -	0.00%	
Custodial	\$ 179,610	\$ 179,610	\$ -	0.00%	
Engineering	\$ 1,870,901	\$ 1,870,901	\$ -	0.00%	
Parks	\$ 2,392,125	\$ 3,183,625	\$ 791,500	33.09%	Council Capital: \$385,000 - Harmon Skate Park Infrastructure, \$351,500 - Harmon Park West Tennis & Pickleball Courts, \$50,000 - Pole Line Median Redesign, \$5,000 - Tree Grant Startup
Recreation	\$ 1,078,008	\$ 1,078,008	\$ -	0.00%	
Golf	\$ 10,000	\$ 10,000	\$ -	-100.00%	
Transit	\$ 1,831,053	\$ 1,831,053	\$ -	-100.00%	
Street	\$ 6,727,831	\$ 6,727,831	\$ -	0.00%	
Street Light	\$ 488,000	\$ 488,000	\$ -	0.00%	
Library	\$ 2,551,454	\$ 2,551,454	\$ -	0.00%	
Airport	\$ 1,688,727	\$ 1,688,727	\$ -	0.00%	
Pool	\$ 811,979	\$ 811,979	\$ -	0.00%	
Fireworks	\$ 76,000	\$ 76,000	\$ -	0.00%	
Insurance	\$ 738,339	\$ 738,339	\$ -	0.00%	
Other	\$ 1,637,736	\$ 568,276	\$ (1,069,460)	-65.30%	Council Capital shifted to Department Projects.
Interfund Transfers - Tax Supported Funds	\$ 1,516,668	\$ 1,516,668	\$ -	0.00%	
Water	\$ 12,720,254	\$ 12,720,254	\$ -	0.00%	
Wastewater	\$ 15,235,027	\$ 15,235,027	\$ -	0.00%	
Sanitation	\$ 4,045,055	\$ 4,045,055	\$ -	0.00%	
Non-Major Enterprise Funds	\$ 394,066	\$ 394,066	\$ -	0.00%	
Other Non-Major Funds	\$ 4,147,617	\$ 4,147,617	\$ -	0.00%	
Interfund Transfers - Non-Tax Supported Funds	\$ 4,063,410	\$ 4,063,410	\$ -	0.00%	
<b>Total Expenditures</b>	<b>\$ 101,056,415</b>	<b>\$101,056,414</b>	<b>\$ (0)</b>	<b>0.00%</b>	
Change in Fund Balance	\$ (7,939,857)	\$ (7,939,857)	\$ (0)		

# BUDGET OVERVIEW

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The role of local government is to protect the citizen's health & welfare and provide for their safety. To realize that end, local governments are responsible for providing accessible streets, dependable emergency responses, and safe and aesthetically pleasing parks and public facilities—all in a manner that is both effective and efficient. While the budget does not fund all capital initiatives and projects in the entire organization, it does meet the City Council's priorities and the citizens' service level expectations. It demonstrates restraint in the areas of taxation and rate adjustments. It appropriately incorporates the use of cash reserves to cover one-time, critical and new capital projects in the Capital Improvement, Airport, Library, Impact Fee, 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. During FY 2025, the City updated the Strategic Plan. While the update has not yet been adopted (we anticipate adoption of the update in fall of 2025), 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 2026 budget. The specific allocations are outlined in subsequent sections of this budget. To ensure that we are incrementally improving each year, we will continue to review and develop performance plans to advance established vision statements. Additionally, we will use the City's 2030 Strategic Plan to build collaborative partnerships with our public and private community partners. Examples include the Twin Falls Urban Renewal Agency, Public Arts Commission, Twin Falls County, Twin Falls School District #411, College of Southern Idaho, First Federal, and St. Luke's Regional Medical Center. These are just a few examples of the many opportunities that we have to collaborate with our partners to create the ideal community.
- Limit Tax Collections and Rate Increase. This budget is mindful of the current economic situation and is sensitive towards any unnecessary, overly burdensome tax or rate increases. The FY 2026 budget includes increased user rates for sanitation (2.5%) and sewer (5%). Water rates remain unchanged. Also included is the 3.0% statutorily allowed tax revenue increase (\$932,000), a portion of the City's available forgone balance (\$324,980), and new construction (\$418,669). The homeowner's exemption will remain at \$125,000 in FY 2026. When all these factors are considered, the tax rate is expected to increase from \$4.93/\$1,000 (FY 2025) to \$5.07/\$1,000 of taxable value. While the rate is projected to increase, it will still be among the lowest rates ever issued by the City.
- Invest in our employees. One of the City's goals with each budget is to be an employer of choice. To that end, the City of Twin Falls reviews the full compensation (salary and benefits) level of its employees each year to ensure it is competitive with the market. The FY 2026 budget includes compensation and benefit adjustments, as well as advanced training opportunities. It provides an across-the-board salary adjustment of 4.0% for all employees who meet job performance standards. The general salary table is also being adjusted by 3% to ensure that new employees start at a competitive wage. The budget includes a \$900 contribution into each employee's Voluntary Employee Beneficiary Association (VEBA) account and a \$1,000 contribution to each employee's Health Savings Account (HSA). Finally, there is no increase in funding for health insurance benefits. The City has applied to the State to provide a self-funded health insurance plan. The plan we prepared will not cost the City more than the FY 2025 plan. We also believe that

moving to a self-funded plan will slow our rate of cost increase 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 2026 budget provides funding for maintenance, equipment, planning activities, and construction in the City's Street, Water, and Wastewater funds.

*Street Fund* – The FY 2026 budget for capital in the Street Fund is \$4,371,000, which is \$8,202,086 (65.24%) less than the FY 2025 total of \$12,573,086. The allocation is derived from anticipated revenues totaling \$7,282,728, or a decrease of \$8,130,151 (52.75%) compared to the FY 2025 total of \$15,412,878.

The change is due mainly to removal of a \$8,281,960 grant from the Idaho Dept. of Transportation for Eastland Drive. As in previous years, the FY 2026 budget includes funding for Seal Coating, Road Maintenance and Reconstruction, Automotive and Other Equipment, and Sidewalks.

*Water Fund* – The FY 2026 budget for capital in the Water Fund is \$5,650,640, which is \$284,710 (4.80%) less than the FY 2025 total of \$5,935,350. The allocation is derived from anticipated revenues totaling \$14,388,256, or an increase of \$166,510 (1.17%) compared to FY 2025 funding of \$14,221,745.

The amount of reserves budgeted for use in FY 2026 decreased from \$659,323 to \$0. The largest capital projects are Mainline Replacement (\$3,000,000) and South Pressure Zone Boundary Improvements (\$850,000).

*Wastewater Fund* – The FY 2026 budget for capital in the Wastewater Fund is \$5,922,741, which is \$3,337,491 (129.10%) more than the FY 2025 total of \$2,585,250. The allocation is derived from anticipated revenues and reserves totaling \$16,387,739, or an increase of \$3,732,418 (29.49%) compared to the FY 2025 total of \$12,655,320.

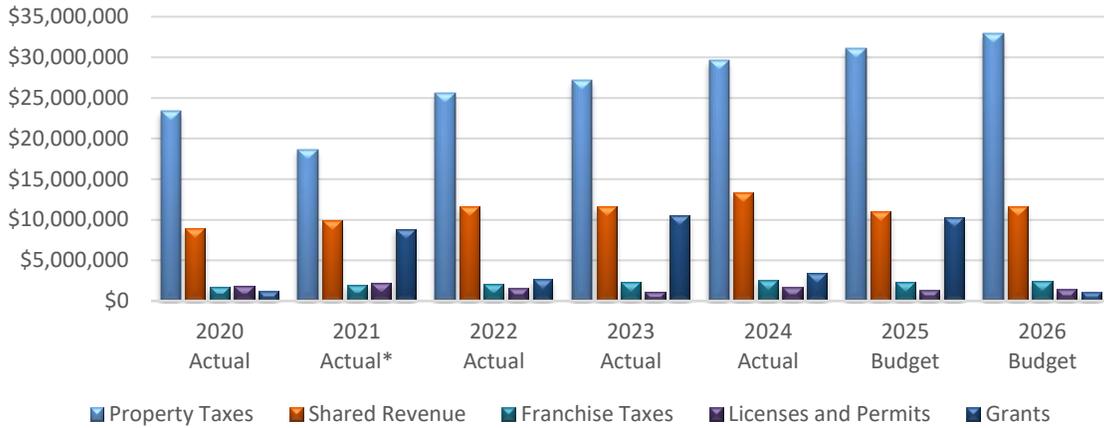
The amount of reserves budgeted for use in FY 2026 increased by \$3,111,863 from \$1,722,902 to \$4,834,765. The largest capital projects are the Canyon Rim Drop Line (\$4,000,000) and Mainline Maintenance (\$650,000).

- 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 the budget conversations. This budget allocates funding for the City's strategic planning objectives, many of which are tied to capital equipment and projects, such as purchasing vehicles and equipment, adding park amenities, and acquiring software to improve efficiencies.

### **Major Revenue and Expenditure Trends**

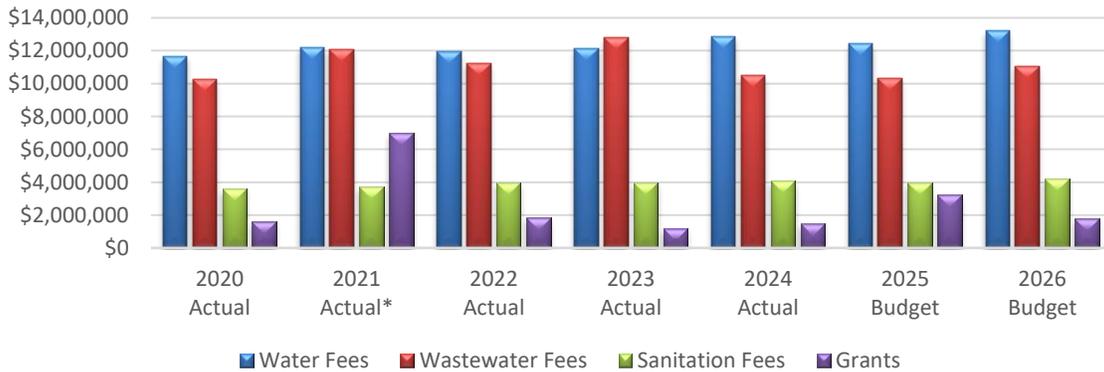
Below are graphs illustrating trends for the major revenue and expenditure categories in the budget. Five years of actual revenues and expenditures, the prior year budget, and the FY 2026 adopted budget are shown.

### Major Revenue Sources - Tax Supported Funds

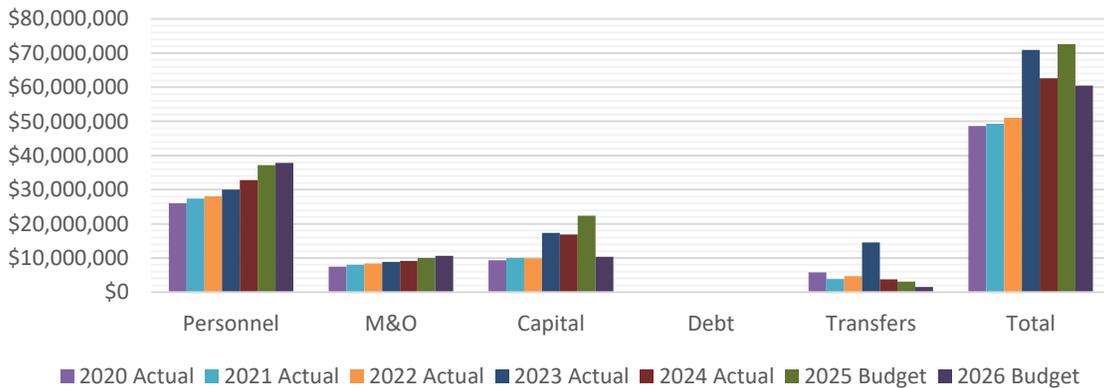


\*In FY 2021, the City received CARES funding that allowed property tax credits to be given to City residents. These funds replaced Property Tax funds that would have normally been received.

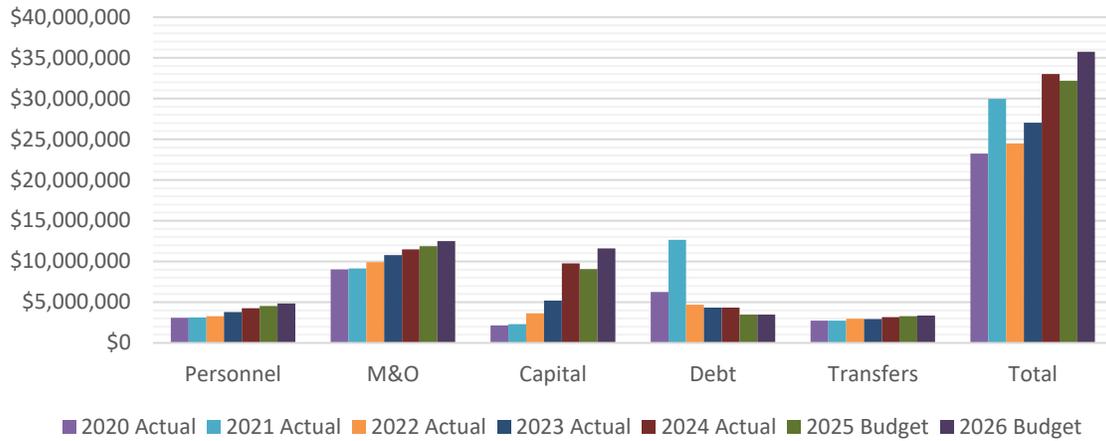
### Major Revenue Sources - Enterprise & Non-Tax Supported Funds



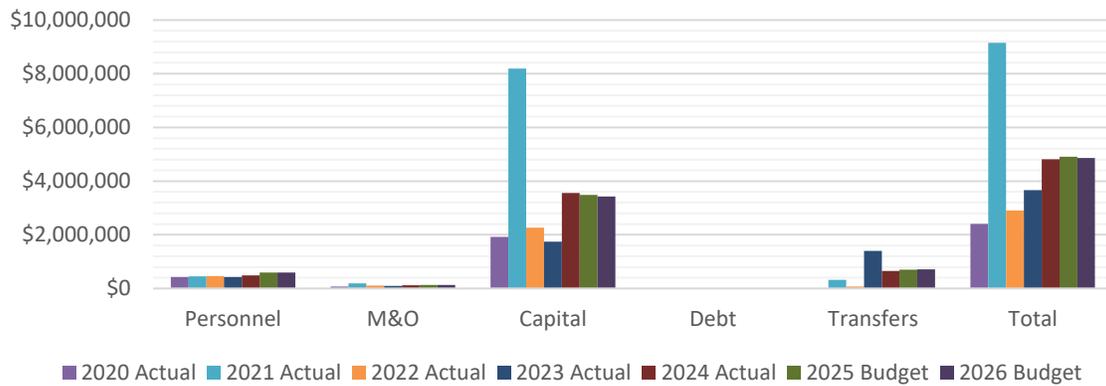
### Tax Supported Fund Expenditures



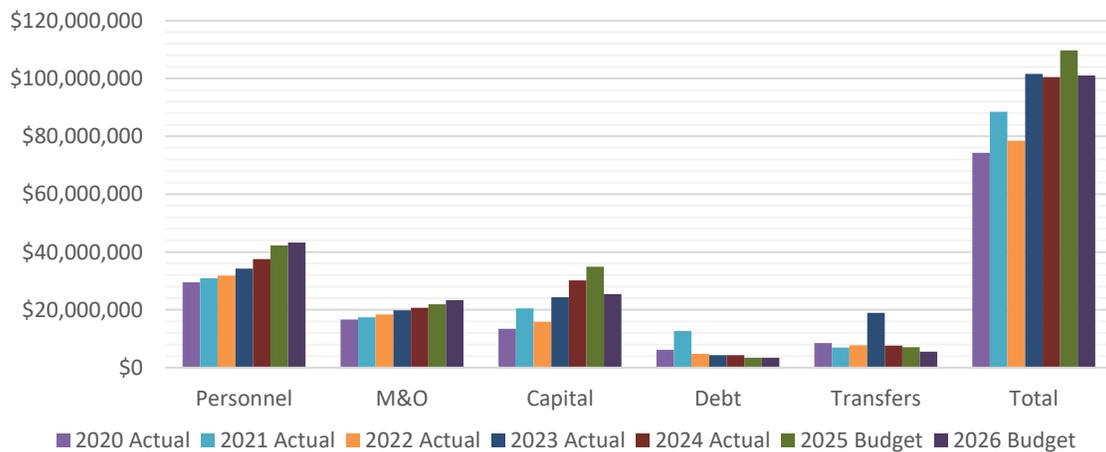
## Enterprise Fund Expenditures



## Other Non-Tax Supported Fund Expenditures



## All Funds - Total Expenditures



# FUNDING THE STRATEGIC PLAN

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The City views its planning and operations in a strategic manner. In 2012, the City began the process of re-engineering its strategic plan. The City spent almost a year listening to our citizen's needs, dreams, and 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 2026 budget ties funds to the Priority 1 goals and objectives.

Recognizing that the environment in which we function changes over time, a periodic review of the specifics of the plan was built into the process. The first such comprehensive review and update was completed in February 2018. Starting in 2023 a second comprehensive review was initiated. This review will follow the previous process where City officials and staff along with a variety of city commissions, boards, community members and stakeholders provide input on the issues facing Twin Falls. As an organization, we consider this effort to be critically important in defining future and on-going priorities.

The following are highlights of how this budget responds to the strategic plan. More comprehensive information regarding direct links between budget requests and strategic plan goals and initiatives is contained in each of the department narratives that appear in the subsequent sections of the FY 2026 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](http://www.tfid.org/388/City-Strategic-Plan). It details the Goals, Initiatives, and Objectives associated with each Focus Area, and the Timeframe, Lead Department, and Resources needed to accomplish them.

# COMMUNITY STRATEGIC PLAN 2030

## CITY OF TWIN FALLS MISSION

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

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

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

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

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

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

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

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

FY 2026 Capital (HC):

- Hansen Street Plaza and Playground (CDBG) - \$400,000
- Council Capital - Harmon Skate Park Infrastructure (Parks) - \$385,000
- Council Capital - Harmon Park West Tennis & Pickleball Courts (Parks) - \$351,500
- Parking Lot Repair/Maintenance (Various) - \$250,000
- CSI Tennis Court Resurfacing (Parks) - \$75,000
- ABI Force (Parks) - \$65,000

**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 2026 Capital (LC):

- Library Capital Projects: \$250,000 - ADA-Compliant Restroom Improvements
- \$50,000 - Carpeting

**Focus Area 3 – Secure Community (SC)**

2030 Vision: Twin Falls is a community where people feel safe and, in fact, enjoy a high level of safety. Effective partnerships among the professional public safety organizations and individuals and groups of private citizens help ensure broad-based, effective involvement in crime and fire prevention and Build code enforcement efforts. Community education and civil engineering efforts

continue to show positive results in traffic, bicycle and pedestrian safety experience. Continued investment in professional development as well as in public safety systems, infrastructure and technology has ensured a robust emergency response capability.

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

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

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

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

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

**FY 2026 Capital (SC):**

- Fire Station 2 Lease Payment (Fire) - \$647,350
- Water Tender (Fire) - \$595,011
- Fire Apparatus Lease Payments (2) (Fire) - \$426,734
- Evidence Storage & Training Center - Design (Police) - \$400,000
- Patrol Vehicles (4) (Police) - \$340,000
- Council Capital - City/City Hall Emergency Operations/Building Plans (CM) - \$100,000
- Council Capital - Station 1 Architectural Design Services (Fire) - \$87,360
- Heavy Vehicle Extrication/Stabilization Kit (Fire) - \$81,600

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

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

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

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

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

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

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

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

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

FY 2026 Capital (AC):

- Seal Coating - Zone 6 (Street) - \$1,900,000
- Airport Construction Projects (Airport Construction) - \$1,368,421
- Road Maintenance & Overlays (Street) - \$721,000
- Road Reconstruction (Street) - \$600,000
- Street Sweeper (Street) - \$380,000
- Sidewalk Construction Projects (Street) - \$235,000
- Wheel Loader (Street) - \$210,000
- Sidewalk Match Program (Street) - \$75,000

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

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

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

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

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

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

### **FY 2026 Capital (EC):**

- Canyon Rim Drop Line (Wastewater) - \$4,000,000
- Mainline Replacement (Water) - \$3,000,000
- South Pressure Zone Boundary Adjustments (Water) - \$850,000
- Mainline Maintenance (Wastewater) - \$650,000
- Dewatering System Maintenance (Wastewater) - \$500,000
- Meter Replacement (Water) - \$500,000
- Jet Truck (Wastewater) - \$338,232
- Ensign Pump Station (Water) - \$300,000
- Aeration System Maintenance (Wastewater) - \$200,000
- Backhoe (Water) - \$176,000

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

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

Twin Falls has continued to serve as the regional retail and professional service center for South Central Idaho and 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 2026 Capital (IO):

- Financial Software (Finance) - \$115,810
- Compensation Study (HR) - \$65,000
- Repeater Replacement (IT) - \$62,630
- Higher Ground Update (IT) - \$35,000

A full copy of the Strategic Plan is available at [www.tfid.org/388/City-Strategic-Plan](http://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

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

The City of Twin Falls maintains a level of funding for capital purchases every year of approximately \$3.1 million, recognizing that cutting capital projects simply defers spending to a future year, and potentially causes increases to repair and maintenance budgets.

Other funds have capital expenditures and special projects included **within** the fund. They receive dedicated revenues or user fees to help pay for capital purchases.

- Street Fund - funding includes dedicated street monies and Idaho Power franchise fees
- Street Light Fund - funded primarily with Idaho Power franchise fees
- Library Fund - funded primarily with property taxes
- Airport Fund - funding includes landing fees, concessionaire revenue, and support from Twin Falls County
- Water Fund - funded primarily with user fees
- Wastewater Fund - funded primarily with user fees
- Pool Fund - funding includes user fees
- Dierkes Lake/Shoshone Falls Fund - funded with user fees and contributions

## **Determining Funded Capital Projects:**

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

## **Impact of Capital Projects on Current and Future Operating Budgets:**

While capital and operating budgets can be viewed separately, capital projects may affect current and future operating budgets by requiring additional and potentially ongoing personnel, supply, repair, maintenance, utility, or equipment expenses. Alternatively, some projects may create savings or serve as sources of additional revenue. When department capital needs are presented to

the LTFC, the expected effects on operating budgets are discussed and considered when determining which projects will be recommended to the City leadership team for funding. It is recognized future resources are being committed and will be unavailable for other uses. The expected changes to operating budgets are incorporated into the Long Range Financial Plan (5 years).

Significant nonrecurring capital projects are those that require substantial use of cash reserves, a bond, or have significant ongoing operational costs. Examples would be using reserves to purchase and renovate a new City Hall, or building an additional Fire Station that has annual operating costs. For FY 2026, there is \$4,000,000 of Wastewater Fund reserves being used for the Canyon Rim Drop Line. While a large project, there will be no significant operating impact in future years. The remainder of the FY 2026 capital and one-time projects are for both recurring and nonrecurring items that do not require, do not provide, and will not save significant operating funds in the current or future budgets. Some of them will have relatively small effects on the department operating budgets and are summarized in the table below:

FY 25-26 Capital and One-Time Projects	Operating Impact	Projected Annual Amount
Automatic License Plate Cameras	Annual Cost	\$43,800
Patrol Vehicles - Hybrid (4)	Reduction - Fuel, Brakes, Tires	-\$10,000
<b>Total</b>		<b>\$33,800</b>

The next two pages have a detailed listing of FY 2026 capital projects for all departments.

**City of Twin Falls  
Capital Expenditures  
Fiscal Year 25-26**

Department	Strategic Plan #	Priority	Description	Amount	Recurring
City Manager	SC1.1.1	1	Council Capital - City/City Hall Emergency Operations/Building Plans	\$100,000	No
<b>City Manager Total</b>				<b>\$100,000</b>	
Finance	IO1.1	1	Financial Software	\$115,810	No
<b>Finance Total</b>				<b>\$115,810</b>	
Legal	IO1.1	1	New Position Equipment	\$2,600	No
<b>Legal Total</b>				<b>\$2,600</b>	
Economic Development	PC3.1	1	Council Capital - Commercial Air Service Marketing	\$60,000	No
<b>Economic Development Total</b>				<b>\$60,000</b>	
Human Resources	IO2.1, IO2.1.1	1	Compensation Study	\$65,000	No
<b>Human Resources Total</b>				<b>\$65,000</b>	
Information Technology	IO1.1.1	1	Computer Replacement	\$72,750	Yes
Information Technology	IO1.1.1	1	Server Replacement	\$28,000	Yes
Information Technology	IO1.1.1	1	Repeater Replacement	\$62,630	No
Information Technology	IO1.1.1	1	Central Square Conversion	\$60,230	No
Information Technology	IO1.1.1	1	Higher Ground Update	\$35,000	No
Information Technology	IO1.1.1	1	WiFi Replacement	\$20,000	No
Information Technology	IO1.1.1	1	Access Control - Library	\$15,000	No
Information Technology	IO1.1.1	1	Pictometry & Aerial	\$11,280	No
Information Technology	IO1.1.1	1	Printer Replacement	\$9,043	No
<b>Information Technology Total</b>				<b>\$313,933</b>	
Police	SC1	1	Patrol Vehicles (4)	\$340,000	Yes
Police	SC1.1.1	1	Patrol Equipment	\$20,000	Yes
Police	SC1, SC1.1	1	Evidence Storage & Training Center - Design	\$400,000	No
Police	SC1.5.1, SC1.5.2	1	Automatic License Plate Cameras	\$43,800	No
Police	SC1.1.1	1	SWAT Headsets	\$35,000	No
Police	SC1	1	HDU SCBA System	\$17,000	No
Police	SC1	1	Patrol Ballistic Shields	\$11,000	No
Police	SC1	1	Consultation - Real Time Video	\$10,000	No
Police	SC1	1	Council Capital - Carter Kits (60)	\$5,100	No
Police	SC1.1.1	1	SWAT - Replacement Plates for Carriers	\$5,000	No
<b>Police Total</b>				<b>\$886,900</b>	
Fire	SC1	1	Fire Station 2 Lease Payment	\$647,350	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	Water Tender (Council Capital - \$18,000)	\$595,011	No
Fire	SC1	1	Council Capital - Station 1 Architectural Design Services	\$87,360	No
Fire	SC1.3.1, SC1.3.2	1	Heavy Vehicle Extrication/Stabilization Kit	\$81,600	No
Fire	SC1	1	2.5" Hose	\$44,983	No
Fire	SC1	1	Wildland/Urban Interface Firefighting Gear	\$32,500	No
Fire	SC1	1	5" Hose	\$8,735	No
<b>Fire Total</b>				<b>\$1,944,273</b>	
Engineering	IO1.1	1	Field Tech Pickup	\$49,622	No
Engineering	AC2.1.3	1	Traffic Signal Cameras	\$25,000	No
Engineering	IO1.1.1	1	Plotter/Scanner	\$15,000	No
<b>Engineering Total</b>				<b>\$89,622</b>	
Animal Control	SC1	1	Animal Shelter - Epoxy Inside/Outside Kennels	\$25,500	No
<b>Animal Control</b>				<b>\$25,500</b>	
Parks	AC2.3.1, HC1.1.1	1	Trail Maintenance	\$56,000	Yes
Parks	HC1.1.4	1	Council Capital - Harmon Skate Park Infrastructure	\$385,000	No
Parks	HC1.1.3	1	Council Capital - Harmon Park West Tennis & Pickleball Courts	\$351,500	No
Parks	HC1.1.4, HC1.2.2, HC1.2.3	1	CSI Tennis Court Resurfacing	\$75,000	No
Parks	HC1.1.3, HC1.2.2	1	ABI Force	\$65,000	No
Parks	HC1.1.3, HC1.1.4	1	Facility Enhancements - Site Furnishings	\$50,000	No
Parks	EC1.2	1	Council Capital - Pole Line Median Redesign	\$50,000	No
Parks	HC1.1.3	1	Trim Mower	\$45,000	No
Parks	HC1.1.3	1	Forklift	\$30,000	No
Parks	HC1.1.3	1	Compressor	\$30,000	No
Parks	EC1.4.1, EC2.1	1	Council Capital - Street Tree Grant Startup	\$5,000	No
<b>Parks Total</b>				<b>\$1,142,500</b>	
Recreation	HC1.1.3, IO1.1.1	1	Facility Maintenance	\$35,000	Yes
Recreation	HC1.2.1	1	Program Equipment	\$25,000	Yes
Recreation	HC1.2.1	1	Tiny Mobile Robot	\$46,000	No
Recreation	HC1.2.1	1	Pickup	\$46,000	No
<b>Recreation Total</b>				<b>\$152,000</b>	
Misc.	HC1.1	1	Parking Lot Maintenance	\$250,000	Yes
Misc.	RC3.2	1	Contingency	\$260,544	Yes
Misc.	LC, PC	1	Public Art Funding	\$2,732	Yes
Misc.	SC2.1.1, RC2.1.3	1	Council Capital - Senior Citizen Center Siding	\$55,000	No
<b>Misc. Total</b>				<b>\$568,276</b>	

**Total Capital Improvement Fund      \$5,466,414**

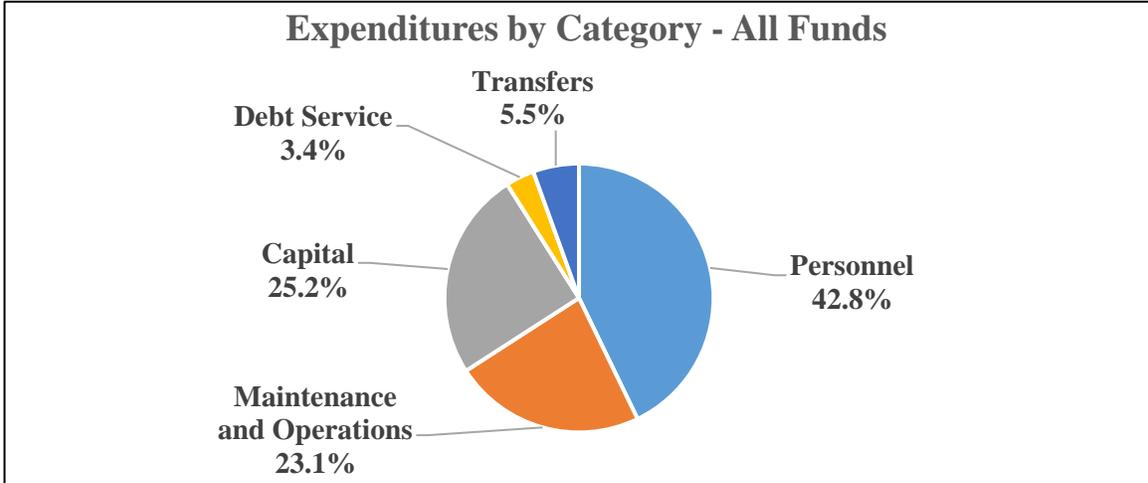
Street	AC2.1.1	1	Seal Coat - Zone 6	\$1,900,000	Yes
Street	AC2.1, EC2.3.7	1	Road Maintenance & Overlays	\$721,000	Yes
Street	AC2.1, EC2.3.7	1	Road Reconstruction	\$600,000	Yes
Street	AC2.2.3, AC2.2.1	1	Sidewalk Construction Projects	\$235,000	Yes
Street	AC2.2.2	1	Sidewalk Match Program	\$75,000	Yes
Street	AC2.1.1	1	Street Sweeper	\$380,000	No
Street	AC2.1.1	1	Wheel Loader	\$210,000	No
Street	AC2.1	1	Crew Truck	\$70,000	No
Street	AC2.1.1	1	Asphalt Roller	\$63,000	No
Street	AC2.1.3	1	Signal Upgrades - Flir Infrared Cameras	\$55,000	No
Street	AC2.1.1	1	Water Tank Replacement - Truck	\$40,000	No
Street	AC2.1.1	1	Parking Lot Line Lazer	\$14,000	No
Street	AC2.1.3	1	Signal UPS	\$8,000	No
<b>Street Total</b>				<b>\$4,371,000</b>	
Street Light	AC2.1.3	1	Lighting for Subdivisions	\$70,000	Yes
<b>Street Light Total</b>				<b>\$70,000</b>	
Library	LC2	1	ADA-Compliant Restroom Improvements	\$250,000	No
Library	LC2	1	Carpeting	\$50,000	No
Library	LC2	1	HVAC VAV Box Controllers	\$9,000	No
<b>Library Total</b>				<b>\$309,000</b>	
Airport	AC3	1	Restaurant Equipment	\$10,000	Yes
Airport	IO1.1.1	1	Computer Replacement	\$2,250	Yes
Airport	AC3	1	Landscape Upgrades	\$45,000	No
Airport	AC3	1	Sidewalk Snow Removal Vehicle	\$29,300	No
Airport	AC3, SC1	1	UHF Radio Replacement	\$23,000	No
Airport	AC3, SC1	1	ARFF Truck Tires	\$20,000	No
Airport	SC2	1	Airport Access Control	\$13,600	No
Airport	AC3	1	Airside Brine Maker and Storage Tank	\$12,000	No
Airport	AC3	1	Office/Terminal Furnishings	\$10,000	No
Airport	AC3	1	Grader Implement - Tractor	\$10,000	No
<b>Airport Total</b>				<b>\$175,150</b>	
Impact Fee	AC1.1.1	1	Filer Roundabout	\$1,630,000	No
<b>Impact Fee Total</b>				<b>\$1,630,000</b>	
CDBG	HC1.1.4, RC7.1	1	Hansen Street Plaza and Playground	\$400,000	No
<b>CDBG Total</b>				<b>\$400,000</b>	
Airport Construction	AC3.1	1	Airport Construction Projects	\$1,368,421	Yes
<b>Airport Construction Total</b>				<b>\$1,368,421</b>	
Water Supply	EC2.3.4	1	South Pressure Zone Boundary Adjustments	\$850,000	No
Water Supply	EC2	1	Remote Pressure Transducers	\$70,000	No
Water Supply	EC2	1	Brine Tanks	\$70,000	No
Water Supply	EC2	1	Harrison A/C Units	\$47,000	No
Water Supply	EC2	1	Chlorination Metering Pumps	\$7,000	No
<b>Water Supply Total</b>				<b>\$1,044,000</b>	
Pressurized Irrigation	EC2.2.9	1	Ensign Pump Station	\$300,000	No
Pressurized Irrigation	EC2.2.9	1	Orchard Drainage Improvements	\$100,000	No
Pressurized Irrigation	EC2.2.9	1	Perrine Point Pump Additions	\$70,000	No
Pressurized Irrigation	EC2.2.9	1	Walmart/Canyon Ridge Retention Pond - Design	\$40,000	No
<b>Pressurized Irrigation Total</b>				<b>\$510,000</b>	
Water Distribution	EC2.3.1, EC2.3.4	1	Mainline Replacement	\$3,000,000	Yes
Water Distribution	EC2.3.1, EC2.3.4	1	Meter Replacement	\$500,000	Yes
Water Distribution	EC2.3.6	1	Lawn Tap Removal	\$250,000	No
Water Distribution	EC2.3.4	1	Backhoe	\$176,000	No
Water Distribution	EC2.3.4	1	ADA Ramp Replacement	\$60,000	No
Water Distribution	EC2.3.4	1	Office Remodel	\$58,000	No
Water Distribution	EC2.3.8	1	GPS Units	\$45,000	No
Water Distribution	IO1.1.1	1	Pictometry & Aerial	\$5,640	No
Water Distribution	IO1.1.1	1	New Position Equipment (split)	\$2,000	No
<b>Water Distribution Total</b>				<b>\$4,096,640</b>	
Wastewater Collection	EC2.3.6	1	Mainline Maintenance	\$650,000	No
Wastewater Collection	EC2.3.4, EC2.3.5	1	Jet Truck	\$338,232	No
Wastewater Collection	EC 2.3.4, EC2.3.5	1	Emergency Pump Truck	\$96,869	No
Wastewater Collection	IO1.1.1	1	Pictometry & Aerial	\$5,640	No
Wastewater Collection	IO1.1.1	1	New Position Equipment (split)	\$2,000	No
<b>Wastewater Collection Total</b>				<b>\$1,092,741</b>	
Wasterwater Treatment	EC2.3.4, EC2.3.6	1	Canyon Rim Drop Line	\$4,000,000	No
Wasterwater Treatment	EC2.3.4, EC2.3.6	1	Dewatering System Maintenance	\$500,000	No
Wasterwater Treatment	EC2.3.4, EC2.3.6	1	Aeration System Maintenance	\$200,000	No
Wasterwater Treatment	EC2.3.4, EC2.3.6, EC2.3.9	1	SCADA Upgrades	\$75,000	No
Wasterwater Treatment	EC1.4.3, EC1.4.4	1	Odor Project	\$30,000	No
Wasterwater Treatment	EC2.3.11	1	Laboratory Equipment	\$25,000	No
<b>Wasterwater Treatment Total</b>				<b>\$4,830,000</b>	
Pool	HC1.1.3, HC1.1.4	1	Facility Enhancements	\$10,000	Yes
<b>Pool Total</b>				<b>\$10,000</b>	
Dierkes/Shoshone Falls	HC1.1.3, HC1.1.4	1	Facility Enhancement - Site Furnishings	\$20,000	No
<b>Dierkes/Shoshone Falls Total</b>				<b>\$20,000</b>	
Seizures/Restitution	SC1.1.5, SC2.1.1	1	Evidence Packaging Island	\$10,000	No
Seizures/Restitution	SC1.1.5, SC2.1.1	1	Evidence Room & Drug Vault Storage Bins	\$8,000	No
Seizures/Restitution	SC1.1.5, SC2.1.1	1	Evidence Packaging Temporary Lockers	\$6,000	No
<b>Seizures &amp; Restitution Total</b>				<b>\$24,000</b>	

**Total Capital for All Funds \$25,417,366**

# EXPENDITURES

## EXPENDITURES IN ALL FUNDS

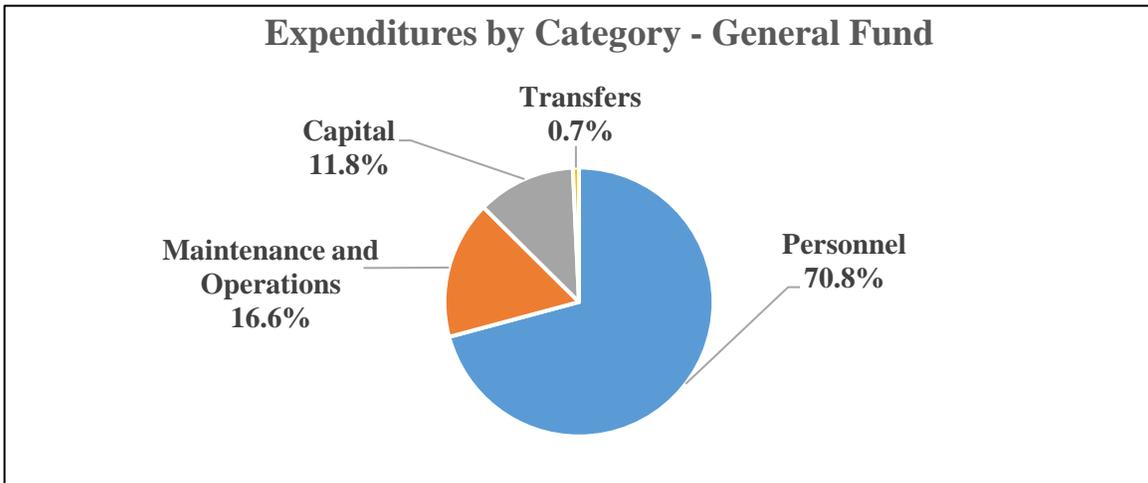
Expenditures in this budget are classified under one of five major categories: Personnel, Maintenance and Operations, Capital, Debt Service, and Transfers. The graph below shows the relative percentage of FY 2026 budget expenditures for the five major categories in all funds combined.



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 providing our employees with a competitive total compensation package and our responsibility to do so. In an effort to meet an ever-increasing workload, citizen expectations, and legislated requirements, several requests were made by department leaders to add employees to our workforce. Several more requests for new employees were made than we were able to include in the proposed budget. However, the fact that some of the positions were not included does not mean they aren’t needed. Therefore, we want to make sure we include all the positions requested, but not funded.

### **FY 2026 Requested Position – Not Funded**

- Aquatics Aide – Pool
  - 1 FTE
  - \$81,647 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
  - Tax Supported Fund
- Assistant Transit Coordinator – Transit
  - 1 FTE
  - \$82,427 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)
- Digital Media Specialist – Police
  - 1 FTE
  - \$121,143 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
  - Tax Supported Fund
- Emergency Communication Officer (2) – Communications Center
  - 2 FTE
  - \$176,290 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
  - Tax Supported Fund
- Engineering Technician – Engineering
  - 1 FTE
  - \$97,744 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
  - Tax Supported Fund
- Property, Contract, and Grant Coordinator – Airport
  - 1 FTE
  - \$97,055 Fully Burdened Cost (Salary, Payroll Taxes, Benefits)
  - Tax Supported Fund

The City has a philosophy of adding full-time employees only when “need” and “sustainability” can be demonstrated. The City has an estimated population of 56,849. Based on that estimate, it has 6.2 employees per 1,000 of population. However, as the regional and urban center for a

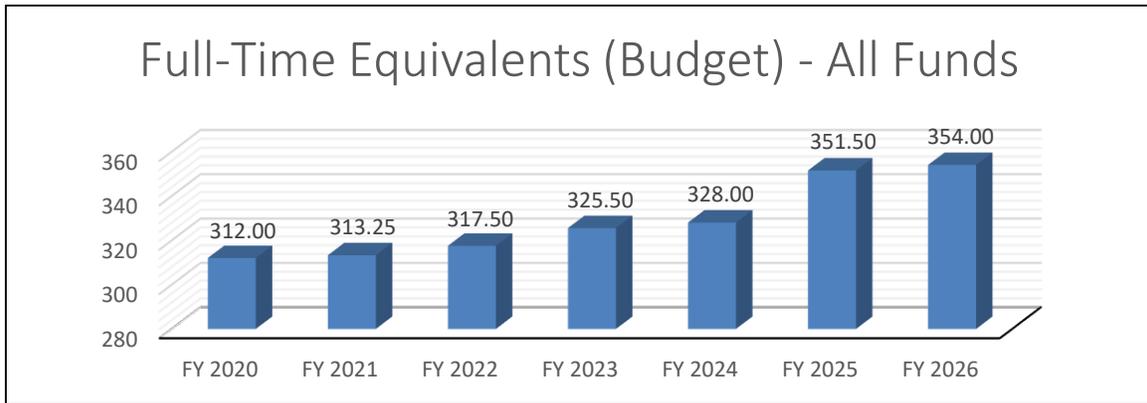
geographic area having a population of nearly 275,000, the City's daily census population grows to an estimated 110,000. This daily increase causes the number of City employees per 1,000 of population to drop to 3.2.

The City of Twin Falls FY 2025 budget included a total of 351.5 full-time professionals working to deliver services to the citizens of Twin Falls. The FY 2026 budget recognizes several employee additions, reductions, and adjustments. These changes are each discussed below:

- Three Firefighters were added to the Fire Department in FY 2025. Last year, the City applied for a "Staffing for Adequate Fire and Emergency Response" (SAFER) grant from the Federal Emergency Management Agency (FEMA). That grant is offered to assist local governments with the up-front costs of adding Fire personnel. The grant would have allowed the City to gradually absorb the cost of the new Firefighters over a three-year span. Unfortunately, the City was not awarded the SAFER grant, and did not hire the three firefighters in FY 2025. However, there is still a need for the firefighters. According to industry best practices, the Fire Department is currently understaffed when responding to a significant fire emergency. The additional Firefighters will help by adding one more emergency responder to each shift. The new firefighters will also provide the department with additional staffing flexibility. The FY 2026 budget includes full funding for three new firefighters, without relying on a SAFER grant. Since the FY 2025 budget already included these positions, there are no additional FTEs associated with this change, only a change in how the positions will be funded.
- The Legal Department is adding a Chief Prosecuting Attorney. This position will add a fourth prosecutor to the prosecution team. The team is currently working with three judges. The court system is adding a fourth judge in the coming year, and a fourth prosecutor is needed to work with the new judge. Also, the position will provide the prosecution team with a supervisor in the office to provide some leadership there, since the City Attorney is a contracted position that does not work in the office. There is one additional FTE associated with this change.
- The Police Department is adding one additional Victim Witness Coordinator. The Department currently has one Victim Witness Coordinator. That position is very busy and is on-call all the time. The new position is needed to balance the workload and implement an on-call rotation. The new position will primarily focus their work on responding to the opioid crisis, which continues to profoundly affect our community. Since the position is focusing on opioid response, the FY 2026 budget includes funding from our opioid settlement funds for this position. There is one additional FTE associated with this change.
- The Public Works Department is adding one Staff Engineer position. With our aging water and wastewater infrastructure, there are several significant infrastructure projects coming up soon. The current public works staff will not be able to adequately manage the various water and wastewater projects. The FY 2026 budget includes funding for a new staff engineer to help manage these incoming construction projects. The funding for the position is being split half and half between the water and wastewater funds. There is one additional FTE associated with this change.
- During FY 2025, it was determined that the Utility Billing Department had a half-time employee that was no longer needed. With the efficiency of billing processes and reductions in walk-in customers, the Department was able to eliminate this half-time

position without negatively impacting production or customer service. There is a reduction of one-half FTE in the water fund associated with this adjustment.

- The FY 2026 budget includes \$100,000 for the Water Department to accommodate a potential staffing change that is not yet defined. 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. The Department would like to create a second supervisor to divide that workload. However, there is not yet a consensus on how best to do that. They are considering upgrading a position to a supervisor or creating a new supervisor position. Therefore, funding has been allocated for this effort, but there is not yet a new FTE associated with this funding.



