

CITY OF
POCATELLO

Budget Digest 2026



Budget Process

Month(s)	Stage	What Happens & Why It Matters
March	Department Requests	Departments assemble operating & capital requests and submit them to Finance. This launches the budget season that the City lists as running “March – August.”
April	Finance Compilation / Notice of Hearing Date	Finance staff consolidate requests, run initial revenue forecasts, and send the <i>required</i> notice to the county clerk of the city’s eventual budget-hearing date.
May	Fee & Revenue Workshops	Early Council workshops focus on proposed fee changes and high-level revenue assumptions.
June	Council Budget Development Meetings & Department Presentations	4-day budget “boot-camp”, individual department presentations
July	Draft-Budget Refinement	Finance issues successive draft budgets and salary projections
Aug	Public Hearing & Council Adoption	Legally advertised public hearing followed immediately by Council adoption of the appropriation ordinance.

Each year, the City of Pocatello’s budget process runs from March through August and includes several stages of review, discussion, and public input. Departments begin by submitting funding requests, followed by Finance and City Council workshops that refine revenues, expenses, and priorities. The process concludes with a public hearing and formal budget adoption in August, ensuring transparency, accountability, and careful planning for the fiscal year ahead.

Citizens of Pocatello

Mayor & City Council

Internal Services	Development Services	Public Safety	Community Enrichment	Public Works/Transportation	
Finance	Planning & Zoning	Police	Library	Airport	Water Resources
Legal	Building & Safety	Animal Control	Parks	Street	Sanitation
Mayor/Council Office	Engineering	Fire	Recreation	Transit	Water Pollution Control
Information Technology	Science & Environment	Ambulance	Zoo	Recycling	Science & Environment
Human Resources	Community Development		Cemetery		
City Hall					
Utility Services					
Fleet & Fuel					

About the Community

The City of Pocatello serves as the county seat of Bannock County and spans roughly 33 square miles. Surrounded by the Portneuf and Bannock mountain ranges and traversed by the Portneuf River, Pocatello blends natural beauty with a strong sense of community. Known as the “Gate City” and embracing the motto *“Working Together for a Better Tomorrow,”* Pocatello is home to an estimated 59,000 residents as of 2025. Its flag—featuring the local mountains, river, and a burst of sunlight—symbolizes the city’s collaborative spirit and resilience.

Founded in 1889 and named after the Shoshone-Bannock leader Chief Pocatello, the city developed as a key rail and trade hub. Today, that pioneering spirit continues through education, innovation, and civic engagement. Pocatello operates under a mayor–city council form of government and encourages active resident participation through volunteer boards, neighborhood associations, and public forums.

Education anchors community life. Idaho State University (ISU), a leading academic and economic force, offers more than 250 degree and certificate programs and serves as one of the region’s largest employers. Pocatello/Chubbuck School District #25 provides robust K–12 education and supports lifelong learning through alternative and charter options.

The city’s economy remains diverse, supported by major employers such as ISU, Portneuf Medical Center, School District #25, Amy’s Kitchen, and the City of Pocatello itself. Strategic investments in infrastructure, business development, and workforce training continue to foster sustainable growth and innovation.

Cultural and recreational opportunities abound. The L.E. and Thelma E. Stephens Performing Arts Center and Mountain View Event Center host concerts, performances, and civic events throughout the year. Outdoor enthusiasts enjoy over 40 miles of trails in the City Creek Trail System, as well as winter recreation at the East Mink Creek Nordic Center. Community gatherings thrive in Historic Downtown Pocatello, featuring local art fairs, live music, and beloved traditions like the Poky Paddle and Simplot Games.

Pocatello also maintains two historic cemeteries—Mountain View Cemetery, established in 1882, and Restlawn Memorial Gardens—as well as the Pocatello Regional Airport (PIH), which provides commercial service, free long-term parking, and essential aviation support. The City’s commitment to sustainability, accessibility, and quality of life ensures that Pocatello continues to grow responsibly while preserving the welcoming character that defines it.

Community Recreation, Culture & Leisure Services

Aquatics & Splash Play

Ross Park Aquatic Complex – outdoor waterpark-style pool	Two 35-ft waterslides, zero-depth play pool, lazy river, lap lanes, concessions, shade turf, family change rooms
Community Recreation Center (CRC) – indoor complex	Six-lane 25-yd pool, hot tub, sauna/steam, climbing wall, weight/cardio rooms, racquetball courts, dance studio, group fitness & swim lessons year-round
ICCU Splash Pad at O.K. Ward Park	3 000 ft ² spray-ground with toddler and youth zones; open daily Memorial Day–Labor Day

Culture, Learning & Community Life

- **Ross Park Bandshell & Lookout Point Pavilion** – home of the free Pocatello Municipal Band summer concert series (Sunday evenings) and other outdoor performances
- **Marshall Public Library** – downtown Carnegie-era library (since 1907) with maker events, adult lectures, teen gaming, summer reading, genealogy help, free Wi-Fi & public PCs
- **City Recreation & Arts Classes** – dance, tumbling, pottery, outdoor skills, senior fitness and more; schedules published in the quarterly Parks & Rec Activity Guide

Getting Around

Pocatello Regional Transit (PRT) – six urban fixed routes (M-F), ADA dial-a-ride and regional commuter buses; bike-rack-equipped fleet and free travel training for newcomers

Parks, Trails & Open Space

Portneuf Greenway	18 + paved miles (and growing) of multi-use river-side	ADA-friendly cycling, jogging and in-town nature access.
Mountain/trail access	City Creek Management Area & adjacent BLM/Forest Service land (not counted in 32-park total)	Hundreds of miles of single-track for hiking, trail-running and MTB just outside town.

Disc-golf courses	5 free courses (2 × 18-hole at Mink Creek, 18-hole Sister City, 9-hole Sacajawea, 9-hole Upper Ross)	Local clubs hold tournaments and volunteer for upkeep.
Dog parks	2 off-leash parks (Bannock Bark Park downtown, Katie's Dog Park by the animal shelter)	Shaded seating, water fountains, agility features.

