



## AGENDA

Agendas may be amended\*

### JOIN ZOOM MEETING:

<https://us02web.zoom.us/j/6273122357?pwd=ekFEckpSQUF6RnVFUFpGYWNjd29Zdz09&omn=86886702061>

**MEETING ID:** 627 312 2357

**PASSCODE:** 606XKf

### ONE TAP MOBILE

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

### CALL TO ORDER

### ROLL CALL

1. **NOTICE OF AGENDA COMPLIANCE (PER IDAHO CODE §74-204): ACTION ITEM**  
*Finding that the regular meeting notice and agenda were posted in accordance with Idaho Code §74-204 within forty-eight (48) hours prior to the meeting at: the City of Bellevue City Hall, Post Office, and on the City's website on January 8, 2025. Suggested Motion: Move that the notice for the January 12, 2026, meeting was completed in accordance with Idaho Code, Section §74-204.*
2. **CALL FOR CONFLICT (AS OUTLINED IN IDAHO CODE §74-404): ACTION ITEM**
3. **MAYOR AND COUNCIL REPORT**
4. **PUBLIC COMMENT: FOR ITEMS OF CONCERN NOT ON THE AGENDA – (COMMENTS ARE LIMITED TO 3-5 MINUTES)**
5. **ELECTION OF COUNCIL PRESIDENT: ACTION ITEM**
6. **CONSENT AGENDA: ACTION ITEMS**
  - a. Approval of Minutes: September 8, 2025, September 22, 2025, and October 14, 2025, Regular Meeting Minutes: Amy Phelps, City Clerk
  - b. Approval of Claims: December 8, 2025 through January 12, 2026: Shelly Shoemaker, Treasurer
  - c. Department Head Reports
  - d. Water Project Update: Merrick and Company
7. **PRESENTATIONS**
  - a. City of Bellevue Fiscal Year End 2025 Audited Statements and acceptance by council: Dennis Brown, CPA, Workman and Company | **ACTION ITEM**
  - b. Treasurer's Report for October and November FY26 and year-end report for fiscal year 2025: Shelly Shoemaker, Treasurer
8. **PUBLIC HEARING: ACTION ITEM**
  - a. Fee schedule update and consideration to adopt Resolution No. 26-02 Amending the fee schedule for The City of Bellevue: Department Heads | **ACTION ITEM**

9. **NEW BUSINESS**

- a. SAFEbuilt Services Proposal and Consideration of Resolution No. 26-03 to enter into a Professional Services Agreement with SAFEbuilt, LLC for On-Call Building Official Services: Rochelle Lewis, David Spencer, and Alan Chambers, SAFEbuilt and Brian Parker, Community Development Director **ACTION ITEM**

10. **ADJOURNMENT: ACTION ITEM**

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



## AGENDA

Las agendas pueden ser modificadas\*

### ÚNETE A UNA REUNIÓN POR ZOOM:

<https://us02web.zoom.us/j/6273122357?pwd=ekFEckpSQUF6RnVFUFpGYWNjd29Zdz09&omn=86886702061>

**ID DE LA REUNIÓN:** 627 312 2357

**CÓDIGO DE ACCESO:** 606XKF

### MÓVIL DE UN SOLO TAP

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**POR FAVOR, SILENCIE SU Llamada: POR FAVOR, APAGUE TODOS LOS TELÉFONOS MÓVILES EXCEPTO EL PERSONAL DE EMERGENCIA.**

### LLAMADA AL ORDEN

### LISTA DE LISTA

1. **AVISO DE CUMPLIMIENTO DE LA AGENDA (SEGÚN EL CÓDIGO DE IDAHO §74-204): PUNTO DE ACCIÓN**  
*Se constató que el aviso y la agenda de la reunión ordinaria se publicaron conforme al Código de Idaho §74-204 en un plazo de cuarenta y ocho (48) horas previas a la reunión en: el Ayuntamiento de Bellevue, la Oficina de Correos y la página web de la ciudad el 8 de enero de 2025. Moción sugerida: Propone que el aviso para la reunión del 12 de enero DE 2026 se completara conforme al Código de Idaho, Sección §74-204.*
2. **LLAMAMIENTO AL CONFLICTO (SEGÚN LO ESTABLECIDO EN EL CÓDIGO DE IDAHO §74-404): PUNTO DE ACCIÓN**
3. **INFORME DEL ALCALDE Y DEL CONSEJO**
4. **COMENTARIOS públicos: PARA ASUNTOS DE INTERÉS QUE NO ESTÁN EN LA AGENDA – (LOS COMENTARIOS ESTÁN LIMITADOS A 3-5 MINUTOS)**
5. **ELECCIÓN DEL PRESIDENTE DEL CONSEJO: PUNTO DE ACCIÓN**
6. **ORDEN DEL DÍA DE CONSENTIMIENTO: PUNTOS DE ACCIÓN**
  - a. Aprobación de las actas: 8 de septiembre de 2025, 22 de septiembre de 2025 y 14 de octubre de 2025, Acta de la reunión ordinaria: Amy Phelps, secretaria municipal
  - b. Aprobación de reclamaciones: 8 de diciembre de 2025 al 12 de enero de 2026: Shelly Shoemaker, Tesorera
  - c. Informes de Jefes de Departamento
  - d. Actualización del proyecto de agua: Merrick and Company
7. **PRESENTACIONES**
  - a. Estado auditado y aceptación por parte del ayuntamiento de la ciudad de Bellevue para el fin del año fiscal 2025: Dennis Brown, CPA, Workman and Company | **ÍTEM DE ACCIÓN**
  - b. Informe del Tesorero para octubre y noviembre del año fiscal 2026 y informe de cierre del año fiscal 2025: Shelly Shoemaker, Tesorera

**8. AUDIENCIA PÚBLICA: PUNTO DE ACCIÓN**

- a. Actualización de la tabla de tarifas y consideración para adoptar la Resolución nº 26-02 Enmendando la tabla de tarifas para la ciudad de Bellevue: Jefes de departamento | **ÍTEM DE ACCIÓN**

**9. NUEVOS NEGOCIOS**

- a. Propuesta y consideración de SAFEbuilt Services y consideración de la Resolución nº 26-03 para firmar un Acuerdo de Servicios Profesionales con SAFEbuilt, LLC para servicios oficiales de edificios de guardia: Rochelle Lewis, David Spencer y Alan Chambers, SAFEbuilt y Brian Parker, Director de Desarrollo Comunitario **PUNTO DE ACCIÓN**

**10. APLAZAMIENTO: PUNTO DE ACCIÓN**

- ❖ *Si desea enviar un comentario escrito sobre un punto del orden del día de una audiencia pública: Envíe sus comentarios a [aphelps@bellevueidaho.us](mailto:aphelps@bellevueidaho.us) (antes del mediodía del día de la reunión)*



## Memorandum

**To:** Bellevue Common Council

**From:** Amy Phelps, City Clerk

**Re:** Election of Council President

**Date:** January 12, 2026

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**Background:**

Following each city election, newly elected councilmembers are sworn in at the first Council meeting in January. Pursuant to Idaho Code § 50-702, after installation of councilmembers, the Council is to organize and conduct election of a Council President.

The Council President is selected from among the sitting councilmembers and serves as the presiding officer in the absence of the Mayor, as provided by state law and local practice. Accordingly, the election of a Council President is scheduled as part of the Council's organizational actions at the January meeting following the election.

**Suggested Motion:**

*I move to elect Councilmember \_\_\_\_\_ as Council President for the 2026 calendar year.*

**Enclosures:**

None.



## Memorandum

**To: Mayor Giordani and Bellevue Common Council**

**From: Amy Phelps, City Clerk**

**Re: Consent Agenda**

**Date: January 12, 2026**

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The consent agenda allows the Council to approve routine, non-controversial items in one motion to save time and streamline meetings. Typical items include approval of minutes, bills, and standard reports. Any council member may request that an item be removed from the consent agenda for separate discussion before the vote.

### **Suggested Motion**

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

### **Enclosures**

1. Meeting minutes: September 8, 2025, September 22, 2025, October 14, 2025
2. Claims Payable Report: December 9, 2025, through January 12, 2026
3. Department Reports
4. Water Project Update: Merrick and Company



The Common Council of the City of Bellevue, Idaho met at a Regular Meeting on Monday, September 8, 2025, at 5:30 p.m. in the Council Chambers of the City of Bellevue Offices, located at 115 E. Pine Street, Bellevue, ID 83313.

**Call to Order:** Mayor Giordani called the Regular Meeting to order at 5:31 p.m. (00:00:19 in video)

**Roll Call:**

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

**Staff Present:**

Chris Johnson, Public Works Director  
Amy Phelps, City Clerk  
Greg Beaver, Fire Chief  
Brian Parker, Community Development Director  
Carter Bullock, Planner  
Kirtus Gaston, Marshal  
Shelly Shoemaker, Treasurer  
Rick Allington, Legal Counsel

**1. Notice of Agenda Compliance:** (00:01:08 in video)

The posting of this regular meeting agenda complied with Idaho Code §74-204. The Regular meeting agenda was posted within forty-eight (48) hours prior to the meeting at the Bellevue City Hall, Post Office, and on the City website on *September 4, 2025*.

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

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

No conflict was noted at this time.

**3. MAYOR AND COUNCIL REPORT** (00:01:44 in minutes)

Mayor Giordani thanked everyone who contributed to the Labor Day festivities, noting strong community participation, a diverse parade, lively museum activities, and a solid City presence from staff and departments. She expressed appreciation to all volunteers and organizations involved.

The Mayor also reported that Congressman Simpson recently announced progress on a \$4 million Community Project Funding request. The effort, initiated by Chris Johnson and advanced through collaboration with the Mayor's office, has passed the House Appropriations Committee and is awaiting Senate review. If approved, the funding could help offset costs to residents related to the bond. Council will provide updates as the process continues.

Several council members reiterated how much they enjoyed the Labor Day events.

An inquiry was made about the City's participation in the Local Emergency Planning Committee. Staff confirmed that the Fire Chief and Marshal attend meetings, which are now held quarterly at the Sheriff's Office.

Council President Shay provided an update on the City building inspection, noting aging log issues identified during a recent assessment. Chris Johnson explained steps are underway, including chinking testing for asbestos and obtaining a full project quote. Funding for the work has been budgeted. A promising candidate has also expressed interest in serving on the Bellevue Urban Renewal Agency (BURA).

Mayor Giordani reminded council that one BURA seat, one Events Committee seat, and additional Parks Committee member positions remain open.

**4. PUBLIC COMMENT: FOR ITEMS OF CONCERN NOT ON THE AGENDA – (COMMENTS ARE LIMITED TO 3 MINUTES)**  
No comment was made at this time.

**5. CONSENT AGENDA: ACTION ITEMS**

- a. Approval of June 23<sup>rd</sup>, 2025 Council Meeting Minutes: Amy Phelps, Clerk
- b. Approval of Claims August 26, through September 8, 2025: Shelly Shoemaker, Treasurer
- c. Treasurer's Report: Shelly Shoemaker, Treasurer
- d. Department Head Reports
- e. Water Project Update: Merrick & Company
- f. Approval of an Alcohol License Renewal: Kirtus Gaston, Bellevue Marshal

[\(00:11:30 in video\)](#) Council Member Wrede sought clarification on the availability of an existing conditions map, noting that easement maps typically follow it. Public Works Director Chris Johnson explained that the discussion refers to the "existing conditions of the easements," not a full property conditions map. Currently, easements exist in written descriptions, but no hand-plotted map has been created. The initial mapping effort aims to identify current easement locations to guide potential adjustments within the property, such as avoiding wetlands, improving elevation, or relocating features within the 10-acre parcel.

Mayor Giordani agreed to seek clarification from Merrick to ensure the maps are properly understood and delivered. Council Member Bergin asked about the status of the land survey work and boundary

survey, he thought that the team had been working all summer up at the site and thought this would have been delivered by now. Mr. Johnson noted that surveying did not begin until after the 4th of July, and Merrick's review identified additional structures requiring updated surveying. He explained the boundary survey is now being finalized and is expected to be delivered the next council meeting.

Council Member Bergin asked for clarification on how many older meters were identified as non-functional. Chris Johnson explained that only a very small number - under 1–2% - have issues. Examples included an outdated meter at the Silver Creek Hotel, which is already scheduled for replacement, and a difficult-to-access meter at the Riverside Trailer Park that staff must visually read manually. Overall, most meters are functioning properly, and reconciliation work between Cassell and Neptune data continues.

Bergin also asked about the status of updated procedures for resident notification and the emergency response plan. Johnson reported that the plan is being updated from the 2020 version and is nearly complete. Remaining tasks include finalizing on-call contractor contacts and developing SOPs for communicating emergency information to staff and residents.

Mayor Giordani reported that she and staff are developing a citywide communications SOP, and Public Works is drafting categorical SOPs for specific projects such as hydrant replacements. She added that the City's Emergency Response Plan is being updated with current contact information and communication procedures, and that completed SOPs will be posted on the City website and may be brought to Council for review.

Council President Shay then asked Public Works Director Chris Johnson about the delay noted in the wastewater report caused by an incorrect actuator shipment and also inquired about the timeline for submitting the reuse permit to DEQ. Mr. Johnson explained that the reuse permit draft is nearly complete and should be ready for DEQ review next week. He clarified that the wrong actuator types had been delivered, but replacements have now arrived, installation is in progress, and the delay will not affect plant startup. Chris also provided a brief explanation of what an actuator is and how it operates within the SCADA system.

Council President Shay next asked about the frost-free hydrant in the park and whether it should be replaced or removed. Mr. Johnson described the condition of the hydrant, noting repeated misuse, a rock jammed in the shutoff valve, cracking from lack of winterization, and general maintenance issues. He explained that pressurized irrigation now serves the park and asked the Council for direction on whether the hydrant is still needed. Mayor Giordani suggested continuing the discussion immediately so that staff receives clear guidance rather than pull it from the consent agenda.

Council President Shay commented that the hydrant had historically been used to create a small ice rink in winter and wondered whether that possibility should be preserved. Chris stated that Public Works does not recommend retaining the hydrant for that purpose, citing maintenance challenges, liability concerns, and past unpermitted uses. He noted that the old rink structure is no longer usable.

Council Member Obenauf expressed support for keeping some form of water access in the park, especially for permitted events, and suggested relocating the hydrant closer to the pavilion and securing it with a lock. Mayor Giordani agreed that relocation is feasible and that a lock-and-key system could be used. Marshal Kirt Gaston voiced support for retaining water access and acknowledged that he has used the hydrant in the past for a water balloon event and should obtain a permit for future

uses. Council Member Mahoney noted that maintaining an ice rink is difficult due to weather and staffing constraints and supported relocating and securing the water source.

Mr. Johnson stated that if the hydrant is going to be moved, it would be most efficient to relocate it at the same time the existing line is excavated, rather than performing the work twice. He then informed the Council that a second frost-free hydrant exists on the west end of the park near Elm Street, which is currently buried, unused, and difficult to operate. He asked whether it should be kept or abandoned. Council agreed that it should be abandoned, as the area is now served by irrigation and the hydrant is no longer used. Council Member Bergin added that typical drinking-style fountains are not suitable for filling water balloons but could serve general park needs in the future. Chris noted that both hydrants were originally installed for irrigation, which is no longer required. Mayor Giordani asked whether this issue had been discussed in the Parks Committee, and staff confirmed that it had not yet come up.

**Motion:** (00:32:54 in video) **Council Member Davis motioned** to approve the consent agenda. **Council Member Obenauf seconded** the motion. Council Members Voting Aye: Council President Shay, Council Member Bergin, Council Member Wrede, Council Member Mahoney, Council Member Obenauf. Council Members Voting Nay: none. **The Motion Passed.**

**6. WASTEWATER PLANT PROJECT UPDATE:** Andrew Kimmel, Great West Engineering (00:33:46 in video)

Andrew Kimmel from Great West Engineering reported that several schedule items have slipped (shown in red), mainly due to delays in electrical and SCADA work. Although these tasks are behind the original timeline, they are not affecting the final anticipated completion date. The next two weeks are critical to finishing electrical and SCADA work so Veolia can begin testing.

A major issue has been cleaning the aeration basins. He explained City staff were unable to remove the compacted sludge with existing equipment and a specialized contractor was brought in and successfully cleaned an entire basin in about three hours, with the remaining basins expected to be completed by the end of the week. Cleaning is essential to prevent future treatment issues and membrane problems.

He said hiring the contractor saved significant time and cost compared to the city attempting the full cleanup themselves. Estimated cost is expected to be in the thousands, likely around \$10,000–\$12,000, but Chris Johnson will have a firmer number.

Mr. Kimmel said he will be on-site next Monday for an inspection and will provide a more visual update next time, highlighting improvements made for long-term plant performance.

Council Member Wrede asked what part of the cost for the sludge removal was covered already.

Mr. Kimmel explained that an exact cost was not available yet because the contractor had to begin work immediately, but based on progress so far, he estimated the sludge removal would likely fall in the \$10,000–\$12,000 range, and not anywhere near \$30,000–\$40,000. He noted the contractor would probably need two to three days with specialized equipment.

Mr. Johnson added that the expected range is approximately \$8,000–\$15,000. He emphasized that the city's staff would have needed roughly six weeks using manual labor and unsafe access methods, whereas the contractor was able to complete work quickly and safely with a vac truck. He also noted

the basins contained large debris and had not been cleaned in roughly 15 years, making this work overdue.

Mr. Johnson stated he had already included \$20,000 for this task in the city's ICRMP reimbursement request, so the cost should be covered.

Council Member Wrede clarified that her question about the sludge removal costs was not intended to challenge the use of contractors. She emphasized that she is supportive of hiring contractors and is simply trying to obtain a specific number to understand the expense and how it fits into the plan. Wrede noted She was attempting to be succinct and focused with her questions and did not want to waste time by having the work or process repeatedly explained. She emphasized that her goal is simply to understand the facts and the financial impact, not to challenge the process or the use of contractors.

Mayor Giordani responded that she sees value in robust, detailed responses, and that department heads and contractors have the right to answer questions in the manner they choose. she encouraged Wrede to glean the information needed from the responses, even if the style is more narrative than she prefers and noted that a longer explanation does not make an answer incorrect.

Council Member Wrede acknowledged this, reiterating her desire for efficient communication, while Mayor Giordani stressed mutual respect for both the questioner and the respondent, noting that detailed answers can benefit the whole council. The discussion concluded with Wrede confirming that her question was answered and no further follow-up was needed at that time.

[\(00:45:08 in video\)](#) Council Member Davis asked for clarification on line item 18 regarding the SCADA system replacement, specifically wanting to understand the note that the "current system is no longer serviceable" and ensure the update accurately reflected the situation.

Andrew Kimmel explained that the existing SCADA system, installed with the plant 15 years ago, is no longer supported by the original manufacturer, meaning any software or operational issues cannot be corrected, which could cause the plant to stop functioning. The planned replacement system is provided by a local company, ACS, using open coding that is not proprietary. This allows future flexibility for other providers to access and modify the code. He further explained that ACS could not cross-connect the new system to the existing panels until the electricians completed their work, so the schedule was adjusted to allow full days for installation, avoiding multiple partial visits while keeping the overall project timeline unchanged.

## **7. PRESENTATION:**

### **a. Transportation Plan Update: Mariah Fowler, Forsgren Associates [\(00:49:22 in video\)](#)**

Mariah Fowler from Forsgren Associates provided an update on the city's transportation plan. She summarized a July meeting and explained that the plan continues the existing designs for street right-of-ways, which vary from 50 to 80 feet wide, without making changes. She noted that future developments using a 60-foot right-of-way should consider stormwater treatment because curbs and gutters direct water that will need to be managed. She also highlighted the importance of proper slopes to direct runoff and prevent flooding, particularly on Spruce Street.

Fowler reviewed four potential growth areas: Kirtley Street, north of Spruce Street, the Strahorn Subdivision, and Gannett Road toward the south. She then discussed maintenance, capital improvement, and multimodal plans, showing maps that illustrate current street conditions, signage,

and proposed improvements. She identified four priority roads for capital improvements—Pine, Second, Elm, and Fifth Street—and explained that these priorities help align potential grant funding with both road and sidewalk/pathway improvements.

She emphasized multimodal connectivity, including sidewalks, paths, and street crossing beacons, and noted that the plan shows improvements on both sides of the streets, with implementation dependent on available funding. Fowler also addressed the City’s road maintenance schedule: with current funding of roughly \$50,000 per year for chip sealing, a full rotation of all streets would take 22 years; increasing funding to \$100,000 or \$150,000 would reduce the cycle to 12 or 8 years, respectively, aligning more closely with best practices of 7–9 years between chip seals. She concluded by stressing that additional funding would support long-term road upkeep and encouraged Council to consider this in planning and public communications.

[\(01:01:52 in video\)](#) Council Member Obenauf asked whether, given the high cost of maintaining paved roads in small towns with widespread infrastructure, any communities are reverting to gravel roads.

Mariah Fowler responded that this is generally not happening. She explained that gravel roads often require more frequent and intensive maintenance, including constant regrading after storms, managing potholes that grow quickly, dealing with gravel that drifts off the roadway, and addressing dust control. Dust suppression methods such as magnesium chloride typically last only one season, adding recurring annual costs. Overall, while gravel may seem simpler, it brings its own significant maintenance demands, making it less practical as an alternative to paved or chip-sealed roads.

Mayor Giordani reminded the Council that the transportation plan open house Mariah mentioned will be held at 5 p.m. on Wednesday, September 10th. She noted that the information was shared in the City newsletter and posted on the website, and wanted to ensure Tony Evans from the Idaho Mountain Express had the details.

Council Member Davis asked for clarification that the \$60,000 snow-plowing figure shown on the public materials represents only the annual subcontractor cost and does not reflect the City’s full expense for plowing. Mariah Fowler agreed to revise the poster to make that distinction clear and confirmed she had emailed the full materials to the Clerk for official distribution. Mayor Giordani confirmed staff would follow up and provide the requested information to Tony Evans.

Council Member Bergin asked whether a road must be in a certain condition before chip sealing. Mariah explained that the answer is both yes and no: some agencies build roads economically by applying multiple chip seals as a structural strategy, while chip sealing is most effective on roads with a sound underlying structure. For roads that are poorly constructed, chip sealing acts more like a band-aid that extends life and delays more expensive reconstruction; it is still valuable for preventing rapid deterioration and costly emergency repairs. Mariah reiterated that the draft plan prioritizes the best-built roads for chip sealing first and that funding will guide implementation.

Mariah reviewed the maps and priority streets included in the plan, noted the need to consider stormwater treatment when adding curb and gutter in 60-foot right-of-ways, and emphasized the importance of slopes to manage runoff—particularly on Spruce Street. She outlined four potential growth areas and described the multimodal connectivity proposals, including sidewalks, paths, and crossing beacons, and said the plan shows improvements on both sides of streets where feasible. Regarding maintenance funding, Mariah explained that at the current \$50,000 per year for chip seals it

would take about 22 years to cycle all streets; increasing that funding to roughly \$100,000 or \$150,000 per year would shorten the cycle to approximately 12 or 8 years respectively, which is closer to the recommended 7–9 year maintenance interval. She closed by encouraging Council to consider additional funding and said she would present large printed maps at the Town Hall.

- b. Comprehensive Plan Update: Brian Parker, Community Development Director ([01:10:55 in video](#))

Brian Parker, Community Development Director, presented an update on the Bellevue Comprehensive Plan. He explained that the current plan dates to 2017 with minor amendments, and a full update is needed roughly every 5–10 years. The plan’s objectives are to be realistic and sustainable, reflect current and anticipated future conditions, meet state requirements under LUPA, and remain regionally aware. Existing elements that remain useful will be retained, with implementation updated as needed. Parker emphasized using open-source or low-cost tools when possible and outlined a tentative timeline aiming for completion by spring 2027.

He described ongoing data collection and community engagement efforts, including a recent Labor Day event with interactive boards and a scavenger hunt, a monthly online survey on existing conditions, and “leave a message” phone installations around town for residents to answer questions. He also mentioned plans to form a youth advisory council with high school students. Mr. Parker concluded by highlighting the advisory committee’s involvement and encouraged participation from residents in upcoming events.

Council Member Davis asked if there would be an opportunity to talk about this at Wednesday’s Town Hall to which Mr. Parker said he’d like to keep the Town Hall focused on Transportation as much as possible, but it will be an opportunity to tell everyone that comes through the door to also get involved.

Mayor Giordani expressed appreciation for Mr. Parker’s creativity on the different levels of engagement.

The council asked Brian Parker about whether the goals and objectives from the 2017 Comprehensive Plan had been reviewed to see what was still applicable and what barriers might have prevented implementation. Parker confirmed that both the council and the advisory committee have been evaluating the plan, scoring items, and determining which elements remain useful or need updating. Council members emphasized the importance of public engagement in shaping the plan to reflect residents’ needs and desires, and discussed outreach efforts, including social media and newsletters, to ensure broad community participation. Overall, they expressed support for Parker’s outreach creativity and offered to help promote engagement.

## 8. NEW BUSINESS ([01:23:22 in video](#))

- a. Consideration and Approval of Resolution No. 25-26 authorizing the treasurer to establish an LGIP Capital Account with the Idaho State Treasurer’s Office and to transfer funds received in the amount of \$27,448 to said fund for future water capital improvements: Shelly Shoemaker, Treasurer | **ACTION ITEM**

Shelly Shoemaker, Treasurer explained that the Public Works Director requested setting aside funds from a settlement award, of which 20% has been received so far. The funds will be placed in a separate account to earn interest and be available for future projects. This is to open the account.

Council Member Wrede asked where the public can find information about the 3M settlement and the contaminants found in the Chestnut and Chantrel wells. She also questioned how the settlement funds will be used for testing and mitigation and why all of the money is being set aside.

Chris Johnson explained that starting around 2022, DEQ offered free testing for PFAS and other unregulated contaminants (UCMR5) to public water systems. He recommended Bellevue's water system participate due to the location of the wells. Testing identified lithium and PFAS compounds in both the Chestnut and Chanterell wells. Following sampling, the city filed for and received a settlement award. The funds are being set aside in a long-term interest-bearing account because there is no specific guidance yet on how to use them. Meanwhile, ongoing testing and monitoring continue to track contaminant levels and potential impacts, with the city prepared to mitigate if necessary.

Council Member Wrede asked where residents can access information about the PFAS findings and the settlement funds. Chris Johnson responded that the information is currently included in the Consumer Confidence Reports. Wrede clarified she was asking about what is actively being shared with residents rather than requesting him to locate documents, and Johnson acknowledged that.

It was clarified that the funds would go into a dedicated LGIP account earning interest and would not be co-mingled with other funds. Council discussion was had on the importance of keeping the funds earmarked for potential mitigation or remediation while maintaining flexibility in case guidance changes or future councils want to allocate them differently. There was also discussion about labeling the account clearly, specifying the source, and whether future installments should automatically go into the account without needing a new resolution each time. The consensus was to create a clearly labeled account for the funds, allow interest to accrue, and leave flexibility for future use, while documenting its intended purpose.

**Motion: Council Member Davis motioned** to approve Resolution No. 25-26 authorizing the treasurer to establish an LGIP Capital Account with the Idaho State Treasurer's Office and to transfer funds received in the amount of \$27,448 to said fund for future water capital improvements with the amendments discussed . **Council Member Mahoney seconded** the motion. Council Members Voting Aye: Council President Shay, Council Member Bergin, Council Member Mahoney, Council Member Daivs, Council Member Obenauf, Council Member Wrede. Council Members Voting Nay: none. **The Motion Passed.**

## 9. OLD BUSINESS

- a. Consideration of Ordinance No. 2025-10 an ordinance of the City of Bellevue, Idaho, amending Bellevue's City Code by adding a new chapter to Title 4: Health, Sanitation, and Environment to control nuisance weeds, and providing an effective date of this ordinance upon passage, approval, and publication according to law, Brian Parker, Community Development Director | **ACTION ITEM**

(01:40:06 in video) Brian Parker, Community Development Director presented what he described as the near-final version of a document previously discussed in council meetings. He noted it had been shared

with the council several times and invited questions. Council Member Wrede questioned why the item, which addresses noncompliant residents with dry vegetation, was treated as a priority and presented over three separate meetings, asking what percentage of the population this affects. Mayor Giordani explained it was a priority because it was included in the Fire Chief and Community Development Director's strategic plan for the year. The three presentations occurred due to a mistake in the second meeting, and adjustments have been made since the first presentation.

Council Member Bergin stated that the revised ordinance is a substantial improvement over earlier drafts, which he felt were overly broad and could have led to neighbor disputes over nuisance determinations. He appreciated that the current version places responsibility for identifying fire risk with the Fire Chief, providing a clear and qualified authority rather than leaving such judgments to residents. He noted that evaluating fire risk versus preserving riparian or natural vegetation—particularly in areas like Glen Aspen—has historically been challenging and contentious, and felt the narrower scope appropriately addresses those concerns.

Council Member Obenauf questioned whether the City would assume responsibility for vegetation management in public rights-of-way beyond private property lines. Brian Parker responded that the updated approach would limit private property owner responsibility to the property line, with the City assuming responsibility for vegetation management beyond that point. Mayor Giordani noted that she has discussed this with Casey McGehee and that this framework is being incorporated into the City Assets team's management plan.

Council Member Wrede questioned how the ordinance would be applied equally when the City itself owns and maintains some properties, asking who would hold the City accountable if it failed to comply and whether the City would face the same penalties as private property owners. Marshal Gaston explained that enforcement typically begins with notices and communication, not citations. Mayor Giordani explained that the City would respond to complaints about public rights-of-way through maintenance rather than fines. Rick Allington noted that the City does not pay fines.

The discussion then focused on enforcement mechanisms, with Council Member Obenauf questioning whether violations should be classified as misdemeanors or handled through civil penalties. Marshal Gaston explained that the City has the option to use civil penalties—starting at \$100 and escalating with repeat offenses—which are handled internally and were adopted in recent years, while misdemeanor language provides additional enforcement authority if compliance cannot be achieved.

Concerns were raised about practicality, resource use, and the City's ability to consistently enforce misdemeanor-level ordinances, as well as equity issues for elderly residents, tenants, or individuals with limited capacity to address vegetation issues. Council Member Wrede reiterated the importance of equal application of the law to all property owners and cautioned against adopting ordinances that are difficult to enforce or lack a broader, supportive framework.

Mayor Giordani followed up with Council Member Wrede, emphasizing that the Fire Chief's recommendation and years of experience are part of a broader strategic plan, including emergency preparedness and community risk management. Council Member Wrede noted that while the Fire Chief's goal may be to eliminate all fire hazards, the Council's role is to balance that goal with the diversity and practical needs of the community. The discussion then focused on ordinance language and enforcement, including removing "tenant or occupant" to hold property owners accountable, and addressing the misdemeanor question. It was agreed that first offenses could be handled through civil

penalties and subsequent offenses could escalate to misdemeanor penalties under Section 141, allowing flexibility while maintaining enforcement authority. Council clarified that dollar amounts would not be fixed in the ordinance but would follow the tiered civil penalty structure already in the code, established in 2023, ensuring penalties could be adjusted by future resolution without amending the ordinance. The Council confirmed clarity on these two changes: striking “tenant or occupant” and incorporating civil penalty language in lieu of specifying misdemeanors or dollar amounts.

**Motion: Council Member Davis motioned** to waive the three reading and read Ordinance No. 2025-10 by title only. **Council President Shay seconded** the motion. Council Members Voting Aye: Council President Shay, Council Member Bergin, Council Member Mahoney, Council Member Daivs, Council Member Obenauf, Council Member Wrede. Council Members Voting Nay: none. **The Motion Passed.**

Council Member Davis read by title only.

**Motion: Council Member Davis motioned** to approve Ordinance No. 2025-10 an ordinance of the City of Bellevue, Idaho, amending Bellevue’s City Code by adding a new chapter to Title 4: Health, Sanitation, and Environment to control nuisance weeds, and providing an effective date of this ordinance upon passage, approval, and publication according to law with amendments noted above. **Council Member Mahoney seconded** the motion. Council Members Voting Aye: Council President Shay, Council Member Bergin, Council Member Mahoney, Council Member Daivs, Council Member Obenauf. Council Members Voting Nay: Council Member Wrede. **The Motion Passed.**

**Motion: Council Member Davis motioned** to publish Ordinance No. 2025-10 by summary only. **Council President Shay seconded** the motion. Council Members Voting Aye: Council President Shay, Council Member Bergin, Council Member Mahoney, Council Member Daivs, Council Member Obenauf, Council Member Wrede. Council Members Voting Nay: none. **The Motion Passed.**

**Adjournment: (02:12:27 in Video)** With no further business coming before the Common Council at this time, Council Member Wrede moved to adjourn the meeting. Council Member Obenauf seconded the motion. The meeting adjourned at 07:43 p.m. The motion passed unanimously.

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Christina Giordani, Mayor

Attest:

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Amy Phelps, City Clerk



The Common Council of the City of Bellevue, Idaho met at a Regular Meeting on Monday, September 22, 2025, at 5:30 p.m. in the Council Chambers of the City of Bellevue Offices, located at 115 E. Pine Street, Bellevue, ID 83313.

**Call to Order:** Council President Shay called the Regular Meeting to order at 5:30 p.m. (00:00:50 in video)

**Roll Call:**

Christina Giordani, Mayor – Absent  
Diane Shay, Council President – Present  
Tammy E. Davis, Council Member – Present  
Suzanne Wrede, Council Member – Present  
Shaun Mahoney, Council Member – Present  
Tom Bergin, Council Member – Present  
Jessica Obenauf, Council Member – Present

**Staff Present:**

Chris Johnson, Public Works Director  
Amy Phelps, City Clerk  
Greg Beaver, Fire Chief  
Brian Parker, Community Development Director  
Carter Bullock, Planner  
Kirtus Gaston, Marshal  
Shelly Shoemaker, Treasurer  
Rick Allington, Legal Counsel

(00:01:47 in video) Council President Shay stated the Mayor is under the weather and regrets not being able to join tonight’s meeting. She also requested a motion to amend the agenda and bring item 9a to just before the Wastewater Project update. She also noted that 9c should be pulled from the agenda, as Carter Bullock, planner, was currently out sick.

**Motion: Council Member Obenauf motioned** to move item 9a and to pull item 9c from the agenda. **Council Member Mahoney seconded** the motion. **The Motion Passed unanimously.**

**1. Notice of Agenda Compliance:** 00:04:09 in video)

The posting of this regular meeting agenda complied with Idaho Code §74-204. The Regular meeting agenda was posted within forty-eight (48) hours prior to the meeting at the Bellevue City Hall, Post Office, and on the City website on *September 18, 2025*.

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

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

No conflict was noted at this time.

**3. MAYOR AND COUNCIL REPORT**

Council President Shay noted the Town Hall scheduled for last week has been rescheduled to September 29<sup>th</sup>. Councilmember Davis noted the Hispanic Heritage celebration happening this weekend.

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

**Tony Evans from the Idaho Mountain Express** informed the Council that, in advance of the upcoming Pizza and Politics forum, he will be sending out a set of basic questions for participants to review and respond to. He asked that the responses be returned in a timely manner. He noted that these written questions would be followed by a hoped-for live forum where related questions would be discussed with broad participation.

**Bill Pereira (311 Tendoy Street, Chantrel Subdivision):**

Mr. Pereira commented on the community's ongoing water shortage and questioned why water conservation measures, such as zero-scaping, were not being required or more strongly considered for semi-industrial uses like the Karl Malone Dealership. He expressed concern about the amount of water used for landscaping and suggested that the City consider requiring reduced water use measures, including in subdivisions, to help address water conservation in the future.

