

Max Levy Rate	Desired Increase	Taxable Value ==V		Actual	Budget	Budget Date	Increase/ (decrease)	Notes
		\$	\$					
			5,048,525,439					
								
		Nax Property Tax		FY 24	FY 25	FY 26		
		\$	34,117,711				(decrease)	
Property Tax								
0.90%	0.02%	General		\$ 23,690,587	\$ 24,456,282	\$ 25,465,987	\$ 1,009,705	3 year high = \$34,117,711 @3% = \$1,023,531
1.00%	1.00%	New Construction		\$ 353,735	\$ 286,513	\$ 300,839	\$ 14,326	Estimated total Property tax FY 26 \$35,141,242
		Annexation		\$ 10,000	\$ 10,000	\$ 10,000	\$ -	5% Estimate, Not included in 3% Max
		Personal Property Replacement		\$ 450,958	\$ 452,842	\$ 351,527	\$ (101,315)	0% Estimate, Not included in 3% Max
		Less State Replacement Money		\$ (452,842)	\$ (452,842)	\$ (452,842)	\$ -	1% Estimate, Not included in 3% Max
		Add Forgone adds to O&M		\$ -	\$ 94,526	\$ 351,412	\$ 256,886	0% Estimate, Not included in 3% Max
		Sales Tax		\$ 6,178,694	\$ 6,000,000	\$ 6,443,374	\$ 443,374	1% of Forgone (Max Forgone \$4,280,163)
		Liquor Tax		\$ 692,452	\$ 780,000	\$ 686,240	\$ (93,760)	7% AIC FY 26 Projection
		Electric Franchise Fees		\$ 556,116	\$ 577,500	\$ 500,000	\$ (77,500)	-12% AIC FY 26 Projection
		Natural Gas Franchise Fees		\$ 416,544	\$ 408,240	\$ 350,000	\$ (58,240)	-13% This will go down based on Judgement
		Cable Franchise Fees		\$ 116,419	\$ 95,000	\$ 85,000	\$ (10,000)	-14% This will go down based on Judgement
		Interest		\$ 5,403,784	\$ 4,600,000	\$ 3,500,000	\$ (1,100,000)	-11%
		Interest on Delinquent taxes/Mobile						-24% 3.5% X 100MM
		Home Tax		\$ 213,939	\$ 206,411	\$ 208,907	\$ 2,496	Avg
		Building Permits		\$ 874,517	\$ 919,288	\$ 975,000	\$ 55,712	Avg
		Magistrate Court		\$ 180,238	\$ 176,104	\$ 180,238	\$ 4,135	Avg
Other Fees/Grants			\$ 3,815,952	\$ 3,005,591	\$ 3,117,651	\$ 112,060		
Add back Other income			\$ 452,842	\$ 452,842	\$ 452,842	\$ -		
Other Revenue Sources		\$ 4,805,282	\$ 3,523,668	\$ 3,523,668	\$ -			
General Fund				\$ 47,759,218	\$ 45,591,965	\$ 46,049,843	\$ 457,879	
Liability Insurance								
No Max	-0.02%	Property Tax		\$ 1,018,667	\$ 1,239,033	\$ 229,328	\$ (1,009,705)	-77.49% Use \$800k of Excess Reserves
		Insurance --Inter Fund		\$ 652,629	\$ 446,266	\$ 940,000	\$ 493,734	
		Other		\$ 11,927				
Insurance Total				\$ 1,683,223	\$ 1,685,299	\$ 1,169,328	\$ (515,971)	Total Premium Budget of \$1,880,000
Street								
No Max	0.01%	Property Tax		\$ 3,160,307	\$ 3,328,704	\$ 3,631,615	\$ 302,912	9.10% Excess Reserves \$4mm use 100k from there
		Highway User Tax		\$ 4,530,513	\$ 3,169,565	\$ 2,223,697	\$ (945,868)	-29.84% AIC FY 26 Projection (Bill HO 354 Expires in FY 24)
		Bannock County Road & Bridge		\$ 743,872	\$ 734,897	\$ 745,920	\$ 11,023	1.50%
		Right of Way		\$ 1,246,690	\$ 1,576,317	\$ 1,757,510	\$ 181,193	11.49%
		Other Fees		\$ 1,545,392				
Street Total				\$ 11,226,774	\$ 8,809,482	\$ 8,358,742	\$ (450,740)	
Recreation								
0.06%	0.01%	Property Tax		\$ 1,978,458	\$ 2,199,437	\$ 2,613,416	\$ 413,979	100k to start funding green trail maintenance
		Other Fees		\$ 1,799,578	\$ 1,459,366	\$ 1,650,000	\$ 190,634	3% increase
		Donations						
Recreation Total				\$ 3,778,036	\$ 3,658,803	\$ 4,263,416	\$ 604,613	
Cemetery								
0.04%	0.00%	Property Tax		\$ 193,012	\$ 192,080	\$ 293,051	\$ 100,038	53% 100k to start endowment fund for maintenance

