



COMMON COUNCIL
CITY OF BELLEVUE, IDAHO
MONDAY, JANUARY 27, 2025, 5:30 PM
115 E. PINE STREET, BELLEVUE, IDAHO 83313

AGENDA

Agendas may be amended*

JOIN ZOOM MEETING:

<https://us02web.zoom.us/j/6273122357?pwd=ekFEckpSQUF6RnVFUFpGYWNjd29Zdz09&omn=83674287537>

MEETING ID: 627 312 2357

PASSCODE: 606XKf

ONE TAP MOBILE

+1-253-215-8782 US (Tacoma)

+1-346-248-7799 US (Houston)

PLEASE MUTE YOUR CALL: PLEASE TURN OFF ALL CELL PHONES EXCEPT FOR EMERGENCY PERSONNEL.

CALL TO ORDER

ROLL CALL

1. NOTICE OF AGENDA COMPLIANCE (PER IDAHO CODE **§74-204): ACTION ITEM**

*Finding that the regular meeting notice and agenda were posted in accordance with Idaho Code **§74-204** within forty-eight (48) hours prior to the meeting at: the City of Bellevue City Hall, Post Office, and on the City's website on January 23, 2025. **Suggested Motion:** Move that the notice for the January 27, 2025, meeting was completed in accordance with Idaho Code, Section **§74-204.***

2. CALL FOR CONFLICT (AS OUTLINED IN IDAHO CODE **§74-404): ACTION ITEM**

3. MAYOR AND COUNCIL REPORT

4. PUBLIC COMMENT: FOR ITEMS OF CONCERN NOT ON THE AGENDA – (COMMENTS ARE LIMITED TO 3-5 MINUTES)

5. CONSENT AGENDA: ACTION ITEMS

- a. Approval of Minutes: January 13, 2025, Regular Meeting Minutes: Amy Phelps, City Clerk
- b. Approval of Claims: January 13, 2025, through January 27, 2025: Shelly Shoemaker, Treasurer
- c. Treasurer's Report as of December 31, 2024: Shelly Shoemaker, Treasurer
- d. End of Fiscal Year 2024 Financial Report, Shelly Shoemaker, Treasurer

6. PRESENTATION: Fire Fighter of the Year and Length of Service Award Presentation: Greg Beaver, Fire Chief

7. PUBLIC HEARING: ACTION ITEM

- a. Public Hearing to Consider a City-initiated Text Amendment to Bellevue City Code Chapters 10-7: B Business District and 10-24: Planned Unit Developments (PUDs) to permit multiple family dwellings through planned unit development applications and to reduce the minimum lot size required to submit a planned unit development application.

8. NEW BUSINESS

- a. Presentation: City of Bellevue Fiscal Year End 2024 Audited Statements: Dennis Brown, CPA, Workman and Company | **ACTION ITEM**
- b. Discussion of 2025 Council Priorities and Recap from January 16, 2025, Special Common Council Meeting: Brian Parker, Community Development Director
- c. Consideration and Approval of Resolution 2405, Authorizing the Submittal of a RAISE Grant Application for Collector Roadway Design Service on behalf of the City of Bellevue, Idaho: Brian Parker, Community Development Director | **ACTION ITEM**

d. Consideration and Approval of Resolution 2406, Authorizing the Mayor to Execute a Letter of Support for ITD's FY 2025 Rebuilding American Infrastructure with Sustainability and Equity (RAISE) program grant application for the State Highway-75 Bellevue to Broadway Run Improvement Project: Chris Johnson, Public Works Director | **ACTION ITEM**

9. ADJOURNMENT: ACTION ITEM

❖ *If you would like to submit written comment on a public hearing agenda item: Submit your comments to aphelps@bellevueidaho.us (by noon the day of the meeting)*

**In compliance with the American with Disabilities Act, individuals needing special accommodations during this meeting should notify the City Bellevue, 115 East Pine Street, Bellevue, Idaho 83313, or phone number 208-788-2128 ext. 4, at least twenty-four (24) hours prior to the meeting.

**De conformidad con la Ley de Estadounidenses con Discapacidades, las personas que necesiten adaptaciones especiales durante esta reunión deben notificar a la ciudad de Bellevue, 115 East Pine Street, Bellevue, Idaho 83313, o al número de teléfono 208-788-2128 ext. 4, al menos veinticuatro (24) horas antes de la reunión.



CONSEJO COMÚN
CIUDAD DE BELLEVUE, IDAHO
LUNES 27 DE ENERO DE 2025 17:30
115 E. PINE STREET, BELLEVUE, IDAHO 83313

ORDEN DEL DÍA
Las agendas pueden ser modificadas*

ÚNASE A LA REUNIÓN ZOOM:

<https://us02web.zoom.us/j/6273122357?pwd=ekFEckpSQUF6RnVFUFpGYWNjd29Zdz09&omn=83674287537>

ID DE REUNIÓN: 627 312 2357

CONTRASEÑA: 606XKf

MÓVIL DE UN TOQUE

+1-253-215-8782 US (Tacoma)

+1-346-248-7799 US (Houston)

POR FAVOR SILENCIO SU LLAMADA: APAGUE TODOS LOS TELÉFONOS CELULARES EXCEPTO EL PERSONAL DE EMERGENCIA.

LLAMAR AL ORDEN

PASAR LISTA

1. AVISO DE CUMPLIMIENTO DE LA AGENDA (SEGÚN EL CÓDIGO DE IDAHO §74-204): ARTÍCULO DE ACCIÓN

Determinar que el aviso de la reunión regular y la agenda se publicaron de acuerdo con el Código de Idaho §74-204 dentro de las cuarenta y ocho (48) horas anteriores a la reunión en: el Ayuntamiento de la Ciudad de Bellevue, la Oficina de Correos y en el sitio web de la Ciudad en 23 de Enero de 2025. Moción sugerida: Proponer que el aviso para la reunión ordinaria del 27 de enero de 2025 se complete de acuerdo con el Código de Idaho, Sección §74-204.

2. LLAMADO A CONFLICTO (COMO SE DESCRIBE EN EL CÓDIGO DE IDAHO §74-404): ARTÍCULO DE ACCIÓN

3. INFORME DEL ALCALDE Y DEL CONSEJO

4. COMENTARIO PÚBLICO (PARA TEMAS DE PREOCUPACIÓN QUE NO ESTÁN EN LA AGENDA – (LOS COMENTARIOS SE LIMITARON A 5 MINUTOS)

5. AGENDA DE CONSENTIMIENTO: ARTÍCULOS DE ACCIÓN

- a. Aprobación del Acta: 13 de enero de 2025, Acta de la reunión ordinaria: Amy Phelps, Secretaria Municipal
- b. Aprobación de reclamaciones: 13 de enero de 2025 al 27 de enero de 2025: Shelly Shoemaker, Tesorera
- c. Informe del tesorero al 31 de diciembre de 2024: Shelly Shoemaker, Tesorera
- d. Informe financiero de fin del año fiscal 2024, Shelly Shoemaker, Tesorera

6. PRESENTACIÓN: Bombero del año y premio a la duración del servicio Presentación: Greg Beaver, Jefe de Bomberos

7. AUDIENCIA PÚBLICA: ARTÍCULO DE ACCIÓN

- a. Audiencia pública para considerar una enmienda de texto iniciada por la ciudad al Código de la ciudad de Bellevue Capítulos 10-7: Distrito comercial B y 10-24: Desarrollos de unidades planificadas (PUD) para permitir viviendas familiares múltiples a través de aplicaciones de desarrollo de unidades planificadas y reducir el tamaño mínimo del lote requerido presentar una solicitud de desarrollo de unidad planificada. Audiencia pública: **ARTÍCULO DE ACCIÓN**

8. NUEVOS NEGOCIOS

- a. Presentación: Ciudad de Bellevue Fin del año fiscal 2024 Declaraciones auditadas: Dennis Brown, CPA, Workman and Company | **ARTÍCULO DE ACCIÓN**
- b. Discusión de las prioridades del Consejo para 2025 y resumen del 16 de enero de 2025, reunión especial del Consejo Común: Brian Parker, Director de Desarrollo Comunitario
- c. Consideración y aprobación de la Resolución 2405, que autoriza la presentación de una solicitud de subvención RAISE para el Servicio de Diseño de Carreteras Colectoras en nombre de la Ciudad de Bellevue, Idaho: Brian Parker, Director de Desarrollo Comunitario | **ARTÍCULO DE ACCIÓN**

d. Consideración y aprobación de la Resolución 2406, que autoriza al alcalde a ejecutar una carta de apoyo para la solicitud de subvención del programa de reconstrucción de la infraestructura estadounidense con sostenibilidad y equidad (RAISE) del año fiscal 2025 de ITD para el proyecto de mejora de la autopista estatal-75 Bellevue a Broadway: Chris Johnson, Público Director de Obras | ARTÍCULO DE ACCIÓN

9. APLAZAMIENTO: ARTÍCULO DE ACCIÓN

- ❖ *Si desea enviar un comentario por escrito sobre un tema de la agenda de una audiencia pública: envíe sus comentarios a aphelps@bellevueidaho.us (antes del mediodía del día de la reunión)*

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City of Bellevue

City of Bellevue
Regular Common Council Meeting
January 27, 2025

Agenda Item 5a: Approval of Minutes

Regular Meeting Minutes – January 13, 2025

Action Item: Amy Phelps, City Clerk

Note:

Suggested Motion: Move to approve the Consent Agenda as: amended, corrected, or as presented.

Attachment(s): Regular Meeting Minutes – January 13, 2025



CITY OF BELLEVUE
COMMON COUNCIL
January 13, 2025
Minutes

The Common Council of the City of Bellevue, Idaho, met in a Regular Meeting, on, Monday, January 13, 2025, at 5:30 p.m. in the Council Chambers of the City of Bellevue Offices, located at 115 E. Pine Street, Bellevue, ID 83313.

Call to Order: Mayor Giordani called the Regular Meeting to order at 5:36 p.m.

Roll Call:

Members Present

Christina Giordani, Mayor
John Carreiro, Council Member
Robin Leahy, Council Member
Diane Shay, Council Member – (*Via Zoom*)
Jessica Obenauf, Council Member
Shaun Mahoney, Council Member
Tammy Davis, Council Member Elect – (*Via Zoom*)
Suzanne Wrede, Council Member Elect

Staff Present:

Greg Beaver, Fire Chief
Kirtus Gaston, Marshal
Shelly Shoemaker, City Treasurer – (*Via Zoom*)
Amy Phelps, City Clerk – (*Via Zoom*)
Brian Parker, Community Development Director - (*Via Zoom*)

Others in Attendance: Tony Evans (Idaho Mountain Express- *Via Zoom*), Tom Bergin, Genoa Beiser, Tom Blanchard

1. Notice of Agenda Compliance:

The posting of this regular meeting agenda complied with Idaho Code §74-204. The regular meeting agenda was posted within forty-eight (48) hours prior to the meeting at the Bellevue City Hall, Post Office, and on the City website on *January 9th, 2024*.

Motion: **Council Member Shay** moved that the agenda notice was in compliance with Idaho Code §74-204. **Council Member Obenauf** seconded, and the motion passed unanimously.

At this time, Mayor Giordani amended the agenda by removing item 9 and continuing, on record, item 11: **Public Hearing** to Consider a City-initiated Text Amendment to Bellevue City Code Chapters 10-7: B Business District and 10-24: Planned Unit Developments (PUDs) to permit multiple family dwellings through planned unit development applications and to reduce the minimum lot size required to submit a planned unit development application.

2. Call for Conflict as Outlined in Idaho Code §74-404:

Mayor Giordani called for conflict from any Council Member or staff member with any agenda item. No conflict was noted.

3. MAYOR AND COUNCIL REPORT

Mayor Giordani gave note to the Newsletter sent out to residents on Friday, January 3rd.

4. **Public Comment:** (for Items of Concern Not on the Agenda)

Mayor Giordani opened the meeting for public comment at 5:41 p.m.

No public comment was made at this time.

5. **CONSENT AGENDA: ACTION ITEMS**

- a. Approval of Claims: December 23, 2024, through January 13, 2025: Shelly Shoemaker, Treasurer
- b. Approval of Minutes: December 23, 2024, Regular Meeting Minutes: Amy Phelps, City Clerk
- c. Department Head Reports

Motion: Council member Obenauf moved to approve the Consent Agenda. Council Member Carreiro Seconded the Motion. Council Members Voting Aye: Council Member Leahy, Council Member Obenauf, Council Member Carreiro, Council Member Shay, Council Member Mahoney. Council Members Voting Nay: None. The Motion Passed unanimously.

6. **Oath of office: Action Item**

Swearing in of Newly Elected Aldermen: Amy Phelps, City Clerk

Suzanne Wrede, Tammy Davis, and Jessica Obenauf were sworn in by the City Clerk.

7. **APPOINTMENT OF ALDERMAN: ACTION ITEM**

Council Approval and Appointment of New Alderman to Fill the Sixth Council Seat Vacancy, as Recommended by Mayor Christina Giordani, with Term expiring January 2026: Christina Giordani, Mayor

- a. Swearing in of Newly Appointed Alderman: Amy Phelps, City Clerk

Mayor Giordani told the council that she has conducted interviews with a few City Residents who had expressed interest in filling the Council vacancy, and she made the decision to recommend Tom Bergin for the position.

Motion: Council member Shay moved to Appoint Tom Bergin to fill the Sixth Council Seat Vacancy, as recommended by Mayor Giordani with term expiring January 2026. Council Member Mahoney Seconded the Motion. Council Members Voting Aye: Council Member Wrede, Council Member Obenauf, Council Member Davis, Council Member Shay, Council Member Mahoney. Council Members Voting Nay: None. The Motion Passed unanimously.

8. **ELECTION OF COUNCIL PRESIDENT: ACTION ITEM**

Mayor Giordani explained that she has worked closely with Council Member Shay during the last year on the Council and expressed her confidence in Shay's ability to lead in the Mayor's absence if needed.

Motion: Council Member Mahoney moved to Appoint Council Member Diane Shay to fill the position of Council President. Council Member Bergin Seconded the Motion. Council Members Voting Aye: Council Member Wrede, Council Member Obenauf, Council Member Davis, Council Member Shay, Council Member Mahoney. Council Members Voting Nay: None. The Motion Passed unanimously.

9. **PRESENTATION**

~~Roles and Responsibilities of Common Council: Brian Parker, Community Development Director, Rick Allington, Legal Council~~

10. **NEW BUSINESS**

- a. **Discussion and Consideration of Resolution No. 2402 Appointing Genoa Beiser to the City of Bellevue Planning and Zoning Commission: ACTION ITEM**

Motion: Council President Shay moved to Appoint Genoa Beiser to fill the Vacancy on the Planning and Zoning Commission. Council Member Obenauf Seconded the Motion. Council Members Voting Aye: Council Member Wrede, Council Member Obenauf, Council Member Davis, Council President Shay, Council Member Mahoney. Council Members Voting Nay: None. The Motion Passed unanimously.

b. Discussion and Consideration of Resolution No. 2403 Authorizing the Mayor to sign an Agreement for Payment Processing Services with Xpress Bill Pay: Shelly Shoemaker, Treasurer: ACTION ITEM

Treasurer Shoemaker introduced Xpress Bill Pay and presented the Council with the decision to continue to absorb credit card processing fees or require the customer pay them. She explained that this software integrates seamlessly with Caselle. The Council discussed the possibility of presenting transaction fees separately on bills for transparency. The decision to implement this system was seen as beneficial for efficiency, but concerns were raised about the increase in transaction fees and the administrative burden of tracking who pays with credit cards, check, or cash.

Motion: Council Member Obenauf moved to Approve Resolution No. 2403 Authorizing the Mayor to sign an Agreement for Payment Processing Services with Xpress Bill Pay and to pass the payment processing fees directly to the customer. Council Member Shay Seconded the Motion. Council Members Voting Aye: Council Member Wrede, Council Member Obenauf, Council Member Davis, Council President Shay, Council Member Mahoney. Council Members Voting Nay: None. The Motion Passed unanimously.

c. Discussion and Consideration of Resolution No. 2404 Authorizing the Mayor to sign a Service order for ClearGov, a Cloud Based Budget Process and Management Software: Christina Giordani, Mayor | ACTION ITEM

Mayor Giordani introduced a project management tool called ClearGov. The tool would provide high-level data budget tracking, priority tracking, and project management on the back end, with the ability to push this information to the front end for customer access on the City's website. The prorated Service fee for six months would be \$5,500 with a \$2000 onboarding fee. The Council discussed the pricing and budgeting for the software.

Motion: Council Member Obenauf moved to Approve Resolution No. 2404 Authorizing the Mayor to sign an Agreement for ClearGov software. Council Member Wrede Seconded the Motion. Council Members Voting Aye: Council Member Wrede, Council Member Obenauf, Council Member Davis, Council President Shay, Council Member Mahoney. Council Members Voting Nay: None. The Motion Passed unanimously.

d. Request for Funds for Hydrogen Sulfide and Ammonia sensors for the Wastewater Plant: Chris Johnson, Public Works Director | ACTION ITEM

Chris Johnson, Public Works Director, explained the need for a monitoring system to detect odors at the sewer plant to ensure public health and safety, and to provide data to confirm the lack of toxicity.

Motion: Council Member Obenauf moved to Approve Request for Funds for Hydrogen Sulfide and Ammonia sensors for the Wastewater Plant. Council Member Wrede Seconded the Motion. Council Members Voting Aye: Council Member Wrede, Council Member Obenauf, Council Member Davis, Council President Shay, Council Member Mahoney. Council Members Voting Nay: None. The Motion Passed unanimously.

11. Public Hearing: ACTION ITEM

~~Public Hearing to Consider a City-initiated Text Amendment to Bellevue City Code Chapters 10-7: B Business District and 10-24: Planned Unit Developments (PUDs) to permit multiple family dwellings through planned unit development applications and to reduce the minimum lot size required to submit a planned unit development application.~~

Due to staff unwellness, Mayor Giordani asked for a motion to continue the public hearing to a date certain of January 27, 2025.

Motion: Council President Shay moved to continue the public hearing to a date certain of January 27, 2025. Council Member Davis seconded, and the Motion Passed unanimously.

12. Adjournment:

With no further business coming before the Common Council at this time, Council Member Obenauf moved to adjourn the meeting. Council Member Bergin seconded the motion. The meeting was adjourned at 6:55 p.m. The motion passed unanimously.

Christina Giordani, Mayor

Attest:

Amy Phelps, City Clerk

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City of Bellevue

City of Bellevue
Regular Common Council Meeting
January 27, 2025

Agenda Item 5b: Approval of Claims

January 13, 2025, through January 27, 2025

Action Item: Shelly Shoemaker, Treasurer

Note:

Suggested Motion: Move to approve the Consent Agenda as: amended, corrected, or as presented.

Attachment(s): Claims payable report

City of Bellevue
CLAIMS PAYABLE

January 27, 2025

| Date | Num | Name | Memo | Account | Class | Amount |
|------------------|----------|-------------------------|-------------------------------------------|------------------------------------|------------|---------------------------------------|
| Admin | | | | | | |
| 01/27/2025 | 012125 | Allington, Frederick | Monthly Payment - February | 51145 · Legal - Prosecuting Atty | 01 - Admin | 1,854.00 |
| 01/27/2025 | 38372496 | Great America Financial | Standard Payment | 51180 · Office Equip Rental/Repair | 01 - Admin | 430.19 |
| 01/27/2025 | 22195 | Katchees Business Forms | 2,500 - #10 Regular Envelopes | 52010 · Office Supplies | 01 - Admin | 315.63 |
| 01/27/2025 | 22201 | Katchees Business Forms | Office Supplies - Delinquent Door Hangars | 52010 · Office Supplies | 01 - Admin | 155.00 |
| 01/27/2025 | 22201 | Katchees Business Forms | Office Supplies - Shipping | 52010 · Office Supplies | 01 - Admin | 23.87 |
| 01/27/2025 | 42379398 | Quill Corporation | Office Supplies | 52010 · Office Supplies | 01 - Admin | 31.18 |
| 01/27/2025 | 42398752 | Quill Corporation | Gold Certificates for Business Licenses | 52010 · Office Supplies | 01 - Admin | 21.79 |
| 01/27/2025 | 42422220 | Quill Corporation | Cleaning & Office Supplies | 52010 · Office Supplies | 01 - Admin | 115.16 |
| 01/27/2025 | 42422220 | Quill Corporation | Labeler | 52010 · Office Supplies | 01 - Admin | 30.99 |
| 01/27/2025 | 42422220 | Quill Corporation | File folders | 52010 · Office Supplies | 01 - Admin | 22.79 |
| 01/27/2025 | 42448145 | Quill Corporation | File Sorter | 52010 · Office Supplies | 01 - Admin | 54.99 |
| 01/27/2025 | 010525 | Cox Business Services | Internet & Telephone Usage | 52020 · Internet Expense | 01 - Admin | 346.97 |
| 01/27/2025 | 010525 | Cox Business Services | Telephone, Usage chgs. & fees | 52100 · Telephone | 01 - Admin | 911.45 |
| | | | | | | Total Admin <u>\$4,314.01</u> |
| P & Z | | | | | | |
| 01/27/2025 | 42422220 | Quill Corporation | Office Supplies | 52010 · Office Supplies | 03 - P & Z | <u>77.46</u> |
| | | | | | | Total P & Z <u>\$77.46</u> |
| Parks | | | | | | |
| 01/27/2025 | 26513 | Road Work Ahead Traffic | Park hours signs | 52070 · Signs | 04 - Parks | 185.50 |
| 01/27/2025 | 26513 | Road Work Ahead Traffic | Production cost - signs | 52070 · Signs | 04 - Parks | 37.50 |
| | | | | | | Total Parks <u>\$223.00</u> |
| Fire | | | | | | |
| 01/27/2025 | G60332 | Valley Wide Cooperative | Fuel - Fire Dept. - Card #3816393 | 51110 · Fuel | 05 - Fire | 51.52 |
| 01/27/2025 | 42422220 | Quill Corporation | Toner Cartridges | 52010 · Office Supplies | 05 - Fire | 360.96 |
| 01/27/2025 | 42422220 | Quill Corporation | Batteries | 52010 · Office Supplies | 05 - Fire | 20.99 |
| 01/27/2025 | 063980 | Jane's Artifacts | Office Supplies | 52120 · Training & Meetings | 05 - Fire | 8.00 |
| | | | | | | Total Fire <u>\$441.47</u> |

City of Bellevue
CLAIMS PAYABLE

January 27, 2025

| Date | Num | Name | Memo | Account | Class | Amount |
|------------------|-----------|---------------------------------|-----------------------------------------|---------------------------------|------------------------|-------------------|
| Library | | | | | | |
| 01/27/2025 | 42422220 | Quill Corporation | Paper Towels | 52010 · Office Supplies | 07 - Library | 29.99 |
| | | | | | Total Library | \$29.99 |
| Marshal | | | | | | |
| 01/27/2025 | CL77084 | Christensen Inc. dba United Oil | Fuel - Card #263953/Gaston | 51110 · Fuel | 08 - Marshal | 151.82 |
| 01/27/2025 | CL77084 | Christensen Inc. dba United Oil | Fuel - Card #263954/Shelamer | 51110 · Fuel | 08 - Marshal | 149.36 |
| 01/27/2025 | CL77084 | Christensen Inc. dba United Oil | Fuel - Card #263955/Thayer | 51110 · Fuel | 08 - Marshal | 138.23 |
| 01/27/2025 | CL77084 | Christensen Inc. dba United Oil | Fuel - Card #263956/Rawson | 51110 · Fuel | 08 - Marshal | 148.35 |
| 01/27/2025 | 95192 | Alvarado Enterprises | Complete Lube & Oil Svc - PD3300 | 51167 · R & M - Autos | 08 - Marshal | 137.96 |
| 01/27/2025 | 212200 | Napa Auto Parts | Peak -30 Washer Fluid | 51167 · R & M - Autos | 08 - Marshal | 11.97 |
| 01/27/2025 | 42422220 | Quill Corporation | File Folders | 52010 · Office Supplies | 08 - Marshal | 22.79 |
| 01/27/2025 | INV904271 | LN Curtis & Sons | Earpiece for Portable Radio | 56050 · Specialized Equip | 08 - Marshal | 329.98 |
| 01/27/2025 | INV904271 | LN Curtis & Sons | Shipping | 56050 · Specialized Equip | 08 - Marshal | 7.29 |
| | | | | | Total Marshal | \$1,097.75 |
| B & G | | | | | | |
| 01/27/2025 | A760161 | L.L. Green's Hardware | Door Hinge | 52090 · Supplies | 09 - B & G | 15.99 |
| 01/27/2025 | A760161 | L.L. Green's Hardware | Trash Liners | 52090 · Supplies | 09 - B & G | 39.98 |
| 01/27/2025 | 011525 | Gardner, Robert | Rent 109 Cedar/Museum - February | 58190 · Real Property Lease Exp | 09 - B & G | 125.00 |
| | | | | | Total B & G | \$180.97 |
| Streets | | | | | | |
| 01/27/2025 | CL77085 | Christensen Inc. dba United Oil | Fuel - Streets/McGehee - Card #26139 | 51110 · Fuel | 10 - Streets | 88.99 |
| 01/27/2025 | CL77086 | Christensen Inc. dba United Oil | Streets/Equipment - Card #8191665 | 51110 · Fuel | 10 - Streets | 383.63 |
| 01/27/2025 | G55423 | Valley Wide Cooperative | Fuel - Streets Dept. - Card #1 - Diesel | 51110 · Fuel | 10 - Streets | 94.80 |
| 01/27/2025 | G60320 | Valley Wide Cooperative | Fuel - Streets Dept. - Card #1 - Diesel | 51110 · Fuel | 10 - Streets | 95.44 |
| 01/27/2025 | 123124 | Ohio Gulch Transfer Station | Debris removal from Memorial Park | 51160 · Repairs & Maintenance | 10 - Streets | 26.52 |
| 01/27/2025 | 1202193 | Coastline Equipment | Cutting Edge for push blade for Toolcat | 51163 · R & M - Equipment | 10 - Streets | 144.89 |
| 01/27/2025 | 1202193 | Coastline Equipment | Bolts | 51163 · R & M - Equipment | 10 - Streets | 49.05 |
| 01/27/2025 | 1202193 | Coastline Equipment | Freight | 51163 · R & M - Equipment | 10 - Streets | 45.20 |

City of Bellevue
CLAIMS PAYABLE

January 27, 2025

| Date | Num | Name | Memo | Account | Class | Amount |
|----------------|------------|---------------------------------|------------------------------------------------------------|-------------------------------------|----------------------|--------------------|
| Streets | | | | | | |
| 01/27/2025 | 26287 | MK Trailers | Install trailer winch mount | 51163 · R & M - Equipment | 10 - Streets | 536.71 |
| 01/27/2025 | 1206348 | Coastline Equipment | Ice Cutting Edges/Grader | 51163 · R & M - Equipment | 10 - Streets | 331.86 |
| 01/27/2025 | 1206348 | Coastline Equipment | Freight | 51163 · R & M - Equipment | 10 - Streets | 185.00 |
| 01/27/2025 | 16945 | Lunceford Excavation, Inc. | Snow Removal - 12/15/24 - 12/30/24 | 51166 · R & M - Snow Removal | 10 - Streets | 18,145.00 |
| 01/27/2025 | 17082 | Lunceford Excavation, Inc. | Snow Removal - 12/31/24 & 1/3/25 | 51166 · R & M - Snow Removal | 10 - Streets | 4,632.50 |
| 01/27/2025 | 010125 | McGehee, Casey | Reimbursement - Uniforms | 52130 · Uniforms & Clothing | 10 - Streets | 385.84 |
| 01/27/2025 | 0000151276 | Sawtooth Wood Products | Snow Blower for sidewalks | 58160 · Auto or Equipment Purchase | 10 - Streets | 2,496.08 |
| | | | | | Total Streets | \$27,641.51 |
| Water | | | | | | |
| 01/27/2025 | 010825 | ClearGov | Setup & Subscription Services | 51062 · Computers - Software & Sub. | 20 - Water | 3,750.00 |
| 01/27/2025 | WRV03-19 | Spronk Water Engineers, Inc. | Big WR GW Mgmt Bellevue, Hailey, Ketchum, S.V. Co. | 51070 · Conjunctive Management | 20 - Water | 999.38 |
| 01/27/2025 | 1000 4443 | McHugh Bromley Attorneys at Law | Representation in delivery calls & other water rights work | 51070 · Conjunctive Management | 20 - Water | 1,400.00 |
| 01/27/2025 | 123124 | W.R Resource Conservation/Dev. | 2025 CIEF Contribution - @ \$20 per AF | 51070 · Conjunctive Management | 20 - Water | 7,730.60 |
| 01/27/2025 | 123124 | W.R.Resource Conservation/Dev. | 2025 Cloud Seeding Infrastructure/Operations | 51070 · Conjunctive Management | 20 - Water | 1,932.66 |
| 01/27/2025 | 40017 | Advanced Control Systems, LLC. | Carefree SCADA Program - Water | 51169 · R & M - Water | 20 - Water | 160.00 |
| 01/27/2025 | 0075958-IN | Digline Inc. | Annual Contract Fee | 52050 · Professional Services | 20 - Water | 97.50 |
| 01/27/2025 | 26513 | Road Work Ahead Traffic | Production cost - signs | 52070 · Signs | 20 - Water | 18.75 |
| 01/27/2025 | 26513 | Road Work Ahead Traffic | No Parking signs | 52070 · Signs | 20 - Water | 129.85 |
| 01/27/2025 | E6761 | Idaho Rural Water Association | Water Distribution I/II Certification Review- on line | 52120 · Training & Meetings | 20 - Water | 120.00 |
| 01/27/2025 | E6763 | Idaho Rural Water Association | Water Treatment Certification Review - on line | 52120 · Training & Meetings | 20 - Water | 120.00 |
| 01/27/2025 | E6763 | Idaho Rural Water Association | Water Treatment - Grade 1 | 52120 · Training & Meetings | 20 - Water | 89.00 |
| 01/27/2025 | E6763 | Idaho Rural Water Association | Water Treatment - Grade 2 | 52120 · Training & Meetings | 20 - Water | 89.00 |
| 01/27/2025 | E6761 | Idaho Rural Water Association | Water Distribution - Grades 1 & 2 Textbook | 52120 · Training & Meetings | 20 - Water | 100.00 |
| | | | | | Total Water | \$16,736.74 |

City of Bellevue
CLAIMS PAYABLE

January 27, 2025

| Date | Num | Name | Memo | Account | Class | Amount |
|-------------------------------------|------------|---------------------------------|------------------------------------------------------|-----------------------------------|-----------------|--------------------|
| Wastewater | | | | | | |
| 01/27/2025 | 010825 | ClearGov | Setup & Subscription Services | 51062 · Computers/Software & Sub. | 30 - Wastewater | 3,750.00 |
| 01/27/2025 | CL77083 | Christensen Inc. dba United Oil | Fuel - Wastewater - Card #263140 | 51110 · Fuel | 30 - Wastewater | 208.48 |
| 01/27/2025 | 40016 | Advanced Control Systems, LLC. | Carefree SCADA Program - Wastewater | 51171 · R & M - Wastewater | 30 - Wastewater | 318.00 |
| 01/27/2025 | 42422220 | Quill Corporation | Paper Towels | 52010 · Office Supplies | 30 - Wastewater | 29.99 |
| 01/27/2025 | 0075958-IN | Digline Inc. | Annual Contract Fee | 52050 · Professional Services | 30 - Wastewater | 97.50 |
| 01/27/2025 | 26513 | Road Work Ahead Traffic | Production costs | 52070 · Signs | 30 - Wastewater | 18.75 |
| 01/27/2025 | 26513 | Road Work Ahead Traffic | No parking signs for Lift stations and access points | 52070 · Signs | 30 - Wastewater | 129.85 |
| 01/27/2025 | 84898 | Valley Wide Cooperative | Snow shovel/ pusher & supplies | 52090 · Supplies | 30 - Wastewater | 61.98 |
| 01/27/2025 | E6759 | Idaho Rural Water Association | Certification - Math Review - on line | 52120 · Training & Meetings | 30 - Wastewater | 120.00 |
| 01/27/2025 | E6760 | Idaho Rural Water Association | WW Collection Certification Review - on line | 52120 · Training & Meetings | 30 - Wastewater | 120.00 |
| 01/27/2025 | E6760 | Idaho Rural Water Association | Operation & Maint. - WW Collection Systems Textbook | 52120 · Training & Meetings | 30 - Wastewater | 110.00 |
| | | | | | | Total WW |
| | | | | | | \$4,964.55 |
| | | | | | | \$55,707.45 |
| Grand Total - Claims Payable | | | | | | |

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Treasurer's Report

City of Bellevue

Financial Statements

As of December 31, 2024—

FY2025

25% of Budget

7 of 26 Payrolls



City of Bellevue
115 E Pine Street
PO Box 825
Bellevue, ID 83313
208-913-0192 Treasurer's Office

Citizens are invited to inspect this report at www.bellevueidaho.us

City of Bellevue
Cash Position vs Previous Year
As of December 31, 2024

01/22/25
Accrual Basis

| | Dec 31, 24 | Dec 31, 23 | \$ Change | % Change |
|----------------------------------------|---------------------|---------------------|-------------------|--------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 10001 · DLE General Fund 8993 | 42,359.02 | 160,242.68 | -117,883.66 | -73.6% |
| 10002 · DLE Water Fund 3398 (CC) | 65,538.86 | 51,536.66 | 14,002.20 | 27.2% |
| 10003 · DLE Sewer Fund 3428 (checking) | 343,321.68 | 137,808.74 | 205,512.94 | 149.1% |
| 10010 · LGIP General 802 | 111,937.78 | 89,852.55 | 22,085.23 | 24.6% |
| 10011 · LGIP Water 1506 | 30,646.67 | 96,288.25 | -65,641.58 | -68.2% |
| 10012 · LGIP Water Cap 2442 | 572,831.70 | 588,275.53 | -15,443.83 | -2.6% |
| 10013 · LGIP Sewer 1694 | 435,970.50 | 319,477.75 | 116,492.75 | 36.5% |
| 10014 · LGIP Sewer Cap 1927 | 288,708.28 | 214,853.45 | 73,854.83 | 34.4% |
| 10016 · LGIP Sewer Bond 3195 | 405,464.68 | 386,375.79 | 19,088.89 | 4.9% |
| 10017 · DBF Bond Fund 366 | 260,537.97 | 252,997.13 | 7,540.84 | 3.0% |
| 10018 · LGIP Fire Capital Savings 3593 | 5,753.79 | 670.71 | 5,083.08 | 757.9% |
| 10022 · LGIP DIF 3703 | 183,181.28 | 97,042.70 | 86,138.58 | 88.8% |
| 10023 · LGIP Muni Prop Tax Relief 3790 | 8,834.25 | 8,418.35 | 415.90 | 4.9% |
| 10024 · Gannett Ranch Annex LGIP 3797 | 54,645.55 | 52,072.88 | 2,572.67 | 4.9% |
| 10026 · LGIP Streets Capital 3814 | 72,846.85 | 69,417.29 | 3,429.56 | 4.9% |
| 10027 · Strahorn Phase 2 - LGIP 4037 | 104.81 | 0.00 | 104.81 | 100.0% |
| Total Checking/Savings | 2,882,683.67 | 2,525,330.46 | 357,353.21 | 14.2% |
| Total Current Assets | 2,882,683.67 | 2,525,330.46 | 357,353.21 | 14.2% |
| TOTAL ASSETS | 2,882,683.67 | 2,525,330.46 | 357,353.21 | 14.2% |
| LIABILITIES & EQUITY | 0.00 | 0.00 | 0.00 | 0.0% |

