

City Budgeting

OVERVIEW

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General Council Responsibilities

Fund Accounting Principles

Budget Schedule

Budget Lifecycle

Council's Role in Budgeting

City Services

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Capital Funding

General Fund Expenses

Enterprise Funds

Water Fund

Wastewater Fund

Council Responsibilities

Council has specific roles for the city. Though they come in many forms, these are the general responsibilities.

- Provide leadership to the community
- Adopt local laws, regulations, plans, and ordinances
- Approve payables, budgets, and tax levies
- Adopt policies guiding the city's internal operations by resolution, including records retention, personnel, purchasing, investments, etc.
- Confirm appointment and removal of city appointed officers and confirm appointment and removal of city boards, commissions and committees
- In regard to the financials of the city, the council should ask questions, and understand the reports given by the Treasurer to answer constituents' questions and make the most informed decisions on future projects and policies.



City Finances

FUND ACCOUNTING

Fund Accounting Principles



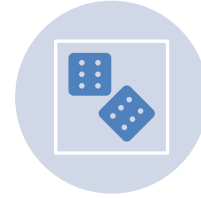
City follows GAAP, GASB and AIC and guidance and standards to meet state procedures.



GAAP (generally accepted accounting principles), used to provide direction on governmental accounting



GASB (government accounting standards board) – provides specific guidance on reporting standards, changes in asset values or classes, and certain financial records updates.

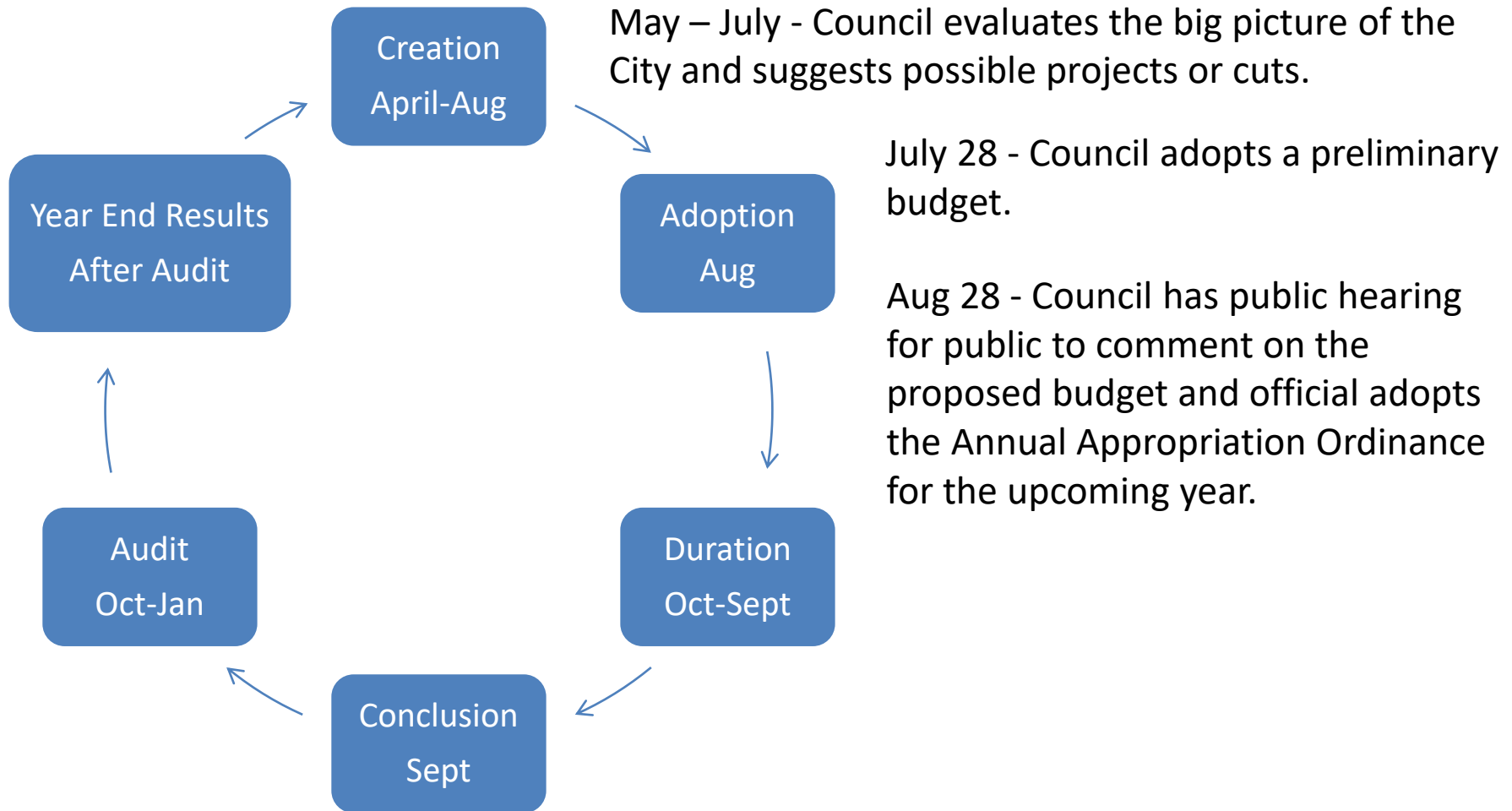


AIC (Association of Idaho Cities) provides specific reporting guidelines, example reports, and support for local finance departments