For FY 2026, 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 354. Below are the other increased expenditures associated with personnel in the FY 2026 budget:

- 4.0% performance-based salary adjustment for all employees
- 3.0% increase to general salary table
- No increase for health care insurance funding

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

# FULL TIME EQUIVALENT SUMMARY - BUDGET

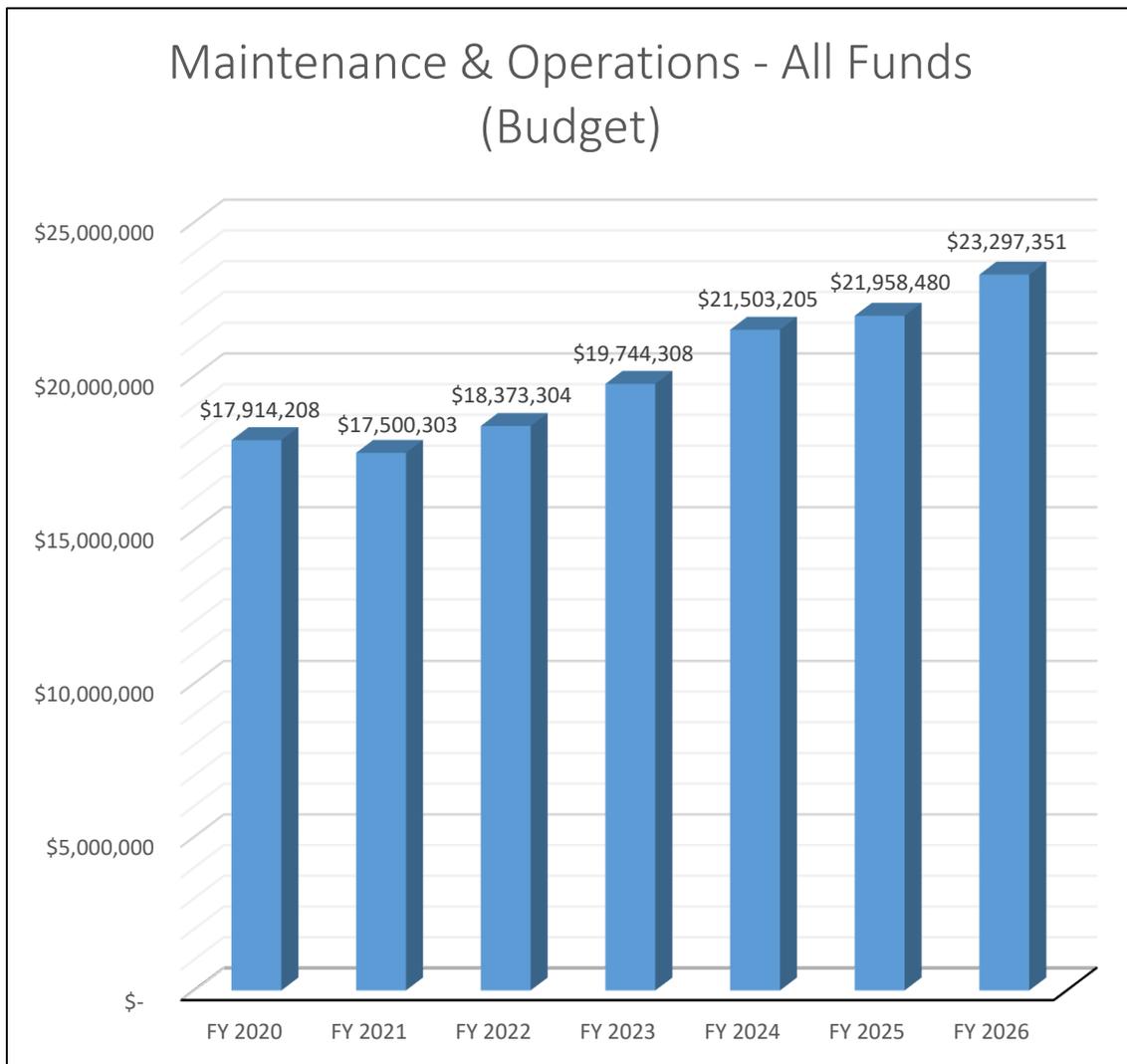
## Total Full Time Equivalents (FTEs)

Funds	Departments	FYE 2024	FYE 2025	FYE 2026	Change
<b>Tax Supported Funds:</b>					
<b>General Fund:</b>	City Manager	7.00	6.00	6.00	-
	Finance	5.00	5.00	5.00	-
	Legal	5.00	4.00	5.00	1.00
	Planning & Zoning	5.00	5.00	5.00	-
	Code Enforcement	3.00	3.00	3.00	-
	Economic Development	2.00	2.00	2.00	-
	Human Resources	5.00	6.00	6.00	-
	Information Technology	12.00	12.00	12.00	-
	Police	101.00	101.00	102.00	1.00
	Communications Center	14.00	14.00	14.00	-
	Animal Control	3.00	3.00	3.00	-
	Fire	48.50	51.50	51.50	-
	Building Safety	8.50	8.50	8.50	-
	Custodial	2.00	1.50	1.50	-
	Engineering	14.00	14.00	14.00	-
	Parks	12.67	12.92	12.92	-
	Recreation	4.33	4.33	4.33	-
	Public Transit	0.00	1.00	1.00	-
<b>General Fund Sub-Total</b>		<b>252.00</b>	<b>254.75</b>	<b>256.75</b>	<b>2.00</b>
<b>Street Fund</b>		16.33	16.67	16.67	-
<b>Library Fund</b>		0.00	19.00	19.00	-
<b>Airport Fund</b>		9.50	9.50	9.50	-
<b>Pool Fund</b>		2.00	2.00	2.00	-
<b>Total Tax Supported Funds:</b>		<b>279.83</b>	<b>301.91</b>	<b>303.91</b>	<b>2.00</b>
<b>Enterprise Funds:</b>					
<b>Water Fund:</b>	Water Supply	5.00	5.00	5.00	-
	Water Distribution	21.83	21.67	22.17	0.50
	Utility Services	5.50	5.50	5.00	(0.50)
<b>Water Fund Sub-Total</b>		<b>32.33</b>	<b>32.17</b>	<b>32.17</b>	<b>(0.00)</b>
<b>Wastewater Fund</b>	Wastewater Collection	9.83	9.67	10.17	0.50
	Wastewater Treatment	1.00	1.00	1.00	-
<b>Dierkes/SSF</b>		0.00	0.75	0.75	-
<b>Total Enterprise Funds:</b>		<b>43.17</b>	<b>43.58</b>	<b>44.08</b>	<b>0.50</b>
<b>Internal Service Funds:</b>					
<b>Shop Fund</b>		5.00	6.00	6.00	-
<b>Total Internal Service Funds:</b>		<b>5.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>
<b>Grand Total - All Funds:</b>		<b>328.00</b>	<b>351.50</b>	<b>354.00</b>	<b>2.50</b>
FYE 2026 Additions:	Chief Prosecuting Attorney				
	Victim Witness Coordinator				
	Staff Engineer - split between Water and Wastewater				
	Firefighters (3)				
FYE 2026 Reduction:	Clerk - Part-Time				
	Firefighters (3) - FYE 2025 included 3 dependent on a SAFER grant not received.				

**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 2026 budget allocates \$23,297,351 to cover expenses associated with maintenance and operations. In comparison, the allocation for FY 2025 was \$21,958,480. This is an increase of \$1,338,871 (6.1%) across all funds.



## CAPITAL EXPENDITURES IN ALL FUNDS

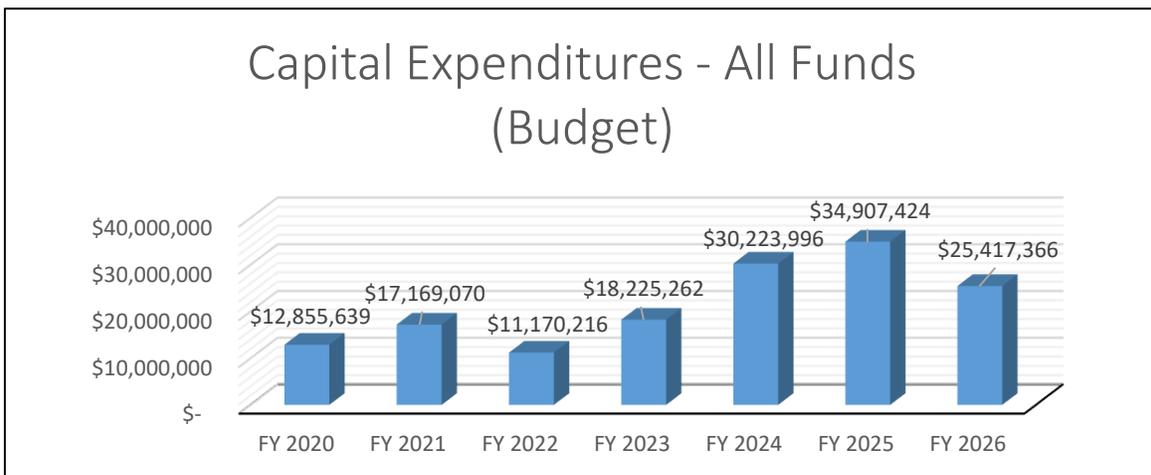
Capital improvements are investments made in our infrastructure. Six of the eight primary focus areas in the City of Twin Falls 2030 Strategic Plan are considered “capital dependent.” Capital financing is necessary for the ongoing development, expansion, maintenance, and repair of these capital assets, 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 2026 budget allocates \$25,417,866 to fund needed, critical, and desired capital improvements, one-time equipment purchases and projects, and community amenities. Compared to the FY 2025 budget of \$34,907,424, this is a decrease of \$9,490,058 (27.19%). The main reasons for the decrease are removal of a \$8,281,960 grant for Eastland Drive (Street Fund), and a reduction in the amount of reserve funded SLFRF and capital projects.



# FUND-DEPARTMENT MATRIX

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

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

**Basis of Accounting:**

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

**Basis of Budgeting:**

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

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

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

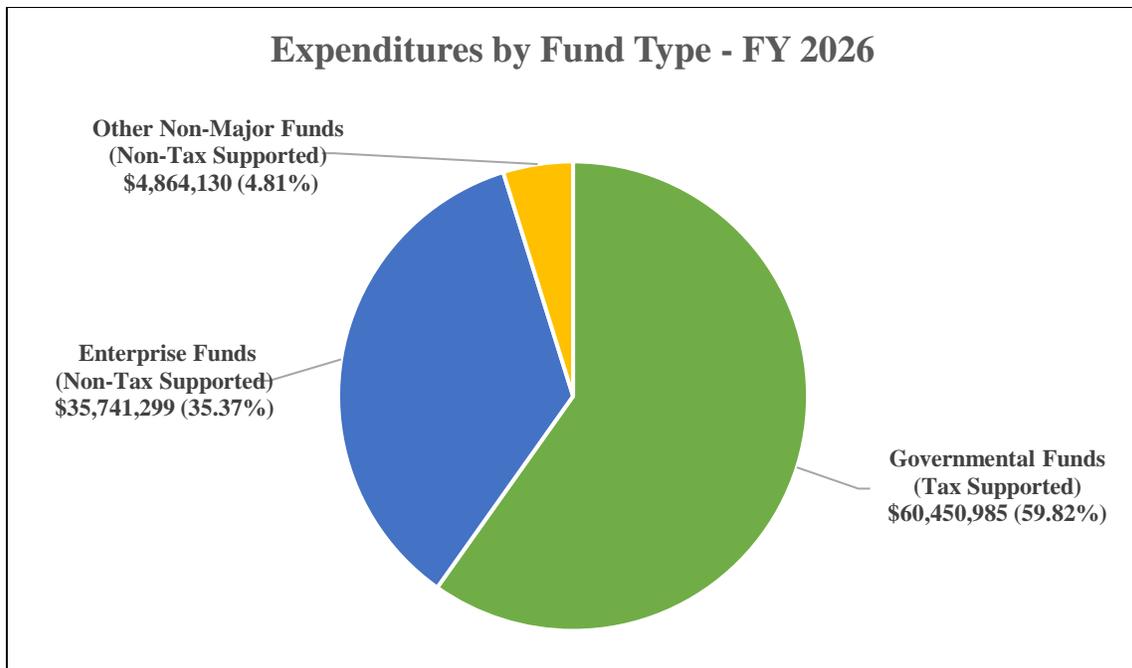
# EXPENDITURES BY FUND

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

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

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

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



**TAX SUPPORTED FUNDS**

**GENERAL FUND AND CAPITAL IMPROVEMENT FUND**

The General Fund is the chief operating fund of the city and is used to account for all financial resources except those required by Generally Accepted Accounting Principles (GAAP) to be accounted for in other funds. The General Fund supports many departments, programs, and contracts, which include City Council, City Manager’s Office, Finance, Legal, Planning & Zoning, Code Enforcement, Economic Development, Human Resources, IT, Police, the Communications Center, Fire, Building Safety, Animal Control, Custodial, Engineering, Parks & Recreation, Golf, and Public Transit. The Capital Improvement Fund is used for all General Fund department capital and one-time expenditures, as well as capital transfers to other funds. For FY 2026, the budget for General and Capital Improvement (CI) Fund expenditures and transfers totals \$46,188,727, which is a decrease of \$3,078,588 (6.25%) compared to the FY 2025 total of \$49,267,315. The change results mainly from a decrease in reserve funded SLFRF and 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 24-25	Budget FY 25-26	FY 25-26 Highlights
<b>City Council Total</b>	<b>-\$434</b>	<b>\$154,061</b>	
Operations	-\$434	\$154,061	
Capital	\$0	\$0	

<b>City Manager Total</b>	<b>\$135,990</b>	<b>\$1,516,602</b>	
Operations	\$35,990	\$1,416,602	Travel and Training.
Capital	\$100,000	\$100,000	\$100,000 - Council Capital - City/City Hall Emergency Operations and Building Plans

<b>Finance Total</b>	<b>\$112,499</b>	<b>\$1,001,070</b>	
Operations	-\$3,311	\$885,260	Professional Services, Dues/Memberships, and Training.
Capital	\$115,810	\$115,810	\$115,810 - Financial Software.

<b>Legal Total</b>	<b>\$169,654</b>	<b>\$840,662</b>	
Operations	\$167,054	\$838,062	Addition of a Deputy Prosecuting Attorney.
Capital	\$2,600	\$2,600	

<b>Planning &amp; Zoning Total</b>	<b>\$25,591</b>	<b>\$642,278</b>	
Operations	\$33,429	\$642,278	Travel and Training.
Capital	\$0	\$0	
Transfer	-\$7,839	\$0	

	Change from FY 24-25	Budget FY 25-26	FY 25-26 Highlights
<b>Code Enforcement Total</b>	<b>-\$26,528</b>	<b>\$362,991</b>	
Operations	\$15,300	\$354,928	Services for non-compliant properties.
Capital	-\$42,000	\$0	
Transfer	\$172	\$8,063	
<b>Economic Development Total</b>	<b>-\$46,703</b>	<b>\$430,476</b>	
Operations	\$18,297	\$370,476	SIEDO Membership and Travel.
Capital	-\$65,000	\$60,000	
<b>Human Resources Total</b>	<b>\$68,459</b>	<b>\$992,968</b>	
Operations	\$18,459	\$927,968	Employee Recognition, Professional Services, and Training.
Capital	\$50,000	\$65,000	Compensation Study
<b>Information Technology Total</b>	<b>-\$116,491</b>	<b>\$3,858,432</b>	
Operations	\$230,345	\$3,533,660	Software and Phones Services.
Capital	-\$347,067	\$313,933	\$72,750 - Computer Replacement
			\$62,630 - Repeater Replacement
			\$60,230 - Central Square Conversion
<b>Police Total</b>	<b>\$105,239</b>	<b>\$14,632,028</b>	
Operations	\$210,471	\$13,583,612	Addition of a Victim Witness Coordinator. Software, Repairs & Maintenance, Travel, and Training.
Capital	-\$108,722	\$886,900	\$400,000 - Evidence Storage & Training Center
			\$340,000 - Patrol Vehicles (4)
			\$43,800 - Automatic License Plate Cameras
Transfer	\$3,490	\$161,515	
<b>Communications Center Total</b>	<b>-\$23,712</b>	<b>\$1,594,043</b>	
Operations	-\$23,712	\$1,594,043	
Capital	\$0	\$0	
<b>Fire Total</b>	<b>\$984,228</b>	<b>\$9,612,296</b>	
Operations	\$192,822	\$7,646,131	New Firefighters (3). Travel, Training, Equip. Repair Parts, and Contract Services.
Capital	\$790,939	\$1,944,273	\$647,350 - Fire Station 2 Lease Payment
			\$595,011 - Water Tender
			\$426,734 - Fire Apparatus Lease Payments (2)
Transfer	\$467	\$21,893	

	Change from FY 24-25	Budget FY 25-26	FY 25-26 Highlights
<b>Building Safety Total</b>	<b>\$9,469</b>	<b>\$1,026,573</b>	
Operations	\$16,621	\$1,010,253	Contractor Code Training.
Capital	-\$7,500	\$0	
Transfer	\$348	\$16,320	
<b>Animal Control Total</b>	<b>\$43,821</b>	<b>\$684,665</b>	
Operations	\$18,321	\$659,165	Additional funds for the Animal Shelter.
Capital	\$25,500	\$25,500	\$25,000 - Animal Shelter - Epoxy Inside/Outside Kennels
Transfer	\$0	\$0	
<b>Custodial Total</b>	<b>\$27,880</b>	<b>\$179,610</b>	
Operations	\$27,880	\$179,610	
Capital	\$0	\$0	
<b>Engineering Total</b>	<b>-\$110,036</b>	<b>\$1,900,483</b>	
Operations	-\$66,289	\$1,781,279	
Capital	-\$44,378	\$89,622	\$49,622 - Field Tech Pickup
			\$25,000 - Traffic Signal Cameras
Transfer	\$631	\$29,582	
<b>Parks Total</b>	<b>\$285,584</b>	<b>\$3,249,513</b>	
Operations	\$51,755	\$2,041,125	Operating & Special Dept. Supplies., Prof. Services, R&M, and Contract Services.
Capital	\$232,425	\$1,142,500	\$385,000 - Council Capital - Harmon Skate Park Infrastructure
			\$351,500 - Council Capital - Harmon Park West Tennis & Pickleball Courts
			\$75,000 - CSI Tennis Court Resurfacing
Transfer	\$1,405	\$65,888	
<b>Recreation Total</b>	<b>\$79,976</b>	<b>\$1,088,973</b>	
Operations	\$27,743	\$926,008	Youth Shirts/Jerseys, Electric, and Credit Card Fees.
Capital	\$52,000	\$152,000	\$46,000 - Tiny Mobile Robot
			\$46,000 - Pickup
Transfer	\$234	\$10,964	
<b>Golf Total</b>	<b>-\$92,000</b>	<b>\$10,000</b>	
Operations	\$0	\$10,000	
Capital	-\$92,000	\$0	
<b>Public Transit Total</b>	<b>\$201,157</b>	<b>\$1,831,053</b>	
Operations	\$201,157	\$1,831,053	Additional funds for the 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 24-25	Budget FY 25-26	FY 25-26 Highlights
<b>Airport Total</b>	<b>\$49,183</b>	<b>\$2,207,962</b>	
Operations	\$8,241	\$1,513,577	Operating & Special Dept. Supplies, Training, R&M, and Contract Services.
Capital	\$24,150	\$175,150	\$45,000 - Landscape Upgrades
			\$29,300 - Sidewalk Snow Removal Vehicle
			\$23,000 - UHF Radio Replacement
Transfer	\$16,792	\$519,235	

<b>Airport Construction Total</b>	<b>-\$981,579</b>	<b>\$1,368,421</b>	
Operations	\$0	\$0	
Capital	-\$981,579	\$1,368,421	\$1,368,421 - 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 24-25	Budget FY 25-26	FY 25-26 Highlights
<b>Library Total</b>	<b>\$131,160</b>	<b>\$2,551,454</b>	
Operations	-\$31,840	\$2,242,454	
Capital	\$163,000	\$309,000	\$250,000 - ADA-Compliant Restroom Improvements
			\$50,000 - Carpeting

**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 2026 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 2026 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 24-25	Budget FY 25-26	FY 25-26 Highlights
<b>Street Total</b>	<b>-\$8,130,151</b>	<b>\$7,282,728</b>	
Operations	\$53,141	\$2,356,831	
Capital	-\$8,202,086	\$4,371,000	\$1,900,000 - Seal Coat - Zone 6
			\$721,000 - Road Maintenance & Overlays
			\$600,000 - Reconstruction
Transfer	\$18,794	\$554,897	

<b>Street Light Total</b>	<b>\$3,567</b>	<b>\$518,227</b>	
Operations	\$3,000	\$418,000	Utility Line Locates.
Capital	\$0	\$70,000	\$70,000 - Lighting for New Subdivisions
Transfer	\$567	\$30,227	

### 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 24-25	Budget FY 25-26	FY 25-26 Highlights
<b>Pool Total</b>	<b>-\$1,269,494</b>	<b>\$811,979</b>	
Operations	\$30,506	\$801,979	Increased pay for Part-Time employees.
Capital	-\$1,300,000	\$10,000	\$10,000 - Facility Enhancements

For FY 2026, Tax Supported Fund operating expenditures total \$48,532,574, or \$1,395,654 (2.96%) more than the FY 2025 total of \$47,137,100. The largest portion of the increase is for compensation adjustments. Capital expenditures decrease by \$11,966,010 (53.50%) from \$22,367,574 to \$10,401,564. This is due mainly to a reduction in reserve funded SLFRF and capital projects, and removal of a \$8,281,960 Idaho Transportation Department grant for Eastland Drive. Transfers decrease by \$1,561,843 (50.73%) from \$3,078,511 to \$1,516,668. This also results mainly from a reduction in the amount of transfers for reserve funded SLFRF and capital projects.

**ENTERPRISE FUNDS**

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

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

**WATER FUND**

The importance of having a clean, reliable and safe water system is articulated in the City’s 2030 Strategic Plan. The Healthy Community Vision states: “Water, sewer and other public facilities function at a high level ensuring the public health benefits of that infrastructure are well-maintained and kept in compliance with acceptable standards. Community design standards facilitate individuals’ commitment to maintaining a healthy life-style...” The projects contained in the FY 2026 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 24-25	Budget FY 25-26	FY 25-26 Highlights
<b>Water Total</b>	<b>\$166,510</b>	<b>\$14,388,256</b>	
Operations	\$401,418	\$7,069,614	Addition of Staff Engineer (split with Wastewater). Operating & Special Dept. Supplies, Parts, Chemicals, Electric, Building R&M, and Contract Services.
Capital	-\$284,710	\$5,650,640	\$3,000,000 - Mainline Replacement
			\$850,000 - South Pressure Zone Boundary Improvements
			\$500,000 - Meter Replacement
Debt	\$0	\$0	
Transfer	\$49,802	\$1,668,001	

**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 CH2M Hill (Jacobs) to operate the City’s wastewater treatment plant is \$3,255,881.

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 24-25	Budget FY 25-26	FY 25-26 Highlights
<b>Wastewater Total</b>	<b>\$3,732,418</b>	<b>\$16,387,739</b>	
Operations	\$353,601	\$5,828,299	Addition of Staff Engineer (split with Water).
Capital	\$3,337,491	\$5,922,741	\$4,000,000 - Canyon Rim Drop Line
			\$650,000 - Mainline Maintenance
			\$500,000 - Dewatering System Maintenance
Debt	-\$1,138	\$3,483,988	
Transfer	\$42,464	\$1,152,712	

#### **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.

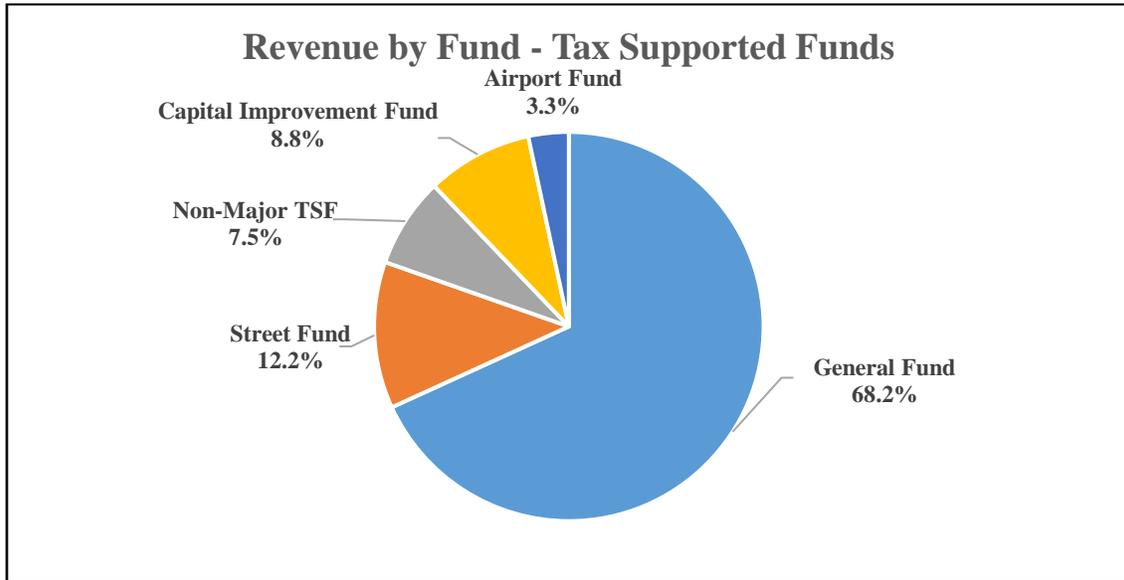
	Change from FY 24-25	Budget FY 25-26	FY 25-26 Highlights
<b>Sanitation Total</b>	<b>\$148,821</b>	<b>\$4,554,231</b>	
Operations	\$162,389	\$4,045,055	PSI and Twin Falls County Solid Waste.
Capital	\$0	\$0	
Transfer	-\$13,568	\$509,176	

For FY 2026, the three largest Enterprise Funds (Water, Wastewater, Sanitation) budget \$16,942,968 for operating expenditures, or an increase of \$917,408 (5.72%) compared to the FY 2025 total of \$16,025,560. Capital expenditures increase by \$3,052,781 (35.83%) from \$8,520,600 to \$11,573,381. This is caused by an increase in reserve funded capital projects. Transfers increase by \$78,698 (2.42%) from \$3,251,191 to \$3,329,889.

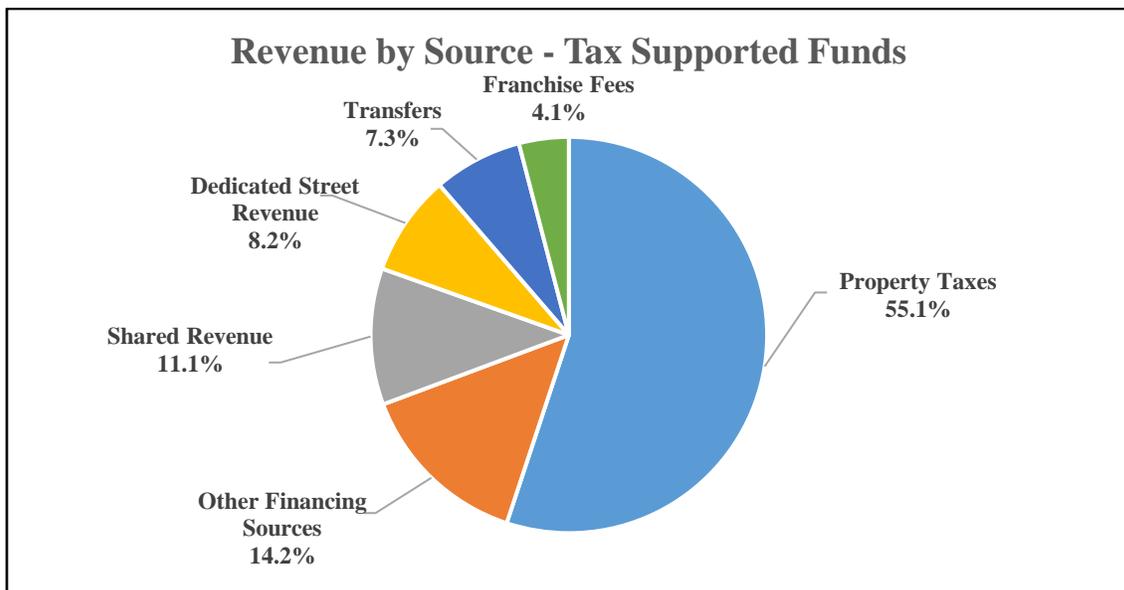
# REVENUES BY SOURCE

## TAX SUPPORTED FUND REVENUES

Tax Supported Funds account for \$59.73 million (64.14%) of the \$93.12 million total revenues in the FY 2026 budget. Tax Supported Fund cash reserves budgeted for use equal \$.72 million of the \$8.18 million total for all funds. Combining revenues and reserves brings total funding for Tax Supported Funds to \$60.45 million (59.67%) of the \$101.30 million total.



The majority of revenues for Tax Supported Funds (85.77%) 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 2026, the City of Twin Falls has an estimated taxable value of \$6,411,454,811, or \$190,801,580 more than the FY 2025 value of \$6,220,653,231. The New Construction and Annexation Rolls for FY 2026 total \$84,058,750, which will yield \$419,529 of new property tax revenue. Property tax revenue derived from the New Construction and Annexation Rolls is commonly referred to as the “growth formula.”

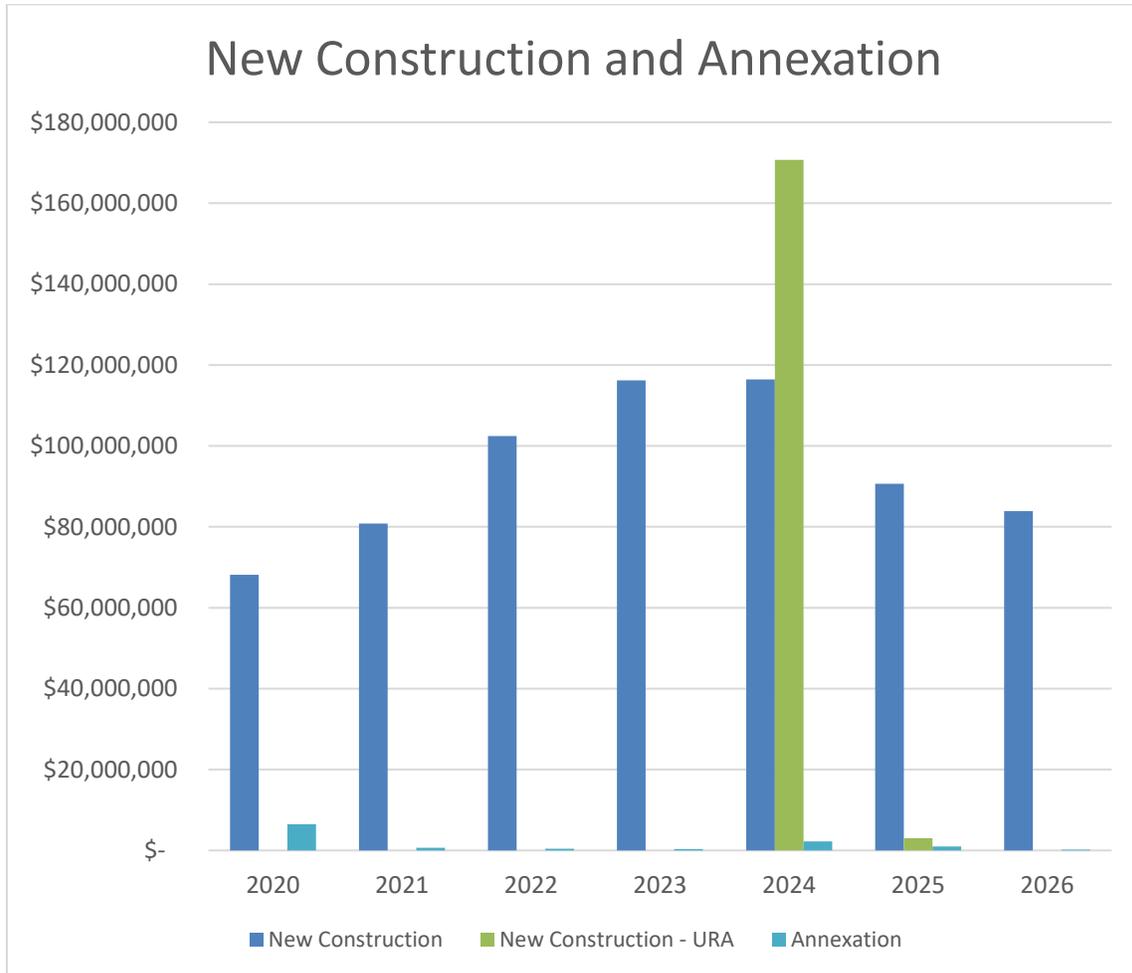
The FY 2026 budget relies on property taxes to raise 54.42% of the funds needed to support municipal operations in the Governmental and Tax Supported Funds. The budget includes the statutorily allowed three percent (3%) property tax increase (\$932,000) as provided for in Idaho Code §63-802, plus revenue from the growth formula (\$419,529), and the equivalence of one-percent revenue (\$324,980) from the City’s forgone balance. The City’s projected tax rate for FY 2026 is expected to increase to \$5.07/\$1,000 of taxable value from \$4.93/\$1,000 (FY 2025). Based on the median value of an owner-occupied home, this will create an estimated annual property tax increase of \$85.53. It is anticipated total property tax collections for FY 2026 will be \$32,896,123, or \$1,829,446 more than the FY 2025 total of \$31,066,677.

Over the last ten fiscal years, the City’s tax rate has fluctuated significantly, ranging from a high of \$8.04/\$1,000 (FY 2017) of taxable value to a low of \$4.71/\$1,000 (FY 2024) of taxable value. The average of the tax rate assessed over the course of the last seven fiscal years (2019-2025) is \$6.02/\$1,000 of taxable value. It is important to recognize the tax rate does not necessarily indicate an individual’s tax burdens. The tax rate is simply a multiplier used to determine a property owner’s proportionate share of property tax liability. It is a fraction of a local government’s total property tax collections divided by the total taxable value of that local government unit.

	<b>FY 24-25 Adopted Budget</b>	<b>FY 25-26 Adopted Budget</b>	<b>Variance</b>
<b>Property Tax</b>	Tax Rate: \$4.93/\$1,000 of taxable value	Tax Rate: \$5.07/\$1,000 of taxable value	Tax Rate: \$0.14/\$1,000 of taxable value
Median Value of Owner-Occupied Home:			
FY 2026 - \$366,000 (January 2025)	<b>\$1,136.34</b> <i>(annual)</i>	<b>\$1,221.87</b> <i>(annual)</i>	<b>\$85.53</b> <i>(annual)</i>
FY 2025 - \$355,495 (January 2024)	<b>\$94.70</b> <i>(monthly)</i>	<b>\$101.82</b> <i>(monthly)</i>	<b>\$7.13</b> <i>(monthly)</i>
<b>Utility Bills</b>			
Average Residential Customer Consumption of:			
<i>Water - 18,000 gallons</i>	\$54.49	\$54.49	\$0.00
<i>Sewer - 12,000 gallons</i>	\$32.42	\$34.05	\$1.63
<i>Sanitation &amp; Recycling</i>	\$19.62	\$20.11	\$0.49
<b>Total Utility Bills</b>	\$106.53	\$108.65	\$2.12
<b>Monthly Total of Property Tax and Utility Bills</b>	<b>\$201.23</b>	<b>\$210.47</b>	<b>\$9.25</b>

**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 2026, the City of Twin Falls’ New Construction (\$83,867,304) and Annexation (\$191,446) Rolls total \$84,058,750. This will yield an additional \$419,529 of property tax revenue. The following graph illustrates the value of the New Construction and Annexation Rolls each fiscal year since 2020.



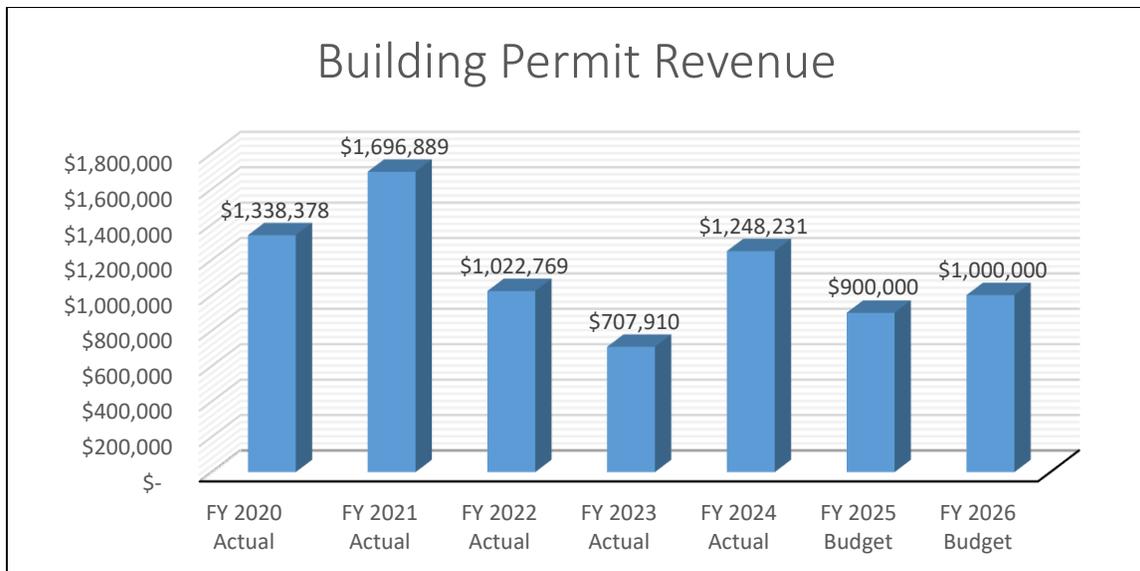
Fiscal Year	New Construction	NC - URA	Annexation	Total
2026	\$ 83,867,304	\$ -	\$ 191,446	\$ 84,058,750
2025	\$ 90,647,629	\$ 3,047,156	\$ 1,007,043	\$ 94,701,828
2024	\$ 116,465,121	\$ 170,741,850	\$ 2,207,240	\$ 289,414,211
2023	\$ 116,197,863	\$ -	\$ 380,643	\$ 116,578,506
2022	\$ 102,450,268	\$ -	\$ 441,767	\$ 102,892,035
2021	\$ 80,779,708	\$ -	\$ 694,520	\$ 81,474,228
2020	\$ 68,170,730	\$ -	\$ 6,451,982	\$ 74,622,712

## **BUILDING PERMIT REVENUES**

Building permit revenue in FY 2021 was unexpectedly high, ending as a record year for actual revenue collected at nearly \$1.7 million. At the time, the community was in the middle of the COVID pandemic. The pandemic significantly impacted every aspect of the City’s operations in ways that we couldn’t plan for. With regards to building permitting, we experienced a great deal more activity than was expected. Ongoing growth and an influx of migration from other states significantly impacted the City of Twin Falls. Through May of 2021, the City issued 388 single-family permits, compared to 313 through May 2020.

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

Building permit activity has been steadily increasing since that low point in FY 2023. Building permit revenue collected in FY 2024 was \$1,248,231, significantly more than the \$800,000 budgeted amount. That increasing trend continued in FY 2025 with revenue collected totaling \$1,285,475 through May 2025, surpassing the \$900,000 budget only six months into the fiscal year. While permit activity has been steadily increasing, much of the revenue collected this year was associated with two large commercial projects in March 2025. Since it is difficult to count on large commercial projects continuing to come in, we are again conservatively projecting revenue to be \$1,000,000 in FY 2026.



**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 2026 than FY 2025. The City anticipates it will collect shared revenues totaling \$11,571,897, or 19.14% of the \$60,450,986 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:

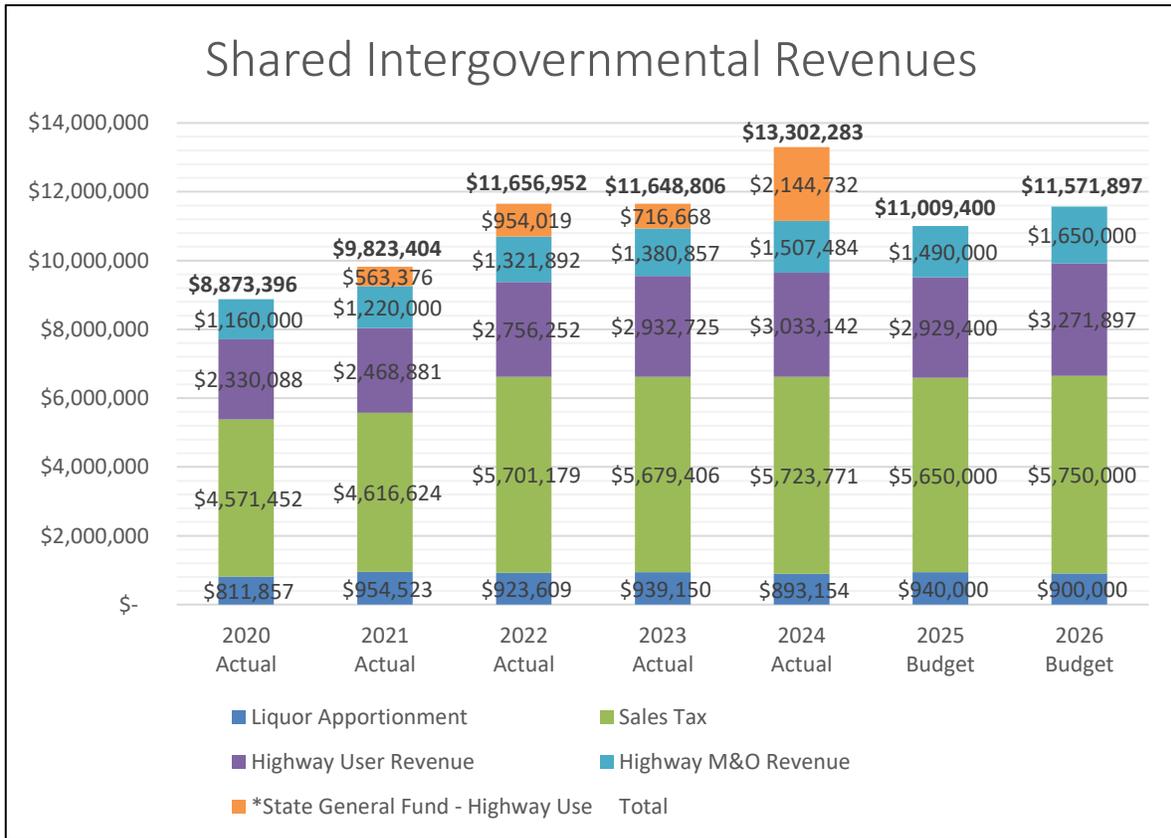
**State of Idaho**

- Sales Tax - \$5,750,000; an increase of \$100,000 from \$5,650,000.
- Highway User Revenue (mainly Fuel Tax) - \$3,271,897; an increase of \$342,497 from \$2,929,400.
- Liquor Apportionment - \$900,000; a decrease of \$40,000 from \$940,000.

**Twin Falls Highway District**

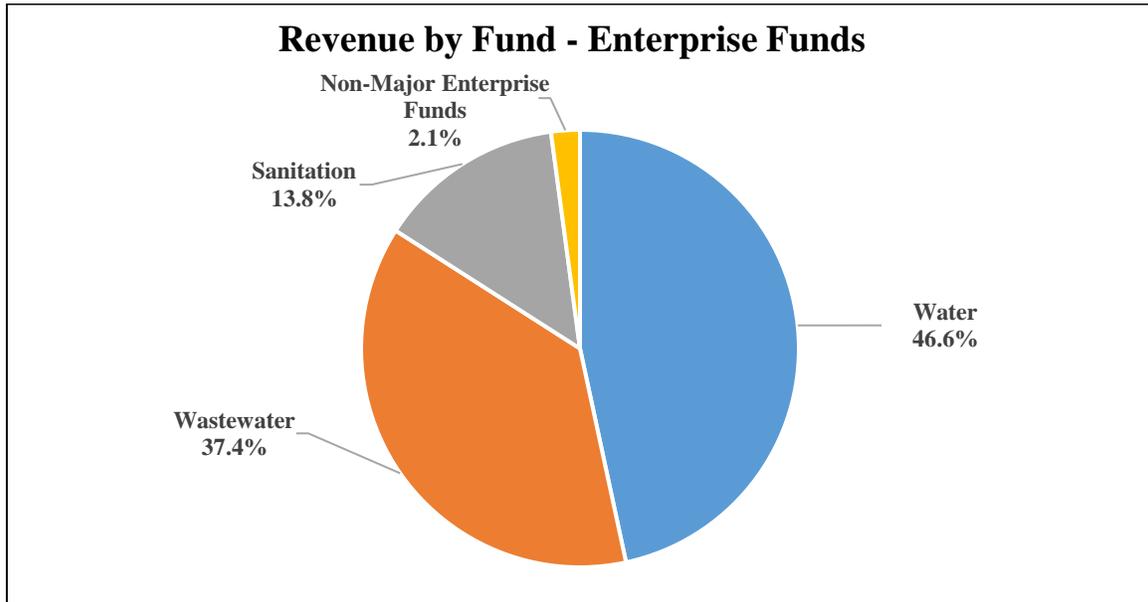
- Highway M&O (Road & Bridge Tax) - \$1,650,000; an increase of \$160,000 from \$1,490,000.

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



\*Non-recurring payments

**ENTEPRISE FUND REVENUES**



Enterprise Funds account for \$30.86 million (33.14%) of the \$93.12 million total revenues in the FY 2026 budget. Enterprise Fund cash reserves budgeted for use equal \$5.13 million of the \$8.18 million total for all funds. Combining revenues and reserves brings total funding for Enterprise Funds to \$35.99 million (35.52%) of the \$101.30 million total. The majority of funding, or 80.93%, is from User Fees. The other sources of funding include fines, investment earnings, miscellaneous income, and interfund transfers.

**Water Fund**

FY 2026 water use rates remain the same as they were in FY 2025. Average water users (18,000 gallons) will see no increase in their monthly and annual amounts. Budgeted revenue in the Water Fund totals \$14,388,256. Compared to the FY 2025 revenue and reserve total of \$14,221,745, this is an increase of \$166,510 (1.17%). Reserve funding for capital projects decreased from \$659,323 to \$0.

**Wastewater Fund**

FY 2026 sewer user rates increase 5% compared to FY 2025. The average user that caps out at 12,000 gallons will see an increase of \$1.62 monthly and \$19.45 annually. Budgeted revenue in the Wastewater Fund totals \$11,552,974, which combined with reserves of \$4,834,765 equals \$16,387,739 in total funding. Compared to the FY 2025 total of \$12,655,320, this is an increase of \$3,732,418 (29.49%). The change results mainly from an increase in the amount of reserves used for capital projects.

**Sanitation Fund**

FY 2026 sanitation user rates increase 2.5% compared to FY 2025. The average amount paid by the City’s residential customers increases by \$.49 monthly and \$5.89 annually. Budgeted revenue in the Sanitation Fund totals \$4,263,450, which combined with reserves of \$290,781 equals \$4,554,231 in total funding. Compared to the FY 2025 total of \$4,405,410, this is an increase of \$148,821 (3.38%).

