

# City of Bellevue, Idaho



Fiscal Year 2025 Budget Report

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# MAYOR'S MESSAGE

**Council Members, Residents and Community Partners:**

**I am pleased to announce that through several workshops and with hard-working dedicated staff members we have a quality budget proposal. This is one of the first years in recent memory we have accomplished this without additional special meetings. This is particularly noteworthy, given the changeover in staffing and limited resources to reference past budgets. We also were working to maintain a balanced budget with limited use of carryover funds, and without ARPA funds or additional federal funds that we have seen in recent years.**

**My goal is to ensure the City can continue providing the same levels of service to our community. Having less revenue was a challenge to accomplish and various departments did see cuts in their budgets. We did keep funds in our Community Development Department to hire a director. We have budgeted for a supervisor for our water and wastewater departments along with staff positions so we can rebuild those departments and reduce our contracting needs. I would like to continue to identify funding opportunities to:**

- **Hire another officer in our Marshals department to improve coverage and provide a better rotation for our current officers and reduce overtime costs.**
- **Build capital funds for street projects and other upgrades to the City.**
- **Provide safety equipment and training for our devoted volunteer firefighters.**

- **Increase the services provided by the Library.**
- **Continue to work with community partners to help address housing issues.**

**I appreciate the support for the City's water infrastructure improvement project. There have been multiple questions on why rates continue to rise. Simply put, the operating costs for our utility departments exceed our revenue. The costs of supplies, chemicals, and staffing have increased greatly over the last five years. Housing is one big issue and supply availability has been a continued challenge since Covid. We continue to look for additional grant funding to reduce the eventual overall loan amount and keep rates as low as possible.**

**We have been addressing the challenges at the wastewater treatment plant as quickly as we can. We are working with ICRMP, DEQ and our engineers to get the plant back up and operational. We have been waiting for various quotes to get a reliable cost estimate to bring the plant online which has been a slow process due to the backlog of work in various industries.**

**Moving forward, we plan to hold workshops and discussions to review the various fees in the City. We will have discussions on our Local Option Tax and potential changes or adjustments. We will continue to be open and transparent with the budget and the management of the city. Our comprehensive plan is up for review, and we would like involvement for residents and community partners. We will continue to strive to keep up the current levels of service, rebuild the departments and find resources to improve our streets, parks, and public buildings.**



# CITY LEADERSHIP

The Mayor is a political leader and the City's chief executive officer. The Mayor can appoint department heads, make key administrative decisions, and propose the City's budget. The Mayor also represents the City's interests in local, regional, state, and national matters.

Both the Mayor and Common Council are elected representatives that enact laws, approve budgets, and provide general oversight of the operations of the City. They meet regularly on the 2nd and 4th Mondays of every month. Those meetings are open to the public.

Department Heads oversee the daily operations of the City and provide regular updates to the Mayor and Common Council on City needs and activities. Over the past year, the City has made significant progress in filling staffing vacancies, welcoming six new team members who have demonstrated the impact of selecting the right candidates for each role. Looking ahead, there are more positions to be filled in the upcoming fiscal year, particularly as we focus on rebuilding the Community Development, Water, and Wastewater Departments.

## Mayor and Common Council

Chris Johnson – Mayor  
Christina Giordani – Council President  
Robin Leahy – Council Member  
Shaun Mahoney – Council Member  
John Carreiro – Council Member  
Diane Shay – Council Member  
Jessica Obenauf – Council Member

## Department Heads

Greg Beaver – Fire Chief  
Kirtus Gaston – Marshal  
Kristin Gearhart – Librarian  
Casey McGehee – Streets Supervisor  
Shelly Shoemaker – City Treasurer  
Michelle Vest-Snarr – City Clerk

## Staff Members

Marcy Hunt – Deputy Clerk-AP/Payroll  
Maria Palomera – Deputy Clerk-Water/Sewer  
Amy Phelps – P&Z Administration  
Justin Rawson – Deputy Officer  
Michael Shelamer – Deputy Officer  
Joseph Thayer – Deputy Officer  
Tracy Peterson – Streets Operator  
Ethan Shoemaker – Streets/Water Operator

# FISCAL YEAR 24 HIGHLIGHTS

The City focused on re-building infrastructure and securing essential funding to support our community's growth. This section outlines the key accomplishments during FY24 and ongoing projects that reflect our commitment to building a better Bellevue.



The city separated the duties formerly performed by one into two positions, a City Clerk and a City Treasurer. The Clerk focused on organizing City records, implementing a new City website, records requests and administrative services.



The Treasurer focused on City finances, budgets and is currently working to implement new software to manage all City financials, communications, water meters and water/sewer billings and payments.



The city adopted a financial controls policy to safeguard our accounting practices, to clearly define responsibilities, to ensure segregation of duties, and to ensure the proper acceptance and distribution of City funds.

# FISCAL YEAR 24 HIGHLIGHTS --

## Streets, Buildings & Grounds and Parks



The City has successfully revitalized the Streets Department by hiring three new staff members. These new hires not only manage street maintenance but also contribute to 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.

FY24 is a time of rebuilding capital equipment to maintain our public spaces. FY24 highlights include:

- A lease agreement for a 2024 Caterpillar Loader with snow pusher.
- Two snowplows to fit the City's F250 trucks.
- The lease of a 2024 Bobcat Tool Cat for a term of 36-months.
- The purchase of sanders for streets and sidewalks sanding.
- A lease agreement for a 2023 Chevrolet Silverado 5500 for a term of 60 months and the purchase of a snowplow to fit the Chevrolet truck.
- The purchase of a 2011 Pelican street sweeper.



# FISCAL YEAR 24 HIGHLIGHTS

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Marshal Gaston was appointed in July 2023, and there is currently one Sergeant and two Deputies. The Marshal's Office has responded to 4,156 calls in the past year and acquired one new patrol car. The duties of code enforcement were absorbed by the Marshal's office with assistance from the Clerk and P&Z staff.



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The City's fire protection capabilities have been bolstered with major repairs to an essential fire engine and the receipt of a donated brush fire truck from the City of Sun Valley.



