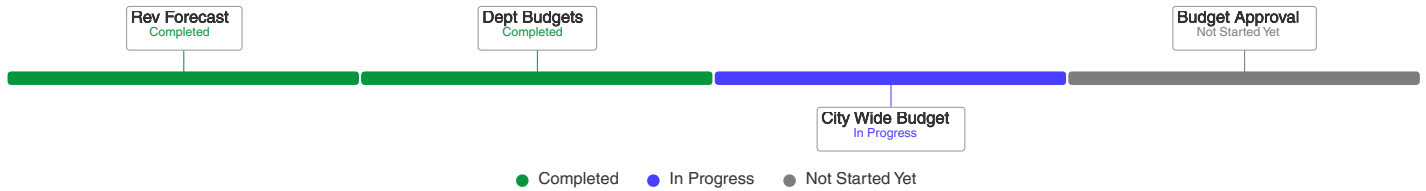


City of Pocatello

FY27 Proposed Budget



FY27 Budget Process



Key Considerations for Council

Property Tax Levy

- The FY27 Proposed Budget includes the use of 1% forgone property tax authority while maintaining capacity below the allowable maximum levy. Council should consider the balance between current service needs, future financial flexibility, and preserving remaining forgone authority.

General Fund Sustainability

- While the General Fund is nearly balanced, expenditures currently exceed projected revenues by approximately \$47,531. Council will need to evaluate options to close the gap while maintaining service levels and addressing community priorities.

Use of Available Fund Balance

- The budget includes planned use of available fund balances for one-time capital investments, fleet replacement, infrastructure projects, and employee-related obligations. Council should consider whether these uses align with long-term financial priorities and reserve policies.

Capital and Infrastructure Investment

- Several funds include significant investments in transportation, utility infrastructure, equipment replacement, and capital projects. These investments support long-term service delivery and help address future maintenance and replacement needs.

City of Pocatello Fiscal Year 2027 Property Tax L2

	2026		2027
General	25,786,368	0.725843222	27,238,732
Liability Insurance	1,180,273	0.0332227151	1,246,749
Street	2,635,917	0.0741966642	2,784,380
Recreation	2,272,387	0.0639639015	2,400,375
Cemetery	199,578	0.0056177876	210,819
Airport	1,225,479	0.0344951885	1,294,502

Library	2,198,072	0.0618720582	2,321,874
Capital	28,011	0.0007884629	29,589
	<u>35,526,085</u>	1	<u>37,527,019</u>
3% Budget	1,065,783		
New Const	310,000		
Annexation	250,000		
L2 Before Forgone	37,151,868	8% Max \$38,735,248	
1% Forgone	375,151	Operating	
	37,527,019		
3% Forgone	1,125,810	Capital	
	<u>38,652,829</u>		

