

# SPECIAL MEETING AGENDA

**Bellevue Common Council**  
**Wednesday, August 2, 2023**  
**5:30 PM MST**  
**Bellevue City Hall, 115 E Pine St, Bellevue**

Join Zoom Meeting

[https://us02web.zoom.us/j/81044337241?pwd=R01jUzJncDIwUVU0ZU1HN3J4OH  
BmUT09](https://us02web.zoom.us/j/81044337241?pwd=R01jUzJncDIwUVU0ZU1HN3J4OHBmUT09)

Meeting ID: 810 4433 7241

Passcode: 416967

One tap mobile

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## **Please Mute Your Call**

**Friendly Reminder: Please turn off all cell phones except for emergency personnel.  
Finding That Notice and Agenda Items are in Compliance with Idaho Code §74-204.**

The special meeting notice and agenda were posted in accordance with Idaho Code §74-204 forty-eight (48) hours prior to the meeting, at the Bellevue Post Office, on the bulletin board of City Hall and on the City's website on July 31, 2023.

- **Suggested Motion:** I move that the notice for the August 2, 2023, special meeting was done in accordance with Idaho Code, Section §74-204.

1. **Call for Conflict as Outlined in Idaho Code §74-404 with Any Agenda Item**
2. **Public Comment for Items of Concern Not on the Agenda**
3. **OLD BUSINESS:**  
None
4. **CONSENT AGENDA:**  
None
5. **EXECUTIVE SESSION ON A PERSONNEL MATTER, PURSUANT TO IDAHO CODE §74-206(1)(A) for the Purpose of Considering Hiring a Public Officer, Employee, Staff Member or Individual Agent, Wherein the Respective Qualities of Individuals are to be Evaluated in Order to Fill a Particular Vacancy or Need: ACTION ITEM**
6. **WORK SESSION:**  
FY24 Budget Work Session: Kathryn Goldman, Mayor and Jasmine Griffin, Interim City Treasurer
  - a. Discussion of General Fund Operating, Sewer, Water and Capital Budgets
7. **NEW BUSINESS:**  
None
8. **Adjournment: ACTION ITEM**

\*\*\*Any person needing special accommodations to participate in the above noticed meeting should contact Bellevue City Hall, 115 Pine St., Bellevue, 83313 or telephone 788-2128 at least twenty-four (24) hours prior to the meeting.



City of Bellevue  
115 E Pine Street  
Box 825  
PO Bellevue, ID 83313  
208-788-2128 Fax 208-788-2092  
[www.bellevueidaho.us](http://www.bellevueidaho.us)

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MEMORANDUM

**FY2024 Budget Work Session Treasurer Departmental Report for the August 2, 2023, Common Council Meeting**

**Budget Calendar**

August 14 – Public Hearing to adopt budget

The purpose of this agenda item is to discuss the preliminary budget and possible changes.

At the July 24th council meeting, council approved the preliminary budget with the changes in ARPA funding. The city council also explored the options for decreasing the rate study funding and possible water expenditure adjustments to lower the overall budget. However, these were not included in the preliminary approval. These updates can be discussed tonight and adopted for the 2024 budget. These changes lower the water budget carryover by \$195,600 and the sewer budget by \$18,500.

Please note that this budget does not include any of the revenue enhancements that we discussed in prior meetings, however, council can continue to explore and adopt new revenue enhancements in the coming months. Any additional adjustments that the city wishes to make tonight can be discussed for the FY2024 year. Any additional adjustments after August 14 will require a public hearing.

Thank you,

Jasmine Griffin

City of Bellevue FY 2024 Budgets at a Glance

FY 2024 Budgets at a Glance								Over/Under Expenses FY 23 Budget			
	REVENUE	P/R	M&O	CAP	TOTAL EXPENSE	REV/EXP	% of GF Budget	FY 24	FY 23 Comparison	Over / Under Dollars	Expense% Increase from FY23
Admin	\$1,804,756	\$433,571	\$131,140	\$0	\$564,711	\$1,240,045	24.22%	\$564,711	\$486,907	\$77,804	15.98%
CD	\$85,500	\$91,078	\$87,770	\$0	\$178,848	(\$93,348)	7.67%	\$178,848	\$361,307	(\$182,459)	-50.50%
Parks	\$3,000	\$13,088	\$31,655	\$0	\$44,742	(\$41,742)	1.92%	\$44,742	\$49,991	(\$5,249)	-10.50%
Fire	\$18,977	\$81,008	\$98,967	\$62,611	\$242,586	(\$223,609)	10.40%	\$242,586	\$242,680	(\$94)	-0.04%
Library	\$7,000	\$66,594	\$12,475	\$0	\$79,069	(\$72,069)	3.39%	\$79,069	\$77,705	\$1,364	1.76%
Marshal	\$39,600	\$478,400	\$204,549	\$0	\$682,949	(\$643,349)	29.29%	\$682,949	\$797,971	(\$115,022)	-14.41%
B&G	\$0	\$13,857	\$32,342	\$1,625	\$47,824	(\$47,824)	2.05%	\$47,824	\$44,150	\$3,674	8.32%
Streets	\$256,684	\$190,519	\$114,535	\$136,000	\$441,054	(\$184,370)	18.91%	\$441,054	\$500,217	(\$59,163)	-11.83%
Dev Impact*	\$66,268	\$0	\$0	\$0	\$0	\$66,268	0.00%	\$0	\$5,000	(\$5,000)	na
LOT	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0	2.14%	\$50,000		\$50,000	na
GF Total	\$2,331,785	\$1,368,115	\$763,433	\$200,236	\$2,331,784	\$0	100.00%	\$2,331,784	\$2,565,928	(\$284,144)	-9.13%
Water	\$677,846	\$29,405	\$426,740	\$221,700	\$677,846	\$0	NA	\$677,846	\$1,041,779	(\$363,933)	-34.93%
Sewer	\$1,750,108	\$66,856	\$677,552	\$1,005,700	\$1,750,108	\$0	NA	\$1,750,108	\$1,814,108	(\$64,000)	-3.53%
Total City Budget	\$4,759,738	\$1,464,376	\$1,867,725	\$1,427,636	\$4,759,738	\$0	100.00%	\$4,759,738	\$5,421,815	(\$712,077)	-12.21%