# FISCAL YEAR 24 HIGHLIGHTS --

## Grants and Funding

### 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.

### 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.

### Lead Service Line Inventory and Drinking Water Improvements

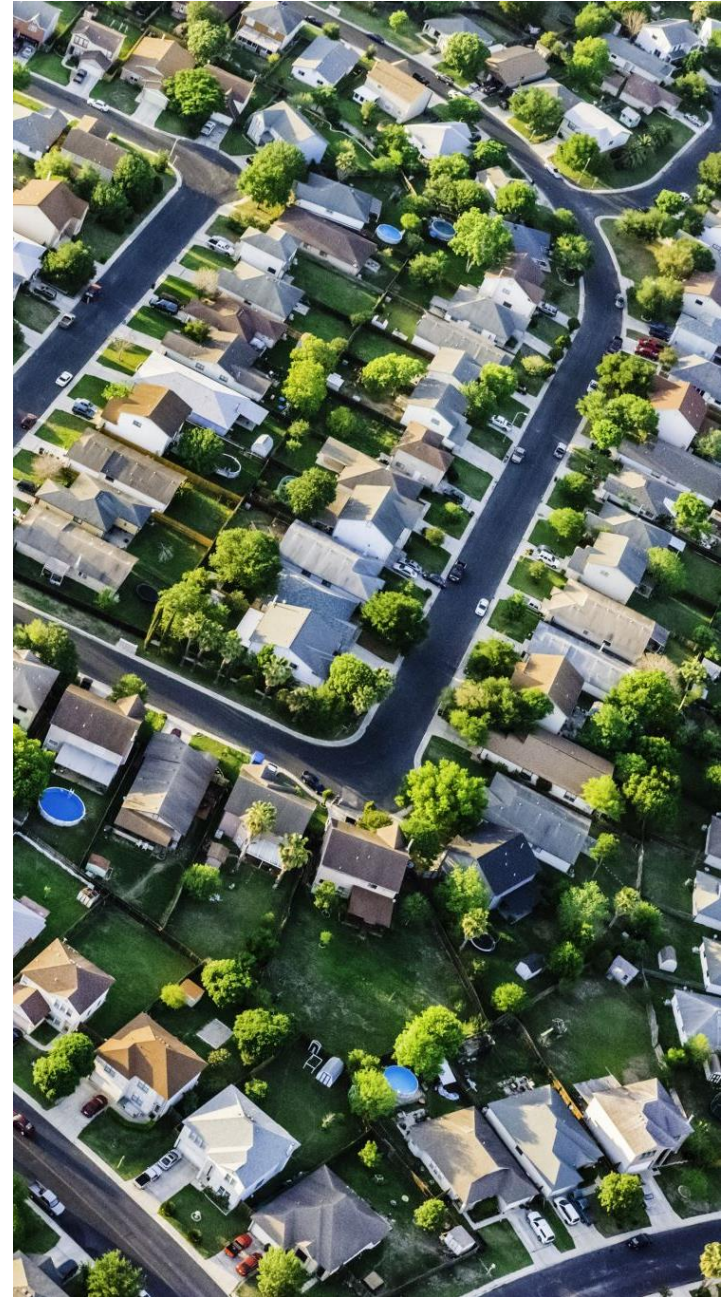
The City secured grants through the State Department of Environmental Quality (IDEQ) for the Lead Service Line Inventory and Drinking Water Improvements Projects. These grants aim to assess and address the health, safety, and well-being needs of our drinking water facilities.

### 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. These repairs are currently in progress.

# FY24 HIGHLIGHTS -- Transportation Plan

The City has accepted a Federal Aid Highway Project grant from the Idaho Transportation Department for the creation of a Transportation Plan, valued at approximately \$84,000. The City's match for this project is 7.34% of the total cost. The Plan is expected to be complete in late 2025. The City can then pursue funding for improving City streets, sidewalks, and more.





# FY24 HIGHLIGHTS -- Collaborative Efforts

## Greenhouse Gas Emission Inventory

The City entered a Memorandum of Understanding with Blaine County for cost-sharing on a greenhouse gas emission inventory. This initiative will provide both county-wide and municipal-level data to support sustainability planning, implementation, and benchmarking efforts across the region.

## Recreation and Community Development

The City has entered a Memorandum of Understanding with the Blaine County Recreation District and the cities of Carey, Hailey, Ketchum, Sun Valley, as well as the Blaine County School District, to enhance recreational opportunities and community development.

# GENERAL FUND SUMMARY

Bellevue is diligently working to achieve fiscal equilibrium by aligning expenses with income without reliance on fund balances. For Fiscal Year 2025, our objective is to reduce this dependence by at least half as we progress towards that target. The proposed budget does not encompass an overall cost-of-living adjustment for staff; however, it incorporates a 10% escalation in health care benefits and allows for merit increases as deemed appropriate.

Careful scrutiny has been applied to operating and personnel expenditures, resulting in a marginal increase of 2.35% in the General Fund. Encouragingly, five out of Bellevue's eight departments effectively decreased budgets compared to FY24.

The City has made significant progress in rebuilding our Streets, Administrative, and Planning and Zoning departments, despite challenges related to offering competitive wages and the availability of affordable housing for employees. The City is committed to continuing efforts to hire quality personnel, which will substantially reduce the need for external contract services in water, wastewater, and planning and zoning. This strategy is vital for long-term sustainability of City services.

*Overall, the City's total budget for FY25 is down by 6% compared to FY24, excluding the \$3.3 million grant to the Water Fund. This reduction reflects our diligent efforts to operate within earned revenues.*

# FY25 BUDGET SUMMARY

EXPENDITURES	Actual FY2023	Budget FY2024	Proposed Budget FY2025
<b>General Fund</b>			
Administrative	\$ 427,061	\$ 564,711	\$ 540,470
Buildings & Grounds	\$ 44,288	\$ 47,824	\$ 58,160
Comm. Development/P&Z	\$ 221,677	\$ 178,848	\$ 277,790
Fire	\$ 203,993	\$ 242,586	\$ 196,608
Library	\$ 74,039	\$ 79,069	\$ 74,780
Marshal	\$ 836,862	\$ 682,949	\$ 668,209
Parks	\$ 59,907	\$ 44,742	\$ 89,453
Streets	\$ 427,075	\$ 491,054	\$ 481,000
<b>Total General Fund</b>	<b>\$ 2,294,902</b>	<b>\$ 2,331,784</b>	<b>\$ 2,386,470</b>
<b>Enterprise Funds</b>			
Water Fund	\$ 453,969	\$ 677,846	\$ 3,929,141
Wastewater Fund	\$ 842,124	\$ 1,750,108	\$ 1,449,804
<b>Total All Funds EXPENDITURES:</b>	<b>\$ 3,590,995</b>	<b>\$ 4,759,738</b>	<b>\$ 7,765,415</b>
<b>REVENUES</b>			
<b>General Fund</b>			
Property Taxes	\$ 870,191	\$ 811,514	\$ 877,079
Franchises, Licenses, Permits, Fees, Fines	\$ 452,169	\$ 225,577	\$ 278,250
State Revenue Sharing	\$ 534,104	\$ 506,566	\$ 522,614
Local Option Tax	\$ 63,498	\$ 50,000	\$ 100,000
Development Impact Fees	\$ 31,005	\$ 66,268	\$ 69,993
Other Revenues and Reimbursements	\$ 292,303	\$ 671,859	\$ 538,534
<b>Total General Fund</b>	<b>\$ 2,243,270</b>	<b>\$ 2,331,784</b>	<b>\$ 2,386,470</b>
<b>Enterprise Funds</b>			
Water Fund	\$ 541,217	\$ 677,846	\$ 3,929,141
Wastewater Fund	\$ 1,267,705	\$ 1,750,108	\$ 1,449,804
<b>TOTAL ALL FUNDS REVENUES</b>	<b>\$ 4,052,192</b>	<b>\$ 4,759,738</b>	<b>\$ 7,765,415</b>

