

City of Bellevue, Idaho



Fiscal Year 2026 Budget Report

Table of Contents

- Mayor's Message
- Our People, Our Team
- Strategic Planning Goals
- The Community Project
- FY26 Budget Summary
- General Fund Revenues
- Personnel Expenses
- General Fund Expenses
- Enterprise Funds Summary
- Water Fund
- Wastewater Fund



Mayor's Message

Council Members, Residents and Community Partners:

I am writing this message to you filled with optimism and determination as we reflect on our accomplishments over the past year and look ahead to the exciting challenges and opportunities that await us. For FY26, our city's budget stands at \$7.8 million, and it is more than just numbers; it is a commitment to our shared values: safety, efficient staffing, improved water and wastewater services, community building, accountable communication, and smart growth.

First and foremost, safety. The safety of our residents is our top priority. This budget allocates significant resources to enhance the capabilities of our marshal's department and continued funding of vital safety equipment for our fire department.

Equally important is efficient staffing. We recognize that a motivated and skilled workforce is the backbone of effective city operations. This budget appeals to this necessity by funding a reorganization of staff and promotion from within. By investing in our staff and focusing on the best use of their skills and time, we will enhance service delivery and build a more responsive city government. Our goal is to create an environment where our employees can thrive and take pride in their work, which directly benefits you, the residents.

Turning to our vital infrastructure, we are committed to improving our water and wastewater services. Safe and reliable drinking water and proper wastewater management are fundamental responsibilities that we take seriously. This budget features investments in upgrading our aging infrastructure and recommissioning our failed infrastructure, ensuring that our systems meet the standards of health and sustainability you deserve.

Next, I want to emphasize our focus on community building. Strong communities are built on connections among residents. This budget supports public spaces and community programming that foster engagement and collaboration. From park enhancements to community spaces, we will continue to invest in projects that bring us together, celebrate our diversity, and enrich our lives. Every resident deserves to feel included and valued in Bellevue.

Communication and transparency are essential to our governance. Our commitment to accountable communication ensures that you, the residents of Bellevue, are kept informed and involved. In this budget, we are making a commitment to more timely communication of scheduled and unscheduled city maintenance, continued investment in a website and newsletter designed to keep you updated on city projects, decisions, and financials, and investment in more staff attention to customer service.

Finally, we must approach our development needs with an eye toward smart growth. A growing city must grow wisely, ensuring that we maintain our unique character while embracing new opportunities. This budget focuses on thoughtful development and smart land use practices that benefit all citizens.

This year's budget reflects what I hope are our shared priorities and values as residents of Bellevue. I ask for your continued support and engagement as we collectively work towards making Bellevue not just a place to live, but a thriving community we can all be proud to call home.

Christina Giordani

Mayor and Common Council

Christina Giordani – Mayor
Diane Shay – Council President
Tom Bergin – Council Member
Tammy Davis – Council Member
Jessica Obenauf – Council Member
Shaun Mahoney – Council Member
Suzanne Wrede – Council Member

Department Heads

Greg Beaver – Fire Chief
Kirtus Gaston – Marshal
Kristin Gearhart – Librarian
Chris Johnson, Public Works Director
Brian Parker, Community Dev. Director
Amy Phelps – City Clerk
Shelly Shoemaker – City Treasurer

Staff Members

Kayme Backstrom - Utility Operator & Admin. Specialist (Water/Wastewater)
Carter Bullock - Planner
Marcy Hunt – Deputy Clerk-AP/Payroll
Emanual Marin - Deputy Marshal
Casey McGehee – Streets Supervisor
Maria Palomera – Deputy Clerk
Tracy Peterson – Streets Operator
Michael Shelamer – Sergeant, Marshal
Ethan Shoemaker – Public Works Operator
Joseph Thayer – Deputy Marshal

Our People, Our TEAM

We remain dedicated to providing the essential public services of water and wastewater, which are critical to the well-being of our community. Our greatest asset is our people—those who care deeply about Bellevue and are committed to its success. Our dedication is vital to achieving our goals of health, safety, and public welfare.

Since late 2023, we have been focused on rebuilding and strengthening our City team. As part of the FY26 budget, we've allocated funding for a new Deputy position in the Marshal's Office. With a lean workforce, many of our staff take on multiple responsibilities. To improve efficiency and better align our operations, we've consolidated the former Streets, Parks, and Buildings & Grounds departments into a new, unified City Assets Department.

Volunteer Fire Fighters

Greg Beaver, Fire Chief - 38 years
Trent Shoemaker, Assistant Chief - 32 years
Amberle Behr Molyneux. Lieutenant - 14 years
Anson Credle - Lieutenant - 11 years
Scott Beaver - 9 years
Nick Schell - 9 years
KC Marcroft - 6 years
Jase Lopez - 4 years
Armando Hurtado - 4 years

Bellevue Common Council Strategic Planning Goals

Accountability & Communication -

Informing Bellevue residents of City activities and decisions is a high priority. We are working to ensure that decisions are made in the best interest of its residents.

Core Decision Making & Governance - We are focusing on the foundations of how we govern, we can build a framework to ensure that decisions can withstand the test of time. We are exploring technologies and training resources to encourage learning and governance philosophy.

Housing Security & Affordable Living - Ensuring that people can continue to live in Bellevue is vitally important. The cost of living in Bellevue is influenced by more than just the price of housing. We have an important role to play in enabling residents to reduce costs in transportation, energy and water use, insurance rates and other expenses.

Infrastructure & Services - We are committed to investing in physical infrastructure and reducing the backlog of deferred maintenance to ensure our services are available and efficiently allocated. These include our ongoing public works projects and City parks and facilities.

Enhancement - We are working to make tangible improvements in the quality of life and enhance our sense of community. An Events Committee to improve the planning and management of events utilizing City property and resources is one example of this goal.

Service Collaboration - We are striving to collaborate and coordinate with other government agencies, nonprofit organizations, private entities and individuals to provide equitable services to our citizens.

The Community Project



In communities across Idaho, our sense of place — of home — connects us to our communities. Neighborhoods, parks, and town squares are all reflections of who we are and where we live. Through The Community Project, the Blue Cross of Idaho Foundation for Health will work with selected communities to build or reimagine public spaces that will enhance the quality of life, civility and community connections.

In 2025, Bellevue was selected to receive an \$85,000 grant from the Blue Cross of Idaho Foundation for Health (BCF) for an outdoor community project.