Sports Leagues & Ongoing Programs

Youth	Junior Jazz basketball, Bannock Baseball, girls volleyball, flag football, swim lessons, climbing clubs
Adults	Men's & women's basketball, co-ed & women's volleyball, spring/summer/fall softball, flag football, pickleball ladders, water-fitness at Aquatic Complex

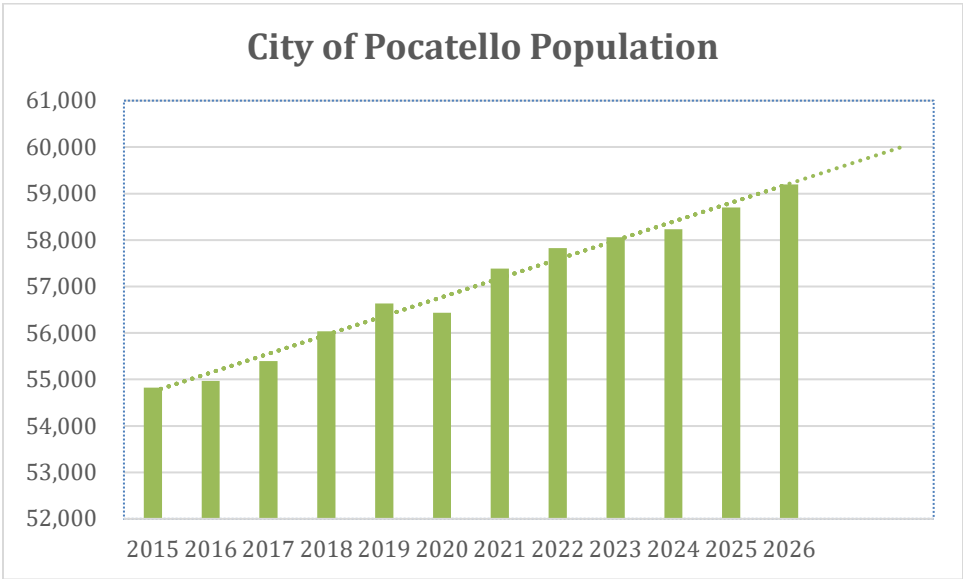
Wildlife & Nature Education

Zoo Idaho (25 acres)	145 animals, 40 Intermountain-West species, grizzly bear habitat, education programs, annual Boo at the Zoo & ZooLights traditions
Fort Hall Replica & Pocatello Junction	Living-history frontier fort, trading post exhibits and interpretive programs in Ross Park

Wheels, Courts & Courses

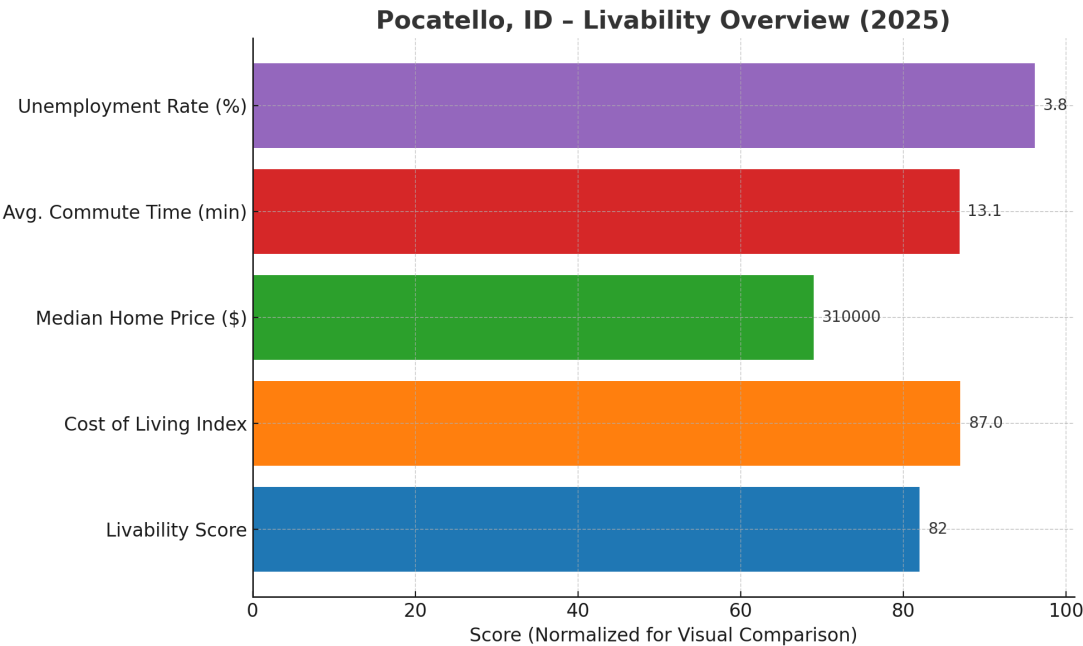
Skateparks	2 – Ross Park Skatepark (established) and the brand-new Optimist Skatepark
Pickleball Complex	5 cushioned, LED-lit courts at Ross Park
Municipal golf courses	2 × 18-hole (Highland & Riverside) with pro shops, lessons, leagues
Nordic ski & snowshoe center	East Fork Mink Creek Nordic Center – 20 km groomed skate/classic trails, yurt, rentals, sled hill

Pocatello Population Growth (10 Years)



**Population for 2026 is estimated based on projected growth for Bannock County of .85%*

Pocatello Quality of Life Index



The Pocatello Livability Overview (2025) chart presents a visual summary of key factors contributing to the city’s overall quality of life, with each colored bar representing a different livability metric.

- **Livability Score (82):** Reflects overall community well-being based on factors like safety, amenities, housing, and education.

- Cost of Living Index (87.0): Indicates affordability, with Pocatello remaining below the national average (100), making it an attractive place to live economically.
- Median Home Price (\$310,000): Normalized for comparison, this bar shows housing remains more affordable than in many growing U.S. cities.
- Average Commute Time (13.1 minutes): A low commute time suggests convenience and less congestion, contributing to daily quality of life.
- Unemployment Rate (3.8%): A stable labor market that indicates local job opportunities and economic health.