CITY OF BELLEVUE  
ADMINISTRATION

		BUDGET FY2021	BUDGET FY2022	BUDGET FY2023	MAY 2023	DRAFT FY24
<b>INCOME</b>						
40000	Carryover	114,572.00	254,490.00	558,502.00	0.00	331,149.00
40010	Carryover Dedicated Funds					
41200	State Revenue Sharing	175,697.00	231,029.00	311,166.00	148,245.78	306,770.00
41210	Liquor Apportionment	67,000.00	68,000.00	68,000.00	42,942.00	60,000.00
41300	County Revenue Sharing	0.00	0.00	0.00		0.00
41400	Liquor, Beer & Wine Permits	4,500.00	5,300.00	5,300.00	4,800.00	5,300.00
41500	Business Licenses	16,500.00	18,000.00	18,200.00	18,195.36	18,200.00
41600	Utility Franchise Fees	70,000.00	70,000.00	70,000.00	76,246.91	70,000.00
41700	City Property Assessments	552,946.00	760,293.00	787,878.00	510,197.05	811,514.34
	Governors GPSGI	161,168.00		0.00		0.00
41710	Personal Property Replacement	7,073.00	7,073.00	7,073.00	4,016.48	7,073.00
41800	Administrative Fees	152,090.00	193,900.00	193,900.00	193,999.20	193,999.20
41900	Grants	100.00	100.00	100.00	0.00	0.00
41901	Fees & Fines					0.00
41950	Permits					0.00
45000	Misc Income				100.00	
45100	Interest Income	5,000.00	2,500.00	750.00	10,154.34	750.00
<b>TOTAL INCOME</b>		<b>1,326,646.00</b>	<b>1,610,685.00</b>	<b>2,020,869.00</b>	<b>1,008,897.12</b>	<b>1,804,755.54</b>
<b>PAYROLL</b>						
50001	Salaries & Wages	144,944.00	169,030.40	222,212.80	126,943.15	318,529.28
50009	Premium Salary & Wages	400.00	4,160.00	4,160.00	0.00	0.00
50010	P/R Tax Expense	11,088.22	13,249.07	17,317.52	9,660.69	24,367.49
50011	Insurance - Health	32,175.00	35,991.00	39,762.00	24,246.74	50,627.00
50015	Workers Comp Insurance	4,092.00	4,328.62	3,814.74	3,070.25	3,814.74
50017	Retirement	17,306.31	20,678.93	27,028.91	11,344.53	36,232.71
50018	Penalties & Fines					
<b>TOTAL PAYROLL</b>		<b>210,005.53</b>	<b>247,438.02</b>	<b>314,295.97</b>	<b>175,265.36</b>	<b>433,571.22</b>
<b>OPERATING EXPENSES</b>						
51030	Bank Charges	500.00	500.00	500.00	(6.00)	0.00
	COVID19					
51040	City Attorney	3,300.00		6,500.00	7,742.50	7,800.00
51050	Community Service	4,900.00	8,000.00	10,000.00	10,000.00	10,000.00
51060	Computers/Software	15,000.00	15,000.00	15,000.00	9,828.86	12,000.00
51073	Contract Labor			42,500.00	5,605.19	26,200.00
51075	Contingency Fund			10,000.00	0.00	0.00
51079	Discounts Taken					
51080	Dues & Memberships	1,250.00	1,250.00	1,250.00	683.66	1,000.00
51085	Election Costs	50.00	50.00	50.00	0.00	0.00
51100	Fees					
51110	Fuel	100.00	100.00	100.00	0.00	0.00
51127	Late Fees					
51130	Lease Expense	408.00	408.00			
51140	Legal & Accounting	7,500.00	7,500.00	7,500.00	4,100.01	6,500.00
51150	Liability Insurance	7,243.50	6,765.33	6,474.96	6,474.94	7,989.55
51155	Merchant Fees					
51160	Maintenance & Repairs	500.00	500.00	500.00	0.00	200.00
51177	Misc Expense					
51180	Office Equipment Rental/Repair	8,386.00	8,386.00	8,386.00	3,821.21	5,500.00
52010	Office Supplies	8,000.00	8,000.00	8,000.00	7,524.90	8,000.00
52020	Online Expense	3,600.00	3,600.00	3,600.00	2,616.20	3,600.00
52040	Postage & Delivery	5,000.00	5,000.00	5,000.00	4,632.35	5,400.00
52050	Professional Services		7,000.00	7,000.00	0.00	5,000.00
52053	Property Taxes	0.00				
52055	Prosecuting Attorney	20,500.00	20,500.00	20,500.00	13,692.00	15,000.00
52060	Publishing	2,000.00	2,000.00	2,000.00	424.88	750.00
52080	Small Tools & Equipment					
52085	Storage	750.00	750.00	750.00	464.00	700.00
52090	Supplies					
52100	Telephone	9,000.00	13,000.00	13,000.00	10,636.05	13,000.00
52120	Training & Meetings	4,000.00	4,000.00	4,000.00	1,619.74	2,500.00
52150	Vehicle Maint & Repair					
<b>TOTAL OPERATING EXPENSES</b>		<b>101,987.50</b>	<b>112,309.33</b>	<b>172,610.96</b>	<b>89,860.49</b>	<b>131,139.55</b>
<b>SUB TOTAL OPERATING W/PR</b>		<b>311,993.03</b>	<b>359,747.35</b>	<b>486,906.93</b>	<b>265,125.85</b>	<b>564,710.77</b>
<b>CAPITAL EXPENDITURES</b>						
Total CAPITAL EXPENDITURES		0.00	0.00	0.00		
<b>TOTAL EXPENSES</b>		<b>311993.03</b>	<b>359747.35</b>	<b>486,906.93</b>	<b>265,125.85</b>	<b>564,710.77</b>
<b>NET REVENUE OVER EXPENSES</b>		<b>1,014,652.97</b>	<b>1,250,937.65</b>	<b>1,533,962.07</b>	<b>743,771.27</b>	<b>1,240,044.77</b>

CITY OF BELLEVUE  
COMMUNITY DEVELOPMENT

	Ord 2020-05	Ord 2021-10				
	BUDGET FY2021	BUDGET FY2022	BUDGET FY2023	MAY 2023	DRAFT FY2024	Change Explanation/Notes
<b>INCOME</b>						
40010 Carryover Dedicated Funds						
41805 Building Permits	40,000.00	60,000.00	60,000.00	38,491.71	50,000.00	
41810 Developer Fees						
41815 Application Fees	5,000.00	5,000.00	5,000.00	5,929.20	5,000.00	
41825 Plan Review Fees	16,800.00	39,000.00	39,000.00	22,174.28	30,000.00	decrease for actuals
41820 Sign Permits	500.00	500.00	500.00	250.00	500.00	
41950 Permits	2,000.00	0.00	0.00	0.00	0.00	
45000 Misc Income						
<b>TOTAL INCOME</b>	<b>64,300.00</b>	<b>104,500.00</b>	<b>104,500.00</b>	<b>66,845.19</b>	<b>85,500.00</b>	
<b>PAYROLL</b>						
50001 Salaries & Wages	99,852.48	109,440.00	151,808.00	37,071.60	62,184.96	ashley, p&z, includes certificate
50009 Premium Salary & Wages			15,000.00	0.00		
50010 P/R Tax Expense	7,638.71	9,069.84	11,392.99	2,835.98	4,757.15	
50011 Insurance - Health	21,240.00	23,784.00	26,298.00	8,324.72	12,578.66	
50015 Workers Comp Insurance	2,288.00	2,744.98	3,199.46	2,575.01	3,199.46	
50017 Retirement	11,922.39	14,156.06	17,782.00	3,367.92	8,357.66	
<b>TOTAL PAYROLL</b>	<b>142,941.58</b>	<b>159,194.88</b>	<b>225,480.45</b>	<b>54,175.23</b>	<b>91,077.89</b>	
<b>OPERATING EXPENSES</b>						
50020 P & Z Commission	2,880.00	2,880.00	2,880.00	1,218.00	0.00	ABOVE
51074 COVID19						
51040 City Attorney	6,500.00	10,000.00	20,000.00	8,957.50	15,000.00	
51060 Computers/Software	500.00	1,500.00	1,500.00	1,976.22	1,500.00	
51073 Contract Labor	10,000.00	10,000.00	60,000.00	50,029.30	40,000.00	
51073.1 DBS Contract Labor	20,000.00	44,550.00	46,000.00	12,803.34	23,000.00	
51077 DEQ Maintenance						
51080 Dues & Memberships	250.00	250.00	250.00	0.00	100.00	APIdaho is \$35
51100 Fees						
51110 Fuel		100.00	100.00	0.00	0.00	
51150 Liability Insurance	4,050.07	4,290.21	4,676.36	4,676.36	5,770.23	per Treasurer
51180 Office Equipment Rental/Repair						
52010 Office Supplies						
52020 Online Expense						
52040 Postage & Delivery						
52050 Professional Services						
52060 Publishing	500.00	2,000.00	2,000.00	1,124.52	1,500.00	
52090 Supplies						
52100 Telephone			800.00	350.68	700.00	
52110 Test Samples						
52120 Training & Meetings		500.00	500.00	20.00	200.00	decreased for one staff
52150 Vehicle Maint & Repair						
<b>TOTAL OPERATING EXPENSES</b>	<b>44,680.07</b>	<b>76,070.21</b>	<b>138,706.36</b>	<b>81,155.92</b>	<b>87,770.23</b>	
<b>SUB-TOTAL OPERATING EXPENSE W/PR</b>	<b>187,621.65</b>	<b>235,265.09</b>	<b>364,186.81</b>	<b>135,331.15</b>	<b>178,848.12</b>	
<b>CAPITAL EXPENDITURES</b>	<b>0.00</b>					
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>0.00</b>					
<b>TOTAL EXPENSES</b>	<b>187,621.65</b>	<b>235,265.09</b>	<b>364,186.81</b>	<b>135,331.15</b>	<b>178,848.12</b>	
<b>NET REVENUE OVER EXPENSES</b>	<b>-123321.65</b>	<b>-130765.09</b>	<b>-259686.81</b>	<b>-68485.96</b>	<b>-93348.12</b>	