Once a project - or multiple projects - are identified, the planning and engineering phase will begin, paving the way for construction to start in 2026.

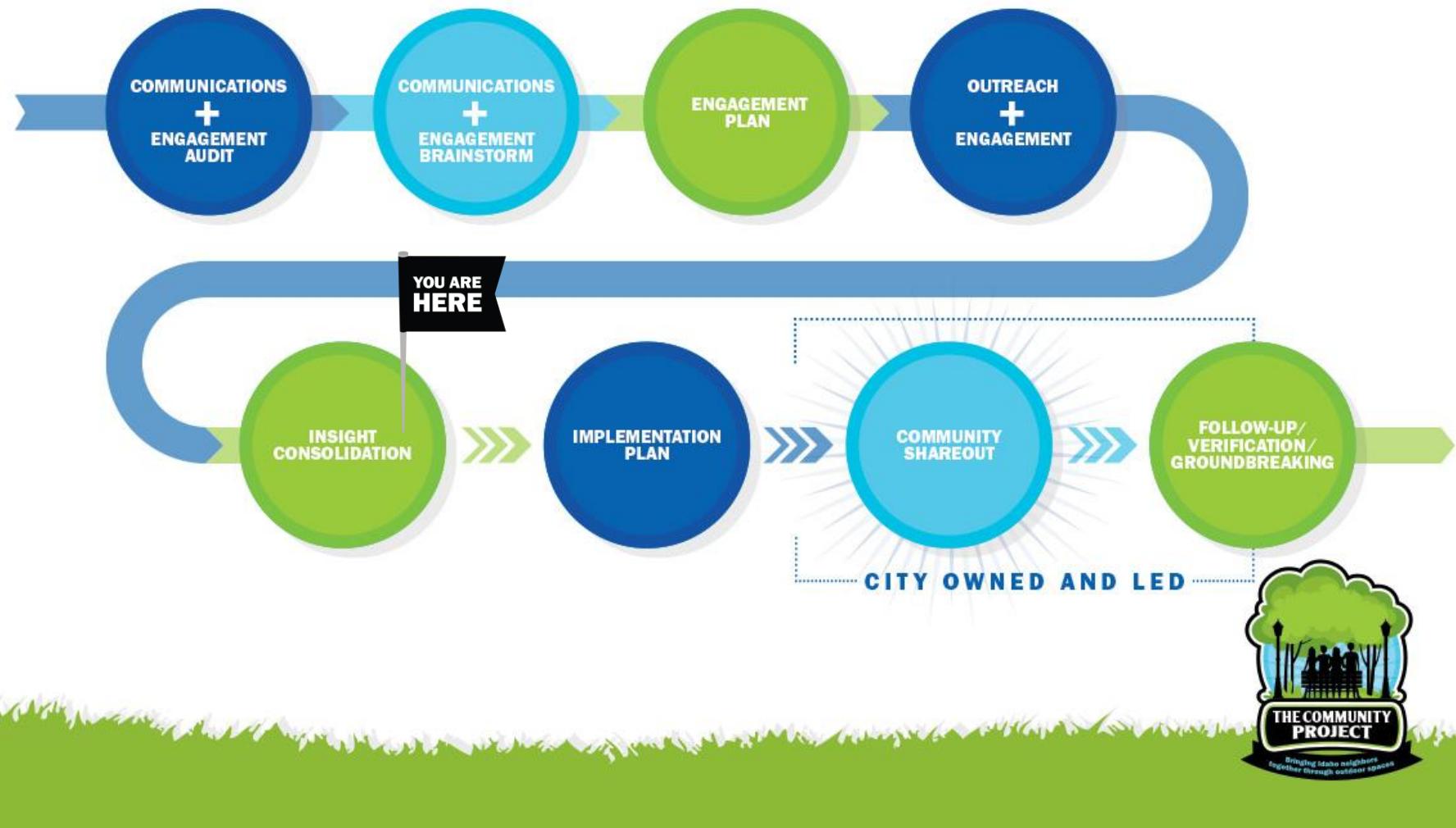
Summer of 2025

2025

2026

In partnership with BCF, a community outreach campaign was conducted during the summer of 2025 to gather input from Bellevue residents of all ages on the types of community spaces they would like to see developed.