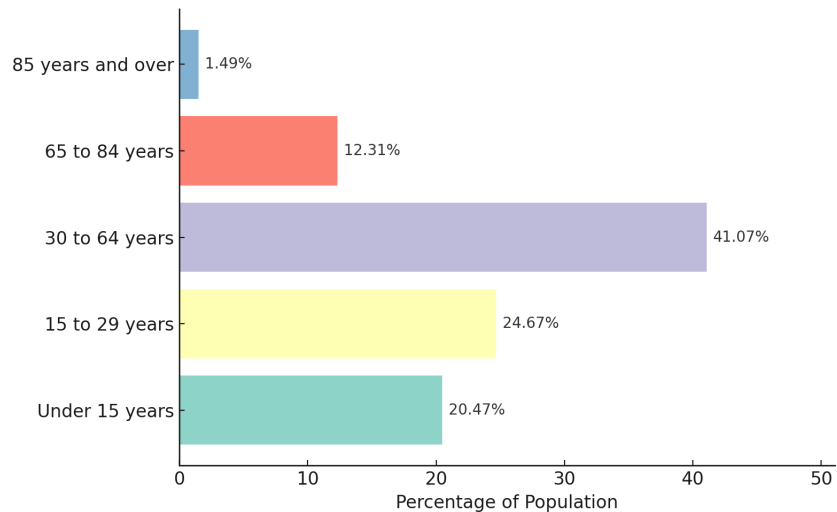
Demographic Overview

- White (All) – 85.75%
The majority of Pocatello's population identifies as White, including both non-Hispanic and Hispanic individuals. This reflects Idaho's historical settlement patterns and longstanding agricultural and rail-based industries that attracted early European-American populations.
- Hispanic (All) – 8.55%
The Hispanic community in Pocatello has grown steadily due to regional migration, family settlement, and employment opportunities in agriculture, construction, and service industries. Cultural traditions and bilingualism enrich the city's schools and civic life.
- Two or More Races – 6.22%
This segment has expanded in recent years as families of mixed heritage increasingly reflect the inclusive and dynamic nature of modern Pocatello. It also suggests broader trends in self-identification and cultural blending.
- Asian – 2.4%
The presence of Idaho State University (ISU) contributes significantly to the Asian population through student enrollment, faculty employment, and research partnerships. Some members of this community also engage in local small businesses and healthcare professions.
- African American – 1.4%
While a smaller proportion, the African American population in Pocatello includes ISU students and staff, military veterans, and families who have relocated for employment and educational opportunities.
- Native American – 1.5%
Pocatello is located near the Fort Hall Indian Reservation, home to the Shoshone-Bannock Tribes. This proximity influences local culture, education, and economic exchange, with tribal members participating in public life, regional planning, and community events.
- Pacific Islander – 0.1%
Though a very small group, Pacific Islanders in Pocatello represent growing intermountain migration patterns and family connections from states like Utah and Hawaii, often centered around education and religious networks.

Pocatello's diversity continues to grow, shaping a more vibrant, inclusive community and enhancing its cultural, educational, and economic landscape.

Age Demographics

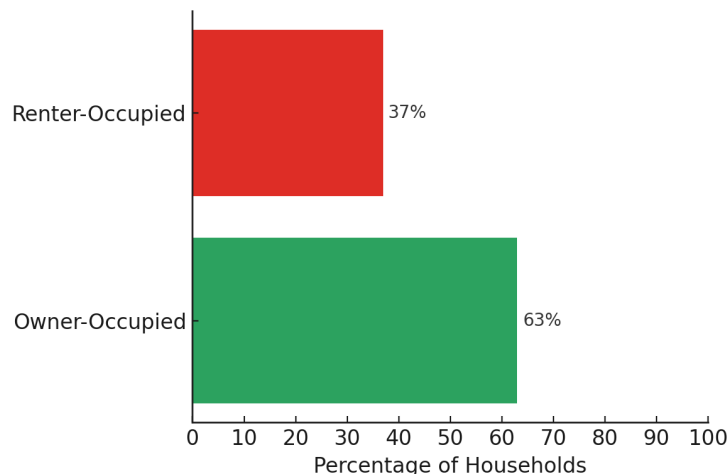
Pocatello's demographic profile reflects a youthful community, with nearly 45% of residents under the age of 30. This youthful skew is likely influenced by the presence of Idaho State University, which attracts students and young professionals. The working-age group (30 to 64 years) comprises the largest segment, reflecting a stable labor force. The senior population (65 years and over) accounts for approximately 13.8% of the total, which is slightly lower than the national average.



Owners vs. Renters

- **63%** of occupied housing units in Pocatello are **owner-occupied**.
- **37%** are **renter-occupied**.

This reflects a strong base of residential stability, with nearly two-thirds of households owning their homes. The remaining rental market is vital for university students, young professionals, and transitional populations.



Sources used: *Data.census.gov, Fred.stloisfed.org, Neilsburg.com, Censusreporter.org*

Investing in Our Community: Top Accomplishments for FY2025

The City of Pocatello completed many important projects this year to improve city services, public safety, and quality of life for residents.

Pocatello launched its first citywide rebranding in decades, introducing a new city logo and modern design. City buildings, vehicles, and materials now share a consistent look that helps residents and visitors easily recognize City services and departments.

The City has introduced a new Pocatello mobile app, titled Pocatello - The One and Only, replacing the previous Poky Connect application. The app makes it easier for residents to report issues like potholes, drainage problems, or weeds. Users can upload photos or videos, track progress, and see nearby reports. The app also provides quick links to job listings, City Council agendas, and Parks and Recreation programs.

Community events like the Veterans Day Parade, Revive at 5, and Poky Paddle made a strong return, helping bring people together and strengthen civic pride.

The City continued investing in roads, water, and sewer systems across Pocatello. Over \$10.7 million in ARPA funds supported infrastructure improvements, and another \$15 million was secured for the Johnny Creek Sewer Project to improve water quality and reliability.