CITY OF BELLEVUE  
PARKS

	Ord 2020-05 Council Approve FY2021 Budget	Ord 2021-10 BUDGET FY2022	BUDGET FY2023	MAY 2023	DRAFT FY24	Change Explanation/Notes
<b>INCOME</b>						
40010 Carryover Dedicated Funds	5,120.00	5,120.00	5,120.00	0.00	0.00	
41901 Fees & Fines	3,000.00	3,000.00	3,000.00	2,260.00	3,000.00	Park rentals
41920 Donations						
45000 Misc Income						
<b>TOTAL INCOME</b>	<b>8,120.00</b>	<b>8,120.00</b>	<b>8,120.00</b>	<b>2,260.00</b>	<b>3,000.00</b>	
<b>PAYROLL</b>						
50001 Salaries & Wages	6,938.98	9,489.57	11,221.91	562.28	9,152.00	
50009 Premium Salary & Wages						
50010 P/R Tax Expense	530.83	725.95	858.48	43.00	700.13	
50011 Insurance - Health	1,050.00	2,378.40	2,629.80	0.00	1886.8	
50015 Workers Comp Insurance	220.00	263.94	307.64	247.60	307.64	ESTIMATE
50017 Retirement	560.62	1,040.86	1,223.55	0.00	1,041.04	
<b>Total PAYROLL</b>	<b>9,300.43</b>	<b>13,898.72</b>	<b>16,241.38</b>	<b>852.88</b>	<b>13,087.61</b>	
<b>OPERATING EXPENSES</b>						
51040 City Attorney						
51073 Contract Labor	11,500.00	12,000.00	16,000.00	7,671.58	16,000.00	spring clean up summer mowing
51074 COVID19						
51077 DEQ Maintenance	1,500.00	1,500.00	1,500.00	0.00	1,500.00	
51090 Equipment Maintenance & Repairs						
51150 Liability Insurance	389.43	412.52	449.65	449.66	554.83	
51160 Maintenance & Repairs	4,000.00	4,000.00	4,000.00	483.74	4,000.00	
51177 Misc Expense						
52010 Office Supplies						
52060 Publishing						
52070 Signs	200.00	500.00	500.00	0.00	500.00	Most signs to be paid by BURA
52080 Small Tools & Equipment	200.00	200.00	200.00	87.85	2,000.00	
52090 Supplies	600.00	600.00	600.00	233.97	600.00	
52115 River Bank Restoration	4,000.00	4,000.00	4,000.00	0.00	4,000.00	
52140 Utilities		2,500.00	2,500.00	948.30	2,500.00	blue room rentals
52125 Parks Committee						
<b>Total OPERATING EXPENSES</b>	<b>22,389.43</b>	<b>25,712.52</b>	<b>29,749.65</b>	<b>9,875.10</b>	<b>31,654.83</b>	
<b>SUB TOTAL OPERATING EXP W/PR</b>	<b>31,689.86</b>	<b>39,611.24</b>	<b>45,991.03</b>	<b>10,727.98</b>	<b>44,742.44</b>	
<b>CAPITAL EXPENDITURES</b>						
58120 Construction & Improvement		4,000.00	4,000.00	0.00		
<b>Total CAPITAL EXPENDITURES</b>	<b>0.00</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>0.00</b>		
<b>TOTAL EXPENSE</b>	<b>31,689.86</b>	<b>43,611.24</b>	<b>49,991.03</b>	<b>10,727.98</b>	<b>44,742.44</b>	
<b>NET REVENUE OVER EXPENSES</b>	<b>-23569.86</b>	<b>-35491.24</b>	<b>-41871.03</b>	<b>-8467.98</b>	<b>-41742.44</b>	