# REVENUE FORECASTING



Estimating revenue involves predicting future economic conditions, estimating tax bases, and evaluating revenue sources. These projections form the basis for budget planning, ensuring the continued funding of essential services and allowing for future planning. Our objective is to keep up with the increasing demands of the community while providing essential services for the health, safety, and welfare of our residents.

# GENERAL FUND REVENUES

The General Fund is the City's primary operating fund. It encompasses the day-to-day financial activities supporting eight departments and their core functions for the City. Primary revenue for the General Fund comes from state sales tax revenue, state highway revenue, local option tax and City fees, licenses and permits.

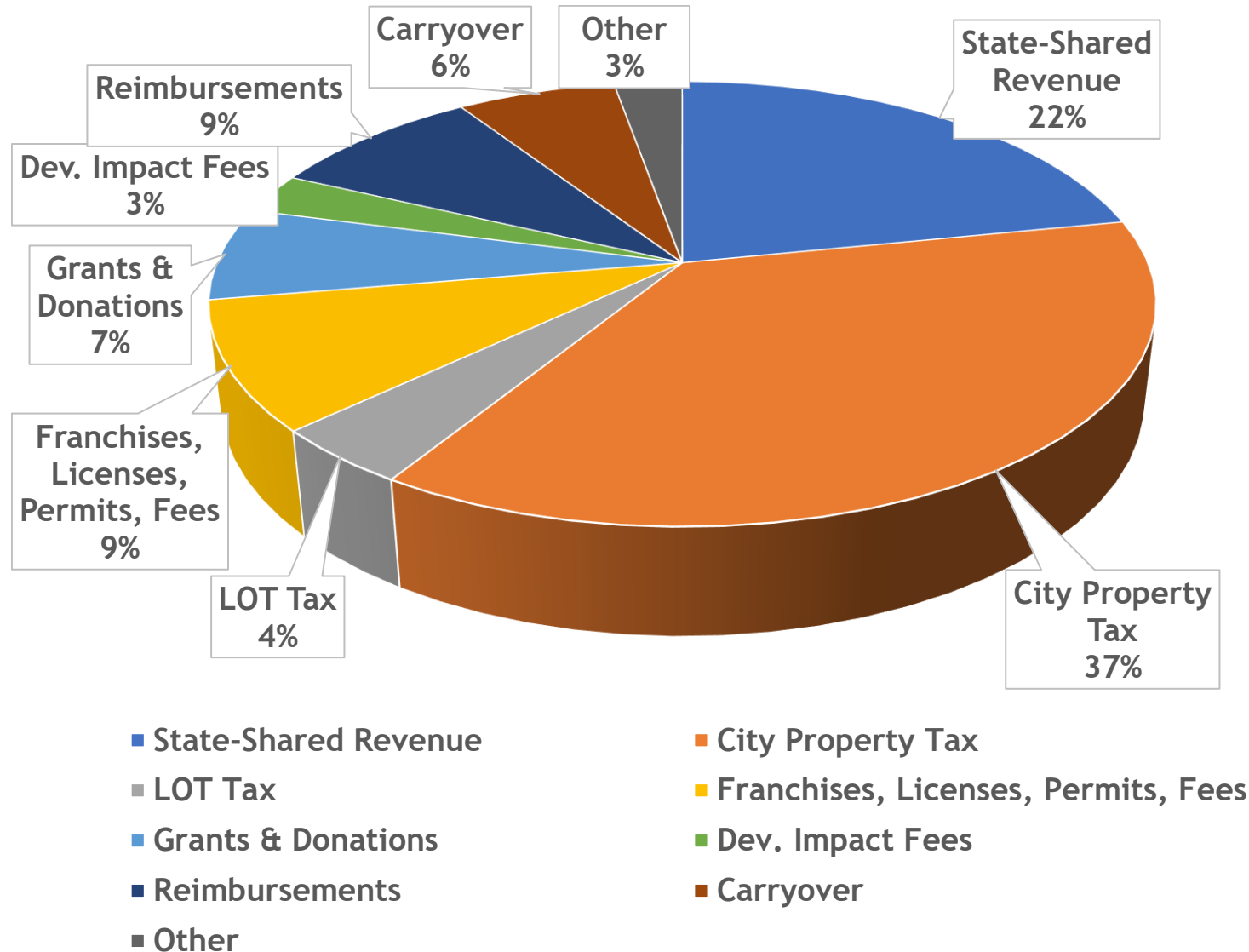
- **City Property Tax.** Simply put, cities may increase the property tax portion of their budget up to 3%. The maximum increase, including new construction and annexation levies, cannot exceed 8% in total. For FY25, the total property tax revenue for the City is estimated at about a 5% increase.
- **State-Shared Sales Tax Revenue.** The State allocates 11.5% of sales tax revenue to counties, cities and non-school special districts. In FY21 and FY22 there were substantial increases in State-shared revenue that were simply not sustainable (18% and 14%). As the climate settled for the State, FY23 ended with a 4.9% increase. FY24 (ending Sept. 30, 2024) predictions are for a 2.4% decrease. ***FY25 estimates are for a 4.1% decrease in revenue sharing dollars to cities.***
- **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 expects to receive just under \$200,000 in FY25.

# GENERAL FUND REVENUES --

## LOT, Licenses, Fees, Permits & Franchises

- **Local Option Tax (LOT)**. In June 2022, after voter approval, Bellevue adopted Ordinance 2022-04 establishing 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.
- The Ordinance provides that LOT revenues are dedicated to road repair, maintenance, transportation enhancements, equipment, and snow removal. Upon careful review the LOT tax, Bellevue is evaluating the need to increase this tax that is dedicated to our City streets.
- **Building Permits and Fees**. Building permits and fees account for about 4% of the City's revenue.
- **City Licenses, Permits and Fees**. These include business licenses, sign permits, fence permits, park rental fees, special permit fees and fire department fees. They total less than 2% of City revenue.
- **Franchise Fees**. The City currently has three franchise agreements (power, gas, cable) that total 3.35% of general fund revenue.