City of Bellevue
GENERAL FUND Actual to Budget
October through December 2024

| | Oct - Dec 24 | Budget | \$ Over Budget | % of Budget |
|-----------------------------------------|-------------------|---------------------|----------------------|--------------|
| Income | | | | |
| 40000 · Carryover | 0.00 | 154,777.00 | -154,777.00 | 0.0% |
| 41000 · State Highway Revenue - Regular | 23,450.99 | 99,349.00 | -75,898.01 | 23.6% |
| 41100 · State Highway Revenue HB312 | 7,498.07 | 28,624.00 | -21,125.93 | 26.2% |
| 41110 · State Highway Revenue HB 362 | 0.00 | 14,666.00 | -14,666.00 | 0.0% |
| 41111 · State Highway Revenue GF HB354 | 0.00 | 54,912.00 | -54,912.00 | 0.0% |
| 41115 · LOT Tax Revenue | 11,304.06 | 100,000.00 | -88,695.94 | 11.3% |
| 41200 · State Sales Tax Revenue | 77,354.87 | 260,063.00 | -182,708.13 | 29.7% |
| 41210 · State Liquor Funds | 14,438.00 | 65,000.00 | -50,562.00 | 22.2% |
| 41400 · Alcohol Permits | 775.00 | 5,000.00 | -4,225.00 | 15.5% |
| 41500 · Business Licenses | 17,737.44 | 18,500.00 | -762.56 | 95.9% |
| 41600 · Franchise Fees | 17,951.29 | 80,000.00 | -62,048.71 | 22.4% |
| 41700 · City Property Tax | 51,714.54 | 877,079.00 | -825,364.46 | 5.9% |
| 41710 · Personal Property Replacement | 0.00 | 7,073.00 | -7,073.00 | 0.0% |
| 41800 · Administrative Fees | 57,388.00 | 208,684.00 | -151,296.00 | 27.5% |
| 41805 · Building Permits | | | | |
| Encroachment Permit | 300.00 | 1,000.00 | -700.00 | 30.0% |
| Fence Permits | 400.00 | 1,500.00 | -1,100.00 | 26.7% |
| Manuf Home | 0.00 | 0.00 | 0.00 | 0.0% |
| Roof Permit | 2,791.69 | 7,000.00 | -4,208.31 | 39.9% |
| 41805 · Building Permits - Other | 14,850.02 | 53,000.00 | -38,149.98 | 28.0% |
| Total 41805 · Building Permits | 18,341.71 | 62,500.00 | -44,158.29 | 29.3% |
| 41806 · Building Permit Plan Review Fee | 9,588.30 | 37,050.00 | -27,461.70 | 25.9% |
| 41815 · Application Fees | 0.00 | 7,000.00 | -7,000.00 | 0.0% |
| 41820 · Sign Permits | 300.00 | 500.00 | -200.00 | 60.0% |
| 41900 · Grants | 21,000.00 | 161,000.00 | -140,000.00 | 13.0% |
| 41901 · Park Rental Fee | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 41902 · Park Rental Sports Field | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| 41903 · Park Deposit | -200.00 | | | |
| 41904 · Park Add'l Serv. (trash/toilet) | 0.00 | 600.00 | -600.00 | 0.0% |
| 41905 · Park Add'l Staff Time | 0.00 | 600.00 | -600.00 | 0.0% |
| 41920 · Donations | 1,100.00 | 1,000.00 | 100.00 | 110.0% |
| 41930 · Fire Equip/Pay Reimbursement | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| 41950 · Permit - Special Event/Other | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| 41955 · Fire Dept Fees & Permits | 504.19 | 6,000.00 | -5,495.81 | 8.4% |
| 41960 · City Code Violation Fee | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| 41980 · Court Fines | 10,213.64 | 50,000.00 | -39,786.36 | 20.4% |
| 43400 · Zoning Subdivision App | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 45000 · Misc Income | 14,452.25 | | | |
| 45100 · Interest Earned | 5,378.93 | | | |
| 46100 · DIF Administration | 808.41 | 3,164.00 | -2,355.59 | 25.6% |
| 46200 · DIF Buildings & Grounds | 1,730.02 | 6,727.00 | -4,996.98 | 25.7% |
| 46300 · DIF Community Development | 2,051.62 | 7,721.00 | -5,669.38 | 26.6% |
| 46400 · DIF Fire Services | 3,875.01 | 3,423.00 | 452.01 | 113.2% |
| 46500 · DIF Library | 307.20 | 1,134.00 | -826.80 | 27.1% |
| 46600 · DIF Marshal | 839.02 | 3,234.00 | -2,394.98 | 25.9% |
| 46700 · DIF Parks | 215.20 | 1,519.00 | -1,303.80 | 14.2% |
| 46800 · DIF Streets | 1,914.72 | 43,071.00 | -41,156.28 | 4.4% |
| Total Income | 372,032.48 | 2,386,470.00 | -2,014,437.52 | 15.6% |
| Gross Profit | 372,032.48 | 2,386,470.00 | -2,014,437.52 | 15.6% |
| Expense | | | | |
| 49999 · PAYROLL | | | | |
| 50001 · Salaries & Wages | 283,657.51 | 1,082,771.84 | -799,114.33 | 26.2% |
| 50002 · Paid Time Off | 434.61 | | | |
| 50010 · P/R Tax Expense | 21,593.54 | 80,215.62 | -58,622.08 | 26.9% |
| 50011 · Insurance - Health | 38,864.13 | 181,572.00 | -142,707.87 | 21.4% |
| 50014 · Insurance - Life | 240.00 | 1,500.00 | -1,260.00 | 16.0% |
| 50015 · Workers Compensation Insurance | 968.80 | 22,474.21 | -21,505.41 | 4.3% |
| 50017 · Retirement | 46,638.68 | 134,794.93 | -88,156.25 | 34.6% |
| 50020 · P & Z Commission | 840.00 | 3,500.00 | -2,660.00 | 24.0% |

City of Bellevue
GENERAL FUND Actual to Budget
October through December 2024

| | Oct - Dec 24 | Budget | \$ Over Budget | % of Budget |
|----------------------------------------------------|--------------|--------------|----------------|-------------|
| Total 49999 · PAYROLL | 393,237.27 | 1,506,828.60 | -1,113,591.33 | 26.1% |
| 51000 · OPERATING EXPENSES | | | | |
| 51020 · Advertising / Publishing | | | | |
| 51010.1 · Reimbursable Ads/Publish | 45.08 | | | |
| 51020 · Advertising / Publishing - Other | 305.00 | 1,700.00 | -1,395.00 | 17.9% |
| Total 51020 · Advertising / Publishing | 350.08 | 1,700.00 | -1,349.92 | 20.6% |
| 51022 · Automobile Lease | 0.00 | 0.00 | 0.00 | 0.0% |
| 51060 · Computer IT Support | 5,132.75 | 15,000.00 | -9,867.25 | 34.2% |
| 51062 · Computers - Software & Subscrip | 1,166.88 | 20,250.00 | -19,083.12 | 5.8% |
| 51073 · Contract Labor | 7,072.58 | 25,200.00 | -18,127.42 | 28.1% |
| 51073.1 · DBS Contract Labor | 8,441.40 | 39,172.00 | -30,730.60 | 21.5% |
| 51075 · Contingency Fund | 0.00 | 50,000.00 | -50,000.00 | 0.0% |
| 51080 · Dues & Memberships | 4,948.66 | 6,350.00 | -1,401.34 | 77.9% |
| 51090 · Engineering Services | 1,770.69 | 12,000.00 | -10,229.31 | 14.8% |
| 51110 · Fuel | 6,992.11 | 32,000.00 | -25,007.89 | 21.9% |
| 51125 · Interest Expense | 0.00 | 8,600.23 | -8,600.23 | 0.0% |
| 51130 · Equipment Rental or Lease | 9,055.79 | 17,000.00 | -7,944.21 | 53.3% |
| 51140 · Legal Fees | 207.00 | 18,200.00 | -17,993.00 | 1.1% |
| 51145 · Legal - Prosecuting Attorney | 5,562.00 | 22,000.00 | -16,438.00 | 25.3% |
| 51150 · Liability Insurance | 16,304.01 | 32,607.55 | -16,303.54 | 50.0% |
| 51160 · Repairs & Maintenance (General) | 1,542.34 | 10,154.00 | -8,611.66 | 15.2% |
| 51161 · R & M - Buildings | 529.71 | | | |
| 51163 · R & M - Equipment (non-auto) | 6,209.20 | 12,518.00 | -6,308.80 | 49.6% |
| 51164 · R & M - Street Maintenance | 160.39 | 10,000.00 | -9,839.61 | 1.6% |
| 51165 · R & M - Tree Expense | 110.37 | 4,000.00 | -3,889.63 | 2.8% |
| 51166 · R & M - Snow Removal | 2,515.02 | 50,000.00 | -47,484.98 | 5.0% |
| 51167 · R & M - Autos | 3,252.19 | 17,000.00 | -13,747.81 | 19.1% |
| 51168 · R & M - Street Lights | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 51177 · Misc Expense | 618.12 | 1,500.00 | -881.88 | 41.2% |
| 51180 · Office Equipment Rental/Repair | 1,264.33 | 7,553.92 | -6,289.59 | 16.7% |
| 52010 · Office Supplies | 1,972.06 | 10,550.00 | -8,577.94 | 18.7% |
| 52020 · Internet Expense | 1,040.91 | 4,164.00 | -3,123.09 | 25.0% |
| 52040 · Postage, Copies, Mailing | 2,129.45 | 6,000.00 | -3,870.55 | 35.5% |
| 52050 · Professional Services | 0.00 | 12,000.00 | -12,000.00 | 0.0% |
| 52070 · Signs | 1,508.75 | 2,300.00 | -791.25 | 65.6% |
| 52080 · Small Tools & Equipment | 964.66 | 4,800.00 | -3,835.34 | 20.1% |
| 52085 · Storage | 189.00 | 800.00 | -611.00 | 23.6% |
| 52090 · Supplies | 1,565.06 | 7,600.00 | -6,034.94 | 20.6% |
| 52100 · Telephone | 4,494.55 | 15,902.00 | -11,407.45 | 28.3% |
| 52120 · Training & Meetings | 1,952.26 | 11,400.00 | -9,447.74 | 17.1% |
| 52124 · Travel Expense | 2,074.16 | 5,900.00 | -3,825.84 | 35.2% |
| 52130 · Uniforms & Clothing | 442.90 | 7,500.00 | -7,057.10 | 5.9% |
| 52140 · Utilities - Gas | 529.60 | 6,000.00 | -5,470.40 | 8.8% |
| 52143 · Utilities - Power | 1,375.62 | 7,700.00 | -6,324.38 | 17.9% |
| 52145 · Utilities - Street Lights | 4,763.52 | 20,000.00 | -15,236.48 | 23.8% |
| 52146 · Utilities - Trash/Toilet/Recycl | 2,044.27 | 6,000.00 | -3,955.73 | 34.1% |
| 55000 · Library New Books | 47.95 | 1,800.00 | -1,752.05 | 2.7% |
| 55010 · Library Programs | 1,358.88 | 2,500.00 | -1,141.12 | 54.4% |
| 56010 · 911 Dispatch | 14,573.23 | 28,886.19 | -14,312.96 | 50.5% |
| 56020 · Service Contracts | 12,000.00 | 15,000.00 | -3,000.00 | 80.0% |
| 56030 · Investigations | 0.00 | 150.00 | -150.00 | 0.0% |
| 56040 · Medical/Lab Kits | 0.00 | 500.00 | -500.00 | 0.0% |
| 56045 · Radio Fees | 40.00 | 3,380.00 | -3,340.00 | 1.2% |
| 56047 · RMS/CAD | 0.00 | 17,199.05 | -17,199.05 | 0.0% |
| 56050 · Specialized Equipment | 164.95 | 10,000.00 | -9,835.05 | 1.6% |
| 57000 · Safety Equipment | 11,031.86 | 42,000.00 | -30,968.14 | 26.3% |
| Total 51000 · OPERATING EXPENSES | 149,469.26 | 664,836.94 | -515,367.68 | 22.5% |
| 58000 · CAPITAL EXPENDITURES | | | | |
| 58120 · Construction & Improvement | 16,657.00 | 31,000.00 | -14,343.00 | 53.7% |
| 58150 · Auto/Equipment Lease (12+ mos) | 52,190.44 | 82,179.46 | -30,989.02 | 63.5% |
| 58190 · Real Property Lease Exp | 375.00 | 1,625.00 | -1,250.00 | 23.1% |

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01/22/25

Accrual Basis

City of Bellevue
GENERAL FUND Actual to Budget
October through December 2024

| | Oct - Dec 24 | Budget | \$ Over Budget | % of Budget |
|-------------------------------------------|---------------------------|---------------------|---------------------------|----------------------|
| 58250 · Street Construction | 0.00 | 100,000.00 | -100,000.00 | 0.0% |
| Total 58000 · CAPITAL EXPENDITURES | 69,222.44 | 214,804.46 | -145,582.02 | 32.2% |
| 66000 · Payroll Expenses | 209.70 | | | |
| Total Expense | 612,138.67 | 2,386,470.00 | -1,774,331.33 | 25.7% |
| Net Income | <u>-240,106.19</u> | <u>0.00</u> | <u>-240,106.19</u> | <u>100.0%</u> |

City of Bellevue
Admin Actual to Budget
October through December 2024

| | Oct - Dec 24 | Budget | \$ Over Budget | % of Budget |
|-----------------------------------------|-------------------|---------------------|----------------------|--------------|
| Income | | | | |
| 40000 · Carryover | 0.00 | 150,000.00 | -150,000.00 | 0.0% |
| 41200 · State Sales Tax Revenue | 77,354.87 | 260,063.00 | -182,708.13 | 29.7% |
| 41210 · State Liquor Funds | 14,438.00 | 65,000.00 | -50,562.00 | 22.2% |
| 41400 · Alcohol Permits | 775.00 | 5,000.00 | -4,225.00 | 15.5% |
| 41500 · Business Licenses | 17,737.44 | 18,500.00 | -762.56 | 95.9% |
| 41600 · Franchise Fees | 17,951.29 | 80,000.00 | -62,048.71 | 22.4% |
| 41700 · City Property Tax | 51,714.54 | 877,079.00 | -825,364.46 | 5.9% |
| 41710 · Personal Property Replacement | 0.00 | 7,073.00 | -7,073.00 | 0.0% |
| 41800 · Administrative Fees | 57,388.00 | 208,684.00 | -151,296.00 | 27.5% |
| 41900 · Grants | 21,000.00 | | | |
| 41950 · Permit - Special Event/Other | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 45100 · Interest Earned | 3,202.24 | | | |
| 46100 · DIF Administration | 808.41 | 3,164.00 | -2,355.59 | 25.6% |
| Total Income | 262,369.79 | 1,676,063.00 | -1,413,693.21 | 15.7% |
| Gross Profit | 262,369.79 | 1,676,063.00 | -1,413,693.21 | 15.7% |
| Expense | | | | |
| 49999 · PAYROLL | | | | |
| 50001 · Salaries & Wages | 66,087.46 | 289,284.00 | -223,196.54 | 22.8% |
| 50010 · P/R Tax Expense | 4,933.25 | 22,130.19 | -17,196.94 | 22.3% |
| 50011 · Insurance - Health | 11,762.86 | 51,600.00 | -39,837.14 | 22.8% |
| 50015 · Workers Compensation Insurance | -1,624.39 | 608.00 | -2,232.39 | -267.2% |
| 50017 · Retirement | 10,211.44 | 34,364.42 | -24,152.98 | 29.7% |
| Total 49999 · PAYROLL | 91,370.62 | 397,986.61 | -306,615.99 | 23.0% |
| 51000 · OPERATING EXPENSES | | | | |
| 51020 · Advertising / Publishing | 150.00 | 500.00 | -350.00 | 30.0% |
| 51060 · Computer IT Support | 4,800.25 | 15,000.00 | -10,199.75 | 32.0% |
| 51062 · Computers - Software & Subscrip | 1,166.88 | 17,000.00 | -15,833.12 | 6.9% |
| 51075 · Contingency Fund | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 51080 · Dues & Memberships | 735.00 | 1,200.00 | -465.00 | 61.3% |
| 51140 · Legal Fees | 70.84 | 8,000.00 | -7,929.16 | 0.9% |
| 51145 · Legal - Prosecuting Attorney | 5,562.00 | 22,000.00 | -16,438.00 | 25.3% |
| 51150 · Liability Insurance | 3,457.72 | 6,915.00 | -3,457.28 | 50.0% |
| 51180 · Office Equipment Rental/Repair | 1,264.33 | 7,303.92 | -6,039.59 | 17.3% |
| 52010 · Office Supplies | 1,582.96 | 9,000.00 | -7,417.04 | 17.6% |
| 52020 · Internet Expense | 1,040.91 | 4,164.00 | -3,123.09 | 25.0% |
| 52040 · Postage, Copies, Mailing | 2,129.45 | 6,000.00 | -3,870.55 | 35.5% |
| 52050 · Professional Services | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 52085 · Storage | 189.00 | 800.00 | -611.00 | 23.6% |
| 52090 · Supplies | 711.26 | 1,000.00 | -288.74 | 71.1% |
| 52100 · Telephone | 2,997.99 | 11,000.00 | -8,002.01 | 27.3% |
| 52120 · Training & Meetings | 110.00 | 2,000.00 | -1,890.00 | 5.5% |
| 52124 · Travel Expense | 282.60 | 600.00 | -317.40 | 47.1% |
| 56020 · Service Contracts | 12,000.00 | 15,000.00 | -3,000.00 | 80.0% |
| 57000 · Safety Equipment | 12.56 | | | |
| Total 51000 · OPERATING EXPENSES | 38,263.75 | 142,482.92 | -104,219.17 | 26.9% |
| Total Expense | 129,634.37 | 540,469.53 | -410,835.16 | 24.0% |
| Net Income | 132,735.42 | 1,135,593.47 | -1,002,858.05 | 11.7% |

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01/22/25

Accrual Basis

City of Bellevue
Bldgs & Grounds Actual to Budget
October through December 2024

| | Oct - Dec 24 | Budget | \$ Over Budget | % of Budget |
|----------------------------------------------------|--------------------------|--------------------------|------------------------|---------------------|
| Income | | | | |
| 41900 · Grants | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| 46200 · DIF Buildings & Grounds | 1,730.02 | 6,727.00 | -4,996.98 | 25.7% |
| Total Income | 1,730.02 | 26,727.00 | -24,996.98 | 6.5% |
| Gross Profit | 1,730.02 | 26,727.00 | -24,996.98 | 6.5% |
| Expense | | | | |
| 49999 · PAYROLL | | | | |
| 50001 · Salaries & Wages | 814.00 | 10,764.00 | -9,950.00 | 7.6% |
| 50010 · P/R Tax Expense | 60.20 | 823.45 | -763.25 | 7.3% |
| 50011 · Insurance - Health | 0.00 | 5,040.00 | -5,040.00 | 0.0% |
| 50015 · Workers Compensation Insurance | 0.00 | 453.16 | -453.16 | 0.0% |
| 50017 · Retirement | 0.00 | 386.21 | -386.21 | 0.0% |
| Total 49999 · PAYROLL | 874.20 | 17,466.82 | -16,592.62 | 5.0% |
| 51000 · OPERATING EXPENSES | | | | |
| 51073 · Contract Labor | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| 51150 · Liability Insurance | 357.14 | 714.28 | -357.14 | 50.0% |
| 51160 · Repairs & Maintenance (General) | 1,500.00 | 6,654.00 | -5,154.00 | 22.5% |
| 51161 · R & M - Buildings | 529.71 | | | |
| 52090 · Supplies | 344.00 | 1,000.00 | -656.00 | 34.4% |
| 52140 · Utilities - Gas | 529.60 | 6,000.00 | -5,470.40 | 8.8% |
| 52143 · Utilities - Power | 1,375.62 | 7,700.00 | -6,324.38 | 17.9% |
| 52146 · Utilities - Trash/Toilet/Recycl | 715.86 | 3,000.00 | -2,284.14 | 23.9% |
| Total 51000 · OPERATING EXPENSES | 5,351.93 | 28,068.28 | -22,716.35 | 19.1% |
| 58000 · CAPITAL EXPENDITURES | | | | |
| 58120 · Construction & Improvement | 16,657.00 | 11,000.00 | 5,657.00 | 151.4% |
| 58190 · Real Property Lease Exp | 375.00 | 1,625.00 | -1,250.00 | 23.1% |
| Total 58000 · CAPITAL EXPENDITURES | 17,032.00 | 12,625.00 | 4,407.00 | 134.9% |
| Total Expense | 23,258.13 | 58,160.10 | -34,901.97 | 40.0% |
| Net Income | <u>-21,528.11</u> | <u>-31,433.10</u> | <u>9,904.99</u> | <u>68.5%</u> |

10:19 AM

01/22/25

Accrual Basis

City of Bellevue
Community Development Actual to Budget
October through December 2024

| | Oct - Dec 24 | Budget | \$ Over Budget | % of Budget |
|-----------------------------------------------|-------------------|--------------------|--------------------|--------------|
| Income | | | | |
| 41805 · Building Permits | | | | |
| Fence Permits | 400.00 | 1,500.00 | -1,100.00 | 26.7% |
| Manuf Home | 0.00 | 0.00 | 0.00 | 0.0% |
| Roof Permit | 2,791.69 | 7,000.00 | -4,208.31 | 39.9% |
| 41805 · Building Permits - Other | 14,850.02 | 53,000.00 | -38,149.98 | 28.0% |
| Total 41805 · Building Permits | 18,041.71 | 61,500.00 | -43,458.29 | 29.3% |
| 41806 · Building Permit Plan Review Fee | 9,588.30 | 37,050.00 | -27,461.70 | 25.9% |
| 41815 · Application Fees | 0.00 | 7,000.00 | -7,000.00 | 0.0% |
| 41820 · Sign Permits | 300.00 | 500.00 | -200.00 | 60.0% |
| 41955 · Fire Dept Fees & Permits | 379.19 | | | |
| 43400 · Zoning Subdivision App | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 46300 · DIF Community Development | 2,051.62 | 7,721.00 | -5,669.38 | 26.6% |
| Total Income | 30,360.82 | 114,771.00 | -84,410.18 | 26.5% |
| Gross Profit | 30,360.82 | 114,771.00 | -84,410.18 | 26.5% |
| Expense | | | | |
| 49999 · PAYROLL | | | | |
| 50001 · Salaries & Wages | 25,717.44 | 143,520.00 | -117,802.56 | 17.9% |
| 50010 · P/R Tax Expense | 1,952.97 | 10,979.28 | -9,026.31 | 17.8% |
| 50011 · Insurance - Health | 3,165.97 | 25,200.00 | -22,034.03 | 12.6% |
| 50015 · Workers Compensation Insurance | 28.22 | 58.58 | -30.36 | 48.2% |
| 50017 · Retirement | 3,500.44 | 17,164.99 | -13,664.55 | 20.4% |
| 50020 · P & Z Commission | 840.00 | 3,500.00 | -2,660.00 | 24.0% |
| Total 49999 · PAYROLL | 35,205.04 | 200,422.85 | -165,217.81 | 17.6% |
| 51000 · OPERATING EXPENSES | | | | |
| 51020 · Advertising / Publishing | | | | |
| 51010.1 · Reimbursable Ads/Publish | 45.08 | | | |
| 51020 · Advertising / Publishing - Other | 155.00 | 1,000.00 | -845.00 | 15.5% |
| Total 51020 · Advertising / Publishing | 200.08 | 1,000.00 | -799.92 | 20.0% |
| 51060 · Computer IT Support | 332.50 | | | |
| 51073.1 · DBS Contract Labor | 8,441.40 | 39,172.00 | -30,730.60 | 21.5% |
| 51075 · Contingency Fund | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 51080 · Dues & Memberships | 0.00 | 100.00 | -100.00 | 0.0% |
| 51090 · Engineering Services | 1,770.69 | 12,000.00 | -10,229.31 | 14.8% |
| 51140 · Legal Fees | 136.16 | 10,000.00 | -9,863.84 | 1.4% |
| 51150 · Liability Insurance | 1,747.66 | 3,495.32 | -1,747.66 | 50.0% |
| 52010 · Office Supplies | 55.87 | | | |
| 52090 · Supplies | 12.99 | | | |
| 52100 · Telephone | 56.52 | 600.00 | -543.48 | 9.4% |
| 52120 · Training & Meetings | 0.00 | 700.00 | -700.00 | 0.0% |
| 52124 · Travel Expense | 773.15 | 300.00 | 473.15 | 257.7% |
| Total 51000 · OPERATING EXPENSES | 13,527.02 | 77,367.32 | -63,840.30 | 17.5% |
| Total Expense | 48,732.06 | 277,790.17 | -229,058.11 | 17.5% |
| Net Income | -18,371.24 | -163,019.17 | 144,647.93 | 11.3% |

10:20 AM

01/22/25

Accrual Basis

City of Bellevue
Fire Actual to Budget
October through December 2024

| | Oct - Dec 24 | Budget | \$ Over Budget | % of Budget |
|-------------------------------------------------|-------------------|--------------------|--------------------|--------------|
| Income | | | | |
| 40000 · Carryover | 0.00 | 1,027.00 | -1,027.00 | 0.0% |
| 41900 · Grants | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 41930 · Fire Equip/Pay Reimbursement | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| 41955 · Fire Dept Fees & Permits | 125.00 | 6,000.00 | -5,875.00 | 2.1% |
| 45000 · Misc Income | 5,000.00 | | | |
| 45100 · Interest Earned | 17.91 | | | |
| 46400 · DIF Fire Services | 3,875.01 | 3,423.00 | 452.01 | 113.2% |
| Total Income | 9,017.92 | 26,450.00 | -17,432.08 | 34.1% |
| Gross Profit | 9,017.92 | 26,450.00 | -17,432.08 | 34.1% |
| Expense | | | | |
| 49999 · PAYROLL | | | | |
| 50001 · Salaries & Wages | 17,059.65 | 71,234.00 | -54,174.35 | 23.9% |
| 50010 · P/R Tax Expense | 1,305.86 | 2,833.00 | -1,527.14 | 46.1% |
| 50014 · Insurance - Life | 240.00 | 1,500.00 | -1,260.00 | 16.0% |
| 50015 · Workers Compensation Insurance | 339.12 | 1,449.00 | -1,109.88 | 23.4% |
| 50017 · Retirement | 1,698.53 | 5,425.00 | -3,726.47 | 31.3% |
| Total 49999 · PAYROLL | 20,643.16 | 82,441.00 | -61,797.84 | 25.0% |
| 51000 · OPERATING EXPENSES | | | | |
| 51073 · Contract Labor | 0.00 | 2,200.00 | -2,200.00 | 0.0% |
| 51075 · Contingency Fund | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 51080 · Dues & Memberships | 3,468.66 | 3,800.00 | -331.34 | 91.3% |
| 51110 · Fuel | 666.30 | 4,000.00 | -3,333.70 | 16.7% |
| 51125 · Interest Expense | 0.00 | 8,600.23 | -8,600.23 | 0.0% |
| 51140 · Legal Fees | 0.00 | 200.00 | -200.00 | 0.0% |
| 51150 · Liability Insurance | 1,345.84 | 2,691.67 | -1,345.83 | 50.0% |
| 51163 · R & M - Equipment (non-auto) | 2,819.99 | 5,000.00 | -2,180.01 | 56.4% |
| 51167 · R & M - Autos | 1,646.64 | 5,000.00 | -3,353.36 | 32.9% |
| 51177 · Misc Expense | 456.12 | 500.00 | -43.88 | 91.2% |
| 52010 · Office Supplies | 63.77 | 100.00 | -36.23 | 63.8% |
| 52080 · Small Tools & Equipment | 315.68 | 2,000.00 | -1,684.32 | 15.8% |
| 52090 · Supplies | 0.00 | 500.00 | -500.00 | 0.0% |
| 52100 · Telephone | 100.54 | 602.00 | -501.46 | 16.7% |
| 52120 · Training & Meetings | 115.64 | 2,000.00 | -1,884.36 | 5.8% |
| 52124 · Travel Expense | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 52130 · Uniforms & Clothing | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 56030 · Investigations | 0.00 | 150.00 | -150.00 | 0.0% |
| 56045 · Radio Fees | 0.00 | 240.00 | -240.00 | 0.0% |
| 56047 · RMS/CAD | 0.00 | 4,000.00 | -4,000.00 | 0.0% |
| 57000 · Safety Equipment | 11,019.30 | 40,000.00 | -28,980.70 | 27.5% |
| Total 51000 · OPERATING EXPENSES | 22,018.48 | 94,083.90 | -72,065.42 | 23.4% |
| 58000 · CAPITAL EXPENDITURES | | | | |
| 58150 · Auto/Equipment Lease (12+ mos) | 0.00 | 20,083.46 | -20,083.46 | 0.0% |
| Total 58000 · CAPITAL EXPENDITURES | 0.00 | 20,083.46 | -20,083.46 | 0.0% |
| 66000 · Payroll Expenses | 0.00 | | | |
| Total Expense | 42,661.64 | 196,608.36 | -153,946.72 | 21.7% |
| Net Income | -33,643.72 | -170,158.36 | 136,514.64 | 19.8% |

10:16 AM

01/22/25

Accrual Basis

City of Bellevue
Library Actual to Budget
October through December 2024

| | Oct - Dec 24 | Budget | \$ Over Budget | % of Budget |
|-----------------------------------------|-------------------|-------------------|-------------------|--------------|
| Income | | | | |
| 40000 · Carryover | 0.00 | 2,250.00 | -2,250.00 | 0.0% |
| 41900 · Grants | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 41920 · Donations | 1,100.00 | | | |
| 46500 · DIF Library | 307.20 | 1,134.00 | -826.80 | 27.1% |
| Total Income | 1,407.20 | 13,384.00 | -11,976.80 | 10.5% |
| Gross Profit | 1,407.20 | 13,384.00 | -11,976.80 | 10.5% |
| Expense | | | | |
| 49999 · PAYROLL | | | | |
| 50001 · Salaries & Wages | 11,336.64 | 43,380.48 | -32,043.84 | 26.1% |
| 50010 · P/R Tax Expense | 826.07 | 3,318.61 | -2,492.54 | 24.9% |
| 50011 · Insurance - Health | 2,940.93 | 12,600.00 | -9,659.07 | 23.3% |
| 50015 · Workers Compensation Insurance | 11.20 | 54.75 | -43.55 | 20.5% |
| 50017 · Retirement | 1,743.21 | 5,188.31 | -3,445.10 | 33.6% |
| Total 49999 · PAYROLL | 16,858.05 | 64,542.15 | -47,684.10 | 26.1% |
| 51000 · OPERATING EXPENSES | | | | |
| 51020 · Advertising / Publishing | 0.00 | 200.00 | -200.00 | 0.0% |
| 51062 · Computers - Software & Subscrip | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| 51080 · Dues & Memberships | 0.00 | 350.00 | -350.00 | 0.0% |
| 51150 · Liability Insurance | 468.95 | 937.90 | -468.95 | 50.0% |
| 51177 · Misc Expense | 0.00 | 500.00 | -500.00 | 0.0% |
| 51180 · Office Equipment Rental/Repair | 0.00 | 250.00 | -250.00 | 0.0% |
| 52010 · Office Supplies | 70.00 | | | |
| 52090 · Supplies | 0.00 | 500.00 | -500.00 | 0.0% |
| 52100 · Telephone | 90.46 | | | |
| 52120 · Training & Meetings | 38.62 | 200.00 | -161.38 | 19.3% |
| 55000 · Library New Books | 47.95 | 1,800.00 | -1,752.05 | 2.7% |
| 55010 · Library Programs | 1,358.88 | 2,500.00 | -1,141.12 | 54.4% |
| Total 51000 · OPERATING EXPENSES | 2,074.86 | 10,237.90 | -8,163.04 | 20.3% |
| 66000 · Payroll Expenses | 0.00 | | | |
| Total Expense | 18,932.91 | 74,780.05 | -55,847.14 | 25.3% |
| Net Income | -17,525.71 | -61,396.05 | 43,870.34 | 28.5% |

