CITY OF POCATELLO, IDAHO
CITY COUNCIL
CLARIFICATION MEETING
MAY 7, 2026

AGENDA ITEM NO. 1: ROLL CALL

Mayor Mark Dahlquist called the City Council Clarification meeting to order at 5:31 p.m. Council members present were Dakota Bates, Brent Nichols, Hayden Paulsen, Stacy Satterfield, and Ann Swanson. Council member Corey Mangum was excused.

AGENDA ITEM NO. 2: DISCUSSION

Mayor Dahlquist and City Council members discussed items listed on the May 7, 2026 Regular City Council Meeting agenda. Staff members clarified agenda item information for City Council members.

AGENDA ITEM NO. 3: ADJOURN

Mayor Dahlquist adjourned the City Council Clarification Meeting at 5:56 p.m.

APPROVED BY:

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MARK DAHLQUIST, MAYOR

ATTESTED BY:

____
KONNI R. KENDELL, CITY CLERK

PREPARED BY:

____
AUBRIANA T. RESENDES, DEPUTY CITY CLERK

CITY OF POCATELLO

CITY OF POCATELLO, IDAHO
CITY COUNCIL
REGULAR CITY COUNCIL MEETING
MAY 7, 2026

AGENDA ITEM NO. 1: ROLL CALL AND PLEDGE OF ALLEGIANCE

The Regular City Council meeting was called to order at 6:00 p.m. by Mayor Mark Dahlquist. Council members present were Dakota Bates, Brent Nichols, Hayden Paulsen, Stacy Satterfield, and Ann Swanson. Council member Corey Mangum was excused.

Mayor Dahlquist led the audience in the pledge of allegiance.

AGENDA ITEM NO. 2: INVOCATION

The invocation was offered by Pastor Dustin Andrew, representing Christ's Love Vineyard.

AGENDA ITEM NO. 3: CONSENT AGENDA

Council was asked to consider the following business items:

(a) MINUTES
Waive the oral reading of the minutes and approve the minutes from the following meetings: Special City Council Goal Setting meetings of March 2 and March 13, 2026; Clarification and Regular City Council meetings of March 5, 2026; City Council Work Session of April 9, 2026; and Special City Council meetings of April 20 and April 23, 2026.

(b) MATERIAL CLAIMS
Approve the Material Claims for the period of April 16-30, 2026 in the amount of $1,821,642.96.

(c) POCATELLO REGIONAL AIRPORT COMMISSION APPOINTMENT
Confirm the Mayor's appointment of Tianna Abel to serve as a member of the Pocatello Regional Airport Commission, replacing Aaron Villano whose term expired. Tianna's term will begin May 8, 2026 and expire May 8, 2028.

(d) COUNCIL DECISION – FINAL PLAT APPROVAL BREEZY COMMONS A DIVISION OF LOT 59 BLOCK 1 BREEZY TOWNHOUSES
Adopt the Council's decision approving the subdivision of approximately 2.12 acres of land into seven (7) lots, subject to conditions.

A motion was made by Ms. Swanson, seconded by Mr. Bates, to approve the items on the Consent Agenda. Upon roll call, those voting in favor were Swanson, Bates, Nichols, Paulsen, and Satterfield.

Mayor Dahlquist recognized Scout Pack 1295, representing Connor Academy, in attendance.

Mayor Dahlquist congratulated the ISU Softball Team on winning the Big Sky Conference Championship tournament.

AGENDA ITEM NO. 4: PROCLAMATIONS

Mr. Paulsen, on behalf of Mayor Dahlquist, proclaimed the month of May 2026 to be Historic Preservation Month and called upon the people of Pocatello to join their fellow citizens across the United States in recognizing and participating in this special observance.

Marty Vizcarra, Historic Preservation Commission (HPC) Chair, accepted the proclamation and thanked the Mayor, Council, and staff for the recognition.

Mr. Bates, on behalf of Mayor Dahlquist, proclaimed the month of May 2026 to be National Tennis Month and urged all residents to become aware of and support National Tennis Month.

Mikel Harmon, Portneuf Valley Tennis Association (PVTA) representative, accepted the proclamation and thanked the Mayor and Council for the recognition. She announced there would be a Free Play Day with instruction on May 30th at Capell Park from 10:00AM to 1:00 PM.

Mayor Dahlquist recognized participants in attendance who completed the City of Pocatello's first Brownfields Job Training. He noted the program provides free training to community members and prepares individuals for careers in environmental remediation and construction fields. The Mayor encouraged others in the community to take advantage of future training opportunities. The following participants were recognized: Quigley Baker, Eva Lopez, and Jim Young. Certificates of completion were presented to participants afterward.

Mayor Dahlquist presented information regarding Idaho's "250,000 Acts of Service" initiative in recognition of the 250th anniversary of America and encouraged residents to complete and register acts of service through IdahoKindness.com. Mayor Dahlquist recognized Stacy and Meredith Dustin of Litterbugs Idaho for organizing a cleanup event at Sacajawea Park, Bannock Civitan for a beautification project at Lookout Point, and JD Hansen, owner of JD Hansen Salon and Medical Spa, along with volunteers Lexi and Roxy, for a cleanup project in the downtown Art Alley area. The public was encouraged to nominate individuals or organizations making a positive impact in the community by contacting the Mayor's Office.

AGENDA ITEM NO. 5: CALENDAR REVIEW

Mayor Dahlquist reminded Council members of the following meetings: May 14 City Council Work Session at 9:00 a.m. followed by a Budget Development meeting; May 21 Council Clarification meeting at 5:30 p.m. and Regular City Council meeting at 6:00 p.m. Mayor Dahlquist reminded Council members the June 11, 2026 Work Session has been canceled.

Mayor Dahlquist announced the City Auction will be held May 9 at Prime Time Auction; May 10 is Mother's Day at Zoo Idaho and mothers will receive half off the admission price when accompanied by a paid child; Zoo Idaho is now open every day; dog licenses expire June 1 and the City is offering half-price dog licenses through the month of May. Licenses may be purchased at the Animal Shelter. An animal licensing “Pop Up” tent will be available in the City Hall parking lot on May 19 from noon to 6 p.m.

Mayor Dahlquist congratulated all Idaho State University graduates.

AGENDA ITEM NO. 6: ITEMS FROM THE AUDIENCE

Nathan Bernosky, Pocatello resident, stated he represented the West Pocatello Creek District. He spoke regarding utility fees for residents outside the City limits who are charged a 50% premium for water service. He expressed concerns regarding the fairness of the billing, stating that residents were required to connect to City water after their wells were impacted and requested the matter be reviewed. He provided historical documentation to the Mayor for consideration.

Idaho Law, Pocatello resident, voiced concerns regarding nuclear materials and community safety, including potential impacts on farming practices, soil disturbance, and food safety. He encouraged caution when gardening or handling produce in areas he believes may be affected by historic materials.

AGENDA ITEM NO. 7: PUBLIC HEARING – PLANNED UNIT DEVELOPMENT (PUD) APPLICATION - CREEKSIDE COVE

This time was set aside for the Council to hear comments from the public regarding a request by Jonathan Hunt, represented by Gardner Francis, Westland Development Services (mailing address: 2225 S. 50 E., Kaysville, UT 84037) for a Planned Unit Development known as Creekside Cove to allow construction of 42 townhome units, with open space and parking. The property is located at the southwest end of Freeman Lane. Following a public hearing held on April 8, 2026, the Planning and Zoning Commission recommended approval of the request with conditions.

Mayor Dahlquist opened the public hearing.

Council members announced there had been no ex parte communication.

Gardner Francis, Westland Development, representing Jonathan Hunt, presented the planned unit development (PUD) application for Creekside Cove, located at 1151 Freeman Lane. He explained the proposal includes a clustered townhome development constructed in four phases with 70 on-site parking stalls, on-site stormwater management, and access from Freeman Lane. He stated the development complies with City Code Title 17, including density, setbacks, building height, parking, and landscaping requirements, with a proposed density of 11.5 units per acre, which is below the maximum number permitted. He noted the project would preserve approximately 1.66 acres of natural open space along Pocatello Creek, including a walking path and picnic area, while frontage improvements and a hammerhead turnaround would be constructed to City standards. He added that the project meets engineering requirements without creating off-site impacts and that construction would be managed under City permits with appropriate dust, noise, and traffic control measures.

Becky Babb, Planning Manager, presented the Planned Unit Development (PUD) application for Creekside Cove at the end of Freeman Lane. She reported the Planning and Zoning Commission recommended approval with conditions following a public hearing on April 8, 2026. She explained the proposal would subdivide the property into 39 zero lot line townhome lots and one common area lot. A PUD would allow shared lot lines and limited waivers for setbacks and building eaves. She stated the project preserves approximately 1.34 acres of open space along Pocatello Creek, is compatible with surrounding land uses, exceeds the minimum open space requirement, includes architectural enhancements, and provides substantially fewer units than the maximum density allowed by zoning. Ms. Babb also clarified that the required hammerhead turnaround is located within publicly owned right of way, which was confirmed through property records, and is intended for public roadway and emergency access purposes. In response to questions from Council, Ms. Babb clarified that the required hammerhead turnaround is shown on Attachment A of the agenda packet and is located within the public right of way between two adjacent parcels owned by the same property owner.

In response to questions from Council, Mr. Francis explained that the required open space would be located along Pocatello Creek and the adjacent hillside. He stated the usable recreation area would include a walking trail, swings, and picnic tables, while the hillside would remain preserved as a wildlife corridor.

Mayor Dahlquist announced no written comments had been received.

Nikki Taysom, Pocatello resident, spoke in opposition to the proposal, expressing concerns that the density of the development was excessive for the site. She also voiced concerns regarding increased traffic near the adjacent school, potential impacts on neighborhood property maintenance, and the loss of wildlife habitat along the creek corridor.

Dakota Neifert, Pocatello resident, spoke in opposition to the proposal, expressing concerns about increased traffic and stating that the development's design prioritizes vehicle access over walkability and connectivity to the surrounding community.

In response to public testimony, Mr. Francis stated the proposal complies with City Code, is below the maximum allowable density, and was designed to make efficient use of the property. He added that City staff determined the anticipated traffic impacts were not significant enough to require a traffic study.

In response to questions from Council, Ms. Babb explained that the planned unit development is the first step in a three-step approval process, with detailed landscaping, recreational amenities, and construction plans to be reviewed during the preliminary and final plat stages before returning to Council for final approval. She noted that Council may also Conditionally approve to require specific recreational features such as trails and benches. She further clarified that the development includes two access points from Freeman Lane, and that the layout, including the required turnaround, has been reviewed by the Street and Fire Departments for compliance with City standards.

There being no further public comments, Mayor Dahlquist closed the public hearing.

A motion was made by Ms. Swanson, seconded by Mr. Bates, to approve a request for a Planned Unit Development known as Creekside Cove to allow construction of 42 townhome units, with open space and parking with the following conditions: 1. All applicable standards of Pocatello Municipal Code 16.20 and 16.24 shall be strictly adhered to; 2. The parking area shall be dedicated as shared common area and at no point may any fencing or other obstruction be placed within the parking and access area so as to prevent fire access and turnaround. That the applicant shall maintain and enforce a no parking requirement along the private drive aisles; 3. The applicant shall provide a two foot (2') easement line around the footprint of each building cluster to provide for awnings, eaves, overhangs, and landscaping to extend into the shared common area, to be maintained by the homeowner's association. This easement shall be shown on the preliminary and final plat for each phase of the development; 4. A final landscape plan shall be submitted at the time of the initial building permit application and shall be compliant with all landscaping requirements of Pocatello Municipal Code; 5. Sidewalk and landscaping shall be installed adjacent to Freeman Lane; 6. All approved architectural standards shall be enforced by the homeowner's association per Municipal Code 17.02.140.G.5; and 7. All other standards or conditions of Municipal Code not herein stated but applicable to the PUD, land subdivision and residential development shall apply and that the property is located at the southwest end of Freeman Lane and that the decision be set out in appropriate Council decision format. Upon roll call, those voting in favor were Swanson, Bates, and Satterfield. Nichols and Paulsen voted in opposition. The motion passed.

AGENDA ITEM NO. 8: PUBLIC HEARING – CITY-INITIATED TEXT AMENDMENTS TO TITLE 17: ZONING REGULATIONS

This time was set aside for the Council to hear comments from the public regarding proposed amendments to Title 17: Zoning Regulations.

Mayor Dahlquist opened the public hearing.

Jim Anglesey, Long Range Planner, presented proposed amendments to Title 17 Zoning Regulations, summarizing changes previously reviewed by Council during the March 12, 2026 Work Session. He explained the amendments include clarifications to use classifications for group homes and residential care facilities to align with state code, corrections and reorganization of zoning district use tables, removal of outdated childcare references, and updates to residential use regulations in commercial and downtown districts. He also noted revisions to dimensional standards allowing non-enclosed carports to extend into setbacks, updates to off-street parking requirements including administrative adjustments and downtown-specific flexibility, and clarification of home occupation standards to allow limited on-site employees, simplified operating requirements, and clearer permitting thresholds. He reported the Planning and Zoning Commission recommended approval after a public hearing, proper public noticing was completed, and no written public comments were received.

In response to questions from Council, Mr. Anglesey explained that staff reviewed prior Work Session feedback regarding home occupation hours of operation and compared it with existing nuisance regulations. He stated that staff is recommending maintaining the proposed hours of 9:30 a.m. to 6:30 p.m. rather than making additional changes.

Mayor Dahlquist announced no written comments had been received.

Nikki Taysom, Pocatello resident, spoke in opposition and raised general concerns about short-term rentals and development standards, expressing a preference for stricter regulations and consistent enforcement of zoning and land use rules.

There being no further public comments, Mayor Dahlquist closed the public hearing.

In response to questions from Council, Jared Johnson, City Attorney, confirmed that a motion could be structured to exclude specific items from the proposed ordinance amendments. Council discussion then focused on proposed home occupation hours, with concerns raised that the timeframe was too broad.

Mr. Anglesey explained that the proposed hours are actually more restrictive than existing nuisance ordinance standards, including established quiet hours and time restrictions for construction and lawn care activities. Following clarification, the concern regarding hours of operation was withdrawn.

A motion was made by Mr. Paulsen, seconded by Ms. Satterfield, to approve proposed amendments to Title 17: Zoning Regulations Upon roll call, those voting in favor were Paulsen, Satterfield, Bates, Nichols, and Swanson.

AGENDA ITEM NO. 9: SHORT PLAT APPLICATION – BRADY SUBDIVISION

Council was asked to approve a short plat application by Brady Carter, represented by Stewart Ward, (mailing address: 4880 Clover Dell Road, Chubbuck, ID 83202), to subdivide 1.68 acres (more or less) in a Commercial General zone into three (3) lots. The property is located at 2042 Garrett Way and will be known as Brady Subdivision.

In response to questions from Council, Jennifer Flynn, Assistant Planner, clarified that two of the parcels already contain existing structures, while the third is a smaller lot being created through the platting process. She noted the properties are zoned Commercial General and that specific uses are addressed through the standard zoning regulations during the platting and development review process.

A motion was made by Mr. Paulsen, seconded by Mr. Bates, to approve a short plat application by Brady Carter to subdivide 1.68 acres (more or less) in a Commercial General zone into three (3) lots with the following conditions: 1. All conditions on the Short Plat Subdivision Application Staff Report shall be met; 2.The plat shall be prepared in accordance with all State and local laws and ordinances and is subject to review by the City Surveyor; and 3. All other standards and conditions of Municipal Code not herein stated but applicable to residential development shall apply and that the decision be set out in appropriate Council decision format and that the proposed property is located at 2042 Garrett Way and will be known as Brady Subdivision. Upon roll call, those voting in favor were Paulsen, Bates, Nichols, Satterfield, and Swanson.

AGENDA ITEM NO. 10: FINAL PLAT APPLICATION – RESTLAWN MEMORIAL GARDENS 3RD AND 4TH ADDITIONS

Council was asked to approve a final plat application by City of Pocatello, represented by Anne Butler, Parks and Recreation Director, to subdivide approximately 14 acres (more or less) in the Restlawn Memorial Gardens 3rd Addition into 40 lots and the 4th Addition into 721 lots. The subject property is located at 2865 South 5th Avenue and is zoned Public Lands Facilities (PLF).

A motion was made by Mr. Nichols, seconded by Ms. Swanson, to approve a final plat application by City of Pocatello, represented by Anne Butler, Parks and Recreation Director, to subdivide approximately 14 acres (more or less) in the Restlawn Memorial Gardens 3rd Addition into 40 lots and the 4th Addition into 721 lots with the following condition: 1. All standards and conditions of Municipal Code not herein stated but applicable to the subdivision shall apply and that the subject property is located at 2865 South 5th Avenue and is zoned Public Lands Facilities (PLF) and that the decision be set out in appropriate Council decision format. Upon roll call, those voting in favor were Nichols, Swanson, Bates, Paulsen, and Satterfield.

AGENDA ITEM NO. 11: FISCAL YEAR 2026 PROGRAM OF PROJECTS – POCATELLO REGIONAL TRANSIT

Council was asked to approve the 2026 Operating and Capital Program of Projects for Transit's Urban and Rural services and authorize the Mayor and City Attorney to PIN the Grant Certifications (5307) and authorize the Public Transit Director to make necessary amendments and modifications related to the grants as required, subject to Legal Department review for the following:

(a) FEDERAL TRANSIT ADMINISTRATION URBAN GRANT (5307)
Federal Transit Administration Urban Grant (5307) in the amount of $1,445,534.00 for Fiscal Year 2026 with a local share of $848,884.00;

(b) FEDERAL TRANSIT ADMINISTRATION SMALL URBAN GRANT (5310)
Federal Transit Administration Small Urban Grant (5310) in the amount of $366,043.00 for Fiscal Year 2026 with a local share of $91,511.00;

(c) RURAL IDAHO TRANSPORTATION DEPARTMENT GRANT (5311)
Federal Transit Administration Rural Idaho Transportation Department Grant (5311) in the amount of $791,395.00 for Fiscal Year 2026 with a local share of $347,152.00. No City funds are used for the Rural Program; and

(d) FEDERAL TRANSIT ADMINISTRATION GRANTS (5339) Federal Transit Administration Grants (5339) in the amount of $817,200.00 for Fiscal Year 2026 with a local share of $204,300.00.

In response to questions from Council, Skyler Beebe, Pocatello Regional Transit Director, explained that "local share" refers to the required local match used to support federal transit grants, funded through a combination of City and County contributions, Medicaid transportation contracts, and other program revenues. He further explained that the Council action is a required administrative step to accept and align previously budgeted federal grant funding in compliance with Federal Transit Administration requirements.

A motion was made by Mr. Bates, seconded by Mr. Paulsen, to approve the 2026 Operating and Capital Program of Projects for Transit's Urban and Rural services as outlined in Agenda Item No. 11(a) through 11(d) and authorize the Mayor and City Attorney to PIN the Grant Certifications (5307) and authorize the Public Transit Director to make necessary amendments and modifications related to the grants as required, subject to Legal Department review. Upon roll call, those voting in favor were Bates, Paulsen, Nichols, Satterfield, and Swanson.

AGENDA ITEM NO. 12: CITY HALL ARCHITECTURAL SERVICES AWARD AND PROFESSIONAL SERVICES AGREEMENT – VCBO ARCHITECTURE

Council was asked to award the highest qualified and approve a professional services agreement between the City of Pocatello and VCBO Architecture for a Phase I feasibility analysis in the amount of $203,000.00 with reimbursable expenses not to exceed $25,000.00 and a Phase II option for 6.89% of Construction Cost, and authorize the Mayor's signature on all pertinent documents, subject to Legal Department review. The City conducted a Request for Qualifications (RFQ) for architectural services and related engineering services to complete the feasibility analysis, design and renovation administration of a new City Hall facility at 150 South Arthur Avenue and received fifteen (15) responsive and responsible proposals for the services and VCBO was deemed the most highly qualified.

In response to questions from Council, Brent McLane, Planning and Development Services Director, explained that the proposed agreement represents Phase One of a feasibility study to evaluate whether the former federal building could serve as a potential new City Hall location. This phase includes public outreach, building condition and systems analysis, ADA and accessibility review, parking and site capacity assessment, seismic considerations, departmental space programming, and preliminary conceptual design work, along with cost estimating to support an informed decision to proceed. He noted that this is an initial exploratory step only, and any advancement to Phase Two—which would include construction drawings and project management—would require separate Council approval. Discussion also included the timeline and history of considering the federal building as a downtown civic use, which has been referenced in prior downtown planning efforts, with more active discussions with the property owner beginning approximately a year and a half ago. Council asked whether alternative options beyond the federal building had been studied; staff referenced a prior internal and academic review effort that explored renovation, expansion, and new-build scenarios, though it was not considered a definitive or formal comprehensive study. For cost estimating, staff indicated a general placeholder of approximately $275 per square foot is sometimes used, but emphasized that a professional building assessment would be required to produce accurate estimates. The feasibility study is anticipated to take approximately six months to complete.

Council discussion included concerns about the scope and focus of the proposed feasibility study for a potential new City Hall location. The Mayor noted that public feedback received included significant concern about parking, and reiterated that approximately 89 City employees would be relocated if the project proceeds, with the federal building offering an estimated 50–60 parking stalls, though additional nearby parking options may be explored through leases or other arrangements.

Council discussion included differing perspectives on the adequacy of the study as proposed. One Councilmember expressed concern that the justification for the project has been heavily focused on economic considerations, while not fully addressing other key factors such as building functionality, ADA accessibility, long-term suitability, and public access. Reference was made to prior studies estimating daily visitor volume and whether the site would realistically accommodate public access needs.

Additional comments emphasized concerns about long-term facility planning, including whether existing City Hall infrastructure remains viable and whether future needs for police, fire, and administrative space are being adequately considered. Some Councilmembers expressed support for a broader, more comprehensive analysis of all potential City Hall options, including City-owned properties, rather than focusing primarily on the federal building.

It was also noted that proceeding with a detailed, site-specific feasibility study at this stage may make it more difficult to pivot to alternative options later, particularly given the cost and scope of Phase One work. Staff clarified that if Council wished to pursue a broader approach, the current study could be set aside and a separate RFP issued for a more comprehensive analysis of City Hall options.

In response to questions from Council, Mr. McLane, stated that he has been involved in ongoing discussions regarding the potential relocation of City Hall downtown and believes downtown is the heart of the city, noting that successful cities typically locate their city halls in their downtown core. He explained that a market analysis conducted through his role with the Pocatello Development Authority identified gaps in downtown, including a lack of government office presence, which he said provides stability and serves as a backbone for downtown activity. He stated that relocating approximately 89 City employees downtown would create daily economic activity and support surrounding businesses. He further stated that, based on available City-owned property, the federal building is the only viable option for a new City Hall and described it as well-suited for civic use given its original design as a courthouse, adaptable interior spaces, and capacity for council chambers. He noted that future facility needs, particularly for the Police Department and dispatch operations, will require additional planning and a phased approach as the City continues to grow. He stated that architectural firms have described the building located at 150 South Arthur as well-built and structurally sound and emphasized its historic value and potential to serve as a civic anchor consistent with the Downtown Master Plan and Comprehensive Plan. He added that relocating City Hall downtown would support economic development by encouraging private investment, increasing downtown activity, and strengthening property values, noting that downtown properties generate significant property tax revenue per square foot and may help offset residential tax burdens over time. He also stated that visitors and businesses frequently comment on the condition of City Hall, and that investing in civic facilities demonstrates confidence in the community. He acknowledged that accessibility and parking concerns exist but stated he believes they are manageable and consistent with the use of historic buildings in other communities. He concluded by stating that, in his professional opinion, the federal building is an appropriate location for City Hall and represents an opportunity that may not be available in the future if not pursued at this time.

In response to comments and discussion from Council, Council expressed general support for further study of the proposal while noting differing levels of concern regarding cost, timing, and overall feasibility. Council stated they were satisfied that the concept of relocating City Hall has been long considered by staff and prior planning efforts and that professional staff had evaluated costs, alternatives, and feasibility, noting that the feasibility study represents an appropriate next step and that proceeding with Phase 1 does not obligate the City to proceed to Phase 2. Council stated support for moving the project forward but expressed concern about affordability at this time and referenced the importance of continued evaluation of alternatives. Council commented on working conditions within the current City Hall facility, noting that portions of the building lack natural light and adequate workspace conditions, and stated that experiencing the space firsthand increased support for exploring alternatives while also acknowledging the need for cost-effective solutions. Additional discussion reflected concerns regarding timing of the decision, the importance of balancing economic considerations with accessibility and functionality, and the need for comprehensive evaluation of all City Hall options rather than a single-site focus. It was further noted that any solution would represent a significant multi-million-dollar investment, regardless of whether the City chooses renovation, new construction, or relocation, and that the issue does not require an immediate decision but rather careful long-term planning. Council also raised concern regarding the potential removal of taxable property from the tax rolls, while others emphasized the importance of considering both fiscal impact and long-term community growth in evaluating the proposal.

A motion was made by Mr. Paulsen, seconded by Ms. Swanson, to approve a professional services agreement between the City of Pocatello and VCBO Architecture for a Phase I feasibility analysis in the amount of $203,000.00 with reimbursable expenses not to exceed $25,000.00 and a Phase II option for 6.89% of Construction Cost, and authorize the Mayor's signature on all pertinent documents, subject to Legal Department review. Upon roll call, those voting in favor were Paulsen, Swanson, and Satterfield. Bates and Nichols voted in opposition. The motion passed.

AGENDA ITEM NO. 13: COMMUNITY GARDEN PROPERTY LEASE AGREEMENT AMENDMENT – PORTNEUF VALLEY PARTNERS

Council was asked to approve a lease amendment with Portneuf Valley Partners (PVP) to use a portion of property known as parcel RPRPCPP090403 as a community garden and authorize the Mayor's signature on all applicable documents, subject to Legal Department review. The original lease agreement was approved by the Council at the March 19, 2026 Regular City Council meeting and the amendment corrects scaling of the original, which was incorrectly identified and caused an error in dimensions. The amendment lists the correct size of the project which will be approximately 454' x 95'.

Anne Butler, Parks and Recreation Director, stated that there is a one dollar ($1) lease arrangement in place for the use of City property and that there would be no financial cost to the City for the project, noting that the site would be developed as a community garden.

A motion was made by Mr. Bates, seconded by Mr. Paulsen, to approve a lease amendment with Portneuf Valley Partners (PVP) to use a portion of property known as parcel RPRPCPP090403 as a community garden and authorize the Mayor's signature on all applicable documents, subject to Legal Department review. Upon roll call, those voting in favor were Bates, Paulsen, Nichols, Satterfield, and Swanson.

AGENDA ITEM NO. 14: CONCESSIONAIRE AGREEMENT AWARD – MODI'S, LLC

Council was asked to approve a concessionaire agreement with Megan "Moe" Osterhout of Modi's, LLC (mailing address: 8549 North Parks Road, Pocatello, ID 83201) for food and beverage services to be provided at NOP Park, 700 West Eldredge Road, and authorize the Mayor's signature on all pertinent documents, subject to Legal Department review.

Anne Butler, Parks and Recreation Director, explained that following the resignation of the long-standing concessionaire at the adult complex, the City issued a public bid outlining the scope of services and requirements. The City received two bids, which were evaluated in accordance with legal procurement guidelines, and a vendor was selected through that process.

A motion was made by Mr. Paulsen, seconded by Ms. Swanson, to approve a concessionaire agreement with Megan "Moe" Osterhout of Modi's, LLC for food and beverage services to be provided at NOP Park, 700 West Eldredge Road, and authorize the Mayor's signature on all pertinent documents, subject to Legal Department review. Upon roll call, those voting in favor were Paulsen, Swanson, Bates, Nichols, and Satterfield.

AGENDA ITEM NO. 15: DECLARATION OF SURPLUS PROPERTY – VAC/JET TRUCK WATER POLLUTION CONTROL

Council was asked to accept the recommendations of staff and declare one (1) 1983 Chevrolet Vac/Jet truck as surplus property and authorize the disposal for scrap material and authorize the Mayor's signature on all pertinent documents, subject to Legal Department review. The asset was utilized at the WPC facility and is no longer safe or road worthy.

A motion was made by Ms. Swanson, seconded by Mr. Paulsen, to accept the recommendations of staff and declare one (1) 1983 Chevrolet Vac/Jet truck as surplus property and authorize the disposal for scrap material and authorize the Mayor's signature on all pertinent documents, subject to Legal Department review. Upon roll call, those voting in favor were Swanson, Paulsen, Bates, Nichols, and Satterfield.

AGENDA ITEM NO. 16: PIGGYBACK BID ACCEPTANCE FOR CAT C9 GENERATOR – WATER POLLUTION CONTROL (WPC)

Council was asked to accept the recommendations of staff and approve the piggyback bid of Sourcewell contract #092222-CAT via Western States Equipment for one (1) C9 Generator in the amount of $83,423.00 and authorize the Mayor's signature on all applicable documents, subject to Legal Department review. Funding for the purchase has been budgeted in the WPC FY2026 budget.

A motion was made by Mr. Nichols, seconded by Mr. Paulsen, to accept the recommendations of staff and approve the piggyback bid of Sourcewell contract #092222-CAT via Western States Equipment for one (1) C9 Generator in the amount of $83,423.00 and authorize the Mayor's signature on all applicable documents, subject to

Legal Department review. Upon roll call, those voting in favor were Nichols, Paulsen, Bates, Satterfield, and Swanson.

AGENDA ITEM NO. 17: PIGGYBACK PURCHASE AGREEMENT FOR HAZMAT TRUCK – FIRE DEPARTMENT

Council was asked to approve the piggybacking of Sourcewell Contract #032824-RTG for the purchase of one (1) 2026 Alta Fire Ford F-550 4x4 Hazmat Rescue vehicle and authorize the Mayor's signature on all pertinent documents, subject to Legal Department review. Funding for the purchase is through the Idaho Office of Emergency Management to facilitate the purchase of essential equipment for the Region 6 Hazmat Team, which is staffed and maintained by the Pocatello Fire Department.

A motion was made by Mr. Paulsen, seconded by Ms. Satterfield, to approve piggybacking the Sourcewell Contract #032824-RTG for the purchase of one (1) 2026 Alta Fire Ford F-550 4x4 Hazmat Rescue vehicle and authorize the Mayor's signature on all pertinent documents, subject to Legal Department review. Upon roll call, those voting in favor were Paulsen, Satterfield, Bates, Nichols, Swanson.

AGENDA ITEM NO. 18: RESOLUTION – DECLARING INTENT TO CREATE LOCAL IMPROVEMENT DISTRICT (LID)

Council was asked to adopt a Resolution declaring intention to create Local Improvement District (LID) #120 for water system improvements and setting a public hearing.

In response to questions from Council, Jared Johnson, City Attorney, explained that this resolution is a procedural legal step in the consideration of a potential Local Improvement District. The Council has received what has been determined to be a valid petition, and the resolution simply sets the matter for a future public hearing. At that hearing, Council will evaluate whether the proposed district meets the criteria under Idaho Code and applicable City standards and then decide whether to proceed with creation of the district. He clarified that this action does not commit Council to forming the district, but only advances the process to the public hearing stage for further consideration.

A motion was made by Mr. Paulsen, seconded by Ms. Swanson, to adopt a Resolution (2026-11) declaring intention to create Local Improvement District (LID) #120 for water system improvements and setting a public hearing. Upon roll call, those voting in favor were Paulsen, Swanson, Bates, Nichols, and Satterfield.

AGENDA ITEM NO. 19: RECONSIDERATION REQUEST – FAIRGROUNDS PLACE SHORT PLAT SUBDIVISION

Council was asked to consider a reconsideration request from JMaxx Holdings, Inc., represented by Nathan Cuoio of Merrill & Merrill Chartered, (mailing address: 109 North Arthur Street, Pocatello, ID 83201) to affirm, reverse or modify the City Council Decision Short Plat Approval Fairgrounds Place Subdivision approved by the City Council on April 2, 2026.

Becky Babb, Planning Manager, provided the timeline and procedural context for the Fairgrounds Place short plat reconsideration request, explaining that Council is reviewing whether to affirm, reverse, or modify its prior decision and is not conducting a new review of the underlying facts of the application. She noted that under Idaho's Local Land Use Planning Act (LLUPA), Idaho Code Title 67 Chapter 65, any affected party seeking judicial review must first file a reconsideration request within 14 days and must identify specific procedural deficiencies; she identified McCormack Ranch LLC as the applicant and JMAX Holdings LLC as the affected party. She outlined the application history beginning with the January 14, 2026 submission by Brady Smith, staff review and redlines, and scheduling for Council consideration on March 19, 2026, where Council received a staff report, discussed the application, and unanimously approved the short plat with conditions under City Code 16.16.10, which allows short plats of four lots or fewer to be reviewed administratively for compliance and finalized by Council without preliminary plat requirements. She further explained that the Council Decision was later included on the April 2, 2026 consent agenda and adopted unanimously without modification. She then summarized the reconsideration request received April 16, 2026 alleging procedural inconsistencies, including noticing concerns and administrative processing issues, followed by a supplemental submission received after the 14-day statutory deadline, and a separate late request for a public hearing, which she noted is not authorized under LLUPA at this stage. She clarified that noticing requirements for short plats are satisfied through open meeting laws and that administrative edits and recording procedures occur after Council action under City Code. Finally, she stated that this is not a public hearing, that Council is acting under a limited reconsideration framework, and that Council must decide whether to affirm, reverse, or modify its prior decision and separately address the request for a public hearing.

In response to questions from Council, Ms. Babb explained that a "specific deficiency" under the Local Land Use Planning Act (LLUPA) refers to an error or failure in the application or review process itself, such as a plat that does not properly close, exceeds the allowed number of lots and would require a different review process, or a procedural error in how staff or the City processed the application, as opposed to disagreement with the outcome. She noted that in this case, staff identified and corrected technical issues through standard redlining procedures, including inconsistencies in acreage and plat data, which were provided to the applicant and accepted as part of the standard review process. She clarified that staff often issues such corrections during review, that the applicant accepted the revised information, and that the discrepancy referenced in the reconsideration request amounted to approximately two (2) acres between initial submissions. She further confirmed that under LLUPA, a request for a public hearing must be made prior to the governing body's final decision, and that in this case the request for a public hearing was submitted after Council had already taken final action on the short plat, making it untimely under statute.

A motion was made by Mr. Bates, seconded by Mr. Nichols, to deny the reconsideration request for a public hearing due to timing requirements under LLUPA, noting that the request was not submitted prior to Council's final decision as required by statute, from JMaxx Holdings, Inc., represented by Nathan Cuoio of Merrill & Merrill Chartered, and to affirm the City Council Decision Short Plat Approval Fairgrounds Place Subdivision approved by the City Council on April 2, 2026. Upon roll call, those voting in favor were Bates, Nichols, Paulsen, Satterfield, and Swanson.

AGENDA ITEM NO. 20: ADJOURN

There being no further business, Mayor Dahlquist adjourned the meeting at 8:08 p.m.

APPROVED BY:

MARK DAHLQUIST, MAYOR

ATTESTED BY:

KONNI R. KENDELL, CITY CLERK

PREPARED BY:

AUBRIANA T. RESENDES, DEPUTY CITY CLERK

Agenda Item #3(a)

CITY OF POCATELLO

CITY OF POCATELLO, IDAHO
CITY COUNCIL
CITY COUNCIL WORK SESSION
MAY 14, 2026

AGENDA ITEM NO. 1:
ROLL CALL

Mayor Mark Dahlquist called the City Council Work Session to order at 9:00 a.m. Council members present were Dakota Bates, Corey Mangum, Brent Nichols, Hayden Paulsen, Stacy Satterfield and Ann Swanson.

AGENDA ITEM NO. 2:
GOLF ADVISORY COMMITTEE UPDATE

Anne Butler, Parks and Recreation Director, DJ Mills, Golf Advisory Committee representative and Greg Allbright, Fore Golf representative, provided an update on the Golf Advisory Committee's activities, accomplishments and future priorities.

Mr. Mills reviewed operational improvements completed during the past year, including software upgrades at Riverside Golf Course and the successful completion of an Urban Forestry Grant project that resulted in the removal of approximately 30 trees. He explained that while shade is appreciated by golfers, excessive tree coverage negatively impacts turf health and overall course conditions. Tree removal was completed to improve course playability and long-term turf management. He also discussed challenges associated with operating Riverside Golf Course while construction of the new clubhouse is underway and noted staff continues to utilize temporary facilities until the project is completed.

Mr. Allbright presented golf participation and operational statistics, reporting continued growth in rounds played, revenues and pass sales. He stated that approximately 84,000 rounds of golf had been played and that sales had increased by approximately 13 percent over the past two years, while rounds played increased approximately 10 percent. A record 969 season passes were sold and league participation continued to be strong across men's, women's, couples', senior, high school and Idaho State University programs. Mr. Allbright also highlighted several successful customer service initiatives, including expanded pass options, online tee-time reservations through GolfNow, improved marketing efforts and the ability to collect pre-payment information reducing the number of no-show reservations. Junior golf participation continues to grow through reduced-fee programs and the Youth on Course initiative, supported in part by Bank of America. Approximately 3,000 junior rounds were played in 2024, with participation remaining strong.

Looking ahead, Mr. Allbright discussed several long-term capital needs, including replacement of aging irrigation infrastructure, sprinkler systems, asphalt and future forestry management. He emphasized the importance of establishing dedicated funding for future capital improvements to preserve the City's golf facilities.

Council Member Bates asked about the age and remaining life expectancy of the irrigation system at Highland Golf Course and anticipated replacement costs.

Mr. Allbright explained that the system was installed during the 1980s and has significantly exceeded its typical 20- to 25-year life expectancy through extensive maintenance measures.

Ms. Butler stated that approximately $76,000 in golf capital improvement fees had been collected during the previous year and noted that additional golf revenues are transferred into the Recreation Fund. Ms. Butler advised that staff could obtain updated irrigation system cost estimates for Council's future consideration.

Mr. Allbright added that replacement costs vary depending upon project scope, noting recent irrigation replacement projects at comparable facilities have ranged into the millions of dollars. In response to Council questions regarding recent tree removal efforts, Mr. Allbright explained that many trees removed had either died from pine beetle infestation or had been planted too closely together. While some trees contributed positively to course design, selective removal improved overall course health and future replanting would be evaluated where appropriate.

Council expressed appreciation for the Committee's continued work and recognized the importance of planning for future golf course infrastructure investments.

AGENDA ITEM NO. 3:
PARKS AND RECREATION ADVISORY COMMITTEE UPDATE

Anne Butler, Parks and Recreation Director, and Tonya Wilkes, Parks and Recreation Advisory Committee Chair, were present to discuss the Committee's goals and projects, as well as Council's policies and expectations.

Ms. Wilkes reviewed the Advisory Committee's structure, noting the Board meets six times annually and continues to experience strong participation and engagement. She also noted there is currently one vacancy representing the Golf Advisory Committee.

Ms. Butler highlighted numerous accomplishments completed during the past year, including continued replacement of aging playground equipment, partnerships with neighborhood associations and local schools and collaborative improvements to tennis court facilities. She also discussed the success of new recreational programming, including skateboard camps and hosting the state lacrosse tournament, which brought additional visitors and economic activity to the community. Additional updates included cemetery improvements, implementation of a new platting process, facility rebranding, updated signage, ongoing tree maintenance and continued improvements to the City's Greenway Trail system. Ms. Butler acknowledged the ongoing challenge of recruiting and retaining seasonal employees necessary to maintain City parks and facilities.

In response to a question regarding Halliwell Park improvements, Ms. Butler reported that staff has prioritized addressing several safety-related issues, including repairs to dugout ceilings and railings. Once those items are completed, attention will shift toward replacement of the aging concession and score booth facility. She noted staff is actively pursuing corporate sponsorship opportunities to assist with funding of the project.

Mayor Dahlquist asked about the condition of the pickleball courts at Ross Park, specifically surface imperfections that had been observed following resurfacing.

Ms. Butler explained the courts are outdoor facilities subject to weather and environmental conditions. She stated the contractor had inspected the courts and identified minor separation around several concrete posts. Staff has implemented recommended repairs to prevent moisture intrusion and the overall court surface remains in excellent condition with several years of expected service life remaining. She also noted the courts continue to receive heavy use and positive public feedback. Ms. Butler reported that the City's Urban Forestry Grant has significantly improved tree maintenance efforts throughout the community. She stated the grant has allowed for funding dedicated to tree crews that have substantially reduced deferred maintenance needs. She expressed appreciation to Grants Manager Christine Howe for her assistance in securing the funding.

Council thanked the Advisory Committee for its continued service and recognized the significant improvements made throughout the City's parks and recreation system.

AGENDA ITEM NO. 4:
POCATELLO AMERICA2509 AD HOC COMMITTEE UPDATE

Rick Cheatum, representing the Pocatello America250 Ad Hoc Committee, provided an update regarding community preparations for the America's 250th Anniversary celebration and the planned July 3, 2026 Time Capsule Dedication event. Mr. Cheatum reviewed the history of Idaho's America250 initiative, explaining that the Legislature appropriated funding to support anniversary celebrations throughout the state and appointed ambassadors to promote local events. He highlighted the State Treasurer's creative statewide campaign, including the "Revolutionary Spuds" characters that travel throughout Idaho promoting America250 activities. Mr. Cheatum explained that the Pocatello committee intends to preserve a snapshot of the community through a 50-year time capsule to be opened on July 3, 2076. He noted that advances in technology have created new opportunities to preserve both physical and digital historical records while recognizing the challenges associated with long-term preservation of physical materials. He reported the Committee plans to house the time capsule at the Marshall Public Library rather than burying it underground in order to better preserve its contents. The July 3 community celebration will include food vendors, downtown activities and community participation beginning at 5:00 p.m. at the Marshall Public Library. Mr. Cheatum shared an original song titled *Pocatello, the Gate City*, written by Michael Thiel with assistance from artificial intelligence. He stated the song would be shared with the Idaho State Treasurer's Office and discussed additional committee projects, including a children's coloring contest and community photography efforts documenting modern-day Pocatello.

In response to Council questions regarding the anticipated contents of the time capsule, Mr. Cheatum explained that contributions will include commemorative publications, historical artifacts, items from the Riverside Golf Clubhouse, materials representing downtown businesses, video documentation of the community and submissions from local organizations and residents. He encouraged community members to submit ideas and historical items through staff liaison Wendy Prather as the Committee continues to determine the final size and contents of the capsule. Mr. Cheatum discussed plans to include digital preservation instructions and secure storage methods to ensure future generations can access archived information.

In response to questions from Council, Mr. Cheatum explained that while the statewide JustServe250 initiative aims to promote and highlight acts of service in Idaho while celebrating America's 250th anniversary, the Committee's focus remains on preserving Pocatello's local history and organizing the City's community celebration. He reported that statewide participation has exceeded 200,000 individuals and is expected to surpass 250,000 participants.

Council expressed appreciation to the Committee for its efforts to preserve Pocatello's history and commemorate the nation's 250th anniversary.

AGENDA ITEM NO. 5:
PROPOSED JUNE FISCAL YEAR 2026 BUDGET AMENDMENTS

Rich Morgan, Chief Financial Officer, was in attendance to present to Council detailed information on proposed Fiscal Year 2026 June Budget amendments for the public hearing to be held June 4, 2026. Mr. Morgan explained that budget amendments are necessary to provide legal spending authority for revenues received after adoption of the annual budget, including grants, donations and other unforeseen revenues. He noted that while funds may have been received by the City, the budget must be amended before those monies can be expended in accordance with Idaho law. Following the public hearing, Council will consider adoption of an ordinance approving the amendments. Mr. Morgan reviewed several of the more significant amendments, including the proposed early payoff of the Water Department bond to reduce future interest costs, expenditure of recently awarded Fire Department grant funding, library grant funding for landscaping improvements and other departmental adjustments. He advised Council that staff was available to answer questions regarding any of the proposed amendments.

In response to Council questions regarding the source of the additional revenues reflected in the amendments, Mr. Morgan explained that several amendments represent grant awards and donations that were not anticipated when the original budget was adopted. He further noted that the amendments simply provide spending authority for those restricted funds.

Council Member Nichols inquired about the Golf Capital Improvements amendment. Mr. Morgan explained that additional funding is needed because construction bids for the Riverside Golf Course Clubhouse exceeded initial estimates. The amendment reflects the actual project costs and transfers available capital funds to complete the project.