Max Levy Rate	Desired Increase	Taxable Value ==V		Actual	Budget	Budget Date	Increase/ (decrease)	Notes
		\$						
			5,048,525,439					
			↓					
		Nax Property Tax						
		\$	34,117,711	FY 24	FY 25	FY 26		
		Other Fees	\$ 399,532	\$ 410,690	\$ 900,000	\$ 500,468		total to 961,000
		Transfer from General Fund		\$ -	\$ -	\$ -		
		Cemetery Total	\$ 592,544	\$ 602,770	\$ 1,193,051	\$ 600,506		
		Airport						
0.04%	0.00%	Property Tax	\$ 984,580	\$ 1,184,453	\$ 1,219,793	\$ 235,213		3% increase,
		Other Fees	\$ 932,445	\$ 859,047	\$ 835,746	\$ (96,699)		
		Grants						
		Airport Total	\$ 1,917,025	\$ 2,043,500	\$ 2,055,539	\$ 138,514		
		Library						
0.06%	0.00%	Property Tax	\$ 2,193,582	\$ 2,187,555	\$ 2,187,555	\$ -		3% increase
		Other Fees	\$ 146,571	\$ 37,000	\$ 38,110	\$ 1,110		
		Donations						
		Library Total	\$ 2,340,153	\$ 2,224,555	\$ 2,225,665	\$ 1,110		
0.06%	0.00%	Capital Improvements	\$ 12,937	\$ 12,937	\$ -	\$ (12,937)		
		Fore Gone if Needed	\$ -	\$ -	\$ 329,654	\$ 329,654		
		Property Tax Excluding Foregone (3% Max)	\$ 33,232,129	\$ 34,800,480	\$ 35,640,744	\$ 1,039,206	\$ 1,023,531	<== Total tax increase W/O Foregone
		Property Tax including Foregone and 3% Max	\$ 33,232,129	\$ 34,800,480	\$ 35,970,398	\$ 1,368,860	\$ 1,374,944	<===Total tax with/Foregone
		Non-Property Tax	\$ 36,064,843	\$ 29,815,893	\$ 29,345,185	\$ (532,948)		
		Total Government Tax Revenues	\$ 69,296,972	\$ 64,616,373	\$ 65,315,583	\$ 835,911		
		Government (Special Revenue)						
		008 Transit (Rural)						
		Grants	\$ 580,018	\$ 1,161,453	\$ 1,161,453	\$ -		
		Contracts	\$ 241,523	\$ 236,320	\$ 236,320	\$ -		
		Other Fees	\$ 208,781	\$ 219,030	\$ 219,030	\$ -		
		Transit Total	\$ 1,030,323	\$ 1,616,803	\$ 1,616,803	\$ -		
		009 Transit (Urban)						
		Grants	\$ 876,595	\$ 1,627,369	\$ 1,627,369	\$ -		
		Grants	\$ 714,617	\$ 1,297,241	\$ 1,297,241	\$ -		
		Other Fees	\$ 1,060,301	\$ 1,090,223	\$ 1,090,223	\$ -		
		Transit Total	\$ 2,651,513	\$ 4,014,833	\$ 4,014,833	\$ -		
		013 Business Improvement	\$ 81,241	\$ 106,090	\$ 109,273	\$ 3,183		
		014 Art Council ('Chief Theater)	\$ 1,650	\$ -	\$ 10,000	\$ 10,000		
		016 Emergency Repair	\$ 41,200	\$ 40,000	\$ 41,200	\$ 1,200		
		017 Science and Environment						
		Grant	\$ 231,031	\$ 402,985		\$ (402,985)		
		Civil Engineering	\$ 358,806	\$ 369,570	\$ 369,570	\$ -		
		Other	\$ 51,249	\$ 56,957	\$ 55,298	\$ (1,659)		
		Total Science and Environment	\$ 641,086	\$ 829,512	\$ 424,868	\$ (404,644)		
		081 CBDG Grants						
		Grants	\$ 1,507,378	\$ 6,643,984	\$ 7,707,354	\$ 1,063,370		
		CDPB Block Program	\$ 23,278	\$ 19,096	\$ 272,423	\$ 253,327		
		Other	\$ 7,043	\$ 13,209		\$ (13,209)		