# GENERAL FUND REVENUE SOURCES



# GENERAL FUND REVENUE COMPARISONS

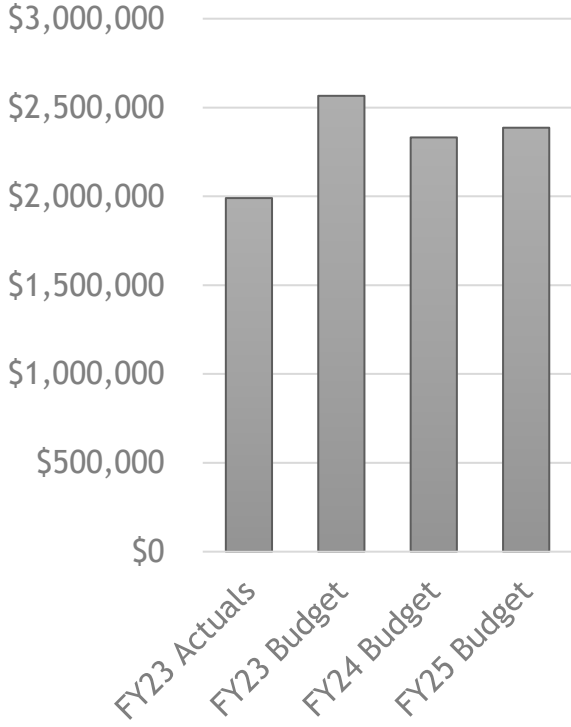
DEPARTMENT OR FUND	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED BUDGET
Admin	\$ 1,419,572	\$ 1,472,699	\$ 1,804,756	\$ 1,672,899
B&G	\$ -	\$ -	\$ -	\$ 20,000
Comm Devel. / P&Z	\$ 162,510	\$ 111,709	\$ 85,500	\$ 107,050
Fire	\$ 21,050	\$ 19,362	\$ 18,977	\$ 23,027
Library	\$ 1,550	\$ 2,935	\$ 7,000	\$ 12,250
Marshal	\$ 61,803	\$ 57,816	\$ 39,600	\$ 56,500
Parks	\$ 1,925	\$ 3,860	\$ 3,000	\$ 25,200
Streets (includes LOT)	\$ 195,299	\$ 261,187	\$ 306,684	\$ 399,551
Development Impact	\$ 55,557	\$ 31,005	\$ 66,268	\$ 69,993
GF Total	\$ 1,919,266	\$ 1,960,573	\$ 2,331,785	\$ 2,386,470
Water FY24	\$ 731,290	\$ 585,486	\$ 677,846	\$ 3,929,141
Sewer FY24	\$ 1,198,539	\$ 1,231,565	\$ 1,750,108	\$ 1,449,804
Total City Budget	\$ 3,849,095	\$ 3,777,624	\$ 4,759,738	\$ 7,765,415