Council Member Bates asked about the proposed use of Water Department reserves to retire outstanding bond debt and requested information regarding the remaining reserve balance. Mr. Morgan reported that approximately $2.7 million will remain in the fund following the payoff.

In response to questions from Council regarding expenditures associated with the Crest Development project, Mayor Dahlquist explained that the project involves work completed on City-owned property for the City's benefit. He acknowledged earlier communication challenges but stated the project scope had since been clarified and coordinated with staff. Mayor Dahlquist noted approximately $6,000 in additional expenses are anticipated and can be accommodated within the Mayor's Office budget without requiring another budget amendment.

Mayor Dahlquist expressed appreciation for the opportunity to retire the Water Department bond early, noting the City will realize long-term interest savings. He also recognized Public Works staff for their efforts on the current water tank project and commented on the impressive pace of construction. He acknowledged the information presented and noted the proposed amendments will return for formal consideration during the June 4, 2026, Regular City Council meeting.

AGENDA ITEM NO. 6:
SEASONAL EMPLOYEE PAY STRUCTURE

Anne Butler, Parks and Recreation Department Director, and Jay Seedall, Human Resources Department Director, were present to discuss the seasonal pay structure for the Parks and Recreation Department and seek Council guidance to address ongoing challenges.

Ms. Butler presented information regarding seasonal employee recruitment and retention challenges within the Parks and Recreation Department and requested Council guidance regarding potential changes to the seasonal pay structure. She explained that the presentation focused primarily on seasonal Parks and Cemetery employees responsible for maintaining the City's parks, green spaces, cemeteries, athletic fields and other recreational amenities. She emphasized that maintaining the City's appearance and recreational facilities depends heavily upon seasonal staffing, particularly during the spring and fall.

Mr. Seedall reviewed the current seasonal budget structure, employment rules and staffing limitations created by Public Employee Retirement System of Idaho (PERSI) eligibility and Affordable Care Act requirements. He explained that while employees may work up to eight (8) months under PERSI rules, Affordable Care Act requirements generally limit seasonal employment to six (6) months before additional benefit obligations apply.

Ms. Butler reported that the Department's greatest staffing challenges occur during April, May, and September, when irrigation systems must be activated, parks prepared for public use, restrooms opened, mowing begins, athletic fields are maintained and special events are scheduled. She noted that while staffing levels improve after schools are out, during June and July, the Department consistently struggles to recruit sufficient employees early in the season, resulting in delayed mowing schedules and increased public complaints. Ms. Butler reviewed the various duties performed by seasonal employees, including mowing, weed control, flower planting, irrigation assistance, general maintenance and cemetery upkeep. She explained that full-time employees frequently assume seasonal responsibilities when adequate staffing cannot be secured, reducing their ability to complete other departmental priorities. To address these challenges, the Department has implemented several operational changes, including increased reliance on volunteers, outsourcing restroom cleaning services, automation of park access systems, expanded recruitment efforts and evaluation of temporary staffing agencies. Staff also discussed the possibility of outsourcing additional maintenance functions such as chemical application, irrigation or mowing where financially feasible.

Ms. Butler presented historical staffing comparisons demonstrating that while the City's park system has grown significantly over the past several decades, full-time staffing levels have remained relatively unchanged. She also reviewed wage comparisons showing the City's seasonal pay rates are substantially lower than those offered by neighboring agencies and private employers, making recruitment increasingly difficult.

Council Member Mangum observed that neighboring jurisdictions maintain fewer park facilities and recreational amenities than the City of Pocatello, resulting in significantly different staffing demands.

Ms. Butler presented several options for adjusting the seasonal pay scale. She explained that Ross Park Aquatic Center positions, particularly lifeguards, remain relatively competitive due to positive workplace culture and high employee retention. However, labor-intensive positions such as mowing and cemetery maintenance continue to experience severe recruitment shortages. Staff recommended a substantial wage adjustment for seasonal labor positions while minimizing impacts to positions that are already competitively compensated.

In response to a question from Council regarding the possibility of Parks and Recreation positions to be separated from recreation positions for compensation purposes, Ms. Butler stated that Human Resources could evaluate separate classifications if directed by Council.

Council Member Nichols asked what level of increase would effectively improve recruitment.

Ms. Butler responded that a significant increase, potentially as much as twenty-five percent for certain labor positions, may be necessary to attract qualified applicants willing to perform physically demanding outdoor work.

In response to a question from Council regarding legislative changes to Affordable Care Act requirements to improve recruitment, Mr. Seedall indicated Affordable Care Act limitations have contributed to staffing challenges but agreed that wage competitiveness remains the primary obstacle.

Council Member Bates suggested staff issue Requests for Qualifications (RFQs) to evaluate outsourcing options for mowing, irrigation and other specialized maintenance functions. Ms. Butler agreed that obtaining pricing for individual services would allow Council to compare outsourcing costs with maintaining an in-house workforce.

Council Member Swanson commended staff for presenting several potential solutions and asked if a comprehensive inventory exists of City-owned properties requiring maintenance.

Ms. Butler explained that many parcels originate from subdivision dedications, rights-of-way and other City ownership interests that extend beyond the Parks and Recreation Department.

Mayor Dahlquist agreed the City should undertake a collaborative review of all City-owned properties to better understand maintenance responsibilities and determine whether certain parcels should continue to be maintained. He asked what short-term options remain available for the current season.

Ms. Butler reported staffing levels have improved as schools approach summer break but remain below operational needs. She indicated that seasonal hiring continues aggressively but mowing frequencies have already been reduced in several locations due to staffing shortages.

Council Member Satterfield observed that many young workers can earn comparable or higher wages performing less physically demanding work indoors and questioned if higher wages would improve recruitment.

Mr. Seedall noted that extending seasonal employment beyond six months would create additional benefit costs that must also be budgeted.

Mayor Dahlquist concluded the discussion by emphasizing the importance of maintaining the City's appearance and encouraged staff to continue evaluating both immediate and long-term staffing solutions for inclusion in the Fiscal Year 2027 budget.

Mayor Dahlquist called a recess at 10:26 a.m.

Mayor Dahlquist reconvened the meeting at 10:38 a.m.

AGENDA ITEM NO. 7:
PROPOSED CHANGES TO CITY CODE REGARDING ANIMAL LICENSING – ANIMAL CONTROL

Animal Services Manager Liam Hughes was in attendance to present information and seek feedback from the Council regarding the following proposed changes to animal licensing ordinances: a) Year-round animal licensing; b) Ordinance enforcement in the field and remove enforcement from the Animal Shelter; and c) Establishment of an Animal Welfare Fund through licensure fees received.

Mr. Hughes explained that the current annual licensing cycle creates administrative inefficiencies and proposed transitioning to a rolling one-year licensing period based upon the date of issuance. He stated this approach would distribute renewals throughout the year and improve customer service. Mr. Hughes also recommended shifting licensing enforcement from shelter personnel to Animal Services officers in the field. He explained that current shelter staff have limited enforcement authority and primarily assess administrative fees when unlicensed animals are impounded. Under the proposed changes, Animal Services officers would have authority to educate owners, encourage voluntary compliance, issue warnings and, when necessary, issue civil infractions for continued noncompliance.

Council members discussed the City's current animal licensing compliance rate, which staff estimated at approximately eight percent.

Council Member Mangum asked how enforcement would occur in practice and whether officers would actively search for unlicensed animals.

Code Enforcement Supervisor Tori Eldredge explained that enforcement would remain complaint-driven or occur during routine animal control contacts rather than through proactive neighborhood inspections. Officers would first encourage compliance by providing owners an opportunity to obtain a license before issuing citations if necessary.

Mr. Hughes stated the Department's primary goal is education and voluntary compliance rather than punitive enforcement. He noted that licensing improves the Department's ability to quickly reunite lost pets with their owners and encourages responsible pet ownership.

In response to questions from Council regarding if the proposed changes would have a financial impact, Mr. Hughes stated that increased compliance should generate additional licensing revenue while also supporting improved animal welfare services.

Council Member Nichols expressed concern regarding the low compliance rate and asked how Pocatello compares with other communities.

Mr. Hughes explained that states with statewide licensing and consistent enforcement often achieve significantly higher compliance rates through education and coordinated enforcement efforts.

Council discussed opportunities to improve the value of licensing through public education, incentives and enhanced community programs.

In response to a question from Council regarding the importance of animal licensing, Mr. Hughes explained that while licensing historically focused on rabies control and ownership verification, it now primarily serves as a means of identifying pets, encouraging vaccinations, promoting responsible ownership and facilitating the prompt return of lost animals to their families. He also suggested that future Animal Welfare Fund revenues could support vaccination clinics, microchipping programs and other preventative animal health initiatives.

Mayor Dahlquist added that the proposed ordinance amendments primarily align the City's code with existing operational practices while improving enforcement efficiency and encouraging higher compliance through education.

Council expressed general support for moving forward with the proposed ordinance revisions.

AGENDA ITEM NO. 8:
DOCUPET ONLINE PET LICENSING PROPOSAL – ANIMAL SERVICES

Liam Hughes, Animal Services Manager, was present to discuss the use of DocuPet, an online licensing service for pet licensing designed to simplify licensing, improve compliance and enhance lost pet recovery efforts. Mr. Hughes explained that DocuPet provides online licensing, customized pet tags, automated renewal reminders, integrated payment processing and a centralized database linking pet licenses with microchip information. The system would allow residents to easily purchase and renew licenses online while improving the Department's ability to identify and return lost pets. He explained that the City would become the first municipality in Idaho to utilize the DocuPet system and, as a result, the company has offered to waive its standard implementation fee. Ongoing costs to the City would primarily consist of postage and applicable payment processing fees, while DocuPet generates revenue through optional specialty tag sales.

In response to a question from Council regarding licensing for residents without internet access, Mr. Hughes explained that residents would continue to have the option of purchasing licenses in person at the Animal Shelter or other designated City locations, with staff utilizing the DocuPet system to process applications on their behalf. Mr. Hughes added that implementation costs would be minimal because the standard startup fee has been waived, with the City's primary expenses limited to postage and credit card processing fees. Mr. Hughes explained that under the proposed ordinance changes, licensing revenues would be directed toward an Animal Welfare Fund to support services benefiting animals throughout the community, including vaccination clinics, microchipping initiatives and other public education programs.

Council expressed support to proceed with the process necessary to initiate the DocuPet system as a means of improving customer service, increasing licensing compliance and enhancing animal welfare services throughout the community.

AGENDA ITEM NO. 9:
POCATELLO HOUSING PLAN UPDATE – PLANNING AND DEVELOPMENT SERVICES

Planning and Development Services staff members were in attendance to present and discuss a draft of the Pocatello Housing Plan and receive feedback from the Council regarding the Plan.

Mr. Anglesey explained that the Housing Plan is an implementation component of the City's Comprehensive Plan 2040 and is intended to support the community's long-term vision by identifying current housing conditions, future needs and strategies to address housing challenges over the next decade. He noted that the majority of the technical analysis was completed by Stantec and that the plan builds upon previous housing studies presented to the Council. Mr. Anglesey reviewed key findings of the plan, including economic and demographic trends, housing market conditions, housing inventory, vacancy rates and an affordable housing gap analysis. Mr. Anglesey reported that Pocatello has one of the oldest housing stocks in Idaho, with much of the City's housing constructed during the post-World War II era. He noted that the analysis identifies a significant shortage of affordable housing and confirms continued demand for additional housing units across multiple housing types.

In response to questions from Council, Mr. Anglesey responded that implementation plans are generally intended to guide decision-making for approximately ten years, although the supporting data will continue to be updated as conditions change. He explained that the current document expands upon the previous presentations by providing more detailed analysis and recommendations, but no significant changes in the underlying data had occurred. Mr. Anglesey reported that approximately 291 responses were received, providing a sample that is close to being statistically valid. Mr. Anglesey stated that survey responses indicated a strong preference for homeownership and acknowledged that short-term rentals can reduce ownership opportunities.

Mr. McLane added that, while short-term rentals are not currently a significant issue in Pocatello compared to other communities, the conversion of single-family homes into rental properties has had a greater impact on homeownership opportunities.

In response to a question from Council regarding the affordability of newly constructed housing units, Mr. McLane explained that most new rental units exceed traditional affordability thresholds and noted that increasing the overall housing supply is necessary to help stabilize housing costs over time.

Council Member Bates asked why housing development has not kept pace with growing demand.

Mr. Anglesey explained that development has been limited by available land, construction capacity and rising development costs.

Mr. McLane added that Pocatello's topography presents unique challenges compared to communities with large areas of flat, developable land, resulting in higher infrastructure and development costs. He also noted that many individuals employed in Pocatello are choosing to live in surrounding communities where housing is more readily available.

Council discussed changing demographic trends, including increasing numbers of single-person households and the community's growing retiree population, both of which contribute to increased housing demand.

In response to a question from Council regarding how they could best support implementation of the Housing Plan, Mr. McLane recommended evaluating zoning and development regulations to encourage a broader range of housing types, streamlining development processes and exploring incentives that would encourage workforce and affordable housing development. He also emphasized the importance of working collaboratively with Idaho State University to expand student housing opportunities, thereby reducing pressure on the City's residential housing market.

Council Member Mangum asked if housing voucher programs administered by the Housing Authority had been considered in the analysis.

Mr. McLane confirmed that staff worked closely with the Housing Authority during development of the plan and noted that while voucher programs assist with affordability, the community continues to face a shortage of available housing units and participating landlords. Mr. McLane emphasized that the City cannot directly control housing prices but can create an environment that encourages a wider variety of housing options through thoughtful zoning, development regulations and partnerships with the private sector.

Council thanked staff for the comprehensive analysis and expressed support for continuing work on implementation strategies.

AGENDA ITEM NO. 10:
POCATELLO URBAN FOREST PLAN – PLANNING AND DEVELOPMENT SERVICES

Jim Anglesey, Long Range Planner, presented the draft Pocatello Urban Forest Plan and requested Council feedback prior to completion of the document. Mr. Anglesey explained that the City's existing Urban Forest Plan dates to 1995 and that the accompanying Portneuf Valley Tree Guide had not been comprehensively updated since 2012. As part of the planning effort, staff completed an updated tree guide that identifies recommended tree species suitable for the Portneuf Valley and provides guidance for residents, developers, nurseries and arborists. Mr. Anglesey reported that consultants completed a comprehensive inventory of City-maintained trees located in parks, downtown areas and other public spaces. The inventory evaluated existing tree species, overall health, maintenance needs, funding levels, policies and long-term management practices. He reviewed the plan's goals and implementation strategies, which focus on improving tree management, updating policies and standards, increasing species diversity, strengthening maintenance practices and enhancing community education regarding appropriate tree selection.

In response to a question from Council regarding the ways Council could best support implementation of the Urban Forest Plan, Mr. Anglesey explained that the City's greatest challenge continues to be deferred tree maintenance caused by limited staffing and funding. He noted that the Parks and Recreation Department currently manages the City's urban forest but lacks sufficient resources to address all maintenance needs. He recommended continued investment in tree maintenance, review of applicable City ordinances and long-term funding strategies to support implementation of the plan.

Mr. Anglesey stated that printed copies of the updated tree guide would be distributed to local nurseries and arborists and a digital version with a QR code would be made available for residents and developers. He explained that the guide identifies tree species that perform well in the Portneuf Valley while also identifying species that should be avoided because of maintenance concerns or poor adaptability.

Council expressed appreciation for the updated planning effort and recognized the importance of maintaining and expanding the City's urban forest.

AGENDA ITEM NO. 11:
SAFE STREETS AND ROADS FOR ALL (SS4A) IMPLEMENTATION GRANT APPLICATION

Christine Howe, Grants Manager, was in attendance to present a proposal for the US Department of Transportation (DOT) Safe Streets and Roads for All (SS4A) Implementation Grant. The proposed project includes the renovation and upgrades to the City facility at 911 North 7th Avenue to expand Police Department operations.

Ms. Howe explained that the grant represents a unique funding opportunity to renovate and expand the City's public safety facility located at 911 North 7th Avenue. The proposed project would primarily address long-term Police Department and Dispatch operational needs while supporting goals identified in the City's Safe Streets and Roads for All Action Plan. She noted that the grant would fund up to 80 percent of eligible project costs, with the City responsible for the required 20 percent local match. Ms. Howe reviewed the proposed five-year project schedule, including planning, permitting, engineering, construction and project closeout phases. She explained that the project would improve dispatch operations, expand available workspace, modernize building systems and better position the facility to meet future staffing needs. Ms. Howe emphasized that Police Department representatives have described the operational challenges associated with the current facility, noting that dispatch workstations do not meet national space recommendations and that existing facilities have become increasingly inadequate to support modern public safety operations. Staff also referenced a 2018 feasibility study projecting future staffing needs and indicated that those projections remain valid.

In response to questions from Council, Ms. Howe explained that project design alternatives, including possible relocation of other City departments, would be evaluated during the engineering phase and could include both renovations and building additions while allowing City operations to continue. She added that long-term overall space requirements is approximately 74,500 square feet, compared to the approximately 22,500 square feet currently available. Ms. Howe explained that improvements would need to maintain a direct relationship to the overall project scope and public safety operations.

Council discussed the City's required matching contribution and potential funding sources.

Chief Financial Officer Rich Morgan explained that the City's General Fund reserves would likely be the primary source of matching funds and acknowledged that the required local match represents a significant financial commitment for the City.

In response to questions from Council, Ms. Howe clarified that previous grant match funds have generally been reserved for substantially smaller projects and would not fully address the City's required contribution for this project. Ms. Howe stated that while future partnerships with other funding partners, such as Bannock County or the City of Chubbuck remain possible, those discussions are not sufficiently developed to be included in the current application and any joint participation would require separate agreements. Ms. Howe explained that amendments may be possible under certain circumstances; however, the City would still be expected to achieve the primary objectives identified in the original grant application. She advised that failure to complete the project after executing a grant agreement could place the City in violation of the agreement and require repayment of grant funds. Ms. Howe reported that grant awards are expected in late 2026, with grant agreements anticipated during 2027, providing additional time for project planning and financial evaluation before construction begins.

Council discussed the long-term financial implications of the project, potential alternative facility options, future funding mechanisms and the rarity of an opportunity of this magnitude.

Ms. Howe characterized the grant as a unique funding opportunity that may not become available again.

Following discussion, Mayor Dahlquist expressed support for submitting the grant application while continuing to evaluate project scope, funding strategies and long-term facility planning as additional information becomes available.

AGENDA ITEM NO. 12:
NEIGHBORWORKS POCATELLO LOW-INCOME HOUSING TAX CREDIT (LIHTC) PROPOSAL

Grants Manager Christine Howe and NeighborWorks Pocatello Executive Director Shawna Engen presented a proposal for a Low-Income Housing Tax Credit (LIHTC) development partnership utilizing City-owned property to increase affordable housing opportunities.

Ms. Howe explained that NeighborWorks Pocatello is pursuing LIHTC funding and requested Council consideration of a long-term ground lease on a City-owned parcel rather than a property donation, which is not permitted under current funding requirements. She stated that the proposed lease would demonstrate community participation, strengthen the funding application and reduce project acquisition costs.

Ms. Engen outlined the proposed two-phase development, which includes construction of approximately 24 affordable senior housing units followed by development of additional community land trust housing for low- to moderate-income homeownership opportunities. She noted that the proposal directly addresses findings contained in the recently completed Housing Plan identifying a shortage of approximately 667 affordable senior housing units within the community.

Ms. Howe reported that staff reviewed conceptual site plans for a City-owned parcel near Foothill Boulevard, explaining that the project would require a future zoning change to allow higher-density residential development. The proposed development would utilize a design similar to NeighborWorks' successful South 5th Avenue housing project.

Responding to a question from Council, Ms. Engen explained that the project would utilize a 99-year ground lease with NeighborWorks serving as the nonprofit partner in a limited partnership that allows private investors to utilize federal tax credits while NeighborWorks retains long-term ownership interests and first right of refusal at the conclusion of the tax credit compliance period.

She explained that although ownership structures may evolve, affordability restrictions remain in place for at least 30 years and NeighborWorks intends to maintain long-term affordable housing through continued partnerships or future acquisitions.

Council members discussed property taxation associated with the development.

Ms. Howe explained that while the City would retain ownership of the land through the ground lease, the privately-owned improvements would remain subject to property taxation. She stated that the primary City contribution would be the long-term ground lease, while NeighborWorks and its development partners would remain responsible for construction, management, maintenance and operation of the development.

Council Member Mangum commented that the proposal aligns well with the Housing Plan and represents a positive step toward addressing the community's affordable housing needs.

Council Member Bates expressed support for developing the City-owned parcel and stated that utilizing underdeveloped property for affordable housing would provide long-term community benefits.

Mayor Dahlquist, speaking from his experience with affordable housing tax credit developments, stated that the City's participation would strengthen NeighborWorks' competitiveness for state tax credit awards while helping address the documented shortage of affordable housing. He described the proposal as a mutually beneficial opportunity that advances the City's housing goals while generating future tax revenue.

Following discussion, Council expressed general support allowing staff to continue evaluating the proposal and proceed with the necessary planning, zoning and development review processes before returning the project for future Council consideration.

AGENDA ITEM NO. 13:
COUNCIL ADVISORY BOARD UPDATES

Mayor Dahlquist announced that Council Advisory Board updates would not be heard at this time.

AGENDA ITEM NO. 14:
ADJOURN

There being no further business, Mayor Dahlquist adjourned the meeting at 1:01 p.m.

APPROVED:

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MARK DAHLQUIST, MAYOR

PREPARED AND ATTESTED BY:

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KONNI R. KENDELL, CITY CLERK

Agenda Item #3(a)

CITY OF POCATELLO, IDAHO
CITY COUNCIL
BUDGET DEVELOPMENT MEETING
MAY 14, 2026

AGENDA ITEM NO. 1:
ROLL CALL

Mayor Mark Dahlquist called the City Council Budget Development meeting to order at 1:31 p.m. Council members present were Dakota Bates, Corey Mangum, Brent Nichols, Hayden Paulsen, Stacy Satterfield and Ann Swanson.

Chief Financial Officer (CFO) Rich Morgan opened the Fiscal Year 2027 budget development process by introducing Finance Department staff members Chantelle Macy and Theron Hill, recognizing their significant roles in preparing the City's proposed budget. Mr. Morgan provided an overview of the implementation of the City's new OpenGov financial software, noting that although implementation is still underway, the vendor has allowed the City to begin using the system prior to the official contract start date. He thanked department heads for their participation throughout the implementation process. Mr. Morgan reviewed the FY2027 budget development calendar, explaining that the Council would receive departmental budget presentations during four consecutive budget meetings in early June, followed by additional meetings to review the budget by fund. He noted that OpenGov would provide Council with greater access to budget details throughout the process. The tentative schedule calls for adoption of the Fiscal Year 2027 Budget on August 20, 2026 with opportunities for revisions prior to adoption. Mr. Morgan recommended adding a budget debrief meeting or series of meetings following budget adoption to evaluate the process and establish goals and improvements for the following year's budget cycle. Mr. Morgan reviewed the City's current financial outlook. He explained that significant variances between Fiscal Year 2025 actual expenditures and projected Fiscal Year 2027 expenditures were primarily attributable to major capital projects, including the Airport runway project and the Water Pollution Control (WPC) facility improvements.

In response to questions from Council, Mr. Morgan explained that prior budget projections anticipated utilizing approximately $611,000 in reserves due to expenditures exceeding projected revenues. He noted that budgeting the use of reserves is an accepted practice when planned appropriately, but emphasized the importance of monitoring long-term structural balance between revenues and expenditures. Mr. Morgan provided an overview of Idaho's property tax levy process, explaining the purpose of the L-2 property tax certification form and the statutory limitations placed on annual property tax budget increases. He explained that while the City Council adopts the budget, the County calculates the actual levy based upon assessed property values. Idaho law generally limits annual property tax budget increases to 3 percent, while also allowing adjustments for new construction and annexation. He noted those values remain estimates until certified by Bannock County later in the year.

Council members held discussion regarding the proper use and availability of forgone property tax authority.

Mr. Morgan explained that when prior councils elected not to utilize the full allowable property tax increase, the unused taxing authority is tracked as forgone authority and may be utilized in future years as permitted by state law. He advised that the City currently has approximately $5 million in accumulated forgone authority. He stated recent legislative changes allow local governments to utilize up to one percent of forgone authority for ongoing operating expenses while maintaining additional forgone authority for capital expenditures. In response to a question from Council requesting clarification of the meaning of forgone authority, Mr. Morgan explained that it represents property tax revenue the City was legally authorized to collect but elected not to levy in prior years.

In response to a question from Council regarding the types of expenditures which qualify as capital projects eligible for forgone funding, Mr. Morgan explained that qualifying expenditures generally include buildings, vehicles, equipment, major infrastructure improvements and other assets that increase the value of City facilities. Routine maintenance and operational expenses would not qualify. Mr. Morgan added that capital expenditures are defined through governmental accounting standards.

Mayor Dahlquist added that significant roadway construction or system expansion could qualify as capital improvements, while standard maintenance activities would not.

Mr. Morgan confirmed that construction of new streets would qualify as a capital expenditure for forgone use, while routine street maintenance would not. Mr. Morgan discussed the impacts of recently enacted House Bill 976, explaining that the legislation significantly altered the distribution of state Highway User Revenue funds. He advised that reductions in state transportation funding would negatively affect the City's Street Fund and could require the City to reevaluate priorities and available funding sources.

AGENDA ITEM NO. 3: FISCAL YEAR 2027 REVENUE FORECAST:

Chief Financial Officer Rich Morgan presented the proposed Fiscal Year 2027 revenue forecast as part of the ongoing budget development process. The forecast incorporated projected property tax revenues, state shared revenues, enterprise revenues, grant funding and other anticipated revenue sources. Mr. Morgan explained that revenue estimates would continue to be refined throughout the budget development process as additional information becomes available from state and local sources.

Council members discussed several projected revenue assumptions in conjunction with the earlier discussion regarding property tax limitations, transportation funding reductions and the use of forgone authority.

Mr. Morgan reviewed projected revenues by fund, noting that current allocation percentages were based upon prior-year distributions and could be adjusted during budget discussions if desired. He also reviewed several funds showing projected deficits, explaining that some funds, such as the Cemetery Fund, involve both operational and perpetual care components that are accounted for separately.

Council discussion focused on major capital projects, including Airport improvements funded primarily through federal grants and the Water Pollution Control facility project, which will be financed through utility reserves and planned utility rate adjustments established by the City's adopted rate study.

Mr. Morgan stated that future utility revenues generated under the adopted rate schedule are expected to adequately support those planned capital improvements.

In response to a question from Council regarding Highway User revenue distributions, Mr. Morgan confirmed that the Street Fund receives state transportation revenues and is separate from the City's enterprise utility funds. He confirmed that General Fund revenues could be used to offset projected Street Fund shortfalls. General Funds may be transferred to support other governmental funds, but enterprise utility revenues cannot legally be transferred to support General Fund operations. Mr. Morgan emphasized that while General Fund support is permissible, one-time forgone revenues designated for capital purposes should not be used to support recurring operating expenses. He stated that no final decision was required at this time and recommended continuing to develop the proposed budget utilizing the maximum allowable budget authority while allowing Council the flexibility to make final decisions later in the budget process.

In response to a question from Council, Mr. Morgan explained that previous councils may have chosen not to utilize the full allowable property tax increase as general policy choices intended to limit tax increases while recognizing that unused taxing authority could be preserved as forgone authority for future needs.

AGENDA ITEM NO. 4: FISCAL YEAR 2027 PROPOSED FEE INCREASES:

Chantelle Macy, Budget Manager, presented the proposed Fiscal Year 2027 fee schedule. She explained that staff had undertaken a comprehensive review of City fees and consolidated them into a single document for Council review. She noted that an updated version of the fee schedule had been distributed to include corrections, newly identified fees and additional proposed adjustments. Ms. Macy advised that approximately 188 existing fees were proposed for adjustment, in addition to several newly established fees. She reviewed the summary of proposed changes and explained that enterprise utility rate increases were based upon the City's adopted Raftelis rate study, which established recommended utility rates for the period of 2026 through 2029.

Public Works Director Tom Kirkman explained that the City utilizes an independent third-party consultant every five (5) years to evaluate utility revenues, operating costs, reserve balances, projected growth, capital improvement needs and long-term financial sustainability. The resulting analysis provides recommended utility rates designed to adequately fund operations and future infrastructure improvements. Mr. Kirkman explained that annual rate adjustments help accumulate funding for major projects, such as the Water Pollution Control Facility improvements, and are based upon detailed capital improvement plans prepared for each utility. In response to questions from Council, Mr. Kirkman explained that reserve funds have accumulated over several years to help finance the Water Pollution Control project and that annual utility rate adjustments of approximately three percent are intended to maintain adequate funding for long-term capital needs while keeping increases moderate for rate payers.

Ms. Macy explained that Idaho law requires publication and a public hearing for proposed fee increases exceeding five percent or for any newly established fees. Accordingly, a public hearing will be held August 6, 2026 for those proposed fee changes, as required.

Rich Morgan, CFO, reported that the current twelve-month Consumer Price Index (CPI) average was approximately 2.4 percent and noted that the proposed three percent annual utility rate increases are generally consistent with inflationary trends while supporting long-term infrastructure funding needs.

AGENDA ITEM NO. 5: FISCAL YEAR 2027 BENEFITS AND EMPLOYEE COMPENSATION:

Jay Seedall, Human Resources Director, Holli Harnsberger, Benefits Coordinator, and AJ Argyle, representing GBS Benefits, were in attendance to present information on the proposed Fiscal Year 2027 employee benefits and compensation package, including the City's medical and dental plans, proposed compensation adjustments and a request for one additional full-time position.

Mr. Argyle reviewed the City's employee health insurance renewal process and provided an overview of the City's recent claims experience. He explained that although the initial renewal proposal reflected an increase of approximately 12.5 percent, the City's claims experience has improved significantly over the past year, with medical claims decreasing substantially compared to previous years. He noted that staff continues to negotiate with insurance providers in an effort to reduce the proposed increase before final rates are finalized. Mr. Argyle reported that the City conducted a formal request for proposals (RFP) for medical insurance coverage. Several major carriers either declined to submit proposals or did not meet the City's requirements, leaving PacificSource and SelectHealth as the two viable options. Reviewing the proposals for Council, Mr. Argyle explained that PacificSource would maintain the City's current plan design with an increase in premium costs but does not provide a second-year rate guarantee. He noted that unusually high-cost medical claims during the past year, including several catastrophic cases, significantly impacted PacificSource's renewal rates. Despite the increase, he stated that staff has generally been satisfied with the level of service provided by PacificSource and continues to negotiate additional concessions. Mr. Argyle encouraged employees experiencing concerns to contact his office directly so that issues could be addressed individually. He stated that recent improvement in claims experience could positively affect the final renewal rates and that updated claims information has been provided to the carrier to be considered as part of the ongoing negotiations.

Mr. Argyle reviewed the SelectHealth proposal, explaining that it included a second-year rate cap and expanded access to the Intermountain Health network while maintaining local provider access. He noted that the proposal offered improved coverage for certain prescription medications and additional provider options without reducing access to local healthcare providers. Some facilities would remain outside the network, although many physicians would continue to participate.

In response to questions from Council, Mr. Argyle explained that Idaho providers remain available in-network and that the expanded network simply provides additional options rather than requiring travel outside the state. He explained that staff continues working to expand provider participation and improve employee education regarding network options and associated costs. Mr. Argyle concluded the benefits presentation by reviewing the City's remaining employee benefits, including dental, vision, life insurance and related programs.

Council members discussed overall healthcare cost trends, noting that inflation and high-cost claims continue to impact employer-sponsored health plans throughout the region.

In response to questions from Council, Mr. Argyle explained that the City's relatively small employee population results in greater volatility in annual claims experience than larger organizations. He explained that the past two years have included several catastrophic claims exceeding $1 million, significantly impacting renewal costs. Mr. Argyle confirmed that the City's rating is based primarily upon its own employee group and claims history.

Ms. Harnsberger advised that updated claims information would continue to be evaluated over the coming weeks before final recommendations are presented to the Council for consideration.

Mr. Seedall reviewed the proposed Fiscal Year 2027 employee compensation recommendations. He presented historical compensation adjustments, Consumer Price Index (CPI) comparisons and the City's current pay structure. Mr. Seedall stated that for the purpose of budget preparation, staff has prepared a proposal that includes a 1.5 percent salary table adjustment in addition to a one-step advancement for eligible employees. He explained that the proposal is intended to maintain competitive compensation while remaining fiscally responsible within projected revenues. In response to questions from Council, Mr. Seedall explained that seasonal positions are budgeted separately and that any approved percentage adjustments would be incorporated into those budgets as appropriate. Regarding employee retention trends, Mr. Seedall reviewed employee turnover data, noting that the City experiences its highest turnover during employees' early years of service, with retention improving significantly as employees advance through the salary schedule.

Ms. Harnsberger advised that the compensation proposal includes budgeting for an estimated 7.5 percent increase in employee healthcare costs and currently reflects approximately 608 full-time employees, in addition to approximately 200 seasonal employees throughout the year. She confirmed that the City is currently the fourth-largest employer in Bannock County.

Parks and Recreation Director Anne Butler presented a proposal to establish a Natural Resources and Trails Supervisor position. Ms. Butler explained that the City currently lacks a dedicated employee responsible for managing its growing trail system, urban forestry program and natural resource maintenance. She stated that trail maintenance responsibilities are currently shared among multiple departments without centralized coordination. Ms. Butler explained that the proposed position would oversee trail maintenance planning, coordinate seasonal maintenance crews, manage tree maintenance activities, pursue grant opportunities and coordinate partnerships with organizations such as the Portneuf Health Trust and the Greenway Foundation. She emphasized that the position would also provide the City with greater capacity to leverage outside funding opportunities for trail improvements.

In response to a question from Council regarding the possibility of having paved trail maintenance responsibilities to be assigned to the Street Department, Public Works Director Tom Kirkman explained that state transportation funding is restricted to roadway maintenance and generally cannot be used for trail maintenance. While the Street Department has assisted when possible, competing roadway priorities and limited staffing make it difficult to assume responsibility for the City's expanding trail system. Mr. Kirkman acknowledged that many City trails are reaching an age where significant rehabilitation will soon be necessary and that proactive maintenance would reduce long-term replacement costs.

Mayor Dahlquist discussed opportunities to partner with the Portneuf Health Trust through matching grant programs that could offset future trail improvement costs if the City demonstrates a financial commitment to trail maintenance.

Council members expressed support for the concept but requested additional information regarding long-term funding commitments and potential matching contributions from community partners before making a final decision. They expressed concern that while the proposed position addresses staffing needs, additional operational funding would also be necessary to accomplish trail maintenance projects.

Ms. Butler acknowledged that additional maintenance funding would ultimately be required and stated that the proposed supervisor position would significantly improve the City's ability to coordinate projects, manage available funding, supervise seasonal trail crews and pursue additional grant opportunities.

Mayor Dahlquist noted that Fiscal Year 2027 department personnel requests had undergone significant internal review before being presented to the Council and explained that this was the only new full-time position recommended for Fiscal Year 2027 budget consideration.

AGENDA ITEM NO. 6:
ADJOURN

There being no further business, Mayor Dahlquist adjourned the meeting at 3:17 p.m.

APPROVED:

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MARK DAHLQUIST, MAYOR

ATTEST AND PREPARED BY:

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KONNI R. KENDELL, CITY CLERK

Agenda Item #3(a)

CITY OF POCATELLO

CITY OF POCATELLO, IDAHO
SPECIAL CITY COUNCIL
TOWN HALL MEETING
JULY 20, 2026

AGENDA ITEM NO. 1:
ROLL CALL

Mayor Mark Dahlquist called the Special City Council Town Hall meeting to order at 6:01 p.m. Council members present were Dakota Bates, Corey Mangum, Brent Nichols, Hayden Paulsen and Stacy Satterfield. Council member Ann Swanson was excused.

AGENDA ITEM NO: 2:
BUDGET DEVELOPMENT PROCESS:

Rich Morgan, Chief Financial Officer, gave an overview of the Basics of Municipal Budgeting in Idaho, providing an educational presentation regarding the statutory framework governing municipal budgeting and the City's budget development process.

Mr. Morgan explained that Idaho statutes provide the legal authority for municipalities to operate and establish the standards governing municipal finance and governmental accounting. He emphasized that the annual budget serves as both a policy document and financial plan, establishes legal spending authority through appropriations, provides operational guidance to City departments and serves as an important accountability and transparency tool for the public. Mr. Morgan reviewed Idaho's statutory budget requirements, including publication requirements, notice of public hearing, presentation of proposed revenues and expenditures and the City's 55 budget funds.

Mayor Dahlquist noted that the public hearing on the proposed Fiscal Year 2027 budget is scheduled for August 6, 2026, and explained that although the budget could legally be adopted that same evening, the City traditionally adopts the budget at the following meeting to allow time for consideration of public comments. Final budget adoption is scheduled for August 20, 2026.

Mr. Morgan explained that the City adopts a budget rather than setting a property tax levy directly, although the adopted budget ultimately determines the resulting levy. He reviewed Idaho's statutory limitations on annual property tax increases, including the allowable 3% increase and the use of forgone property tax authority. He also discussed recent legislative changes that further restrict the combined use of annual increases and forgone authority.

In response to Council clarification regarding forgone property taxes, Mr. Morgan explained that forgone represents taxing authority the City was entitled to levy in previous years but elected not to collect. Using a simplified example, he illustrated how unused taxing authority is tracked and may be available for future use under state law. Mr. Morgan stated that the City currently has approximately $5 million in accumulated forgone authority, although current law limits the amount that may be incorporated into the levy each year.

Council discussion followed regarding the annual limitations, the approximate $375,000 that may currently be utilized and the Legislature's intent to limit future levy growth.

Mr. Morgan also reviewed enterprise funds, explaining that utility operations—including Water, Water Pollution Control and Sanitation—are funded through user fees rather than property taxes. He noted that utility fee increases of less than 5% may be approved by Council action, while increases exceeding 5% require a public hearing. Mr. Morgan briefly reviewed the statutory process for amending the budget and summarized the major municipal services funded through the City's budget. He noted that approximately 75 percent of the General Fund supports public safety operations and explained how the City's 55 funds are organized to account for various governmental activities.

During his review of City revenues, Mr. Morgan highlighted that approximately 18 percent of City funding comes from grants, nearly equal to the amount generated through property taxes. He also discussed reserve funds as an important financial resource.

Mayor Dahlquist requested that future budget presentations include percentage breakdowns for each fund and Mr. Morgan indicated that information would be incorporated.

Mr. Morgan reviewed the City's various fund types. Mr. Morgan outlined the annual budget calendar, explaining that strategic planning discussions begin early in the process, followed by revenue forecasting before expenditure planning so the City understands available resources before making budget decisions. He noted that adopting the budget later in the statutory timeline provides flexibility to make necessary adjustments before final adoption.

The presentation also included an overview of the City's budget philosophy and efforts to implement a formal multi-year capital improvement plan beginning with Fiscal Year 2028. Mr. Morgan explained that the long-range planning process will improve forecasting of capital projects, wages and other significant expenditures over a four-year period. Mr. Morgan discussed several ongoing budget challenges, including modest population growth, increasing service demands, changing state legislation, funding impacts associated with House Bill 312 and economic uncertainty. He concluded the budget overview by discussing the respective roles of the City Council and City administration in the budget process. He emphasized that the Council establishes policy direction and priorities while City management is responsible for implementing those priorities and administering City operations.

Mr. Morgan informed the Council that the Fiscal Year 2024 Annual Comprehensive Financial Report was being distributed and noted that staff continues making significant progress toward bringing the City's financial reporting current.

Mayor Dahlquist commended Mr. Morgan and the Finance Department for their efforts.

Mr. Morgan reviewed the purpose of the City's Investment and Audit Committee, explaining that the committee provides oversight of the City's financial statements, ethics and fraud reporting and internal controls. He noted that the committee includes two Council Members, City employees, and an external financial professional to provide additional expertise and facilitate communication with the governing body.

Mayor Dahlquist emphasized the importance of educating the public about the Investment and Audit Committee's role as an avenue for reporting financial concerns and promoting government transparency.

Mr. Morgan concluded by introducing the City's new OpenGov financial transparency platform. He explained that the system will provide residents with direct online access to current financial information and budget data through the City's website, increasing transparency by allowing users to view real-time financial information rather than static reports. He noted that the system is expected to be available before the end of the month and commented that it will provide both the Council and the public with a better understanding of the City's budgeting process.

AGENDA ITEM NO. 3:
COMMENTS FROM THE AUDIENCE

Mayor Dahlquist remined those in attendance that comments should be presented respectfully and courteously. He also reminded the audience that the Council continues to serve in a quasi-judicial capacity regarding the pending Hearing Examiner Conditional Use Permit appeal and requested that comments on that matter not be presented.

Lydia Noble, Pocatello resident, thanked the Mayor and Council for their work and offered several suggestions regarding the City's budget practices. She encouraged the City to evaluate the current practice of transferring interest earnings into the General Fund and suggested that interest income remain with the funds generating those earnings whenever possible. She also requested additional information regarding the methodology used to calculate right-of-way charges included within utility rates. Referring to the City's utility rate study, she questioned whether those charges remain appropriate and noted that other Idaho communities have eliminated similar charges. Ms. Noble expressed concern that including such costs within enterprise fund rates could unnecessarily increase utility fees. She requested historical comparisons showing growth in the City's base budget over the past ten years, with grant funding identified separately, to provide greater public understanding of long-term budget growth. She also suggested comparing staffing levels to population growth, noting that some Idaho communities rely more heavily on part-time employees to accommodate temporary growth.

Mayor Dahlquist acknowledged Ms. Noble's comments regarding interest earnings and explained that the City has already begun addressing that issue by transferring interest income to the Street Fund to help offset reductions in state transportation funding. He noted that additional adjustments would likely occur over several budget cycles.

Mayor Dahlquist thanked those in attendance for participating. He emphasized the Council's commitment to listening to residents and encouraged citizens to contact the Mayor or Council Members through the City's website or by scheduling an appointment with the Mayor's Office.

AGENDA ITEM NO. 4:
ADJOURN

There being no further business, Mayor Dahlquist adjourned the meeting at 6:48 p.m.

APPROVED:

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MARK DAHLQUIST, MAYOR

ATTEST AND PREPARED BY:

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KONNI R. KENDELL, CITY CLERK

CITY COUNCIL DECISION
CONDITIONAL USE PERMIT APPEAL
DATA CENTER

APPLICANT:	Gus Shultz
OWNER:	Portneuf Capital, LLC 2500 South 5th Ave. Pocatello, ID 83204
LOCATION OF REQUEST:	1800 River Park Way, Pocatello, Idaho
NATURE OF REQUEST:	Applicant submitted an appeal of the Hearing Examiner's decision denying an application for a Conditional Use Permit (CUP) to construct a data center at the subject location

A Public Hearing was held on May 14, 2026, before the Hearing Examiner to consider the Applicant's proposal to develop approximately 59 acres of land generally located at 1800 River Park Way, Pocatello, Idaho into a data center. At the hearing, the Hearing Examiner heard testimony from the Applicant, who provided an overview of the project and request. Staff followed with a detailed presentation and testimony from the public was heard. Thereafter, the Hearing Examiner set out findings and made a decision denying the CUP, finding the application did not meet the standards for approval under Pocatello Municipal Code (PMC) 17.02.130.D.

On June 1, 2026, City staff received the Applicant's Notice of Appeal of the Hearing Examiner's decision, submitted through counsel by email and certified mail.

POCATELLO CITY COUNCIL FINDINGS OF FACT AND CONCLUSIONS

1. Gus Shultz, on behalf of Portneuf Capital, LLC, submitted a CUP application for 1800 River Park Way, Pocatello, Idaho.
2. The property is located within the Industrial (I) zoning district.
3. On May 14, 2026, the Planning Director issued a written interpretation under PMC §§ 17.02.180 and 17.01.160.C concluding that a data center is not an expressly listed use and is functionally similar in character to listed industrial and infrastructure-related uses,

including light industrial, research and development, and basic utilities. The proposed use was then reviewed through the conditional use permit process under PMC § 17.02.130.