Budget Schedule

- May 20 (Tues) – Overview of City Finances/Budget Process
- May 27 (Tues)– Work Session 1 – Water and Wastewater
- June 10 (Tues) – Work Session 2 (General Fund)
- June 24 (Tues) –Work Session 3
- July 15 (Tues) - Work Session 4 – Final Review
- July 28 (Mon)- Council adopts tentative budget
- August 6-20 - Budget submitted for publication for two weeks
- August 25 (Mon) – Public Hearing to Adopt Annual Appropriation Ordinance (the Budget)

Budget Lifecycle



The End Result – The “Budget”

	REVENUE	PERSONNEL	OPERATIONS	CAPITAL	TOTAL EXPENSES	REV/EXP	% of GF Budget	Over/ Under Expenses Comparison			
								FY25 Proposed Budget	FY24 BUDGET	Over / Under Dollars	Expense% Increase from FY24
Admin	1,672,899	397,987	142,483	-	540,470	1,132,429	22.65%	540,470	564,711	(24,240)	-4.29%
B&G	20,000	17,467	28,068	12,625	58,160	(38,160)	2.44%	58,160	47,824	10,336	21.61%
Comm Devel. / P&Z	107,050	200,423	77,367	-	277,790	(170,740)	11.64%	277,790	178,848	98,942	55.32%
Fire	23,027	82,441	94,084	20,083	196,608	(173,581)	8.24%	196,608	242,586	(45,978)	-18.95%
Library	12,250	64,542	10,238	-	74,780	(62,530)	3.13%	74,780	79,069	(4,289)	-5.42%
Marshal	56,500	496,926	132,627	38,656	668,209	(611,709)	28.00%	668,209	682,949	(14,740)	-2.16%
Parks	25,200	40,874	28,578	20,000	89,453	(64,253)	3.75%	89,453	44,742	44,710	99.93%
Streets (includes LOT)	399,551	206,169	151,392	123,440	481,000	(81,449)	20.16%	481,000	491,054	(10,054)	-2.05%
Development Impact	69,993		-	-	-	69,993	0.00%				
General Fund Total	2,386,470	1,506,829	664,837	214,804	2,386,471		100.00%	2,386,471	2,331,783	54,688	2.35%
								629,141	677,846	(48,705)	-7.19% w/o Grant
Water Fund	3,929,141	123,926	400,575	3,404,640	3,929,141	-		3,929,141	677,846	3,251,295	479.65%
Wastewater Fund	1,449,804	148,840	612,017	688,947	1,449,804	-		1,449,804	1,750,108	(300,304)	-17.16%
Total City Budget	7,765,415	1,779,595	1,677,429	4,308,391	7,765,416	-		7,765,416	4,759,737	3,005,678	63.15%
										Overall Budget (excluding \$3.3M)	-6.18%

What's the big picture look like?

The Council's Role in the Budgeting Process

The Council's Role in the Budgeting Process

Setting the city's utility rates and other fees.

What levels of service should the city provide?

Are there new services the city should provide and how should these services be funded?

Is additional staffing needed to provide the necessary services?

How do we fund new staff? Or, are services contracted out and how are they funded?

How can the budget support the city's future growth and development?

How can we develop a capital budget to invest in the infrastructure necessary to serve new development? Is new infrastructure needed and how can it be funded?

What policy priorities should be fulfilled in the budget process?

Deciding if cost of living or inflationary pay increases will be granted.

Evaluating Competing Budgetary Priorities

Is it Mandated?

Will Productivity Increase?

How Does it Affect Staffing?

Will it Reduce Liability Exposure?

What are the Priorities of the Elected Officials?

Can a Program Offset its Costs?



City Services

What services should the city provide?

Are there new services the city should provide and how should these services be funded?

Is additional staffing needed to provide the necessary services?

Law Enforcement
Fire and Emergency Services
Streets
Misdemeanor Prosecution
Solid Waste / Recycling
Drinking Water
Wastewater
Stormwater Management