Public safety also saw major improvements. The Police Department added license plate recognition cameras, which helped recover stolen vehicles and locate missing people. A new Youth Leadership Academy was launched to help local teens learn about leadership and community service. The Fire Department received new equipment, including a 107-foot ladder truck, and expanded firefighter training and community safety programs.

The City opened new public spaces including Legacy Park and the Optimist Skatepark, providing more outdoor recreation for families and youth. Ross Park Aquatic Complex also received upgrades to improve visitor comfort and accessibility.

Pocatello Regional Airport completed over \$5 million in airfield and terminal upgrades, including runway improvements, new access systems, and more efficient heating and cooling. These upgrades improved both passenger comfort and safety.

The Marshall Public Library expanded digital access through eBooks and Wi-Fi, opened the Yost-Ashcroft STEAM Center for youth learning, and launched a cultural exchange with a sister library in Zambia.

The City continued making operations more efficient. The Water Department replaced old water lines to improve pressure and reduce water loss. Environmental programs grew through the Portneuf Valley Environmental Fair, expanded recycling and composting, and new beautification projects.

FY2025 was a year of progress, connection, and investment—focused on improving everyday life for residents and building a stronger, more sustainable Pocatello for the future.

Anticipated Projects for FY26

Airport

- **Runway 3/21 Rehabilitation & Taxiway A Reconfiguration**
Final design completed for full runway rehabilitation and improved taxiway alignment to enhance safety and operational efficiency.
- **Aircraft Rescue and Firefighting (ARFF) Vehicle Procurement**
Procurement underway for a new FAA-compliant ARFF vehicle to modernize airport emergency response capabilities and meet current safety standards.

Engineering & Transportation

- **Benton Street Bridge Replacement (Portneuf River)**
Replacement of 1965 bridge under Idaho's "Leading Idaho" local bridge program.
Design underway; public open house Oct 2024; USACE Section 408 review in 2025.
Will deliver wider, modern structure with safer approaches.
- **Brennan Trail Extension & Pedestrian Bridge**
Extends Greenway east of Sacajawea Park; paving finished Sept 2023.
Pedestrian bridge linking to Millward Mile Trail scheduled for completion in 2026.
- **Center Street Railroad Bridge / Underpass Improvements**
Multi-phase rehabilitation: new water main, wall/abutment repairs, storm drainage, and separate pedestrian bridge.
Final phase begins Jan 2026 after Union Pacific approvals.
- **El Rancho / Hilina Signalization**
Converts Hilina Rd.–El Rancho Blvd. intersection into a fully signalized, widened junction with left-turn pockets.
Construction Jul 2024 → Sep 2025; \$2 million budget.
Aimed at reducing crashes and congestion at this east side gateway.
- **Flandro Road Safety Project**
Safety retrofit between Quinn Rd. and Yellowstone Ave.
Includes raised medians, sidewalks, ADA upgrades, signing/stripping, and intersection refinements.
Responds to 100 crashes in past 5 years; construction programmed FY25 federal fiscal year.
- **Greenacres Child Pedestrian Safety Project**
\$250K state-funded project (fronting Greenacres Elementary).
Includes resurfacing roadway/parking lot, new sidewalks, bulb-outs, ADA ramps, and RRFB crossing.
Construction Jun–Aug 2025.
- **Main & Arthur Pedestrian Improvements**
Adds curb extensions, ADA ramps, and two rapid-flash beacons near Pocatello High School.
Design complete; summer 2025 construction, \$700K budget (7.34% city match).
- **Monte Vista_Pocatello Creek Pathway (completion)**
Safe pedestrian corridor between ISU and Portneuf Wellness Complex, east of I-15.
Includes paving, storm drain work, retaining walls, and RRFB.
Funded by TAP grant with full local match covered by community partners.
- **N. 1st Avenue Stormwater Project**
Installing 30-inch storm trunk line from E. Clark to E. Whitman to resolve chronic underpass flooding.
Work began Feb 2025 (ARPA funded), progressing block-by-block.
- **S. Valley Road Signalization**

New traffic signal at South Valley Rd. & Bannock Hwy (terminus of South Valley Connector).
\$584K earmarked (FY25 carry forward). Build scheduled this season.

Marshall Public Library

- **Downtown Carnegie-era library** - (since 1907) with story times, maker events, teen programming, research assistance, reading challenges, free WiFi and public PCs
- **Increased Digital Access** - continued to expand digital access through e-materials, re-paved the parking lot, and launched a cultural exchange with a sister library in Zambia
- **Expanded Outreach** - Care Facilities Delivering library programs and talking books to local care centers.
- **Robotics Program Launch Tech Titans Robotics Club** - STEM-focused robotics activities for youth.
- **Repair and update the Garfield entranceway**

Parks & Recreation

- **Outdoor Recreation Trail Plan**
Comprehensive planning for dirt trails in City Creek, Pioneer Ridge, and related areas.
- **Retire a Playground Program**
Ongoing initiative to replace/modernize outdated playground equipment citywide.
- **Riverside Golf Course – Connections Credit Union Clubhouse**
New clubhouse construction underway.

Planning & Development Services

- **Alameda Area Plan**
Neighborhood planning project in partnership with residents, expanding from the South 5th Plan model.
- **Brownfield Job Training Grant (FY2026 launch)**
Workforce training for high-demand trades with certification programs.
- **Housing Study**
Comprehensive analysis of market gaps, housing needs, and fair housing strategies.

Sanitation

- **Citywide Composting Program**
Developing a new compost initiative for residents.

Science & Environment Division

- **Centennial / Rainey Park Project**
Construction beginning following environmental planning.
- **Wildfire Fuel Reduction**
Continued mitigation projects in high-risk areas.