4. On May 14, 2026, the Hearing Examiner held a public hearing on the CUP application. More than 120 written comments had been received by the time the hearing closed, and more than 90 public comments were heard during the hearing itself, including from the Applicant.
5. On May 18, 2026, the Hearing Examiner issued Findings of Fact and Decision denying the application, finding compliance with PMC 17.02.130.D1, D2, D3, and D5 and noncompliance with D4, D6, and D7.
6. On May 19, 2026, the Hearing Examiner issued Amended Findings of Fact and Decision correcting a clerical discrepancy and again denying the application on the same grounds. The Amended Findings were recorded as Instrument No. 22605992 with Bannock County.
7. On June 1, 2026, City staff received the Applicant's Notice of Appeal. The appeal contends that the matter should have proceeded by interpretation under PMC § 17.01.160.C rather than by conditional use permit and that the required interpretation findings were never made, that entitlements tied to a prior approval for the property excused CUP review, and that the denial was arbitrary and capricious and should instead have been an approval with conditions.
8. On June 30, 2026, notice of the appeal was posted on the subject property and published in the Idaho State Journal. Property owners within three hundred (300) feet of the subject property's external boundaries were provided notice of the appeal hearing.
9. On July 16, 2026, the City Council considered the Applicant's appeal of the Hearing Examiner's Decision of CUP 26-003. The Mayor and each Councilmember disclosed ex parte communications before considering the appeal and confirmed their ability to make an impartial decision. No party objected.
10. During the reconsideration meeting, staff explained that the City Council was being asked to consider only the issues raised in the appeal, that the proceeding was not a public hearing, and that the Council would receive no new evidence.
11. The City Council reviewed the record as a whole including the application, the staff report, the written interpretation, the agency and public comments, the hearing testimony, the Hearing Examiner's Amended Findings of Fact and Decision, and the Notice of Appeal. That a particular document or argument was not discussed separately at the meeting does not mean it was not considered.
12. After discussion, the City Council moved to affirm the Hearing Examiner's Decision of CUP 26-003 on the basis that the Hearing Examiner met the requirements of the CUP process and that, while the application included some general information about data centers, important and specific questions material to the application remained unanswered.
13. The motion to affirm carried by a vote of four (4) in favor and one (1) opposed.

REASONED STATEMENT

An appeal of this kind does not involve a new hearing or new evidence. The City Council's task is to review the record already built before the Hearing Examiner, which includes the application, the staff report, the written interpretation, the agency and public comments, the hearing testimony, and the Hearing Examiner's written decision, along with the appeal itself. The City Council reviewed that record as a whole, consistent with the standard Idaho Code § 67-6535(3) directs courts to apply to these proceedings. Not every document or argument was singled out for discussion at the July 16, 2026 meeting, but that silence doesn't mean it went unconsidered. The findings and reasoning below draw on the full record, not only on what was said aloud that night. The appeal points to matters outside that record, such as how the City has handled other projects elsewhere, and the City Council has not relied on those matters. A decision on this application has to rest on the record of this application.

The City Council agrees with the Hearing Examiner on the merits, for a straightforward reason: the City was being asked to approve a project whose basic dimensions were not yet known. A conditional use permit requires findings that the project can be served by public facilities without harm to public health and safety (criterion D4), that it will not affect the environment to a greater degree than a use already allowed in the district (criterion D6), and that it will not be detrimental to the public given its size, design, and operation (criterion D7). The Hearing Examiner found the application came up short on all three, and the record supports that. The City's own Water Pollution Control Division asked how much wastewater the facility would produce, whether pretreatment would be needed, and whether it would discharge chemicals, and received no answers. Idaho Power reported that its review so far was limited to a preliminary engineering analysis, that further study would be needed to pin down the infrastructure and generation resources involved, and that costs and timeline still had to be worked out. The Applicant testified at the hearing that the power study with Idaho Power was not finished, that the facility's size would be dictated by whatever power capacity that study identified, and that water use would depend on the results of the power and gas studies. A use built around water, wastewater, and power impacts cannot be found to satisfy criteria aimed at exactly those impacts when the size of those impacts is still unknown. The City Council adopts the Hearing Examiner's findings on D4, D6, and D7 on this basis, and reaches the same conclusion independently on this record. Those findings also spell out, in the Hearing Examiner's own words, what a future application at this site would need to show to succeed: wastewater discharge quantities, whether pretreatment systems are needed, potential chemical discharge, water demand calculations, long-term electrical infrastructure requirements, and the project's environmental impacts on emissions, water utilization, and wastewater discharge. Nothing in this decision closes the door on an application that comes back with that information.

The Applicant argues the Hearing Examiner's decision was too conclusory to satisfy the reasoned statement requirement of Idaho Code § 67-6535(2). The City Council disagrees. The Hearing Examiner did not simply recite that the criteria were unmet. The Hearing Examiner identified, criterion by criterion, exactly what information the record was missing, and the discussion above bears that out. This decision likewise states, in the City's own words and tied to specific record evidence, the standards applied, the facts relied on, and why those facts fall short on D4, D6, and D7.

The Applicant also points out that the Hearing Examiner disclosed a site visit and a review of the property on a mapping service, arguing this took them outside the record. It did not. The visit was disclosed on the record, for the stated purpose of observing the physical character of the property and surrounding area. Nothing in the denial depends on anything they saw there. The deficiencies rest on the application, the agency comments, and the Applicant's own hearing testimony. This decision rests on that same evidence and would come out the same way regardless of the site visit.

The Applicant further argues the City took the wrong path from the start. The Applicant’s position is that a data center, not being a listed use, should have been handled by the Planning Director under PMC § 17.01.160.C, with findings on the four matters that section lists, and should have been determined to be an allowed use requiring no conditional use permit. The City Council does not decide whether the written interpretation of May 14, 2026 satisfied PMC § 17.01.160.C.3, or whether a conditional use permit was substantively required for this use. The appeal can be resolved without reaching either question.

The Applicant's argument also assumes that classification under PMC § 17.01.160.C could only have produced a use allowed without a permit. The code does not read that way. PMC § 17.03.500.A.1 provides that a use not listed as a permitted use may be held to be a similar unlisted use under § 17.01.160, and § 17.03.500.A.3 provides that a use not listed as a conditional use may likewise be held to be a similar use under that section. Classification of an unlisted use can therefore result in either treatment, and review through the conditional use permit process is among the outcomes the code contemplates.

There are three reasons the outcome does not turn on those questions. First, the Applicant's argument depends on findings about the proposed use's impacts, including whether those impacts resemble the impacts of the listed uses and whether the use affects community facilities in a similar way. This record contains no information from which findings on those impacts could have been made in the Applicant's favor. The same gaps in the water, wastewater, and power picture that defeat criteria D4, D6, and D7 would have defeated favorable impact findings under PMC § 17.01.160.C.3. A different or fuller interpretation would not have produced a different result on this record. Second, the conditional use permit process examined those same impact questions directly, on a fuller record than an interpretation would have produced, through a noticed public hearing, staff review against seven express criteria, comment from the City's utility departments and from outside agencies, and a written decision. The applicant received a determination of the impact questions on their merits. Third, the Applicant applied for the conditional use permit, appeared at the hearing, and sought approval on the merits without objecting to the conditional use permit requirement before the Hearing Examiner. Idaho Code §§ 67-6535(3) and 67-5279(4) limit relief to a showing of actual harm, not the mere possibility of it. The Applicant has not shown that the path the City took cost him a determination he would otherwise have obtained on this record.

None of this ultimately turns on how the use was classified. The application was denied because the record left basic questions about water, wastewater, and power unanswered, not because of the label attached to the use. A different classification would not have supplied that missing information, and it would not have satisfied the CUP criteria either.

The Applicant also argues that an entitlement dating to the former Hoku facility carries forward and excuses the need for a CUP now. Establishing that kind of entitlement is the Applicant's burden, and the record before the Hearing Examiner and reviewed by the City Council contains no permit or other document showing a valid, unexpired approval for that earlier use. The City Council has not searched outside the record on this point. It simply finds that the proof the Applicant would need is not in the record before it. The Applicant separately invokes the parallel use provision at PMC § 17.02.130.K, but that provision by its own terms applies only where a structure built for other than residential purposes already holds a conditional use permit for a specific use, or houses a legal nonconforming use, and it allows a use from the same classification to be added within that existing permit's conditions following the Planning Director's evaluation. Nothing in this record establishes an existing structure operating under an existing CUP or as a legal nonconforming use here, and no such evaluation was ever requested or performed. Section 17.02.130.K simply does not reach this application.

Finally, the Applicant argues that even an incomplete application should have been approved with conditions rather than denied outright. PMC § 17.02.130.E lets the hearing body approve, approve with conditions, or deny, and the conditions it authorizes (minimizing adverse impacts, controlling the timing of development, requiring public facilities, and the like) are tools for managing a project whose parameters are already known. They are not a substitute for information that does not yet exist. A condition cannot manage a water, wastewater, or power impact whose size no one can state and, by the Applicant's own account, those numbers depended on studies that were still underway. The Hearing Examiner did not abuse their discretion by declining to approve a project on the promise that its central unknowns would sort themselves out later. These reasons lead the City Council to conclude that the Hearing Examiner met the requirements of the conditional use permit process, and the City Council affirms the Hearing Examiner’s decision.

CONCLUSIONS OF LAW

1. The City Council has authority under PMC §§ 17.02.130.E and 17.02.400 to hear and decide this appeal, brought by a person entitled to appeal under Idaho Code § 67-6521; its review is confined to the record and the issues raised on appeal.

2. The City Council does not decide whether the May 14, 2026 written interpretation addressed each of the matters listed in PMC § 17.01.160.C.3, or whether a conditional use permit was substantively required for this use. The application was reviewed under the conditional use permit procedure of PMC § 17.02.130, the Applicant pursued that permit on the merits without objecting below, and the classification argument raised on appeal does not change the outcome, which rests on the conditional use permit criteria.

3. The application does not satisfy PMC § 17.02.130.D4, D6, or D7, and failing any one of the criteria in § 17.02.130.D is sufficient grounds for denial. The Hearing Examiner's findings to that effect are supported by substantial evidence, and the City Council independently reaches the same conclusion on this record.

4. The Hearing Examiner's decision, and this one, satisfy Idaho Code § 67-6535 and PMC § 17.02.400.B. The findings that the application does not comply with § 17.02.130.D4, D6, and D7 are supported by substantial evidence on the record as a whole, and the decision is not in violation of statutory provisions, in excess of authority, made upon unlawful procedure, or arbitrary, capricious, or an abuse of discretion. See Idaho Code § 67-5279(3). No substantial right of the Applicant has been prejudiced, and the Applicant has not shown actual harm, as opposed to the mere possibility of it. See Idaho Code §§ 67-5279(4) and 67-6535(3).

5. This is the City of Pocatello's final decision on Conditional Use Permit Application CUP26-003 and exhausts the administrative remedies available under the Pocatello Municipal Code. Idaho Code § 67-6535(2)(b) requires anyone seeking judicial review of this decision's compliance with § 67-6535 to first request reconsideration within fourteen (14) days, identifying the specific deficiencies for which reconsideration is sought. A written decision on reconsideration will issue within sixty (60) days of that request, or the request is deemed denied, and the twenty-eight (28) day period for judicial review is tolled until the earlier of the written reconsideration decision or the expiration of the sixty-day period.

POCATELLO CITY COUNCIL DECISION

After considering the above-named Findings of Fact, Reasoned Statement, and Conclusions of Law, the Pocatello City Council hereby affirms the Hearing Examiner’s decision to uphold the denial of the Applicant’s request for CUP 26-003.

Notice is hereby given that applicant has the right to challenge this Decision and request a regulatory taking analysis pursuant to Idaho Code Section 67-8003 within 28 days after this Decision.

DATED this ____ day of ________________, 2026.

APPROVED AS TO FORM AND CONTENT	CITY OF POCATELLO, a municipal corporation of Idaho
______________________________	______________________________
JARED JOHNSON, City Attorney	MARK DAHLQUIST, Mayor

ATTEST:

____

KONNI R. KENDELL, City Clerk

STATE OF IDAHO)
ss:
County of Bannock)

On this ____ day of ________________, 2026, before me, the undersigned, a Notary Public in and for the State, personally appeared Mark Dahlquist and Konni R. Kendell, known to me to be the Mayor and City Clerk, respectively, of the City of Pocatello, and acknowledged to me that they executed the foregoing instrument for and on behalf of said municipal corporation and that said municipal corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the date and year in this certificate first above written.

(SEAL)

____
NOTARY PUBLIC FOR IDAHO
Residing in Pocatello, Idaho
Commission Expires: _______________________

Agenda Item #3(e)

CITY OF

POCATELLO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Year Ended September 30, 2024

CITY OF POCATELLO

ANNUAL COMPREHENSIVE FINANCIAL REPORT

911 N. 7th Avenue Pocatello, ID 83201 208.234.6214

The City of Pocatello Finance Department

Rich Morgan, Chief Financial Officer

Bonny Schroeder, Controller

Chantelle Macy, Budget Manager

Theron Hill, Financial Systems Technician

Terry Peterson, Accountant

Donielle Whitney, Payroll Accountant

Danielle Sullivan, Payroll Specialist

Olivia Deloera, Finance Clerk

Donna Stearns, Finance Clerk

For more information please visit: https://pocatello.gov/175/Finance

CITY OF POCATELLO

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

TABLE OF CONTENTS Page No.

TABLE OF CONTENTS Page No.

FINANCIAL SECTION - continued:

COMBINING AND INDIVIDUAL FUND STATEMENT AND SCHEDULES:

Combining Non-Major Governmental Fund Financial Statements:

Other Non-major Special Revenue Fund Financial Statements:

Grant Funded Non-Major Special Revenue Fund Financial Statements:

TABLE OF CONTENTS Page No.

FINANCIAL SECTION - continued:

COMBINING AND INDIVIDUAL FUND STATEMENT AND SCHEDULES:

TABLE OF CONTENTS Page No.

FINANCIAL SECTION - continued:

COMBINING AND INDIVIDUAL FUND STATEMENT AND SCHEDULES:

Non-Major Capital Improvement Fund Financial Statements:

Proprietary Funds Financial Schedules:

Internal Service Funds Financial Statements:

TABLE OF CONTENTS Page No.

FINANCIAL SECTION - continued:

COMBINING AND INDIVIDUAL FUND STATEMENT AND SCHEDULES:

COMPLIANCE AND SINGLE AUDIT SECTION:

TABLE OF CONTENTS Page No.

STATISTICAL SECTION:

INTRODUCTORY SECTION

Transmittal Letter
List of Principal Officials
Organizational Structure

911 N. 7th Avenue Pocatello, ID 83201
208.234.6214

City of Pocatello
Finance Department

911 N. 7th Avenue
Pocatello, ID 83201

May 26, 2026

To the Honorable Mayor, Members of the City Council, and Residents of the City of Pocatello:

Introduction

In accordance with Idaho Law, the City is required to annually issue audited financial statements prepared in conformity with generally accepted accounting principles (GAAP) and audited in accordance with governmental auditing standards.

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) for the City of Pocatello for the fiscal year ended September 30, 2024.

Management assumes responsibility for the completeness and reliability of the information presented in this report. A comprehensive framework of internal controls has been established to provide reasonable assurance that the financial statements are free from material misstatement and that City assets are adequately safeguarded.

Independent Audit

The City's financial statements have been audited by Deaton & Company, Chartered, a licensed firm of certified public accountants. The independent auditors have issued an unmodified opinion on the City's financial statements for the fiscal year ended September 30, 2024. The independent auditor's report is located at the front of the financial section of this report.

The Management's Discussion and Analysis (MD&A) provides an overview and analysis of the City's financial activities for the fiscal year.

City Overview

Pocatello, incorporated in 1889, is Idaho's sixth-largest city and serves as the county seat of Bannock County. The City encompasses approximately 33 square miles and operates under a Council-Mayor form of government consisting of an elected mayor and six council members elected at large.

The City provides a full range of municipal services, including police and fire protection, water and wastewater utilities, sanitation services, streets and transportation, airport operations, parks and recreation programs, library services, planning and development services, and general administrative support.

Local Economy

The local economy continues to benefit from a diverse mix of education, healthcare, manufacturing, transportation, and government services. Idaho State University remains one of the region’s largest employers and continues to contribute significantly to the area’s economic stability and workforce development.

During the fiscal year, the City prioritized infrastructure improvements, economic development initiatives, and transportation enhancements throughout the community.

Financial Management and Budgetary Controls

The City maintains a conservative approach to financial management and budgeting. Budgetary controls are designed to ensure compliance with the legal provisions of the annual appropriated budget approved by the City Council. City departments are responsible for managing expenditures within approved appropriations, and budget-to-actual monitoring is performed throughout the fiscal year.

The City maintains a system of internal controls designed to provide reasonable assurance regarding the safeguarding of assets, reliability of financial reporting, and compliance with applicable laws and regulations. Management continually evaluates internal processes and procedures to support effective financial oversight and operational accountability.

The City continues to emphasize long-term financial stability through reserve planning, capital improvement planning, and careful monitoring of operating expenditures. Long-term financial planning efforts remain focused on maintaining infrastructure, supporting essential public services, and addressing future operational and capital needs in a fiscally responsible manner.

Major Initiatives and Capital Projects

During the fiscal year, the City pursued work on a variety of capital improvement and infrastructure projects, including roadway improvements, utility system maintenance and upgrades, transportation system enhancements, facility improvements, and community development initiatives.

The City also supported efforts to pursue grant funding opportunities and maintain infrastructure necessary to support future growth and service demands.

Personnel and Organizational Development

The City recognizes the importance of maintaining a qualified and professional workforce capable of delivering high-quality municipal services. During the fiscal year, the City maintained its employee development and training efforts in areas such as safety, supervisory practices, and regulatory compliance.

The preparation of this report would not have been possible without the cooperation and dedication of employees throughout the City organization. The City also extends appreciation to the Mayor and City Council for their support of sound financial management and fiscal transparency.

For additional information regarding this report, please contact the Finance Department at (208) 234-6214.

Respectfully submitted,

Rich Morgan
Chief Financial Officer
City of Pocatello

Bonny Schroeder
Controller
City of Pocatello

CITY OF POCATELLO

City of Pocatello Current Elected Officials
(from left to right)

Brent Nichols Seat 2, Mayor Mark Dahlquist, Stacy Satterfield Seat 5,

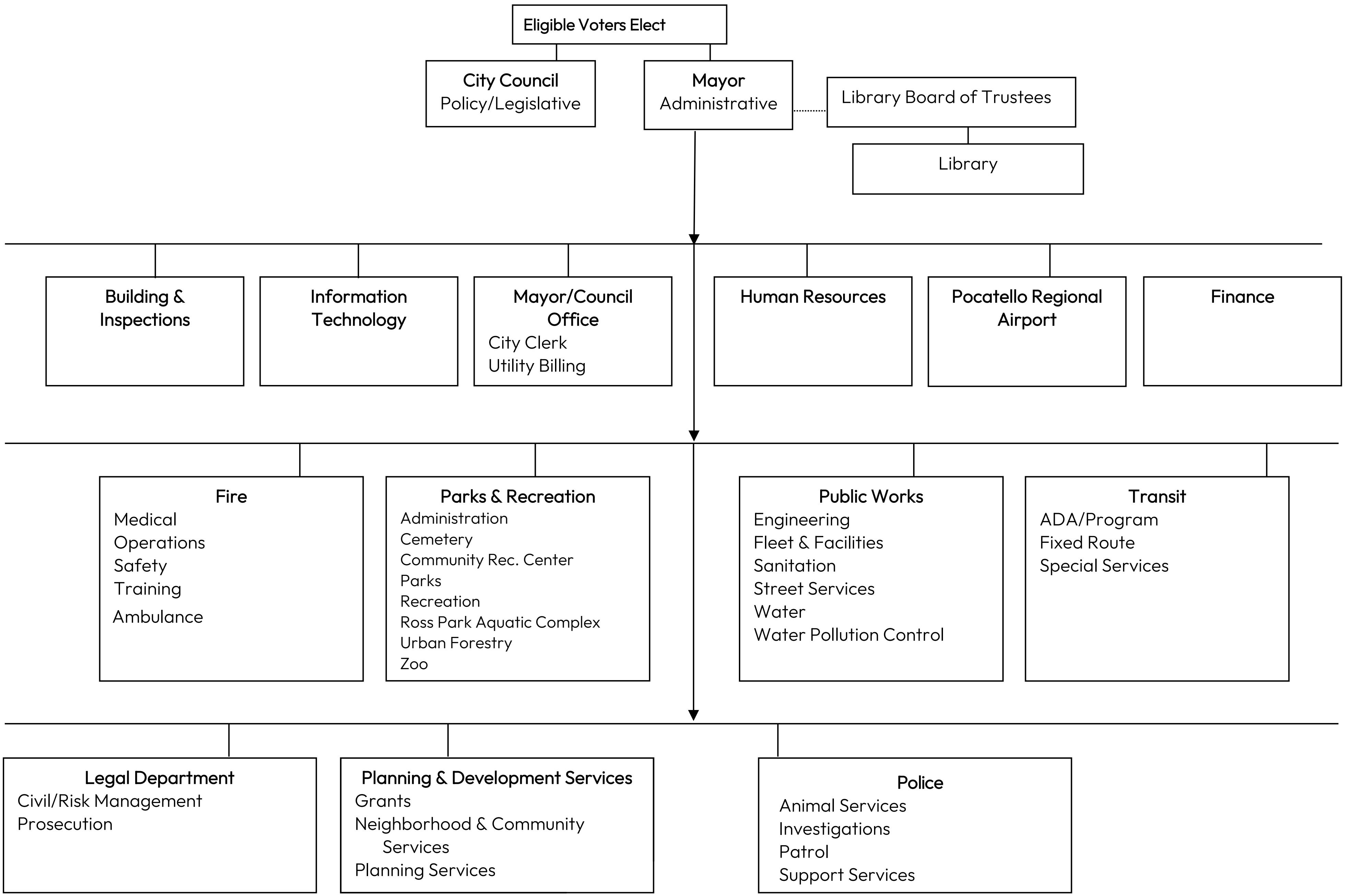
Ann Swanson Seat 6, Council President Corey Mangum Seat 3, Dakota Bates Seat 4, Hayden Paulsen Seat 1

Appointed City Officials

Jared Johnson, City Attorney	Konni Kendell, City Clerk
Roger Schei, City Police Chief	Rich Morgan, City Treasurer/Finance Director
Cindy Robbins, City Utility Billing Director	Justin Armstrong, City Water Superintendent

CITY OF POCATELLO

Organization Chart



FINANCIAL SECTION

Independent Auditor's Report
Management's Discussion and Analysis
Government-Wide Financial Statements
Non-major Combining and Individual Fund Statements and Schedules

911 N. 7th Avenue
Pocatello, ID 83201

Deaton & Company, Chartered
Certified Public Accountants
215 North 9th, Suite A
Pocatello, ID 83201-5278
(208) 232-5825
Members of the Idaho Society of Certified Public Accountants
Members of the American Institute of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of Pocatello, Idaho

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the respective budgetary comparison for the General Fund, the Street Fund, and the other major special revenue funds, of the City of Pocatello as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Pocatello as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Pocatello and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Pocatello's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Pocatello's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Pocatello's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension schedules, and other required supplemental information on pages 20-25 and 47-73 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Pocatello's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The accompanying schedule of passenger facility charges is presented for purposes of additional analysis as specified in the *Passenger Facility Charge Audit Guide for Public Agencies,* issued by the Federal Aviation Administration, and is not a required part of the basic financial statements of the City of Pocatello.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules schedule of passenger facility charges, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules, schedule of passenger facility charges and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

The prior year summarized comparative information has been derived from the City's 2023 audited financial statements and, in our report dated October 7, 2024, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. This information is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2026, on our consideration of the City of Pocatello's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Pocatello's internal control over financial reporting and compliance.

Deaton & Company

Pocatello, Idaho
May 26, 2026

City of Pocatello, Idaho

Management's Discussion and Analysis

Fiscal Year 2024

Management's Discussion and Analysis (MD&A) provides an overview and analysis of the City of Pocatello's financial activities for the fiscal year ended September 30, 2024. Readers are encouraged to consider the information presented here in conjunction with the Letter of Transmittal and the accompanying financial statements and notes. ***Unless otherwise indicated, all dollar amounts are expressed in thousands.***

Financial Highlights

- The assets and deferred outflows of resources of the City of Pocatello exceeded liabilities and deferred inflows of resources at the close of the fiscal year by $374,575 (net position).
- The City's total net position increased by $22,117 compared to the prior fiscal year.
- Governmental activities increased the City's net position by $7,161 primarily due to changes in capital assets, operating revenues, and expenditures.
- Business-type activities increased net position by $14,956 primarily due to utility operations, capital asset activity, and debt-related changes.
- At the close of the current fiscal year, the City's governmental funds reported a combined fund balance of $42,607, of which $22,918 was unassigned and available for spending at the City's discretion.
- At the end of the current fiscal year, unassigned fund balance for the General Fund represented 43% of total General Fund expenditures.

Overview of the Financial Statements

This section provides an overview of the City of Pocatello's basic financial statements, including the government-wide financial statements, fund financial statements, notes to the financial statements, and other required supplementary information.

Government-Wide Financial Statements

The government-wide financial statements provide a broad overview of the City's financial position and activities using the accrual basis of accounting, similar to a private-sector business.

The Statement of Net Position presents information on the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, changes in net position may serve as an indicator of the City's financial condition.

The Statement of Activities presents information showing how the City's net position changed during the fiscal year. Revenues and expenses are reported when the underlying event occurs, regardless of the timing of related cash flows.

The government-wide financial statements distinguish governmental activities, which are primarily supported by taxes and intergovernmental revenues, from business-type activities, which are primarily supported by user charges and fees.

Governmental activities include general government, public safety, public works, transportation, airport operations, community development, and culture and recreation.

The government-wide financial statements include the City's discretely presented component unit, the Pocatello Development Authority (PDA), for which the City is financially accountable. Financial information for the component unit is reported separately from the financial information presented for the primary government. Additional information regarding the PDA may be obtained directly from the Pocatello Development Authority.

Fund Financial Statements

Fund financial statements provide detailed information about the City's major funds. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds are used to account for the City's basic governmental functions. Unlike the government-wide financial statements, governmental fund statements focus on near-term inflows, outflows, and balances of spendable resources available at fiscal year-end.

The governmental fund statements provide a reconciliation to the government-wide financial statements to assist readers in understanding the relationship between short-term and long-term financial activities.
Information is presented separately for the City's major governmental funds, while nonmajor funds are combined in aggregated presentations.
Budgetary comparison schedules are provided to demonstrate compliance with the City's legally adopted budget.

Fund Financial Statements continued

Proprietary Funds. The City maintains two types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to account for activities similar to business-type activities reported in the government-wide financial statements, including water, wastewater, storm water, sanitation, Water Pollution Control, and ambulance operations.
Internal service funds are used to account for services provided internally to City departments on a cost-reimbursement basis.

Proprietary fund financial statements provide more detailed information for the City's enterprise and internal service funds. Separate information is presented for the City's major enterprise funds, while nonmajor proprietary funds and internal service funds are combined in aggregated presentations.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government and are not included in the government-wide financial statements.

Notes to the Financial Statements.

The notes to the financial statements provide additional information that is essential to understanding the data presented in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report includes required supplementary information and other supplementary financial information.

Combining and individual fund statements and schedules for nonmajor governmental funds, internal service funds, and budgetary comparisons are presented following the required supplementary information.

Government-Wide Financial Analysis

Net position may serve as a useful indicator of the City's financial position over time. At the close of the fiscal year, the City's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by 374,574

The largest portion of the City's net position reflects its investment in capital assets, including land, buildings, infrastructure, machinery, and equipment, less related debt outstanding. These capital assets are used to provide services to citizens and are not available for future spending.

A portion of the City's net position represents resources that are subject to external restrictions on how they may be used. The remaining unrestricted net position may be used to meet the City's ongoing obligations and operational needs.

During the fiscal year, the City's total net position increased/decreased by $22,114 primarily due to changes in capital assets, operating activity, and long-term obligations.

City of Pocatello's Net Position

	Governmental Activities		Business-type activities		Total	
	2023	2024	2023	2024	2023	2024
Current and other assets	$ 72,461	$ 82,581	$ 71,093	$ 63,603	$ 143,554	$ 146,184
Capital assets	131,409	133,085	144,857	165,992	276,266	299,077
Total assets	203,870	215,666	215,950	229,595	419,820	445,261
Deferred outflows	10,663	5,450	3,781	2,131	14,444	7,581
Long-term liabilities	29,906	25,689	27,506	24,406	57,412	50,094
Other liabilities	17,641	21,276	6,739	6,879	24,380	28,155
Total liabilities	47,547	46,965	34,245	31,285	81,792	78,249
Deferred inflows	14	17		-	14	17
Net Position	166,972	174,134	185,486	200,441	352,458	374,575
Net investment in capital assets	129,462	131,486	125,134	148,619	254,596	256,620
Restricted	1,378	2,107	-	-	1,378	2,107
Unrestricted	36,134	40,540	60,351	51,821	96,485	100,891
Total Net Position	**166,974**	**174,134**	**185,485**	**200,441**	**352,459**	**374,575**

Government-Wide Financial Analysis continued

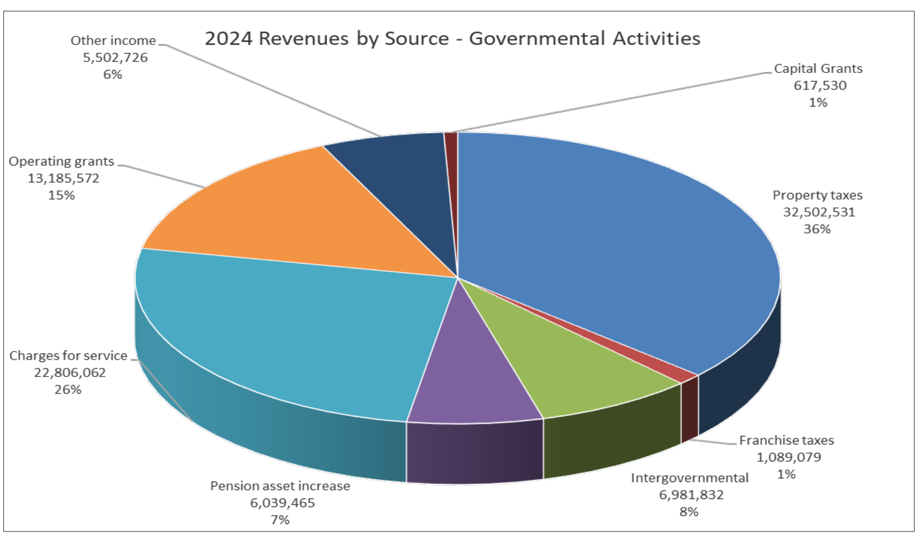
City of Pocatello's Changes in Net Position

	Governmental activities			Business-type activities			Total		
Revenues:	2022	2023	2024	2022	2023	2024	2022	2023	2024
Program Revenues									
Charges for service	18,014	18,822	22,806	44,815	47,530	48,461	62,829	66,352	71,267
Operating grants and contributions	5,781	8,252	13,186	-	-	-	5,781	8,252	13,186
Capital grants and contributions	1,581	1,898	618	1,835	4,184	3,812	3,416	6,082	4,429
General revenues							-		
Property taxes	30,934	32,387	32,503	-	-	-	30,934	32,387	32,503
Other taxes	7,920	7,776	8,041	-	-	-	7,920	7,776	8,041
Other revenue	261	4,065	5,503	58	68	57	319	4,133	5,560
Total revenues	**64,491**	**73,200**	**82,656**	**46,708**	**51,782**	**52,330**	**111,199**	**124,982**	**134,986**
Expenses									
General government	881	10,766	15,522	-	-	-	881	10,766	15,522
Public Safety	27,319	28,095	29,013	-	-	-	27,319	28,095	29,013
Highways and streets	9,099	11,050	13,174	-	-	-	9,099	11,050	13,174
Economic development	245	83	81	-	-	-	245	83	81
Public works and engineering	1,769	1,995	1,829	-	-	-	1,769	1,995	1,829
Culture and recreation	5,840	6,205	4,705	-	-	-	5,840	6,205	4,705
Community services	144	25	18	-	-	-	144	25	18
Transportation	4,499	4,998	5,148	-	-	-	4,499	4,998	5,148
Library	2,082	2,612	2,449	-	-	-	2,082	2,612	2,449
Airport	2,813	3,084	3,524	-	-	-	2,813	3,084	3,524
Enterprise	-	-	-	33,114	35,119	37,345	33,114	35,119	37,345
Interest long term	93	88	61	-	-	-	93	88	61
Total expenses	**62,785**	**69,001**	**75,524**	**33,114**	**35,119**	**37,345**	**87,898**	**104,120**	**112,869**
Increase in net position before transfers	1,706	4,199	7,133	13,594	16,663	14,985	23,301	20,862	22,118
Transfers	126	(10)	30	(126)	10	(30)	-	-	-
Increase in net position	1,832	4,189	7,163	13,468	16,673	14,955	23,301	20,862	22,118
Net position beginning balance	162,179	162,784	166,973	155,343	168,811	185,485	317,522	331,595	352,458
Prior period		-	-	-	-	-		-	-
Net position ending balance	**$ 164,011**	**$ 166,973**	**$ 174,134**	**$ 168,811**	**$ 185,484**	**$ 200,441**	**$ 340,823**	**$ 352,457**	**$ 374,575**

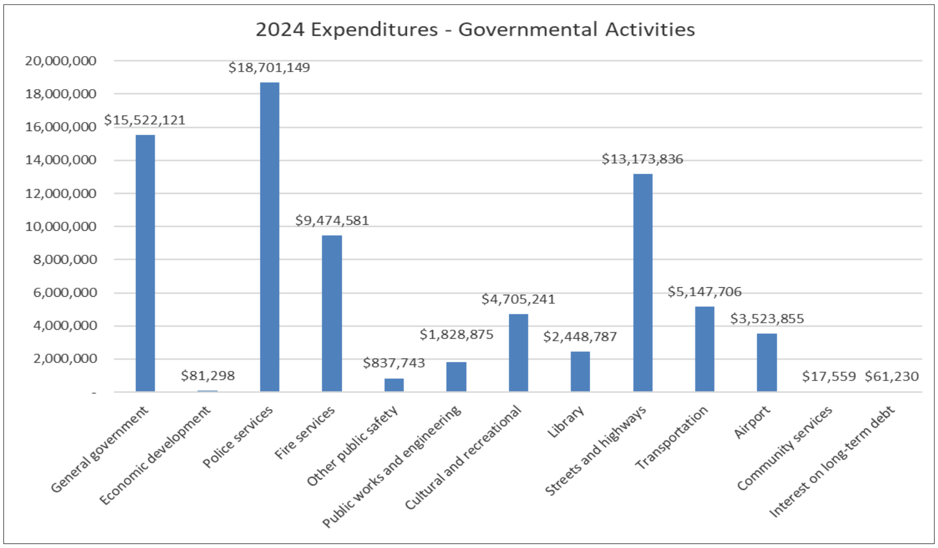
The City's revenues exceeded program and service costs during the fiscal year for both governmental and business-type activities. The following discussion separately considers governmental and business-type activities.

Governmental Activities. Governmental activities increased the City's net position by approximately $7,161 during fiscal year 2024. Increases in property taxes, grants, contributions, and other revenues contributed to the positive change in net position.

General government and highway/street expenditures increased during the fiscal year primarily due to personnel, operational, and equipment-related costs.

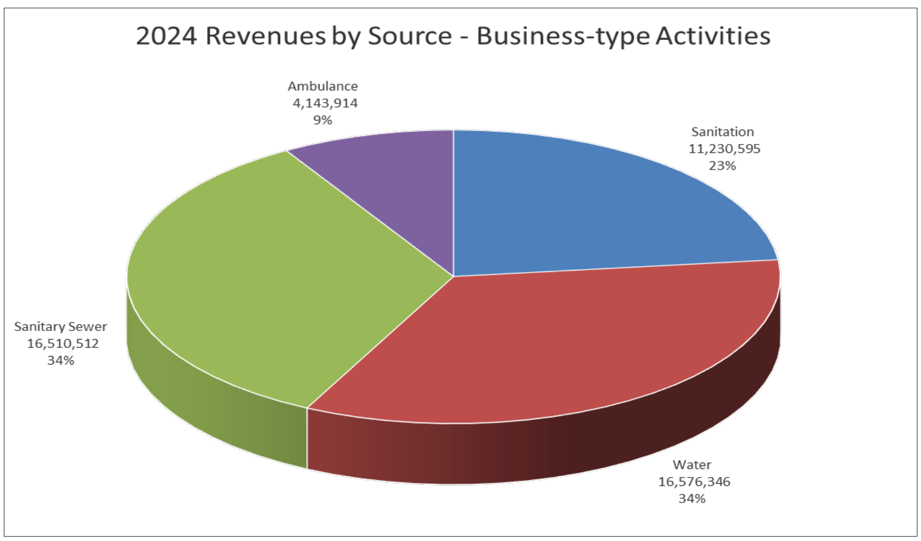


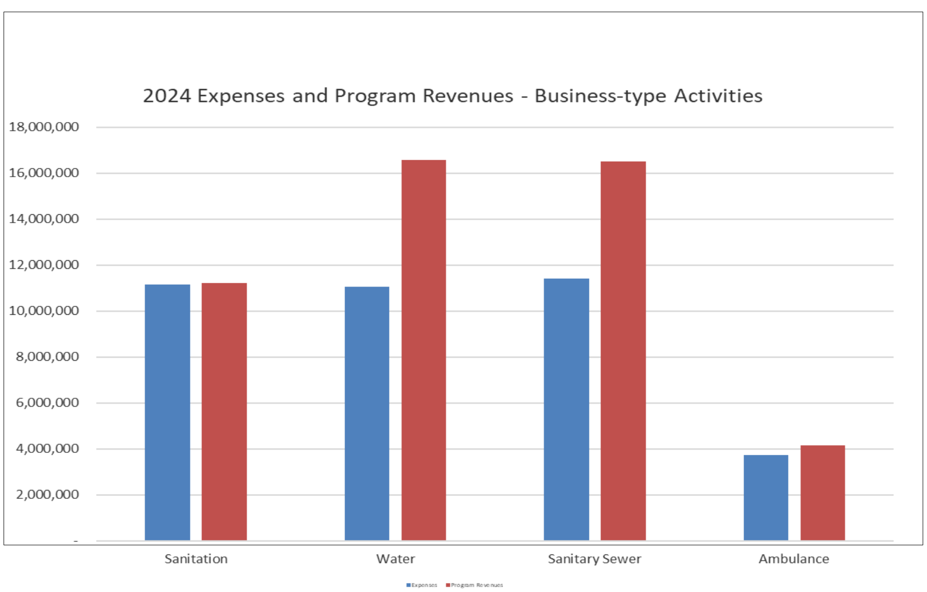
Government-Wide Financial Analysis continued



Business type Activities. Business-type activities increased the City's net position by approximately $14,956 during fiscal year 2024. Revenues from charges for services, capital grants, and contributions increased during the fiscal year.

Business-type activity expenses increased primarily due to capital and operational activity within water, wastewater, stormwater, and sanitation operations.





Government-Wide Financial Analysis continued

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. Governmental funds focus on near-term inflows, outflows, and balances of spendable resources. This information may be useful in assessing the City's financing requirements and available resources at fiscal year-end.

At year-end, the City's governmental funds reported combined ending fund balances of $42,607. A portion of fund balance is available for spending at the City's discretion, while the remainder is restricted, committed, or assigned for specific purposes.

The restricted fund balances are not available for new spending because third-party restrictions have been imposed. The Library Fund is restricted by state statute. The Business Improvement District has been restricted by public vote. The ARPA fund, CDBG Entitlement Fund, Police Grant Fund, Transportation Rural Fund, and Airport Improvement Fund are all restricted by granting agencies.

The General Fund serves as the City's primary operating fund. At the end of the fiscal year, unassigned fund balance represented 43% of total General Fund expenditures.

Proprietary funds. Proprietary Funds. Proprietary funds provide the same type of information presented in the government-wide financial statements, but in more detail. Changes in net position within the City's proprietary funds were primarily related to utility, sanitation, and ambulance operations during the fiscal year.

General Fund Budgetary Highlights

Differences between the original and final amended budget were primarily related to operating grants and routine budget adjustments during the fiscal year. Actual expenditures remained within final budgeted appropriations.

Capital Assets and Debt Administration

Capital assets. Capital Assets. At September 30, 2024, the City's investment in capital assets for governmental and business-type activities totaled approximately $299, net of accumulated depreciation. Capital assets include land, buildings, infrastructure, machinery and equipment, and construction in progress.

Major capital asset activity during the fiscal year included ongoing street, utility, water, wastewater, and storm water infrastructure improvements, as well as continued construction and improvement projects within utility operations.
Additional information regarding the City's capital assets can be found in the notes to the financial statements.

City of Pocatello's Capital Assets
(net of depreciation)

	Governmental activities			Business-type activities			Total		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
Land	$ 11,604	$ 11,604	$ 11,604	$ 3,610	$ 3,741	$ 3,450	$ 15,214	$ 15,343	$ 15,054
Buildings and structures	22,128	21,037	20,707	33,846	32,224	29,817	$ 55,974	53,261	50,524
Non-building improvements	11,201	10,800	7,996	1,001	943	1,180	$ 12,202	11,743	9,176
Machinery and equipment	1,202	2,148	739	4,957	4,452	5,514	$ 6,159	6,600	6,253
Vehicles	2,949	3,661	3,205	3,932	4,555	4,566	$ 6,881	8,216	7,771
Office furniture and equipment	356	575	420	47	16	83	$ 403	591	503
Collection and distribution systems	-	-	-	72,851	78,340	62,149	$ 72,851	78,884	62,149
Infrastructure	60,408	59,270	61,575	-	-	-	$ 60,408	59,270	61,575
Capital leases	1,339	1,253	1,649	-	-	-	$ 1,339	1,253	1,649
Construction in progress	13,730	20,517	25,190	13,357	20,586	59,232	$ 27,087	41,103	84,422
Total	**$ 124,917**	**$ 131,409**	**$ 133,085**	**$ 133,601**	**$ 144,857**	**$ 165,991**	**$ 258,518**	**$ 276,266**	**$ 299,076**

Long-term Obligations. At the end of the fiscal year, the City had outstanding general obligation and revenue bond debt related primarily to utility infrastructure, capital improvement projects, and other governmental purposes. Additional long-term obligations include leases, subscription-based information technology arrangements (SBITAs), compensated absences, and the City's net pension liability.

Additional information regarding the City's long-term obligations can be found in the notes to the financial statements.

Capital Assets and Debt Administration continued

City of Pocatello's Long-term Debt

	Governmental activities			Business-type activities			Total		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
Compensated absences	$ 4,003	$ 4,130	$ 1,779	$ 1,152	$ 1,314	$ 544	$ 5,155	$ 5,444	$ 2,323
Benefits payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contracts payable	41	-	-	-	-	-	41	-	-
Pension payable	25,021	25,678	22,693	8,464	8,679	8,236	33,485	39,357	30,929
General obligation bonds	1,220	1,030	625	-	-	-	1,220	1,030	625
Utility services revenue bonds/notes	-	-	-	21,410	19,723	15,626	21,410	19,723	15,626
Capital leases	1,082	917	592	-	-	-	1,082	917	592
Total	**$ 31,367**	**$ 31,755**	**$ 25,689**	**$ 31,025**	**$ 29,716**	**$ 24,406**	**$ 62,393**	**$ 61,471**	**$ 50,095**

Under Idaho law, municipalities are subject to a legal debt limit equal to 2% of the market value of taxable real and personal property within the taxing jurisdiction, excluding enterprise fund debt.

As of September 30, 2024, the City remained well below its legal debt limitation.

Economic Factors and Budget Considerations

The City continues to monitor economic conditions, inflationary pressures, labor market conditions, infrastructure needs, and operational costs as part of the annual budget process.