The Community Project Phases



FY26 Budget Summary

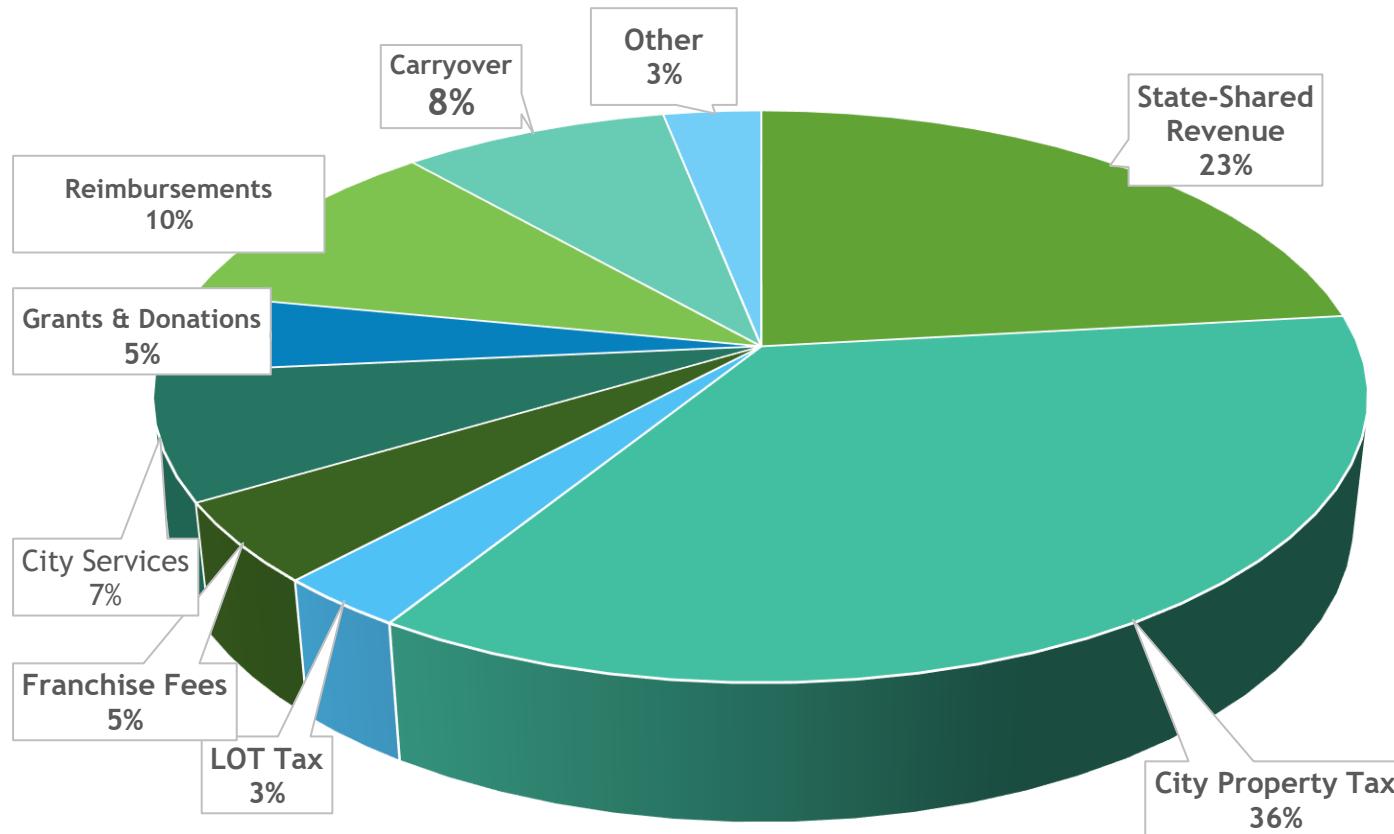
GENERAL FUND	REVENUE	PERSONNEL	OPERATIONS	CAPITAL	TOTAL EXPENSE	REV/EXP		FY25 BUDGET	FY26 BUDGET	Over / Under Dollars
Admin	\$ 1,858,618	\$ 397,665	\$ 232,455	\$ -	\$ 630,120	\$ 1,228,498		\$ 540,470	\$ 630,120	\$ 89,650
Comm Devel. / P&Z	\$ 142,000	\$ 217,843	\$ 71,700	\$ 3,000	\$ 292,543	\$ (150,543)		\$ 277,790	\$ 292,543	\$ 14,753
Fire	\$ 28,000	\$ 83,109	\$ 82,652	\$ 20,083	\$ 185,844	\$ (157,844)		\$ 196,608	\$ 185,844	\$ (10,764)
Library	\$ 14,050	\$ 60,795	\$ 7,525	\$ -	\$ 68,320	\$ (54,270)		\$ 74,780	\$ 68,320	\$ (6,460)
Marshal	\$ 66,500	\$ 555,274	\$ 117,483	\$ 23,310	\$ 696,067	\$ (629,567)		\$ 668,209	\$ 696,067	\$ 27,858
City Assets	\$ 402,647	\$ 279,666	\$ 197,140	\$ 162,115	\$ 638,921	\$ (236,274)		\$ 628,613	\$ 638,921	\$ 10,308
General Fund Total	\$ 2,511,815	\$ 1,594,353	\$ 708,954	\$ 208,508	\$ 2,511,815	\$ 0		\$ 2,386,470	\$ 2,511,815	\$ 125,345

The GENERAL FUND budget up \$125,345 (5%) over last year, primarily due to adding a fifth Deputy to the Marshal's Office.

ENTERPRISE FUNDS	REVENUE	PERSONNEL	OPERATIONS	CAPITAL	TOTAL EXPENSE	REV/EXP		FY25 BUDGET	FY26 BUDGET	Over/Under Dollars
Water Fund	\$ 3,855,719	\$ 105,152	\$ 440,492	\$ 3,310,075	\$ 3,855,719	\$ -		\$ 3,929,141	\$ 3,855,719	(\$73,422)
Wastewater Fund	\$ 1,277,431	\$ 105,157	\$ 616,024	\$ 556,250	\$ 1,277,431	\$ -		\$ 1,449,804	\$ 1,277,431	\$ (172,373)
TOTAL CITY BUDGET	\$ 7,644,965	\$ 1,804,662	\$ 1,765,470	\$ 4,074,833	\$ 7,644,965	\$ 0		\$ 7,765,415	\$ 7,644,965	\$ (245,795)

Overall, the City's total budget for FY26 is 1.55% less than FY25.

General Fund Revenue Sources



- State-Shared Revenue
- Franchise Fees
- Reimbursements
- City Property Tax
- City Services
- Carryover
- LOT Tax
- Grants & Donations
- Other