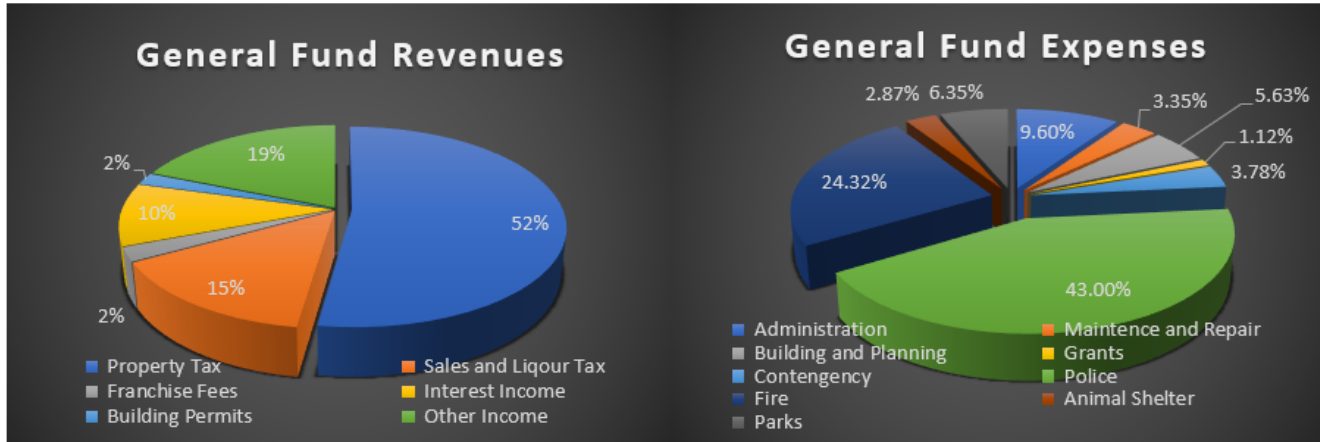
Street Services

- **Pavement Management Program (ongoing)**
Continue annual rehabilitation and proactive road treatments.
Incorporating AI technology to collect real-time pavement data for planning.

Financial Outlook

City of Pocatello FY 26 Budget At-A-Glance

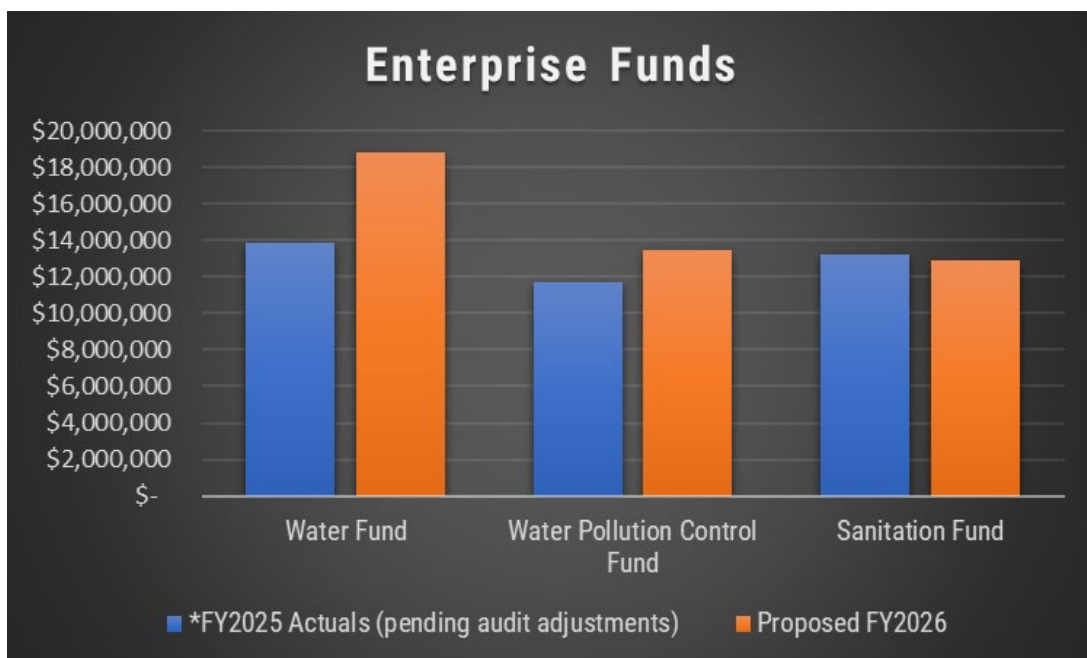
General Fund:



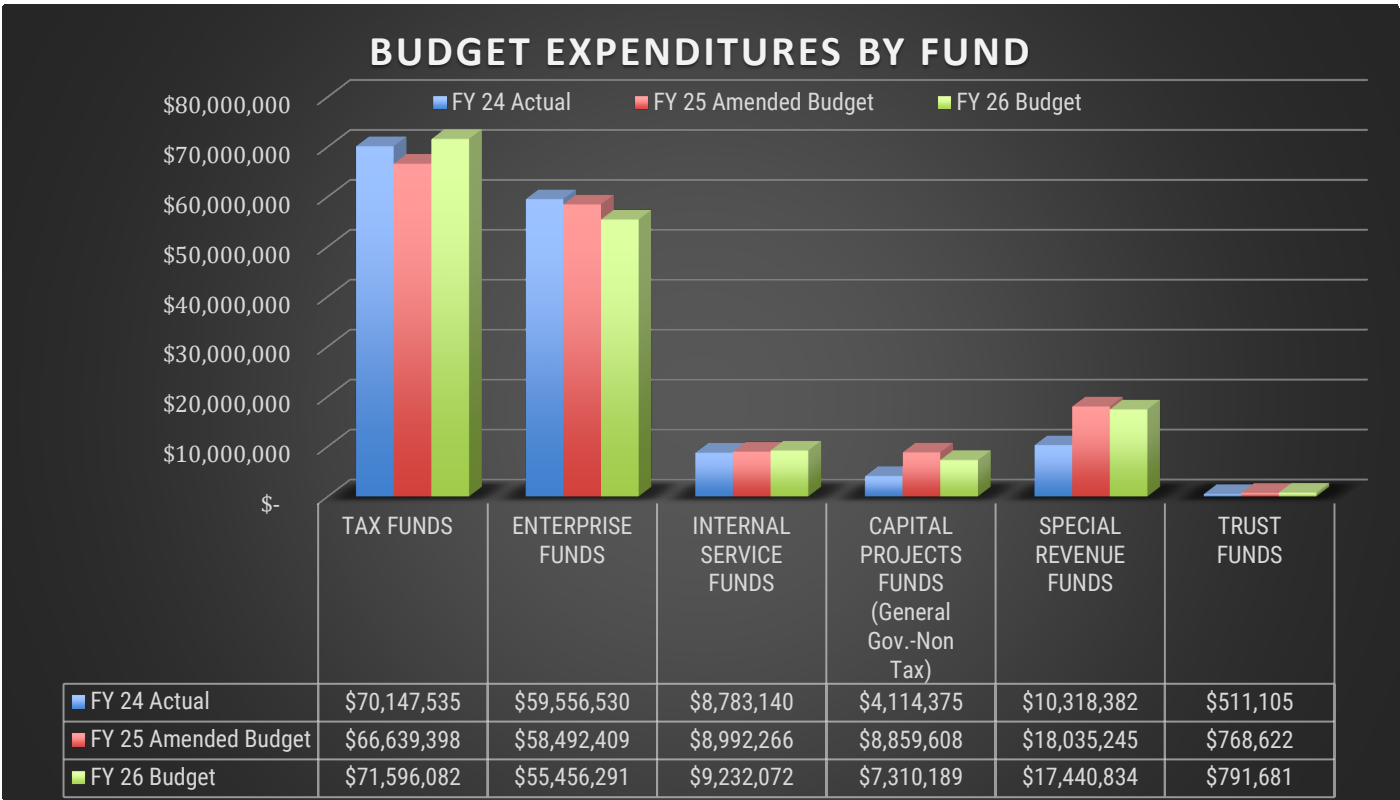
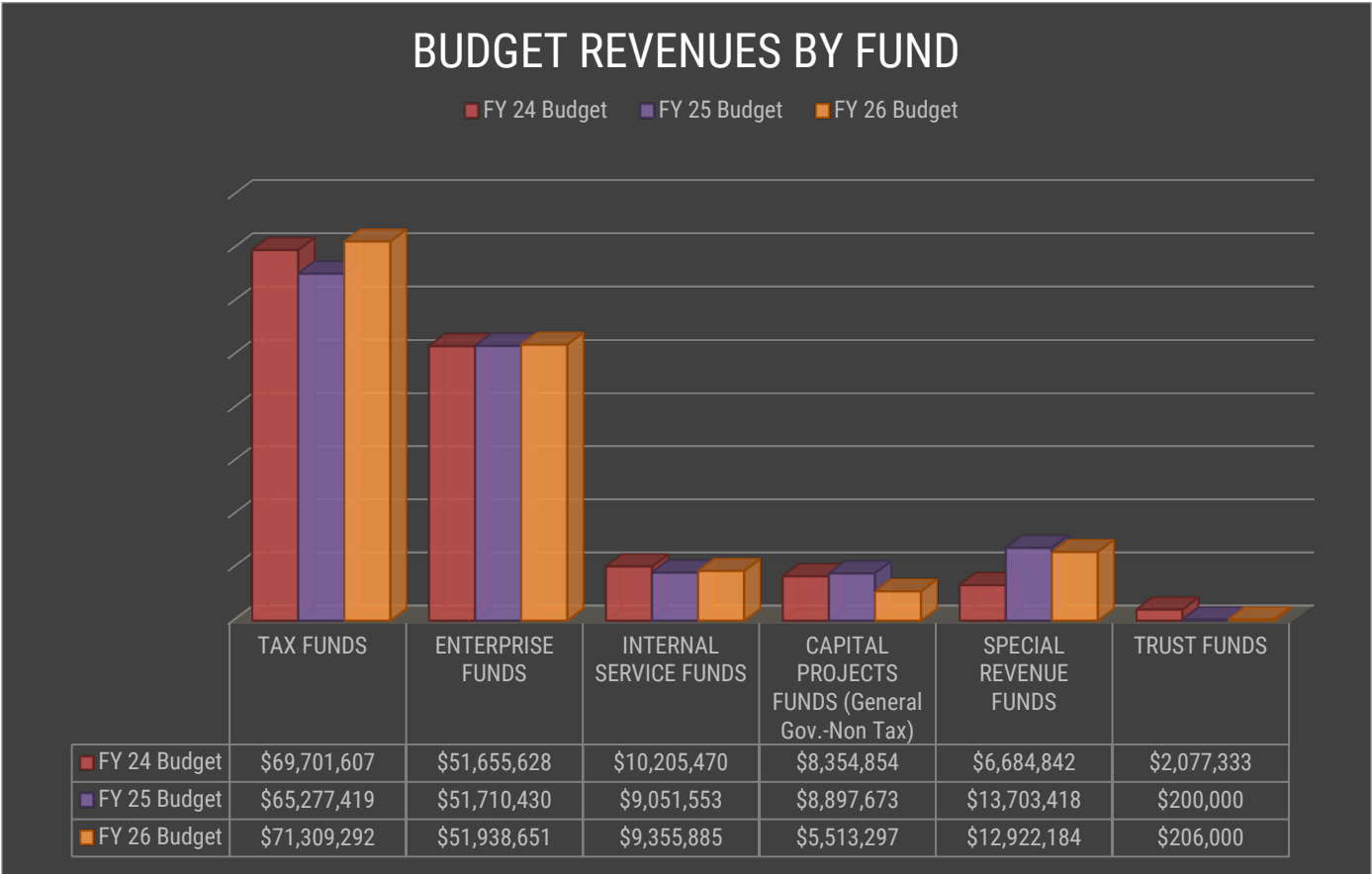
Total Revenues	\$ 49,324,873
Total Expenditures	\$ 49,936,013
Use of Reserves (FY26)	\$ 611,140

Chart shows the City of Pocatello's General Fund revenues and expenses for Fiscal Year 2026. Most revenue comes from property taxes, followed by sales and liquor taxes and franchise fees. The largest expenses are for police and fire services, followed by administration, parks, and community development.