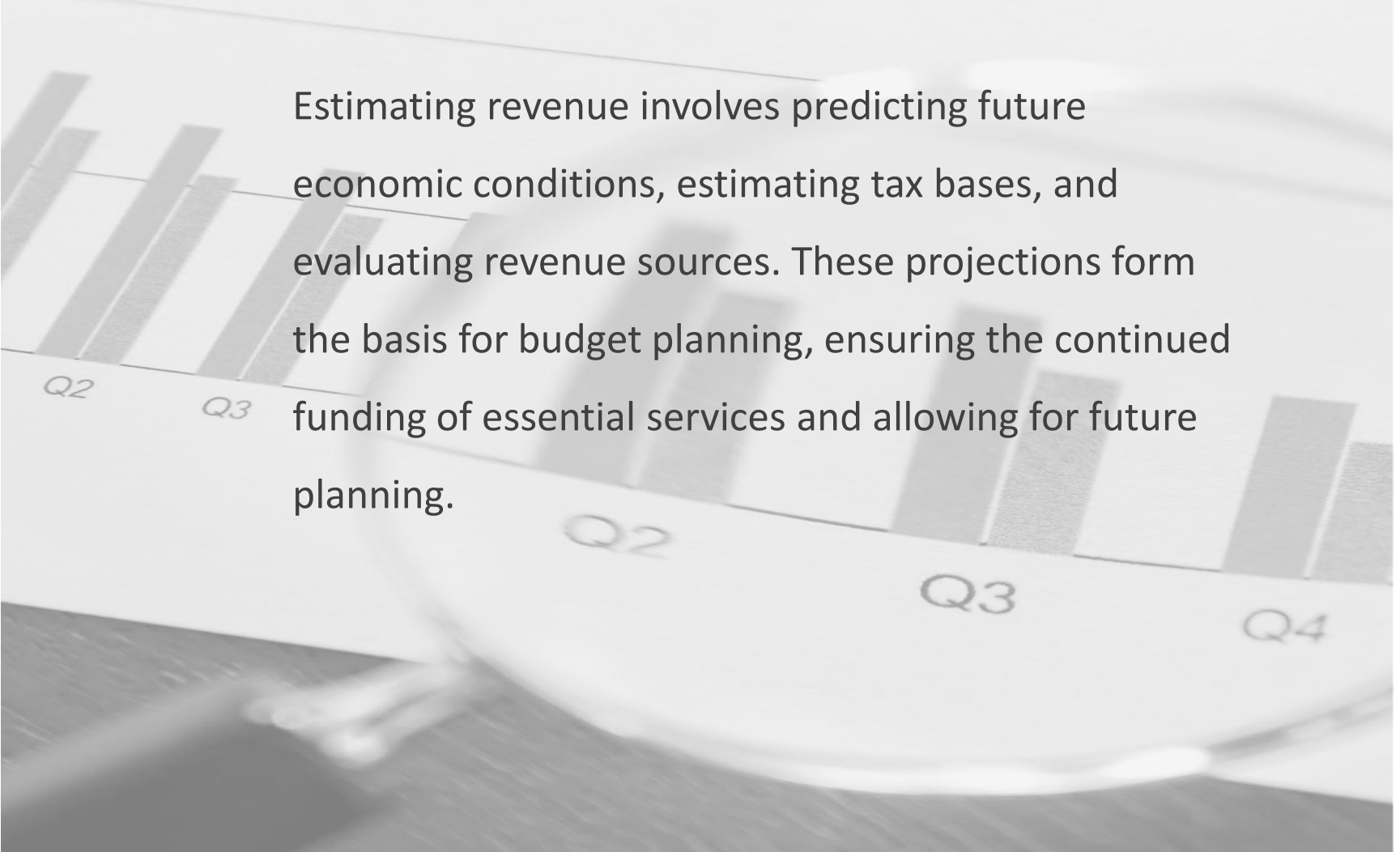
An aerial photograph of a dense city skyline, likely New York City, with numerous skyscrapers and buildings. The image is overlaid with a semi-transparent blue filter. The title 'City Revenues' is prominently displayed in the center in a large, white, sans-serif font.

City Revenues

WHERE DOES OUR MONEY COME FROM?

(General Fund)

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.

Where Does the Money Come From?

Governmental resources constitute 61% of the total revenue for the General Fund:

- City property tax (35%)
- State sales tax revenue (12%)
- State highway revenue (12%)
- State Liquor Sharing (3%)

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.

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 ending Sept. 30, 2024, sales tax revenue decreased for the second consecutive year. *FY25 estimates were for a 4.1% decrease in revenue sharing dollars to cities.*

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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. Bellevue is slated to receive just under \$200,000 in FY25.

State Liquor Sharing comprised 3% of income for FY24. For FY25, is expecting to receive \$260,000.

Where Does the Money Come From?

The balance of funds, 39%, is comprised of city LOT tax, franchises, charges for services, licenses, permits, fees, grants, administrative fees and other.

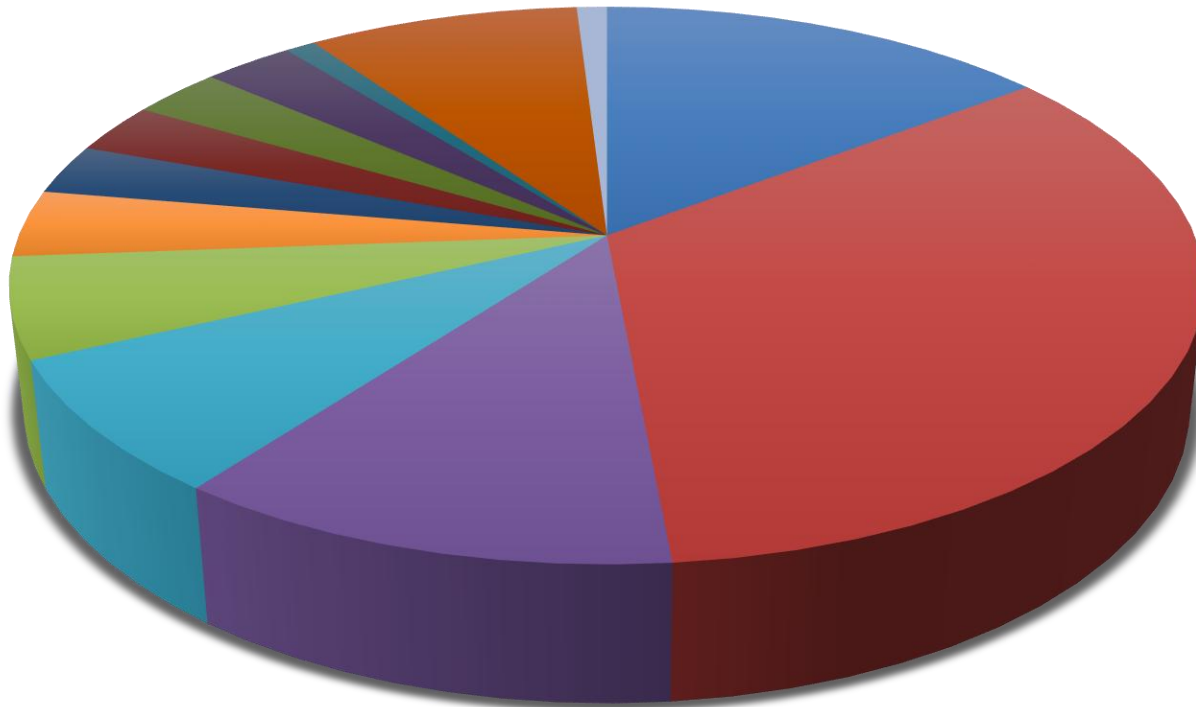
LOT TAX — Local Option Tax

As a designated “resort city” this is a revenue stream that has been under-utilized by Bellevue.