General Fund Revenues by Account

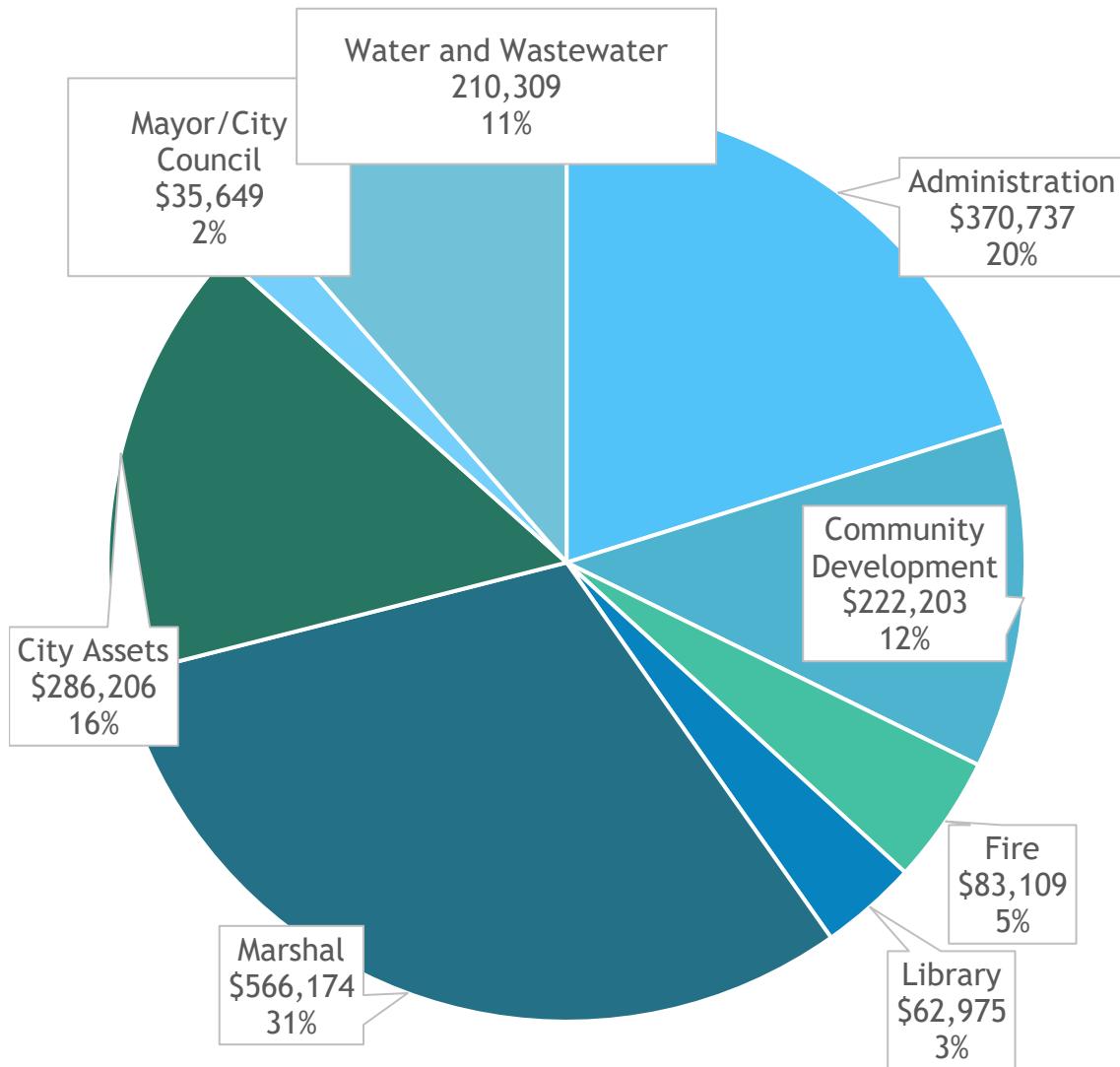
GENERAL FUND REVENUES FY26	Admin	CD	Fire	Library	Marshal	City Assets	Totals	Bldgs & Grounds	Parks	Streets
40000 - Carryover	176,411			2,250		22,000	\$ 200,661		22,000	
40010 - Carryover Dedicated Funds	8,000						\$ 8,000			
41000 - State Highway Revenue - Regular						98,616	\$ 98,616			98,616
41100 - State Highway Revenue HB312						29,129	\$ 29,129			29,129
41110 - State Highway Revenue HB 362						24,791	\$ 24,791			24,791
41111 - State Highway Revenue GF HB354						60,611	\$ 60,611			60,611
41115 - LOT Tax Revenue						75,000	\$ 75,000			75,000
41200 - State Sales Tax Revenue	300,171						\$ 300,171			
41210 - State Liquor Funds	70,000						\$ 70,000			
41400 - Alcohol Permits	6,300						\$ 6,300			
41500 - Business Licenses	22,882						\$ 22,882			
41600 - Franchise Fees	115,000						\$ 115,000			
41700 - City Property Tax	889,126						\$ 889,126			
41710 - Personal Property Replacement	8,052						\$ 8,052			
41800 - Administrative Fees	262,176						\$ 262,176			
41805 - Building Permits		70,000					\$ 70,000			
Encroachment Permit						1,500	\$ 1,500			1,500
Fence Permits		1,500					\$ 1,500			
Manuf Home Install & Set Down		3,000					\$ 3,000			
Roof Permit		6,000					\$ 6,000			
41806 - Building Permit Plan Review Fee		45,500					\$ 45,500			
41815 - Application Fees		15,000					\$ 15,000			
41820 - Sign Permits		1,000					\$ 1,000			
41900 - Grants			10,000	10,000	7,000	85,000	\$ 112,000		85,000	
41901 - Park Rental Fee						2,000	\$ 2,000		2,000	
41902 - Park Sports Field Fee						4,000	\$ 4,000		4,000	
41904 - Park - Add'l Staff Time							\$ -			
41905 - Park - Add'l Services (Trash/Toilet)							\$ -			
41920 - Donations				1,500	1,000		\$ 2,500			
41930 - Fire Equip/Pay Reimbursement			6,000				\$ 6,000			
41930 - Fundraising Events				300			\$ 300			
41950 - Permit - Special Event/Other	500						\$ 500			
41955 - Fire Dept Fees & Permits			12,000				\$ 12,000			
41960 - City Code Violations					3,000		\$ 3,000			
41980 - Court Fines					50,000		\$ 50,000			
43400 - Zoning Subdivision App							\$ -			
45000 - Misc Income							\$ -			
45100 - Interest Earned							\$ -			
NEW - Inspections					500		\$ 500			
NEW - Training & Education					5,000		\$ 5,000			
TOTAL FY26 REVENUE:	\$ 1,858,618	\$ 142,000	\$ 28,000	\$ 14,050	\$ 66,500	\$ 402,647	\$ 2,511,815	\$ -	\$ 113,000	\$ 289,647