Max Levy Rate

Desired Increase

Taxable Value ==V
\$ 5,048,525,439



Nax Property Tax
\$
CDBG Total

34,117,711

Actual

Budget

Budget Date

Increase/
(decrease)

FY 24

FY 25

FY 26

Notes

		\$	1,537,699	\$	6,676,289	\$	7,979,777	\$	1,303,488
084	ARPA Original Funds			\$	-	\$	3,108,286	\$	3,108,286
088	Public Safety Grant	\$	40,002.30	\$	58,335	\$	60,085	\$	1,750
955	CDR Loan	\$	-	\$	37,170	\$	38,285	\$	1,115
957	Zoo Improvement	\$	1,635	\$	3,605	\$	3,713	\$	108
964	Abatement	\$	19,963	\$	118,450	\$	122,004	\$	3,554
Total Government Special Revenues		\$	6,046,311	\$	13,501,087	\$	14,420,841	\$	919,754
Government (Debt Reserve)									
059	Debt Service Government	\$	236,210	\$	238,709	\$	245,870	\$	7,161
060	Debt Service WPC	\$	1,732,074	\$	1,700,373	\$	1,700,373	\$	-
061	Debt Service Water	\$	620,801	\$	611,383	\$	629,724	\$	18,341
Total Government Debt Service		\$	2,589,085	\$	2,550,465	\$	3,929,524	\$	3,929,524
Government (Capital Reserves)									
070	Federal Aid Projects	\$	2,669,976	\$	3,000,000	\$	250,000	\$	(2,750,000)
071	Alternative Transportation	\$	611,491	\$	703,000	\$	724,090	\$	21,090
072	Airport Construction	\$	3,470,269	\$	5,156,608	\$	4,500,000	\$	(656,608)
073	Water Construction	\$	-	\$	80,000	\$	82,400		
074	WPC Construction	\$	1,300,000	\$	1,300,000	\$	-	\$	(1,300,000)
958	Water Acquisition			\$	-	\$	-	\$	-
965	GOLF ICP					\$	2,000,000	\$	2,000,000
Total Government Capital Reserves		\$	8,051,737	\$	10,239,608	\$	7,556,490	\$	(4,685,518)
Government (Reserves Funds)									
075	Fire Apparatus Capital			\$	-	\$	-		
076	Building Renovation	\$	44,985	\$	38,065	\$	39,207	\$	1,142
078	Capital Improvement	\$	1,709,185	\$	426,178	\$	438,964	\$	12,786
952	Retirement Payout	\$	376,658	\$	202,331	\$	208,401	\$	6,070
Total Government Reserves		\$	2,130,828	\$	666,574	\$	686,572	\$	(4,671,590)
Total Government		\$	88,114,934	\$	91,574,107	\$	91,909,011	\$	(3,671,918)
Proprietary Funds									
Proprietary (Internal Service)									
050	Information Systems	\$	1,677,590	\$	1,835,126	\$	1,883,162	\$	48,036
051	Fleet Management	\$	3,044,389	\$	2,428,063	\$	2,456,550	\$	28,487
052	Utility Billing	\$	1,709,035	\$	1,617,997	\$	1,749,848	\$	131,851
053	Employee Wellness	\$	63,983	\$	57,240	\$	62,400	\$	5,160
054	Public Works	\$	391,613	\$	376,092	\$	387,375	\$	11,283
055	Fuel	\$	1,244,201	\$	1,337,085	\$	1,262,843	\$	(74,242)
056	Worker Comp	\$	2,030,693	\$	1,346,905	\$	1,387,312	\$	40,407
057	Education	\$	43,967	\$	53,045	\$	111,000	\$	57,955
Total Proprietary Internal Service		\$	10,205,471	\$	9,051,553	\$	9,300,490	\$	248,937
Proprietary (Enterprise)									
030	Sanitation Fund	\$	9,795,070	\$	11,852,361	\$	12,271,526	\$	419,165
031	Water	\$	15,886,529	\$	16,363,125	\$	16,736,144	\$	373,019
032	Water Pollution Control	\$	13,726,319	\$	14,408,634	\$	14,904,600	\$	495,966
035	Ambulance	\$	4,139,894	\$	4,472,677	\$	4,472,677	\$	-
037	Water Capacity Fee	\$	642,844	\$	625,000	\$	643,750	\$	18,750
038	WPC Capacity Fee	\$	848,153	\$	276,676	\$	400,000	\$	123,324