**1. CONSENT AGENDA: ACTION ITEMS**

- a. Approval of June 24<sup>th</sup>, 2025 Special Council Meeting Minutes: Amy Phelps, Clerk
- b. Approval of Claims September 9, through September 22, 2025: Shelly Shoemaker, Treasurer
- c. Public Works Department Report: Chris Johnson, Public Works Director
- d. Approval of a new Alcohol License for La Plazita Latino Market, LLC: Kirtus Gaston, Bellevue Marshal
- e. Treasurer's Report, Shelly Shoemaker, Treasurer

(00:09:35 in video) Council Member Wrede stated she was pleased to see documentation from the PFAS testing that qualified the City for the 3M contamination class action. She requested that additional, more recent PFAS testing results be provided at a future meeting and asked for information on how PFAS levels have been tracked over time at the City's two treatment plants.

Council Member Obenauf asked whether there have been any updated Public Works Department reports since 2021, noting that the materials provided were dated from that year and inquiring if more recent reports are available.

Public Works Director, Chris Johnson explained that the PFAS testing results showed non-detect levels or only trace amounts that were not on the EPA's regulated PFAS list, so no follow-up testing has been conducted because the EPA has not recommended it. He noted that the City will work with DEQ and water operators to discuss potential future testing using available funds, and that PFAS testing is guided

by the EPA's unregulated contaminant monitoring program, which operates on a five-year cycle and determines whether contaminants later become regulated and require routine testing.

Council Member Bergin asked about how the City handles situations where actual revenue falls below projections—for example, street revenue—and how that affects the budget for that area. Second, he requested clarification on the listed investment funds, particularly regarding funds from the Gannett Ranch annexation, and whether it is accurate to say that the annexation has not yet occurred.

Treasurer Shoemaker explained that funds from the Gannett Ranch annexation are held in a separate escrow-like account and are only used to cover costs related to the annexation process, such as application fees and studies; the money does not become City funds until the annexation is completed. She noted that this fund is unique compared to other investment funds, which are City funds used for capital projects or savings. Shoemaker provided the summary as a snapshot of all invested savings and capital funds as of August 31, highlighting that most funds earn strong interest and are generally self-explanatory in their purpose.

In response to Council Member Bergin's questions about revenues coming in below projections, she clarified that the general fund includes multiple departments and that, while revenues were under projections as of August 31, expenses were also under budget, leaving the City in a stable position. She noted that the current report is a snapshot near the end of the fiscal year, that final revenues and expenses continue to post after September 30, and that year-end bookkeeping and the audit occur in the following months. Shoemaker emphasized that there are no current red flags, that finances are being closely monitored, and that the City budgets conservatively to account for timing delays in revenues, with a full year-end report to be provided once the books are finalized.

**Motion:** (00:18:45 in video) **Council Member Davis motioned** to approve the consent agenda. **Council Member Obenauf seconded** the motion. Council Members Voting Aye: Council President Shay, Council Member Bergin, Council Member Wrede, Council Member Mahoney, Council Member Obenauf, Council Member Davis. Council Members Voting Nay: none. **The Motion Passed.**

## 9. NEW BUSINESS

- a. Consideration and Approval of Resolution No. 25-27 declaring the intent to collect \$8,715 in foregone property taxes for fiscal year 2026 and declaring the purpose for which the foregone taxes are budgeted: Shelly Shoemaker, Treasurer | **ACTION ITEM**

Treasurer Shoemaker explained that the item was a procedural correction related to budgeted versus finalized county revenue figures. When estimating revenues for the budget, the final county information later differed by \$148. The county required the City to amend the resolution so the paperwork accurately reflected the correct amount, which resulted in the City taking \$148 less in foregone revenue. She emphasized that the change is minor, purely a formality, and ensures compliance with county requirements.

**Motion:** (00:20:41 in video) **Council Member Bergin motioned** to approve the consent agenda. **Council Member Mahoney seconded** the motion. Council Members Voting Aye: Council President Shay, Council Member Bergin, Council Member Wrede, Council Member Mahoney, Council Member Obenauf, Council Member Davis. Council Members Voting Nay: none. **The Motion Passed.**

## 6. WASTEWATER PLANT PROJECT UPDATE: Andrew Kimmel, Great West Engineering (00:21:33 in video)

Mr. Kimmel reported that he conducted a comprehensive site visit of the wastewater treatment facility with Public Works Director Chris Johnson, reviewing the lagoons, aeration equipment, liners, and the treatment plant. He noted that the facility has undergone significant improvements since last year, including reconfigured wiring and piping completed as part of insurance-related repairs, which reduce future risk even though no formal upgrades were allowed. Electrical components have been relocated higher to prevent damage from potential basement flooding, and overall the plant is now very close to being operational.

He explained that progress was slowed by unexpected conditions discovered during basin cleaning, including large amounts of rock and gravel that required additional time to remove. Despite these challenges, the quality of work has been very good, with much of the piping replaced or cleaned, membranes scheduled for cleaning and testing, and final testing expected over the next three to four weeks. Some minor repairs remain, such as damaged aerators.

Mr. Kimmel also highlighted a separate issue at the headworks channel, where severe concrete deterioration and exposed rebar were discovered due to acidic wastewater. Although unrelated to the insurance claim, he emphasized that repairs should be completed now while the plant is offline to prevent a major future failure. Chris Johnson is obtaining repair quotes, and addressing this issue now will help protect the system and avoid more costly problems once the plant is fully operational.

Council Member Obenauf asked for an estimate of the cost to repair or replace the deteriorated headworks channel. Andrew Kimmel explained that two bids have been received and a third is pending, and that it would not be appropriate to publicly share specific bid amounts before the process is complete. At the Council's request, he provided a general cost range, estimating the repair at approximately \$30,000 to \$70,000, depending on site conditions and unknowns discovered during the work. He noted that full replacement of the channel would cost significantly more, roughly \$110,000, making the proposed repair the more cost-effective option.

Mr. Kimmel emphasized that the repair is necessary to prevent continued concrete degradation, which could send debris into the membrane system and cause further damage. In response to a question about why this work was not included in the original plan, he clarified that the headworks issue is unrelated to the insurance claim or the recent plant failure and was instead caused by long-term wastewater conditions. The discussion concluded with the understanding that addressing the issue now, while the plant is offline, is prudent to avoid a more serious and costly failure in the future.

Council members clarified that the headworks channel repair would be an additional project beyond what was required to bring the plant back online and was not part of Andrew Kimmel's original contract or the insurance-related work. Mr. Kimmel explained that the issue was identified during a broader inspection and recommended addressing it now to avoid having to take the plant offline again in the future, as the deteriorating concrete could send debris directly into the membranes and cause another failure.

In response to questions about wastewater acidity and upstream conditions, Mr. Kimmel and staff explained that septic wastewater and hydrogen sulfide have contributed to corrosion. The City has already begun mitigation at the main lift station by adding oxygenating chemicals to reduce odors and corrosivity and is exploring additional oxygenation measures to improve conditions over the long force

main. These steps are intended to reduce long-term damage to both the plant and the collection system.

Council asked whether budget action was needed and whether the repair had to occur before the end of the fiscal year. Staff responded that sufficient funds are available in capital maintenance and repair accounts, either in the current or next budget, so no budget amendment is required. Regarding operations, Mr. Kimmel confirmed that an initial startup and testing beginning around October 1 remains realistic, with membrane cleaning and preliminary testing underway, followed by several weeks of phased startup, final testing, and biological seeding before full operation.

Council Member Wrede asked what close to completion actually means, noting ongoing questions and additional work.

Andrew explained that all electrical and SCADA systems are now powered and functional, a major improvement from a month ago when only about 30% worked. However, full plant startup hasn't occurred: water and wastewater haven't run through every system, membranes haven't been fully cleaned or tested, and some corroded pipes and fittings still need replacement.

He clarified that the full startup will take three to four weeks to test, tweak, and establish the biological treatment, with initial startup planned for October and full operation—including seeding biology—targeted by November 1.

## **7. PRESENTATION:**

- a. Blaine County Recreation District (BCRD) Recreation Levy Presentation: Mark Davidson, Executive Director, BCRD

Mark Davidson, Executive Director of the Blount County Recreation District (BCRD), presented an overview of the district's history, current operations, and a proposed recreation levy. He stated that BCRD has served the county for nearly 50 years and has expanded significantly as the population has grown from approximately 8,800 residents in 1976 to more than 25,000 today. He explained that BCRD began with a community swimming pool and the Wood River Trail and has since expanded to a wide range of recreational programs and facilities serving multiple generations.

Mr. Davidson explained that BCRD's current funding is comprised of approximately 40% levy funds, 35% earned revenue, and 25% donations. He stated that BCRD believes it is time to update its funding model to better align with community growth, increasing participation, and long-term maintenance needs. He noted that extensive community outreach over the past one to two years showed that recreation is a core part of the community's identity and that residents want more information about the proposed levy.

Mr. Davidson outlined BCRD's vision that recreation should be accessible to all ages and abilities, across all seasons. He stated that the proposed levy would provide sustainable funding to maintain and improve existing amenities, expand access, and support long-term planning.

He summarized five primary focus areas of the levy proposal: maintenance and upgrades to community trails; improvements to lodge and Nordic facilities; continued development of Quigley/Charles Parks as multi-season recreational assets; expanded operations and infrastructure

improvements at the aquatic center; and upgrades to sports fields and recreational facilities, which are currently overbooked and outdated.

Mr. Davidson stated that all proposed projects include long-term operating and maintenance costs to ensure sustainability. He explained that the current BCRD tax rate is approximately \$8 per \$100,000 of assessed value, or about \$60 annually for a median homeowner, and that the proposed levy would add \$13 per \$100,000, resulting in a total annual cost of approximately \$157 for a median homeowner.

Mr. Davidson concluded by stating that the levy will appear on the November ballot, will require a two-thirds majority for approval, and that BCRD encourages residents to become informed, ask questions, and participate in the voting process.

[\(00:59:26 in video\)](#) Council Member Obenauf asked whether BCRD has considered or had conversations about recreational projects or opportunities specifically related to the City of Bellevue.

Mark Davidson responded that BCRD has had such discussions and has been coordinating with Community Development Director Brian Parker and participating in the comprehensive planning process. He stated that BCRD views the proposed levy as a way to strengthen recreation amenities across all cities in the county, including Bellevue. He explained that BCRD would like to continue discussions with the City of Bellevue to explore potential partnerships or joint projects. He also noted that there may be opportunities to develop new recreational infrastructure in Bellevue, contingent upon the annexation of the Flying Hat property north of the City, which could allow for the development of sports fields located on the Bellevue side of the area of city impact.

Council Member Wrede raised concerns about housing insecurity and financial strain among Bellevue residents, including retirees and homeowners living paycheck to paycheck, and asked how BCRD communicates the value of the proposed levy to residents who may not directly use BCRD services or who cannot afford additional taxes.

Mark Davidson responded that BCRD recognizes these financial pressures and emphasized that many BCRD programs are offered at reduced cost or free, with scholarships available. He explained that the proposed levy would represent a relatively small portion of a Bellevue resident's overall tax bill—approximately \$13 per \$100,000 of assessed value, or about 5% of the city's total tax levy. He framed the levy as a question of community value, noting that many residents benefit indirectly through amenities such as the Wood River Trail, after-school care, summer camps, youth programs, and swimming lessons, which are especially important for working families and children.

Davidson acknowledged that the levy would increase taxes but described it as a responsible and modest request that would allow BCRD to meet growing demand and continue providing accessible, community-wide services. He characterized the proposal as a shared community investment that supports free or low-cost places for people to recreate, build community, and access essential services, even for those who may not personally use every program.

## 8. Public Hearing: Action Item

- a. **FP-25-01 – Karl Malone Subdivision Final Plat:** A final plat to subdivide (1) 5.43-acre parcel into one (1) 2.55-acre parcel and one (1) 2.89 acre parcel. The property is zoned B – Business: Brian Parker, Community Development Director | **Action Item**

Council President Shay outlined formally opened the public hearing. Council was asked to disclose any conflicts of interest or ex-parte communications; none were declared. Brian Parker, Community Development Director confirmed the notice and site posting were in compliance.

Mark Phillips, Phillips Land Surveying, stated that all conditions and changes required for preliminary plat approval had been incorporated into the final plat. He offered to answer any questions. No questions were raised by Council.

Mr. Parker introduced the application as a final plat for a two-lot subdivision located at the north end of Bellevue, just north of the Karl Malone area currently under construction. One lot contains the Maverik gas station, and the second lot is currently vacant with no specific use proposed at this time.

He noted that the project received preliminary plat approval in December 2024 and that all conditions of approval have been met. Mr. Parker explained that approval of the final plat is based on compliance with the required criteria outlined in the staff report, including proper survey information and plat details, all of which have been provided.

Council Member Wrede asked for clarification on who reviewed the final plat and sought to understand the subdivision history and whether any specific land uses were proposed for the parcels.

Brian Parker explained that the City Engineer reviewed and approved the final plat. He clarified that the application is the final plat for a two-lot subdivision that received preliminary plat approval in December 2024. One lot contains the approved Maverik gas station, while the second lot is vacant with no specific use proposed at this time.

Council Member Wrede expressed confusion about prior discussions involving the Maverik and Karl Malone properties. Mr. Parker explained that subdivision approval is a two-step process (preliminary and final plat) and emphasized that final plat approval addresses only the legal division of property, not land use.

It was clarified that the Karl Malone dealership property is not part of this subdivision and is excluded from the final plat. Aaron Bliss, Bliss Construction, representing the applicant, confirmed the property history and explained that the remaining parcel is now being divided into two lots consistent with prior approvals.

Council Member Bergin asked questions regarding stormwater management, utility installation or bonding, sidewalk and landscaping requirements, and the adequacy of a 10-foot non-vehicular access easement. Mr. Parker explained that stormwater, utilities, sidewalks, and landscaping were reviewed and approved through design review, and that required improvements must be completed prior to issuance of a certificate of occupancy. The 10-foot easement was included as a condition of preliminary plat approval to accommodate a 5-foot sidewalk, snow storage, and drainage.

Council Member Bergin expressed concern that the easement width was inadequate and emphasized the importance of ensuring infrastructure is installed or secured early in the process.

The applicant team and Brian Parker confirmed that the City Engineer reviewed and approved the plans and that required utility stubs are in place. Staff also explained that the recently reissued Will Serve letter prohibits an RV dump station unless additional studies and approvals are completed. Council Member Bergin requested that this restriction be added as a condition of final plat approval, and Mr. Parker agreed.

(01:29:11 in video) Council Member Davis requested clarification, prior to opening public comment, to ensure the public clearly understood what the Council was considering and what was outside the scope of the hearing. Davis asked staff to restate the nature of the application so commenters would know which issues were relevant.

Council President Shay explained that the matter before the Council was a final plat application only, not a design review. She clarified that issues such as landscaping, lighting, architecture, and site design were not under consideration. She further stated that the Council's review was limited to determining whether the final plat substantially conformed to the previously approved preliminary plat and whether all conditions of that approval had been satisfied. Council President Shay asked that public comments be limited to the final plat criteria before the public comment period was opened.

No comments were made at this time. One Letter was received from **Mindy Periera of 311 Tendoy Street**. Council President Shay read it for the record:

To whom it may concern, I want to comment on the proposed subdivision of the Karl Malone property and why it should not be approved. As a homeowner in the Chantrell subdivision, I am totally against any further development next to the Karl Malone of our Maverick Station and a dumping station for RVs. We do not need another gas station or a new dump station in Bellevue. We already have three gas stations in Bellevue, which are plenty. The proposed dump station being on the west side of the road and close to the Big Wood River is totally unacceptable, especially if there was ever a breach in the dump lines that could leach into the water table or river. We already have water shortages in Bellevue, and adding another facility that would use more water seems ridiculous. Not to mention the traffic problems that will occur with people turning in and out of the Maverick Station. There will already be ingress and egress problems with the existing Karl Malone dealership. I am totally against further development on the west side of the road. I vote no."

Council President Shay closed the public comment section of the hearing.

Brian Parker asked if Council had any questions for him or the applicant.

Council Member Bergin asked for clarification on whether utilities and other required improvements—including sidewalks, landscaping, and stormwater facilities—would be completed prior to issuance of the Certificate of Occupancy. Mr. Parker confirmed that utilities and required improvements would be installed before the Certificate of Occupancy is issued, noting that stormwater facilities are included among those required improvements.

Council Member Wrede asked whether the numerous public comments received over time on the overall project are tracked and maintained in a single place as the project moves through multiple approval stages. Mr. Parker responded that public comments were compiled as part of the record for the preliminary plat application, but the final plat is a separate quasi-judicial action that must be decided based only on the information and criteria specific to the current application. He added that prior public comments remain available in past council packets and records but are not part of the evidentiary record for this final plat decision.

**Motion: Council Member Davis motioned** to approve a final plat to subdivide (1) 5.43-acre parcel into one (1) 2.55-acre parcel and one (1) 2.89 acre parcel Including the addition of the condition identified within the Planning and Zoning Commission's Finding of Fact and Conclusion of law and decision, and to adopt the findings of fact, reflecting this decision based on the record provided. **Council Member Obenauf seconded** the motion. Council Members Voting Aye:

Council President Shay, Council Member Mahoney, Council Member Davis, Council Member Obenauf. Council Members Voting Nay: Council Member Bergin. Council Member Wrede abstained from voting. **The Motion Passed.**

## 2. NEW BUSINESS

- b. Consideration and Approval of Resolution No. 25-28 confirming the appointment of Tressa Prichard to BURA with a term expiring on September 22, 2029: Christina Giordani, Mayor | **ACTION ITEM**

Council President Shay introduced the agenda item regarding an appointment to the Urban Renewal Agency. She explained that, at the suggestion of Council Member Obenauf, she and staff met with Tressa, who expressed interest in serving the community. Council President Shay noted Tressa's long-standing Idaho roots, her return to the valley, and her desire to be involved locally. She stated that the City has been seeking an additional commissioner for the Urban Renewal Agency and recommended Tressa for the position. Council President Shay added that the Mayor supported the recommendation and requested that the appointment be placed on the agenda for Council consideration.

**Motion:** (00:20:41 in video) **Council Member Bergin motioned** to approve Resolution No. 25-28 confirming the appointment of Tressa Prichard to BURA with a term expiring on September 22, 2029. **Council Member Obenauf seconded** the motion. Council Members Voting Aye: Council President Shay, Council Member Bergin, Council Member Wrede, Council Member Mahoney, Council Member Obenauf, Council Member Davis. Council Members Voting Nay: none. **The Motion Passed.**

**Adjournment:** (01:42:27 in Video) With no further business coming before the Common Council at this time, Council Member Obenauf moved to adjourn the meeting. Council Member Bergin seconded the motion. The meeting adjourned at 07:11 p.m. The motion passed unanimously.

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Christina Giordani, Mayor

Attest:

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Amy Phelps, City Clerk



The Common Council of the City of Bellevue, Idaho met at a Regular Meeting on Monday, October 14, 2025, at 5:30 p.m. in the Council Chambers of the City of Bellevue Offices, located at 115 E. Pine Street, Bellevue, ID 83313.

**Call to Order:** Mayor Giordani called the Regular Meeting to order at 5:32 p.m. (00:00:35 in video)

**Roll Call:**

Christina Giordani, Mayor – Present  
Diane Shay, Council President – Present  
Tammy E. Davis, Council Member – Present  
Suzanne Wrede, Council Member – Present  
Shaun Mahoney, Council Member – Present (*Via Zoom*)  
Tom Bergin, Council Member – Present  
Jessica Obenauf, Council Member – Present

**Staff Present:**

Chris Johnson, Public Works Director  
Amy Phelps, City Clerk  
Greg Beaver, Fire Chief  
Brian Parker, Community Development Director  
Carter Bullock, Planner  
Kirtus Gaston, Marshal  
Shelly Shoemaker, Treasurer  
Rick Allington, Legal Counsel

**1. Notice of Agenda Compliance:** (00:01:16 in video)

The posting of this regular meeting agenda complied with Idaho Code §74-204. The Regular meeting agenda was posted within forty-eight (48) hours prior to the meeting at the Bellevue City Hall, Post Office, and on the City website on *October 9, 2025*.

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

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

No conflict was noted at this time.

**3. MAYOR AND COUNCIL REPORT**

(00:02:57 in video) Mayor Giordani opened her update by recognizing the Bellevue Library for receiving a Kiwanis Foundation donation to support a new “Story Bags” program. She commended Library

Director Kristin Gearhart for securing the funding. The program will provide bilingual books, stuffed animals, puzzles, toys, and supplemental parent materials to support early childhood learning at home. The Mayor also highlighted the upcoming Trunk or Treat community event, scheduled for October 30 along the bike path. She described the event as a fun and safe opportunity for families to trick-or-treat at decorated vehicles and encouraged businesses and individuals interested in participating to contact the library. It was clarified that the event was scheduled for the day before Halloween because it may have conflicted with the Hoopla in Hailey. Mayor Giordani then explained that mailers with Local Option Tax (LOT) information have gone out with utility bills and tabling has commenced at Atkinsons and the Post office every week up until the election. She highlighted that staff if not there to convince anyone one way or another, but to answer questions and help inform.

Mayor Giordani turned the floor over to Marshal Kirt Gaston to present awards to Josh Murphy and Steve Thayer. Marshal Gaston invited Josh Murphy and Steve Thayer to stand and presented them with Certificates of Notorious Behavior in recognition of their exceptional service to the community. The Bellevue Marshal's Office acknowledged Mr. Murphy and Mr. Thayer for their commendable actions during a tragic event on September 26th, during which they selflessly assisted by directing traffic and ensuring public safety. Marshal Gaston noted that their courage and willingness to help in a rapidly evolving and intense situation demonstrated high standards of civic duty and compassion. Both individuals were also presented with challenge coins and thanked for their service.

Council President Shay reported that the only update received was a quote to paint City Hall, which came in higher than expected. As a result, the City will reassess and prioritize essential work to determine how best to proceed with painting the building.

Council Member Obenauf announced that she will no longer serve as the liaison to the Blaine County Housing Authority due to time constraints but will remain generally informed on housing matters. She emphasized that workforce housing remains a top priority and Mayor Giordani noted that City staff continue to attend the meetings, ensuring City representation.

Council Member Davis reported that the Hispanic Heritage event in Bellevue was well attended and showed significant growth this year. She noted that despite broader national political and safety concerns, it was encouraging to see the Hispanic community represented and celebrated. She praised the quality of the event, particularly the dancers, and expressed appreciation for the enhanced performances and overall success of the celebration.

Council Member Wrede reported being contacted by a representative of the Bellevue Triangle regarding an ongoing odor issue in the area. She stated that she has not personally observed the issue but was informed that efforts have been made to work with the Department of Environmental Quality and the Attorney General's Office.

The Mayor acknowledged the update, noted that staff recorded the concern, and invited Council Member Wrede to share any additional details via email with the Mayor and the Community Development Director for further review.

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

No public comment was made at this time.

**5. CONSENT AGENDA: ACTION ITEMS**

- a. Approval Council Meeting Minutes: Amy Phelps, Clerk
  - I. July 14, 2025 Regular Council Meeting
  - II. July 15, 2025 Special Council Meeting
- b. Approval of Claims September 23, through October 14, 2025: Shelly Shoemaker, Treasurer
- c. Department Head Reports
- d. Ratification of the Mayor’s signature on a Letter of support for Mountain Rides’ application for FY27 and FY28 Grant Funding
- e. Water Project update: Merrick and Company
- f. Approval of Resolution No. 25-31 Confirming the reappointment of Eric Grootveld to the Bellevue Planning and Zoning Commission with a three (3) year term expiring October 14, 2028: Brian Parker, Community Development Director

(00:11:41 in video) Council Member Wrede requested an update on concerns raised by Judy Zimmer regarding an RV parked next to her property and asked why the issue required escalation and whether its status had changed. The Mayor referred the question to Community Development Director Brian Parker, who stated that the neighbor had been contacted and compliance was being pursued, noting limitations in current RV code enforcement and the need for future code updates. Marshal Kirt Gaston confirmed the RV does not appear to be occupied and is legally parked under current ordinances. The Mayor clarified that the matter has been addressed over the past two months by multiple departments, noncompliance issues appear resolved, and the situation will continue to be monitored.

Council Member Bergin asked about the \$20,000 Dodge Durango lease, and Shelly Shoemaker, Treasurer, clarified that it was an annual amount, while other leases listed were significantly lower and monthly. Council Member Wrede raised a question about tracking personnel and related costs for projects, such as the sewer project, and staff explained that employees record hours by department, with wages and associated costs allocated accordingly, with consolidation planned for the new fiscal year. Clarification was provided on claims reports, noting one report through 9/30 for the old fiscal year and a separate October report reflecting the new Department 15 for city assets starting 10/1. Council Member Obenauf inquired about updates on customer addresses to Clear Creek, and Chris Johnson, Public Works Director confirmed the updated list had been sent to the appropriate personnel and is being finalized, with legal documentation ongoing.

Council Member Bergin asked for an update on the September milestones and deliverables from Merrick, specifically the 90% existing conditions/easement map and the preliminary budget for Highway 75 improvements, noting these were not reflected in the October report. Chris Johnson responded that the 90% conditions map had just been released to the water project team and will be reviewed with the landowner this coming Wednesday. Following that review, the maps and associated information will be provided to Council. He also noted that Highway 75 timelines are being coordinated with ITD, with the project now expected in 2027–2028, so costs and schedules can be finalized.

**Motion:** (00:22:22 in video) **Council Member Obenauf motioned** to approve the consent agenda.

**Council President Shay seconded** the motion. Council Members Voting Aye: Council President Shay, Council Member Bergin, Council Member Wrede, Council Member Mahoney, Council Member Obenauf, Council Member Davis. Council Members Voting Nay: none. **The Motion Passed.**

**6. WASTEWATER PROJECT UPDATE:** Kristina Gillespie-Jaques, Great West Engineering (00:23:12 in video)

Kristina Gillespie-Jaques, filling in for Andrew Kimmel while he's on vacation addressed the Council to give a Wastewater update. Kristina Gillespie-Jaques provided an update stating she is now with Great West Engineering and supporting the City's wastewater system, including future projects. She referenced a summary memorandum from Andrew detailing completed work, project timelines, and costs. While she is not an engineer, she can record technical questions for Andrew, who will return soon, and noted that Chris Johnson is available to provide technical support as needed. Council Member Bergin asked about the status of membrane cleaning and recent odor complaints in the neighborhood. Chris Johnson explained that membrane cleaning was delayed because necessary SCADA switches for the actuators controlling reuse water pumps had not been provided; the parts are expected in three (3) to six (6) weeks, after which cleaning can proceed. Regarding the odor, no formal complaints had been received, but a pump in the main lift station had been replaced to maintain proper oxygenation. He explained seasonal temperature changes or nearby sheep agricultural activity could also contribute to occasional odors, though operators had not observed significant issues. Johnson noted the membrane delay likely impacted the overall project timeline and confirmed that Veolia support remains available nationally for inspections and guidance.

Council Member Davis noted that visiting the plant showed it was odor-free at the time and encouraged tours for Council members. She asked if operations could continue before significant snow, and staff confirmed snow would not impact interior operations, only the delivery of chlorine. Chris Johnson confirmed that DEQ is aware of delays and supports the compliance schedule. He further explained that monitoring for the 2024–2025 reuse permit was ongoing, including nitrate testing from RI basins, and all results will be submitted to DEQ. Regarding the land application agreement with Mr. Brown, it remains valid, though he has requested that one 28-acre parcel not be used, requiring adjustments to the basins.

**7. COMMUNICATION PLAYBOOK PRESENTATION:** Christina Giordani, Mayor

(00:39:24 in video) Mayor Giordani presented the Communications Playbook as a collaborative effort that grew out of the Community Project, intended to organize and standardize how communications come from City Hall. She explained that the playbook will serve as a practical, living guide for staff, elected officials, and community-facing partners to improve clarity, transparency, consistency, and public trust. The playbook defines key audiences, outlines shared responsibilities for anyone communicating on behalf of the City, and establishes best practices for communication channels, tone, branding, and responsiveness, including bilingual communication. She highlighted standardized templates, guidance for routine and maintenance communications, and a structured crisis communication framework informed by lessons learned during the water boil advisory. The Mayor emphasized that the goal is to foster informed participation, reduce confusion, strengthen

engagement, and ensure clear, timely, and coordinated communication with the community, and she invited council feedback to continue refining the document.

Council members expressed support for the communications playbook and offered several refinements for clarity and usability. Feedback included adding clearer guidance for social media posts, such as standard image sizing and separate English and Spanish posts when images contain text, to avoid formatting issues on platforms like Facebook.

Additional discussion focused on crisis communications, with council noting confusion during past emergency updates and recommending clearer timestamps, dates, and identification of the “latest” or “final” update. Council suggested adding more specific expectations for the timing and frequency of updates during emergencies, while acknowledging staffing and after-hours limitations. Mayor Giordani responded that the intent is to communicate as quickly as possible, with designated staff responsible for updates, cross-training for coverage, and the playbook serving as a reference to ensure continuity and timely, coordinated communication.

#### **8. Row Work Session: Brian Parker, Community Development Director**

[\(01:01:43 in video\)](#) Community Development Director Brian Parker presented the introduction to the Right-of-Way (ROW) workshop summarizing existing city regulations, identifying inconsistencies across code titles, and outlining recommendations for a more clear, consistent, and enforceable framework. He explained that Bellevue’s rights-of-way are primarily public assets intended to serve community needs such as streets, sidewalks, utilities, drainage, snow storage, and future infrastructure, with most ROWs measuring 80 feet wide.

Mr. Parker reviewed current regulations governing parking, storage, excavation, encroachments, driveways, vision triangles, landscaping, trees, burning, and business uses, noting that standards are scattered across multiple code sections and often conflict or lack clarity. He emphasized that encroachment permits are currently limited to specific uses and that many common practices in the ROW are not clearly permitted under existing code. He also highlighted challenges related to outdated street and driveway standards, unclear vision triangle requirements, mailbox placement, garbage containers, and enforcement difficulties.

Mr. Parker recommended consolidating ROW standards into a single, accessible section; adopting consistent vision triangle and parking standards aligned with state law; updating driveway and approach standards with clear inspection requirements; allowing limited, well-regulated landscaping in the ROW; and creating specific standards for business-related ROW uses such as outdoor seating and displays. He also suggested updating public tree standards, coordinating mailbox and utility placement, and aligning garbage container regulations with a future franchise agreement.

He concluded by stressing that successful implementation will require significant public education, updated tools and materials, and a phased approach to enforcement before bringing proposed changes forward for further council discussion and action.

Council Member Wrede questioned the basis for the proposed recommendations, asking for clearer documentation of resident feedback, complaints, and data that informed staff’s conclusions. Mr. Parker explained that feedback has largely been qualitative, drawn from staff experience administering the

code, permitting challenges, and a small but engaged town hall workshop. Council Member Wrede expressed concern about the limited scope of public input, potential impacts to residents such as costs and required changes to existing driveways, and the lack of visual mapping to show how recommendations would affect the community. Further council discussion acknowledged that right-of-way regulation is complex and fragmented across the code, making enforcement difficult, and emphasized that the overarching goal is consolidation, clarification, and consistency. Several members noted the need for clearer standards—particularly for driveways and mailboxes—to address recurring complaints and plowing issues, while agreeing that additional resident feedback and analysis would be helpful before moving forward and determining next steps.

Further council discussion focused on the need for clear, enforceable standards, particularly for driveways and encroachments, to address long-standing inconsistency and fairness issues in the community. Council members and staff described past examples where loosely issued encroachment permits led to unintended consequences, such as large, paved areas turning into informal parking lots, creating snow removal, safety, and line-of-sight problems. Staff emphasized their frustration with trying to enforce existing ordinances when residents exceed permitted widths, compare themselves to neighbors who were previously allowed larger driveways, or threaten legal action, underscoring the need for clearer council direction.

The discussion highlighted how wide driveways impact snow storage, plowing operations, pedestrian and bicycle safety, and visibility at intersections, while also acknowledging differing perspectives on whether larger driveways reduce on-street parking. Council members raised questions about flexibility, such as accounting for lot size or development type, and cautioned against one-size-fits-all solutions. There was agreement that enforcement has become difficult and costly due to years of inconsistent application and unclear code, and that staff need guidance to move forward.

As the conversation shifted toward next steps, council members generally agreed that driveways should be the top priority given current enforcement challenges, with related encroachment standards closely following. Additional priorities identified included updating outdated public tree standards to reflect water conservation and safety concerns, addressing mailbox placement and vision triangle consistency, and clarifying garbage container placement in rights-of-way. Mayor Giordani reiterated that no code changes were being made that night and emphasized that the purpose of the discussion was to give staff direction on priorities and process, including future resident engagement and potential review by Planning and Zoning, before bringing formal proposals back to council.

## 9. New Business

- a. Approval of Resolution No. 25-29 Authorizing the Bellevue Marshal to sign a Memorandum of Understanding (MOU) between The Bellevue Marshal's Office and Blaine County Sheriff's Office for the Coordination of Law Enforcement services and Mutual Aid within Blaine County: Kirtus Gaston, Bellevue Marshal | **Action Item**

(01:56:14 in video) Marshal Kirt Gaston explained that the proposed MOU with the Blaine County Sheriff's Office would formalize cross-deputization and mutual aid between agencies to improve coordination of law enforcement services. The agreement would speed response times, clarify authority when Bellevue officers assist outside city limits, and reduce legal complications in court by clearly establishing why officers are operating in the county. He noted that the MOU would also streamline investigations by allowing cases to be handled more cohesively, improving information

sharing, reducing handoffs between agencies, and resulting in cleaner investigations when cases reach prosecution.

Council discussion focused on the background and scope of the proposed MOU. Marshal Gaston explained that a similar agreement existed years ago but had lapsed, and this MOU would restore that framework. Council Member Obenauf asked whether the agreement would allow Bellevue access to shared resources, including the new mental health deputy and regional teams, which Gaston confirmed it would.

Council Member Davis raised a concern about the MOU being tied to specific individuals rather than offices. Mr. Gaston explained this was intentional, allowing the agreement to be reconsidered if leadership changes, while still enabling it to continue with simple updates if future leadership supports it. Council members expressed support for the MOU, noting strong working relationships with the Sheriff's Office and emphasizing that the agreement does not transfer authority or control between agencies, but instead facilitates cooperation, mutual aid, and streamlined operations. The discussion concluded with consensus that the MOU would improve response times, officer safety, and service to Bellevue and the broader valley.