CITY OF BELLEVUE  
STREETS

	BUDGET FY2021	BUDGET FY2022	BUDGET FY2023	MAY 2023	DRAFT FY24	Change Explanation/Notes
<b>INCOME</b>						
40010 Carryover Dedicated Funds		27,564.40	62,564.00	0.00		
41000 Highway Apportionment Streets	72,241.00	88,731.00	96,393.00	47,036.64	94,964.00	2023 AIC Manual-MEE
41100 Highway Apportionment HB 312 New F	22,374.00	27,833.00	30,317.00	14,721.92	28,263.00	2023 AIC Manual-MEE
41110 Highway Apportionment HB 362 New Rev		2,336.00	17,721.00	0.00	16,569.00	2023 AIC Manual-MEE
41900 Grants		70,000.00	70,000.00	0.00	115,888.00	transportation plan lhtac grant
41950 Permits	1,000.00	1,000.00	1,000.00	500.00	1,000.00	encroachment permits
45000 Misc Income						
41815 Application Fees	500.00					
<b>TOTAL INCOME</b>	<b>96,115.00</b>	<b>217,464.40</b>	<b>277,995.00</b>	<b>62,258.56</b>	<b>256,684.00</b>	
<b>PAYROLL</b>						
50001 Salaries & Wages	59,502.32	87,906.94	106,146.96	61,328.47	128,128.00	Certificates, new hires
Snow Removal	10,000.00	10,000.00			10,000.00	extra 10 for overtime
50009 Premium Salary & Wages	1,000.00	4,974.90	2,959.00	260.09	0.00	Call Outs and License Bumps
50010 P/R Tax Expense	4,551.93	6,724.88	7,355.24	4,710.98	9,801.79	
50011 Insurance - Health	10,984.80	22,000.00	24,325.65	14,078.66	26,415.19	
50015 Workers Comp Insurance	1,144.00	1,372.49	1,599.73	1,287.49	1,599.73	
50017 Retirement	6,032.94	10,077.97	10,952.23	5,597.30	14,574.56	
<b>TOTAL PAYROLL</b>	<b>93,215.99</b>	<b>143,057.18</b>	<b>153,338.81</b>	<b>87,262.99</b>	<b>190,519.27</b>	
<b>OPERATING EXPENSES</b>						
51040 City Attorney	500.00	500.00	500.00	0.00	0.00	
51060 Computers/Software					0.00	
51073 Contract Labor	5,000.00	5,000.00	5,000.00	3,133.89	5,000.00	
51080 Dues & Memberships					500.00	
51090 Equipment Maintenance & Repairs	15,000.00	15,000.00	15,000.00	6,721.21	7,500.00	
51100 Fees	240.00	240.00	240.00	160.00	0.00	
51110 Fuel	6,000.00	6,000.00	12,000.00	10,598.17	11,500.00	
LOT Street			30,000.00	122,431.64	0.00	moved to streets
51150 Liability Insurance	2,025.04	2,145.10	2,338.18	2,338.18	2,885.12	per Treasurer
51160 Maintenance & Repairs	8,000.00	8,000.00	16,000.00	8,407.97	8,500.00	
51170 Materials	1,000.00				0.00	
51177 Misc Expense					500.00	
52010 Office Supplies					250.00	
51180 Office Equipment						
52020 Online Expense						
52040 Postage & Delivery						
52050 Professional Services	7,500.00	7,500.00	7,500.00	1,238.16	7,500.00	GIS project
52060 Publishing	0.00		100.00	79.92	100.00	Annual St Rpt
58230 Safety Equipment	2,261.00	2,500.00	2,500.00	387.00	5,000.00	
52070 Signs	1,500.00	1,500.00	1,500.00	0.00	3,000.00	
52080 Small Tools & Equipment	1,500.00	1,500.00	3,000.00	863.31	2,000.00	
52090 Supplies	5,000.00	5,000.00	5,000.00	3,616.96	30,000.00	
52100 Telephone	1,000.00	1,200.00	1,200.00	570.87	1,200.00	
52120 Training & Meetings	2,000.00	2,000.00	7,000.00	703.09	3,000.00	
52130 Uniforms	800.00	800.00	800.00	322.00	1,600.00	400 per person
52140 Utilities - Street Lights	17,000.00	17,000.00	17,000.00	11,320.16	17,000.00	
52147 Street Light Repairs	2,000.00	1,500.00	1,500.00	105.90	5,000.00	
52150 Vehicle Maint & Repair	1,500.00	1,500.00	1,500.00	1,443.83	2,500.00	
<b>TOTAL OPERATING EXPENSES</b>	<b>79,826.04</b>	<b>78,885.10</b>	<b>129,678.18</b>	<b>174,442.26</b>	<b>114,535.12</b>	
<b>SUB-TOTAL OPERATING EXPENSE W/PR</b>	<b>173,042.03</b>	<b>221,942.28</b>	<b>283,016.99</b>	<b>261,705.25</b>	<b>305,054.39</b>	
<b>CAPITAL EXPENDITURES</b>						
58120 Construction & Improvement		82,000.00	62,000.00	4,862.00	125,000.00	City match 9112.50, LHTAC rest
58150 Equipment Lease	8,000.00	8,000.00	5,200.00	4,422.48	11,000.00	Lease for loader
58160 Equipment Purchase		9,000.00	10,000.00	0.00	0.00	Snow Plow Attachments
58250 Street Repairs	40,000.00	40,000.00	140,000.00	0.00	0.00	Chip Seal/Fog Seal
<b>Total CAPITAL EXPENDITURES</b>	<b>48,000.00</b>	<b>139,000.00</b>	<b>217,200.00</b>	<b>9,284.48</b>	<b>136,000.00</b>	
<b>TOTAL EXPENSES</b>	<b>221,042.03</b>	<b>360,942.28</b>	<b>500,216.99</b>	<b>270,989.73</b>	<b>441,054.39</b>	
<b>NET REVENUE OVER EXPENSES</b>	<b>-124927.03</b>	<b>-143477.88</b>	<b>-222221.99</b>	<b>-208731.17</b>	<b>-184370.39</b>	

CITY OF BELLEVUE  
FIRE

		BUDGET FY2021	BUDGET FY2022	BUDGET FY2023	MAY 2023	DRAFT FY24	Change Explanation/Notes
<b>INCOME</b>							
40010	Carryover Dedicated Funds	1,027.00	1,027.00	1,027.00	0.00	1,027.00	
41900	Grants	29,429.00	31,500.00	10,000.00	0.00	10,000.00	
41930	Equipment Rental	6,000.00	6,000.00	6,000.00	14,660.55	6,000.00	
41901	Fees		450.00	450.00	0.00	450.00	Plan Check New
41950	Permits	1,500.00	1,500.00	1,500.00	4,701.40	1,500.00	
45000	Misc Income	2,200.00	2,200.00	2,200.00	0.00		
	<b>TOTAL INCOME</b>	<b>40,156.00</b>	<b>42,677.00</b>	<b>21,177.00</b>	<b>19,361.95</b>	<b>18,977.00</b>	
<b>OPERATING EXPENSES</b>							
50001	Salaries & Wages	69,180.80	71,240.00	74,796.80	39,864.16	67,134.60	certificates
50010	P/R Tax Expense	5,292.33	5,449.86	5,721.96	3,001.15	5,135.80	
50011	Insurance - Health	45.00	45.00	45.00	0.00	45.00	St lukes
50014	Insurance- Life	1,500.00	1,500.00	1,500.00	640.00	1,500.00	
50015	Workers Comp Insurance	1,672.00	2,005.94	2,338.06	1,881.75	2,338.06	ESTIMATE
50017	Retirement	4,973.11	8,748.27	5,376.68	2,023.25	4,854.77	
	<b>TOTAL PAYROLL</b>	<b>82,663.24</b>	<b>88,989.07</b>	<b>89,778.50</b>	<b>47,410.31</b>	<b>81,008.23</b>	
51040	City Attorney	200.00	200.00	200.00	0.00	200.00	
51060	Computers/Software	1,000.00	1,000.00	2,000.00	1,485.00	2,000.00	
51073	Contract Labor	1,500.00	1,500.00	1,600.00	0.00	1,700.00	
51080	Dues & Memberships	2,400.00	3,750.00	3,750.00	3,552.50	4,000.00	
51090	Equipment Maintenance & Repairs	8,000.00	10,000.00	10,000.00	8,079.31	11,000.00	
51100	Fees						
51110	Fuel	2,500.00	3,000.00	3,800.00	2,360.87	4,000.00	
51125	Interest Expense	8,600.23	8,600.23	8,600.23	8,600.23	8,600.23	
51130	Lease Expense	1,088.16	1,633.00	0.00		0.00	aed lease over
51150	Liability Insurance	2,959.67	3,135.15	3,417.34	3,417.34	4,216.71	per Treasurer
51160	Maintenance & Repairs			2,000.00	0.00	4,000.00	
51177	Misc Expense	600.00		600.00	0.00	800.00	
51180	Office Equipment Rental/Repair		600.00	600.00	0.00	0.00	moved to maint/repairs
52010	Office Supplies			100.00	68.99	100.00	
52020	Online Expense						
52030	Pending Grants	200.00	200.00	200.00	0.00	200.00	
52040	Postage & Delivery						
52050	Professional Services	100.00	100.00	100.00	0.00	0.00	
52060	Publishing	100.00	100.00	100.00	0.00	0.00	
52063	Refunds of Grants and Charges						
58230	Safety Equipment	28,000.00	35,000.00	35,000.00	23,908.75	40,000.00	#1 PPE Structure Gear, #2 PPE Wildland Gear, #3 Radios and Pagers, #4 Hoses, Nozzles, and Equipment
52070	Signs	100.00	100.00	100.00	0.00	0.00	
52080	Small Tools & Equipment	3,000.00	3,000.00	3,000.00	2,379.05	4,000.00	
52090	Supplies	2,500.00	2,500.00	2,500.00	1,341.90	0.00	moved to small tools/equip
52100	Telephone			500.00	350.68	500.00	
52120	Training & Meetings	3,200.00	3,200.00	3,200.00	2,843.81	3,500.00	
52130	Uniforms	1,200.00	1,200.00	1,200.00	166.84	1,000.00	
52150	Vehicle Maint & Repair	5,000.00	5,000.00	5,000.00	3,019.79	5,000.00	
58220	RMS/CAD	6,467.70	3,122.41	3,600.00	3,595.31	4,000.00	
56045	Radio Fees						
56030	Investigations	150.00	150.00	150.00	0.00	150.00	
	<b>TOTAL OPERATING EXPENSES</b>	<b>78,865.76</b>	<b>87,090.79</b>	<b>91,317.57</b>	<b>65,170.37</b>	<b>98,966.94</b>	
	<b>SUB-TOTAL: OPERATING EXPENSE +P/R</b>	<b>161,529.00</b>	<b>176,079.86</b>	<b>181,096.07</b>	<b>112,580.68</b>	<b>179,975.17</b>	
<b>CAPITAL EXPENDITURES</b>							
58120	Construction & Improvement	10,000.00	10,000.00	10,000.00	7,514.33	11,027.00	Using dedicated funds donated to the fire department
58150	Equipment Lease	29,429.00	39,015.00	39,015.00	0.00	39,015.00	truck lease
58160	Equipment Purchase						
58200	Pierce 7400 Responder	12,569.13	12,569.13	12,569.13	12,559.13	12,569.13	
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>51,998.13</b>	<b>61,584.13</b>	<b>61,584.13</b>	<b>20,073.46</b>	<b>62,611.13</b>	
	<b>TOTAL EXPENSES</b>	<b>213,527.13</b>	<b>237,663.99</b>	<b>242,680.20</b>	<b>132,654.14</b>	<b>242,586.30</b>	
	<b>NET REVENUE OVER EXPENSES</b>	<b>-173371.13</b>	<b>-194986.99</b>	<b>-221503.20</b>	<b>-113292.19</b>	<b>-223609.30</b>	