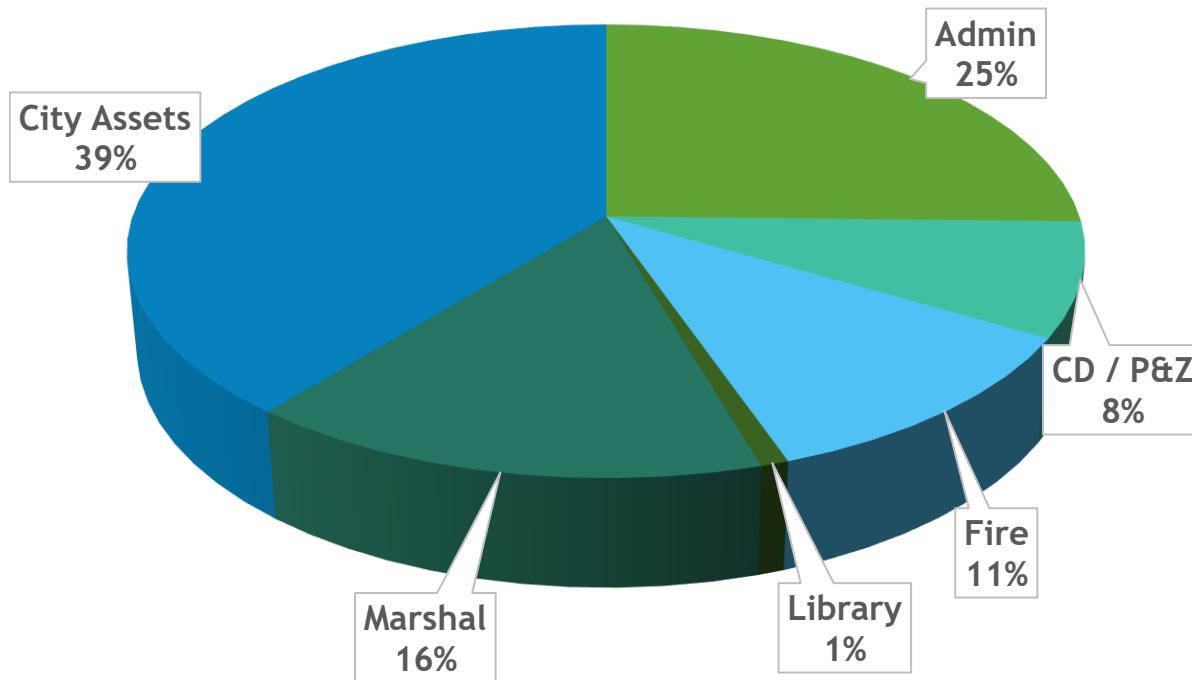
Total City Personnel Budget

The FY26 General Fund personnel budget is **\$1,594,353**.

For the Water and Sewer Funds, two full-time staff positions are shared, for a total personnel budget of **\$210,309**.



General Fund Expenses by Department



Admin	\$232,455
CD	\$ 74,700
Fire	\$102,735
Library	\$ 7,525
Marshal	\$140,793
City Assets	\$359,255

Total Operating & Capital Expenses: \$917,462

General Fund Operating Expenses

GENERAL FUND OPERATING EXPENSES	Admin	CD	Fire	Library	Marshal	City Assets	Totals	Bldgs & Grounds	Parks	Streets
51020 · Advertising	200	600		200		100	1,100			100
51022 · Automobile Lease						0	0			
51024 · Bad Debt						0	0			
51030 · Bank Charges	200					0	200			
51040 · City Attorney						0	0			
51041 · Client Cost Expense						0	0			
51050 · Community Service						0	0			
NEW - Comprehensive Plan Expenses		5,000				0	5,000			
51060 · Computer IT Support	19,576					0	19,576			
51062 · Computers - Software & Subscrip	12,000		2,500		250	0	14,750			
51062 · Computers - S&S - Records	10,000					0	10,000			
51062 · Computers - S&S - Caselle	32,400					0	32,400			
51070 · Conjunctive Management						0	0			
51073 · Contract Labor		2,000				30,000	32,000	3,000	25,000	2,000
51075 · Contingency Expense	5,000	5,000			5,000	10,000	25,000			10,000
51080 · Dues & Memberships	3,000	1,200	4,000	175	1,000	250	9,625			250
51085 · Election Costs	100					0	100			
51110 · Fuel					15,000	10,000	25,000			10,000
51120 · Shipping Expense		4,000				0	4,000			
51125 · Interest Expense		8,600				0	8,600			
51130 · Equipment Rental or Lease				17,000		100	17,100			100
51140 · Legal Fees	12,000	5,000	200			400	17,600			400
51145 · Legal - Prosecuting Attorney	22,800					0	22,800			
51150 · Liability Insurance	42,879					0	42,879			
51160 · Repairs & Maintenance (General)					8,600		8,600	5,000	3,000	600
51163 · R & M - Equipment (non-auto)		5,000			10,000		15,000			10,000
51164 · R & M - Street Maintenance					5,000		5,000			5,000
51165 · R & M - Tree Expense					2,000		2,000			2,000
51166 · R & M - Snow Removal (LOT)					50,000		50,000			50,000
51167 · R & M - Autos		6,000		7,000	5,000		18,000			5,000
51168 · R & M - Street Lights					5,000		5,000			5,000
51177 · Misc Expense		1,000	200		400		1,600			400
51180 · Office Equipment Rental/Repair	7,000		250		0		7,250			
51090 · Engineering Services		5,000				0	5,000			
52010 · Office Supplies	6,500		100	1,200	250		8,050			250
52020 · Internet Expense					0		0			
52040 · Postage, Copies, Mailing	7,400				0		7,400			
52050 · Professional Services	3,000	45,500			0		48,500			0
52060 · Publishing	200	400			0		600			

General Fund Operating Expenses

GENERAL FUND OPERATING EXPENSES	Admin	CD	Fire	Library	Marshal	City Assets	Totals	Bldgs & Grounds	Parks	Streets
52070 · Signs						3,500	3,500		500	3,000
52080 · Small Tools & Equipment			2,000			2,500	4,500		500	2,000
52085 · Storage	800					0	800			
52090 · Supplies (non-office)	2,500		1,000	300		7,500	11,300	2,000	500	5,000
52100 · Telephone	26,160					0	26,160			
52115 · River Bank Restoration						0	0			
52120 · Training & Meetings	2,500	2,000	2,000	100	6,000	2,000	14,600			\$ 2,000
52124 · Travel Expense	1,000	1,000	1,500		4,000	600	8,100			600
52130 · Uniforms & Clothing		1,000	1,000		3,000	1,500	6,500			\$ 1,500
52140 · Utilities - Gas						5,000	5,000	5000		
52143 · Utilities - Power						8,400	8,400	8000	400	
52145 · Utilities - Street Lights						22,000	22,000			22000
52146 · Utilities - Trash/Toilet/Recycl						6,300	6,300	3800	2500	
55000 · Library New Books				1,800		0	1,800			
55010 · Library Programs				2,000		0	2,000			
56010 · 911 Dispatch					31,680	0	31,680			
56020 · Service Contracts					6,000	0	6,000			
56030 · Investigations			150			0	150			
56040 · Medical/Lab Kits					200	0	200			
56045 · Radio Fees					2,640	240	2,880			240
56047 · RMS/CAD			4,101		11,013	0	15,114			
56050 · Specialized Equipment					5,000	0	5,000			
56020- Service Contracts	15,200					0	15,200			
57000 · Safety Equipment	40		40,000		1,500	500	42,040			500
TOTAL OPERATING EXPENSES:	232,455	71,700	82,652	7,525	117,483	197,140	708,954	26,800	32,400	137,940



Bellevue's Enterprise Funds

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.