**Motion:** (02:03:18 in video) **Council President Shay motioned** to approve Resolution No. 25-29 Authorizing the Bellevue Marshal to sign a Memorandum of Understanding (MOU) between The Bellevue Marshal's Office and Blaine County Sheriff's Office for the Coordination of Law Enforcement services and Mutual Aid within Blaine County. **Council Member Mahoney seconded** the motion. Council Members Voting Aye: Council President Shay, Council Member Bergin, Council Member Wrede, Council Member Mahoney, Council Member Obenauf, Council Member Davis. Council Members Voting Nay: none. **The Motion Passed.**

- b. Approval of Resolution No. 25-30, A Resolution of the City of Bellevue, Idaho, Authorizing the Mayor to Execute a Contract with Blaine County for Providing Dispatch Services to the City of Bellevue | **ACTION ITEM**

**Motion:** (02:04:42 in video) **Council Member Bergin motioned** to approve Resolution No. 25-30, A Resolution of the City of Bellevue, Idaho, Authorizing the Mayor to Execute a Contract with Blaine County for Providing Dispatch Services to the City of Bellevue. **Council Member Mahoney seconded** the motion. Council Members Voting Aye: Council President Shay, Council Member Bergin, Council Member Wrede, Council Member Mahoney, Council Member Obenauf, Council Member Davis. Council Members Voting Nay: none. **The Motion Passed.**

- c. Consideration and Approval of Ordinance No. 25-13 Establishing Rules and Regulations for the display of banners spanning the width of any public right-of-way, including regulations controlling size, material, content, and duration of display; providing that banners may only be placed in designated locations; providing exemptions for the City of Bellevue; providing procedures, installation requirements, enforcement and penalties and providing an effective date: Christina Giordani, Mayor | **Action Item**

Mayor Giordani explained that the proposed banner ordinance was developed after a request to hang a banner for the Hike for Hope event revealed that the City had a permit application but no codified standards to approve or deny banner requests over public rights-of-way. The ordinance establishes clear rules to allow community events to advertise while protecting public safety, visual quality, and traffic visibility.

Planner Carter Bullock explained that the ordinance designates the Public Works Director as the administrator and limits banners to approved locations with existing or future infrastructure, initially focusing on the Main Street corridor. Mr. Bullock stated it sets standards for banner content, size, materials, and appearance, requires permit applications at least two weeks in advance, and limits how long banners may be displayed and how quickly they must be removed after an event. He went on to say the ordinance also includes an exemption for City banners, allowing temporary City messaging while ensuring those banners do not permanently block community use and provides a clear, consistent framework for approving, installing, and enforcing banner displays in Bellevue.

The Council discussed clarifying that banner installation and removal would be handled by the City, under the oversight of the Public Works Director or designee, to ensure safety, consistency, and proper traffic control, rather than allowing private parties to install banners in the public right-of-way. They agreed the ordinance allows staff to manage the application process and forms administratively, with fees addressed separately through the fee schedule.

A significant portion of the discussion focused on exemptions, with concerns that the City should not have broader rights than other entities. Several members suggested that any exemptions or fee waivers be based on clear, objective criteria that could apply equally to non-City organizations, particularly for community or holiday events, rather than being tied solely to City sponsorship. Council emphasized that the intent of the ordinance is to allow special event banners that provide a public benefit, not commercial advertising.

The Council also reviewed banner size standards and locations, noting that the proposed dimensions align with regional practices and existing hardware and safety requirements, while allowing flexibility for different right-of-way widths. Overall, members expressed general support for the ordinance, with minor clarifications suggested to strengthen language around City installation authority and ensure fairness, efficiency, and consistency in how banners are approved and managed.

**Motion:** (02:29:31 in video) **Council Member Bergin motioned** to waive three readings of Ordinance No. 2025-10 and read by title only. **Council President Shay seconded** the motion. Council Members Voting Aye: Council President Shay, Council Member Bergin, Council Member Wrede, Council Member Mahoney, Council Member Obenauf, Council Member Davis. Council Members Voting Nay: none. **The Motion Passed.**

**Motion:** (02:29:57 in video) **Council Member Bergin motioned** to approve Ordinance No. 2025-10 with the amendments of Oak street instead of Elm Street. **Council President Shay seconded** the motion. Council Members Voting Aye: Council President Shay, Council Member Bergin, Council Member Mahoney, Council Member Obenauf, Council Member Davis. Council Members Voting Nay: Council Member Wrede. **The Motion Passed.**

**Motion:** (02:31:16 in video) **Council Member Bergin motioned** to approve publication by Summary only of Ordinance No. 2025-10 . **Council President Shay seconded** the motion. Council Members Voting Aye: Council President Shay, Council Member Bergin, Council Member Mahoney, Council Member Obenauf, Council Member Davis. Council Members Voting Nay: Council Member Wrede. **The Motion Passed.**

**Adjournment:** (02:31:51 in Video) With no further business coming before the Common Council at this time, Council President Shay moved to adjourn the meeting. Council Member Obenauf seconded the motion. The meeting adjourned at 08:03 p.m. The motion passed unanimously.

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Christina Giordani, Mayor

Attest:

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Amy Phelps, City Clerk

Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
<b>Advanced Control Systems, LLC. (120)</b>							
41251	1	Invoice	Installation and repairs	12/16/2025	1,437.25	200-20-51160	Repairs & Maintenance (Gen
41251	2	Invoice	Installation and Repairs	12/16/2025	17,595.20	300-30-58120	Construction & Improvement
41464	1	Invoice	Carefree SCADA Program	12/20/2025	160.00	200-20-51062	Computers - Software & Subs
41463	1	Invoice	Carefree SCADA Program - Wastewater	12/20/2025	318.00	300-30-51062	Computers - Software & Subs
41463	2	Invoice	Carefree SCADA Additional services	12/20/2025	350.00	300-30-51160	Repairs & Maintenance (Gen
Total Advanced Control Systems, LLC. (120):					19,860.45		
<b>AFBA (160)</b>							
010526	1	Invoice	Life Insurance - January	01/05/2026	80.00	100-05-50014	Insurance - Life
Total AFBA (160):					80.00		
<b>Airgas USA, LLC. (190)</b>							
9167354906	1	Invoice	Gas Detector	12/08/2025	1,009.95	100-05-57000	Safety Equipment
Total Airgas USA, LLC. (190):					1,009.95		
<b>Allington, Frederick (210)</b>							
010126	1	Invoice	Monthly Payment - January	01/05/2026	1,909.00	100-01-51145	Legal - Prosecuting Attorney
Total Allington, Frederick (210):					1,909.00		
<b>American Legal (240)</b>							
47234	1	Invoice	Annual Web Hosting Fee	12/09/2025	250.00	100-01-51080	Dues & Memberships
47234	2	Invoice	Annual Web Hosting Fee	12/09/2025	125.00	200-20-51080	Dues & Memberships
47234	3	Invoice	Annual Web Hosting Fee	12/09/2025	125.00	300-30-51080	Dues & Memberships
Total American Legal (240):					500.00		
<b>Applied Control Equipment LLLP (4190)</b>							
CD99183569	1	Invoice	Parts for recommissioning of WWTP	11/01/2025	5,173.66	300-30-51160	Repairs & Maintenance (Gen
Total Applied Control Equipment LLLP (4190):					5,173.66		
<b>BDE Water Professionals (400)</b>							
BDE-25-12-1	1	Invoice	Wastewater Operations - December	01/05/2026	12,187.50	300-30-51073	Contract Labor
BDE-25-12-2	1	Invoice	Monthly Retainer Fee - December	01/05/2026	500.00	200-20-51073	Contract Labor

City of Bellevue  
Hosted Live 3.11.2025

Invoice Register - Claim Report by Vendor  
Input Dates: 12/1/2025 - 1/31/2026

Page: 2  
Jan 08, 2026 02:24PM

Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
Total BDE Water Professionals (400):					12,687.50		
<b>Caselle, Inc. (580)</b>							
INV13963 - J	1	Invoice	January Maint & Support	12/04/2025	2,427.00	100-01-51062	Computers - Software & Subscri
INV-15201	1	Invoice	Contract Support & Maintenance - 2/1/26 - 2/28/26	01/05/2026	2,427.00	100-01-51062	Computers - Software & Subscri
Total Caselle, Inc. (580):					4,854.00		
<b>Christensen Inc. dba United Oil (640)</b>							
CL03205	1	Invoice	Fuel - Card #263140	12/15/2025	137.52	300-30-51110	Fuel
CL03206	1	Invoice	Fuel - Card #263953/Gaston	12/15/2025	234.16	100-08-51110	Fuel
CL03206	2	Invoice	Fuel - Card #263954/Shelamer	12/15/2025	101.07	100-08-51110	Fuel
CL03206	3	Invoice	Fuel - Card #263955/Thayer	12/15/2025	137.96	100-08-51110	Fuel
CL03206	4	Invoice	Fuel - Card #6857653/Marin	12/15/2025	214.97	100-08-51110	Fuel
CL03207	1	Invoice	Fuel - Card #8191665	12/15/2025	73.16	100-15-51110	Fuel
CL03207	2	Invoice	Fuel - Card #8191665	12/15/2025	73.16	200-20-51110	Fuel
CL03207	3	Invoice	Fuel - Card #8191665	12/15/2025	73.16	300-30-51110	Fuel
CL104129	1	Invoice	Card #263140/Wastewater	12/31/2025	223.31	300-30-51110	Fuel
CL04130	1	Invoice	Fuel - Card #263953/Gaston	12/31/2025	241.05	100-08-51110	Fuel
CL04130	2	Invoice	Fuel - Card #263954/Shelamer	12/31/2025	176.78	100-08-51110	Fuel
CL04130	3	Invoice	Fuel - Card #263955/Thayer	12/31/2025	124.59	100-08-51110	Fuel
CL04130	4	Invoice	Fuel - Card #6857653/Marin	12/31/2025	163.79	100-08-51110	Fuel
CL04131	1	Invoice	Fuel - Card #263139	12/31/2025	40.90	100-15-51110	Fuel
CL04131	2	Invoice	Fuel - Card #263139	12/31/2025	40.90	200-20-51110	Fuel
CL04131	3	Invoice	Fuel - Card #263139	12/31/2025	40.90	300-30-51110	Fuel
CL04132	1	Invoice	Fuel - Card #8191665	12/31/2025	54.57	100-15-51110	Fuel
CL04132	2	Invoice	Fuel - Card #8191665	12/31/2025	54.58	200-20-51110	Fuel
CL04132	3	Invoice	Fuel - Card #8191665	12/31/2025	54.58	300-30-51110	Fuel
CL04129	1	Invoice	Fuel - Card #263140	12/31/2025	223.31	300-30-51110	Fuel
Total Christensen Inc. dba United Oil (640):					2,484.42		
<b>City of Ketchum (670)</b>							
9563	1	Invoice	Resort Cities Coalition Annual Dues	10/16/2025	500.00	100-01-51080	Dues & Memberships
Total City of Ketchum (670):					500.00		
<b>Clear Creek Disposal (690)</b>							
0001870492	1	Invoice	O'Donnell Park - November	12/29/2025	7.31	100-15-52146	Utilities - Trash/Toilet/Recyc
0001870493	1	Invoice	Howard Preserve - November	12/29/2025	200.56	100-15-52146	Utilities - Trash/Toilet/Recyc

Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
0001870494	1	Invoice	City Hall - December	12/29/2025	76.35	100-15-52146	Utilities - Trash/Toilet/Recyc
0001870496	1	Invoice	Shop - December	12/29/2025	150.08	100-15-52146	Utilities - Trash/Toilet/Recyc
0001870497	1	Invoice	Fire Station - December	12/29/2025	29.14	100-15-52146	Utilities - Trash/Toilet/Recyc
0001870495	1	Invoice	31 Alyson Lane - December + Roll offs dispose of membranes	12/29/2025	604.88	300-30-52146	Utilities - Trash/Toilet/Recyc
Total Clear Creek Disposal (690):					1,068.32		
<b>Clearwater Landscaping (710)</b>							
11265	1	Invoice	Turf Mowing - Memorial Park	11/25/2025	315.00	100-15-51073	Contract Labor
Total Clearwater Landscaping (710):					315.00		
<b>Copy &amp; Print LLC (780)</b>							
8117	1	Invoice	Parking Citation Stickers	12/12/2025	84.38	100-08-52090	Supplies
Total Copy & Print LLC (780):					84.38		
<b>Core &amp; Main (790)</b>							
Y002481	1	Invoice	Plugs for valves to prevent mud & grid blocking the valve	12/10/2025	3,810.00	200-20-51160	Repairs & Maintenance (Gen
Y054550	1	Invoice	Water meters & antenna	11/05/2025	2,505.70	200-20-58260	Water Meter or Vault Expense
Total Core & Main (790):					6,315.70		
<b>Digline Inc. (930)</b>							
0078402-IN	1	Invoice	Monthly Fee	11/30/2025	16.57	200-20-51160	Repairs & Maintenance (Gen
0078402-IN	2	Invoice	Monthly Fee	11/30/2025	16.58	300-30-51160	Repairs & Maintenance (Gen
0078650-IN	1	Invoice	Monthly Fee	12/31/2025	9.75	200-20-51160	Repairs & Maintenance (Gen
0078650-IN	2	Invoice	Monthly Fee	12/31/2025	9.75	300-30-51160	Repairs & Maintenance (Gen
Total Digline Inc. (930):					52.65		
<b>DL Evans - Fire Dept. (970)</b>							
3087-01	1	Invoice	Atkinsons/Christmas Party	12/22/2025	102.18	100-05-51177	Misc Expense
3087-01	2	Invoice	Costco/Christmas Party	12/22/2025	243.28	100-05-51177	Misc Expense
3087-01	3	Invoice	Eagle Engraving - Awards	12/22/2025	272.95	100-05-52120	Training & Meetings
Total DL Evans - Fire Dept. (970):					618.41		
<b>DL Evans - Library (980)</b>							
4580-01	1	Invoice	Iconoclast Books	12/22/2025	113.96	100-07-55000	Library New Books
4580-01	2	Invoice	Hobby Lobby	12/22/2025	36.45	100-07-55010	Library Programs

Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
4580-01	3	Invoice	Amazon	12/22/2025	168.02	100-07-55000	Library New Books
4580-01	4	Invoice	S.V. Garden Center	12/22/2025	96.43	100-07-55010	Library Programs
4580-01	5	Invoice	Edge Event Productions	12/22/2025	500.00	100-07-55010	Library Programs
Total DL Evans - Library (980):					<u>914.86</u>		
<b>DL Evans - Mayor (1000)</b>							
2563-01	1	Invoice	Amazon/Supplies	12/22/2025	15.85	100-01-52010	Office Supplies
2563-01	2	Invoice	Zoom	12/22/2025	40.00	100-01-51062	Computers - Software & Subscri
2563-01	3	Invoice	MSFT	12/22/2025	148.50	100-01-51062	Computers - Software & Subscri
2563-01	4	Invoice	MSFT	12/22/2025	116.00	100-01-51062	Computers - Software & Subscri
2563-01	5	Invoice	Amazon/Office supplies	12/22/2025	4.96	100-01-52010	Office Supplies
2563-01	6	Invoice	Siteground hosting	12/22/2025	6.00	100-01-51080	Dues & Memberships
2563-01	7	Invoice	Amazon/Supplies	12/22/2025	67.44	100-01-52010	Office Supplies
2563-01	8	Invoice	Albertson's/Supplies	12/22/2025	29.99	100-01-52090	Supplies
2563-01	9	Invoice	Amazon Prime	12/22/2025	15.89	100-01-51080	Dues & Memberships
2563-01	10	Invoice	ZoHo	12/22/2025	70.00	100-01-51062	Computers - Software & Subscri
2563-01	11	Invoice	Etsy	12/22/2025	164.30	100-03-51650	Comprehensive Plan
2563-01	12	Invoice	Surveymonk	12/22/2025	468.00	100-03-51080	Dues & Memberships
2563-01	13	Invoice	Microsoft	12/22/2025	71.40	100-01-51062	Computers - Software & Subscri
2563-01	14	Invoice	Mailchimp	12/22/2025	19.50	100-01-51062	Computers - Software & Subscri
2563-01	15	Invoice	Amazon/Supplies	12/22/2025	65.99	100-01-52010	Office Supplies
2563-01	16	Invoice	Com. Development supplies	12/22/2025	43.89	100-03-52010	Office Supplies
2563-01	17	Invoice	Amazon/Supplies	12/22/2025	15.85	100-01-52010	Office Supplies
Total DL Evans - Mayor (1000):					<u>1,363.56</u>		
<b>Easy Towing, LLC. (1040)</b>							
1422	1	Invoice	Towing	12/31/2025	150.00	100-08-51167	R & M - Autos
Total Easy Towing, LLC. (1040):					<u>150.00</u>		
<b>Ferguson Waterworks (1130)</b>							
0946438	1	Invoice	Meter Gaskets	12/31/2025	531.02	200-20-52080	Small Tools & Equipment
Total Ferguson Waterworks (1130):					<u>531.02</u>		
<b>First Net (1150)</b>							
2872946568	1	Invoice	City Clerk	12/20/2025	45.81	100-01-52100	Telephone
2872946568	2	Invoice	Treasurer	12/20/2025	45.81	100-01-52100	Telephone
2872946568	3	Invoice	Community Dev. Director	12/20/2025	45.81	100-03-52100	Telephone

Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
2872946568	4	Invoice	Planner	12/20/2025	45.81	100-03-52100	Telephone
2872946568	5	Invoice	Fire Chief	12/20/2025	50.86	100-05-52100	Telephone
2872946568	6	Invoice	Library	12/20/2025	45.81	100-07-52100	Telephone
2872946568	7	Invoice	Deputy Marshal	12/20/2025	45.81	100-08-52100	Telephone
2872946568	8	Invoice	Laptop 1 - 208-309-3737	12/20/2025	40.57	100-08-52100	Telephone
2872946568	9	Invoice	Laptop 2 - 208-309-8879	12/20/2025	40.57	100-08-52100	Telephone
2872946568	10	Invoice	Laptop 3 - 208-309-8878	12/20/2025	40.57	100-08-52100	Telephone
2872946568	11	Invoice	Laptop 5 - 208-309-8876	12/20/2025	40.57	100-08-52100	Telephone
2872946568	12	Invoice	City of Bellevue FN - 208-309-8877	12/20/2025	40.57	100-08-52100	Telephone
2872946568	13	Invoice	Streets - 208-309-6895	12/20/2025	62.81	100-15-52100	Telephone
2872946568	14	Invoice	Public Works - 208-309-1609	12/20/2025	50.86	200-20-52100	Telephone
2872946568	15	Invoice	Public Works on call - 208-309-6733	12/20/2025	45.81	200-20-52100	Telephone
2872946568	16	Invoice	Public Works - 208-309-0656	12/20/2025	45.81	300-30-52100	Telephone
2872946568	17	Invoice	Mayor & Council	12/20/2025	320.67	100-11-52100	Telephone
Total First Net (1150):					1,054.53		
<b>Forsgren Associates Inc. (3790)</b>							
225640	1	Invoice	FY21 Transportation Plan KN 22026	09/25/2025	13,878.24	100-10-51090	Engineering Services
Total Forsgren Associates Inc. (3790):					13,878.24		
<b>Franklin Building Supply (1200)</b>							
12158880	1	Invoice	Visqueen for Museum	01/05/2026	73.53	100-15-52090	Supplies
Total Franklin Building Supply (1200):					73.53		
<b>Frontier Community Resources (4370)</b>							
1716	1	Invoice	City Dues - Annual Charge	12/17/2025	500.00	100-03-51080	Dues & Memberships
Total Frontier Community Resources (4370):					500.00		
<b>Gardner, Robert (1240)</b>							
010126	1	Invoice	Rent - January	01/01/2026	125.00	100-15-58190	Real Property Lease
Total Gardner, Robert (1240):					125.00		
<b>Go-Fer It Express Inc. (1300)</b>							
140816	1	Invoice	Delivery of Test Samples to Magic Valley Labs	11/28/2025	136.50	300-30-52110	Test Samples - Water & Sewer
141458	1	Invoice	Delivery of Test Samples to Magic Valley Labs	12/31/2025	90.30	300-30-52110	Test Samples - Water & Sewer

Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
Total Go-Fer It Express Inc. (1300):					226.80		
<b>Gray, Andrew J (3930)</b>							
0000010	2	Invoice	Water License - December	01/05/2026	2,000.00	200-20-51073	Contract Labor
0000010	1	Invoice	On-Site hrs. 12/1 - 12/31/25	01/05/2026	3,375.00	200-20-51073	Contract Labor
Total Gray, Andrew J (3930):					5,375.00		
<b>Great America Financial Services (1330)</b>							
40843109	1	Invoice	Konica copier - standard payment	12/22/2025	466.13	100-01-51180	Office Equipment Rental/Repair
Total Great America Financial Services (1330):					466.13		
<b>Great West Engineering (1340)</b>							
38304	1	Invoice	WWTP Project Support	12/16/2025	1,417.55	300-30-51090	Engineering Services
Total Great West Engineering (1340):					1,417.55		
<b>Hairston (4380)</b>							
107	1	Invoice	Heart Saver CPR AED Class	12/18/2025	188.00	100-07-52120	Training & Meetings
107	2	Invoice	Heart Saver CPR AED Class	12/18/2025	141.00	100-15-52120	Training & Meetings
107	3	Invoice	Heart Saver CPR AED Class	12/18/2025	141.00	100-01-52120	Training & Meetings
107	4	Invoice	Heart Saver CPR AED Class	12/18/2025	47.00	100-03-52120	Training & Meetings
Total Hairston (4380):					517.00		
<b>Idaho Lumber (1580)</b>							
56274	1	Invoice	Safety Equipment	12/30/2025	186.97	200-20-57000	Safety Equipment
Total Idaho Lumber (1580):					186.97		
<b>Idaho Power (1600)</b>							
2227225774-	1	Invoice	100 Slaughterhouse Gulch	12/22/2025	388.11	200-20-52143	Utilities - Power
2227225774-	2	Invoice	32 Muldoon Rd.	12/22/2025	36.32	200-20-52143	Utilities - Power
2227225774-	3	Invoice	400 Muldoon Rd.	12/22/2025	67.57	200-20-52143	Utilities - Power
2227225774-	4	Invoice	805 Chestnut St. Pump	12/22/2025	553.28	200-20-52143	Utilities - Power
2227225774-	5	Invoice	90 1/2 Tendoy St. Well	12/22/2025	39.18	200-20-52143	Utilities - Power
2227225774-	6	Invoice	90 Tendoy St. Well	12/22/2025	356.09	200-20-52143	Utilities - Power
2227225816-	1	Invoice	1269 Glen Aspen Dr.	12/22/2025	41.40	300-30-52143	Utilities - Power
2227225816-	2	Invoice	130 Riverview Dr. Lift	12/22/2025	210.49	300-30-52143	Utilities - Power

Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
2227225816-	3	Invoice	31 Alyson Rd. Lagoon	12/22/2025	986.09	300-30-52143	Utilities - Power
2227225816-	4	Invoice	31 Alyson Rd. Main	12/22/2025	1,566.71	300-30-52143	Utilities - Power
2227225816-	5	Invoice	80 Honeysuckle Lift	12/22/2025	30.93	300-30-52143	Utilities - Power
2227225816-	6	Invoice	88 Martin Ln Lift	12/22/2025	82.96	300-30-52143	Utilities - Power
2227225816-	7	Invoice	90 Tendoy St. Lift	12/22/2025	39.91	300-30-52143	Utilities - Power
2203628603-	1	Invoice	100 N 8th St. - Park	12/23/2025	35.45	100-15-52143	Utilities - Power
2203628603-	2	Invoice	114 Elm St.	12/23/2025	34.43	100-15-52143	Utilities - Power
2203628603-	3	Invoice	115 Pine St. - City Hall	12/23/2025	188.52	100-15-52143	Utilities - Power
2203628603-	4	Invoice	116 Pine St.	12/23/2025	51.54	100-15-52143	Utilities - Power
2203628603-	5	Invoice	117 Pine St. - Library	12/23/2025	88.34	100-15-52143	Utilities - Power
2203628603-	6	Invoice	1461 S Main St. Light	12/23/2025	32.61	100-15-52145	Utilities - Street Lights
2203628603-	7	Invoice	161 Cowcatcher Loop Light	12/23/2025	3.00	100-15-52145	Utilities - Street Lights
2203628603-	8	Invoice	206 N. Main - Museum	12/23/2025	35.54	100-15-52143	Utilities - Power
2203628603-	9	Invoice	218 N Main St. Light	12/23/2025	6.91	100-15-52145	Utilities - Street Lights
2203628603-	10	Invoice	300 E Cedar St. - Park	12/23/2025	26.34	100-15-52143	Utilities - Power
2203628603-	11	Invoice	318 E Cedar St. - Park	12/23/2025	26.34	100-15-52143	Utilities - Power
2203628603-	12	Invoice	508 Broadford Rd. Light	12/23/2025	28.31	100-15-52145	Utilities - Street Lights
2203628603-	13	Invoice	517 N. 2nd - Fire Station	12/23/2025	84.22	100-15-52143	Utilities - Power
2203628603-	14	Invoice	714 N. Main St. Light	12/23/2025	29.19	100-15-52145	Utilities - Street Lights
2203628603-	15	Invoice	89 Mairtin - Shop	12/23/2025	235.36	100-15-52143	Utilities - Power
2203628603-	16	Invoice	921 Riverside Dr. Light	12/23/2025	2.41	100-15-52145	Utilities - Street Lights
2203628603-	17	Invoice	Street Lights	12/23/2025	1,369.02	100-15-52145	Utilities - Street Lights
2203628603-	18	Invoice	Street Lights	12/23/2025	26.34	100-15-52145	Utilities - Street Lights
Total Idaho Power (1600):					6,702.91		
<b>Idaho Rural Water Association (1620)</b>							
Q2025-173	1	Invoice	Apprenticeship Class & materials for Ethan	12/01/2025	1,450.00	200-20-52120	Training & Meetings
Total Idaho Rural Water Association (1620):					1,450.00		
<b>Intermountain Gas (1730)</b>							
0767343000-	1	Invoice	Fire Station	12/22/2025	94.88	100-15-52140	Utilities - Gas
0767343000-	2	Invoice	Museum	12/22/2025	52.03	100-15-52140	Utilities - Gas
0767343000-	3	Invoice	City Hall	12/22/2025	159.41	100-15-52140	Utilities - Gas
0767343000-	4	Invoice	130 Riverview Dr.	12/22/2025	83.45	300-30-52140	Utilities - Gas
0767343000-	5	Invoice	Shop	12/22/2025	112.60	100-15-52140	Utilities - Gas
Total Intermountain Gas (1730):					502.37		

Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
<b>Intermountain Gas - Strahorn Pump Statio (1740)</b>							
1315962484	1	Invoice	100 Slaughterhouse - Pump Station	12/22/2025	15.45	200-20-52140	Utilities - Gas
Total Intermountain Gas - Strahorn Pump Statio (1740):					15.45		
<b>Joe's Backhoe Service Inc (1830)</b>							
25-2339	1	Invoice	Repairs to Oshkosh Loader from S.V	12/08/2025	9,409.40	100-15-51167	R & M - Autos
Total Joe's Backhoe Service Inc (1830):					9,409.40		
<b>Johnson, Chris (3890)</b>							
120525	1	Invoice	Reimbursement - Water Distribution I Testing Fees	12/01/2025	106.00	200-20-52120	Training & Meetings
Total Johnson, Chris (3890):					106.00		
<b>L.L. Green's Hardware (1900)</b>							
B492747	1	Invoice	Dog bags	12/22/2025	39.98	100-15-52090	Supplies
B492770	1	Invoice	Shop supplies	12/23/2025	52.42	100-15-52090	Supplies
Total L.L. Green's Hardware (1900):					92.40		
<b>Les Schwab (1970)</b>							
11700978550	1	Invoice	F250 Tk 83313-03 winter changeover	12/15/2025	115.96	100-15-51166	R & M - Snow Removal
Total Les Schwab (1970):					115.96		
<b>LN Curtis &amp; Sons (2020)</b>							
INV994995	1	Invoice	Mako breathing air compressor service	09/26/2025	2,117.00	100-05-51163	R & M - Equipment (non-auto)
INV1003704	1	Invoice	Replacement regulator valve	10/27/2025	893.50	100-05-51163	R & M - Equipment (non-auto)
INV1015985	1	Invoice	Uniforms	12/04/2025	163.54	100-08-52130	Uniforms & Clothing
Total LN Curtis & Sons (2020):					3,174.04		
<b>Lunceford Excavation, Inc. (2030)</b>							
18700	1	Invoice	Snow Removal Dec 19-22	12/23/2025	8,535.00	100-15-51166	R & M - Snow Removal
18722	1	Invoice	Road mix, supply material	12/29/2025	721.67	100-15-52090	Supplies
18734	1	Invoice	Roadmix for access way improvement @ WWTP	12/31/2025	416.04	300-30-51160	Repairs & Maintenance (Gen
Total Lunceford Excavation, Inc. (2030):					9,672.71		

Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
<b>Marin, Emanuel (4220)</b>							
123125	1	Invoice	Training - Boise 1/19 - 1/22/26	12/31/2025	172.00	100-05-52120	Training & Meetings
123125	2	Invoice	Travel for training in Boise 1/19 - 1/22/26	12/31/2025	129.00	100-05-52124	Travel Expense
Total Marin, Emanuel (4220):					301.00		
<b>McGehee, Casey (2100)</b>							
121925	1	Invoice	Reimbursement for uniforms purchased from Red Kap	12/19/2025	112.34	100-15-52130	Uniforms & Clothing
Total McGehee, Casey (2100):					112.34		
<b>McHugh Bromley Attorneys at Law PLLC (2110)</b>							
1000 4955	1	Invoice	Legal assistance re: BW ground water management plan	11/28/2025	192.00	200-20-51140	Legal Fees
Total McHugh Bromley Attorneys at Law PLLC (2110):					192.00		
<b>Micro Tech Systems (2150)</b>							
92701	1	Invoice	Monthly Service - December	12/02/2025	1,519.75	100-01-51062	Computers - Software & Subscri
93537	1	Invoice	Monthly Service - January	01/01/2026	1,512.25	100-01-51062	Computers - Software & Subscri
93134	1	Invoice	OS Upgrade	12/22/2025	147.00	100-01-51062	Computers - Software & Subscri
SCM-000127	1	Invoice	Credit	12/22/2025	147.00-	100-01-51062	Computers - Software & Subscri
Total Micro Tech Systems (2150):					3,032.00		
<b>Minert &amp; Associates, Inc. (2160)</b>							
346097	1	Invoice	Annual Fee	01/06/2026	175.00	100-01-51080	Dues & Memberships
Total Minert & Associates, Inc. (2160):					175.00		
<b>Municipal Emergency Services (2240)</b>							
IN2388305	1	Invoice	Fire fighter of the year helmet badge	11/25/2025	115.48	100-05-52080	Small Tools & Equipment
Total Municipal Emergency Services (2240):					115.48		
<b>Napa Auto Parts (2260)</b>							
244230	1	Invoice	Shop supplies	12/01/2025	82.87	100-15-52090	Supplies
245127	1	Invoice	Batteries	12/09/2025	10.99	100-15-52090	Supplies
245774	1	Invoice	Fuel cap for F250 Tk. 83313-03	12/16/2025	25.99	100-15-51167	R & M - Autos
245777	1	Invoice	Credit	12/16/2025	3.00-	100-15-51167	R & M - Autos
246039	1	Invoice	Chisell/punch set	12/17/2025	16.00	100-15-52080	Small Tools & Equipment
238555	1	Invoice	Core Credit	10/06/2025	64.80-	100-15-51163	R & M - Equipment (non-auto)

Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
Total Napa Auto Parts (2260):					68.05		
<b>Oxarc (2390)</b>							
0062198354	1	Invoice	Supplies	11/30/2025	9.30	100-15-52090	Supplies
Total Oxarc (2390):					9.30		
<b>Palomera, Maria (2430)</b>							
216	1	Invoice	Office Cleaning - January	01/01/2026	375.00	100-15-51160	Repairs & Maintenance (General
Total Palomera, Maria (2430):					375.00		
<b>Pitney Bowes Global Financial Services (2520)</b>							
0011166553	1	Invoice	Lease - Postage Equipment - 11/3/25 - 2/2/26	12/15/2025	192.30	100-01-51180	Office Equipment Rental/Repair
Total Pitney Bowes Global Financial Services (2520):					192.30		
<b>Pitney Bowes Purchase Power (2540)</b>							
8000909002	1	Invoice	Postage Refill - 12/15/25	12/19/2025	303.00	100-01-52040	Postage, Copies, Mailing
Total Pitney Bowes Purchase Power (2540):					303.00		
<b>Platt (2550)</b>							
6W93713	1	Invoice	Hammer drill	12/23/2025	399.00	100-05-57000	Safety Equipment
6U95302	1	Invoice	Led bulbs	11/25/2025	269.14	100-15-51168	R & M - Street Lights
Total Platt (2550):					668.14		
<b>Quill Corporation (2660)</b>							
46944797	1	Invoice	Supplies	12/10/2025	26.97	100-01-52090	Supplies
47099827	1	Invoice	Certificates	12/22/2025	22.94	100-01-52010	Office Supplies
47098877	1	Invoice	Toner Cartridge	12/22/2025	145.79	100-08-52090	Supplies
47099827	2	Invoice	Certificates	12/22/2025	22.94	100-08-52090	Supplies
Total Quill Corporation (2660):					218.64		
<b>Rocky Mountain Valves &amp; Automation (2790)</b>							
INV-01310	1	Invoice	Parts for WWTP repair	12/15/2025	2,386.45	300-30-51160	Repairs & Maintenance (Gen

Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
Total Rocky Mountain Valves & Automation (2790):					2,386.45		
<b>Rumbles Documents Solutions LL (2800)</b>							
5037028985	1	Invoice	Bobcat Toolcat - 12/15/25 - 1/14/26	12/20/2025	527.01	100-15-58150	Auto/Equipment Lease (12+ mos)
5037028985	2	Invoice	Bobcat Toolcat - 12/15/25 - 1/14/26	12/20/2025	527.02	200-20-58150	Auto/Equipment Lease (12+ mos)
5037028985	3	Invoice	Bobcat Toolcat - 12/15/25 - 1/14/26	12/20/2025	527.02	300-30-58150	Auto/Equipment Lease (12+ mos)
Total Rumbles Documents Solutions LL (2800):					1,581.05		
<b>Sliman &amp; Butler Irrigation, Inc. (3040)</b>							
1408841	1	Invoice	Service plan w/ land application software	12/10/2025	323.00	300-30-52050	Professional Services
Total Sliman & Butler Irrigation, Inc. (3040):					323.00		
<b>South Valley Storage Company LLC (3060)</b>							
123125	1	Invoice	December Rent - Unit #F-13	12/31/2025	70.00	100-01-52085	Storage
Total South Valley Storage Company LLC (3060):					70.00		
<b>Spronk Water Engineers, Inc. (3080)</b>							
WRV03-28	1	Invoice	Big W.R. GW Management - 12/1 - 12/31/25	01/06/2026	457.50	200-20-51070	Conjunctive Management
WRV03-27	1	Invoice	Engineering services requested by Mchugh Bromley representing Be	12/17/2025	643.13	200-20-51090	Engineering Services
Total Spronk Water Engineers, Inc. (3080):					1,100.63		
<b>State Insurance Fund (3110)</b>							
30621418	1	Invoice	GF WC Insu	12/26/2025	2,716.00	100-01-50015	Workers Compensation Insurance
30621418	2	Invoice	WF WC Insur	12/26/2025	300.00	200-20-50015	Workers Compensation Insurance
30621418	3	Invoice	WWF WC Insur	12/26/2025	316.00	300-30-50015	Workers Compensation Insurance
Total State Insurance Fund (3110):					3,332.00		
<b>Studio 360 Design (4390)</b>							
11130	1	Invoice	IT support for website fix	01/05/2026	480.00	100-01-51060	Computer IT Support
Total Studio 360 Design (4390):					480.00		
<b>Sweet's Septic Tank &amp; Backhoe Serv (3230)</b>							
INV137131	1	Invoice	Clean out wastewaterline @ 204 W. Spruce St.	11/14/2025	745.00	300-30-51160	Repairs & Maintenance (Gen

Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
Total Sweet's Septic Tank & Backhoe Serv (3230):					745.00		
<b>The Bancorp Bank, N.A. (3290)</b>							
717792	1	Invoice	1/3 Chevy 5500 lease/January	12/31/2025	608.66	100-15-58150	Auto/Equipment Lease (12+ mos)
717792	2	Invoice	1/3 Chevy 5500 lease/January	12/31/2025	608.66	200-20-58150	Auto/Equipment Lease (12+ mos)
717792	3	Invoice	1/3 Chevy 5500 lease/January	12/31/2025	608.66	300-30-58150	Auto/Equipment Lease (12+ mos)
Total The Bancorp Bank, N.A. (3290):					1,825.98		
<b>ToreUp (3360)</b>							
70491	1	Invoice	Shredding Bin	01/06/2026	45.00	100-01-51080	Dues & Memberships
Total ToreUp (3360):					45.00		
<b>USA Blue Book (3490)</b>							
930098	1	Invoice	Wastewater sampling supplies	01/06/2026	137.35	300-30-52110	Test Samples - Water & Sewer
930098	2	Invoice	Dispensers & sample bottles for measuring chlorine residuals @ W	01/06/2026	167.67	200-20-52110	Test Samples - Water & Sewer
Total USA Blue Book (3490):					305.02		
<b>Valley Wide Cooperative (3510)</b>							
93884/9	1	Invoice	Lumber screws	12/01/2025	28.49	100-15-52090	Supplies
093952/9	1	Invoice	Pump attachment for drill	12/02/2025	15.99	100-15-52080	Small Tools & Equipment
J57883	1	Invoice	Fuel - Card #3816393	12/03/2025	62.15	100-05-51110	Fuel
094017/9	1	Invoice	Extension cords for Equipment	12/04/2025	177.97	100-15-52090	Supplies
094120/9	1	Invoice	Sensor for X-Mas tree lights	12/09/2025	21.99	100-15-52090	Supplies
J64701	1	Invoice	Fuel - Card #3816394	12/11/2025	72.70	100-05-51110	Fuel
094319/9	1	Invoice	Hand tools	12/17/2025	80.54	100-15-52080	Small Tools & Equipment
J68981	1	Invoice	Fuel - Card #3816743	12/17/2025	31.29	100-15-51110	Fuel
J68981	2	Invoice	Fuel - Card #3816743	12/17/2025	31.30	200-20-51110	Fuel
J68981	3	Invoice	Fuel - Card #3816743	12/17/2025	31.30	300-30-51110	Fuel
J71907	1	Invoice	Fuel - Card #3816743	12/19/2025	13.58	100-15-51110	Fuel
J71907	2	Invoice	Fuel - Card #3816743	12/19/2025	13.58	200-20-51110	Fuel
J71907	3	Invoice	Fuel - Card #3816743	12/19/2025	13.59	300-30-51110	Fuel
J72812	1	Invoice	Fuel - Card #3816393	12/22/2025	64.53	100-05-51110	Fuel
094553/9	1	Invoice	Handle for O'Donnell Park Shed	12/29/2025	34.99	100-15-51160	Repairs & Maintenance (General)
94578/9	1	Invoice	Gloves	12/30/2025	33.98	100-15-52090	Supplies
94579/9	1	Invoice	Water Supplies	12/30/2025	23.97	200-20-52090	Supplies
G48503	1	Invoice	Fuel credit allowance	12/22/2025	11.21-	100-15-51110	Fuel

Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
Total Valley Wide Cooperative (3510):					740.73		
<b>Water Dynamics, LLC dba Magic Valley Lab (3560)</b>							
37216	1	Invoice	Annual required samples	12/26/2025	9,304.00	200-20-52110	Test Samples - Water & Sewer
37217	1	Invoice	Monthly coliform & composit sampling	12/26/2025	2,852.00	300-30-52110	Test Samples - Water & Sewer
Total Water Dynamics, LLC dba Magic Valley Lab (3560):					12,156.00		
<b>White Cloud Communications, Inc. (3650)</b>							
109658	1	Invoice	Batteries for Radios	10/30/2025	260.00	100-05-56045	Radio Fees
Total White Cloud Communications, Inc. (3650):					260.00		
<b>Wood River Resource Conservation &amp; Dev. (3720)</b>							
120825	1	Invoice	Big Wood ground water mgmt plan fees	12/08/2025	9,351.00	200-20-51070	Conjunctive Management
Total Wood River Resource Conservation & Dev. (3720):					9,351.00		
<b>Workman and Company, PLLC (3750)</b>							
2025	1	Invoice	FY25 Annual Audit	12/10/2025	4,747.00	100-01-52050	Professional Services
2025	2	Invoice	FY25 Annual Audit	12/10/2025	1,276.00	200-20-52050	Professional Services
2025	3	Invoice	FY25 Annual Audit	12/10/2025	2,877.00	300-30-52050	Professional Services
Total Workman and Company, PLLC (3750):					8,900.00		
Grand Totals:					164,898.98		

Report GL Period Summary

Vendor number hash:	0
Vendor number hash - split:	0
Total number of invoices:	0
Total number of transactions:	0

Name	Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
<b>100-01</b>								
State Insurance Fund	30621418	1	Invoice	GF WC Insu	12/26/2025	2,716.00	100-01-50015	Workers Compensation Ins
Studio 360 Design	11130	1	Invoice	IT support for website fix	01/05/2026	480.00	100-01-51060	Computer IT Support
Caselle, Inc.	INV13963 - J	1	Invoice	January Maint & Support	12/04/2025	2,427.00	100-01-51062	Computers - Software & Su
Caselle, Inc.	INV-15201	1	Invoice	Contract Support & Maintenance - 2/1/26	01/05/2026	2,427.00	100-01-51062	Computers - Software & Su
DL Evans - Mayor	2563-01	2	Invoice	Zoom	12/22/2025	40.00	100-01-51062	Computers - Software & Su
DL Evans - Mayor	2563-01	3	Invoice	MSFT	12/22/2025	148.50	100-01-51062	Computers - Software & Su
DL Evans - Mayor	2563-01	4	Invoice	MSFT	12/22/2025	116.00	100-01-51062	Computers - Software & Su
DL Evans - Mayor	2563-01	10	Invoice	ZoHo	12/22/2025	70.00	100-01-51062	Computers - Software & Su
DL Evans - Mayor	2563-01	13	Invoice	Microsoft	12/22/2025	71.40	100-01-51062	Computers - Software & Su
DL Evans - Mayor	2563-01	14	Invoice	Mailchimp	12/22/2025	19.50	100-01-51062	Computers - Software & Su
Micro Tech Systems	92701	1	Invoice	Monthly Service - December	12/02/2025	1,519.75	100-01-51062	Computers - Software & Su
Micro Tech Systems	93537	1	Invoice	Monthly Service - January	01/01/2026	1,512.25	100-01-51062	Computers - Software & Su
Micro Tech Systems	93134	1	Invoice	OS Upgrade	12/22/2025	147.00	100-01-51062	Computers - Software & Su
Micro Tech Systems	SCM-000127	1	Invoice	Credit	12/22/2025	147.00-	100-01-51062	Computers - Software & Su
American Legal	47234	1	Invoice	Annual Web Hosting Fee	12/09/2025	250.00	100-01-51080	Dues & Memberships
City of Ketchum	9563	1	Invoice	Resort Cities Coalition Annual Dues	10/16/2025	500.00	100-01-51080	Dues & Memberships
DL Evans - Mayor	2563-01	6	Invoice	Siteground hosting	12/22/2025	6.00	100-01-51080	Dues & Memberships
DL Evans - Mayor	2563-01	9	Invoice	Amazon Prime	12/22/2025	15.89	100-01-51080	Dues & Memberships
Minert & Associates, Inc.	346097	1	Invoice	Annual Fee	01/06/2026	175.00	100-01-51080	Dues & Memberships
ToreUp	70491	1	Invoice	Shredding Bin	01/06/2026	45.00	100-01-51080	Dues & Memberships
Allington, Frederick	010126	1	Invoice	Monthly Payment - January	01/05/2026	1,909.00	100-01-51145	Legal - Prosecuting Attorne
Great America Financial Services	40843109	1	Invoice	Konica copier - standard payment	12/22/2025	466.13	100-01-51180	Office Equipment Rental/R
Pitney Bowes Global Financial Se	0011166553	1	Invoice	Lease - Postage Equipment - 11/3/25 - 2/	12/15/2025	192.30	100-01-51180	Office Equipment Rental/R
DL Evans - Mayor	2563-01	1	Invoice	Amazon/Supplies	12/22/2025	15.85	100-01-52010	Office Supplies
DL Evans - Mayor	2563-01	5	Invoice	Amazon/Office supplies	12/22/2025	4.96	100-01-52010	Office Supplies
DL Evans - Mayor	2563-01	7	Invoice	Amazon/Supplies	12/22/2025	67.44	100-01-52010	Office Supplies
DL Evans - Mayor	2563-01	15	Invoice	Amazon/Supplies	12/22/2025	65.99	100-01-52010	Office Supplies
DL Evans - Mayor	2563-01	17	Invoice	Amazon/Supplies	12/22/2025	15.85	100-01-52010	Office Supplies
Quill Corporation	47099827	1	Invoice	Certificates	12/22/2025	22.94	100-01-52010	Office Supplies
Pitney Bowes Purchase Power	8000909002	1	Invoice	Postage Refill - 12/15/25	12/19/2025	303.00	100-01-52040	Postage, Copies, Mailing
Workman and Company, PLLC	2025	1	Invoice	FY25 Annual Audit	12/10/2025	4,747.00	100-01-52050	Professional Services
South Valley Storage Company LL	123125	1	Invoice	December Rent - Unit #F-13	12/31/2025	70.00	100-01-52085	Storage
DL Evans - Mayor	2563-01	8	Invoice	Albertson's/Supplies	12/22/2025	29.99	100-01-52090	Supplies
Quill Corporation	46944797	1	Invoice	Supplies	12/10/2025	26.97	100-01-52090	Supplies
First Net	2872946568	1	Invoice	City Clerk	12/20/2025	45.81	100-01-52100	Telephone
First Net	2872946568	2	Invoice	Treasurer	12/20/2025	45.81	100-01-52100	Telephone
Hairston	107	3	Invoice	Heart Saver CPR AED Class	12/18/2025	141.00	100-01-52120	Training & Meetings
Total 100-01:						20,709.33		

Name	Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
<b>100-03</b>								
DL Evans - Mayor	2563-01	12	Invoice	Surveymonk	12/22/2025	468.00	100-03-51080	Dues & Memberships
Frontier Community Resources	1716	1	Invoice	City Dues - Annual Charge	12/17/2025	500.00	100-03-51080	Dues & Memberships
DL Evans - Mayor	2563-01	11	Invoice	Etsy	12/22/2025	164.30	100-03-51650	Comprehensive Plan
DL Evans - Mayor	2563-01	16	Invoice	Com. Development supplies	12/22/2025	43.89	100-03-52010	Office Supplies
First Net	2872946568	3	Invoice	Community Dev. Director	12/20/2025	45.81	100-03-52100	Telephone
First Net	2872946568	4	Invoice	Planner	12/20/2025	45.81	100-03-52100	Telephone
Hairston	107	4	Invoice	Heart Saver CPR AED Class	12/18/2025	47.00	100-03-52120	Training & Meetings
Total 100-03:						1,314.81		
<b>100-05</b>								
AFBA	010526	1	Invoice	Life Insurance - January	01/05/2026	80.00	100-05-50014	Insurance - Life
Valley Wide Cooperative	J57883	1	Invoice	Fuel - Card #3816393	12/03/2025	62.15	100-05-51110	Fuel
Valley Wide Cooperative	J64701	1	Invoice	Fuel - Card #3816394	12/11/2025	72.70	100-05-51110	Fuel
Valley Wide Cooperative	J72812	1	Invoice	Fuel - Card #3816393	12/22/2025	64.53	100-05-51110	Fuel
LN Curtis & Sons	INV994995	1	Invoice	Mako breathing air compressor service	09/26/2025	2,117.00	100-05-51163	R & M - Equipment (non-au
LN Curtis & Sons	INV1003704	1	Invoice	Replacement regulator valve	10/27/2025	893.50	100-05-51163	R & M - Equipment (non-au
DL Evans - Fire Dept.	3087-01	1	Invoice	Atkinsons/Christmas Party	12/22/2025	102.18	100-05-51177	Misc Expense
DL Evans - Fire Dept.	3087-01	2	Invoice	Costco/Christmas Party	12/22/2025	243.28	100-05-51177	Misc Expense
Municipal Emergency Services	IN2388305	1	Invoice	Fire fighter of the year helmet badge	11/25/2025	115.48	100-05-52080	Small Tools & Equipment
First Net	2872946568	5	Invoice	Fire Chief	12/20/2025	50.86	100-05-52100	Telephone
DL Evans - Fire Dept.	3087-01	3	Invoice	Eagle Engraving - Awards	12/22/2025	272.95	100-05-52120	Training & Meetings
Marin, Emanuel	123125	1	Invoice	Training - Boise 1/19 - 1/22/26	12/31/2025	172.00	100-05-52120	Training & Meetings
Marin, Emanuel	123125	2	Invoice	Travel for training in Boise 1/19 - 1/22/26	12/31/2025	129.00	100-05-52124	Travel Expense
White Cloud Communications, Inc	109658	1	Invoice	Batteries for Radios	10/30/2025	260.00	100-05-56045	Radio Fees
Airgas USA, LLC.	9167354906	1	Invoice	Gas Detector	12/08/2025	1,009.95	100-05-57000	Safety Equipment
Platt	6W93713	1	Invoice	Hammer drill	12/23/2025	399.00	100-05-57000	Safety Equipment
Total 100-05:						6,044.58		
<b>100-07</b>								
First Net	2872946568	6	Invoice	Library	12/20/2025	45.81	100-07-52100	Telephone
Hairston	107	1	Invoice	Heart Saver CPR AED Class	12/18/2025	188.00	100-07-52120	Training & Meetings
DL Evans - Library	4580-01	1	Invoice	Iconoclast Books	12/22/2025	113.96	100-07-55000	Library New Books
DL Evans - Library	4580-01	3	Invoice	Amazon	12/22/2025	168.02	100-07-55000	Library New Books
DL Evans - Library	4580-01	2	Invoice	Hobby Lobby	12/22/2025	36.45	100-07-55010	Library Programs
DL Evans - Library	4580-01	4	Invoice	S.V. Garden Center	12/22/2025	96.43	100-07-55010	Library Programs
DL Evans - Library	4580-01	5	Invoice	Edge Event Productions	12/22/2025	500.00	100-07-55010	Library Programs

Name	Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
Total 100-07:						1,148.67		
<b>100-08</b>								
Christensen Inc. dba United Oil	CL03206	1	Invoice	Fuel - Card #263953/Gaston	12/15/2025	234.16	100-08-51110	Fuel
Christensen Inc. dba United Oil	CL03206	2	Invoice	Fuel - Card #263954/Shelamer	12/15/2025	101.07	100-08-51110	Fuel
Christensen Inc. dba United Oil	CL03206	3	Invoice	Fuel - Card #263955/Thayer	12/15/2025	137.96	100-08-51110	Fuel
Christensen Inc. dba United Oil	CL03206	4	Invoice	Fuel - Card #6857653/Marin	12/15/2025	214.97	100-08-51110	Fuel
Christensen Inc. dba United Oil	CL04130	1	Invoice	Fuel - Card #263953/Gaston	12/31/2025	241.05	100-08-51110	Fuel
Christensen Inc. dba United Oil	CL04130	2	Invoice	Fuel - Card #263954/Shelamer	12/31/2025	176.78	100-08-51110	Fuel
Christensen Inc. dba United Oil	CL04130	3	Invoice	Fuel - Card #263955/Thayer	12/31/2025	124.59	100-08-51110	Fuel
Christensen Inc. dba United Oil	CL04130	4	Invoice	Fuel - Card #6857653/Marin	12/31/2025	163.79	100-08-51110	Fuel
Easy Towing, LLC.	1422	1	Invoice	Towing	12/31/2025	150.00	100-08-51167	R & M - Autos
Copy & Print LLC	8117	1	Invoice	Parking Citation Stickers	12/12/2025	84.38	100-08-52090	Supplies
Quill Corporation	47098877	1	Invoice	Toner Cartridge	12/22/2025	145.79	100-08-52090	Supplies
Quill Corporation	47099827	2	Invoice	Certificates	12/22/2025	22.94	100-08-52090	Supplies
First Net	2872946568	7	Invoice	Deputy Marshal	12/20/2025	45.81	100-08-52100	Telephone
First Net	2872946568	8	Invoice	Laptop 1 - 208-309-3737	12/20/2025	40.57	100-08-52100	Telephone
First Net	2872946568	9	Invoice	Laptop 2 - 208-309-8879	12/20/2025	40.57	100-08-52100	Telephone
First Net	2872946568	10	Invoice	Laptop 3 - 208-309-8878	12/20/2025	40.57	100-08-52100	Telephone
First Net	2872946568	11	Invoice	Laptop 5 - 208-309-8876	12/20/2025	40.57	100-08-52100	Telephone
First Net	2872946568	12	Invoice	City of Bellevue FN - 208-309-8877	12/20/2025	40.57	100-08-52100	Telephone
LN Curtis & Sons	INV1015985	1	Invoice	Uniforms	12/04/2025	163.54	100-08-52130	Uniforms & Clothing
Total 100-08:						2,209.68		
<b>100-10</b>								
Forsgren Associates Inc.	225640	1	Invoice	FY21 Transportation Plan KN 22026	09/25/2025	13,878.24	100-10-51090	Engineering Services
Total 100-10:						13,878.24		
<b>100-11</b>								
First Net	2872946568	17	Invoice	Mayor & Council	12/20/2025	320.67	100-11-52100	Telephone
Total 100-11:						320.67		
<b>100-15</b>								
Clearwater Landscaping	11265	1	Invoice	Turf Mowing - Memorial Park	11/25/2025	315.00	100-15-51073	Contract Labor
Christensen Inc. dba United Oil	CL03207	1	Invoice	Fuel - Card #8191665	12/15/2025	73.16	100-15-51110	Fuel
Christensen Inc. dba United Oil	CL04131	1	Invoice	Fuel - Card #263139	12/31/2025	40.90	100-15-51110	Fuel
Christensen Inc. dba United Oil	CL04132	1	Invoice	Fuel - Card #8191665	12/31/2025	54.57	100-15-51110	Fuel

Name	Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
Valley Wide Cooperative	J68981	1	Invoice	Fuel - Card #3816743	12/17/2025	31.29	100-15-51110	Fuel
Valley Wide Cooperative	J71907	1	Invoice	Fuel - Card #3816743	12/19/2025	13.58	100-15-51110	Fuel
Valley Wide Cooperative	G48503	1	Invoice	Fuel credit allowance	12/22/2025	11.21-	100-15-51110	Fuel
Palomera, Maria	216	1	Invoice	Office Cleaning - January	01/01/2026	375.00	100-15-51160	Repairs & Maintenance (G
Valley Wide Cooperative	094553/9	1	Invoice	Handle for O'Donnell Park Shed	12/29/2025	34.99	100-15-51160	Repairs & Maintenance (G
Napa Auto Parts	238555	1	Invoice	Core Credit	10/06/2025	64.80-	100-15-51163	R & M - Equipment (non-au
Les Schwab	11700978550	1	Invoice	F250 Tk 83313-03 winter changeover	12/15/2025	115.96	100-15-51166	R & M - Snow Removal
Lunceford Excavation, Inc.	18700	1	Invoice	Snow Removal Dec 19-22	12/23/2025	8,535.00	100-15-51166	R & M - Snow Removal
Joe's Backhoe Service Inc	25-2339	1	Invoice	Repairs to Oshkosh Loader from S.V	12/08/2025	9,409.40	100-15-51167	R & M - Autos
Napa Auto Parts	245774	1	Invoice	Fuel cap for F250 Tk. 83313-03	12/16/2025	25.99	100-15-51167	R & M - Autos
Napa Auto Parts	245777	1	Invoice	Credit	12/16/2025	3.00-	100-15-51167	R & M - Autos
Platt	6U95302	1	Invoice	Led bulbs	11/25/2025	269.14	100-15-51168	R & M - Street Lights
Napa Auto Parts	246039	1	Invoice	Chisell/punch set	12/17/2025	16.00	100-15-52080	Small Tools & Equipment
Valley Wide Cooperative	093952/9	1	Invoice	Pump attachment for drill	12/02/2025	15.99	100-15-52080	Small Tools & Equipment
Valley Wide Cooperative	094319/9	1	Invoice	Hand tools	12/17/2025	80.54	100-15-52080	Small Tools & Equipment
Franklin Building Supply	12158880	1	Invoice	Visqueen for Museum	01/05/2026	73.53	100-15-52090	Supplies
L.L. Green's Hardware	B492747	1	Invoice	Dog bags	12/22/2025	39.98	100-15-52090	Supplies
L.L. Green's Hardware	B492770	1	Invoice	Shop supplies	12/23/2025	52.42	100-15-52090	Supplies
Lunceford Excavation, Inc.	18722	1	Invoice	Road mix, supply material	12/29/2025	721.67	100-15-52090	Supplies
Napa Auto Parts	244230	1	Invoice	Shop supplies	12/01/2025	82.87	100-15-52090	Supplies
Napa Auto Parts	245127	1	Invoice	Batteries	12/09/2025	10.99	100-15-52090	Supplies
Oxarc	0062198354	1	Invoice	Supplies	11/30/2025	9.30	100-15-52090	Supplies
Valley Wide Cooperative	93884/9	1	Invoice	Lumber screws	12/01/2025	28.49	100-15-52090	Supplies
Valley Wide Cooperative	094017/9	1	Invoice	Extension cords for Equipment	12/04/2025	177.97	100-15-52090	Supplies
Valley Wide Cooperative	094120/9	1	Invoice	Sensor for X-Mas tree lights	12/09/2025	21.99	100-15-52090	Supplies
Valley Wide Cooperative	94578/9	1	Invoice	Gloves	12/30/2025	33.98	100-15-52090	Supplies
First Net	2872946568	13	Invoice	Streets - 208-309-6895	12/20/2025	62.81	100-15-52100	Telephone
Hairston	107	2	Invoice	Heart Saver CPR AED Class	12/18/2025	141.00	100-15-52120	Training & Meetings
McGehee, Casey	121925	1	Invoice	Reimbursement for uniforms purchased f	12/19/2025	112.34	100-15-52130	Uniforms & Clothing
Intermountain Gas	0767343000-	1	Invoice	Fire Station	12/22/2025	94.88	100-15-52140	Utilities - Gas
Intermountain Gas	0767343000-	2	Invoice	Museum	12/22/2025	52.03	100-15-52140	Utilities - Gas
Intermountain Gas	0767343000-	3	Invoice	City Hall	12/22/2025	159.41	100-15-52140	Utilities - Gas
Intermountain Gas	0767343000-	5	Invoice	Shop	12/22/2025	112.60	100-15-52140	Utilities - Gas
Idaho Power	2203628603-	1	Invoice	100 N 8th St. - Park	12/23/2025	35.45	100-15-52143	Utilities - Power
Idaho Power	2203628603-	2	Invoice	114 Elm St.	12/23/2025	34.43	100-15-52143	Utilities - Power
Idaho Power	2203628603-	3	Invoice	115 Pine St. - City Hall	12/23/2025	188.52	100-15-52143	Utilities - Power
Idaho Power	2203628603-	4	Invoice	116 Pine St.	12/23/2025	51.54	100-15-52143	Utilities - Power
Idaho Power	2203628603-	5	Invoice	117 Pine St. - Library	12/23/2025	88.34	100-15-52143	Utilities - Power
Idaho Power	2203628603-	8	Invoice	206 N. Main - Museum	12/23/2025	35.54	100-15-52143	Utilities - Power
Idaho Power	2203628603-	10	Invoice	300 E Cedar St. - Park	12/23/2025	26.34	100-15-52143	Utilities - Power
Idaho Power	2203628603-	11	Invoice	318 E Cedar St. - Park	12/23/2025	26.34	100-15-52143	Utilities - Power

Name	Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
Idaho Power	2203628603-	13	Invoice	517 N. 2nd - Fire Station	12/23/2025	84.22	100-15-52143	Utilities - Power
Idaho Power	2203628603-	15	Invoice	89 Mairtin - Shop	12/23/2025	235.36	100-15-52143	Utilities - Power
Idaho Power	2203628603-	6	Invoice	1461 S Main St. Light	12/23/2025	32.61	100-15-52145	Utilities - Street Lights
Idaho Power	2203628603-	7	Invoice	161 Cowcatcher Loop Light	12/23/2025	3.00	100-15-52145	Utilities - Street Lights
Idaho Power	2203628603-	9	Invoice	218 N Main St. Light	12/23/2025	6.91	100-15-52145	Utilities - Street Lights
Idaho Power	2203628603-	12	Invoice	508 Broadford Rd. Light	12/23/2025	28.31	100-15-52145	Utilities - Street Lights
Idaho Power	2203628603-	14	Invoice	714 N. Main St. Light	12/23/2025	29.19	100-15-52145	Utilities - Street Lights
Idaho Power	2203628603-	16	Invoice	921 Riverside Dr. Light	12/23/2025	2.41	100-15-52145	Utilities - Street Lights
Idaho Power	2203628603-	17	Invoice	Street Lights	12/23/2025	1,369.02	100-15-52145	Utilities - Street Lights
Idaho Power	2203628603-	18	Invoice	Street Lights	12/23/2025	26.34	100-15-52145	Utilities - Street Lights
Clear Creek Disposal	0001870492	1	Invoice	O'Donnell Park - November	12/29/2025	7.31	100-15-52146	Utilities - Trash/Toilet/Recy
Clear Creek Disposal	0001870493	1	Invoice	Howard Preserve - November	12/29/2025	200.56	100-15-52146	Utilities - Trash/Toilet/Recy
Clear Creek Disposal	0001870494	1	Invoice	City Hall - December	12/29/2025	76.35	100-15-52146	Utilities - Trash/Toilet/Recy
Clear Creek Disposal	0001870496	1	Invoice	Shop - December	12/29/2025	150.08	100-15-52146	Utilities - Trash/Toilet/Recy
Clear Creek Disposal	0001870497	1	Invoice	Fire Station - December	12/29/2025	29.14	100-15-52146	Utilities - Trash/Toilet/Recy
Rumbles Documents Solutions LL	5037028985	1	Invoice	Bobcat Toolcat - 12/15/25 - 1/14/26	12/20/2025	527.01	100-15-58150	Auto/Equipment Lease (12
The Bancorp Bank, N.A.	717792	1	Invoice	1/3 Chevy 5500 lease/January	12/31/2025	608.66	100-15-58150	Auto/Equipment Lease (12
Gardner, Robert	010126	1	Invoice	Rent - January	01/01/2026	125.00	100-15-58190	Real Property Lease
Total 100-15:						25,343.74		
<b>200-20</b>								
State Insurance Fund	30621418	2	Invoice	WF WC Insur	12/26/2025	300.00	200-20-50015	Workers Compensation Ins
Advanced Control Systems, LLC.	41464	1	Invoice	Carefree SCADA Program	12/20/2025	160.00	200-20-51062	Computers - Software & Su
Spronk Water Engineers, Inc.	WRV03-28	1	Invoice	Big W.R. GW Management - 12/1 - 12/31	01/06/2026	457.50	200-20-51070	Conjunctive Management
Wood River Resource Conservati	120825	1	Invoice	Big Wood ground water mgmt plan fees	12/08/2025	9,351.00	200-20-51070	Conjunctive Management
BDE Water Professionals	BDE-25-12-2	1	Invoice	Monthly Retainer Fee - December	01/05/2026	500.00	200-20-51073	Contract Labor
Gray, Andrew J	0000010	2	Invoice	Water License - December	01/05/2026	2,000.00	200-20-51073	Contract Labor
Gray, Andrew J	0000010	1	Invoice	On-Site hrs. 12/1 - 12/31/25	01/05/2026	3,375.00	200-20-51073	Contract Labor
American Legal	47234	2	Invoice	Annual Web Hosting Fee	12/09/2025	125.00	200-20-51080	Dues & Memberships
Spronk Water Engineers, Inc.	WRV03-27	1	Invoice	Engineering services requested by Mchu	12/17/2025	643.13	200-20-51090	Engineering Services
Christensen Inc. dba United Oil	CL03207	2	Invoice	Fuel - Card #8191665	12/15/2025	73.16	200-20-51110	Fuel
Christensen Inc. dba United Oil	CL04131	2	Invoice	Fuel - Card #263139	12/31/2025	40.90	200-20-51110	Fuel
Christensen Inc. dba United Oil	CL04132	2	Invoice	Fuel - Card #8191665	12/31/2025	54.58	200-20-51110	Fuel
Valley Wide Cooperative	J68981	2	Invoice	Fuel - Card #3816743	12/17/2025	31.30	200-20-51110	Fuel
Valley Wide Cooperative	J71907	2	Invoice	Fuel - Card #3816743	12/19/2025	13.58	200-20-51110	Fuel
McHugh Bromley Attorneys at La	1000 4955	1	Invoice	Legal assistance re: BW ground water m	11/28/2025	192.00	200-20-51140	Legal Fees
Advanced Control Systems, LLC.	41251	1	Invoice	Installation and repairs	12/16/2025	1,437.25	200-20-51160	Repairs & Maintenance (G
Core & Main	Y002481	1	Invoice	Plugs for valves to prevent mud & grid bl	12/10/2025	3,810.00	200-20-51160	Repairs & Maintenance (G
Digline Inc.	0078402-IN	1	Invoice	Monthly Fee	11/30/2025	16.57	200-20-51160	Repairs & Maintenance (G
Digline Inc.	0078650-IN	1	Invoice	Monthly Fee	12/31/2025	9.75	200-20-51160	Repairs & Maintenance (G

Name	Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
Workman and Company, PLLC	2025	2	Invoice	FY25 Annual Audit	12/10/2025	1,276.00	200-20-52050	Professional Services
Ferguson Waterworks	0946438	1	Invoice	Meter Gaskets	12/31/2025	531.02	200-20-52080	Small Tools & Equipment
Valley Wide Cooperative	94579/9	1	Invoice	Water Supplies	12/30/2025	23.97	200-20-52090	Supplies
First Net	2872946568	14	Invoice	Public Works - 208-309-1609	12/20/2025	50.86	200-20-52100	Telephone
First Net	2872946568	15	Invoice	Public Works on call - 208-309-6733	12/20/2025	45.81	200-20-52100	Telephone
USA Blue Book	930098	2	Invoice	Dispensers & sample bottles for measuri	01/06/2026	167.67	200-20-52110	Test Samples - Water & Se
Water Dynamics, LLC dba Magic	37216	1	Invoice	Annual required samples	12/26/2025	9,304.00	200-20-52110	Test Samples - Water & Se
Idaho Rural Water Association	Q2025-173	1	Invoice	Apprenticeship Class & materials for Eth	12/01/2025	1,450.00	200-20-52120	Training & Meetings
Johnson, Chris	120525	1	Invoice	Reimbursement - Water Distribution I Tes	12/01/2025	106.00	200-20-52120	Training & Meetings
Intermountain Gas - Strahorn Pu	1315962484	1	Invoice	100 Slaughterhouse - Pump Station	12/22/2025	15.45	200-20-52140	Utilities - Gas
Idaho Power	2227225774-	1	Invoice	100 Slaughterhouse Gulch	12/22/2025	388.11	200-20-52143	Utilities - Power
Idaho Power	2227225774-	2	Invoice	32 Muldoon Rd.	12/22/2025	36.32	200-20-52143	Utilities - Power
Idaho Power	2227225774-	3	Invoice	400 Muldoon Rd.	12/22/2025	67.57	200-20-52143	Utilities - Power
Idaho Power	2227225774-	4	Invoice	805 Chestnut St. Pump	12/22/2025	553.28	200-20-52143	Utilities - Power
Idaho Power	2227225774-	5	Invoice	90 1/2 Tendoy St. Well	12/22/2025	39.18	200-20-52143	Utilities - Power
Idaho Power	2227225774-	6	Invoice	90 Tendoy St. Well	12/22/2025	356.09	200-20-52143	Utilities - Power
Idaho Lumber	56274	1	Invoice	Safety Equipment	12/30/2025	186.97	200-20-57000	Safety Equipment
Rumbles Documents Solutions LL	5037028985	2	Invoice	Bobcat Toolcat - 12/15/25 - 1/14/26	12/20/2025	527.02	200-20-58150	Auto/Equipment Lease (12
The Bancorp Bank, N.A.	717792	2	Invoice	1/3 Chevy 5500 lease/January	12/31/2025	608.66	200-20-58150	Auto/Equipment Lease (12
Core & Main	Y054550	1	Invoice	Water meters & antenna	11/05/2025	2,505.70	200-20-58260	Water Meter or Vault Expe
Total 200-20:						40,830.40		
<b>300-30</b>								
State Insurance Fund	30621418	3	Invoice	WWF WC Insur	12/26/2025	316.00	300-30-50015	Workers Compensation Ins
Advanced Control Systems, LLC.	41463	1	Invoice	Carefree SCADA Program - Wastewater	12/20/2025	318.00	300-30-51062	Computers - Software & Su
BDE Water Professionals	BDE-25-12-1	1	Invoice	Wastewater Operations - December	01/05/2026	12,187.50	300-30-51073	Contract Labor
American Legal	47234	3	Invoice	Annual Web Hosting Fee	12/09/2025	125.00	300-30-51080	Dues & Memberships
Great West Engineering	38304	1	Invoice	WWTP Project Support	12/16/2025	1,417.55	300-30-51090	Engineering Services
Christensen Inc. dba United Oil	CL03205	1	Invoice	Fuel - Card #263140	12/15/2025	137.52	300-30-51110	Fuel
Christensen Inc. dba United Oil	CL03207	3	Invoice	Fuel - Card #8191665	12/15/2025	73.16	300-30-51110	Fuel
Christensen Inc. dba United Oil	CL104129	1	Invoice	Card #263140/Wastewater	12/31/2025	223.31	300-30-51110	Fuel
Christensen Inc. dba United Oil	CL104129	2	Adjustmen	Card #263140/Wastewater	12/31/2025	223.31-	300-30-51110	Fuel
Christensen Inc. dba United Oil	CL04131	3	Invoice	Fuel - Card #263139	12/31/2025	40.90	300-30-51110	Fuel
Christensen Inc. dba United Oil	CL04132	3	Invoice	Fuel - Card #8191665	12/31/2025	54.58	300-30-51110	Fuel
Christensen Inc. dba United Oil	CL04129	1	Invoice	Fuel - Card #263140	12/31/2025	223.31	300-30-51110	Fuel
Valley Wide Cooperative	J68981	3	Invoice	Fuel - Card #3816743	12/17/2025	31.30	300-30-51110	Fuel
Valley Wide Cooperative	J71907	3	Invoice	Fuel - Card #3816743	12/19/2025	13.59	300-30-51110	Fuel
Advanced Control Systems, LLC.	41463	2	Invoice	Carefree SCADA Additional services	12/20/2025	350.00	300-30-51160	Repairs & Maintenance (G
Applied Control Equipment LLLP	CD99183569	1	Invoice	Parts for recommissioning of WWTP	11/01/2025	5,173.66	300-30-51160	Repairs & Maintenance (G
Digline Inc.	0078402-IN	2	Invoice	Monthly Fee	11/30/2025	16.58	300-30-51160	Repairs & Maintenance (G

Name	Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
Digline Inc.	0078650-IN	2	Invoice	Monthly Fee	12/31/2025	9.75	300-30-51160	Repairs & Maintenance (G
Lunceford Excavation, Inc.	18734	1	Invoice	Roadmix for access way improvement @	12/31/2025	416.04	300-30-51160	Repairs & Maintenance (G
Rocky Mountain Valves & Automa	INV-01310	1	Invoice	Parts for WWTP repair	12/15/2025	2,386.45	300-30-51160	Repairs & Maintenance (G
Sweet's Septic Tank & Backhoe S	INV137131	1	Invoice	Clean out wastewaterline @ 204 W. Spru	11/14/2025	745.00	300-30-51160	Repairs & Maintenance (G
Sliman & Butler Irrigation, Inc.	1408841	1	Invoice	Service plan w/ land application software	12/10/2025	323.00	300-30-52050	Professional Services
Workman and Company, PLLC	2025	3	Invoice	FY25 Annual Audit	12/10/2025	2,877.00	300-30-52050	Professional Services
First Net	2872946568	16	Invoice	Public Works - 208-309-0656	12/20/2025	45.81	300-30-52100	Telephone
Go-Fer It Express Inc.	140816	1	Invoice	Delivery of Test Samples to Magic Valley	11/28/2025	136.50	300-30-52110	Test Samples - Water & Se
Go-Fer It Express Inc.	141458	1	Invoice	Delivery of Test Samples to Magic Valley	12/31/2025	90.30	300-30-52110	Test Samples - Water & Se
USA Blue Book	930098	1	Invoice	Wastewater sampling supplies	01/06/2026	137.35	300-30-52110	Test Samples - Water & Se
Water Dynamics, LLC dba Magic	37217	1	Invoice	Monthly coliform & composit sampling	12/26/2025	2,852.00	300-30-52110	Test Samples - Water & Se
Intermountain Gas	0767343000-	4	Invoice	130 Riverview Dr.	12/22/2025	83.45	300-30-52140	Utilities - Gas
Idaho Power	2227225816-	1	Invoice	1269 Glen Aspen Dr.	12/22/2025	41.40	300-30-52143	Utilities - Power
Idaho Power	2227225816-	2	Invoice	130 Riverview Dr. Lift	12/22/2025	210.49	300-30-52143	Utilities - Power
Idaho Power	2227225816-	3	Invoice	31 Alyson Rd. Lagoon	12/22/2025	986.09	300-30-52143	Utilities - Power
Idaho Power	2227225816-	4	Invoice	31 Alyson Rd. Main	12/22/2025	1,566.71	300-30-52143	Utilities - Power
Idaho Power	2227225816-	5	Invoice	80 Honeysuckle Lift	12/22/2025	30.93	300-30-52143	Utilities - Power
Idaho Power	2227225816-	6	Invoice	88 Martin Ln Lift	12/22/2025	82.96	300-30-52143	Utilities - Power
Idaho Power	2227225816-	7	Invoice	90 Tendoy St. Lift	12/22/2025	39.91	300-30-52143	Utilities - Power
Clear Creek Disposal	0001870495	1	Invoice	31 Alyson Lane - December + Roll offs di	12/29/2025	604.88	300-30-52146	Utilities - Trash/Toilet/Recy
Advanced Control Systems, LLC.	41251	2	Invoice	Installation and Repairs	12/16/2025	17,595.20	300-30-58120	Construction & Improve
Rumbles Documents Solutions LL	5037028985	3	Invoice	Bobcat Toolcat - 12/15/25 - 1/14/26	12/20/2025	527.02	300-30-58150	Auto/Equipment Lease (12
The Bancorp Bank, N.A.	717792	3	Invoice	1/3 Chevy 5500 lease/January	12/31/2025	608.66	300-30-58150	Auto/Equipment Lease (12
Total 300-30:						52,875.55		
Grand Totals:						164,675.67		

## Report GL Period Summary

Vendor number hash:	0
Vendor number hash - split:	0
Total number of invoices:	0
Total number of transactions:	0

## Bellevue Marshal's Office



115 E Pine Street  
 PO Box 825  
 Bellevue, ID 83313  
 Phone: 208-788-3692  
 Fax: 208-788-8526

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## City Council Report

Date: 01/05/2026

### December Report

In December, the Bellevue Marshal's Office responded to a total of 317 calls for service (CFS), which resulted in:

#### Year to Date

36 case reports

71 citations issued

15 arrests made

Call for service	4,121
Case Reports	312
Citations	945
Arrests	123
ALPR plate reads	346,609
ALPR Searches	2

This December was slightly slower than most Decembers in recent years due to the seasonal slowdown. Despite the reduced activity level, the Bellevue Marshal's Office remained proactive in its enforcement efforts.