Enterprise Funds:



Budget by Fund:



City Wide Budget:

Total Revenues	\$151,245,309
Total Expenditures	<u>\$161,827,149</u>
Use of Reserves (FY26)	\$ 10,375,840

Overview of Key Factors Influencing the FY26 Budget

The development of the City of Pocatello's FY26 budget has been shaped by a series of complex financial pressures on both the revenue and expenditure sides. While the City remains committed to fiscal responsibility and long-term planning, several external and structural factors have created a challenging budgetary environment.

Revenue Constraints

- **Income Tax Reductions:** Recent state-level changes have resulted in lower income tax distributions, directly affecting municipal revenue projections.
- **Decreased State Revenue Sharing:** Adjustments to Idaho's revenue-sharing formulas have reduced the City's share of state-distributed funds, placing greater pressure on local sources.
- **Expiration of Federal Stimulus Programs:** The conclusion of pandemic-related federal funding (such as ARPA and CARES Act allocations) has eliminated a short-term cushion that previously supported operations and one-time projects.

Expenditure Pressures

- **City staff must plan well in advance to meet budget deadlines, anticipating increases in program, supply, material, and commodity costs—as well as inflation, wages, and employee benefits.** The City of Pocatello was able to lock in a two-year rate agreement for FY25 & FY26 for medical insurance, helping to stabilize a major portion of employee benefit costs. However, wages and other benefit expenses continue to rise due to market adjustments, collective bargaining agreements, and a competitive labor environment. These upward pressures require careful budgeting and position management to maintain service levels while balancing long-term financial sustainability.
- **Increased Liability Insurance:** The City faces rising premiums for risk and liability coverage, largely driven by industry-wide rate adjustments.
- **Escalating cost of operating supplies & products – inflation has lifted the price of day-to-day operations**

Strategic Use of Reserves – FY2026

The City of Pocatello will draw upon a portion of its General Fund reserves in FY2026 to support recurring operational expenses that are elevated this year due to inflationary pressures. This reserve use is strategic and temporary. While the expenditures supported are recurring for the current fiscal year, they are not expected to persist at this level indefinitely. The City has chosen to use reserves to:

- Avoid sudden tax increases, especially in a year with multiple cost drivers

- Maintain service levels across departments
- Preserve financial flexibility while evaluating long-term cost trends and revenue needs

At the beginning of FY2026, the City holds approximately \$90 million in reserves, equating to more than 55% of total operating expenditures—a level significantly above industry standards. This strong fiscal position allows for intentional reserve use during periods of elevated cost, without compromising long-term financial health.

The City remains committed to sustainable financial planning. Reserve use will be continually evaluated to ensure that it does not support ongoing structural imbalances, and that operational costs remain aligned with recurring revenues over time.

The General Fund: Core of City Operations

The General Fund serves as the central hub for funding essential city services. It supports:

- Public Safety
- Public Works
- Community Services
- Planning & Economic Development
- General Government & Administration
- Transfer & Contingencies

The General Fund receives revenue primarily from:

- Property Taxes
- State Revenue Sharing
- Other Revenue

Special Revenues:

Special Revenue Funds are separate city accounts used to manage money that is legally required to be spent on specific purposes. These funds help make sure that money set aside for things like transit, neighborhood improvements, or parks is only used for those services—and not for general city expenses.

Understanding City of Pocatello's Property Tax Revenue

The City of Pocatello's property tax revenue is made up of four key components. Together, they ensure the City can responsibly plan for the future while maintaining essential services for residents:

- **Base Property Taxes**

This is the most stable portion of Pocatello's property tax revenue. It reflects the highest amount collected over the last three fiscal years, as certified by Bannock County. Base taxes typically account for 90–95% of the City's annual property tax collections and form the foundation for forecasting and budgeting decisions.

- **New Construction**

As new homes and commercial developments are built in Pocatello, their assessed value is added to the tax roll. This growth-based revenue helps the City fund expanded public services that growing neighborhoods require.

- **Annexed Property**

When new land is legally annexed into the City of Pocatello, it becomes part of the local tax base. This brings in additional revenue, while also extending City services to those areas.

- **3% Allowable Growth**

Under Idaho law (Idaho Code §63-802), the City of Pocatello may increase its property tax revenue by up to 3% annually over the highest amount collected in the past three years. This increase helps keep pace with inflation and rising operational costs. Whether to apply the full 3% is reviewed annually and approved by the Pocatello City Council.

Understanding City of Pocatello's Other Revenue Sources

In addition to property taxes, the City of Pocatello relies on a diverse mix of other revenue streams to fund essential services and infrastructure.

- **State Sales Tax Revenue Sharing**

The State of Idaho collects sales and use taxes, a portion of that statewide collection is shared back with cities through a revenue-sharing account mandated by Idaho Code § 63-3637 and § 63-3638.

- **State Liquor Sales Revenue Sharing**

Idaho law provides for sharing of liquor-sales related revenue with local governments. The State sells liquor and some of its revenue is distributed with cities.

- **Franchise Income for Gas, Cable & Electric Revenues**

Franchise income comes from fees charged by utility companies (gas, electric, cable, etc.) for use of public rights of way, streets, and city infrastructure. The utility providers pay a fee to the City under franchise agreements.

- **Personal Property Tax Replacement**

Personal Property used to be taxed, but Idaho has reduced or replaced that tax. The City is compensated by the State for lost revenues under laws that replace or limit personal property taxation.

- **Water Lease from Palisades**

Pocatello holds a lease / contract related to water rights from the Palisades Reservoir. The City earns income or benefit in exchange for the use of Palisades water.

- **Judgement**

This refers to a court ruling (Idaho Supreme Court / State Tax Commission) that affected Idaho Power's operating property assessments & over taxation. The judgment resulted in refunds or

credits owed to Idaho Power, and taxing districts (including cities) may have to adjust or levy amounts to recoup or absorb the costs.