CITY OF BELLEVUE  
MARSHAL

Ord 2021-10

		BUDGET FY2022	BUDGET FY2023	MAY 2023	Requested FY24	Change Explanation/Notes
<b>INCOME</b>						
Carryover						
41980	Court Fees	10,000.00	10,000.00	39,804.28	39,600.00	averaging 4.9k/mo, budgeting 3300 in case decrease
41900	Grants					
41920	Donations					
41981	Restitution					
45000	Misc Income					
<b>TOTAL INCOME</b>		<b>10,000.00</b>	<b>10,000.00</b>	<b>39,804.28</b>	<b>39,600.00</b>	
<b>PAYROLL</b>						
50001	Salaries & Wages - Officers	362,323.20	429,363.70	315,006.07	340,764.00	Certificates
50009	Premium Salary & Wages	5,000.00	7,000.00	0.00	0.00	
50005	Housing Allowance					
50007	Gear Allowance					
50010	P/R Tax Expense	27,717.72	33,381.82	24011.47	26,068.45	
50011	Insurance - Health	59,460.00	78,894.00	42,224.91	56,601.00	
50015	Workers Comp Insurance	7,865.41	9,167.67	7,378.51	9,167.67	
50017	Retirement	42,282.89	51,213.89	29,296.44	45,798.68	
<b>TOTAL PAYROLL</b>		<b>504,649.22</b>	<b>609,021.08</b>	<b>417,917.40</b>	<b>478,399.80</b>	
<b>OPERATING EXPENSES</b>						
51074 COVID19						
51022	Automobile Lease	17,000.00	33,500.00	18,345.98	34,500.00	annually over 3 years, second dodge over 4 yrs
51030	Bank Charges					
51040	City Attorney					
51060	Computers/Software	1,500.00	1,500.00	655.00	1,500.00	Budget for a new PC
51073	Contract Labor					
51080	Dues & Memberships	850.00	850.00	0.00	800.00	icrmp 750, icopa 100
51090	Equipment Maintenance & Repairs					
51100	Fees					
51110	Fuel	7,000.00	15,000.00	11,516.84	15,000.00	
51130	Equipment Lease	7,000.00	14,000.00	9,055.84	14,000.00	
51150	Liability Insurance	12,293.10	12,500.27	12,500.28	15,424.28	per Treasurer
51177	Misc Expense					
51160	Maintenance & Repairs					
52010	Office Supplies	800.00	1,000.00	2,205.48	1,400.00	
52020	Online Expense					
52040	Postage & Delivery					
52060	Publishing					
56045	Radio Fees	2,025.00	2,400.00	2,475.00	2,880.00	
52070	Signs					
52080	Small Tools & Equipment					
58230	Safety Equipment		1,000.00	1,139.82	1,200.00	
52090	Supplies					
52100	Telephone	2,000.00	2,200.00	2,212.62	2,700.00	
52120	Training & Meetings	8,000.00	8,000.00	11,892.17	11,000.00	
52130	Uniforms	4,000.00	8,600.00	4,067.32	12,000.00	need 5 new vests
52150	Vehicle Maint & Repair	10,800.00	10,800.00	4,728.01	10,800.00	
56010	911 Dispatch	26,500.00	28,000.00	27,228.00	28,000.00	updated from dispatch
56020	Animal Impound	1,000.00	1,000.00	1,000.00	1,000.00	
56030	Investigations					
56040	Medical/Lab Kits	100.00	100.00	0.00	300.00	
58220	RMS/CAD	23,560.00	25,500.00	11,419.79	28,044.85	
56050	Specialized Equipment	18,500.00	23,000.00	17,202.65	24,000.00	
<b>TOTAL OPERATING EXPENSES</b>		<b>142,928.10</b>	<b>188,950.27</b>	<b>137,644.80</b>	<b>204,549.13</b>	
<b>SUB TOTAL OPERATING EXPENSE W/PR</b>		<b>647,577.32</b>	<b>797,971.35</b>	<b>555,562.20</b>	<b>682,948.93</b>	
<b>CAPITAL EXPENDITURES</b>						
58160	Equipment Purchase					
51075	Marshal Emergency Fund					
<b>Total CAPITAL EXPENDITURES</b>		<b>0.00</b>	<b>0.00</b>			
<b>TOTAL EXPENSES</b>		<b>647,577.32</b>	<b>797,971.35</b>	<b>555,562.20</b>	<b>682,948.93</b>	
<b>NET REVENUE OVER EXPENSES</b>		<b>-637577.32</b>	<b>-787971.35</b>	<b>-515757.92</b>	<b>-643348.93</b>	