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. Current LOT revenues account for 3% of city income.

GENERAL FUND REVENUES FY24



■ State Shared Revenue 15%

■ Admin Fees 8%

■ LOT Tax 3%

■ Court Fees 3%

■ Interest on Investments 1%

■ City Property Tax 35%

■ Charges for Services 6%

■ State Liquor Sharing 3%

■ Grants & Donations 1%

■ State Highway Funds 12%

■ Franchises 4%

■ Dev. Impact Fees 3%

■ Other 9%

Other includes licenses, permits (non-building), fees, fines, park fees, sign permits and misc.



City of Bellevue
115 E Pine Street
P. O. Box 825 Bellevue, ID 83313
208-788-2128 Fax 208-788-2092

2022 Fee Schedule

Service Requested	Measure	\$ Fee
Annexation	Per application	Determined by Council
Alcohol Catering Application	Per day	\$50.00/ day
Alcohol Retail Application	Per application	Beer/ wine \$200.00 Offsite- \$50 Liquor \$375.00
Alternate Energy Review	Per application	Cost of construction
Appeal Fee (all applications)	Per application	\$250.00
Building permit extension	Per application	\$100.00
Burn Permit	Per permit	\$35.00
Business License (annually)	New per business	\$100.00
Business License (amendment)	Per application	\$50.00
Comprehensive Plan Amendment	Text/use map	\$500.00
Conditional Use Permit	Per application	\$425.00
Demolition Permit	Per permit	\$125.00
Design Review App: Commercial, Mixed Use or Multi-family	Base plus each 1,000 gross square feet of floor area	Base fee \$400 plus \$25/1,000 gross square feet
Design Review App: Duplex/Accessory Dwelling Unit	Per dwelling unit	1-6 units = \$200.00 7+ units = \$25.00 per unit
Design Review Extension	Per application	\$75.00
Encroachment Permit	Per permit	\$100.00
Event Banner	Per application	\$750.00
Fence Permit	Per permit	\$100.00
Floodplain Development Permit	Per permit	\$150.00
Lot Line Shift/Lot Line Vacation	Per application	\$300.00
Manufactured home installation fee	Per application	\$150- Single \$200- double \$250- Triple
Park damage deposit	Credit Card- on file/ charge if necessary	\$80.00
Park Reservations: Howard Preserve	Per application	100 ppl ½ day= \$45.00 100 ppl full day= \$90.00 100+ ½ day= \$130.00 100+ full day= \$260.00
Park extra fees: Porta Potties 100+	Per application	100+/need 2= \$50 250+/need 3= \$75 500+/need 4= \$100

March 9, 2022

Park Reservations: Memorial Park (See application)	Time and # of ppl	<u>Green space, covered area & stage:</u> 100 ppl ½ day=\$45.00 100 ppl full day = \$90.00 100+ ppl ½ day = \$130.00 100+ ppl full day= \$260.00 <u>Covered area only:</u> ½ day- 4hrs= \$30.00 Full day- 8hrs= \$60.00
Park Reservations: O'Donnell Park Soccer/Softball	RESO #2145/ Per field- Softball & Soccer	Per field: Softball & Soccer Monthly fees= \$260.00 Season (3 month)= \$780.00 Refundable deposit= \$200.00
Park extra fees: Disposable garbage cans for 100+	Per application	\$14.00
Plan Review Fees	Per application	65% base permit fee
Plan Review Fees- Refund	Per application	N/A- no refunds
Preliminary Condo 1-6 Units	1-6 units	Base fee \$300.00 + \$50/ unit
Preliminary Condo 7+ Units	7+ units	Base fee \$300.00 + \$50/ unit
Planned Unit Development (PUD)	Per application	\$500.00 + Publication & Legal fees
Roof Permit	Per application	Cost of construction
Rezone Application	Per application	\$500.00
Right of Way Vacation	Per application	\$300.00
Refund bldg. permit fees	Per application	No more than 80%
Sign Permit	Per Business/ application	\$50.00
Special Event Permit	Location	\$100.00
Street repair/Excavation Permit	Per application	\$150.00
Subdivision Preliminary Plat	Base plus per each lot	Base fee \$1,000 + \$55/lot
Subdivision Final Plat	Base plus per each lot	Base fee \$300 + \$25/lot
Vacation- Right of Way	Per application	\$300.00
Variance Application	Per application	\$350.00
Text Amendment	Per application	\$600.00

Income the City has Authority Over

Franchise Revenue

Current franchise revenue accounts for 4% of the city's income.

FY24 Franchise Revenue

Cox = \$ 9,629

ID Power = \$60,766

IGC = \$21,900

Total FY24 = \$92,296

FY23 Total = 97,553

FY22 Total = 83,260

A fourth franchise agreement is currently in negotiation with Clear Creek Disposal.

An aerial photograph of a dense urban skyline, likely New York City, viewed from a high angle. The image is overlaid with a semi-transparent blue filter. The text 'Capital Funding' is prominently displayed in the center in a large, white, sans-serif font.