City of Bellevue
Marshal Actual to Budget
October through December 2024

| | Oct - Dec 24 | Budget | \$ Over Budget | % of Budget |
|-------------------------------------------|--------------------|--------------------|--------------------|---------------|
| Income | | | | |
| 40000 · Carryover | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 41900 · Grants | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 41920 · Donations | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 41960 · City Code Violation Fee | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| 41980 · Court Fines | 10,213.64 | 50,000.00 | -39,786.36 | 20.4% |
| 45000 · Misc Income | 8,165.00 | | | |
| 46600 · DIF Marshal | 839.02 | 3,234.00 | -2,394.98 | 25.9% |
| Total Income | 19,217.66 | 59,734.00 | -40,516.34 | 32.2% |
| Gross Profit | 19,217.66 | 59,734.00 | -40,516.34 | 32.2% |
| Expense | | | | |
| 49999 · PAYROLL | | | | |
| 50001 · Salaries & Wages | 107,372.94 | 354,093.36 | -246,720.42 | 30.3% |
| 50002 · Paid Time Off | 1,503.50 | | | |
| 50010 · P/R Tax Expense | 8,442.46 | 27,088.14 | -18,645.68 | 31.2% |
| 50011 · Insurance - Health | 12,168.06 | 51,600.00 | -39,431.94 | 23.6% |
| 50015 · Workers Compensation Insurance | 1,689.28 | 12,270.00 | -10,580.72 | 13.8% |
| 50017 · Retirement | 20,946.93 | 51,874.68 | -30,927.75 | 40.4% |
| Total 49999 · PAYROLL | 152,123.17 | 496,926.18 | -344,803.01 | 30.6% |
| 51000 · OPERATING EXPENSES | | | | |
| 51022 · Automobile Lease | 0.00 | 0.00 | 0.00 | 0.0% |
| 51062 · Computers - Software & Subscrip | 0.00 | 250.00 | -250.00 | 0.0% |
| 51075 · Contingency Fund | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 51080 · Dues & Memberships | 745.00 | 800.00 | -55.00 | 93.1% |
| 51110 · Fuel | 3,160.50 | 15,000.00 | -11,839.50 | 21.1% |
| 51130 · Equipment Rental or Lease | 9,055.79 | 17,000.00 | -7,944.21 | 53.3% |
| 51150 · Liability Insurance | 4,350.67 | 8,701.34 | -4,350.67 | 50.0% |
| 51167 · R & M - Autos | 1,266.59 | 7,000.00 | -5,733.41 | 18.1% |
| 52010 · Office Supplies | 199.46 | 1,200.00 | -1,000.54 | 16.6% |
| 52100 · Telephone | 491.36 | 2,950.00 | -2,458.64 | 16.7% |
| 52120 · Training & Meetings | 473.00 | 5,000.00 | -4,527.00 | 9.5% |
| 52124 · Travel Expense | 667.80 | 3,000.00 | -2,332.20 | 22.3% |
| 52130 · Uniforms & Clothing | 77.61 | 5,000.00 | -4,922.39 | 1.6% |
| 56010 · 911 Dispatch | 14,573.23 | 28,886.19 | -14,312.96 | 50.5% |
| 56040 · Medical/Lab Kits | 0.00 | 500.00 | -500.00 | 0.0% |
| 56045 · Radio Fees | 0.00 | 2,640.00 | -2,640.00 | 0.0% |
| 56047 · RMS/CAD | 0.00 | 13,199.05 | -13,199.05 | 0.0% |
| 56050 · Specialized Equipment | 164.95 | 10,000.00 | -9,835.05 | 1.6% |
| 57000 · Safety Equipment | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| Total 51000 · OPERATING EXPENSES | 35,225.96 | 132,626.58 | -97,400.62 | 26.6% |
| 58000 · CAPITAL EXPENDITURES | | | | |
| 58150 · Auto/Equipment Lease (12+ mos) | 38,655.83 | 38,656.00 | -0.17 | 100.0% |
| Total 58000 · CAPITAL EXPENDITURES | 38,655.83 | 38,656.00 | -0.17 | 100.0% |
| 66000 · Payroll Expenses | 209.70 | | | |
| Total Expense | 226,214.66 | 668,208.76 | -441,994.10 | 33.9% |
| Net Income | -206,997.00 | -608,474.76 | 401,477.76 | 34.0% |

City of Bellevue
Parks Actual to Budget
October through December 2024

| | Oct - Dec 24 | Budget | \$ Over Bud... | % of Budget |
|-------------------------------------------|-------------------------|--------------------------|-------------------------|---------------------|
| Income | | | | |
| 41900 · Grants | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| 41901 · Park Rental Fee | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 41902 · Park Rental Sports Field | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| 41903 · Park Deposit | -200.00 | | | |
| 41904 · Park Add'l Serv. (trash/toilet) | 0.00 | 600.00 | -600.00 | 0.0% |
| 41905 · Park Add'l Staff Time | 0.00 | 600.00 | -600.00 | 0.0% |
| 46700 · DIF Parks | 215.20 | 1,519.00 | -1,303.80 | 14.2% |
| Total Income | 15.20 | 26,719.00 | -26,703.80 | 0.1% |
| Gross Profit | 15.20 | 26,719.00 | -26,703.80 | 0.1% |
| Expense | | | | |
| 49999 · PAYROLL | | | | |
| 50001 · Salaries & Wages | 209.96 | 29,049.00 | -28,839.04 | 0.7% |
| 50010 · P/R Tax Expense | 15.41 | 2,222.25 | -2,206.84 | 0.7% |
| 50011 · Insurance - Health | 0.00 | 6,048.00 | -6,048.00 | 0.0% |
| 50015 · Workers Compensation Insurance | 31.82 | 80.72 | -48.90 | 39.4% |
| 50017 · Retirement | 0.00 | 3,474.26 | -3,474.26 | 0.0% |
| Total 49999 · PAYROLL | 257.19 | 40,874.23 | -40,617.04 | 0.6% |
| 51000 · OPERATING EXPENSES | | | | |
| 51073 · Contract Labor | 7,072.58 | 20,000.00 | -12,927.42 | 35.4% |
| 51150 · Liability Insurance | 439.16 | 878.31 | -439.15 | 50.0% |
| 51160 · Repairs & Maintenance (General) | 0.00 | 3,000.00 | -3,000.00 | 0.0% |
| 52070 · Signs | 0.00 | 300.00 | -300.00 | 0.0% |
| 52080 · Small Tools & Equipment | 0.00 | 800.00 | -800.00 | 0.0% |
| 52090 · Supplies | 0.00 | 600.00 | -600.00 | 0.0% |
| 52146 · Utilities - Trash/Toilet/Recycl | 1,328.41 | 3,000.00 | -1,671.59 | 44.3% |
| Total 51000 · OPERATING EXPENSES | 8,840.15 | 28,578.31 | -19,738.16 | 30.9% |
| 58000 · CAPITAL EXPENDITURES | | | | |
| 58120 · Construction & Improvement | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| Total 58000 · CAPITAL EXPENDITURES | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| Total Expense | 9,097.34 | 89,452.54 | -80,355.20 | 10.2% |
| Net Income | <u>-9,082.14</u> | <u>-62,733.54</u> | <u>53,651.40</u> | <u>14.5%</u> |

City of Bellevue
Streets Actual to Budget
October through December 2024

| | Oct - Dec 24 | Budget | \$ Over Budget | % of Budget |
|-----------------------------------------|------------------|-------------------|--------------------|--------------|
| Income | | | | |
| 41000 · State Highway Revenue - Regular | 23,450.99 | 99,349.00 | -75,898.01 | 23.6% |
| 41100 · State Highway Revenue HB312 | 7,498.07 | 28,624.00 | -21,125.93 | 26.2% |
| 41110 · State Highway Revenue HB 362 | 0.00 | 14,666.00 | -14,666.00 | 0.0% |
| 41111 · State Highway Revenue GF HB354 | 0.00 | 54,912.00 | -54,912.00 | 0.0% |
| 41115 · LOT Tax Revenue | 11,304.06 | 100,000.00 | -88,695.94 | 11.3% |
| 41805 · Building Permits | | | | |
| Encroachment Permit | 300.00 | 1,000.00 | -700.00 | 30.0% |
| Total 41805 · Building Permits | 300.00 | 1,000.00 | -700.00 | 30.0% |
| 41900 · Grants | 0.00 | 100,000.00 | -100,000.00 | 0.0% |
| 41950 · Permit - Special Event/Other | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 45000 · Misc Income | 1,287.25 | | | |
| 45100 · Interest Earned | 689.19 | | | |
| 46800 · DIF Streets | 1,914.72 | 43,071.00 | -41,156.28 | 4.4% |
| Total Income | 46,444.28 | 442,622.00 | -396,177.72 | 10.5% |
| Gross Profit | 46,444.28 | 442,622.00 | -396,177.72 | 10.5% |
| Expense | | | | |
| 49999 · PAYROLL | | | | |
| 50001 · Salaries & Wages | 47,736.88 | 141,447.00 | -93,710.12 | 33.7% |
| 50002 · Paid Time Off | -1,068.89 | | | |
| 50010 · P/R Tax Expense | 3,497.17 | 10,820.70 | -7,323.53 | 32.3% |
| 50011 · Insurance - Health | 8,826.31 | 29,484.00 | -20,657.69 | 29.9% |
| 50015 · Workers Compensation Insurance | 490.21 | 7,500.00 | -7,009.79 | 6.5% |
| 50017 · Retirement | 7,482.96 | 16,917.06 | -9,434.10 | 44.2% |
| Total 49999 · PAYROLL | 66,964.64 | 206,168.76 | -139,204.12 | 32.5% |
| 51000 · OPERATING EXPENSES | | | | |
| 51075 · Contingency Fund | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 51080 · Dues & Memberships | 0.00 | 100.00 | -100.00 | 0.0% |
| 51110 · Fuel | 3,165.31 | 13,000.00 | -9,834.69 | 24.3% |
| 51150 · Liability Insurance | 4,136.87 | 8,273.73 | -4,136.86 | 50.0% |
| 51160 · Repairs & Maintenance (General) | 42.34 | 500.00 | -457.66 | 8.5% |
| 51163 · R & M - Equipment (non-auto) | 3,389.21 | 7,518.00 | -4,128.79 | 45.1% |
| 51164 · R & M - Street Maintenance | 160.39 | 10,000.00 | -9,839.61 | 1.6% |
| 51165 · R & M - Tree Expense | 110.37 | 4,000.00 | -3,889.63 | 2.8% |
| 51166 · R & M - Snow Removal | 2,515.02 | 50,000.00 | -47,484.98 | 5.0% |
| 51167 · R & M - Autos | 338.96 | 5,000.00 | -4,661.04 | 6.8% |
| 51168 · R & M - Street Lights | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 51177 · Misc Expense | 162.00 | 500.00 | -338.00 | 32.4% |
| 52010 · Office Supplies | 0.00 | 250.00 | -250.00 | 0.0% |
| 52050 · Professional Services | 0.00 | 7,000.00 | -7,000.00 | 0.0% |
| 52070 · Signs | 1,508.75 | 2,000.00 | -491.25 | 75.4% |
| 52080 · Small Tools & Equipment | 648.98 | 2,000.00 | -1,351.02 | 32.4% |
| 52090 · Supplies | 496.81 | 4,000.00 | -3,503.19 | 12.4% |
| 52100 · Telephone | 124.46 | 750.00 | -625.54 | 16.6% |
| 52120 · Training & Meetings | 1,215.00 | 1,500.00 | -285.00 | 81.0% |
| 52124 · Travel Expense | 350.61 | 500.00 | -149.39 | 70.1% |
| 52130 · Uniforms & Clothing | 365.29 | 1,500.00 | -1,134.71 | 24.4% |
| 52145 · Utilities - Street Lights | 4,763.52 | 20,000.00 | -15,236.48 | 23.8% |
| 56045 · Radio Fees | 40.00 | 500.00 | -460.00 | 8.0% |
| 57000 · Safety Equipment | 0.00 | 500.00 | -500.00 | 0.0% |
| Total 51000 · OPERATING EXPENSES | 23,533.89 | 151,391.73 | -127,857.84 | 15.5% |
| 58000 · CAPITAL EXPENDITURES | | | | |
| 58150 · Auto/Equipment Lease (12+ mos) | 13,534.61 | 23,440.00 | -9,905.39 | 57.7% |
| 58250 · Street Construction | 0.00 | 100,000.00 | -100,000.00 | 0.0% |
| Total 58000 · CAPITAL EXPENDITURES | 13,534.61 | 123,440.00 | -109,905.39 | 11.0% |

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01/22/25

Accrual Basis

City of Bellevue
Streets Actual to Budget
October through December 2024

| | Oct - Dec 24 | Budget | \$ Over Budget | % of Budget |
|----------------------|---------------------|-------------------|-----------------------|--------------------|
| Total Expense | 104,033.14 | 481,000.49 | -376,967.35 | 21.6% |
| Net Income | -57,588.86 | -38,378.49 | -19,210.37 | 150.1% |

City of Bellevue
Water Actual to Budget
October through December 2024

| | Oct - Dec 24 | Budget | \$ Over Budget | % of Budget |
|-----------------------------------------|--------------|--------------|----------------|-------------|
| Income | | | | |
| 40000 · Carryover | 0.00 | 143,087.00 | -143,087.00 | 0.0% |
| 41800 · Administrative Fees | 150.00 | 375.00 | -225.00 | 40.0% |
| 41815 · Application Fees | 50.00 | 125.00 | -75.00 | 40.0% |
| 41816 · Application Fee - Water | 0.00 | 0.00 | 0.00 | 0.0% |
| 41900 · Grants | 12,730.00 | 3,300,000.00 | -3,287,270.00 | 0.4% |
| 41950 · Permit - Special Event/Other | 0.00 | 500.00 | -500.00 | 0.0% |
| 42000 · Water Income | | | | |
| 42000.1 · Water User Fees | 119,786.58 | 467,779.00 | -347,992.42 | 25.6% |
| 42000.2 · Water Meter Vault Fees | 0.00 | 100.00 | -100.00 | 0.0% |
| 42000.3 · Water Meter Unit Fees | 886.30 | 1,425.00 | -538.70 | 62.2% |
| 42000.4 · Water Cap Fee | 5,500.00 | 13,750.00 | -8,250.00 | 40.0% |
| 42000.6 · Water On or Off | 500.00 | 2,000.00 | -1,500.00 | 25.0% |
| Total 42000 · Water Income | 126,672.88 | 485,054.00 | -358,381.12 | 26.1% |
| 45100 · Interest Earned | 5,869.63 | | | |
| 49910 · Returned Check Charges | 120.00 | | | |
| Total Income | 145,592.51 | 3,929,141.00 | -3,783,548.49 | 3.7% |
| Gross Profit | 145,592.51 | 3,929,141.00 | -3,783,548.49 | 3.7% |
| Expense | | | | |
| 49999 · PAYROLL | | | | |
| 50001 · Salaries & Wages | 0.00 | 88,001.00 | -88,001.00 | 0.0% |
| 50010 · P/R Tax Expense | 0.00 | 6,732.00 | -6,732.00 | 0.0% |
| 50011 · Insurance - Health | 0.00 | 17,640.00 | -17,640.00 | 0.0% |
| 50015 · Workers Compensation Insurance | 79.84 | 1,028.00 | -948.16 | 7.8% |
| 50017 · Retirement | 0.00 | 10,525.00 | -10,525.00 | 0.0% |
| Total 49999 · PAYROLL | 79.84 | 123,926.00 | -123,846.16 | 0.1% |
| 51000 · OPERATING EXPENSES | | | | |
| 51010 · Admin Fees | 0.00 | 93,908.00 | -93,908.00 | 0.0% |
| 51020 · Advertising / Publishing | 0.00 | 200.00 | -200.00 | 0.0% |
| 51022 · Automobile Lease | 0.00 | 0.00 | 0.00 | 0.0% |
| 51060 · Computer IT Support | 0.00 | 1,920.00 | -1,920.00 | 0.0% |
| 51070 · Conjunctive Management | 11,461.59 | 53,000.00 | -41,538.41 | 21.6% |
| 51073 · Contract Labor | 30,562.60 | 80,000.00 | -49,437.40 | 38.2% |
| 51075 · Contingency Fund | 0.00 | 40,000.00 | -40,000.00 | 0.0% |
| 51080 · Dues & Memberships | 225.00 | 7,000.00 | -6,775.00 | 3.2% |
| 51110 · Fuel | 0.00 | 4,000.00 | -4,000.00 | 0.0% |
| 51122 · IDWRAnnual Water Fee Assess. | 0.00 | 0.00 | 0.00 | 0.0% |
| 51140 · Legal Fees | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 51150 · Liability Insurance | 6,316.00 | 12,632.00 | -6,316.00 | 50.0% |
| 51155 · Merchant Fees | 948.56 | 4,000.00 | -3,051.44 | 23.7% |
| 51160 · Repairs & Maintenance (General) | 1,376.81 | 23,595.00 | -22,218.19 | 5.8% |
| 51163 · R & M - Equipment (non-auto) | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 51167 · R & M - Autos | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 51169 · R & M - Water | 2,405.00 | 25,000.00 | -22,595.00 | 9.6% |
| 52040 · Postage, Copies, Mailing | 0.00 | 200.00 | -200.00 | 0.0% |
| 52050 · Professional Services | 77.05 | 6,000.00 | -5,922.95 | 1.3% |
| 52080 · Small Tools & Equipment | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 52090 · Supplies | 13,716.30 | 10,000.00 | 3,716.30 | 137.2% |
| 52100 · Telephone | 322.25 | 550.00 | -227.75 | 58.6% |
| 52110 · Test Samples - Water & Sewer | 1,854.00 | 8,500.00 | -6,646.00 | 21.8% |
| 52120 · Training & Meetings | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| 52124 · Travel Expense | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 52135 · Water District Fees | 0.00 | 1,200.00 | -1,200.00 | 0.0% |
| 52140 · Utilities - Gas | 50.66 | | | |
| 52143 · Utilities - Power | 8,706.95 | 11,630.00 | -2,923.05 | 74.9% |
| 56045 · Radio Fees | 40.00 | 240.00 | -200.00 | 16.7% |
| 57000 · Safety Equipment | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total 51000 · OPERATING EXPENSES | 78,062.77 | 400,575.00 | -322,512.23 | 19.5% |

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01/22/25

Accrual Basis

City of Bellevue
Water Actual to Budget
October through December 2024

| | Oct - Dec 24 | Budget | \$ Over Budget | % of Budget |
|-----------------------------------------------|------------------------|---------------------|------------------------|----------------------|
| 58000 · CAPITAL EXPENDITURES | | | | |
| 58120 · Construction & Improvement | 0.00 | 50,000.00 | -50,000.00 | 0.0% |
| 58125 · Drinking Water Improvements | 45,707.50 | 3,300,000.00 | -3,254,292.50 | 1.4% |
| 58150 · Auto/Equipment Lease (12+ mos) | 13,534.64 | 23,440.00 | -9,905.36 | 57.7% |
| 58160 · Auto or Equipment Purchase | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| 58250 · Street Construction | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 58260 · Water Meter | 3,506.44 | 5,000.00 | -1,493.56 | 70.1% |
| 58270 · Water Meter Vault | 0.00 | 1,200.00 | -1,200.00 | 0.0% |
| Total 58000 · CAPITAL EXPENDITURES | 62,748.58 | 3,404,640.00 | -3,341,891.42 | 1.8% |
| 66010 · Bank Service Charges | 8.00 | | | |
| Total Expense | 140,899.19 | 3,929,141.00 | -3,788,241.81 | 3.6% |
| Net Income | <u>4,693.32</u> | <u>0.00</u> | <u>4,693.32</u> | <u>100.0%</u> |

City of Bellevue
Wastewater Actual to Budget
October through December 2024

| | Oct - Dec 24 | Budget | \$ Over Budget | % of Budget |
|-----------------------------------------|-------------------|---------------------|----------------------|--------------|
| Income | | | | |
| 40000 · Carryover | 0.00 | 222,811.00 | -222,811.00 | 0.0% |
| 41800 · Administrative Fees | 150.00 | 300.00 | -150.00 | 50.0% |
| 41815 · Application Fees | 50.00 | 100.00 | -50.00 | 50.0% |
| 41817 · Application Fee - Sewer | 0.00 | 0.00 | 0.00 | 0.0% |
| 42002 · Sewer Income | | | | |
| 42002.1 · Sewer User Fees | 302,692.87 | 1,213,273.00 | -910,580.13 | 24.9% |
| 42002.2 · Sewer Cap Fee | 6,660.00 | 13,320.00 | -6,660.00 | 50.0% |
| Total 42002 · Sewer Income | 309,352.87 | 1,226,593.00 | -917,240.13 | 25.2% |
| 45100 · Interest Earned | 8,861.21 | | | |
| Total Income | 318,414.08 | 1,449,804.00 | -1,131,389.92 | 22.0% |
| Gross Profit | 318,414.08 | 1,449,804.00 | -1,131,389.92 | 22.0% |
| Expense | | | | |
| 49999 · PAYROLL | | | | |
| 50001 · Salaries & Wages | 0.00 | 106,001.00 | -106,001.00 | 0.0% |
| 50010 · P/R Tax Expense | 0.00 | 8,109.00 | -8,109.00 | 0.0% |
| 50011 · Insurance - Health | 0.00 | 20,160.00 | -20,160.00 | 0.0% |
| 50015 · Workers Compensation Insurance | 25.36 | 1,892.00 | -1,866.64 | 1.3% |
| 50017 · Retirement | 0.00 | 12,678.00 | -12,678.00 | 0.0% |
| Total 49999 · PAYROLL | 25.36 | 148,840.00 | -148,814.64 | 0.0% |
| 51000 · OPERATING EXPENSES | | | | |
| 51010 · Admin Fees | 57,388.00 | 114,776.00 | -57,388.00 | 50.0% |
| 51020 · Advertising / Publishing | 0.00 | 200.00 | -200.00 | 0.0% |
| 51030 · Bank Charges | 202.60 | 50.00 | 152.60 | 405.2% |
| 51060 · Computer IT Support | 0.00 | 4,000.00 | -4,000.00 | 0.0% |
| 51073 · Contract Labor | 21,077.50 | 125,000.00 | -103,922.50 | 16.9% |
| 51075 · Contingency Fund | 0.00 | 33,271.00 | -33,271.00 | 0.0% |
| 51080 · Dues & Memberships | 100.00 | 2,000.00 | -1,900.00 | 5.0% |
| 51090 · Engineering Services | 207.00 | 17,000.00 | -16,793.00 | 1.2% |
| 51110 · Fuel | 449.40 | 6,000.00 | -5,550.60 | 7.5% |
| 51125 · Interest Expense | 38,895.11 | 80,000.00 | -41,104.89 | 48.6% |
| 51140 · Legal Fees | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 51150 · Liability Insurance | 12,822.99 | 25,646.00 | -12,823.01 | 50.0% |
| 51155 · Merchant Fees | 2,439.14 | 10,000.00 | -7,560.86 | 24.4% |
| 51160 · Repairs & Maintenance (General) | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| 51163 · R & M - Equipment (non-auto) | 44,405.26 | 3,000.00 | 41,405.26 | 1,480.2% |
| 51167 · R & M - Autos | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 51171 · R & M - Wastewater | 8,354.81 | 39,000.00 | -30,645.19 | 21.4% |
| 52020 · Internet Expense | 445.82 | 1,860.00 | -1,414.18 | 24.0% |
| 52050 · Professional Services | 77.05 | 3,000.00 | -2,922.95 | 2.6% |
| 52070 · Signs | 0.00 | 500.00 | -500.00 | 0.0% |
| 52080 · Small Tools & Equipment | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 52090 · Supplies | 18,855.93 | 60,000.00 | -41,144.07 | 31.4% |
| 52100 · Telephone | 217.61 | 602.00 | -384.39 | 36.1% |
| 52110 · Test Samples - Water & Sewer | 4,442.55 | 7,572.00 | -3,129.45 | 58.7% |
| 52120 · Training & Meetings | 0.00 | 6,000.00 | -6,000.00 | 0.0% |
| 52124 · Travel Expense | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 52140 · Utilities - Gas | 151.75 | 1,500.00 | -1,348.25 | 10.1% |
| 52143 · Utilities - Power | 5,666.76 | 33,000.00 | -27,333.24 | 17.2% |
| 52146 · Utilities - Trash/Toilet/Recycl | 208.37 | 700.00 | -491.63 | 29.8% |
| 56045 · Radio Fees | 40.00 | 240.00 | -200.00 | 16.7% |
| 57000 · Safety Equipment | 0.00 | 100.00 | -100.00 | 0.0% |
| Total 51000 · OPERATING EXPENSES | 216,447.65 | 612,017.00 | -395,569.35 | 35.4% |
| 58000 · CAPITAL EXPENDITURES | | | | |
| 58120 · Construction & Improvement | -166,083.05 | 300,000.00 | -466,083.05 | -55.4% |
| 58150 · Auto/Equipment Lease (12+ mos) | 13,534.64 | 23,440.00 | -9,905.36 | 57.7% |
| 58160 · Auto or Equipment Purchase | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| 58170 · IDEQ Loan | 166,304.89 | 335,507.00 | -169,202.11 | 49.6% |

10:22 AM

01/22/25

Accrual Basis

City of Bellevue
Wastewater Actual to Budget
October through December 2024

| | Oct - Dec 24 | Budget | \$ Over Budget | % of Budget |
|-------------------------------------------|-------------------|---------------------|----------------------|---------------|
| Total 58000 · CAPITAL EXPENDITURES | 13,756.48 | 688,947.00 | -675,190.52 | 2.0% |
| Total Expense | 230,229.49 | 1,449,804.00 | -1,219,574.51 | 15.9% |
| Net Income | 88,184.59 | 0.00 | 88,184.59 | 100.0% |

City of Bellevue, Idaho

Treasurer's Year-End Report



Fiscal Year 2024
October 1, 2023 –
September 30, 2024

100% of Budget Year



Shelly Shoemaker
City Treasurer/Finance Manager
Email: sshoemaker@bellevueidaho.us
Office: 208-913-0192

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General Fund Operations and Staff



Department heads oversee the daily operations and provide regular updates to the Mayor and Common Council. For the last two years, Bellevue focused on filling vacancies, welcoming six new members to the team. Looking to 2025, there are more positions to be filled as we rebuild the Community Development, Planning and Zoning, Water and Wastewater departments.

FY24 Highlights – Streets

FY24 was a year of rebuilding capital equipment to help maintain our public streets and sidewalks for our citizens.

FY24 accomplishments include:

- The lease of a 2024 Caterpillar Loader with snow pusher.
- Two snowplows to fit the city's F250 trucks purchased in FY23.
- The lease of a 2024 Bobcat Tool Cat.
- The purchase of sanders for streets and sidewalks sanding.
- The lease of a 2023 Chevrolet Silverado 5500 and the purchase of a snowplow to fit the truck.
- The purchase of a 2011 Pelican street sweeper.
- The receipt of a second street sweeper thanks to the generosity of the City of Ketchum.



The city has revitalized the Streets

Department with three new staff members in 2023. These new hires not only manage street maintenance but also help with the upkeep of city parks, buildings, and properties. This integrated approach has significantly reduced the city's reliance on contract labor, maximizing efficiency and ensuring comprehensive care for our public spaces.

Bellevue Marshal Summary



FY24 Stats

Calls for Service – 3,909
Case Reports – 346
Citations – 924
Arrests – 139

Five Year Comparisons

| | 2024 | 2023 | 2022 | 2021 | 2020 |
|-------------------|------|------|------|------|------|
| Calls for Service | 3909 | 3981 | 3668 | 2708 | 2337 |
| Case Reports | 346 | 247 | 162 | 109 | 145 |
| Citations | 924 | 948 | 850 | 326 | 128 |

Training and Leadership

BMO staff attended 224.5 hours of POST approved training last year:

- ✓ New investigator class
- ✓ Evidence collection
- ✓ EVOC
- ✓ Defensive Tactics
- ✓ Executive Leadership
- ✓ Legal liability
- ✓ Idaho Public Safety and Security System (ILETS)
- ✓ Firearms

BMO staff instructed 14.5 hours of training on behalf of Bellevue for EVOC, Tactical Medicine and ECW.

Bellevue Fire Department Year in Review

This past year brought both challenges and accomplishments for the Bellevue Fire Department.

Early in the year, the motor in our newest structure truck failed. Thankfully, due to prudent financial planning and savings, we were able to address the issue without exceeding our budget.

We received a new Type 4 wildland truck from Sun Valley Fire. This addition was especially timely, as 2024 proved to be a significant year for wildland incidents.

Calls for Service

Total Calls: 119 (up 19% from 100 in 2023)

- Fire: 37
- Overpressure Rupture, Explosion, Overheat (No Fire): 2
- Rescue & Emergency Medical Service: 35
- Hazardous Condition (No Fire): 12
- Service Calls: 4
- Good Intent Calls: 15
- False Alarms & False Calls: 12
- Severe Weather & Natural Disasters: 2

This increase in calls highlights the growing demand for our department, especially in areas such as motor vehicle accidents, where we responded to 119 incidents this year.

Commitment to Training

Our team continues to hone their skills and readiness through weekly training sessions every Tuesday night. This dedication ensures we remain prepared for any emergency our community may face.



While there's always more to acknowledge, these highlights demonstrate our commitment to serving Bellevue with professionalism and resilience. Despite the challenges, 2024 was a productive and successful year for the department. We look forward to serving you in 2025.

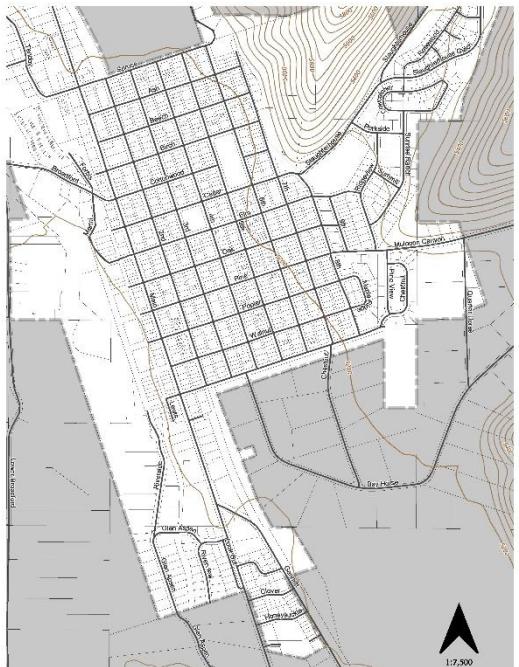
-Chief Greg Beaver

FY24 Grants



Bellevue received a \$20,000 grant by participating in the Blue Cross Community Health Academy. The program focuses on the health and wellness of cities in Idaho. The funds are designated to a park improvement project in the coming year.

City of Bellevue Streets



Our Library received a \$4,500 Cox grant to host a Tech Corner and Tech Week series aimed to help older adults navigate the world of technology today.

The city accepted a Federal Aid Highway Project grant from the Idaho Transportation Department in the amount of \$83,309 for the creation of a Transportation Plan. The Plan is expected to be complete in late 2025. The city can then pursue grants and other funding for improving city streets, sidewalks, and more.

Bellevue's Cash Position

Bellevue is diligently working to achieve fiscal equilibrium by aligning expenses with income without reliance on fund balances. For FY24, we made great progress toward that goal by reducing the use of carryover and increasing our cash position.

The city's fund balance (cash) started Fiscal Year 2024 at \$589,742. The General Fund balance increased \$217,403 during the fiscal year compared to the \$282,697 decrease in fund balance in FY23.

This strengthening of financial position is due to the prudent decisions of city Council and staff seeking to preserve levels of service to the community by continually pursuing and implementing cost savings and efficiencies in operations.

| City of Bellevue Cash Position vs Previous Year | | | | | |
|----------------------------------------------------|---------------------|---------------------|-------------------|--------------|--|
| As of September 30, 2024 | | | | | |
| | Sep 30, 24 | Sep 30, 23 | \$ Change | % Change | |
| ▼ ASSETS | | | | | |
| ▼ Current Assets | | | | | |
| ▼ Checking/Savings | | | | | |
| 10001 · DLE General Fund 8993 | 26,132.84 | 164,188.22 | -138,055.38 | -84.1% | |
| 10002 · DLE Water Fund 3398 (CC) | 84,545.85 | -4,454.12 | 88,999.97 | 1,998.2% | |
| 10003 · DLE Sewer Fund 3428 (checking) | 319,632.53 | 188,260.33 | 131,372.20 | 69.8% | |
| 10010 · LGIP General 802 | 363,840.35 | 229,315.25 | 134,525.10 | 58.7% | |
| 10011 · LGIP Water 1506 | 30,388.08 | 47,955.89 | -17,567.81 | -36.6% | |
| 10012 · LGIP Water Cap 2442 | 567,998.44 | 580,488.24 | -12,489.80 | -2.2% | |
| 10013 · LGIP Sewer 1694 | 432,432.78 | 414,614.76 | 17,818.02 | 4.3% | |
| 10014 · LGIP Sewer Cap 1927 | 223,565.89 | 212,009.33 | 11,556.56 | 5.5% | |
| 10016 · LGIP Sewer Bond 3195 | 402,043.58 | 381,261.15 | 20,782.43 | 5.5% | |
| 10017 · DBF Bond Fund 366 | 259,760.19 | 250,948.00 | 8,812.19 | 3.5% | |
| 10018 · LGIP Fire Capital Savings 3593 | 735.88 | 19,478.30 | -18,742.42 | -96.2% | |
| 10022 · LGIP DIF 3703 | 172,556.69 | 95,758.10 | 76,798.59 | 80.2% | |
| 10023 · LGIP Muni Prop Tax Relief 3790 | 8,759.71 | 8,306.91 | 452.80 | 5.5% | |
| 10024 · Gannett Ranch Annex LGIP 3797 | 54,184.47 | 51,383.56 | 2,800.91 | 5.5% | |
| 10026 · LGIP Streets Capital 3814 | 72,232.20 | 68,498.37 | 3,733.83 | 5.5% | |
| Total Checking/Savings | 3,018,809.48 | 2,708,012.29 | 310,797.19 | 11.5% | |
| Total Current Assets | 3,018,809.48 | 2,708,012.29 | 310,797.19 | 11.5% | |
| TOTAL ASSETS | 3,018,809.48 | 2,708,012.29 | 310,797.19 | 11.5% | |
| LIABILITIES & EQUITY | 0.00 | 0.00 | 0.00 | 0.0% | |

City Funding – Where Does the Money Come From?

- Primary sources of revenue for the General Fund come from city property tax, state sales tax revenue and state highway revenue, which comprise 59% of Bellevue's general funds.
- city Property Tax. Cities may increase the property tax portion of their budget up to 3%. The maximum increase, including new construction and annexation levies, cannot exceed 8% in total. For FY24, the total property tax revenue for the city is \$826,705, or 35% of total general fund income.
- State-Shared Sales Tax Revenue. The State allocates 11.5% of sales tax revenue to counties, cities and non-school special districts. For fiscal year 2024 sales tax revenue decreased for the second consecutive year. This income is 12% of the city's general fund income.
- State-Shared Highway Revenue. The State Highway Distribution Account provides over \$250 million to local highway jurisdictions annually. These revenues are allocated solely on the basis of population. Bellevue received \$278,089 of highway revenue in FY24, which is 12% of the city's general fund income.



The balance of funds to operate, or 41%, is comprised of city LOT tax, franchises, licenses, permits, fees, grants, administrative fees and other.