Ongoing challenges and priorities for the City include:

- Addressing deferred capital maintenance and infrastructure needs
- Replacing aging equipment and vehicles
- Recruitment and retention of qualified employees
- Funding and implementing capital improvement projects
- Continued enhancement of financial transparency, reporting systems, and public access to information
- Supporting community development, beautification, and quality-of-life initiatives

CITY OF POCATELLO

STATEMENT OF NET POSITION

AS OF SEPTEMBER 30, 2024

	Primary Government			Component Unit
ASSETS:	**Governmental Activities**	**Business-type Activities**	**Total**	**Development Authority**
Current assets:				
Cash and cash equivalents	$ 54,442,241	$ 45,764,276	$ 100,206,517	$ 3,273,483
Receivables:				
Property taxes	691,660	-	691,660	4,373
Franchise taxes	223,002	-	223,002	-
Special assessments	83,116	-	83,116	-
Intergovernmental	6,131,737	-	6,131,737	-
Accounts	2,330,330	2,458,039	4,788,369	-
Interest	467	-	467	-
Employee	-	-	-	-
Notes, mortgages and loans	369,644	-	369,644	-
Internal balances	(3,029,062)	3,029,062	-	-
Prepaid expense	4,134	-	4,134	5,950
Inventory	-	1,493,753	1,493,753	-
Total current assets	61,247,269	52,745,130	113,992,399	3,283,806
Noncurrent assets:				
Long-term investments	433,746	-	433,746	-
Other assets	-	4,591,014	4,591,014	-
Pension asset	12,356,573	6,267,139	18,623,712	-
Right of use asset, net	8,543,331	-	8,543,331	-
Note receivable	-	-	-	-
Capital assets:				
Land and work-in-process	32,311,238	33,267,615	65,578,853	-
Depreciable building, equipment & property (net)	100,773,570	132,724,047	233,497,617	-
Total capital assets net of depreciation	133,084,808	165,991,662	299,076,470	-
Total noncurrent assets	154,418,458	176,849,815	331,268,273	-
Total Assets	215,665,727	229,594,945	445,260,672	3,283,806
DEFERRED OUTFLOW OF RESOURCES:				
Pensions	5,449,882	2,130,557	7,580,439	
Totals deferred outflow of resources	5,449,882	2,130,557	7,580,439	-
LIABILITIES:				
Current liabilities:				
Payroll, taxes, and benefits payable	971,001	350,996	1,321,997	-
Compensated absences	1,725,148	630,607	2,355,755	-
Accounts payable	1,430,743	4,049,318	5,480,061	225,749
Claims and judgments payable	637,003	-	637,003	-
Deferred revenue - unearned	5,873,764	-	5,873,764	
Right of use liabilities	10,225,452	-	10,225,452	-
Interest payable	30,541	101,533	132,074	-
Bonds payable	205,000	-	205,000	-
Revenue bonds payable	-	1,746,577	1,746,577	-
Capital leases payable	176,915	-	176,915	-
Total current liabilities	21,275,567	6,879,031	28,154,598	225,749
Noncurrent liabilities:				
Compensated absences	1,779,106	544,248	2,323,354	-
Contracts payable	-	-	-	-
Pension liability	22,693,282	8,235,833	30,929,115	-
Bonds payable	625,000	-	625,000	-
Revenue bonds payable	-	15,625,739	15,625,739	-
Capital leases payable	591,624	-	591,624	-
Total noncurrent liabilities	25,689,012	24,405,820	50,094,832	-
Total Liabilities	46,964,579	31,284,851	78,249,430	225,749

CITY OF POCATELLO

STATEMENT OF NET POSITION

AS OF SEPTEMBER 30, 2024

DEFERRED INFLOW OF RESOURCES:				
Pensions	-	-	-	-
Deferred revenue-property taxes unearned	17,169	-	17,169	-
Totals deferred inflow of resources	17,169	-	17,169	-
NET POSITION:				
Net investment in capital assets	131,486,269	148,619,346	280,105,615	-
Restricted for:				
Library	888,834	-	888,834	-
Capital projects	-		-	
Worker's Insurance	100,000	-	100,000	-
Special Revenue -Economic Development	820	-	820	-
Special Revenue -CDBG Entitlement	(55,338)	-	(55,338)	-
Special Revenue-Airport Improvements	285,136	-	285,136	-
Special Revenue-Police Grants	105,635	-	105,635	-
Special Revenue -Transportation	782,384	-	782,384	-
Unrestricted	40,540,121	51,821,305	92,361,426	3,058,057
Total net position	$ 174,133,861	$ 200,440,651	$ 374,574,512	$ 3,058,057

CITY OF POCATELLO

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2024

		Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit
					Primary Government			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grant and Contributions	Governmental Activities	Business-type Activities	Total	Development Authority
Functions/Programs								
Primary Government:								
Governmental activities:								
General government	$ 15,522,121	$ 6,156,401	$ 4,799,547	$ -	$ (4,566,173)	$ -	$ (4,566,173)	$ -
Economic development	81,298	63,800	-	-	(17,498)	-	(17,498)	-
Police services	18,701,149	821,847	230,870	-	(17,648,432)	-	(17,648,432)	-
Fire services	9,474,581	1,119,865	69,992	-	(8,284,724)	-	(8,284,724)	-
Other public safety	837,743	135,710	18,872	-	(683,161)	-	(683,161)	-
Public works and engineering	1,828,875	1,753,702	302,646	-	227,473	-	227,473	-
Cultural and recreational	4,705,241	1,863,770	49,038	-	(2,792,433)	-	(2,792,433)	-
Library	2,448,787	21,357	619	-	(2,426,811)	-	(2,426,811)	-
Streets and highways	13,173,836	8,493,459	2,577,090	617,530	(1,485,757)	-	(1,485,757)	-
Transportation	5,147,706	828,042	2,282,814	-	(2,036,850)	-	(2,036,850)	-
Airport	3,523,855	1,531,622	2,854,084	-	861,851	-	861,851	-
Community services	17,559	16,487	-	-	(1,072)	-	(1,072)	-
Interest on long-term debt	61,230	-	-	-	(61,230)	-	(61,230)	-
Total governmental activities	75,523,981	22,806,062	13,185,572	617,530	(38,914,817)	-	(38,914,817)	-
Business-type activities:								
Sanitation	11,159,137	11,230,595	-	-	-	71,458	71,458	-
Water	11,061,340	16,576,346	-	3,568,439	-	9,083,445	9,083,445	-
Sanitary sewer	11,405,346	16,510,512	-	243,240	-	5,348,406	5,348,406	-
Ambulance district	3,718,969	4,143,914	-	-	-	424,945	424,945	-
Total business-type activities	37,344,792	48,461,367	-	3,811,679	-	14,928,254	14,928,254	-
Total primary government	$ 112,868,773	$ 71,267,429	$ 13,185,572	$ 4,429,209	(38,914,817)	14,928,254	(23,986,563)	-
Component Unit:								
Pocatello Development Authority	$ (1,263,639)	$ -	$ -	$ -				(1,263,639)
General revenues:								
Property taxes					32,502,531	-	32,502,531	927,688
Franchise taxes					1,089,079	-	1,089,079	-
Unrestricted State Sales and Liquor taxes					6,952,148	-	6,952,148	-
Unrestricted interest earnings					5,533,573	-	5,533,573	154,224
Gain on sale of capital assets					(30,847)	57,131	26,284	-
Transfers					29,684	(29,684)	-	-
Total general revenues and transfers					46,076,168	27,447	46,103,615	1,081,912
Change in net position					7,161,351	14,955,701	22,117,052	(181,727)
Net position - beginning					166,972,510	185,484,950	352,457,460	3,239,784
Net position - ending					$ 174,133,861	$ 200,440,651	$ 374,574,512	$ 3,058,057

The notes to the financial statements are an integral part of this statement

CITY OF POCATELLO

GOVERNMENTAL FUNDS
BALANCE SHEET

AS OF SEPTEMBER 30, 2024
With comparative total as of September 30, 2023

	General Fund	Street Special Revenue Fund	Other Governmental Funds	2024 Total Governmental Funds	2023 Total Governmental Funds
ASSETS:					
Cash	$ 21,255,414	$ 6,394,637	$ 16,063,005	$ 43,713,056	$ 45,529,643
Investments	433,746	-	-	433,746	1,008,518
Receivables					
Property taxes	510,655	63,410	117,595	691,660	781,385
Franchise taxes	223,002	-	-	223,002	99,889
Intergovernmental	1,708,419	700,095	-	2,408,514	2,796,558
Special assessments	35,218	-	47,898	83,116	50,688
Accounts	1,996,626	34,692	279,271	2,310,589	561,929
Employee receivable	-	-	-	-	-
Prepaid	2,323	-	1,811	4,134	327,016
Interest	-	-	467	467	6,053
Mortgages and loans	-	-	668,948	668,948	795,179
Grants	30,267	-	3,692,956	3,723,223	1,791,287
Due from other funds	2,811,761	-	-	2,811,761	782,047
Total assets	$ 29,007,431	$ 7,192,834	$ 20,871,951	$ 57,072,216	$ 54,530,192
LIABILITIES:					
Accounts payable	$ 522,757	$ 274,973	$ 436,336	$ 1,234,066	$ 3,130,421
Deposits payable	-	-	-	-	10,820
Payroll and payroll taxes and benefits payable	709,141	60,711	172,645	942,497	1,275,173
Due to other funds	-	-	2,737,668	2,737,668	782,047
Deferred revenue	5,873,764	-	-	5,873,764	9,465,681
Total liabilities	7,105,662	335,684	3,346,649	10,787,995	14,664,142
DEFERRED INFLOW OF RESOURCES:					
Unavailable revenue-property taxes	435,031	54,374	99,976	589,381	672,652
Unavailable revenue-accounts and loans receivable	1,764,347	34,692	943,558	2,742,597	1,205,609
Unavailable revenue-grants	-	-	345,054	345,054	340,000
Totals deferred inflow of resources	2,199,378	89,066	1,388,588	3,677,032	2,218,261
FUND BALANCE:					
Restricted - Library	-	-	888,834	888,834	-
Restricted - Business Improvement District	-	-	820	820	820
Restricted - CDBG Entitlement	-	-	(55,338)	(55,338)	184,355
Restricted - Police Grant	-	-	105,635	105,635	127,807
Restricted - Airport Improvements	-	-	285,136	285,136	183,061
Restricted - Transportation	-	-	782,384	782,384	780,762
Committed - Debt Service	-	-	66,636	66,636	60,991
Committed - Designated Special Revenue	-	-	353,698	353,698	343,842
Committed - Capital Improvements	-	-	2,180,761	2,180,761	807,960
Committed - Other Special Revenue	-	-	6,966,347	6,966,347	7,433,255
Committed - Street Revenue	-	6,768,084	-	6,768,084	6,474,902
Assigned	-	-	1,346,012	1,346,012	1,346,012
Unassigned - Capital Improvements	-	-	3,255,957	3,255,957	485,736
Unassigned - Grant Special Revenue	-	-	(40,168)	(40,168)	(83,941)
Unassigned - General Fund	19,702,391	-	-	19,702,391	19,502,227
Total fund balance	19,702,391	6,768,084	16,136,714	42,607,189	37,647,789
Total liabilities , deferred inflow of resources, and fund balance	$ 29,007,431	$ 7,192,834	$ 20,871,951	$ 57,072,216	$ 54,530,192

The notes to the financial statements are an integral part of these statements

CITY OF POCATELLO

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

as of September 30, 2024

Total fund balances--total governmental funds	$ 42,607,189
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	132,806,770
Right of use assets, net of related amortization and liabilities.	(1,682,121)
Certain receivables are not financial resources and are reported as unavailable revenue.	3,677,031
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(26,277,752)
Net pension asset	12,356,573
Accrual adjustments for allowance for doubtful accounts.	(299,304)
Internal service funds are used to charge the costs of certain activates, such as insurance and computer processing, to individual funds. The assets and liabilities of the internal service funds applicable to governmental activities are included in governmental activities in the statement of net position	5,806,804
Deferred inflows of resources related to pensions	-
Deferred outflows of resources related to pensions	5,138,671
Net position of governmental activities	$ 174,133,861

The notes to the financial statements are an integral part of these statements

CITY OF POCATELLO

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
With comparative total for the fiscal year ended September 30, 2023

	General Fund	Street Special Revenue Fund	Other Governmental Funds	2024 Total Governmental Funds	2023 Total Governmental Funds
REVENUES:					
Taxes:					
Property taxes	$ 24,352,564	$ 2,584,153	$ 5,588,089	$ 32,524,806	$ 32,213,854
Special assessments	-	-	60,999	60,999	105,885
Franchise taxes	1,089,079	-	-	1,089,079	1,064,558
Total taxes	25,441,643	2,584,153	5,649,088	33,674,884	33,384,297
Charges for services:					
General charges	3,511,932	-	2,808,843	6,320,775	4,643,349
Total service charges	3,511,932	-	2,808,843	6,320,775	4,643,349
Intergovernmental:					
State sales tax	6,259,696	-	-	6,259,696	6,135,969
State liquor tax	692,452	-	-	692,452	575,647
State highway user's fees	-	2,786,388	-	2,786,388	2,720,793
County road and bridge tax	-	692,921	-	692,921	690,020
Grants	3,857,619	-	9,198,536	13,056,155	7,219,356
Total intergovernmental	10,809,767	3,479,309	9,198,536	23,487,612	17,341,785
Miscellaneous:					
Rentals and leases	51,186	-	1,122,535	1,173,721	796,355
Principal payments received	-	-	16,804	16,804	62,203
Refunds and reimbursements	524,523	-	966,217	1,490,740	2,604,700
Donations	74,015	-	50,348	124,363	693,044
Interest	5,395,014	-	2,327	5,397,341	3,947,159
Investment income	136,232	-	-	136,232	-
Developer's contribution	-	617,530	-	617,530	1,897,933
Miscellaneous	3,881,652	4,554,999	577,324	9,013,975	7,689,524
Total miscellaneous	10,062,622	5,172,529	2,735,555	17,970,706	17,690,918
Total revenues	49,825,964	11,235,991	20,392,022	81,453,977	73,060,349
EXPENDITURES:					
Current:					
General government	11,961,151	-	2,281,827	14,242,978	9,616,314
Economic development	-	-	81,298	81,298	83,348
Police services	18,069,774	-	62,174	18,131,948	16,909,973
Fire services	8,936,304	-	-	8,936,304	8,658,790
Other public safety	789,708	-	-	789,708	1,048,621
Public works and engineering	1,283,305	-	522,851	1,806,156	1,945,256
Cultural and recreational	2,033,977	-	2,049,285	4,083,262	5,721,976
Library	-	-	2,254,658	2,254,658	2,108,653
Streets and highways	-	8,282,027	738,648	9,020,675	7,187,236
Transportation	-	-	3,595,951	3,595,951	3,404,316
Airport	-	-	3,510,194	3,510,194	2,986,438
Community services	-	-	11,399	11,399	10,580
Total current	$ 43,074,219	$ 8,282,027	$ 15,108,285	$ 66,464,531	$ 59,681,501

The notes to the financial statements are an integral part of these statements

CITY OF POCATELLO

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
Continued
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
With comparative total for the fiscal year ended September 30, 2023

	General Fund	Street Special Revenue Fund	Other Governmental Funds	2024 Total Governmental Funds	2023 Total Governmental Funds
Debt service:					
Principal	$ 148,478	$ -	$ 200,000	$ 348,478	$ 355,018
Interest	32,481	15,065	19,736	67,282	91,071
Trustee fees	-	-	1,000	1,000	1,000
Capital outlay	2,407,962	2,460,423	3,927,659	8,796,044	13,075,409
Total expenditures	45,663,140	10,757,515	19,256,680	75,677,335	73,203,999
EXCESS REVENUES OR (EXPENDITURES)	4,162,824	478,476	1,135,342	5,776,642	(143,650)
OTHER FINANCING SOURCES/(USES):					
Proceeds from sale of assets	74,495	13,600	20,373	108,468	122,016
Proceeds from financing	-	-	-	-	-
Transfers in	978,569	60,192	4,200,368	5,239,129	3,866,642
Transfers out	(5,015,724)	(259,086)	(890,029)	(6,164,839)	(5,103,781)
Total other financing sources/(uses)	(3,962,660)	(185,294)	3,330,712	(817,242)	(1,115,123)
NET CHANGE IN FUND BALANCE	200,164	293,182	4,466,054	4,959,400	(1,258,773)
FUND BALANCE - Beginning	19,502,227	6,474,902	11,670,660	37,647,789	38,906,562
FUND BALANCE - Ending	$ 19,702,391	$ 6,768,084	$ 16,136,714	$ 42,607,189	$ 37,647,789

The notes to the financial statements are an integral part of these statements

CITY OF POCATELLO

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended September 30, 2024

Amounts reported for governmental activities in the statement of activities are different because:		
Net change in fund balances--total governmental funds	$ 4,959,400	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	1,767,474	
Governmental funds report principal repayment on debt as an expenditure and debt issuance as an other financing source. However, in the statement of activities debt payments are not an expense and debt issuance is not a revenue.	348,478	animal shelter & capital lease
Governmental funds report revenue on receivables that are available to pay current expenditures. All receivables minus allowances for bad debt are reported on the statement of activities.	1,458,771	
The excess of historical cost over accumulated depreciation on assets that were disposed of during the year - (loss on disposal of assets).	(139,315)	
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(2,112,864)	
Internal service funds are used to charge the costs of certain activities, such as insurance and computer processing, to individual funds. The revenues and expenses applicable to governmental operations are included in the statement of activities.	879,407	
Change in net position of governmental activities	$ 7,161,351	

The notes to the financial statements are an integral part of these statements

CITY OF POCATELLO

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL BASIS

YEAR ENDED SEPTEMBER 30, 2024

	Original Budgeted Amount	Final Budgeted Amount	Actual Amounts	Variance with Final Budget
REVENUES:				
Taxes:				
Property taxes	$ 24,054,945	$ 24,054,945	$ 24,138,625	$ 83,680
Franchise taxes	1,038,800	1,038,800	1,089,079	50,279
Interest on delinquent taxes	231,626	231,626	213,939	(17,687)
Subtotal - taxes	25,325,371	25,325,371	25,441,643	116,272
Rentals and leases	44,290	44,290	51,186	6,896
Charges for services:				
General charges	2,179,692	2,179,692	3,511,932	1,332,240
Subtotal - charges for services	2,179,692	2,179,692	3,511,932	1,332,240
Intergovernmental:				
Grants	342,547	342,547	3,857,619	3,515,072
Sales tax	7,048,111	7,048,111	6,259,696	(788,415)
State liquor tax	744,882	744,882	692,452	(52,430)
Subtotal - intergovernmental	8,135,540	8,135,540	10,809,767	2,674,227
Miscellaneous:				
Refunds and reimbursements	757,617	757,617	524,523	(233,094)
Investment income	-	-	136,232	136,232
Donations	4,766	4,766	74,015	69,249
Principal payments received	433	433	-	(433)
Interest	3,098,858	3,098,858	5,395,014	2,296,156
Other miscellaneous	4,122,751	4,122,751	3,881,652	(241,099)
Subtotal - miscellaneous	7,984,425	7,984,425	10,011,436	2,027,011
TOTAL REVENUES	$ 43,669,318	$ 43,669,318	$ 49,825,964	$ 6,156,646

The notes to the financial statements are an integral part of these statements.

CITY OF POCATELLO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED ACCRUAL BASIS
GENERAL FUND

YEAR ENDED SEPTEMBER 30, 2024

	Original Budgeted Amount	Final Budgeted Amount	Actual Amounts	Variance with Final Budget
EXPENDITURES:				
GENERAL GOVERNMENT:				
Mayor and City Council	$ 1,129,066	$ 1,130,166	$ 998,840	$ 131,326
Finance Department	1,334,948	1,334,948	1,258,587	76,361
City Hall	598,383	598,383	506,699	91,684
Building	776,392	776,392	713,853	62,539
Community Planning and Development	1,264,802	1,275,975	901,317	374,658
Human Resources	716,511	716,550	700,160	16,390
Nondepartmental	9,435,914	9,435,914	5,868,430	3,567,484
Economic Development	77,250	77,250	-	77,250
Legal Department	1,085,068	1,085,068	1,013,265	71,803
TOTAL - GENERAL GOVERNMENT	**16,418,334**	**16,430,646**	**11,961,151**	**4,469,495**
PUBLIC WORKS:				
Geographic Information Systems	278,851	278,851	215,354	63,497
Engineering	1,209,845	1,209,845	1,067,951	141,894
TOTAL - PUBLIC WORKS	**1,488,696**	**1,488,696**	**1,283,305**	**205,391**
PUBLIC SAFETY:				
Police Department	18,613,750	18,770,721	18,069,774	700,947
Fire Department	9,737,396	9,992,261	8,936,304	1,055,957
Animal Control	1,116,733	1,223,830	789,708	434,122
TOTAL - PUBLIC SAFETY:	**29,467,879**	**29,986,812**	**27,795,786**	**2,191,026**
PARKS AND RECREATION:				
Parks Department	2,392,498	2,415,836	1,794,907	620,929
Administration	253,889	253,889	239,070	14,819
TOTAL - PARKS AND RECREATION:	**2,646,387**	**2,669,725**	**2,033,977**	**635,748**
CAPITAL OUTLAY	**397,580**	**1,106,459**	**2,407,962**	**(1,301,503)**
DEBT SERVICE:				
Interest	45,229	45,229	32,481	12,748
Principal	158,713	158,713	148,478	10,235
SUBTOTAL DEBT SERVICE	**203,942**	**203,942**	**180,959**	**22,983**
TOTAL EXPENDITURES	50,622,818	51,886,280	45,663,140	6,223,140
EXCESS REVENUES OR (EXPENDITURES)	(6,953,500)	(8,216,962)	4,162,824	12,379,786
OTHER FINANCING SOURCES/(USES):				
Proceeds from sale of assets	20	20	74,495	(74,475)
Transfers in	-	-	978,569	(978,569)
Transfers out	(722,936)	(722,936)	(5,015,724)	4,292,788
Total other financing sources/(uses)	(722,916)	(722,916)	(3,962,660)	(3,239,744)
NET CHANGE IN FUND BALANCE	$ (7,676,416)	$ (8,939,878)	200,164	$ 9,140,042
FUND BALANCE - Beginning			19,502,227	
FUND BALANCE - Ending			$ 19,702,391	

The notes to the financial statements are an integral part of these statements.

CITY OF POCATELLO

STREET SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

For the Fiscal Year Ended September 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final budget
REVENUES:				
Taxes:				
Property taxes	$ 3,029,156	$ 3,029,156	$ 2,584,153	$ (445,003)
Total taxes	3,029,156	3,029,156	2,584,153	(445,003)
Intergovernmental				
County road and bridge tax	743,872	743,872	692,921	(50,951)
State highway user's fees	4,530,513	4,530,513	2,786,388	(1,744,125)
Total intergovernmental	5,274,385	5,274,385	3,479,309	(1,795,076)
Miscellaneous:				
Other miscellaneous	1,346,083	1,346,083	4,554,999	3,208,916
Total miscellaneous	1,346,083	1,346,083	4,554,999	3,208,916
Total revenue	9,649,624	9,649,624	10,618,461	968,837
EXPENDITURES (Streets and Highways):				
Current:				
Streets and Highways	8,689,858	8,749,965	8,282,027	467,938
Capital outlay	1,330,000	3,211,099	1,842,893	1,368,206
Debt service:				
Principal	-	-	-	-
Interest	-	-	15,065	(15,065)
Total debt service	-	-	15,065	(15,065)
Total expenditures	10,019,858	11,961,064	10,139,985	1,821,079
EXCESS REVENUES OR (EXPENDITURES)	(370,234)	(2,311,440)	478,476	2,789,916
OTHER FINANCING SOURCES/(USES):				
Proceeds from sale of assets	15,450	15,450	13,600	(1,850)
Transfers in	16,308	16,308	60,192	43,884
Transfers out	(259,086)	(259,086)	(259,086)	-
Total other financing sources/(uses)	(227,328)	(227,328)	(185,294)	42,034
EXCESS REVENUES/SOURCES OR (EXPENDITURES/USES)	$ (597,562)	$ (2,538,768)	293,182	$ 2,831,950
FUND BALANCE - Beginning			6,474,902	
Modified GAAP adjustments				
Developer contributions			617,530	
Capital asset acquired			(617,530)	
FUND BALANCE - Ending			$ 6,768,084	

The notes to the financial statements are an integral part of these statements.

CITY OF POCATELLO

PROPRIETARY FUNDS
COMBINING STATEMENTS OF NET POSITION

FISCAL YEAR ENDED SEPTEMBER 30, 2024
WITH COMPARATIVE TOTAL AS OF SEPTEMBER 30, 2023

ASSETS:	**Sanitation Fund**	**Water Fund**	**Environmental Pollution Control Fund**	**Ambulance Non-Major Fund**
Current Assets				
Cash	$ 6,456,529	$ 20,782,052	$ 14,944,803	$ 117
Accounts receivable (net of allowance for uncollectables)	6,575	55,921	565,656	115,101
Utility billing receivable (net of allowance for uncollectibles)	440,529	825,249	270,865	-
Interest receivable	-	-	-	-
Employee receivable	-	-	-	-
Prepaid expense	-	-	-	-
Due from other funds	-	-	398,105	-
Inventory	-	1,493,753	-	-
Total current assets	6,903,633	23,156,975	16,179,429	115,218
Noncurrent assets				
Restricted assets				
Revenue bond covenant accounts	-	-	-	-
Investments	-	-	-	-
Total restricted assets	-	-	-	-
Other assets	-	4,591,014	-	-
Notes receivable (net of allowance for uncollectible)	-	-	-	-
Pension assets	-	-	-	6,267,139
Capital assets				
Land and construction in progress	2,355,920	17,270,151	13,641,544	-
Depreciable building, equipment and property (net)	7,336,997	65,487,367	59,837,454	-
Total capital assets	9,692,917	82,757,518	73,478,998	-
Total noncurrent assets	9,692,917	87,348,532	73,478,998	6,267,139
Total assets	16,596,550	110,505,507	89,658,427	6,382,357
DEFERRED OUTFLOWS OF RESOURCES:				
Pensions	439,014	626,405	603,925	313,262
Total deferred outflow of resources	439,014	626,405	603,925	313,262
CURRENT LIABILITIES: (Payable from current and restricted assets)				
Payroll, taxes and benefits payable	83,814	85,366	66,399	97,213
Compensated absences	167,311	174,898	128,114	116,107
Accounts payable	327,540	274,322	1,628,680	3,420
Interest payable	-	23,068	78,465	-
Due to other funds	-	-	398,105	74,093
Revenue bonds payable current	-	536,577	1,210,000	-
Total current liabilities	578,665	1,094,231	3,509,763	290,833
NONCURRENT LIABLILITES				
Compensated absences	124,769	148,062	102,501	100,690
Pension liability	1,944,822	2,774,960	2,675,369	185,265
Revenue bonds payable	-	1,731,834	13,893,905	-
Total noncurrent liabilities	2,069,591	4,654,856	16,671,775	285,955
Total liabilities	2,648,256	5,749,087	20,181,538	576,788
DEFERRED INFLOWS OF RESOURCES:				
Pensions	-	-	-	-
Unavailable revenue - property tax	-	-	-	-
Total deferred inflow of resources	-	-	-	-
NET POSITION:				
Net investment in capital assets	9,692,917	80,489,107	58,375,093	-
Restricted assets	-	-	-	-
Unrestricted	4,694,391	24,893,718	11,705,721	6,118,831
Total net position	$ 14,387,308	$ 105,382,825	$ 70,080,814	$ 6,118,831

Adjustment to reflect the consolidation of internal service fund activities related to enterprise activities.

The notes to the financial statements are an integral part of these statements.

CITY OF POCATELLO

PROPRIETARY FUNDS
COMBINING STATEMENTS OF NET POSITION

FISCAL YEAR ENDED SEPTEMBER 30, 2024
WITH COMPARATIVE TOTAL AS OF SEPTEMBER 30, 2023

Total 2024	Total 2023	Internal Service Funds 2024	Internal Service Funds 2023
$ 42,183,501	$ 45,836,572	$ 14,309,960	$ 11,268,006
743,253	1,113,775	197,884	189,497
1,536,643	2,095,402	-	-
-	-	-	-
-	-	-	-
-	20,363	-	565,862
398,105	398,105	-	-
1,493,753	1,426,445	-	-
46,355,255	50,890,662	14,507,844	12,023,365
-	-	-	-
-	3,796,862	-	590,079
-	3,796,862	-	590,079
4,591,014	4,591,014	-	-
-	137,484	-	-
6,267,139	5,786,172	-	-
33,267,615	24,326,075	-	-
132,661,818	120,442,541	340,267	317,998
165,929,433	144,768,616	340,267	317,998
176,787,586	159,080,148	340,267	908,077
223,142,841	209,970,810	14,848,111	12,931,442
1,982,606	3,331,024	459,162	995,331
1,982,606	3,331,024	459,162	995,331
332,792	406,563	46,708	73,848
586,430	477,513	134,325	143,666
2,233,962	2,261,833	2,649,036	2,260,216
101,533	117,248	-	-
472,198	398,105	-	-
1,746,577	1,674,478	-	-
5,473,492	5,335,740	2,830,069	2,477,730
476,022	683,421	148,277	217,701
7,580,416	7,557,310	2,034,082	2,482,130
15,625,739	18,048,091	-	-
23,682,177	26,288,822	2,182,359	2,699,831
29,155,669	31,624,562	5,012,428	5,177,561
-	-	-	-
-	-	17,168	14,137
-	-	17,168	14,137
148,557,117	125,046,047	340,267	317,998
-	-	100,000	100,000
47,412,661	56,631,225	9,837,410	8,317,077
195,969,778	$ 181,677,272	$ 10,277,677	$ 8,735,075
4,470,873			
$ 200,440,651			

The notes to the financial statements are an integral part of these statements.

CITY OF POCATELLO

PROPRIETARY FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2024
WITH COMPARATIVE TOTAL FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Sanitation Fund	Water Fund	Environmental Pollution Control Fund	Ambulance Non-Major Fund
OPERATING REVENUES:				
Service charges	$ 10,501,564	$ -	$ -	$ 3,969,360
Property tax	-	-	-	-
Rentals and collections	497,418	789,982	112,398	-
Grants	-	-	-	-
Refunds	-	-	-	-
Miscellaneous	36,062	48,910	26,232	155,603
Revenues used as security for revenue bonds:				
Service charges	-	15,456,266	16,162,202	-
Total operating revenues	11,035,044	16,295,158	16,300,832	4,124,963
OPERATING EXPENSES:				
Personnel service and benefits	4,018,412	4,644,431	3,672,110	2,911,783
Supplies	880,112	566,655	436,692	330,445
Contractual service	2,209,960	2,055,718	1,883,677	362,995
Depreciation	1,093,802	1,020,125	2,933,266	-
Interfund charges	2,956,851	2,693,027	2,050,304	113,746
Total operating expenses	11,159,137	10,979,956	10,976,049	3,718,969
OPERATING INCOME/(LOSS):	(124,093)	5,315,202	5,324,783	405,994
NONOPERATING REVENUES OR (EXPENSES):				
Proceeds from sale of assets	12,500	33,631	11,000	-
Loss on disposal of asset	-	-	-	-
Closeout of other post-employement benefit liability	-	-	-	
Interest income	-	-	-	-
Interest expenses	-	(81,384)	(429,297)	-
Total nonoperating revenues or (expenses)	12,500	(47,753)	(418,297)	-
NET INCOME/(LOSS) BEFORE CONTRIBUTIONS, TRANSFERS AND SPECIAL ITEMS	(111,593)	5,267,449	4,906,486	405,994
Developer contributions	-	3,568,439	243,240	-
Transfers in	14,849	660,525	3,085,519	14,931
Transfers out	(10,148)	(634,856)	(3,049,929)	(68,400)
CHANGE IN NET POSITION	(106,892)	8,861,557	5,185,316	352,525
TOTAL NET POSITION - Beginning of the year	14,494,200	96,521,268	64,895,498	5,766,306
TOTAL NET POSITION - Ending of the year	$ 14,387,308	$ 105,382,825	$ 70,080,814	$ 6,118,831

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.
Change in net position of business-type activities

The notes to the financial statements are an integral part of these statements.

CITY OF POCATELLO

PROPRIETARY FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - CONTINUED

FISCAL YEAR ENDED SEPTEMBER 30, 2024
WITH COMPARATIVE TOTAL AS OF SEPTEMBER 30, 2023

Total 2024	Total 2023	Internal Service Funds 2024	Internal Service Funds 2023
$ 14,470,924	$ 14,257,314	$ 9,555,984	$ 9,615,770
-	-	1,019,696	479,544
1,399,798	1,345,472	-	-
-	-	-	-
-	-	81,136	251,003
266,807	95,472	-	-
31,618,468	31,130,106	-	-
47,755,997	46,828,364	10,656,816	10,346,317
15,246,736	13,431,071	-	-
2,213,904	2,503,319	-	-
6,512,350	6,370,408	9,947,609	8,987,323
5,047,193	4,790,548	81,260	60,135
7,813,928	7,336,392	-	-
36,834,111	34,431,738	10,028,869	9,047,458
10,921,886	12,396,626	627,947	1,298,859
57,131	67,950	1,436	518
-	(26,356)	-	-
-	-	-	-
-	415	-	-
(510,681)	(660,636)	-	-
(453,550)	(618,627)	1,436	518
10,468,336	11,777,999	629,383	1,299,377
3,811,679	4,183,893	-	-
3,775,824	8,199,412	1,547,806	2,697,953
(3,763,333)	(8,990,135)	(634,587)	(670,092)
14,292,506	15,171,169	1,542,602	3,327,238
	166,506,103	8,735,075	5,407,837
	$ 181,677,272	$ 10,277,677	$ 8,735,075
663,195			
$ 14,955,701			

The notes to the financial statements are an integral part of these statements.

CITY OF POCATELLO

PROPRIETARY FUNDS
COMBINING STATEMENT OF CHANGES IN CASH FLOWS

For the Year Ended SEPTEMBER 30, 2024
WITH COMPARATIVE TOTAL AS OF SEPTEMBER 30, 2023

	Sanitation Fund	Water Fund	Environmental Pollution Control Fund	Ambulance Non-Major Fund
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	$ 11,137,832	$ 16,594,707	$ 16,940,466	$ 4,012,273
Cash paid for employees and benefits	(4,056,259)	(4,185,897)	(2,903,988)	(3,382,288)
Cash paid for interfund charges	(2,956,851)	(2,693,027)	(2,050,304)	(113,746)
Cash paid to suppliers	(3,250,344)	(3,207,688)	(1,646,705)	(696,333)
Net cash flows provided (used) by operating activities	874,378	6,508,095	10,339,469	(180,094)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Loans from other funds	-	-	-	-
Transfers in	14,849	660,525	3,085,519	14,931
Payments (to) from other funds	-	-	-	74,093
Transfers out	(10,148)	(634,856)	(3,049,929)	(68,400)
Net cash flows provided (used) by noncapital financing activities	4,701	25,669	35,590	20,624
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of capital assets	12,500	33,631	11,000	-
Purchase of water rights	-	-	-	-
Purchase of capital assets	(4,093,493)	(4,537,482)	(13,765,358)	-
Interest paid	-	(87,474)	(438,922)	-
Principal payments - revenue bonds	-	(519,478)	(1,830,775)	-
Proceeds from financing	-	-	-	-
Unamortization of bond premium from financing	-	-	-	-
Net cash flows provided (used) by capital and related financing activities	(4,080,993)	(5,110,803)	(16,024,055)	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase or sell of investments	2,674,789	1,121,461	614	-
Interest received	-	-	-	-
Proceeds from principal note payments	-	-	-	137,484
Total cash flows provided (used) by investing activities	2,674,789	1,121,461	614	137,484
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(527,125)	2,544,422	(5,648,382)	(21,986)
Cash and cash equivalents - beginning balance	6,983,654	18,237,630	20,593,185	22,103
Cash and cash equivalents - ending balance	$ 6,456,529	$ 20,782,052	$ 14,944,803	$ 117

The notes to the financial statements are an integral part of these statements.

CITY OF POCATELLO

PROPRIETARY FUNDS
COMBINING STATEMENT OF CASH FLOWS - CONTINUED

FISCAL YEAR ENDED SEPTEMBER 30, 2024
WITH COMPARATIVE TOTAL AS OF SEPTEMBER 30, 2023

Total 2024	Total 2023	Internal Service Funds 2024	Internal Service Funds 2023
$ 48,685,278	$ 46,872,837	$ 10,648,430	$ 10,163,460
(14,528,432)	(12,407,945)	-	-
(7,813,928)	(7,336,392)	-	-
(8,801,070)	(9,586,213)	(9,007,680)	(9,451,689)
17,541,848	17,542,287	1,640,750	711,771
-	-	1,547,806	2,697,953
3,775,824	8,199,412	-	-
74,093	(194,954)	-	-
(3,763,333)	(8,990,135)	(634,589)	(670,092)
86,584	(985,677)	913,217	2,027,861
57,131	147,950	1,436	518
-	-	-	-
(22,396,333)	(11,943,154)	(103,528)	(146,535)
(526,396)	(610,979)	-	-
(2,350,253)	(1,687,426)	-	-
-	-	-	-
-	-	-	-
(25,215,851)	(14,093,609)	(102,092)	(146,017)
3,796,864	-	590,079	-
-	12,637	-	-
137,484	14,784	-	-
3,934,348	27,421	590,079	-
(3,653,071)	2,490,422	3,041,954	2,593,615
45,836,572	43,346,150	11,268,006	8,674,391
$ 42,183,501	$ 45,836,572	$ 14,309,960	$ 11,268,006

The notes to the financial statements are an integral part of these statements.

CITY OF POCATELLO

PROPRIETARY FUNDS
COMBINING STATEMENT OF CHANGES IN CASH FLOWS
CONTINUED

FISCAL YEAR ENDED SEPTEMBER 30, 2024
WITH COMPARATIVE TOTAL AS OF SEPTEMBER 30, 2023

Reconciliation of Net Income from Operations to Net Cash Provided by Operating activities

	Sanitation Fund	Water Fund	Environmental Pollution Control Fund	Ambulance Non-Major Funds
OPERATING INCOME (LOSS)	$ (124,093)	$ 5,315,202	$ 5,324,783	$ 405,994
Adjustments to reconcile net income provided by operating activities:				
Depreciation expense	1,093,802	1,020,125	2,933,266	-
Pension expense	(449)	500,469	845,067	(454,530)
(Increase)/decrease in accounts receivable	102,788	299,549	639,634	(112,690)
(Increase)/decrease in prepaid expenses	128	7,313	7,979	4,943
(Increase)/decrease in inventories	-	(67,308)	-	-
Increase/(decrease) in accounts payable	(160,400)	(525,320)	665,685	(7,836)
Increase/(decrease) in payroll and benefits payable	(26,227)	(12,214)	(19,481)	(15,849)
Increase/(decrease) in compensated absences	(11,171)	(29,721)	(57,464)	(126)
Total adjustments	998,471	1,192,893	5,014,686	(586,088)
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 874,378	$ 6,508,095	$ 10,339,469	$ (180,094)
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:				
Developer contributions	$ -	$ 3,568,439	$ 243,240	$ -
Value of equipment acquired through accounts payable	-	-	-	-
Change in accounts payable due to accounts payable	-	-	-	-
Value of assets disposed of	-	-	-	-
(Gain) Loss on disposal of assets	-	-	-	-
Value of assets accepted	-	(3,568,439)	(243,240)	-
Net Effect of Noncash Transactions	$ -	$ -	$ -	$ -

The notes to the financial statements are an integral part of these statements.

CITY OF POCATELLO

PROPRIETARY FUNDS
COMBINING STATEMENT OF CASH FLOWS - CONTINUED

FISCAL YEAR ENDED SEPTEMBER 30, 2024
WITH COMPARATIVE TOTAL AS OF SEPTEMBER 30, 2023

Total 2024	Total 2023	Internal Service Funds 2024	Internal Service Funds 2023
$ 10,921,886	$ 12,396,626	$ 627,947	$ 1,298,859
5,047,193	4,790,548	81,260	60,135
890,557	918,564	91,153	472,900
929,281	44,473	(8,387)	24,142
20,363	(16,913)	565,862	(546,750)
(67,308)	(211,379)	-	-
(27,871)	(484,194)	430,112	(710,027)
(73,771)	(27,047)	(68,432)	55,977
(98,482)	131,609	(78,765)	56,535
6,619,962	5,145,661	1,012,803	(587,088)
$ 17,541,848	$ 17,542,287	$ 1,640,750	$ 711,771
$ 3,811,679	$ 4,183,893	$ -	$ -
-	-		
-	-		
-	(26,356)	-	-
-	26,356	-	-
(3,811,679)	(4,183,893)	-	-
$ -	$ -	$ -	$ -

The notes to the financial statements are an integral part of these statements.

CITY OF POCATELLO

STATEMENT OF FIDUCIARY NET POSITION

AS OF SEPTEMBER 30, 2024

	Employee Retirement Plan Police Retirement Trust Fund
ASSETS:	
Cash or cash equivalents	$ 155,374
Receivables:	
Investment income	50,962
Investments, at fair value:	
Domestic fixed income	4,030,670
Total Assets	4,237,006
LIABILITIES:	
Accounts payable - other	4,236,996
Total Liabilities	4,236,996
Net position restricted for pensions	$ 4,236,996

The accompanying notes are an integral part of these statements.

CITY OF POCATELLO

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

		Employee Retirement Plan
		Police Retirement Fund
ADDITIONS		
Investment earnings:		
Interest	$	104,526
Net increase (decrease) in fair value of investments		31,130
Amortization of premium, (discount)		-
Net increase in fair value of investments		
Miscellaneous		2,000,000
Net investment earnings		2,135,656
Total additions		2,135,656
DEDUCTIONS		
Benefits paid to plan member and beneficiaries		580,105
Amortization of discount		(83,938)
Administrative expenses:		
Miscellaneous		4,590
Interfund charges		35,368
Total deductions		536,125
Change in net position		1,599,531
NET POSITION - Beginning of the year		2,637,465
NET POSITION - Ending of the year	$	4,236,996

The accompanying notes are an integral part of these statements.

City of Pocatello, Idaho

NOTES TO THE FINANCIAL STATEMENTS

(amounts in thousands except where indicated)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Pocatello have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) establishes standards for governmental accounting and financial reporting.

The City's significant accounting policies are described below.

A. Reporting Entity

The City of Pocatello is a municipal corporation governed by an elected mayor and six-member council. The accompanying financial statements present the City and its component unit, the Pocatello Development Authority (PDA), for which the City is considered financially accountable.

The PDA is reported as a discretely presented component unit in the government-wide financial statements because it is legally separate from the City.

Discretely Presented Component Unit

The Pocatello Development Authority (PDA) is included in the City's financial reporting entity as a discretely presented component unit. The PDA was established to promote urban renewal and economic development activities within the City of Pocatello.

Separate financial statements for the PDA may be obtained from the City Finance Department or directly from the Pocatello Development Authority.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements report information on the City's governmental and business-type activities, as well as its discretely presented component unit. Interfund activity has been eliminated to avoid overstating revenues and expenditures.

Governmental activities are primarily supported by taxes and intergovernmental revenues, while business-type activities are primarily supported by charges for services.

The Statement of Activities reports the extent to which program revenues offset the direct expenses of governmental and business-type activities. Program revenues include:

1. Charges for services provided by a specific function or activity, and
2. Grants and contributions restricted to meeting operational or capital requirements of a particular function or activity

Taxes and other general revenues are reported separately from program revenues.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major governmental and enterprise funds are reported separately in the fund financial statements.

The government-wide, proprietary fund, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when liabilities are incurred, regardless of the timing of related cash flows.

Property taxes are recognized in the year levied. Grants and similar items are recognized as revenue when eligibility requirements have been met.

Fiduciary funds use the economic resources measurement focus. Agency funds are custodial in nature and do not involve measurement of operating results.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation Continued

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when measurable and available. Expenditures are generally recognized when liabilities are incurred, except for certain long-term obligations, which are recognized when due. The City considers revenues available if collected within 60 days after fiscal year-end.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund and accounts for financial resources not accounted for in another fund.

The Street Fund accounts for street and bridge construction, maintenance, and related transportation activities.

The City reports the following major proprietary funds:

The Sanitation Fund accounts for solid waste collection and disposal operations.