Capital Funding

PLANNING FOR FUTURE INFRASTRUCTURE

(General Fund)

Development Impact Fees (DIF)

The City contracted with Richard Caplan and Associates to prepare an impact fee study dated November 30, 2022.

The City's current impact fees are based on this study and are designated for the cost of the capital improvements element of the comprehensive plan.

Pursuant to City Code 9-5-10-02, DIF fees may not be held for longer than 8 years unless it identifies in writing: a) a reasonable cause why the fees should be held longer than 8 years; and b) an anticipated date by which the fees will be expended, but in no event greater than 11 years from the date they were collected.

Pursuant to City Code 9-5-14-01, unless City Council deems some other period is appropriate, the City shall, at least once every 5 years review the capital improvements plan.

Bellevue City Code,
Title 9, Chapter 5

Idaho Code, Title 67,
Chapter 82

Development Impact Fees (DIF)

THIS FY TO DATE (3/31/25)	TOTAL COLLECTED SINCE MAY 2021
DIF fees collected YTD (3/31) for FY25:	Total fees collected by Dept:
Admin \$ 1,209.41	Admin \$15,000
B & G \$ 2,582.02	B & G \$32,429
Comm. Dev. \$ 3,003.62	Comm. Dev. \$36,942
Fire \$ 5,879.01	Fire \$55,407
Library \$ 454.20	Library \$ 3,006
Marshal \$ 1,830.16	Marshal \$ 5,493
Parks \$ 405.20	Parks \$ 5,602
Streets <u>\$ 3,211.72</u>	Streets <u>\$58,732</u>
Total: \$18,575.34	Total: \$212,671

Budgeted DIF Fees for FY25 = \$ 69,993

City Municipal Code 9-5-12. Use of Development Impact Fees.

The monies collected from the (Dept Name) development impact fees shall be used only to plan for and acquire or construct (Dept Name) capital facilities, or to pay debt service on any portion of any future general obligation or revenue bond issue or similar instrument used to finance the acquisition or construction of (Dept Name) capital facilities within the City, or to reimburse the City for such costs. (Ord. 2021-03, 3-22-2021)

IC 67-8203(24) "Public facilities" means:

- (a) Water supply production, treatment, storage and distribution facilities;
- (b) Wastewater collection, treatment and disposal facilities;
- (c) Roads, streets and bridges, including rights-of-way, traffic signals, landscaping and any local components of state or federal highways;
- (d) Stormwater collection, retention, detention, treatment and disposal facilities, flood control facilities, and bank and shore protection and enhancement improvements;
- (e) Parks, open space and recreation areas, and related capital improvements; and
- (f) Public safety facilities, including law enforcement, fire stations and apparatus, emergency medical and rescue, and street lighting facilities.

Current Capital Improvements Plan - GF

- (a) Low value and type of Community Development expenditure is not considered to be a DIF eligible capital improvement.
- (b) Includes projects in FY 2024 included in 2020 CIP but not yet funded.

Appendix:						
FY2023 - 2027 Capital Improvements Plan						
Department	FY 2023 Adopted	FY 2024	FY 2025	FY 2026	FY 2027	2023 - 2027 TOTAL
Administration	\$0	\$80,000 (record retention system)	\$20,000 Software Upgrades	\$5,000	0	\$105,000
Buildings & Grounds	\$1,625	\$8,000 sprinkler system	\$250,000 Relocate City Street Dept.	\$250,000 - Relocate City Street Dept.	\$100,000 - Improvements to Ci8ty Shop	\$609,625
Community Development	\$0	\$2,500 Computer set-up in Chambers	0	\$50,000 Trail Construction	\$10,000; floodplain maintenance \$200,000 town square	\$262,500 (a) DIF eligible \$260,000
Parks (b)	\$4,000	\$31,000 parking O'Donnell Park; storage, power receptables	\$12,000 - Build roof over event stage at Memorial Park	0	0	\$47,000
Fire	\$61,584	\$100,000 - Addition to Fire Station	\$100,000 - Addition to Fire Station	\$100,000 - Addition to Fire Station	\$100,000 - Addition to Fire Station	\$461,584
Library (b)	\$0	\$22,500 (front door; exterior)	\$10,000 - Computers	\$22,000 (shelving)	0	\$52,500
Marshal	\$0	\$55,000	0	\$55,000	0	\$110,000
Streets	\$217,200	\$20,000; replacement of water truck; walkway 7th to Cedar	\$24,000 Match grant ITD, Broadford Road Shared Use Pathway	\$50,000 Chip Seal Oak St., Muldoon Road	\$50,000 Project ITD	\$361,200
Sub-Total for Development Impact Fee						\$2,009,409

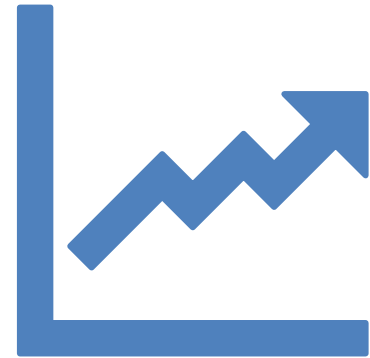
Current Capital Improvements Plan – Water and Wastewater Funds

Sub-Total for Development Impact Fee						\$2,009,409
Wastewater	0	\$310,000 Facility Plan \$70,000 Chestnut Lane; \$40,000 jet cleaning truck \$200,000	\$190,000 Sewer Plan expansion \$150,000 GIS mapping; \$40,000 sewer main deficiencies \$50,000		\$35,000 (well)	\$1,016,000
Water	\$7,500 Finish meter project; \$7,5 SCADA work at Tank; \$4,000 Chestnut sidewalk; \$79,000 CL2 at	\$450,000 Main St. mainline replacement; \$250,000 Distribution system survey	\$35,000 Add CL2 at Chestnut Well		\$220,000 Replace spring line pipe	\$371,100
TOTAL WATER & SEWER CAPITAL PROJECTS	\$98,000	\$1,320,000	\$391,100	\$0	\$442,000	\$2,251,100

Reserves / Carryover

Don't Spend it All—Build Up Reserves.