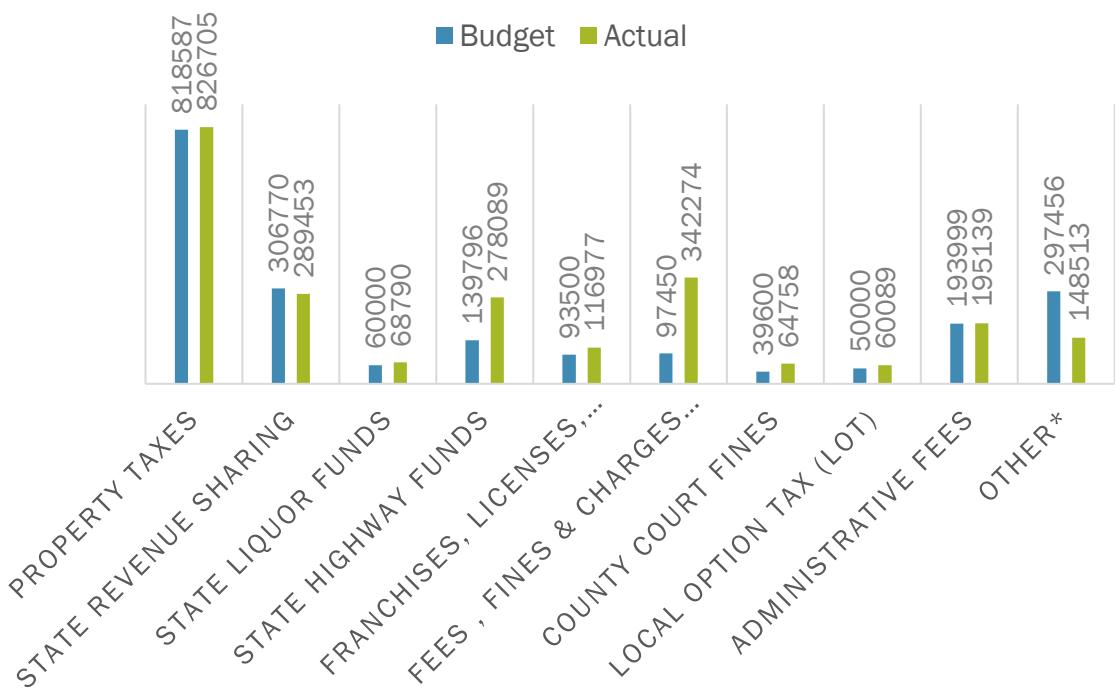
Local Option Tax (LOT). Bellevue Ordinance 2022-04 established a 3% LOT tax on hotel-motel lodging. The Ordinance also pertains to condominiums, tourist homes and any other entity that rents or leases for occupancy temporary lodging to individuals for less than 30 days. LOT revenues are dedicated to road repair, maintenance, transportation enhancements, equipment, and snow removal. Total LOT revenue for FY24 is 3% of total general fund income.

Administrative fees, building permits, fees, licenses, franchise fees, grants and donations and carryover make up the balance of money for the General Fund.

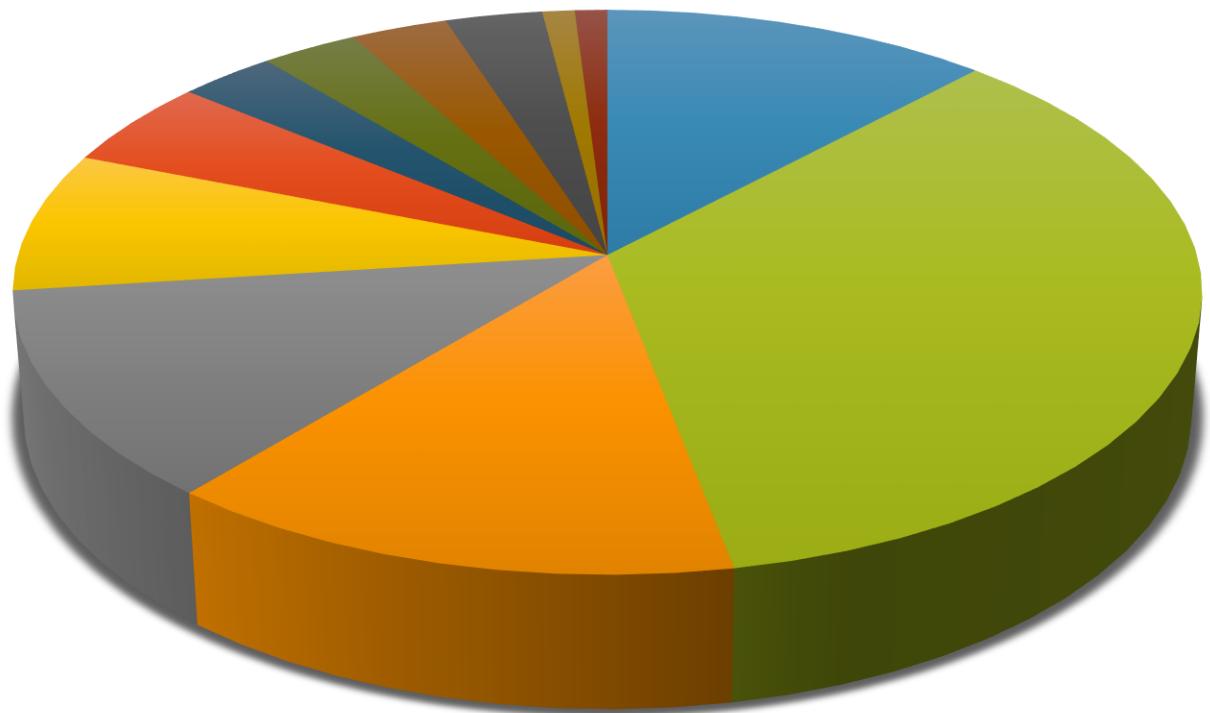
General Fund Revenues

| SUMMARY OF YEAR-END REVENUES | | | |
|----------------------------------------------------|---------------------|---------------------|------------------|
| Fund | Adopted Budget FY24 | Total Received FY24 | Variance |
| Property Taxes | \$ 818,587 | \$ 826,705 | \$ 8,118 |
| State Revenue Sharing | \$ 306,770 | \$ 289,453 | \$ (17,317) |
| State Liquor Sharing | \$ 60,000 | \$ 68,790 | \$ 8,790 |
| State Highway Funds | \$ 139,796 | \$ 278,089 | \$ 138,293 |
| Franchises, Licenses, Permits | \$ 93,500 | \$ 116,977 | \$ 23,477 |
| Local Option Tax (LOT) | \$ 50,000 | \$ 60,089 | \$ 10,089 |
| Admin Fees | \$ 193,999 | \$ 195,139 | \$ 1,140 |
| Interest on Investments | \$ 850 | \$ 31,869 | \$ 31,019 |
| Fees, Fines & Charges for Services | \$ 97,450 | \$ 342,274 | \$ 244,824 |
| Grants & Contributions | \$ 132,888 | \$ 32,523 | \$ (100,365) |
| County Court Fees | \$ 39,600 | \$ 64,758 | \$ 25,158 |
| Miscellaneous | | \$ 1,712 | \$ 1,712 |
| Proceeds Sale of Assets | | \$ 21,825 | \$ 21,825 |
| Dev. Impact Fees* | \$ 66,268 | \$ 60,584 | \$ (5,684) |
| Carryover Funds | \$ 332,176 | | \$ (332,176) |
| Total General Fund: | \$ 2,331,884 | \$ 2,390,787 | \$ 58,903 |
| * Not incl. in audit as considered deferred income | | | |

- Budgeted revenue was \$2,331,785, which includes \$332,176 of carryover funds and \$66,268 of DIF (Development Impact Fees).
- Actual revenue to the General Fund totaled \$2,390,787 (not including carryover).



Actual General Fund Revenues by Percent of Total Income



| | |
|----------------------------------------|------------------------------------------|
| ■ State Shared Revenue 12% | ■ City Property Tax 35% |
| ■ Fees, Fines, Charges for Service 14% | ■ State Highway Funds 12% |
| ■ Admin Fees 8% | ■ Franchises, Licenses, Permits, Fees 5% |
| ■ LOT Tax 3% | ■ State Liquor Sharing 3% |
| ■ Dev. Impact Fees 3% | ■ Court Fees 3% |
| ■ Grants & Donations 1% | ■ Other 1% |

Interest Earned on General Fund Investments



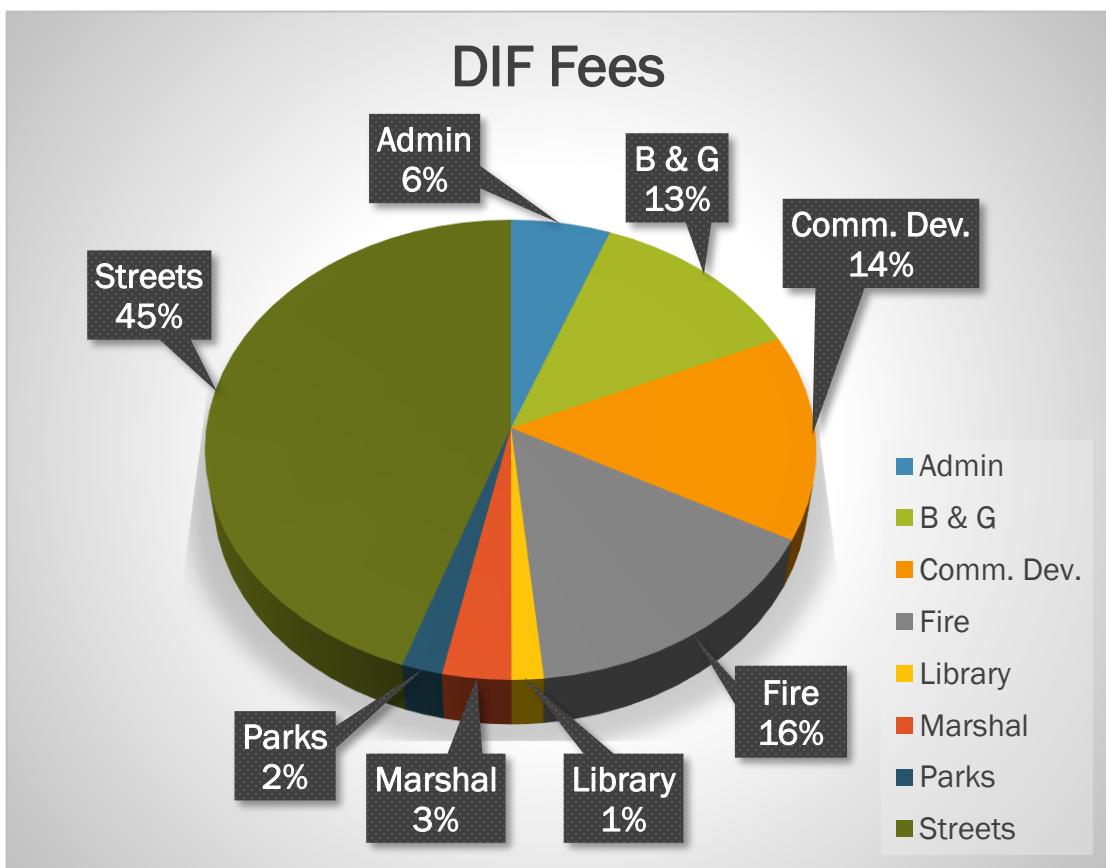
| Account | Total Interest FY24 |
|-------------------------------------------------|---------------------|
| LGIP General 802 (General Fund Savings) | \$11,647 |
| LGIP Fire Capital Savings 3593 | \$258 |
| LGIP Muni Prop Tax Relief 3790 (LOT Savings) | \$453 |
| LGIP Streets Capital 3814 | \$3,734 |
| Capital Improvement Fund | \$5,423 |
| Client Security | \$5,177 |
| Total: | \$26,692 |

Development Impact Fees (DIF)

Development Impact Fees are not operating revenue. The intent and purpose of such fees are to ensure that new development bears a proportionate share of the cost of improvements to the city's capital facilities in accordance with Idaho Code, Title 67, Chapter 82.



| | |
|---------------------------|-------------|
| DIF Administration | \$3,500.38 |
| DIF Buildings & Grounds | \$7,613.05 |
| DIF Community Development | \$8,760.82 |
| DIF Fire Services | \$9,468.51 |
| DIF Library | \$935.36 |
| DIF Marshal | \$2,008.22 |
| DIF Parks | \$1,193.63 |
| DIF Streets | \$27,103.81 |
| | |
| Total DIF Fees | \$60,583.78 |



General Fund Expenses by Department

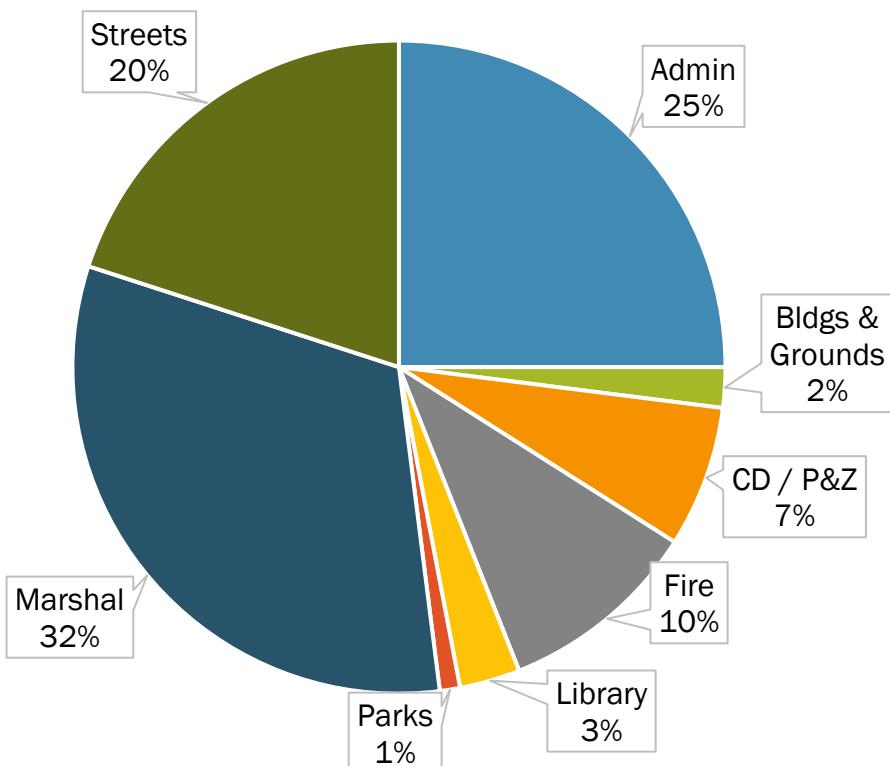
SUMMARY OF YEAR-END EXPENSES

| Fund | Adopted Budget FY24 | Total Spent FY24 | Variance | % of Actual Spent |
|----------------------------|---------------------|---------------------|---------------------|-------------------|
| Administrative | \$ 564,711 | \$ 522,909 | \$ (41,802) | 25% |
| P&Z / Comm. Dev. | \$ 178,848 | \$ 139,618 | \$ (39,230) | 7% |
| Parks | \$ 44,742 | \$ 27,478 | \$ (17,264) | 1% |
| Fire | \$ 242,586 | \$ 201,453 | \$ (41,133) | 10% |
| Library | \$ 79,069 | \$ 73,137 | \$ (5,932) | 3% |
| Marshal | \$ 682,949 | \$ 677,946 | \$ (5,003) | 32% |
| Bldgs & Grounds | \$ 47,824 | \$ 38,895 | \$ (8,929) | 2% |
| Streets | \$ 491,054 | \$ 423,731 | \$ (67,323) | 20% |
| | | | \$ - | |
| | | | \$ - | |
| Total General Fund: | \$ 2,331,783 | \$ 2,105,167 | \$ (226,616) | 100% |

Every department in the General Fund was successful at spending less than budgeted in FY24.

Bellevue budgeted \$2,331,783 for FY24 expenses and spent \$2,105,167, a difference of \$226,616.

This is due to the conscientious effort to reduce reliance on carryover funds.

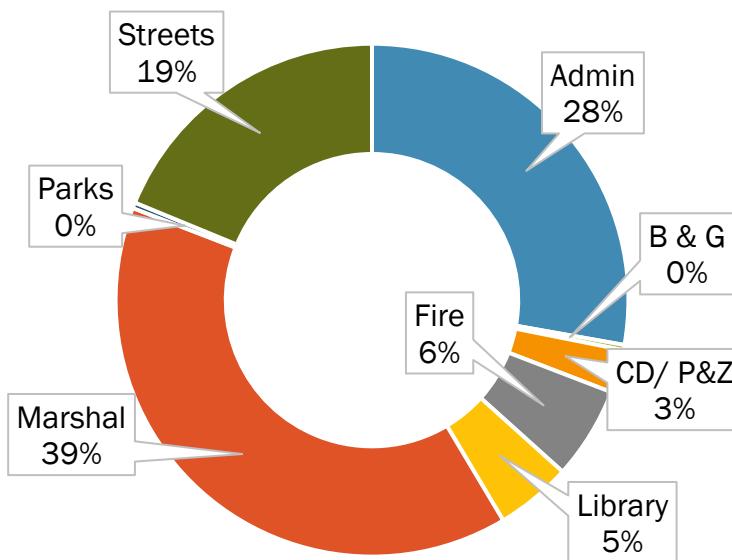


Payroll Expenses

We made significant progress in restoring our Streets, Administrative and Community Development departments despite challenges related to offering competitive wages and the availability of affordable housing for employees.

We are committed to continuing efforts to hire quality personnel, which will substantially reduce the need for external contract services.

FY24 Actual Payroll



■ Admin ■ B & G ■ CD/ P&Z ■ Fire ■ Library ■ Marshal ■ Parks ■ Streets

| FY24 Actuals | Admin | B & G | CD / P&Z | Fire | Library | Marshal | Parks | Streets | Totals |
|---------------|------------|----------|-----------|-----------|-----------|------------|----------|------------|--------------|
| Wages | \$ 263,350 | \$ 3,708 | \$ 25,434 | \$ 61,739 | \$ 42,108 | \$ 373,657 | \$ 3,696 | \$ 170,270 | \$ 943,962 |
| Tax | \$ 19,835 | \$ 284 | \$ 1,946 | \$ 4,723 | \$ 3,105 | \$ 28,021 | \$ 283 | \$ 12,901 | \$ 71,098 |
| Insurance | \$ 43,452 | \$ - | \$ 4,756 | \$ 1,015 | \$ 11,357 | \$ 41,441 | \$ - | \$ 33,186 | \$ 135,207 |
| Worker's Comp | \$ 303 | \$ 165 | \$ 148 | \$ 2,648 | \$ 66 | \$ 14,430 | \$ 624 | \$ 5,032 | \$ 23,416 |
| Retirement | \$ 27,644 | \$ - | \$ 2,383 | \$ 4,133 | \$ 4,383 | \$ 45,094 | \$ - | \$ 18,245 | \$ 101,882 |
| Totals: | \$ 354,584 | \$ 4,157 | \$ 34,667 | \$ 74,258 | \$ 61,019 | \$ 502,643 | \$ 4,603 | \$ 239,634 | \$ 1,275,565 |

Water Fund Revenue and Investments

| Income | Actuals | Budget |
|---------------------------------------------|------------|------------|
| 40000 · Carryover | 0.00 | 193,171.76 |
| 41800 · Administrative Fees | 325.00 | 250.00 |
| 41815 · Application Fees | 225.00 | 0.00 |
| 41816 · Application Fee - Water | 0.00 | 250.00 |
| 41900 · Grants | 79,999.00 | 0.00 |
| 41950 · Permit - Special Event/Other | 150.00 | 200.00 |
| 45000 · Misc Income | 25.00 | |
| 45100 · Interest Earned | 43,545.11 | 1,000.00 |
| 49910 · Returned Check Charges | 158.00 | |
| 42000 · Water Income | | |
| 42000.1 · Water User Fees | 457,568.95 | 445,546.06 |
| 42000.2 · Water Meter Vault Fees | 50.00 | 0.00 |
| 42000.3 · Water Meter Unit Fees | 3,199.45 | 2,700.00 |
| 42000.4 · Water Cap Fee | 33,306.00 | 27,500.00 |
| 42000.5 · Water Connection Fee | 0.00 | 6,728.00 |
| 42000.6 · Water On or Off | 1,920.80 | 500.00 |
| Total 42000 · Water Income | 496,045.20 | 482,974.06 |
| Total Income | 620,472.31 | 677,845.82 |
| | 620,472.31 | 677,845.82 |

Operating revenue for Water is from charges for services, hookups, connections and miscellaneous. Those funds total \$498,025.

Nonoperating revenues include interest income and grants.

Water income totals \$620,472, not including carryover funds of \$193,172. Budgeted income was \$677,846, including carryover funds.

| Account | Total Interest FY24 | Account | Begin Balance 10/1/2023 | Ending Balance 9/30/2024 |
|---------------------------------|---------------------|-------------------------------|-------------------------|--------------------------|
| LGIP Water 1506 | \$3,595 | LGIP Water 1506 | \$47,956 | \$30,388 |
| LGIP Water Cap 2442 | \$31,138 | LGIP Water Cap 2442 | \$580,488 | \$567,998 |
| DBF Bond Fund 366 (Water) | \$8,812 | DBF Bond Fund 366 (Water) | \$250,948 | \$259,760 |
| Total Water Investment Interest | \$43,545 | Total Water Fund Investments: | | \$858,136 |

Wastewater Fund Revenue and Investments

| | Actual | Budget |
|-----------------------------------------|----------------------------|----------------------------|
| Income | | |
| 40000 · Carryover | 0.00 | 188,889.84 |
| 40010 · Carryover Dedicated Funds | 0.00 | 377,610.16 |
| 41800 · Administrative Fees | 325.00 | 250.00 |
| 41815 · Application Fees | 225.00 | 0.00 |
| 41817 · Application Fee - Sewer | 0.00 | 250.00 |
| 41900 · Grants | 49,999.00 | |
| 42002 · Sewer Income | | |
| 42002.1 · Sewer User Fees | 1,161,816.12 | 1,155,608.13 |
| 42002.2 · Sewer Cap Fee | <u>33,300.00</u> | <u>25,000.00</u> |
| Total 42002 · Sewer Income | 1,245,665.12 | 1,180,608.13 |
| 42005 · Cap Fees (before FY23 10/01/22) | 0.00 | 0.00 |
| 45100 · Interest Earned | <u>50,499.25</u> | <u>2,500.00</u> |
| Total Income | <u>1,346,713.37</u> | <u>1,750,108.13</u> |

Operating revenue for Wastewater comes from charges for services, hookups, connections and miscellaneous. Those funds total \$1,195,666 for FY24.

Nonoperating revenues include interest income and grants in the amount of \$100,498.

All total, wastewater income totals \$1,346,713, not including carryover.

Interest Earned FY24

LGIP Sewer 1694 \$18,160
 LGIP Sewer Cap 1927 .. \$11,557
 LGIP Sewer Bond 3195 .. \$20,782

Total: \$50,499

| | Sep 30, 24 | Sep 30, 23 | \$ Change | % Change |
|----------------------------------------|------------|------------|------------|----------|
| 10003 · DLE Sewer Fund 3428 (checking) | 319,632.53 | 188,260.33 | 131,372.20 | 69.8% |
| 10013 · LGIP Sewer 1694 | 432,432.78 | 414,614.76 | 17,818.02 | 4.3% |
| 10014 · LGIP Sewer Cap 1927 | 223,565.89 | 212,009.33 | 11,556.56 | 5.5% |
| 10016 · LGIP Sewer Bond 3195 | 402,043.58 | 381,261.15 | 20,782.43 | 5.5% |

Totals: \$1,377,674.78 \$1,196,145.57 \$ 181,529.21 15.20%

Water and Wastewater Grants and Projects

Drinking Water Study

The city secured a \$49,999 grant from the American Rescue Plan Act of 2021 (ARPA) for a Drinking Water Study. This grant supports our efforts to maintain vital public water system. A second grant was also received for \$30,000 to help with the replacement of the water tank valve and CL2 analyzers for the city water system.

Lead Service Line Inventory and Drinking Water Improvements

The city secured funding through the State Department of Environmental Quality (IDEQ) for the Lead Service Line Inventory and Drinking Water Improvements Projects. These grants aim to assess and address the health, safety, and well-being needs of our drinking water facilities. The inventory was completed with no lead service lines found in the system. Monitoring and annual sampling requirements continue.

Water Bond

The city passed a Water Bond approved by the residents of Bellevue to replace aging components, secure long-term access for construction, operation and maintenance of the infrastructure necessary to continue to use the Seamans Creek surface water rights. A facility planning study has been completed and submitted to DEQ. The city is working with our engineers to review the current easements to begin preliminary engineering, hydrology assessment, and cultural resource study as we enter FY25.

Wastewater Treatment Plant

The city secured an ARPA grant for \$49,999, for repairs to the electrical system and the Supervisory Control and Data Acquisition (SCADA) System at the city's wastewater treatment plant. Clean up and testing of equipment continues.

Water Fund Operating Expenses

Operating expenses for the Water Fund exceeded budget by about \$80,000. The primary reason was increased cost of contract labor and legal fees. The increase was offset by reduced spending for payroll and capital expenses.

| Category | Actual | Budget | Variance | Percent Change |
|-----------------------------------------|----------------|----------------|----------------|----------------|
| 49999 · PAYROLL | | | | |
| 50001 · Salaries & Wages | 4,521 | 18,304 | -13,783 | 24.7% |
| 50010 · P/R Tax Expense | 20 | 1,400 | -1,381 | 1.39% |
| 50011 · Insurance - Health | 0 | 3,774 | -3,774 | 0.0% |
| 50015 · Workers Compensation Insurance | 761 | 3,846 | -3,084 | 19.8% |
| 50017 · Retirement | 0 | 2,082 | -2,082 | 0.0% |
| Total 49999 · PAYROLL | 5,302 | 29,405 | -24,104 | 18.03% |
| 51000 · OPERATING EXPENSES | | | | |
| 51010 · Admin Fees | 87,255 | 87,255 | 0 | 100.0% |
| 51020 · Advertising / Publishing | 355 | 0 | 355 | 100.0% |
| 51022 · Automobile Lease | 0 | 0 | 0 | 0.0% |
| 51030 · Bank Charges | 52 | | | |
| 51060 · Computer IT Support | 0 | 3,000 | -3,000 | 0.0% |
| 51070 · Conjunctive Manage. (Legal) | 57,755 | 36,000 | 21,755 | 160.43% |
| 51073 · Contract Labor | 275,911 | 203,600 | 72,311 | 135.52% |
| 51075 · Contingency Fund | 0 | 0 | 0 | 0.0% |
| 51080 · Dues & Memberships | 5,599 | 3,900 | 1,699 | 143.55% |
| 51100 · Fees | 0 | 250 | -250 | 0.0% |
| 51110 · Fuel | 0 | 1,000 | -1,000 | 0.0% |
| 51125 · Interest Expense | 2,691 | | | |
| 51130 · Equipment Rental or Lease | 6,138 | | | |
| 51140 · Legal Fees (see 51070) | 2,405 | 3,400 | -995 | 70.74% |
| 51150 · Liability Insurance | 7,823 | 6,935 | 888 | 112.8% |
| 51155 · Merchant Fees | 3,857 | 4,000 | -143 | 96.42% |
| 51163 · R & M - Equipment (non-auto) | 0 | 2,500 | -2,500 | 0.0% |
| 51167 · R & M - Autos | 1,797 | 2,500 | -703 | 71.88% |
| 51169 · R & M - Water | 19,259 | 35,000 | -15,741 | 55.03% |
| 52040 · Postage, Copies, Mailing | 221 | 0 | 221 | 100.0% |
| 52050 · Professional Services | 4,096 | 6,500 | -2,404 | 63.01% |
| 52080 · Small Tools & Equipment | 0 | 1,000 | -1,000 | 0.0% |
| 52090 · Supplies | 6,216 | 5,000 | 1,216 | 124.33% |
| 52100 · Telephone | 3,508 | 500 | 3,008 | 701.51% |
| 52110 · Test Samples - Water & Sewer | 3,142 | 5,000 | -1,858 | 62.84% |
| 52120 · Training & Meetings | 180 | 0 | 180 | 100.0% |
| 52135 · Water District Fees | 1,096 | 600 | 496 | 182.58% |
| 52140 · Utilities - Gas | 206 | 0 | 206 | 100.0% |
| 52143 · Utilities - Power | 15,554 | 9,000 | 6,554 | 172.82% |
| 52145 · Utilities - Street Lights | 0 | 800 | -800 | 0.0% |
| 56045 · Radio Fees | 260 | 0 | 260 | 100.0% |
| 57000 · Safety Equipment | 217 | 500 | -283 | 43.4% |
| 57500 · Scada Maintenance & Repairs | 0 | 8,500 | -8,500 | 0.0% |
| Total 51000 · OPERATING EXPENSES | 505,590 | 426,740 | 78,850 | 118.48% |

Wastewater Fund Expenses

Operating expenses for the Wastewater Fund were in line with budget at \$670,665. Capital expenses were \$392,296, for total Wastewater Fund expenses of \$1,065,292.

Expense

| 49999 - PAYROLL | | | | |
|-----------------------------------------|-------------------|-------------------|-------------------|---------------|
| 50001 - Salaries & Wages | 1,973.42 | 43,784.00 | -41,810.58 | 4.51% |
| 50010 - P/R Tax Expense | 150.97 | 3,349.48 | -3,198.51 | 4.51% |
| 50011 - Insurance - Health | 0.00 | 10,062.60 | -10,062.60 | 0.0% |
| 50015 - Workers Compensation Insurance | 206.60 | 4,153.14 | -3,946.54 | 4.98% |
| 50017 - Retirement | 0.00 | 5,506.59 | -5,506.59 | 0.0% |
| Total 49999 - PAYROLL | 2,330.99 | 66,855.81 | -64,524.82 | 3.49% |
| 51000 - OPERATING EXPENSES | | | | |
| 51010 - Admin Fees | 106,645.00 | 106,645.00 | 0.00 | 100.0% |
| 51020 - Advertising / Publishing | 315.37 | 0.00 | 315.37 | 100.0% |
| 51030 - Bank Charges | 108.70 | 50.00 | 58.70 | 217.4% |
| 51040 - City Attorney | 0.00 | 900.00 | -900.00 | 0.0% |
| 51060 - Computer IT Support | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 51073 - Contract Labor | 155,801.67 | 171,600.00 | -15,798.33 | 90.79% |
| 51080 - Dues & Memberships | 737.50 | 100.00 | 637.50 | 737.5% |
| 51090 - Engineering Services | 26,949.61 | 0.00 | 26,949.61 | 100.0% |
| 51100 - Fees | 0.00 | 250.00 | -250.00 | 0.0% |
| 51110 - Fuel | 5,716.35 | 4,000.00 | 1,716.35 | 142.91% |
| 51125 - Interest Expense | 86,953.27 | 105,822.60 | -18,869.33 | 82.17% |
| 51130 - Equipment Rental or Lease | 6,138.20 | | | |
| 51140 - Legal Fees | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 51150 - Liability Insurance | 20,584.20 | 7,490.21 | 13,093.99 | 274.82% |
| 51155 - Merchant Fees | 9,917.04 | 4,500.00 | 5,417.04 | 220.38% |
| 51160 - Repairs & Maintenance (General) | 0.00 | 0.00 | 0.00 | 0.0% |
| 51163 - R & M - Equipment (non-auto) | 2,570.38 | 3,000.00 | -429.62 | 85.68% |
| 51167 - R & M - Autos | 2,967.04 | 500.00 | 2,467.04 | 593.41% |
| 51171 - R & M - Wastewater | 116,828.65 | 151,244.51 | -34,415.86 | 77.25% |
| 52020 - Internet Expense | 1,987.94 | 1,400.00 | 587.94 | 142.0% |
| 52050 - Professional Services | 3,233.54 | 6,500.00 | -3,266.46 | 49.75% |
| 52070 - Signs | 0.00 | 300.00 | -300.00 | 0.0% |
| 52080 - Small Tools & Equipment | 998.11 | 500.00 | 498.11 | 199.62% |
| 52090 - Supplies | 77,989.67 | 30,000.00 | 47,989.67 | 259.97% |
| 52100 - Telephone | 2,804.44 | 750.00 | 2,054.44 | 373.93% |
| 52110 - Test Samples - Water & Sewer | 9,944.95 | 6,000.00 | 3,944.95 | 165.75% |
| 52140 - Utilities - Gas | 1,007.36 | 0.00 | 1,007.36 | 100.0% |
| 52143 - Utilities - Power | 29,775.62 | 60,000.00 | -30,224.38 | 49.63% |
| 52146 - Utilities - Trash/Toilet/Recycl | 130.75 | 0.00 | 130.75 | 100.0% |
| 56045 - Radio Fees | 260.00 | 0.00 | 260.00 | 100.0% |
| 57000 - Safety Equipment | 300.00 | 0.00 | 300.00 | 100.0% |
| 57500 - Scada Maintenance & Repairs | 0.00 | 9,000.00 | -9,000.00 | 0.0% |
| Total 51000 - OPERATING EXPENSES | 670,665.36 | 677,552.32 | -6,886.96 | 98.98% |



City of Bellevue

City of Bellevue Regular Common Council Meeting January 27, 2025

Agenda Item 6: ~~ujlk~~ Presentation of Awards
Presented by: Fire Chief Greg Beaver
Firefighter of the Year Award
Length of Service Award

Note:

Attachment(s): None

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TA-24-02 – PUD Minimum Size

City Initiated Text Amendment

Background

There has been interest in recent months to provide more flexibility in the allowable uses and configuration of development in the B – Business Zone, specifically in relation to mixed use development with a residential component. Bellevue City Code already has a chapter with a stated purpose to encourage “flexibility and creativity in the development of land in order to improve the design, character, and quality of new development,” specifically Chapter 10-24: Planned Unit Developments (PUDs). The impediments to doing so under the current ordinance are as follows:

- Multifamily housing in excess of one (1) accessory dwelling unit (ADU) for each six thousand (6,000) square feet of lot area is prohibited in the B – Business Zone (Bellevue City Code Section 10-7-2)
- Bellevue City Code Section 10-7-5(B) requires a minimum of fifty feet (50') of street frontage and six thousand (6,000) square feet in area for an individual lot in the B- Business Zone. This is prohibitive to the development of platted townhouses or condominiums.
- In order to apply for a PUD, a developer must have a minimum of one (1) acre of contiguous land, with the use of parcels separated by intervening streets discouraged. Much of the Zone is laid out in fifty foot (50') wide by 120 foot deep parcels within 300 foot wide (6 parcels) by 265 foot deep (two (2) parcels separated by a twenty five foot (25') wide alley) blocks. The resulting lot area contained within a block being 72,000 square feet, or 1.65 acres. Of the original townsite blocks within the B – Business Zone, none have an undeveloped area in excess of one (1) acre, and the only contiguous undeveloped areas in excess of one (1) acre are “below the bench” within the one percent (1%) floodplain, within the Bellevue Business Park Subdivision, or at the far north end of the zone (and City).