The Water Fund accounts for water utility operations.

The Environmental Pollution Control Fund accounts for wastewater collection and treatment operations.

Additionally, the government reports the following fund types:

Internal Service Funds account for services provided to other City departments on a cost-reimbursement basis.

The Private-Purpose Trust Fund accounts for resources held in trust for airport-related activities.

The Pension Trust Fund accounts for activities of the City's closed Police Retirement Plan, which provides benefits to remaining eligible participants.

Interfund activity has generally been eliminated from the government-wide financial statements, except for charges between enterprise funds and other governmental functions.

Program revenues include charges for services, operating grants and contributions, and capital grants and contributions associated with specific governmental or business-type activities. Taxes and other unrestricted revenues are reported as general revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues generally result from providing services associated with the fund's principal operations.

D. Assets, Liabilities, and Net Position

When both restricted and unrestricted resources are available, it is the City's policy to use restricted resources first, followed by unrestricted resources as needed.

1. Cash and Investments

Cash and cash equivalents include cash on hand, demand deposits, short-term investments, and pooled cash and investments with original maturities of three months or less at the date of acquisition. Investments are reported at fair value.

The City pools substantially all cash and investments to maximize investment earnings. Interest income is allocated to the appropriate funds based on average pooled cash balances.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

D. Assets, Liabilities, and Net Position continued

1. Cash and Investments continued

Under Idaho Code Section 50-1013, the City may invest in obligations of the U.S. Treasury, U.S. government-backed institutions, commercial paper, repurchase agreements, and the State Treasurer's Investment Pool.

The State Treasurer's Investment Pool is reported at fair value based on quoted market values. Adjustments for premiums or discounts on long-term investments are amortized over the life of the investment.

2. Receivables and Payables

During the normal course of operations, transactions occur between funds for goods provided, services rendered, and short-term borrowing. These balances are reported as due to/from other funds. Residual balances between governmental and business-type activities are reported as internal balances in the government-wide financial statements.

Receivables are reported net of estimated uncollectible amounts. The allowance for uncollectible receivables is based on management's estimate of amounts considered uncollectible at fiscal year-end. Historically, the City has experienced minimal uncollectible property taxes; therefore, no allowance has been recorded for property tax receivables.

Property taxes are levied annually and collected by Bannock County in accordance with Idaho law. Property taxes receivable are recognized when levied, and taxes not collected within 60 days after fiscal year-end are deferred in the governmental fund financial statements.

Lease receivables are recorded at the present value of future lease payments expected to be received during the lease term, reduced by estimated uncollectible amounts.

3. Inventories and Prepaid Items

Inventories in proprietary funds are stated at historical cost. Governmental fund inventories are recorded as expenditures when purchased.

Certain payments to vendors that benefit future accounting periods are recorded as prepaid items in the government-wide and proprietary fund financial statements.

4. Restricted Assets Reported on the Statement of Net Position

Certain assets and fund balances are restricted for specific purposes by grant agreements, voter-approved measures, insurance arrangements, and other external requirements. Restricted assets include amounts held for workers' compensation claims and other externally restricted purposes, such as business improvement activities, airport improvements, public transportation, police grants, and community development programs.

5. Capital Assets

Capital assets, including property, plant, equipment, infrastructure, and intangible right-to-use assets, are reported in the applicable governmental or business-type activities in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at acquisition value at the date of donation.

The City capitalizes assets with an initial cost of $25,000 and an estimated useful life of two years or more. Improvements that extend the useful life of an asset are capitalized. Routine maintenance and repairs are expensed as incurred.

Governmental fund capital assets are recorded as expenditures in the fund financial statements and capitalized at the government-wide level.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

D. Assets, Liabilities, and Net Position continued

5. Capital Assets continued

Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets. Estimated useful lives are as follows:

Asset Class	Life in Years
Buildings	15-50
Improvements	8-20
Infrastructure	50-80
Equipment	2-15
Vehicles	3-8

Major capital projects are recorded as construction in progress until placed into service.

The City recognizes lease assets and subscription-based information technology arrangement (SBITA) assets and related liabilities for applicable agreements in accordance with GASB standards. Lease and SBITA assets are amortized over the shorter of the agreement term or the useful life of the related asset.

6. Compensated Absences

Liabilities for accumulated vacation leave, sick leave, and compensatory time are not reported in governmental funds but are reported in the government-wide financial statements as liabilities of the applicable governmental activities. Proprietary funds record compensated absences as expenses and liabilities when incurred.

Employees are generally entitled to compensation for accumulated vacation leave and compensatory time upon separation from service. Compensation for accumulated sick leave is limited to eligible employees upon retirement in accordance with City policy and applicable retirement provisions.

7. Long-term Obligations

In the government-wide and proprietary fund financial statements, long-term obligations are reported as liabilities in the applicable governmental or business-type activities. Bond premiums and discounts are amortized over the life of the related debt using the straight-line method.

In governmental fund financial statements, bond proceeds are reported as other financing sources, while premiums, discounts, and issuance costs are recognized in the period incurred.

8. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows and inflows related to pensions, and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho (PERSI) Base Plan and the Firefighters' Retirement Fund (FRF) Plan, and additions to and deductions from those plans' fiduciary net position, have been determined on the same basis as reported by the plans.

Benefit payments, including refunds of employee contributions, are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

D. Assets, Liabilities, and Net Position continued

9. Budgets and Budgetary Accounting

The City follows procedures established by Idaho law in adopting its annual budget. On or before the first week of June each year, City departments submit budget requests to the Chief Financial Officer and Mayor for the upcoming fiscal year.
Prior to August 1, the proposed budget is submitted to the City Council for review. Public hearings are held prior to adoption of the annual appropriation ordinance.
Budgets are prepared on the modified accrual basis of accounting by fund, department, division, and account line item. Budget-to-actual comparisons are presented for all budgeted governmental funds.
Expenditures may not legally exceed appropriations at the fund level.

Budgets may be amended during the fiscal year in accordance with Idaho law.
Annual appropriations lapse at fiscal year-end unless specifically authorized otherwise.

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes the reconciliation between fund balance - total governmental funds and net position - governmental activities as reported in the government-wide statement of net position. One element of the reconciliation explains that; "long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds". The details of this $(26,278) difference are as follows:

Compensated absences payable	$	(1,635)
Non-current liabilities		(24,230)
Accrued Interest payable		(31)
Capital leases payable (Financed purchase)		(177)
Bonds payable		(205)
Reconciliation of fund balance – governmental funds to net position – governmental activities	$	(26,278)

Another element of the reconciliation explains that; "capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds". The details of this $132,806 difference are as follows:

Non-depreciable assets		
Land	$	11,604
Work in Progress		20,707
Depreciable capital assets, net of accumulated depreciation		100,496
Reconciliation of fund balance - total governmental funds to net position - governmental activities	$	132,807

Another element of the reconciliation explains that certain receivables are deferred in the governmental fund financial statements because they are not considered available financial resources. The details of the $3,677 difference are as follows:

Property tax revenue recognized	$	589
Grant revenue receivable	$	345
Accounts and loans receivable		2,743
Reconciliation of fund balance - total governmental funds to net position - governmental activities	$	3,677

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position continued

One element of the reconciliation is titled " adjustments for allowance for doubtful accounts". Governmental funds do not record an adjustment to accounts or loans receivable that represents the estimated amount of the receivables that will not be collectible. Instead, receivables not available for current spending are deferred. Conversion to full accrual accounting required the elimination of the deferral of receivables revenue recognition and the recognition of estimated uncollectible accounts for governmental funds. The details of this $(299) adjustment are as follows:

Beginning allowance for doubtful accounts receivable	$	(48)
Current year adjustment		(24)
Beginning allowance for doubtful notes receivable		(73)
Current year adjustment		(154)
Reconciliation of fund balance - total governmental funds to net position - governmental activities	$	(299)

Another element of the reconciliation is titled "Internal service funds are used to charge the costs of certain activities, such as insurance and computer processing, to individual funds. The assets and liabilities of the internal service funds applicable to governmental activities are included in governmental activities in the statement of net position."

Internal Service Funds- Governmental Activities		
Current assets	$	11,477
Capital assets (net of depreciation)		278
Total assets		11,755
Deferred outflows of resources - pensions		311
Current liabilities		952
Long-term liabilities		1,459
Total liabilities		2,411
Deferred inflows of resources - pensions and property tax		17
Net Position		9,360
Restricted		100
Unrestricted		8,532
Net Position		8,910
Less Amount of internal balance allocated to business type activities		(3,103)
Reconciling item	$	5,807

Another element of the reconciliation explains that deferred outflows related to pensions are not current financial resources and, therefore, are not reported in the governmental funds. The components of the $5,139 difference are as follows:

Deferred outflows of resources - pensions	$	5,139

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS continued

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of net activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation to the government-wide statement of activities. One element of the reconciliation explains that Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. The components of the $1,767 difference are as follows:

Capital outlay	$	8,796
Depreciation expense		(7,029)
Reconciliation adjustment	$	1,767

Another element of the reconciliation explains that governmental funds report debt principal payments as expenditures; however, these payments reduce liabilities in the government-wide financial statements rather than being reported as expenses. The components of the $349 difference are as follows:

Capital leases principal payments	$	200
Bond principal paid		149
Reconciliation adjustment	$	348

Another element of the reconciliation explains that governmental funds report revenues only when measurable and available. Certain receivables recognized in the government-wide financial statements are deferred in the governmental funds. The components of the $1,459 difference are as follows:

Deferred property tax revenue	$	(83)
Deferred accounts receivable revenue		1,583
Deferred loan revenue		(46)
Deferred grant revenue		5
Reconciliation adjustment	$	1,459

Another element of the reconciliation reflects the effect of capital asset disposals and related transactions reported in the government-wide financial statements. The components of the $(139) difference are as follows:

Loss on disposal of capital assets	$	(139)
Reconciliation adjustment	$	(139)

Another element of the reconciliation explains that certain expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. The components of the $(2,113) difference are as follows:

Right-to-use lease amortization expense	$	(1,203)
Current charge for pension related expenses		(1,326)
Current charge for compensated absences		587
Current adjustment for allowance for doubtful accounts		(178)
Current adjustment for accrued interest		7
Reconciliation of fund balance - total governmental funds to net position - governmental activities	$	(2,113)

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS continued

C. Explanation of certain differences between the proprietary fund combining statement of net position and the government-wide statement of net position.

Another element of the reconciliation explains that internal service funds are used to account for services provided to governmental activities. The related revenues and expenses are included in the government-wide statement of activities. The components of the $879 difference are as follows:

		Internal Service Fund Allocation	
Program	Program Expenses	Program Revenues	Net expenses
General government	$ 82	$ (282)	$ (200)
Fire services	13		$ 13
Police services	8		$ 8
Transit systems	72		$ 72
Other governmental activities	31		$ 31
Total	$ 206	$ (282)	$ (76)
General revenues			
Transfers			$ 955
Change in net position			879
Beginning net position			1,543
Ending net position			$ 2,422

Change in net position	$ 879
Capital outlay adjustments within internal service funds	-
	$ 879

The proprietary fund combining statement of revenues, expenses, and changes in net position includes a reconciliation between total proprietary fund net position and business-type activities net position as reported in the government-wide statement of net position. The reconciliation explains that certain internal service fund activity is allocated to business-type activities in the government-wide financial statements. The components of the $(663) adjustment are as follows:

	Internal Service Fund Allocation		
Program	Program expenses	Program revenues	Net expenses
Water services	$ 79	$ 381	$ 302
Sanitation services	117	263	146
Sewer services	96	291	195
Other business-type activities	-	19	19
Total	$ 292	$ 954	$ 662
General revenues			
Transfers			-
Change in net position			662
Beginning net position			14,293
Ending net position			$ 14,956

NOTE 3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Excess of Expenditures over Appropriations

Fleet Fund: Expenditures exceeded the final appropriated budget by $473 due primarily to pension expense recognized in accordance with GASB 68. The variance resulted from accounting adjustments required under GASB 68 that were not reflected in the final amended budget.

Fuel Fund: Expenditures exceeded the final appropriated budget by $65 primarily due to increased fuel prices and higher professional service expenditures than anticipated in the final amended budget.

B. Deficit Fund Balances

The following funds reported deficit fund balances at fiscal year-end:

Public Urban Transit Grant Special Revenue Fund: The fund reported a deficit fund balance of $40 due to timing differences between expenditures and reimbursement receipts from federal grant agencies.

WPC Debt Service Fund: The fund reported a deficit fund balance of $15,259 resulting from the write-off of the remaining amortization balance related to the WPC 2012D Bonds, which were paid in full in fiscal year 2022.

Water Debt Service Fund: The fund reported a deficit fund balance of $2,291 due to the timing of debt service obligations and related financing sources.

Grant Fund: The fund reported a deficit fund balance of $55 due to timing differences between expenditures and reimbursement receipts from grant agencies.

NOTE 4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

At September 30, 2024, the City's cash on hand was $16, bank deposits totaled $104,408, cash held by third parties totaled $100, and investments in the Idaho Local Government Investment Pool totaled $101,279. Total cash and cash equivalents were $100,207.

As of September 30, 2024, the City had the following short-term investments and maturities (amounts expressed in thousands):

		Investment Maturities (in years)			
	Fair Value	Less than 1 Year	1-5	6-10	More than 10 years
Idaho Local Government Investment Pool	$ 101,279	$ 101,279	$ -	$ -	$ -
Total	$ 101,279	$ 101,279	$ -	$ -	$ -

The Idaho Local Government Investment Pool (LGIP) is administered by the Idaho State Treasurer in accordance with Idaho law. The City's investment in the pool is reported at fair value, which approximates the City's proportionate share of the pool.

Cash held by a third-party administrator for workers' compensation claims is reported as restricted cash within the Internal Service Funds.

At September 30, 2024, the City held Police Retirement Fund investments totaling $4,082 and the following investments and maturities. (Amounts are expressed in thousands.)

The City's long-term investments are held in a diversified investment pool administered by the Idaho State Treasurer. The weighted average maturity of the pool was 2.86 years at September 30, 2024.

NOTE 4. DETAILED NOTES ON ALL FUNDS continued

A. Deposits and Investments continued

The City's investment policy is designed to manage cash flow needs while minimizing exposure to market risk. Long-term investments are reported at fair value and are subject to changes in market conditions.

Credit risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. The City's investment portfolio is diversified to reduce exposure to credit risk.

The City's investment policy limits concentration risk by restricting investments in any single issuer, except for obligations of the U.S. Treasury and the Idaho Local Government Investment Pool.

Custodial credit risk – deposits. For deposits, this is the risk that, in the event of a bank failure, the City's deposits may not be returned. The City's investment policy requires deposits in excess of FDIC insurance limits to be collateralized. Custodial risks involving the City's deposits at year-end were deposits in excess of FDIC limits and are collateralized in accordance with Idaho law. These deposits are being held in the City's checking account.

Custodial credit risk for investments is the risk that, in the event of counterparty failure, the City may not be able to recover the value of its investments or collateral securities held by an outside party.

B. Receivables

Receivables as of September 30, 2024 for the City's governmental activities, business-type activities, and fiduciary funds, including applicable allowances for uncollectible accounts, were as follows (amounts expressed in thousands):

Receivable Type	Governmental Activities	Business-Type Activities	Fiduciary
Interest			$ 51
Property taxes	692		
Franchise taxes	223		
Accounts	2,330		
Special assessments	83		
Intergovernmental	6,132		
Loans	370		
Net total receivables	**$ 9,830**		**$ 51**
Deferred Inflow of Resources:			

Fund Type	Property Taxes		Grants
General Fund	$ 511		
Street Fund	63		
Other Govt Funds	118		3,693
Special Revenue Funds			
Debt Service Funds			
Capital Projects Funds			
Totals	**$ 692**		**$ 3,693**

NOTES TO THE FINANCIAL STATEMENTS

(amounts in thousands except where indicated)

NOTE 4. DETAILED NOTES ON ALL FUNDS continued

B. Receivables continued

Loans Receivable:

The City has issued low-interest housing, rehabilitation, and business development loans through various federal and local programs. Certain loans are deferred and recognized as revenue only when payments are received because collectibility is not considered measurable and available.

Special Assessments Receivable:

The City levies special assessments within the Business Improvement District to fund downtown improvements. Unpaid assessments are added to property tax rolls and collected by Bannock County.

C. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure (e.g., roads, bridges, right of way, and similar items) are reported in the applicable governmental or business-type activities in the government-wide financial statements. The City's capitalization threshold for capitalizing property, plant, and equipment is an initial cost of more than $25 thousand and an estimated useful life of two years or more. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the asset's value or materially extend an asset's life, are not capitalized.

Capital assets purchased by governmental funds are recorded as expenditures in those funds when purchased. No depreciation is recorded on these general capital assets at the fund financial reporting level. In the government-wide statement of net position, these assets are capitalized at cost, and in the government-wide

Major outlays for capital assets and improvements are capitalized as capital projects. Uncompleted projects are reported as work in process. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed.

Capital assets purchased by proprietary funds are capitalized at cost and shown as assets of those funds. Depreciation of capital assets of proprietary funds is computed over the estimated useful lives of the assets using the straight-line method and is charged as an operating expense of those funds. The estimated useful lives are as follows:

The City records an intangible lease asset and related debt for all material lease contracts when the City is the lessee in accordance with GASB Statement No. 87. The asset is amortized over the term of the lease or the useful life of the leased asset, whichever is less. Capital asset activity for the year ended September 30, 2024 was as follows:

NOTE 4. DETAILED NOTES ON ALL FUNDS continued

C. Capital Assets continued

Primary Government

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 11,604	$ -	$ -	$ 11,604
Construction in progress	20,419	3,927	(3,639)	20,707
Total capital assets, not being depreciated	32,023	3,927	(3,639)	32,311

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, being depreciated:				
Buildings	$ 43,935	$ 2,761	-	$ 46,696
Improvements other than buildings	27,225	261	-	27,491
Machinery and equipment	8,728	323	-	9,051
Vehicles	23,671	1,661	-	25,332
Furniture and equipment	4,097	663	-	4,760
Infrastructure	130,637	2,745	-	133,382
Financed purchase assets	1,727	-	-	1,727
Total capital assets, being depreciated Less	240,019	8,414	-	248,433
accumulated depreciation for:		-		

Accumulated depreciation:	Beginning Balance	Increases	Decreases	Ending Balance
Buildings	$ (22,897)	$ (1,133)	$ -	$ (24,030)
Improvement other than buildings	(16,426)	(799)	-	(17,225)
Machinery and equipment	(6,692)	(272)	-	(6,964)
Vehicles	(20,010)	(1,009)	-	(21,019)
Office furniture and equipment	(4,567)	(131)	-	(4,698)
Infrastructure	(69,567)	(3,597)	-	(73,164)
Capital leases	(473)	(86)	-	(559)
Total accumulated	(140,632)	(7,027)	-	(147,659)
Total capital assets being depreciated, net	99,387	1,387	-	100,774
Governmental activities capital assets, net	$ 131,410	$ 5,314	$ (3,639)	$ 133,085

Primary Government

Business-type activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 3,872		$ -	$ 3,872
Construction in progress	25,667	13,148	(9,419)	29,396
Total capital assets, not being depreciated	29,539	13,148	(9,419)	33,268
Buildings	47,369	14,457	-	61,826
Improvements other than buildings	2,377		-	2,377
Machinery and equipment	16,830	663	-	17,493
Vehicles	17,568	1,652	-	19,220
Furniture and equipment	2,420	1,158	-	3,578
Infrastructure	110,102	1,423	-	111,525
Total capital assets, being depreciated	196,665	19,353	-	216,018

NOTE 4. DETAILED NOTES ON ALL FUNDS

C. Capital Assets (continued)

Business-type Activities:	Beginning Balance	Increases	Decreases	Ending Balance
Accumulated depreciation:				
Buildings	(16,768)	(1,738)	-	(18,506)
Improvement other than buildings	(1,492)	(54)	-	(1,546)
Machinery and equipment	(12,143)	(571)	-	(12,714)
Vehicles	(13,092)	(1,417)		(14,509)
Office furniture and equipment	(1,660)	(60)	-	(1,720)
Infrastructure	(33,010)	(1,289)	-	(34,299)
Total accumulated depreciation	(78,165)	(5,129)	-	(83,294)
Total capital assets being depreciated, net	118,500	14,224	-	132,724
Business-type activities capital assets, net	$ 148,039	$ 27,372	$ (9,419)	$ 165,992

D. Construction Commitments

At September 30, 2024, the City had active construction and capital improvement projects related to water and sewer infrastructure, transportation, parks and recreation, and Water Pollution Control operations. Certain projects are partially funded through federal and state grants.

Major ongoing projects included:

- Brooklyn's Playground
- Centennial Park River Vision
- Center Street Underpass
- Dispatch Equipment upgrade
- Finance Software
- High Country water tank replacement
- License Plate reader system
- Quinn Road / Hawthorne Rd. Intersection
- Indian Hills Pressure Line Replacement
- N. Main Sewer Crossing Replacement
- Pickleball Courts
- Slide at Ross Park Aquatic Center
- Splash Pad OK Ward Park
- Stormwater Management
- Well 2 Replacement
- Well 22 Replacement
- WPC operations building
- WPC Collection system and Infrustructure
- Zoo Entrance, Water Line, Bison area Wetland Pond

NOTE 4. DETAILED NOTES ON ALL FUNDS

E. Interfund Receivables, Payables, and

Interfund Balances

The composition of inter-fund balances as of September 30, 2024 is as follows:

Interfund Balances

	Governmental -Type Receivables/Payables	Business -Type Receivables/Payables
Internal service funds	2,040	(2,040)
Total	$ 2,040	$ (2,040)

NOTE 4. DETAILED NOTES ON ALL FUNDS continued

E. Interfund Receivables, Payables, and

Internal Loans

The balance between governmental activities and business-type activities represents the allocation of assets and liabilities through the internal service funds allocation process.

Short-term interfund loans are used to cover temporary cash flow deficits pending the receipt of reimbursements or other revenues.

The following table presents interfund transfers during the year:

Major Governmental Funds	Governmental Transfer in/out	Business-Type Transfer in/out
General	$ (4,037)	$ -
Street	(199)	-
Sanitation	-	4
Water	-	26
WPC	-	36
Internal Service Elimination	955	(42)
Other Non-major Govt	3310	-
Ambulance	-	(53)
	$ 29	$ (29)

Major transfers are as follows:

1) The Government Payout Fund (952) received transfers from various governmental funds to reserve resources for future retirement and compensated absence payouts. The Enterprise Payout Fund (972) received transfers from enterprise funds for the same purpose. Retirement and leave payouts budgeted but not paid during the fiscal year are transferred to these funds at year end to reserve funding for future obligations.

2) The Water Pollution Control related funds transferred resources to the WPC Debt Service Fund (60) for debt service payments and to the WPC Capital Projects Fund (74) for future capital improvement projects.

3) The Water related funds transferred resources to the Water Debt Service Fund (61) for revenue bond principal and interest payments.

4) The Capital Improvement Fund (78) received transfers from various governmental funds for future capital acquisitions, facility improvements, equipment replacement, and Council-authorized capital projects.

5) The Police Retirement Fund (951), Golf CIP Fund (965), and Worker's Insurance Fund (056) received significant transfers to reserve funding for future retirement obligations, golf capital improvements, and workers compensation liabilities, respectively.

NOTE 4. DETAILED NOTES ON ALL FUNDS continued

F. Leases

Capital Leases

The City leases various equipment and vehicles under noncancellable lease agreements. Lease liabilities are measured at the present value of payments expected to be made during the lease term. Related right-to-use assets are recorded at the commencement of the lease term and amortized over the shorter of the lease term or useful life of the underlying asset.

Future debt service requirements related to the capital lease are as follows:

Year Ending September 30	Governmental Funds	Internal Service Funds	Enterprise Funds	Total
2025	$ 203	$ -	$ -	$ 203
2026	203	-	-	203
2027	203	-	-	203
2028	203	-	-	203
Totals	812	-	-	812
Less: amount representing interest	(43)	-	-	(43)
Outstanding capital lease obligation	$ 769	$ -	$ -	$ 769

Assets acquired through capital leases are as follows:

	Governmental Funds	Internal Service Funds	Enterprise Funds	Total
Vehicles	$ 1,767	$ -	$ -	$ 1,767
Less: accumulated depreciation	(432)	-	-	(432)
Net book value	$ 1,335	$ -	$ -	$ 1,335

Right-to-Use Leases

As of October 1, 2021, the City adopted GASB Statement No. 87, Leases. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain right to use leased assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The standard also requires The City as lessors to recognize a lease receivable and deferred inflow of resources. As a result of implementing this standard, the City recognized a right-of-use asset of $1,777 and right-of-use liability of $1,855.The City leases various equipment and vehicles under noncancellable lease agreements. Lease liabilities are measured at the present value of payments expected to be made during the lease term. Related right-to-use assets are recorded at the commencement of the lease term and amortized over the shorter of the lease term or useful life of the underlying asset.

	Governmental Funds	Internal Service Funds	Enterprise Funds	Total
Right of use lease assets	$ 2,235	$ -	$ -	$ 2,235
Less: accumulated amortization	(973)	-	-	(973)
Net book value	$ 1,298	$ -	$ -	$ 1,298

NOTE 4. DETAILED NOTES ON ALL FUNDS continued

F. Leases-continued
Lease Liabilities

Year Ending September 30	Principal	Interest	Total
	Future Principal and Interest Requirements		
2025	889	261	1,150
2026	907	233	1,140
2027	908	204	1,112
2028	892	174	1,066
2029	908	145	1,053
Totals	4,504	1,017	5,521

Year Ending September 30	Principal	Interest	Total
	Five-Year Increments and Thereafter		
2030-2034	1,646	458	2,104
2035-2039	1,318	257	1,575
2040-2044	432	105	537
2045-2049	178	48	226
2050-2054	169	23	192
2055-2059	45	4	49
Thereafter	6	-	6
Total	3,795	1,017	4,689

G. Subscription Liabilities

Future principal and interest requirements related to subscription liabilities are as

Year Ending September 30	Principal	Interest	Total
2025	372	48	420
2026	381	39	420
2027	390	29	419
2028	397	19	416
2029	342	10	352
Thereafter	44	1	45
Totals	1,926	146	2,072

H. Long-term Debt

General Obligation Debt:

In March 2013, the City issued general obligation bonds for the construction of the Animal Shelter Facility. The bonds mature in February 2028. General obligation debt outstanding is as follows:

Year Ending September 30	G.O. Principal	Bonds Interest
2025	200	16
2026	205	12
2027	210	8
2028	215	3
Totals	$ 830	$ 39

NOTE 4. DETAILED NOTES ON ALL FUNDS continued

H. Long-term Debt

Enterprise Fund Revenue Bonds:

The City has issued revenue bonds for improvements and capital projects related to the Water Fund and Environmental Pollution Control operations. Revenue bonds are payable solely from pledged revenues of the respective enterprise funds.

Future debt service requirements for Idaho Bond Bank Series 2015A are as follows:

Idaho Bond Bank Series 2015A	Year Ending September 30	Principal	Interest
	2025	1,210	471
	2026	1,260	422
	2027	1,310	372
	2028	1,365	320
	2029-2034	9,958	1,008
	Totals	$ 15,103	$ 2,593

Water Revenue Bonds	Year Ending	Principal	Interest
	2025	537	69
	2026	558	50
	2027	577	31
	2028	596	11
	Totals	$ 2,268	$ 161

The City issued revenue bonds held by Key Bank Services for improvements to the water system and the purchase of water rights. Water revenue bonds are secured solely by net revenues of the Water Fund.

Changes in Long-term Liabilities

Primary Government Governmental activities Bonds payable:	Beginning Balance	Additions	Reductions	Ending Balance	Due within one year
City G. O. bonds	$ 1,030	$ -	$ (405)	$ 625	$ 2
Total bonds payable	1,030	-	(405)	625	2
Pension liability	25,678		(2,985)	22,693	-
Compensated absences and other benefits payable	4,130		(2,351)	1,779	1,725
Lease liabilities	917		(325)	592	10
Subscription liabilities					
Governmental activities long-term liabilities	$ 31,755	$ -	$ (6,066)	$ 25,689	$ 1,737

NOTE 4. DETAILED NOTES ON ALL FUNDS

H. Long-term Debt Continued

Changes in Long-term Liabilities by Activity

	Beginning Balance	Additions	Reductions	Ending Balance	Due within one year
Business-type activities					
Revenue bonds payable	$ 16,781		$ (1,155)	$ 15,626	$ 1,210
Pension liability	7,580		-	7,580	-
Compensated absences and other benefits	683		(207)	476	476
Business-type activities long-term liabilities	25,044	$	$ (1,362)	$ 23,682	$ 1,686

NOTE 4. DETAILED NOTES ON ALL FUNDS continued
I. Governmental Funds Committed

The City Council has formally committed portions of fund balance within certain special revenue funds for specific purposes. These commitments may only be revised or rescinded through formal action of the City Council.

Fund	Commited Fund Balance
Capital Improvements	2,181
Debt Service	67
Special Revenue	7320
Street	6,768
Total	$ 16,336

J. Restricted Assets

Certain assets are restricted for specific purposes in accordance with grant requirements, insurance obligations, and transportation funding restrictions. Restricted assets at September 30, 2024 consisted of the following (amounts expressed in thousands):

Fund	Restricted Assets
Library	889
Worker's Insurance Fund	100
Public Transportation Fund	782
Airport Improvement Fund	285
Police Grant Fund	106
Total	$ 2,162

NOTE 5. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation claims. The City purchases commercial insurance coverage for property, liability, and other risks of loss. Workers' compensation claims are self-insured up to specific coverage limits, after which excess coverage applies.

Claims liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include estimates for claims incurred but not reported (IBNR).

Changes in claims liabilities for the past two fiscal years were as follows:

Changes in claims liabilities	2024	2023
Unpaid claims, beginning of fiscal year	$ 993	$ 976
Incurred/paid claims (including IBNRs)	(356)	17
Unpaid claims, end of fiscal year	$ 637	$ 993

NOTE 5. OTHER INFORMATION continued

B. Subsequent events

Management evaluated subsequent events through May 26, 2026, the date the financial statements were available to be issued.

C. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts previously collected, may become liabilities of the applicable funds. Management believes any such disallowances would be immaterial to the financial statements.

The City is involved in various legal actions arising in the ordinary course of operations. In the opinion of management and legal counsel, the resolution of these matters is not expected to have a material adverse effect on the City's financial position.

D. Employee Retirement Systems

The City maintains a single-employer defined benefit pension plan for certain retired police officers and participates in the Idaho Public Employee Retirement System (PERSI), a cost-sharing multiple-employer defined benefit pension plan covering substantially all employees.

Police Retirement Pension Plan (PRPP):

Plan Description

The City administers a single-employer defined benefit pension plan for police officers hired before April 12, 1967, as authorized by Idaho Code Section 50-1500. The plan is closed to new entrants, and no current employees of the City are eligible to participate. The plan is funded through investment earnings and, if necessary, an annual tax levy. No taxes were levied for this purpose during fiscal year 2024. Investment earnings for the year ended September 30, 2024, were $2,136.

As of year-end, all covered employees have retired. The City annually evaluates the pension obligation using actuarial assumptions and mortality tables published by the Social Security Administration. Due to the small number of participants in the plan, including spousal beneficiaries, a formal actuarial valuation is not performed.

The plan does not issue a separate financial report.

Benefits provided

Benefits are paid to retirees on a monthly basis. An increase to the retiree's benefits occurs if a cost of living adjustment is given to active City of Pocatello police department. A death benefit of one hundred dollars is paid to each member.

Contributions

The City did not make contributions to the plan during fiscal year 2024. This plan is monitored annually for sustainability.

Investments

Plan investments follow the City's adopted investment policy.

NOTE 5. OTHER INFORMATION

D. Employee Retirement Systems - continued

Net Pension Liability for the Police Retirement Plan

The components of the net pension liability at September 30, 2023 were as follows:

Total pension liability (benefit obligation)	$	4,237
Plan fiduciary net position (available for	$	2,637
Net pension liability	$	1,730
Plan fiduciary net position as a percentage of the total pension		60%

FY24 sensitivity amounts were estimated using the prior year GASB 68 sensitivity disclosure adjusted for the 3.5% retiree salary increase due to the absence of a current actuarial valuation

Net pension	1% Decrease	Current Rate	1% Increase
	$ 4,111	$ 4,327	$ 5,379

Public Employee Retirement System of Idaho (PERSI):

Base Plan Description

The City of Pocatello participates in the Public Employee Retirement System of Idaho (PERSI) Base Plan, a cost-sharing multiple-employer defined benefit pension plan administered by PERSI. The plan covers substantially all employees of the State of Idaho, its agencies, and various participating political subdivisions.
PERSI issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at www.persi.idaho.gov.
Responsibility for administration of the Base Plan is assigned to the PERSI Board.

Pension Benefits

The Base Plan provides retirement, disability, death, and survivor benefits for eligible members and beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested after five years of credited service. Retirement benefits are based on a factor multiplier for each month of credited service applied to the member's highest average salary for the consecutive 42-month period.

Benefit payments are determined using a formula established by Idaho statute. The Base Plan provides a minimum 1% cost-of-living adjustment when the Consumer Price Index increases by at least 1%. The PERSI Retirement Board may approve additional cost-of-living adjustments, subject to statutory limitations.

Contributions

Contribution rates for employees and employers are established by Idaho statute and may be modified by the PERSI Retirement Board within limitations established by state law. Contribution rates are expressed as a percentage of annual covered payroll and are designed to accumulate sufficient assets to pay benefits when due. Effective July 1, 2024, contribution rates for general employees were 7.93% for employees and 13.21% for employers. Contribution rates for police and firefighters were 11.18% for employees and 15.53% for employers.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. Effective July 1, 2024, the employee contribution rates were 7.93% for general employees and 11.18% for police and firefighters. The employer contribution rates were 13.21% for general employees and 15.53% for police and firefighters. The City's contributions to the Base Plan were $4,530 for the year ended September 30, 2024

NOTE 5. OTHER INFORMATION

D. Employee Retirement Systems - continued

Pension Liabilities and Deferred Outflows/Inflows of Resources

At September 30, 2024, the City reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to the PERSI Base Plan relative to the contributions of all participating employers. At June 30, 2024, the City's proportion was 0.82683916%.

For the year ended September 30, 2024, the City recognized pension expense of $5,626.

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 4,924	$ -
Changes in assumptions or other inputs	1,225	-
Net difference between projected and actual earnings on pension plan investments	(561)	
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	-
City of Pocatello contributions subsequent to the measurement date	1,394	-
Total	$ 6,982	$ -

Deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date of $1,394 will be recognized as a reduction of the net pension liability in fiscal year 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods in accordance with GASB Statement No. 68.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

2025	$ 1,527
2026	$ 5,767
2027	$ (994)
2028	$ (711)

NOTE 5. OTHER INFORMATION continued

D. Employee Retirement Systems - continued

Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases, including inflation	3.05%
Investment rate of return	6.35%
Cost-of-living (COLA)	1.00%

Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under this method, the actuarial present value of projected benefits for each individual included in the actuarial valuation is allocated as a level percentage of earnings between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period permitted under Section 59-1322, Idaho Code, is 25 years.

Mortality rates are based on PUB-2010 tables for contributing members, service retirees, beneficiaries, and disabled members. The tables were adopted for the valuation dated July 1, 2021.

General employees and all beneficiaries - males	Pub-2010 general tables, increased 11%
General employees and all beneficiaries - females	Pub-2010 general tables, increased 21%
Teachers - males	Pub-2010 teacher tables, increased 12%
Teachers - females	Pub-2010 teacher tables, increased 21%
Fire and Police - males	Pub-2010 general tables, increased 21%
Fire and Police - females	Pub-2010 general tables, increased 26%
Disabled members - males	Pub-2010 disabled tables, increased 38%
Disabled members - females	Pub-2010 disabled tables, increased 36%

Five percent of Fire and Police active member deaths are assumed to be duty related.
An experience study was performed for the period July 1, 2015 through June 30, 2020, which reviewed all economic and demographic assumptions other than mortality. The Total Pension Liability as of July 1, 2024, is based on the results of an actuarial valuation date of July 1, 2024.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

GASB Statement No. 68 requires ten years of information to be presented in the required supplementary information schedules. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

The System develops long-term expected return assumptions using current capital market assumptions developed by investment consultants, investment managers, and trustees. The assumptions and formal asset allocation policy are shown below.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns reflecting expected volatility and correlation.

NOTE 5. OTHER INFORMATION continued

D. Employee Retirement Systems - continued

Capital Market Assumptions

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	0%	0.00%
Large Cap	18%	4.50%
Small/Mid cap	11%	4.70%
International equity	15%	4.50%
Emerging markets equity	10%	4.90%
Domestic fixed	20%	-0.25%
TIPS	10%	-0.30%
Real estate	8%	3.75%
Private equity	8%	6.00%

The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on those assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for administrative expense.

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 6.35 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.35 percent) or one percentage point higher (7.35 percent) than the current rate:

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	$ 61,792	$ 30,929	$ 11,933

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report, which may be obtained at www.persi.idaho.gov.

Payables to the pension plan

At September 30, 2024, the City reported no outstanding payables to the pension plan for required employer or employee contribution.

NOTE 5. OTHER INFORMATION

D. Employee Retirement Systems - continued

FRF Plan Description

The City participates in the FRF, a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employee Retirement System of Idaho (PERSI). The FRF covers a closed group of firefighters hired before October 1, 1980, who receive benefits in addition to those provided under the PERSI Base Plan. All current firefighters participate in the PERSI Base Plan. Additional funding for the FRF is provided through receipts from a state fire insurance premium tax.

PERSI issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at www.persi.idaho.gov.

Responsibility for administration of the FRF is assigned to the PERSI Retirement Board, which consists of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active system members with at least ten years of service and three members be Idaho citizens who are not members of the System, except by reason of having served on the Board.

Pension Benefits

The FRF provides retirement, disability, death, and survivor benefits for eligible members and beneficiaries. Benefits are based on members' years of service and final average salary. A firefighter must have five years of service to be eligible for a lifetime retirement allowance at age 60. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. Retirement benefits are determined in accordance with Idaho Code, Title 72, Chapter 14.

Benefit payments for the FRF are calculated using a benefit formula adopted by the Idaho Legislature. The FRF cost-of-living increase is based on increases in the statewide average firefighter wage.

Member and Employer Contributions

Member and employer contributions paid to the FRF are set by statute and established as a percentage of covered compensation. Contribution rates are determined by the PERSI Retirement Board within limitations established by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) sufficient to accumulate adequate assets to pay benefits when due.

As of June 30, 2024, the total employer contribution rate was 21.41%, which included the employer excess rate of 13.26% plus the PERSI firefighter contribution rate of 8.15%.

Because the FRF is a closed plan and substantially all current firefighters participate in the PERSI Base Plan, the City had minimal or no direct FRF contributions for the year ended September 30, 2024.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

NOTE 5. OTHER INFORMATION continued

D. Employee Retirement Systems - continued

At September 30, 2024, the City reported an asset for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2024, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The City's proportion of the net pension asset was based on the City's share of contributions to the FRF relative to the contributions of all participating employers. At June 30, 2024, the City's proportion was 7.3992856%

For the year ended September 30, 2024, the City of Pocatello recognized pension expense (revenue) of ($1,063). At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 599	$ -
Changes in assumptions or other inputs	-	-
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	-
City contributions subsequent to the measurement date	-	-
Total	$ 599	$ -

The average expected remaining service lives of all employees provided with pensions through the System was 1.0 year at June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

2025	$ (217)
2026	$ 1,002
2027	$ (182)
2028	$ (4)

Actuarial Assumptions

Valuations are based on actuarial assumptions, benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation are allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. Unfunded actuarial accrued liability for FRF is the difference between the actuarial present value of the FRF benefits not provided by the Base Plan and the FRF assets. Currently, FRF assets exceed this actuarial present value; therefore, there is not an unfunded liability to amortize at this time. The maximum amortization period for the FRF permitted under Section 59-1394, Idaho Code, is 50 years.

Unfunded actuarial accrued liability for the FRF is the difference between the actuarial present value of the FRF benefits not provided by the Base Plan and the FRF assets. Currently, FRF assets exceed this actuarial present value; therefore, there is not an unfunded liability to amortize at this time. The maximum amortization period for the FRF permitted under Section 59-1394, Idaho Code, is 50 years.

NOTE 5. OTHER INFORMATION continued

D. Employee Retirement Systems - continued

The total pension liability in the July 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases	3.05%
Salary inflation	3.05%
Investment rate of return	6.35%
Cost-of-living adjustments	1.00%

Mortality Assumptions

Fire and Police - Male	PUB-2010 Safety Tables increased 21%
Fire and Police - Female	PUB-2010 Safety Tables increased 26%
Disabled Members - Male	PUB-2010 Disabled Tables increased 38%
Disabled Members - Female	PUB-2010 Disabled Tables increased 36%

5% of Fire and Police active member's deaths are assumed to be duty-related.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Capital Market Assumptions

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	0%	0.00%
Large Cap	18%	4.50%
Small/Mid cap	11%	4.70%
International equity	15%	4.50%
Emerging markets equity	10%	4.90%
Domestic fixed	20%	-0.25%
TIPS	10%	-0.30%
Real estate	8%	3.75%
Private equity	8%	6.00%

Discount Rate

The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

Sensitivity of the Employer's Proportionate Share of the Net Pension Asset to Changes in the Discount Rate

The following presents the Employer's proportionate share of the net pension asset calculated using the discount rate of 6.35%, as well as what the Employer's proportionate share of the net pension asset would be if it were calculated using a discount rate that is one percentage point lower (5.35%) or one percentage point higher (7.35%) than the current rate:

NOTE 5. OTHER INFORMATION continued

D. Employee Retirement Systems - continued

	1% Decrease (5.35%)	Current Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension asset	$ (16,000)	$ 18,624	$ (18,792)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the publicly available PERSI financial report at www.persi.idaho.gov.

Payables to the Pension Plan

At September 30, 2024, the City reported no outstanding payables to the pension plan for required employer or employee contributions.

E. Tax Abatements

For the fiscal year ended September 30, 2024, Bannock County abated property taxes under Idaho Code 63-602NN. The following agreement was subject to tax abatements during the fiscal year:

	Exemption Percentage	Taxes Abated (in thousands):
Great Western Malting FY 2019-2027	75%	1,355
Total		1,355

Required Supplementary Information

CITY OF POCATELLO
Schedule of Employer's Share of Net Pension Liability
PERSI - Base Plan
Last Ten Fiscal Years*

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's proportion of the net pension liability	0.6637167%	0.8609355%	0.8501556%	0.9056000%	0.9041000%	0.9090000%	0.9569897%	1.0152032%	1.0304091%	1.0583788%
Employer's proportionate share of the net pension liability (asset)	$32,996,427	$34,357,097	$33,485,571	$ 21,708,947	$ 20,993,726	$ 10,376,000	$14,115,765	$15,957,250	$20,962,621	$13,937,127
Employer's covered-employee payroll	$ 30,395,991	$ 35,977,596	$ 33,276,888	$ 31,848,502	$ 31,987,044	$ 30,742,905	$30,627,462	$31,365,264	$29,941,393	$29,540,510
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	108.56%	95.50%	100.63%	68.16%	65.63%	33.75%	46.09%	50.88%	70.01%	47.18%
Plan fiduciary net position as a percentage of the total pension liability	83.83%	83.83%	83.09%	100.36%	88.22%	93.79%	91.69%	90.68%	87.26%	91.38%

• GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

Data reported is measured as of June 30, 2024

Schedule of Employer Contributions
PERSI - Base Plan
Last Ten Fiscal Years*

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	$ 4,530,172	$ 4,370,784	$ 4,118,216	$ 4,035,194	$ 3,843,833	$ 3,494,866	$ 3,716,388	$ 3,423,389	$ 3,073,964	$ 3,461,978
Contributions in relation to the statutorily required contribution	$ 4,530,172	$ 4,375,387	4,118,216	4,035,194	3,843,833	3,494,866	3,532,623	3,617,854	3,470,515	3,552,026
Contribution (deficiency) excess	$ -	$ (4,603)	$ -	$ -	$ -	$ -	$ 183,765	$ (194,465)	$ (396,551)	$ (90,048)
Employer's covered-employee payroll	$ 30,395,991	$ 36,609,467	$ 34,938,574	$ 33,292,828	$ 32,384,900	$ 30,873,375	$30,818,124	$30,118,833	$30,304,443	$29,343,277
Contributions as a percentage of covered-employee payroll General employees	11.18%	11.18%	11.94%	11.94%	11.94%	11.32%	11.32%	11.32%	11.32%	11.32%
Police	13.26%	13.26%	12.28%	12.28%	12.28%	11.68%	11.68%	11.68%	11.68%	11.68%

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Data reported is measured as of June 30, 2024

CITY OF POCATELLO
Schedule of Employer's Share of Net Pension Liability (Asset)
PERSI-FRF
Last Ten Fiscal Years*

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's proportion of the net pension liability (asset)	7.3993000%	7.3993000%	7.3993000%	7.3992856%	7.3992856%	7.3799662%	7.8681344%	8.2962041%	8.4845471%	8.9096516%
Employer's proportionate share of the net pension liability (asset)	$ (18,623,712)	$ (17,492,115)	$ (15,190,063)	$ (8,977,382)	$ (11,017,474)	$ (10,608,969)	$ (8,904,380)	$ (7,117,781)	$ (4,560,309)	$ (4,812,164)
Employer's covered-employee payroll	N/A	N/A	N/A	N/A	$ 3,945,490	$ 5,777,335	$ 5,889,164	$5,854,507	$5,771,005	$5,682,624
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	N/A	N/A	N/A	N/A	-279.24%	-183.63%	-151.20%	-121.58%	-79.02%	-84.68%
Plan fiduciary net position as a percentage of the total pension liability	160.76%	162.88%	184.72%	211.83%	155.55%	152.74%	140.15%	90.68%	118.42%	118.08%

• GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

** Annual covered payroll includes compensation paid to all active firefighters hired prior to October 1, 1980 and who received benefits provided under the PERSI FRF Plan.