Both enterprise funds are expanding as we continue rebuilding the staffing necessary to effectively operate our utility systems. In FY26, contractor operators will remain in place to support operations while we work toward licensing in-house staff and transitioning those roles to permanent positions.

Currently, two full-time utility staff are supported by three additional team members from the newly formed City Assets Department, who help manage and operate the City's utility services.

Water Fund Projects

In 2023, Bellevue residents approved a water bond to replace aging infrastructure and secure long-term access for the construction, operation, and maintenance of the Seamans Creek surface water rights, ensuring a reliable water supply for the community.

The initial phase—focused on securing access and completing necessary surveys—is currently underway. Construction of the planned improvements is scheduled to begin in spring 2026.

With the transition to new software to support metered water usage, we are on track to begin testing and reading meters by fall of 2025. Full implementation, including billing residents based on actual water usage, is planned for January 2026.

Water Fund Revenue

Water Fund	FY25	FY26
40000 · Carryover	143,087	152,719
41800 · Administrative Fees	375	375
41816 · Application Fees	125	125
41900 · Grants	3,300,000	3,200,000
41950 · Permit - Other	500	500
42001 - Water User Fees	467,779	480,000
42002 - Water Meter Vault Fees	100	2,000
42003 - Water Meter Unit Fees	1,425	3,000
42004 - Water Cap Fee	13,750	15,000
42006 - Water On or Off	2,000	2,000
Total Income	3,929,141	3,855,719

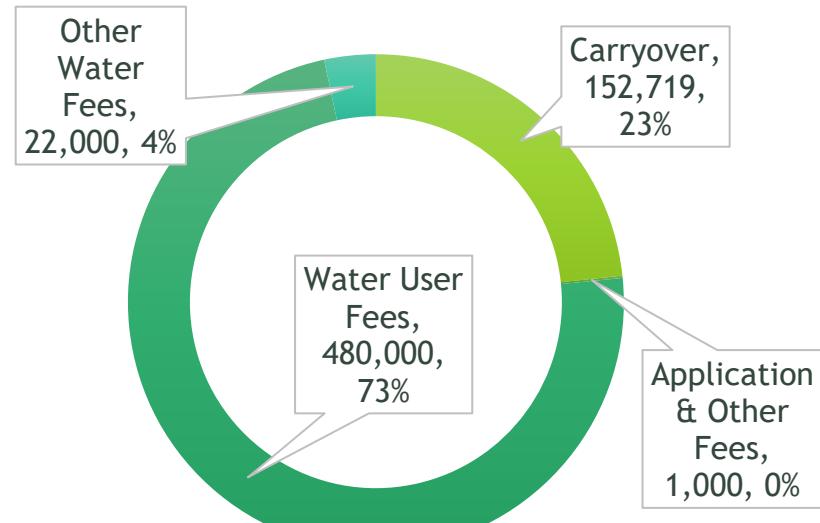
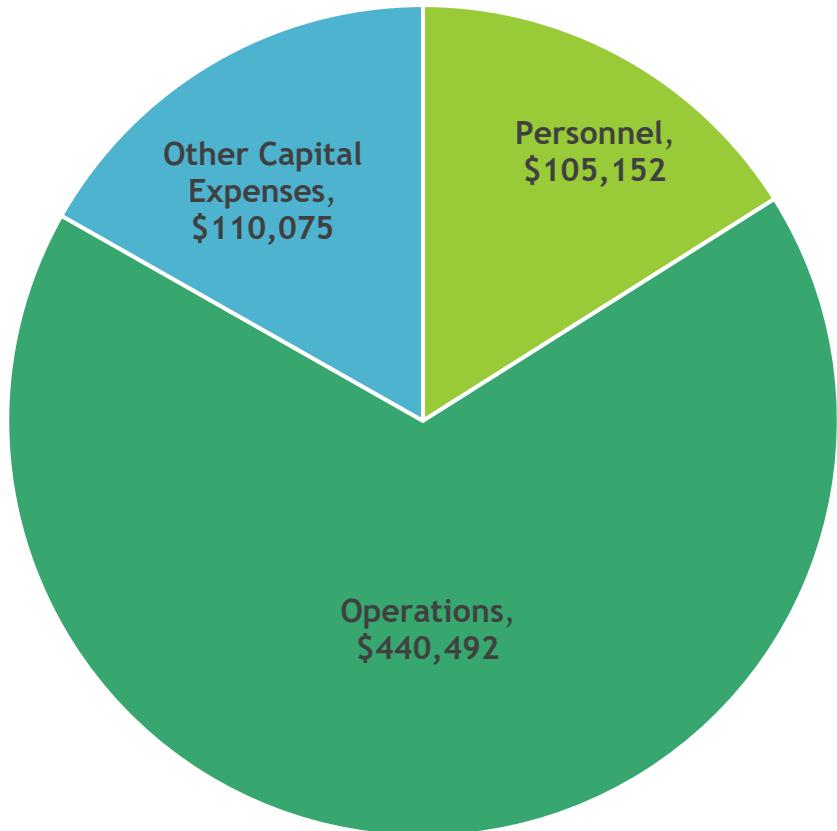


Chart Excludes Water Project (\$3.2M)

With the implementation of water meter billing, customers will be billed based on their actual water usage, which may lead to an increase in user fee revenue. However, the FY26 budget does not include any projected increase in these fees, as we have chosen to take a conservative approach and avoid speculative forecasting at this time. Our primary goal is to eliminate the need for carryover funding.