During the month, the use of Automated License Plate Reader (ALPR) technology assisted in the successful arrest of a wanted subject, highlighting the continued value of technology in supporting public safety and effective law enforcement operations.

The Bellevue Marshal's Office is proud to report that 100 percent of our staff is now trained in Crisis Intervention. Most recently, Manny successfully completed the 40-hour Crisis Intervention Training hosted by the Blaine County Sheriff's Office. This milestone reflects our ongoing dedication to professional development and effective, community-focused policing. We would like to extend our sincere thanks to Detective Kerri Taylor for spearheading and coordinating these trainings throughout the valley.

During the past year, members of the Bellevue Marshal's Office collectively completed 402.75 hours of training and provided 70 hours of instruction to others. On average, each team member responded to 1,030.25 calls for service, issued 236.25 citations, made 30.75 arrests, and completed 78 written reports.

These efforts reflect the professionalism, preparedness, and dedication of our staff in serving the City of Bellevue. We appreciate the continued support of City Council as we work to maintain high standards of public safety and service to our community.

If you ever have questions, please feel free to contact me.

Thank you,  
K. Gaston



Bellevue Marshal's Office  
 115 E Pine Street  
 PO Box 825  
 Bellevue, ID 83313  
 208-7883692

Cases by Month

Printed on January 5, 2026

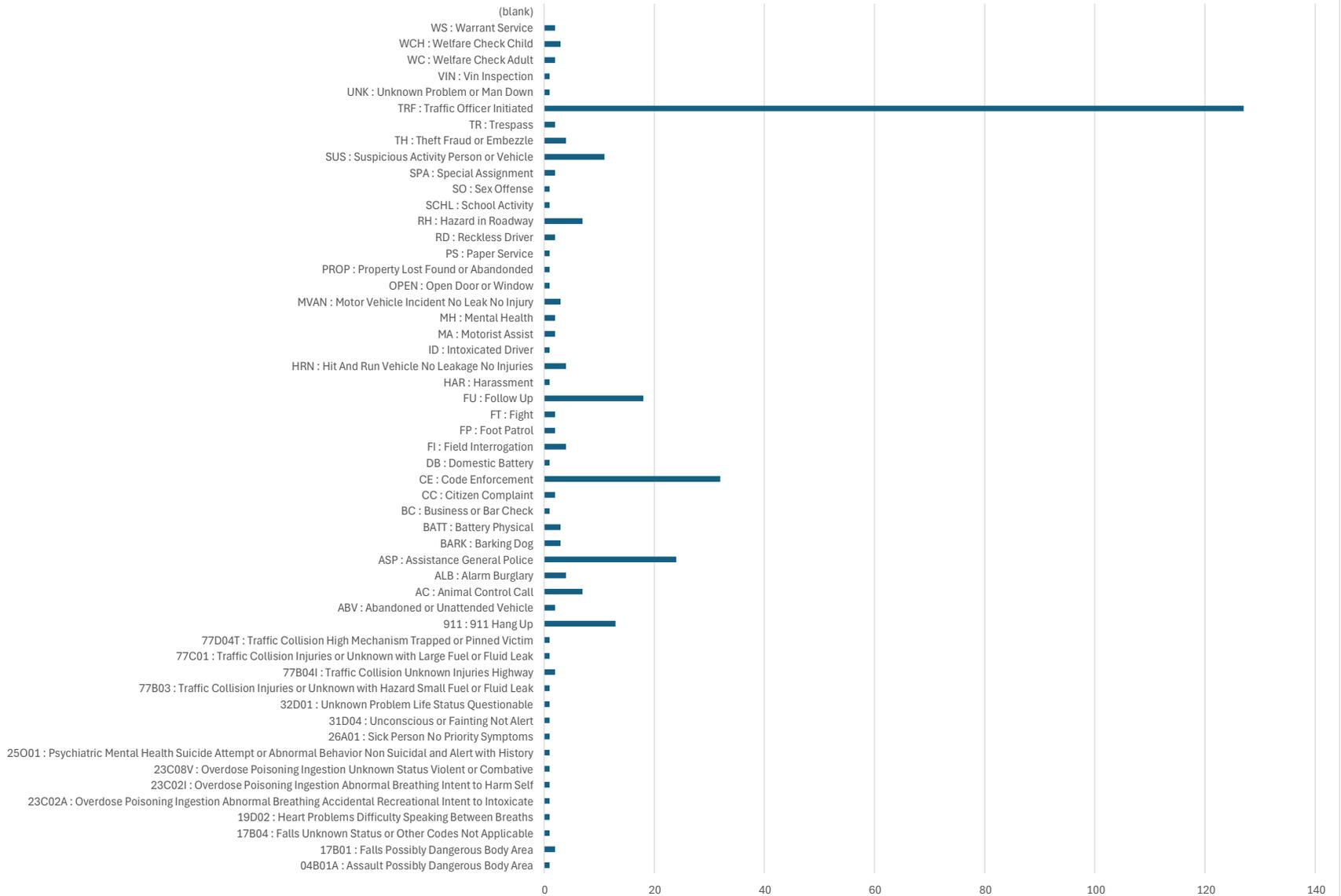
	Start Date/Time	Primary Officer	Statutes/Offenses	Disposition
BMO20250312	12/31/25 21:32	Marin, Emanuel	49-301 - MOTOR VEHICLES -	49-301 - MOTOR
BMO20250305	12/25/25 17:09	Shelamer, Mike	49-1303 - MOTOR VEHICLES -	49-1303 - MOTOR
BMO20250311	12/30/25 18:59	Thayer, Joseph	10-50 - TRAFFIC ACCIDENT	10-50 - TRAFFIC
BMO20250310	12/29/25 10:29	Shelamer, Mike	BCC Civil - BMO - Civil City	BCC Civil - BMO - Civil
BMO20250304	12/24/25 20:37	Thayer, Joseph	49-1401(3) - MOTOR VEHICLES -	49-1401(3) - MOTOR
BMO20250309	12/28/25 19:11	Marin, Emanuel	49-1401(3) - MOTOR VEHICLES -	49-1401(3) - MOTOR
BMO20250306	12/26/25 23:11	Marin, Emanuel	10.6.3(1) - BMO - Accessory Uses of	10.6.3(1) - BMO -
BMO20250308	12/28/25 12:53	Gaston, Kirtus	49-1303 - MOTOR VEHICLES -	49-1303 - MOTOR
BMO20250307	12/27/25 19:07	Marin, Emanuel	49-301 - MOTOR VEHICLES -	49-301 - MOTOR
BMO20250303	12/24/25 03:41	Marin, Emanuel	10.6.3(1) - BMO - Accessory Uses of	10.6.3(1) - BMO -
BMO20250302	12/23/25 19:11	Marin, Emanuel	37-2734A(1) - DRUG	37-2734A(1) - DRUG
BMO20250301	12/22/25 17:28	Gaston, Kirtus	OFF-THEFT - OFFICER REPORT -	OFF-THEFT - OFFICER
BMO20250299	12/19/25 08:48	Shelamer, Mike	19-512 - WARRANT ARREST MIS	19-512 - WARRANT
BMO20250300	12/21/25 02:33	Thayer, Joseph	18-8004(1)(A) (M) - DUI IN STATE	18-8004(1)(A) (M) - DUI
BMO20250294	12/14/25 22:01	Marin, Emanuel	37-2734A(1) - DRUG	37-2734A(1) - DRUG
BMO20250298	12/18/25 22:07	Marin, Emanuel	ASSIST - AGENCY ASSIST	ASSIST - AGENCY
BMO20250293	12/14/25 14:49	Marin, Emanuel	5.01 - BMO - Dog Violations	5.01 - BMO - Dog
BMO20250297	12/17/25 17:15	Gaston, Kirtus	19-512 - WARRANT ARREST MIS;	19-512 - WARRANT
BMO20250281	12/04/25 14:59	BMO, Admin		
BMO20250290	12/12/25 11:48	Gaston, Kirtus	18-5614 - PROSTITUTION -	18-5614 -
BMO20250296	12/15/25 10:35	Gaston, Kirtus	10.6.3(1) - BMO - Accessory Uses of	10.6.3(1) - BMO -
BMO20250295	12/15/25 10:35	Gaston, Kirtus	10.6.3(1) - BMO - Accessory Uses of	10.6.3(1) - BMO -
BMO20250289	12/10/25 22:15	Thayer, Joseph	OFF-WELFARE - OFFICER	OFF-WELFARE -
BMO20250285	12/06/25 18:33	Marin, Emanuel	18-8004(1)(A) (M) - DUI IN STATE	18-8004(1)(A) (M) - DUI
BMO20250292	12/14/25 08:00	Gaston, Kirtus	49-1232 - MOTOR VEHICLES -	49-1232 - MOTOR
BMO20250291	12/12/25 13:23	Gaston, Kirtus	POSS MH - POSSIBLE MENTAL	POSS MH - POSSIBLE
BMO20250288	12/09/25 17:28	Gaston, Kirtus	49-638 - MOTOR VEHICLES -	49-638 - MOTOR
BMO20250287	12/08/25 07:45	Gaston, Kirtus	49-807(2) - MOTOR VEHICLES -	49-807(2) - MOTOR
BMO20250283	12/05/25 15:12	Shelamer, Mike	49-1301 - MOTOR VEHICLES -	49-1301 - MOTOR
BMO20250282	12/05/25 10:11	Shelamer, Mike	18-7031 - PLACING DEBRIS ON	18-7031 - PLACING
BMO20250286	12/07/25 14:08	Shelamer, Mike	ASSIST - AGENCY ASSIST	ASSIST - AGENCY
BMO20250284	12/05/25 21:31	Marin, Emanuel	OFF-WELFARE - OFFICER	OFF-WELFARE -
BMO20250278	12/02/25 11:22	Shelamer, Mike	OFF-THEFT - OFFICER REPORT -	OFF-THEFT - OFFICER
BMO20250280	12/04/25 14:59	Gaston, Kirtus	OFF-THEFT - OFFICER REPORT -	OFF-THEFT - OFFICER
BMO20250277	12/01/25 14:29	Shelamer, Mike	23-505(2)(misd) - ALCOHOL	23-505(2)(misd) -
BMO20250279	12/01/25 07:00	Shelamer, Mike	OFF - OFFICER REPORT	OFF - OFFICER

**Total Records: 36**

Count of Disposition

Count of Disposition

Incident Code





Bellevue Marshal's Office  
 115 E Pine Street  
 PO Box 825  
 Bellevue, ID 83313  
 208-7883692

BMO Citation - By Officer, By Offense

Printed on January 5, 2026

[Citation->Issued Date/Time] is between '2025-12-01 00:00:00' and '2025-12-31 23:59:59' and

[Involvement->Case->Primary Officer->Agency->Name] is in this list 'E'Bellevue Marshal's Office"

**Ticket #**

## **Gaston, Kirtus**

3618

3617

### **BMO - Accessory Uses of RV 21 consecutive days within 6 months Total: 2**

BEP350-0805

BEP350-0807

### **DRIVING WITHOUT PRIVILEGES - misdemeanor Total: 2**

BEP350-0814

BEP350-0815

BEP350-0803

BEP350-0802

### **MOTOR VEHICLES - DRIVERS LICENSE FAIL TO PURCHASE/INVALID Total: 4**

BEP350-0815

### **MOTOR VEHICLES - FAIL TO PROVIDE PROOF OF INSURANCE - infraction Total: 1**

BEP350-0805

### **MOTOR VEHICLES - FAIL TO PROVIDE PROOF OF INSURANCE - misdemeanor Total: 1**

BEP350-0801

### **MOTOR VEHICLES - FOLLOWING TOO CLOSELY - ALLOW SUFFICIENT SPACE Total: 1**

BEP350-0803

### **MOTOR VEHICLES - IMPROPER LEFT TURN Total: 1**

BEP350-0802

### **MOTOR VEHICLES - IMPROPER RIGHT TURN Total: 1**

BEP350-0815

### **MOTOR VEHICLES - SIGNALS - FAIL TO OBEY LANE USE CONTROL SIGNALS Total: 1**

BEP350-0811

BEP350-0809

BEP350-0808

BEP350-0813

BEP350-0812

BEP350-0810

BEP350-0804

BEP350-0806

BEP350-0816

### **MOTOR VEHICLES - SPEED - EXCEED MAXIMUM SPEED LIMIT Total: 9**

**Ticket #**

BEP350-0800

BEP350-0799

**MOTOR VEHICLES - STOP SIGN - FAIL TO STOP/YIELD FROM Total: 2****Gaston, Kirtus Total: 25****Marin, Emanuel**

BEP355-0109

BEP355-0124

**ALCOHOL BEV-CONSUME / POSS. OPEN CONTAINER (DRIVER) Total: 2**

3515

**BMO - Dog Violations Total: 1**

BEP355-0115

**CONTROLLED SUBSTANCE - POSSESSION OF LESS THAN 3 OZ - misdemeanor Total: 1**

BEP355-0125

**DRIVING WITHOUT PRIVILEGES - infraction Total: 1**

BEP355-0115

**DRUG PARAPHERNALIA - USE OR POSSESS WITH INTENT TO USE Total: 1**

BEP355-0123

BEP355-0121

BEP355-0114

**MOTOR VEHICLES - DRIVERS LICENSE FAIL TO PURCHASE/INVALID Total: 3**

BEP355-0116

**MOTOR VEHICLES - DRIVERS LICENSE - MISDEMEANOR Total: 1**

BEP355-0112

**MOTOR VEHICLES - FAIL TO DISPLAY TWO LIGHTED LAMPS ON MV Total: 1**

BEP355-0117

**MOTOR VEHICLES - INATTENTIVE DRIVING Total: 1**

BEP355-0110

BEP355-0104

**MOTOR VEHICLES - PASSENGER SAFETY FOR CHILDREN Total: 2**

BEP355-0105

**MOTOR VEHICLES - REGISTRATION - FAIL TO REGISTER ANNUALLY Total: 1**

BEP355-0119

BEP355-0103

BEP355-0122

BEP355-0108

**MOTOR VEHICLES - SIGNAL - FAIL TO SIGNAL VIOLATIONS Total: 4**

BEP355-0102

BEP355-0101

BEP355-0114

BEP355-0113

BEP355-0107

**Ticket #**

BEP355-0118

BEP355-0120

BEP355-0106

**MOTOR VEHICLES - SPEED - EXCEED MAXIMUM SPEED LIMIT Total: 8****Marin, Emanuel Total: 27****Shelamer, Mike**

BEP365-0919

**ALCOHOL BEV-CONSUME / POSS. OPEN CONTAINER (DRIVER) Total: 1**

BEP365-0925

**MOTOR VEHICLES - DRIVERS LICENSE - INFRACTION Total: 1**

BEP365-0923

**MOTOR VEHICLES - FAIL TO PROVIDE PROOF OF INSURANCE - infraction Total: 1**

BEP365-0920

**MOTOR VEHICLES - OBSTRUCTED WINDSHIELD OR WINDOWS Total: 1**

BEP365-0924

BEP365-0921

BEP365-0922

**MOTOR VEHICLES - SPEED - EXCEED MAXIMUM SPEED LIMIT Total: 3**

3630

**PLACING DEBRIS ON PUBLIC OR PRIVATE PROPERTY Total: 1****Shelamer, Mike Total: 8****Thayer, Joseph****DUI IN STATE 2ND Total: 1**

BEP370-0602

**MOTOR VEHICLES - DRIVERS LICENSE FAIL TO PURCHASE/INVALID Total: 1**

BEP370-0311

**MOTOR VEHICLES - IMPROPER OR UNSAFE LANE CHANGE Total: 1****MOTOR VEHICLES - INATTENTIVE DRIVING Total: 1**

BEP370-0601

**MOTOR VEHICLES - PASSENGER SAFETY FOR CHILDREN Total: 1**

BEP370-0601

**MOTOR VEHICLES - REGISTRATION - FAIL TO REGISTER ANNUALLY Total: 1**

BEP370-0596

BEP370-0595

BEP370-0597

BEP370-0599

**MOTOR VEHICLES - SPEED - EXCEED MAXIMUM SPEED LIMIT Total: 4**

**Ticket #**

**TRAFFIC ACCIDENT Total: 1**

**Thayer, Joseph Total: 11**

**Total Records: 71**



## Memorandum

**To:** Bellevue Common Council

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

**Re:** Department Report

**Date:** January 12, 2026

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### **Building**

See attached Building Permit Report.

### **Current Planning**

In December, staff received one (1) final plat application. The “cleanup” code amendment was heard by the Bellevue Planning & Zoning Commission, and will be noticed for an upcoming public hearing with the Council.

### **Long Range Planning**

The Comprehensive Plan Youth Advisory Committee met and discussed policies. The Advisory Committee also met and discussed “Opportunities to Live and Work” policies as well as methods to increase engagement.

December’s theme was the first to target one of the Plan’s Key Themes, “Opportunities to Live and Work Within the Community.”

January’s survey is about the Key Theme of “Accommodating and Diverse” and is live at [bellevueidaho.gov/surveys](http://bellevueidaho.gov/surveys).

### **Grants**

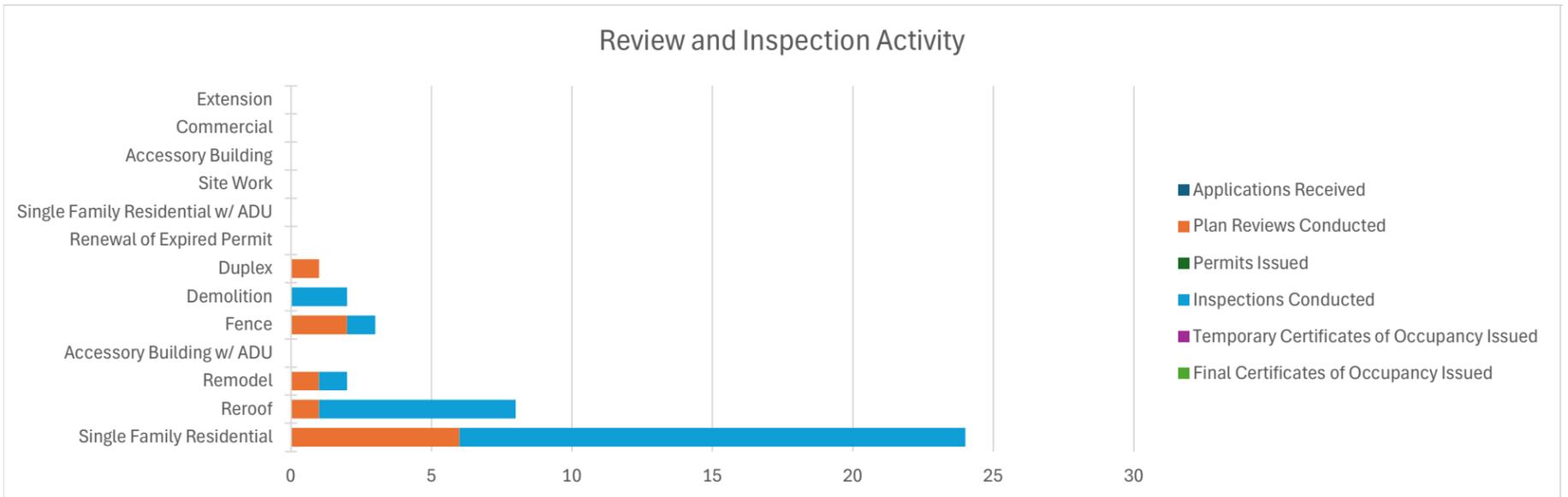
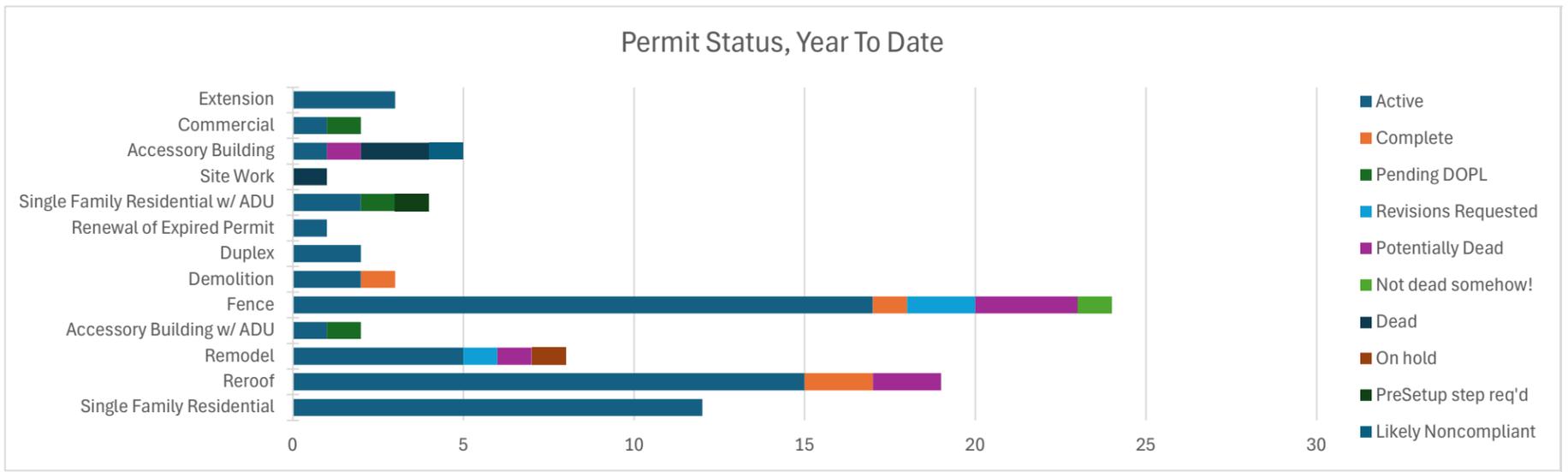
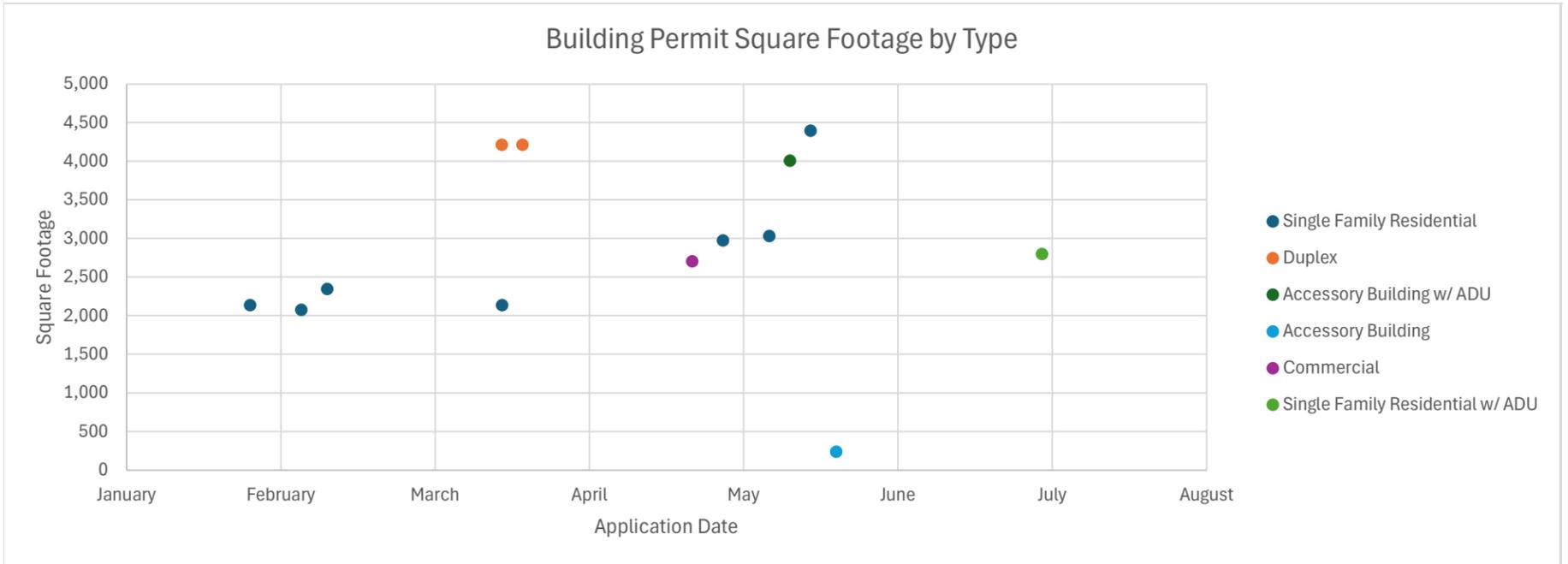
Staff are working on preliminary plans to utilize the Blue Cross of Idaho grant funds to increase citizen engagement on the Comprehensive Plan Update and to reach different portions of the population.

Staff has started getting bids for foundation repair at the Old City Hall and coordinating with the Bellevue Historical Society on construction logistics.

The LHTAC Small Urban grant for the reconstruction of Pine Street will have been submitted by the time of the Council meeting.

# Building Permit Report

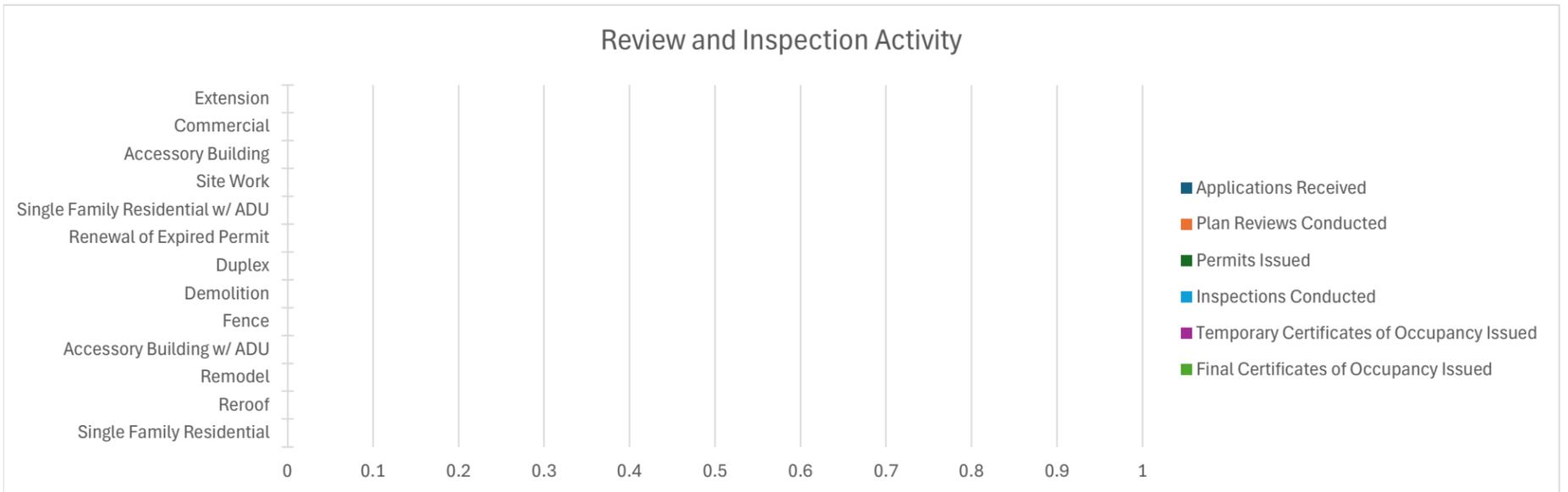
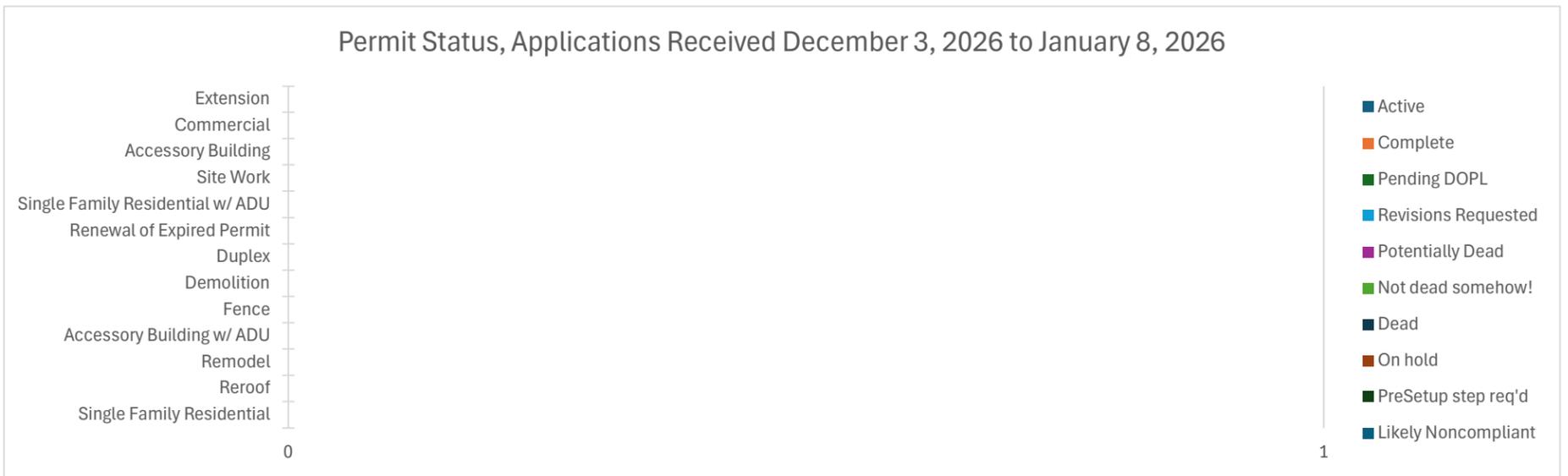
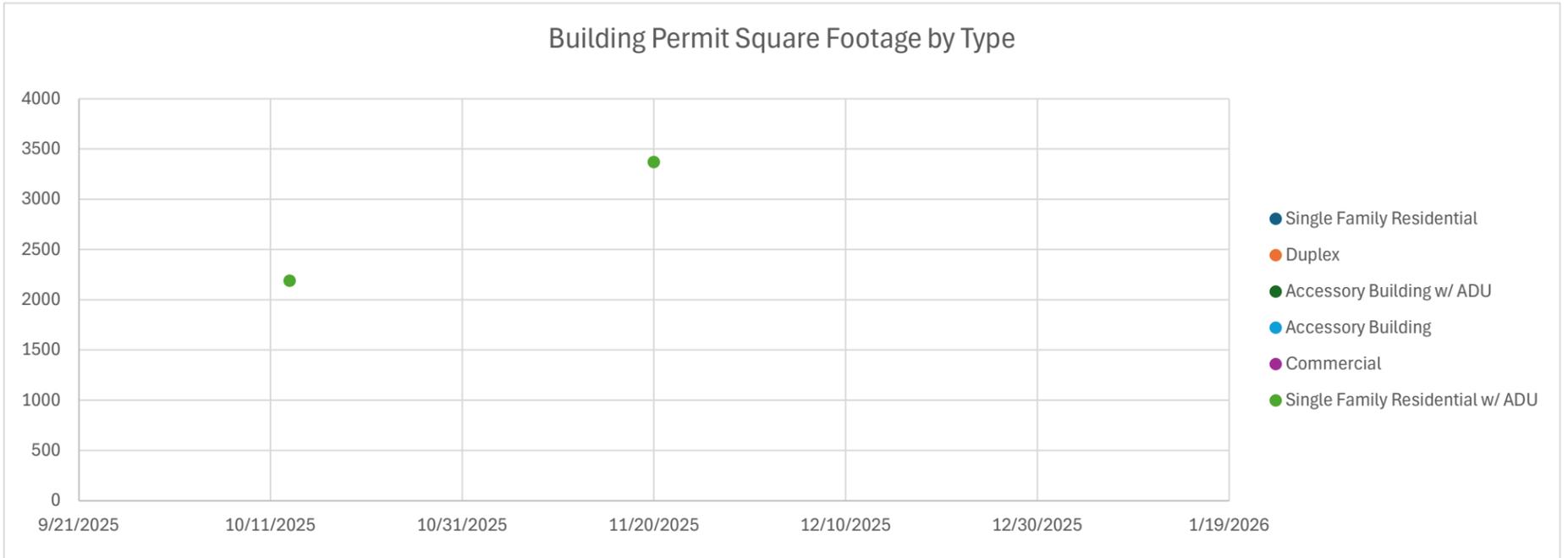
Year to Date (January 8, 2026)

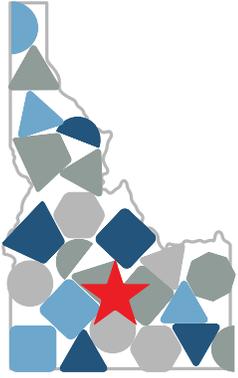


	Average Permit Value	Average Initial Receipt to Transmittal Time	Average Transmittal to Permit Time	Average Permit to First Inspection Time	Average Permit to Certificate of Occupancy Time
Single Family Residential	\$ 361,252.66	34	37	27.8	N/A
Reroof	\$ 19,393.61	4	6	10.4	30.3
Remodel	\$ 16,648.74	N/A	23	28	N/A
Accessory Building w/ ADU	\$ 223,350.00	N/A	97	N/A	N/A
Fence	\$ -	N/A	N/A	23	N/A
Demolition	\$ -	5	7	17	N/A
Duplex	\$ 558,866.00	24	43	N/A	N/A
Renewal of Expired Permit	\$ -	N/A	N/A	N/A	N/A
Single Family Residential w/ ADU	\$ 434,414.00	11	19	N/A	N/A
Site Work	\$ -	N/A	N/A	N/A	N/A
Accessory Building	\$ 79,193.14	N/A	N/A	N/A	N/A

# Building Permit Report

Reporting Period (December 3, 2026 to January 8, 2026)





# BUILDING ON BELLEVUE

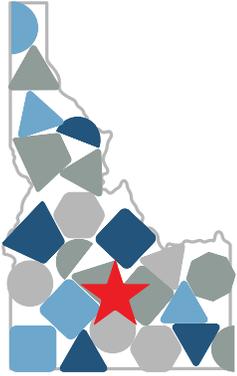
2027  
Comprehensive  
Plan Update



# DIVERSE AND ACCOMODATING

*January  
Survey*





# BUILDING ON BELLEVUE

*Actualización del  
Plan Integral de  
2027*

# DIVERSO Y COMPLACIENTE

*Encuesta  
de enero*





# Bellevue Fire Department

115 East Pine St. • P.O. Box 825 • Bellevue Idaho, 83313  
 Phone (208) 788-9277 • Fax (208) 788-2092

## Bellevue Fire Department Council Report – January 12, 2026

**Prepared by:**  
**Greg Beaver, Fire Chief**  
**Date:** January 5, 2026

### Department Initiatives

The Bellevue Fire Department is actively working on the following initiatives:

1. **Cadet Program Launch:** A new cadet program is in development for youth aged 16 to 18. This initiative is designed to educate and engage young people who are interested in a future in public service.
2. **2025 Yearend Report:** I will have a detailed year end report by the February council meeting.
3. **Winter Fire Safety:** To stay safe this winter, maintain a safe distance (at least 3 feet) from all heating equipment, ensure smoke alarms are working, and keep flammable items away from heat sources like fireplaces and space heaters. Have your heating equipment inspected annually, never use an oven to heat your home, and never leave candles or portable heaters unattended.