\$1.5mm already in fund \$.5mm from General Fund Reser

<== Per rate study
<== Per rate study
<== Per rate study

Max Levy Rate

Desired Increase

Taxable Value ==V
\$ 5,048,525,439



Nax Property Tax
\$ 34,117,711

Actual

Budget

Budget Date

Increase/
(decrease)

FY 24

FY 25

FY 26

Notes

Total Proprietary Enterprise	\$	45,038,809	\$	47,998,473	\$	49,428,697	\$	1,430,224
Total Proprietary	\$	55,244,281	\$	57,050,026	\$	58,729,187	\$	1,679,161
951 POLICE RETIREMENT TRUST	\$	2,077,333	\$	200,000	\$	206,000	\$	6,000
Non Major Funds	\$	35,685,228	\$	16,360	\$	855,089	\$	838,729
Total Government Wide	\$	181,121,776	\$	148,840,493	\$	151,699,287		

Taxable Value ==V

\$ 5,048,525,439



		Budget Date
\$	34,117,711	FY 26
Property Tax		
General		\$ 25,465,987
New Construction		\$ 300,839
Annexation		\$ 10,000
Personal Property Replacement		\$ 351,527
Less State Replacement Money		\$ (452,842)
Add Forgone adds to O&M		\$ 351,412
Sales Tax		\$ 6,443,374
Liquor Tax		\$ 686,240
Electric Franchise Fees		\$ 500,000
Natural Gas Franchise Fees		\$ 350,000
Cable Franchise Fees		\$ 85,000
Interest		\$ 3,500,000
Interest on Delinquent taxes/Mobile Home Tax		\$ 208,907
Building Permits		\$ 975,000
Magistrate Court		\$ 180,238
Other Fees/Grants		\$ 3,117,651
Add back Other income		\$ 452,842
Other Revenue Sources		\$ 3,523,668
	General Fund	<u>\$ 46,049,843</u>
Liability Insurance		
Property Tax		\$ 229,328
Insurance --Inter Fund		\$ 940,000
Other		
	Insurance Total	<u>\$ 1,169,328</u>
Street		
Property Tax		\$ 3,631,615
Highway User Tax		\$ 2,223,697
Bannock County Road & Bridge		\$ 745,920
Right of Way		\$ 1,757,510
Other Fees		\$ -
	Street Total	<u>\$ 8,358,742</u>