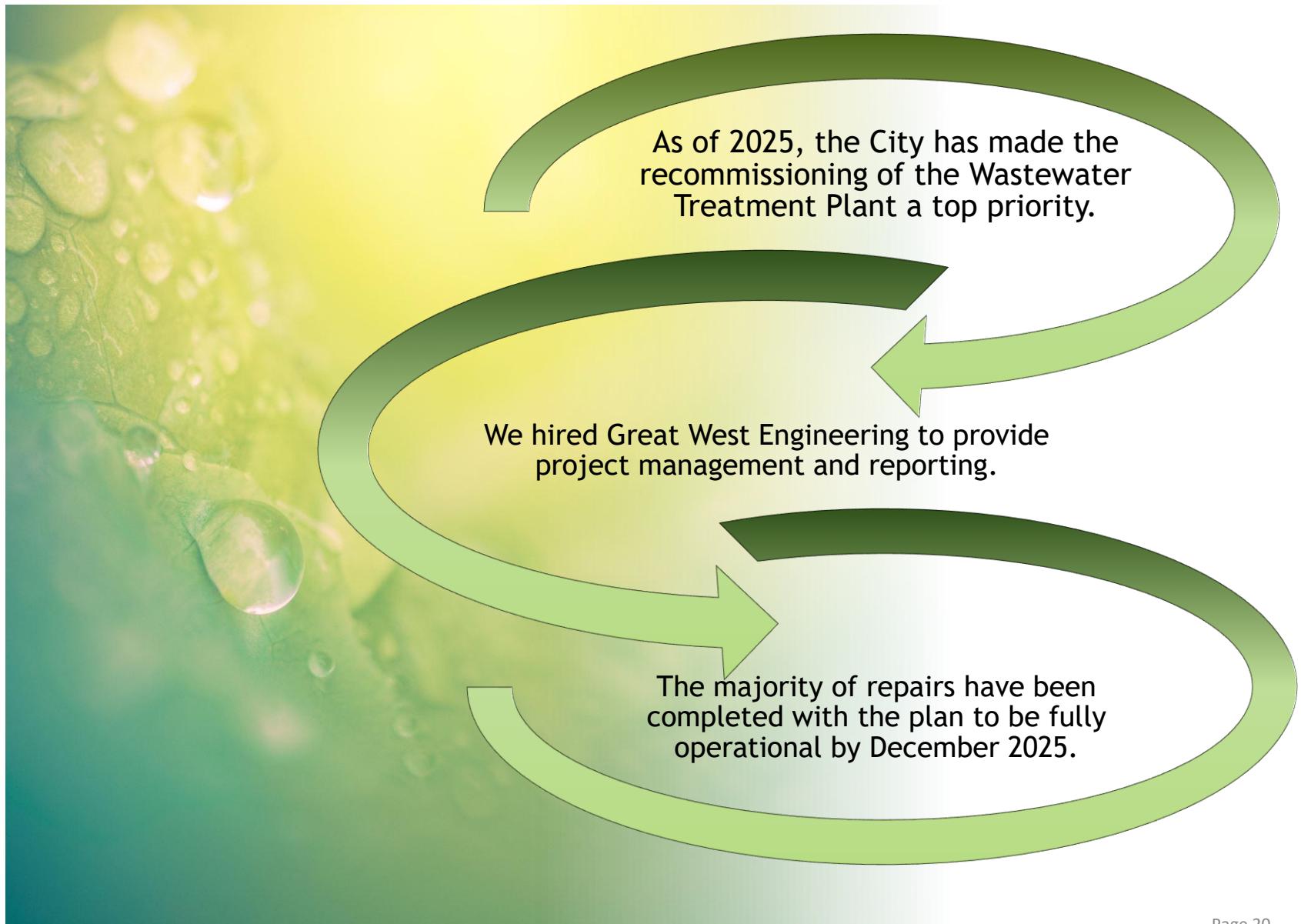
Water Fund Expenses



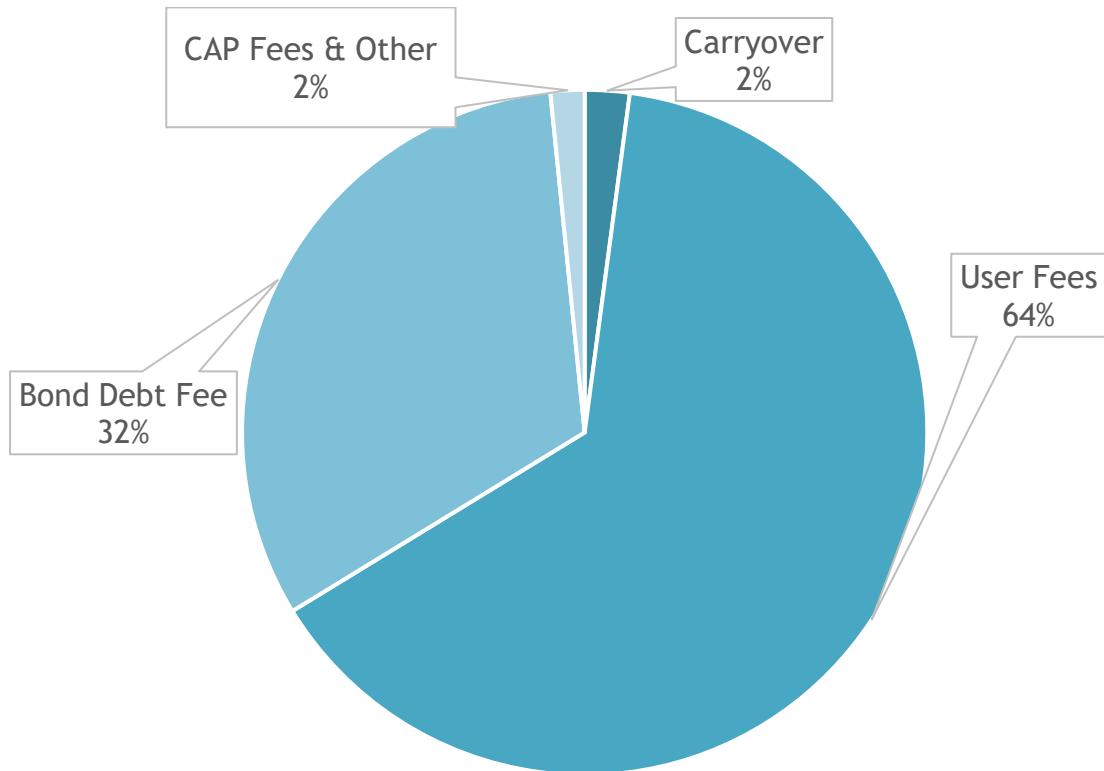
Excludes Water Project (\$3.2M)