If you know someone who lives in Bellevue or within a 10-mile radius of the station and wants to give back to the community, please refer them to us.

### Incident Report – January 1 to December 31, 2025

- **Total Incidents:** 117
- **Average Turnout per Incident:** 3 personnel
- **Overall Average Response Time:** 6 minutes, 56 seconds

#### Incident Breakdown:

- Fires: 30
- Overpressure Rupture: 0
- Rescue & Emergency Medical Service: 53
- Hazardous Condition (No Fire): 16
- Service Calls: 5
- Good Intent Calls: 5
- Smoke scare, order of smoke: 4
- False Alarms & False Calls: 8
- Severe Weather & Natural Disaster: 0

2025 Automatic aid given 72 calls

2025 Automatic aid received 17 calls

2025 Mutual aid given 1 call

2025 Mutual aid received 3 calls

---

Thank you for your continued support.

**Sincerely,**  
Greg Beaver  
Bellevue Fire Chief

A handwritten signature in black ink, appearing to read "Greg Beaver", written in a cursive style.

Basic Incident Type Code And Description (FD1.21)	Total Incidents	Total Incidents Percent of Incidents	Total Property Loss	Total Content Loss	Total Loss	Total Loss Percent of Total
<b>Incident Type Category (FD1.21): 1 - Fire</b>						
111 - Building fire	1	11.11%				
160 - Special outside fire, other	1	11.11%				
	<b>Total: 2</b>	<b>Total: 22.22%</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00%</b>
<b>Incident Type Category (FD1.21): 3 - Rescue &amp; Emergency Medical Service Incident</b>						
324 - Motor vehicle accident with no injuries.	4	44.44%				
	<b>Total: 4</b>	<b>Total: 44.44%</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00%</b>
<b>Incident Type Category (FD1.21): 4 - Hazardous Condition (No Fire)</b>						
412 - Gas leak (natural gas or LPG)	3	33.33%				
	<b>Total: 3</b>	<b>Total: 33.33%</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00%</b>
	<b>Total: 9</b>	<b>Total: 100.00%</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00%</b>

Basic Incident Type Code And Description (FD1.21)	Total Incidents	Total Incidents Percent of Incidents	Total Property Loss	Total Content Loss	Total Loss	Total Loss Percent of Total
<b>Incident Type Category (FD1.21): 1 - Fire</b>						
100 - Fire, other	2	1.71%				
111 - Building fire	4	3.42%	150,000.00	90,000.00	240,000.00	99.83%
112 - Fires in structure other than in a building	1	0.85%				
113 - Cooking fire, confined to container	4	3.42%				
118 - Trash or rubbish fire, contained	6	5.13%	0.00	0.00	0.00	0.00%
123 - Fire in portable building, fixed location	1	0.85%	0.00	0.00	0.00	0.00%
131 - Passenger vehicle fire	2	1.71%	400.00	0.00	400.00	0.17%
141 - Forest, woods or wildland fire	1	0.85%				
142 - Brush or brush-and-grass mixture fire	3	2.56%				
150 - Outside rubbish fire, other	2	1.71%				
151 - Outside rubbish, trash or waste fire	1	0.85%				
160 - Special outside fire, other	3	2.56%				
<b>Total: 30</b>		<b>Total: 25.64%</b>	<b>Total: 150,400.00</b>	<b>Total: 90,000.00</b>	<b>Total: 240,400.00</b>	<b>Total: 100.00%</b>
<b>Incident Type Category (FD1.21): 3 - Rescue &amp; Emergency Medical Service Incident</b>						
324 - Motor vehicle accident with no injuries.	53	45.30%				
<b>Total: 53</b>		<b>Total: 45.30%</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00%</b>
<b>Incident Type Category (FD1.21): 4 - Hazardous Condition (No Fire)</b>						
411 - Gasoline or other flammable liquid spill	1	0.85%				
412 - Gas leak (natural gas or LPG)	10	8.55%				
424 - Carbon monoxide incident	1	0.85%				
444 - Power line down	1	0.85%				
462 - Aircraft standby	2	1.71%				
463 - Vehicle accident, general cleanup	1	0.85%				
<b>Total: 16</b>		<b>Total: 13.68%</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00%</b>
<b>Incident Type Category (FD1.21): 5 - Service Call</b>						
520 - Water problem, other	1	0.85%				
522 - Water or steam leak	1	0.85%				
550 - Public service assistance, other	1	0.85%				
552 - Police matter	1	0.85%				
561 - Unauthorized burning	1	0.85%				
<b>Total: 5</b>		<b>Total: 4.27%</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00%</b>
<b>Incident Type Category (FD1.21): 6 - Good Intent Call</b>						
650 - Steam, other gas mistaken for smoke, other	1	0.85%				
651 - Smoke scare, odor of smoke	4	3.42%				
<b>Total: 5</b>		<b>Total: 4.27%</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00%</b>
<b>Incident Type Category (FD1.21): 7 - False Alarm &amp; False Call</b>						
700 - False alarm or false call, other	3	2.56%				
733 - Smoke detector activation due to malfunction	1	0.85%				
736 - CO detector activation due to malfunction	2	1.71%				
740 - Unintentional transmission of alarm, other	1	0.85%				
745 - Alarm system activation, no fire - unintentional	1	0.85%				
<b>Total: 8</b>		<b>Total: 6.84%</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00</b>	<b>Total: 0.00%</b>
<b>Total: 117</b>		<b>Total: 100.00%</b>	<b>Total: 150,400.00</b>	<b>Total: 90,000.00</b>	<b>Total: 240,400.00</b>	<b>Total: 100.00%</b>



## Memorandum

**To: Mayor Giordani and The Bellevue Common Council**

**From: Amy Phelps, City Clerk**

**Re: Department Report**

**Date: January 12, 2026**

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The Bellevue Clerk's office exists to provide administrative services to the city as well as maintain city records and regulate city licensing. Additionally, the Clerk supports the legislative work of the Mayor and Common Council.

### Licensing:

- New Business License Applications: 2 – Renewals: 101
- Mobile Food Vendor License Application : 0
- Alcoholic Beverage Licenses: 0

### Public Records Request:

- Public Records Requests for the Month of December: 4

During the month of December, regular City Clerk duties have continued as usual, including preparing meeting agendas, recording minutes, and drafting resolutions and researching other items for Council consideration.

The Clerk's Office focused on the annual business license renewal process. The majority of businesses within the City successfully renewed their licenses. Department heads and staff dedicated time to reviewing applications to ensure accuracy, completeness, and compliance with City requirements.

Human Resources–related responsibilities remained steady and consistent throughout the month, with routine personnel support and administrative functions continuing without issue.

Additionally, I took the lead on portions of the implementation of the CivicReview software. This included coordinating with the CivicReview team and submitting applications for Parks, Administration, Public Works, Utilities, and Fire to be built within the system. The goal is to have CivicReview electronic forms fully operational by the end of February, allowing all City applications to be accessed, completed, and submitted online, with online payment options available to applicants if they choose.

In an effort to improve records accessibility, I have also begun manually scanning select ordinances to create digital copies. This will allow for easier electronic review of records while the City continues to evaluate and work toward implementing a comprehensive digital records management system.

**Archived:** Thursday, January 8, 2026 12:57:24 PM  
**From:** [Kristin Gearhart](#)  
**Sent:** Monday, January 5, 2026 1:23:33 PM  
**To:** [Amy Phelps](#) [Christina Giordani](#)  
**Subject:** Libe Staff Report  
**Importance:** Normal  
**Sensitivity:** None

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Library Staff Report  
 January 2026

Mayor and Council:

Here is what has been happening at the library.

- Continuing in person/classroom reading at Bellevue Elementary School with the My First Books program, geared for preschoolers and Kindergarteners.
- Preparing for the “Wood River Winter Reading Program” with the Hailey, Stanley and Community Libraries. This is a valley wide program aimed at teens and adults, to bring the community together, while reading the same book. This year’s pick is [Frankenstein: The 1818 Text](#) by Mary Shelley.
- All state reporting and statistical analysis for the year has been submitted to the Idaho Commission for Libraries.
- Tech Corner was last offered on December 11, from 1-3 pm. Stay tuned for January dates.
- The petition for a Districting Levy to be able to appear on the May ballot is moving forward with the Hailey Public Library. Any questions or concerns regarding this process are welcomed and appreciated. Feel free to reach out.
- All this and more happening at the BELLEVUE LIBRARY!!!   ?  ? As always, children’s story time, Wednesdays at 11:45 am. For more up to date library information and PICTURES of our events, please like us on Facebook!

~Kristin

New Books:

-  
[Atmosphere](#) by Taylor Jenkins Reid  
[Let Them](#) by Mel Robbins  
[Hail Mary](#) by Andy Weir  
[The Names](#) by Florence Knapp

The Secret of Secrets by Dan Brown

The Martha's Vineyard Beach and Book Club by Martha Hall Kelly

We Were Liars by E. Lockhart

The Book Club for Troublesome Women by Marie Bostwick

What I'm Reading: The Naked Roommate: A Parent's Guide to the New College Experience by Harlan Cohen

**Kristin Marlar-Gearhart**  
**Library Director**  
**117 E. Pine**  
**Bellevue, ID 83333**  
**208-788-4503**  
**kgearhart@bellevueidaho.us**



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## Public Works January 12<sup>th</sup> Update

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### City Assets

- On December 16, a Caterpillar trainer provided advanced training on the new grader for Ethan and Tracy. This session qualifies them for credits toward their Road Scholar certificates through LHTAC.
- On December 17, high winds impacted the valley. Warning signs were posted throughout the preserve to alert visitors of falling tree hazards. The wind persisted for four days, accompanied by snow, resulting in overturned garbage cans, displaced mailboxes, and several downed trees.
- Heavy, wet snow events occurred on December 18, 19, and 21. Lots of help from the not so helpful privateers providing plowing throughout the city. Over 50 private plow vehicles, heavy equipment and snow blowers are moving snow from private driveways and into the road, alleys, parks, sidewalk or where ever they feel it should go as long as it is out of their way no matter the inconvenience to the city or other residents.
- Conducted hands-on training for Ethan, Tracy, and Chris on operating heavy plow trucks, including a driving course through tight cones.
- Repaired vandalized door at the concession stand in O'Donnell Park.
- Hauled gravel to the shop and wastewater plant to regrade areas around exposed manhole covers and water valves. Completed cleanup of replaced pipes and old sensors at the plant.
- Collaborating with Dusty's Electric to estimate costs for restoring streetlights on the west side of Highway 75 (north of DL Evans to Kirtley Street). With their assistance, four additional lights were restored on the east side of Highway 75 from Spruce Street north.
- Evaluating costs to spread crushed rock on Second Street South to improve traction on the existing clay surface, which has become slippery due to rain and lack of ground frost.



## **Water**

### **Meter Project**

No updates currently. Efforts continue to streamline the commercial collection process and replace the meter at Riverside RV Park.

### **Water Project**

Refer to Merrick's update.

### **Water Operations**

Operations remain stable. Favorable weather has allowed continued valve testing and exercising to identify closed loops and improve quadrant isolation. Over the Christmas weekend, the tank overflow system experienced issues. To resolve this, inflow from the spring was shut off for two days to allow drainage and access to the drain valve. Reduced winter water usage and a slowed infill rate (250–280 gallons per minute) likely caused ice sheeting at the discharge opening, blocking overflow. Draining the tank by one foot cleared the pipe, and overflow operations have returned to normal. Routine sampling is on schedule, and PFAS sampling will begin upon receipt of equipment and instructions from the Moscow lab.



## **Wastewater**

### **Plant Progress**

- Awaiting parts from Rocky Mountain Valves to complete electrical work and SCADA installation.
- Removed and disposed of old membranes.
- Completed replacement of outdated chemical pipes.
- The City and GWE collaborated and submitted a Letter of Interest (LOI) to the Idaho Department of Environmental Quality (DEQ) for state revolving funding. This pre-application summarizes the need for funding support to address current system and plant issues.

The LOI ensures Bellevue is placed on DEQ's funding list for the next fiscal year, providing an opportunity to receive IDEQ funding, though availability is not guaranteed. This proactive step demonstrates the City's commitment to resolving infrastructure issues. Furthermore, the LOI will be shared with other state and federal funding agencies to help address infrastructure funding gaps for Bellevue and other systems across Idaho.

### **Collections**

Significant buildup of Fats, Oils, and Grease (FOGs) has been observed in lift stations and certain lines. Residents are reminded to dispose of FOGs properly and avoid flushing or washing them down sinks.

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### City of Bellevue - Meter Project - Item Tracking

The following table presents the ongoing status of the project and the anticipated completion dates of work to be done. The items marked in green indicate completion.

Complete	In Progress	Waiting
----------	-------------	---------

#	Work Item	Employee	Anticipated Completion Date	Actual Completion Date
1	Make list of mismatched MIU/Meter/Addresses, enter/cross reference all the physical meter tags with information in Caselle.	KB	August 14	August 7
2	Neptune Data Sinking with COB Tablets, and accounts.	CJ	August 28	Nov 4 <sup>th</sup> Rep came and facilitated a training and answered questions on collecting data, troubleshooting issues and working with the billing software.
3	Neptune Read with location pins to ensure match of meter and resident	CJ	2026	All meters will need to be located and imported to a GIS reference system
4	Website updates on water meter project: highlights, talk about billing changes, why this is necessary	CJ	September 18	Ongoing
5	Social Media Campaign: Inform citizens of changes and have educational information	CJ	September 25	Ongoing



6	Create information insert for physical bills and electronic bills	CJ/SS	October 2	TBD/ Caselle is trying to figure out how Haileys bill imports the information.
7	Meter billing training with Shelly/TBD	CJ/SS	October 9	We continue to have challenges with Caselle duplicating accounts, but we received training from the Neptune Support Team. TBD
8	ALL water billing be moved to water department	TBD	October 9	TBD
9	Breakdown/itemize water bills to show metered water usage, bond fees, etc.	CJ/TBD	October 20	TBD
10	Mitigation Plan for “no-read meters”: battery life, replacement needs etc.	CJ /TBD	November 14	
11	Monitor/Adapt any pinch points with reads	CJ/TBD	October-December	
12	Bill for metered usage	CJ/TBD	April 2026	

# MEMORANDUM

**TO:** City of Bellevue  
**FROM:** Merrick & Company  
**DATE:** January 7, 2026  
**JOB NO.:** 150126.030A  
**SUBJECT:** Drinking Water Improvements Project Status Report

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## 1.1 Purpose of Memorandum

- Provide clear status of project to the City leadership, community, and project stakeholders.
- Be transparent and inclusive with the City leadership, community, and project stakeholders on engineering and construction activities.
- Resolve questions that may arise surrounding project activities and near future project activities.

## 1.2 Project Activities Completed

A summary of activities completed by Merrick & Company from December 3<sup>rd</sup>, 2025, through January 7<sup>th</sup>, 2026, is provided below:

- Environmental Information Document (EID) preparation
- Preliminary Engineering Report preparation
- Analyzed spring flow data from City
  - Created flow diagram
  - Draft flow measurement plan
- Preliminary drawing preparation for design
- Correspondence with IDEQ on ACAS.

## 1.3 January 2026 Milestones & Deliverables

- Preliminary drawing preparation for design.
- Hwy 75 design work and Specifications
- Environmental Information Document (EID) preparation
- Preliminary Engineering Report preparation
- Facility Plan finalization

## 1.4 Longer-term Milestones, Deliverables, & Requirements

- Completion of the Facility Plan (01-26)
- Completion of the EID (02-26)
- Completion of the PER (03-26)
- Construction Plans and Specifications to IDEQ (05-26)
- Additional negotiations between the City and the Landowner will likely be required to provide additional access for Merrick and City's subconsultants to perform additional preliminary engineering investigations



and studies, including Wetlands and Cultural Resource Surveys, the SERP and other IDEQ-required reports and/or documents, and other interests the City may decide.

- Currently, access to perform these IDEQ-required milestones and produce the IDEQ-required deliverables are not included in the City and Landowner MOU.

# City of Bellevue <sup>82</sup>

## Drinking Water Improvements Project

### Anticipated Project Timelines



This timeline reflects an expedited approach to project delivery. Merrick is committed to maintaining momentum and proactively managing challenges, however it is important to remain flexible with specific dates and timeframes as they hinge on unknown approval timeframes.

MONTH (ANTICIPATED)	KEY ACTIVITIES	NOTES
Oct 2025	<ul style="list-style-type: none"> <li>Move forward with Preliminary Engineering Report (PER)</li> </ul>	<b>COMPLETED</b>
Nov 2025	<ul style="list-style-type: none"> <li>Complete mapping associated with MOU</li> <li>Move forward with environmental information document</li> </ul>	<b>COMPLETED</b>
Dec 2025	<ul style="list-style-type: none"> <li>Preliminary Engineering Report (PER) Preparation</li> <li>Environmental Documentation (EID) Preparation</li> </ul>	<b>COMPLETED</b>
Jan 2026	<ul style="list-style-type: none"> <li>Complete final facility plan</li> <li>Submit final facility plan for IDEQ approval</li> <li>Begin construction plans and specifications</li> </ul>	Draft facility plan submitted to water team Exact timeframe of IDEQ approval is unknown
Feb 2026	<ul style="list-style-type: none"> <li>Hold water group meeting regarding draft PER</li> <li>Provide draft PER to water group</li> </ul>	Obtaining water group approval may cause delays to schedule
Mar 2026	<ul style="list-style-type: none"> <li>Receive final facility plan approval</li> <li>Submit PER to IDEQ</li> </ul>	Exact timeframe of IDEQ approval is unknown
Apr 2026	<ul style="list-style-type: none"> <li>Receive PER approval</li> </ul>	Exact timeframe of IDEQ approval is unknown
May 2026	<ul style="list-style-type: none"> <li>Submit construction plans to IDEQ</li> </ul>	
Jun 2026	<ul style="list-style-type: none"> <li>Receive IDEQ construction plan approval</li> </ul>	Exact timeframe of IDEQ approval is unknown
Jul 2026	<ul style="list-style-type: none"> <li>Project out to bid</li> </ul>	
Aug 2026	<ul style="list-style-type: none"> <li>Anticipated construction start date</li> </ul>	Exact timeframe of IDEQ approval is unknown



## Memorandum

**To: Bellevue Common Council**

**From: Shelly Shoemaker, Treasurer**

**Re: FY 25 Audit Report, Dennis Brown Workman and Company**

**Date: January 12, 2012**

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### **Audit Background**

Since 2019, Workman & Company, led by auditor Dennis Brown, has conducted the City's annual financial audits. The FY25 annual audit was completed at the end of November, and Mr. Brown will be presenting the Audit Report to Council.

### **Suggested Motion**

Move to accept City of Bellevue Fiscal Year End 2025 Audited Statements

### **Enclosures**

1. Audit Letter
2. City of Bellevue, Idaho Financial Statements year ended September 30, 2025

# WORKMAN & COMPANY

Office of  
Accounting

2190 Village Park Avenue, Suite 300 • Twin Falls, ID 83301 • 208.733.1161 • Fax: 208.733.6100

December 5, 2025

To the Honorable Mayor and City Council  
City of Bellevue, Idaho  
Bellevue, Idaho

We have audited the financial statements of the City of Bellevue Idaho for the year ended September 30, 2025 and have issued our report thereon dated December 5, 2025. Professional standards require that we provide you with the following information related to our audit.

### Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated October 27, 2025, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

### Planned Scope and timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City of Bellevue are described in Note 1 to the financial statements. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The only estimate affecting the financial statements was estimated useful lives of property and equipment.

We evaluated the key factors and assumptions used to develop the useful lives of property and equipment in determining that it is reasonable in relation to the financial statements taken as a whole.

Continued –

The disclosures in the financial statements are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatement*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Some misstatements were discovered during the audit. We proposed adjusting journal entries to management in order to correct the misstatements. Management has reviewed and approved all of those adjusting entries.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 5, 2025.

*Other Audit Findings or Issues*

We noted no findings or issues that are required to be disclosed during our audit. However, we did extend our testing of the City's records. This extended testing included the water utility files data collection worksheets for accuracy and thoroughness. Our testing concluded that the worksheets provided do calculate correctly the monthly usage of each commercial participant. We did not extend our testing to the original water usage data.

We generally discuss a variety of other matters, including the application of accounting principles and auditing standards with management each year prior to retention as the City's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Mayor, City Council and management of the City of Bellevue, Idaho and is not intended to be and should not be used by anyone other than these specified parties.

*Workman & Company*

WORKMAN AND COMPANY  
Certified Public Accountants



website:bellevueidaho.us

## CITY OF BELLEVUE

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

December 5, 2025

Workman and Company  
Certified Public Accountants  
PO Box 2367  
Twin Falls, Idaho 83303-2367

This representation letter is provided in connection with your audit of the financial statements of the City of Bellevue, Idaho (City), which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 5, 2025, the following representations made to you during your audit.

### Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 27, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties, if any, have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements, if any, is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of City's Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the City and involves—
  - o Management,
  - o Employees who have significant roles in internal control, or
  - o Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the City's related parties, if any, and all the related party relationships and transactions of which we are aware.

**Government—specific**

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse, if any, that you have reported to us.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on

the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

- 25) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 26) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 29) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 32) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
- 33) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 36) Provisions for uncollectible receivables have been properly identified and recorded.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 40) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 42) The government meets the GASB-established requirements for accounting for eligible infrastructure assets using the modified approach.
- 43) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

- 44) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 45) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 46) With respect to the additional supplementary information on which an in-relation-to opinion is issued, combining statements, individual fund statements:
- a) We acknowledge our responsibility for presenting the additional supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

Signature : \_\_\_\_\_

Title : \_\_\_\_\_

City of Bellevue, Idaho

**CITY OF BELLEVUE, IDAHO**

**Financial Statements**

**Year Ended September 30, 2025**

**CITY OF BELLEVUE, IDAHO**  
**Financial Statements**  
**For the year ended September 30, 2025**

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# WORKMAN & COMPANY

Office of  
Accounting

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## INDEPENDENT AUDITOR'S REPORT

December 5, 2025

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

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and the aggregate discretely presented component unit of the City of Bellevue, Idaho, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Bellevue, Idaho's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and the aggregate discretely presented component unit of the City of Bellevue, Idaho, as of September 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Bellevue, Idaho, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Bellevue, Idaho's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

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

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

## Report Continued—

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Bellevue, Idaho's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Bellevue, Idaho's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planning scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and post-employment information on pages 3–11 and 34 and 35 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Bellevue, Idaho's basic financial statements. The long-term debt payment schedule on pages 36 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

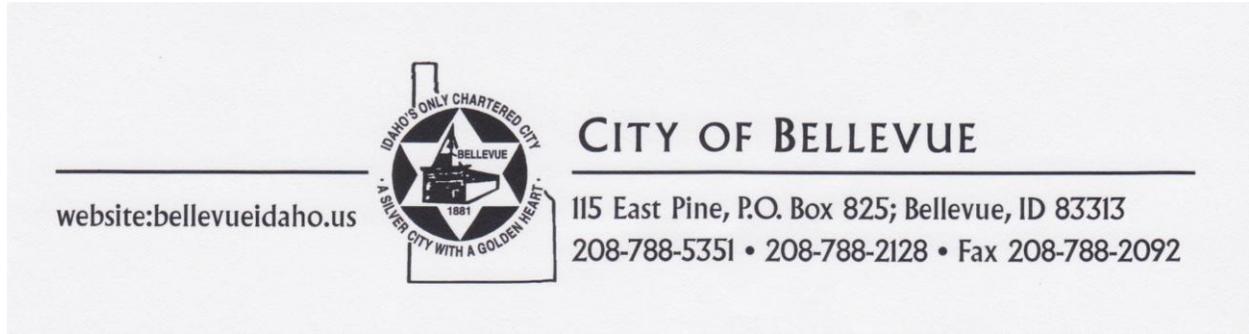
The long-term debt payment schedule is the responsibility of management and is derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2025, on our consideration of the City of Bellevue, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*Workman & Company*

Certified Public Accountants  
Twin Falls, Idaho



**CITY OF BELLEVUE, IDAHO  
MANAGEMENT DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

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

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

**FINANCIAL HIGHLIGHTS**

- The total of all fund assets of the City of Bellevue exceeded liabilities at the close of the most recent fiscal year by \$ 12,895,762. Of that amount, \$ 2,329,226 (unrestricted net position) may be used to meet future obligations and programs.
- General Fund Revenues were \$2,238,286 and expenditures were \$2,268,610.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

**Government-wide Financial Statements**

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

**Fund Financial Statements**

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

**Component Unit**

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

**CITY OF BELLEVUE, IDAHO  
MANAGEMENT DISCUSSION AND ANALYSIS**

Continued...

**Table 1: Major Features of the Basic Financial Statements**

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

**Notes to the Financial Statements**

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

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

**CONDENSED FINANCIAL INFORMATION**

**Condensed Statement of Net Position**

The largest component (\$ 10,145,676) of the City's net position reflects its investment in capital assets (e.g. land, infrastructure, buildings, equipment, and others), less any related debt outstanding that was needed to acquire or construct the assets. The City uses these capital assets to provide services to the citizens and businesses in the City; consequently, these net assets are not eligible for future spending. Restricted net position total \$ 420,860. Restricted net position represents resources that are subject to external restrictions, constitutional provisions, debt service requirements, or enabling legislation on how they can be used.

**CITY OF BELLEVUE, IDAHO  
MANAGEMENT DISCUSSION AND ANALYSIS**

Continued...

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

Table 2 below presents the City's condensed statement of net position as of September 30, 2025, derived from the government-wide Statement of Net Position.

	Governmental Activities	Business- type Activities	Total Primary Government	Component Unit - Urban Renewal Agency
Current and other assets	\$ 836,930	\$ 2,718,638	\$ 3,555,568	\$ 603,932
Capital assets	1,545,088	11,077,125	12,622,213	
<b>Total Assets</b>	<b>2,382,018</b>	<b>13,795,763</b>	<b>16,177,781</b>	<b>603,932</b>
Deferred Outflows	92,933	8,694	101,627	0
Current Liabilities	97,659	408,603	506,262	0
Long-term liabilities	682,554	1,961,363	2,643,917	
<b>Total Liabilities</b>	<b>780,213</b>	<b>2,369,966</b>	<b>3,150,179</b>	<b>0</b>
Deferred Inflows	213,495	19,972	233,467	0
Net position:				
Invested in capital assets				
net of related debt	1,384,493	8,761,183	10,145,676	
Restricted		420,860	420,860	603,932
Unrestricted	96,750	2,232,476	2,329,226	
<b>Total Net Position</b>	<b>\$ 1,481,243</b>	<b>\$ 11,414,519</b>	<b>\$ 12,895,762</b>	<b>\$ 603,932</b>

Condensed Statement of Activities

Table 3 below presents the City's condensed statement of activities for the fiscal year ended September 30, 2025, as derived from the government-wide Statement of Activities. Over time, increases and decreases in net assets measure whether the City's financial position is improving or deteriorating. During the fiscal year, the net position of the governmental activities decreased by \$ 111,451 or 6.99% percent, and the net position of the business-type activities increased by \$803,415 or 7.57%.

**CITY OF BELLEVUE, IDAHO  
MANAGEMENT DISCUSSION AND ANALYSIS**

Continued...

**Table 3: Condensed Statement of Activities  
As of September 30, 2025**

	Governmental Activities	Business- type Activities	Total Primary Government	Urban Renewal Agency
<b>Revenue:</b>				
Program revenues				
Charges for services	\$ 291,670	\$ 1,825,793	\$ 2,117,463	\$
Capital grants /contributions	26,700	589,216	615,916	
Total program revenues	<u>318,370</u>	<u>2,415,009</u>	<u>2,733,379</u>	<u>0</u>
General revenues				
Taxes	926,535		926,535	134,394
Franchise, licenses, permits	121,507		121,507	
State shared revenues	589,478		589,478	
Interest	26,248	92,464	118,712	18,618
Other revenues and Transfers	235,793	(57,414)	178,379	
Total general revenues	<u>1,899,561</u>	<u>35,050</u>	<u>1,934,611</u>	<u>153,012</u>
Total revenues	<u>2,217,931</u>	<u>2,450,059</u>	<u>4,667,990</u>	<u>153,012</u>
<b>Program expenses:</b>				
Administrative	556,194		556,194	5,118
Planning and Zoning	218,489		218,489	
Parks and recreation	66,730		66,730	
Fire	179,510		179,510	
Library	73,753		73,753	
Marshall	675,729		675,729	
Building and grounds	52,933		52,933	
Streets	493,572		493,572	
Shop	1,396		1,396	
Wastewater		897,701	897,701	
Water		661,949	661,949	
Interest, long-term debt	11,076	86,994	98,070	
Total program expenses	<u>2,329,382</u>	<u>1,646,644</u>	<u>3,976,026</u>	<u>5,118</u>
<b>Change in net assets</b>	<u>(111,451)</u>	<u>803,415</u>	<u>691,964</u>	<u>147,894</u>
Transfers			0	
Beginning net assets	1,592,694	10,611,104	12,203,798	456,038
Ending net assets	<u>\$ 1,481,243</u>	<u>\$ 11,414,519</u>	<u>\$ 12,895,762</u>	<u>\$ 603,932</u>

**CITY OF BELLEVUE, IDAHO  
MANAGEMENT DISCUSSION AND ANALYSIS**

Continued...

Program Expenses and Revenues for Governmental Activities

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

**Table 4: Program Expenses and Revenues  
for Government Activities  
For the Fiscal Year Ended September 30, 2025**

	Program Expenses	Program Revenues	Net Expense (Revenues) (a)
Administrative	\$ 556,194	\$ 209,684	\$ (346,510)
Planning and Zoning	218,489	66,773	(151,716)
Parks and Recreation	66,730	23,375	(43,355)
Fire	179,510		(179,510)
Library	73,753	4,000	(69,753)
Marshall	675,729	11,794	(663,935)
Building and Grounds	52,933		(52,933)
Streets	493,572	2,744	(490,828)
Shop	1,396		(1,396)
Interest	11,076		(11,076)
Totals	\$ <u>2,329,382</u>	\$ <u>318,370</u>	\$ <u>(2,011,012)</u>

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

Program Expenses and Revenues for Business-type Activities

Table 5 below presents program expenses and revenues for business-type activities. Program revenues generated from business-type activities were sufficient to cover program expenses. Grant, Insurance settlements, and interest income made up the difference in the current period increase in net position.

**Table 5: Program Expenses and Revenues  
for Business-type Activities  
For the Fiscal Year Ended September 30, 2025**

City Programs	Program Expenses	Program Revenues	Net Program (Expenses) Revenues
Water	\$ 661,949	\$ 727,872	\$ 65,923
Wastewater	897,701	1,687,137	789,436
Interest on long-term debt	86,994		(86,994)
Totals	\$ <u>1,646,644</u>	\$ <u>2,415,009</u>	\$ <u>768,365</u>

**CITY OF BELLEVUE, IDAHO  
MANAGEMENT DISCUSSION AND ANALYSIS**

Continued...