Data reported is measured as of June 30, 2024

Schedule of Employer Contributions
PERSI- FRF
Last Ten Fiscal Years*

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	$ -	$ -	$ -	$ -	$ 291,938	$ 686,855	$ 606,336	$ 618,315	$ 610,768	$ 1,007,278
Contributions in relation to the statutorily required contribution	-	-	-	-	291,938	686,855	606,336	618,315	610,768	1,007,278
Contribution (deficiency) excess	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employer's covered-employee payroll	N/A	N/A	N/A	N/A	$ 3,160,622	$ 4,122,779	$ 5,855,980	$ 5,722,060	$ 5,832,560	$ 5,514,754
Contributions as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	9.24%	###	###	###	###	###

• GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

** Annual covered payroll includes compensation paid to all active firefighters hired prior to October 1, 1980 and who received benefits provided under the PERSI FRF Plan.

Data reported is measured as of June 30, 2024

NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds
Debt Service Funds
Capital Project Funds

CITY OF POCATELLO

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

AS OF SEPTEMBER 30, 2024
With comparative total as of September 30, 2023

	SPECIAL REVENUE Other Funds	SPECIAL REVENUE Grant Funded Funds	SPECIAL REVENUE Reserved & Designated Funds	Debt Service Funds	Capital Improvement Funds	2024 Total Nonmajor Governmental Funds	2023 Total Nonmajor Governmental Funds
ASSETS:							
Cash	$ 10,886,240	$ 823,072	$ 358,348	$ 65,883	$ 3,929,462	$ 16,063,005	$ 11,894,311
Investments						-	-
Prepaid	1,811	-	-	-	-	1,811	18,882
Inventory						-	-
Receivables							
Property taxes	112,539	-	-	5,056	-	117,595	132,624
Special assessments	47,898	-	-	-	-	47,898	50,688
Accounts receivable	212,758	29,863	6,643	-	30,007	279,271	105,531
Employee receivable	-	-	-	-	-	-	-
Interest receivable	-	467	-	-	-	467	6,053
Mortgages and loans	-	599,622	69,326	-	-	668,948	795,179
Grants receivable	22,196	828,833	-	-	2,841,927	3,692,956	1,788,020
Due from other funds	-	-	-	-	-	-	-
Total assets	$ 11,283,442	$ 2,281,857	$ 434,317	$ 70,939	$ 6,801,396	$ 20,871,951	$ 14,791,288
LIABILITIES:							
Accounts payable	$ 171,755	$ 94,924	$ 4,650	$ -	$ 165,007	$ 436,336	$ 812,790
Payroll, taxes and benefits payable	106,477	66,168	-	-	-	172,645	222,642
Due to other funds	-	275,237	-	-	2,462,431	2,737,668	782,047
Total liabilities	278,232	436,329	4,650	-	2,627,438	3,346,649	1,817,479
DEFERRED INFLOW OF RESOURCES:							
Unavailable revenue-property taxes	95,673	-	-	4,303	-	99,976	113,787
Unavailable revenue-accounts and loans receivable	144,628	722,961	75,969	-	-	943,558	849,362
Unavailable revenue-grants	-	330,054	-	-	15,000	345,054	340,000
Totals deferred inflow of resources	240,301	1,053,015	75,969	4,303	15,000	1,388,588	1,303,149
FUND BALANCE							
Restricted - Library	888,834	-	-	-	-	888,834	-
Restricted - Business Improvement District	820	-	-	-	-	820	820
Restricted - CDBG Entitlement	-	(55,338)	-	-	-	(55,338)	184,355
Restricted - Police Grant	-	105,635	-	-	-	105,635	127,807
Restricted - Airport Improvements	-	-	-	-	285,136	285,136	183,061
Restricted - Transportation	-	782,384	-	-	-	782,384	780,762
Committed - Debt service	-	-	-	66,636	-	66,636	60,991
Committed - Designated Special Revenue	-	-	353,698	-	-	353,698	343,842
Committed - Capital Improvements	1,562,896	-	-	-	617,865	2,180,761	807,960
Committed - Other Special Revenue	6,966,347	-	-	-	-	6,966,347	7,433,255
Assigned	1,346,012	-	-	-	-	1,346,012	1,346,012
Unassigned - Capital Improvements	-	-	-	-	3,255,957	3,255,957	485,736
Unassigned - Grant Special Revenue	-	(40,168)	-	-	-	(40,168)	(83,941)
Total fund balance	10,764,909	792,513	353,698	66,636	4,158,958	16,136,714	11,670,660
Total liabilities, deferred inflow of sources, and fund balance	$ 11,283,442	$ 2,281,857	$ 434,317	$ 70,939	$ 6,801,396	$ 20,871,951	$ 14,791,288

CITY OF POCATELLO

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
With comparative total for the fiscal year ended September 30, 2023

	SPECIAL REVENUE					2024	2023
	Other Funds	Grant Funded Funds	Reserved & Designated Funds	Debt Service Funds	Capital Improvement Funds	Nonmajor Governmental Funds	Nonmajor Governmental Funds
REVENUES:							
Taxes:							
Property taxes	$ 5,351,713	$ -	$ -	$ 236,376	$ -	$ 5,588,089	$ 5,293,558
Special assessments	60,999	-	-	-	-	60,999	105,885
Franchise taxes	-	-	-	-	-	-	-
Total taxes	5,412,712	-	-	236,376	-	5,649,088	5,399,443
Charges for services							
Passenger facilities charges	-	-	-	-	105,346	105,346	60,769
Other service charges	1,927,016	776,481	-	-		2,703,497	2,486,905
Total charges for service	1,927,016	776,481	-	-	105,346	2,808,843	2,547,674
Intergovernmental							
Grants	288,342	3,480,020	-	-	5,430,174	9,198,536	5,858,943
Miscellaneous:							
Refunds and reimbursements	-	-	-	-	966,217	966,217	2,117,464
Principal payments received	-	16,804	-	-	-	16,804	62,203
Rentals and leases	1,077,550	-	-	-	44,985	1,122,535	748,743
Donations	43,252	5,446	1,650	-	-	50,348	270,681
Interest	-	2,327	-	-	-	2,327	2,593
Miscellaneous	490,590	67,900	18,834	-	-	577,324	1,179,383
total miscellaneous	1,611,392	92,477	20,484	-	1,011,202	2,735,555	4,381,067
Total revenues	9,239,462	4,348,978	20,484	236,376	6,546,722	20,392,022	18,187,127
EXPENDITURES:							
Current:							
General government	823,474	1,440,680	-	9,995	7,678	2,281,827	2,547,725
Economic development	81,298	-	-	-	-	81,298	83,348
Public safety	-	62,174	-	-	-	62,174	16,861
Public works and engineering	522,851	-	-	-	-	522,851	604,228
Cultural and recreational	2,049,285	-	-	-	-	2,049,285	3,075,469
Library	2,254,658	-	-	-	-	2,254,658	2,108,653
Streets and highways	-	-	-	-	738,648	738,648	742,818
Transportation	-	3,595,951	-	-	-	3,595,951	3,404,316
Airport	2,369,021	-	-	-	1,141,173	3,510,194	2,986,438
Community services	-	-	11,399	-		11,399	10,580
Total current	8,100,587	5,098,805	11,399	9,995	1,887,499	15,108,285	15,580,436
Capital outlay	1,700,637	-	-	-	2,227,022	3,927,659	4,109,598
Debt service:							
Principal	-	-	-	200,000	-	200,000	190,000
Interest	-	-	-	19,736	-	19,736	24,948
Trustee fees	-	-	-	1,000	-	1,000	1,000
Total debt service	-	-	-	220,736	-	220,736	215,948
Total expenditures	9,801,224	5,098,805	11,399	230,731	4,114,521	19,256,680	19,905,982
EXCESS REVENUES OR (EXPENDITURES)	(561,762)	(749,827)	9,085	5,645	2,432,201	1,135,342	(1,718,855)
OTHER FINANCING SOURCES/(USES):							
Proceeds from sale of assets	13,852	6,521	-	-	-	20,373	8,882
Transfers in	3,383,805	565,792	771	-	250,000	4,200,368	2,213,090
Transfers out	(851,073)	(38,956)	-	-	-	(890,029)	(1,633,291)
Total other financing sources/(uses)	2,546,584	533,357	771	-	250,000	3,330,712	588,681
NET CHANGE IN FUND BALANCE	1,984,822	(216,470)	9,856	5,645	2,682,201	4,466,054	(1,130,174)
FUND BALANCE - Beginning	8,780,087	1,008,983	343,842	60,991	1,476,757	11,670,660	12,800,834
Prior period restatement	-	-	-	-	-	-	-
FUND BALANCE - Ending	$ 10,764,909	$ 792,513	$ 353,698	$ 66,636	$ 4,158,958	$ 16,136,714	$ 11,670,660

NON-MAJOR SPECIAL REVENUE FUNDS

To account for the source and use of specific revenues that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects. Funding sources subdivide these funds into those funded by property taxes, grants, other revenue sources, and designated program activities.

Property Tax Funded

Recreation Fund
Cemetery Fund
Airport Fund
Library Fund

Funded from Other Sources

Business Improvement District Fund
Emergency Repair Fund
Science and Environment Fund
Capital Improvement Fund

Grant Funded

Public Rural Transportation Fund
Public Urban Transportation Fund
CDBG Entitlement Fund
Police Grant Fund

Designated Funds

Art Council Fund
CDR Loan Fund
Zoo Animal Fund
Façade Loan Fund
Property Abatement Fund

Property Tax Funded Non-Major Special Revenue Funds

Recreation Fund	This fund accounts for property tax revenues used to support city-wide recreation programs including; softball, basketball, cross-country skiing, swimming and recreation center activities.
Cemetery Fund	This fund accounts for property tax revenues levied for the operation of the municipal cemetery. Other revenue sources include plot sales and interment fees. Pursuant to Idaho Code Section 50-320, the property tax levy may not exceed 0.0004% of market value.
Airport Fund	This fund accounts for property tax revenues levied for operation of the municipal airport. Additional revenues are provided through rental income and landing fees. Pursuant to Idaho Code Section 50-321, the property tax levy may not exceed 0.0004% of market value.
Library Fund	Idaho Code Section 33-2603 authorizes the City, upon request, to levy property taxes in support of municipal library operations. The Library Board of Directors establishes the budget, which is approved by the City Council, and the Council subsequently establishes the levy. Other revenues include fines and fees. The property tax levy may not exceed 0.001% of market value.

Non-Major Special Revenue Funds Funded from Other Sources

Business Improvement District Fund	Property owners within the downtown business district voluntarily assess themselves a special assessment to fund district improvement activities. The City collects the assessments and remits them to the Old Town Merchants Association, which operates the district under contract with the City.
Emergency Repair Fund	This fund accounts for emergency repair expenditures that exceed amounts budgeted in other operating funds. Funding is provided through interfund transfers and charges.
Science and Environmental Fund	This fund accounts for activities related to stormwater management, environmental compliance, and permitting requirements regulated by the Environmental Protection Agency (EPA). Funding is provided through interfund charges and interagency fees on joint projects.
Capital Improvements	This fund accumulates resources transferred from other funds for major capital acquisitions and equipment purchases.

CITY OF POCATELLO

OTHER NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

AS OF SEPTEMBER 30, 2024
With comparative total as of September 30, 2023

	Recreation Fund	Cemetery Fund	Airport Fund	Library Fund
ASSETS:				
Cash	$ 1,070,896	$ 806,943	$ 2,196,247	$ 919,117
Prepaid	-	-	-	1,811
Receivables:				
Special assessments	-	-	-	-
Property taxes	40,225	3,526	21,903	46,790
Accounts receivable	8,533	13,305	106,960	-
Employee receivable	-	-	-	-
Grant Receivable	-	-	-	-
Due from other funds	-	-	-	-
Total receivables	48,758	16,831	128,863	46,790
Total assets	$ 1,119,654	$ 823,774	$ 2,325,110	$ 967,718
LIABILITIES:				
Accounts payable	$ 21,103	$ 4,139	$ 125,870	$ 4,703
Payroll, payroll taxes and benefits payable	34,300	9,102	23,297	34,359
Due to other funds	-	-	-	-
Total liabilities	55,403	13,241	149,167	39,062
DEFERRED INFLOW OF RESOURCES:				
Unavailable revenue-property taxes	34,114	3,000	18,683	39,822
Unavailable revenue-accounts and loans receivable	5,398	525	17,280	-
Totals deferred inflow of resources	39,512	3,525	35,963	39,822
FUND BALANCE:				
Restricted - Special revenue	-	-	-	888,834
Assigned	-	-	-	-
Committed - Special revenue	1,024,739	807,008	2,139,980	-
Fund balance	1,024,739	807,008	2,139,980	888,834
Total liabilities, deferred inflow of resources, and fund balance	$ 1,119,654	$ 823,774	$ 2,325,110	$ 967,718

CITY OF POCATELLO

OTHER NON-MAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

AS OF SEPTEMBER 30, 2024
With comparative total as of September 30, 2023

Business Improvement District Fund	Emergency Repair Fund	Science And Environment Fund	Capital Improvement Fund	2024 Totals	2023 Totals
$ -	$ 394,637	$ 524,466	$ 4,973,934	$ 10,886,240	$ 8,885,497
-	-	-	-	1,811	17,537
47,898	-	-	-	47,898	50,688
-	-	-	95	112,539	126,897
-	-	83,960	-	212,758	41,834
-	-	-	-	-	-
-	-	22,196	-	22,196	223,416
-	-	-	-	-	-
47,898	-	106,156	95	395,391	442,835
$ 47,898	$ 394,637	$ 630,622	$ 4,974,029	$ 11,283,442	$ 9,345,869
$ -	$ -	$ 15,940	$ -	$ 171,755	$ 267,611
-	-	5,419	-	106,477	139,865
-	-	-	-	-	-
-	-	21,359	-	278,232	407,476
-	-	-	54	95,673	108,646
44,065	-	77,360	-	144,628	49,660
44,065	-	77,360	54	240,301	158,306
820	-	-	1,562,896	2,452,550	820
-	-	-	1,346,012	1,346,012	1,346,012
3,013	394,637	531,903	2,065,067	6,966,347	7,433,255
3,833	394,637	531,903	4,973,975	10,764,909	8,780,087
$ 47,898	$ 394,637	$ 630,622	$ 4,974,029	$ 11,283,442	$ 9,345,869

CITY OF POCATELLO

OTHER NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED SEPTEMBER 30, 2024
With comparative total for the year ended September 30, 2023

	Recreation Fund	Cemetery Fund	Airport Fund	Library Fund
REVENUES:				
Taxes:				
Property taxes	$ 1,978,854	$ 192,995	$ 984,173	$ 2,193,223
Special assessments	-	-	-	-
Franchise taxes	-	-	-	-
Total taxes	1,978,854	192,995	984,173	2,193,223
Intergovernmental:				
Grants	-	-	1,000	-
Total intergovernmental	-	-	1,000	-
Charges for services:				
Other charges for services	1,426,504	396,126	104,386	-
Total charges for services	1,426,504	396,126	104,386	-
Miscellaneous:				
Donations	27,387	-	-	619
Rentals and leases	271,789	-	805,761	-
Other miscellaneous	52,771	3,645	4,032	21,357
Total miscellaneous	351,947	3,645	809,793	21,976
Total revenue	3,757,305	592,766	1,899,352	2,215,199
EXPENDITURES:				
Current:				
General government	-	487,955	-	-
Public works and engineering	-	-	-	-
Cultural & recreational	2,049,285	-	-	-
Community services	-	-	-	-
Economic development	-	-	-	-
Library	-	-	-	2,254,658
Airport	-	-	2,369,021	-
Total current	2,049,285	487,955	2,369,021	2,254,658
Capital outlay	1,662,887	37,750	-	-
Total expenditures	3,712,172	525,705	2,369,021	2,254,658
EXCESS REVENUES OR (EXPENDITURES)	45,133	67,061	(469,669)	(39,459)
OTHER FINANCING SOURCES/(USES):				
Proceeds from the sale of city assets	6,916	2,721	4,215	-
Transfers in	7,309	-	2,636	126,170
Transfers out	(13,960)	(2,347)	(2,783)	(4,985)
Total other financing sources/(uses)	265	374	4,068	121,185
NET CHANGE IN FUND BALANCE	45,398	67,435	(465,601)	81,726
FUND BALANCE - Beginning	979,341	739,573	2,605,581	807,108
Prior period restatement	-	-	-	-
FUND BALANCE - Ending	$ 1,024,739	$ 807,008	$ 2,139,980	$ 888,834

Business Improvement District Fund	Emergency Repair Fund	Science And Environment Fund	Capital Improvement Fund	2024 Totals	2023 Totals
$ -	$ -	$ -	$ 2,468	$ 5,351,713	$ 5,069,566
60,999	-	-	-	60,999	105,885
-	-	-	-	-	-
60,999	-	-	2,468	5,412,712	5,175,451
-	-	287,342	-	288,342	569,673
-	-	287,342	-	288,342	569,673
-	-	-	-	1,927,016	1,733,530
-	-	-	-	1,927,016	1,733,530
-	-	15,246	-	43,252	264,710
-	-	-	-	1,077,550	705,052
-	-	344,985	63,800	490,590	1,010,950
-	-	360,231	63,800	1,611,392	1,980,712
60,999	-	647,573	66,268	9,239,462	9,459,366
-	64,828	-	270,691	823,474	1,409,279
-	-	522,851	-	522,851	604,228
-	-	-	-	2,049,285	3,054,551
-	-	-	-	-	-
81,298	-	-	-	81,298	83,348
-	-	-	-	2,254,658	2,108,653
-	-	-	-	2,369,021	2,655,524
81,298	64,828	522,851	270,691	8,100,587	9,915,583
-	-	-	-	1,700,637	569,156
81,298	64,828	522,851	270,691	9,801,224	10,484,739
(20,299)	(64,828)	124,722	(204,423)	(561,762)	(1,025,373)
-	-	-	-	13,852	55
-	41,200	113	3,206,377	3,383,805	1,265,779
-	-	(825)	(826,173)	(851,073)	(1,316,279)
-	41,200	(712)	2,380,204	2,546,584	(50,445)
(20,299)	(23,628)	124,010	2,175,781	1,984,822	(1,075,818)
24,132	418,265	407,893	2,798,194	8,780,087	9,855,905
-	-	-	-	-	-
$ 3,833	$ 394,637	$ 531,903	$ 4,973,975	$ 10,764,909	$ 8,780,087

CITY OF POCATELLO

RECREATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES:				
Property taxes	$ 2,000,823	$ 2,000,823	$ 1,978,854	$ (21,969)
Charges for service	1,192,264	1,192,264	1,426,504	234,240
Rentals and leases	175,719	175,719	271,789	96,070
Donations	24,813	24,813	27,387	2,574
Miscellaneous	16,244	16,244	52,771	36,527
Total revenues	3,409,863	3,409,863	3,757,305	347,442
EXPENDITURES:				
Current				
Cultural and recreational	3,345,864	3,615,387	2,049,285	1,566,102
Capital outlay	110,850	204,107	1,662,887	(1,458,780)
Total expenditures	3,456,714	3,819,494	3,712,172	107,322
EXCESS REVENUES OR (EXPENDITURES)	(46,851)	(409,631)	45,133	454,764
OTHER FINANCING SOURCES/(USES):				
Sale of city property	-	-	6,916	6,916
Transfers in	50,326	50,326	7,309	(43,017)
Transfers out	(3,475)	(3,475)	(13,960)	(10,485)
Total other financing sources/(uses)	46,851	46,851	265	(46,586)
NET CHANGE IN FUND BALANCE	$ -	$ (362,780)	45,398	$ 408,178
FUND BALANCE - Beginning			979,341	
FUND BALANCE - Ending			$ 1,024,739	

CITY OF POCATELLO

CEMETERY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget
REVENUES:				
Property taxes	$ 165,598	$ 165,598	$ 192,995	$ 27,397
Charges for service	362,443	362,443	396,126	33,683
Miscellaneous	2,678	2,678	3,645	967
Total revenues	530,719	530,719	592,766	62,047
EXPENDITURES:				
Current				
General government	541,441	541,441	487,955	53,486
Capital outlay	12,553	12,553	37,750	(25,197)
Total expenditures	553,994	553,994	525,705	28,289
EXCESS REVENUES OR (EXPENDITURES)	(23,275)	(23,275)	67,061	90,336
OTHER FINANCING SOURCES/(USES):				
Transfers in	24,905	24,905	-	(24,905)
Sale of city proprety	-	-	2,721	2,721
Transfers out	(1,630)	(1,630)	(2,347)	(717)
Total other financing sources/(uses)	23,275	23,275	374	(22,901)
NET CHANGE IN FUND BALANCE	$ -	$ -	67,435	$ 67,435
FUND BALANCE - Beginning			739,573	
FUND BALANCE - Ending			$ 807,008	

CITY OF POCATELLO

AIRPORT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget
REVENUES:				
Property taxes	$ 1,076,010	$ 1,076,010	$ 984,173	$ (91,837)
Rentals and leases	654,247	654,247	805,761	151,514
Charges for service	72,875	72,875	104,386	31,511
Grants	-	-	1,000	1,000
Miscellaneous	3,332	3,332	4,032	700
Total revenues	1,806,464	1,806,464	1,899,352	92,888
EXPENDITURES:				
Current				
Airport	1,860,744	2,383,380	2,369,021	14,359
Capital outlay	40,000	40,000	-	40,000
Total expenditures	1,900,744	2,423,380	2,369,021	54,359
EXCESS REVENUES OR (EXPENDITURES)	(94,280)	(616,916)	(469,669)	147,247
OTHER FINANCING SOURCES/(USES):				
Sale of city property	-	-	4,215	
Transfer in	-	-	2,636	2,636
Transfers out	(2,783)	(2,783)	(2,783)	-
Total other financing sources/(uses)	(2,783)	(2,783)	4,068	2,636
NET CHANGE IN FUND BALANCE	$ (97,063)	$ (619,699)	(465,601)	$ 149,883
FUND BALANCE - Beginning			2,605,581	
FUND BALANCE - Ending			$ 2,139,980	

CITY OF POCATELLO

LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget
REVENUES:				
Property taxes	$ 2,184,114	$ 2,184,114	$ 2,193,223	$ 9,109
Donations	309	309	619	310
Miscellaneous	36,690	36,690	21,357	(15,333)
Total revenues	2,221,113	2,221,113	2,215,199	(5,914)
EXPENDITURES:				
Current				
Library	2,216,128	2,327,297	2,254,658	72,639
Total expenditures	2,216,128	2,327,297	2,254,658	72,639
EXCESS REVENUES OR (EXPENDITURES)	4,985	(106,184)	(39,459)	66,725
OTHER FINANCING SOURCES/(USES):				
Transfers in	-	-	126,170	126,170
Transfers out	(4,985)	(4,985)	(4,985)	-
Total other financing sources/(uses)	(4,985)	(4,985)	121,185	126,170
NET CHANGE IN FUND BALANCE	$ -	$ (111,169)	81,726	$ 192,895
FUND BALANCE - Beginning			807,108	
FUND BALANCE - Ending			$ 888,834	

CITY OF POCATELLO

BUSINESS IMPROVEMENT DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES:			
Taxes			
Special assessments	$ 103,000	$ 60,999	$ (42,001)
Total revenues	103,000	60,999	(42,001)
EXPENDITURES:			
Current			
Economic development	103,000	81,298	21,702
Total expenditures	103,000	81,298	21,702
NET CHANGE IN FUND BALANCE	$ -	(20,299)	$ (20,299)
FUND BALANCE - Beginning		24,132	
FUND BALANCE - Ending		$ 3,833	

CITY OF POCATELLO

EMERGENCY REPAIR SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
Total revenues	$ -	$ -	$ -	$ -
EXPENDITURES:				
Current				
General government	103,822	103,822	64,828	38,994
Total expenditures	103,822	103,822	64,828	38,994
EXCESS REVENUES OR (EXPENDITURES)	(103,822)	(103,822)	(64,828)	38,994
OTHER FINANCING SOURCES/(USES):				
Transfers in	41,200	41,200	41,200	-
Transfers out	-	-	-	-
Total other financing sources/(uses)	41,200	41,200	41,200	-
NET CHANGE IN FUND BALANCE	$ (62,622)	$ (62,622)	(23,628)	$ 38,994
FUND BALANCE - Beginning			418,265	
FUND BALANCE - Ending			$ 394,637	

CITY OF POCATELLO

SCIENCE AND ENVIRONMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
Grants	$ 360,000	$ 360,000	$ 287,342	$ (72,658)
Donations	-	-	15,246	15,246
Miscellaneous	499,512	499,512	344,985	(154,527)
Total revenues	859,512	859,512	647,573	(211,939)
EXPENDITURES:				
Current				
Public works and engineering	853,640	885,279	522,851	362,428
Capital outlay	-	-	-	-
Total expenditures	853,640	885,279	522,851	362,428
EXCESS REVENUES OR (EXPENDITURES)	5,872	(25,767)	124,722	150,489
OTHER FINANCING SOURCES/(USES):				
Transfers in	-	-	113	113
Transfers out	(5,872)	(5,872)	(825)	5,047
Total other financing sources/(uses)	(5,872)	(5,872)	(712)	5,160
NET CHANGE IN FUND BALANCE	$ -	$ (31,639)	124,010	$ 155,649
FUND BALANCE - Beginning			407,893	
FUND BALANCE - Ending			$ 531,903	

CITY OF POCATELLO

CAPITAL IMPROVEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
Property taxes	$ -	$ -	$ 2,468	$ 2,468
Miscellaneous	1,000,000	1,000,000	63,800	(936,200)
Total revenues	1,000,000	1,000,000	66,268	(933,732)
EXPENDITURES:				
General government	26,780	26,780	270,691	(243,911)
Capital outlay	767,350	767,350	-	767,350
Total expenditures	794,130	794,130	270,691	523,439
EXCESS REVENUES OR (EXPENDITURES)	205,870	205,870	(204,423)	(1,457,171)
OTHER FINANCING SOURCES/(USES):				
Transfers in	13,390	13,390	3,206,377	3,192,987
Transfers out	(62,098)	(62,098)	(826,173)	(764,075)
Total other financing sources/(uses)	(48,708)	(48,708)	2,380,204	2,428,912
NET CHANGE IN FUND BALANCE	$ 157,162	$ 157,162	2,175,781	$ 971,741
FUND BALANCE - Beginning			2,798,194	
FUND BALANCE - Ending			$ 4,973,975	

Grant Funded Non-Major Special Revenue

Public Transportation Rural Fund	This fund accounts for the activities of the City's rural transit bus system. Funding is primarily provided through grants administered by the Idaho Transportation Department.
Public Transportation Urban Fund	This fund accounts for the activities of the City's urban transit bus system. Primary funding is provided through operating grants from the Federal Transit Administration and the Idaho Transportation Department.
CDBG Entitlement Fund	This fund accounts for monies received from the U.S. Department of Housing and Urban Development (HUD) under the Community Development Block Grant (CDBG) Program. Program revenues from the repayment of urban renewal loans are also deposited in this fund. Expenditures are made in accordance with the City's annual program as approved by the City Council.
Police Grant Fund	This fund accounts for revenues received from police-related grants, drug . seizure funds, fines, and forfeitures that are restricted for law enforcement activities, equipment, training, and related program expenditures.

CITY OF POCATELLO

NONMAJOR GRANT FUNDED SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

AS OF SEPTEMBER 30, 2024
With comparative total as of September 30, 2023

	Public Rural Trans-portation Fund	Public Urban Trans-portation Fund	CDBG Entitlement Funds
ASSETS:			
Cash	$ 643,896	$ 73,541	$ -
Prepaid	-	-	-
Receivables:			
Grants	150,832	244,545	433,456
Notes	-	-	599,622
Accounts receivable	12,725	15,313	1,825
Due from other funds	-	-	-
Interest receivable	-	-	467
Total receivables	163,557	259,858	1,035,370
Total assets	$ 807,453	$ 333,399	$ 1,035,370
LIABILITIES:			
Accounts payable	$ 6,004	$ 57,892	$ 31,028
Payroll taxes and benefits payable	16,065	41,185	8,918
Due to other funds	-	272,457	2,780
Total liabilities	22,069	371,534	42,726
DEFERRED INFLOW OF RESOURCES:			
Unavailable revenue-accounts and loans receivable	3,000	2,033	717,928
Unavailable revenue-grant receivables	-	-	330,054
Totals deferred inflow of resources	3,000	2,033	1,047,982
FUND BALANCE:			
Restricted -Special Revenue	782,384	-	(55,338)
Unassigned -Special Revenue	-	(40,168)	-
Total fund balance	782,384	(40,168)	(55,338)
Total liabilities, deferred inflows, and fund balance	$ 807,453	$ 333,399	$ 1,035,370

CITY OF POCATELLO

NONMAJOR GRANT FUNDED SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

AS OF SEPTEMBER 30, 2024
With comparative total as of September 30, 2023

Police Grant Fund	2024 Totals	2023 Totals
$ 105,635	$ 823,072	$ 699,811
-	-	1,345
-	828,833	654,186
-	599,622	725,853
-	29,863	36,754
-	-	-
-	467	6,053
-	1,458,785	1,422,846
$ 105,635	$ 2,281,857	$ 2,124,002
$ -	$ 94,924	$ 113,670
-	66,168	82,777
-	275,237	194,839
-	436,329	391,286
-	722,961	723,733
-	330,054	-
-	1,053,015	723,733
105,635	832,681	1,092,924
-	(40,168)	(83,941)
105,635	792,513	1,008,983
$ 105,635	$ 2,281,857	$ 2,124,002

CITY OF POCATELLO

NONMAJOR GRANT FUNDED SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED SEPTEMBER 30, 2024
With comparative total for the year ended September 30, 2023

	Public Rural Trans-portation Fund	Public Urban Trans-portation Fund	CDBG Entitlement Funds
REVENUES:			
Intergovernmental			
Grants	$ 686,156	$ 1,591,212	$ 1,177,537
Charges for services			
Program charges	326,670	449,811	-
Miscellaneous:			
Principal payments received	-	-	16,804
Interest	-	-	2,327
Donations	5,446	-	-
Other miscellaneous	8,626	39,884	4,503
Total miscellaneous	14,072	39,884	23,634
Total revenue	1,026,898	2,080,907	1,201,171
EXPENDITURES:			
Current:			
Transportation	1,024,765	2,571,186	-
General government	-	-	1,440,680
Public safety	-	-	-
Total current	1,024,765	2,571,186	1,440,680
Capital outlay	-	-	-
Total expenditures	1,024,765	2,571,186	1,440,680
EXCESS REVENUES OR (EXPENDITURES)	2,133	(490,279)	(239,509)
OTHER FINANCING SOURCES/(USES):			
Proceeds from sale of assets	1,900	4,621	-
Transfers in	-	565,792	-
Transfers out	(2,411)	(36,361)	(184)
Total other financing sources/(uses)	(511)	534,052	(184)
NET CHANGE IN FUND BALANCE	1,622	43,773	(239,693)
FUND BALANCE - beginning	780,762	(83,941)	184,355
FUND BALANCE - ending	$ 782,384	$ (40,168)	$ (55,338)

CITY OF POCATELLO

NONMAJOR GRANT FUNDED SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED SEPTEMBER 30, 2024
With comparative total for the year ended September 30, 2023

Police Grant Fund	2024 Totals	2023 Totals
$ 25,115	$ 3,480,020	$ 3,940,456
-	776,481	753,375
-	16,804	62,203
-	2,327	2,593
-	5,446	4,221
14,887	67,900	129,897
14,887	92,477	198,914
40,002	4,348,978	4,892,745
-	3,595,951	3,404,316
-	1,440,680	1,131,988
62,174	62,174	16,861
62,174	5,098,805	4,553,165
-	-	541,220
62,174	5,098,805	5,094,385
(22,172)	(749,827)	(201,640)
-	6,521	8,827
-	565,792	472,311
-	(38,956)	(19,610)
-	533,357	461,528
(22,172)	(216,470)	259,888
127,807	1,008,983	749,095
$ 105,635	$ 792,513	$ 1,008,983

CITY OF POCATELLO

PUBLIC RURAL TRANSPORTATION GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
Intergovernmental				
Grants	$ 1,197,014	$ 1,197,014	$ 686,156	$ (510,858)
Charges for service	325,750	325,750	326,670	920
Donations	5,000	5,000	5,446	446
Miscellaneous	9,600	9,600	8,626	(974)
Total revenues	1,537,364	1,537,364	1,026,898	(510,466)
EXPENDITURES:				
Current				
Transportation	1,062,152	1,058,956	1,024,765	34,191
Capital outlay	575,000	575,000	-	575,000
Total expenditures	1,637,152	1,633,956	1,024,765	609,191
EXCESS REVENUES OR (EXPENDITURES)	(99,788)	(96,592)	2,133	98,725
OTHER FINANCING SOURCES/(USES):				
Sale of city property	-	-	1,900	1,900
Transfers out	(2,340)	(5,674)	(2,411)	3,263
Total other financing sources/(uses)	(2,340)	(5,674)	(511)	5,163
NET CHANGE IN FUND BALANCE	$ (102,128)	$ (102,266)	1,622	$ 103,888
FUND BALANCE - Beginning			780,762	
FUND BALANCE - Ending			$ 782,384	

CITY OF POCATELLO

PUBLIC URBAN TRANSPORTATION GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
Intergovernmental				
Grants	$ 2,095,232	$ 2,095,232	$ 1,591,212	$ (504,020)
Charges for service	390,630	390,630	449,811	59,181
Miscellaneous	87,748	87,748	39,884	(47,864)
Total revenues	2,573,610	2,573,610	2,080,907	(492,703)
EXPENDITURES:				
Current				
Transportation	2,261,422	2,262,601	2,571,186	(308,585)
Capital outlay	1,730,744	1,869,321	-	1,869,321
Total expenditures	3,992,166	4,131,922	2,571,186	1,560,736
EXCESS REVENUES OR (EXPENDITURES)	(1,418,556)	(1,558,312)	(490,279)	1,068,033
OTHER FINANCING SOURCES/(USES):				
Sale of city property	-	-	4,621	4,621
Transfers in	593,291	593,291	565,792	(27,499)
Transfers out	(4,121)	(4,121)	(36,361)	(32,240)
Total other financing sources/(uses)	589,170	589,170	534,052	(55,118)
NET CHANGE IN FUND BALANCE	$ (829,386)	$ (969,142)	43,773	$ 1,012,915
FUND BALANCE - Beginning			(83,941)	
FUND BALANCE - Ending			$ (40,168)	

CITY OF POCATELLO

CDBG ENTITLEMENT GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
Intergovernmental				
Grants	$ 2,489,826	$ 2,603,955	$ 1,177,537	$ (1,426,418)
Payments received on loans	18,540	18,540	16,804	(1,736)
Interest	4,120	4,120	2,327	(1,793)
Miscellaneous	8,704	8,704	4,503	(4,201)
Total revenues	2,521,190	2,635,319	1,201,171	(1,434,148)
EXPENDITURES:				
Current				
General government	2,420,353	2,795,353	1,440,680	1,354,673
Total expenditures	2,420,353	2,795,353	1,440,680	1,354,673
EXCESS REVENUES OR (EXPENDITURES)	100,837	(160,034)	(239,509)	(79,475)
OTHER FINANCING SOURCES/(USES):				
Transfers in	-	-	-	-
Transfers out	-	-	(184)	(184)
Total other financing sources/(uses)	-	-	(184)	(184)
NET CHANGE IN FUND BALANCE	$ 100,837	$ (160,034)	(239,693)	$ (79,659)
FUND BALANCE - Beginning			184,355	
FUND BALANCE - Ending			$ (55,338)	

CITY OF POCATELLO

POLICE GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
Intergovernmental				
Grants	$ 19,055	$ 19,055	$ 25,115	$ 6,060
Miscellaneous	37,581	37,581	14,887	(22,694)
Total revenues	56,636	56,636	40,002	(16,634)
EXPENDITURES:				
Current				
Public safety	56,746	56,746	62,174	(5,428)
Total expenditures	56,746	56,746	62,174	(5,428)
EXCESS REVENUES OR (EXPENDITURES)	(110)	(110)	(22,172)	(22,062)
OTHER FINANCING SOURCES/(USES):				
Sale of city property	-	-	-	-
Total other financing sources/(uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	$ (110)	$ (110)	(22,172)	$ (22,062)
FUND BALANCE - Beginning			127,807	
FUND BALANCE - Ending			$ 105,635	

Designated Non-Major Special Revenue

Art Council Fund	Insurance proceeds received following the destruction of the Chief Theater by fire are accounted for in this fund. The City Council has committed the fund balance for performing arts development within the City.
CDR Loan	This fund accounts for the City's revolving residential rehabilitation loan program. Revenues are primarily provided through repayments of existing loans. The City Council has committed fund balances toward future rehabilitation loans.
Zoo Animal Fund	Admission fees and donations related to zoo operations are accounted for in this fund. The City Council has committed to the fund balance for zoo improvements.
Façade Loan	This fund accounts for the City's façade improvement loan program. Revenues are primarily provided through loan repayments. The City Council has committed to the fund balance for future façade improvement loans
Property Abatement	This fund accounts for activities related to property code enforcement. Funding is provided through a portion of building permit fees and code enforcement fines.

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CITY OF POCATELLO

NONMAJOR DESIGNATED SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

AS OF SEPTEMBER 30, 2024
With comparative total as of September 30, 2023

	Art Council Fund	CDR Loan Fund	Zoo Animal Fund
ASSETS:			
Cash	$ 33,753	$ 54,823	$ 88
Receivables:			
Accounts receivable	-	-	-
Mortgages and loans	-	27,023	-
Total assets	$ 33,753	$ 81,846	$ 88
LIABILITIES:			
Accounts payable	$ 4,650	$ -	$ -
Payroll payable	-	-	-
Due to other funds	-	-	-
Total liabilities	4,650	-	-
DEFERRED INFLOW OF RESOURCES:			
Unavailable revenue-accounts and loans receivable	-	27,023	-
Totals deferred inflow of resources	-	27,023	-
FUND BALANCE:			
Committed - special revenue	29,103	54,823	88
Total fund balance	29,103	54,823	88
Total liabilities, deferred inflows, and fund balance	$ 33,753	$ 81,846	$ 88

CITY OF POCATELLO

NONMAJOR DESIGNATED SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

AS OF SEPTEMBER 30, 2024
With comparative total as of September 30, 2023

Facade Loan Fund	Property Abatement Fund	2024 Totals	2023 Totals
$ -	$ 269,684	$ 358,348	$ 346,389
-	6,643	6,643	6,643
42,303	-	69,326	69,326
$ 42,303	$ 276,327	$ 434,317	$ 422,358
$ -	$ -	$ 4,650	$ -
-	-	-	-
-	-	-	2,547
-	-	4,650	2,547
42,303	6,643	75,969	75,969
42,303	6,643	75,969	75,969
-	269,684	353,698	343,842
-	269,684	353,698	343,842
$ 42,303	$ 276,327	$ 434,317	$ 422,358

CITY OF POCATELLO

NONMAJOR DESIGNATED SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED SEPTEMBER 30, 2024
With comparative total for the year ended September 30, 2023

	Art Council Fund	CDR Loan Fund	Zoo Animal Fund
REVENUES:			
Miscellaneous:			
Principal payments received	$ -	$ -	$ -
Donations	1,650	-	-
Interest	-	-	-
Miscellaneous	-	-	864
Total miscellaneous	1,650	-	864
Total revenues	1,650	-	864
EXPENDITURES:			
Current:			
Economic development	-	-	-
General government	-	-	-
Cultural & recreational	-	-	-
Community services	10,157	1,060	-
Total current	10,157	1,060	-
Capital outlay	-	-	-
Total expenditures	10,157	1,060	-
EXCESS REVENUES OR (EXPENDITURES)	(8,507)	(1,060)	864
OTHER FINANCING SOURCES/(USES):			
Transfers in	-	-	771
Transfers out	-	-	-
Total other financing sources/(uses)	-	-	771
NET CHANGE IN FUND BALANCE	(8,507)	(1,060)	1,635
FUND BALANCE - Beginning	37,610	55,883	(1,547)
FUND BALANCE - Ending	$ 29,103	$ 54,823	$ 88

CITY OF POCATELLO

NONMAJOR DESIGNATED SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED SEPTEMBER 30, 2024
With comparative total for the year ended September 30, 2023

Facade Loan Fund	Property Abatement Fund	2024 Totals	2023 Totals
$ -	$ -	$ -	$ -
-	-	1,650	1,750
-	-	-	-
-	17,970	18,834	38,536
-	17,970	20,484	40,286
-	17,970	20,484	40,286
-	-	-	-
-	-	-	-
-	-	-	20,918
-	182	11,399	10,580
-	182	11,399	31,498
-	-	-	-
-	182	11,399	31,498
-	17,788	9,085	8,788
-	-	771	5,000
-	-	-	(70,000)
-	-	771	(65,000)
-	17,788	9,856	(56,212)
-	251,896	343,842	400,054
$ -	$ 269,684	$ 353,698	$ 343,842

CITY OF POCATELLO

ART COUNCIL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget
REVENUES:				
Miscellaneous				
Donations	$ -	$ -	$ 1,650	$ 1,650
Total revenues	-	-	1,650	1,650
EXPENDITURES:				
Current				
Community service	10,957	10,957	10,157	800
Total expenditures	10,957	10,957	10,157	800
NET CHANGE IN FUND BALANCE	$ (10,957)	$ (10,957)	(8,507)	$ 2,450
FUND BALANCE - Beginning			37,610	
FUND BALANCE - Ending			$ 29,103	

CITY OF POCATELLO

CDR LOAN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES:			
Donations	$ -	$ -	$ -
Miscellaneous	36,086	-	(36,086)
Total revenues	36,086	-	(36,086)
EXPENDITURES:			
Community service	37,067	1,060	36,007
Capital outlay	-	-	-
Total expenditures	37,067	1,060	36,007
EXCESS REVENUES OR (EXPENDITURES)	(981)	(1,060)	(79)
OTHER FINANCING SOURCES/(USES):			
Transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources/(uses)	-	-	-
NET CHANGE IN FUND BALANCE	$ (981)	(1,060)	$ (79)
FUND BALANCE - Beginning		55,883	
FUND BALANCE - Ending		$ 54,823	

CITY OF POCATELLO

ZOO ANIMAL AND EDUCATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES:				
Donations	$ 3,605	$ 3,605	$ -	$ (3,605)
Miscellaneous	-	-	864	864
Total revenues	3,605	3,605	864	(2,741)
EXPENDITURES:				
Current				
Recreation	-	-	-	-
Total current	-	-	-	-
Capital outlay	3,605	3,605	-	3,605
Total expenditures	3,605	3,605	-	3,605
EXCESS REVENUES OR (EXPENDITURES)	-	-	864	864
OTHER FINANCING SOURCES/(USES):				
Transfers in	-	-	771	771
Total other financing sources/(uses)	-	-	771	771
NET CHANGE IN FUND BALANCE	$ -	$ -	1,635	$ 1,635
FUND BALANCE - Beginning			(1,547)	
FUND BALANCE - Ending			$ 88	

CITY OF POCATELLO

FACADE REVOLVING LOAN SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Final Budget
REVENUES:			
Miscellaneous	$ -	$ -	$ -
Total revenues	-	-	-
EXPENDITURES:			
Current			
Community services	-	-	-
Total expenditures	-	-	-
EXCESS REVENUES OR (EXPENDITURES)	-	-	-
OTHER FINANCING SOURCES/(USES):			
Transfers in	-	-	-
Transfers out		-	-
Total other financing sources/(uses)	-	-	-
NET CHANGE IN FUND BALANCE	$ -	-	$ -
FUND BALANCE - Beginning		-	
FUND BALANCE - Ending		$ -	

CITY OF POCATELLO

PROPERTY ABATEMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES:			
Miscellaneous	118,450	17,970	(100,480)
Total revenues	$ 118,450	$ 17,970	$ (100,480)
EXPENDITURES:			
Current			
Community services	118,450	182	118,268
Total expenditures	118,450	182	118,268
NET CHANGE IN FUND BALANCE	$ -	17,788	$ 17,788
FUND BALANCE - Beginning		251,896	
FUND BALANCE - Ending		$ 269,684	

Non-Major Debt Service Funds

To account for the accumulation of resources and payment of principal and interest on long-term debt as required by City ordinances and bond covenant provisions.