**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 2025-2026 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 2025 (IO 1.1.1)
- Adopt the newly updated City Strategic Plan update by fall 2025 (RC 8.1.1)

**Fiscal Year 2025-2026 Budget Highlights:**

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

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

- A fiscally responsible local government

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

**Fiscal Year 2024-2025 Accomplishments:**

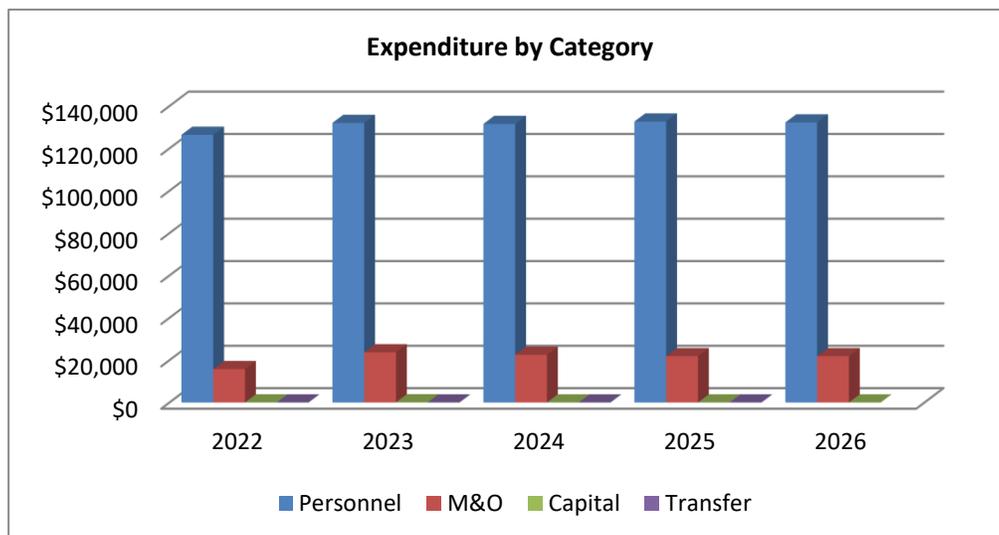
- Funded \$770,000 of Council-directed projects, including funding to replace the lift in the Police Administration building, purchase several fleet vehicles, and design two different sidewalk installation projects.

**Expenditure by Category - City Council**

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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FTE	7	7	7	7	7	0
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Expenditure Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
Personnel	\$126,381	\$132,011	\$131,515	\$132,648	\$132,213	-0.33%
M&O	\$15,755	\$23,685	\$22,545	\$21,848	\$21,848	0.00%
Capital	\$12	\$71	\$0	\$0	\$0	0.00%
Transfer	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Subtotal</b>	<b>\$142,148</b>	<b>\$155,766</b>	<b>\$154,059</b>	<b>\$154,496</b>	<b>\$154,061</b>	<b>-0.28%</b>



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

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

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

**Major Goals:**

- Acknowledge and maximize the City's limited resources and develop, implement, and review plans to address needs through efficiency in assignments and cross training (RC 3)
- Be an employer of choice ensuring a capable and motivated workforce through effective recruitment, training, and development of city employees (IO 2)
- Review programs and processes to ensure that they integrate community interests and provide high quality service to the community (RC 1)
- Facilitate communication and engagement with residents, businesses, and stakeholders to understand needs and priorities and involve them in decision-making processes (RC 8)
- Further the One City initiative (IO 1)
- Develop the capability and the tools within city government to effectively plan its future by identifying emerging trends, building sustainable capital improvement programs, and exploring issues and opportunities facing the community (RC 7)
- To explore and leverage funding options outside of the adopted City budget through federal, state, and foundation grant programs (RC 4)
- To continue the implementation and improvement of a performance measurement system (RC 8)

**Fiscal Year 2025-2026 Objectives:**

- Create a multiphase budget that closely monitors economic indicators and allows for revenue goals that will trigger spending in areas such as compensation and capital by summer 2024 (IO 1.1.1)
- Continue working with the Magic Valley Metropolitan Planning Organization on regional transportation planning efforts by fall 2024 (AC 4.1.1)
- Continue to develop priority-based budgeting (RC 8.1.1)
- Implement a performance measurement system by summer 2026 (RC 8.1.1)
- Update the five-year capital improvement forecasting program by April 2026 (RC 3.2.1)
- Continue to seek citizen input and feedback annually through the National Citizen Survey (RC1.2.3)

### **Fiscal Year 2025-2026 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:**

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

### **Fiscal Year 2024-2025 Accomplishments:**

- Commenced regular operation and board staffing for the Metropolitan Planning Organization through collaboration with the Idaho Transportation Department and partner organizations (AC 4.1.1)
- Continued refinement of the new priority-based budgeting system (RC 8.1.1)
- Received distinguished budget award from the Government Finance Officers Association (GFOA) for the thirteenth straight year for the FY 2025 adopted budget (RC 3)
- Integrated the City’s Strategic Plan into the long-term plan; ensuring it remains the cornerstone of our budget process (RC 8.1.1)
- Continued the organization’s emphasis on employee wellness through the efforts of the employee wellness committee while also integrating components of the Healthy Living platform offered through the City’s insurance carrier, Select Health (IO 1.2)
- Continued funding of the employee retention pay program (IO 2.1.1)
- Actively worked with members of the local Legislative delegation on policy questions and issues related to property tax collection for cities and counties (RC 5)
- Completed the Ride TFT two-year pilot on-demand micro-transit program for the City of Twin Falls, with a grant from the Idaho Transportation Department, in June 2025 (RC 7.1.3)

### **Performance Measures:**

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

Department Objective: Create a multiphase budget that closely monitors economic indicators and allows for revenue goals that will trigger spending in areas such as compensation and capital by summer 2026.

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

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

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

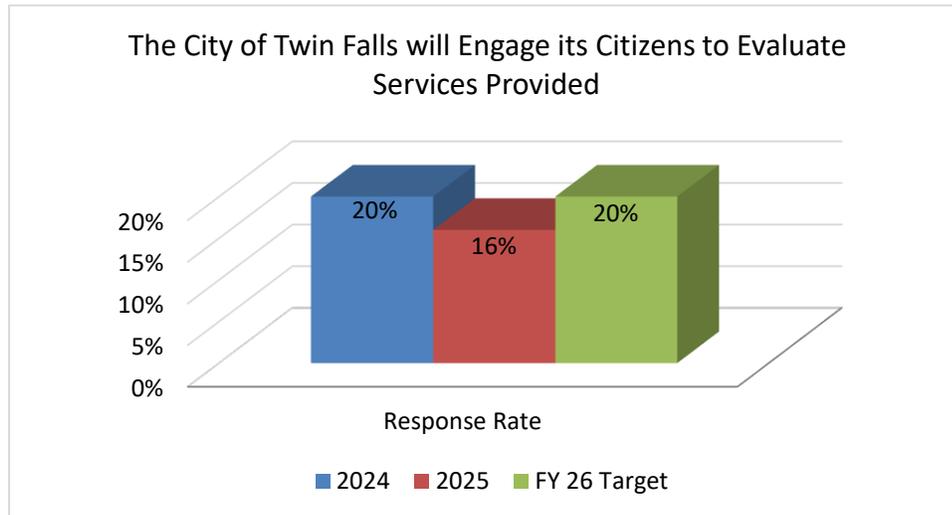
- 2) Performance Measure: The City of Twin Falls will engage its citizens to evaluate services provided.

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

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

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

Results: Published response rate for participation.

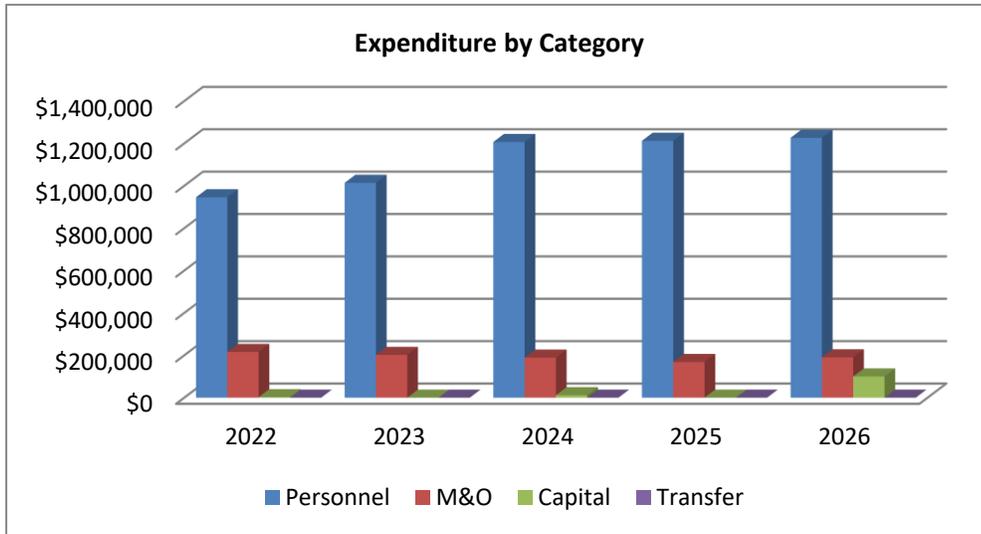


### Expenditure by Category - City Manager

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	6	6	7	6	6	0
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Expenditure Category						
<i>Personnel</i>	\$945,809	\$1,013,971	\$1,206,770	\$1,212,281	\$1,226,371	<b>1.16%</b>
<i>M&amp;O</i>	\$215,699	\$201,769	\$189,024	\$168,332	\$190,232	<b>13.01%</b>
<i>Capital</i>	\$2,210	\$0	\$11,608	\$0	\$100,000	<b>***</b>
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$1,163,719</b>	<b>\$1,215,740</b>	<b>\$1,407,403</b>	<b>\$1,380,613</b>	<b>\$1,516,602</b>	<b>9.85%</b>



**Comments:**

- The increase in M&O includes additions for Travel and Training.
- Capital:  
\$100,000 - Council Capital - City/City Hall Emergency Operations and Building Plans.

**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 2025-2026 Objectives:**

- Complete the Fiscal Year 2026-2027 budget by the Thursday preceding the second Monday in September and earn the GFOA Distinguished Budget Presentation Award. (RC3.2)
- Complete the Fiscal Year 2024-2025 audit by March 15, 2026 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 2025-2026 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.
- Beginning an ERP solution application, implementing "best practices" and evaluating current processes.
- Working with HR to analyze, fund, and implement a self-funded insurance plan if beneficial to the City of Twin Falls.

**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 2024-2025 Accomplishments:**

- Received distinguished budget award from the Government Finance Officers Association (GFOA) for the thirteenth straight year for the FY 2025 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 ninth straight year. (RC3.2)
- Worked in tandem with City Management to continue the implementation of Priority Based Budgeting. (RC 8.1.1)

**Performance Measures:**

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

Department Objective: Complete the Fiscal Year 2024-2025 audit by March 15, 2026 and receive an unqualified opinion and the GFOA Certificate of Achievement for Excellence in Financial Reporting.

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

Calculation: Unqualified or qualified opinion

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

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

Department Objective: Complete the Fiscal Year 2024-2025 audit by March 15, 2026 and receive an unqualified opinion and the GFOA Certificate of Achievement for Excellence in Financial Reporting.

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

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

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

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

Department Objective: Complete the Fiscal Year 2026-2027 budget by the Thursday preceding the second Monday in September and earn the GFOA Distinguished Budget Presentation Award.

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

Calculation: GFOA Distinguished Budget Presentation Award achievement

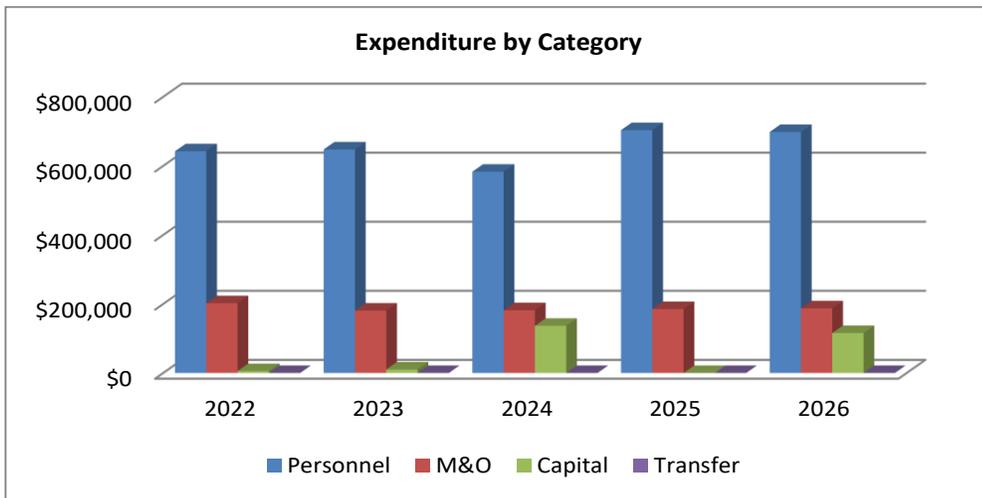
Results: The City has received the Distinguished Budget Presentation award for the past 3 fiscal years.

**Expenditure by Category - Finance**

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	6	5	5	5	5	0
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Expenditure Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
Personnel	\$642,220	\$647,439	\$582,985	\$703,385	\$698,082	-0.75%
M&O	\$202,200	\$180,729	\$181,748	\$185,186	\$187,178	1.08%
Capital	\$5,460	\$10,140	\$136,670	\$0	\$115,810	***
Transfer	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Subtotal</b>	<b>\$849,879</b>	<b>\$838,308</b>	<b>\$901,403</b>	<b>\$888,571</b>	<b>\$1,001,070</b>	<b>12.66%</b>



**Comments:**

- The increase in M&O includes additions for Professional Services, Dues/Memberships, and Training.
- Capital: \$115,810 - Financial Software

**City of Twin Falls**  
**Departmental Summary and Description**  
**Legal Services**

**Department Description:**

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

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

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

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

**Major Goals:**

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

**Fiscal Year 2025-2026 Objectives:**

- Strengthen interdepartmental collaboration by working with the new Victim Witness Services Coordinator to enhance and streamline communication for court procedures, ensuring comprehensive support and improved outcomes for victims and witnesses.
- Develop and implement opportunities for advanced training programs aimed at improving skill sets and operational efficiency across departments.
- Facilitate the ongoing data conversion and implement the new software system with an emphasis on upgrading current processes for better efficiency. Provide comprehensive training sessions to ensure seamless adoption and mastery of the new platform among all users.
- Complete remodeling design and the construction for the facility at 305 3rd Ave East and successfully relocate services to the newly refurbished site.
- Appoint a Chief Deputy Prosecuting Attorney to provide strategic leadership by assisting in policy development and effectively managing the addition of a judge to the court. This role will ensure enhanced policy-setting capabilities and smoother operational management, contributing to improved judicial efficiency and case handling.

**Fiscal Year 2025-2026 Budget Highlights:**

- Addition of a Deputy Prosecuting Attorney position.

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

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

**Fiscal Year 2024-2025 Accomplishments:**

- The 2024-2025 budget objective to provide training and support to city departments was successfully achieved. Throughout 2024, over 324 hours of instruction was provided to sworn officers, ensuring they are equipped with the knowledge and skills necessary to fulfill their duties effectively.
- The legal team has prosecuted 1,854 cases and collected \$5,327.24 in restitution for the calendar year 2024.
- Deployed the new case management software.
- Responded and reviewed 1,417 public record requests.

**Performance Measures:**

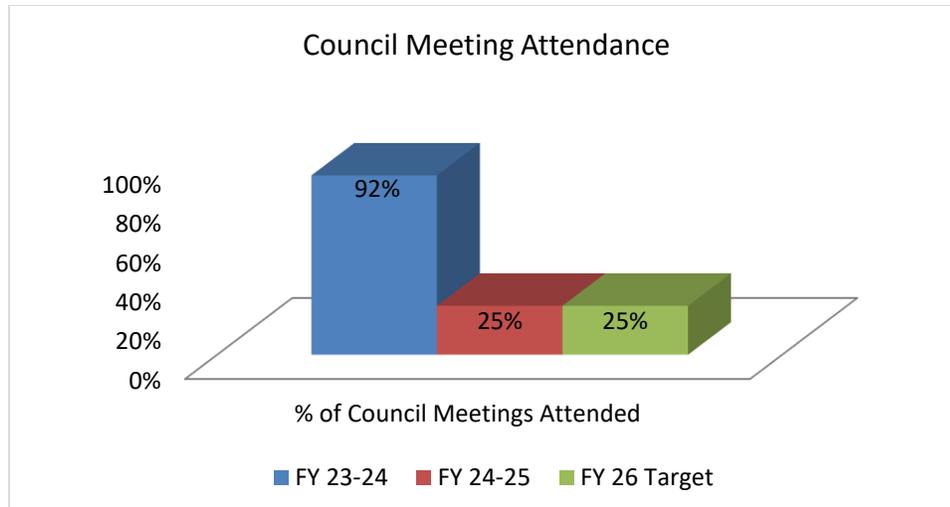
- 1) Performance Measure: Attend 25% of Council Meetings.

Department Objective: Department Support and Facilities.

Importance: Department Support and Facilities.

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

Results: % of Council meetings attended.



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

Department Objective: Department Support and Facilities.

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

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

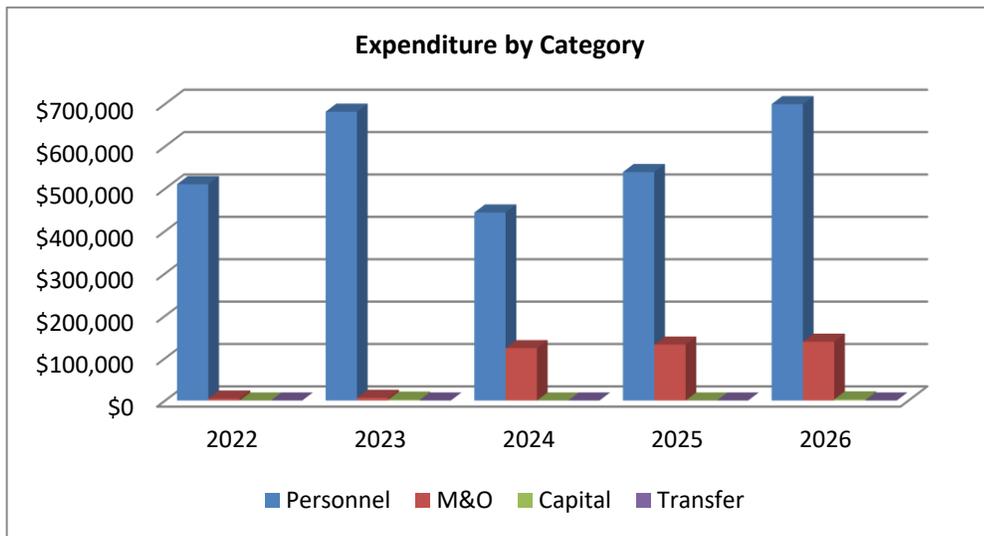
Results: Attended 100% of Police Department academies for the past 2 fiscal years.

### Expenditure by Category - Legal

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	4	5	5	4	5	1
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Expenditure Category						
<i>Personnel</i>	\$510,406	\$681,519	\$443,636	\$539,073	\$699,302	<b>29.72%</b>
<i>M&amp;O</i>	\$4,680	\$6,353	\$123,547	\$131,935	\$138,760	<b>5.17%</b>
<i>Capital</i>	\$0	\$2,006	\$0	\$0	\$2,600	<b>***</b>
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$515,086</b>	<b>\$689,878</b>	<b>\$567,183</b>	<b>\$671,008</b>	<b>\$840,662</b>	<b>25.28%</b>



**Comments:**

- Personnel includes addition of a Deputy Prosecuting Attorney.
- M&O: The increase in M&O includes additions for Office Supplies, Expert Witness Fees, and Dues/Memberships.
- Capital: \$2,600 - New Position Equipment

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

**Department Description:**

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

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

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

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

**Major Goals:**

- Identify sections of the Twin Falls City Code where we can provide clarity, and a more streamlined process for accessible, healthy, responsible, and safe development within the Community. (EC1)
- Administer the requirements and regulations found in Title 10 of the Twin Falls City Code. (IO1)
- Assistance with all updates to City Master Plans as they integrate with the Comprehensive Plan. (PC1)
- Continue operating the CDBG Program, the 5-year Consolidated Plan, and the subsequent Action Plans to focus on access to housing, services, and critical public facilities. (SC2)
- Provide Planning/Zoning related learning and training opportunities focused throughout our region in partnership with the American Planning Association, the Idaho Chapter of APA, and other Magic Valley communities and partners. (RC5)

**Fiscal Year 2025-2026 Objectives:**

- Evaluate the efficacy of the Title 10 Code Rewrite, initiating needed changes by June 2026 (AC1.4)
- Finish reporting on the City Park Bathroom - CDBG Project by February 15, 2026 (HC1, SC2.1.1)
- Begin the Bidding and Design process for the City Park Plaza by November 30, 2026 (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 2025-2026 Budget Highlights:**

- The CDBG Program will be focused on Public Infrastructure in Low-Moderate income areas, specifically downtown near the Library and City Park.
- Maintaining our high level of efficiency while processing Zoning Permits by meeting our 42-day schedule from the Application received to the Public Hearing date.
- Begin implementation of the new subdivision review process to meet the 45-day review window.
- Training of new employees to meet the demand of the technical and complex zoning permits received for new development.

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

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

**Fiscal Year 2024-2025 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)
- Finished work on the new Uniform Development Code (aka Title 10 Zoning Code). (AC1.4)
- Conducted numerous public outreach meetings 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 collaborating with external partners and stakeholders in the following areas: Pollinator Council, Homelessness Coalition, Mid Snake Resource, Conservation, and Development. (RC5.1.1)

**Performance Measures:**

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

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

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

Calculation: 123 Applications reviewed in 30 days / 123 FY25 applications received

Results: 100% of Zoning applications were reviewed within 30 days for each of the past 3 fiscal years and 100% is projected for fiscal year 26.

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

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

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

Calculation: 50 meetings attended / 50 meetings held

Results: 100% of Commission meetings were attended for each of the past 3 fiscal years and 100% is projected for fiscal year 26.

- 3) Performance Measure: Update the City's Comprehensive Plan at least every 10 years.

Department Objective: Identify preliminary cost estimates to include the Comprehensive Plan Update in the FY27 Long Term Planning process.

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

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

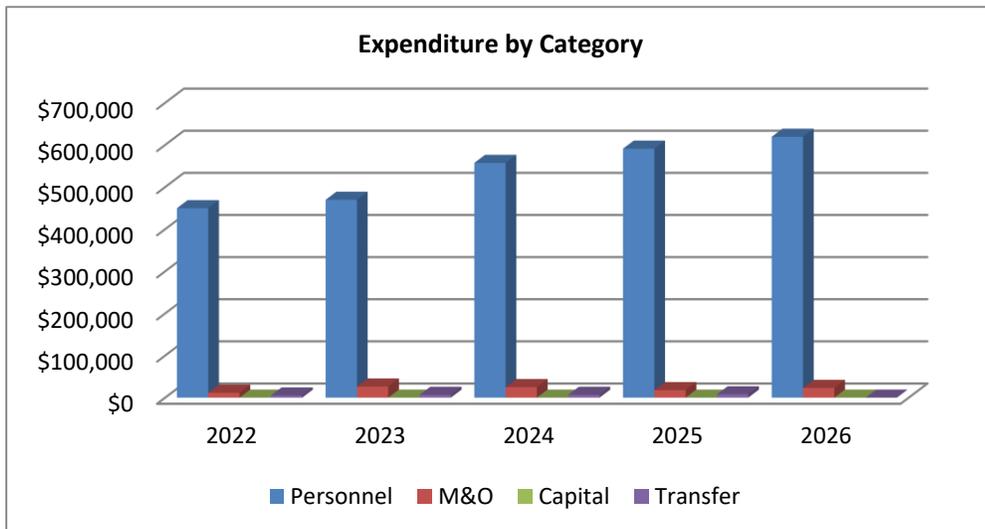
Results: The update was not completed in fiscal year 25. No funding was granted for fiscal year 26.

### Expenditure by Category - Planning and Zoning

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	5	5	5	5	0
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Expenditure Category						
<i>Personnel</i>	\$449,675	\$469,680	\$557,243	\$591,048	\$619,278	<b>4.78%</b>
<i>M&amp;O</i>	\$11,693	\$26,331	\$25,047	\$17,800	\$23,000	<b>29.21%</b>
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>Transfer</i>	\$5,121	\$6,608	\$6,740	\$7,839	\$0	<b>-100.00%</b>
<b>Subtotal</b>	<b>\$466,490</b>	<b>\$502,619</b>	<b>\$589,029</b>	<b>\$616,687</b>	<b>\$642,278</b>	<b>4.15%</b>



**Comments:**

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

**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 2025-2026 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 2025-2026 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 2024-2025 Accomplishments:**

- Continued success regarding the education of citizens on city code. (SC1.6.1)
- Continued success with voluntary compliance. (SC1.6.1) (EC1.3.1)
- Code Enforcement along with Animal Control responded to 11,964 cases, of which 10,339 were resolved voluntarily. (RC1.2.5) (EC1.3.1)
- Continue the process of Cross Training all officers in Code Enforcement, Animal Control and Community Service Officers to improve processes and become even more efficient. (SC1.6.1) (I01.1.1) (I01.4.1)

**Performance Measures:**

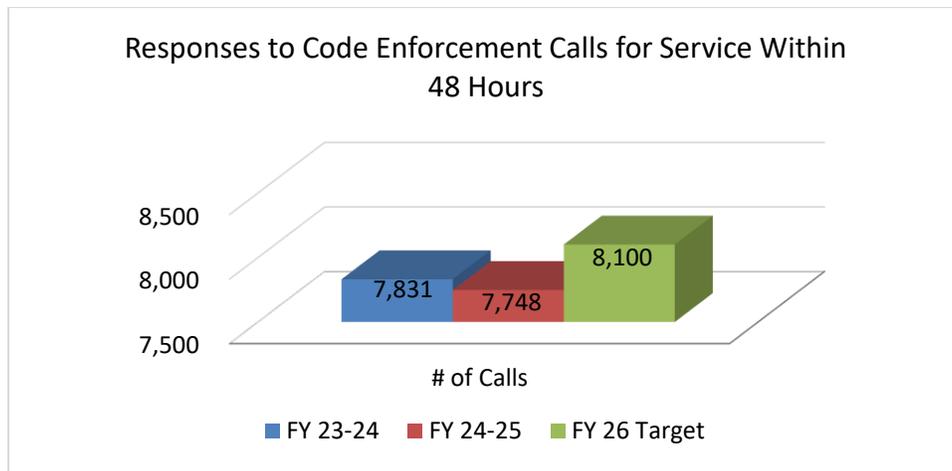
- 1) Performance Measure: Respond to Code Enforcement calls for service within 48 hours.

Department Objective: Enforcing municipal code.

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

Calculation: # of calls

Results: # of calls for service.



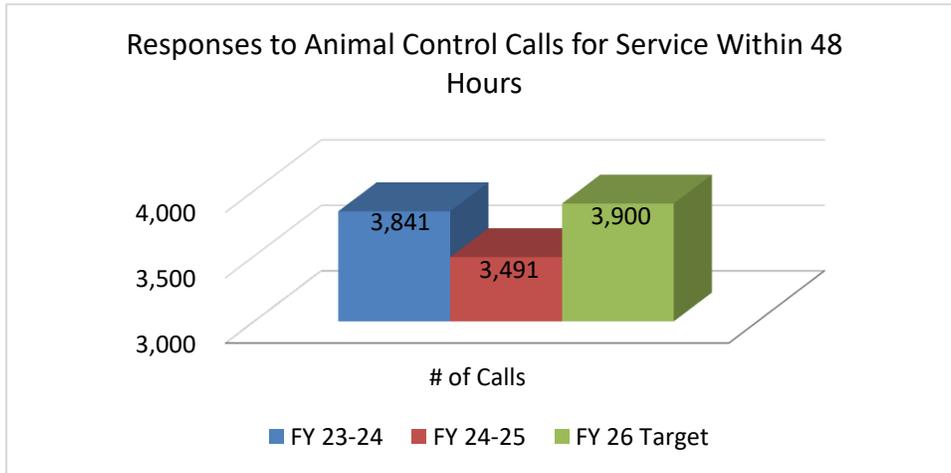
- 2) Performance Measure: Respond to Animal Control calls for service within 48 hours.

Department Objective: Enforcing municipal code.

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

Calculation: # of calls

Results: # of calls for service.



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

Department Objective: Enforcing municipal code.

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

Calculation: # of Officers / # of square miles

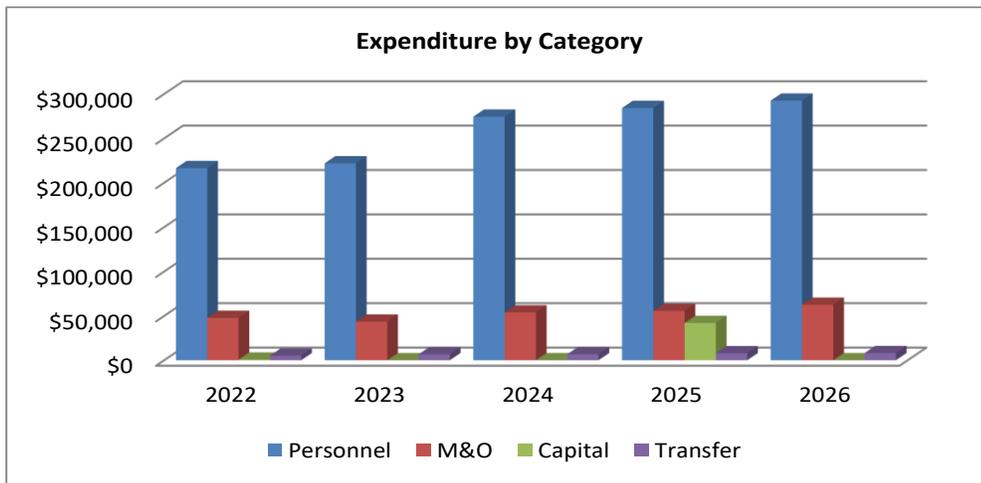
Results: One officer per 3.63 square miles for FY 25, and 3.02 square miles for FY 24.

### Expenditure by Category - Code Enforcement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	4	3	3	3	3	0
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<b>Expenditure Category</b>						
<i>Personnel</i>	\$216,474	\$221,842	\$274,394	\$284,128	\$292,428	<b>2.92%</b>
<i>M&amp;O</i>	\$47,679	\$43,451	\$53,832	\$55,500	\$62,500	<b>12.61%</b>
<i>Capital</i>	\$745	\$0	\$37	\$42,000	\$0	<b>-100.00%</b>
<i>Transfer</i>	\$5,156	\$6,652	\$6,785	\$7,891	\$8,063	<b>2.18%</b>
<b>Subtotal</b>	<b>\$270,054</b>	<b>\$271,945</b>	<b>\$335,048</b>	<b>\$389,519</b>	<b>\$362,991</b>	<b>-6.81%</b>



**Comments:**

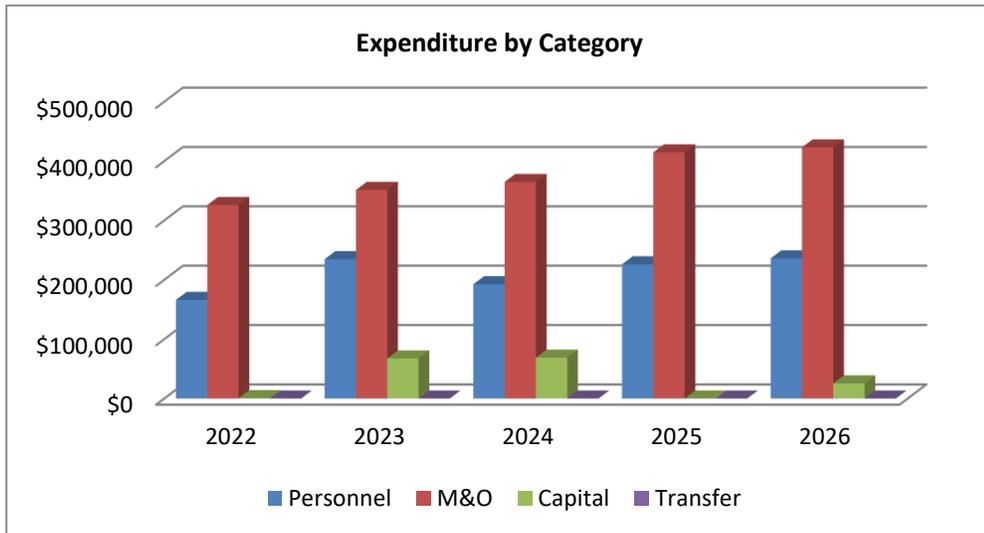
- The increase in M&O includes additional funds for services at non-compliant properties.

### Expenditure by Category - Animal Control

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	2	3	3	3	3	0
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Expenditure Category						
<i>Personnel</i>	\$166,149	\$234,812	\$192,591	\$226,118	\$236,091	<b>4.41%</b>
<i>M&amp;O</i>	\$326,035	\$351,359	\$364,842	\$414,725	\$423,074	<b>2.01%</b>
<i>Capital</i>	\$639	\$67,486	\$68,894	\$0	\$25,500	<b>***</b>
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$492,824</b>	<b>\$653,658</b>	<b>\$626,326</b>	<b>\$640,844</b>	<b>\$684,665</b>	<b>6.84%</b>



Comments:

- The increase in M&O includes additional funds for the Animal Shelter.
- Capital: \$25,500 - Animal Shelter - Epoxy Inside/Outside Kennels

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

**Department Description:**

The Economic Development Department is the primary point of contact for the Twin Falls business community and oversees marketing and promotions for Twin Falls City to outside business interests. The department consists of one full-time director and one full-time administrative assistant. The department utilizes specialty contract service providers to assist with developing marketing content for various traditional and digital media outlets. The Director also serves as the Executive Director of the Urban Renewal Agency of the City of Twin Falls. Generally, the department is responsible for new business attraction, business retention and expansion, downtown revitalization and placemaking initiatives, talent attraction, and business community engagement.

**Major Goals:**

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

**Fiscal Year 2025-2026 Objectives:**

- Implement strategies to advance development of Downtown Master Plan goals in the new Old Towne-2 Urban Renewal Project Area to promote downtown development (PC2.1) and in the Southwest Urban Renewal Project Area and Orchard Drive East Urban Renewal Project Area, including digital platforms to ensure up-to-date information and collateral materials for communication to developers and the general public (PC1.1)
- Support industrial expansion of Chobani facility, as announced in March 2025, to facilitate them becoming operation by April 2026.
- Conduct Annual Business Outreach to identify business retention, expansion, and recruitment project opportunities (PC1.1.3).
- Complete Event Center Feasibility Study and identify strategies to implement recommendations (PC3.2)

**Fiscal Year 2025-2026 Budget Highlights:**

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

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

- Ensuring existing and future companies have access to resources they need to succeed.

- Exposure of Twin Falls to companies outside our immediate market for consideration of expansion and investment.
- Having community and development site information readily available to immediately respond to project inquiries.
- Better communication with citizens and companies regarding business activity in Twin Falls.
- Strengthened knowledge and competency for department employees to advance the One City and High-Performance concepts.

**Fiscal Year 2024-2025 Accomplishments:**

- Continued engagement with companies, brokers, and site selectors for projects under consideration for expansion to Twin Falls, including emphasis on Downtown Twin Falls.
- Supported buildout of Phase One of Gemini Business Park in the Orchard Drive East Urban Renewal Project Area, which completed its first three buildings and executed leases.
- Established new Southwest Urban Renewal Project Area to support industrial, manufacturing, and commercial development.
- Initiated Event Center Feasibility Study committee to solicit a qualified firm to evaluate community need, development event center concepts, prioritize facility features, review potential locations, recruit community partners, and identify funding options for both construction and operation.
- Successfully executed development agreement among the City of Twin Falls, the Urban Renewal Agency of the City of Twin Falls, and Chobani for a \$500,000,000 expansion of the dairy manufacturing facility to create 160-200 new jobs.

**Performance Measures:**

- 1) Performance Measure: Complete 100% of business surveys as part of Annual Business Outreach. Department Objective: Conduct Annual Business Outreach to identify business retention, expansion, and recruitment project opportunities (PC1.1.3).

Importance: Gathering input from local businesses helps identify real-world challenges, guide effective economic policies, and support job growth. It strengthens collaboration between public and private sectors, fosters a business-friendly environment, and ensures the city remains competitive. By listening to business needs, Twin Falls can proactively address issues, retain existing employers, and promote sustainable growth. Regular feedback builds trust and shows that the city values and supports its local business community.

Calculation: Tabulation of the number of business contacts to complete the survey. The baseline program for 2025-2026 has a goal of engagement with at least 36 local businesses, focusing on retention and expansion opportunities, with a minimum of 12 contacts aimed at facilitating business expansion within the City’s urban renewal areas.

Results: New metric for FY 26, the number of business contacts to complete the survey target for FY 26 is 36.

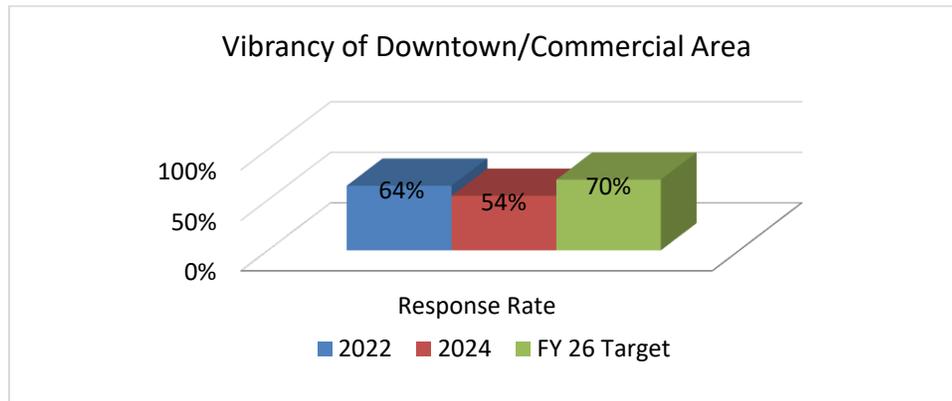
- 2) Performance Measure: Achieve and maintain or increase a 70% rating on National Citizen Survey for “vibrancy of downtown/commercial area”.

Department Objective: Implement strategies to advance development of Downtown Master Plan goals in the new Old Towne-2 Urban Renewal Project Area to promote downtown development (PC2.1).

Importance: Supporting downtown development in Twin Falls enhances quality of life by creating vibrant public spaces, cultural opportunities, and a strong sense of place. Revitalized infrastructure and mixed-use projects attract residents, businesses, and visitors, boosting the local economy and creating jobs. By preserving historic character while embracing growth, downtown becomes a hub for community connection and economic activity—ensuring a resilient, dynamic future that benefits both residents and the broader region.

Calculation: Percentage “excellent or good” rating on National Citizen Survey to “Vibrancy of downtown/commercial areas” question.

Results: Published vibrancy rate for participants.

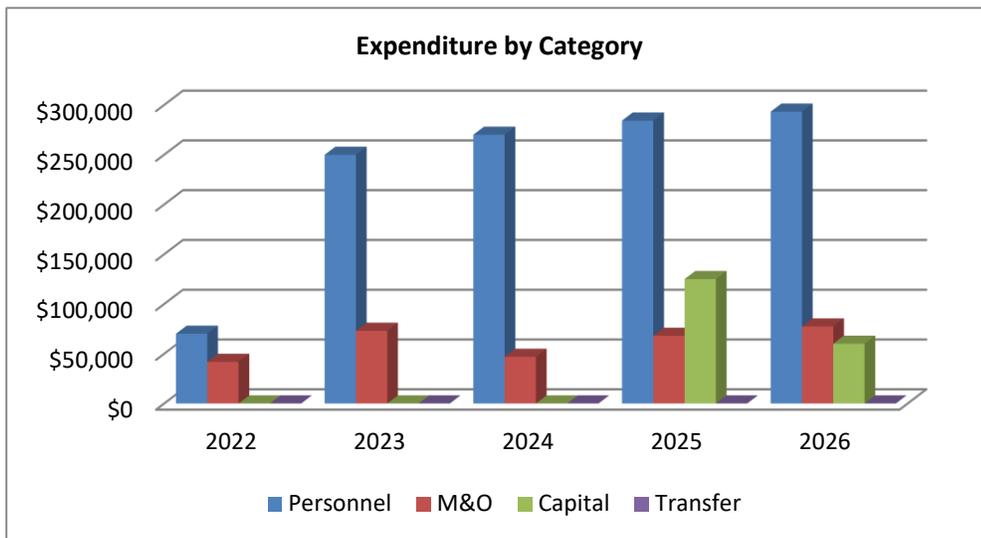


### Expenditure by Category - Economic Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	2	2	2	2	2	0
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Expenditure Category						
<i>Personnel</i>	\$70,036	\$249,853	\$269,984	\$284,199	\$293,121	<b>3.14%</b>
<i>M&amp;O</i>	\$41,804	\$73,041	\$46,899	\$67,980	\$77,355	<b>13.79%</b>
<i>Capital</i>	\$0	\$0	\$0	\$125,000	\$60,000	<b>-52.00%</b>
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$111,840</b>	<b>\$322,894</b>	<b>\$316,884</b>	<b>\$477,179</b>	<b>\$430,476</b>	<b>-9.79%</b>



**Comments:**

- The increase in M&O includes additions for a SIEDO Membership and Travel.
- Capital: \$60,000 - Council Capital - Commercial Air Service Marketing

**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 2025-2026 Objectives:**

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

**Fiscal Year 2025-2026 Budget Highlights:**

- The Human Resources budget includes funds to support the training and development of the HR team. With the addition of new team members, establishing a solid base of knowledge, skills, and abilities will be key to the department's growth and future success.
- The Human Resources budget has also been increased to support Emotional Intelligence training within the Future Leadership and Management Development parallel team.

**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.

**Fiscal Year 2024-2025 Accomplishments:**

- Celebrated the hiring of 19 new talented individuals and 10 full-time internal transfers and promotions. (IO1.1.1)
- 36 individual training sessions were conducted, including New Employee Orientation, Myers-Briggs Type Indicator, Mental Health First Aid, Workplace Violence/Active Shooter, and Performance Management for New Supervisors. (IO1.4.2)
- Continued advancing the One City and the High-Performance concepts by providing One City training with a total of 112 employees participating in the training. (IO1.4)

**Performance Measures:**

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

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

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

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

Results: 100% of the employee handbook has been reviewed the past 2 years.

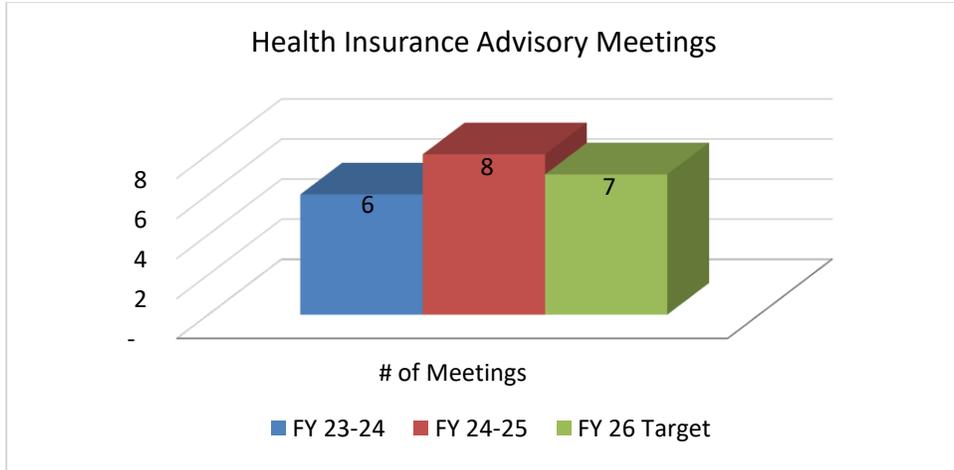
- 2) Performance Measure: Provide health insurance advisory meetings at least 7 times during insurance renewal to cover 100% of employees.

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

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

Calculation: # of health insurance meetings offered

Results: # of health insurance meetings offered.

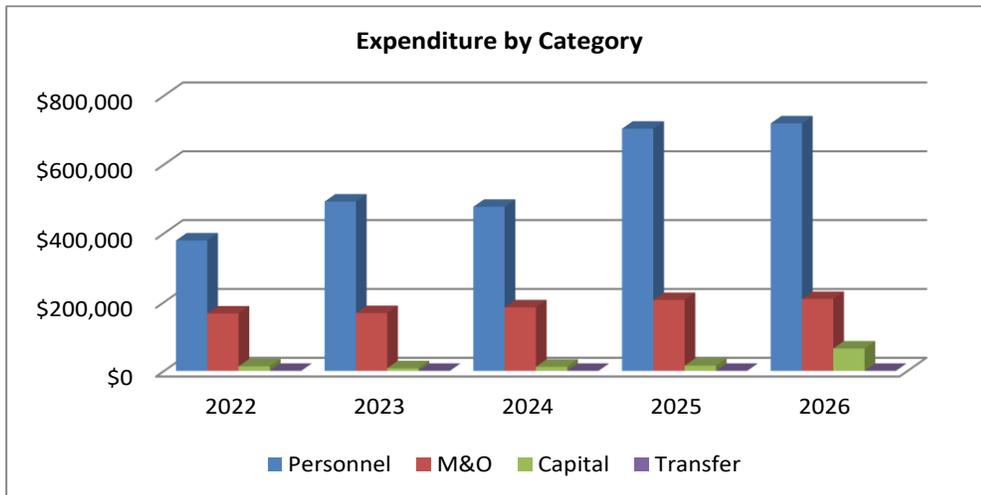


### Expenditure by Category - Human Resources

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	4	5	5	6	6	0
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Expenditure Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
<i>Personnel</i>	\$379,004	\$492,058	\$476,730	\$703,624	\$719,061	<b>2.19%</b>
<i>M&amp;O</i>	\$166,689	\$167,903	\$184,522	\$205,885	\$208,907	<b>1.47%</b>
<i>Capital</i>	\$13,188	\$7,720	\$11,845	\$15,000	\$65,000	<b>333.33%</b>
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$558,881</b>	<b>\$667,681</b>	<b>\$673,097</b>	<b>\$924,509</b>	<b>\$992,968</b>	<b>7.40%</b>



**Comments:**

- The increase in M&O includes additions for Employee Recognition, Professional Services, and Training.
- Capital: \$65,000 - Compensation Study

**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 2025-2026 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 2025-2026 Budget Highlights:**

- Update the Pictometry Aerial software to assist with planning and public safety activities. (IO1.1.1)
- Continue the implementation of dual authentication and increase network security. (IO1.1.1)
- Replace the existing Wi-Fi Devices to increase security. (IO1.1.1)

- Install access control at the library to tie the library into the city’s access control system. (IO1.1.1)
- Replace the Higher ground servers which are used to record radio and telephone communications during a 911 incident. (IO1.1.1)
- Continued with the yearly copier/printer replacement plan. This program targets those devices in most need of an upgrade. Those devices are replaced with appropriate equipment. One copier in the Dispatch center will be replaced. (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)
- 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 2024-2025 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)
- Installed AirFiber to the Fire Training Center to provide connectivity for the Fire Department. (IO1.1.1)
- Installed fiber to the library was installed to allow future 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)
- Significant progress was made on the implementation of Central Square modules to improve the tools available for public safety. (IO1.1.1)
- Assisted in securing updated and new facilities as needed. (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)

**Performance Measures:**

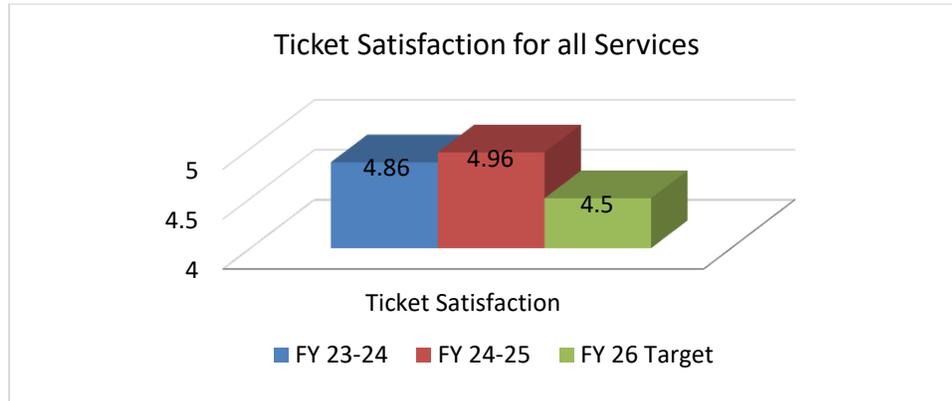
- 1) Performance Measure: Receive a 4.5 average or above on ticket satisfaction for all services.