Undeveloped Parcels within the B - Business or LB/R - Limited Business/Residential Zones

Proposed Amendment

A complete draft ordinance is attached to this application, but to summarize the proposed amendment:

- Modify Bellevue City Code Section 10-7-4 to include “Multiple family dwellings, including townhomes and condominiums as part of a mixed used development and approved through a planned unit development application” as a conditionally permitted use within the B – Business Zone.
- Modify Bellevue City Code Section 10-7-5(B) to permit lesser lot widths and sizes through the planned unit development entitlement process.

- Modify Bellevue City Code Section 10-24-4(A)(1) to allow PUD applications on contiguous areas greater than $\frac{1}{2}$ acre in all zones except for GR – General Residential and T -Transitional Zones.

Analysis

The 2017 Bellevue Comprehensive Plan includes the following Goals:

- Economic Development Goal 4.5-1: Maintain the downtown core while preserving the small town character of Bellevue
 - Action Item #7: Adopt strategies and ordinances to revitalize and develop the downtown core.
 - Action Item #9: Develop ordinances and policies that promote the development of vacant and undeveloped properties in the downtown core.
- Chapter 5 – Land Use – 5.2 Current Conditions – Business (B):

“As of September, 2015, there were approximately 65 Business zoned acres in Bellevue. This inventory includes: 138 lots ranging in size from 0.068 acres to 8.46 acres; 22 vacant lots totaling a little over 16 acres; and 22 legally non-conforming properties on approximately 8 acres that the city desires to be redeveloped for business purposes. A non-conforming use is any use existing prior to the effective date of the zoning ordinance that does not conform to the regulations of the ordinance or any amendments thereto. Combined, Bellevue has in excess of 24.565 acres (or 37.6%) of business zoned property that is either vacant or under-developed.”

- Land Use Goal 5.5-1: Work to retain and support expansion of existing independent small local businesses in its downtown and business areas.
 - Action Item #2: Promote infill (creation of new buildings on vacant sites in a built-up area), and redevelopment (more intensive use of existing underused buildings and sites) in the downtown business zone.
 - Action Item #7: Ensure that new development fits in with Bellevue’s historic small-town character and maintains its quality of life.
- Land Use Goal 5.5-3: Ensure land uses that encourage a balance of business, light industrial, residential, recreational uses throughout the community.
 - Action Item #1: Explore investment and creative zoning opportunities in the downtown core.

The Comprehensive Plan identifies a desire to promote infill development and provide flexibility when evaluating development proposals. Private property owners have the ability to utilize their land as they see fit within the confines of applicable laws and regulations. To incentivize the actions identified as desirable by the Comprehensive Plan, the City needs to allow for uses and intensities that justify the risk and investment of development.

Because of the need for investment to provide adequate returns, a given property in the Business zone is unlikely to be developed or redeveloped without inclusion of 2nd and 3rd stories. Commercial

retail/restaurant space typically succeeds from ease of access, meaning that they are primarily ground floor uses that a person can window shop and easily choose to enter. Traditional office space is a challenging investment due to the increase in remote work policies. Residential land use, particularly in the Wood River Valley, is in demand and is a use that works well on the higher stories of mixed use development. Additionally, additional dwelling units near existing and future businesses expands the number of potential customers, reduces demand on transportation and parking infrastructure, and can increase the overall supply of housing available.

The Comprehensive Plan also calls for limits to development to maintain Bellevue's sense of place. As such, the Council should continue to work on broader amendments to the Business zone to further define and regulate development in a way that encourages development that is consistent with the desired vision for the Business zone. In the interim, the Council has tools within existing Bellevue City Code that enables the review of development proposals for conformance with Comprehensive Plan goals and neighborhood compatibility, if enabled by the proposed Text Amendment.

Procedure for Approval of Applications

The proposed amendment does not allow for the by-right development of multifamily housing. All proposals for multifamily housing would be subject to review for compliance with Bellevue's design review, conditional use permit, and planned unit development approval criteria. The Bellevue Planning & Zoning Commission is the deciding body on approving the design review and conditional use permit applications and makes a recommendation to the Common Council regarding planned unit development applications. To receive approval of a proposal to construct multifamily housing in the B – Business zone, an applicant must demonstrate that all of the following findings can be affirmatively met:

Conditional Use Permit Approval Criteria - Bellevue City Code Section 10-15-3: Standards of Evaluation:

The commission shall review the particular facts and circumstances of each proposed conditional use in terms of the following standards and shall find adequate evidence showing that such use at the proposed location:

- A. Will, in fact, constitute a conditional use as established for the zoning district involved;
- B. Will be harmonious with and in accordance with the general objectives or with any specific objectives of the Comprehensive Plan and/or this title;
- C. Will be designed, constructed, operated and maintained to be harmonious and appropriate in appearance with the existing or intended character of the general vicinity, and that such use will not change the essential character of the same area;
- D. Will not be hazardous or disturbing to existing or future neighboring uses;
- E. Will be served adequately by essential public facilities and services such as highways, streets, police and fire protection, drainage structures, refuse disposal, water and sewer and schools, or that the persons or agencies responsible for the establishment of the proposed use shall be able to provide adequately any such services;

- F. Will not create excessive additional requirements at public cost for public facilities and services, and will not be detrimental to the economic welfare of the community;
- G. Will not involve uses, activities, processes, materials, equipment and conditions of operation that will be detrimental to any persons, property or the general welfare by reason of excessive production of traffic, noise, smoke, fumes, glare, dust, odors, vibration, water pollution or safety hazards;
- H. Will have vehicular approaches to the property which shall be designed so as not to create an interference with traffic on surrounding public thoroughfares;
- I. Will not result in the destruction, loss, or damage of a natural, scenic, or historic feature of major importance; and
- J. Will be adequately screened from public ways and neighboring properties by means of fencing or landscaping.

Design Review Approval Criteria - Bellevue City Code 10-17-5: Design Review Standards and Criteria

The following list of design review criteria shall be met by each applicant seeking design review approval. The Planning and Zoning Commission shall use said criteria to determine whether a project is to be approved or denied. A building which is allowed by right in this title may be reduced in bulk, height or other physical dimension by requirement of the commission only if found necessary to protect the public health, safety and/or welfare. If a development project is to be built in phases, each phase shall be subject to the design standards and criteria described in this section, and each phase independently shall meet said criteria and standards.

- A. Site Planning:
 - 1. Buildings shall be situated in a manner that preserves existing land forms, trees and other significant vegetation and shall not interrupt waterways or change other natural drainage patterns in a manner which adversely affects adjacent property. Removal of existing trees of greater than six inch (6") caliper is subject to review.
 - 2. Buildings shall be sited so that their form does not break prominent natural ridge lines.
 - 3. Buildings and parking areas shall be clustered to provide for more usable open space. All accesses from alleys shall require improvements installed by the applicant/owner when applicable including, but not limited to, an asphalt surface or compacted gravel surface as determined by the City Public Works Department. The applicant/owner shall be responsible for relocation of applicable City services/utilities, repair of any damaged City services, snow plowing and snow removal.
 - 4. The alignment of roads and driveways shall follow the contours of the site, and cuts and fills shall be minimized.
 - 5. Retaining walls shall be discouraged, and such walls over three feet (3') high shall be stepped to form a number of benches to be landscaped.
 - 6. Exterior lighting systems shall not create glare nor cast light on neighboring properties. Night lighting shall be only what is needed to promote safe use, preferably with energy conserving lighting of low intensity.

7. A snow storage plan, as a component of the site plan, is required. The plan shall comply with the following requirements:

- a. Use of sidewalks and required parking areas for snow storage is prohibited.
- b. Snow storage within one hundred feet (100') of stream banks is prohibited.
- c. Use of landscaped areas for snow storage may be allowed under the approved snow storage plan.
- d. Snow storage areas shall be incorporated in site design as well as designs that anticipate snow shedding areas.
- e. Snow storage areas shall not adversely affect neighboring properties.
- f. Building design shall prevent water from dripping or snow from sliding on pedestrian areas, entrances of buildings, garages and adjacent properties.
- g. Snow storage areas for parking lots containing twenty (20) spaces or more shall be located on site in an amount which is equal to at least one-third ($\frac{1}{3}$) of the hard surfaces proposed with the project. The one-third ($\frac{1}{3}$) amount may be reduced by the use of a snowmelt system, or for good cause demonstrated.
- h. Where snow storage areas cannot be provided on site because of existing buildings or approved building design, an adequate snow hauling plan shall be submitted for and subject to approval by the Planning and Zoning Commission.

A. The Planning and Zoning Commission may impose such restrictions on snow removal operations as are necessary to reduce the effects of noise or traffic on surrounding areas.

8. Visual impact of on site parking, service, trash and loading areas shall be minimized whenever possible by locating these areas to the rear of the building and providing screening with landscaping or fences from adjacent properties and public ways.
9. Adequate enclosed on site storage for trash shall be provided for each unit of accessory dwelling units, multi-family and townhouses.
10. All utilities shall be installed underground in accordance with the City standards and in a manner and location approved by the City Engineer.
11. Building and parking areas shall be designed to provide proper ingress and egress; safe, adequate and efficient pedestrian and vehicular traffic circulation; and the efficient and safe arrangement of on site parking, building location, and circulation.
12. Multi-family and townhouses shall provide a minimum of two (2) on site parking spaces for each unit. Accessory dwelling unit parking requirements shall be one off street parking space for a one bedroom ADU and two (2) parking spaces for ADUs with two (2) to three (3) bedrooms.
13. Adequate unobstructed access for emergency vehicles, snowplows, garbage trucks and similar service vehicles to all necessary locations within the proposed project shall be provided.

B. Architecture:

1. Generally:
 - a. Building and storefront design and construction shall reflect historical architecture styles and shall incorporate building materials, architectural design and features representative of that historical period in Bellevue between 1880 and 1910. That architectural style includes frame and brick construction, frame and shiplap siding construction, horizontal log

construction, and similar westward expansion motifs. Also, building design and construction shall preserve and incorporate any such existing structures and features, signage, exterior fixtures and other items from that period.

- b. A building exceeding eight thousand five hundred (8,500) square feet of building coverage shall incorporate a change in facade design, materials, color and/or height, or a combination thereof, that such building appears to be more than one building. These changes shall occur at a minimum of every fifty feet (50') of wall facade visible by the general public and at the ceiling line of the first floor on two-story buildings. In addition, the facade shall change in depth a minimum of two feet (2') at each such change in facade.
- c. All buildings in the B Business District shall have a minimum setback from wall/foundation to property line adjacent to Main Street/Highway 75 of three feet (3'), providing an area for covered seating, planters, special event advertising units and displays of merchandise, in addition to the specified requirements of subsection B1b of this section.
- d. All exterior mechanical equipment shall be screened on all sides with materials and colors matching the approved structure.
- e. Mechanical equipment and solar panels shall be hidden or de-emphasized.
- f. Metal siding shall not be permitted on buildings on parcels of real property abutting Main Street (State Highway 75) unless deemed appropriate by the Planning and Zoning Commission. All such buildings shall be constructed of or faced with materials that are similar in texture, finish, and appearance to natural materials. The use of natural materials such as wood, brick and stone shall be encouraged, and exterior wall colors shall be of natural earth tones.
- g. Exterior lighting systems shall not create glare nor cast light on neighboring properties. Night lighting shall be only what is needed to promote safe use, preferably with energy conserving lighting of low intensity.
- h. Accessory dwelling unit sizes shall comply with section [10-2-1](#) of this title.

- 2. Multi-Family And Townhouses: Multi-family and townhouses shall maintain traditional rural, small town development patterns and architectural styles in keeping with the existing character of the area and location of the site. Multi-family and townhouse design, style, scale, and aesthetics shall blend with its neighborhood. There shall be no repetitive side by side development of buildings. The City is looking for individual buildings by varying types and styles to make for a pleasant streetscape experience.
- 3. Accessory Dwelling Units (ADUs): ADUs shall maintain traditional rural, small town development patterns and architectural styles in keeping with the existing character of the area and emulate the primary structure of the site. Design, style, scale, and esthetics shall blend with its neighborhood. Building materials and exterior architectural design shall be reflective of existing structures on the subject site and take into consideration the architectural style and materials of the general vicinity.

C. Landscaping; Parking; Lighting:

- 1. Exterior light fixtures and signs shall be nonglaring in design and installation so as not to adversely affect adjacent properties and public ways.

2. The design of fences, walls and retaining walls shall harmonize with the site and buildings in scale as well as in materials.
3. Preservation of significant natural features such as water, view, topography, and vegetation shall be incorporated in the landscape plan.
4. Site conditions, drought tolerance and local hardiness shall be considered to select appropriate plant species, including grasses for lawn areas.
5. Landscaping shall provide a substantial buffer between incompatible land uses and shall be used to screen from view and to mitigate visual impact of parking areas, loading areas, and garbage containers from adjacent properties and public ways.
6. Installation of adequate drip or other low consumption irrigation systems shall be required. Landscaping shall be properly irrigated and maintained, and landscaping, or any portion thereof, shall be replaced when it dies or is otherwise destroyed.
7. Adequate drainage shall be provided on site.
8. A minimum of ten percent (10%) of the parking area of parking lots with twenty (20) spaces or more shall be landscaped with islands, dividers, or a combination of the two. Parking lots with twenty (20) spaces or more will have a minimum of fifty percent (50%) of the required landscaped area installed adjacent to Main Street/Highway 75 unless otherwise approved by the commission due to extensive curb cuts and vision safety concerns.
9. All public rights-of-way adjacent to subject property including alleys shall be improved with, but not limited to, asphalt/concrete/compacted gravel, and applicable curbing, gutter, drainage, ADA standards, lighting, sidewalks and striping as recommended by the Public Works Director.

D. Curbs, Gutters, Sidewalks And Street Tree Requirements: Within the B Business, LB/R Limited Business/Residential, LI/B Light Industrial/Mixed Business and LI Light Industrial Zoning Districts, curbs, gutters, sidewalks and street trees are required and shall be installed along the street frontage of each lot or parcel of real property upon which a new building or a "major addition" (defined as requiring a building permit and having a cost of construction exceeding \$50,000.00) is constructed. Such improvements shall be constructed in accordance with the applicable construction standards and ordinances of the City.

Planned Unit Development Approval Criteria – Bellevue City Code Section 10-24-4(A): Application of Standards and Criteria:

The standards and criteria set forth in this chapter shall apply to review of all PUD permit applications. The standards and criteria shall be used to review and evaluate the proposed PUD in comparison to the manner of development and effects of permitted uses and standard development allowed on the property in question. Modification or waiver from certain standard zoning and subdivision requirements may be permitted pursuant to subsection 10-24-3C1d of this chapter. In order for a PUD permit application to be approved, the Council shall make a positive finding that each of the following evaluation standards and criteria have been met. The evaluation standards and criteria are as follows:

1. The tract or parcel of land proposed for PUD development shall be at least one acre in size in the General Residential and Transitional zones and at least ½ acre in size in all other zones and be under one ownership or the subject of an application filed jointly by the owners of all the

property included therein. All land within the development shall be contiguous except for intervening waterways. Parcels that are not contiguous due to intervening streets are discouraged. However, under appropriate circumstances, commission and the Council may consider lands that include intervening streets on a case by case basis;

2. That the proposed PUD will not be detrimental to the present and permitted uses of surrounding areas;
3. That the proposed PUD will have a beneficial effect not normally achieved by standard subdivision development;
4. The PUD shall be in harmony with the surrounding area;
5. Densities and uses may be transferred between zoning districts within a PUD as permitted under this chapter, provided the residential development density of units and the total aggregate gross floor area of uses shall be no greater than that allowed in the zoning district or districts in which the development is located. Notwithstanding the above, the Council may grant additional density bonus above the aggregate overall allowable density pursuant to subsection B of this section or permit certain limited uses not otherwise permitted pursuant to subsection C of this section;
6. That the proposed vehicular and non-motorized transportation system:
 - a. Is adequate to carry anticipated traffic consistent with existing and future development of surrounding properties.
 - b. Will not generate vehicular traffic to cause undue congestion of the public street network within or outside the PUD.
 - c. Is designed to provide automotive and pedestrian safety and convenience, and connectivity with existing streets, bike paths and other public pathways.
 - d. Is designed to provide adequate snow removal and storage.
 - e. Is designed so that traffic ingress and egress will have minimum impact on adjacent residential uses except where connecting to existing streets is determined by the Council to be appropriate. This includes design of roadways and access to connect to arterial streets wherever possible, and design of ingress, egress and parking areas to have the least impact on surrounding uses.
 - f. Includes the use of landscape buffers or other physical separations to buffer vehicular movement and parking areas from adjacent uses or significant public view corridors.
 - g. Is designed so that roads are placed so that disturbance of natural features and existing vegetation is minimized.
 - h. Includes bikepaths, trails and sidewalks that create an internal circulation system and connect to surrounding bikepaths, trails and walkways.
 - i. In each case where a PUD is located adjacent to public lands, public easements to those lands shall be provided;
7. That the development plan promotes the purposes and goals of the Bellevue Comprehensive Plan, this title, and other applicable ordinances of the City;
8. That the development plan preserves the site's significant natural resources;
9. Substantial buffer planting strips or other barriers are provided where no natural buffers exist;

10. Adequate useable open space shall be provided for the PUD. The following minimum requirements shall apply to usable open space:
 - a. Not less than ten percent (10%) of the total net land area shall be usable open space in a configuration useable and convenient to the residents of the PUD and the public.
 - b. The applicant shall dedicate the useable open space and improvements to the homeowners or to the City or other appropriate public entity as determined appropriate by the Council.
 - c. Provision shall be made for adequate and continuing management and funding of all useable open spaces and all common facilities to ensure proper operation and maintenance;
11. Location of buildings, parking areas and common areas shall seek to provide adequate privacy within the PUD and in relationship to adjacent properties and reasonably protect solar access to adjacent properties;
12. In addition to the useable open space set forth in subsection A10 of this section, adequate public and private recreational facilities shall be provided. The public active recreational uses shall be in accordance with the City's Comprehensive Plan and its Park Master Plan. Only twenty five percent (25%) of required active recreational uses may be located within an avalanche area. Provision of adequate on-site recreational facilities may not be required if it is found that the project is of insufficient size or density to warrant same and the occupant's needs for recreational facilities will be adequately provided by payment of a recreation fee in lieu of such facilities to the City for development of additional active park facilities;
13. There is an adequate project center or building of sufficient size to provide for offices for homeowner administrative functions and meetings, and for weddings, reunions and other special events for the residents of the project. If the Common Council determines that the PUD is of insufficient size to create the demand for such a facility, the Common Council may waive this requirement;
14. There shall be special development objectives and special characteristics or physical conditions of the site that justify the granting of the PUD permit;
15. That public services, facilities and utilities are adequate to serve the proposed PUD and anticipated development within the appropriate service areas;
16. That the PUD will be adequately served by essential public services and facilities, such as police, fire, schools, water and sewer, transportation and recreation without substantial costs to the public;
17. All utilities, including telephone and electrical systems, shall be installed underground;
18. The proposed development can be completed within one year of the date of approval or in the case of a phased development that each phase contains all the necessary elements and improvements to exist independently from proposed future phases of the PUD and a Phasing Agreement has been entered between the applicant and the Council;
19. That the application complies with each of the standards of evaluation and approval for a conditional use permit under chapter 15 of this title;
20. That the project complies with all applicable ordinances, rules and regulations of the City of Bellevue, Idaho, including but not limited to this title and the Bellevue subdivision ordinance, except as modified or waived as permitted under this chapter;

21. Prior to and as a condition of issuance of a building permit for each single family home constructed within the project, the application shall be reviewed by the City Planning and Zoning Administrator, Building Official and Chairman of the Planning and Zoning Commission, which three (3) member group is herein referred to as the "PUD Design Review Conformance Committee" ("DRCC"). The DRCC shall review all building permit applications and approve or deny same based upon the standard of: do the plans conform to the General Constructions Standards and the PUD permit. All decisions of the DRCC shall be in writing. A decision of the DRCC is subject to appeals in the manner and within the time limits as set forth in subsection 10-24-5N of this chapter;
22. The project is designed to reflect traditional neighborhood interaction and values, and to be connected to and integrated with the community.

Recommendation

At their regularly scheduled December 2, 2024 meeting, the Bellevue Planning & Zoning Commission unanimously voted to recommend approval of the subject Text Amendment.

CITY OF BELLEVUE, IDAHO
SUMMARY OF ORDINANCE NO. 2025-_____

AN ORDINANCE OF THE CITY OF BELLEVUE, IDAHO, AMENDING BELLEVUE'S CITY CODE BY AMENDING TITLE 10, ZONING REGULATIONS, CHAPTER 10-7: B BUSINESS DISTRICT TO CONDITIONALLY PERMIT MULTIFAMILY DWELLINGS AS PART OF MIXED USE, PLANNED UNIT DEVELOPMENTS AND TO PROVIDE STANDARDS FOR MIXED USE DEVELOPMENTS; 10-24: PLANNED UNIT DEVELOPMENTS (PUDs), REDUCING THE MINIMUM DEVELOPMENT SIZE TO ONE HALF (1/2) ACRE IN ALL ZONES EXCEPT GR AND T; AND PROVIDING FOR THE EFFECTIVE DATE OF THIS ORDINANCE UPON PASSAGE, APPROVAL AND PUBLICATION ACCORDING TO LAW.

The City of Bellevue has adopted Ordinance 2025-_____, amending the zoning ordinance to allow multifamily dwellings within the B – Business zoning district if permitted as part of a mixed use development within a planned unit development (PUD). Additionally, the ordinance establishes standards for mixed use development within the B – Business zone and reduces the minimum development size to apply for a approval of PUD application from 1 acre to $\frac{1}{2}$ acre, except in the GR – General Residential and T – Transitional zoning districts. The ordinance is effective upon passage on January 13, 2025.

The complete ordinance is available at Bellevue City Hall at 115 East Pine Street, Bellevue, Idaho 83313.

The undersigned City of Bellevue City Attorney, having reviewed the subject ordinance and ordinance summary, have determined that the summary is true and complete and that it provides adequate notice to the public of the identity and principal provisions of the ordinance.

Frederick Allington, City Attorney

CITY OF BELLEVUE, IDAHO
ORDINANCE NO. 2025-_____

AN ORDINANCE OF THE CITY OF BELLEVUE, IDAHO, AMENDING BELLEVUE'S CITY CODE BY AMENDING TITLE 10, ZONING REGULATIONS, CHAPTER 10-7: B BUSINESS DISTRICT TO CONDITIONALLY PERMIT MULTIFAMILY DWELLINGS AS PART OF MIXED USE, PLANNED UNIT DEVELOPMENTS AND TO PROVIDE STANDARDS FOR MIXED USE DEVELOPMENTS; 10-24: PLANNED UNIT DEVELOPMENTS (PUDs), REDUCING THE MINIMUM DEVELOPMENT SIZE TO ONE HALF (1/2) ACRE IN ALL ZONES EXCEPT GR AND T; AND PROVIDING FOR THE EFFECTIVE DATE OF THIS ORDINANCE UPON PASSAGE, APPROVAL AND PUBLICATION ACCORDING TO LAW.

WHEREAS, the Idaho Local Land Use Planning Act, Title 67, Chapter 65, provide authority for the City of Bellevue to adopt ordinances establishing land use standards, procedures, and uses; and

WHEREAS, Idaho Code §67-6511 and §67-6518 authorizes the city to set standards for private and public development and zoning standards for buildings and structures, where in accord with the adopted comprehensive plan; and

WHEREAS, the Bellevue Comprehensive Plan encourages development and redevelopment within the Business zone, and calls for increased flexibility in land use permitting.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF BELLEVUE, IDAHO, AS FOLLOWS:

SECTION 1

Title 10, Chapter 7: B Business District of the Bellevue City Code is hereby amended as follows:

CHAPTER 7
B BUSINESS DISTRICT

10-7-1: PURPOSE:

It is the purpose of the Business District to designate space for business.

10-7-2: PERMITTED USES:

Permitted uses for this district are limited to the following:

Business, professional, public or social services offices.

Gas stations, restaurants, bars, theaters, banks, motels, tourist homes, hotels, and car washes.

Nursery for children, nursing homes.

One accessory dwelling unit for each six thousand (6,000) square feet of lot area; provided, that it is: a) in the same building as the business use of the property; b) clearly ancillary and secondary to the business use which shall, by application, be the primary use of the property; c) of less square footage than the business use of the building; and d) in the back of and/or on an upper floor of the building so as not to adversely reduce the ground level, street frontage business space available. Accessory dwelling units shall be subject to administrative design review approval.

Public utility business offices, repair, and storage facilities.

Recreational facilities, including bowling alleys.

Repair and personal services.

Retail stores and related storage, including commercial nursery and building supply outlets.

Wireless communication facilities (WCFs) (see additional requirements in section 10-23-7 of this title).

10-7-3: ACCESSORY USES:

The accessory uses for this district include, but are not limited to, the following:

Temporary buildings incidental to construction work on the premises; such buildings to be removed upon completion of construction work.

10-7-4: CONDITIONAL USES:

Conditional uses for this district are limited to the following:

Churches.

Governmental emergency service WCFs.

Motor vehicle sales and leasing with no use of banners, flags, balloons and other display techniques except signage which complies with this title.

Multiple family dwellings, including townhomes and condominiums as part of a mixed used development and approved through a planned unit development application.

Parking lots and garages.

Public facilities.

Small engine repairs and maintenance incidental to the primary use.

Buildings in excess of twenty-eight thousand (28,000) square feet in gross floor area, up to a maximum floor area not to exceed thirty-six thousand (36,000) square feet in gross floor area.

10-7-5: DIMENSIONAL, BULK AND BUILDING COVERAGE STANDARDS AND REQUIREMENTS:

The dimensional, bulk, and building coverage standards and requirements for this district are the following:

- A. Maximum Building Height: The maximum height of a building shall be forty feet (40').
- B. Minimum Lot Width And Area: The minimum lot width shall be fifty feet (50'), and the minimum lot area shall be six thousand (6,000) square feet, unless a reduced lot width and size is approved by the City through a planned unit development.
- C. Parking Requirements: For parking requirements, refer to chapter 21 of this title.
- D. Maximum Floor Area:

1. The gross floor area for buildings in the B zone shall not exceed thirty six thousand (36,000) thousand square feet. All buildings in excess of twenty-eight thousand (28,000) square feet in gross floor area per lot or parcel shall apply for and obtain a conditional use permit, pursuant to chapter 10-15 of this Code. All buildings in excess of twenty-eight thousand (28,000) square feet shall have a minimum setback of ten feet (10').
2. Exemptions: Public facilities, as defined in chapter 10-2, shall be exempt from the maximum floor area provision.

E. Mixed Use Developments: Multiple family dwellings, including townhomes and condominiums are allowed as part of a mixed use development, subject to the following conditions:

1. For multi-story structures, the commercial space shall be provided at the primary street level of the development with residential uses above.
2. For single-story structures, the commercial space shall be provided in front of the residential uses.
3. In all cases, a minimum of fifty percent (50%) of the total conditioned ground floor area shall be utilized as commercial space.

SECTION 1

Title 10, Chapter 24: Planned Unit Developments (PUDs) of the Bellevue City Code is hereby amended as follows:

CHAPTER 24

PLANNED UNIT DEVELOPMENTS (PUDs)

10-24-1: TITLE, PURPOSE AND INTERPRETATION:

- A. Title: This chapter shall be known and may be cited as the BELLEVUE PLANNED UNIT DEVELOPMENT OR PUD ORDINANCE.
- B. Authority And Purpose: The City of Bellevue recognizes that strict adherence to the bulk regulations set forth in traditional zoning ordinances is not always the most effective manner in which to carry out the intent of such ordinances or the goals and objectives of the Bellevue Comprehensive Plan. The planned unit development (PUD) process encourages flexibility and creativity in the development of land in order to improve the design, character, and quality of new development. Specific purposes of the planned unit development process include: promoting flexibility in the type, design, and siting of structures; encouraging more efficient use of land, public streets, utilities, and government services; avoiding or mitigating hazardous areas; preserving open space for the benefit of residents of planned unit developments, as well as the community in general; and, achieving a compatible relationship between the uses in the planned unit developments, surrounding areas and the community in general.

This chapter is adopted pursuant to authority granted by Idaho Code sections 67-6501, et seq., including without limitation sections 67-6512, 67-6515, and 67-6513, and article 12, section 2 of the Idaho Constitution. The PUD permit required under this chapter is a special use permit authorized under Idaho Code 67-6512 and this chapter shall be deemed part of the Bellevue zoning regulations. The provisions for planned unit developments contained in this chapter are intended to encourage the total planning of developments. In order to provide the flexibility necessary to achieve the purposes of this chapter, waivers or modifications to standard zoning requirements may be permitted subject to the granting of a PUD permit. The review process prescribed in this chapter is intended to assure

compatibility and harmonious development between a PUD and surrounding properties and the City at large.

This chapter is enacted for the general purposes of promoting the public health, safety, comfort, and general welfare of the City of Bellevue and its inhabitants; to conserve and protect property and property values; to secure the most appropriate use of lands; to control the density of population; to prevent undue traffic congestion; to preserve the scenic, historic, and aesthetic values of Bellevue; to insure the economical provision of adequate public improvements and facilities; to protect and enhance important historical and environmental features; to protect natural resources and wildlife habitat; to avoid undue concentrations of population and the overcrowding of land; to ensure that development of land is commensurate with the physical characteristics of the land; to protect life and property in areas subject to natural hazards; to avoid undue water and air pollution; and, to implement the goals and policies set forth in the Bellevue Comprehensive Plan, this title, and the Bellevue subdivision ordinance.

C. Minimum Requirements: The provisions of this chapter are the minimum requirements for PUDs. Except for waivers and modifications as specifically provided for in this chapter, whenever the requirements of any other lawfully adopted ordinance, rule, regulation or resolution apply, the most restrictive or highest standards shall govern. In addition, it may be determined appropriate by the commission or the Common Council to apply reasonable requirements greater than the minimum standards due to special physical characteristics of the land or characteristics of the development. Subjects not covered in this chapter shall be governed by other applicable ordinances, rules and regulations.

10-24-2: DEFINITIONS:

As used in this chapter, each of the following words shall have the meaning set forth below. For the interpretation and administration of this chapter, when not inconsistent with the context, words used in the present tense shall include the future; the singular shall include the plural; the masculine shall include the feminine and neuter; the word "shall" is mandatory, and the word "may" indicates the use of discretion in making a decision.

All of the definitions set forth in this title, as amended, and the Bellevue subdivision ordinance 91-01, as amended, are each hereby adopted by reference as if fully set forth in this section. All definitions set forth herein or adopted herein by reference shall apply whether or not the defined words or terms have the first letter of each word capitalized or in lower case letters.

ACTIVE RECREATIONAL USES: Means improved parks, play fields, swimming pools, equestrian centers, golf courses, recreational bike paths and trails, skate parks, tennis courts, recreation centers and similar recreation facilities in accordance with the City Park Master Plan. Only twenty five percent (25%) of the required active recreational uses may be located within an avalanche area.

ADJACENT: Means parcels of real property which are separated only by intervening public right-of-way, easement or waterway.

ADMINISTRATOR: Means the Planning and Zoning Administrator of the City of Bellevue, Idaho.

BELLEVUE SUBDIVISION ORDINANCE: Means Bellevue ordinance 91-01 and amendments thereto.

CITY: Means the City of Bellevue, Idaho.

COMMISSION: Means the Bellevue Planning and Zoning Commission.

COMPREHENSIVE PLAN: Means the Bellevue Comprehensive Plan and amendments thereto.

CONDITIONAL USE: Means a use or occupancy of land permitted only upon the issuance of conditional use permit, and subject to the limitations and restrictions specified in such permit. A conditional use is also referred to as a special use permit under Idaho Code section 67-6512.

CONTIGUOUS AND ADJOINING: Mean parcels of real property which have a common property line.

COUNCIL: Means the Common Council of Bellevue, Idaho.

DULY NOTICED PUBLIC HEARING: Means a public hearing with notice as required by the applicable laws of the State of Idaho.

NATURAL RESOURCES: Means wetlands, riparian areas, wildlife habitat, wildlife migration corridors, significant existing trees and significant geological features.

NET LAND AREA: Means all lands within a proposed PUD except land: a) with a slope of more than fifteen percent (15%) or laying above such slope line or b) within a floodway or c) within streets or parking areas.

OWNER: Means the individual, firm, association, syndicate, partnership, corporation, or other entity having an interest in the real property proposed for development as a PUD by ownership or option to purchase.

PARKING AREA: Means the entire parking and vehicular circulation area(s) associated with the planned unit development, including parking spaces, access drives and aisles, and loading areas.

PERMITTED USE: Means an authorized use in a particular zone district which does not require a conditional use permit, but which is subject to the restrictions particular to that district.

PLANNED UNIT DEVELOPMENT OR PUD: Means development of land in which the standard land use regulations may be modified or waived in order to promote beneficial development of an entire tract of land in conformance with an approved PUD permit and development plan accentuating useable open space, recreational uses, public amenities, and harmonious development with surrounding properties and the City at large.

RESIDENTIAL DEVELOPMENT DENSITY: Means the total number of residential dwelling units permitted under this title within the net land area of the PUD, but excluding the areas proposed for commercial, light-industrial and other non-residential uses.

USEABLE OPEN SPACE: Means green belts and landscaped common areas devoid of buildings, streets, parking areas, or structures. Useable open space shall not include the area within any floodway, or the riparian setback of the Big Wood River or the area with a slope of greater than fifteen percent (15%). The areas of active recreational uses shall also be included in the calculation of useable open space.

10-24-3: PLANNED UNIT DEVELOPMENT PERMITS AND APPLICATIONS:

- A. **PUD Is A Conditional Permit Within All Zoning Districts:** A planned unit development shall be a conditional use within all zoning districts within the City.
- B. **A PUD Permit And A Conditional Use Permit Are Required:** Any owner wishing to develop a planned unit development shall comply with the requirements of this chapter and also shall apply for and obtain a PUD permit under this chapter and a conditional use permit under chapter 15 of this title. The PUD permit application shall be submitted and reviewed concurrently as the conditional use permit application as required by chapter 15 of this title and any other application as may be required by this chapter, such as a large block plat preliminary plat application. The applicant may also concurrently file other appropriate land use applications affecting the same piece of property the

applicant desires subject to the approval of the Administrator. Decisions on concurrent applications shall be voted separately by the commission and the Council.