CITY OF POCATELLO

NONMAJOR DEBT SERVICE FUND
BALANCE SHEET

AS OF SEPTEMBER 30, 2024
With comparative total as of September 30, 2023

	2024 Totals	2023 Totals
ASSETS:		
Cash	$ 65,883	$ 60,405
Receivables:		
Property taxes	5,056	5,727
Total assets	$ 70,939	$ 66,132
LIABILITIES:		
Accounts payable	$ -	$ -
Total liabilities	-	-
DEFERRED INFLOW OF RESOURCES:		
Unavailable revenue-property taxes	4,303	5,141
Totals deferred inflow of resources	4,303	5,141
FUND BALANCE:		
Committed - Debt service	66,636	60,991
Total reserves	66,636	60,991
Total liabilities, deferred inflow of resources, and reserves	$ 70,939	$ 66,132

CITY OF POCATELLO

NONMAJOR DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED SEPTEMBER 30, 2024
With comparative total for the year ended September 30, 2023

	2024 Totals	2023 Totals
REVENUES:		
Property taxes	$ 236,376	$ 223,992
Interest	-	-
Total revenues	236,376	223,992
EXPENDITURES:		
Current:		
General government	9,995	6,425
Debt Service:		
Principal	200,000	190,000
Interest	19,736	24,948
Trustee fees	1,000	1,000
Total debt service	220,736	215,948
Total expenditures	230,731	222,373
NET CHANGE IN FUND BALANCE	5,645	1,619
FUND BALANCE - RESERVED FOR DEBT SERVICE - Beginning	60,991	59,372
FUND BALANCE - RESERVED FOR DEBT SERVICE - Ending	$ 66,636	$ 60,991

CITY OF POCATELLO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GAAP BASIS
DEBT SERVICE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Budget
REVENUES:			
Property taxes	$ 231,750	$ 236,376	$ 4,626
Interest	-	-	-
Total revenues	231,750	236,376	4,626
EXPENDITURES:			
Current			
Interfund charges	9,995	9,995	-
Total current	9,995	9,995	-
Debt Service			
Principal	207,906	200,000	7,906
Interest	14,497	19,736	(5,239)
Trustee fees	2,730	1,000	1,730
Total debt service	225,133	220,736	4,397
Total expenditures	235,128	230,731	4,397
NET CHANGE IN FUND BALANCE	$ (3,378)	5,645	$ 9,023
FUND BALANCE - Beginning		60,991	
FUND BALANCE - Ending		$ 66,636	

NON-MAJOR CAPITAL PROJECT FUNDS

To account for the acquisition and construction of major capital facilities and infrastructure other than those financed by proprietary funds or trust funds.

Financing is provided through federal and state grants, interfund transfers, and other dedicated revenue sources restricted for capital purposes.

Street Federal Projects Fund	This fund accounts for construction costs associated with federally and state-funded street improvement projects.
Street Improvement Fund	This fund accounts for local street improvement projects primarily financed through transfers from the Street Fund.
Airport Improvement Fund	This fund accounts for airport capital improvement projects financed primarily through federal and state grants.
Fire Apparatus Capital Fund	This fund accumulates resources for the acquisition and replacement of fire apparatus and related equipment requiring long-term capital planning.
Building Renovation Fund	This fund accumulates resources for major renovations and improvements to City facilities.

NONMAJOR CAPITAL IMPROVEMENT FUNDS
COMBINING BALANCE SHEET

AS OF SEPTEMBER 30, 2024
With comparative total as of September 30, 2023

	Street Federal Projects Fund	Street Improvement Fund	Airport Improvement Fund
ASSETS:			
Cash	$ 2,919,431	$ 392,166	$ -
Accounts receivable	-	15,000	15,007
Due from other funds	-	-	-
Grants receivable	10,599	-	2,831,328
Total assets	$ 2,930,030	$ 407,166	$ 2,846,335
LIABILITIES:			
Accounts payable	$ 66,239	$ -	$ 98,768
Due to other funds	-	-	2,462,431
Total liabilities	66,239	-	2,561,199
DEFERRED INFLOW OF RESOURCES:			
Unavailable revenue-accounts and loans receivable	-	-	-
Unavailable revenue-grants	-	15,000	-
Totals deferred inflow of resources	-	15,000	-
FUND BALANCE:			
Restricted - Capital improvements	-	-	285,136
Committed - Capital improvements	-	-	-
Unassigned - Capital improvements	2,863,791	392,166	-
Fund balance	2,863,791	392,166	285,136
Total liabilities, deferred inflow of resources, and fund balance	$ 2,930,030	$ 407,166	$ 2,846,335

NONMAJOR CAPITAL IMPROVEMENT FUNDS
COMBINING BALANCE SHEET

AS OF SEPTEMBER 30, 2024
With comparative total as of September 30, 2023

Fire Apparatus Capital Fund	Building Renovation Fund	2024 Totals	2023 Totals
$ 249,140	$ 368,725	$ 3,929,462	$ 1,902,209
-	-	30,007	20,300
-	-	-	-
-	-	2,841,927	910,418
$ 249,140	$ 368,725	$ 6,801,396	$ 2,832,927
$ -	$ -	$ 165,007	$ 431,509
-	-	2,462,431	584,661
-	-	2,627,438	1,016,170
-	-	-	-
-	-	15,000	-
-	-	15,000	-
-	-	285,136	183,061
249,140	368,725	617,865	807,960
-	-	3,255,957	485,736
249,140	368,725	4,158,958	1,476,757
$ 249,140	$ 368,725	$ 6,801,396	$ 2,492,927

CITY OF POCATELLO

NONMAJOR CAPITAL IMPROVEMENT FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED SEPTEMBER 30, 2024
With comparative total for the year ended September 30, 2023

	Street Federal Projects Fund	Street Improvement Fund	Airport Improvement Fund
REVENUES:			
Charges for services			
Passenger facility charges	$ -	$ -	$ 105,346
Intergovernmental			
Grants	2,010,599	566,491	2,853,084
Miscellaneous			
Refunds and reimbursements	409,377	45,000	511,840
Rentals and leases	-	-	-
Donations	-	-	-
Total miscellaneous	409,377	45,000	511,840
Total revenues	2,419,976	611,491	3,470,270
EXPENDITURES:			
Current:			
Airport	-	-	1,141,173
General government	-	-	-
Streets and highways	559,358	179,290	-
Total current	559,358	179,290	1,141,173
Capital outlay	-	-	2,227,022
Total expenditures	559,358	179,290	3,368,195
EXCESS REVENUES OR (EXPENDITURES)	1,860,618	432,201	102,075
OTHER FINANCING SOURCES/(USES):			
Transfers in	250,000	-	-
Transfers out	-	-	-
Total other financing sources/(uses)	250,000	-	-
NET CHANGE IN FUND BALANCE	2,110,618	432,201	102,075
FUND BALANCE - Beginning	753,173	(40,035)	183,061
FUND BALANCE - Ending	$ 2,863,791	$ 392,166	$ 285,136

CITY OF POCATELLO

NONMAJOR CAPITAL IMPROVEMENT FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2024
With comparative total for the year ended September 30, 2023

Fire Apparatus Capital Fund	Building Renovation Fund	2024 Totals	2023 Totals
$ -	$ -	$ 105,346	$ 60,769
-	-	5,430,174	1,348,814
-	-	966,217	2,117,464
-	44,985	44,985	43,691
-	-	-	-
-	44,985	1,011,202	2,161,155
-	44,985	6,546,722	3,570,738
-	-	1,141,173	330,914
34	7,644	7,678	33
-	-	738,648	742,818
34	7,644	1,887,499	1,073,765
-	-	2,227,022	2,999,222
34	7,644	4,114,521	4,072,987
(34)	37,341	2,432,201	(502,249)
-	-	250,000	470,000
-	-	-	(227,402)
-	-	250,000	242,598
(34)	37,341	2,682,201	(259,651)
249,174	331,384	1,476,757	1,736,408
$ 249,140	$ 368,725	$ 4,158,958	$ 1,476,757

CITY OF POCATELLO

STREET FEDERAL PROJECTS CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget
REVENUES:				
Grants	$ -	$ -	$ 2,010,599	$ 2,010,599
Miscellaneous				
Refunds and reimbursements	60,000	-	409,377	409,377
Total revenues	60,000	-	2,419,976	2,419,976
EXPENDITURES:				
Current				
Streets and highways	13,364	13,364	559,358	(545,994)
Total current	13,364	13,364	559,358	(545,994)
Capital outlay	615,069	615,069	-	615,069
Total expenditures	628,433	628,433	559,358	69,075
EXCESS REVENUES OR (EXPENDITURES)	(568,433)	(628,433)	1,860,618	2,489,051
OTHER FINANCING SOURCES/(USES)				
Transfers in	250,000	250,000	250,000	-
Total other financing sources/(uses)	250,000	250,000	250,000	-
NET CHANGE IN FUND BALANCE	$ (318,433)	$ (378,433)	2,110,618	$ 2,489,051
FUND BALANCE - Beginning			753,173	
FUND BALANCE - Ending			$ 2,863,791	

CITY OF POCATELLO

STREET IMPROVEMENT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Budget
REVENUES				
Charges for services	$ -	$ -	$ -	$ -
Grants	-	-	566,491	566,491
Miscellaneous				
Refunds and reimbursements	-	-	45,000	45,000
Other	-	-	-	-
Total revenues	-	-	611,491	611,491
EXPENDITURES:				
Current:				
Streets and highways	220,000	220,000	179,290	40,710
Total Current	220,000	220,000	179,290	40,710
Capital outlay	2,220	2,220	-	2,220
Total expenditures	222,220	222,220	179,290	42,930
EXCESS REVENUES OR (EXPENDITURES):	(222,220)	(222,220)	432,201	654,421
OTHER FINANCING SOURCES/(USES):				
Transfers in	95,000	95,000	-	(95,000)
Transfers out	-	-	-	-
Total other financing sources/(uses)	95,000	95,000	-	(95,000)
Total other financing sources/(uses)	95,000	95,000	-	(95,000)
NET CHANGE IN FUND BALANCE	$ (127,220)	$ (127,220)	432,201	$ 559,421
FUND BALANCE - Beginning			(40,035)	
FUND BALANCE - Ending			$ 392,166	

CITY OF POCATELLO

AIRPORT IMPROVEMENT CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance With Final Budget
REVENUES:				
Passenger facility charges	$ 36,000	$ 36,000	$ 105,346	$ 69,346
Interest	3,040	3,040	-	(3,040)
Reimbursements	1,500,000	1,500,000	511,840	(988,160)
Intergovernmental				
Grants	4,775,075	4,775,075	2,853,084	(1,921,991)
Total revenues	6,314,115	6,314,115	3,470,270	(2,843,845)
EXPENDITURES:				
Current:				
Airport	-	-	1,141,173	(1,141,173)
Total current	-	-	1,141,173	(1,141,173)
Capital outlay	6,309,201	6,309,201	2,227,022	4,082,179
Total expenditures	6,309,201	6,309,201	3,368,195	2,941,006
NET CHANGE IN FUND BALANCE	$ 4,914	$ 4,914	102,075	$ 97,161
FUND BALANCE - Beginning			183,061	
FUND BALANCE - Ending			$ 285,136	

CITY OF POCATELLO

FIRE APPARATUS CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Final Budget
REVENUES:			
Total revenues	$ -	$ -	$ -
EXPENDITURES:			
Current:			
General government	34	34	-
Total expenditures	34	34	-
EXCESS REVENUES OR (EXPENDITURES)	(34)	(34)	-
OTHER FINANCING SOURCES/(USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources/(uses)	-	-	-
NET CHANGE IN FUND BALANCE	$ (34)	(34)	$ -
FUND BALANCE - Beginning		249,174	
FUND BALANCE - Ending		$ 249,140	

CITY OF POCATELLO

BUILDING RENOVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Final Budget
REVENUES:			
Rentals and leases	$ 36,956	$ 44,985	$ 8,029
Total revenues	36,956	44,985	8,029
EXPENDITURES:			
Current:			
General government	7,644	7,644	-
Total expenditures	7,644	7,644	-
NET CHANGE IN FUND BALANCE	$ 29,312	37,341	$ 8,029
FUND BALANCE - Beginning		331,384	
FUND BALANCE - Ending		$ 368,725	

Proprietary Funds

Enterprise Funds

Schedule of Revenue, Expenses and Changes in Net Position

Budget and Actual

Internal Service Funds

Combining Statement of Net Position

Combining Statement Revenues, Expenses and Changes in Fund Net Position

Combining Statement of Changes in Cash Flow

Schedule of Revenue, Expenses and Changes in Net Position

CITY OF POCATELLO

PROPRIETARY FUNDS - SANITATION FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Budget
OPERATING REVENUES:				
Utility bill revenue	$ 9,387,413	$ 9,387,413	$ 10,501,564	$ 1,114,151
Rentals and collections	351,364	351,364	497,418	146,054
Miscellaneous	56,293	56,293	36,062	(20,231)
Total operating revenues	9,795,070	9,795,070	11,035,044	1,239,974
OPERATING EXPENSES:				
Personnel services and benefits	4,197,136	4,212,275	4,018,861	193,414
Supplies	683,421	683,421	880,112	(196,691)
Professional services	105,500	105,500	113,753	(8,253)
Utilities	2,632,600	2,632,600	2,096,207	536,393
Interfund charges	2,509,962	2,509,962	2,956,851	(446,889)
Total operating expenses	10,128,619	10,143,758	10,065,784	77,974
OPERATING INCOME	(333,549)	(348,688)	969,260	1,317,948
NONOPERATING REVENUES OR (EXPENSES):				
Sale of city property	-	-	12,500	12,500
Capital outlay	(2,098,500)	(5,321,104)	(4,093,193)	1,227,911
Total nonoperating revenues or (expenses)	(2,098,500)	(5,321,104)	(4,080,693)	1,240,411
NET INCOME/(LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(2,432,049)	(5,669,792)	(3,111,433)	2,558,359
Transfers in	-	-	14,849	14,849
Transfers out	(10,148)	(10,148)	(10,148)	-
CHANGE IN NET POSITION	$ (2,442,197)	$ (5,679,940)	(3,106,732)	$ 2,573,208
TOTAL NET POSITION - beginning			14,494,200	
Partial GAAP accrual adjustments				
Depreciation			(1,093,802)	
Pension revenue			449	
Capital purchases			4,093,193	
TOTAL NET POSITION - ending			$ 14,387,308	

CITY OF POCATELLO

PROPRIETARY FUND- WATER FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
Service charges	$ 16,045,041	$ 16,045,041	$ 15,456,266	$ (588,775)
Rentals and collections	360,000	360,000	789,982	429,982
Miscellaneous	20,200	20,200	48,910	28,710
Total operating revenues	16,425,241	16,425,241	16,295,158	(130,083)
OPERATING EXPENSES:				
Personnel services and benefits	4,203,153	4,250,781	4,143,962	106,819
Supplies	953,365	953,365	566,655	386,710
Professional services	613,050	613,050	495,728	117,322
Utilities	1,256,850	1,256,850	1,190,034	66,816
Other services	359,216	359,216	369,956	(10,740)
Interfund charges	2,652,787	2,652,787	2,693,027	(40,240)
Total operating expenses	10,038,421	10,086,049	9,459,362	626,687
OPERATING INCOME	6,386,820	6,339,192	6,835,796	496,604
NONOPERATING REVENUES OR (EXPENSES):				
Sale of city property	5,000	5,000	33,631	28,631
Interest income	33,317	33,317	-	(33,317)
Debt service				
Principal	(510,940)	(510,940)	-	510,940
Interest	(142,869)	(142,869)	(81,384)	61,485
Capital outlay	(12,437,755)	(14,013,341)	(8,105,920)	5,907,421
Total nonoperating revenues or (expenses)	(13,053,247)	(14,628,833)	(8,153,673)	6,475,160
NET INCOME/(LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(6,666,427)	(8,289,641)	(1,317,877)	6,971,764
Transfers in	660,098	660,098	660,525	427
Transfers out	(644,931)	(644,931)	(634,856)	10,075
CHANGE IN NET POSITION	$ (6,651,260)	$ (8,274,474)	(1,292,208)	$ 6,982,266
TOTAL NET POSITION - beginning			96,521,268	
Partial GAAP accrual adjustments				
Principal paid on debt			-	
Pension expense			(500,469)	
Capital acquisitions			8,105,920	
Loss on disposal of asset			-	
Depreciation			(1,020,125)	
Developer contributions			3,568,439	
TOTAL NET POSITION - ending			$ 105,382,825	

CITY OF POCATELLO

PROPRIETARY FUND - ENVIRONMENTAL POLLUTION CONTROL FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Budget
OPERATING REVENUES:				
Service charges	$ 13,877,045	$ 13,877,045	$ 16,162,202	$ 2,285,157
Rental and leases	100,000	100,000	112,398	12,398
Miscellaneous	25,950	25,950	26,232	282
Total operating revenues	14,002,995	14,002,995	16,300,832	2,297,837
OPERATING EXPENSES:				
Personnel services	3,325,038	3,378,484	2,827,043	551,441
Supplies	1,202,636	1,202,636	436,692	765,944
Professional services	211,522	211,522	198,868	12,654
Utilities	912,375	912,375	778,880	133,495
Other services	588,029	588,029	905,929	(317,900)
Interfund charges	2,098,981	2,098,981	2,050,304	48,677
Total operating expenses	8,338,581	8,392,027	7,197,716	1,194,311
OPERATING INCOME	5,664,414	5,610,968	9,103,116	3,492,148
NONOPERATING REVENUES OR (EXPENSES):				
Sale of city property	-	-	11,000	11,000
Interest income	-	-	-	-
Capital outlay	(14,803,000)	(15,954,159)	(12,808,106)	3,146,053
Debt service				
Principal	(1,155,000)	(1,155,000)	-	1,155,000
Interest	(528,538)	(528,538)	(429,297)	99,241
Total nonoperating revenues or (expenses)	(16,486,538)	(17,637,697)	(13,226,403)	4,411,294
NET INCOME/(LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(10,822,124)	(12,026,729)	(4,123,287)	7,903,442
Transfers in	3,032,074	3,032,074	3,085,519	53,445
Transfers out	(3,040,811)	(3,040,811)	(3,049,929)	(9,118)
CHANGE IN NET POSITION	$ (10,830,861)	$ (12,035,466)	(4,087,697)	$ 7,947,769
TOTAL NET POSITION - beginning			64,895,498	
Partial GAAP accrual adjustments				
Capital acquisitions developer contribution			243,240	
Capital acquisitions			12,808,106	
Principal paid on debt			-	
Pension expense			(845,067)	
Depreciation expense			(2,933,266)	
Loss on disposal of asset			-	
TOTAL NET POSITION - ending			$ 70,080,814	

CITY OF POCATELLO

PROPRIETARY FUND - AMBULANCE DISTRICT FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
Service charges	$ 3,977,262	$ 3,977,262	$ 3,969,360	$ (7,902)
Miscellaneous	36,050	36,050	155,603	119,553
Total operating revenues	4,013,312	4,013,312	4,124,963	111,651
OPERATING EXPENSES:				
Personnel services and benefits	3,609,378	3,624,309	3,366,313	257,996
Supplies	373,317	373,317	330,445	42,872
Professional services	68,649	68,649	80,515	(11,866)
Other services	140,085	140,085	282,480	(142,395)
Interfund charges	227,213	227,213	113,746	113,467
Total operating expenses	4,418,642	4,433,573	4,173,499	260,074
NET INCOME/(LOSS) BEFORE OTHER FINANCING SOURCES	(405,330)	(420,261)	(48,536)	371,725
Transfers in	-	-	14,931	14,931
Transfers out	(14,156)	(14,156)	(68,400)	(54,244)
CHANGE IN NET POSITION	$ (419,486)	$ (434,417)	(102,005)	$ 332,412
TOTAL NET POSITION - beginning			5,766,306	
Partial GAAP accrual adjustments				
Pension expense			454,530	
TOTAL NET POSITION - ending			$ 6,118,831	

INTERNAL SERVICE FUNDS

These funds account for centralized services provided to other City departments and funds, where costs are recovered primarily through interfund charges and fees for services rendered.

Computer/IT Center	This fund accounts for centralized information technology services, including hardware, software, and computer support services provided to City departments and funds. Costs are recovered through interfund charges.
Utility Billing Fund	This fund accounts for centralized utility billing and collection services provided to the City's utility operations. Costs are allocated among participating utility funds.
Fleet Fund	This fund accounts for centralized vehicle maintenance, repair, replacement, and fuel management services provided to City departments in support of coordinated fleet operations.
Employee Wellness Fund	This fund accounts for employee wellness activities and programs intended to promote employee health and wellness.
Public Works	This fund accounts for centralized Public Works Department operations and services provided to other City departments. Costs are recovered through interfund charges.
Education Benefits Fund	This fund accumulates resources used to provide employee education benefits through accredited educational organizations and training programs.
Retirement Payout Fund	This fund accumulates resources for retirement payout obligations related to accrued sick leave and vacation benefits.
Workers' Insurance Fund	This fund accounts for workers' compensation claims and insurance activities. Contributions are charged to departments based on payroll and applicable risk classifications.
Fuel Fund	This fund accounts for fuel purchases and fuel-related costs allocated to City departments based on actual usage.
Liability Insurance Fund	This fund accounts for liability insurance activities and claims. Contributions are allocated to departments based on risk exposure and historical claims experience.

CITY OF POCATELLO

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024
With comparative total as of September 30, 2023

	Computer Center Fund	Fleet Fund	Utility Billing Fund	Employee Wellness Fund	Public Works Fund
ASSETS:					
Current assets:					
Cash	$ 925,401	$ 1,579,976	$ 2,551,613	$ 295,102	$ 301,361
Accounts receivable	-	-	178,143	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Total current assets	925,401	1,579,976	2,729,756	295,102	301,361
Noncurrent assets					
Investments	-	-	-	-	-
Pension asset	-	-	-	-	-
Capital assets (net of accumulated depreciation)	251,667	26,371	44,376	-	17,853
Total noncurrent assets	251,667	26,371	44,376	-	17,853
Total assets	1,177,068	1,606,347	2,774,132	295,102	319,214
DEFERRED OUTFLOWS OF RESOURCES:					
Pensions	127,487	168,819	118,620	-	29,331
Total deferred outflow of resources	127,487	168,819	118,620	-	29,331
LIABILITIES:					
Current liabilities:					
Accounts payable	7,630	96,549	54,448	1,394	48
Claims and judgements	-	-	-	-	-
Utility deposits payable	-	-	1,514,904	-	-
Customer overpayments	-	-	245,956	-	-
Payroll and benefits payable	11,539	16,563	16,293	-	1,911
Compensated absences and benefits	47,920	36,337	29,264	-	14,913
Due to other funds	-	-	-	-	-
Total current liabilities	67,089	149,449	1,860,865	1,394	16,872
Noncurrent liabilities					
Compensated absences and benefits	45,534	23,453	43,423	-	24,803
Pension liability	564,765	747,865	525,484	-	129,933
Total noncurrent liabilities	610,299	771,318	568,907	-	154,736
DEFERRED INFLOWS OF RESOURCES:					
Pensions	-	-	-	-	-
Unavailable revenue - property tax	-	-	-	-	-
Total deferred inflow of resources	-	-	-	-	-
NET POSITION:					
Net investment in capital assets	251,667	26,371	44,376	-	17,853
Restricted assets	-	-	-	-	-
Unrestricted	375,500	828,028	418,604	293,708	159,084
Total net position	$ 627,167	$ 854,399	$ 462,980	$ 293,708	$ 176,937

CITY OF POCATELLO

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024
With comparative total as of September 30, 2023

Fuel Fund	Worker's Insurance Fund	Education Benefits Fund	Retirement Payout Fund	Liability Insurance Fund	2024 Totals	2023 Totals
$ 127,087	$ 3,409,708	$ 211,459	$ 3,195,068	$ 1,713,185	$ 14,309,960	$ 11,268,006
-	-	-	-	19,741	197,884	189,497
-	-	-	-	-	-	-
-	-	-	-	-	-	565,862
127,087	3,409,708	211,459	3,195,068	1,732,926	14,507,844	12,023,365
-	-	-	-	-	-	590,079
-	-	-	-	-	-	-
-	-	-	-	-	340,267	317,998
-	-	-	-	-	340,267	908,077
127,087	3,409,708	211,459	3,195,068	1,732,926	14,848,111	12,931,442
-	-	-	-	14,905	459,162	995,331
-	-	-	-	14,905	459,162	995,331
25,246	56,208	-	-	9,650	251,173	287,309
-	547,726	-	-	89,277	637,003	262,625
-	-	-	-	-	1,514,904	1,423,034
-	-	-	-	-	245,956	287,248
-	-	-	-	402	46,708	73,848
-	-	-	-	5,891	134,325	143,666
-	-	-	-	-	-	-
25,246	603,934	-	-	105,220	2,830,069	2,477,730
-	-	-	-	11,064	148,277	217,701
-	-	-	-	66,035	2,034,082	2,482,130
-	-	-	-	77,099	2,182,359	2,699,831
-	-	-	-	-	-	-
-	-		-	17,168	17,168	14,137
-	-	-	-	17,168	17,168	14,137
-	-	-	-	-	340,267	317,998
-	100,000	-	-	-	100,000	100,000
101,841	2,705,774	211,459	3,195,068	1,548,344	9,837,410	8,317,077
$ 101,841	$ 2,805,774	$ 211,459	$ 3,195,068	$ 1,548,344	$ 10,277,677	$ 8,735,075

CITY OF POCATELLO

COMBINING STATEMENT OF REVENUE, EXPENSE AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024
With comparative total for the year ended September 30, 2023

	Computer Center Fund	Fleet Fund	Utility Billing Fund	Employee Wellness Fund	Public Works Fund
OPERATING REVENUES:					
Service charges:					
Other service charges	$ -	$ 9,646	$ 188,454	$ -	$ -
Interfund revenue	1,616,960	2,984,115	1,482,037	63,983	377,724
Total service charges	1,616,960	2,993,761	1,670,491	63,983	377,724
Property tax	-	-	-	-	-
Miscellaneous:					
Reimbursements	8,555	-	-	-	13,889
Total miscellaneous	8,555	-	-	-	13,889
Total operating revenues	1,625,515	2,993,761	1,670,491	63,983	391,613
OPERATING EXPENSES:					
Services	1,702,232	2,967,627	1,380,332	28,262	161,015
Depreciation	41,562	13,984	19,655	-	6,059
Total operating expenses	1,743,794	2,981,611	1,399,987	28,262	167,074
OPERATING INCOME(LOSS)	(118,279)	12,150	270,504	35,721	224,539
NONOPERATING REVENUES OR (EXPENSES):					
Proceeds from sale of city assets	-	1,436	-	-	-
Total nonoperating revenues or (expenses)	-	1,436	-	-	-
NET INCOME/(LOSS) BEFORE TRANSFERS	(118,279)	13,586	270,504	35,721	224,539
TRANSFERS:					
Transfers in	52,075	49,192	38,543	-	-
Transfers out	(2,460)	(3,283)	(3,251)	-	(787)
Total transfers	49,615	45,909	35,292	-	(787)
CHANGE IN NET POSITION	(68,664)	59,495	305,796	35,721	223,752
NET POSITION- Beginning of the year	695,831	794,904	157,184	257,987	(46,815)
NET POSITION - Ending of the year	$ 627,167	854,399	$ 462,980	$ 293,708	$ 176,937

CITY OF POCATELLO

COMBINING STATEMENT OF REVENUE, EXPENSE AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024
With comparative total for the year ended September 30, 2023

Fuel Fund	Worker's Insurance Fund	Education Benefits Fund	Retirement Payout Fund	Liability Insurance Fund	2024 Totals	2023 Totals
$ -	$ -	$ -	$ -	$ -	$ 198,100	$ 207,387
1,152,103	984,366	43,967	-	652,629	9,357,884	9,408,383
1,152,103	984,366	43,967	-	652,629	9,555,984	9,615,770
-	-		-	1,019,696	1,019,696	479,544
-	46,327	-	-	12,365	81,136	251,003
-	46,327	-	-	12,365	81,136	251,003
1,152,103	1,030,693	43,967	-	1,684,690	10,656,816	10,346,317
1,198,270	1,145,857	32,786	-	1,331,228	9,947,609	8,987,323
-	-	-	-	-	81,260	60,135
1,198,270	1,145,857	32,786	-	1,331,228	10,028,869	9,047,458
(46,167)	(115,164)	11,181	-	353,462	627,947	1,298,859
-	-	-	-	-	1,436	518
-	-	-	-	-	1,436	518
(46,167)	(115,164)	11,181	-	353,462	629,383	1,299,377
-	1,000,000	-	407,996	-	1,547,806	2,697,953
(40,099)	-	-	(542,802)	(41,905)	(634,587)	(670,092)
(40,099)	1,000,000	-	(134,806)	(41,905)	913,219	2,027,861
(86,266)	884,836	11,181	(134,806)	311,557	1,542,602	3,327,238
188,107	1,920,938	200,278	3,329,874	1,236,787	8,735,075	5,407,837
$ 101,841	$ 2,805,774	$ 211,459	$ 3,195,068	$ 1,548,344	$ 10,277,677	$ 8,735,075

CITY OF POCATELLO

COMBINING STATEMENT OF CHANGES IN CASH FLOW
INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024
With comparative total as of September 30, 2023

	Computer Center Fund	Fleet Fund	Utility Billing Fund	Employee Wellness Fund	Public Works Fund
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from users	$ 1,625,515	$ 2,993,761	$ 1,666,604	$ 63,983	$ 391,613
Cash paid to suppliers	(1,655,535)	(2,764,732)	(1,319,443)	(27,401)	(317,886)
Net cash provided (used) by operating activities	(30,020)	229,029	347,161	36,582	73,727
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Transfer from other funds	52,075	49,192	38,543	-	-
Due from other funds	-		-		-
Transfers to other funds	(2,460)	(3,283)	(3,253)	-	(787)
Net cash provided (used) by noncapital financing activities	49,615	45,909	35,290	-	(787)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Proceeds from sale of city assets	-	1,436	-	-	-
Proceeds from sale of investments	-	-	-		-
Total cash flows provided (used) by investing activities	-	1,436	-	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Purchase of capital assets	(103,528)	-	-	-	-
NET INCREASE/(DECREASE) IN CASH:	(83,933)	276,374	382,451	36,582	72,940
CASH - beginning balance	1,009,334	1,303,602	2,169,162	258,520	228,421
Cash - ending balance	$ 925,401	$ 1,579,976	$ 2,551,613	$ 295,102	$ 301,361

CITY OF POCATELLO

COMBINING STATEMENT OF CHANGES IN CASH FLOW
INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024
With comparative total as of September 30, 2023

Fuel Fund	Worker's Insurance Fund	Education Benefits Fund	Retirement Payout Fund	Liability Insurance Fund	2024 Totals	2023 Totals
$ 1,152,103	$ 1,030,693	$ 43,967	$ -	$ 1,680,191	$ 10,648,430	$ 10,163,460
(1,243,931)	(842,591)	(33,550)	-	(802,611)	(9,007,680)	(9,451,689)
(91,828)	188,102	10,417	-	877,580	1,640,750	711,771
-	1,000,000	-	407,996	-	1,547,806	2,697,953
-	-		-	-	-	-
(40,099)	-	-	(542,802)	(41,905)	(634,589)	(670,092)
(40,099)	1,000,000	-	(134,806)	(41,905)	913,217	2,027,861
-	-	-	-	-	1,436	518
-	590,079	-	-	-	590,079	-
-	590,079	-	-	-	591,515	518
-	-	-	-	-	(103,528)	(146,535)
(131,927)	1,778,181	10,417	(134,806)	835,675	3,041,954	2,593,615
259,014	1,631,527	201,042	3,329,874	877,510	11,268,006	8,674,391
$ 127,087	$ 3,409,708	211,459	$ 3,195,068	$ 1,713,185	$ 14,309,960	$ 11,268,006

CITY OF POCATELLO

COMBINING STATEMENT OF CHANGES IN CASH FLOW
INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024
With comparative total as of September 30, 2023

Reconciliation of Net Income from Operations to Net Cash Provided by Operating activities

	Computer Center Fund	Fleet Fund	Utility Billing Fund	Employee Wellness Fund	Public Works Fund
OPERATING INCOME (LOSS)	$ (118,279)	$ 12,150	$ 270,504	$ 35,721	$ 224,539
Adjustments to reconcile net income provided by operating activities:					
Depreciation expense	41,562	13,984	19,655	-	6,059
Pension deferrals-net	61,489	207,372	(7,131)	-	(157,275)
(Increase)/decrease in prepaid expenses	20,019	-	19,775	-	-
(Increase)/decrease in accounts rec.	-	-	(3,888)	-	-
Increase/(decrease) in accounts payable	6,615	6,074	50,964	861	(244)
Increase/(decrease) in utility deposits pay.	-	-	91,870	-	-
Increase/(decrease) in customer overpay.	-	-	(41,292)	-	-
Increase/(decrease) in payroll & benefits payables	(4,780)	(9,338)	(10,755)	-	(1,037)
Increase/(decrease) in comp. absences benefits	(36,646)	(1,213)	(42,541)	-	1,685
Total adjustments	88,259	216,879	76,657	861	(150,812)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	$ (30,020)	$ 229,029	$ 347,161	$ 36,582	$ 73,727

CITY OF POCATELLO

COMBINING STATEMENT OF CHANGES IN CASH FLOW
INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024
With comparative total as of September 30, 2023

Fuel Fund	Worker's Insurance Fund	Education Benefits Fund	Retirement Payout Fund	Liability Insurance Fund	2024 Totals	2023 Totals
$ (46,167)	$ (115,164)	$ 11,181	$ -	$ 353,462	$ 627,947	$ 1,298,859
-	-	-	-	-	81,260	60,135
-	-	-	-	(13,302)	91,153	472,900
-	-	-	-	526,068	565,862	(546,750)
-	-	-	-	(4,499)	(8,387)	24,142
(45,661)	303,266	(764)	-	17,131	338,242	(790,969)
-	-	-	-	-	91,870	80,942
-	-	-	-	-	(41,292)	58,031
-	-	-	-	(1,230)	(27,140)	(2,054)
-	-	-	-	(50)	(78,765)	56,535
(45,661)	303,266	(764)	-	524,118	1,012,803	(587,088)
$ (91,828)	$ 188,102	$ 10,417	$ -	$ 877,580	$ 1,640,750	$ 711,771

CITY OF POCATELLO

INTERNAL SERVICE FUNDS - INFORMATION TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Budgeted Amounts Final	Actual Amounts	Variance with Budget
OPERATING REVENUES:				
Service charges				
Interfund revenue	$ 1,652,649	$ 1,652,649	$ 1,616,960	$ 35,689
Miscellaneous				
Reimbursements	-	-	8,555	8,555
Total miscellaneous	-	-	8,555	8,555
Total operating revenues	1,652,649	1,652,649	1,625,515	44,244
OPERATING EXPENSES:				
Computer services	1,632,722	1,734,264	1,640,683	93,581
Capital outlay	17,467	133,677	103,528	30,149
Total operating expenses	1,650,189	1,867,941	1,744,211	123,730
OPERATING INCOME/(LOSS) BEFORE TRANSFERS	2,460	(215,292)	(118,696)	167,974
OTHER FINANCING SOURCES:				
Transfers in	-	-	52,075	52,075
Transfers out	(2,460)	(2,460)	(2,460)	-
Total transfers	(2,460)	(2,460)	49,615	52,075
CHANGE IN NET POSITION	$ -	$ (217,752)	(69,081)	$ 220,049
NET POSITION - beginning of the year			695,831	
GAAP basis adjustments				
Pension			(61,549)	
Capital purchases			103,528	
Depreciation			(41,562)	
NET POSITION - ending of the year			$ 627,167	

CITY OF POCATELLO

INTERNAL SERVICE FUNDS - FLEET FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
Service charges				
Interfund revenue	$ 2,189,308	$ 2,189,308	$ 2,984,115	$ 794,807
Other service charges	-	-	9,646	
Total operating revenues	2,189,308	2,189,308	2,993,761	794,807
OPERATING EXPENSES:				
Fleet services	2,276,035	2,286,780	2,760,254	(473,474)
Total operating expenses	2,276,035	2,286,780	2,760,254	(473,474)
OPERATING INCOME/(LOSS) BEFORE TRANSFERS	(86,727)	(97,472)	233,507	321,333
OTHER FINANCING SOURCES:				
Proceeds from sale of city property	-	-	1,436	1,436
Transfers in	40,099	40,099	49,192	9,093
Transfers out	(3,283)	(3,283)	(3,283)	-
Total transfers	36,816	36,816	47,345	10,529
CHANGE IN NET POSITION	$ (49,911)	$ (60,656)	280,852	$ 331,862
NET POSITION - beginning of the year			794,904	
Modified GAAP adjustments				
Depreciation			(13,984)	
Pension expense			(207,373)	
NET POSITION - ending of the year			$ 854,399	

INTERNAL SERVICE FUNDS - UTILITY BILLING FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
Service charges:				
Interfund revenue	$ 1,482,037	$ 1,482,037	$ 1,482,037	$ -
Other service charges	135,960	135,960	188,454	52,494
Total service charges	1,617,997	1,617,997	1,670,491	52,494
Miscellaneous:				
Reimbursements	-	-	-	-
Total operating revenues	1,617,997	1,617,997	1,670,491	52,494
OPERATING EXPENSES:				
Utility billing services	1,615,026	1,653,569	1,387,464	266,105
Total operating expenses	1,615,026	1,653,569	1,387,464	266,105
OPERATING INCOME (LOSS)	2,971	(35,572)	283,027	318,599
OTHER FINANCING SOURCES:				
Transfers in	-	-	38,543	38,543
Transfers out	(2,971)	(2,971)	(3,251)	280
Total transfers	(2,971)	(2,971)	35,292	38,823
CHANGE IN NET POSITION	$ (2,971)	$ (38,543)	318,319	$ 357,422
NET POSITION - beginning of the year			157,184	
Modified GAAP adjustments				
Depreciation			(19,655)	
Pension revenue			7,132	
NET POSITION - ending of the year			$ 462,980	

CITY OF POCATELLO

INTERNAL SERVICE FUNDS - EMPLOYEE WELLNESS FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
Interfund charges	$ 54,020	$ 54,020	$ 63,983	$ 9,963
Miscellaneous				
Refunds	-	-	-	-
Total operating revenues	54,020	54,020	63,983	9,963
OPERATING EXPENSES:				
Employee wellness service	55,101	55,101	28,262	26,839
Total operating expenses	55,101	55,101	28,262	26,839
CHANGE IN NET POSITION	$ (1,081)	$ (1,081)	35,721	$ 36,802
NET POSITION - beginning of the year			257,987	
NET POSITION - ending of the year			$ 293,708	

CITY OF POCATELLO

INTERNAL SERVICE FUNDS - PUBLIC WORKS FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original and Final	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
Service charges				
Interfund revenue	$ 354,504	$ 354,504	$ 377,724	$ 23,220
Miscellaneous				
Reimbursements	-	-	13,889	13,889
Total operating revenues	354,504	354,504	391,613	37,109
OPERATING EXPENSES:				
Public works director service	353,817	353,817	318,290	35,527
Total operating expenses	353,817	353,817	318,290	35,527
OPERATING INCOME (LOSS)	687	687	73,323	72,636
OTHER FINANCING SOURCES:				
Transfers out	(687)	(687)	(787)	(100)
Total transfers	(687)	(687)	(787)	(100)
CHANGE IN NET POSITION	$ -	$ -	72,536	$ 72,536
NET POSITION - beginning of the year			(46,815)	
Modified GAAP adjustments				
Pension revenue			157,275	
Depreciation			(6,059)	
NET POSITION - ending of the year			$ 176,937	

CITY OF POCATELLO

INTERNAL SERVICE FUNDS - FUEL FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:			
Service charges:			
Interfund revenue	$ 1,173,117	$ 1,152,103	$ (21,014)
Miscellaneous			
Reimbursements	-	-	-
Total operating revenues	1,173,117	1,152,103	(21,014)
OPERATING EXPENSES:			
Fuel services	1,133,018	1,198,270	(65,252)
Total operating expenses	1,133,018	1,198,270	(65,252)
OPERATING INCOME (LOSS)	40,099	(46,167)	(86,266)
TRANSFERS:			
Transfers out	(40,099)	(40,099)	-
Total transfers	(40,099)	(40,099)	-
CHANGE IN NET POSITION	$ -	(86,266)	$ (86,266)
NET POSITION - beginning of the year		188,107	
NET POSITION - ending of the year		$ 101,841	

CITY OF POCATELLO

INTERNAL SERVICE FUNDS - WORKER'S INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:			
Service charges:			
Interfund revenue	$ 1,346,905	$ 984,366	$ (362,539)
Miscellaneous			
Reimbursements	-	46,327	46,327
Total operating revenues	1,346,905	1,030,693	(316,212)
OPERATING EXPENSES:			
Insurance services	1,346,905	1,145,857	201,048
Total operating expenses	1,346,905	1,145,857	201,048
OPERATING INCOME (LOSS)	-	(115,164)	(115,164)
TRANSFERS:			
Transfers in	-	1,000,000	1,000,000
CHANGE IN NET POSITION	$ -	884,836	$ 884,836
NET POSITION - beginning of the year		1,920,938	
NET POSITION - ending of the year		$ 2,805,774	

CITY OF POCATELLO

INTERNAL SERVICE FUNDS - EDUCATION BENEFITS FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:			
Service charges			
Interfund revenue	$ -	$ 43,967	$ 43,967
Miscellaneous	-	-	-
Refunds	-	-	-
Total operating revenues	-	43,967	43,967
OPERATING EXPENSES:			
Education Benefits service	53,045	32,786	20,259
Total operating expenses	53,045	32,786	20,259
CHANGE IN NET POSITION	$ (53,045)	11,181	$ 64,226
NET POSITION - beginning of the year		200,278	
NET POSITION - ending of the year		$ 211,459	

CITY OF POCATELLO

INTERNAL SERVICE FUNDS - RETIREMENT PAYOUT FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
Total operating revenues	$ -	$ -	$ -	$ -
OPERATING EXPENSES:				
Total operating expenses	-	-	-	-
OPERATING INCOME (LOSS)	-	-	-	-
TRANSFERS:				
Transfers in	219,539	219,539	407,996	188,457
Transfers out	(887,307)	(887,307)	(542,802)	344,505
CHANGE IN NET POSITION	$ (667,768)	$ (667,768)	(134,806)	$ 532,962
NET POSITION - beginning of the year			3,329,874	
NET POSITION - ending of the year			$ 3,195,068	

CITY OF POCATELLO

INTERNAL SERVICE FUNDS - LIABILITY INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - PARTIAL ACCRUAL BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget
OPERATING REVENUES:				
Service charges:				
Interfund revenue	$ 461,024	$ 461,024	$ 652,629	$ 191,605
Property tax	1,021,219	1,021,219	1,019,696	(1,523)
Miscellaneous:				
Total miscellaneous	-	-	12,365	190,082
Total operating revenues	1,482,243	1,482,243	1,684,690	381,687
OPERATING EXPENSES:				
Liability insurance services	1,440,338	1,452,064	1,314,895	137,169
Total operating expenses	1,440,338	1,452,064	1,314,895	137,169
OPERATING INCOME (LOSS)		30,179	369,795	339,616
TRANSFERS:				
Transfers out	(41,905)	(41,905)	(41,905)	-
Total transfers	(41,905)	(41,905)	(41,905)	-
CHANGE IN NET POSITION	$ (41,905)	$ (11,726)	327,890	$ 339,616
NET POSITION - beginning of the year			1,236,787	
Modified GAAP adjustments				
Pension expense			(16,333)	
NET POSITION - ending of the year			$ 1,548,344	

FIDUCIARY FUNDS

Police Retirement Pension Trust Fund

Police Retirement Pension Trust Fund	This fund accounts for resources held in trust for retirement benefit payments to eligible participants and beneficiaries of the Police Retirement Pension Plan.