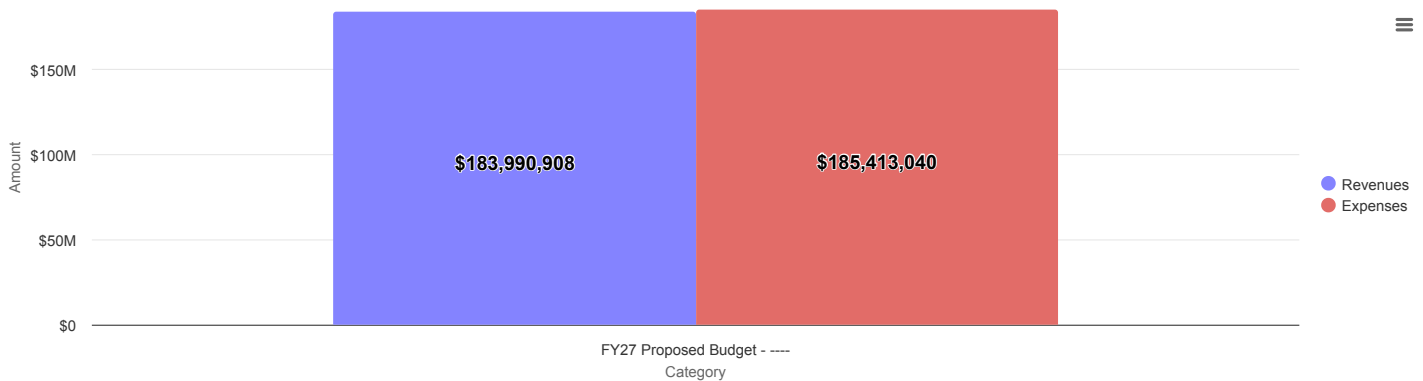
*Current Foregone Balance \$5,423,464

FY27 proposed budget includes 1% Forgone

City of Pocatello Highway Distribution Account Allocations					
	2024	2025	2026	2027	
Regular	2,167,172	2,171,509	2,191,821	2,218,122	(26,301)
HB312	639,434	657,039	656,165	664,039	(7,874)
Sales Tax	428,331	467,256	550,010	443,064	106,946
General	2,671,637	1,366,722	1,340,087	160,213	1,179,874
	<u>5,906,574</u>	<u>4,662,526</u>	<u>4,738,083</u>	<u>3,485,438</u>	<u>1,252,645</u>

State funding for street maintenance and operations continues to decline. The FY27 allocation reflects a significant reduction in Highway Distribution Account funding compared to prior years, increasing reliance on local revenues to support street maintenance, repair, and transportation infrastructure needs.

Revenues vs Expenditures



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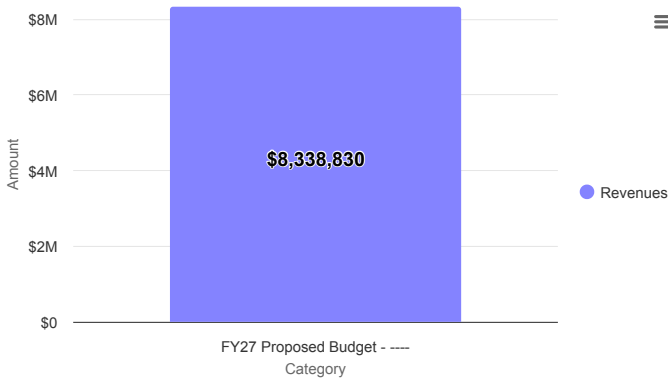
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Fund	Revenues	Expenses	Difference
001 - General Fund		\$ 49,104,468	\$ 49,151,999 (\$ 47,531)
002 - Liability Insurance Fund		\$ 2,418,798	\$ 2,418,798 -
003 - Street Fund		\$ 8,428,030	\$ 9,802,631 (\$ 1,374,601)
004 - Recreation Fund		\$ 4,203,830	\$ 4,203,830 -
005 - Cemetery Fund		\$ 830,818	\$ 830,818 -
006 - Airport Fund		\$ 2,281,321	\$ 2,281,321 -
007 - Library Fund		\$ 2,340,816	\$ 2,340,816 -

008 - Transit Rural Fund	\$ 1,658,914	\$ 1,658,914	-
009 - Transit Urban Fund	\$ 3,554,611	\$ 3,554,611	-
013 - Business Improv. Fund	\$ 95,000	\$ 95,000	-
014 - Art Council Fund	\$ 10,000	\$ 10,000	-
081 - Grant Funds	\$ 9,312,335	\$ 9,312,335	-
088 - Police Designated Funds	\$ 39,870	\$ 39,870	-
059 - Debt Service Fund	\$ 221,092	\$ 221,092	-
060 - WPC Debt Service Fund	\$ 1,700,373	\$ 1,700,373	-
070 - Federal Aid Projects	\$ 2,082,791	\$ 2,082,791	-
071 - Alternate Transportation	\$ 940,356	\$ 940,356	-
072 - Airport Construction	\$ 20,080,000	\$ 20,080,000	-
073 - Water Capital Projects	\$ 2,651,036	\$ 2,651,036	-
074 - WPC Capital Projects	\$ 8,000,000	\$ 8,000,000	-
030 - Sanitation Fund	\$ 13,632,012	\$ 13,632,012	-
031 - Water Fund	\$ 17,229,738	\$ 17,229,738	-
032 - Water Pollution Control	\$ 14,787,595	\$ 14,787,595	-
035 - Ambulance Fund	\$ 5,187,057	\$ 5,187,057	-
038 - WPC Capacity Fee	\$ 1,700,373	\$ 1,700,373	-
050 - Info Technology Fund	\$ 1,909,894	\$ 1,909,894	-
051 - Fleet Internal Service	\$ 2,456,550	\$ 2,456,550	-
052 - Utility Billing Fund	\$ 1,836,526	\$ 1,836,526	-
053 - Employee Wellness Fund	\$ 85,000	\$ 85,000	-
054 - Public Works Director	\$ 1,108,813	\$ 1,108,813	-
055 - Fuel Internal Service	\$ 1,385,410	\$ 1,385,410	-
056 - Worker's Insurance Fund	\$ 1,387,312	\$ 1,387,312	-
057 - Education Benefits	\$ 101,000	\$ 101,000	-
951 - Police Retirement Trust	\$ 570,000	\$ 570,000	-
952 - Government Payout Fund	\$ 612,362	\$ 612,362	-
972 - Enterprise Payout Fund	\$ 46,807	\$ 46,807	-
	\$ 183,990,908	\$ 185,413,040	(\$ 1,422,132)