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

**Table 6: Analysis of Significant Budget Variances  
for Government Activities  
For the Fiscal Year Ended September 30, 2025**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variances</u>
<b>Revenues:</b>			
Taxes (including penalties/interest)	\$ 984,152	\$ 926,535	\$ (57,617)
Franchises, licenses, permits	105,000	121,507	16,507
State of Idaho	522,614	589,478	66,864
Fees, Charges for Services	407,927	502,354	94,427
Other	212,000	98,412	(113,588)
Totals	<u>2,231,693</u>	<u>2,238,286</u>	<u>6,593</u>
<b>Expenditures:</b>			
Administrative	540,470	540,120	350
Planning and Zoning	277,790	218,489	59,301
Parks and Recreation	89,453	54,989	34,464
Fire	196,608	169,297	27,311
Library	74,780	71,807	2,973
Marshall	668,209	698,990	(30,781)
Building and Grounds	58,160	52,933	5,227
Streets	481,000	461,985	19,015
Shop			0
Capital Expenditures			0
Totals	<u>2,386,470</u>	<u>2,268,610</u>	<u>117,860</u>
Excess (Deficiency)	<u>\$ (154,777)</u>	<u>\$ (30,324)</u>	<u>\$ 124,453</u>

**BUDGET VARIANCES IN THE GENERAL FUND**

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

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**CITY OF BELLEVUE, IDAHO**  
**MANAGEMENT DISCUSSION AND ANALYSIS**

Continued...

**Table 7: Comparison of Statement of Net Position  
As of September 30, 2025 and 2024**

	<u>2025</u>	<u>2024</u>	Percentage Change
Current Assets	\$ 3,555,568	\$ 3,335,627	6.5937%
Capital Assets	12,622,213	12,471,072	1.2119%
Total Assets	<u>16,177,781</u>	<u>15,806,699</u>	2.3476%
Deferred Outflows of Resources	<u>101,627</u>	<u>147,253</u>	N/A
Current Liabilities	506,262	505,486	0.1535%
Long Term Liabilities	<u>2,643,917</u>	<u>3,244,668</u>	-18.5150%
Total Liabilities	<u>3,150,179</u>	<u>3,750,154</u>	-15.9987%
Deferred Inflows of Resources	<u>233,467</u>	<u>0</u>	N/A
Net Position:			
Invested in Capital Assets net of related debt	10,145,676	9,576,385	5.9447%
Restricted	420,860	402,044	4.6801%
Unrestricted	<u>2,329,226</u>	<u>2,225,369</u>	4.6670%
Total Net Position	<u>\$ 12,895,762</u>	<u>\$ 12,203,798</u>	5.6701%

**OVERALL ANALYSIS**

Financial highlights for the City as a whole during the fiscal year ended September 30, 2025, show the assets of the City exceeded its liabilities (net position) at the close to the fiscal year by \$ 12,895,762 (for governmental activities \$ 1,481,243 and for the business-type activities \$ 11,414,519). Additionally, the City's total net position increased during the year by \$ 691,964. This amount is due to the water funds net income of \$ 61,650, wastewater funds net income of \$ 741,765 and general fund net income (loss) of (\$111,451).

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**CITY OF BELLEVUE, IDAHO**  
**MANAGEMENT DISCUSSION AND ANALYSIS**

Continued...

**Table 8: Changes in Fixed Assets  
for All Funds  
For the Fiscal Year Ended September 30, 2025**

	Beginning Balance	Additions	Deletions	Ending Balance
Land and Infrastructure	\$ 4,568,761			\$ 4,568,761
Buildings and Improvements	19,084,898	108,991		19,193,889
Vehicles and Equipment	2,089,292	44,405		2,133,697
Construction in Progress	141,267	525,325		666,592
<b>Totals</b>	<u>25,884,218</u>	<u>678,721</u>	<u>0</u>	<u>26,562,939</u>
Accumulated Depreciation	<u>(13,413,146)</u>	<u>(527,580)</u>	<u>0</u>	<u>(13,940,726)</u>
<b>Net Book Value</b>	<u>\$ 12,471,072</u>			<u>\$ 12,622,213</u>

**CAPITAL ASSET AND LONG-TERM, ACTIVITY**

Capital Asset Activity

At September 30, 2025, the City reported \$1,545,088 in capital assets for governmental activities and \$11,077,125 in capital assets for business-type activities.

Long-term Debt Activity

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

**FUNDS ANALYSIS**

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

Governmental funds

As of the close of the fiscal year, the City's governmental funds reported a combined ending fund balance of \$ 776,821. The fund balance decreased (\$ 30,324) during the fiscal year. The decrease is the result of \$2,238,286 of revenues, reduced by \$2,268,610 of expenditures. The decrease in fund balance follows a fund balance increase of \$ 217,403 in FY 2024. The trends in the City's governmental fund results from a continuation of fiscal policies designed to limit spending and preserve and strengthen the City's financial position during uncertain economic times. This ongoing accomplishment is due to the commitment and determination of the City Council and staff to make prudent financial decisions while also seeking to preserve levels of service to the community by continually pursuing and implementing cost savings and efficiencies in operations.

**CITY OF BELLEVUE, IDAHO  
MANAGEMENT DISCUSSION AND ANALYSIS**

Continued...

REQUESTS FOR INFORMATION

Requests for information regarding City finances should be directed to:

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

**CITY OF BELLEVUE, IDAHO**  
**Statement of Net Position**  
**at September 30, 2025**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total Primary Government</u>	<u>Component Unit Urban Renewal Agency</u>
<b><u>ASSETS</u></b>				
Cash and Deposits	\$ 673,331	\$ 2,253,183	\$ 2,926,514	
Accounts Receivable		44,595	44,595	
Taxes Receivable	16,459		16,459	
Due From Other Governments	147,140		147,140	
Restricted and Assigned Cash		420,860	420,860	\$ 603,932
Due From Other Funds			0	
Totals	<u>836,930</u>	<u>2,718,638</u>	<u>3,555,568</u>	<u>603,932</u>
Capital Assets:				
Land	717,340		717,340	
Infrastructure	3,851,421		3,851,421	
Buildings and Improvements	764,948	19,095,534	19,860,482	
Equipment and Vehicles	1,275,701	857,996	2,133,697	
Accumulated Deprecation	<u>(5,064,322)</u>	<u>(8,876,405)</u>	<u>(13,940,727)</u>	
Total Capital Assets	<u>1,545,088</u>	<u>11,077,125</u>	<u>12,622,213</u>	<u>0</u>
<b>Total Assets</b>	<u>2,382,018</u>	<u>13,795,763</u>	<u>16,177,781</u>	<u>603,932</u>
Other Net Assets & Deferred Outflows of Resources:				
Deferred Outflows from Pension Activity	<u>92,933</u>	<u>8,694</u>	<u>101,627</u>	<u>0</u>
<b><u>LIABILITIES</u></b>				
Accounts and Payroll Liabilities Payable	4,815	6,655	11,470	
Interest Payable		24,843	24,843	
Refundable User Deposits	55,295		55,295	
Long-term Liabilities:				
Portion due or payable within one year:				
Capital Leases and Loans Payable	37,549	377,105	414,654	
Portion due or payable after one year:				
Capital Leases and Loans Payable	123,046	1,913,994	2,037,040	
Net Pension Liability	493,159	46,136	539,295	
Compensated Absences	<u>66,349</u>	<u>1,233</u>	<u>67,582</u>	
<b>Total Liabilities</b>	<u>780,213</u>	<u>2,369,966</u>	<u>3,150,179</u>	<u>0</u>
Deferred Inflows of Resources:				
Deferred Inflows from Pension Activity	<u>213,495</u>	<u>19,972</u>	<u>233,467</u>	<u>0</u>
<b><u>NET POSITION</u></b>				
Invested in Capital Assets - net of related debt	1,384,493	8,761,183	10,145,676	
Restricted For:				
Debt Service		420,860	420,860	
Other Purposes	0		0	603,932
Unrestricted	<u>96,750</u>	<u>2,232,476</u>	<u>2,329,226</u>	
<b>Total Net Position</b>	<u>\$ 1,481,243</u>	<u>\$ 11,414,519</u>	<u>\$ 12,895,762</u>	<u>\$ 603,932</u>

The accompanying notes are a part of these financial statements.

**CITY OF BELLEVUE, IDAHO**  
**Statement of Activities**  
**For the Year Ended September 30, 2025**

Activities:	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position			Component Unit - Urban Renewal Agency
		Fees, Fines, and Charges for Services	Capital Grants, Insure Proceeds & Contributions	Governmental Activities	Business Type Activities	Total	
<b>Governmental:</b>							
Administrative	\$ 556,194	\$ 208,684	\$ 1,000	\$ (346,510)		\$ (346,510)	
Planning and Zoning	218,489	66,773		(151,716)		(151,716)	
Parks and Recreation	66,730	3,375	20,000	(43,355)		(43,355)	
Fire	179,510			(179,510)		(179,510)	
Library	73,753		4,000	(69,753)		(69,753)	
Marshall	675,729	10,094	1,700	(663,935)		(663,935)	
Building and Grounds	52,933			(52,933)		(52,933)	
Streets	493,572	2,744		(490,828)		(490,828)	
Shop	1,396			(1,396)		(1,396)	
Interest	11,076			(11,076)		(11,076)	
Total Governmental Activities	<u>2,329,382</u>	<u>291,670</u>	<u>26,700</u>	<u>(2,011,012)</u>		<u>(2,011,012)</u>	
<b>Business Type:</b>							
Water	661,949	537,325	190,547		\$ 65,923	65,923	
Wastewater	897,701	1,288,468	398,669		789,436	789,436	
Interest - on long-term debt	86,994				(86,994)	(86,994)	
Total Business-type Activities	<u>1,646,644</u>	<u>1,825,793</u>	<u>589,216</u>		<u>768,365</u>	<u>768,365</u>	
Total City of Bellevue, Idaho	<u>\$ 3,976,026</u>	<u>\$ 2,117,463</u>	<u>\$ 615,916</u>	<u>(2,011,012)</u>	<u>768,365</u>	<u>(1,242,647)</u>	
<b>Component Units:</b>							
Urban Renewal Agency	\$ <u>5,118</u>						\$ <u>(5,118)</u>
Total							<u>(5,118)</u>
<b>General Revenues:</b>							
State of Idaho liquor receipts				69,078		69,078	
State highway user collections				228,053		228,053	
State of Idaho shared revenue				292,347		292,347	
Franchises, licenses, permits				121,507		121,507	
City Property Assessments				861,553		861,553	134,394
Local Option Tax Receipts				64,982		64,982	
Administrative Fees Water/Wastewater				208,684		208,684	
Earnings on investments				26,248	92,464	118,712	18,618
County court fines				47,464		47,464	
Miscellaneous						0	
Gain (Loss) on Sale of Assets						0	
Gain (Loss) on Pension Activity				(20,355)	(57,414)	(77,769)	
Total general revenues and transfers				<u>1,899,561</u>	<u>35,050</u>	<u>1,934,611</u>	<u>153,012</u>
Changes in net position				(111,451)	803,415	691,964	147,894
Transfers In (Out)						0	
Net Position - Beginning				<u>1,592,694</u>	<u>10,611,104</u>	<u>12,203,798</u>	<u>456,038</u>
Net Position - Ending				<u>\$ 1,481,243</u>	<u>\$ 11,414,519</u>	<u>\$ 12,895,762</u>	<u>\$ 603,932</u>

The accompanying notes are a part of these financial statements.

**CITY OF BELLEVUE, IDAHO**  
**Balance Sheet**  
**Governmental Funds**  
**for the year ended September 30, 2025**

	<u>General Fund</u>	<u>Total</u>
<b>ASSETS:</b>		
Cash and Cash Deposits	\$ 673,331	\$ 673,331
Taxes and Other Receivables	16,459	16,459
Due From Other Governments	<u>147,140</u>	<u>147,140</u>
Total Assets	<u>\$ 836,930</u>	<u>836,930</u>
<b>LIABILITIES:</b>		
Accounts and Accrued Payables	4,815	4,815
Refundable User Deposits	<u>55,295</u>	<u>55,295</u>
Total Liabilities	<u>60,110</u>	<u>60,110</u>
<b>FUND BALANCE:</b>		
Non-spendable	0	0
Restricted	0	0
Committed	0	0
Assigned	242,059	242,059
Unassigned	<u>534,761</u>	<u>534,761</u>
Total Fund Balance	<u>776,820</u>	<u>776,820</u>
Total Liabilities and Fund Balance	<u>\$ 836,930</u>	

Amounts reported for governmental activities in the Statement of Net Position (page 12) are different because:

Governmental fund capital assets are not financial resources and therefore are not reported in the funds. The cost of assets is \$ 6,609,410 and the accumulated depreciation is \$ 5,064,322	1,545,088
Long-term liabilities, net pension liabilities, and compensated absences are not payable in the current period and therefore are not reported in the governmental funds.	<u>(840,665)</u>
Net Position of Governmental Funds	<u>\$ 1,481,243</u>

The accompanying notes are a part of these financial statements.

**CITY OF BELLEVUE, IDAHO**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**for the year ended September 30, 2025**

	<b>General Fund</b>	<b>Totals</b>
<b>REVENUE:</b>		
State of Idaho liquor receipts	\$ 69,078	\$ 69,078
State highway user collections	228,053	228,053
State of Idaho shared revenue	292,347	292,347
Franchises, licenses, permits	121,507	121,507
City Property Assessments	861,553	861,553
Local Option Tax Receipts	64,982	64,982
Administrative Fees Water/Wastewater	208,684	208,684
Earnings on investments	26,248	26,248
Fees, fines and charges for services	291,670	291,670
Grants and contributions	26,700	26,700
County court fines	47,464	47,464
Proceeds from Sale of Assets	0	0
Miscellaneous	0	0
Total Revenue	2,238,286	2,238,286
<b>EXPENDITURES:</b>		
Administrative	540,120	540,120
Community Development	218,489	218,489
Parks and Recreation	54,989	54,989
Fire	169,297	169,297
Library	71,807	71,807
Marshall	698,990	698,990
Building and Grounds	52,933	52,933
Streets	461,985	461,985
Capital Expenditures	0	0
Total Expenditures	2,268,610	2,268,610
<b>EXCESS REVENUE (EXPENDITURES)</b>	(30,324)	(30,324)
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers from other funds		0
Operating transfers (to) other funds		0
<b>NET CHANGE IN FUND BALANCES</b>	(30,324)	(30,324)
<b>FUND BALANCE - BEGINNING</b>	807,145	807,145
<b>FUND BALANCE - ENDING</b>	\$ 776,821	\$ 776,821

The accompanying notes are a part of these financial statements.

**CITY OF BELLEVUE, IDAHO**  
**Reconciliation of the Statement of Revenues,**  
**Expenditures, and Changes in Fund Balances of Governmental Funds**  
**To the Statement of Activities**  
**At September 30, 2025**

Net Change in Fund Balance - Total Governmental Funds (Page 15)	\$ (30,324)
<p>Governmental funds report capital outlays as current year expenditures. In the Statement of Activities the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount of current capital outlay for new fixed assets.</p>	
This is the amount of current year depreciation.	(83,584)
This is the amount of new Governmental Fund assets.	0
This is the amount of disposed of Governmental Fund assets.	0
<p>Long term liabilities are not recorded in the Governmental funds. Capital lease payments are expensed in the period that the payments are paid. Capital leases are recorded as liabilities in the Statement of Net Position. Current year payments reduce the amount of the debt.</p>	
This is the amount of new capital leases during the current year	0
This is the amount of current year payments of capital leases and capital costs.	47,230
<p>Net pension activity in the current period is not recorded in Governmental funds.</p>	
This is the amount of changes in net pension liabilities	(20,356)
<p>Liability for personal leave days are not recorded in Governmental funds.</p>	
This is the increase in compensated leave during the year.	<u>(24,417)</u>
Change in Net Position of Governmental Activities (Page 13)	<u>\$ (111,451)</u>

The accompanying notes are a part of these financial statements.

**CITY OF BELLEVUE, IDAHO**  
**Statement of Net Position**  
**Proprietary Funds**  
**at September 30, 2025**

	<u>Water</u>	<u>Wastewater</u>	<u>Totals</u>
<b>Assets:</b>			
Current Assets:			
Cash and Deposits	\$ 1,004,752	\$ 1,248,431	\$ 2,253,183
Accts receivable - customers	27,415	17,180	44,595
Accts receivable - other govts.			0
Total Current Assets	<u>1,032,167</u>	<u>1,265,611</u>	<u>2,297,778</u>
<b>Capital Assets:</b>			
Plant and equipment	5,365,425	14,588,105	19,953,530
Accumulated depreciation	<u>(2,898,874)</u>	<u>(5,977,531)</u>	<u>(8,876,405)</u>
Net Plant and equipment	<u>2,466,551</u>	<u>8,610,574</u>	<u>11,077,125</u>
<b>Other Assets and Deferred Outflows:</b>			
Restricted Cash and Deposits		420,860	420,860
Deferred Outflows from Pensions	<u>5,035</u>	<u>3,659</u>	<u>8,694</u>
Total Other Assets and Deferred Outflows	<u>5,035</u>	<u>424,519</u>	<u>429,554</u>
<b>Total Assets</b>	<u>3,503,753</u>	<u>10,300,704</u>	<u>13,804,457</u>
<b>Liabilities:</b>			
Current Liabilities:			
Accounts and Wages Payable	2,035	4,620	6,655
Interest Payable		24,843	24,843
Current portion long-term debt	<u>15,307</u>	<u>361,798</u>	<u>377,105</u>
Total current liabilities	<u>17,342</u>	<u>391,261</u>	<u>408,603</u>
<b>Noncurrent Liabilities and Deferred Inflows:</b>			
Net Pension Liability	26,718	19,418	46,136
Loans and Leases Payable, Less Current	104,489	1,809,505	1,913,994
Compensated Absences Payable	1,233	0	1,233
Deferred Inflows from Pensions	<u>11,566</u>	<u>8,406</u>	<u>19,972</u>
Total noncurrent liabilities	<u>144,006</u>	<u>1,837,329</u>	<u>1,981,335</u>
<b>Total Liabilities</b>	<u>161,348</u>	<u>2,228,590</u>	<u>2,389,938</u>
<b>Net Position:</b>			
Investment in capital assets net of related debt	2,346,755	6,414,428	8,761,183
Restricted	0	420,860	420,860
Unrestricted	<u>995,650</u>	<u>1,236,826</u>	<u>2,232,476</u>
<b>Total Net Position</b>	<u>\$ 3,342,405</u>	<u>\$ 8,072,114</u>	<u>\$ 11,414,519</u>

The accompanying notes are a part of these financial statements.

**CITY OF BELLEVUE, IDAHO**  
**Statement of Revenues, Expenditures, and Changes in Net Position**  
**Proprietary Funds**  
**for the year ended September 30, 2025**

	<u>Water</u>	<u>Wastewater</u>	<u>Totals</u>
<b>Operating Revenues:</b>			
Charges for services	\$ 480,984	\$ 1,227,113	\$ 1,708,097
Hookups and connections	53,364	60,805	114,169
Reimbursements and Misc.	2,977	550	3,527
	<u>537,325</u>	<u>1,288,468</u>	<u>1,825,793</u>
Total Operating Revenue			
<b>Operating Expenses:</b>			
Labor Operations Costs	358,463	326,671	685,134
Administrative and supplies	179,861	250,658	430,519
Depreciation	123,625	320,372	443,997
	<u>661,949</u>	<u>897,701</u>	<u>1,559,650</u>
Total Operating Expenses			
<b>Operating Income</b>	<u>(124,624)</u>	<u>390,767</u>	<u>266,143</u>
<b>Nonoperating Revenues (Expenses):</b>			
Interest Income	37,054	55,410	92,464
Interest Expense	(8,078)	(78,916)	(86,994)
AFFF Litigation Settlement	90,763		90,763
Insurance Claim Reimbursements		398,669	398,669
Grants	99,784		99,784
Gain (Loss) from Pension Obligations	(33,249)	(24,165)	(57,414)
	<u>186,274</u>	<u>350,998</u>	<u>537,272</u>
Total Nonoperating			
<b>Income before transfers</b>	<u>61,650</u>	<u>741,765</u>	<u>803,415</u>
Transfers in			0
Transfers out			0
	<u>61,650</u>	<u>741,765</u>	<u>803,415</u>
<b>Net Income</b>	61,650	741,765	803,415
<b>Total Net Position - Beginning</b>	<u>3,280,755</u>	<u>7,330,349</u>	<u>10,611,104</u>
<b>Total Net Position - Ending</b>	<u>\$ 3,342,405</u>	<u>\$ 8,072,114</u>	<u>\$ 11,414,519</u>

The accompanying notes are a part of these financial statements.

**CITY OF BELLEVUE, IDAHO**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**for the year ended September 30, 2025**

	<u>Water Fund</u>	<u>Wastewater Fund</u>	<u>Total</u>
<b>Cash Flows From Operating Activities:</b>			
Receipts from customers	\$ 549,162	\$ 1,380,420	\$ 1,929,582
Payments to suppliers and other funds	(193,851)	(246,479)	(440,330)
Payments labor operations costs	(357,230)	(326,671)	(683,901)
Other receipts	193,524	399,219	592,743
Net cash provided (used) by operations	<u>191,605</u>	<u>1,206,489</u>	<u>1,398,094</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Purchase and construction of capital assets	(142,844)	(426,886)	(569,730)
Amounts provided from capital debt			0
Principal paid on capital debt	(15,678)	(468,296)	(483,974)
Interest paid on capital debt	<u>(8,078)</u>	<u>(74,853)</u>	<u>(82,931)</u>
Net cash provided (used) by capital and related financing activities	<u>(166,600)</u>	<u>(970,035)</u>	<u>(1,136,635)</u>
<b>Cash Flows From Investing Activities:</b>			
Interest Income	<u>37,054</u>	<u>55,410</u>	<u>92,464</u>
<b>Net Increase (Decrease) in Cash and Deposits</b>	62,059	291,864	353,923
<b>Balances - Beginning of the year</b>	<u>942,693</u>	<u>1,377,427</u>	<u>2,320,120</u>
<b>Balances - Ending of the year</b>	\$ <u><u>1,004,752</u></u>	\$ <u><u>1,669,291</u></u>	\$ <u><u>2,674,043</u></u>
Displayed as:			
Pooled Cash and Investments	1,004,752	1,248,431	2,253,183
Restricted Assets	<u>                    </u>	<u>420,860</u>	<u>420,860</u>
<b>Balances - Ending of the year</b>	\$ <u><u>1,004,752</u></u>	\$ <u><u>1,669,291</u></u>	\$ <u><u>2,674,043</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income	(124,624)	390,767	266,143
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Grant Receipts Insurance Settlements & Settlements	190,547	398,669	589,216
Depreciation expense	123,625	320,372	443,997
Changes in assets and liabilities:			
Receivables, net	14,814	92,502	107,316
Accounts and other payables	<u>(12,757)</u>	<u>4,179</u>	<u>(8,578)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	\$ <u><u>191,605</u></u>	\$ <u><u>1,206,489</u></u>	\$ <u><u>1,398,094</u></u>

The accompanying notes are a part of these financial statements.

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**CITY OF BELLEVUE, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2025**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**(A) Basis of Presentation – Basis of Accounting**

**Basis of Presentation:**

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

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

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

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

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

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**CITY OF BELLEVUE, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2025**

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The City reports the following governmental funds:

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

The City reports the following enterprise funds:

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

### **Discretely Presented Component Unit**

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

### **Measurement Focus, Basis of Accounting**

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

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

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

**CITY OF BELLEVUE, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2025**

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

*Entity Classifications.*

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

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

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

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

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

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

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

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

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**CITY OF BELLEVUE, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2025**

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

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

**(B) Assets, Liabilities, and Equity**

**Deposits and Investments**

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

**Cash and Deposits**

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

**Receivables and Payable**

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

**Property Tax Calendar**

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

**Capital Assets**

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

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

**CITY OF BELLEVUE, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2025**

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

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

### **Compensated Absences**

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

### **Pensions**

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### **Deferred Outflows/Inflows of Resources**

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

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

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

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**CITY OF BELLEVUE, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2025**

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

**NOTE 2 – CASH AND DEPOSITS**

*Deposits:* Custodial credit risk, in the case of deposits, is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The City has no deposit policy for custodial credit risk. At year end, \$ 379,105 of the City's bank balances were exposed to custodial credit risk because it was uninsured by the FDIC.

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

Investment Type

Idaho State Local Government Investment Pool	\$ 2,448,667
Idaho State Local Government Diversified Bond Fund	266,384

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

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

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

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

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

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

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**CITY OF BELLEVUE, IDAHO**  
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Demand deposits	\$ 632,323
State of Idaho Diversified Bond Fund	266,384
State of Idaho Investment Pool	<u>2,448,667</u>
Total	<u><u>\$3,347,374</u></u>

**NOTE 3 – CAPITAL ASSETS**

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

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental Activities:</b>				
<i>Capital Assets not being depreciated:</i>				
Land	\$ 717,340	\$	\$	\$ 717,340
Construction in Progress				
Total	<u>717,340</u>	<u>0</u>	<u>0</u>	<u>717,340</u>
<i>Capital Assets being depreciated:</i>				
Buildings & Improvements	764,948			764,948
Infrastructure	3,851,421			3,851,421
Vehicles and Equipment	1,275,701			1,275,701
Total	<u>5,892,070</u>	<u>0</u>	<u>0</u>	<u>5,892,070</u>
Less: Accumulated Depreciation:	4,980,738	83,584		5,064,322
Total Net Depreciated Assets	<u>911,332</u>	<u>(83,584)</u>	<u>0</u>	<u>827,748</u>
Governmental capital assets, net	<u>\$ 1,628,672</u>	<u>\$ (83,584)</u>	<u>\$ 0</u>	<u>\$ 1,545,088</u>
<b>Business-type activities:</b>				
<i>Capital Assets not being depreciated:</i>				
Land	\$	\$	\$	\$ 0
Construction in Progress	141,267	525,325		666,592
Total	<u>141,267</u>	<u>525,325</u>	<u>0</u>	<u>666,592</u>
<i>Capital Assets being depreciated:</i>				
Buildings & Improvements	18,319,950	108,991		18,428,941
Vehicles and Equipment	813,591	44,405		857,996
Total	<u>19,133,541</u>	<u>153,396</u>	<u>0</u>	<u>19,286,937</u>
Less: Accumulated Depreciation	8,432,408	443,996		8,876,404
Total Net Depreciated Assets	<u>10,701,133</u>	<u>(290,600)</u>	<u>0</u>	<u>10,410,533</u>
Business-type capital assets, net	<u>\$ 10,842,400</u>	<u>\$ 234,725</u>	<u>\$ 0</u>	<u>\$ 11,077,125</u>

**CITY OF BELLEVUE, IDAHO**  
**Notes to the Financial Statements**  
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**NOTE 4 - LOANS PAYABLE**

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

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

<u>Fiscal Year</u>	<u>Interest</u>	<u>Principal</u>
2026	\$ 63,909	\$ 346,491
2027	52,556	357,844
2028	40,935	369,465
2029	28,727	381,673
2030-2031	<u>19,527</u>	<u>596,034</u>
Totals	\$ <u>205,654</u>	\$ <u>2,051,507</u>

**NOTE 5 – LITIGATION**

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

**NOTE 6 – RESTRICTED NET ASSETS**

The Sewer Revenue Bond Ordinance for the 2010 loan provides for the creation of a debt service reserve in connection with the issuance of revenue bonds for the upgraded wastewater treatment facility. A separate account in the Idaho State Treasurer's Investment Pool presently has a balance of \$ 420,860. As provided by the rate ordinances, sewer capitalization fees are to be deposited into a fund for the purpose of replacing the existing system facilities and equipment.

**NOTE 7 – RISK MANAGEMENT**

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

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**NOTE 8 – EMPLOYEE RETIREMENT PLAN**

*Plan Description*

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

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

*Pension Benefits*

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

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

*Member and Employer Contributions*

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

The contribution rates for employees are set by statute at 60% of employer rate for general employees and 72% for public safety. As of June 30, 2025, it was 7.18% for general employees and 10.36% for public safety. The employer contribution rate, as a percent of covered payroll, is set by the Retirement Board and was 11.96% for general employees and 13.48% for police and firefighters. The City's contributions were \$ 145,340 for the year ended September 30, 2025.

**CITY OF BELLEVUE, IDAHO**  
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*Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.*

At September 30, 2025, the City reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2025, the City's proportion was 0.02230184 percent.

For the year ended September 30, 2025, the City recognized pension (expense) revenue of (\$77,769.) At September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 101,627	
Changes in assumptions or other inputs		\$ 98,834
Net difference between projected and actual earnings on pension plan investments		\$ 138,634
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	\$ (34,285)	
City's contributions subsequent to the measurement date	\$ 34,285	
<b>Total</b>	<b>\$ 101,627</b>	<b>\$ 233,468</b>

\$ 34,285 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2026.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2025, the beginning of the measurement period ended June 30, 2024 is 4.6 and 4.6 for the measurement period June 30, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

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**CITY OF BELLEVUE, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2025**

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**Year ended September 30, 2025:**

2026	\$ 81,886
2027	\$( 80,018)
2028	\$( 73,226)
2029	\$( 45,688)

*Actuarial Assumptions*

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2025, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	3.15%
Salary inflation	3.15%
Investment rate of return	6.55%, net of investment expenses
Cost-of-living adjustments	1%

**Contributing Members, Service Retirement Members, and Beneficiaries**

- General Employees and All Beneficiaries - Males Pub-2010 General Tables, increased 11%
- General Employees and All Beneficiaries - Females Pub-2010 General Tables, increased 21%
- Fire & Police - Males Pub-2010 Safety Tables, increased 21%
- Fire & Police - Females Pub-2010 Safety Tables, increased 26%
- Disabled Members - Males Pub-2010 Disabled Tables, increased 38%
- Disabled Members - Females Pub-2010 Disabled Tables, increased 36%

An experience study was performed for the period July 1, 2015, through June 30, 2020 which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2025, is based on the results of an actuarial valuation date of July 1, 2025.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2025.

2025

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

*Discount Rate*

The discount rate used to measure the total pension liability was 6.55%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

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**CITY OF BELLEVUE, IDAHO**  
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-Continued

*Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.*

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 6.35%, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.35%) or 1-percentage-point higher (7.35%) than the current rate:

	<b>1% Decrease (5.55%)</b>	<b>Current Discount Rate (6.55%)</b>	<b>1% Increase (7.55%)</b>
Employer's proportionate share of the net pension liability (asset)	\$ 533,902	\$ 539,295	\$ 544,688

*Pension plan fiduciary net position*

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

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

*Payables to the pension plan*

At September 30, 2022, the City reported payables to the defined benefit pension plan of \$ 0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

**NOTE 9 – CAPITAL LEASES PAYABLE**

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

**CITY OF BELLEVUE, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2025**

-Continued

	Equip							
	Cost	2026	2027	2028	2029	2030	3031	Total
Governmental Activities 2012 Pierce 7400 Pumper								
Fire Truck PNC Equipment Finance	258,290	21,169	21,169					42,338
Less Interest 4.65% Due 2/27		(1,762)	(900)					(2,662)
	<u>258,290</u>	<u>19,407</u>	<u>20,269</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,676</u>
2021 Ford F-150 Pickup NCL Government Capital	43,125	7,514						7,514
Less Interest 4.185% Due 2/15		(316)						(316)
	<u>43,125</u>	<u>7,198</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,198</u>
2023 Chevrolet HD 5500 Truck The Bancorp Leasing Company	91,923	21,912	21,912	21,912				65,736
Less Interest 7.77% Due Monthly		(5,897)	(6,408)	(6,918)				(19,223)
	<u>91,923</u>	<u>16,015</u>	<u>15,504</u>	<u>14,994</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>46,513</u>
2024 Caterpillar 938M Loader Caterpillar Financial Services	284,001	30,383 (16,668)	30,383	30,383	30,383	30,383	175,000	326,915
Less Interest 6.87% Due 12/27			(15,725)	(14,718)	(13,640)	(12,489)	(11,259)	(84,499)
	<u>284,001</u>	<u>13,715</u>	<u>14,658</u>	<u>15,665</u>	<u>16,743</u>	<u>17,894</u>	<u>163,741</u>	<u>242,416</u>
2024 Bobcat Loader Rumbles Leasing	77,393	18,973	38,800					57,773
Less Interest 3.525% Due Monthly		(1,669)	(845)					(2,514)
	<u>77,393</u>	<u>17,304</u>	<u>37,955</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>55,259</u>
Total Capital Leases	\$ <u>754,732</u>	\$ <u>73,639</u>	\$ <u>88,386</u>	\$ <u>30,659</u>	\$ <u>16,743</u>	\$ <u>17,894</u>	\$ <u>163,741</u>	\$ <u>391,062</u>

**NOTE 10 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended September 30, 2025, there was one instance where expenditures exceeded appropriations in the funds. The Marshall accounts exceed budget by \$30,781.

**NOTE 11 – SUBSEQUENT EVENTS**

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

**Required  
Supplementary Information**

**CITY OF BELLEVUE, IDAHO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual -- General Fund**  
**for the year ended September 30, 2025**

	<u>Original Budget Amounts</u>	<u>Final Budget Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUE:</b>				
State of Idaho liquor receipts	\$ 65,000	\$ 65,000	\$ 69,078	\$ 4,078
State highway user collections	197,551	197,551	228,053	30,502
State of Idaho shared revenue	260,063	260,063	292,347	32,284
Franchises, licenses, permits	105,000	105,000	121,507	16,507
City Property Assessments	884,152	884,152	861,553	(22,599)
Local Option Tax Receipts	100,000	100,000	64,982	(35,018)
Administrative Fees Water/Wastewater	208,684	208,684	208,684	0
Earnings on investments		0	26,248	26,248
Fees, fines and charges for services	199,243	199,243	293,670	94,427
Grants and contributions	162,000	162,000	24,700	(137,300)
County court fines	50,000	50,000	47,464	(2,536)
Proceeds on Sale of Assets	0	0	0	0
Miscellaneous	0	0	0	0
	<u>2,231,693</u>	<u>2,231,693</u>	<u>2,238,286</u>	<u>6,593</u>
<b>Total Revenue</b>				
<b>EXPENDITURES:</b>				
Administrative	540,470	540,470	540,120	350
Community Development	277,790	277,790	218,489	59,301
Parks and Recreation	89,453	89,453	54,989	34,464
Fire	196,608	196,608	169,297	27,311
Library	74,780	74,780	71,807	2,973
Marshall	668,209	668,209	698,990	(30,781)
Building and Grounds	58,160	58,160	52,933	5,227
Streets	481,000	481,000	461,985	19,015
Capital Expenditures	0	0	0	0
	<u>2,386,470</u>	<u>2,386,470</u>	<u>2,268,610</u>	<u>117,860</u>
<b>Total Expenditures</b>				
<b>EXCESS REVENUE (EXPENDITURES)</b>	<b>(154,777)</b>	<b>(154,777)</b>	<b>(30,324)</b>	<b>124,453</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers from other funds				0
Operating transfers (to) other funds			0	0
<b>NET CHANGE IN FUND BALANCES</b>	<b>(154,777)</b>	<b>(154,777)</b>	<b>(30,324)</b>	<b>124,453</b>
<b>FUND BALANCE - BEGINNING</b>	<b>807,145</b>	<b>807,145</b>	<b>807,145</b>	
<b>FUND BALANCE - ENDING</b>	<b>\$ 652,368</b>	<b>\$ 652,368</b>	<b>\$ 776,821</b>	<b>\$ 124,453</b>

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**CITY OF BELLEVUE, IDAHO**  
**PUBLIC EMPLOYEE PENSION INFORMATION**  
**For the year ended September 30, 2025**

**Required Supplementary Information**

**Schedule of Employer's Share of Net Pension Liability**  
**PERSI - Base Plan**  
**Last 10 - Fiscal Years**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Employer's portion of the net pension liability	.0256928%	.0254933%	.0204267%	.0221655%	.0219022%
Employer's proportionate share of the net pension liability	\$ 596,621	\$ 290,999	\$ 301,297	\$ 348,404	\$ 443,991
Employer's covered-employee payroll	\$ 923,442	\$ 890,981	\$ 719,144	\$ 713,441	\$ 671,267
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	64.61%	32.66%	41.90%	48.83%	66.14%
Plan fiduciary net position as a percentage of the total pension liability	88.22%	93.79%	91.69%	90.68%	87.26%
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Employer's portion of the net pension liability	.02230184%	.01979922%	.02150239%	.0258126%	.02235782%
Employer's proportionate share of the net pension liability (Asset)	\$ 539,295	\$ 740,619	\$ 858,090	\$ 1,016,697	\$ (17,658)
Employer's covered-employee payroll	\$ 1,122,777	\$ 968,441	\$ 923,610	\$ 996,519	\$ 862,111
Employer's proportional share of the net pension liability (Asset) as a percentage of its covered-employee payroll	48.03%	76.48%	92.91%	102.02%	-2.05%
Plan fiduciary net position as a percentage of the total pension liability	90.89%	85.54%	83.83%	83.09%	100.36%

Data reported is measured as of June 30, 2025.