\*Includes \$3.3M grant

# GENERAL FUND REVENUES BY ACCOUNT

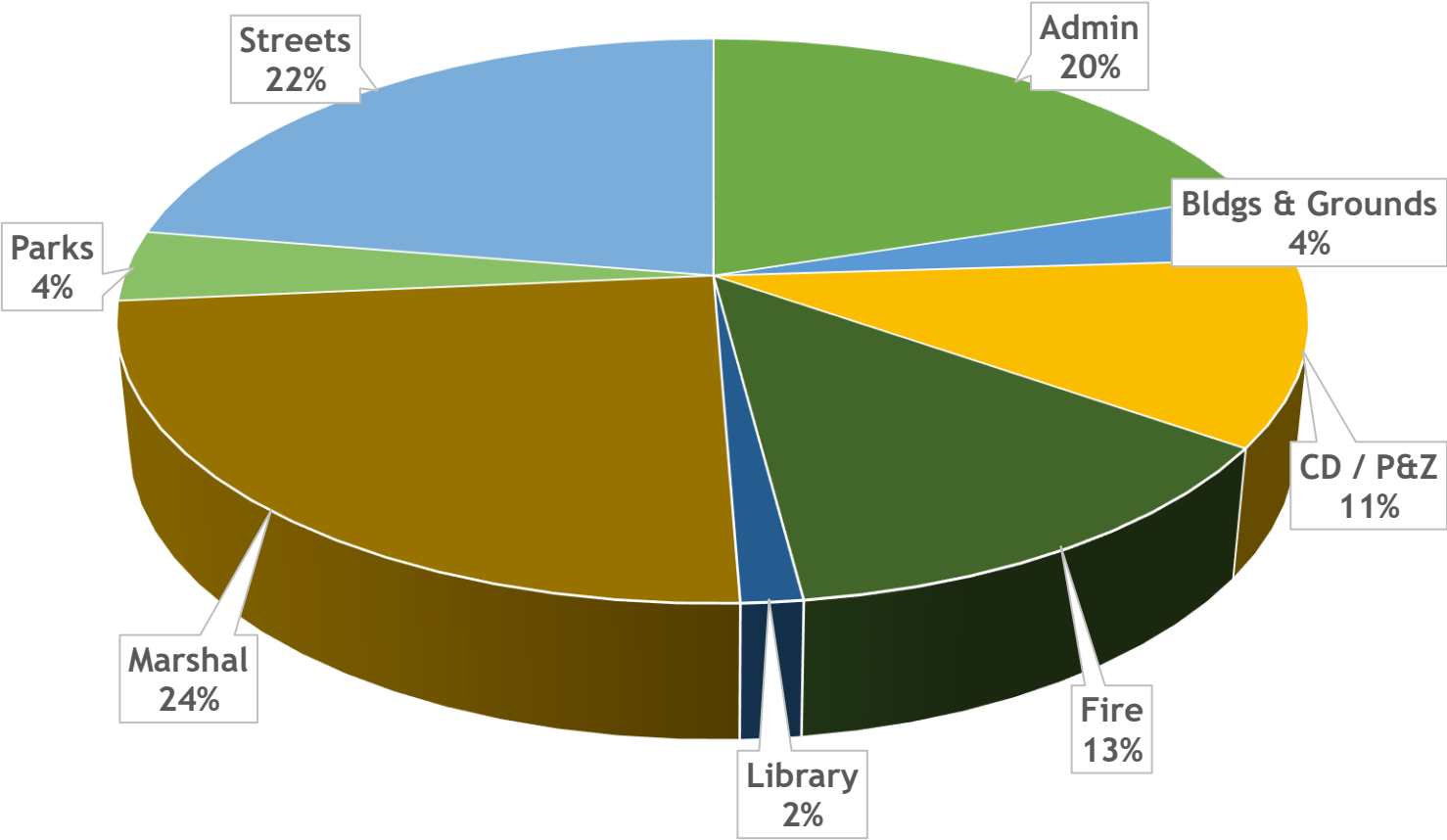
Revenues by Account	FY23 Actuals	FY23 Budget	FY24 Budget	FY25 DRAFT Budget
40000 - Carryover	\$ -	\$ 558,502	\$ 331,149	\$ 154,777.00
40010 - Carryover Dedicated Funds	\$ -	\$ 68,711	\$ 1,027	
41000 - State Highway Revenue - Regular	\$ 66,750	\$ 96,393	\$ 94,964	\$ 99,349.00
41100 - State Highway Revenue HB312	\$ 92,072	\$ 30,317	\$ 28,263	\$ 28,624.00
41110 - State Highway Revenue HB 362	\$ 17,293	\$ 17,721	\$ 16,569	\$ 14,666.00
41111 - State Highway Revenue GF HB354				\$ 54,912.00
41115 - LOT Tax Revenue	\$ 63,498	\$ 50,000	\$ 50,000	\$ 100,000.00
41200 - State Sales Tax Revenue	\$ 285,831	\$ 311,166	\$ 306,770	\$ 260,063.00
41210 - State Liquor Funds	\$ 72,157	\$ 68,000	\$ 60,000	\$ 65,000.00
41400 - Alcohol Permits	\$ 4,600	\$ 5,300	\$ 5,300	\$ 5,000.00
41500 - Business Licenses	\$ 19,086	\$ 18,200	\$ 18,200	\$ 18,500.00
41600 - Franchise Fees	\$ 97,553	\$ 70,000	\$ 70,000	\$ 80,000.00
41700 - City Property Tax	\$ 802,677	\$ 787,878	\$ 811,514	\$ 877,079.00
41710 - Personal Property Replacement	\$ 4,016	\$ 7,073	\$ 7,073	\$ 7,073.00
41800 - Administrative Fees	\$ 193,999	\$ 193,900	\$ 193,999	\$ 208,684.00
41805 - Building Permits	\$ 64,432	\$ 60,000	\$ 50,000	\$ 50,000.00
Encroachment Permit	\$ 300			\$ 1,000.00
Fence Permits				\$ 1,500.00
Manuf Home Install & Set Down				\$ 3,000.00
Roof Permit				\$ 7,000.00
41806 - Building Permit Plan Review Fee	\$ 33,951	\$ 39,000	\$ 30,000	\$ 37,050.00
41815 - Application Fees (GF)	\$ 13,336	\$ 5,000	\$ 5,000	\$ 7,000.00
41820 - Sign Permits	\$ 650	\$ 500	\$ 500	\$ 500.00
41900 - Grants	\$ -	\$ 85,100	\$ 130,888	\$ 161,000.00
41901 - Park Rental Fee	\$ 3,410	\$ 3,450	\$ 3,450	\$ 1,000.00
41902 - Park Sports Field Fee				\$ 3,000.00
41903 - Park Deposit (Refundable)				\$ -
41904 - Park - Add'l Staff Time				\$ 600.00
41905 - Park - Add'l Services (Trash/Toilet)				\$ 600.00
41920 - Donations	\$ 3,335	\$ 2,000	\$ 2,000	\$ 1,000.00
41930 - Fire Equip/Pay Reimbursement	\$ 14,661	\$ 6,000	\$ 6,000	\$ 6,000.00
41950 - Permit - Special Event/Other	\$ 5,591	\$ 2,500	\$ 2,500	\$ 2,500.00
41955 - Fire Dept Fees & Permits				\$ 6,000.00
41960 - City Code Violations				\$ 3,000.00
41980 - Court Fines	\$ 57,811	\$ 10,000	\$ 39,600	\$ 50,000.00
43400 - Zoning Subdivision App				\$ 1,000.00
45000 - Misc Income	\$ 20,358	\$ 2,200		\$ -
45100 - Interest Earned	\$ 21,863	\$ 850	\$ 750	
46100 - DIF Administration	\$ 2,215	\$ 6,000	\$ 6,000	\$ 3,164.00
46200 - DIF Buildings & Grounds	\$ 4,801	\$ 13,224	\$ 13,224	\$ 6,727.00
46300 - DIF Community Development	\$ 5,408	\$ 14,892	\$ 14,992	\$ 7,721.00
46400 - DIF Fire Services	\$ 7,137	\$ 25,000	\$ 25,000	\$ 3,423.00
46500 - DIF Library	\$ 297	\$ 810	\$ 810	\$ 1,134.00
46600 - DIF Marshal	\$ 97	\$ 264	\$ 264	\$ 3,234.00
46700 - DIF Parks	\$ 886	\$ 2,436	\$ 2,436	\$ 1,519.00
46800 - DIF Streets	\$ 10,165	\$ 3,542	\$ 3,542	\$ 43,071.00
	<b>\$ 1,990,236</b>	<b>\$ 2,565,929</b>	<b>\$ 2,331,785</b>	<b>\$ 2,386,470.00</b>

Yearly Comparison



# GENERAL FUND EXPENSES BY DEPARTMENT

■ Admin ■ Bldgs & Grounds ■ CD / P&Z ■ Fire ■ Library ■ Marshal ■ Parks ■ Streets