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

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

Calculation: Average ticket satisfaction

Results: Average ticket satisfaction for the year.



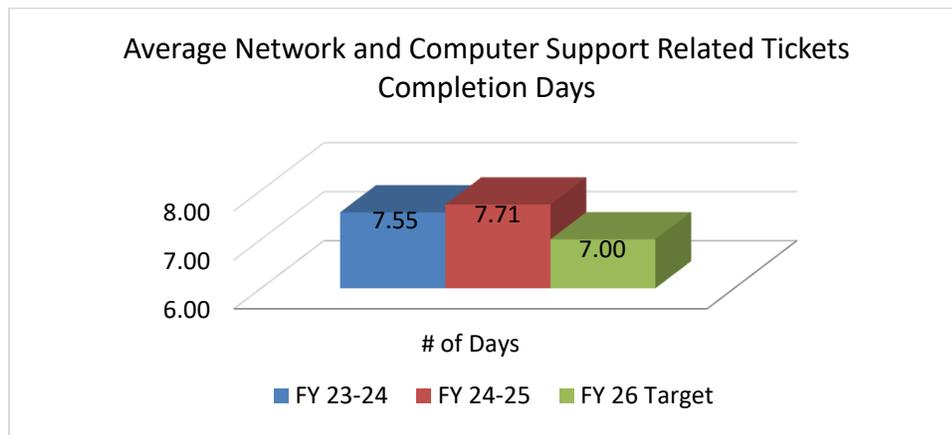
- 2) Performance Measure: Complete all network and computer support related tickets with an average time of 7 days.

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

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

Calculation: Average total time per ticket

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



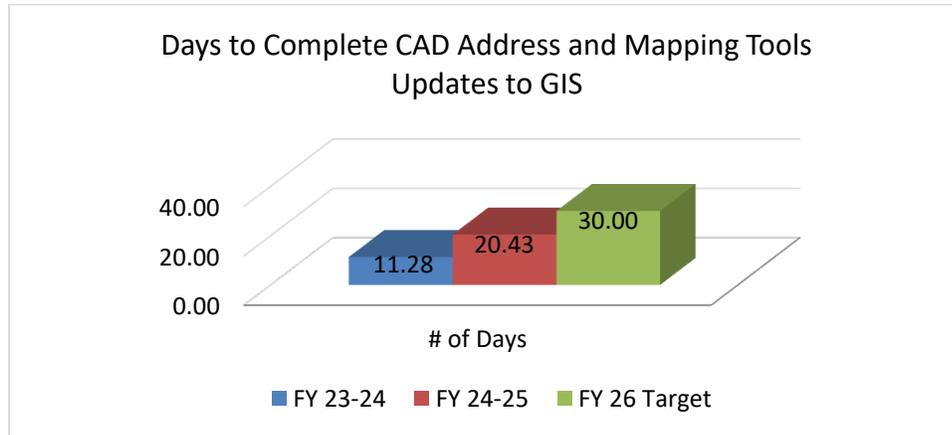
- 3) Performance Measure: Provide CAD address updates to GIS and create mapping tools within 30 days of receiving the request.

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

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

Calculation: Total time / total tickets

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



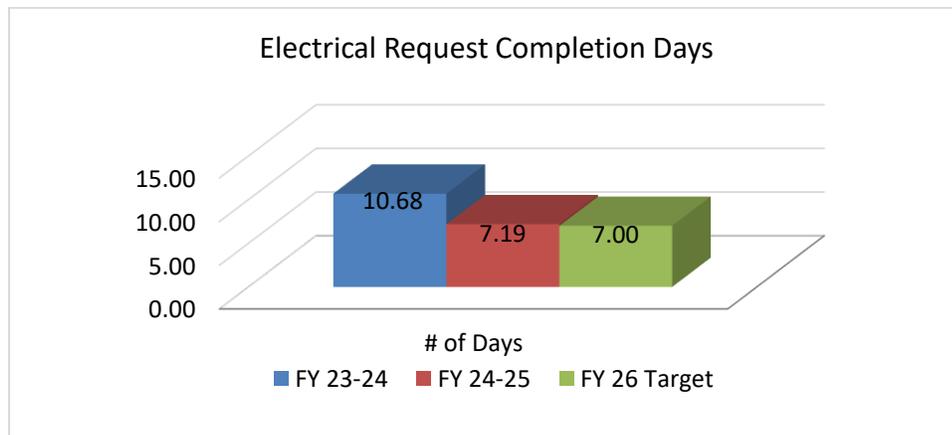
4) Performance Measure: Perform all electrical requests within 7 days of the project start date.

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

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

Calculation: total time / total tickets

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

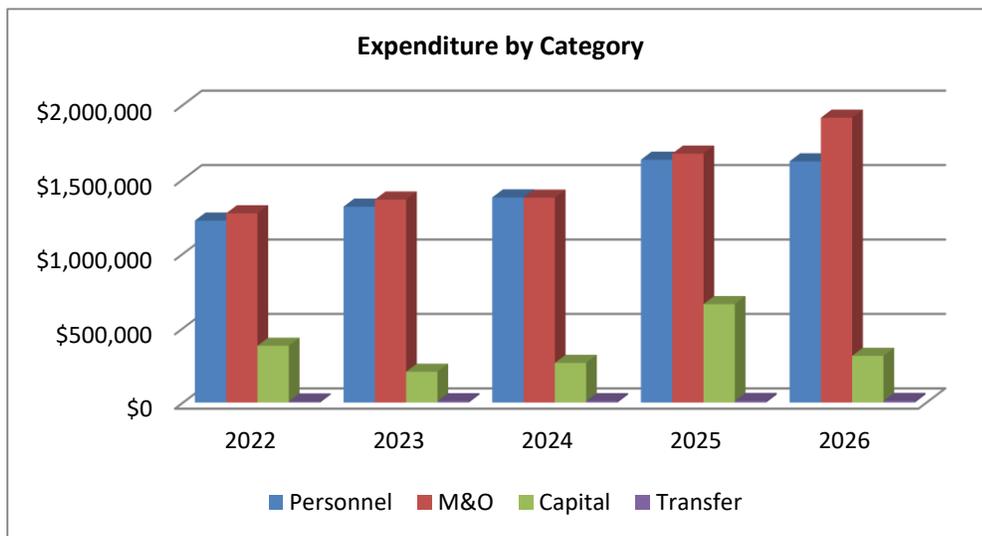


### Expenditure by Category - Information Technology

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	11	11	12	12	12	0
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Expenditure Category						
<i>Personnel</i>	\$1,222,472	\$1,315,994	\$1,377,860	\$1,631,167	\$1,620,414	-0.66%
<i>M&amp;O</i>	\$1,271,314	\$1,363,444	\$1,376,485	\$1,672,148	\$1,913,246	14.42%
<i>Capital</i>	\$381,374	\$206,889	\$266,338	\$661,000	\$313,933	-52.51%
<i>Transfer</i>	\$6,931	\$8,942	\$9,120	\$10,608	\$10,839	2.18%
<b>Subtotal</b>	<b>\$2,882,091</b>	<b>\$2,895,270</b>	<b>\$3,029,804</b>	<b>\$3,974,923</b>	<b>\$3,858,432</b>	<b>-2.93%</b>



**Comments:**

- The increase in M&O includes additions for Software and Phone Services, and Travel.
- Capital:
 

\$72,750 - Computer Replacement	\$20,000 - WiFi Replacement
\$62,630 - Repeater Replacement	\$15,000 - Access Control - Library
\$60,230 - Central Square Conversion	\$11,280 - Pictometry & Aerial
\$35,000 - Higher Ground Update	\$ 9,043 - Printer Replacement
\$28,000 - Server 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 and the Office of the Chief of Police.

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

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

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

**Major Goals:**

- Maintain and elevate training for all employees within the department. (SC1)

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

**Fiscal Year 2025-2026 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 2025-2026 Budget Highlights:**

- Funding to purchase four (4) replacement Hybrid Patrol Vehicles for the Uniform Division – These patrol vehicles have been a huge success related to functionality, maintenance, and the hybrid style will help reduce fuel costs and Co2 into the atmosphere.
- Funding to significantly address the TFPD's training needs for the future. The Twin Falls Police Department will undergo significant personnel adjustments this next fiscal year, and this change will require several of our employees to attend training to obtain basic competencies in their new roles. This training needs to be deliberate, focused training that includes real-world situations in a high-stress environment. Our organization must stay ahead of our industry's best practices regarding the use of force, crisis intervention, mental health, de-escalation techniques, and anti-bias. This will require sending officers to regional and national level training regularly.
- Increase technology implementation specifically with 12 Flock Safety to enhance criminal investigation capabilities.
- Officer safety enhancements to include SWAT headsets, SWAT tactical vest replacements, and a rifle rated ballistic shield.
- Starting 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.

**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 2024-2025 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 new training in their new roles. We have been able to keep pace with our profession's increasing demands and provide in-house instruction and external training to dozens of employees in critical disciplines.
- Implementation of 16 Flock Safety camera systems to supplement the 12 cameras approved in FY 23-24.
- K-9's Kimbo and Muki entered service. Kimbo and his handler have completed over 200 hours of training preparatory to state certification. Muki and his handler completed over 400 hours of training and have passed state certification.
- 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.

**Performance Measures:**

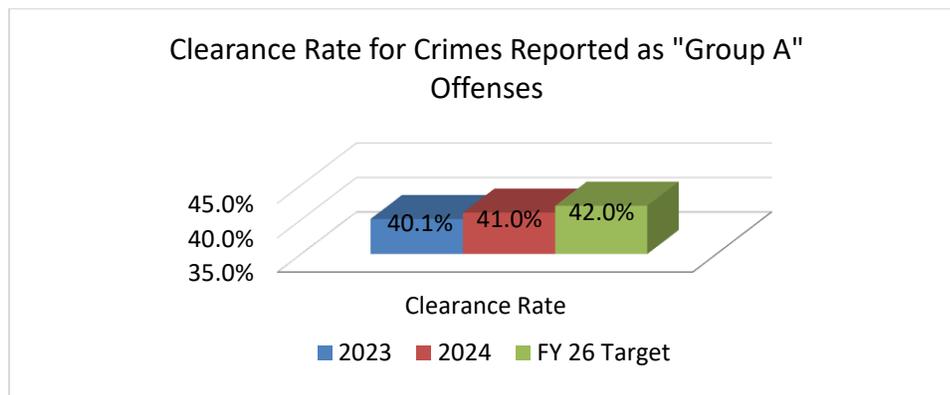
- 1) Performance Measure: Achieve at least 42% clearance rate for crimes reported as “Group A” offenses for the “Crime in Idaho” report.

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

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

Calculation: Reported clearance rate

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



- 2) Performance Measure: Achieve at least a 20% delivery success rate from all crime victims' surveys using the "Spider Tech" survey system.

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

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

Calculation: Surveys delivered / surveys

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



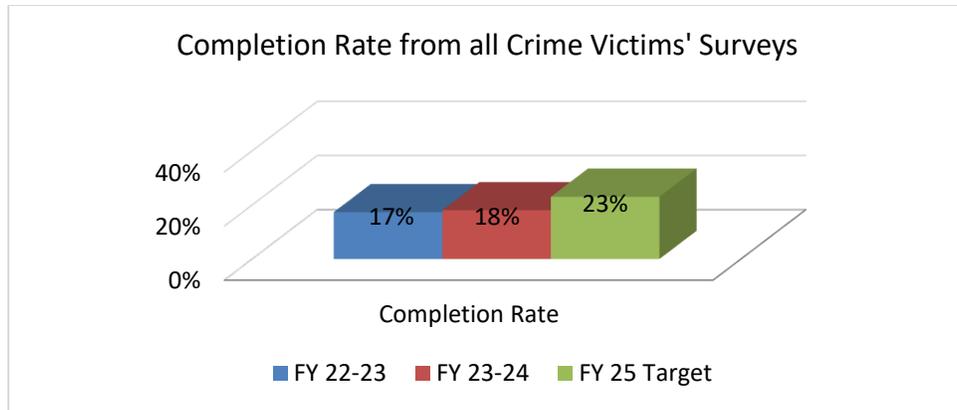
- 3) Performance Measure: Achieve at least a 23% completion rate from all crime victims' surveys using the "Spider Tech" survey system.

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

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

Calculation: Surveys completed / surveys

Results: Completion rate from all crime victims' surveys.



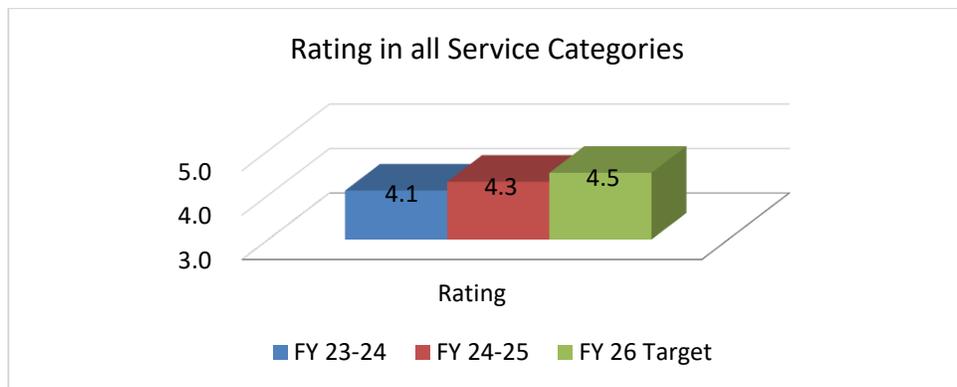
- 4) Performance Measure: Achieve at least a 4.5 rating in all service categories from all crime victims' surveys using the "Spider Tech" survey system.

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

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

Calculation: Departmental approval rate

Results: Ratings in all service categories.



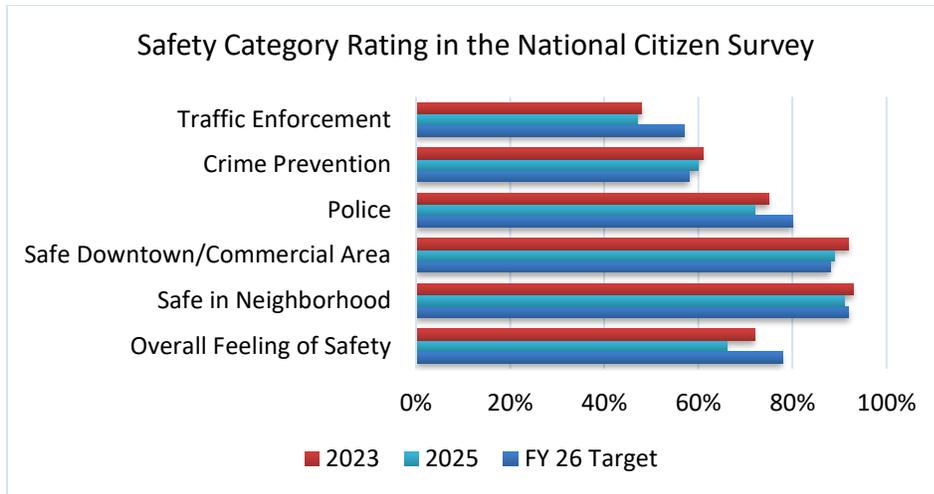
- 5) Performance Measure: Maintain or increase the % rating in the Safety categories in the 2018 Twin Falls, Idaho version of the National Citizen Survey.

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

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

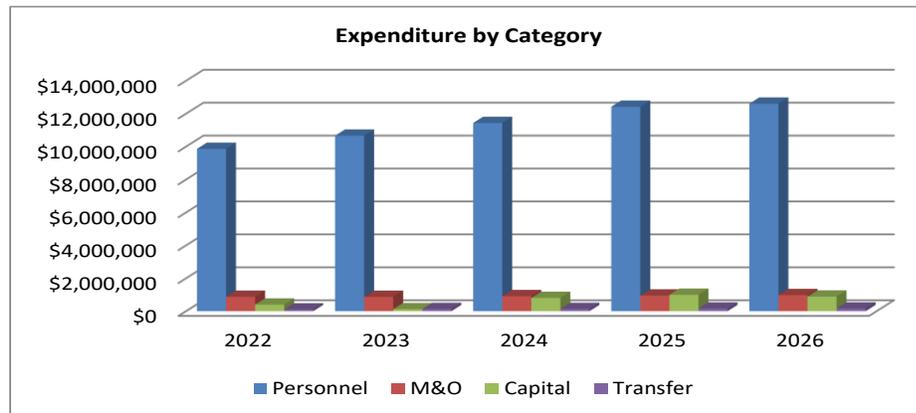
Calculation: % rating in the National Citizen Survey given every other year

Results: Ratings in the National Citizen Survey Safety categories.



### Expenditure by Category - Police

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
<b>FTE</b>	97	101	101	101	102	1
<b>Expenditure Category</b>						
<i>Personnel</i>	\$9,861,464	\$10,663,401	\$11,433,606	\$12,420,399	\$12,607,182	<b>1.50%</b>
<i>M&amp;O</i>	\$874,012	\$873,084	\$914,483	\$952,742	\$976,431	<b>2.49%</b>
<i>Capital</i>	\$400,654	\$123,116	\$806,772	\$995,622	\$886,900	<b>-10.92%</b>
<i>Transfer</i>	\$104,714	\$133,694	\$136,541	\$158,026	\$161,515	<b>2.21%</b>
<b>Subtotal</b>	<b>\$11,240,844</b>	<b>\$11,793,296</b>	<b>\$13,291,403</b>	<b>\$14,526,789</b>	<b>\$14,632,028</b>	<b>0.72%</b>



**Comments:**

- Personnel includes addition of a Victim Witness Coordinator.
- The increase in M&O includes various additions; the largest being for Software, Repairs & Maintenance, Travel, and Training.
- Capital:
 

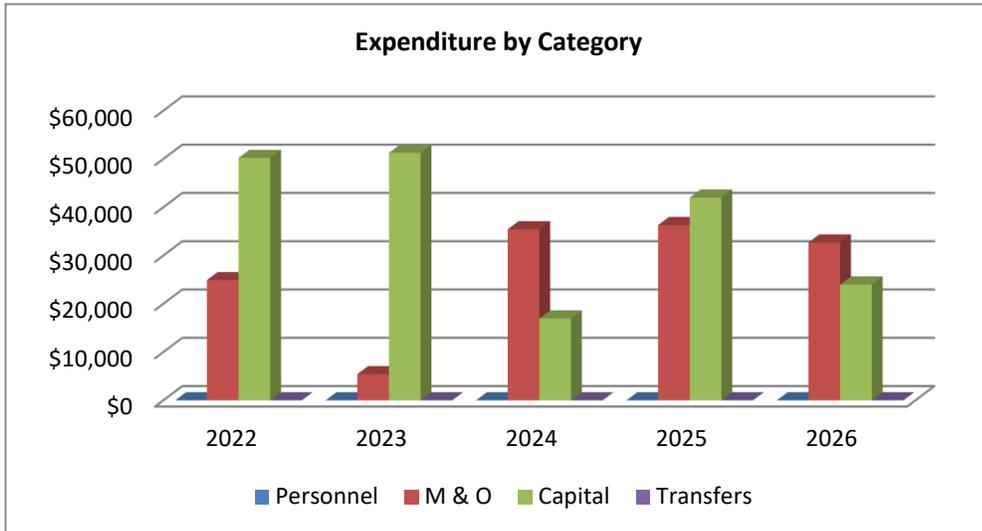
\$400,000 - Evidence Storage & Training Center	\$ 11,000 - Patrol Ballistic Shields
\$340,000 - Patrol Vehicles (4)	\$ 10,000 - Consultation - Real Time Video
\$ 43,800 - Automatic License Plate Cameras	\$ 5,100 - Council Capital - Carter Kits (60)
\$ 35,000 - SWAT Headsets	\$ 5,000 - SWAT - Replacement Plates for Carriers
\$ 20,000 - Patrol Equipment	
\$ 17,000 - HDU SCBA System	

### Expenditure by Category - Seizures and Restitution

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M &amp; O</i>	\$24,892	\$5,414	\$35,426	\$36,303	\$32,695	<b>-9.94%</b>
<i>Capital</i>	\$50,200	\$51,271	\$16,962	\$42,000	\$24,000	<b>-42.86%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$75,092</b>	<b>\$56,685</b>	<b>\$52,389</b>	<b>\$78,303</b>	<b>\$56,695</b>	<b>-27.59%</b>



**Comments:**

- Capital: \$10,000 - Evidence Packaging Island
- \$ 8,000 - Evidence Room & Drug Vault Storage Bins
- \$ 6,000 - Evidence Packaging Temporary Lockers

**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 an 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 2025-2026 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 2025-2026 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.

**The 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 2024-2025 Accomplishments:**

- During the previous year, employees handled approximately 83,990 phone calls, with approximately 21,766 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.

- Continued with the ongoing process of establishing direct CAD connections with our back up 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)

**Performance Measures:**

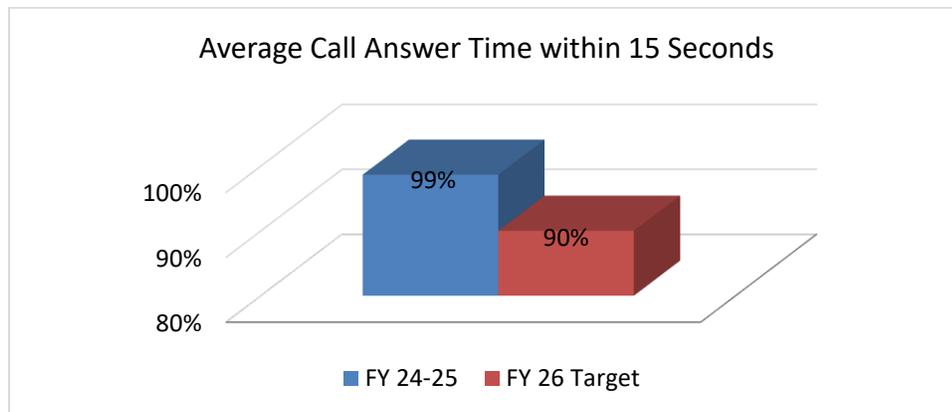
- 1) Performance Measure: Maintain an average call answer time within industry standards (within 15 seconds for 90% of calls based on the National Emergency Number Association guidelines).

Department Objective: Reach State and National standardized levels of training and certification in Communications.

Importance: Prompt call handling is necessary to optimize operational efficiency and ensure rapid response to critical situations.

Calculation: Ring Count by Ring Time Range

Results: Average call answer time within 15 seconds.



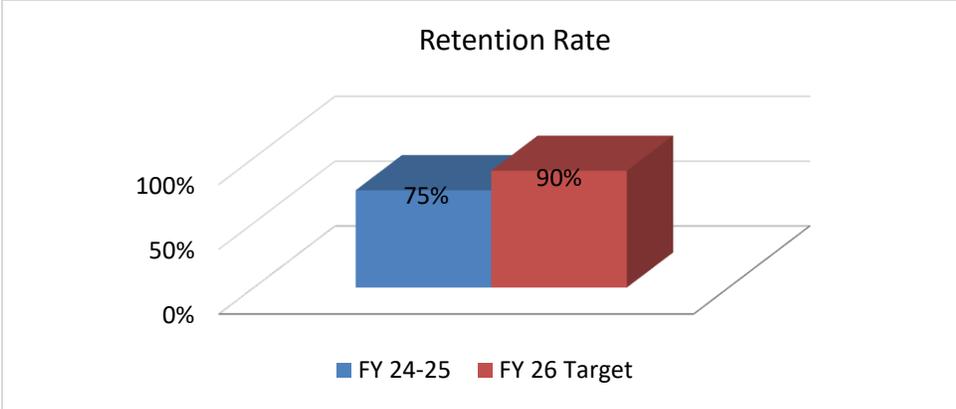
- 2) Performance Measure: Achieve a retention rate of at least 85% annually.

Department Objective: Hire and maintain all authorized positions to provide an excellent level of service to our growing community.

Importance: Retaining experienced employees will provide quality service to the residents and visitors of the City of Twin Falls.

Calculation: Statistical data from HR

Results: Retention rate.

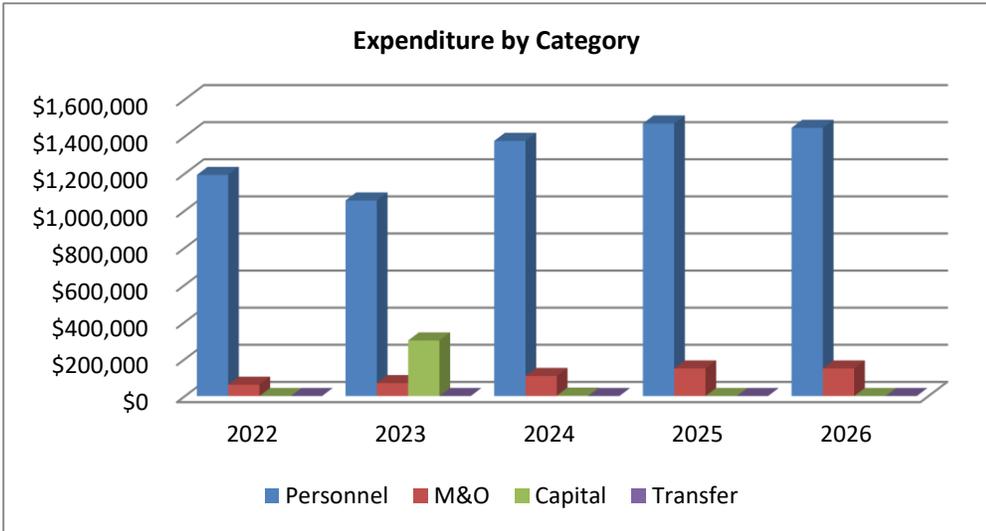


### Expenditure by Category - Communications Center

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	13	13	14	14	14	0
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Expenditure Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
<i>Personnel</i>	\$1,191,995	\$1,054,098	\$1,375,365	\$1,469,128	\$1,445,511	-1.61%
<i>M&amp;O</i>	\$60,889	\$69,552	\$108,276	\$148,627	\$148,532	-0.06%
<i>Capital</i>	\$0	\$299,393	\$2,140	\$0	\$0	0.00%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Subtotal</b>	<b>\$1,252,884</b>	<b>\$1,423,043</b>	<b>\$1,485,781</b>	<b>\$1,617,755</b>	<b>\$1,594,043</b>	<b>-1.47%</b>



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

**Department Description:**

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

**Major Goals:**

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

**Fiscal Year 2025-2026 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.
- Community Risk Reduction and Fire Prevention.
- Reduce wear and tear on Emergency Apparatus by Staffing AID Car during peak hours.
- Foster a positive work environment and inter-departmental cooperation.

**Fiscal Year 2025-2026 Budget Highlights:**

- Personnel promotions and recruitment.
- Three new firefighter positions.
- Overtime for training and development programs.
- Impact Fees Fire District
- Equipment upgrades for EMS, hazardous materials, and technical rescues.
- Maintenance and upkeep of fire stations and departmental equipment.
- Capital improvements for fire apparatus, facilities, 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 2024-2025 Accomplishments:

- Personnel promotions, recruitment, and retirement. (SC1, SC1.1, SC1.1.1, SC1.3)
- Completed construction and moved into new fire training center-Station 10. (SC1, SC1.1, SC1.1.1)
- Cooperative Purchase of Regional Air Trailer (SC1, SC1.1, SC1.3)
- Partnered with Twin Falls County Sheriff's Office to acquired Marine 4 for Rescue Operations (SC1, SC1.1, SC1.3)
- Twenty-one 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)
- Purchased fire training storage area, fire training props, along with fire training center FF&E, and fire department equipment (SC1, SC1.1.1)

### Performance Measures:

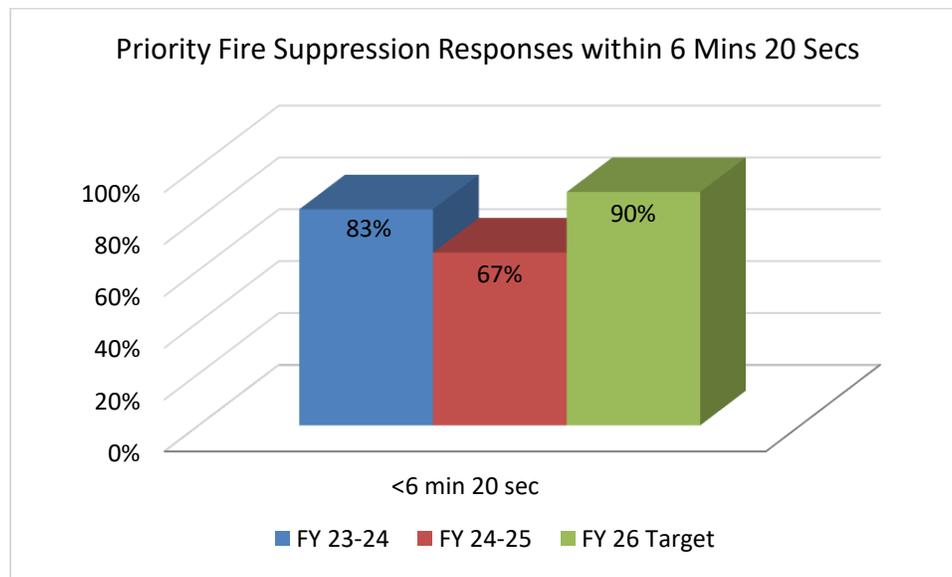
- 1) Performance Measure: Priority fire suppression responses, staffed with a minimum of 3 firefighters within 6 minutes 20 seconds 90% of the time.

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

Importance: This measure emphasizes the critical importance of swift emergency response times for effective firefighting and rescue operations, directly contributing to public safety. Moving forward, assessing strategies for maintaining or improving this metric could involve analyzing response bottlenecks or enhancing team deployment strategies.

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

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



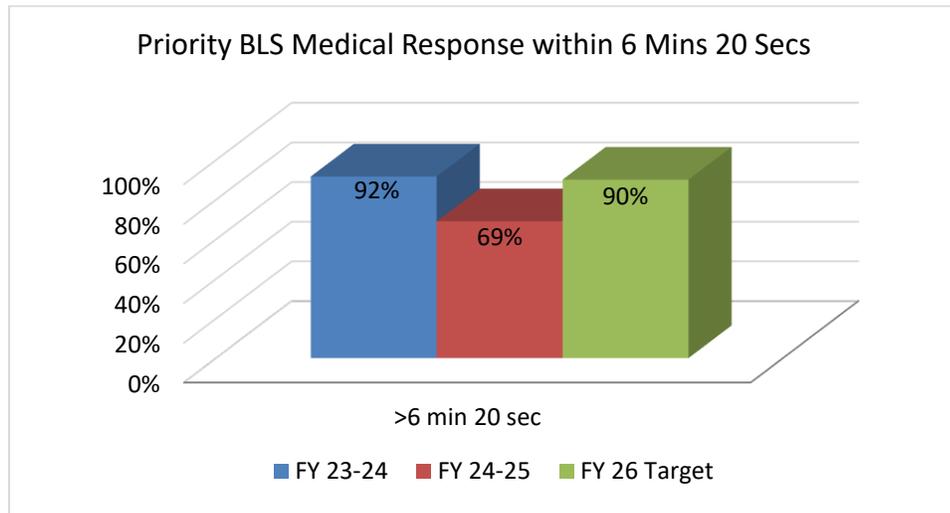
- 2) Performance Measure: Priority BLS medical response, staffed with a minimum of 2 EMT's within 6 minutes 90% of the time.

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

Importance: The measure highlights the critical importance of expedient emergency medical response for maintaining public health and safety. To enhance performance, ongoing evaluation of BLS response strategies and deployment efficiency is recommended.

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

Results: Priority BLS medical response calls within 6 mins.



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

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

Importance: This performance measure underscores the significance of various operational facets that contribute to reliable and effective emergency services, directly affecting community safety and recourse allocation. Exploring further improvements in each contributing area could enhance service capabilities and maintain or improve this rating.

Calculation: Class level

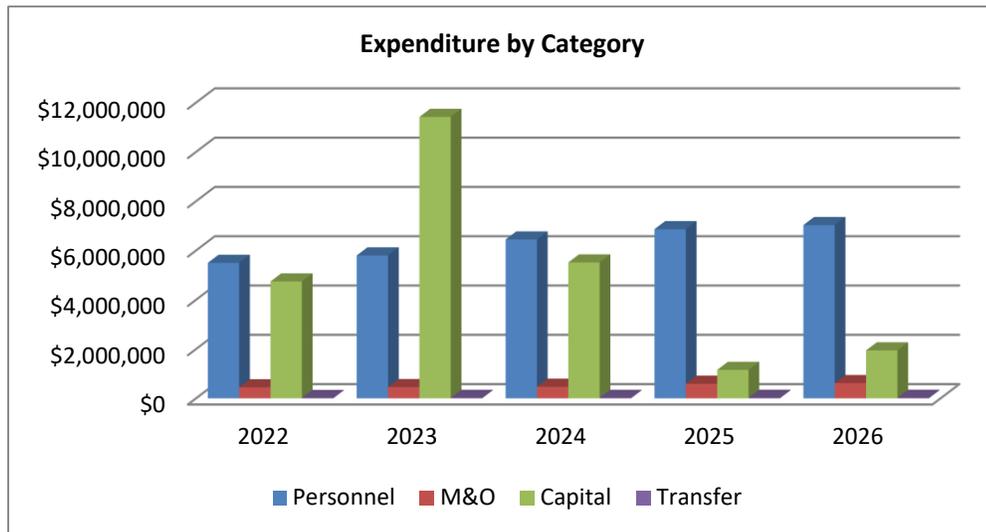
Results: The City has maintained a class 3 for ISO Insurance and Rating Bureau for the last 5 fiscal years.

### Expenditure by Category - Fire

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	47.5	48.5	48.5	51.5*	51.5	0
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Expenditure Category						
<i>Personnel</i>	\$5,497,016	\$5,797,958	\$6,444,669	\$6,862,979	\$7,029,081	<b>2.42%</b>
<i>M&amp;O</i>	\$445,824	\$454,804	\$468,902	\$590,330	\$617,050	<b>4.53%</b>
<i>Capital</i>	\$4,741,743	\$11,417,697	\$5,512,511	\$1,153,334	\$1,944,273	<b>68.58%</b>
<i>Transfer</i>	\$13,999	\$18,062	\$18,422	\$21,426	\$21,893	<b>2.18%</b>
<b>Subtotal</b>	<b>\$10,698,582</b>	<b>\$17,688,522</b>	<b>\$12,444,504</b>	<b>\$8,628,069</b>	<b>\$9,612,296</b>	<b>11.41%</b>



**Comments:**

- Personnel includes three new Firefighters.
- The increase in M&O includes additions for Travel, Training, Equip. Repair Parts, and Contract Services.
- Capital:
  - \$647,350 - Fire Station 2 Lease Payment
  - \$595,011 - Water Tender (Council Capital - \$18,000)
  - \$426,734 - Fire Apparatus Lease Payments (2)
  - \$ 87,360 - CC - Station 1 Architectural Design Services
  - \$ 81,600 - Heavy Vehicle Extrication/Stabilization Kit
  - \$ 44,983 - 2.5" Hose
  - \$ 32,500 - Wildland/Urban Firefighting Gear
  - \$ 20,000 - Fire Department Equipment
  - \$ 8,735 - 5" Hose

\*The FY 2025 Budget included three new Firefighters dependent on a SAFER Grant that was 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, IO1.3)
- Strive to make our policies, procedures and requirements accessible and understandable to include posting on the City web site. (RC1.1.3)

**Fiscal Year 2025-2026 Objectives:**

- Refine Cityworks permit tracking for transparent permit processes, enhancing customer service and processing efficiency.
- Maintain plan review and inspection timelines, adapting to project complexities and demands to uphold reliability.
- Implement DigEplan for streamlined contract processing and unified review protocols.
- 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 to enhance transparency, equity, and fairness in the community.

**Fiscal Year 2025-2026 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.
- Successfully scanned and digitized all building, engineering, and site plans for projects.
- Adopt and implement the ICC Fee Valuation Table to standardize fee calculations.

**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.
- Enhanced transparency and predictability in processes.

**Fiscal Year 2024-2025 Accomplishments:**

- Established 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).
- Enhanced the City of Twin Falls website and permitting portal to ensure transparency and consistency, integrating key policies and procedures to effectively guide stakeholders.

**Performance Measures:**

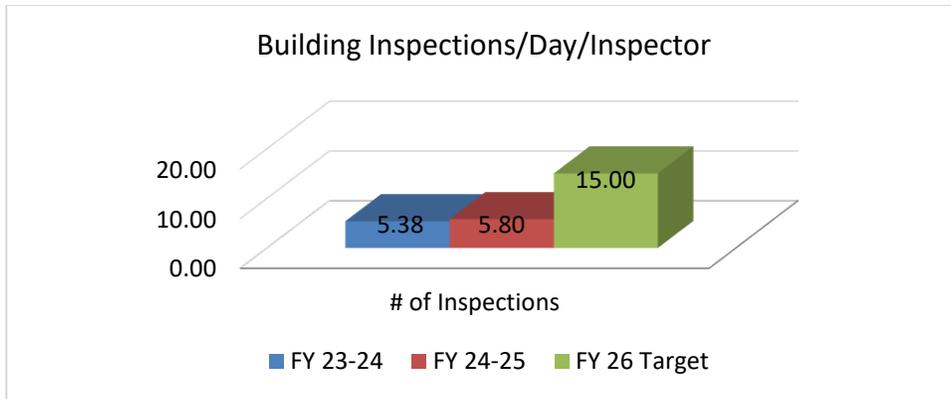
- 1) Performance Measure: Maintain 10-15 building inspections per day per inspector.

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

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

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

Results: Building inspections per day per inspector.

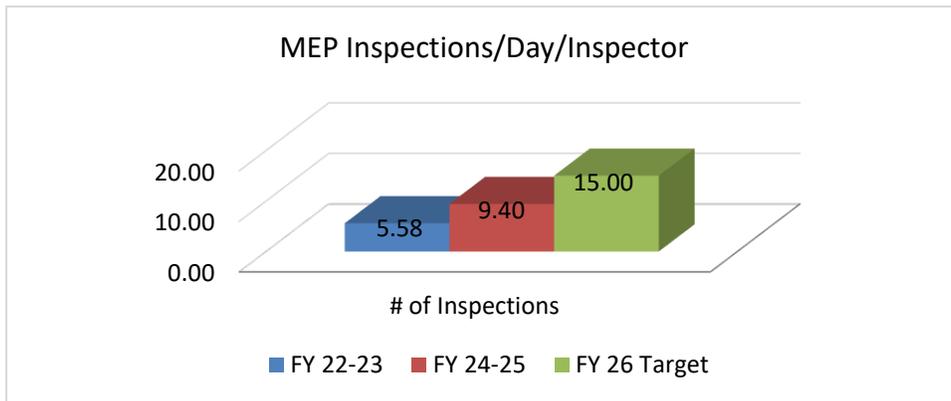


- 2) Performance Measure: Maintain 10-15 mechanical/electrical/plumbing inspections per day per inspector.

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

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

Results: MEP inspections per day per inspector.



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

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

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

Calculation: The City of Twin Falls website

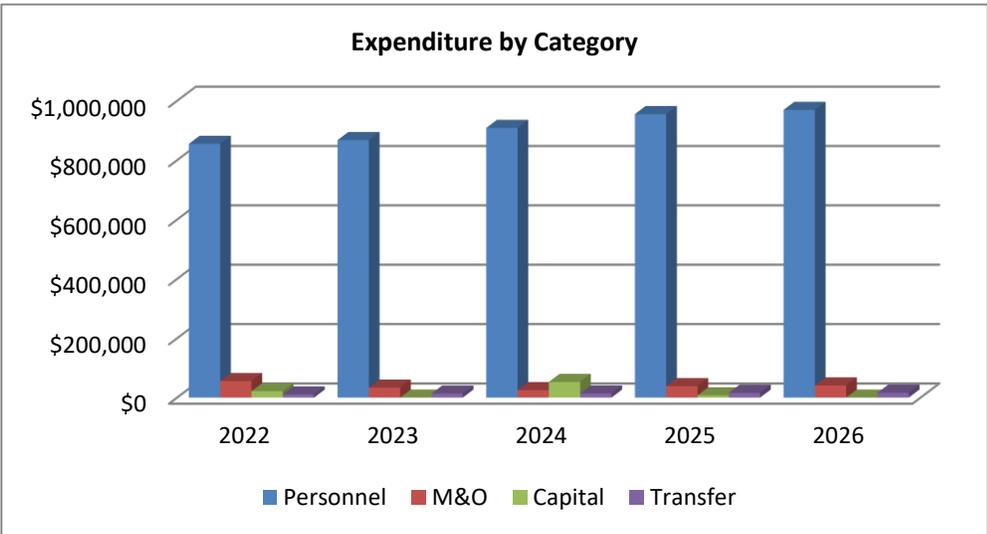
Results: The City of Twin Falls website is current for the past 3 fiscal years.

### Expenditure by Category - Building Safety Department

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	9.5	9.5	8.5	8.5	8.5	0
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Expenditure Category						
<i>Personnel</i>	\$854,957	\$867,618	\$908,617	\$955,131	\$969,253	<b>1.48%</b>
<i>M&amp;O</i>	\$55,550	\$33,542	\$25,090	\$38,500	\$41,000	<b>6.49%</b>
<i>Capital</i>	\$21,464	\$0	\$52,668	\$7,500	\$0	<b>-100.00%</b>
<i>Transfer</i>	\$10,435	\$13,464	\$13,733	\$15,972	\$16,320	<b>2.18%</b>
<b>Subtotal</b>	<b>\$942,406</b>	<b>\$914,625</b>	<b>\$1,000,107</b>	<b>\$1,017,103</b>	<b>\$1,026,573</b>	<b>0.93%</b>



**Comments:**

- The increase in M&O is for Contractor Code Training.

**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 2025-2026 Objectives**

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

**Fiscal Year 2025-2026 Budget Highlights:**

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

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

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

**Fiscal Year 2024-2025 Accomplishments:**

- Collected and reconciled custodial equipment and materials at City Hall, enhancing departmental efficiency and preparedness for future needs. (IO1.2.1)
- Collected data for all of City Hall's furnace filters for efficient and productive use and replacement
- Created standard operating procedures (SOPs) to utilize internally or provide a third-party the safety, knowledge transfer, and consistency with cleaning the City Hall facility. (IO1.3.1)

**Performance Measures:**

- 1) Performance Measure: Perform 26 regular inspections using standardized checklists to assess the cleanliness of different areas.

Department Objective: Create standard operating procedures (SOPs) outlining the duties, schedule, and comprehensive list of materials needed for maintaining buildings associated with Public Safety, City Gym, and City Hall.

Importance Regular inspections ensure consistent service quality, support accountability, and help maintain safe and welcoming facilities for employees, residents, and visitors.

Calculation: # of inspections

Results: New metric for FY26

2) Performance Measure: Resolve cleaning complaints.

Department Objective: Create standard operating procedures (SOPs) outlining the duties, schedule, and comprehensive list of materials needed for maintaining buildings associated with Public Safety, City Gym, and City Hall.

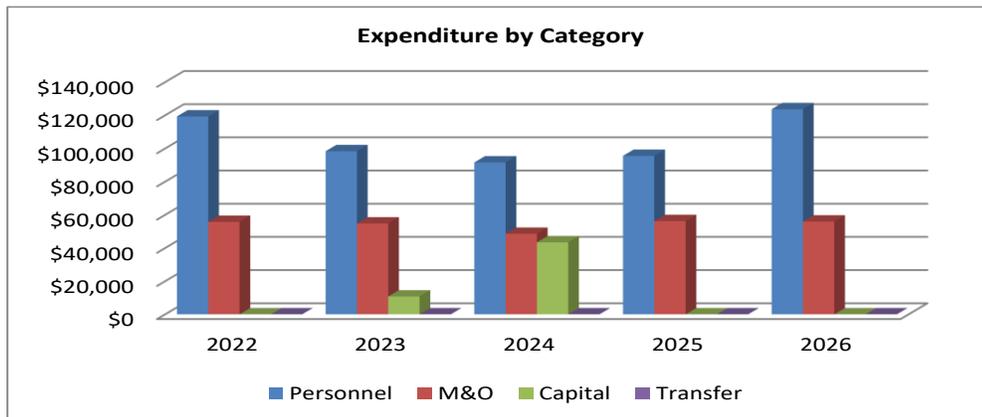
Importance: Tracking response times demonstrates the team’s commitment to customer service, helps identify operational inefficiencies, and ensures that facility needs are addressed promptly to maintain community satisfaction.