C. PUD Application And Development Plan: An applicant for a PUD permit shall file with the Administrator each of the following:

1. PUD Permit Application: The PUD permit application shall be made upon forms furnished by the Administrator, and as part thereof shall include ten (10) copies of the PUD application, PUD development plan, large block subdivision plat, and supporting exhibits. Also, a conditional permit application under chapter 15 of this title shall be simultaneously filed with the Administrator. A PUD application shall not be deemed filed with the City until all required plans, plats information, documents and concurrent applications have been filed with and all required fees paid to the Administrator. The Administrator shall certify the date when a PUD permit application and the conditional use permit application are each deemed complete and filed with Bellevue. The original application shall be kept on file at Bellevue City Hall and a copy of the certified application form shall be given to the applicant. The PUD permit application shall consist of the following:

- a. PUD Application: The application shall contain the following information and exhibits:
 - (1) Name, address and telephone number of applicant.
 - (2) Legal description of the property.
 - (3) A vicinity map at a scale approved by the Administrator, showing property lines, streets, existing zoning and such other items as the Administrator may reasonably require.
 - (4) A current title report together with a copy of the owner's recorded deed to said property or copy of the document establishing the applicant's interest in the subject property. If the applicant is acting as the agent of the owners, a written and notarized appointment as agent of the owner(s) of record of said real property shall be filed. If the owner is a partnership or limited liability company or closely held corporation the name and address of each person having an interest therein.
 - (5) Proposed schedule for the development of the project and construction of infrastructure.
 - (6) A map showing the lots and parcels of land within three hundred feet (300') of the exterior boundaries of the property in question, together with a list of the names and addresses of the property owner and residents of each parcel within the three hundred feet (300') together with stamped envelopes addressed to each of the names on said list.
 - (7) Payment of the applicable fees established by resolution of the Council.
 - (8) Additional studies and information may be reasonably required prior to or during the review process by the Administrator, Commission or Council of the social, economic, fiscal or environmental effects of the proposed development.
- b. PUD Development Plan: As part of the application, a PUD Development Plan shall be submitted which shall contain the following:
 - (1) The scale, northpoint and date;
 - (2) The name of the proposed development;
 - (3) The name, address, mailing address and telephone number of each engineer, surveyor, or other person preparing the development plan and/or accompanying information or documents;

- (4) The scaled location of existing buildings, water bodies and courses, adjacent streets, alleys, and easements, public and private, and exterior boundary lines of the property together with dimensions; and, the location of existing structures on adjacent properties;
- (5) Location of zoning district lines within the proposed project and within the immediate vicinity;
- (6) The location of existing and proposed street rights-of-way, including dimensions and proposed street names, lots and lot lines, and easements (public and private);
- (7) The location, size and proposed use of all land intended to be dedicated for public use or for common use of all future property owners within the proposed development;
- (8) The preliminary design, location, size and type of sanitary and storm sewers, water mains and facilities, culverts, utilities, street improvements, street lighting, curbs, gutters, sidewalks, private irrigation systems, and all other existing and proposed utilities and other surface or subsurface structures within, immediately adjacent to, or proposed to serve the development. Except for the large block subdivision plat, these plans need not be construction level drawings, but shall be prepared by an Idaho licensed engineer;
- (9) The boundaries of the floodplain, floodway, wetlands, and avalanche hazard areas within or affecting the development;
- (10) Proposed lot area of each lot;
- (11) A surveyed contour map of the existing topography of the property and a contour map of the proposed development with contour lines at a maximum interval of five feet (5') to show the existing and proposed configuration of the land together with the documentation upon which such contour maps were prepared;
- (12) A survey plat of the property;
- (13) General building design standards for each phase or housing type within the project. This shall include elevations and floor plans showing the general design elements of building types proposed within the PUD, including, without limitation, approximate square footages, heights and materials. A PUD or portion thereof limited to construction of single family dwellings on lots meeting the minimum lot size, need not submit elevations and floor plans, but general building design standards to prevent construction of homes of substantially similar design. This does not constitute a design review application and any design review application and approval will be subject to the ordinances in effect at the time of such application;
- (14) A general drainage plan showing the location, size and direction of all water courses and drainage flows, all drainage canals and structures, the proposed method of disposing of runoff water, and the approximate location and size of all drainage easements, whether they are located within or outside of the proposed development;
- (15) A landscaping plan showing the location and size of existing mature trees, and established shrub masses, and conceptually showing the location, and a list of the size and type of proposed landscaping of the project;
- (16) Tabulation of the anticipated average percentage of lot coverage by proposed buildings, and percentage of lot coverage by proposed parking areas shown by uses together with the total square footage of the parcel of property. A PUD or portion thereof limited to construction of single family dwellings on lots meeting the minimum lot size, need not submit such information;

- (17) A map showing existing vegetation, significant wildlife habitat, migration corridors, breeding areas and critical winter range within the property;
- (18) Studies may be reasonably required prior to or during the review process by the Administrator, Commission or Council of the social, economic, fiscal environmental or other impacts or effects of the proposed development;
- (19) Additional information as reasonably required at the discretion of the Administrator, Commission or Council prior to or during the review process.

c. PUD Large Block Subdivision Plat: As part of the application, a preliminary large block subdivision plat shall be prepared in accordance with the requirements of this chapter and the Bellevue subdivision ordinance of all large blocks proposed within the PUD. In addition, the large block plat shall include for each large block the maximum allowable residential densities and housing types, square footages of structures thereon, non- residential uses, location of required building envelopes, location of all streets, alleys, pathways, easements, open spaces, parks, and other recreational facilities, public spaces and lands. As a condition of final PUD permit approval, the applicant shall prepare a final large block subdivision plat in accordance with the requirements of the Bellevue subdivision ordinance and the PUD permit approval, and cause the same to be recorded in the Office of the Blaine County Recorder.

d. Waivers And Modifications: Waiver or modification of any of the requirements of the bulk, setback, lot size or other physical standards of this title or Bellevue subdivision ordinance may be granted as the Council deems appropriate on a case-by-case basis under the standards and criteria of this chapter and chapter 15 of this title subject to such conditions, limitations and/or additional development standards as the Council may prescribe: 1) to mitigate adverse impact thereof, 2) to further the land use policies of the City, 3) to ensure that the benefits derived from the development justify a departure from the traditional zoning and subdivision regulations, 4) to meet the intent of this chapter, 5) protect the public health, safety and welfare, and/or 6) not be detrimental to property owners and residents of the immediate area or the City. As part of the PUD permit application, an applicant shall file a written list of waivers or modifications requested for the proposed PUD. This list may be modified to reflect any changes in the application during the review process. The granting of any requested waiver or modification shall be expressly stated in the written PUD permit to be valid and shall be subject to such conditions as the Council determines are appropriate.

e. Phased Development Schedule And Agreement: The development of the PUD may be planned in phases provided that as part of the PUD permit application a development schedule is submitted by the applicant and such schedule approved by the Council as part of a Phased Development Agreement between the applicant and City. The development schedule shall contain a detailed statement of which large blocks are within each phase and the time schedule for the construction of infrastructure improvements, amenities, recreational facilities, open space, useable open space and improvements, and public facilities and dedications in each phase. Each phase shall be planned with regard to infrastructure, public services and facilities to be self-sufficient and not dependent on later phases and so that failure to proceed to the subsequent phases of a PUD will not have any adverse impacts on the PUD, the surrounding area or the community in general.

f. Fees: The applicant shall pay to the City the PUD permit application fee set by resolution of the Council to reimburse the City for the reasonable costs to administer and review the application.

10-24-4: STANDARDS AND CRITERIA:

A. Application Of Standards And Criteria: The standards and criteria set forth in this chapter shall apply to review of all PUD permit applications. The standards and criteria shall be used to review and evaluate the proposed PUD in comparison to the manner of development and effects of permitted uses and standard development allowed on the property in question. Modification or waiver from certain standard zoning and subdivision requirements may be permitted pursuant to subsection 10-24-3C1d of this chapter. In order for a PUD permit application to be approved, the Council shall make a positive finding that each of the following evaluation standards and criteria have been met. The evaluation standards and criteria are as follows:

1. The tract or parcel of land proposed for PUD development shall be at least one acre in size in the General Residential and Transitional zones and at least ½ acre in size in all other zones and be under one ownership or the subject of an application filed jointly by the owners of all the property included therein. All land within the development shall be contiguous except for intervening waterways. Parcels that are not contiguous due to intervening streets are discouraged. However, under appropriate circumstances, commission and the Council may consider lands that include intervening streets on a case by case basis;
2. That the proposed PUD will not be detrimental to the present and permitted uses of surrounding areas;
3. That the proposed PUD will have a beneficial effect not normally achieved by standard subdivision development;
4. The PUD shall be in harmony with the surrounding area;
5. Densities and uses may be transferred between zoning districts within a PUD as permitted under this chapter, provided the residential development density of units and the total aggregate gross floor area of uses shall be no greater than that allowed in the zoning district or districts in which the development is located. Notwithstanding the above, the Council may grant additional density bonus above the aggregate overall allowable density pursuant to subsection B of this section or permit certain limited uses not otherwise permitted pursuant to subsection C of this section;
6. That the proposed vehicular and non-motorized transportation system:
 - a. Is adequate to carry anticipated traffic consistent with existing and future development of surrounding properties.
 - b. Will not generate vehicular traffic to cause undue congestion of the public street network within or outside the PUD.
 - c. Is designed to provide automotive and pedestrian safety and convenience, and connectivity with existing streets, bike paths and other public pathways.
 - d. Is designed to provide adequate snow removal and storage.
 - e. Is designed so that traffic ingress and egress will have minimum impact on adjacent residential uses except where connecting to existing streets is determined by the Council to be appropriate. This includes design of roadways and access to connect to arterial streets wherever possible, and design of ingress, egress and parking areas to have the least impact on surrounding uses.
 - f. Includes the use of landscape buffers or other physical separations to buffer vehicular movement and parking areas from adjacent uses or significant public view corridors.

- g. Is designed so that roads are placed so that disturbance of natural features and existing vegetation is minimized.
- h. Includes bikepaths, trails and sidewalks that create an internal circulation system and connect to surrounding bikepaths, trails and walkways.
- i. In each case where a PUD is located adjacent to public lands, public easements to those lands shall be provided;

7. That the development plan promotes the purposes and goals of the Bellevue Comprehensive Plan, this title, and other applicable ordinances of the City;

8. That the development plan preserves the site's significant natural resources;

9. Substantial buffer planting strips or other barriers are provided where no natural buffers exist;

10. Adequate useable open space shall be provided for the PUD. The following minimum requirements shall apply to usable open space:

- a. Not less than ten percent (10%) of the total net land area shall be usable open space in a configuration useable and convenient to the residents of the PUD and the public.
- b. The applicant shall dedicate the useable open space and improvements to the homeowners or to the City or other appropriate public entity as determined appropriate by the Council.
- c. Provision shall be made for adequate and continuing management and funding of all useable open spaces and all common facilities to ensure proper operation and maintenance;

11. Location of buildings, parking areas and common areas shall seek to provide adequate privacy within the PUD and in relationship to adjacent properties and reasonably protect solar access to adjacent properties;

12. In addition to the useable open space set forth in subsection A10 of this section, adequate public and private recreational facilities shall be provided. The public active recreational uses shall be in accordance with the City's Comprehensive Plan and its Park Master Plan. Only twenty five percent (25%) of required active recreational uses may be located within an avalanche area. Provision of adequate on-site recreational facilities may not be required if it is found that the project is of insufficient size or density to warrant same and the occupant's needs for recreational facilities will be adequately provided by payment of a recreation fee in lieu of such facilities to the City for development of additional active park facilities;

13. There is an adequate project center or building of sufficient size to provide for offices for homeowner administrative functions and meetings, and for weddings, reunions and other special events for the residents of the project. If the Common Council determines that the PUD is of insufficient size to create the demand for such a facility, the Common Council may waive this requirement;

14. There shall be special development objectives and special characteristics or physical conditions of the site that justify the granting of the PUD permit;

15. That public services, facilities and utilities are adequate to serve the proposed PUD and anticipated development within the appropriate service areas;

16. That the PUD will be adequately served by essential public services and facilities, such as police, fire, schools, water and sewer, transportation and recreation without substantial costs to the public;

17. All utilities, including telephone and electrical systems, shall be installed underground;

- 18. The proposed development can be completed within one year of the date of approval or in the case of a phased development that each phase contains all the necessary elements and improvements to exist independently from proposed future phases of the PUD and a Phasing Agreement has been entered between the applicant and the Council;
- 19. That the application complies with each of the standards of evaluation and approval for a conditional use permit under chapter 15 of this title;
- 20. That the project complies with all applicable ordinances, rules and regulations of the City of Bellevue, Idaho, including but not limited to this title and the Bellevue subdivision ordinance, except as modified or waived as permitted under this chapter;
- 21. Prior to and as a condition of issuance of a building permit for each single family home constructed within the project, the application shall be reviewed by the City Planning and Zoning Administrator, Building Official and Chairman of the Planning and Zoning Commission, which three (3) member group is herein referred to as the "PUD Design Review Conformance Committee" ("DRCC"). The DRCC shall review all building permit applications and approve or deny same based upon the standard of: do the plans conform to the General Constructions Standards and the PUD permit. All decisions of the DRCC shall be in writing. A decision of the DRCC is subject to appeals in the manner and within the time limits as set forth in subsection 10-24-5N of this chapter;
- 22. The project is designed to reflect traditional neighborhood interaction and values, and to be connected to and integrated with the community.

B. Density Bonus: An application that meets all of the requirements of subsection A of this section, may be granted the following maximum increases in residential development density as the Council deems appropriate based upon the specifics of the project:

- 1. Ten percent (10%) if a recreational resource such as tennis courts, ball fields, swimming pool or gymnasium (including land, improvements, regulation of prices, and provision for appropriate long-term funding) are dedicated to the City or made available to the general public under an agreement accepted by the Council;
- 2. Five percent (5%) for incorporation of alternative energy, energy saving design, construction and materials;
- 3. Ten percent (10%) for public transportation facilities or other public buildings provided to the City by the applicant;
- 4. Five percent (5%) for the restoration or improvement of natural resources, particularly streams and wetlands; and/or
- 5. Ten percent (10%) for provision of community housing above that which is then required.

C. Additional Uses May Be Allowed: In addition to the permitted uses allowed by this title within the PUD, up to ten percent (10%) of the net land area may be directed to other commercial, industrial, and public uses that are not allowed within the zoning district upon the Council finding each of the following:

- 1. That the uses are appropriate with the permitted and primary uses within the PUD and nearby properties;
- 2. That the uses are intended to serve principally the residents of the PUD;
- 3. That the uses are planned as an integral part of the PUD and appropriately phased during the build out of the PUD;

4. That the uses are located and designed as to provide direct access to a collector or arterial street without creating congestion or traffic hazards; and
5. That the uses are not detrimental to the nearby properties, the existing non-residential zoning districts with the City or existing economic base of the City.

10-24-5: PROCEDURES FOR REVIEW; CONDITIONS, AMENDMENT, REVOCATION OF PERMITS; APPEALS; FEES:

A. Pre-Application Meeting: Prior to filing an application, the applicant shall confer with the Administrator to allow the applicant and the City staff to informally review the general proposal. The topics of discussion may include, but not be limited to:

1. Characteristics of the site and surrounding area; significant natural and man-made features; natural hazards, resources or other special considerations of the site; services to and accessibility of the site; surrounding development and land uses; and existing zoning;
2. The nature of the development proposed, including proposed land use, coverages and densities; the placement of proposed buildings and other improvements; the location, type and method of maintenance of common open space or treatment of public use areas; the preservation of natural features; proposed parking areas and internal circulation system, including easements; types of water and sewage treatment systems proposed;
3. Community policy considerations including the review process and likely conformity of the proposed development with the policies and regulations of applicable ordinances;
4. Applicable regulations, review procedures and submission requirements.

B. Administrative Review: The Administrator upon receiving a PUD permit application and fees shall have thirty (30) days to certify same as complete or submit in writing to the applicant all deficiencies that exist with regard to such application not being so certified as complete. The applicant shall have thirty (30) days to cure such deficiencies. If such deficiencies are not cured within such time period, the application shall be deemed denied on the basis of an incomplete application subject to appeal of that administrative decision as provided in this chapter.

C. Commission Action: Upon certification of a PUD permit application, the Administrator shall refer the application and information to the appropriate City departments and other governmental agencies for their review and comment. Such departments and agencies shall have thirty (30) days to review and respond with written comments. Thereafter, the Administrator shall have thirty (30) days to review such application and prepare for the first public hearing, including publishing of notice of such public hearing. The Administrator shall place the PUD permit application and concurrent applications on the agenda of the commission for consideration and at least one duly noticed public hearing. The commission shall review the application, all supporting documents and plans, and public comments before making its recommendation to the Council. Within sixty (60) days from date of the first public hearing the commission shall make written findings and recommendations to the Council to approve, conditionally approve, or disapprove the application and appropriate conditions to place upon any approval, unless the commission makes a finding that due to the complexity of the project or changes in the proposed project or the need for additional information or due to weather conditions, adequate review of the project is not possible and additional review time is necessary. The length of such extension shall be determined by the commission based upon relevant factors and evidence before the commission. Thereafter, the PUD permit application together with the record and recommendations of the commission shall be forwarded to the Council for final action.

D. City Council Action: Upon receiving the recommendations of the commission, the PUD permit application and the concurrent permit applications shall be placed upon the agenda of a regular

Council meeting. The Council shall hold at least one duly noticed public hearing and review the application, the supporting plans and documentation, the entire record before and recommendations of the commission, and comments from the public. The Council may require additional information, including, but not limited to matters not addressed by the commission. Thereafter, the Council may approve, or approve with conditions, or deny the application within sixty (60) days from the date of the Council's first duly noticed public hearing meeting, unless the Council makes a finding that due to the complexity of the project, or changes in the proposed project, or the need for additional information or due to weather conditions adequate review of the project is not possible, additional review time is necessary. The length of the extension shall be determined by the Council based upon relevant factors and evidence before the Council.

1. If the Council finds a substantial error in the information presented to the commission or new information is presented which may make a material difference in the recommendation made by the commission, the Council may remand the application to the commission for further review and recommendations.
2. Within ten (10) days of its being signed, the Administrator shall transmit a copy of the Council's decision to the appellant and any affected person who has requested a copy in writing.
3. No applicant for a PUD which has been denied shall be resubmitted until the expiration of one year from the date of such denial, unless the Administrator makes a determination that there have been significant changes to the application or proof of changed conditions sufficient to justify such new application.

E. Conditions Of Approval: In order to make any of the required findings for approval of a PUD permit or any of the concurrent applications, the Council may impose reasonable conditions on approval, including, but not limited to, the following:

1. Minimize adverse impact on surrounding properties, developments, or public services, facilities or utilities.
2. Control the sequence and time of development.
3. Establish the duration of development.
4. Assure that development is maintained properly.
5. Require the provision for on-site or off-site public improvements, facilities, or services when the proposed development is found to create a significant adverse impact on off-site public streets, facilities, utilities, or services, including but not limited to bridges, intersections, road, traffic control devices, water mains, sewer mains, fire equipment, transit system and recreational facilities.
6. Require methods or manner of construction to minimize impact on adjacent properties or to prevent erosion or runoff and similar environmental impacts.
7. Require dedications of land or cash in lieu thereof for public streets, services, parks, transit or similar uses.
8. Require additional plans or engineering revision for any aspect of the development plan, or require submission of a revised development plan to incorporate changes made therein during the review process.
9. Require written agreements executed by the developer to secure performance of any requirement or condition to be imposed as part of the approval including, but not limited to, development, services, or annexation agreements.

10. Require recordation of documents with the Blaine County Recorder including, but not limited to, those required pursuant to subsection E9 of this section, Declarations of Covenants, Conditions and Restrictions, easements, management agreements and similar documents.
11. Dedications of land or cash in lieu of dedications of land for street, park, transit and/or similar uses.
12. Such other reasonable conditions as the Council may deem appropriate with regard to the proposed PUD.

F. Bonding Requirements: The Council may require the applicant, as a condition of the PUD permit approval, to construct certain improvements, private and/or public utilities, services, facilities, recreation or other amenities, and landscaping or in lieu to post an irrevocable letter of credit from a bank with a local branch office in Blaine County, Idaho, at which the letter of credit may be drawn or certified funds in a form approved by the City Attorney in the amount of one hundred fifty percent (150%) of the bona fide estimate of cost of construction as established by the City Engineer.

G. Design Review Approval Required: Each structure within a PUD which is subject to design review approval under this title, including subsequent amendments thereto, and shall comply therewith. Single family residences shall comply with the requirements of subsection 10-24-4A21 of this chapter. All PUD subdivision plats shall contain a plat note stating design review approval required.

H. General Permit Provisions: A PUD permit shall be issued in writing. The issuance shall not be considered a binding precedent for the issuance of other PUD permits or conditional use permits. A PUD permit is not transferable from one parcel of land to another.

I. Fee Schedules: The Council by resolution shall establish, and may from time to time amend, a schedule of fees to be paid by each applicant for processing a PUD application. Said fees shall be in amounts reasonably calculated to reflect the cost of administering and regulating this chapter and the review and processing of said applications and appeals.

J. Subsequent Subdivision Plat Approvals: At the time of filing of the PUD application, an applicant may file preliminary subdivision applications for preliminary plat approval for resubdivision of the large block(s) which will be the first phase of the project. Such preliminary plat application shall be processed at the same time as the PUD application. After issuance of a PUD permit and recordation of the final PUD large block subdivision plat, the applicant shall file a preliminary plat and final plat for each phase of the PUD in conformance with the approved PUD permit and development plan pursuant to the Bellevue subdivision ordinance and other applicable ordinances. Subsequent subdivision plats shall be subject to the ordinances in effect at the time the application therefor is filed with the City.

K. Expiration And Extension Of Approval Period: A PUD permit shall expire and be null and void for any of the following:

1. Upon receiving a PUD conditional use permit, an applicant shall have one year or such other time (longer or shorter) as the Council deems appropriate from the date of issuance to record in Office of the Blaine County Recorder the final large block PUD subdivision plat or to begin construction of structures within the PUD, whichever is in accordance with the construction schedule. Failure to do so within said time period shall cause the PUD conditional use permit to be null and void ab initio.
2. For good cause shown by the applicant in writing filed with the Administrator prior to the expiration of such one year period, the Council, without a public hearing, may grant an extension of the time limitations set forth in subsection K1 of this section, or may grant an extension of the time limits imposed by the development schedule.

3. If a PUD permit application does not receive final approval from the Common Council within eighteen (18) months of the date of its filing, it and all applications filed concurrently therewith shall be deemed denied. An applicant may request to the Council for a reasonable extension of this time period for final action. Such a request shall be submitted in writing to the City Clerk prior to the expiration of the initial eighteen (18) month period.

L. Amendments To PUD Permit, Conditional Permit Or Development Plan: The PUD permit holder may make application for an amendment to the PUD permit, conditional use permit for the PUD or the PUD development plan. All such requests shall be in writing and supported by such information, plans, plats and other documentation as reasonably required by the Administrator. Minor changes in the PUD Development Plan may be approved by the Administrator. Minor changes shall be limited to changes that: 1) do not require changes to the approved PUD large block plat, 2) do not increase dwelling unit density or change building type or General Design Standards, 3) are consistent with any written agreement between the applicant and the City, and 4) do not reduce any public or private active recreational use or amenity. If the Administrator determines that the proposed amendment represents a significant change to the PUD, the Council shall consider the request as an amendment to the PUD permit under the same procedures as required for issuance of the original PUD permit set forth in this chapter. Minor changes in the location, siting, or design of buildings and structures may be authorized by the Administrator. All amendments and modifications shall comply with the ordinances of the City in effect at the time such amendment or modification is granted.

M. Revocation: Failure to comply with any condition or term of the PUD permit or any permit concurrently granted therewith shall cause such permit to be void ab initio. The Council may revoke a PUD permit for any violation of this chapter or violation of the conditions of the permit. If the Council finds that probable cause exists for revocation of the permit, written notice thereof shall be provided the permittee. A PUD conditional use permit may be revoked at any time for violation of the permit or any condition thereof by motion of the Council after a due process hearing upon a minimum of thirty (30) days' written notice to the holder of the PUD permit ("permittee"). The permittee shall have the right to be represented by legal counsel and to present evidence on the permittee's behalf. The Council shall enter its decision in the form of written findings of fact and conclusions of law.

N. Appeals: The decision of the Administrator and of the commission are subject to appeals in the manner and within the time limits as set forth in section 10-3-3 of this title, hereby adopted by reference, except as follows:

1. Time For Filing Appeal: The written notice of appeal shall be filed with the City Clerk before five o'clock (5:00) P.M. of the twentieth (20th) calendar day after the order, requirement, decision or determination of the Administrator has been made or after written findings of fact and decision have been approved and signed by the commission, whichever is applicable. The failure to physically file a notice of appeal with the City Clerk within the time limits prescribed by this section shall be jurisdictional and shall cause automatic dismissal of such appeal.
2. Notice Of Appeal - Form And Contents: The notice of appeal shall be in writing and in such form as shall be available from the Office of the Administrator, which shall require to be set forth with specificity all basis for appeal, including the particulars regarding any claimed error or abuse of discretion.
3. Fee For Appeals: In addition to other required fees with regard to an appeal, a fee equal to the expense of preparing the transcript of the proceedings and giving notice as required by this chapter shall be paid by the applicant to the City within two (2) days, after receipt of notice of the amount thereof by the applicant from the Administrator. In the event the fee is not paid as required, the appeal shall not be deemed not to have been timely filed.

10-24-6: PENALTIES:

A. Penalties And Enforcement: The provisions of this chapter shall be enforced in the following manner: (Ord. 2006-15, 8-10-2006)

1. A violation of this chapter shall be a misdemeanor, punishable as provided in section 1-4-1 of this Code. Each day that such a violation continues shall constitute a separate criminal offense. Each landowner, tenant, subdivider, builder or other person who commits, participates in, assists in or maintains such violation is guilty of such a violation. (Ord. 2006-15, 8-10-2006; amd. 2018 Code)
2. In addition to the criminal sanctions, whenever it appears that any person has engaged or is about to engage in any act or practice violating any provision of this chapter or of the PUD permit or the conditional use permit granted for the PUD or any other permit issued with regard to the PUD, the City may institute a civil action to enforce compliance with this chapter. (Ord. 2006-15, 8-10-2006)

SECTION 3: EFFECTIVE DATE:

This Ordinance shall be in full force and effect from and after its passage and publication as required by law.

PASSED AND APPROVED by the CITY OF BELLEVUE, IDAHO this _____ day of _____ 2025.

Christina Giordani, Mayor

ATTEST:

Amy Phelps, City Clerk

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City of Bellevue

City of Bellevue
Regular Common Council Meeting
January 27, 2025

Agenda Item 8a: NEW BUSINESS:

Presentation and Acceptance of the City of Bellevue Financial Statements Year Ended September 2024

Action Item: City Treasurer, Shelly Shoemaker

Note:

Suggested Motion: Move to Accept the City of Bellevue Financial Statements for the Year Ending September 2024, as presented by Workman & Company

Attachment(s): Fiscal Year Ending September 2024, Financial Statements

CITY OF BELLEVUE, IDAHO

Financial Statements

Year Ended September 30, 2024

CITY OF BELLEVUE, IDAHO
Financial Statements
For the year ended September 30, 2024

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INDEPENDENT AUDITOR'S REPORT

November 14, 2024

To the City Council
City of Bellevue, Idaho
Bellevue, Idaho

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and the aggregate discretely presented component unit of the City of Bellevue, Idaho, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Bellevue, Idaho'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, and the aggregate discretely presented component unit of the City of Bellevue, Idaho, 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. 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 Bellevue, Idaho, 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 these 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 Bellevue, Idaho'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 Responsibility

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 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 the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

Report Continued—

- 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 Bellevue, Idaho'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 Bellevue, Idaho'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 planning scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and post-employment information on pages 3–11 and 34 and 35 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 Bellevue, Idaho's basic financial statements. The long-term debt payment schedule on pages 36 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The long-term debt payment schedule is the responsibility of management and is 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 are fairly stated in all material respects in relation to the basic financial statements as a whole.

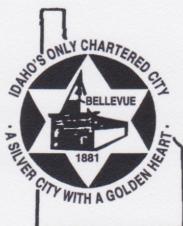
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2024, on our consideration of the City of Bellevue, Idaho'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 solely 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 the effectiveness of the City's 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 the City's internal control over financial reporting and compliance.

Workman & Company

Certified Public Accountants
Twin Falls, Idaho

website:bellevueidaho.us



CITY OF BELLEVUE

115 East Pine, P.O. Box 825; Bellevue, ID 83313
208-788-5351 • 208-788-2128 • Fax 208-788-2092

CITY OF BELLEVUE, IDAHO MANAGEMENT DISCUSSION AND ANALYSIS FOR THE YEAR ENDED SEPTEMBER 30, 2024

The City of Bellevue, Idaho's general purpose external financial statements are presented in this report. The components of the general purpose external financial statements include:

- Management's Discussion and Analysis (MD&A)
- Basic Financial Statements
- Other Required Supplementary Information (RSI).

FINANCIAL HIGHLIGHTS

- The total of all fund assets of the City of Bellevue exceeded liabilities at the close of the most recent fiscal year by \$ 12,203,798. Of that amount, \$ 2,225,369 (unrestricted net position) may be used to meet future obligations and programs.
- General Fund Revenues were \$2,330,203 and expenditures were \$2,105,167.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City of Bellevue's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

Government-wide financial statements provide both long-term and short-term information about the City's overall financial condition. Changes in the City's financial position may be measured over time by increases and decreases in the Statement of Net Position. Information on how the City's net position changed during the fiscal year is presented in the Statement of Activities.

Fund Financial Statements

Fund financial statements focus on individual parts of the City, reporting the City's operations in more detail than the government-wide financial statements. Fund financial statements include the statements for governmental and proprietary funds. Financial statements for the City's component unit are also presented.

Component Unit

The City has one discretely reported component unit. The Bellevue Urban Renewal Agency is reported separately from the City's Government-wide Financial Statements. This Agency is created to improve property within the City through property tax revenues. (See Footnote 1 of the Financials)

CITY OF BELLEVUE, IDAHO
MANAGEMENT DISCUSSION AND ANALYSIS

Continued...

Table 1: Major Features of the Basic Financial Statements

| | Government-wide | | Fund Financial Statements |
|----------------------------------------|----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| | <u>Financial Statements</u> | <u>Governmental Funds</u> | <u>Proprietary Funds</u> |
| Scope | Entire City government and the City's component unit. | Activities of the City that are not proprietary. | Activities of the City that are operated similar to private businesses |
| Required financial statements | * Statement of net position * Statement of activities | * Balance sheet * Statement of revenues, expenditures, and changes in fund balances | * Statement of net assets * Statement of revenues, expenses, and changes in net position * Statement of cash flows |
| Accounting basis and measurement focus | Accrual accounting and economic resources focus | Modified accrual accounting and current financial resources focus | Accrual accounting and economic resources focus |
| Type of asset/liability information | All assets and liabilities, both financial and capital, and short-term and long-term | Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets | All assets and liabilities, both financial and capital, and short-term and long-term |
| Type of inflow/outflow information | All revenues and expenses during the year, regardless of when cash is received or paid | * Revenues for which cash is received during or soon after the end of the year * Expenditures when goods or services have been received and payment is due during the year or soon thereafter | All revenues and expenses during the year, regardless of when cash is received or paid. |

Notes to the Financial Statements

Notes to the financial statements provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements.

Refer to Note 1 of the financial statements for more detailed information on the elements of the financial statements. Table 1 above summarizes the major features of the basic financial statements.

CONDENSED FINANCIAL INFORMATION

Condensed Statement of Net Position

The largest component (\$ 9,576,385) of the City's net position reflects its investment in capital assets (e.g. land, infrastructure, buildings, equipment, and others), less any related debt outstanding that was needed to acquire or construct the assets. The City uses these capital assets to provide services to the citizens and businesses in the City; consequently, these net assets are not eligible for future spending. Restricted net position total \$ 402,044. Restricted net position represents resources that are subject to external restrictions, constitutional provisions, debt service requirements, or enabling legislation on how they can be used.

CITY OF BELLEVUE, IDAHO
MANAGEMENT DISCUSSION AND ANALYSIS

Continued...

The remaining portion of net assets is unrestricted, which can be used to finance government operation.

Table 2 below presents the City's condensed statement of net position as of September 30, 2024, derived from the government-wide Statement of Net Position.

| Table 2: Condensed Statement of Net Position As of September 30, 2024 | | | | Component Unit - Urban Renewal Agency |
|----------------------------------------------------------------------------------------|----------------------------|---------------------------------|--------------------------------|------------------------------------------------|
| | Governmental Activities | Business- type Activities | Total Primary Government | |
| Current and other assets | \$ 863,596 | \$ 2,472,031 | \$ 3,335,627 | \$ 456,038 |
| Capital assets | 1,628,673 | 10,842,399 | 12,471,072 | |
| Total Assets | <u>2,492,269</u> | <u>13,314,430</u> | <u>15,806,699</u> | <u>456,038</u> |
| Deferred Outflows | 147,253 | 0 | 147,253 | 0 |
| Current Liabilities | 94,001 | 411,485 | 505,486 | 0 |
| Long-term liabilities | 952,827 | 2,291,841 | 3,244,668 | |
| Total Liabilities | <u>1,046,828</u> | <u>2,703,326</u> | <u>3,750,154</u> | <u>0</u> |
| Deferred Inflows | 0 | 0 | 0 | 0 |
| Net position: | | | | |
| Invested in capital assets | | | | |
| net of related debt | 1,420,846 | 8,155,539 | 9,576,385 | |
| Restricted | | 402,044 | 402,044 | 456,038 |
| Unrestricted | 171,848 | 2,053,521 | 2,225,369 | |
| Total Net Position | <u>\$ 1,592,694</u> | <u>\$ 10,611,104</u> | <u>\$ 12,203,798</u> | <u>\$ 456,038</u> |

Condensed Statement of Activities

Table 3 below presents the City's condensed statement of activities for the fiscal year ended September 30, 2024, as derived from the government-wide Statement of Activities. Over time, increases and decreases in net assets measure whether the City's financial position is improving or deteriorating. During the fiscal year, the net position of the governmental activities increased by \$ 180,154 or 12.75% percent, and the net position of the business-type activities increased by \$132,347 or 1.26%.

CITY OF BELLEVUE, IDAHO
MANAGEMENT DISCUSSION AND ANALYSIS

Continued...