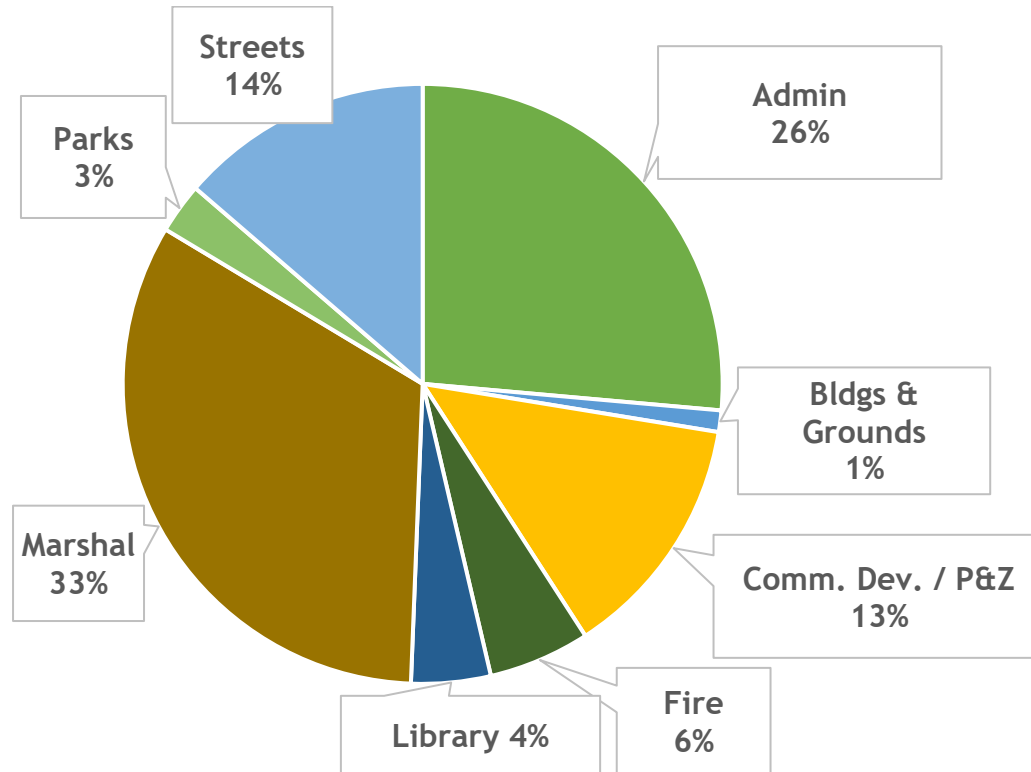
# GENERAL FUND OPERATING AND CAPITAL EXPENSES BY DEPARTMENT AND ACCOUNT

Operating Expenses	Admin	B&G	CD	Fire	Library	Marshal	Parks	Streets	TOTALS
51020 · Advertising / Publishing	\$ 500		\$ 1,000		\$ 200				\$ 1,700.00
51060 · Computer IT Support*	\$ 15,000								\$ 15,000.00
51062 · Computers - Software & Subs.	\$ 17,000				\$ 3,000	\$ 250			\$ 20,250.00
51073 - Contract Labor		\$ 3,000		\$ 2,200			\$ 20,000		\$ 25,200.00
51073.1 - DBS Contract Labor			\$ 39,172						\$ 39,172.00
51075 - Contingency Fund	\$ 10,000		\$ 10,000	\$ 10,000		\$ 10,000		\$ 10,000	\$ 50,000.00
51080 · Dues & Memberships	\$ 1,200		\$ 100	\$ 3,800	\$ 350	\$ 800		\$ 100	\$ 6,350.00
51110 - Fuel				\$ 4,000		\$ 15,000		\$ 13,000	\$ 32,000.00
51125 - Interest Expense				\$ 8,600					\$ 8,600.23
51130 - Equipment Lease						\$ 17,000			\$ 17,000.00
51140 · Legal Fees	\$ 8,000		\$ 10,000	\$ 200					\$ 18,200.00
51145 · Legal - Prosecuting Attorney	\$ 22,000								\$ 22,000.00
51150 · Liability Insurance	\$ 6,915	\$ 714	\$ 3,495	\$ 2,692	\$ 938	\$ 8,701	\$ 878	\$ 8,274	\$ 32,607.55
51160 · Repairs & Maintenance (General)		\$ 6,654					\$ 3,000	\$ 500	\$ 10,154.00
51163 · M & R - Equipment (non-vehicle)				\$ 5,000				\$ 7,518	\$ 12,518.00
51164 - M & R - Streets								\$ 10,000	\$ 10,000.00
51165 - M & R Trees								\$ 4,000	\$ 4,000.00
51166 - M & R Snow (LOT)								\$ 50,000	\$ 50,000.00
51167 · M & R - Autos				\$ 5,000		\$ 7,000		\$ 5,000	\$ 17,000.00
51168 - M & R Street Lights								\$ 2,000	\$ 2,000.00
51177 · Misc Expense				\$ 500	\$ 500			\$ 500	\$ 1,500.00
51180 · Office Equipment Rental/Repair	\$ 7,304				\$ 250				\$ 7,553.84
52010 · Office Supplies	\$ 9,000			\$ 100		\$ 1,200		\$ 250	\$ 10,550.00
52020 · Internet Expense	\$ 4,164								\$ 4,164.00
52040 · Postage, Copies, Mailing	\$ 6,000								\$ 6,000.00
52050 · Professional Services	\$ 5,000							\$ 7,000	\$ 12,000.00
52052 - Prof. Engineering			\$ 12,000						\$ 12,000.00
52070 - Signs							\$ 300	\$ 2,000	\$ 2,300.00
52080 · Small Tools & Equipment				\$ 2,000			\$ 800	\$ 2,000	\$ 4,800.00
52085 · Storage	\$ 800								\$ 800.00
52090 · Supplies	\$ 1,000	\$ 1,000		\$ 500	\$ 500		\$ 600	\$ 4,000	\$ 7,600.00
52100 · Telephone	\$ 11,000		\$ 600	\$ 602		\$ 2,950		\$ 750	\$ 15,902.00
52120 · Training & Meetings	\$ 2,000		\$ 700	\$ 2,000	\$ 200	\$ 5,000		\$ 1,500	\$ 11,400.00
52124 - Travel Expense	\$ 600		\$ 300	\$ 1,500		\$ 3,000		\$ 500	\$ 5,900.00
52130 - Uniforms				\$ 1,000		\$ 5,000		\$ 1,500	\$ 7,500.00
52140 · Utilities - Gas		\$ 6,000							\$ 6,000.00
52143 - Utilities - Power		\$ 7,700							\$ 7,700.00