The City's fund balance (cash) started Fiscal Year 2024 at \$589,742. The General Fund balance increased \$217,403 during the fiscal year. This is a big accomplishment compared to the \$282,697 decrease in fund balance in FY23. The City's ending General Fund balance as of Sept. 30, 2024, was \$807,145.



Don't Use One-Time Money for Ongoing Expenses.

An aerial photograph of a city skyline, likely New York City, showing numerous skyscrapers and buildings. The image is overlaid with a semi-transparent blue filter. The title 'City Expenditures' is written in large, white, sans-serif font across the middle of the image.

City Expenditures

WHERE DOES OUR MONEY GO?

(General Fund)

How Does the Money Get Used?

Personnel – 63%

General Operations = 28%

Capital Expenditures = 9%

- Construction and Improvements
- Long-term leases and purchases of equipment and autos
- Computer/Software Purchases

Note: Percentages are based on FY25 budget.

Capital Leases / Debt Service



Buildings and Grounds –

- Real property lease of lot next to the Bellevue Museum for \$1,625/year

Fire –

- 2021 Ford F-150 - \$7,514.33 per year (Dec 2020 to Feb 2026)
- Pierce 7400 Responder Fire Truck - \$21,169/year (2017 to 3/7/27)

Marshal –

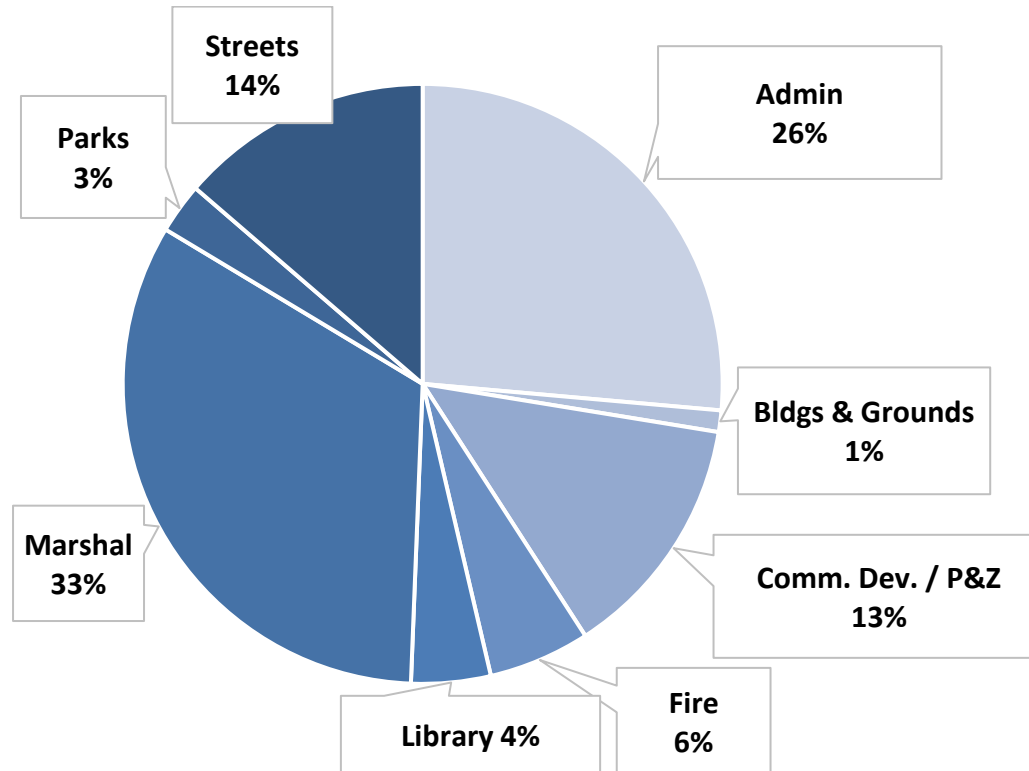
- 2022 Dodge Durango - \$20,310/year
- 2022 Dodge Durango for \$18,346/year

Streets –

- 2023 Chevrolet HD 5500 Truck - \$1,826 per month 5 years (Nov 2023 to Nov 2030)
- 2024 Caterpillar 938M Loader - \$30,383/year (Nov 2023 to Nov 2030)
- 2024 Bobcat Loader - \$1,581 per month (June 2024 to June 2027)

Total Per Year: \$140,231 --- GF portion = \$92,720

GF PAYROLL SUMMARY FY25



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

General Operations Expenses by Account & Department

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 Operations Expenses by Account & Department

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
Total Operating Expenses:	\$ 142,482.84	\$ 28,068.28	\$ 77,367.32	\$ 94,083.90	\$ 10,237.90	\$ 132,626.58	\$ 28,578.31	\$ 151,391.73	\$ 664,836.86
	Admin	B&G	CD/P&Z	Fire	Library	Marshal	Parks	Streets	
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	
Total Capital Expenses:	\$ -	\$ 12,625.00	\$ -	\$ 20,083.46	\$ -	\$ 38,656.00	\$ 20,000.00	\$ 123,440.00	\$ 214,804.46
TOTAL OPERATING AND CAPITAL EXPENSES FY25:	\$ 142,482.84	\$ 40,693.28	\$ 77,367.32	\$ 114,167.36	\$ 10,237.90	\$ 171,282.58	\$ 48,578.31	\$ 274,831.73	\$ 879,641.32

An aerial photograph of a dense urban skyline, likely New York City, viewed from a high angle. The image is overlaid with a semi-transparent blue filter. The text 'Enterprise Funds' is prominently displayed in the center in a large, white, sans-serif font.