CITY OF POCATELLO

POLICE RETIREMENT PENSION FIDUCIARY FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET AND ACTUAL - MODIFIED GAAP BASIS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Original and Final	Actual Amounts	Variance with Budget
ADDITIONS				
Investment earnings				
Interest	$ 236,900	$ 230,000	$ 104,526	$ (125,474)
Investment income	25,750	25,000	6,110	(18,890)
Miscellaneous		-	2,000,000	2,000,000
Total additions	262,650	255,000	2,110,636	1,855,636
DEDUCTIONS				
Pension benefits	746,235	746,235	580,105	166,130
Administrative - miscellaneous	21,156	21,156	4,590	16,566
Administrative -interfund charges	35,368	35,368	35,368	-
Total deductions	802,759	802,759	620,063	182,696
CHANGE IN NET POSITION	$ (540,109)	$ (547,759)	1,490,573	$ 2,038,332
NET POSITION - Beginning of the year			2,637,465	
Modified GAAP adjustments				
Amortization of investment discount			83,938	
Net increase in fair value of investments			25,020	
NET POSITION - Ending of the year			$ 4,236,996	

The notes to the financial statements are an integral part of these statements.

COMPLIANCE
SINGLE AUDIT SECTION

CITY OF POCATELLO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Fiscal Year Ended September 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	State Agency	Assistance Listing Number	Grant Number / Pass-Through Grantor's Number	Direct Award Expenditures	Amount to Subrecipients
U.S. Department of Housing and Urban Development					
Direct Programs:					
Community Block Grants/Entitlement Grants		14.228	B24MC-160003	163,721	38,960
		14.228	B23MC-160003	185,490	58,521
		14.228	B22MC-160003	8,078	
		14.228	B21MC-160003	34,094	
Covid-19		14.228	B20MW-160003	37,018	
				428,401	**97,481**
Lead Hazard Reduction Demonstration Grant Program (LBA)		14.905	IDLHB076621	440,316	-
				440,316	
Total U.S. Department of Housing and Urban Development				**868,717**	**97,481**
U.S. Department of Transportation					
Direct Programs:					
Federal Hwy Administration					
Safe Streets and Roads for All(SS4A)		20.939	693JJ32340191	147,552	
				147,552	
Passed through the Idaho State Parks & Recreation Department					
National Recreational Trails		20.219	RT22-12	68,000	
				68,000	
Federal Aviation Administration					
Airport Equipment & Runway Rehab					
		20.106	AIP-3-16-0028-050	27,423	
		20.106	AIP-3-16-0028-053	21,079	
		20.106	AIP-3-16-0028-054	2	
		20.106	AIP-3-16-0028-055	818,805	
		20.106	AIP-3-16-0028-057	42,982	
		20.106	AIP-3-16-0028-058	1,779,402	
		20.106	AIP-3-16-0028-059	24,498	
Airport Master Plan Update		20.106	AIP-3-16-0028-047	138,893	
				2,853,084	
Federal Transit Cluster: FTA					
Direct Programs:					
Federal Transit - Formula Grants (Urbanized Area Formula Program)					
		20.507	ID-90-0012	265,276	
		20.507	ID-90-X203	778,568	
		20.507	ID-90-X194	266,974	
		20.507	ID-90-X210	9,658	
		20.507	ID-90-X211	116,199	
		20.507	ID-90-X218	144,456	
5310 Small Urban Bus & Bus Facilities Program		20.526	ID-2020-026 (5310)	146	
				1,581,277	
Transit Services Program Cluster					
Passed through the State of Idaho Transportation Department:					
Bus and Bus Facilities Formula Program		20.509	Capital - 5399	10,081	
Formula Grants for Rural Areas		20.509	ID-19XOXX	686,156	
				696,237	
Passed through the State of Idaho Transportation Department:					
State and Community Highway Safety		20.600	24CLXMOBPOCPD	10,801	
Passed through the State of Idaho Transportation Department:					
National Priority Safety Programs		20.616	24CLXMOBPOCPD	5,540	
Total Highway Safety Cluster - CFDA Nos. 20.600 and 20.616				**16,341**	
Passed through the State of Idaho Transportation Department:					
5310 Enhanced Mobility of Seniors and Individuals with Disabilities		20.513		210,928	
Total Transit Services Programs Cluster - CFDA Nos. 20.513				**210,928**	
Total U.S. Department of Transportation				**5,573,419**	

CITY OF POCATELLO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Fiscal Year Ended September 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	State Agency	Assistance Listing Number	Grant Number / Pass-Through Grantor's Number	Direct Award Expenditures	Amount to Subrecipients
U.S. Department of Agriculture (USDA)					
Passed through State of Idaho Dept of Lands					
Cooperative Forestry Assistance		10.664	21-DG-11010000-022	56,312	
Cooperative Forestry Assistance		10.664	20-DG-11010000-021	22,196	-
				78,508	
Subaward through Urban Sustainability Directors Network(USDN)					
Urban and Community Forestry		10.727	24-CA-11132544-016	3,280	
				3,280	-
Total U.S. Department of Agriculture				**81,788**	-
U.S. Department of Justice (DOJ)					
Direct Programs:					
Police Bullet Proof Vests		16.607	VD-BX-1844 BJA	6,402	
Community Policing Grant (COPS)		16.710	2020UMWX0246	164,353	
2022 Edward Byrne Memorial Justice Assistance Grant (JAG)		16.738	BJA-2022-171XXX	23,193	
				193,948	
Passed through the Idaho Office of Attorney General					
Missing Children's Assistance (ICAC)		16.543	15PJDP22GK04872MECP	128,760	
				128,760	
Total US Department of Justice				**322,708**	
Executive Office of the President					
Passed through the Idaho State Police					
Salary Reimbursement		95.001	G22OR0004A/G21OR0004A	11,028	
Total U.S. Executive Office of the President				**11,028**	
Department of the Interior					
Direct Programs:					
WaterSMART Grant		15.507	R24AP00XXX	177,041	
				177,041	
Passed through the Idaho State Historical Society					
Historical Preservation Fund Grants in Aid		15.904	CLG Grant	15,000	
				15,000	
Total Department of Interior				**192,041**	
Environmental Protection Agency					
Direct Programs:					
Brownfields Assessment, Revolving Loan Fund & Cleanup Cooperative Agreements		66.818	BF02J15301	121,005	
Total Environmental Protection Agency				**121,005**	
U.S. Department of Homeland Security					
Direct Programs:					
Assistance to Firefighters Grant (AFG)		97.044	EMW		
Port Security Grant Program		97.056	70T02021T6114N157	7,607	
				7,607	
Passed through State of Idaho Military Division					
Homeland Security Grant Program		97.067	EMW2021FG02049	75,784	
				75,784	
Subaward through Bannock County					
Assistance to Firefighters Grant (AFG)		97.044	EMW2022FG06704	50,584	
				50,584	
Total U.S. Department of Homeland Security				**133,975**	
US Department of Treasury					
Coronavirus State Fiscal Recovery (SLFRF)					
Replace Lost Public Sector Revenue		21.027	42 USC 802 803	3,029,351	41,896
Infastructure		21.027	42 USC 802 803	562,566	
Total U.S. Department of Treasury				**3,591,917**	41,896
Total Expenditures of Federal Awards				**$ 10,896,598 #**	**$ 139,377**

CITY OF POCATELLO

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended September 30, 2024

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the City of Pocatello (City) under programs of the federal government for the year ending September 30, 2024. The information in this Schedule is prepared following the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in assets, or cash flows of the City.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3. DE MINIMIS INDIRECT COST RATE

The City has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. The City has elected to use the Simplified Allocation Method for certain grants, as approved by the specific granting agencies.

NOTE 4. SUBRECIPIENTS

The City passes certain federal awards received from the U.S. Department of Housing and Urban Development to other governments or not-for-profit agencies (sub-recipients). As Note 2 describes, the City reports expenditures of Federal awards to sub-recipients when paid in cash. As a sub-recipient, the City has certain compliance responsibilities, such as monitoring its sub-recipients to help ensure they use these sub-awards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and the sub-recipients achieve the award's performance goals.

NOTE 5. MATCHING REQUIREMENTS

Certain Federal programs require the City to contribute non-federal funds (matching funds) to support the Federally funded programs. The City has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Mayor and Members of the City Council
City of Pocatello, Idaho

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Pocatello's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of City of Pocatello's major federal programs for the year ended September 30, 2024. City of Pocatello's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Pocatello complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Pocatello and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Pocatello's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Deaton & Company

Pocatello, Idaho
May 26, 2026

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and Members of the City Council
City of Pocatello, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Pocatello, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise City of Pocatello's basic financial statements, and have issued our report thereon dated May 26, 2026.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Pocatello's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Pocatello's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Pocatello's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Pocatello's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2024-001.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Deaton & Company

Pocatello, Idaho
May 26, 2026

CITY OF POCATELLO, IDAHO

Schedule of Findings and Questioned Costs
For Fiscal Year Ended September 30, 2024

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of the City of Pocatello were prepare in accordance with GAAP.

2. No reportable conditions relating to the audit of the general-purpose financial statements are reported over internal control.

3. One instance of noncompliance (2024-001) that was significant to the financial statements of the City of Pocatello was disclosed in accordance with Government Auditing Standards.

4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with the Uniform Guidance.

5. The auditor's report on Compliance for the major federal award programs for the City of Pocatello expresses an unmodified opinion on all major federal programs.

6. There were no audit findings relative to the major federal award programs for the City of Pocatello that are reported in this schedule.

7. The programs tested as major programs include: U.S. Department of Housing and Urban Development, Assistance Listing No. 14.228, U.S. Department of Transportation, Assistance Listing No. 20.507, and U.S. Department of Treasury, Assistance Listing No. 21.027;

8. The threshold for distinguishing Type A and B programs was $750,000.

9. The City of Pocatello was determined to be a High-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

2024-001 Filing Requirements

Condition: City of Pocatello did not file the audited financial statements in a timely manner with the State of Idaho's legislative services office or to appropriate financial institutions. The City was also late filing the SEFA with the Federal Audit Clearinghouse.

Criteria: Idaho Title 67-450B requires all cities subject to audit requirements to file audited financial statements with the State of Idaho's legislative services office within nine months after the end of the audit period. The City is also subject to filing the financial statements under bonding requirements. The SEFA is required to be submitted 30 days after receipt of the auditor's report or 9 months after the end of the fiscal year – whichever comes first.

Cause: During the period when the audited financial statements are prepared and filed, the City was missing key employees and limited in house accounting assistance available. Information was not available for the audit to be completed and submitted timely.

Effect: Because the audited financial statements were not filed timely the State may withhold property tax revenues until the financial statements are filed. The City is also out of compliance with Bonding requirements that can assess penalties for non-compliance. When SEFA reporting is delinquent, federal agencies can limit amounts of federal awards.

This is a repeat finding.

Recommendation: We recommend the City submit the audited financial statements as soon as possible.

View of Responsible Officials and Planned Corrective Actions: City of Pocatello will file the audited financial statements as soon as they are available to be issued.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

CITY OF POCATELLO, IDAHO

Prior Year findings - Schedule of Findings and Questioned Costs
For Fiscal Year Ended September 30, 2023

2023-001 Filing Requirements

Condition: City of Pocatello did not file the audited financial statements timely with the State of Idaho's legislative services office or to appropriate financial institutions.

Criteria: Idaho Title 67-450B requires all cities subject to audit requirements to file audited financial statements with the State of Idaho's legislative services office within nine months after the end of the audit period. The City is also subject to filing the financial statements under bonding requirements.

Cause: The City has been catching up with the effects of staff turnover in prior years. As the prior year audit was late, it pushed the current year late as well.

Effect: Because the audited financial statements were not filed in a timely manner the State may withhold property tax revenues until the financial statements are filed. The City is also out of compliance with Bonding requirements that can assess penalties for non-compliance.

Recommendation: We recommend the City submit the audited financial statements as soon as possible.

View of Responsible Officials and Planned Corrective Actions: City of Pocatello will file the audited financial statements as soon as they are available to be issued.

CITY OF POCATELLO
SCHEDULE OF TRANSACTIONS
PASSENGER FACILITY CHARGE ACCOUNTS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

							2024
BEGINNING CASH BALANCE - PFC							$ 339,933.33
CITY		QTR 1	QTR 2	QTR 3	QTR 4	TOTAL	
REVENUES 072-6010-337.02-00 GMBA							
COLLECTIONS		$83.19	$36,342.78	$33,136.90	$35,778.37	$105,341.24	
INTEREST		1,090.76	1,962.51	1,723.12	1,456.90	6,233.29	
TOTAL REVENUES		1,173.95	38,305.29	34,860.02	37,235.27	111,574.53	
FAA REPORTED							
REVENUES							
COLLECTIONS		20,236.77	36,342.78	33,136.90	28,125.41	117,841.86	
DIFFERENCE	FY23 Q4	(20,153.58)	0.00	0.00	7,652.96	(12,500.62)	
INTEREST		1,090.76	1,962.51	1,723.12	1,456.90	6,233.29	
DIFFERENCE		0.00	0.00	0.00	0.00	0.00	

DISBURSEMENTS

APPLICATION NO.	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL	
03-04-C-03-PIH	0.00	0.00	0.00	0.00	0.00	
07-05-C-02-PIH	0.00	0.00	0.00	0.00	0.00	
10-06-C-01-PIH	0.00	0.00	0.00	0.00	0.00	
13-07-C-00-PIH-010 GA Ramp Rehab Phase II / FBO	0.00	0.00	0.00	0.00	0.00	
16-08-C-CC-PIH-003 Rehab Terminal Apron	0.00	0.00	0.00	0.00	0.00	
16-08-C-CC-PIH-009 Construct Apron Hardstand	0.00	0.00	0.00	0.00	0.00	
16-08-C-CC-PIH-002 Rehab Taxiway A	0.00	0.00	0.00	0.00	0.00	
20-09-C-00-PIH-003 Rotating Beacon	0.00	0.00	0.00	0.00	0.00	
20-09-C-00-PIH-004 Electrical Vault	0.00	0.00	0.00	0.00	0.00	
20-09-C-00-PIH-005 Master Plan Update	0.00	0.00	0.00	0.00	0.00	
20-09-C-00-PIH-007 Acquire SRE-Multi-task	0.00	0.00	0.00	0.00	0.00	
24-10-C-00-PIH-001 Apron Pvmt Mx-Terminal, FBO, NE Apron	0.00	0.00	0.00	0.00	0.00	
24-10-C-00-PIH-002 Apron Reconstruction (Design) - NE Apron	0.00	0.00	0.00	0.00	0.00	
24-10-C-00-PIH-003 Apron Reconstruction (Construction) - NE Apron	0.00	0.00	0.00	0.00	0.00	
24-10-C-00-PIH-004 Acquire Snow Removal Equipment (replacement) - Class 5 Truck w/ De-ice Trailer	0.00	0.00	0.00	0.00	0.00	
24-10-C-00-PIH-005 Acquire Snow Removal Equipment (replacement) - Loader w/ Ramp Plow and Snow Bucket	0.00	0.00	0.00	0.00	0.00	
24-10-C-00-PIH-006 Rehabilitate Terminal Access Road	0.00	0.00	0.00	0.00	0.00	
24-10-C-00-PIH-007 Rehabilitate Runway 3/21 (Re-mark)	0.00	0.00	0.00	0.00	0.00	
24-10-C-00-PIH-008 Rehabilitate Runway 3/21 - Preliminary Design	0.00	0.00	0.00	0.00	0.00	
24-10-C-00-PIH-009 Prepare PFC Application	8,468.01	2,687.58	0.00	0.00	11,155.59	
	$8,468.01	$2,687.58	$0.00	$ -	$11,155.59	
TOTAL DISBURSEMENTS						(11,155.59)
CLOSING CASH BALANCE - PFC						$ 440,352.27

* CLOSED APPLICATION

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE PASSENGER FACILITY CHARGE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE FACILITY CHARGE AUDIT GUIDE FOR PUBLIC AGENCIES

To the Honorable Mayor and Members of the City Council
City of Pocatello, Idaho

Report on Compliance for Passenger Facility Charge Program

Opinion on the Passenger Facility Charge Program

We have audited City of Pocatello, Idaho's (the City) compliance with the types of compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration (Guide), that could have a direct and material effect on its passenger facility charge program for the year ended September 30, 2024.

In our opinion, City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its passenger facility charge program for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guide. Our responsibilities under those standards and the Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance of the passenger facility charge program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's passenger facility charge program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the passenger facility charge program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose.

Deaton & Company

Pocatello, Idaho
May 26, 2026

STATISTICAL SECTION

This section of the City of Pocatello's Annual Comprehensive Financial Report (ACFR) presents detailed information intended to provide additional context for understanding the information presented in the financial statements, note disclosures, and required supplementary information. The statistical schedules provide historical trend information and nonfinancial data useful in assessing the City's financial condition and operational performance.

Contents

Financial Trends

These schedules contain trend information to assist readers in understanding changes in the City's financial position and operating results over time.

Revenue Capacity

These schedules contain information to assist readers in assessing the City's most significant local revenue sources.

Debt Capacity

These schedules contain information to assist readers in evaluating the City's current debt burden and ability to issue additional debt.

Demographic and Economic Information

These schedules provide demographic and economic indicators to assist readers in understanding the environment in which the City's financial activities occur.

Operating Information

These schedules contain service and infrastructure data to assist readers in understanding how the City's financial information relates to services provided and operational activities.

Sources: Unless otherwise noted, the information in these schedules is derived from the City's annual financial reports for the relevant years.

CITY OF POCATELLO
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities										
Net investment in capital assets	$ 110,608	$ 110,048	$ 112,688	$ 114,734	$ 118,510	$ 125,053	$ 124,113	$ 122,616	$ 129,462	$ 131,486
Restricted	984	930	1,064	1,491	1,982	1,237	1,137	1,003	1,377	2,107
Unrestricted	814	3,265	6,235	12,643	19,305	23,058	36,929	39,165	36,134	40,540
Total governmental activities net position	$ 112,406	$ 114,243	$ 119,987	$ 128,868	$ 139,798	$ 149,348	$ 162,179	$ 162,784	$ 166,973	$ 174,133
Business-type activities										
Net investment in capital assets	$ 41,868	$ 61,862	$ 70,537	$ 75,726	$ 83,969	$ 88,114	$ 95,557	$ 112,192	$ 125,134	$ 148,619
Restricted	723	723	-	-	-	-	-	-	-	-
Unrestricted	40,343	28,149	28,749	33,930	38,966	47,591	59,786	56,619	60,351	51,821
Total business-type activities net position	$ 82,934	$ 90,734	$ 99,286	$ 109,656	$ 122,935	$ 135,705	$ 155,343	$ 168,811	$ 185,485	$ 200,440
Primary government										
Net investment in capital assets	$ 152,476	$ 171,910	$ 183,225	$ 190,460	$ 202,480	$ 213,167	$ 219,669	$ 234,808	$ 254,596	$ 280,105
Restricted	1,707	1,653	1,064	1,491	1,982	1,237	1,138	1,003	1,377	2,107
Unrestricted	41,157	31,414	34,984	46,573	58,271	70,649	96,715	95,784	96,485	92,361
Total primary government net position	$ 195,340	$ 204,977	$ 219,273	$ 238,524	$ 262,733	$ 285,053	$ 317,522	$ 331,595	$ 352,458	$ 374,573

CITY OF POCATELLO
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	Fiscal Year									
Expenses	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities:										
General government	$ 5,548	$ 6,146	$ 5,363	$ 5,222	$ 6,108	$ 11,473	$ 7,430	$ 8,881	$ 10,766	$ 15,522
Economic development	352	325	125	184	184	99	66	245	83	81
Police services	12,228	13,035	13,795	13,010	14,131	13,843	15,760	17,554	17,784	18,701
Fire services	5,341	6,755	7,363	5,845	8,037	8,485	8,340	8,629	9,213	9,474
Other public safety	960	1,020	1,089	1,080	998	947	1,263	1,137	1,098	838
Public works and engineering	1,371	1,440	1,214	1,084	1,233	1,500	1,374	1,769	1,995	1,829
Cultural and recreational	4,665	4,854	4,832	4,833	4,969	4,616	5,188	5,840	6,205	4,705
Library	1,575	1,560	1,677	1,714	1,780	1,717	1,944	2,082	2,612	2,449
Streets and highways	5,666	6,249	7,133	6,592	7,234	8,160	10,121	9,099	11,050	13,174
Transportation	3,034	3,279	3,150	3,293	3,257	2,936	3,695	4,499	4,998	5,148
Airport	2,250	2,040	2,007	1,914	2,365	2,452	1,104	2,813	3,084	3,524
Community services	263	334	256	214	18	19	511	144	26	18
Interest on long-term debt	70	58	51	46	139	89	90	93	88	61
Total governmental activities expenses	$ 43,323	$ 47,095	$ 48,055	$ 45,031	$ 50,454	$ 56,336	$ 56,886	$ 62,785	$ 69,002	$ 75,524
Business-type activities										
Sanitation	$ 6,184	$ 6,570	$ 6,918	$ 7,248	$ 7,783	$ 8,375	$ 9,023	$ 10,077	$ 10,918	$ 11,159
Water	7,790	8,509	8,333	8,397	9,127	8,618	9,083	8,804	9,612	11,061
Sanitary sewer	8,096	7,748	8,020	7,765	9,328	10,188	9,829	11,633	11,129	11,406
Non-major activities	2,191	2,827	2,969	2,662	3,015	3,300	2,495	2,600	3,460	3,719
Total business-type activities expenses	$ 24,261	$ 25,654	$ 26,240	$ 26,072	$ 29,252	$ 30,481	$ 30,431	$ 33,114	$ 35,119	$ 37,345
Total primary government expenses	$ 67,584	$ 72,749	$ 74,295	$ 71,103	$ 79,707	$ 86,817	$ 87,317	$ 95,899	$ 104,121	$ 112,869
Program Revenues										
Governmental activities:										
Charges for services										
General Governmen	$ 4,042	$ 5,430	$ 5,139	$ 5,082	$ 4,670	$ 4,754	$ 4,950	$ 3,632	$ 4,585	$ 6,156
Cultural and recreati	1,326	1,381	1,223	1,600	1,237	959	1,365	1,579	1,854	1,885
Transportation	728	455	414	429	874	808	683	507	823	822
Airport	693	518	447	817	834	876	1,112	2,766	2,479	1,532
Other activities	3,650	5,175	4,452	4,339	5,734	6,048	9,827	9,529	9,081	12,411
Operating grants and cont	2,285	2,879	2,805	3,927	4,677	10,650	6,024	5,781	8,252	13,185
Capital grants and contribu	2,127	1,535	4,349	1,371	3,192	2,625	1,149	1,581	1,898	618
Total governmental activities program revenues	$ 14,851	$ 17,373	$ 18,829	$ 17,565	$ 21,218	$ 26,720	$ 25,110	$ 25,376	$ 28,972	$ 36,609
Business-type activities:										
Charges for services										
Sanitation	$ 7,168	$ 7,621	$ 7,895	$ 8,436	$ 8,717	$ 9,132	$ 9,947	$ 10,453	$ 11,205	$ 11,231
Water	10,199	11,696	11,717	12,033	13,232	13,917	15,929	15,108	15,947	16,576
Sanitary sewer	10,173	11,032	11,312	11,783	13,046	13,775	14,727	15,186	16,434	16,510
Non-major activities	3,077	3,263	3,250	3,201	3,496	3,457	3,648	4,068	3,943	4,144
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	115	690	540	795	3,525	2,041	5,925	1,835	4,184	3,812
Total business-type activities program revenues	$ 30,732	$ 34,302	$ 34,714	$ 36,248	$ 42,016	$ 42,322	$ 50,176	$ 46,651	$ 51,713	$ 52,273
Total primary government program revenues	$ 45,583	$ 51,675	$ 53,543	$ 53,813	$ 63,234	$ 69,042	$ 75,286	$ 72,027	$ 80,685	$ 88,882

CITY OF POCATELLO
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Net (expenses)/revenue										
Governmental activities	$(28,472)	$(29,722)	$(29,225)	$(27,465)	$(29,236)	$(29,616)	$(31,691)	$(37,409)	$(40,029)	$(38,915)
Business-type activities	6,471	8,648	8,474	10,176	12,764	11,841	19,503	13,536	16,595	14,928
Total primary government	$(22,001)	$(21,074)	$(20,751)	$(17,289)	$(16,472)	$(17,775)	$(12,188)	$(23,872)	$(23,434)	$(23,987)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	$ 27,479	$ 27,068	$ 27,961	$ 29,066	$ 30,792	$ 32,198	$ 30,659	$ 30,934	$ 32,387	$ 32,502
Franchise taxes	1,045	1,046	1,043	993	945	940	963	1,030	1,065	1,089
Unrestricted State Sales and Liquor taxes	4,804	4,975	5,135	5,392	5,554	5,726	5,771	6,890	6,712	6,952
Unrestricted interest earnings	199	467	410	707	1,237	1,017	297	619	3,947	5,534
Net change in fair market value of investments	-	-	-	-	1,737	(952)	6,039	-	-	-
Gain or (loss) on sale of capital assets	52	524	342	227	326	513	679	(358)	118	(31)
Transfers	100	85	77	(39)	(425)	(275)	107	126	(10)	30
Total governmental activities	$ 33,679	$ 34,165	$ 34,968	$ 36,346	$ 40,166	$ 39,167	$ 44,515	$ 39,241	$ 44,219	$ 46,076
Business-type activities:										
Unrestricted interest earnings	$ 7	$ 7	$ 4	$ 4	$ 4	$ 5	$ 1	$ 1	$ 4	$ -
Net change in fair market value of investments	-	-	-	-	-	-	-	-	-	-
Gain or (loss) on sale of capital assets	159	100	152	152	85	650	-	57	68	58
Transfers	(100)	(85)	(77)	39	425	274	(107)	(126)	10	(30)
Total business-type activities	$ 66	$ 22	$ 79	$ 195	$ 514	$ 929	$ (106)	$ (68)	$ 82	$ 28
Total primary government	$ 33,745	$ 34,187	$ 35,047	$ 36,541	$ 40,680	$ 40,096	$ 44,409	$ 39,172	$ 44,301	$ 46,104
Change in Net Position										
Governmental activities	$ 5,207	$ 4,443	$ 5,743	$ 8,881	$ 10,930	$ 9,551	$ 12,739	$ 1,832	$ 4,189	$ 7,161
Business-type activities	6,537	8,670	8,553	10,371	13,279	12,770	19,639	13,468	16,674	14,956
Total primary government	$ 11,744	$ 13,113	$ 14,296	$ 19,252	$ 24,209	$ 22,321	$ 32,378	$ 15,300	$ 20,863	$ 22,117

CITY OF POCATELLO
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years

(Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	Tax Revenues			Intergovernmental Tax Revenues					
Fiscal Year	Property Tax	Franchise Taxes	Total Taxes	State Sales Tax	State Liquor Tax	State Highway Tax	County Road and Bridge Tax	Total Inter-Governmental	**Total Tax Revenues**
2015	27,478	1,045	28,523	4,234	570	1,900	600	7,304	37,079
2016	27,068	1,046	28,114	4,371	605	2,526	1,054	8,556	36,686
2017	27,961	1,042	29,003	4,494	642	2,538	898	8,572	37,811
2018	29,686	993	30,649	4,722	670	2,557	859	8,808	39,457
2019	30,736	945	31,681	4,893	660	2,675	594	8,822	40,503
2020	32,198	939	33,137	5,030	697	2,633	9	8,369	41,506
2021	30,659	963	31,622	4,989	782	2,786	1,606	10,163	41,785
2022	30,933	1,029	31,962	6,160	729	2,674	769	10,333	42,295
2023	32,320	1,065	33,385	6,136	576	2,721	690	10,123	43,508
2024	32,586	1,089	33,675	6,260	692	2,786	693	10,431	44,106

CITY OF POCATELLO
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General fund										
Unassigned	$ 4,984	$ 6,801	$ 8,671	$ 10,632	$ 9,768	$ 13,092	$ 15,442	$ 18,099	$ 19,502	$ 19,702
Total general fund	$ 4,984	$ 6,801	$ 8,671	$ 10,632	$ 9,768	$ 13,092	$ 15,442	$ 18,099	$ 19,502	$ 19,702
All other governmental funds										
Restricted	$ 878	$ 1,103	$ 963	$ 1,391	$ 1,882	$ 1,136	$ 1,037	$ 903	$ 1,277	$ 2,007
Committed	4,572	5,131	6,371	7,690	13,720	11,287	16,495	17,739	15,121	16,336
Assigned								1,346	1,346	1,346
Unassigned										
Special revenue funds	(327)	-	(6)	(79)	(283)	(244)	(23) #	61	(84)	(40)
Capital project funds	(2,130)	(1,409)	(1,251)	(1,046)	(783)	36	918	757	486	3,256
Debt service funds	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	$ 2,993	$ 4,825	$ 6,077	$ 7,956	$ 14,536	$ 12,215	$ 18,427	$ 20,807	$ 18,146	$ 22,905

CITY OF POCATELLO

Changes in Fund Balances- Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

(Not Expressed in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Taxes	28,523,161	28,291,043	28,830,112	30,054,243	31,681,134	32,547,235	32,338,283	32,032,241	33,278,412	33,613,885
Service charges	2,749,822	3,291,085	3,288,093	3,027,224	4,102,319	3,453,021	4,663,408	4,604,318	4,643,349	6,320,775
Intergovernmental	11,869,720	12,068,205	14,712,417	12,454,229	13,528,646	18,740,686	15,857,985	16,025,909	17,341,785	23,487,612
Investment earnings	199,185	284,364	410,290	706,756	1,237,945	1,017,425	300,548	622,475	3,947,159	5,533,573
Special assessments	76,214	75,890	73,741	72,552	84,236	74,079	90,424	52,638	105,885	60,999
Miscellaneous	6,577,699	7,957,577	8,844,762	10,093,597	10,966,839	10,843,240	11,147,188	12,419,133	13,743,759	12,437,133
Total revenues	$ 49,995,801	$ 51,968,164	$56,159,415	$56,408,601	$61,601,119	$66,675,686	$64,397,836	$65,756,714	$73,060,349	$81,453,977
Expenditures										
General government	5,793,008	5,944,821	5,683,486	6,057,229	6,427,348	11,780,232	7,369,801	8,065,526	9,616,314	14,242,978
Economic development	359,945	322,662	132,696	179,557	180,310	103,237	66,212	245,142	83,348	81,298
Police services	12,461,746	13,080,649	13,725,667	13,785,177	14,390,618	14,811,144	15,513,478	16,415,053	16,909,973	18,131,948
Fire services	7,505,201	7,787,536	7,962,535	7,746,979	8,004,897	8,291,311	8,087,654	8,267,243	8,658,790	8,936,304
Other public safety	974,870	1,024,207	1,022,387	1,051,131	954,517	975,757	1,203,891	1,043,659	1,048,621	789,708
Public works and engineering	1,347,844	1,442,003	1,276,524	1,206,705	1,325,555	1,601,342	1,356,671	1,645,050	1,945,256	1,806,156
Cultural and recreational	4,383,958	4,539,154	4,483,473	4,666,487	4,699,515	4,450,436	4,964,214	5,449,252	5,721,976	4,083,262
Library	1,564,872	1,543,853	1,567,142	1,729,499	1,747,915	1,891,212	1,934,357	1,959,079	2,108,653	2,254,658
Streets and highways	3,520,159	3,872,213	4,308,363	3,975,369	4,220,684	4,967,842	6,731,980	5,436,339	7,187,236	9,020,675
Transportation	2,732,671	2,918,402	3,044,253	3,079,980	2,867,096	2,745,211	2,811,530	2,802,865	3,404,316	3,595,951
Airport	1,265,824	1,271,753	1,360,377	1,361,210	1,564,035	1,627,627	916,662	2,738,141	2,986,438	3,510,194
Community services	329,148	340,813	350,379	303,320	15,017	12,416	101,500	14,899	10,580	11,399
Capital outlay	7,922,169	4,408,865	7,871,407	9,339,127	9,003,965	12,284,119	4,997,634	6,329,093	13,075,409	8,796,044
Debt service										
Principal	409,611	353,439	242,801	175,862	620,847	328,656	391,963	344,370	355,018	348,478
Interest	82,513	69,528	58,533	53,068	85,926	93,888	104,232	89,181	91,071	67,282
Other charges	1,000	1,000	2,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total expenditures	$ 50,654,539	$ 48,920,898	$53,092,023	$54,711,700	$56,109,245	$65,965,430	$56,552,779	$60,845,892	$73,203,999	$75,677,335
Excess of revenues										
over (under) expenditures	$ (655,738)	$ 3,047,266	$ 3,067,392	$ 1,696,901	$ 5,491,874	$ 710,256	$ 7,845,057	$ 4,910,822	$ (143,650)	$ 5,776,642
Other financing sources (uses)										
Proceeds from debt issuance	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of assets	75,166	530,108	348,471	463,627	364,567	667,830	684,368	166,204	122,016	108,468
Developer contribution	349,054	-	-	2,157,565	-	-	-	-	-	-
Transfers in	2,771,188	1,674,376	2,772,565	2,163,989	8,394,742	1,565,385	2,820,298	2,008,506	3,866,642	5,239,129
Transfers out	(2,587,207)	(1,603,520)	(3,066,064)	(2,191,720)	(8,535,314)	(1,940,769)	(2,879,367)	(2,047,857)	(5,103,781)	(6,164,839)
Total other financing sources (uses)	$ 608,201	$ 600,964	$ 54,972	$ 2,593,461	$ 223,995	$ 292,446	$ 625,299	$ 126,853	$(1,115,123)	$ (817,242)
Net change in fund balances	$ (47,537)	$ 3,648,230	$ 3,122,364	$ 4,290,362	$ 5,715,869	$ 1,002,702	$ 8,470,356	$ 5,037,675	$(1,258,773)	$ 4,959,400
Debt service as a of noncapital expenditures	1.1516%	0.9502%	0.6664%	0.5046%	1.5255%	0.7953%	0.9738%	0.8035%	0.7491%	0.6270%

CITY OF POCATELLO

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

(Amounts Expressed in Thousands)

Fiscal Year	Real and Personal Property	Utilities	Subsequent Roll	Exemptions Home Owner's	Total Assessed Value	Direct Tax Rate
2015	3,220,137	60,443	2,917	(801,903)	2,481,594	$10.79
2016	3,175,339	66,056	4,512	(783,549)	2,462,358	$10.77
2017	3,201,339	63,401	7,305	(810,712)	2,461,333	$11.20
2018	3,358,492	75,184	5,636	(860,513)	2,578,799	$11.37
2019	3,940,113	76,544	1,161	(1,003,628)	3,014,190	$11.51
2020	4,037,757	76,333	4,597	(1,003,698)	3,114,989	$10.02
2021	3,191,707	83,639	11,321	(1,050,367)	4,337,034	$7.78
2022	3,558,403	89,167	6,584	(1,340,654)	4,994,808	$8.69
2023	5,047,896	90,163	8,104	(1,567,926)	6,714,089	$6.54
2024	5,250,000	92,000	8,500	(1,700,000)	7,050,500	$6.37

Source: Bannock County and Power County Clerks Offices
Note: Property is assessed at estimated market value as required by Idaho law.
Tax rates are per $1,000 of taxable assessed value.

CITY OF POCATELLO

Principal Property Taxpayers Within Bannock County

Fiscal Year 2024

Taxpayer	Industry	Assessed Valuation	Percentage of Total Assessed Value
Union Pacific Railroad	Transportation	$ 357,852,000	4.02%
Great Western Malting	Manufacturing	131,787,000	1.48%
Pocatello Hospital LLC	Healthcare	124,029,000	1.39%
LA Semiconductor	Manufacturing	71,544,000	0.81%
Pacificorp	Utility	62,629,000	0.70%
Idaho Central Credit Union	Financial	61,113,000	0.69%
Idaho Power Company	Utility	47,294,000	0.53%
Amys Kitchen	Manufacturing	45,872,000	0.52%
Northgate Apartments	Multifamily Housing	41,161,000	0.46%
Western States Equipment Co	Heavy Equipment	23,131,000	0.26%
	Total Assessed Valuation	$ 966,412,000	

Source: Bannock County Assessor’s Office

CITY OF POCATELLO
Property Tax Levies and Collections
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

Year	Taxable Assessed Value	Levy Rate	Taxes	Cancellations	Net Taxes Available	Current Collections	Percent Collected
2014	2,506,287,692	0.9939%	24,246,539	63,837	24,182,702	24,161,442	99.91%
2015	2,481,593,484	1.0787%	26,385,887	21,057	26,364,830	26,355,721	99.97%
2016	2,462,358,165	1.1112%	26,141,212	27,023	26,114,189	26,099,680	99.94%
2017	2,553,022,853	1.1203%	27,235,296	8,306	27,226,990	27,225,230	99.99%
2018	2,615,614,014	1.1369%	29,685,570	288,416	29,397,154	28,470,863	96.85%
2019	2,684,449,488	1.1512%	29,517,107	15,101	29,502,006	29,404,121	99.67%
2020	3,135,628,654	1.0022%	31,186,186	389,497	30,796,689	30,754,856	99.86%
2021	3,280,561,621	0.7776%	25,683,463	429,791	25,253,672	24,970,143	98.88%
2022	3,651,694,652	0.8689%	31,730,674	148,522	31,582,152	31,519,199	99.80%
2023	6,714,089,000	0.4803%	32,250,561	529,733	31,720,828	31,620,774	99.68%
2024	5,849,093,296	0.5631%	32,938,427	134,361	32,804,066	31,985,631	97.51%

CITY OF POCATELLO
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Amounts Expressed in Thousands)

	Governmental Debt			Business-Type Debt		
Fiscal Year	General Obligation Bonds	Cemetery Contracts Payable	Capital Leases	Revenue Bonds	Total Primary Government	Per Capita
2015	2,543	71	480	43,150	46,244	841
2016	2,375	63	287	40,788	43,513	806
2017	2,032	55	203	35,417	37,707	698
2018	1,854	49	1,707	32,810	36,420	671
2019	1,770	47	1,544	30,242	33,603	589
2020	1,595	42	1,395	27,774	30,806	479
2021	1,405	42	1,241	27,298	29,986	487
2022	1,220	41	1,082	21,410	23,753	410
2023	1,030	-	917	18,178	20,125	346
2024	830	-	769	16,503	18,102	309

CITY OF POCATELLO
Legal Debt Margin Information
Last Ten Fiscal Years
(Amounts Expressed in Thousands)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt Limit	$ 65,670	$ 64,918	$ 63,443	$ 68,786	$ 80,356	$ 80,356	$ 80,638	$ 96,946	$ 97,220	$ 140,180
Total net debt applicable to limit	2,540	2,369	1,999	1,906	1,731	1,590	1,405	1,220	1,030	830
Legal debt margin	$ 63,130	$ 62,549	$ 61,444	$ 66,880	$ 78,625	$ 78,766	$ 79,233	$ 95,726	$ 96,190	$ 139,350
Net Debt as a Percentage of Debt Limit	3.8678%	3.6492%	3.1509%	2.7709%	2.1542%	1.9787%	1.7424%	1.2584%	1.0595%	0.5921%

Assessed value	$ 7,048,800,000
Add back homeowners exemption	1,700,000
Total assessed value	$ 7,050,500,000
Debt limit - 2% of assessed value	$ 141,010,000
Debt applicable to limit:	
Total bonded debt	830,000
Legal Debt Margin	$ 140,180,000

Note: Under Idaho law, the City's general obligation debt may not exceed 2% of assessed property value. Debt subject to limitation may be offset by amounts available for repayment of general obligation bonds.

CITY OF POCATELLO
Pledged Revenue Coverage
Last Ten Fiscal Years
(Amounts Expressed in Thousands)

	Water and Sewer Revenue Bonds					
				Debt Service		
Fiscal Year	Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	**Coverage**
2015	20,300	14,706	5,594	1,820	1,228	**1.84**
2016	22,660	14,843	7,817	1,715	1,284	**2.61**
2017	22,903	15,030	7,873	2,215	1,655	**2.03**
2018	25,119	16,313	8,806	2,332	1,300	**2.42**
2019	26,248	17,275	8,973	1,935	1,071	**2.99**
2020	27,556	18,554	9,002	2,015	889	**3.10**
2021	30,063	18,099	11,964	2,575	1,036	**3.10**
2022	29,665	19,035	10,630	5,421	925	**1.68**
2023	32,036	20,054	11,982	1,601	689	**5.23**
2024	33,087	22,466	10,621	1,155	529	**6.31**

Note: Operating expenses exclude depreciation and interest expense

CITY OF POCATELLO
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population	Median Home Value	Median Household Income	School Enrollment	Unemployment Rate
2015	54,292	-	-	12,707	3.7%
2016	54,441	-	-	12,589	3.4%
2017	54,746	133,700	40,269	12,586	3.4%
2018	55,193	133,700	40,269	12,744	2.7%
2019	56,637	142,200	44,171	12,810	2.7%
2020	56,320	148,200	46,617	12,060	4.9%
2021	57,092	165,900	51,293	12,066	3.2%
2022	57,730	340,000	51,293	12,000	3.1%
2023	58,100	365,000	72,933	12,000	3.1%
2024	58,500	378,000	76,500	11,950	3.4%

Sources:
U.S. Census Bureau
Idaho Department of Labor
School District 25

Note: Population and income information are based on U.S. Census estimates. Unemployment rates are annual averages. School enrollment reflects District 25 enrollment at the start of each school year.

CITY OF POCATELLO

Principal Employers
September 30, 2024

Employer	Type of Business	2024 Approximate Employees	2024 Percentage of Total Employment	2023 Approximate Employees	2023 Percentage of Total Employment
Idaho State University	Higher Education	3,800	5.4%	3,800	5.5%
School District 25	Public Education	1,800	2.6%	1,800	2.6%
Portneuf Medical Center	Healthcare	1,600	2.3%	1,800	2.6%
Idaho Central Credit Union	Financial Services	1,500	2.1%	1,800	2.6%
City of Pocatello	Government	850	1.2%	800	1.2%
Amy's Kitchen	Manufacturing	750	1.1%	800	1.2%
LA Semiconductor	Manufacturing	750	1.1%	800	1.2%
Bannock County	Government	430	0.6%	400	0.6%
Walmart	Retail	400	0.6%	400	0.6%

Sources: Idaho Department of Labor, Portneuf Valley Development Corporation, prior ACFRs, and publicly available employer information
Employment figures are estimated.