CITY OF BELLEVUE  
LIBRARY

	BUDGET FY2021	BUDGET FY2022	Draft BUDGET FY2023	MAY FY2023	DRAFT FY2024	Change Explanation/Notes
<b>INCOME</b>						
40000 Carryover						
40010 Carryover Dedicated Funds						
41900 Grants	7,500.00	5,000.00	5,000.00	0.00	5,000.00	
41920 Donations	3,000.00	2,000.00	2,000.00	825.00	2,000.00	
45000 Misc Income	25.00					
<b>TOTAL INCOME</b>	<b>10,525.00</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>825.00</b>	<b>7,000.00</b>	
<b>PAYROLL</b>						
50001 Salaries & Wages	37,073.92	38,188.80	40,102.40	26,244.55	44,112.64	Includes certificate program, no cola or other increase
50010 P/R Tax Expense	2,836.15	2,921.44	3,067.83	1,945.88	3,374.62	
50011 Insurance - Health	9,897.00	11,892.00	13,149.00	7,935.92	12,578.66	
50015 Workers Comp Insurance	902.00	1,082.15	1,261.32	1,015.15	1,261.32	
50017 Retirement	4,426.63	4,559.74	4,788.23	2,209.92	5,267.05	
<b>TOTAL PAYROLL EXPENSE</b>	<b>55,135.70</b>	<b>58,644.13</b>	<b>62,368.78</b>	<b>39,351.42</b>	<b>66,594.29</b>	
<b>OPERATING EXPENSES</b>						
51074 COVID19						
51020 Advertising	150.00	150.00	150.00	0.00	200.00	Small increase for inflation, requested 300.
51060 Computers/Software	1,200.00	5,200.00	5,200.00	0.00	2,000.00	LOWERED. HAVEN'T SPENT IN 3 FY
51080 Dues & Memberships			700.00	205.74	1,400.00	Libby
51110 Fuel						
51150 Liability Insurance	1,596.66	1,691.33	1,843.57	1,843.56	2,274.80	per Treasurer
51160 Maintenance & Repairs						
51177 Misc Expense	75.00	75.00	75.00	0.00	0.00	moved to supplies
51180 Office Equipment Rental/Repair	1,500.00	1,500.00	1,500.00	0.00	500.00	LOWERED. HAVEN'T SPENT IN 3 FY
52010 Office Supplies						
52020 Online Expense						
52040 Postage & Delivery						
52050 Professional Services						
52060 Publishing						
52085 Storage						
52090 Supplies	350.00	500.00	500.00	279.40	500.00	LOWERED. HAVEN'T SPENT IN 3 FY
52100 Telephone		0.00	400.00	315.48	400.00	
52120 Training & Meetings	300.00	300.00	300.00	45.69	400.00	
55000 Library New Books	1,318.00	1,968.00	1,968.00	1,753.26	2,100.00	increased, cost of books is up
55010 Library Programs	2,500.00	2,700.00	2,700.00	766.80	2,700.00	
55050 Transfer of Contributions						
<b>TOTAL OPERATING EXPENSES</b>	<b>8,989.66</b>	<b>14,084.33</b>	<b>15,336.57</b>	<b>5,209.93</b>	<b>12,474.80</b>	
<b>SUB-TOTAL OPERATING EXPENSE W/PR</b>	<b>64,125.36</b>	<b>72,728.46</b>	<b>77,705.35</b>	<b>44,561.35</b>	<b>79,069.09</b>	
<b>CAPITAL EXPENDITURES</b>						
58100 Building Acquisition						
58120 Construction & Improvement						
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL EXPENSES</b>	<b>64,125.36</b>	<b>72,728.46</b>	<b>77,705.35</b>	<b>44,561.35</b>	<b>79,069.09</b>	
<b>NET REVENUE OVER EXPENSES</b>	<b>-53600.36</b>	<b>-65728.46</b>	<b>-70705.35</b>	<b>-43736.35</b>	<b>-72069.09</b>	

CITY OF BELLEVUE  
BUILDINGS & GROUNDS

		<i>BUDGET FY2021</i>	<i>BUDGET FY2022</i>	<i>BUDGET FY2023</i>	<i>MAY 2023</i>	<i>DRAFT FY2024</i>	<i>Change Explanation/Notes</i>
<b>PAYROLL</b>							
50001	Salaries & Wages	3,534.43	4,660.23	5,080.92	652.96	9,152.00	Certificates
50009	Premium Salary & Wages						
50010	P/R Tax Expense	270.38	356.51	388.69	49.97	700.13	
50011	Insurance - Health	306.60	1,189.20	1,314.90	0.00	1,886.80	
50015	Workers Comp Insurance	770.00	923.79	1,076.74	866.60	1,076.74	
50017	Retirement	154.08	464.19	490.25	0.00	1,041.04	
	<b>Total PAYROLL</b>	<b>5,035.49</b>	<b>7,593.92</b>	<b>8,351.50</b>	<b>1,569.53</b>	<b>13,856.71</b>	
<b>OPERATING EXPENSES</b>							
51073	Contract Labor		1,190.00	1,800.00	1,444.99	1,800.00	City Hall spring clean and mowing
51074	COVID19						
51090	Equipment Lease and Repairs						
51130	Equipment Lease		408.00				
51150	Liability Insurance	1,363.01	1,443.82	1,573.78	1,573.78	1,941.91	per Treasurer
51160	Maintenance & Repairs	12,000.00	12,000.00	12,000.00	5,601.12	10,000.00	
51177	Misc Expense						
52080	Small Tools & Equipment						
52090	Supplies	800.00	800.00	800.00	235.29	600.00	
52140	Utilities	14,600.00	18,000.00	18,000.00	15,573.13	18,000.00	
	<b>TOTAL OPERATING EXPENSES</b>	<b>28,763.01</b>	<b>33,841.82</b>	<b>34,173.78</b>	<b>24,428.31</b>	<b>32,341.91</b>	
	<b>SUB-TOTAL OPERATING EXPENSE W/PR</b>	<b>33,798.50</b>	<b>41,435.74</b>	<b>42,525.28</b>	<b>25,997.84</b>	<b>46,198.62</b>	
<b>CAPITAL EXPENDITURES</b>							
58120	Construction & Improvement						
58190	Real Property Lease Exp	1,625.00	1,625.00	1,625.00	1,000.00	1,625.00	
	<b>Total CAPITAL EXPENDITURES</b>	<b>1,625.00</b>	<b>1,625.00</b>	<b>1,625.00</b>	<b>1,000.00</b>	<b>1,625.00</b>	
	<b>TOTAL EXPENSES</b>	<b>35,423.50</b>	<b>43,060.74</b>	<b>44,150.28</b>	<b>26,997.84</b>	<b>47,823.62</b>	
	<b>NET REVENUE OVER EXPENSES</b>	<b>-35423.50</b>	<b>-43060.74</b>	<b>-44150.28</b>	<b>-26997.84</b>	<b>-47823.62</b>	

CITY OF BELLEVUE  
DEVELOPMENT IMPACT FEES  
May-2021 First Receipts

		Ord 2020-05	Ord 2021-10			
		BUDGET FY2021	BUDGET FY2022	BUDGET FY2023	DRAFT FY2024	Change Explanation/Notes
<b>INCOME</b>						
45100	Interest Income			100.00	100.00	
46100	46100 · DIF Administration	0.00	6,000.00	6,000.00	6,000.00	
46200	46200 · DIF Buildings & Grounds	0.00	13,224.00	13,224.00	13,224.00	
46300	46300 · DIF Community Development	0.00	14,892.00	14,892.00	14,892.00	
46400	46400 · DIF Fire Services	0.00	25,000.00	25,000.00	25,000.00	
46500	46500 · DIF Library	0.00	810.00	810.00	810.00	
46600	46600 · DIF Marshal	0.00	264.00	264.00	264.00	
46700	46700 · DIF Parks	0.00	2,436.00	2,436.00	2,436.00	
46800	46800 · DIF Streets	0.00	3,542.00	3,542.00	3,542.00	
<b>TOTAL INCOME</b>		<b>0.00</b>	<b>66,168.00</b>	<b>66,268.00</b>	<b>66,268.00</b>	<b>kept same</b>
<b>PAYROLL</b>						
50001	Salaries & Wages					
50009	Premium Salary & Wages					
50010	P/R Tax Expense					
50011	Insurance - Health					
50015	Workers Comp Insurance					
50017	Retirement					
50018	Penalties & Fines					
<b>TOTAL PAYROLL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>OPERATING EXPENSES</b>						
51073	Contract Labor			5,000.00	0.00	
<b>TOTAL OPERATING EXPENSES</b>		<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>		
<b>SUB TOTAL OPERATING W/PR</b>		<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>		
<b>CAPITAL EXPENDITURES</b>						
<b>Total CAPITAL EXPENDITURES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>TOTAL EXPENSES</b>		<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>		
<b>NET REVENUE OVER EXPENSES</b>		<b>0.00</b>	<b>66168.00</b>	<b>61268.00</b>		<b>Projects?</b>