Calculation: Response time in days

Results: New metric for FY26

**Expenditure by Category - Custodial**

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
<b>FTE</b>	1.5	1.5	2	1.5	1.5	0
<b>Expenditure Category</b>						
<i>Personnel</i>	\$119,304	\$98,344	\$91,565	\$95,530	\$123,660	<b>29.45%</b>
<i>M&amp;O</i>	\$55,708	\$54,769	\$48,545	\$56,200	\$55,950	<b>-0.44%</b>
<i>Capital</i>	\$0	\$10,742	\$43,408	\$0	\$0	<b>0.00%</b>
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$175,012</b>	<b>\$163,855</b>	<b>\$183,518</b>	<b>\$151,730</b>	<b>\$179,610</b>	<b>18.37%</b>



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

**Department Description:**

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

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

**Major Goals:**

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

**Fiscal Year 2025-2026 Objectives:**

- Create Standard Operating Procedures (SOP) within the Department to ensure new employees are familiar with City processes (IO1.1).
- Create a commercial review manual to help clients understand City standards

- 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 and install 1 mile of 48” 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 2025-2026 Budget Highlights:**

- 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 2024-2025 Accomplishments:**

- 2024 Cured in place plastic pipe (CIPP) projects (EC2.3)
- Rock Creek Crossing Sewer Line Design & Construction (EC2.3)
- Canyon Rim Drop Line (EC2.3)
- Mill and Inlay projects Washington, Sparks, Meadow View, Bridgview (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)
- Public Works Parking Lot Drainage Improvements (AC2.1)
- Hankins Pressure Zone Improvements (EC2.3)
- Rock Creek Conservation and Water Quality project Concept Development (EC2.1)
- Hankins Booster Station Construction underway (EC2.3)
- Lateral 38 Irrigation Improvements for Perrine Point (EC2.2)

- Addison Widening Concept Development (AC2.1)
- Shoshone Falls Road improvements construction (AC2.1)
- Pressure Irrigation Station capacity fee discussion with the development community. (EC2.2)
- Round-about-concept negotiation completed for Martin/Filer/Wendell intersections (AC2.1)
- Idaho Standards for Public Works Construction updated (AC2.1)
- Reviewed and approved 42 subdivision for construction for private developers (PC1.1)
- Met with Development community on two occasions to partner on needed changes (RC1.1)

**Performance Measures:**

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

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

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

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

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

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

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

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

Calculation: # of Meetings held with development community

Results: Two meetings were held with the developers on 2/18/25, 7/14/25.

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

Department Objective: Update of sidewalk master plans.

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

Calculation: # of Updates annually

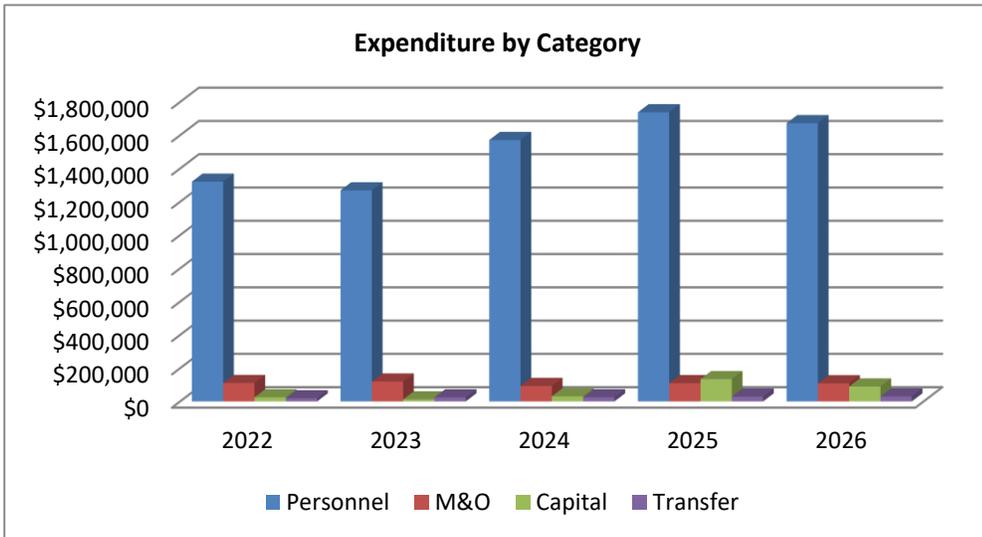
Results: Updated in December 2024.

### Expenditure by Category - Engineering

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	14	14	14	14	14	0
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Expenditure Category						
<i>Personnel</i>	\$1,320,593	\$1,268,464	\$1,571,223	\$1,737,632	\$1,672,343	-3.76%
<i>M&amp;O</i>	\$110,533	\$119,675	\$92,743	\$109,936	\$108,936	-0.91%
<i>Capital</i>	\$24,689	\$12,059	\$30,512	\$134,000	\$89,622	-33.12%
<i>Transfer</i>	\$18,916	\$24,406	\$24,892	\$28,951	\$29,582	2.18%
<b>Subtotal</b>	<b>\$1,474,731</b>	<b>\$1,424,603</b>	<b>\$1,719,371</b>	<b>\$2,010,519</b>	<b>\$1,900,483</b>	<b>-5.47%</b>



**Comments:**

- Capital: \$49,622 - Field Tech Pickup      \$15,000 - Plotter/Scanner  
               \$25,000 - Traffic Signal Cameras

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

**Department Description:**

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

**Major Goals:**

- Provide and maintain facilities that support healthy lifestyles through the implementation of the Parks and Recreation Master Plan. (HC1)
- Maintain safe 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 2025-2026 Objectives:**

- Purchase replacement equipment (HC1.1.3)
- Work with Street 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.
- Partner with the College of Southern Idaho to resurface the tennis courts (HC1.1.3)

**Fiscal Year 2025-2026 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 25 (HC1.1)

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

- To provide a safe and clean environment for citizens and visitors of Twin Falls to recreate and enjoy.
- To provide high-quality and diverse recreation spaces for the community.

- To ensure the efficient and resourceful maintenance of parks and other City properties.

**Fiscal Year 2024-2025 Accomplishments:**

- Added and filled the new Open Space Supervisor position to maintain the City’s open spaces including Auger Falls Heritage Park, Old Town Parkway and the Canyon Rim Trail.
- Completed enhancement plans and began construction on Vista Bonita Park expansion. (HC1.1.2)
- Resurfaced first six pickleball courts and installed railing at Frontier Park. (HC1.1.3)
- Repaired trail and installed story boards as well as new playground at Thomsen Park. (HC1.1.3)
- Replaced many playground components and increased park safety after thorough inspection. (HC1.1.3, SC2)
- Implemented a work-order system in City Works. (HC1.1.3)
- Installed new backstops and dugouts at Oregon Trail Youth Complex, Frontier, and Harmon Parks. (HC1.1)
- Received the Arbor Day Tree City USA designation for the 27th 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, including fence repair and slurry seal (AC2.3.1)
- Completed Facility Enhancements at Harrison Park (HC1.1.4)
- Hosted numerous volunteer cleanup and park projects across the city (RC.1)

**Performance Measures:**

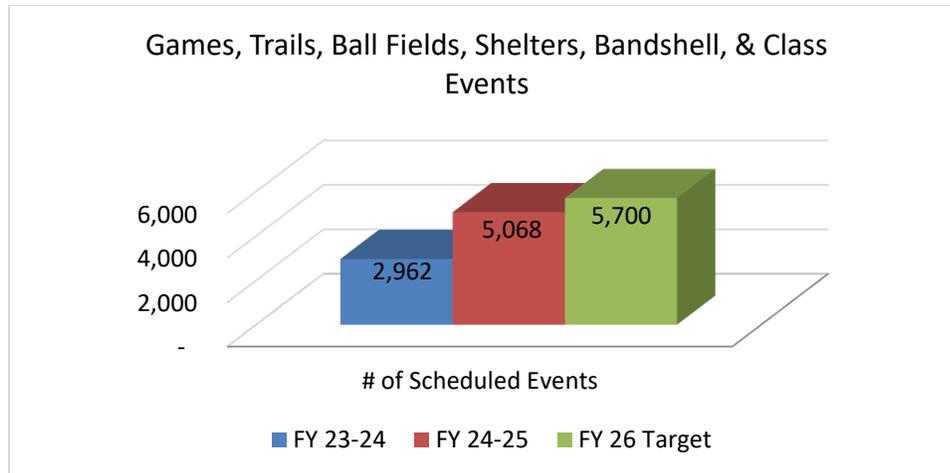
- 1) Performance Measure: Monitor event management for games, trails, ball fields, shelters, bandshell and classes and strive for at least 5,700 scheduled events.

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

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

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

Results: Total # of scheduled events.



2) Performance Measure: Maintain asphalt trails.

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

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

Calculation: # of miles asphalt trails 11.74 + 0.4mi of riverbend section soon to be maintained by Parks & Recreation.

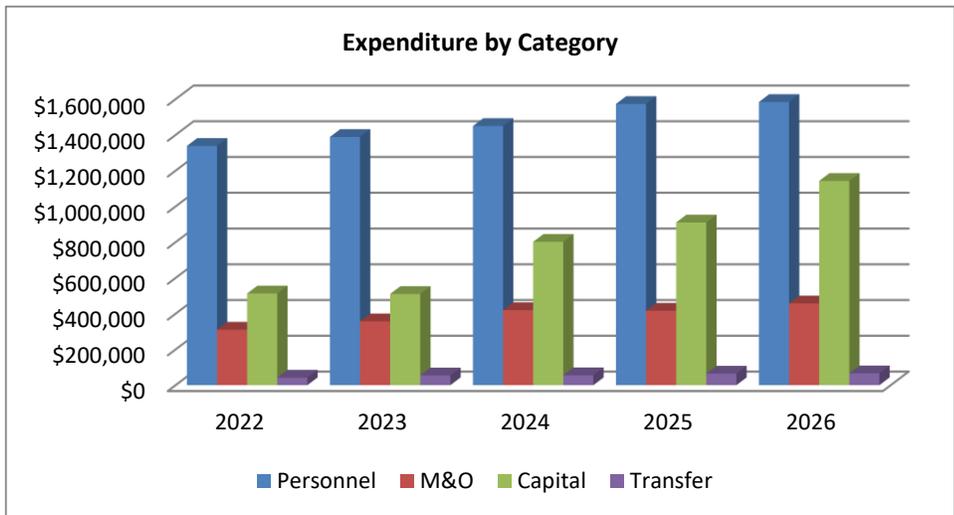
Results: The City has maintained paved and dirt miles of canyon rim trails for the previous 3 fiscal years.

### Expenditure by Category - Parks

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	12.67	12.67	12.6666	12.92	12.92	0.00
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Expenditure Category						
<i>Personnel</i>	\$1,338,354	\$1,388,427	\$1,449,670	\$1,572,916	\$1,584,050	<b>0.71%</b>
<i>M&amp;O</i>	\$310,397	\$357,222	\$419,775	\$416,454	\$457,075	<b>9.75%</b>
<i>Capital</i>	\$513,007	\$510,166	\$801,792	\$910,075	\$1,142,500	<b>25.54%</b>
<i>Transfer</i>	\$42,131	\$54,359	\$55,443	\$64,483	\$65,888	<b>2.18%</b>
<b>Subtotal</b>	<b>\$2,203,888</b>	<b>\$2,310,174</b>	<b>\$2,726,679</b>	<b>\$2,963,928</b>	<b>\$3,249,513</b>	<b>9.64%</b>



**Comments:**

- The increase in M&O includes various additions; the largest being for Operating & Special Dept. Supplies, Professional Services, Repairs & Maintenance, and Contract Services.
- Capital:
  - \$385,000 - Council Capital - Harmon Skate Park Infrastructure
  - \$351,500 - Council Capital - Harmon Park West Tennis & Pickleball Courts
  - \$75,000 - CSI Tennis Court Resurfacing
  - \$65,000 - ABI Force
  - \$56,000 - Trail Maintenance
  - \$50,000 - CC - Pole Line Medians Redesign
  - \$50,000 - Facility Enhancements - Site Furnishings
  - \$45,000 - Trim Mower
  - \$30,000 - Forklift
  - \$30,000 - Compressor
  - \$ 5,000 - CC - Street Tree Grant Startup

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

**Department Description:**

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

**Major Goals:**

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

**Fiscal Year 2025-2026 Objectives:**

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

**Fiscal Year 2025-2026 Budget Highlights:**

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

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

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

**Fiscal Year 2024-2025 Accomplishments:**

- Replaced outdated and broken athletic equipment (HC1.1.3)
- Continued to grow our youth and adult sports, offer senior programming and leisure programs (HC1.2.1)
- Continued to provide staff training opportunities such as seminars and classes (IO1.3.2)
- Completed replacement of backstops at Oregon Trail and Frontier Park (HC1.1.3)

**Performance Measures:**

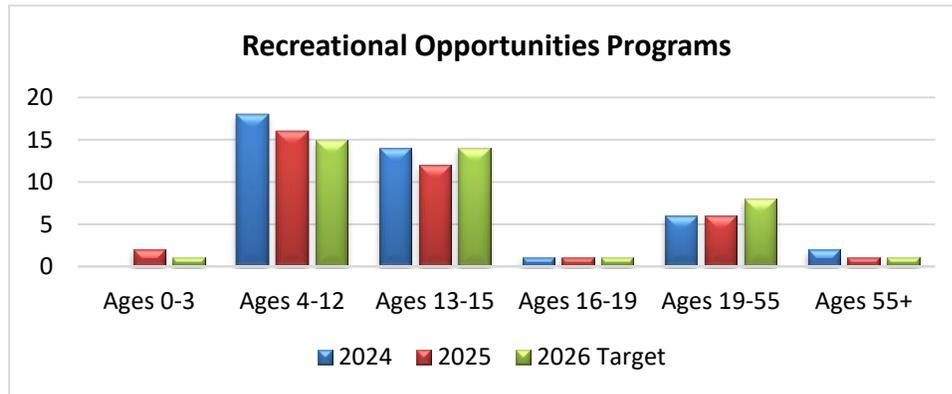
- 1) Performance Measure: Provide recreational opportunities to all ages.

Department Objective: Expand recreation programming to meet the needs of our diverse community, including the active adult population by developing programs geared to the 55+ group, as well as adding more enrichment programs

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

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

Results: # of Programs offered in each age group.



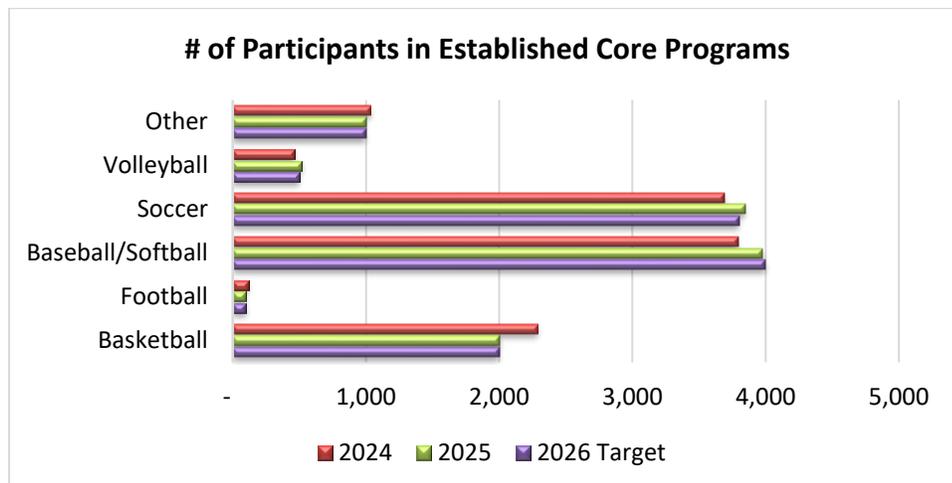
2) Performance Measure: Provide established core programs.

Department Objective: The primary focus of the Recreation Department M&O budget is geared toward offering a diverse selection of programs and services to support healthy lifestyles.

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

Calculation: # of Participants in established core programs

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

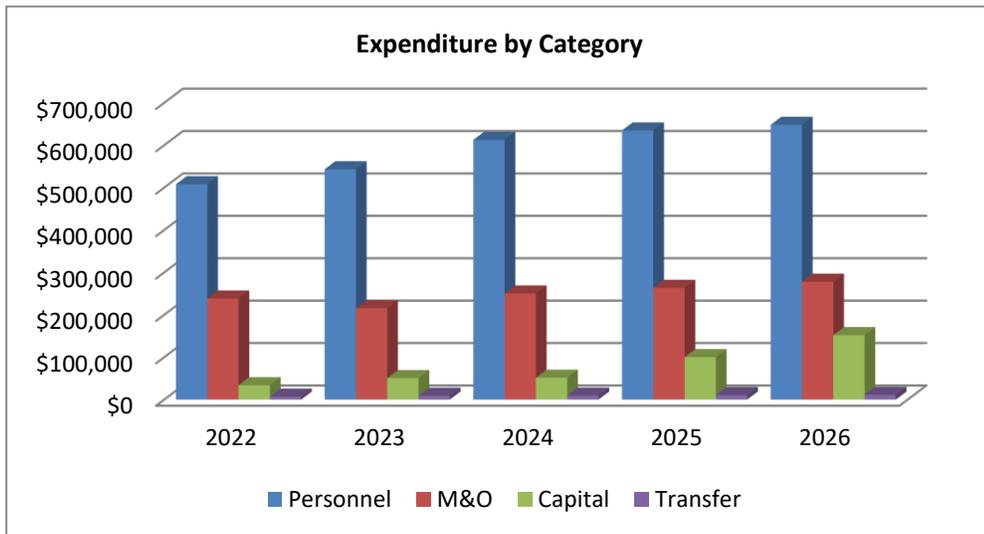


### Expenditure by Category - Recreation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	4.33	4.33	4.33	4.33	4.33	0
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Expenditure Category						
<i>Personnel</i>	\$507,861	\$543,202	\$612,528	\$634,709	\$648,013	<b>2.10%</b>
<i>M&amp;O</i>	\$238,305	\$215,543	\$250,291	\$263,556	\$277,995	<b>5.48%</b>
<i>Capital</i>	\$33,776	\$50,566	\$51,540	\$100,000	\$152,000	<b>52.00%</b>
<i>Transfer</i>	\$7,011	\$9,046	\$9,226	\$10,731	\$10,964	<b>2.18%</b>
<b>Subtotal</b>	<b>\$786,953</b>	<b>\$818,357</b>	<b>\$923,585</b>	<b>\$1,008,996</b>	<b>\$1,088,973</b>	<b>7.93%</b>



**Comments:**

- The increase in M&O includes additions for Youth Shirts/Jerseys, Electric, Credit Card Fees, and the City Band.
- Capital:     \$46,000 - Tiny Mobile Robot     \$35,000 - Facility Maintenance  
                  \$46,000 - Pickup                    \$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. The contract ends December of 2025 and operations for 2026 are under review.

**Major Goals:**

- Identify a sustainable plan for course maintenance and operation that supports the City's Strategic Plan to support healthy lifestyles through the opportunities afforded by the Twin Falls Golf Club. (HC1)

**Fiscal Year 2025-2026 Objectives:**

- Continuing to make improvements to the facility. (HC1.2.2)
- Manage the transition of the golf course operations to ensure fiscal responsibility and seamless customer service

**Fiscal Year 2025-2026 Budget Highlights:**

- Sprinkler and miscellaneous maintenance items that may be needed at golf course. No capital projects or purchases were funded this year.

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

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

**Fiscal Year 2024-2025 Accomplishments:**

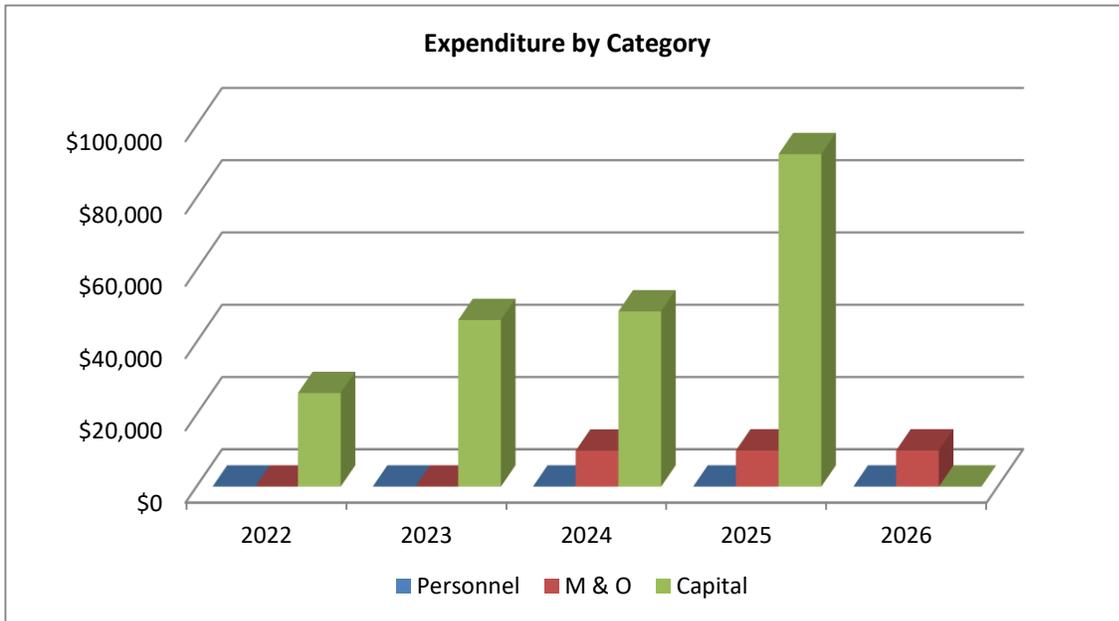
- Purchased two Greensmaster Mowers.
- Concessionaire maintained and managed the course to exceed expectations of both City and the Community.

### Expenditure by Category - Golf

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	0	0	0	0	0
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M &amp; O</i>	\$0	\$0	\$9,941	\$10,000	\$10,000	<b>0.00%</b>
<i>Capital</i>	\$25,887	\$46,100	\$48,479	\$92,000	\$0	<b>-100.00%</b>
<b>Subtotal</b>	<b>\$25,887</b>	<b>\$46,100</b>	<b>\$58,420</b>	<b>\$102,000</b>	<b>\$10,000</b>	<b>-90.20%</b>



**City of Twin Falls**  
**Departmental Summary and Description**  
**Public Transit Department**

**Department Description:**

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

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

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

**Major Goals:**

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

**Fiscal Year 2025-2026 Objectives:**

- Establish firm financial and operational partnerships with community stakeholders in the education, healthcare, and private industry spaces, with the goal of maintaining and improving public transit (PC1.2.2, RC2)
- Continue public transit operations and manage increases in demand for service with a high degree of efficiency, to provide the most service to the most people, particularly those who are elderly, disabled, or otherwise disproportionately reliant on public transit (AC1.3, RC2)
- Access and obtain federal FTA 5307 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)
- Create a 5-year long term plan for public transit services, with feedback from partner organizations at the regional and state levels, including milestones and recommendations for growth and development (RC5.1)

**Fiscal Year 2025-2026 Budget Highlights:**

- Continuation of Ride TFT services to meet the City’s increasing demands for public transit (AC1.3)
- Transition from a 100% grant through the Idaho Transportation Department (ITD) to 5307 Urban transportation funds through the Federal Transit Administration (FTA) that requires a 35% local match (AC1.3)

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

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

**Fiscal Year 2024-2025 Accomplishments:**

- Continued to operate the Ride TFT program, ensuring safe, reliable, and comfortable public transit to approximately 7,500 passengers per month through an average of 6,200 rides per month (AC1.3)
- Added a 9<sup>th</sup> van to the Ride TFT fleet to be used as a reserve vehicle when there are maintenance and/or repair needs (AC1.3)
- Launched Ride TFT After Hours service, which extended hours of operations to midnight Friday and Saturday nights. (PC3, RC1.1.3)
- 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)

**Performance Measures:**

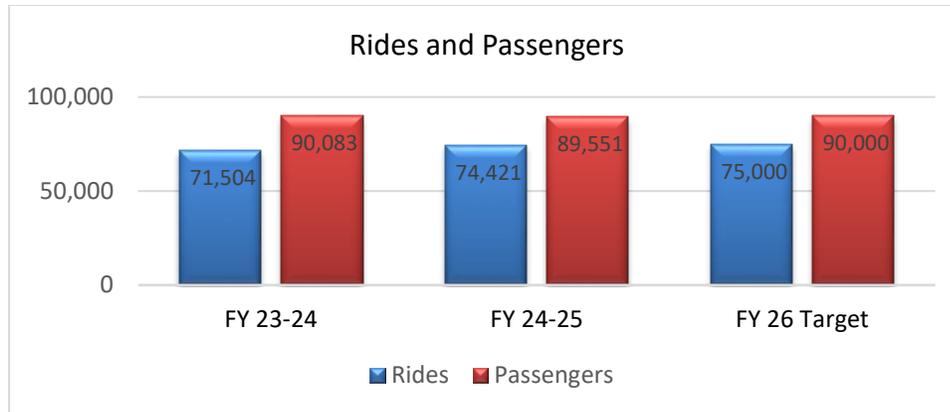
- 1) Performance Measure: Provide at least 75,000 annual rides and serve 90,000 passengers through Ride TFT.

Department Objective: 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.

Importance: With the growth of the City of Twin Falls, more residents need transportation that is reliable, convenient and affordable.

Calculation: Number of rides provided, and passengers transported by Ride TFT.

Results:



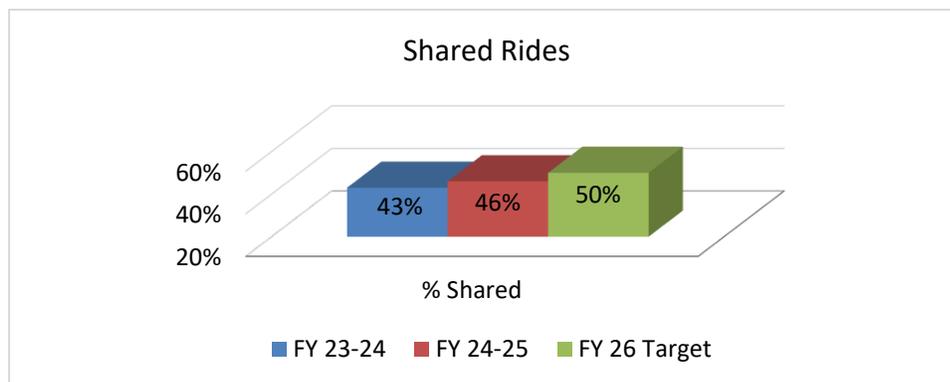
- 2) Performance Measure: Maintain a minimum of 45% shared rides through Ride TFT.

Department Objective: 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.

Importance: With the growth of the City of Twin Falls, more residents need transportation that is reliable, convenient and affordable.

Calculation: Percentage of shared rides.

Results:



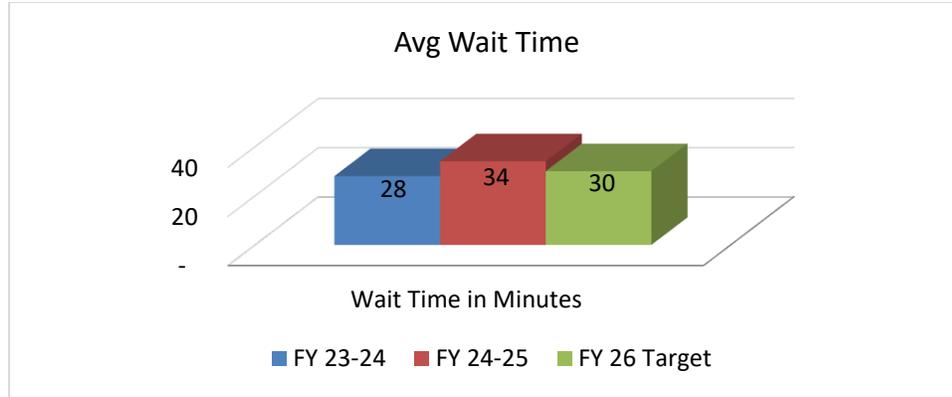
- 3) Performance Measure: Maintain an average wait time of 30 minutes or less for Ride TFT on-demand services.

Department Objective: 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.

Importance: With the growth of the City of Twin Falls, more residents need transportation that is reliable, convenient and affordable.

Calculation: Average wait time under 30 minutes.

Results:

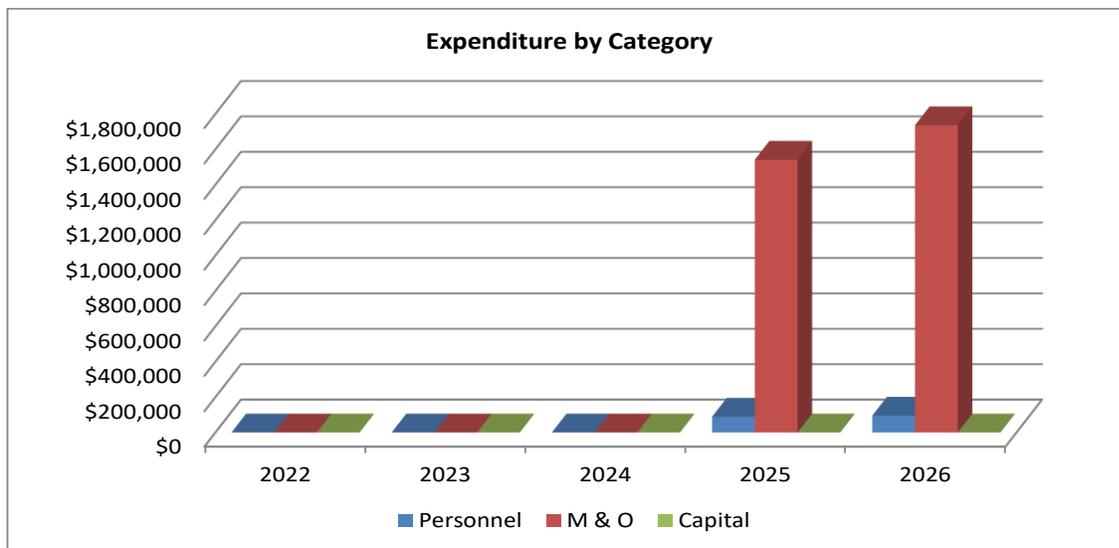


### Expenditure by Category - Public Transit

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	0	0	0	1	1	0
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Expenditure Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
Personnel	\$0	\$0	\$0	\$89,019	\$95,214	6.96%
M & O	\$0	\$0	\$0	\$1,540,878	\$1,735,839	12.65%
Capital	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,629,896</b>	<b>\$1,831,053</b>	<b>12.34%</b>



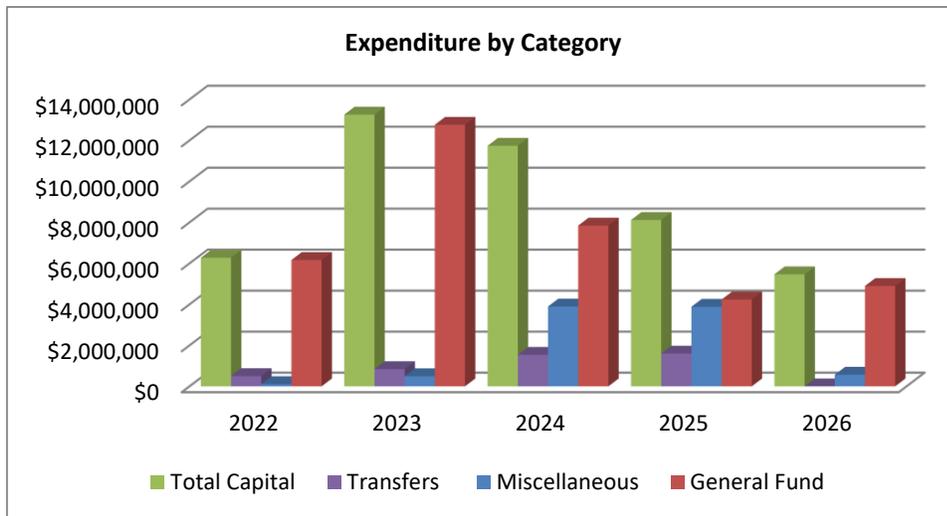
**Comments:**

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

### Expenditure by Category - Capital Improvement Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<i>General Fund</i>	\$6,164,848	\$12,764,150	\$7,845,215	\$4,235,531	\$4,898,138	<b>15.64%</b>
<i>Miscellaneous</i>	\$108,591	\$494,974	\$3,895,099	\$3,881,957	\$568,276	<b>-85.36%</b>
<i>Total Capital</i>	\$6,273,439	\$13,259,124	\$11,740,314	\$8,117,488	\$5,466,414	<b>-32.66%</b>
<i>Transfers</i>	\$501,223	\$841,425	\$1,537,721	\$1,598,550	\$0	<b>-100.00%</b>
<b>Subtotal</b>	<b>\$6,774,662</b>	<b>\$14,100,549</b>	<b>\$13,278,035</b>	<b>\$9,716,038</b>	<b>\$5,466,414</b>	<b>-43.74%</b>



**Comments:**

- Capital amounts for General Fund departments are included and shown in individual department budget narrative expenditure summaries.
- Fiscal Year 2026 Miscellaneous includes \$260,544 for Contingency, \$250,000 for Parking Lot Maintenance, \$55,000 for Senior Citizen Center Siding, and \$2,732 for Public Art.

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

**Department Description:**

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

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

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

**Major Goals:**

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

**Fiscal Year 2025-2026 Objectives:**

- Work with the Engineering Dept. and other Public Works Depts. to move forward with the Zone Maintenance Program. To provide ease in planning and delivering maintenance activities. (AC2.1.1)
- Rehabilitate 3 lane miles of City streets by using Street Department funds and other resources. (AC2.1)
- Continue to meet Federal Highway Administration (MUTCD) guidelines regarding traffic safety and signing. (AC2.1.3)
- Use Retro/Reflective/GIS sensor gun and Mesa system to continuously update data base for sign locations/conditions (MUTCD requirement) (AC2.1.3)
- Continue to Incorporate Transmap data into our pavement management system. (AC2.1.2)
- To continue to attend relevant training classes to increase job knowledge and skills. (IO1.2.1)

- Provide necessary tools, equipment, and technology to increase job performance and customer service. (IO1.1)
- Place more emphasis on employee safety, and well-being. (IO1.2)
- Implement the new Fleet Replacement Schedule to assist in budgeting for large capital equipment purchases and determining when these purchases should be made. (IO1.1, AC2.1)
- Continue with repair/replacement of failing concrete sidewalks covering Lateral 38. (AC2.2)
- Continue our sidewalk replacement match program. (AC2.2.2)
- Continue to repair and replace City owned sidewalks. (AC2.2)
- Continue to utilize Cityworks. (IO1.3.2)
- Incorporate Priority Based Budgeting

**Fiscal Year 2025-2026 Budget Highlights:**

- Continue our zone maintenance program. In 2026 we will be in Zone 6 and try to provide surface treatments to all streets in the zone.
- Continue to increase bicycle and pedestrian accessibility through the repair and replacement of city owned sidewalk.
- Incorporate our Sidewalk Master plan into our maintenance program.
- Continue to offer the sidewalk match program.
- Continue our equipment replacement program.
- Continue our newly established luminaire replacement program to replace 120 lights a year.

**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/Pedestrian Safety
- Clean/Healthy City streets
- Ability to meet Strategic Plan Goals through proper planning and Performance Management.
- Greater ADA access in identified areas.

**Fiscal Year 2024-2025 Accomplishments:**

- Completed Zone 5 of our Zone maintenance program. This program includes trying to provide a surface treatment to all streets in the zone. (AC2.1.1)
- Milled and repaved the east lane of Washington St. N from Los Lagos to Federation Rd. (AC2.1.1)
- Milled and repaved Sparks St from Falls Ave. to Crestview Dr. (AC2.1.2)
- Milled and repaved Bridgeview Dr. from Poleline Rd. to Sportsman’s Warehouse (AC2.1.2)
- The Signing and Striping Division completed another successful year of gathering data and verifying sign retro reflectivity to continue to meet MUTCD requirements and to increase Public Safety. (AC2.1.3)
- The reconstruction of Eastland Dr. to concrete began from Hillcrest Dr. to Falls Ave. (AC2.1.1)

**Performance Measures:**

- 1) Performance Measure: Provide scheduled zone maintenance.

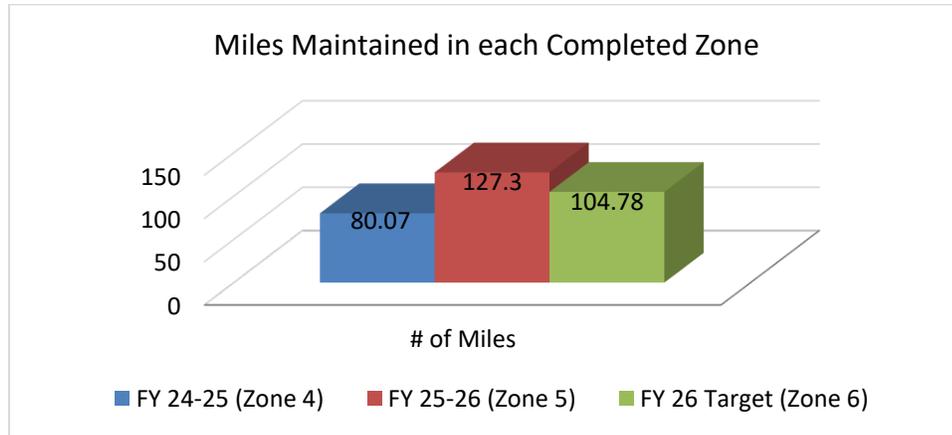
Department Objective: Work with Engineering Dept. and other Public Works Depts. to move

forward with Zone Maintenance Program. To provide ease in planning and delivering seal coat, slurry seal and other maintenance activities.

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

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

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



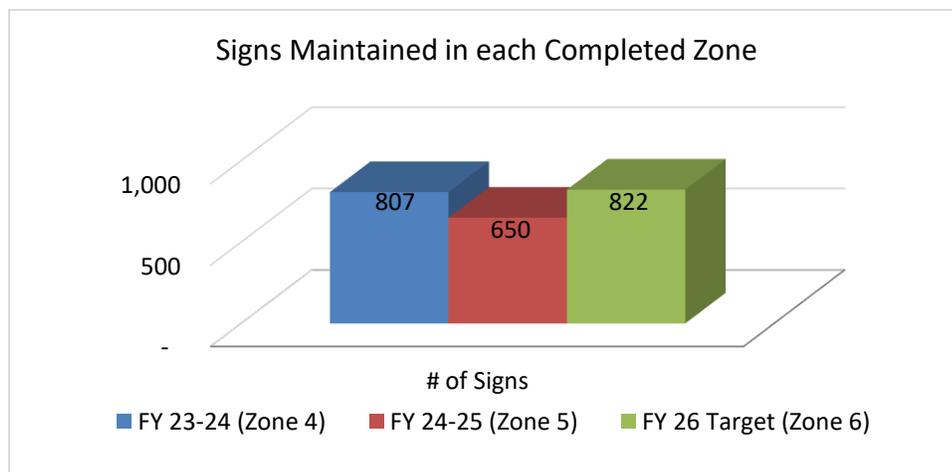
2) Performance Measure: Provide scheduled sign maintenance to maintain signal retro reflectivity.

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

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

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

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



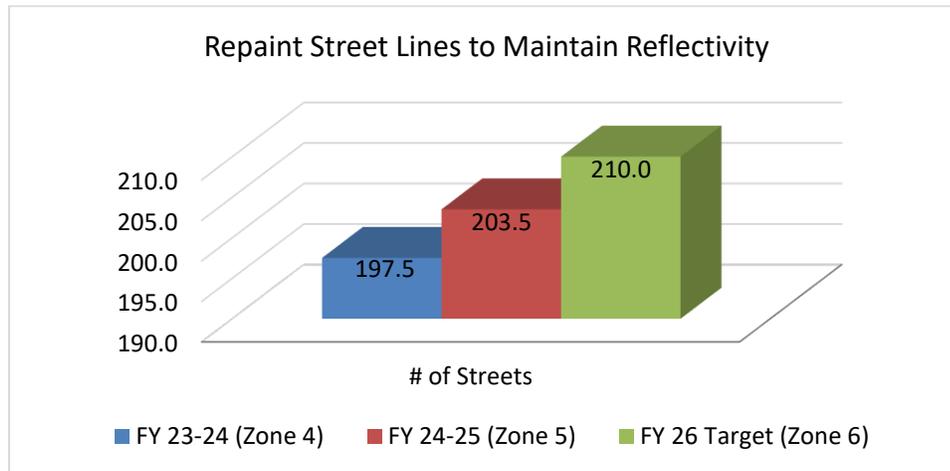
- 3) Performance Measure: Repaint street lines in the City of Twin Falls every year to maintain the reflectivity that is required by MUTCD (Manual on Uniform Traffic Control Devices).

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

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

Calculation: # of Streets with lines repainted

Results: Total # of streets repainted for the year.

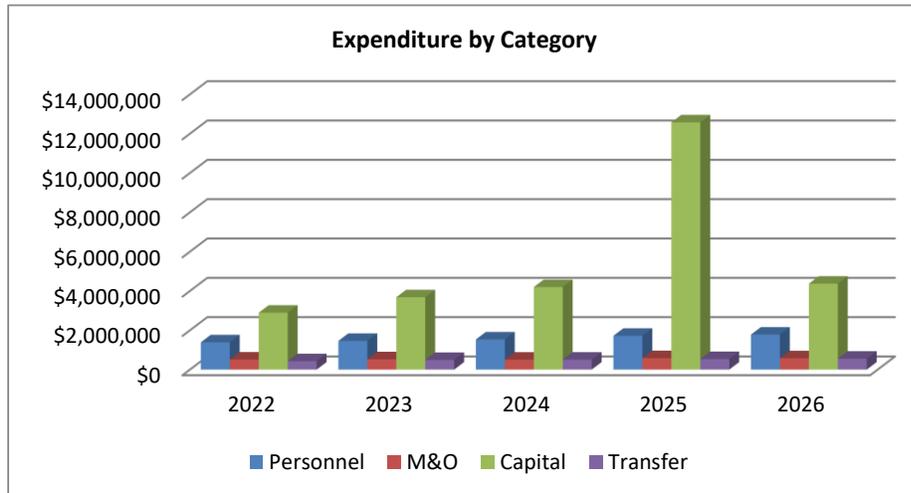


### Expenditure by Category - Street

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	16.33	16.33	16.33	16.67	16.67	0.00
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Expenditure Category						
<i>Personnel</i>	\$1,387,297	\$1,460,588	\$1,533,653	\$1,719,290	\$1,779,931	<b>3.53%</b>
<i>M&amp;O</i>	\$511,991	\$525,955	\$506,242	\$584,400	\$576,900	<b>-1.28%</b>
<i>Capital</i>	\$2,893,810	\$3,678,999	\$4,196,665	\$12,573,086	\$4,371,000	<b>-65.24%</b>
<i>Transfer</i>	\$427,157	\$491,168	\$506,213	\$536,102	\$554,897	<b>3.51%</b>
<b>Subtotal</b>	<b>\$5,220,254</b>	<b>\$6,156,710</b>	<b>\$6,742,773</b>	<b>\$15,412,878</b>	<b>\$7,282,728</b>	<b>-52.75%</b>



**Comments:**

- Capital:
 

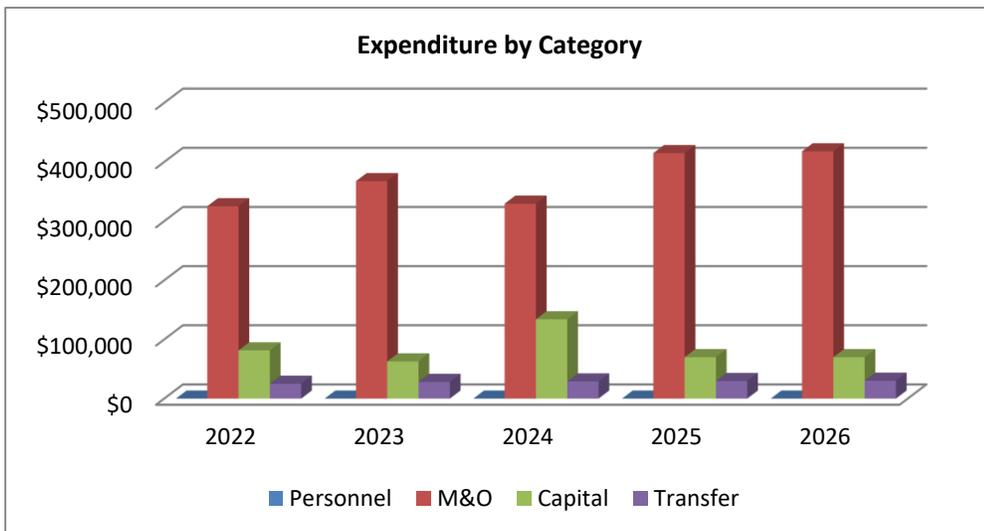
\$1,900,000 - Seal Coat - Zone 6	\$70,000 - Crew Truck
\$ 721,000 - Road Maintenance & Overlays	\$63,000 - Asphalt Roller
\$ 600,000 - Road Reconstruction	\$55,000 - Signal Upgrades-Flir Infrared Cameras
\$ 380,000 - Street Sweeper	\$40,000 - Water Tank Replacement - Truck
\$ 235,000 - Sidewalk Construction Projects	\$14,000 - Parking Lot Line Lazer
\$ 210,000 - Wheel Loader	\$ 8,000 - Signal UPS
\$ 75,000 - Sidewalk Match Program	

### Expenditure by Category - Street Lighting

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M&amp;O</i>	\$325,171	\$367,602	\$329,512	\$415,000	\$418,000	<b>0.72%</b>
<i>Capital</i>	\$81,477	\$62,901	\$134,027	\$70,000	\$70,000	<b>0.00%</b>
<i>Transfer</i>	\$25,095	\$28,147	\$29,005	\$29,661	\$30,227	<b>1.91%</b>
<b>Subtotal</b>	<b>\$431,743</b>	<b>\$458,649</b>	<b>\$492,543</b>	<b>\$514,661</b>	<b>\$518,227</b>	<b>0.69%</b>



**Comments:**

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

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

**Department Description:**

The Library serves as a central resource for lifelong learning, offering access to information, ideas, and experiences through a wide range of materials, programs, and services. Literacy in all forms is supported—from early childhood reading to digital fluency—helping individuals remain informed, connected, and engaged. By providing a space that encourages exploration, education, and personal development, the Library contributes to the overall strength and well-being of the community.

**Major Goals:**

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

**Fiscal Year 2025-2026 Objectives:**

- Foster stronger collaboration with City departments to align library priorities with broader community goals. (LC2)
- Expand learning opportunities by offering flexible programming formats, including self-paced, and drop in options that meet a range of educational needs. (LC2.1.1 and LC2.1.2)
- Enhance the library environment to better support access, comfort, and functionality through targeted facility improvements. (LC2 and AC)

**Fiscal Year 2025-2026 Budget Highlights:**

- Install a single ADA-accessible restroom on both the main floor and lower level to enhance accessibility.
- Begin Phase 2 of the carpeting replacement project to continue improving the facility's safety, cleanliness, and comfort.

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

- Support LC2 by maintaining a facility that functions as a community learning hub through accessibility upgrades and continued infrastructure improvements.
- Support educational opportunities for all through improved infrastructure that enables access to physical materials, digital resources, and enriching programming.