Table 3: Condensed Statement of Activities
As of September 30, 2024

| | Governmental Activities | Business- type Activities | Total Primary Government | Urban Renewal Agency |
|-------------------------------|----------------------------|---------------------------------|--------------------------------|----------------------------|
| Revenue: | | | | |
| Program revenues | | | | |
| Charges for services | \$ 342,274 | \$ 1,695,997 | \$ 2,038,271 | \$ |
| Capital grants /contributions | 32,523 | 129,998 | 162,521 | |
| Total program revenues | <u>374,797</u> | <u>1,825,995</u> | <u>2,200,792</u> | 0 |
| General revenues | | | | |
| Taxes | 886,794 | | 886,794 | 106,847 |
| Franchise, licenses, permits | 116,977 | | 116,977 | |
| State shared revenues | 636,332 | | 636,332 | |
| Interest | 31,869 | 94,044 | 125,913 | 23,093 |
| Other revenues and Transfers | 225,181 | | 225,181 | |
| Total general revenues | <u>1,897,153</u> | <u>94,044</u> | <u>1,991,197</u> | 129,940 |
| Total revenues | <u>2,271,950</u> | <u>1,920,039</u> | <u>4,191,989</u> | 129,940 |
| Program expenses: | | | | |
| Administrative | 531,308 | | 531,308 | 151,504 |
| Planning and Zoning | 138,435 | | 138,435 | |
| Parks and recreation | 39,607 | | 39,607 | |
| Fire | 177,583 | | 177,583 | |
| Library | 73,962 | | 73,962 | |
| Marshall | 683,576 | | 683,576 | |
| Building and grounds | 38,895 | | 38,895 | |
| Streets | 392,324 | | 392,324 | |
| Shop | 1,397 | | 1,397 | |
| Wastewater | | 963,849 | 963,849 | |
| Water | | 743,120 | 743,120 | |
| Interest, long-term debt | 7,076 | 88,356 | 95,432 | |
| Total program expenses | <u>2,084,163</u> | <u>1,795,325</u> | <u>3,879,488</u> | 151,504 |
| Change in net assets | <u>187,787</u> | <u>124,714</u> | <u>312,501</u> | <u>(21,564)</u> |
| Transfers | (7,633) | 7,633 | 0 | |
| Beginning net assets | 1,412,540 | 10,478,757 | 11,891,297 | 477,602 |
| Ending net assets | <u>\$ 1,592,694</u> | <u>\$ 10,611,104</u> | <u>\$ 12,203,798</u> | <u>\$ 456,038</u> |

CITY OF BELLEVUE, IDAHO
MANAGEMENT DISCUSSION AND ANALYSIS

Continued...

Program Expenses and Revenues for Governmental Activities

Table 4 below presents program expenses and revenues for governmental activities. Overall, program revenues were not sufficient to cover program expenses for governmental activities. The net program expenses of these governmental activities were therefore supported by general revenues, mainly taxes.

**Table 4: Program Expenses and Revenues
for Government Activities**
For the Fiscal Year Ended September 30, 2024

| | Program Expenses | Program Revenues | Net Expense (Revenues) (a) |
|----------------------|---------------------|---------------------|----------------------------------|
| Administrative | \$ 531,308 | \$ 321,381 | \$ (531,308) |
| Planning and Zoning | 138,435 | | 182,946 |
| Parks and Recreation | 39,607 | | (39,607) |
| Fire | 177,583 | | (177,583) |
| Library | 73,962 | 3,642 | (70,320) |
| Marshall | 683,576 | | (683,576) |
| Building and Grounds | 38,895 | | (38,895) |
| Streets | 392,324 | 17,251 | (375,073) |
| Shop | 1,397 | | (1,397) |
| Interest | 7,076 | | (7,076) |
| Totals | \$ 2,084,163 | \$ 342,274 | \$ (1,741,889) |

(a) Net Program Expenses are mainly supported by taxes and state shared revenues.

Program Expenses and Revenues for Business-type Activities

Table 5 below presents program expenses and revenues for business-type activities. Program revenues generated from business-type activities were insufficient to cover program expenses. Grant and interest income made up the difference in the current period.

**Table 5: Program Expenses and Revenues
for Business-type Activities**
For the Fiscal Year Ended September 30, 2024

| | Program Expenses | Program Revenues | Net Program (Expenses) Revenues |
|----------------------------|---------------------|---------------------|---------------------------------------|
| City Programs | | | |
| Water | \$ 743,120 | \$ 498,025 | \$ (245,095) |
| Wastewater | 963,849 | 1,197,972 | 234,123 |
| Interest on long-term debt | 88,356 | | (88,356) |
| Totals | \$ 1,795,325 | \$ 1,695,997 | \$ (99,328) |

CITY OF BELLEVUE, IDAHO
MANAGEMENT DISCUSSION AND ANALYSIS

Continued...

The City of Bellevue, Idaho adopts an annual budget. A budgetary comparison statement of Governmental Funds is provided below. In total, any negative variances are insignificant.

**Table 6: Analysis of Significant Budget Variances
for Government Activities
For the Fiscal Year Ended September 30, 2024**

| | Final Budget | Actual | Variances |
|--------------------------------------|---------------------|-------------------|-------------------|
| Revenues: | | | |
| Taxes (including penalties/interest) | \$ 868,587 | \$ 886,794 | \$ 18,207 |
| Franchises, licenses, permits | 93,500 | 116,977 | 23,477 |
| State of Idaho | 506,566 | 636,332 | 129,766 |
| Fees, Charges for Services | 327,449 | 602,171 | 274,722 |
| Other | 133,638 | 87,929 | (45,709) |
| Totals | 1,929,740 | 2,330,203 | 400,463 |
| Expenditures: | | | |
| Administrative | 564,711 | 522,909 | 41,802 |
| Planning and Zoning | 178,848 | 139,618 | 39,230 |
| Parks and Recreation | 44,742 | 27,478 | 17,264 |
| Fire | 242,586 | 201,453 | 41,133 |
| Library | 79,069 | 73,137 | 5,932 |
| Marshall | 682,949 | 677,946 | 5,003 |
| Building and Grounds | 47,824 | 38,895 | 8,929 |
| Streets | 491,054 | 423,731 | 67,323 |
| Shop | | | 0 |
| Capital Expenditures | | | 0 |
| Totals | 2,331,783 | 2,105,167 | 226,616 |
| Excess (Deficiency) | \$ (402,043) | \$ 225,036 | \$ 627,079 |

BUDGET VARIANCES IN THE GENERAL FUND

The changes made to the budget format have moved the City into compliance with the budget standards developed by the Government Finance Officers of America (GFOA). An analysis of budget variances this year shows that more assets were budgeted for expenditure than were expended during the current operating cycle.

CITY OF BELLEVUE, IDAHO
MANAGEMENT DISCUSSION AND ANALYSIS

Continued...

Table 7: Comparison of Statement of Net Position
As of September 30, 2024 and 2023

| | 2024 | 2023 | Percentage Change |
|--------------------------------|-----------------------------|-----------------------------|-------------------|
| Current Assets | \$ 3,335,627 | \$ 3,085,347 | 8.1119% |
| Capital Assets | <u>12,471,072</u> | <u>12,418,223</u> | 0.4256% |
| Total Assets | <u>15,806,699</u> | <u>15,503,570</u> | 1.9552% |
| Deferred Outflows of Resources | <u>147,253</u> | <u>312,596</u> | -52.8935% |
| | | | |
| Current Liabilities | 505,486 | 565,826 | -10.6641% |
| Long Term Liabilities | <u>3,244,668</u> | <u>3,359,043</u> | -3.4050% |
| Total Liabilities | <u>3,750,154</u> | <u>3,924,869</u> | -4.4515% |
| Deferred Inflows of Resources | <u>0</u> | <u>0</u> | 0.0000% |
| | | | |
| Net Position: | | | |
| Invested in Capital Assets | | | |
| net of related debt | 9,576,385 | 9,562,818 | 0.1419% |
| Restricted | <u>402,044</u> | <u>381,261</u> | 5.4511% |
| Unrestricted | <u>2,225,369</u> | <u>1,947,218</u> | 14.2845% |
| | | | |
| Total Net Position | \$ <u>12,203,798</u> | \$ <u>11,891,297</u> | 2.6280% |

OVERALL ANALYSIS

Financial highlights for the City as a whole during the fiscal year ended September 30, 2024, show the assets of the City exceeded its liabilities (net position) at the close to the fiscal year by \$ 12,203,798 (for governmental activities \$ 1,592,694 and for the business-type activities \$ 10,611,104). Additionally, the City's total net position increased during the year by \$ 312,501. This amount is due to the water funds net income (Loss) of \$(118,940), wastewater funds net income of \$ 251,287 and general fund net income of \$180,154.

CITY OF BELLEVUE, IDAHO
MANAGEMENT DISCUSSION AND ANALYSIS

Continued...

**Table 8: Changes in Fixed Assets
 for All Funds
 For the Fiscal Year Ended September 30, 2024**

| | Beginning Balance | Additions | Deletions | Ending Balance |
|----------------------------|-----------------------------|-----------------------|------------------------|-----------------------------|
| Land and Infrastructure | \$ 4,568,761 | | | \$ 4,568,761 |
| Buildings and Improvements | 19,084,898 | | | 19,084,898 |
| Vehicles and Equipment | 1,572,911 | 567,778 | (51,397) | 2,089,292 |
| Construction in Progress | <u>97,924</u> | <u>43,343</u> | | <u>141,267</u> |
| Totals | <u>25,324,494</u> | <u>611,121</u> | <u>(51,397)</u> | <u>25,884,218</u> |
| Accumulated Depreciation | <u>(12,906,271)</u> | <u>(532,573)</u> | <u>25,699</u> | <u>(13,413,145)</u> |
| Net Book Value | <u>\$ 12,418,223</u> | | | <u>\$ 12,471,073</u> |

CAPITAL ASSET AND LONG-TERM, ACTIVITY

Capital Asset Activity

At September 30, 2024, the City reported \$1,628,672 in capital assets for governmental activities and \$10,842,400 in capital assets for business-type activities.

Long-term Debt Activity

See Note 4 of the financial statements for information on the City's long-term debt.

FUNDS ANALYSIS

Funds that experienced significant changes during the year are as follows:

Governmental funds

As of the close of the fiscal year, the City's governmental funds reported a combined ending fund balance of \$ 807,145. The fund balance increased \$217,403 during the fiscal year. The increase is the result of \$2,330,203 of revenues, reduced by \$2,112,800 of expenditures. The increase in fund balance follows a fund balance decrease of (\$ 282,697) in FY 2023. The trends in the City's governmental fund results from a continuation of fiscal policies designed to limit spending and preserve and strengthen the City's financial position during uncertain economic times. This ongoing accomplishment is due to the commitment and determination of the City Council and staff to make prudent financial decisions while also seeking to preserve levels of service to the community by continually pursuing and implementing cost savings and efficiencies in operations.

CITY OF BELLEVUE, IDAHO
MANAGEMENT DISCUSSION AND ANALYSIS

Continued...

REQUESTS FOR INFORMATION

Requests for information regarding City finances should be directed to:

Shelly Shoemaker
City Treasurer
City of Bellevue, Idaho
P.O. Box 825
Bellevue, Idaho, 83313
Telephone: (208) 788-2128x2

CITY OF BELLEVUE, IDAHO
Statement of Net Position
at September 30, 2024

| | <u>Governmental Activities</u> | <u>Business-type Activities</u> | <u>Total Primary Government</u> | <u>Component Unit Urban Renewal Agency</u> |
|----------------------------------------------------|--------------------------------|---------------------------------|---------------------------------|--------------------------------------------|
| <u>ASSETS</u> | | | | |
| Cash and Deposits | \$ 698,442 | \$ 1,918,076 | \$ 2,616,518 | |
| Accounts Receivable | | 151,911 | 151,911 | |
| Taxes Receivable | 11,463 | | 11,463 | |
| Due From Other Governments | 153,691 | | 153,691 | |
| Restricted and Assigned Cash | | 402,044 | 402,044 | \$ 456,038 |
| Due From Other Funds | | | 0 | |
| Totals | 863,596 | 2,472,031 | 3,335,627 | 456,038 |
| Capital Assets: | | | | |
| Land | 717,340 | | 717,340 | |
| Infrastructure | 3,851,421 | | 3,851,421 | |
| Buildings and Improvements | 764,948 | 18,461,216 | 19,226,164 | |
| Equipment and Vehicles | 1,275,701 | 813,591 | 2,089,292 | |
| Accumulated Depreciation | (4,980,737) | (8,432,408) | (13,413,145) | |
| Total Capital Assets | <u>1,628,673</u> | <u>10,842,399</u> | <u>12,471,072</u> | <u>0</u> |
| Total Assets | 2,492,269 | 13,314,430 | 15,806,699 | 456,038 |
| Other Net Assets & Deferred Outflows of Resources: | | | | |
| Deferred Outflows from Pension Activity | <u>147,253</u> | <u>0</u> | <u>147,253</u> | <u>0</u> |
| <u>LIABILITIES</u> | | | | |
| Accounts and Payroll Liabilities Payable | 6,096 | 16,466 | 22,562 | |
| Interest Payable | | 28,906 | 28,906 | |
| Refundable User Deposits | 50,355 | | 50,355 | |
| Long-term Liabilities: | | | | |
| Portion due or payable within one year: | | | | |
| Capital Leases and Loans Payable | 37,550 | 366,113 | 403,663 | |
| Portion due or payable after one year: | | | | |
| Capital Leases and Loans Payable | 170,277 | 2,291,841 | 2,462,118 | |
| Net Pension Liability | 740,619 | 0 | 740,619 | |
| Compensated Absences | <u>41,931</u> | <u>0</u> | <u>41,931</u> | |
| Total Liabilities | 1,046,828 | 2,703,326 | 3,750,154 | 0 |
| Deferred Inflows of Resources: | | | | |
| Deferred Inflows from Pension Activity | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>NET POSITION</u> | | | | |
| Invested in Capital Assets - net of related debt | 1,420,846 | 8,155,539 | 9,576,385 | |
| Restricted For: | | | | |
| Debt Service | | 402,044 | 402,044 | |
| Other Purposes | 0 | | 0 | 456,038 |
| Unrestricted | <u>171,848</u> | <u>2,053,521</u> | <u>2,225,369</u> | |
| Total Net Position | \$ 1,592,694 | \$ 10,611,104 | \$ 12,203,798 | \$ 456,038 |

The accompanying notes are a part of these financial statements.

CITY OF BELLEVUE, IDAHO
Statement of Activities
For the Year Ended September 30, 2024

| Activities: | Expenses | Program Revenues | | Net (Expense) Revenues and Changes in Net Position | | Component Unit - Urban Renewal Agency |
|---------------------------------------------|---------------------|----------------------------------------------|-----------------------------------------|-----------------------------------------------------------|---------------------------------|----------------------------------------------|
| | | Fees, Fines, and Charges for Services | Capital Grants and Contributions | Governmental Activities | Business Type Activities | |
| Governmental: | | | | | | |
| Administrative | \$ 531,308 | \$ 22,393 | \$ (508,915) | | \$ (508,915) | |
| Planning and Zoning | 138,435 | 321,381 | 182,946 | | 182,946 | |
| Parks and Recreation | 39,607 | | (39,607) | | (39,607) | |
| Fire | 177,583 | | (177,583) | | (177,583) | |
| Library | 73,962 | 3,642 | 8,780 | (61,540) | (61,540) | |
| Marshall | 683,576 | | 1,350 | (682,226) | (682,226) | |
| Building and Grounds | 38,895 | | (38,895) | | (38,895) | |
| Streets | 392,324 | 17,251 | (375,073) | | (375,073) | |
| Shop | 1,397 | | (1,397) | | (1,397) | |
| Interest | 7,076 | | (7,076) | | (7,076) | |
| Total Governmental Activities | 2,084,163 | 342,274 | 32,523 | (1,709,366) | (1,709,366) | |
| Business Type: | | | | | | |
| Water | 743,120 | 498,025 | 79,999 | \$ (165,096) | (165,096) | |
| Wastewater | 963,849 | 1,197,972 | 49,999 | 284,122 | 284,122 | |
| Interest - on long-term debt | 88,356 | | | (88,356) | (88,356) | |
| Total Business-type Activities | 1,795,325 | 1,695,997 | 129,998 | 30,670 | 30,670 | |
| Total City of Bellevue, Idaho | \$ 3,879,488 | \$ 2,038,271 | \$ 162,521 | (1,709,366) | 30,670 | (1,678,696) |
| Component Units: | | | | | | |
| Urban Renewal Agency | \$ 151,504 | | | | \$ (151,504) | |
| Total | | | | | | (151,504) |
| General Revenues: | | | | | | |
| State of Idaho liquor receipts | | | 68,790 | | 68,790 | |
| State highway user collections | | | 278,089 | | 278,089 | |
| State of Idaho shared revenue | | | 289,453 | | 289,453 | |
| Franchises, licenses, permits | | | 116,977 | | 116,977 | |
| City Property Assessments | | | 826,705 | | 826,705 | 106,847 |
| Local Option Tax Receipts | | | 60,089 | | 60,089 | |
| Administrative Fees Water/Wastewater | | | 195,139 | | 195,139 | |
| Earnings on investments | | | 31,869 | 94,044 | 125,913 | 23,093 |
| County court fines | | | 64,758 | | 64,758 | |
| Miscellaneous | | | 1,712 | | 1,712 | |
| Gain (Loss) on Sale of Assets | | | 11,444 | | 11,444 | |
| Gain (Loss) on Pension Activity | | | (47,872) | | (47,872) | |
| Total general revenues and transfers | 1,897,153 | | 94,044 | 1,991,197 | 129,940 | |
| Changes in net position | | | 187,787 | 124,714 | 312,501 | (21,564) |
| Transfers In (Out) | | | (7,633) | 7,633 | 0 | |
| Net Position - Beginning | | | 1,412,540 | 10,478,757 | 11,891,297 | 477,602 |
| Net Position - Ending | \$ 1,592,694 | \$ 10,611,104 | \$ 12,203,798 | \$ 456,038 | | |

The accompanying notes are a part of these financial statements.

CITY OF BELLEVUE, IDAHO
Balance Sheet
Governmental Funds
for the year ended September 30, 20234

| | General Fund | Total |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------|
| ASSETS: | | |
| Cash and Cash Deposits | \$ 698,442 | \$ 698,442 |
| Taxes and Other Receivables | 11,463 | 11,463 |
| Due From Other Governments | <u>153,691</u> | <u>153,691</u> |
| Total Assets | <u>863,596</u> | <u>863,596</u> |
| LIABILITIES: | | |
| Accounts and Accrued Payables | 6,096 | 6,096 |
| Refundable User Deposits | <u>50,355</u> | <u>50,355</u> |
| Total Liabilities | <u>56,451</u> | <u>56,451</u> |
| FUND BALANCE: | | |
| Non-spendable | 0 | 0 |
| Restricted | 0 | 0 |
| Committed | 0 | 0 |
| Assigned | 235,501 | 235,501 |
| Unassigned | <u>571,644</u> | <u>571,644</u> |
| Total Fund Balance | <u>807,145</u> | <u>807,145</u> |
| Total Liabilities and Fund Balance | <u>\$ 863,596</u> | |
| Amounts reported for governmental activities in the Statement of Net Position (page 12) are different because: | | |
| Governmental fund capital assets are not financial resources and therefore are not reported in the funds. The cost of assets is \$ 6,609,410 and the accumulated depreciation is \$ 4,980,737 | | 1,628,673 |
| Long-term liabilities, net pension liabilities, and compensated absences are not payable in the current period and therefore are not reported in the governmental funds. | | <u>(843,124)</u> |
| Net Position of Governmental Funds | <u>\$ 1,592,694</u> | |

The accompanying notes are a part of these financial statements.

CITY OF BELLEVUE, IDAHO
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
for the year ended September 30, 2024

| | General Fund | Totals |
|----------------------------------------|-------------------------|-------------------|
| REVENUE: | | |
| State of Idaho liquor receipts | \$ 68,790 | \$ 68,790 |
| State highway user collections | 278,089 | 278,089 |
| State of Idaho shared revenue | 289,453 | 289,453 |
| Franchises, licenses, permits | 116,977 | 116,977 |
| City Property Assessments | 826,705 | 826,705 |
| Local Option Tax Receipts | 60,089 | 60,089 |
| Administrative Fees Water/Wastewater | 195,139 | 195,139 |
| Earnings on investments | 31,869 | 31,869 |
| Fees, fines and charges for services | 342,274 | 342,274 |
| Grants and contributions | 32,523 | 32,523 |
| County court fines | 64,758 | 64,758 |
| Proceeds from Sale of Assets | 21,825 | 21,825 |
| Miscellaneous | 1,712 | 1,712 |
| Total Revenue | <u>2,330,203</u> | <u>2,330,203</u> |
| EXPENDITURES: | | |
| Administrative | 522,909 | 522,909 |
| Community Development | 139,618 | 139,618 |
| Parks and Recreation | 27,478 | 27,478 |
| Fire | 201,453 | 201,453 |
| Library | 73,137 | 73,137 |
| Marshall | 677,946 | 677,946 |
| Building and Grounds | 38,895 | 38,895 |
| Streets | 423,731 | 423,731 |
| Capital Expenditures | 0 | 0 |
| Total Expenditures | <u>2,105,167</u> | <u>2,105,167</u> |
| EXCESS REVENUE (EXPENDITURES) | 225,036 | 225,036 |
| OTHER FINANCING SOURCES (USES): | | |
| Operating transfers from other funds | 0 | 0 |
| Operating transfers (to) other funds | <u>(7,633)</u> | <u>(7,633)</u> |
| NET CHANGE IN FUND BALANCES | 217,403 | 217,403 |
| FUND BALANCE - BEGINNING | <u>589,742</u> | <u>589,742</u> |
| FUND BALANCE - ENDING | <u>\$ 807,145</u> | <u>\$ 807,145</u> |

The accompanying notes are a part of these financial statements.

CITY OF BELLEVUE, IDAHO
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
At September 30, 2024

Net Change in Fund Balance - Total Governmental Funds (Page 15) \$ 217,403

Governmental funds report capital outlays as current year expenditures.

In the Statement of Activities the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount of current capital outlay for new fixed assets.

This is the amount of current year depreciation. (93,017)

This is the amount of new Governmental Fund assets. 231,592

This is the amount of disposed of Governmental Fund assets. 10,381

Long term liabilities are not recorded in the Governmental funds. Capital lease payments are expensed in the period that the payments are paid. Capital leases are recorded as liabilities in the Statement of Net Position. Current year payments reduce the amount of the debt.

This is the amount of new capital leases during the current year (151,106)

This is the amount of current year payments of capital leases and capital costs. 88,866

Net pension activity in the current period is not recorded in Governmental funds.

This is the amount of changes in net pension liabilities (117,471)

Liability for personal leave days are not recorded in Governmental funds.

This is the increase in compensated leave during the year. (6,494)

Change in Net Position of Governmental Activities (Page 13) \$ 180,154

The accompanying notes are a part of these financial statements.

CITY OF BELLEVUE, IDAHO
Statement of Net Position
Proprietary Funds
at September 30, 2024

| | Water | Wastewater | Totals |
|-----------------------------------|---------------------|---------------------|----------------------|
| Assets: | | | |
| Current Assets: | | | |
| Cash and Deposits | \$ 942,693 | \$ 975,383 | \$ 1,918,076 |
| Accts receivable - customers | 42,229 | 109,682 | 151,911 |
| Accts receivable - other govts. | | | 0 |
| | <u>984,922</u> | <u>1,085,065</u> | <u>2,069,987</u> |
| Restricted Current Assets: | | | |
| Cash and Deposits | 0 | 402,044 | 402,044 |
| | <u>0</u> | <u>402,044</u> | <u>402,044</u> |
| Total Current Assets | <u>984,922</u> | <u>1,487,109</u> | <u>2,472,031</u> |
| Capital Assets: | | | |
| Plant and equipment | 5,222,581 | 14,052,226 | 19,274,807 |
| Accumulated depreciation | <u>(2,775,249)</u> | <u>(5,657,159)</u> | <u>(8,432,408)</u> |
| | <u>2,447,332</u> | <u>8,395,067</u> | <u>10,842,399</u> |
| Total Assets | <u>3,432,254</u> | <u>9,882,176</u> | <u>13,314,430</u> |
| Liabilities: | | | |
| Current Liabilities: | | | |
| Accounts and Wages Payable | 16,025 | 441 | 16,466 |
| Interest Payable | | 28,906 | 28,906 |
| Current portion long-term debt | <u>15,307</u> | <u>350,806</u> | <u>366,113</u> |
| | <u>31,332</u> | <u>380,153</u> | <u>411,485</u> |
| Noncurrent Liabilities: | | | |
| Loans and Leases Payable | 135,474 | 2,522,480 | 2,657,954 |
| Less: Current portion | <u>(15,307)</u> | <u>(350,806)</u> | <u>(366,113)</u> |
| | <u>120,167</u> | <u>2,171,674</u> | <u>2,291,841</u> |
| Total Liabilities | <u>151,499</u> | <u>2,551,827</u> | <u>2,703,326</u> |
| Net Position: | | | |
| Investment in capital assets | | | |
| net of related debt | 2,311,858 | 5,843,681 | 8,155,539 |
| Restricted | 0 | 402,044 | 402,044 |
| Unrestricted | <u>968,897</u> | <u>1,084,624</u> | <u>2,053,521</u> |
| Total Net Position | <u>\$ 3,280,755</u> | <u>\$ 7,330,349</u> | <u>\$ 10,611,104</u> |

The accompanying notes are a part of these financial statements.

CITY OF BELLEVUE, IDAHO
Statement of Revenues, Expenditures, and Changes in Net Position
Proprietary Funds
for the year ended September 30, 2024

| | Water | Wastewater | Totals |
|-------------------------------------------|------------------|-------------------|-------------------|
| Operating Revenues: | | | |
| Charges for services | \$ 458,691 | \$ 1,164,097 | \$ 1,622,788 |
| Hookups and connections | 38,426 | 33,300 | 71,726 |
| Reimbursements and Misc. | 908 | 575 | 1,483 |
| Total Operating Revenue | 498,025 | 1,197,972 | 1,695,997 |
| Operating Expenses: | | | |
| Labor Operations Costs | 309,213 | 180,464 | 489,677 |
| Administrative and supplies | 310,282 | 467,454 | 777,736 |
| Depreciation | 123,625 | 315,931 | 439,556 |
| Total Operating Expenses | 743,120 | 963,849 | 1,706,969 |
| Operating Income | (245,095) | 234,123 | (10,972) |
| Nonoperating Revenues (Expenses): | | | |
| Interest Income | 43,545 | 50,499 | 94,044 |
| Interest Expense | (2,691) | (85,665) | (88,356) |
| Grants | 79,999 | 49,999 | 129,998 |
| Total Nonoperating | 120,853 | 14,833 | 135,686 |
| Income before transfers | (124,242) | 248,956 | 124,714 |
| Transfers in | 5,302 | 2,331 | 7,633 |
| Transfers out | 0 | 0 | 0 |
| Net Income | (118,940) | 251,287 | 132,347 |
| Total Net Position - Beginning | 3,399,695 | 7,079,062 | 10,478,757 |
| Total Net Position - Ending | \$ 3,280,755 | \$ 7,330,349 | \$ 10,611,104 |

The accompanying notes are a part of these financial statements.

CITY OF BELLEVUE, IDAHO
Statement of Cash Flows
Proprietary Funds
for the year ended September 30, 2024

| | Water Fund | Wastewater Fund | Total |
|-------------------------------------------------------------------------------------------------------|---------------------------|----------------------------|----------------------------|
| Cash Flows From Operating Activities: | | | |
| Receipts from customers | \$ 495,909 | \$ 1,142,023 | \$ 1,637,932 |
| Payments to suppliers and other funds | (294,257) | (435,883) | (730,140) |
| Payments labor operations costs | (309,213) | (180,464) | (489,677) |
| Payments from (to) other funds | 5,302 | 2,331 | 7,633 |
| Other receipts | 79,999 | 52,330 | 132,329 |
| Net cash provided (used) by operations | <u>(22,260)</u> | <u>580,337</u> | <u>558,077</u> |
| Cash Flows From Capital and Related Financing Activities: | | | |
| Purchase and construction of capital assets | (208,935) | (170,593) | (379,528) |
| Amounts provided from capital debt | 151,106 | 151,106 | 302,212 |
| Principal paid on capital debt | (15,632) | (340,268) | (355,900) |
| Interest paid on capital debt | <u>(2,691)</u> | <u>(88,455)</u> | <u>(91,146)</u> |
| Net cash provided (used) by capital and related financing activities | <u>(76,152)</u> | <u>(448,210)</u> | <u>(524,362)</u> |
| Cash Flows From Investing Activities: | | | |
| Interest Income | <u>43,545</u> | <u>50,499</u> | <u>94,044</u> |
| Net Increase (Decrease) in Cash and Deposits | (54,867) | 182,626 | 127,759 |
| Balances - Beginning of the year | <u>997,560</u> | <u>1,194,801</u> | <u>2,192,361</u> |
| Balances - Ending of the year | <u>\$ 942,693</u> | <u>\$ 1,377,427</u> | <u>\$ 2,320,120</u> |
| Displayed as: | | | |
| Pooled Cash and Investments | 942,693 | 975,383 | 1,918,076 |
| Restricted Assets | <u>402,044</u> | <u>402,044</u> | <u>402,044</u> |
| Balances - Ending of the year | <u>\$ 942,693</u> | <u>\$ 1,377,427</u> | <u>\$ 2,320,120</u> |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | |
| Operating Income | (245,095) | 234,123 | (10,972) |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities: | | | |
| Grant Receipts and Transfers | 85,301 | 52,330 | 137,631 |
| Depreciation expense | 123,625 | 315,931 | 439,556 |
| Changes in assets and liabilities: | | | |
| Receivables, net | (2,116) | (22,074) | (24,190) |
| Accounts and other payables | <u>16,025</u> | <u>27</u> | <u>16,052</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ (22,260)</u> | <u>\$ 580,337</u> | <u>\$ 558,077</u> |

The accompanying notes are a part of these financial statements.

CITY OF BELLEVUE, IDAHO
Notes to the Financial Statements
September 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Bellevue, Idaho was incorporated by charter on February 8, 1883. The City operates under a Mayor-Common Council form of government and provides the following services to the residents of Bellevue, Blaine County, Idaho: public safety, public works, recreation, and community development. The City also provides water and wastewater services which are financed by user charges. The accounting policies of the City of Bellevue, Idaho conform to generally accepted accounting principles as applicable to governmental units. The financial statements of the City of Bellevue, Idaho have been prepared in conformity with the generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities (enterprise funds) provided they do not conflict with or contradict GASB pronouncements. The following is a summary of the more significant policies:

(A) Basis of Presentation – Basis of Accounting

Basis of Presentation:

For this reporting period, the City has conformed its financial statement model to *Governmental Auditing Standards Board (GASB) Statement No. 34*. This model presents the financial statements as follows:

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government (the City). These statements distinguish between the *governmental* and *business-type activities* of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the City's funds. Separate statements for each fund category—*governmental* and *proprietary*—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

CITY OF BELLEVUE, IDAHO
Notes to the Financial Statements
September 30, 2024

-Continued

The City reports the following governmental funds:

General Fund. This is the City's operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The City reports the following enterprise funds:

Water and Wastewater Funds. These funds accounts for the operation, maintenance, and development of the City's water and waste-water facilities.

Discretely Presented Component Unit

The component unit column in the financial statements includes the financial data of the City's only discretely presented component unit, the Bellevue Urban Renewal Agency. It is reported in a separate column to emphasize that it is separate from the City's operations. The Agency was formed in December of 2007 under provisions of the Idaho Urban Renewal Law of 1965 (Chapter 20, Title 50, Idaho Code). The Agency is designed to raise money (through tax incremental financing) over the next several decades for City improvements based on a projected increase in property values in the downtown area.

Measurement Focus, Basis of Accounting

Government-wide and Proprietary Fund Financial Statements. The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statement. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Budgets and Budgetary Accounting. The City adheres to City budget requirements in Title 50, Chapter 10 of the Idaho Code. The provisions of this chapter include the following procedures to establish budgetary data which is reflected in these financial statements:

CITY OF BELLEVUE, IDAHO
Notes to the Financial Statements
September 30, 2024

-continued

- A. Prior to certifying the tax levy to the county commissioners, and prior to passing the annual appropriation ordinance, a public meeting shall be held to adopt a budget by a favorable vote of a majority of the members of the council.
- B. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles. Uncommitted appropriations lapse at year end.
- C. There are no provisions in Title 50, Chapter 10 for budget augmentations.

Entity Classifications.

- A. City-Wide Financial Statements – The City reports net position in three categories – invested in capital assets, restricted and unrestricted.
- B. Fund Financial Statements – The City has adopted GASB Statement No. 54 “Fund Balance Reporting and Governmental Fund Type Definitions” (GASB 54) which defines how fund balances of the governmental funds are presented in the financial statements. There are five classifications of fund balances as presented below:

Non-spendable – These funds are not available for expenditures based on legal or contractual requirements. In this category, one would see inventory, long-term receivables, unless proceeds are restricted, committed, or assigned and legally or contractually required to be maintained intact (corpus or a permanent fund).

Restricted – These funds are governed by externally enforceable restrictions. In this category, one would see restricted purpose grant funds, debt service or capital projects.

Committed – Fund balances in this category are limited by the governments' highest level of decision making. Any changes of designation must be done in the same manner that it was implemented and should occur prior to end of the fiscal year, though the exact amount may be determined subsequently.

Assigned – These funds are intended to be used for specific purposes, intent is expressed by governing body, or an official delegated by the governing body.

Unassigned – This classification is the default for all funds that do not fit into the other categories. This, however, should not be a negative number for the general fund. If it is, the assigned fund balance must be adjusted.

Order of Use of Fund Balance – The City's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance at the end of the fiscal year. For all funds, non-spendable fund balances are determined first and then restricted fund balances for specific purposes are determined.

Allocation of Indirect Expenses. The City allocates indirect expense, primarily comprised of central governmental services, to operating functions and programs benefiting from those services. Central services include overall City management, centralized budgetary formulation and oversight, accounting, financial reporting, payroll, procurement contracting and oversight, investing and cash management, personnel services, and other central administrative services. Allocations are charged

CITY OF BELLEVUE, IDAHO
Notes to the Financial Statements
September 30, 2024

-Continued

to programs based on use of central services determined by various allocation methodologies. As a matter of policy, certain functions that use significant central services are not charged for the use of these services. These functions or programs include police, fire, and certain divisions with public services and parks.

Use of Estimates. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(B) Assets, Liabilities, and Equity

Deposits and Investments

The cash balances of substantially all funds are pooled and invested by the State of Idaho Treasurer's Office for the purpose of increasing earnings through investment activities. The pool's investments are reported at fair value at September 30 of each year based on market prices. The individual funds' portions of the pool's fair value are presented as "Cash and Deposits". Earnings on the pooled funds are apportioned and paid or credited to the funds monthly based on the average daily balance of each participating fund.

Cash and Deposits

The City considers cash and deposits in proprietary funds to be cash on hand. In addition, because the State Treasury Pool is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a deposit.