CITY OF BELLEVUE  
WATER DEPT/FUND

	BUDGET 2021	BUDGET FY2022	BUDGET FY2023	MAY 2023	DRAFT FY2024	Change Explanation/Notes	
<b>INCOME</b>							
40000	Carryover	126,158.84	149,015.87	0.00	193,171.76	unused FY2023 carryover	
40010	Carryover Dedicated Funds	163,472.17	377,610.86	0.00		ARPA funds - moved to sewer	
41800	Administrative Fees	100.00	250.00	250.00	850.00	250.00	10 new customers
41195	Permits	600.00	300.00	300.00	0.00	200.00	
41900	Grants		214,138.69	50,000.00	6,490.00		
42001	Water User Fees	415,903.86	421,000.00	424,370.00	288,502.78	445,546.06	4.99% increase
42003	Billing Interest / application fees	150.00	0.00				
42004	Misc User Fees	350.00	500.00	500.00	460.00	500.00	
42005	Cap Fees	20,000.00	27,500.00	27,500.00	58,362.00	27,500.00	10 new customers
42006	Water Meter Vault Fees	6,000.00	7,770.00	1,554.00	4,585.00		
42008	Connection Fees	10,000.00	33,640.00	6,728.00	0.00	6,728.00	2 existing town site connections
41815	Application Fees	500.00	250.00	250.00	300.00	250.00	10 new customers
42010	Recapture of Bad Debt						
42011	Water Meter Unit Fees			2700	4160	2700	10 new customers
45000	Misc Income						
45100	Interest Income		1,000.00	1,000.00	16,074.06	1,000.00	reflect lower prime rate and use of reserves for projects
<b>TOTAL INCOME</b>		<b>453,603.86</b>	<b>995,979.70</b>	<b>1,041,778.73</b>	<b>379,783.84</b>	<b>677,845.82</b>	
<b>PAYROLL</b>							
50001	Salaries & Wages	80,885.82	124,623.74	155,583.06	26,132.68	18,304.00	Includes certificates
50009	Premium Salary & Wages	2,000.00	4,974.90	11,731.01	376.79	0.00	
50010	P/R Tax Expense	6,187.77	9,533.72	11,902.10	2,027.92	1,400.26	
50011	Insurance - Health	22,408.20	36,865.20	37,711.50	3,967.96	3,773.60	
50015	Workers Comp Insurance	2,046.00	2,771.37	3,845.50	3,095.00	3,845.50	ESTIMATE
50017	Retirement	9,568.75	14,874.31	18,569.53	2,082.78	2,082.08	
<b>TOTAL PAYROLL</b>		<b>123,096.54</b>	<b>193,643.24</b>	<b>239,342.70</b>	<b>37,683.13</b>	<b>29,405.44</b>	
<b>OPERATING EXPENSES</b>							
51074	COVID19						
51010	Admin Fees	67726.00	87255.00	87255.00	87255.00	87255.00	
51020	Advertising						
51022	Automobile Lease						
51030	Bank Charges						
51040	City Attorney	1,500.00	1,500.00	1,500.00	440.00	900.00	
51060	Computers/Software	27,000.00	27,000.00	27,000.00	2,722.33	3,000.00	
51070	Conjunctive Management	36,000.00	36,000.00	36,000.00	20,025.52	36,000.00	
51073	Contract Labor	4,800.00	15,000.00	15,000.00	66,686.73	203,600.00	athenian, jasmine, shane, bryson
51076	Depreciation						
51080	Dues & Memberships	1,300.00	500.00	500.00	96.67	100.00	
51090	Equipment Maintenance & Repairs	5,000.00	5,000.00	5,000.00	848.80	5,000.00	
51110	Fuel	7,000.00	6,000.00	6,000.00	2,829.57	1,000.00	
51122	IDHW/DEQ Drinking Water	3,800.00	3,800.00	3,800.00	0.00	3,800.00	
51130	Lease Expense	4,200.00	0.00	0.00		0.00	
51140	Legal & Accounting	2,400.00	2,400.00	2,500.00	2,433.33	2,500.00	
51150	Liability Insurance	3,621.70	4,331.46	5,320.63	5,620.62	6,935.38	
51160	Maintenance & Repairs	20,000.00	20,000.00	20,000.00	13,621.28	35,000.00	
51100	Fees		250.00	250.00	160.00	250.00	
51155	Merchant Fees	2,000.00	2,400.00	2,360.00	3,441.96	4,000.00	
51177	Misc Expense						
51180	Office Equipment Rental/Repair						
52010	Office Supplies						
52020	Online Expense						
52040	Postage & Delivery						
52050	Professional Services	5,000.00	12,000.00	12,000.00	504.14	6,500.00	Rate Study
52060	Publishing						
52063	Refunds of Grants and Charges						
58230	Safety Equipment	2,500.00	2,500.00	2,500.00	19.00	500.00	
58240	Scada Maintenance & Repairs	5,000.00	5,000.00	5,000.00	1,807.68	8,500.00	
52070	Signs	500.00	300.00	300.00	0.00	0.00	
52080	Small Tools & Equipment	2,500.00	2,500.00	2,500.00	87.98	1,000.00	
52090	Supplies	5,000.00	5,000.00	5,000.00	3,274.03	5,000.00	
52100	Telephone	2,000.00	2,000.00	2,000.00	163.30	500.00	
52110	Test Samples	6,500.00	5,000.00	5,000.00	4,529.00	5,000.00	
52120	Training & Meetings	6,000.00	6,000.00	6,000.00	283.44	0.00	
52135	Upper WRWater Meas Dist	600.00	600.00	600.00	850.61	600.00	
52130	Uniforms	1,600.00	1,200.00	1,200.00	0.00	0.00	
52140	Utilities	12,000.00	9,000.00	9,000.00	7,272.51	9,000.00	
52145	Utilities Street Lights	800.00	800.00	800.00	473.51	800.00	
52150	Vehicle Maint & Repair	4,000.00	4,000.00	4,000.00	831.93	0.00	
<b>TOTAL OPERATING EXPENSES</b>		<b>240,347.70</b>	<b>267,336.46</b>	<b>268,385.63</b>	<b>226,278.94</b>	<b>426,740.38</b>	
<b>SUB-TOTAL: OPERATING EXPENSE W/PR</b>		<b>363,444.24</b>	<b>460,979.70</b>	<b>507,728.33</b>	<b>263,962.07</b>	<b>456,145.82</b>	
<b>CAPITAL EXPENDITURES</b>							
<b>Building Acquisition</b>							
58120	Construction & Improvement		350,000.00	150,000.00		200,000.00	contingency, see list of projects
58150	Equipment Lease	2,000.00	2,000.00	2,000.00		1,200.00	
58160	Equipment Purchase	0.00					
58250	Street Repairs	5,000.00	3,000.00	3,000.00		4,000.00	
58260	Water Meter	30,000.00	30,000.00	30,000.00		8,500.00	
58270	Water Meter Vault	30,000.00	150,000.00	150,000.00		8,000.00	
<b>Total CAPITAL EXPENDITURES</b>		<b>67,000.00</b>	<b>535,000.00</b>	<b>335,000.00</b>	<b>0.00</b>	<b>221,700.00</b>	
<b>TOTAL EXPENSES</b>		<b>430,444.24</b>	<b>995,979.70</b>	<b>842,728.33</b>	<b>263,962.07</b>	<b>677,845.82</b>	
<b>NET REVENUE OVER EXPENSES</b>		<b>23159.62</b>	<b>0.00</b>	<b>199050.40</b>	<b>115821.77</b>	<b>0.00</b>	