**Fiscal Year 2024-2025 Accomplishments:**

- Modernization of the public elevator system is currently in process to improve accessibility and functionality. (LC2)
- Transitioned personnel and accounts payable/receivable processes over to the City for improved efficiency and streamlined operations. (LC2.1)
- Expanded options for circulating materials, increasing access to both physical and digital resources for library patrons. (LC2.1.3)

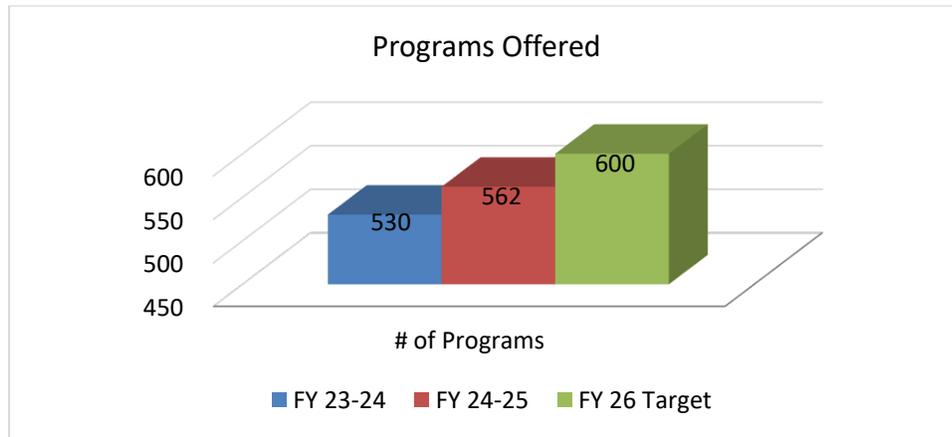
**Performance Measures:**

- 1) Performance Measure: Increase the number of programs offered by the Twin Falls Public Library to 600.

Department Objective: Expand learning opportunities by offering flexible programming formats, including self-paced, and drop in options that meet a range of educational needs.

Importance: Offering programs to enrich the lives of students and lifelong learners is essential in fostering a well-rounded and engaged community. By expanding program offerings, the library can create a true community center that serves as an accessible resource for learning, personal growth, and connection for all residents. This helps meet the diverse educational needs of the community, supporting not only academic success but also continuous personal and professional development. These initiatives help bridge learning gaps, promote lifelong education, and ensure the library remains a vital part of the community.

Calculation: # of programs offered to youth, young adults and adults.

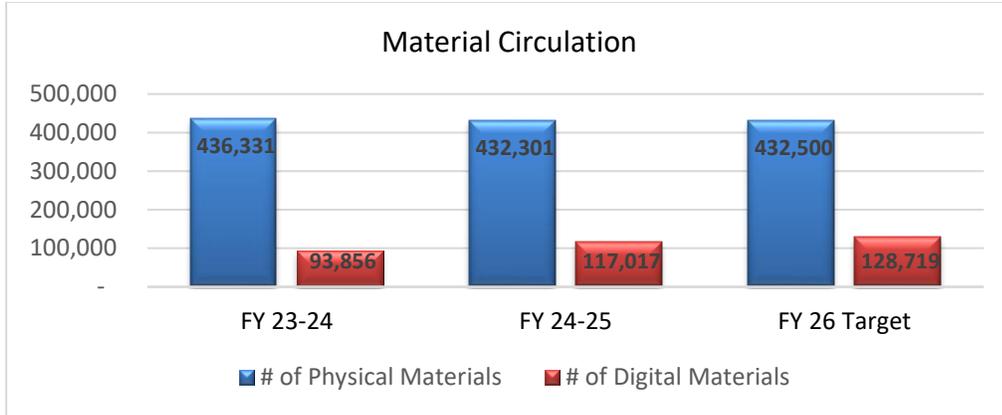


- 2) Performance Measure: Keep physical materials steady and increase digital circulation by 10%.

Department Objective: Expand learning opportunities by offering flexible programming formats, including self-paced, and drop in options that meet a range of educational needs.

Importance: Providing access to both physical and digital materials is essential for meeting the diverse needs of library patrons. By tracking the circulation of physical versus digital materials, the library can better understand usage patterns, identify areas for improvement, and tailor services to community preferences. Increasing awareness of available resources ensures that residents can take full advantage of the library's offerings, whether they prefer physical books, digital resources, or a combination of both. This enhances the library's role in supporting lifelong learning and accessibility for all members of the community. Although digital circulation numbers are currently significantly lower than physical materials, they are growing each year, reflecting an increasing interest and reliance on digital formats as technology continues to evolve.

Calculation: # of circulation of physical vs digital materials

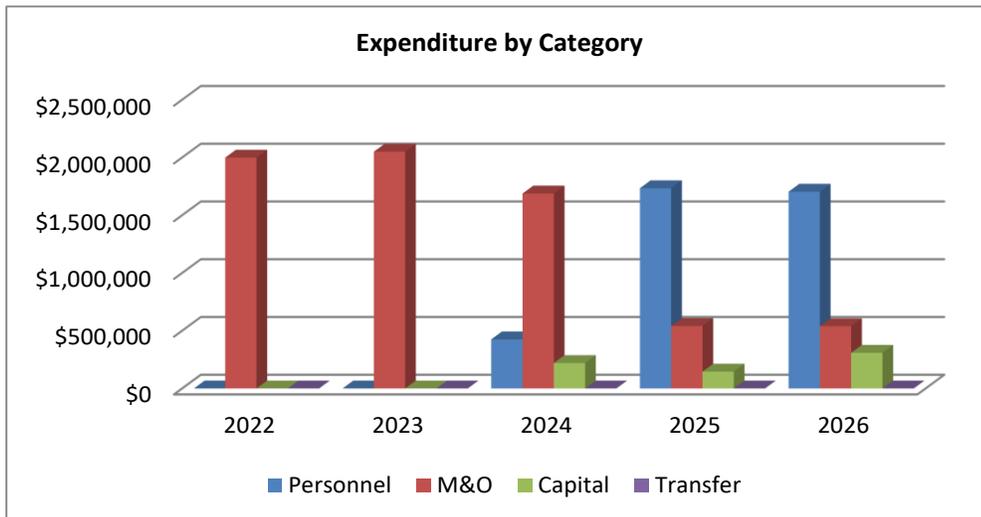


### Expenditure by Category - Library

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>			19	19	0
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Expenditure Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
<i>Personnel</i>	\$0	\$0	\$425,144	\$1,733,655	\$1,703,595	-1.73%
<i>M&amp;O</i>	\$1,998,665	\$2,050,045	\$1,687,592	\$540,639	\$538,859	-0.33%
<i>Capital</i>	\$0	\$0	\$220,294	\$146,000	\$309,000	111.64%
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Subtotal</b>	<b>\$1,998,665</b>	<b>\$2,050,045</b>	<b>\$2,333,030</b>	<b>\$2,420,294</b>	<b>\$2,551,454</b>	<b>5.42%</b>



**Comments:**

- Capital: \$250,000 - ADA-Compliant Restroom Improvements
- \$ 50,000 - Carpeting
- \$ 9,000 - HVAC VAV Box Controllers

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

**Department Description:**

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

**Air Service Developments and Conditions:**

Just a few short years ago the community experienced the suspension of a newly introduced United Express route to Denver and the reduction in Delta service to a single daily flight to the Delta hub in Salt Lake. Twin Falls, like many small air service markets, fell victim to the lingering effects of the pandemic and a changing business model in the regional airline industry. September of 2025 will mark the two-year anniversary of the introduction of a second daily flight, upgrading service to dual class, larger regional jets to Delta's Salt Lake City hub airport.

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 in order 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 2025-2026 Objectives:**

- Work with our community and airline partners to help build back and grow air service opportunities. (PC 3.2.1)
- Continue with environmental and design work for the upcoming main runway rehabilitation and crosswind runway relocation (AC3.1.3)
- Construct the N.W. ramp rehabilitation project to extend its useful life. (AC 3.1.3)
- Seek out investment and development in the airport's hangar areas. (PC 3.1)
- Assess the first-year roll-out of the airport's credentialing & badging program and refine where needed. (SC 2.1)
- Work with the FAA grant program to pursue upgrades to automobile security gate access infrastructure and systems. (SC 2.1.3)

### **Fiscal Year 2025-2026 Budget Highlights:**

- The airport does not have any large capital needs or upgrades to building systems such as the HVAC and roofing repairs and upgrades of the recent past. Requested funding for small projects and equipment is at similar levels to last fiscal year.
- Funding for maintenance and operation, including equipment, supplies & personnel, will be budgeted at similar levels to last fiscal year with some increases for inflationary adjustments. We look forward to being fully staffed as we enter the new year.

### **Airport Construction Fund Highlights:**

- The airport was awarded an ITD Aero grant of \$1,000,000 to assist with local FAA grant match for the upcoming main runway rehabilitation and cross-wind runway relocation in the next few years.
- Environmental and design work will be in process to enable the airport to rehabilitate the main runway and relocate the crosswind runway. The main runway was last rehabilitated in 1999 and is nearing the end of its useful life.
- Rehabilitate the N.W. ramp to extend its useful life.
- Acquire new snow removal equipment and a sweeper truck
- Improve vehicle access gate security infrastructure and hardware.

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

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

### **Fiscal Year 2024-2025 Accomplishments:**

- Instituted a transition and implementation plan to meet new TSA requirements for credentialing and badging the airport population of tenants and users. (SC 2.1)
- Worked with the FAA and Twin Falls County to transition the FAA Grant program sponsorship to the city as sole sponsor, allowing for continued investment in the FAA grant development projects outlined in the airport capital improvement plan. (AC3.1)
- Worked with Delta to maintain the new twice-daily flights to SLC in the upgraded regional jet. Invested in a consistent marketing message about the local flights. (PC3.1)
- Worked closely with Reeder Jet Center to help establish their investment in a new large hangar in the N.E. hangar area. (PC 3.1.1)

### **Performance Measures:**

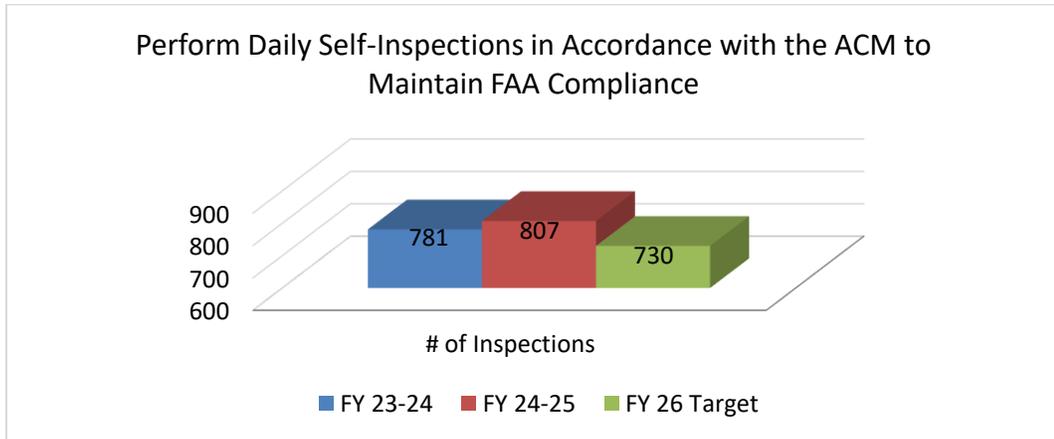
- 1) Performance Measure: Perform daily self-inspections, in addition to special inspections as needed, in accordance with the Airport Certification Manual (ACM) to maintain FAA compliance.

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

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

Calculation: Days when an inspection is performed

Results: # of Inspections completed each year.



2) Performance Measure: Maintain FAA Regulatory Compliance.

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

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

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

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

3) Performance Measure: Maintain TSA Regulatory Compliance.

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

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

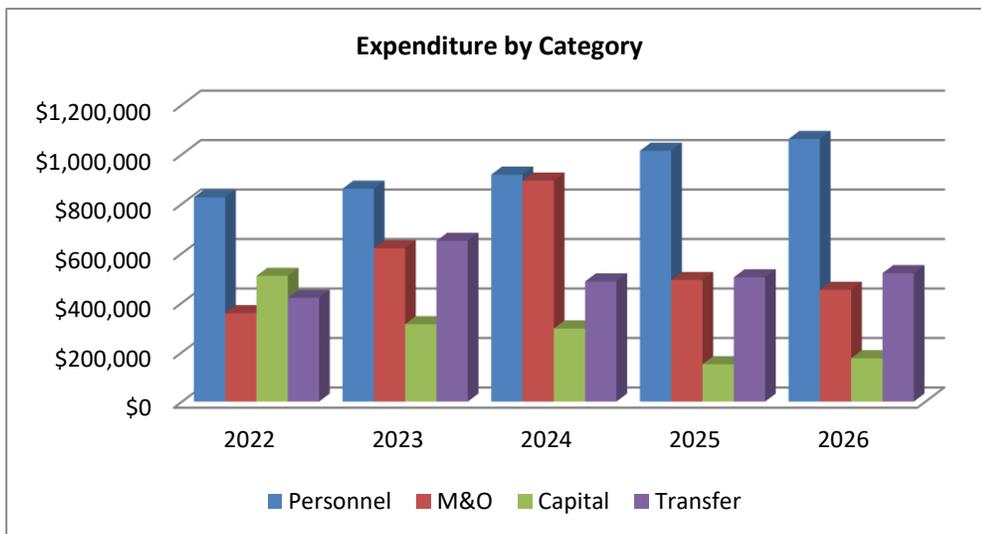
Results: Any discrepancies or improvements identified during the TSA Inspection are corrected in a timely manner by Airport Staff.

### Expenditure by Category - Airport

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	9.5	9.5	9.5	9.5	9.5	0
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Expenditure Category						
<i>Personnel</i>	\$825,562	\$860,705	\$917,559	\$1,013,976	\$1,061,598	<b>4.70%</b>
<i>M&amp;O</i>	\$357,585	\$620,280	\$893,418	\$491,360	\$451,979	<b>-8.01%</b>
<i>Capital</i>	\$508,193	\$312,829	\$295,584	\$151,000	\$175,150	<b>15.99%</b>
<i>Transfer</i>	\$419,455	\$649,926	\$485,827	\$502,443	\$519,235	<b>3.34%</b>
<b>Subtotal</b>	<b>\$2,110,794</b>	<b>\$2,443,741</b>	<b>\$2,592,388</b>	<b>\$2,158,780</b>	<b>\$2,207,962</b>	<b>2.28%</b>



**Comments:**

- The increase in M&O includes additions for Operating & Special Dept. Supplies, Training, Repairs & Maintenance, and Contract Services.
- Capital:
 

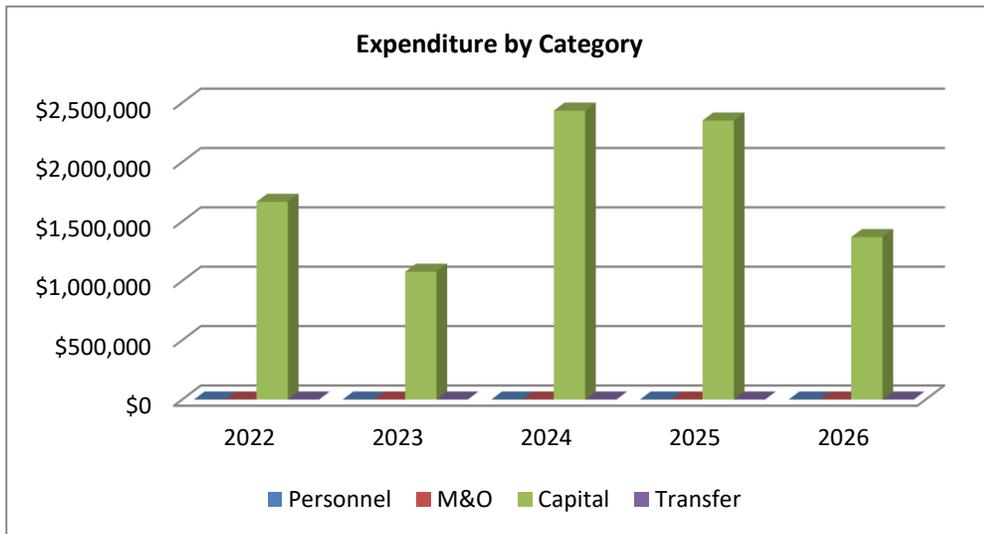
\$45,000 - Landscape Upgrades	\$12,000 - Airside Brine Maker&Storage Tank
\$29,300 - Sidewalk Snow Removal Vehicle	\$10,000 - Restaurant Equipment
\$23,000 - UHF Radio Replacement	\$10,000 - Office/Terminal Furnishings
\$20,000 - ARFF Truck Tires	\$10,000 - Grader Implement - Tractor
\$13,600 - Airport Access Control	\$ 2,250 - Computer Replacement

### Expenditure by Category - Airport Construction

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M&amp;O</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>Capital</i>	\$1,665,492	\$1,076,237	\$2,433,449	\$2,350,000	\$1,368,421	<b>-41.77%</b>
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$1,665,492</b>	<b>\$1,076,237</b>	<b>\$2,433,449</b>	<b>\$2,350,000</b>	<b>\$1,368,421</b>	<b>-41.77%</b>



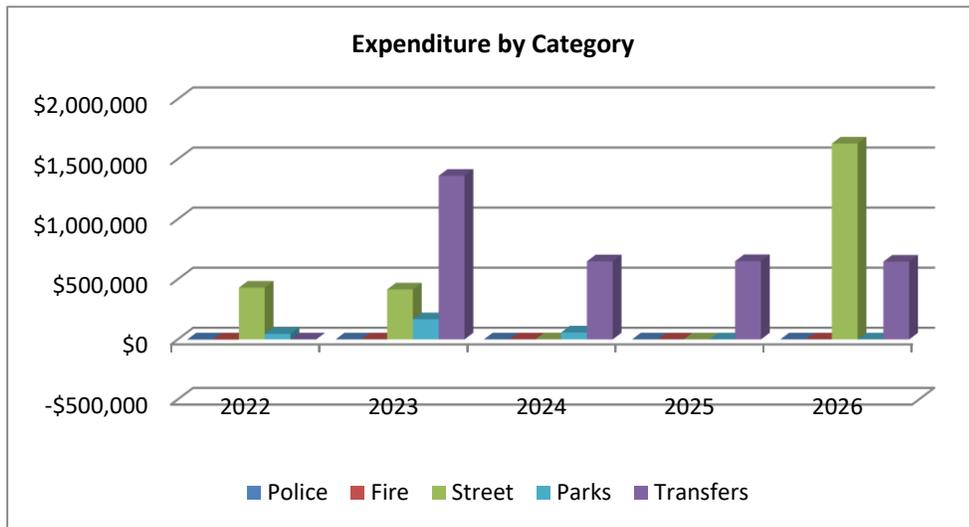
<b>Comments:</b> • Capital: \$1,368,421 - Construction Projects
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### Expenditure by Category - Impact Fee

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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FTE					
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<b>Capital</b>					
<i>Police</i>	-\$1,900	\$0	\$0	\$0	<b>0.00%</b>
<i>Fire</i>	-\$1,900	\$0	\$0	\$0	<b>0.00%</b>
<i>Street</i>	\$430,682	\$415,701	\$628	\$1,630,000	<b>***</b>
<i>Parks</i>	\$46,147	\$167,734	\$57,845	\$0	<b>0.00%</b>
<i>Transfers</i>	\$0	\$1,361,809	\$650,100	\$647,350	<b>-0.65%</b>
<b>Subtotal</b>	<b>\$473,029</b>	<b>\$1,945,244</b>	<b>\$708,573</b>	<b>\$2,277,350</b>	<b>249.50%</b>



**Comments:**

- Fiscal Year 2026 Transfers are Fire Impact Fees to the Capital Improvement Fund for the Fire Station 2 Lease Payment.
- Capital: \$1,630,000 - Filer Roundabout

**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 2025-2026 Objectives:**

- Create a Pressure Irrigation Connection Fee Structure (EC2.2.9)
- Provide adequate pumping capacity/storage to maintain sufficient reserves in times of need for fire protection on peak day demands.
- Work on a conceptual plan for the Harrison Tank/Canyon Springs Bond project

**Fiscal Year 2025-2026 Budget Highlights:**

- Investigate key pieces of property for building or improving the PI systems and drainages.
- Develop redundancy to the South Pressure Zone Boundary

**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 2024-2025 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)
- Constructed the Hankins Pressure Zone Improvements project (EC2.1.1)

- Constructed the new Hankins Pump Station in partnership with local industries to serve the Hankins South area more efficiently. (EC2.1.1)
- Installed new AC system at Canyon Springs Pump Station (EC2.3.4)
- Installed New Chlorination System at the South Wells manifold building (EC2.3.4)
- Working on new technologies and treatment practices for the airport system (EC2.3.4)

**Performance Measures:**

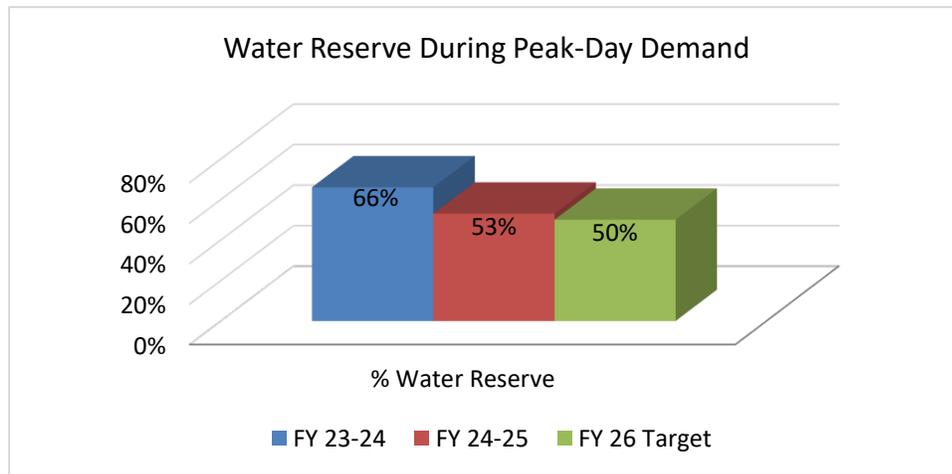
- 1) Maintain at least 50% water reserve during peak-day demand.

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

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

Calculation: Lowest % water reserve

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

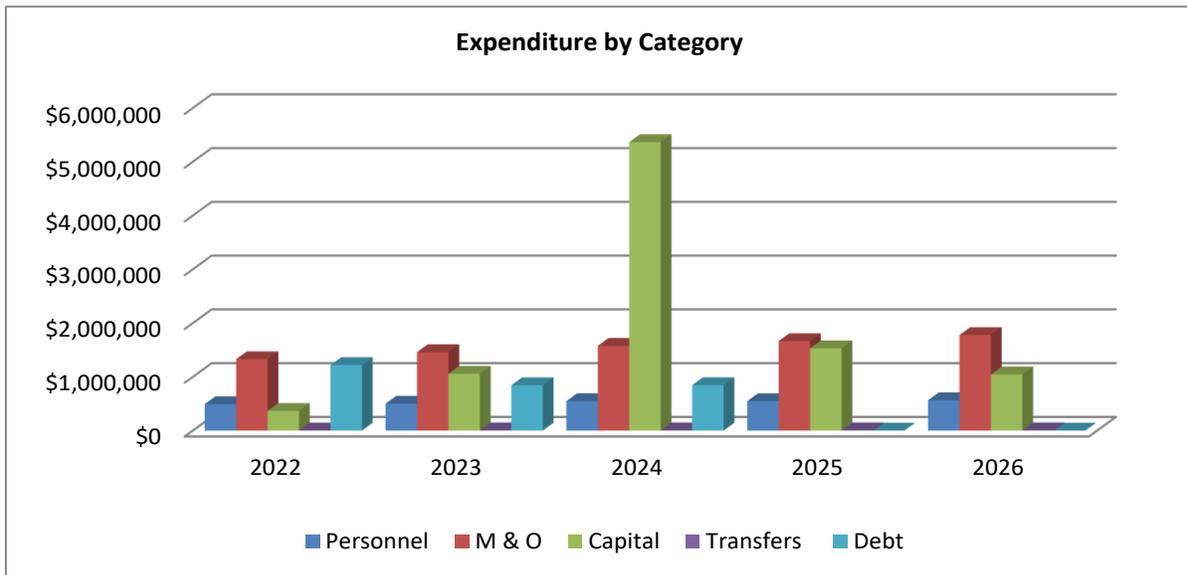


### Expenditure by Category - Water Supply

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	5	5	5	5	5	0
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Expenditure Category						
<i>Personnel</i>	\$491,995	\$499,674	\$547,584	\$546,972	\$564,243	3.16%
<i>M &amp; O</i>	\$1,327,743	\$1,458,239	\$1,576,759	\$1,663,750	\$1,776,750	6.79%
<i>Capital</i>	\$365,887	\$1,055,744	\$5,365,646	\$1,529,700	\$1,044,000	-31.75%
<i>Debt</i>	\$1,218,637	\$842,807	\$845,250	\$0	\$0	0.00%
<i>Transfers</i>	\$3,116	\$4,020	\$4,100	\$4,769	\$4,873	2.18%
<b>Subtotal</b>	<b>\$3,407,378</b>	<b>\$3,860,484</b>	<b>\$8,339,340</b>	<b>\$3,745,191</b>	<b>\$3,389,866</b>	<b>-9.49%</b>



**Comments:**

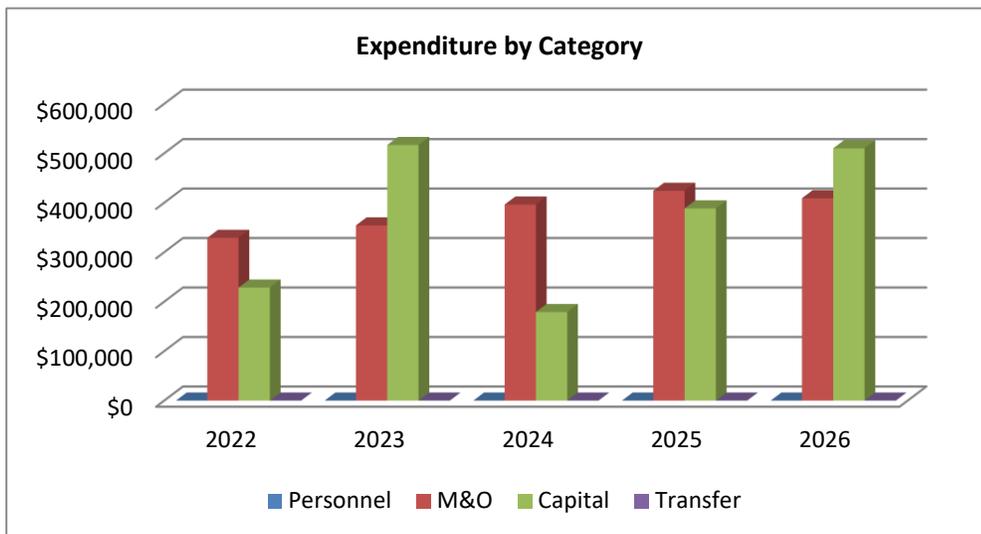
- The increase in M&O includes additions for Chemicals, Electric, Building Repairs & Maintenance, and Contract Services.
- Capital:
  - \$850,000 - South Pressure Zone Boundary Improvements
  - \$ 70,000 - Remote Pressure Transducers
  - \$ 70,000 - Brine Tanks
  - \$ 47,000 - A/C Units
  - \$ 7,000 - Chlorination Metering Pumps

### Expenditure by Category - Pressurized Irrigation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M&amp;O</i>	\$328,966	\$354,169	\$396,282	\$424,050	\$409,050	<b>-3.54%</b>
<i>Capital</i>	\$228,422	\$516,676	\$178,972	\$388,500	\$510,000	<b>31.27%</b>
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$557,389</b>	<b>\$870,845</b>	<b>\$575,254</b>	<b>\$812,550</b>	<b>\$919,050</b>	<b>13.11%</b>



**Comments:**

- The decrease in M&O is a reduction for Electric.
- Capital:
  - \$300,000 - Ensign Pump Station
  - \$100,000 - Orchard Drainage Improvements
  - \$ 70,000 - Perrine Point Pump Additions
  - \$ 40,000 - Walmart/Canyon Ridge Retention Pond - Design

**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 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 11,317 calls which turned into around 9,046 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 2025-2026 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 2025-2026 Budget Highlights:**

- Mainline replacement in the areas of old waterlines with low fire flow (Ash, Elm, Walnut)
- Remove another batch of lawn taps from the system with another contract to get more of them discontinued.
- Retrofit old meters and end points to accurately calculate customer usage and increase revenue.
- Promote water conservation and backflow protection.

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

- A system that functions with little interruption of service to the customer

- A system that is able to sustain some percentage of growth over time without large areas of deficiencies
- Work is completed in a zone-type maintenance program that helps with work directives and keeps conflicts with other departments work to a minimum
- Our metering system will stay up to date and meters will read accurately to get the most revenue/return on our investments

**Fiscal Year 2024-2025 Accomplishments:**

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

**Performance Measures:**

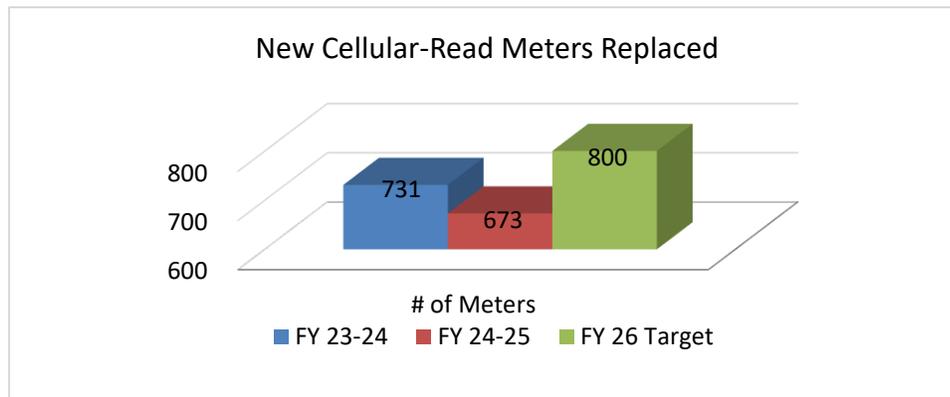
- 1) Replace at least 800 meters each year with new cellular-read meters.

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

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

Calculation: # of Meters replaced

Results: Total # of meters replaced for the year.



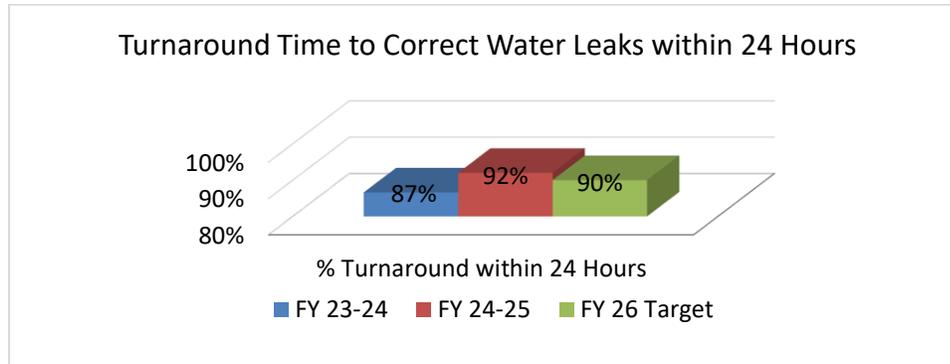
- 2) Turnaround time to correct water leaks within 24 hours, at least 90% of the time.

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

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

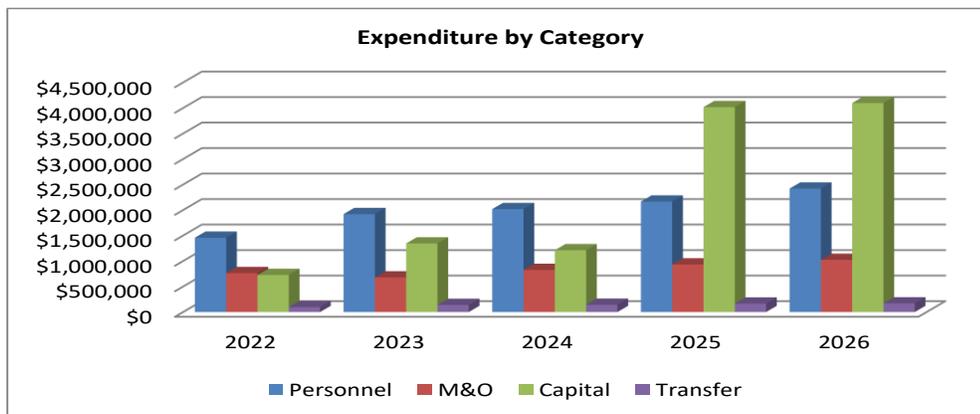
Calculation: # of Complaints fixed within 24 hours / # water line complaints

Results: % Turnaround time within 24 hours.



### Expenditure by Category - Water Distribution

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
<b>FTE</b>	16.83	21.83	21.83	21.67	22.17	0.50
<b>Expenditure Category</b>						
<i>Personnel</i>	\$1,456,790	\$1,920,403	\$2,018,133	\$2,165,669	\$2,420,683	<b>11.78%</b>
<i>M&amp;O</i>	\$763,271	\$679,192	\$825,371	\$932,800	\$1,023,100	<b>9.68%</b>
<i>Capital</i>	\$726,315	\$1,344,676	\$1,212,397	\$4,017,150	\$4,096,640	<b>1.98%</b>
<i>Transfer</i>	\$96,115	\$139,816	\$142,602	\$165,855	\$169,468	<b>2.18%</b>
<b>Subtotal</b>	<b>\$3,042,490</b>	<b>\$4,084,088</b>	<b>\$4,198,503</b>	<b>\$7,281,474</b>	<b>\$7,709,891</b>	<b>5.88%</b>



**Comments:**

- Personnel includes addition of a Staff Engineer (split with WWC).
- The increase in M&O includes additions for Operating & Special Dept. Supplies and Parts.
- Capital:
 

\$3,000,000 - Mainline Replacement	\$ 58,000 - Office Remodel
\$ 500,000 - Meter Replacement	\$ 45,000 - GPS Units
\$ 250,000 - Lawn Tap Removal	\$ 5,640 - Pictometry & Aerial
\$ 176,000 - Backhoe	\$ 2,000 - New Position Equipment (split)
\$ 60,000 - ADA Ramp Replacement	

**City of Twin Falls**  
**Departmental Summary and Description**  
**Utility Services**

**Department Description:**

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

**Major Goals:**

- Provide the services described in the department description above in a timely and professional manner.
- 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.
- Ensure a successful transition of new UB team members. Offering hands on training from our veteran team members so that they can be a vital part of the Utility Dept.

**Fiscal Year 2025-2026 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.
- 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 2025-2026 Budget Highlights:**

- Working through a software transition, implementing “best practices” and evaluating current processes.
- Learning just how much the new Tenant/Landlord code has saved the city thus far. We are continuing to push for all landlords to submit accounts into their names.
- Welcoming a new UB manager. This wasn’t an easy transition for the team, and they have handled it with grace and understanding and an open mindset, so that we can all be partnered together as one team.

**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 upmost 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 2024-2025 Accomplishments:**

- I was not here for most of this, but I do know the new landlord/tenant agreement has gone better than expected and has already saved the city a fairly large amount of money.
- Change in management and team members. There has been a lot of change in a short amount of time for the UB Dept. It has not come without some bumps, and it is organically coming together in a positive way, and I believe only great things are to come.

**Performance Measures:**

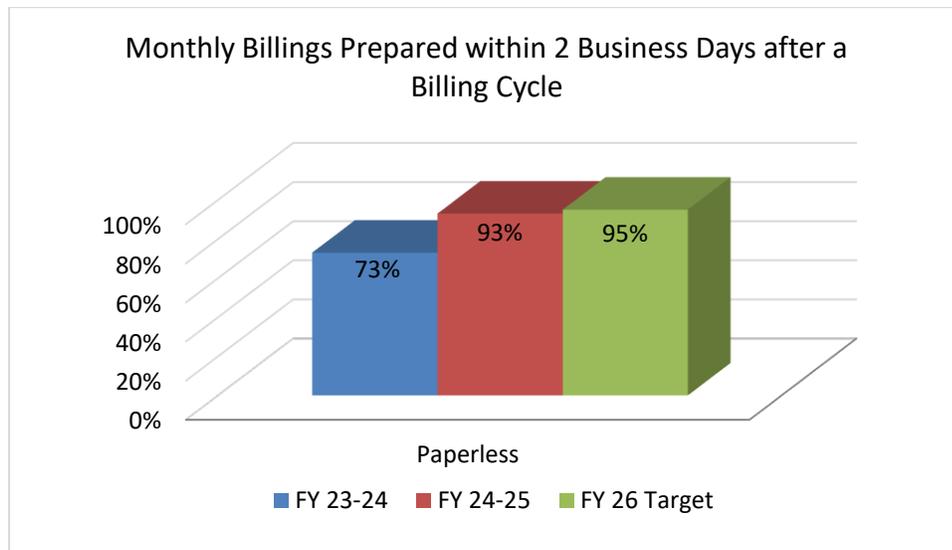
- 1) Performance Measure: Prepare at least 95% monthly billings within two business days after a billing cycle.

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

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

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

Results: % of Cycles billed within 2 days.

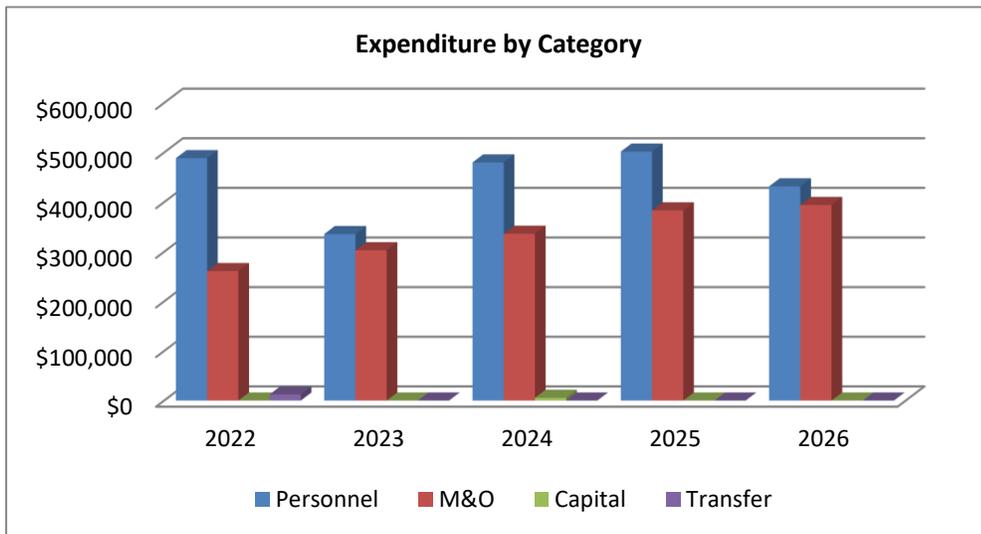


### Expenditure by Category - Utility Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	9.5	5.5	5.5	5.5	5	-0.5
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<b>Expenditure Category</b>						
<i>Personnel</i>	\$488,479	\$335,538	\$479,827	\$501,725	\$431,670	<b>-13.96%</b>
<i>M&amp;O</i>	\$260,866	\$302,895	\$336,135	\$383,229	\$394,118	<b>2.84%</b>
<i>Capital</i>	\$0	\$0	\$5,604	\$0	\$0	<b>0.00%</b>
<i>Transfer</i>	\$12,248	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$761,593</b>	<b>\$638,433</b>	<b>\$821,566</b>	<b>\$884,954</b>	<b>\$825,788</b>	<b>-6.69%</b>



**Comments:**

- The decrease in Personnel includes removal of a part-time clerk.
- The increase in M&O includes additions for Contract Services and Payment 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 City residential, commercial and industrial districts to the treatment plant. Also, with aid from the Street department to repair and maintain the storm water system. The collection system includes over 258 miles of pipe ranging in size from 4" to 48" pipe. 5,494 thousand manhole structures, six lift stations, two measuring stations and an anaerobic pretreatment facility.

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

**Major Goals:**

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

**Fiscal Year 2025-2026 Objectives:**

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

- Use CIPP (Cured in place pipe) as a form of improvements, adding funds for CIP moving forward. Improve 20-line segments every year to downtown with this process. (EC2.3.1, EC2.3.4, EC2.3.6)
- Inspect with CCTV unit 1-2 miles of larger diameter pipe a year. (EC2.3.4, EC2.3.6)
- Continue improvements on road surfaces through manhole rehab. Replace 20 broken or low manhole covers yearly. (EC2.3.4, EC2.3.6)
- Maintain and repair storm water system and be more proactive on regulations. Continue to do cleanings on major arterials and residential areas yearly. (EC2.3.1, EC2.3.4, EC2.3.7)
- Do storm water inspections gaining knowledge and more information for City works through GIS. Adding storm water infrastructure inspection to new development. (EC2.3.8)
- Continue to explore new technologies for trenchless pipe repair and capital improvements. Use 5 quick lock repair couplers yearly for trenchless pipe repair. (EC2.3.6)

**Fiscal Year 2025-2026 Budget Highlights:**

- CIPP bid documents are being completed by staff internally for the 2nd project. \$1.1million for the next project. \$550k budgeted \$550k reserve. (EC2.3.4, EC2.3.5, EC2.3.6) (PBB#639)
- Proposed purchase of Jet truck. Replacement of 2010 jet truck. (EC2.3.4, EC2.3.6) (PPB#639)
- Proposed purchase of emergency pickup for 6” pump and equipment. Flooding emergencies are due to SSO’s, water line breaks and storm water fooding. (EC2.3.5, EC2.3.6) (PBB#639)
- Sewer improvements over Rock creek to lift station below Addison Ave. West. \$560k reserve. (EC2.3.4)
- Completed irrigation extension on Federation (Gun club) for walking trail connection. (EC2.2.6) (PPB#639)
- Completed irrigation crossing under Stadium Blvd. 50’ of 24” PVC to improve failing lateral crossing. (EC2.3.6) (PPB#636)
- Purchased 8 Smart Cover probes to find irrigation and storm water I&I issues. 50k reserve. (EC2.2.1, EC2.3.3, EC2.3.5)
- Finish completing the bid proposal for lining project on Grandview Dr. N. \$100k budgeted. (EC2.3.4, EC2.3.6) (PPB#639)
- Added storm water inspection to new construction duties. Working with engineering and field inspection staff to develop procedures. (I01.1.3) (PPB#638)

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

- Continued training and mentoring to create advanced and highly trained operators and leaders.
- Maintain a healthy and properly functioning wastewater and stormwater system and provide the best possible service to our customers.
- Use technology and data collection to improve efficiency and aid with zone maintenance work.
- Continue to explore new technologies in trenchless pipe repair and less intrusive means for pipe improvements.
- Update tools and equipment as needed to keep our operators safe and efficient.
- Continue to assess pipe through inspection after a backup or SSO’S for potential causes of incident and if there is a structural or root issue we can alleviate through repair and use smart cover technology for high level alarms in our problem areas.
- Adding storm water infrastructure to our new construction inspections.

**Fiscal Year 2024-2025 Accomplishments:**

- Rerouted a service line for a resident due to the old tap not being discontinued when an improvement project was done in that area. WWC crews rerouted and tapped the service line into the live system. (EC2.3.4, EC2.3.6) (PBB#636)
- With our quick lock system, we have done several trenchless repairs and have a backlog of potential repairs. We can do 6” and 8” pipe repairs with this equipment with no excavation. (EC2.3.4, EC2.3.6) (PBB#636)
- WWC crews replaced a failing storm drain crossing on Locust St. south of the Locust/Filer intersection. They replaced the entire street crossing basin to basin and patched back the trench crossing. (EC2.3.1, EC2.3.4, EC2.2.6) (PBB#636,638)
- Crews replaced rotting CMP pipe down in Auger Falls where large sink holes were forming causing a hazard to vehicles and foot traffic. (EC2.3.4, EC2.3.6) (PBB#636)
- Collection crews rerouted and reconnected a vent pipe on the 24” CMP trunk line dropping into the canyon above the treatment plant. Also routing a second “condensation” line to the dissipation box at the bottom to aid with any possible loss of containments. (EC2.3.1) (PBB#636)
- WWC staff rerouted an old service line coming down into Rock Creek near the old singing bridge. They install approximately 100’ of 4” line to the trunk line. (EC2.3.5, EC2.3.6) (PBB#636)
- Replacement of 2003 van and Camera equipment. Sales of this equipment to the City of Gooding for \$30,000.00 to offset costs and go back to WW reserve. (PBB#639)

**Performance Measures:**

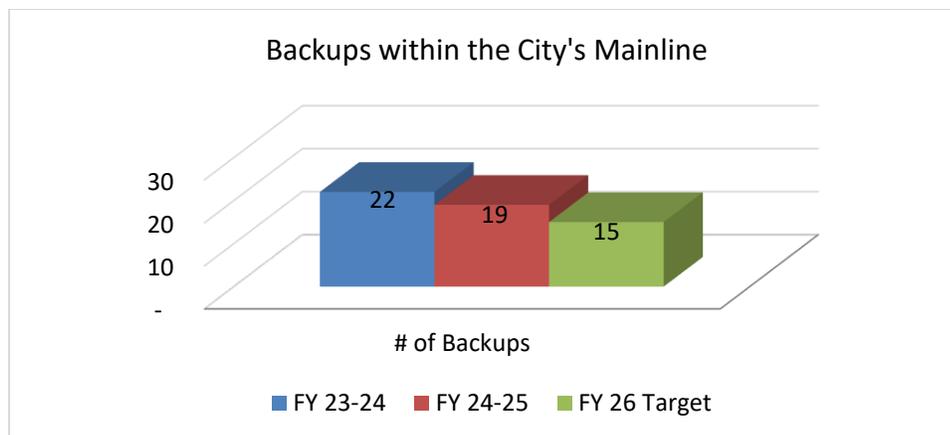
- 1) Maintain 15 or less backups within the City’s mainline.

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

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

Calculation: # of Mainline backups

Results: # of Mainline backups for the year.



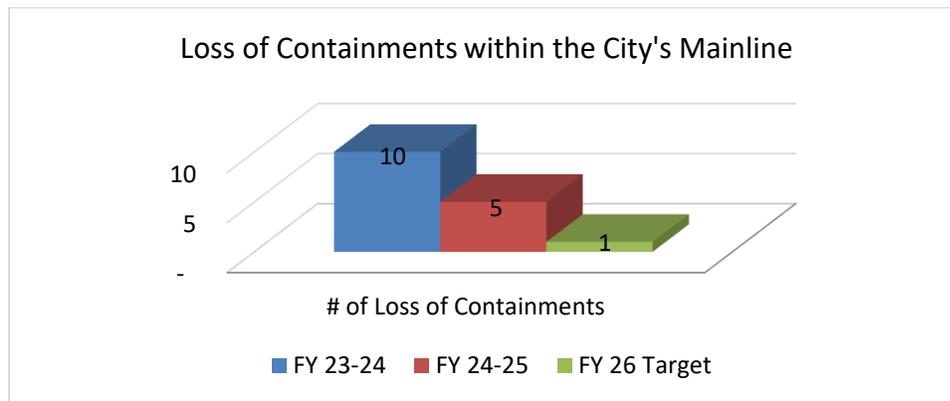
2) Maintain 1 or less Loss of Containments within the City's mainline.