Taxable Value ==V

\$ 5,048,525,439

**Budget Date**

\$	34,117,711	FY 26
Recreation		
Property Tax		\$ 2,613,416
Other Fees		\$ 1,650,000
Donations		\$ -
Recreation Total		<u>\$ 4,263,416</u>
Cemetery		
Property Tax		\$ 293,051
Other Fees		\$ 900,000
Transfer from General Fund		\$ -
Cemetery Total		<u>\$ 1,193,051</u>
Airport		
Property Tax		\$ 1,219,793
Other Fees		\$ 835,746
Grants		\$ -
Airport Total		<u>\$ 2,055,539</u>
Library		
Property Tax		\$ 2,187,555
Other Fees		\$ 38,110
Donations		\$ -
Library Total		<u>\$ 2,225,665</u>
Capital Improvements		\$ -
Fore Gone if Needed		\$ 329,654
Property Tax Excluding Foregone (3% Max)		<u>\$ 35,640,744</u>
Property Tax including Foregone and 3% Max		<u>\$ 35,970,398</u>
Non-Property Tax		<u>\$ 29,345,185</u>
Total Government Tax Revenues		<u>\$ 65,315,583</u>

Taxable Value ==V

\$

5,048,525,439



Budget Date

	\$	34,117,711	FY 26
008	Transit (Rural)		
	Grants	\$	1,161,453
	Contracts	\$	236,320
	Other Fees	\$	219,030
	Transit Total	\$	1,616,803
009	Transit (Urban)		
	Grants	\$	1,627,369
	Grants	\$	1,297,241
	Other Fees	\$	1,090,223
	Transit Total	\$	4,014,833
013	Business Improvement	\$	109,273
014	Art Council ('Chief Theater)	\$	10,000
016	Emergency Repair	\$	41,200
017	Science and Environment		
	Grant	\$	-
	Civil Engineering	\$	369,570
	Other	\$	55,298
	Total Science and Environment	\$	424,868
081	CDBG Grants		
	Grants	\$	7,707,354
	CDPB Block Program	\$	272,423
	Other	\$	-
	CDBG Total	\$	7,979,777
084	ARPA Original Funds	\$	3,108,286
088	Public Safety Grant	\$	60,085
955	CDR Loan	\$	38,285
957	Zoo Improvement	\$	3,713
964	Abatement	\$	122,004
Total Government Special Revenues		\$	14,420,841
059	Debt Service Government	\$	245,870
060	Debt Service WPC	\$	1,700,373
061	Debt Service Water	\$	629,724
Total Government Debt Service		\$	3,929,524

Taxable Value ==V

\$

5,048,525,439

**Budget Date**

	\$	34,117,711	FY 26
070	Federal Aid Projects	\$	250,000
071	Alternative Transportation	\$	724,090
072	Airport Construction	\$	4,500,000
073	Water Construction	\$	82,400
074	WPC Construction	\$	-
958	Water Acquisition	\$	-
965	GOLF ICP	\$	2,000,000
Total Government Capital Reserves		\$	7,556,490
075	Fire Apparatus Capital	\$	-
076	Building Renovation	\$	39,207
078	Capital Improvement	\$	438,964
952	Retirement Payout	\$	208,401
Total Government Reserves		\$	686,572
Total Government		\$	91,909,011
Proprietary (Internal Service)			
050	Information Systems	\$	1,883,162
051	Fleet Management	\$	2,456,550
052	Utility Billing	\$	1,749,848
053	Employee Wellness	\$	62,400
054	Public Works	\$	387,375
055	Fuel	\$	1,262,843
056	Worker Comp	\$	1,387,312
057	Education	\$	111,000
Total Proprietary Internal Service		\$	9,300,490
030	Sanitation Fund	\$	12,271,526
031	Water	\$	16,736,144
032	Water Pollution Control	\$	14,904,600
035	Ambulance	\$	4,472,677
037	Water Capacity Fee	\$	643,750
038	WPC Capacity Fee	\$	400,000
Total Proprietary Enterprise		\$	49,428,697
Total Proprietary		\$	58,729,187
951	POLICE RETIREMENT TRUST	\$	206,000
Non Major Funds		\$	855,089
Total Government Wide		\$	151,699,287