Enterprise Funds

WATER AND WASTEWATER FUNDS



Enterprise Funds

Enterprise funds are established to operate as 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 for that specific fund.

Water Fund Revenues

Water User Fees

Operating revenue comes from water user fees, charges and new connections. FY24 user fees were \$458,691. Hookups and connections were \$38,426 for total user fees of \$498,025.

Other Income

Water received ARPA grants for \$79,999 last year and invested funds for water earned interest of \$43,545 in FY24.

Water Capitalization (CAP) Fee

Water CAP fees are for future water capital needs. FY24 income was \$33,306 for a total ending balance in savings of \$567,998 from Water CAP fees.

Total income for FY24 was \$620,472.

How Does the Water Fund Money Get Used?

Personnel = 20%

General Operations = 63%

Capital Expenditures = 17%

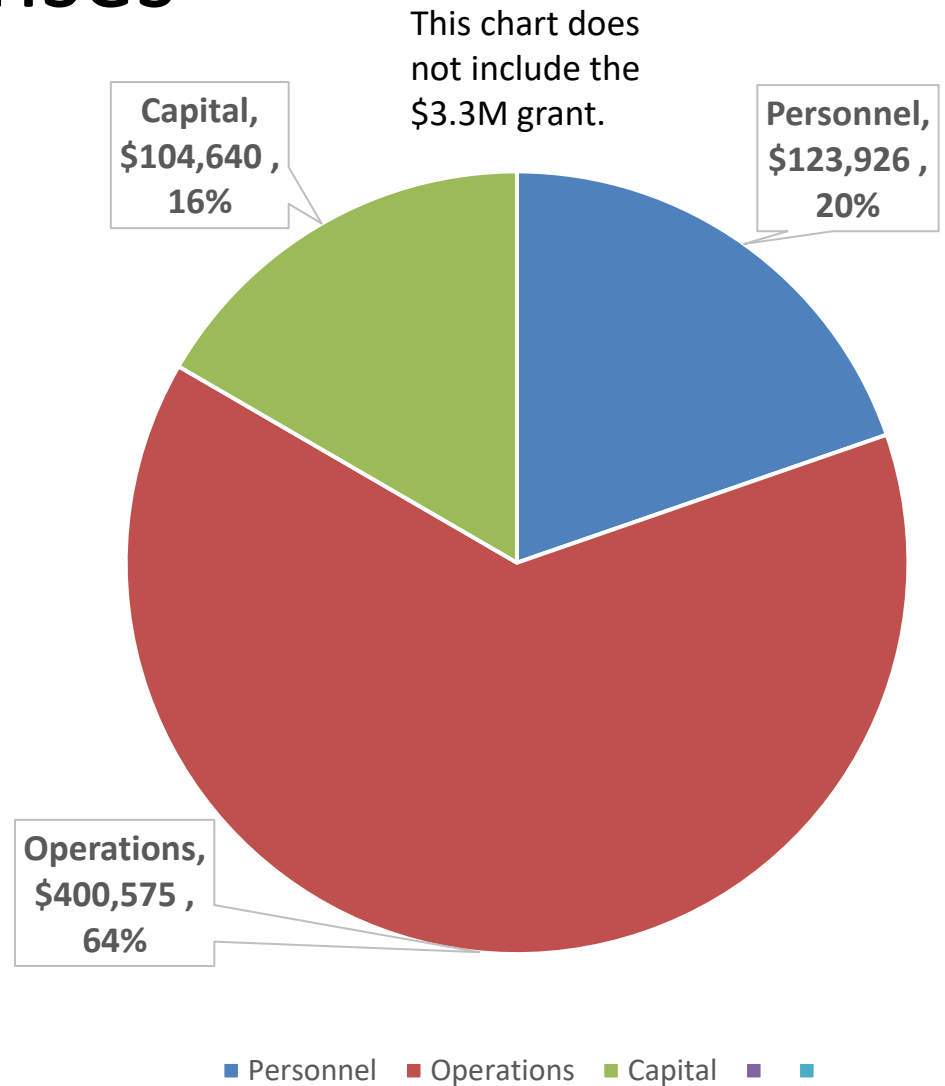
- Construction and Improvements
- Long-term leases and purchases of equipment/autos
- Computer/Software Purchases

Note: Percentages are based on FY25 budget.

Water Fund Expenses

Ongoing Capital Expenses:

- 2023 Chevrolet HD 5500 Truck - \$609/month (Ends Nov 2030)
- 2024 Caterpillar 938M Loader - \$10,128/year (Ends Nov 2030)
- 2024 Bobcat Loader - \$527/month (Ends June 2027)



Water Fund Capital Project

\$3.3M grant

(to be used prior to loan)

\$6.3M loan

Drinking Water Improvement Plan

Bellevue residents approved a water bond to replace aging components, secure long-term access for construction, operation and maintenance of the infrastructure necessary to continue to use the Seamons Creek surface water rights. The project is in early stages of studies necessary to develop engineering plans for construction. Project completion is scheduled for the end of 2026.