# GENERAL FUND OPERATING AND CAPITAL EXPENSES BY DEPARTMENT AND ACCOUNT

Operating Expenses	Admin	B&G	CD	Fire	Library	Marshal	Parks	Streets	TOTALS
52145 - Utilities - Street Lights								\$ 20,000	\$ 20,000.00
52146 - Utilities - Trash / Toilet		\$ 3,000					\$ 3,000		\$ 6,000.00
55000 - Library - New Books					\$ 1,800				\$ 1,800.00
55010 - Library Programs					\$ 2,500				\$ 2,500.00
56010 - 911 Dispatch						\$ 28,886			\$ 28,886.19
56020 - Service Contracts	\$ 15,000								\$ 15,000.00
56030 - Investigations (Fire)				\$ 150					\$ 150.00
56040 - Medical/Lab Kits						\$ 500			\$ 500.00
56045 - Radio Fees				\$ 240		\$ 2,640		\$ 500	\$ 3,380.00
56047 - RMS/CAD				\$ 4,000		\$ 13,199			\$ 17,199.05
56050 - Specialized Equipment						\$ 10,000			\$ 10,000.00
57000 - Safety Equipment				\$ 40,000		\$ 1,500		\$ 500	\$ 42,000.00
<b>Total Operating Expenses:</b>	<b>\$ 142,482.84</b>	<b>\$ 28,068.28</b>	<b>\$ 77,367.32</b>	<b>\$ 94,083.90</b>	<b>\$ 10,237.90</b>	<b>\$ 132,626.58</b>	<b>\$ 28,578.31</b>	<b>\$ 151,391.73</b>	<b>\$ 664,836.86</b>
	<b>Admin</b>	<b>B&amp;G</b>	<b>CD/P&amp;Z</b>	<b>Fire</b>	<b>Library</b>	<b>Marshal</b>	<b>Parks</b>	<b>Streets</b>	
58000 - Capital Expenses									
58120 - Construction & Improvement		\$ 11,000.00					\$ 20,000.00		
58150 - Auto/Equipment Lease (12+ mos)				\$ 20,083.46		\$ 38,656.00		\$ 23,440.00	
58160 - Auto or Equipment Purchase									
58190 - Real Property Lease		\$ 1,625.00							
58250 - Street Construction								\$ 100,000.00	
<b>Total Capital Expenses:</b>	<b>\$ -</b>	<b>\$ 12,625.00</b>	<b>\$ -</b>	<b>\$ 20,083.46</b>	<b>\$ -</b>	<b>\$ 38,656.00</b>	<b>\$ 20,000.00</b>	<b>\$ 123,440.00</b>	<b>\$ 214,804.46</b>
<b>TOTAL OPERATING AND CAPITAL EXPENSES FY25:</b>	<b>\$ 142,482.84</b>	<b>\$ 40,693.28</b>	<b>\$ 77,367.32</b>	<b>\$ 114,167.36</b>	<b>\$ 10,237.90</b>	<b>\$ 171,282.58</b>	<b>\$ 48,578.31</b>	<b>\$ 274,831.73</b>	<b>\$ 879,641.32</b>

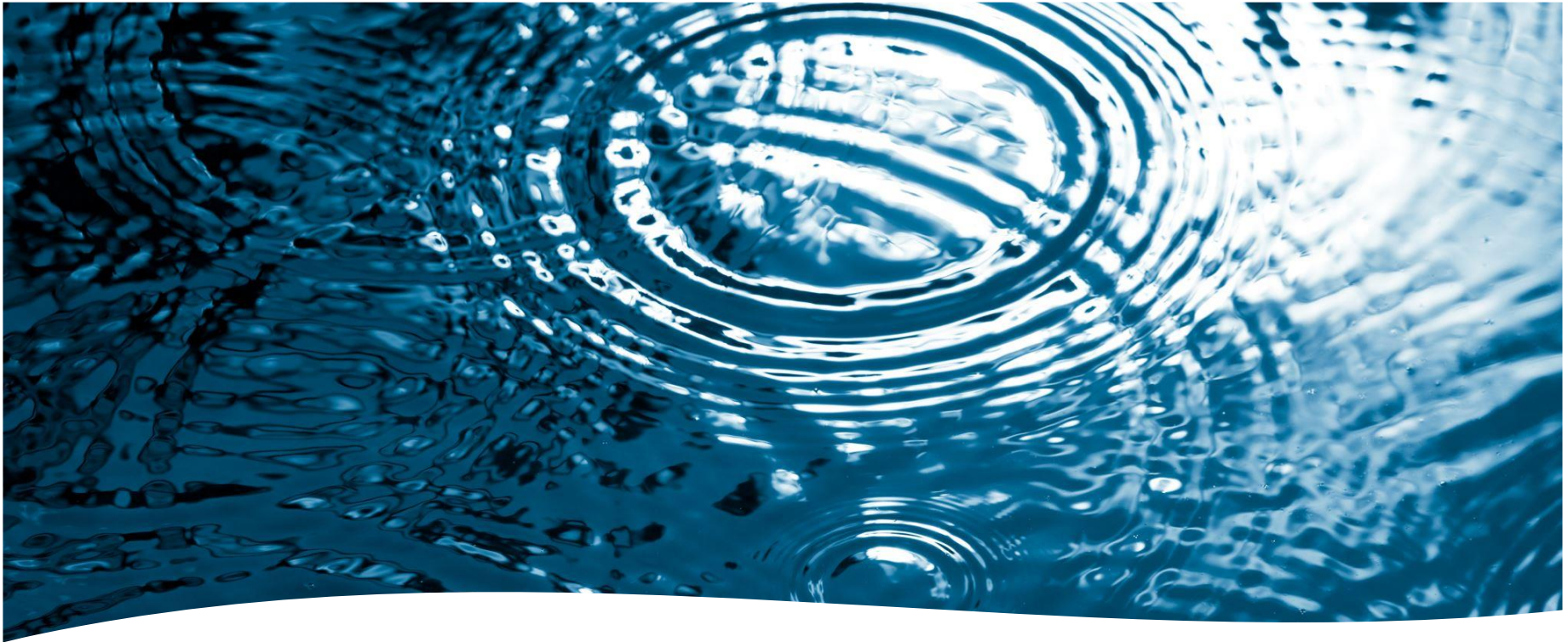
# GENERAL FUND PAYROLL SUMMARY FY25



	Admin	B&G	CD	Fire	Library	Marshal	Parks	Streets	Totals:
<b>Wages</b>	\$ 289,284	\$ 10,764	\$ 147,020	\$ 71,234	\$ 43,380	\$ 354,093	\$ 29,049	\$ 141,447	\$ <b>1,086,272</b>
<b>Tax</b>	\$ 22,130	\$ 823	\$ 10,979	\$ 2,833	\$ 3,319	\$ 27,088	\$ 2,222	\$ 10,821	\$ <b>80,216</b>
<b>Insurance</b>	\$ 51,600	\$ 5,040	\$ 25,200	\$ 1,500	\$ 12,600	\$ 51,600	\$ 6,048	\$ 29,484	\$ <b>183,072</b>
<b>Worker's Comp</b>	\$ 608	\$ 453	\$ 59	\$ 1,449	\$ 55	\$ 12,270	\$ 81	\$ 7,500	\$ <b>22,474</b>
<b>Retirement</b>	\$ 34,364	\$ 386	\$ 17,165	\$ 5,425	\$ 5,188	\$ 51,875	\$ 3,474	\$ 16,917	\$ <b>134,795</b>
<b>TOTALS:</b>	\$ <b>397,987</b>	\$ <b>17,467</b>	\$ <b>200,423</b>	\$ <b>82,441</b>	\$ <b>64,542</b>	\$ <b>496,926</b>	\$ <b>40,874</b>	\$ <b>206,169</b>	\$ <b>1,506,829</b>