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

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

Calculation: # of Loss of containments

Results: # of Loss of containments for the year.





**City of Twin Falls**  
**Departmental Summary and Description**  
**Wastewater Treatment**

**Department Description:**

The primary purpose of the wastewater treatment facility is to reduce residential, commercial, and industrial effluents to standards established by our Idaho Pollutant Discharge Elimination System (IPDES) permit before discharge into the Snake River. The City treats an average of 8.8 MGD of residential, commercial, and industrial effluent daily, with a maximum effluent peak of 10.5 MGD. With the current effluent limits, the design capacity of the wastewater treatment facility is 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 2025-2026 Objectives:**

- Aeration system maintenance for aeration basins and IFAS (EC2.3.2 and EC2.3.4).
- Canyon rim drop line project final design and begin construction (EC2.3.2 and EC2.3.4).
- Dewatering system partial rehab and maintenance (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 2025-2026 Budget Highlights:**

- Implementing a Fats, Oil, and Grease (FOG) program by utilizing software from FOG BMP will provide the start to a much-needed FOG program for the city.

- 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.
- Improvements and updates to the aeration and dewatering systems 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 2024-2025 Accomplishments:**

- The city has chosen a qualified engineering firm to assess and design the Canyon Rim Drop Line Project. We are pleased to collaborate with Hazen and Sawyer in exploring the best options for the redundant Grandview Drop Line, ensuring the city can maintain its collection system effectively. By the end of FY25, we anticipate reaching approximately 30% design, positioning us to make significant progress in FY26. (EC2.3.2 and EC2.3.4).
- The laboratory at the WWTP has a new HVAC system that is now providing consistent and efficient heating and cooling for staff (EC2.3.4).
- The permanent odor scrubber located at the intersection of Grandview and Federation is expected to be completed by the end of summer, prior to the commencement of the school year. The implementation of the temporary odor scrubber has already led to a significant reduction in odor complaints, and the installation of the permanent unit is anticipated to further address the odor issues that have affected the area. (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).

**Performance Measures:**

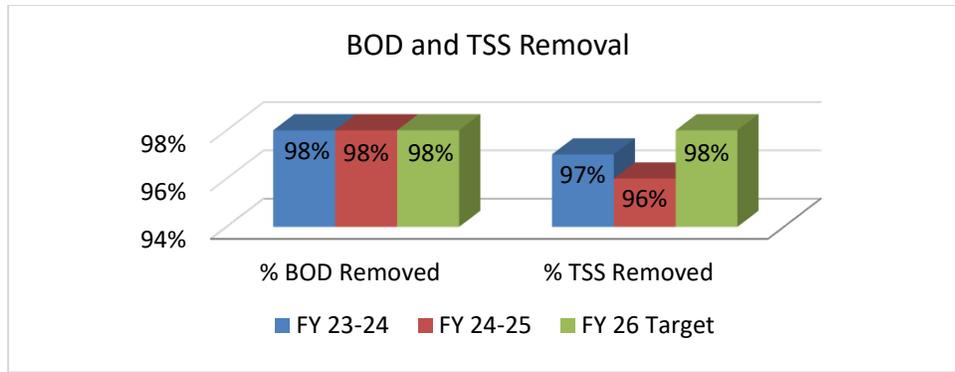
- 1) Performance Measure: Remove 98% or more of BOD and TSS through the wastewater treatment plant process to stay within the city's NPDES permit.

Department Objective: Aeration System Maintenance for aeration basins and IFAS, and Dewatering System partial rehab and maintenance.

Importance: Removal of BOD and TSS from the wastewater process helps the city stay within the NPDES permit and reduce harmful impacts on the river and environment.

Calculation: Influent amount to the WWTP minus effluent amount and percent difference.

Results:



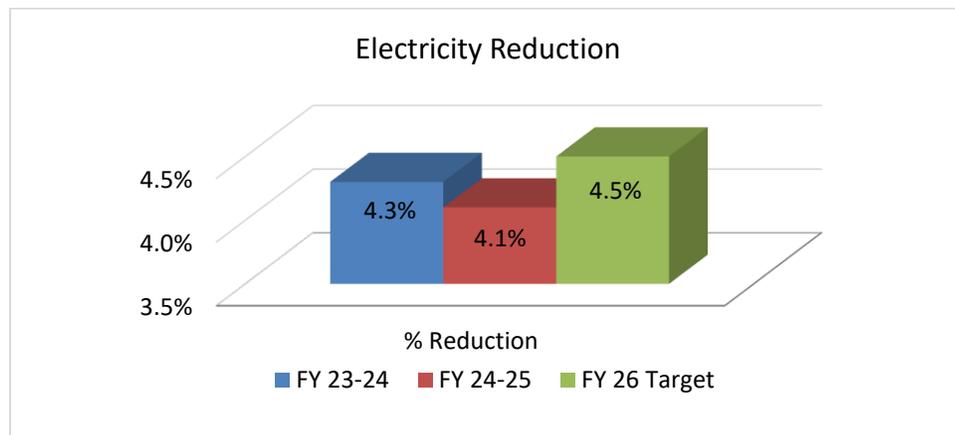
- 2) Performance Measure: Maintain and report the average electricity used in Kilowatt Hours (KWH) per million gallons (MG) of wastewater treated for each fiscal year, to achieve a year-over-year reduction of 4.5%.

Department Objective: Aeration System Maintenance for aeration basins and IFAS, Dewatering System partial rehab and maintenance, and continuing annual updates on the SCADA system, tertiary treatment.

Importance: The rising cost of electricity makes improving efficiency at the WWTP essential for the city to save money and adopt more environmentally friendly practices.

Calculation: Total KWH used at the WWTP divided by the total volume treated in MG's.

Results:

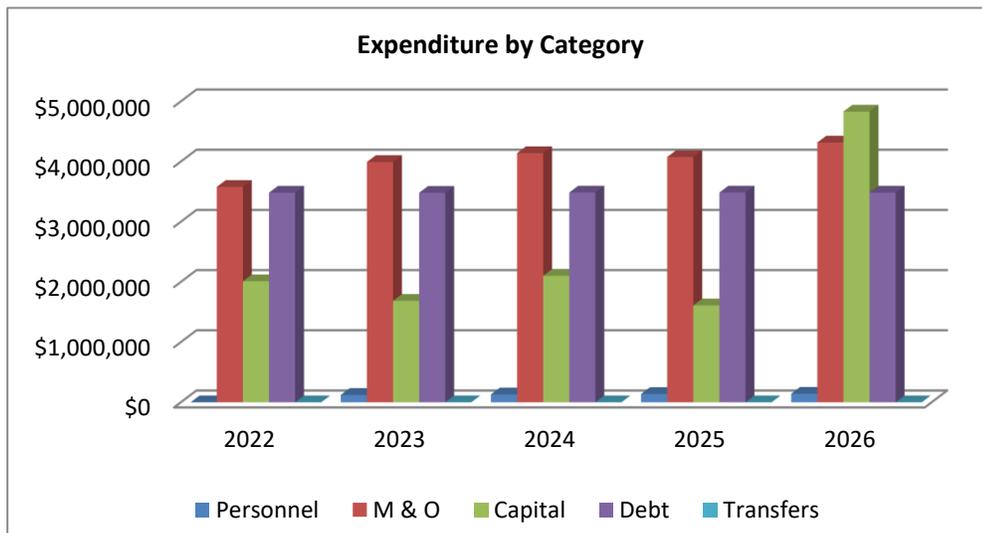


### Expenditure by Category - Wastewater Treatment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	0	1	1	1	1	0
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Expenditure Category						
<i>Personnel</i>	\$0	\$123,119	\$131,124	\$138,185	\$142,324	<b>3.00%</b>
<i>M &amp; O</i>	\$3,578,766	\$3,992,721	\$4,139,359	\$4,075,266	\$4,315,701	<b>5.90%</b>
<i>Capital</i>	\$2,010,573	\$1,685,753	\$2,100,956	\$1,610,000	\$4,830,000	<b>200.00%</b>
<i>Debt</i>	\$3,482,717	\$3,480,643	\$3,485,175	\$3,485,125	\$3,483,988	<b>-0.03%</b>
<i>Transfers</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$9,072,056</b>	<b>\$9,282,237</b>	<b>\$9,856,615</b>	<b>\$9,308,576</b>	<b>\$12,772,013</b>	<b>37.21%</b>



<b>Comments:</b>	
<ul style="list-style-type: none"> <li>• The increase in M&amp;O includes additional funds for the Contract to operate the Wastewater Treatment Facility, Electric, and Equipment Repair Parts.</li> <li>• Capital: <ul style="list-style-type: none"> <li>\$ 4,000,000 - Canyon Rim Drop Line</li> <li>\$ 500,000 - Dewatering System Maintenance</li> <li>\$ 200,000 - Aeration System Maintenance</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>\$ 75,000 - SCADA Upgrades</li> <li>\$ 30,000 - Odor Project</li> <li>\$ 25,000 - Laboratory Equipment</li> </ul>

**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 2025-2026 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 2025-2026 Budget Highlights:**

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

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

- A clean and safe environment for the community.
- 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 2024-2025 Accomplishments:**

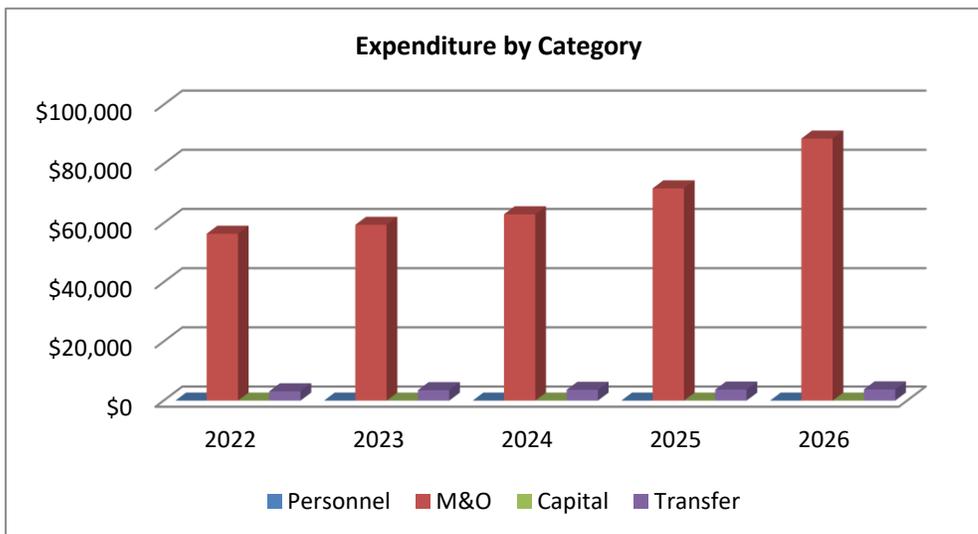
- Contracts were re-written and organized into four sections to be maintained separately. (EC1.3)
- Digital section map of maintenance areas completed and shared with contractors. (EC1.3)

### Expenditure by Category - Common Area Maintenance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M&amp;O</i>	\$56,382	\$59,409	\$62,959	\$71,724	\$88,548	<b>23.46%</b>
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>Transfer</i>	\$3,141	\$3,523	\$3,631	\$3,713	\$3,784	<b>1.91%</b>
<b>Subtotal</b>	<b>\$59,523</b>	<b>\$62,933</b>	<b>\$66,589</b>	<b>\$75,437</b>	<b>\$92,332</b>	<b>22.40%</b>



**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).
- Get the RFP finished and out for bid by December 2025.

**Fiscal Year 2025-2026 Objectives:**

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

**Fiscal Year 2025-2026 Budget Highlights:**

- They are asking for a significant rise in rates this year. Working through that to figure out what amount we will settle on (trying to avoid a rate increase for customers).

**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 2024-2025 Accomplishments:**

- A ride-along with PSI allowed the observance of trash hauling firsthand and identified issues and areas where our cooperative interactions could be improved. Meeting the PSI team and allowing them to talk about what challenges they face out in the community.
- The contract with the service provider is up in 2026. We are working through building the new Bid/Contract and hope to have the new bid out by December 2025 for the new contract to begin in Oct 2026.

**Performance Measures:**

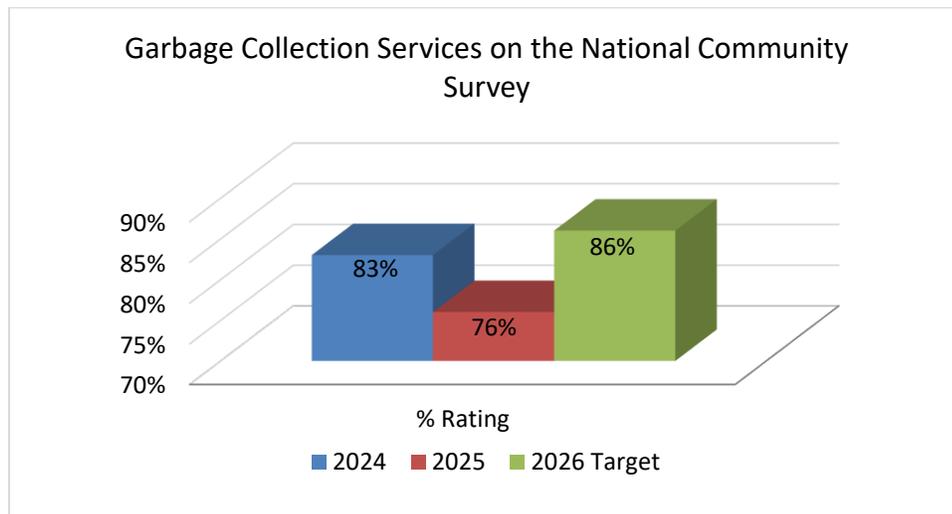
- 1) Performance Measure: Maintain at least 86% for garbage collection services on the National Community Survey.

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

Importance: Trash removal is a necessity to ensure a clean environment and safety for both people and animals. Collection of solid waste materials and recyclable items plays a vital role in the cleanliness and sustainability of our community. Air and water pollution are common causes of rotting garbage. Garbage also contains environmental contaminants that can spread serious illness and disease if not disposed of in the right way. Professional waste management and disposal remove these dangerous materials from the environment, making it safer.

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

Results: The average % of citizens responding with an excellent or good response.

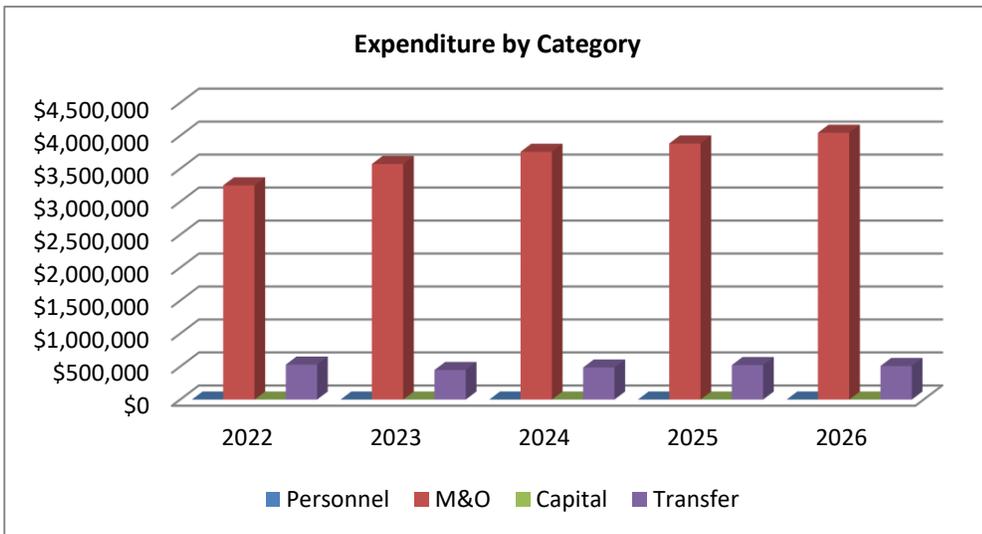


### Expenditure by Category - Sanitation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M&amp;O</i>	\$3,247,215	\$3,571,360	\$3,756,939	\$3,882,667	\$4,045,055	<b>4.18%</b>
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>Transfer</i>	\$530,183	\$448,292	\$486,197	\$522,743	\$509,176	<b>-2.60%</b>
<b>Subtotal</b>	<b>\$3,777,397</b>	<b>\$4,019,651</b>	<b>\$4,243,136</b>	<b>\$4,405,410</b>	<b>\$4,554,231</b>	<b>3.38%</b>



**Comments:**

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

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

**Department Description:**

The City Pool provides the community with a safe, clean, and monitored facility that promotes healthy activity. The City Pool aims to provide year-round opportunities for the community to enjoy recreation swimming, water safety instruction, physical fitness, and social interaction.

**Major Goals:**

- Provide a safe and clean swimming environment that meets the needs of the community. (HC1)
- Add new/innovative programs that will expand Twin Falls City Pool usage and enhance the user experience. (HC1)
- Provide affordable access for the entire community. (HC1)
- Partner with community organizations to provide expanded services such as active adults and high school swim teams. (HC1)
- Modernize the facility to provide an updated experience for all users. (HC1)
- Continue to train and compensate employees to remain competitive in the current labor market. (IO2)

**Fiscal Year 2025-2026 Objectives:**

- Offer 30 hours per week to high school swim teams during their swim season. (HC1.2.2)
- Have the capacity to be able to provide swim instruction programs for 2,000 participants annually. (HC1.2.1)
- 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 2025-2026 Budget Highlights:**

- Emphasize full-time staff training in order to stay current on aquatic trends to keep the City Pool updated and fresh.
- Renovate the building to update the locker room facilities and add training space to create a more versatile customer experience. (HC1.1.4)

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

- Operate and maintain a facility that provides diverse recreation opportunities that support healthy lifestyles for all ages.
- Provide a location that encourages connection, positive lifestyle choices, leadership opportunities, and quality of life.
- Provide integrated and accessible recreation opportunities for people of all ages and abilities.

**Fiscal Year 2024-2025 Accomplishments:**

- Completed the design and contracted with a CM/GC to manage the building upgrades. (HC1.1.3)
- Helped promote high school swimming by providing a facility to 4 local high schools for practices and swim meets. (HC1.2.2)
- Replaced UV light for enhanced water quality. (HC1.1.3)

**Performance Measures:**

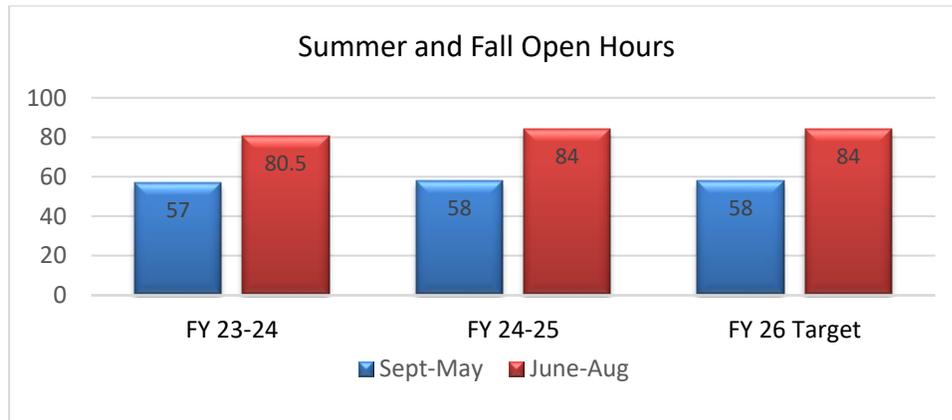
- 1) Performance Measure: Maintain 84 open hours per week during the summer season and at least 58 hours per week during the fall/winter/spring season.

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

Importance: Being open as much as possible throughout the year provides access to the Community at an affordable price that allows everyone the opportunity to take advantage of aquatic recreation, fitness, and swim lesson opportunities.

Calculation: Hours per week during the summer and fall/winter/spring season

Results: Open hours during each season.



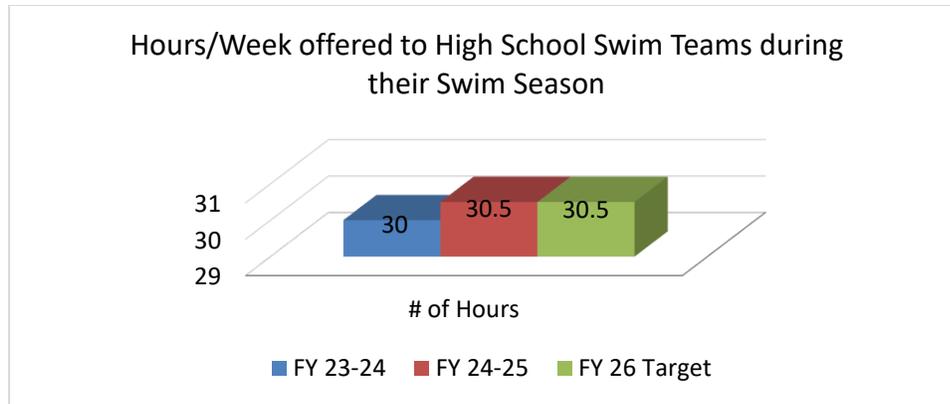
- 2) Performance Measure: Offer at least 30.5 hours per week to high school swim teams during their swim season.

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

Importance: Providing easy access for area high schools allows swimming to be offered as a sanctioned high school sport. This leads to more usage of the City Pool throughout the year by high school students through USA Swimming Marlins Swim Team, City Pool programs, and lifeguard recruitment.

Calculation: # of Hours dedicated to high school swim teams

Results: Hours open per week during swim season.



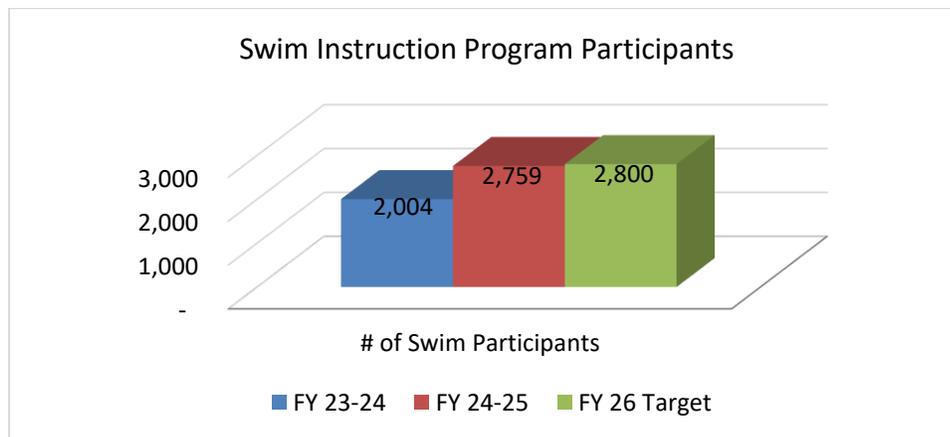
3) Performance Measure: Provide swim instruction programs for 2,800 participants annually.

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

Importance: Providing affordable swim instruction programs promotes a healthy lifestyle by allowing kids and adults to learn a critical life skill that will allow them to have fun in the water while being safe.

Calculation: # of Participants in swim instruction programs

Results: # of Swim instruction participants.



4) Performance Measure: Maintain at least 13 programs.

Department Objective: Maintain at least 13 programs.

Importance: Continuing to grow current programming by adding new/innovative programs expands the Twin Falls City Pool usage and promotes a healthy lifestyle to an increased population.

Calculation: # of Programs offered

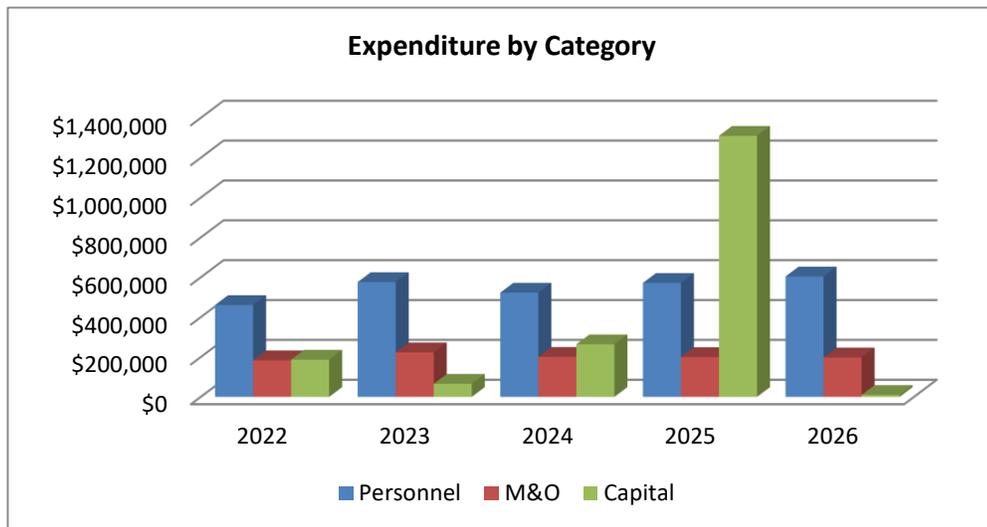
Results: the Twin Falls City Pool has maintained 13 programs for the prior 2 years.

### Expenditure by Category - Pool

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	2	2	2	2	2	0
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Expenditure Category						
<i>Personnel</i>	\$461,028	\$575,975	\$522,920	\$571,773	\$604,179	<b>5.67%</b>
<i>M&amp;O</i>	\$183,668	\$223,436	\$200,995	\$199,700	\$197,800	<b>-0.95%</b>
<i>Capital</i>	\$186,931	\$65,868	\$263,827	\$1,310,000	\$10,000	<b>-99.24%</b>
<b>Subtotal</b>	<b>\$831,627</b>	<b>\$865,279</b>	<b>\$987,742</b>	<b>\$2,081,473</b>	<b>\$811,979</b>	<b>-60.99%</b>



**Comments:**

- The increase in Personnel includes additional pay for Part-Time employees.
- Capital: \$10,000 - Facility Enhancements

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

**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 visitors have a safe and clean environment while enjoying the parks. (HC1)
- To provide and maintain park facilities that promote healthy lifestyles and enhance the quality of life for all visitors. (HC1)
- Ensure the upkeep and enhancement of park facilities to provide safe, accessible, and well-maintained spaces that accommodate public use, encourage outdoor recreation, and promote a positive visitor experience. (AC1)

**Fiscal Year 2025-2026 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)
- Ensure the recruitment, training, and deployment of a skilled team of lifeguards to enhance visitor safety, provide emergency response, and maintain a secure aquatic environment at park facilities. (HC1.1.4)
- Replace site furnishings, maintain trail upkeep and improve amenities for visitors (HC1.1.3)

**Fiscal Year 2025-2026 Budget Highlights:**

- Facility Enhancement: Site Furnishings - Trash Receptacles, Benches, etc.

**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 2024-2025 Accomplishments:**

- Completed design and construction of access road to Shoshone Falls and Dierkes Lake (HC1.1.4)
- Added three dog bag dispensers and additional waste receptacles to Shoshone Falls Park access points (HC1.1.3)
- Continued to replace sections of irrigation system (HC1.1.4)
- Repaired worn turf around picnic areas and other high-traffic zones (HC1.1.3)
- Slowed erosion with retaining walls and vegetation (HC1.1.3)
- Enhanced visibility of the falls through vegetation clearance and management (HC1.1.3)
- Completed signage plan.
- Completed ticket booth design.

**Performance Measures:**

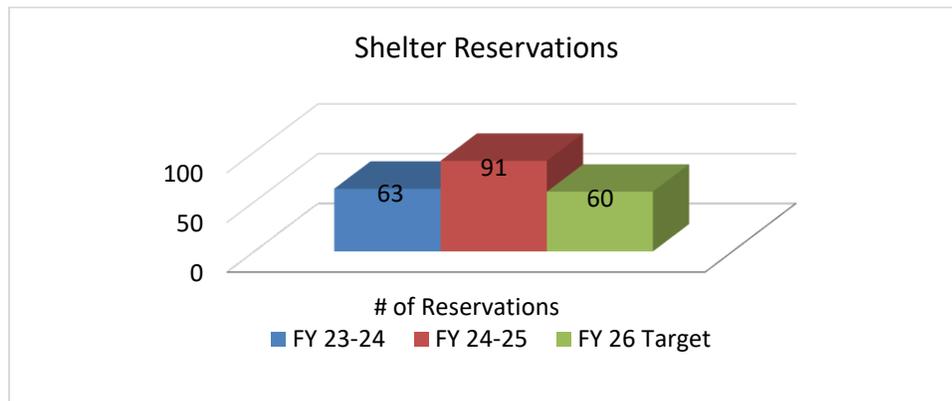
- 1) Performance Measure: Monitor for at least 60 shelter reservations.

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

Importance: Shelter reservations are an indication of the City of Twin Falls’ success in maintaining its parks, which support a healthy lifestyle by providing a safe and clean environment for citizens and visitors of Twin Falls to recreate and enjoy.

Calculation: # of Shelter reservations

Results: # of Shelter reservations for the year.



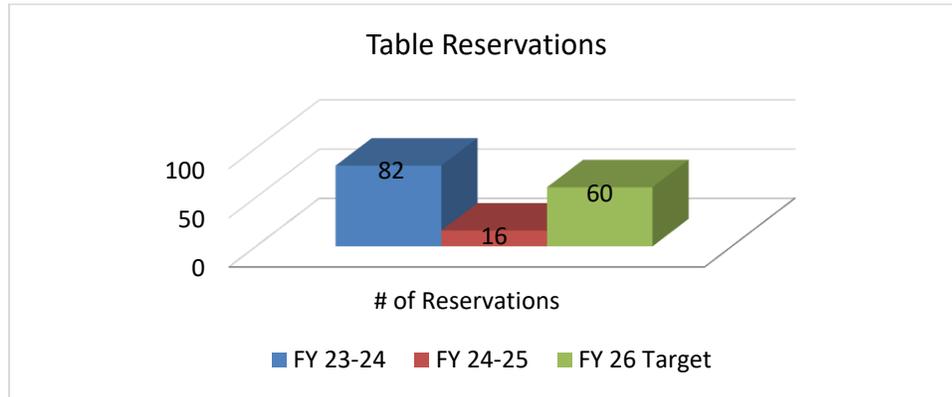
- 2) Performance Measure: Monitor for at least 60 table reservations.

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

Importance: Table reservations are an indication of the City of Twin Falls’ success in maintaining its parks, which support a healthy lifestyle by providing a safe and clean environment for citizens and visitors of Twin Falls to recreate and enjoy.

Calculation: # of Table reservations

Results: # of Table reservations for the year.



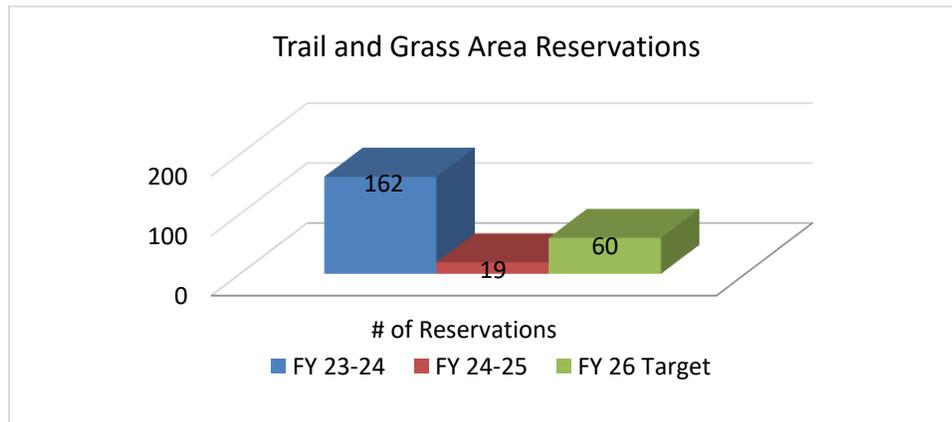
3) Performance Measure: Monitor for at least 60 trail and grass area reservations.

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

Importance: Trail and grass area reservations are an indication of the City of Twin Falls' success in maintaining its trails and grass areas, which support a healthy lifestyle by providing a safe and clean environment for citizens and visitors of Twin Falls to recreate and enjoy.

Calculation: # of Trail and grass area reservations

Results: # of Trail and grass area reservations for the year.

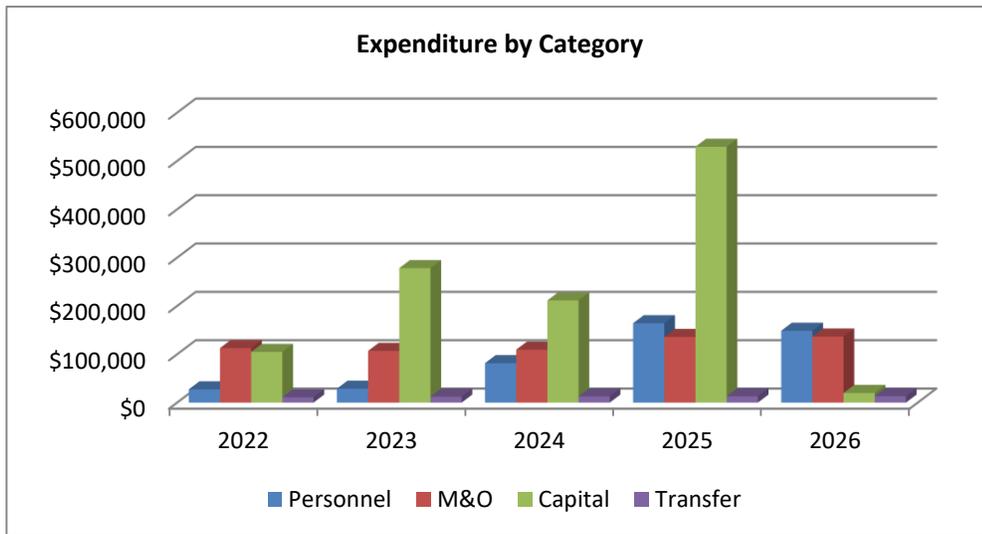


### Expenditure by Category - Shoshone Falls And Dierkes Lake

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>	0.25	0	0	0.75	0.75	0
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Expenditure Category						
<i>Personnel</i>	\$27,470	\$28,825	\$81,671	\$164,329	\$148,717	<b>-9.50%</b>
<i>M&amp;O</i>	\$112,833	\$107,046	\$109,574	\$135,900	\$136,800	<b>0.66%</b>
<i>Capital</i>	\$104,953	\$278,305	\$211,422	\$529,500	\$20,000	<b>-96.22%</b>
<i>Transfer</i>	\$10,979	\$12,314	\$12,690	\$12,977	\$13,225	<b>1.91%</b>
<b>Subtotal</b>	<b>\$256,235</b>	<b>\$426,491</b>	<b>\$415,358</b>	<b>\$842,706</b>	<b>\$318,742</b>	<b>-62.18%</b>



<b>Comments:</b> <ul style="list-style-type: none"> <li>• Capital: \$20,000 - Facility Enhancement - Site Furnishings</li> </ul>
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**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 2025-2026 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)
- Continue to partner with Travelers to identify risk areas and implement proactive loss control measures as they are identified. (IO1.1.1)

**Fiscal Year 2025-2026 Budget Highlights:**

- The 2025-2026 budget includes an increase to the City's Liability and Property Insurance premiums.
- Plan for coverage of anticipated losses. The organization has continued to stress the importance of crash avoidance and the proper use and care of equipment. Work closely with Travelers for the review of claims and forecasting of trends.
- Deliver in-house Respectful Workplace training for all new employees and refresher classes for current employees. (IO1.4.3)

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

- Timely recovery of damage and repairs to the organization's property and vehicles.
- Respectful Workplace training for all new employees and refresher in-person classes for current employees.
- A risk liaison that coordinates services between departments and safety committees.

**Fiscal Year 2024-2025 Accomplishments:**

- Laserfiche Process Enhancement: Continued to refine the Laserfiche system, which enables efficient tracking and management of claims across multiple fiscal years. (Objective IO1.4.3)

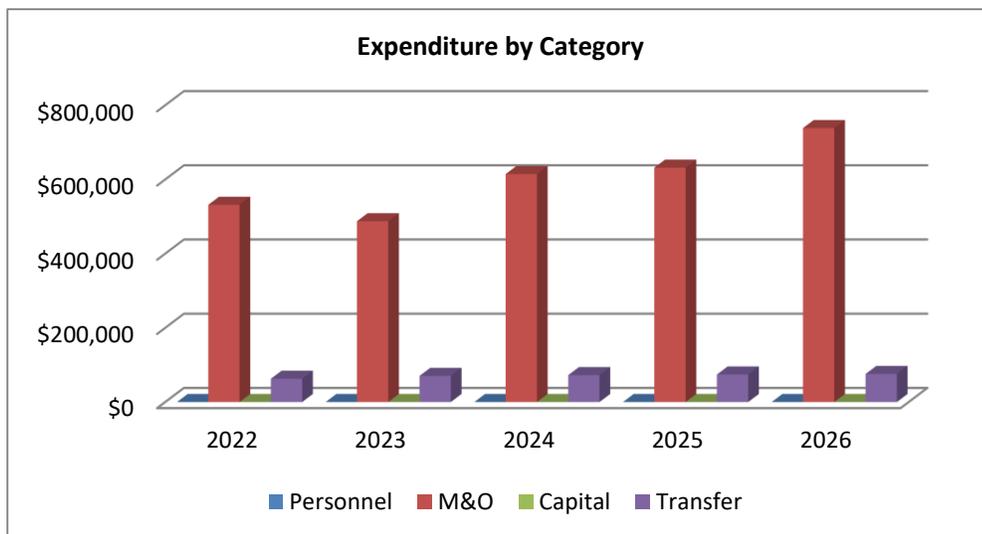
- Tort Claim Training Initiative: Collaborated with our HUB International Broker to conduct a Tort Claim training session for the Public Works department. This training focused on educating employees about Tort Law, procedural frameworks, and available resources.
- Advancements in IT Security: Implemented dual authentication protocols to bolster the security of sensitive information and network protection against unauthorized access. As an organization, we are currently at a 30% enrollment rate of our network server users in dual authentication. There is also mandated Microsoft Dual Authentication for all Microsoft 365 accounts to enhance security.

### Expenditure by Category - Insurance/Risk

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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<b>FTE</b>					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M&amp;O</i>	\$531,579	\$487,281	\$614,358	\$631,631	\$738,339	<b>16.89%</b>
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>Transfer</i>	\$62,739	\$70,368	\$72,514	\$74,153	\$75,569	<b>1.91%</b>
<b>Subtotal</b>	<b>\$594,318</b>	<b>\$557,649</b>	<b>\$686,872</b>	<b>\$705,784</b>	<b>\$813,908</b>	<b>15.32%</b>



**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 places a high priority on clear communication to provide outstanding service to employees, citizens, and visitors.

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

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

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

**Major Goals:**

- Maintain a safe operating fleet of vehicles and equipment with minimal down time (RC7)
- Maintain a courteous professional level of communication and service with all departments and employees. (IO1)
- Improve internal processes and data management by implementing recommendations in the Fleet Management Plan completed by Mercury Associates. (IO1)

**Fiscal Year 2025-2026 Objectives:**

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

**Fiscal Year 2025-2026 Budget Highlights:**

- Maintain funding for travel and training budget lines to prepare the staff to repair emergency vehicles and equipment.
- We have no large capital requests for the shop for the 25-26 FY.

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

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

**Fiscal Year 2024-2025 Accomplishments:**

- Successfully performed all services and shop functions throughout the duration of the building remodel. Despite the challenges posed by the seven-month construction project, services were only disrupted on two occasions, demonstrating adaptability and resilience in maintaining operational continuity. (SC2.1) (IO1.1)
- The department and the Fleet Steering Committee created a 15-year planning document that adopted a proactive approach to asset lifecycle management. It optimizes vehicle acquisition, maintenance, and disposal processes to maximize asset lifespan and minimize lifecycle costs. (RC 7.1) (IO1.4)
- Used the aforementioned 15-year planning document to facilitate the process of Long-Term Planning and help with the fleet portion of the budget planning process.
- Hired a new FTE, the Service Advisor. They schedule all the work coming into the shop and send out reminders to the departments, so they don't miss their appointments. This position also covers a large portion of the daily administrative duties, i.e., answering the phone, paying bills and making sure that invoices get to the proper dept., opening and closing repair orders, ordering parts for the mechanics, receiving and tracking parts orders to ensure we are tracking the total costs of vehicle ownership.
- We asked for and received funding through the use of "leftover" monies from our remodel project last year and have completed a large landscaping project that includes removing all of the grass from our lot. Putting in sidewalks that include ADA compliant ramps around the west and south sides of our building and installing rock and trees/shrubs that will help alleviate the high maintenance that was required by the Parks Dept. to perform upkeep of the landscape.

**Performance Measures:**

- 1) Purchase two Hybrid police vehicles each year.

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

Importance: Hybrid vehicles reduce the wear and tear on vehicles, provide fuel efficiency, and generate more savings to the City of Twin Falls. Converting to hybrids will increase fuel mileage by almost ½ and with the extended service intervals, provide savings including fluid changes and general drivetrain maintenance.

Calculation: # of Hybrid vehicles purchased

Results: 8 Hybrid vehicles have been purchased since 2020. In FY25, 4 new Police Interceptor Utility patrol cars were built and upfitted. For FY2026 4 Police Interceptor Utility patrol cars will be purchased and upfitted bringing the total of PIU Hybrid Patrol Cars to 12, once completed.

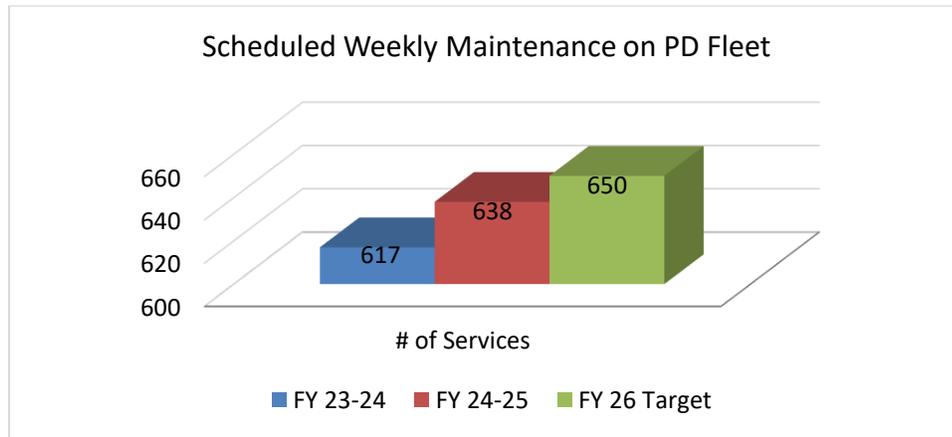
2) Perform scheduled weekly maintenance on PD fleet.

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

Importance: Performing the fleet maintenance plan ensures a lower cost of repairs, a higher standard of vehicles and a more efficient fleet for the City of Twin Falls Police department. Approximately 1/3 of the Police department fleet come to the shop each week for (at minimum) a “wheels off inspection”. Then, during the inspection any faults found are corrected and any services due are performed. The current police fleet is 92 units. This includes Patrol vehicles, Traffic Team vehicles including 5 motorcycles equipped for traffic duty, CID (detective) vehicles, Admin vehicles and specialty vehicles i.e., Swat, Evidence collection Admin Command trailer and Bomb Squad.

Calculation: # of PD vehicles serviced

Results: # of PD vehicles serviced for the year.



3) Perform scheduled weekly maintenance on all large area and trim mowers during the mowing season.

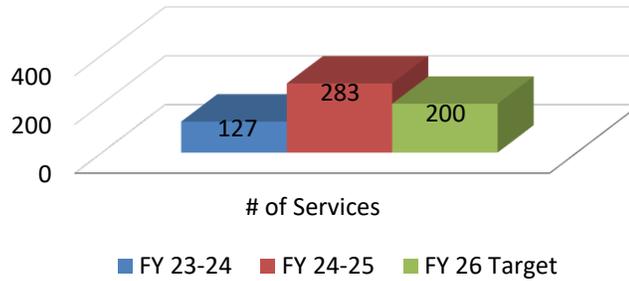
Department Objective: Enhance Fleet management practices to promote efficiency, safety, and optimize vehicle lifecycles.

Importance: Performing the mower maintenance plan ensures a lower cost of repairs, a higher standard of vehicles and a more efficient fleet for our Parks Department. These vehicles operate in a severe environment and require regular weekly maintenance/repair to keep them up and running. All large area mowers (3ea) and trim mowers (4ea) come to the shop each week for weekly maintenance, and we also repair whatever is broken/damaged during the weekly mowing. All of this equipment is very high maintenance so while there are not a high number of them, the time required for the inspection/maintenance/repair is high per unit.

Calculation: # of Mowers serviced

Results: # of Mowers serviced for the year.