Wastewater Fund Revenues

Wastewater User Fees

Operating revenue comes from wastewater user fees, charges and new connections. FY24 user fees were \$1,161,816.

Wastewater Capitalization (CAP) Fee

Water CAP fees are for future water capital needs. FY24 income was \$33,300 for a total ending balance in savings of \$223,566 from CAP fees.

Other Income

Wastewater received ARPA grants for \$49,999 last year and invested funds for Wastewater earned interest of \$50,499 in FY24.

Total income for FY24 was \$1,346,713.

How Does the Wastewater Fund Money Get Used?

Personnel = 10%

General Operations = 42%

Capital Expenditures = 48%

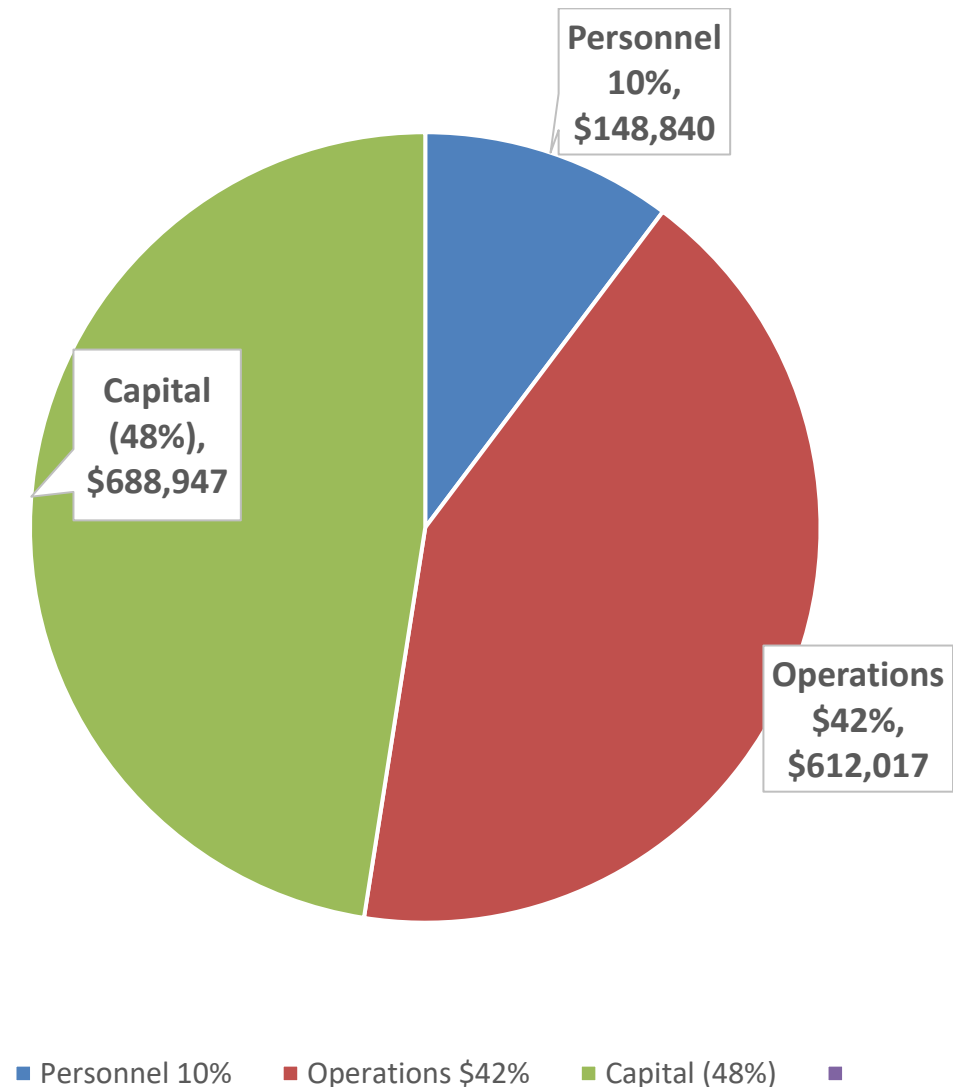
- Construction and Improvements
- Long-term leases and purchases of equipment/autos
- Computer/Software Purchases

Note: Percentages are based on FY25 budget.

Wastewater Fund Expenses

Ongoing Capital Expenses:

- 2023 Chevrolet HD 5500 Truck - \$609/month (Ends Nov 2030)
- 2024 Caterpillar 938M Loader - \$10,128/year (Ends Nov 2030)
- 2024 Bobcat Loader - \$527/month (Ends June 2027)



Wastewater Fund Capital Project

Beginning November 2010, the City obtained a construction loan for the Wastewater treatment plant.

The Revolving Promissory Note Series 2010 was for \$6M at 3.25% per annum.

The note is scheduled to be paid off in 2031.

The current balance of the loan is approximately \$2.4M.

An aerial photograph of a dense city skyline, likely New York City, with numerous skyscrapers and buildings. The image is overlaid with a semi-transparent blue filter. The text "What's Next?" is prominently displayed in the center in a large, white, sans-serif font. Below it, a thin white horizontal line separates the title from the subtitle "CITY COUNCIL BUDGET WORK SESSIONS", which is also in a white, sans-serif font but smaller. The bottom of the slide features a solid red horizontal bar.

What's Next?

CITY COUNCIL BUDGET WORK SESSIONS



Questions?

Diane Shay's Budget Book FY26