Water Fund Operating Expenses	FY25	FY26
	Budget	Budget
50001 - Salaries & Wages	88,001	75,119
50009 - Premium Salary & Wages		
50010 - P/R Tax Expense	6,732	5,747
50011 - Insurance - Health	17,640	12,600
50015 - Workers Compensation Insurance	1,028	2,702
50017 - Retirement	10,525	8,984
Total PAYROLL	123,926	105,152
51010 - Admin Fees	93,908	122,644
51020 - Advertising / Publishing	200	200
51060 - Computer IT Support	1,920	1,920
51062 - Computers - Software & Subscrip		1,000
NEW - GIS		5,000
51070 - Conjunctive Management	53,000	53,000
51073 - Contract Labor	80,000	85,000
51075 - Contingency Expense	40,000	25,000
51080 - Dues & Memberships	3,000	1,000
51110 - Fuel	4,000	10,000
51122 - IDWR Water Fees	4,000	4,000
51140 - Legal Fees	1,000	3,000
51150 - Liability Insurance	12,632	13,913
51155 - Merchant Fees	4,000	0
51160 - Repairs & Maintenance (General)	48,595	40,000
51163 - R & M - Equipment (non-auto)	5,000	5,000
51167 - R & M - Autos	2,000	2,500
52010 - Office Supplies		500
52040 - Postage, Copies, Mailing	200	250
52050 - Professional Services	6,000	4,500
52070 - Signs		250
52080 - Small Tools & Equipment	1,000	2,500
52090 - Supplies	10,000	10,000
52100 - Telephone	550	1,215
52110 - Test Samples - Water & Sewer	8,500	10,000
52120 - Training & Meetings	6,000	2,500
52124 - Travel Expense	1,000	1,500
52130 - Uniforms & Clothing		1,500
52135 - Water District Fees	1,200	1,100
52140 - Utilities - Gas		250
52143 - Utilities - Power	11,630	25,000
56045 - Radio Fees	240	250
57000 - Safety Equipment	1,000	1,000
57500 - Scada Maintenance & Repairs		5,000
Total OPERATING EXPENSES	400,575	440,492

Wastewater Fund Project



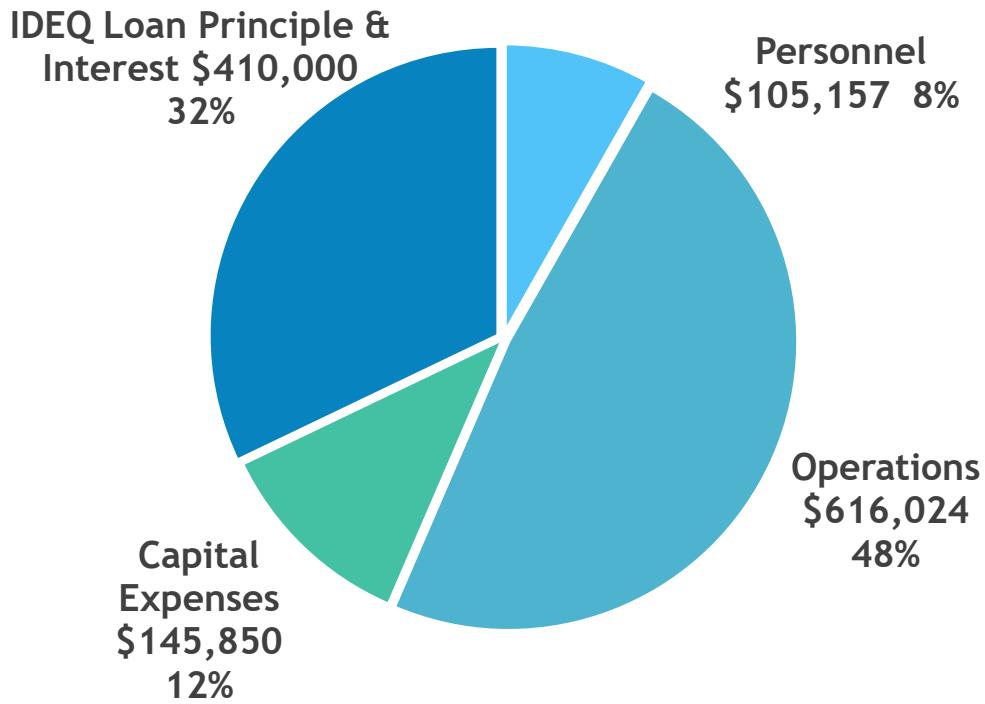
Wastewater Fund Revenues



	FY25	FY26
	Budget	Budget
WASTEWATER FUND		
40000 · Carryover	222,811	26,931
41800 · Administrative Fees	300	300
41817 · Application Fee - Sewer	100	200
42001 - Sewer User Fees	1,213,273	819,600
42002 - Bond Debt Fee		410,400
42004 - Sewer Cap Fee	13,320	20,000
Total Income	1,449,804	1,277,431

The Sewer Fund made significant progress in reducing its reliance on carryover funds for FY26.

Wastewater Fund Expenses



WASTEWATER FUND	FY25	FY26
	Budget	Budget
50001 · Salaries & Wages	106,001	75,119
50009 · Premium Salary & Wages	0	
50010 · P/R Tax Expense	8,109	5,747
50011 · Insurance - Health	20,160	12,600
50015 · Workers Compensation Insurance	1,892	2,707
50017 · Retirement	12,678	8,984
Total PAYROLL	148,840	105,157
51010 · Admin Fees	114,776	139,532
51020 · Advertising / Publishing	200	200
51030 · Bank Charges	50	250
51060 · Computer IT Support	4,000	4,000
51062 - Computers - Software & Subs		5,000
NEW - GIS Software		5,500
51073 · Contract Labor	125,000	100,000
51075 · Contingency Expense	33,271	50,000
51080 · Dues & Memberships	2,000	500
51090 - Engineering Services	17,000	20,000
51110 · Fuel	6,000	10,000
51140 · Legal Fees	2,000	2,000
51150 · Liability Insurance	25,646	23,642
51155 · Merchant Fees	10,000	0
51160 · Repairs & Maintenance (General)	69,000	70,000
51163 · R & M - Equipment (non-auto)	3,000	10,000
51167 · R & M - Autos	2,000	15,000
52020 · Internet Expense	1,860	2,500
52050 · Professional Services	3,000	4,000
52070 · Signs	500	300
52080 · Small Tools & Equipment	2,000	3,000
52090 · Supplies	60,000	45,000
52100 · Telephone	602	700
52110 · Test Samples - Water & Sewer	7,572	10,000
52120 · Training & Meetings	6,000	10,000
52124 · Travel Expense	1,000	1,500
52130 · Uniforms & Clothing		1,500
52140 · Utilities - Gas	1,500	1,000
52143 · Utilities - Power	33,000	55,000
52146 · Utilities - Trash/Toilet/Recycle	700	750
56045 · Radio Fees	240	250
57000 · Safety Equipment	100	3,000
57500 · Scada Maintenance & Repairs		21,900
Total 51000 · OPERATING EXPENSES	532,017	616,024



QUESTIONS?

Contact Shelly Shoemaker
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