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

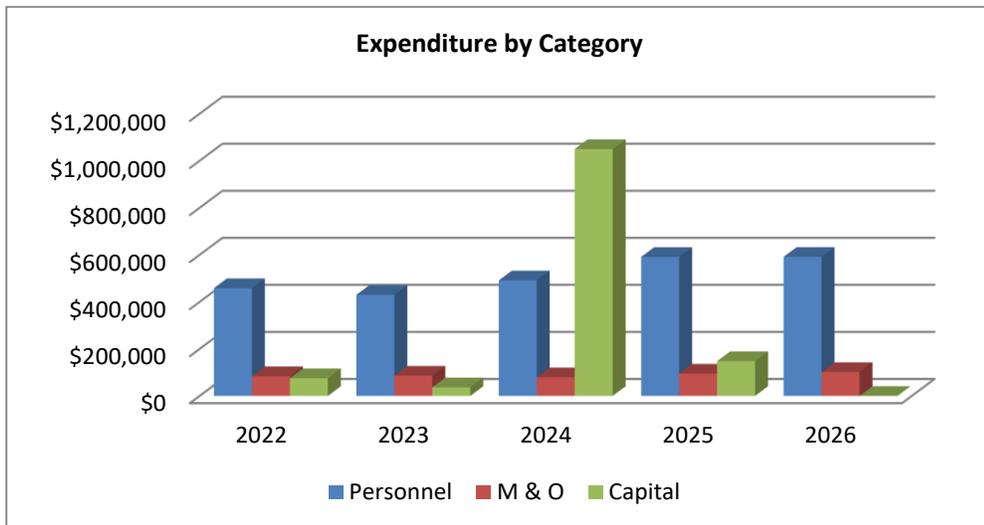


Expenditure by Category - Fleet Maintenance

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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FTE	5	5	5	6	6	0
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Expenditure Category	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
Personnel	\$458,182	\$429,652	\$490,913	\$590,873	\$591,051	0.03%
M & O	\$83,806	\$85,959	\$79,253	\$94,700	\$101,450	7.13%
Capital	\$75,144	\$36,519	\$1,049,403	\$147,750	\$0	-100.00%
Transfer	\$731	\$819	\$844	\$863	\$880	1.91%
<b>Subtotal</b>	<b>\$617,862</b>	<b>\$552,949</b>	<b>\$1,620,413</b>	<b>\$834,187</b>	<b>\$693,381</b>	<b>-16.88%</b>



Comments:

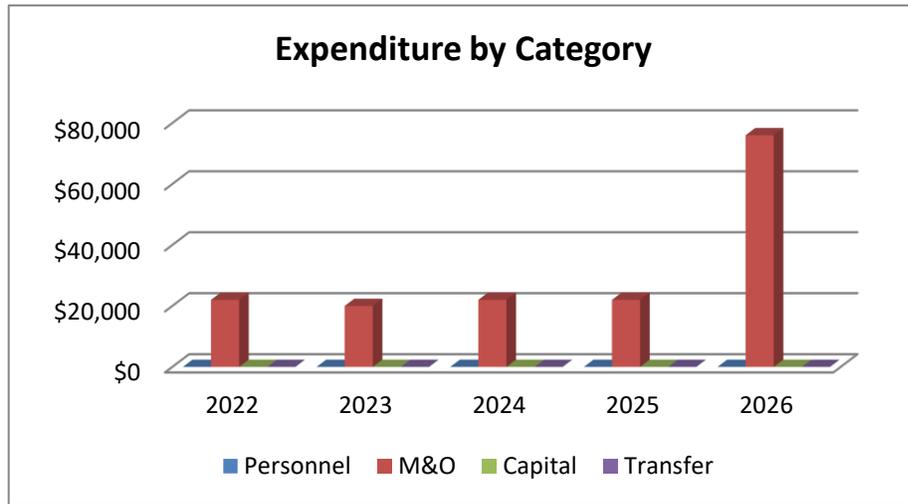
- The increase in M&O includes additions for Fleet Lubricants, Diagnostic Tools, and Electric.

### Expenditure by Category - Fireworks

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Adopted	FY 2026 Change
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FTE					
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Expenditure Category						
<i>Personnel</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>M&amp;O</i>	\$22,000	\$20,000	\$22,000	\$22,000	\$76,000	<b>245.45%</b>
<i>Capital</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<i>Transfer</i>	\$0	\$0	\$0	\$0	\$0	<b>0.00%</b>
<b>Subtotal</b>	<b>\$22,000</b>	<b>\$20,000</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$76,000</b>	<b>245.45%</b>



**City of Twin Falls**  
**CITYWIDE FINANCIAL POLICIES AND GUIDELINES**

**Overview**

Purpose:

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

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

Objectives:

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

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

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

Compliance:

Each policy has a Budget Compliance Status line in the header. Policies that are directly related and relevant to the budget indicate compliance with a ✓. Those not in compliance will have a strategy to achieve conformance. Some financial policies are indirectly related or not relevant to the budget. They will have a designation of NA.

Document Type: Policy  
Number: I-a  
Effective: 10-1-13  
Revised: 6-27-23  
Budget Compliance Status: ✓

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## **AUDITING AND FINANCIAL REPORTING**

This policy is intended to promote organized financial planning, budgeting, and accounting to assure disclosure of all financial transactions and to facilitate financial management and accountability by departments, divisions and agencies through financial reporting.

The City will do the following to fulfill its financial reporting responsibilities:

- Establish a chart of accounts and maintain an accounting system to provide all of the data needed to allow for the timely preparation of financial statements for the entire City in conformity with generally accepted accounting principles (GAAP).
- Contract for an independent audit of the City's finances and for compliance with GASB and state laws. (ID Code 50-1010) The audit will be published annually as 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

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## CAPITAL ASSET ACCOUNTING/DISPOSAL POLICY

The Capital Asset Policy is established in order to record and report monetary amounts associated with fixed asset acquisitions, transfers, and dispositions. In order to maintain adequate accountability and control over the City's capital assets and to report appropriate financial information, capital acquisitions (purchases or donations) of \$5,000 or more with a useful life of at least three (3) years will be recorded as a fixed asset and booked to the General Ledger. Certain assets may be added for management purposes, regardless of cost.

After the end of the fiscal year, the Finance Department will provide to each department a year-end preliminary fixed asset listing. The Department manager shall be responsible to report to the Finance Department all changes regarding fixed asset items by November 30<sup>th</sup> of each year. Those changes include, but are not limited to:

- Change in condition, (IE: from "good" to "damaged beyond repair")
- Enhancement or upgrade (if it extends the asset life)
- Permanent transfer to another department
- Transfer of title or ownership

When disposing of items, please refer to the following:

1. Items with an estimated value of \$5,000 or less should be disposed of through a local auction house, direct sale, or other means. These items must be approved by the City Manager, or the designated Deputy City Manager.
2. Items with an estimated value greater than \$5,000, must undergo the disposal process described below. These items must also be approved by the City Manager, or the designated Deputy City Manager.
  - a. Personal property needs to be declared surplus by the City Council. This can be done as a consent item on the agenda. The consent item should direct the method of disposition:
    - i. Sale for a set minimum price
    - ii. Sale by sealed bid or online auction
    - iii. Sale or donation to another unit of government
    - iv. Donation to a charitable organization
    - v. Disposal in the landfill
    - vi. Other

This excludes trade-ins of equipment and vehicles for replacements. Trade-ins require the Shop Supervisor approval, along with the City Manager or the designated Deputy City Manager.

3. Property that is usable and has some residual value should be offered for sale, or donated to another local government or a charitable organization. If the property is sold by sealed bid, the Deputy City Clerk should provide public notice by publishing a legal notice, or posting a brief description of the item(s) on the City's website, noting that sealed bids will be accepted until the specified deadline.

- a. Conveyance or transfer may be made without consideration or payment when it is in the best interest of the public in the judgment of the governing body or the granting unit, per Idaho Code 67-2322 through 67-2325.
4. If the item being disposed of has no residual value and/or is irreparable or otherwise no longer of any value, authorization must be obtained from the Department manager for disposal, and the Finance Department must be notified in writing if the original acquisition price exceeded \$5,000. That allows the fixed asset records to be updated.
5. A request for disposal instructions may be required from the Federal awarding agency for equipment acquired in whole or in part as a result of a Federal grant award.

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

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

Document Type: Policy  
Number: I-c  
Effective: 10-1-13  
Revised:  
Budget Compliance Status: NA

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## **FINANCIAL AND INTERNAL CONTROL**

This policy is intended to ensure that the City maintains a high standard of accounting practices. The Finance Department is responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that deposits and investments are managed prudently and in compliance with applicable laws and regulations, and that all financial transactions are executed in accordance with management's authorization and recorded properly and accurately.

The Finance Department will issue internal control procedures based on best practices that have been identified by City staff or the independent auditors. Finance Department will ensure that a good faith effort is made to implement all independent and/or internal auditor recommendations, pertaining to internal control. Each member of the City's senior staff team is responsible to ensure that internal control procedures issued by the Finance Department are followed throughout their respective departments.

Document Type: Policy  
Number: II-a  
Effective: 10-1-13  
Revised:  
Budget Compliance Status: ✓

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## **BALANCED BUDGET**

The City strives to develop a financial plan that protects the long-term financial health of the City and continues delivery of services by ensuring that the reliability of the funding sources are matched to support the duration of the expenditure.

Annually, the City of Twin Falls shall adopt by ordinance a balanced budget where operating revenues are equal to, or exceed, operating expenditures. Fund balance should not be considered a source of funds for base operating expenditures. Any increase in expenditures, decrease in revenues, or combination of the two that would result in a budget imbalance will require budget revision, rather than spending unappropriated surpluses or designated reserves to support on-going operations. (ID Code 50-811(7) (8), ID Code 50-1002, ID Code 50-1003, ID Code 50-1006).

Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy, and the balance will be available for capital projects and/or “one-time only” expenditures. (ID Code 50-1005A) Nothing in this policy shall prohibit the use of operating revenues for capital expenditures/expenses.

Document Type: Policy  
Number: II-b  
Effective: 10-1-13  
Revised: 10-18-18  
Budget Compliance Status: ✓

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## **BASIS OF BUDGETING**

The basis of budgeting is the method used to determine when revenues and expenditures are recognized for budgetary purposes. This policy documents the key differences between generally accepted accounting principles (GAAP) and the employed budgetary basis to ensure consistency from year to year and equitably communicate the planned costs for major service areas and capital projects.

The City's budget basis of accounting differs from GAAP used for preparing the City's annual financial reports. The major differences between budget basis and GAAP basis are as follows:

- 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: ✓

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## **BUDGET CALENDAR**

The budget preparation calendar is crucial for the successful preparation and execution of the City's budget. The calendar defines the timeline for the budget and indicates major and minor milestones for all parties involved.

The City budgets resources for all funds on a fiscal year basis, which begins October 1<sup>st</sup> and ends on the following September 30<sup>th</sup>.

The City must notify Twin Falls County by April 30 of each year when the City will hold the public hearing on the annual adoption of the subsequent fiscal year's budget.

The City Manager's Tentative Budget (ID Code 50-811(7) (8)) will be prepared and distributed to City Council in early July. Discussions will be held at regularly scheduled Council meetings throughout July and early August.

The City will hold a public hearing on the annual adoption of the budget in August preceding the fiscal year.

The City will submit its adopted budget to Twin Falls County for certification no later than the Thursday before the second Monday in September, unless granted an extension of up to seven working days by the County Commissioners, preceding the fiscal year.

Document Type: Policy  
Number: II-d  
Effective: 10-1-13  
Revised:  
Budget Compliance Status: ✓

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## **BUDGET FORM**

The budget form refers to how the City's budget is structured. This policy ensures that a consistent methodology is applied from one year to the next and that the costs for major service areas are clearly outlined. The City strives to follow Government Finance Officers Association (GFOA) recommended best practices in all aspects of the budget form.

The City's operating budget will be developed on an annual basis. Project-length budgets will be developed for all capital projects. Appropriations for each year will be approved by the City Council, annually.

The City's budget will be segregated into service groups by department for the General Fund, Capital Fund and Proprietary Funds. The budget for the City's other funds, such as internal or trust funds, will be presented separately by fund and not associated necessarily with a department.

Document Type: Policy  
Number: II-e  
Effective: 10-1-13  
Revised:  
Budget Compliance Status: ✓

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## **BUDGETARY CONTROL AND MANAGEMENT**

A budget control system is to ensure that actual expenditures do not exceed expenditures as set forth in the budget. Regular reporting of actual versus budgeted revenues and expenditures is essential to a budgetary control system and allows the City to take corrective action if actual numbers vary significantly from budgeted numbers.

Operating budget control is maintained at the department level by fund. Department heads are given broad authority to control their budgets and to make changes indicated to meet program objectives and to meet performance goals. All capital projects are controlled at the project level. In no case may total expenditures of a particular department or fund exceed that which is appropriated by the City Council without a specific recommendation from the City Manager.

Department directors and division managers are provided sufficient authority and flexibility to make budget transfers in order to facilitate the achievement of assigned objectives and to respond to changing needs. Within that flexibility, the following budget controls have been implemented and will be adhered to by all departments:

- Departments are responsible for informing the City Manager of material transfers within and between cost categories.
- Budget transfers from personnel accounts to other operating accounts can only be made for the purpose of supporting one-time costs.
- Budget transfers within and from major equipment accounts can only be made for the purpose of supporting other one-time costs and must not result in increased replacement or operating costs in subsequent fiscal years.

The following budget transfers and/or adjustments require the recommendation of the City Manager:

- Departments may not change a capital improvement project without a recommendation from the City Manager. Any remaining funds at the completion of the project become available for City Council allocation within the appropriate fund. Departments may be given authority to create project categories, with specific approval by City Council, that can be separated into individual projects for project management purposes or to address a goal approved by City Council. Examples include major repair and maintenance accounts including sewer line maintenance and facilities maintenance.
- Departments may not transfer special operating program funds into or outside of the approved program budget. Any additions to the program budget require a recommendation from the City Manager and approval by City Council documented at a City Council meeting. Any remaining funds at the completion of the program become available for City Council allocation.

- Departments may not increase their base budget in any subsequent fiscal year by any actions taken in the current fiscal year without a recommendation from the City Manager and approval by City Council documented at a City Council meeting.
- Departments may not exceed their approved permanent full time equivalent position count or take actions that would exceed their approved permanent full time equivalent position count without a recommendation from the City Manager and approval by City Council documented at a City Council meeting.

Document Type: Policy  
Number: II-f  
Effective: 10-1-13  
Revised:  
Budget Compliance Status: ✓

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## **STRATEGIC AND FINANCIAL PLANNING**

The goals and objectives outlined in the City's strategic plan coupled with the revenue and expenditure forecasts outlined in the long-term financial plan should provide the basis for budget decisions.

The City will develop a budget in accordance with the policies and priorities set forth in the comprehensive plan, strategic plan, long-term financial plan, needs of the community, and federal and state laws. Program and project priorities and service levels will be established by the aforementioned plans.

Document Type: Policy  
Number: II-g  
Effective: 10-1-13  
Revised:  
Budget Compliance Status: ✓

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## **ENCUMBRANCE POLICY**

This policy is intended to provide an understanding of encumbrance requirements and the encumbrance process.

An encumbrance can be defined as a restriction or legal claim. In the case of budget encumbrances, it would be a restriction of cash to be used for a legal claim for goods or services purchased in one fiscal year, but paid for in another.

- An encumbrance item must be specifically identified as approved, but not expended.
- The amount to be encumbered will be determined by review of the contract (formal or informal) entered into before the end of the fiscal year, and the amount of remaining budget for said project or purchase.
- Encumbrances terminate after one year.
- A listing of requested encumbrances will be compiled by the Finance Department, with all pertinent information and reviewed by the City Manager.
- Encumbrances will be funded from reserves.
- Encumbrances will be included in the budget amount for the current fiscal year.

Document Type: Policy  
Number: III-a  
Effective: 10-1-13  
Revised: 10-1-14  
Budget Compliance Status: NA

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## **AUTHORIZATION AND INVESTMENT OBJECTIVES POLICY**

This policy establishes effective delineation of responsibilities and internal controls for the safekeeping and investment of the City's monies.

### **Authority to Invest:**

In accordance with Idaho Code 50-1013, Idaho Code 57 and 67-2328, such investment shall be made by the Chief Financial Officer (CFO), and/or those person(s) assigned by the CFO.

### **Prudence:**

In accordance with the Prudent Person Rule (Idaho Code 67-1210) which states: Investments shall be made with the exercise of that judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

### **Conflicts of Interest and Ethics:**

All officers of the City that engage in financial transactions shall act in accordance with the highest ideals of honor, integrity and ethics. Employees shall act in strict accordance with State laws and City ordinances governing ethics. Any conflicts of interest with the City's investment program requires the disclosure of any financial interests that employees and officials may have in the financial institutions the City is working with or instruments the City is investing in.

### **Objectives:**

All funds will be invested in accordance with Idaho Code 67-1210 and 67-1210A. The primary objectives of investment activities in order of priority shall be safety, liquidity, and yield:

- **Safety:** Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
- **Liquidity:** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.
- **Yield:** Return on investment is of secondary importance compared to safety and liquidity objectives described above.

### **Controls:**

- **Allowable Investments:**  
The following list constitutes current legal investments under ID Code 67-1210 and 67-1210A. Under ID Code 67-2739, unsecured investments are permitted. Credit ratings for the purchase of any security must have a minimum of single A- or its equivalent or better by two or more public rating agencies at the time of purchase. Short term credit ratings for commercial paper must be top tier A1/P1/F1 by two of the three credit rating agencies at the time of purchase.
- **Diversification:**  
The City will diversify its investments in order to avoid risks in specific instruments, individual financial institutions or maturities. The diversification will be as follows:

T-bills	100%
T-Notes	100%
Corporate Bonds	5%
US Government Agency Securities	100%
Federal Farm Credit Bank (FFCB)	50%
Federal Home Loan Bank (FHLB)	50%
Federal Home Loan Mortgage Corp (FHLMC)	50%
Federal National Mortgage Association (FNMA)	50%
Tennessee Valley Authority	50%
Government Guaranteed Small Business Association Loan	15%
Idaho State Obligations (General obligations of the state)	100%
Other Obligations (revenue bonds of any county, city, or any taxing district of the State of Idaho)	100%
Repurchase Agreements	100%
Tax Anticipation Notes (of the state or other tax-supported entities)	100%
Certificates of Deposit in Idaho State Depositories	25%
Banker's Acceptances	5%
Commercial Paper	5%

\*\*No single issuer or guarantor (other than the United States Treasury and Federal Agencies) may represent more than the percentage listed in the table at the time of purchase of the total value of holdings of each cash manager's portfolio.

- Guidelines for Deposits with Financial Institutions  
Any deposits exceeding insurance limits will be fully collateralized by government and/or agency securities held by the pledging financial institution.
- Maturity Schedule  
Investment maturities for operating funds (short term funds) will be scheduled to coincide with cash flow needs, taking into account routine expenditures as well as anticipated revenue. Money not needed for cash flow will not exceed a maximum maturity of seven years, average life. Idle monies not needed for short term cash flows may be invested with the Idaho Diversified Bond Fund or in individual securities outlined in ID Code 67-1210 and 67-1210A.
- Performance Evaluation  
The investment portfolio will be managed in accordance with the parameters specified within this policy. The Six-Month Treasury Constant Maturity Rate shall be the benchmark against which the investment portfolio performance shall be compared on a regular basis.
- Unrated Bank CDs and Demand Deposits  
For the city portfolio, unrated bank certificates of deposit and demand deposits will comprise no more than 10% of the overall portfolio. These types of securities with daily liquidity will be collateralized at 102% with US Government Treasury or Agency collateral.

**Selection of Banks and Dealers:**

The credibility of brokers, dealers and banks will be checked and analyzed. Criteria for selection will include registration as a dealer or broker with the Department of Finance, and designation of a bank as a public depository institution as regulated by Idaho Code, Section 67-2739. The city will invest with those financial institutions that meet the above criteria.

**Safekeeping:**

All investments must be held in custody/safe keep by a bank or trust company with minimum credit ratings mentioned above for corporate bonds.

**Evaluation:**

The CFO reserves the right to amend any of the previous internal guidelines.

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

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## **DEPOSIT OF FUNDS**

This policy is intended to ensure accurate, efficient, timely and consistent processing of all funds received by the City.

The receipt and deposit of City monies is governed by the provisions of ID Code 57-105 and requires every officer of the City who is receiving money in an official capacity, to:

- Deposit or pay over those monies to the City Treasurer or directly to a designated depository each day.
- Assure that the monies are allocated to the correct revenue account.
- Assure that documentation accompanying the deposit is accurate.

Document Type: Policy  
Number: III-c  
Effective: 10-1-13  
Revised:  
Budget Compliance Status: NA

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### **INTERNAL CASH CONTROL**

This policy is intended to provide effective internal cash control for the safekeeping and effective processing of all funds received by the City.

It is the policy of the City for all money collected by any officer or employee of the City to transfer those funds to the Finance Department as defined in the Deposit of Funds policy.

The Finance Department will establish standard internal controls that are to be followed by departments responsible for cash management and that focus on the following listed controls:

- Segregation of duties – authorization, recordation, custodian functions, and reconciliation.
- Daily processing – daily cash/collection total reconciled to subsequent deposit.
- Timely depositing of funds received – daily processing procedures including inter-department transportation and daily deposit directly to designated depositories.
- Reconciliation to the general ledger and other supporting accounting ledgers performed in a timely manner.
- Physical security procedures during work hours and non-working hours for all funds received and cash drawers maintained.
- The use of automated system resources where practical to provide better processing and reconciliation support as well as providing a more efficient and effective manner to manage receipts.

Document Type: Policy  
Number: III-d  
Effective: 10-1-13  
Revised:  
Budget Compliance Status: NA

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### **MAXIMUM MATURITY**

This policy is intended to provide guidance in maintaining adequate liquidity by ensuring that investments meet the cash flow needs of the City. Diversification of investment maturities is a key technique for achieving the goals of the City's investment program.

To the extent possible, the CFO, or designee, will attempt to match the investments with anticipated cash flow requirements to take best advantage of prevailing economic and market conditions while assuring adequate liquidity.

Reserve funds shall be invested in securities with maturities consistent with the purpose of such funds as long as such investments are made to coincide as nearly as practicable with the expected use of funds.

Any funds that are not matched to a specific cash flow or other specific purpose allowed by law or City Council resolution shall not be invested in securities longer than 7 years, average life, from the date of purchase.

Any investment made should be purchased with the expectation it will be held to maturity. Investments may be sold to meet unexpected liquidity needs, to capture a capital gain, to reinvest in a preferred investment, or if otherwise determined to be in the best interests of the City.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as money market funds, the State Treasurer's Local Government Investment Pool or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

Document Type: Policy  
Number: III-e  
Effective: 10-1-13  
Revised:  
Budget Compliance Status: NA

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### **PAYMENT REQUEST POLICY**

This policy is intended to ensure that there is strong internal control, and a high level of review is maintained regarding the manner and process in which the City pays vendor claims against it.

The City will process all vendor claims timely and efficiently. In accordance with Idaho Code, all payment of vendor claims will be approved by the City Council or, upon its specific authorization by the Mayor, who is empowered to approve certain time sensitive payments. (ID Code 50-1018)

Document Type: Policy  
Number: III-f  
Effective: 10-1-13  
Revised: 10-1-14  
Budget Compliance Status: NA

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## USE OF CITY ISSUED CREDIT CARD POLICY/PROCEDURE

This policy is intended to provide established guidelines for the use of Wells One Commercial Cards, effective 10-1-14. This card program is to streamline and simplify the requisitioning, purchasing and payment process for small dollar transactions. The program is designed to shorten the approval process and reduce the paperwork of procurement procedures such as check requests and expense reimbursements. The goal of this program is to reduce the cost of processing small dollar purchases, receive faster delivery of required merchandise, and to simplify the payment process.

### General Guidelines

#### **Card Issuance:**

All cardholders will be asked to read and sign this document: Policy and Procedures Manual. By signing, they agree to adhere to the guidelines established in the manual. Most importantly, they are the only person entitled to use the card and the card is not to be used for personal use. As each card is linked to a specific cost center and individual employee, the card cannot be transferred from one employee to another.

Upon receipt of a *WellsOne* Commercial Card, the employee will need to activate the account by calling the toll-free number printed on the card. For verification purposes, each employee will be asked to provide a four digit Employee ID #. Although the card will be issued in the employee's name, personal credit history will not affect the employee's ability to obtain a card. The City of Twin Falls is responsible for payment of all purchases.

#### **Account Maintenance:**

If there's a need to change any information regarding an account, such as mailing address or expense accounting code, managers must contact one of the Program Administrators. The only account information individual card holders are able to change online is the email address.

#### **Card Usage:**

The *WellsOne* Commercial Card can be used at any merchant that accepts Visa, except as the City of Twin Falls otherwise directs. It may be used for in-store purchases as well as online, phone, fax or mail orders. There is no special terminal or equipment needed by the Visa merchant to process a card transaction.

When using the card with merchants, each employee will emphasize that an invoice must not be sent as this may result in a duplicate payment. For online, phone, fax and mail orders, the instruction is for the merchant to send a receipt only. This receipt must be retained for the employee's records.

#### **Limitations and Restrictions:**

Managers have assigned credit limits to the cards. There may also be a single transaction limit placed on each card, which means the card will be declined if there is an attempt to purchase more than this set amount at one time. Employees may not split a purchase to avoid the single transaction limit.

In addition to the single transaction limit, every cardholder has a total monthly dollar limit assigned to his/her account.

The *WellsOne* Commercial Card program also allows for merchant category blocking. If a particular merchant category is blocked (e.g., jewelry stores), and you attempt to use your card at such a merchant, your purchase will be declined. Management has made an effort to ensure that the vendors/suppliers used during the normal course of business are not restricted. If a card is refused at a merchant where the employee believes it should have been accepted, call the Wells Fargo Business Purchasing Service Center at **1-800-932-0036** to determine the reason for refusal.

**IMPORTANT:** All requests for changes in limitations and restrictions must be made through the employee's manager. Wells Fargo Bank will change existing cardholder restrictions only after a request is received from the Program Administrator.

**Lost or Stolen Cards:**

Each employee is responsible for the security of their card and any purchases made on the account. Lost or stolen cards must be **immediately** reported to Wells Fargo Bank Business Purchasing Service Center (BPSC) at **1-800-932-0036**. – the BPSC is available 24 hours day/7 days week. Immediately after reporting to the BPSC, the employee must inform the Program Administrator. **It is extremely important to act promptly in the event of a lost or stolen card to avoid City of Twin Falls' liability for fraudulent transactions.**

As with a personal charge card, the employee will no longer be able to use the account number after notifying the bank. A new card should be issued within 48 hours of notice to Wells Fargo Bank.

**Authorized Purchases**

Purchases may include:

- Office supplies and forms
- Books and subscriptions
- Day timers and calendars
- Professional membership dues
- Hardware and tools
- Spare parts
- Miscellaneous items, e.g., videotapes
- Uniform Rentals/Cleaning
- Courier/Overnight Deliveries
- Travel and Training Expenses

**Unauthorized Purchases (not all inclusive)**

- Items for personal use
- Capital goods (Must obtain prior approval from City Manager and/or CFO)
- Leased equipment

**As with any City of Twin Falls' purchase, the card is not to be used for any product, service or with any merchant considered to be inappropriate for city funds.**

Failure to comply with the above guidelines for authorized purchases under the *WellsOne* Commercial Card program may result in disciplinary action, cancellation of your card privileges, and possible termination of employment.

## **Travel and Training**

The *WellsOne* Commercial Card is intended to assist employees with payment for airfare, hotels, and ground transportation during business travel.

The *WellsOne* Commercial Card, when used for travel, must be used in accordance with the travel and expense policy already established.

Fuel cards vs. commercial cards – The City will still be using the Brico/United Oil cards for fuel purchases. The City has a relationship with United Oil to purchase fuel using their proprietary system. That relationship assures the City receives volume discounts in its fuel pricing. There are participating gas stations and convenience stores nationwide. Brico/United Oil cardholders should use the fuel card for local fuel purchases and are encouraged to use it as the primary source for fuel purchases when traveling out of the area.

## **Reconciliation and Payment**

Unlike personal credit cards, the *WellsOne* Commercial Card program is handled as city liability. An employee's personal credit history has not been taken into account when a card has been issued in the employee's name.

The Accounts Payable Department is responsible for paying the Program invoice(s) each month. The employee is not responsible for payment under their account.

At the end of a statement period, employees will be notified via email that it is time to review their card statement. They will access the Commercial Card Expense Reporting tool via the Internet to review their statement. The statement will reflect the transaction date, posting date, supplier/merchant name and the total amount of the purchase. Employees will have the ability to reconcile their account at any time.

Employees are responsible for the following:

- Retaining all receipts for items purchased under the program.
- Ensuring all transactions posted are legitimate purchases made by them on behalf of the City of Twin Falls.

## **Receipt Retention:**

It is a requirement of the program that employees keep all receipts for goods and services purchased. For orders placed via phone, fax or mail, or online, employees must request a receipt, detailing merchandise price, sales/use tax, freight, etc., be included with the goods mailed/shipped. (*Note:* a merchant should not reject this request, as it is a Visa policy). It is extremely important to request and retain purchase receipts, as this is the only original documentation that shows whether sales tax has been paid.

Since standard reimbursement policies require retention of receipts or other proof of purchase, record keeping is not an extraordinary requirement.

As card records will be audited from time to time, it is essential to adhere to the above record keeping guidelines.

### **Reconciliation of Purchases:**

It is the employees' responsibility, immediately upon receipt of their statement to check it to ensure all the transactions posted are legitimate transactions made by them. Other optional functions such as splitting transactions, adding descriptions, and reclassifying expenses can be performed using the Commercial Card Expense Reporting tool. If everything is in order, the employee will mark the statement as reviewed. Once the statement has been marked as reviewed, an email will be issued to the appropriate manager for approval. Original receipts are then to be stapled together in the order they are listed in the reconciliation. The original receipts should then be forwarded first to the manager (account approver) and on to Accounts Payable.

### **Disputed or Fraudulent Charges:**

If there is a discrepancy between receipts and statements, it is imperative that the issue be addressed immediately! Depending on the type of discrepancy, the employee will need to contact the merchant or complete the online dispute form to resolve the disputed transaction.

### **Sales and Use Tax**

The City's purchases are tax-exempt, and employees may be required to provide merchants with the necessary forms for non-taxable goods or services. Employees must ensure that purchases are tax exempt at the time of sale BEFORE completing the transaction.

Document Type: Policy  
Number: IV-a  
Effective: 10-1-13  
Revised:  
Budget Compliance Status: NA

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### **IDENTITY THEFT PREVENTION POLICY**

Employees shall comply with the City of Twin Falls regulations and procedures designed to detect, prevent, and mitigate Identity Theft in connection with the opening and maintenance of certain accounts pursuant to City of Twin Falls' Resolution #1813, adopted on 4-27-09. (Identity Theft Prevention)

Document Type: Policy  
Number: V-a  
Effective: 10-1-13  
Revised: 10-1-14  
Budget Compliance Status: ✓

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### **GENERAL FUND UNDESIGNATED FUND BALANCE POLICY**

The City shall strive to maintain the General Fund cash flow reserve balance (audited cash and investments) of 25% of the annual budgeted base revenues of the ensuing fiscal year in the General Fund to provide reasonable assurance to purchasers of City debt instruments that the City will pay all general obligations and meet unforeseen emergencies. This allows for adequate cash flow needs until bi-annual property tax revenues are received.

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

Document Type: Policy  
Number: V-b  
Effective: 10-1-13  
Revised:  
Budget Compliance Status: ✓

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### **USE OF FUND BALANCE POLICY**

Undesignated fund balance, such as the cash flow reserve, or retained earnings shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year savings. Such purchases must have Council approval. Should such use reduce the balance below the appropriate level set as the objective for that fund, restoration recommendations will accompany the decision to utilize said balance.

Document Type: Policy  
Number: VI-a  
Effective: 10-1-13  
Revised:  
Budget Compliance Status: NA

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### **REVENUE COLLECTION POLICY**

The City will actively pursue the collection of all revenue owed to the City. In addition, since revenue should cover the cost of collecting it, the City will strive to control and reduce administrative collection costs. The City will pursue all delinquent amounts owed to the City, to the full extent allowed by state and federal law.

The City will monitor payments due to the City (accounts receivable). If appropriate, the City will report uncollected amounts to credit agencies and/or pursue other legal means of enforcing payment of delinquent accounts. Periodically, the City may write-off accounts where collection efforts have been exhausted and/or collection efforts are not feasible or cost-effective.

Document Type: Policy  
Number: VI-b  
Effective: 10-1-13  
Revised:  
Budget Compliance Status: ✓

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## **REVENUE ESTIMATES POLICY**

Revenue estimates allow the City to plan expenditures wisely and aid in consistent service provision, as well as avoid reactionary budget-balancing techniques, such as short-term borrowing or using reserves to fund base operational expenditures. The City will use an objective and analytical approach in order to predict revenues as accurately as possible. The City will project revenues over a five-year period to provide lead time to react to expected changes in revenue. The City will maintain a Revenue Manual detailing the important characteristics and historical facts on each significant revenue category.

Document Type: Policy  
Number: VIII-a  
Effective: 10-1-14  
Revised:  
Budget Compliance Status: NA

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## **CONTRACTS SURETY BOND POLICY**

This policy is intended to clarify the physical processing of surety bonds received by the City. The policy covers bid securities in accordance with Idaho Statute 67-2805. These securities provide guarantees that bidders on a project will execute the contract per the contract conditions and their bid prices (bid bonds). This policy also includes other performance bonds that guaranty satisfactory completion of a project/contract as specified after it has been awarded.

### **Definitions**

*Cash* – Cash consists of Federal Reserve Notes and United States Coinage.

*Personal Check* - A check drawn against funds deposited in an individual or business checking account.

*Bank Draft/Certified Check* - A type of check where the payment is guaranteed to be available by the issuing bank. Once it has been confirmed that sufficient funds are available, the bank effectively sets aside the funds from the person's account to be given out when the bank draft or certified check is presented.

*Cashier's Checks* - A cashier's check is a draft drawn by a Bank on itself, which the Bank agrees to honor when properly presented for payment.

*Surety Bonds* - A surety bond is defined as a contract among at least three parties:

- The City - the recipient of an obligation.
- The bidder or principal - the primary party (contractor) who will participate in the bidding process or construct the contracted project.
- The surety - who assures the City that the bidder can perform the task, typically an insurance company or bonding company.

### **Security Handling**

Cash and Personal Checks will be deposited when received into the City's general checking account and classified as a liability in general ledger account 101-00-00-220-00.

Cashier's Checks or Certified Checks, which are made payable to the City, will not be tendered. They will be held by the responsible department, or held in the vault if requested, until the responsible department returns them to the Bidder upon conclusion of the bidding process or returns them to the Contractor as stipulated upon satisfactory performance of the contract/project.

Surety Bonds executed by a qualified surety company and made payable to the City, will be held by the responsible department, or held in the vault if requested, until the responsible department returns them to the Bidder upon conclusion of the bidding process or returns them to the Contractor as stipulated upon satisfactory performance of the contract/project.

The City department overseeing the awarding of the bid or monitoring of contract performance (responsible department), will initiate any requests to keep Cashier's or Certified Checks in the vault. Among the considerations for that determination should be the anticipated length the bond will be outstanding. The responsible department will initiate the return of held checks or the issuance of a City refund check for bid bonds or performance bonds when appropriate.

Document Type: Policy  
Number: IX-a  
Effective: 10-1-14  
Revised:  
Budget Compliance Status: NA

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### **VENDOR FRAUD PREVENTION POLICY**

This policy is intended to prevent fraud through the City of Twin Falls' accounts payable department.

It shall be the policy of the accounts payable department to call any vendor to verify a request for:

- An address change for the vendor, received via email or fax
- Any ACH change for the vendor, received via email or fax
- Any bank change for the vendor, received via email or fax

Any change requests will be followed up to verify the legitimacy of the request.

Document Type: Policy  
Number: X-a  
Effective: 5-1-15  
Revised: 10-1-15  
Budget Compliance Status: NA

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## **EVIDENCE ACCOUNT PROCEDURE**

A checking account will be established by the Finance Department (Finance) and designated as the evidence account. The purpose of the evidence account will be to receive, hold, and disburse money collected by the Police Department's Crime Scene Investigation Unit (CSI).

When evidence money is processed between CSI and Finance, it will be verified at that time. A written receipt will be prepared and given to CSI when the funds have been counted and verified, and a deposit will be prepared at that time. Money will be received in a special styled envelope, designated as "Evidence." The amount, date, case number, and any associated name will be noted on the receipt. A duplicated copy of the receipt will be maintained by Finance. No foreign currency will be accepted.

Only one person within Finance will be designated to receive and process the money that is brought by CSI. That person shall be the Finance Clerk. Evidence envelopes will not be received by any other employee for receipting or safekeeping. If the designated employee is not available during his/her regularly scheduled work hours, CSI will store the evidence until the next available occasion to transfer the funds to Finance.

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

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

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

# ACRONYMS

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ACA	Affordable Care Act
ADA	Americans with Disabilities Act
AIC	Association of Idaho Cities
AIP	Airport Improvement Program
AMR	Automated Meter Read
ACFR	Annual Comprehensive Financial Report
CDBG	Community Development Block Grant
CEPT	Chemically Enhanced Pre-Treatment
CFO	Chief Financial Officer
CIP	Capital Investment Plan
CPI	Consumer Price Index
CSI	College of Southern Idaho
DDACTS	Data Driven Approaches to Crime and Traffic Safety
DEQ	Department of Environmental Quality
EMR	Emergency Medical Responder
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
EPA	Environmental Protection Agency
FAA	Federal Aviation Administration
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principals
GFOA	Government Finance Officers Association
GIS	Geographic Information System
ICC	International Code Council
ICDBG	Idaho Community Development Block Grant
ICRMP	Idaho Counties Risk Management Program
IFAS	Integrated Fixed Film Activated Sludge
ISPWC	Idaho Standards for Public Works Construction
ITD	Idaho Transportation Department
LTP	Long-Term Plan
LTPC	Long-Term Planning Committee
MBB	Moving Bed Biofilm reactor

MH	Manhole
M&O	Maintenance & Operations
MCI	Municipal Cost Index
MGD	Million Gallons per Day
MPOG	Municipal Powers Outsource Grant
MUTCD	Manual on Uniform Traffic Control Devices
NAASSCO/PACP	National Association of Sewer Service Companies / Pipeline Assessment & Certification Program
NPDES	National Pollutant Discharge Elimination System
NTSF	Non-Tax Supported Fund
P2P	Point-to-Point
PCI	Pavement Condition Index
PERSI	Public Employee Retirement System of Idaho
PGA	Professional Golfers' Association
PI	Pressurized Irrigation
PIO	Public Information Officer
PLC	Programmable Logic Controller
PSI	PSI Environmental Systems
RAA	Revenue Allocation Area of the Urban Renewal Agency of Twin Falls
SCBA	Self Contained Breathing Apparatus
SIED	Southern Idaho Economic Development
SLFRF	State and Local Fiscal Recovery Funds
TIF	Tax Increment Funding
TSF	Tax Supported Fund
TSS	Total Suspended Solids
URA	Urban Renewal Agency of Twin Falls
USGS	United States Geological Survey
VFD	Variable Frequency Drive
WWC	Wastewater Collection

# GLOSSARY

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Ad Valorem	According to Value.
Annual Comprehensive Financial Report (ACFR)	The ACFR is the financial statement to the citizens and the financial community of the City's financial health. This financial performance report includes results of the completed fiscal year operations and the status of all City funds and account groups. It also includes a disclosure of the City's compliance with generally accepted accounting principles and governmental accounting and financial reporting standards as promulgated by the Government Standards Board.
Appropriation Ordinance	The appropriation ordinance is approved by the city council and provides the legal authority for expenditure of city funds up to the specified amount for each fund or department during the upcoming fiscal year.
Audit	A formal examination of an organization's accounts or financial situation.
Available Cash Reserves	Cash Reserves that are available for unanticipated projects.
Balanced Budget	All governmental entities in Idaho are required to adopt a balanced budget. They succeed when planned (budgeted) expenditures and revenues match.
Bond	A debt security issued to raise money. The issuer promises to pay bond holders (purchasers) a specified rate of interest over the life of the bond and repay principal when the bond matures or comes due.
C&C Devices	Command & Control devices
Capital Projects Fund	Capital projects funds are used to account for the construction or acquisition of fixed assets, such as buildings, equipment and roads.
Capital Expenditures	Capital acquisitions (purchases or donations) of \$5,000 or more with a useful life of at least three (3) years will be recorded as a fixed asset and booked to the General Ledger. Certain assets may be added for management purposes, regardless of cost.
Cityworks	GIS-centric asset management software
Comprehensive Plan	Comprehensive planning is a term used in the United States by land use planners to describe a process that determines community goals and aspirations in terms of community development. The outcome of comprehensive planning is the Comprehensive Plan which dictates public policy in terms of transportation, utilities, land use, recreation, and housing.

Consumer Price Index	The Consumer Price Index (CPI) measures changes in the price level of a market basket of consumer goods and services purchased by households.
Encumbrance	A financial obligation due to a commitment to purchase an item or service, such as a purchase order or a contract. An encumbrance reserves part of the current year's budgeted amount and is released when the amount reserved is paid, which sometimes occurs in the next fiscal year.
Enterprise Fund	Enterprise funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Water and sewage utilities are common examples of government enterprises.
Fiscal Year	The fiscal year (or financial year) for the City of Twin Falls is from October 1 through September 30.
Forgone Balance	Amount of a previously allowable increase in non-exempt property tax portion of budget that was not taken (certified to be levied).
Full-Time Equivalent	A measurement of the total number of permanent full-time and part-time employees.
Fund Balance	As used in the budget, the excess of revenues over expenditures. The beginning fund balance is the residual funds brought forward from the previous year.
General Fund	This fund includes revenues that may be spent on a wide variety of governmental purposes, typically including administration, law enforcement, fire protection, planning and zoning, building, code enforcement, parks, etc.
General Obligation Bond	Bonds that require voter approval and are used to finance public capital projects. The bonds are backed by the "full faith and credit" of the issuing government.
Generally Accepted Accounting Principles (GAAP)	The standard guidelines for financial accounting.
Governmental Fund	Most commonly recognized government activities are conducted through Governmental Funds. For the City of Twin Falls, the Governmental Funds umbrella includes the following funds: General, Street, Street Light, Library, Airport, Capital Improvement, Pool, Fireworks and Insurance.
Homeowner's Exemption	The homeowner's property tax exemption was originally passed by voter initiative in 1982. The exemption covers owner-occupied primary residences with up to one acre of land, exempting 50% of the value or a maximum dollar amount adjusted annually to reflect Idaho housing prices, whichever is less.

Impact Fee	A fee that is implemented by a local government on a new or proposed development to help assist or pay for a portion of the costs that the new development may cause with public services to the new development.
Infrastructure	Facilities on which the continuance and growth of the community depend on, such as roads, water lines, sewers, public buildings, etc.
Internal Service Fund	Internal service funds are used for operations serving other funds or departments within a government on a cost-reimbursement basis.
Long-Term Financial Plan	This plan projects revenues and expenditures five years into the future for capital projects and personnel and equipment needs of the City. Recommendations based on this plan are shared with the City Council at a formal council meeting as the "kickoff" to the City's annual budget process.
Municipal Cost Index	The Municipal Cost Index (MCI) is designed to show the effects of inflation on the cost of providing municipal services.
Net Budget	Total budget less fund transfers.
Proprietary Fund	Proprietary funds account for the City's business-like activities. There are two types of proprietary funds: Enterprise and Internal Service.
Special Revenue Fund	Special revenue funds are used to account for the use of revenue earmarked for a particular purpose. State and federal fuel tax revenues require special revenue funds, because federal and state laws restrict these taxes to transportation uses.
Strategic Plan	The key contextual document upon which the budget is based.
Tax Rate (Tax Levy)	The property tax rate used to calculate the tax amount owed by property owners. The rate is calculated by dividing the local government's total property tax collections by the total taxable value of that local government unit.
Tax Supported Fund	Those funds receiving funding from tax revenues (property tax, sales tax, gas tax, road & bridge tax, Liquor tax.)
Unavailable Cash Reserves	Cash Reserves that are not available for projects. Unavailable cash reserves are used to help the City "cash-flow" operations and make capital expenditures in-between significant revenue collections, i.e. property tax collections and intergovernmental shared revenues.

**ORDINANCE NO. 2025-014**

**AN ORDINANCE OF THE CITY OF TWIN FALLS, IDAHO, APPROPRIATING \$95,476,336 FOR THE 2026 FISCAL YEAR TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE CITY OF TWIN FALLS; PROVIDING FOR THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE AND THE AMOUNT APPROPRIATED FOR EACH OBJECT OR PURPOSE; LEVYING AD VALOREM TAXES IN THE AMOUNT OF \$32,896,123 FOR THE 2026 FISCAL YEAR; PROVIDING THAT A COPY OF THIS ORDINANCE SHALL BE FILED WITH THE COUNTY COMMISSIONERS OF TWIN FALLS COUNTY, IDAHO ; PROVIDING FOR THIS ORDINANCE TO TAKE EFFECT UPON ITS PASSAGE, APPROVAL, AND PUBLICATION ACCORDING TO LAW, THE RULE REQUIRING THAT AN ORDINANCE BE READ ON THREE SEPARATE OCCASIONS HAVING BEEN SUSPENDED.**

WHEREAS, the City has provided proper notice and held a public hearing on August 25, 2025 regarding the proposed budget for Fiscal Year 2025-2026, and

WHEREAS, the City Council has reviewed the proposed budget and determined that the expenditures are necessary;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF TWIN FALLS AS FOLLOWS:

**Section 1:** That the appropriations and the amount appropriated for the fiscal year beginning October 1, 2025 through September 30, 2026 be set as follows for the objects and purposes as herein specified:

<u>Objects and Purposes</u>	<u>Amounts</u>
General Fund	\$ 40,385,574
Street Fund	\$ 6,727,831
Street Light Fund	\$ 488,000
Library Fund	\$ 2,551,454
Airport Fund	\$ 1,688,727
Capital Improvement Fund	\$ 5,466,414
Pool Fund	\$ 811,979
Fireworks Fund	\$ 76,000
Insurance Fund	\$ 738,339
Impact Fee Fund	\$ 1,630,000
CDBG Fund	\$ 400,000
Airport Construction Fund	\$ 1,368,421
Waterworks Fund	\$ 12,720,254
Wastewater Fund	\$ 15,235,027
Common Area Maintenance Fund	\$ 88,548
Sanitation Fund	\$ 4,045,055
Dierkes/Shoshone Falls Fund	\$ 305,517
Shop Fund	\$ 692,501
Seizures/Restitution Fund	\$ 56,695
<b>Total Appropriations</b>	<b>\$ 95,476,336</b>

The amount listed under the General Fund includes the budgets for City Council, City Manager, Finance, Legal, Planning & Zoning, Code Enforcement, Economic Development, Human Resources, Information Technology, Police, Communications Center, Fire, Building Safety, Animal Control, Custodial, Engineering, Parks & Recreation, Golf, and Public Transit.

**Section 2:** That the City of Twin Falls hereby certifies a tax levy in an amount not to exceed \$32,896,123 on the taxable market value of all taxable property within the corporate limits of the City of Twin Falls, Twin Falls County, Idaho to provide revenue for the following purposes:

<u>Activity</u>	<u>Tax Amount Certified</u>
General Fund	\$ 28,677,493
Judgement I.C. 63-1305	\$ 73,143
Street Fund	\$ 352,112
Street Light Fund	\$ 51,687
Library Fund	\$ 2,152,806
Airport Fund	\$ 539,128
Capital Improvement Fund	\$ 770,000
Insurance Fund	\$ 279,754
<b>Total</b>	<b>\$ 32,896,123</b>

**Section 3:** That the City Clerk of the City of Twin Falls is hereby directed to file a copy of the Ordinance with the County Commissioners of Twin Falls, County, Idaho; in accordance with Idaho Code 50-1003 and 50-1007.

**Section 4:** That this Ordinance shall be in full force and effect from and after its passage, approval, and publication according to law, the rule requiring that an ordinance be read on three separate days having been suspended.

PASSED AND APPROVED UNDER SUSPENSION OF RULES this 25TH day of August, 2025.