# ENTERPRISE FUNDS SUMMARY

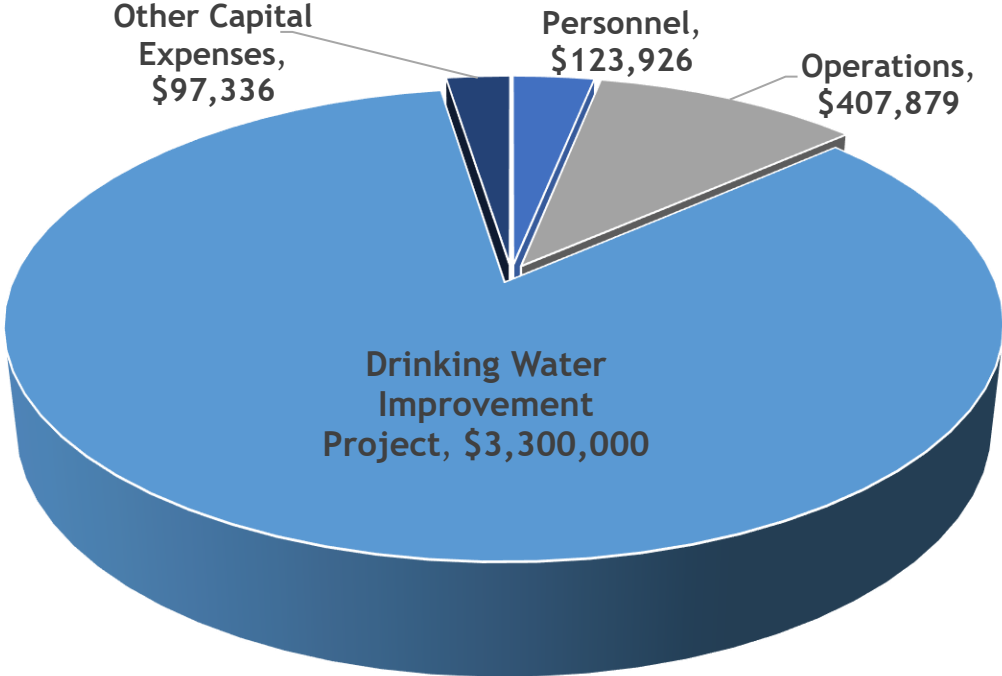
The City operates two public utilities: a municipal water system and a wastewater treatment plant. Each of these utilities are supported by distinct funds separate from all other City funds. Enterprise funds are established to operate like self-sustaining businesses within a municipal government. Revenues are generally restricted and can only be used for the specific enterprise's operations, maintenance, capital improvements and debt service obligations. A proposed 4.99% user fee increase for both Water and Wastewater is needed to keep pace with increasing operation costs.



## WATER FUND

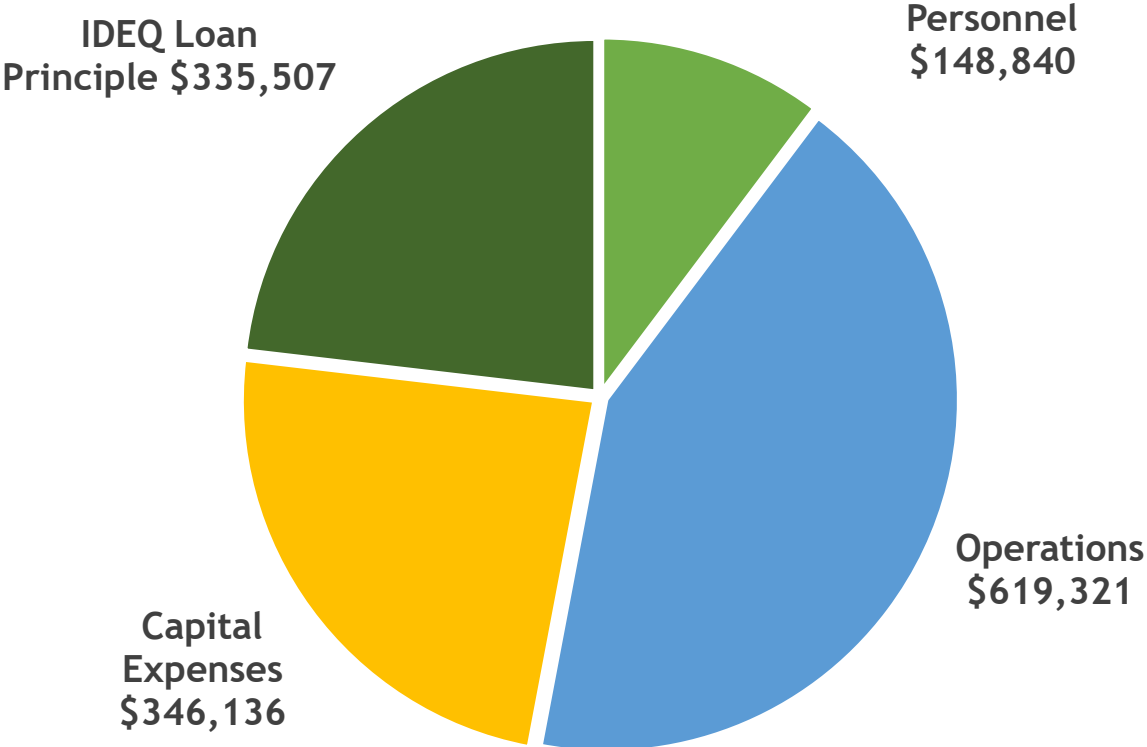
- The Water Fund will be a major focus for the coming year as the Drinking Water Improvement Project moves forward. The Fund is set to receive a \$3.3M grant and the project is currently in the engineering phase, progressing towards implementation.
- The City has hired a Manager to oversee both Water and Wastewater operations, with plans to onboard apprentices to learn the skills and obtain the licenses to operate public works. This transition from contract labor to staff is expected to reduce Water Fund expenses by 7% compared to FY24.
- The City is moving forward with the implementation of water meters in FY25.

# WATER FUND EXPENSES FOR FY25



- Personnel
- Operations
- Drinking Water Improvement Project
- Other Capital Expenses

# WASTEWATER FUND EXPENSES FOR FY25



- Personnel
- Operations
- Capital Expenses
- IDEQ Loan Principle

*QUESTIONS?*

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