CITY OF BELLEVUE  
SEWER DEPT/FUND

	BUDGET FY2021	BUDGET FY2022	BUDGET FY2023	MAY 2023	DRAFT 2024	Change Explanation/Notes	
<b>INCOME</b>							
40000	Carryover	320,427.61	1,029,785.51	569,191.26	0.00	188,889.84	FY23 rollover, some reserves
40010	Carryover Dedicated Funds		50,000.00	69,125.00	0.00	377,610.16	ARPA funds moved from water
41815	Application Fees	300.00	250.00	250.00	200.00	250.00	10 new customers
41900	Grants	50,000.00	115,000.00		91,186.00	0.00	
42002	Sewer User Fees	1,080,381.58	1,090,381.00	1,100,684.00	737,083.09	1,155,608.13	4.99% Increase
42003	Billing Interest	100.00	0.00			0.00	
42004	Misc User Fees		0.00				
42005	Cap Fees	25,000.00	33,300.00	33,300.00	26,610.00	25,000.00	10 new customers
42007	Sewer Inspection Fees	300.00	0.00			0.00	
42008	Connection Fees						
42010	Recapture of Bad Debt						
45000							
45050	Gain (Loss) on Pension Activity						
45100	Interest Income	20,000.00	4,000.00	2,500.00	20,105.30	2,500.00	
41800	Administrative Fees	100.00	250.00	250.00	400.00	250.00	10 new customers
	<b>TOTAL INCOME</b>	<b>1,496,609.19</b>	<b>2,322,966.51</b>	<b>1,775,300.26</b>	<b>875,584.39</b>	<b>1,750,108.13</b>	
<b>PAYROLL</b>							
50001	Salaries & Wages	123,495.25	137,819.13	191,823.94	10,030.59	43,784.00	Kenny half hours
50009	Premium Salary & Wages	2,000.00	4,974.90	11,731.01	38.58	0.00	
50010	P/R Tax Expense	9,447.39	10,543.16	14,674.53	770.33	3,349.48	
50011	Insurance - Health	27,770.40	33,178.68	33,453.75	0.00	10,062.60	
50015	Workers Comp Insurance	2,310.00	3,035.31	4,153.14	3,342.60	4,153.14	ESTIMATE
50017	Retirement	14,657.45	16,426.35	22,898.61	141.64	5,506.59	
	<b>TOTAL PAYROLL</b>	<b>179,680.49</b>	<b>205,977.53</b>	<b>278,734.98</b>	<b>14,323.74</b>	<b>66,855.81</b>	
<b>OPERATING EXPENSES</b>							
51074	COVID19						
51010	Admin Fees	83,650.00	106,645.00	106,645.00	106,645.00	106,645.00	
51020	Advertising						
51024	Bad Debt						
51030	Bank Charges			50.00	25.00	50.00	wire fees for loan payment
51040	City Attorney	1,500.00	1,500.00	1,500.00	615.00	900.00	
51060	Computers/Software	31,000.00	30,000.00	30,000.00	3,425.31	5,000.00	
51073	Contract Labor	10,000.00	17,000.00	17,000.00	105,075.66	171,600.00	jasmine, athenian, bryson
51076	Depreciation						
51080	Dues & Memberships	1,400.00	500.00	500.00	96.67	100.00	
51090	Equipment Maintenance & Repairs	10,000.00	12,000.00	12,000.00	1,355.87	3,000.00	
51100	Fees	300.00	300.00	300.00	160.00	250.00	
51110	Fuel	8,500.00	8,000.00	8,000.00	3,362.89	4,000.00	
51120	Hauling						
51125	Interest Expense	125,166.28	105,822.60	105,822.60	98,075.92	105,822.60	
51140	Legal & Accounting	2,400.00	2,400.00	2,500.00	2,433.33	2,000.00	
51150	Liability Insurance	4,089.02	4,743.98	6,070.28	6,070.28	7,490.21	per Treasurer
51155	Merchant Fees	4,000.00	4,000.00	4,000.00	4,047.66	4,500.00	
51160	Maintenance & Repairs	250,000.00	250,000.00	250,000.00	40,543.98	151,244.51	See capital improvement
51170	Materials						
51177	Misc Expense						
51180	Office Equipment Rental/Repair						
52010	Office Supplies						
52020	Online Expense			1,100.00	1,371.32	1,400.00	Wifi at plant
52040	Postage & Delivery						
52050	Professional Services	25,000.00	18,000.00	10,000.00	2,788.07	6,500.00	Rate Study
52060	Publishing						
58230	Safety Equipment	5,000.00	2,500.00	2,500.00	0.00	0.00	
58240	Scada Maintenance & Repairs	5,000.00	9,000.00	9,000.00	8,477.12	9,000.00	
52070	Signs	300.00	300.00	300.00	0.00	300.00	
52080	Small Tools & Equipment	2,500.00	2,000.00	2,000.00	0.00	500.00	
52090	Supplies	18,000.00	25,000.00	25,000.00	11,479.69	30,000.00	
52100	Telephone	2,000.00	2,800.00	2,800.00	502.65	750.00	
52110	Test Samples	6,000.00	6,000.00	6,000.00	5,408.77	6,000.00	
52120	Training & Meetings	6,000.00	6,000.00	6,000.00	0.00	0.00	
52130	Uniforms	1,200.00	1,200.00	1,200.00	0.00	0.00	
52140	Utilities	65,000.00	65,000.00	65,000.00	46,236.08	60,000.00	
52150	Vehicle Maint & Repair	4,000.00	4,000.00	4,000.00	94.81	500.00	
	<b>TOTAL OPERATING EXPENSES</b>	<b>672,005.30</b>	<b>684,711.58</b>	<b>679,287.88</b>	<b>448,291.08</b>	<b>677,552.32</b>	
	<b>SUB-TOTAL OPERATING EXPENSES W/PR</b>	<b>851,685.79</b>	<b>890,689.11</b>	<b>958,022.86</b>	<b>462,614.82</b>	<b>744,408.13</b>	
<b>CAPITAL EXPENDITURES</b>							
58160	Equip Purchase		11,000.00	36,000.00	0.00	0.00	
58150	Lease- Toolcat-	2,000.00	1,700.00	1,700.00	1,105.60	1,700.00	
58120	Construction & Improvement	10,000.00	75,000.00	75,000.00	107,555.50	310,000.00	Chestnut street line upsize
58140	Contracts Expense						
58170	IDEQ Loan	286,923.40	304,577.40	304,577.40	312,324.08	316,000.00	per Treasurer
58210	Plant Upgrades	346,000.00	1,040,000.00	400,000.00	400,000.00	378,000.00	2 year plan for - scada and plc upgrades, automatic valves, electrical box relocation \$150 in maint and repairs
	<b>Total CAPITAL EXPENDITURES</b>	<b>644,923.40</b>	<b>1,432,277.40</b>	<b>817,277.40</b>	<b>820,985.18</b>	<b>1,005,700.00</b>	
	<b>TOTAL EXPENSE</b>	<b>1,496,609.19</b>	<b>2,322,966.51</b>	<b>1,775,300.26</b>	<b>1,283,600.00</b>	<b>1,750,108.13</b>	
	<b>NET REVENUE OVER EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-408015.61</b>	<b>0.00</b>	