- **Use of Forgone Taxes**

“Forgone” taxes are property taxes that could have been levied but were not, often due to legal caps or excess limits. Over time, a “forgone balance” accumulates the amount the City could have raised if it had levied the full allowable amounts each year. The City may decide in future budgets to utilize part of this forgone amount.

- **County Road & Bridge Funds** are revenues shared with the City by Bannock County. These funds come from property taxes levied within the county that are earmarked for road and bridge maintenance and construction. As areas in the city grow or as taxable values shift, the amount the county collects and shares can change.
- **Highway Distribution Revenue** comes from the State of Idaho. It’s primarily derived from fuel taxes, registration fees, and other state highway-user charges. The Idaho Transportation Department (ITD) or similar state agencies distribute funds annually to cities and counties to help maintain and improve local roads.

Understanding City of Pocatello’s Enterprise Funds

Enterprise funds are used by the City of Pocatello to manage operations that function similarly to private businesses—where services are funded primarily through user fees rather than taxes. These funds include utilities such as Water, Sewer, Sanitation, and Transit, among others. Revenue is generated through monthly service charges, usage-based rates, connection and impact fees, and occasionally through federal or state operating grants, particularly for transit services.

City Revenues & Expenses:

FUND NAME	FY2026 Revenue	FY2026 Expenses
TAX FUNDS		
001 General Fund	\$ 49,324,873	\$ 49,936,013
002 Liability Insurance Fund	\$ 2,120,273	\$ 2,120,273
003 Street Fund	\$ 9,679,231	\$ 9,919,880
004 Recreation Fund	\$ 3,941,368	\$ 3,914,072
005 Cemetery Fund	\$ 1,192,589	\$ 622,589
006 Airport Fund	\$ 2,061,225	\$ 2,061,225
007 Library Fund	\$ 2,283,916	\$ 2,344,226
078 Capital Improvement Fund	\$ 466,975	\$ 438,962
059 Debt Service Fund	\$ 238,842	\$ 238,842
TAX FUNDS TOTAL	\$71,309,292	\$71,596,082

FUND NAME	FY2026 Revenue	FY2026 Expenses
ENTERPRISE FUNDS		
Enterprise Operations		
030 Sanitation Fund	\$ 12,271,526	\$ 12,913,184
031 Water Fund	\$ 16,812,794	\$ 18,786,108
032 Water Pollution Control Fund	\$ 14,904,600	\$ 13,434,400
035 Ambulance Fund	\$ 4,472,677	\$ 4,684,423
972 Enterprise Payout Fund	\$ 20,807	\$ -
Enterprise Debt Service		
060 Debt Service Fund WPC	\$ 1,700,373	\$ 1,687,388
061 Debt Service fund Water	\$ 629,724	\$ 675,798
Enterprise Capital Projects		
073 Water Construction	\$ 82,400	\$ 2,651,036
074 WPC Capital Projects	\$ -	\$ -
037 Water Capacity Fee	\$ 643,750	\$ 623,954
038 WPC Capacity Fee	\$ 400,000	\$ -
ENTERPRISE FUNDS TOTAL	\$51,938,651	\$55,456,291

INTERNAL SERVICE FUNDS		
050 Information Systems Fund	\$ 1,907,041	\$ 1,906,838
051 Fleet Services Fund	\$ 2,456,550	\$ 2,456,550
052 Utility Billing Fund	\$ 1,749,848	\$ 1,754,415
053 Employee Wellness Fund	\$ 110,148	\$ 38,335
054 Public Works Director Fund	\$ 371,143	\$ 371,143
055 Fuel Fund	\$ 1,262,843	\$ 1,262,843
056 Workers Insurance Fund	\$ 1,387,312	\$ 1,387,312
057 Education Benefits Fund	\$ 111,000	\$ 54,636
INTERNAL SERVICE FUNDS TOTAL	\$9,355,885	\$9,232,072

FUND NAME	Revenue	Expenses
CAPITAL PROJECTS FUNDS (General Gov.-Non Tax)		
070 Federal Aid Projects	\$ 250,000	\$ 2,082,791
071 Alternate Transportation	\$ 724,090	\$ 724,090
072 Airport Construction	\$ 4,500,000	\$ 4,500,000
075 Fire Apparatus Capital	\$ -	\$ 3,308
076 Building Renovation	\$ 39,207	\$ -
965 Golf CIP	\$ -	\$ -
CAPITAL PROJECTS -General Gov.-Non Tax Total	\$5,513,297	\$7,310,189

SPECIAL REVENUE FUNDS		
008 Transit Rural Fund	\$ 1,552,874	\$ 1,581,072
009 Transit Urban Fund	\$ 3,369,998	\$ 3,697,787
013 Business Improvement District	\$ 109,273	\$ 109,273
014 Art Council	\$ -	\$ 10,300
016 Emergency Repair Fund	\$ 41,200	\$ 41,200
017 Science and Environment Fund	\$ 531,105	\$ 531,105
081 CDR-CDBG Entitlement Fund	\$ 6,885,246	\$ 6,545,104
084 Federal ARPA Grant	\$ -	\$ 3,839,072
088 Police Grant Funds	\$ 60,085	\$ 58,395
952 Retirement Payout	\$ 208,401	\$ 824,000
953 Airport PP Special	\$ -	\$ 39,609
955 CDR Loan	\$ 38,285	\$ 38,200
957 Zoo Improvement	\$ 3,713	\$ 3,713
964 Property Abatement Fund	\$ 122,004	\$ 122,004
970 Seized Property Agency	\$ -	\$ -
972 Enterprise Payout Fund	\$ -	\$ -
973 State Sales Tax Agency	\$ -	\$ -
974 Employee Reimbursements	\$ -	\$ -
SPECIAL REVENUE FUNDS TOTAL	\$12,922,184	\$17,440,834

TRUST FUNDS		
951 Police Retirement Trust	\$ 206,000	\$ 791,681
TRUST FUNDS TOTAL	\$206,000	\$791,681

GRAND TOTAL ALL FUNDS	\$151,095,911	\$161,827,149
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