Receivables and Payable

All trade and property tax receivables are shown net of an allowance for uncollectibles. Amounts due from other governments are shown in total. Accounts and accrued expenses payable are stated at cost and are recognized liabilities for goods and services rendered to the City as of September 30.

Property Tax Calendar

Property taxes are levied each November based on the assessed value of property as listed on the previous September tax rolls. Assessed values are an approximation of market value. The Blaine County Assessor establishes assessed values. Property tax payments are due in one-half installments in December and June. Property taxes become a lien on the property when it is levied.

Capital Assets

Purchased or constructed capital assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. They are reported net of accumulated depreciation on the Statement of Net Position. The City capitalizes assets in excess of \$5,000.

Under the requirements of *GASB Statement No. 34*, the City is considered a Phase 3 government, as its total annual revenues are less than \$10 million. Such governments are not required to report major general infrastructure assets retroactively. Accordingly, the City has determined not to retroactively report this type of capital asset.

CITY OF BELLEVUE, IDAHO
Notes to the Financial Statements
September 30, 2024

-Continued

Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over the following estimated useful lives:

| <u>Asset Class</u> | <u>Estimated Useful Lives</u> |
|----------------------------|-----------------------------------|
| Infrastructure | 30 |
| Building Improvements | 50 |
| Vehicles | 2-15 |
| Office and Other Equipment | 3-15 |

Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid, accumulated annual vacation balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

Pensions

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, 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.

Deferred Outflows/Inflows of Resources

In 2007, the Governmental Accounting Standards Board (GASB) released Concepts Statement No. 4 *Elements of Financial Statements* which provides a framework for determining the nature of financial accounting or reporting issues. Since the release of the framework, GASB has been looking at the assets and liabilities on the balance sheet to determine if they should continue to be reflected as such. GASB has concluded that, in order to improve financial reporting, there are assets and liabilities that no longer should be reflected as assets and liabilities. These changes are included in the recently-issued GASB Statement No. 65, *Items Previously Reported as Asset and Liabilities*.

These changes include two new items that are reflected on the Statement of Net Position.

- Deferred outflow of resources – the current *consumption* of net assets that is applicable to a *future* reporting period.
- Deferred inflows of resources – the current *acquisition* of net assets that is applicable to a *future* reporting period.

CITY OF BELLEVUE, IDAHO
Notes to the Financial Statements
September 30, 2024

-Continued

The City's financial statements may report a separate section for deferred inflows of resources which reflects an increase in resources that applies to a future period.

NOTE 2 – CASH AND DEPOSITS

Deposits: Custodial credit risk, in the case of deposits, is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The City has no deposit policy for custodial credit risk. At year end, \$ 180,063 of the City's bank balances were exposed to custodial credit risk because it was uninsured by the FDIC.

Investments: Custodial credit risk, in the case of investments, is the risk that in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At year end, the City held the following investments:

Investment Type

| | |
|----------------------------------------------------|--------------|
| Idaho State Local Government Investment Pool | \$ 2,328,738 |
| Idaho State Local Government Diversified Bond Fund | 259,760 |

These investments are unrated external investment pools sponsored by the Idaho State Treasurer's Office. They are classified as "Investments in an External Investment Pool" and are exempt from custodial credit risk and concentration of credit risk reporting. Interest rate risk is summarized as follows: Asset-backed securities are reported using weighted average life to more accurately reflect the projected term of the security, considering interest rates and repayment factors.

The elected Idaho State Treasurer, following Idaho Code, Section 67-2328, is authorized to sponsor an investment pool in which the City voluntarily participates. The Pool is not registered with the Securities and Exchange Commission or any other regulatory body - oversight is with the State Treasurer, and Idaho Code defines allowable investments. All investments are entirely insured or collateralized with securities held by the Pool or by its agent in the Pool's name. And the fair value of the City's position in the external investment pool is the same as the value of the pool shares.

Credit Risk: The City's policy is to comply with Idaho State statutes which authorize the City to invest in obligations of the United States, obligations of the State or any taxing district in the State, obligations issued by the Farm Credit System, obligations of public corporations of the State of Idaho, repurchase agreements, tax anticipation notes of the State or taxing district in the State, time deposits, savings deposits, revenue bonds of institutions of higher education, and the State Treasurer's Pool.

Interest rate risk and concentration of credit risk: The City has no policy regarding these two investment risk categories.

The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is presented on the combined balance sheet as "Cash and Deposits".

Cash and Deposits are comprised of the following at the financial statement date:

CITY OF BELLEVUE, IDAHO
Notes to the Financial Statements
September 30, 2024

-Continued

| | |
|--------------------------------------|------------------------|
| Demand deposits | \$ 430,063 |
| State of Idaho Diversified Bond Fund | 259,760 |
| State of Idaho Investment Pool | <u>2,328,738</u> |
| Total | <u>\$3,018,561</u> |

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the current year ended was as follows:

| | Beginning Balances | Increases | Decreases | Ending Balances |
|----------------------------------------------|-------------------------------|------------------------|------------------|----------------------------|
| Governmental Activities: | | | | |
| <i>Capital Assets not being depreciated:</i> | | | | |
| Land | \$ 717,340 | \$ | \$ | \$ 717,340 |
| Construction in Progress | <u>717,340</u> | <u>0</u> | <u>0</u> | <u>717,340</u> |
| Total | <u>717,340</u> | <u>0</u> | <u>0</u> | <u>717,340</u> |
| <i>Capital Assets being depreciated:</i> | | | | |
| Buildings & Improvements | 764,948 | \$ | \$ | 764,948 |
| Infrastructure | 3,851,421 | \$ | \$ | 3,851,421 |
| Vehicles and Equipment | 1,095,506 | 231,592 | (51,397) | 1,275,701 |
| Total | 5,711,875 | 231,592 | (51,397) | 5,892,070 |
| Less: Accumulated Depreciation: | <u>4,913,419</u> | <u>93,017</u> | <u>(25,698)</u> | <u>4,980,738</u> |
| Total Net Depreciated Assets | <u>798,456</u> | <u>138,575</u> | <u>(25,699)</u> | <u>911,332</u> |
| Governmental capital assets, net | <u>1,515,796</u> | <u>138,575</u> | <u>(25,699)</u> | <u>1,628,672</u> |
| Business-type activities: | | | | |
| <i>Capital Assets not being depreciated:</i> | | | | |
| Land | \$ | \$ | \$ | 0 |
| Construction in Progress | 97,924 | 43,343 | \$ | 141,267 |
| Total | <u>97,924</u> | <u>43,343</u> | <u>0</u> | <u>141,267</u> |
| <i>Capital Assets being depreciated:</i> | | | | |
| Buildings & Improvements | 18,319,950 | \$ | \$ | 18,319,950 |
| Vehicles and Equipment | 477,405 | 336,186 | \$ | 813,591 |
| Total | 18,797,355 | 336,186 | 0 | 19,133,541 |
| Less: Accumulated Depreciation | <u>7,992,852</u> | <u>439,556</u> | <u>0</u> | <u>8,432,408</u> |
| Total Net Depreciated Assets | <u>10,804,503</u> | <u>(103,370)</u> | <u>0</u> | <u>10,701,133</u> |
| Business-type capital assets, net | <u>10,902,427</u> | <u>(60,027)</u> | <u>0</u> | <u>10,842,400</u> |

CITY OF BELLEVUE, IDAHO
Notes to the Financial Statements
September 30, 2024

-Continued

NOTE 4 - LOANS PAYABLE

In November of 2010, the City acquired \$ 6,000,000 under a loan agreement with the Idaho Department of Health and Welfare for improvements to the wastewater treatment facility. The loan is secured by revenue bonds and is being repaid in semi-annual payments at 3.25%.

The following is a list of the interest and principal payments through the end of the loans:

Wastewater Loan 2010

| <u>Fiscal Year</u> | <u>Interest</u> | <u>Principal</u> |
|--------------------|-----------------------|-------------------------|
| 2025 | \$ 74,901 | \$ 335,499 |
| 2026 | 63,909 | 346,491 |
| 2027 | 52,556 | 357,844 |
| 2028 | 40,935 | 369,465 |
| 2029 | 28,727 | 381,673 |
| 2030-2031 | <u>19,527</u> | <u>596,034</u> |
| Totals | <u>\$ 280,555</u> | <u>\$ 2,387,006</u> |

NOTE 5 – LITIGATION

The City, at the financial statement date, is not involved in litigation that any unfavorable outcome would have a material effect on the financial position of the City.

NOTE 6 – RESTRICTED NET ASSETS

The Sewer Revenue Bond Ordinance for the 2010 loan provides for the creation of a debt service reserve in connection with the issuance of revenue bonds for the upgraded wastewater treatment facility. A separate account in the Idaho State Treasurer's Investment Pool presently has a balance of \$ 402,044. As provided by the rate ordinances, sewer capitalization fees are to be deposited into a fund for the purpose of replacing the existing system facilities and equipment.

NOTE 7 – RISK MANAGEMENT

A City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the fiscal year, the City is contracted with Idaho County Risk Management Program (ICRMP) for property, crime and fleet insurance and the State Insurance Fund for workman's compensation. Under the terms of the ICRMP policy, the City of Bellevue's liability is limited to the amount of annual financial membership contributions, including a per occurrence deductible. There has been no significant reduction in insurance coverage in the current year. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

CITY OF BELLEVUE, IDAHO
Notes to the Financial Statements
September 30, 2024

-Continued

NOTE 8 – EMPLOYEE RETIREMENT PLAN

Plan Description

The City of Bellevue contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age and highest average salary. Members become fully vested in their retirement benefits with five years of credited services (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% of employer rate for general employees and 74% for police and firefighters. As of June 30, 2024, it was 6.71% for general employees and 9.83% for police and firefighters. The employer contribution rate, as a percent of covered payroll, is set by the Retirement Board and was 11.18% for general employees and 13.26% for police and firefighters. The City's contributions were \$ 114,769 for the year ended September 30, 2024.

CITY OF BELLEVUE, IDAHO
Notes to the Financial Statements
September 30, 2024

-Continued

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

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 the total pension liability used to calculate the net pension liability 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 in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2024, the City's proportion was 0.0197992 percent.

For the year ended September 30, 2024, the City recognized pension (expense) revenue of (\$47,872.) At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------|
| Differences between expected and actual experience | \$ 0 | \$ 0 |
| Changes in assumptions or other inputs | \$ 29,340 | |
| Net difference between projected and actual earnings on pension plan investments | \$ 117,913 | |
| Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions | \$ (28,692) | |
| City's contributions subsequent to the measurement date | \$ 28,692 | |
| Total | \$ 147,253 | \$ 0 |

\$ 28,692 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2025.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2024, the beginning of the measurement period ended June 30, 2023 is 4.6 and 4.6 for the measurement period 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:

CITY OF BELLEVUE, IDAHO
Notes to the Financial Statements
September 30, 2024

-Continued

Year ended September 30, 2024:

| | |
|------|-------------|
| 2025 | \$ 44,704 |
| 2026 | \$ 138,090 |
| 2027 | \$(23,813) |
| 2028 | \$(17,021) |

Actuarial Assumptions

Valuations are based on actuarial assumptions, the 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 is allocated as a level percentage of each year's earnings of the individual 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 for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2023, 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 | 6.05%, net of investment expenses |
| Cost-of-living adjustments | 1% |

Contributing Members, Service Retirement Members, and Beneficiaries

General Employees and All Beneficiaries - Males Pub-2010 General Tables, increased 11%

General Employees and All Beneficiaries - Females Pub-2010 General Tables, increased 21%

Fire & Police - Males Pub-2010 Safety Tables, increased 21%

Fire & Police - Females Pub-2010 Safety Tables, increased 26%

Disabled Members - Males Pub-2010 Disabled Tables, increased 38%

Disabled Members - Females Pub-2010 Disabled Tables, increased 36%

An experience study was performed for the period July 1, 2015, through June 30, 2020 which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

CITY OF BELLEVUE, IDAHO
Notes to the Financial Statements
September 30, 2024

-Continued

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2024.

2024

| Asset Class | DB Plans | Sick Leave |
|----------------------|----------|------------|
| Fixed Income | 30.00% | 50.00% |
| US/Global Equity | 55.00% | 39.30% |
| International Equity | 15.00% | 10.70% |
| Cash | 0.00% | 0.00% |

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 of current plan members. 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.

CITY OF BELLEVUE, IDAHO
Notes to the Financial Statements
September 30, 2024

-Continued

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%, 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 1-percentage-point lower (5.35%) or 1-percentage-point higher (7.35%) 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) | \$ 733,213 | \$ 740,619 | \$ 748,025 |

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

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

Payables to the pension plan

At September 30, 2024, the City reported payables to the defined benefit pension plan of \$ 0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

NOTE 9 – CAPITAL LEASES PAYABLE

On March 7, 2012, the City entered into a financing capital lease for the purchase of new fire truck. The lease is payable in equal annual installments of \$ 21,169. The lease is capitalized in the statement of net position in the amount of \$143,059 and will be expensed annually in the funds. In January of 2019 the City entered into a financing capital lease for the purchase of a 2018 Model 5610 Bobcat Toolcat. This lease was terminated in FY 2024 by selling the asset back to the leasing company. On December 22, 2020, the City entered into a financing capital lease for the purchase of a 2021 Ford F-150 pickup for the fire department. This lease is capitalized in the amount of \$43,125 and will also be expensed annually in the funds. On November 2, 2023 the City entered into a financing capital lease for the purchase of a 2023 Chevrolet 5500 Truck split three ways to the street, water, and wastewater funds. This lease is capitalized in the amount of \$91,923. On December 27, 2023 the City entered into a financing capital lease for the purchase of a 2024 Caterpillar 938M Small Wheel Loader split three ways to the street, water, and wastewater funds. This lease is capitalized in the amount of \$284,001. On May 22, 2024 the City entered into a financing capital lease for the purchase of a 2024 Bobcat 74ST split three ways to the street, water, and wastewater funds. This lease is capitalized in the amount of \$77,393. The following is a summary of the City's capital leases payable.

CITY OF BELLEVUE, IDAHO
Notes to the Financial Statements
September 30, 2024

-Continued

| | Equip Cost | 2025 | 2026 | 2027 | 2028 | Total |
|-------------------------|---------------|-----------|-----------|-----------|----------|------------|
| Governmental Activities | | | | | | |
| 2012 Pierce 7400 | | | | | | |
| Pumper | | | | | | |
| Fire Truck | | | | | | |
| PNC Equipment Finance | 258,290 | 21,169 | 21,169 | 21,169 | | 63,507 |
| Less Interest 4.65% | | (2,587) | (1,762) | (900) | | (5,249) |
| Due 2/27 | | 258,290 | 18,582 | 19,407 | 20,269 | 0 |
| | | | | | | 58,258 |
| 2021 Ford F-150 Pickup | | | | | | |
| NCL Government Capital | 43,125 | 7,514 | 7,514 | | | 15,028 |
| Less Interest 4.185% | | (619) | (316) | | | (935) |
| Due 2/15 | | 43,125 | 6,895 | 7,198 | 0 | 0 |
| | | | | | | 14,093 |
| 2023 Chevrolet HD 5500 | | | | | | |
| Truck | | | | | | |
| The Bancorp Leasing | | | | | | |
| Company | 91,923 | 21,912 | 21,912 | 21,912 | 21,912 | 87,648 |
| Less Interest 7.77% | | (5,462) | (5,897) | (6,408) | (6,918) | (24,685) |
| Due Monthly | | 16,450 | 16,015 | 15,504 | 14,994 | 62,963 |
| 2024 Caterpillar 938M | | | | | | |
| Loader | | | | | | |
| Caterpillar Financial | | | | | | |
| Services | 284,001 | 30,383 | 30,383 | 30,383 | 30,383 | 121,532 |
| Less Interest 6.87% | | (17,551) | (16,668) | (15,725) | (14,718) | (64,662) |
| Due 12/27 | | 12,832 | 13,715 | 14,658 | 15,665 | 56,870 |
| 2024 Bobcat Loader | | | | | | |
| Rumbles Leasing | 77,393 | 18,973 | 18,973 | 38,800 | | 76,746 |
| Less Interest 3.525% | | (2,268) | (1,669) | (845) | | (4,782) |
| Due Monthly | | 77,393 | 16,705 | 17,304 | 37,955 | 0 |
| | | | | | | 71,964 |
| Total Capital Leases | \$ 378,808 | \$ 42,182 | \$ 43,909 | \$ 58,224 | \$ 0 | \$ 144,315 |

NOTE 10 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended September 30, 2024, there were no instances where expenditures exceeded appropriations in any of the funds.

NOTE 11 – SUBSEQUENT EVENTS

Subsequent events were evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

**Required
Supplementary Information**

CITY OF BELLEVUE, IDAHO
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual -- General Fund
for the year ended September 30, 2024

| | <u>Original Budget Amounts</u> | <u>Final Budget Amounts</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|----------------------------------------|----------------------------------------|-------------------------------------|---------------------------|-------------------------------------------------------------------|
| REVENUE: | | | | |
| State of Idaho liquor receipts | \$ 60,000 | \$ 60,000 | \$ 68,790 | \$ 8,790 |
| State highway user collections | 139,796 | 139,796 | 278,089 | 138,293 |
| State of Idaho shared revenue | 306,770 | 306,770 | 289,453 | (17,317) |
| Franchises, licenses, permits | 93,500 | 93,500 | 116,977 | 23,477 |
| City Property Assessments | 818,587 | 818,587 | 826,705 | 8,118 |
| Local Option Tax Receipts | 50,000 | 50,000 | 60,089 | 10,089 |
| Administrative Fees Water/Wastewater | 193,999 | 193,999 | 195,139 | 1,140 |
| Earnings on investments | 750 | 750 | 31,869 | 31,119 |
| Fees, fines and charges for services | 97,450 | 97,450 | 342,274 | 244,824 |
| Grants and contributions | 132,888 | 132,888 | 32,523 | (100,365) |
| County court fines | 36,000 | 36,000 | 64,758 | 28,758 |
| Proceeds on Sale of Assets | | | 21,825 | 21,825 |
| Miscellaneous | 0 | 0 | 1,712 | 1,712 |
| Total Revenue | 1,929,740 | 1,929,740 | 2,330,203 | 400,463 |
| EXPENDITURES: | | | | |
| Administrative | 564,711 | 564,711 | 522,909 | 41,802 |
| Community Development | 178,848 | 178,848 | 139,618 | 39,230 |
| Parks and Recreation | 44,742 | 44,742 | 27,478 | 17,264 |
| Fire | 242,586 | 242,586 | 201,453 | 41,133 |
| Library | 79,069 | 79,069 | 73,137 | 5,932 |
| Marshall | 682,949 | 682,949 | 677,946 | 5,003 |
| Building and Grounds | 47,824 | 47,824 | 38,895 | 8,929 |
| Streets | 491,054 | 491,054 | 423,731 | 67,323 |
| Capital Expenditures | 0 | 0 | 0 | 0 |
| Total Expenditures | 2,331,783 | 2,331,783 | 2,105,167 | 226,616 |
| EXCESS REVENUE (EXPENDITURES) | (402,043) | (402,043) | 225,036 | 627,079 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers from other funds | | | | 0 |
| Operating transfers (to) other funds | | | (7,633) | (7,633) |
| NET CHANGE IN FUND BALANCES | (402,043) | (402,043) | 217,403 | 619,446 |
| FUND BALANCE - BEGINNING | 589,742 | 589,742 | 589,742 | |
| FUND BALANCE - ENDING | \$ 187,699 | \$ 187,699 | \$ 807,145 | \$ 619,446 |

CITY OF BELLEVUE, IDAHO
PUBLIC EMPLOYEE PENSION INFORMATION
For the year ended September 30, 2024

Required Supplementary Information

Schedule of Employer's Share of Net Pension Liability

PERSI - Base Plan

Last 10 - Fiscal Years*

| | 2019 | 2018 | 2017 | 2016 | 2015 |
|--------------------------------------------------------------------------------------------------------------------|-------------|-------------|--------------|-------------|-------------|
| Employer's portion of the net pension liability | .0254933% | .0204267% | .0221655% | .0219022% | .0156724% |
| Employer's proportionate share of the net pension liability | \$ 290,999 | \$ 301,297 | \$ 348,404 | \$ 443,991 | \$ 206,380 |
| Employer's covered-employee payroll | \$ 890,981 | \$ 719,144 | \$ 713,441 | \$ 671,267 | \$ 435,150 |
| Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll | 32.66% | 41.90% | 48.83% | 66.14% | 47.43% |
| Plan fiduciary net position as a percentage of the total pension liability | 93.79% | 91.69% | 90.68% | 87.26% | 91.38% |
| | 2024 | 2023 | 2022 | 2021 | 2020 |
| Employer's portion of the net pension liability | .01979922% | .02150239% | .0258126% | .02235782% | .0256928% |
| Employer's proportionate share of the net pension liability (Asset) | \$ 740,619 | \$ 858,090 | \$ 1,016,697 | \$ (17,658) | \$ 596,621 |
| Employer's covered-employee payroll | \$ 968,441 | \$ 923,610 | \$ 996,519 | \$ 862,111 | \$ 923,442 |
| Employer's proportional share of the net pension liability (Asset) as a percentage of its covered-employee payroll | 76.48% | 92.91% | 102.02% | -2.05% | 64.61% |
| Plan fiduciary net position as a percentage of the total pension liability | 85.54% | 83.83% | 83.09% | 100.36% | 88.22% |

Data reported is measured as of June 30, 2023.

Schedule of Employer's Contributions

PERSI - Base Plan

Last 10 - Fiscal Years*

| | 2019 | 2018 | 2017 | 2016 | 2015 |
|--------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Statutorily required contributions | \$ 102,028 | \$ 81,476 | \$ 77,932 | \$ 88,119 | \$ 56,998 |
| Contributions in relation to the statutorily required contribution | \$ (102,028) | \$ (81,476) | \$ (77,932) | \$ (88,119) | \$ (56,998) |
| Contribution (deficiency) excess | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Employer's covered-employee payroll | \$ 890,981 | \$ 719,144 | \$ 713,441 | \$ 671,267 | \$ 435,150 |
| Contributions as a percentage of covered-employee payroll | 11.45% | 11.33% | 10.92% | 13.13% | 12.03% |
| | 2024 | 2023 | 2022 | 2021 | 2020 |
| Statutorily required contributions | \$ 114,769 | \$ 107,129 | \$ 120,729 | \$ 103,785 | \$ 110,664 |
| Contributions in relation to the statutorily required contribution | \$ (114,769) | \$ (107,129) | \$ (120,729) | \$ (103,785) | \$ (110,664) |
| Contribution (deficiency) excess | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Employer's covered-employee payroll | \$ 968,441 | \$ 923,610 | \$ 996,519 | \$ 862,111 | \$ 923,442 |
| Contributions as a percentage of covered-employee payroll | 11.85% | 11.60% | 12.12% | 12.04% | 11.98% |

**Other
Supplementary Information**

CITY OF BELLEVUE, IDAHO
Bond-Future Principal and Interest Requirements
at September 30, 2024

| | Annual Payment | | | |
|-------------------------------------------------------------------|----------------|-------------|-------------------|------------------|
| | Interest Rate | Fiscal Year | Principal Payment | Interest Payment |
| City of Bellevue Blaine County Sewer Construction Loan | | | | |
| Waste Water Treatment Plant Revolving Promissory Note Series 2010 | | | | |
| \$6,000,000, November 17, 2010 | | | | |
| 3.25% per annum | | | | |
| | 3.25% | 2025 | 335,499 | 74,901 |
| | 3.25% | 2026 | 346,491 | 63,909 |
| | 3.25% | 2027 | 357,844 | 52,556 |
| | 3.25% | 2028 | 369,465 | 40,935 |
| | 3.25% | 2029 | 381,673 | 28,726 |
| | 3.25% | 2030 | 394,179 | 16,221 |
| | 3.25% | 2031 | 201,855 | 3,307 |
| | | | | |
| | | | \$ 2,387,006 | \$ 280,555 |

The accompanying notes are a part of these financial statements.

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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

November 14, 2024

To the Honorable Mayor and City Council
City of Bellevue, 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 City of Bellevue, Idaho (City), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Bellevue, Idaho's basic financial statements, and have issued our report thereon dated November 14, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City'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 the City of Bellevue, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City'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 the 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 the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants 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 my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Workman & Company

WORKMAN AND COMPANY
Certified Public Accountants
Twin Falls, Idaho



Memorandum

To: **Bellevue Common Council**

From: **Brian Parker, Community Development Director**

Re: **2025 Focus Areas Recap**

Date: **January 27, 2025**

Background

On January 16, 2025 the Bellevue Common Council held a special meeting to establish priorities for the coming year. Council members were asked to write down tasks that they hoped to achieve or get started in 2025 and discussed the tasks as they were presented. Staff organized the goals and ideas into the following categories:

Accountability & Communication

Council Champion: Shaun Mahoney

There is a social contract between any government and its people. The City has a responsibility to inform Bellevue's residents of its activities and ensure that decisions are made in the public interest and with the consent of the community. Similarly, the public has a responsibility to behave in a neighborly manner and recognize that private actions have collective consequences.

Opportunities for Engagement:

- Working with the Mayor on Transparency Initiatives
- Working with Staff on Code Enforcement

Housing Security & Affordable Living

Council Champion: Jessica Obenauf

The cost of living in the Wood River Valley continues to grow. Ensuring that individuals and families can continue to live in Bellevue is an important baseline service to enable community cohesion, economic development, and improved quality of life. It should be explicitly noted that the cost of living in Bellevue is influenced by a variety of factors, not simply the price of housing. The City has an important role to play in enabling residents to reduce costs in transportation, energy and water use, insurance rates , and other expenses.

Opportunities for Engagement:

- Serving as a liaison to the Blaine County Housing Authority Board
- Working with Staff on transportation initiatives

- Working with Staff to review development standards for opportunities for cost saving modifications.
- Working with Staff to explore grant opportunities for weatherization, emergency preparedness, and housing stabilization funding.

Core Decision Making & Governance

Council Champion: Suzanne Wrede

City leadership needs the proper tools to make good decisions and be responsible stewards of the public trust. By focusing on the foundations of how we govern, we can build a framework to ensure that decisions being made consider all necessary factors and can withstand the test of time.

Opportunities for Engagement:

- Receiving training from the Association of Idaho Cities or similar organizations on governance and reporting back to other decision-makers.
- Encouraging learning and discussion on governance philosophy.
- Working with Staff to explore technologies and resources to expand decision making and implementation capabilities.

Infrastructure & Services

Council Champion: Tom Bergin

The City has an obligation to provide quality infrastructure to the community. The City is committed to investing in physical infrastructure, reducing the backlog of deferred maintenance, and ensuring that services are available and efficiently allocated.

Opportunities for Engagement:

- Working with Staff and providing technical expertise to ensure the success of ongoing Public Works projects
- Serving as a liaison to the Parks Committee to improve infrastructure and services at City Parks and facilities.

Enhancement

Council Champion: Diane Shay

Many of the priorities identified by the Council are focused on fundamentals and core service. While those are important, it is also important to be taking steps towards tangible improvements in the quality of life for our residents. The City has several opportunities to improve the sense of community in Bellevue and should work to take advantage.

Opportunities for Engagement:

- Serve as a liaison to the Bellevue Urban Renewal Agency
- Work with Staff on formalizing an events committee and improve the planning and management of events utilizing City property and resources.
- Work with Staff to identify and implement creative ways to enhance the sense of community.

Service Collaboration

Council Champion: Tammy Davis

Bellevue exists within a large ecosystem of service providers. Decisions made by the City are going to have impacts both inside and outside of the City, and decisions made by others have the potential to impact City services. Through coordination and collaboration with other government agencies, nonprofit organizations, and private entities, the City can ensure that services are being provided equitably and efficiently.

Opportunities for Engagement:

- Working with Staff on re-certification of the Area of Impact, as required by Idaho Statute
- Explore and document the available services within the region and incorporate into procedural manuals such as an emergency preparedness plan.

Next Steps

The Opportunities for Engagement identified above are intentionally broad and not all encompassing. Staff will seek individual Council member for assistance and involvement as opportunities present themselves. Additionally, Department Heads have been presented with these focus areas and will be incorporating them into the development of their annual work plans, which establish departmental goals and serve as foundations to transition priorities into budgeting.

The focus areas provided should not be considered disparate “buckets.” Council is encouraged to identify opportunities for beneficial cross pollination of individual effort (while maintaining transparency and compliance with Open Meeting Laws).

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Memorandum

To: **Bellevue Common Council**

From: **Brian Parker, Community Development Director**

Re: **Request to Approve Resolution 2405**

Date: **January 27, 2025**

Background

The City of Bellevue has partnered with the Idaho Transportation Department (ITD) through the Local Highway Technical Assistance Council (LHTAC) to develop an updated Transportation Master Plan for the City (Resolution 2360). LHTAC and the selected consultant developing the Transportation Master Plan, Forsgren Associates, have identified Bellevue as a strong candidate for the Rebuilding American Infrastructure with Sustainability and Equity (RAISE) Planning Grant program.

The grant is administered through the United States Department of Transportation (DOT). The City may request up to one million dollars (\$1,000,000) for engineering design work for surface transportation infrastructure improvements with no local match requirement. If awarded, the improvements would be designed and ready for implementation, potentially through similar funding opportunities.

Recommendation

Staff recommends that the Council approves Resolution 2405, authorizing the submittal of a RAISE Grant Application for Collector Roadway Design Service on behalf of the City of Bellevue.

Enclosures

1. Resolution 2405

RESOLUTION # 2405

A RESOLUTION OF THE CITY OF BELLEVUE, IDAHO, SUPPORTING THE SUBMITTAL OF A REBUILDING AMERICAN INFRASTRUCTURE WITH SUSTAINABILITY AND EQUITY GRANT APPLICATION FOR ENGINEERING DESIGN SERVICES FOR COLLECTOR ROADWAYS.

WHEREAS, the City of Bellevue is committed to providing safe, sustainable, and efficient transportation to our residents, businesses and visitors; and

WHEREAS, the City of Bellevue recognizes a need for funding to improve and maintain existing transportation infrastructure; and

WHEREAS, the roadways selected provide essential access to schools, parks, employment, recreation, and regional connectivity; and

WHEREAS, the City of Bellevue seeks to apply for a 2025 Rebuilding America's Infrastructure with Sustainability and Equity (RAISE) Grant; and

NOW, THEREFORE, BE IT RESOLVED:

That the Bellevue Common Council hereby expresses its full support for the submittal of the City of Bellevue's application for a 2025 RAISE Planning Grant to fund design work for improving selected collector roadways within the City of Bellevue.

PASSED by the Bellevue Common Council and signed by the Mayor this 27th day of JANUARY, 2025.

Christina Giordani, Mayor

ATTEST:

Amy Phelps, City Clerk



City of Bellevue

City of Bellevue
Regular Common Council Meeting
January 27, 2025

Agenda Item 8d: NEW BUSINESS:

Resolution to Authorize the Mayor to Execute a Letter of Support for
ITD's FY 2025 RAISE Grant Application for State Highway 75
Improvement Project

Action Item: Christina Giordani, Mayor

Note:

Suggested Motion: Move to Approve Resolution No. 2406

Attachment(s): Letter of Support
 Resolution No. 2406



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ITD FY25 RAISE GRANT – SH-75 Bellevue to Broadway Run

Secretary of Transportation
U.S. Department of Transportation
1200 New Jersey Ave., SE
Washington, DC 20590

Subject: Letter of Support for ITD's FY 2025 Rebuilding American Infrastructure with Sustainability and Equity (RAISE) program grant application for the SH-75 Bellevue to Broadway Run Improvement Project

Dear Secretary:

I am writing in support of the Idaho Transportation Department's (ITD) fiscal year (FY) 2025 Rebuilding American Infrastructure with Sustainability and Equity (RAISE) program Round 2 grant application for the State Highway 75 Improvement Project. The requested RAISE grant funding will deliver critical improvements to a rural corridor that is vital to Idaho's tourism industry. The project will greatly improve traffic conditions and multimodal access starting in the town of Bellevue and extending just south of Ketchum, Idaho. This area's natural amenities, including Sun Valley Resort, have made it a world-renowned outdoor adventure destination and a key economic driver for the State of Idaho. SH-75 offers access to the area for both visitors and workers, and the corridor cannot currently accommodate peak-hour travel demand. As such, these improvements are vital to the continued economic vitality of both the region and State.

A RAISE grant award would provide the needed funding for ITD to complete construction of the proposed improvements, which include widening segments of the existing highway, improving several intersections, and adding multimodal infrastructure to improve conditions for pedestrians, cyclists, and transit users. In addition to alleviating existing and future congestion, it will improve safety conditions by adding shoulders, dedicated turn lanes, and safer bicycle and pedestrian crossings. Not only will the project reduce congestion for commuters and visitors, it will also make existing bus transit and rideshare programs more efficient as well. Lastly, it will improve direct access and connectivity to Friedman Memorial Airport, which connects the region to the world via three major airlines. The project aligns with the stated goals of the RAISE program to improve safety, quality of life, mobility and community connectivity, and economic competitiveness.

This area has been a famous destination and economic generator since the 1930s, and this project will ensure that the region will continue to thrive long into the future. I hope that you will fund this essential rural highway and multimodal improvement project. Thank you for your continued support of transportation infrastructure in Idaho.

Sincerely,

Christina Giordani, Mayor
City of Bellevue

CITY OF BELLEVUE, IDAHO
RESOLUTION NO. 2406

**A RESOLUTION OF THE CITY OF BELLEVUE, IDAHO, AUTHORIZING THE MAYOR TO
EXECUTE A LETTER OF SUPPORT FOR ITD'S FY 2025 REBUILDING AMERICAN
INFRASTRUCTURE WITH SUSTAINABILITY AND EQUITY (RAISE) PROGRAM ROUND
TWO (2) GRANT APPLICATION FOR THE STATE HIGHWAY 75 IMPROVEMENT
PROJECT**

WHEREAS, the City of Bellevue, Idaho ("City"), is a duly organized municipal corporation under the law of the State of Idaho, pursuant to § 50-101; and

WHEREAS, the City desires to show support for proposed improvements to Highway 75 through Bellevue;

NOW THEREFORE, BE IT RESOLVED by the Common Council of the City of Bellevue, Idaho, as follows:

The Common Council of the City of Bellevue, Idaho Authorizes the Mayor to Execute a Letter of support for ITD's Fiscal Year 2025 Rebuilding American Infrastructure with Sustainability and Equity (RAISE) Program Round Two (2) grant application for the State Highway 75 Improvement Project

PASSED by the Bellevue Common Council and signed by the Mayor this 27th day of JANUARY, 2025.

Christina Giordani, Mayor

ATTEST:

Amy Phelps, City Clerk