The FY27 Proposed Budget is largely balanced across all funds, with total expenditures exceeding revenues by approximately \$1.6 million.

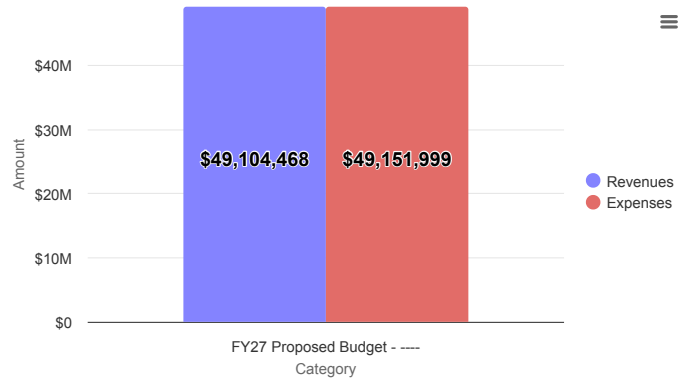
Planned use of Available Fund Balance (City Wide)



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General Fund



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The FY27 Proposed Budget includes the strategic use of available fund balances and reserves to support one-time expenditures and operational needs. Reserve funding is primarily being used for capital investments, fleet replacement, employee-related obligations, and to align available cash balances with budgeted expenditures.

Key uses of reserves include:

- **Transit Funds (008 and 009):** Funding for the replacement and acquisition of transit buses.
- **Federal Aid Projects (070), Water Capital Projects (073), Sanitation Fund (030), and WPC Capacity Fee Fund (038):** Funding for planned capital improvement projects and major equipment purchases.
- **Employee Wellness Fund (053) and Education Benefits Fund (057):** Utilization of existing fund balances to offset FY27 expenditures and reduce excess accumulated cash reserves.
- **Police Retirement Trust (951):** Funding for anticipated retirement benefit payouts.
- **Government Payout Fund (952) and Enterprise Payout Fund (972):** Funding for estimated retirement payouts and other unplanned employee separation costs expected during FY27.

The use of reserves in FY27 is focused on one-time or non-recurring expenditures and planned obligations, helping to meet current service and infrastructure needs while maintaining long-term financial stability.

FY27 General Fund expenditures are currently budgeted slightly above projected revenues, resulting in a budget gap of approximately \$47,531. As the budget process continues, the City Council will need to consider available options to align expenditures with ongoing revenues and achieve a balanced budget.

Use of Reserves - City Wide

FY27 PROPOSED BUDGET	
Revenues	
002 - Liability Insurance Fund	\$298,525
030 - Sanitation Fund	\$756,907
038 - WPC Capacity Fee	\$1,300,373
073 - Water Capital Projects	\$2,651,036

FY27 PROPOSED BUDGET

972 - Enterprise Payout Fund	\$26,000
050 - Info Technology Fund	\$11,723
053 - Employee Wellness Fund	\$85,000
057 - Education Benefits	\$101,000
070 - Federal Aid Projects	\$2,082,791
008 - Transit Rural Fund	\$103,540
009 - Transit Urban Fund	\$105,000
014 - Art Council Fund	\$10,000
088 - Police Designated Funds	\$19,935
952 - Government Payout Fund	\$358,000
951 - Police Retirement Trust	\$429,000
REVENUES TOTAL	\$8,338,830
Rev - Exp	\$8,338,830

The FY27 Proposed Budget maintains core City services, invests in critical infrastructure and equipment, and remains largely balanced across all funds. Council's remaining budget discussions will focus on the General Fund gap, use of available fund balance, and long-term financial sustainability.

Visit the City of Pocatello's Website

911 N 7th Avenue
Pocatello, ID 83201