**Schedule of Employer's Contributions**  
**PERSI - Base Plan**  
**Last 10 - Fiscal Years**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Statutorily required contributions	\$ 110,664	\$ 102,028	\$ 81,476	\$ 77,932	\$ 88,119
Contributions in relation to the statutorily required contribution	\$ (110,664)	\$ (102,028)	\$ (81,476)	\$ (77,932)	\$ (88,119)
Contribution (deficiency) excess	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Employer's covered-employee payroll	\$ 923,442	\$ 890,981	\$ 719,144	\$ 713,441	\$ 671,267
Contributions as a percentage of covered-employee payroll	11.98%	11.45%	11.33%	10.92%	13.13%
	<u>2025</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Statutorily required contributions	\$ 145,340	\$ 107,129	\$ 120,729	\$ 103,785	\$ 110,664
Contributions in relation to the statutorily required contribution	\$ (145,340)	\$ (107,129)	\$ (120,729)	\$ (103,785)	\$ (110,664)
Contribution (deficiency) excess	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Employer's covered-employee payroll	\$ 1,122,777	\$ 968,441	\$ 923,610	\$ 996,519	\$ 862,111
Contributions as a percentage of covered-employee payroll	12.94%	11.06%	13.07%	10.41%	12.84%

**Other  
Supplementary Information**

**CITY OF BELLEVUE, IDAHO**  
**Bond-Future Principal and Interest Requirements**  
**at September 30, 2025**

	Annual Payment			
	<u>Interest Rate</u>	<u>Fiscal Year</u>	<u>Principal Payment</u>	<u>Interest Payment</u>
City of Bellevue Blaine County Sewer Construction Loan				
Waste Water Treatment Plant Revolving Promissory Note Series 2010 \$6,000,000, November 17, 2010 3.25% per annum				
	3.25%	2026	346,491	63,909
	3.25%	2027	357,844	52,556
	3.25%	2028	369,465	40,935
	3.25%	2029	381,673	28,726
	3.25%	2030	394,179	16,221
	3.25%	2031	201,855	3,307
			<u>\$ 2,051,507</u>	<u>\$ 205,654</u>

The accompanying notes are a part of these financial statements.

# WORKMAN & COMPANY

Office of  
Accounting

2190 Village Park Avenue, Suite 300 • Twin Falls, ID 83301 • 208.733.1161 • Fax: 208.733.6100

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

December 5, 2025

To the Honorable Mayor and City Council  
City of Bellevue, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the City of Bellevue, Idaho (City), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City of Bellevue, Idaho's basic financial statements, and have issued our report thereon dated December 5, 2025.

### ***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Bellevue, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Workman & Company*

WORKMAN AND COMPANY  
Certified Public Accountants  
Twin Falls, Idaho

# Treasurer's Report

As of October 31, 2025

Fiscal Year 2026 – Month 1

8% of Budget

2 of 26 Payrolls

**Bellevue**  
*Idaho*



Shelly Shoemaker  
City Treasurer/Finance Manager  
Email: [sshoemaker@bellevueidaho.us](mailto:sshoemaker@bellevueidaho.us)  
Office: 208-913-0192

Citizens are invited to review this report at [www.bellevueidaho.gov](http://www.bellevueidaho.gov)

## Treasurer's Summary

### As of October 31, 2025

October represents the first month of the 2026 Fiscal Year and serves as a transition period as the City processes both new fiscal year activity and prior year closeout items. With one month complete, approximately 8% of the annual budget has elapsed.

The final quarter of the calendar year through January is traditionally a period of lower cash flow for the City. The first distribution of City property tax revenue from Blaine County is anticipated in late January.

### General Fund Overview

Total General Fund revenues for October were \$265,103, while expenses totaled \$234,330, reflecting controlled spending early in the fiscal year.

Most departments remain close to or below the expected 8% expenditure level for this point in the year.

- **Administration and Marshal's Department** expenses slightly above the 8% target, reflecting normal operational costs.
- **City Assets Department** revenues are elevated due to receipt of the \$85,000 Community Project Grant, resulting in 31% of budgeted annual revenue collected to date.
- **Fire, Library, and Community Development** departments show conservative spending early in the fiscal year.

### Enterprise Funds

- **Water Fund** revenues totaled \$51,554, consistent with average monthly water user fees of approximately \$40,000. Expenses totaled \$43,698.
- **Wastewater Fund** revenues totaled \$113,543 (8.9% of budget), consistent with average monthly sewer user fees of approximately \$100,000. Expenses totaled \$104,418 (8.2% of budget).

### All Funds Summary

Across all City funds (General, Water, and Wastewater):

- **Total Revenues:** \$430,425
- **Total Expenses:** \$382,447

Overall, City finances are on track for the first month of the fiscal year, with expenditures generally aligned with budget expectations.

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>General Fund</b>					
<b>Admin</b>					
100-01-40000	Carryover	.00	184,411.00-	184,411.00-	0.0%
100-01-41200	State Sales Tax Revenue	78,128.42	300,171.00-	378,299.42-	-26.0%
100-01-41210	State Liquor Funds	13,707.00	70,000.00-	83,707.00-	-19.6%
100-01-41400	Alcohol Permits	.00	6,300.00-	6,300.00-	0.0%
100-01-41500	Business Licenses	300.00	22,882.00-	23,182.00-	-1.3%
100-01-41600	Franchise Fees	15,744.69	115,000.00-	130,744.69-	-13.7%
100-01-41700	City Property Tax	1,268.05	889,126.00-	890,394.05-	-0.1%
100-01-41710	Personal Property Replacement	.00	8,052.00-	8,052.00-	0.0%
100-01-41800	Administrative Fees	.00	262,176.00-	262,176.00-	0.0%
100-01-41950	Permit - Other	.00	500.00-	500.00-	0.0%
100-01-45100	Interest Earned	977.22	.00	977.22-	0.0%
100-01-46100	DIF Administration	357.91	.00	357.91-	0.0%
100-01-49910	Returned Check Charges	120.00	.00	120.00-	0.0%
Total Admin:		110,603.29	1,858,618.00-	1,969,221.29-	-6.0%

<b>Admin</b>					
100-01-50001	Salaries & Wages	19,859.27	269,649.28	249,790.01	7.4%
100-01-50010	P/R Tax Expense	1,485.34	20,628.00	19,142.66	7.2%
100-01-50011	Insurance - Health	3,858.54	41,680.00	37,821.46	9.3%
100-01-50015	Workers Compensation Insurance	.00	33,692.00	33,692.00	0.0%
100-01-50017	Retirement	2,375.17	32,016.05	29,640.88	7.4%
100-01-51020	Advertising	.00	200.00	200.00	0.0%
100-01-51030	Bank Charges	39.82	200.00	160.18	19.9%
100-01-51060	Computer IT Support	.00	19,576.00	19,576.00	0.0%
100-01-51062	Computers - Software & Subscri	4,679.22	54,400.00	49,720.78	8.6%
100-01-51075	Contingency Expense	.00	5,000.00	5,000.00	0.0%
100-01-51080	Dues & Memberships	.00	3,000.00	3,000.00	0.0%
100-01-51092	Engineering - Reimbursable	.00	100.00	100.00	0.0%
100-01-51140	Legal Fees	2,440.00	12,000.00	9,560.00	20.3%
100-01-51145	Legal - Prosecuting Attorney	1,909.00	22,800.00	20,891.00	8.4%
100-01-51150	Liability Insurance	21,439.50	42,879.00	21,439.50	50.0%
100-01-51180	Office Equipment Rental/Repair	903.40	7,000.00	6,096.60	12.9%
100-01-52010	Office Supplies	442.60	6,500.00	6,057.40	6.8%
100-01-52040	Postage, Copies, Mailing	1,028.51	7,400.00	6,371.49	13.9%
100-01-52050	Professional Services	.00	3,000.00	3,000.00	0.0%
100-01-52060	Publishing	.00	200.00	200.00	0.0%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
100-01-52085	Storage	70.00	800.00	730.00	8.8%
100-01-52090	Supplies	36.38	2,500.00	2,463.62	1.5%
100-01-52100	Telephone	1,260.45	26,160.00	24,899.55	4.8%
100-01-52120	Training & Meetings	.00	2,500.00	2,500.00	0.0%
100-01-52124	Travel Expense	.00	1,000.00	1,000.00	0.0%
100-01-56020	Service Contracts	.00	15,200.00	15,200.00	0.0%
100-01-57000	Safety Equipment	.00	40.00	40.00	0.0%
100-01-58110	Computer/Software Purchase	35.35	.00	35.35-	0.0%
Total Admin:		61,862.55	630,120.33	568,257.78	9.8%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>CD and P&amp;Z</b>					
100-03-41805	Building Permits	10,202.97	70,000.00	59,797.03	14.6%
100-03-41806	Building Permit Plan Review Fe	6,769.65	45,500.00	38,730.35	14.9%
100-03-41807	Design Review Fee	200.00	.00	200.00-	0.0%
100-03-41809	Fence Permits	400.00	1,500.00	1,100.00	26.7%
100-03-41810	Manuf Home Install & Set down	.00	3,000.00	3,000.00	0.0%
100-03-41811	Roof Permit	.00	6,000.00	6,000.00	0.0%
100-03-41820	Sign Permits	50.00	1,000.00	950.00	5.0%
100-03-46100	DIF Community Development	873.98	.00	873.98-	0.0%
Total CD and P&Z:		18,496.60	127,000.00	108,503.40	14.6%
<b>03 - CD and P&amp;Z</b>					
100-03-50001	Salaries & Wages	10,640.04	161,691.00	151,050.96	6.6%
100-03-50010	P/R Tax Expense	812.78	12,369.00	11,556.22	6.6%
100-03-50011	Insurance - Health	1,768.00	20,840.00	19,072.00	8.5%
100-03-50017	Retirement	1,272.55	19,338.00	18,065.45	6.6%
100-03-50020	P & Z Commission	.00	3,605.00	3,605.00	0.0%
100-03-51020	Advertising	.00	600.00	600.00	0.0%
100-03-51075	Contingency Expense	.00	5,000.00	5,000.00	0.0%
100-03-51080	Dues & Memberships	665.00	1,200.00	535.00	55.4%
100-03-51090	Engineering Services	.00	5,000.00	5,000.00	0.0%
100-03-51140	Legal Fees	.00	5,000.00	5,000.00	0.0%
100-03-51650	Comprehensive Plan	.00	5,000.00	5,000.00	0.0%
100-03-52010	Office Supplies	159.83	.00	159.83-	0.0%
100-03-52050	Professional Services	3,608.08	45,500.00	41,891.92	7.9%
100-03-52060	Publishing	.00	400.00	400.00	0.0%
100-03-52120	Training & Meetings	.00	2,000.00	2,000.00	0.0%
100-03-52124	Travel Expense	825.85	1,000.00	174.15	82.6%
100-03-52130	Uniforms	.00	1,000.00	1,000.00	0.0%
100-03-58110	Computer/Software Purchase	.00	3,000.00	3,000.00	0.0%
Total 03 - CD and P&Z:		19,752.13	292,543.00	272,790.87	6.8%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>Fire</b>					
100-05-41900	Grants	.00	10,000.00	10,000.00	0.0%
100-05-41930	Fire Equip/Pay Reimbursement	.00	6,000.00	6,000.00	0.0%
100-05-41955	Fire Dept Fees & Permits	3,211.41	12,000.00	8,788.59	26.8%
100-05-45100	Interest Earned	21.17	.00	21.17-	0.0%
100-05-46100	DIF Fire Services	1,475.87	.00	1,475.87-	0.0%
Total Fire:		4,708.45	28,000.00	23,291.55	16.8%

<b>Fire</b>					
100-05-50001	Salaries & Wages	4,808.94	73,360.00	68,551.06	6.6%
100-05-50010	P/R Tax Expense	367.86	2,918.00	2,550.14	12.6%
100-05-50014	Insurance - Life	80.00	1,500.00	1,420.00	5.3%
100-05-50017	Retirement	359.42	5,332.00	4,972.58	6.7%
100-05-51073	Contract Labor	.00	2,000.00	2,000.00	0.0%
100-05-51080	Dues & Memberships	1,682.29	4,000.00	2,317.71	42.1%
100-05-51110	Fuel	57.69	4,000.00	3,942.31	1.4%
100-05-51125	Interest Expense	.00	8,600.00	8,600.00	0.0%
100-05-51140	Legal Fees	.00	200.00	200.00	0.0%
100-05-51163	R & M - Equipment (non-auto)	282.95	5,000.00	4,717.05	5.7%
100-05-51167	R & M - Autos	975.00	6,000.00	5,025.00	16.3%
100-05-51177	Misc Expense	.00	1,000.00	1,000.00	0.0%
100-05-52010	Office Supplies	.00	100.00	100.00	0.0%
100-05-52080	Small Tools & Equipment	.00	2,000.00	2,000.00	0.0%
100-05-52090	Supplies	.00	1,000.00	1,000.00	0.0%
100-05-52120	Training & Meetings	.00	2,000.00	2,000.00	0.0%
100-05-52124	Travel Expense	.00	1,500.00	1,500.00	0.0%
100-05-52130	Uniforms & Clothing	.00	1,000.00	1,000.00	0.0%
100-05-56030	Investigations	.00	150.00	150.00	0.0%
100-05-56047	RMS/CAD	.00	4,101.00	4,101.00	0.0%
100-05-57000	Safety Equipment	.00	40,000.00	40,000.00	0.0%
100-05-58150	Auto/Equipment Lease (12+ mos)	.00	20,083.00	20,083.00	0.0%
Total Fire:		8,614.15	185,844.00	177,229.85	4.6%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>Library</b>					
100-07-40000	Carryover	.00	2,250.00	2,250.00	0.0%
100-07-41900	Grants	.00	10,000.00	10,000.00	0.0%
100-07-41920	Donations	1,150.00	1,500.00	350.00	76.7%
100-07-41930	Fundraising Events	.00	300.00	300.00	0.0%
100-07-46100	DIF Library	47.78	.00	47.78-	0.0%
Total Library:		1,197.78	14,050.00	12,852.22	8.5%
<b>Library</b>					
100-07-50001	Salaries & Wages	3,644.64	42,116.00	38,471.36	8.7%
100-07-50010	P/R Tax Expense	268.22	3,222.00	2,953.78	8.3%
100-07-50011	Insurance - Health	884.00	10,420.00	9,536.00	8.5%
100-07-50017	Retirement	435.91	5,037.00	4,601.09	8.7%
100-07-51020	Advertising	.00	200.00	200.00	0.0%
100-07-51062	Computers - Software & Subscri	.00	2,500.00	2,500.00	0.0%
100-07-51080	Dues & Memberships	.00	175.00	175.00	0.0%
100-07-51177	Misc Expense	.00	200.00	200.00	0.0%
100-07-51180	Office Equipment Rental/Repair	.00	250.00	250.00	0.0%
100-07-52090	Supplies	.00	300.00	300.00	0.0%
100-07-52120	Training & Meetings	.00	100.00	100.00	0.0%
100-07-55000	Library New Books	.00	1,800.00	1,800.00	0.0%
100-07-55010	Library Programs	.00	2,000.00	2,000.00	0.0%
Total Library:		5,232.77	68,320.00	63,087.23	7.7%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>Marshal</b>					
100-08-41816	Inspection Fees	.00	500.00	500.00	0.0%
100-08-41900	Grants	.00	7,000.00	7,000.00	0.0%
100-08-41920	Donations	.00	1,000.00	1,000.00	0.0%
100-08-41960	City Code Violation Fee	.00	3,000.00	3,000.00	0.0%
100-08-41980	Court Fines	4,232.02	50,000.00	45,767.98	8.5%
100-08-45000	Misc Income	65.00	.00	65.00-	0.0%
100-08-45500	Training & Education	.00	5,000.00	5,000.00	0.0%
100-08-46100	DIF Marshal	15.61	.00	15.61-	0.0%
Total Marshal:		4,312.63	66,500.00	62,187.37	6.5%
<b>Marshal</b>					
100-08-50001	Salaries & Wages	29,798.57	413,693.00	383,894.43	7.2%
100-08-50010	P/R Tax Expense	2,251.44	31,647.00	29,395.56	7.1%
100-08-50011	Insurance - Health	2,843.38	52,100.00	49,256.62	5.5%
100-08-50017	Retirement	4,165.84	57,834.00	53,668.16	7.2%
100-08-51062	Computers - Software & Subscri	.00	250.00	250.00	0.0%
100-08-51075	Contingency Expense	.00	5,000.00	5,000.00	0.0%
100-08-51080	Dues & Memberships	750.00	1,000.00	250.00	75.0%
100-08-51110	Fuel	.00	15,000.00	15,000.00	0.0%
100-08-51130	Equipment Rental	.00	17,000.00	17,000.00	0.0%
100-08-51167	R & M - Autos	.00	7,000.00	7,000.00	0.0%
100-08-52010	Office Supplies	.00	1,200.00	1,200.00	0.0%
100-08-52120	Training & Meetings	64.50	6,000.00	5,935.50	1.1%
100-08-52124	Travel Expense	.00	4,000.00	4,000.00	0.0%
100-08-52130	Uniforms & Clothing	.00	3,000.00	3,000.00	0.0%
100-08-56010	911 Dispatch	.00	31,680.00	31,680.00	0.0%
100-08-56020	Service Contracts	.00	6,000.00	6,000.00	0.0%
100-08-56040	Medical/Lab Kits	.00	200.00	200.00	0.0%
100-08-56045	Radio Fees	.00	2,640.00	2,640.00	0.0%
100-08-56047	RMS/CAD	.00	11,013.00	11,013.00	0.0%
100-08-56050	Specialized Equipment	.00	5,000.00	5,000.00	0.0%
100-08-57000	Safety Equipment	128.90	1,500.00	1,371.10	8.6%
100-08-58110	Computer/Software Purchase	.00	3,000.00	3,000.00	0.0%
100-08-58150	Auto/Equipment Lease	20,309.85	20,310.00	.15	100.0%
Total Marshal:		60,312.48	696,067.00	635,754.52	8.7%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>Mayor &amp; City Council</b>					
100-11-50001	Salaries & Wages	2,500.00	.00	2,500.00-	0.0%
100-11-50010	P/R Tax Expense	191.28	.00	191.28-	0.0%
100-11-50017	Retirement	239.20	.00	239.20-	0.0%
Total Mayor & City Council:		2,930.48	.00	2,930.48-	0.0%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>15 - City Assets</b>					
100-15-40001	Carryover Funds	.00	22,000.00	22,000.00	0.0%
100-15-41000	State Highway Revenue - Regula	24,895.75	98,616.00	73,720.25	25.2%
100-15-41100	State Highway Revenue HB312	7,558.24	29,129.00	21,570.76	25.9%
100-15-41110	State Highway Revenue HB 362	.00	24,791.00	24,791.00	0.0%
100-15-41111	State Highway Revenue GF HB354	.00	60,611.00	60,611.00	0.0%
100-15-41115	LOT Tax Revenue	2,067.33	75,000.00	72,932.67	2.8%
100-15-41807	Encroachment Permit	200.00	1,500.00	1,300.00	13.3%
100-15-41898	Grants - Parks	85,000.00	85,000.00	.00	100.0%
100-15-41900	Grants - Streets	3,487.40	.00	3,487.40-	0.0%
100-15-41901	Park Rental Fee	.00	2,000.00	2,000.00	0.0%
100-15-41902	Park Rental Sports Field	.00	4,000.00	4,000.00	0.0%
100-15-45100	Interest Earned	157.83	.00	157.83-	0.0%
100-15-46100	DIF Streets	623.30	.00	623.30-	0.0%
100-15-46101	DIF Bldgs & Grounds	775.75	.00	775.75-	0.0%
100-15-46102	DIF Parks	143.17	.00	143.17-	0.0%
Total 15 - City Assets:		124,908.77	402,647.00	277,738.23	31.0%

**15 - City Assets**

100-15-50001	Salaries & Wages	15,731.00	205,920.00	190,189.00	7.6%
100-15-50009	Premium Salary & Wages	.00	1,760.00	1,760.00	0.0%
100-15-50010	P/R Tax Expense	1,185.29	15,888.00	14,702.71	7.5%
100-15-50011	Insurance - Health	2,812.38	31,260.00	28,447.62	9.0%
100-15-50017	Retirement	1,881.30	24,839.00	22,957.70	7.6%
100-15-51020	Advertising	.00	100.00	100.00	0.0%
100-15-51073	Contract Labor	819.48	30,000.00	29,180.52	2.7%
100-15-51075	Contingency Expense	.00	10,000.00	10,000.00	0.0%
100-15-51080	Dues & Memberships	.00	250.00	250.00	0.0%
100-15-51090	Engineering Services	11,881.41	.00	11,881.41-	0.0%
100-15-51110	Fuel	310.12	10,000.00	9,689.88	3.1%
100-15-51130	Equipment Rental	.00	100.00	100.00	0.0%
100-15-51140	Legal Fees	.00	400.00	400.00	0.0%
100-15-51160	Repairs & Maintenance (General	572.00	8,600.00	8,028.00	6.7%
100-15-51163	R & M - Equipment (non-auto)	953.00	10,000.00	9,047.00	9.5%
100-15-51164	R & M - Street Maintenance	84.75	5,000.00	4,915.25	1.7%
100-15-51165	R & M - Tree Expense	.00	2,000.00	2,000.00	0.0%
100-15-51166	R & M - Snow Removal	.00	50,000.00	50,000.00	0.0%
100-15-51167	R & M - Autos	1,135.88	5,000.00	3,864.12	22.7%
100-15-51168	R & M - Street Lights	.00	5,000.00	5,000.00	0.0%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
100-15-51177	Misc Expense	.00	400.00	400.00	0.0%
100-15-52010	Office Supplies	.00	250.00	250.00	0.0%
100-15-52070	Signs	.00	3,500.00	3,500.00	0.0%
100-15-52080	Small Tools & Equipment	.00	2,500.00	2,500.00	0.0%
100-15-52090	Supplies	153.88	7,500.00	7,346.12	2.1%
100-15-52120	Training & Meetings	.00	2,000.00	2,000.00	0.0%
100-15-52124	Travel Expense	.00	600.00	600.00	0.0%
100-15-52130	Uniforms & Clothing	.00	1,500.00	1,500.00	0.0%
100-15-52140	Utilities - Gas	.00	5,000.00	5,000.00	0.0%
100-15-52143	Utilities - Power	2,145.85	8,400.00	6,254.15	25.5%
100-15-52145	Utilities - Street Lights	.00	22,000.00	22,000.00	0.0%
100-15-52146	Utilities - Trash/Toilet/Recyc	1,297.13	6,300.00	5,002.87	20.6%
100-15-56045	Radio Fees	20.00	240.00	220.00	8.3%
100-15-57000	Safety Equipment	.00	500.00	500.00	0.0%
100-15-58110	Computer Purchase	.00	3,000.00	3,000.00	0.0%
100-15-58120	Construction & Improvement	.00	107,000.00	107,000.00	0.0%
100-15-58150	Auto/Equipment Lease (12+ mos)	17,947.22	40,490.00	22,542.78	44.3%
100-15-58160	Auto or Equipment Purchase	16,570.00	10,000.00	6,570.00-	165.7%
100-15-58190	Real Property Lease	125.00	1,625.00	1,500.00	7.7%
Total 15 - City Assets:		75,625.69	638,922.00	563,296.31	11.8%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
General Fund Revenue Total:		265,102.58	1,220,421.00-	1,485,523.58-	-21.7%
General Fund Expenditure Total:		234,330.25	2,511,816.33	2,277,486.08	9.3%
Total General Fund:		30,772.33	1,291,395.33-	1,322,167.66-	-2.4%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>Water Fund</b>					
<b>Water Revenue</b>					
200-20-40000	Carryover	.00	152,719.00	152,719.00	0.0%
200-20-41800	Administrative Fees	.00	375.00	375.00	0.0%
200-20-41815	Application Fees	50.00	125.00	75.00	40.0%
200-20-41910	Grants - IDEQ Revenue Bond	.00	3,200,000.00	3,200,000.00	0.0%
200-20-41950	Permit - Other	.00	500.00	500.00	0.0%
200-20-42001	Water User Fees	40,918.28	480,000.00	439,081.72	8.5%
200-20-42002	Water Meter Vault Fees	1,000.00	2,000.00	1,000.00	50.0%
200-20-42003	Water Meter Unit Fees	.00	3,000.00	3,000.00	0.0%
200-20-42004	Water Cap Fee	5,500.00	15,000.00	9,500.00	36.7%
200-20-42006	Water On or Off	160.00	2,000.00	1,840.00	8.0%
200-20-43000	Client Cost Reimbursement	1,000.00	.00	1,000.00-	0.0%
200-20-45100	Interest Earned	3,151.66	.00	3,151.66-	0.0%
Total Water Revenue:		51,779.94	3,855,719.00	3,803,939.06	1.3%
<b>Water Expenditures</b>					
200-20-50001	Salaries & Wages	5,815.75	75,119.00	69,303.25	7.7%
200-20-50010	P/R Tax Expense	435.77	5,747.00	5,311.23	7.6%
200-20-50011	Insurance - Health	912.50	12,600.00	11,687.50	7.2%
200-20-50015	Workers Compensation Insurance	.00	2,702.00	2,702.00	0.0%
200-20-50017	Retirement	695.57	8,984.00	8,288.43	7.7%
200-20-51010	Admin Fees	.00	122,644.00	122,644.00	0.0%
200-20-51020	Advertising	.00	200.00	200.00	0.0%
200-20-51060	Computer IT Support	.00	1,920.00	1,920.00	0.0%
200-20-51062	Computers - Software & Subs	34.95	6,000.00	5,965.05	0.6%
200-20-51070	Conjunctive Management	.00	53,000.00	53,000.00	0.0%
200-20-51073	Contract Labor	5,875.00	85,000.00	79,125.00	6.9%
200-20-51075	Contingency Expense	.00	25,000.00	25,000.00	0.0%
200-20-51080	Dues & Memberships	.00	1,000.00	1,000.00	0.0%
200-20-51110	Fuel	235.70	10,000.00	9,764.30	2.4%
200-20-51122	IDWR Water Fees	.00	4,000.00	4,000.00	0.0%
200-20-51140	Legal Fees	.00	3,000.00	3,000.00	0.0%
200-20-51150	Liability Insurance	6,956.50	13,913.00	6,956.50	50.0%
200-20-51160	Repairs & Maintenance (Gen	851.70	40,000.00	39,148.30	2.1%
200-20-51163	R & M - Equipment (non-auto)	.00	5,000.00	5,000.00	0.0%
200-20-51167	R & M - Autos	123.92	2,500.00	2,376.08	5.0%
200-20-52010	Office Supplies	.00	500.00	500.00	0.0%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
200-20-52040	Postage, Copies, Mailing	.00	250.00	250.00	0.0%
200-20-52050	Professional Services	64.00	4,500.00	4,436.00	1.4%
200-20-52070	Signs	.00	250.00	250.00	0.0%
200-20-52080	Small Tools & Equipment	65.97	2,500.00	2,434.03	2.6%
200-20-52090	Supplies	334.66	10,000.00	9,665.34	3.3%
200-20-52100	Telephone	.00	1,215.00	1,215.00	0.0%
200-20-52110	Test Samples - Water & Sewer	238.00	10,000.00	9,762.00	2.4%
200-20-52120	Training & Meetings	.00	2,500.00	2,500.00	0.0%
200-20-52124	Travel Expense	.00	1,500.00	1,500.00	0.0%
200-20-52130	Uniforms	.00	1,500.00	1,500.00	0.0%
200-20-52135	Water District Fees	.00	1,100.00	1,100.00	0.0%
200-20-52140	Utilities - Gas	.00	250.00	250.00	0.0%
200-20-52143	Utilities - Power	2,930.98	25,000.00	22,069.02	11.7%
200-20-56045	Radio Fees	20.00	250.00	230.00	8.0%
200-20-57000	Safety Equipment	.00	1,000.00	1,000.00	0.0%
200-20-57500	Scada Maintenance & Repairs	160.00	5,000.00	4,840.00	3.2%
200-20-58120	Construction & Improvement	.00	37,935.00	37,935.00	0.0%
200-20-58125	Drinking Water Plan - IDEQ	.00	3,200,000.00	3,200,000.00	0.0%
200-20-58150	Auto/Equipment Lease (12+ mos)	17,947.24	40,940.00	22,992.76	43.8%
200-20-58160	Auto or Equipment Purchase	.00	20,000.00	20,000.00	0.0%
200-20-58250	Street Construction	.00	5,000.00	5,000.00	0.0%
200-20-58260	Water Meter or Vault Expense	.00	6,200.00	6,200.00	0.0%
Total Water Expenditures:		43,698.21	3,855,719.00	3,812,020.79	1.1%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
	Water Fund Revenue Total:	51,779.94	3,855,719.00	3,803,939.06	1.3%
	Water Fund Expenditure Total:	43,698.21	3,855,719.00	3,812,020.79	1.1%
	Total Water Fund:	8,081.73	.00	8,081.73-	0.0%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>Wastewater Fund</b>					
<b>WW Revenue</b>					
300-30-40000	Carryover	.00	26,931.00	26,931.00	0.0%
300-30-41800	Administrative Fees	.00	300.00	300.00	0.0%
300-30-41815	Application Fees	50.00	200.00	150.00	25.0%
300-30-42001	Sewer User Fees	102,562.29	819,600.00	717,037.71	12.5%
300-30-42002	Bond Debt Fee	.00	410,400.00	410,400.00	0.0%
300-30-42004	Sewer Cap Fee	6,600.00	20,000.00	13,400.00	33.0%
300-30-45100	Interest Earned	4,330.69	.00	4,330.69-	0.0%
Total WW Revenue:		113,542.98	1,277,431.00	1,163,888.02	8.9%
<b>WW Expenditures</b>					
300-30-50001	Salaries & Wages	5,815.73	75,119.00	69,303.27	7.7%
300-30-50010	P/R Tax Expense	435.77	5,747.00	5,311.23	7.6%
300-30-50011	Insurance - Health	912.50	12,600.00	11,687.50	7.2%
300-30-50015	Workers Compensation Insurance	.00	2,707.00	2,707.00	0.0%
300-30-50017	Retirement	695.56	8,984.00	8,288.44	7.7%
300-30-51010	Admin Fees	.00	139,532.00	139,532.00	0.0%
300-30-51020	Advertising	.00	200.00	200.00	0.0%
300-30-51030	Bank Charges	.00	250.00	250.00	0.0%
300-30-51060	Computer IT Support	.00	4,000.00	4,000.00	0.0%
300-30-51062	Computers - Software & Subs	318.00	10,500.00	10,182.00	3.0%
300-30-51073	Contract Labor	18,762.50	100,000.00	81,237.50	18.8%
300-30-51075	Contingency Expense	.00	50,000.00	50,000.00	0.0%
300-30-51080	Dues & Memberships	.00	500.00	500.00	0.0%
300-30-51090	Engineering Services	.00	20,000.00	20,000.00	0.0%
300-30-51110	Fuel	161.26	10,000.00	9,838.74	1.6%
300-30-51140	Legal Fees	.00	2,000.00	2,000.00	0.0%
300-30-51150	Liability Insurance	11,813.00	23,642.00	11,829.00	50.0%
300-30-51160	Repairs & Maintenance (Gen	2,290.77	70,000.00	67,709.23	3.3%
300-30-51163	R & M - Equipment (non-auto)	171.52	10,000.00	9,828.48	1.7%
300-30-51167	R & M - Autos	.00	15,000.00	15,000.00	0.0%
300-30-52020	Internet Expense	.00	2,500.00	2,500.00	0.0%
300-30-52050	Professional Services	.00	4,000.00	4,000.00	0.0%
300-30-52070	Signs	.00	300.00	300.00	0.0%
300-30-52080	Small Tools & Equipment	.00	3,000.00	3,000.00	0.0%
300-30-52090	Supplies	7,165.00	45,000.00	37,835.00	15.9%
300-30-52100	Telephone	.00	700.00	700.00	0.0%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
300-30-52110	Test Samples - Water & Sewer	2,631.00	10,000.00	7,369.00	26.3%
300-30-52120	Training & Meetings	.00	10,000.00	10,000.00	0.0%
300-30-52124	Travel Expense	.00	1,500.00	1,500.00	0.0%
300-30-52130	Uniforms/Clothing	.00	1,500.00	1,500.00	0.0%
300-30-52140	Utilities - Gas	.00	1,000.00	1,000.00	0.0%
300-30-52143	Utilities - Power	1,853.37	55,000.00	53,146.63	3.4%
300-30-52146	Utilities - Trash/Toilet/Recyc	86.61	750.00	663.39	11.5%
300-30-56045	Radio Fees	20.00	250.00	230.00	8.0%
300-30-57000	Safety Equipment	.00	3,000.00	3,000.00	0.0%
300-30-57500	Scada Maint & Repair	.00	21,900.00	21,900.00	0.0%
300-30-58120	Construction & Improvement	32,988.35	85,000.00	52,011.65	38.8%
300-30-58150	Auto/Equipment Lease (12+ mos)	17,947.25	40,850.00	22,902.75	43.9%
300-30-58160	Auto or Equipment Purchase	350.00	20,000.00	19,650.00	1.8%
300-30-58170	IDEQ Loan	.00	410,400.00	410,400.00	0.0%
Total WW Expenditures:		104,418.19	1,277,431.00	1,173,012.81	8.2%
Wastewater Fund Revenue Total:		113,542.98	1,277,431.00	1,163,888.02	8.9%
Wastewater Fund Expenditure Total:		104,418.19	1,277,431.00	1,173,012.81	8.2%
Total Wastewater Fund:		9,124.79	.00	9,124.79-	0.0%
Grand Revenue Total:		430,425.50	3,912,729.00	3,482,303.50	11.0%
Grand Expenditure Total:		382,446.65	7,644,966.33	7,262,519.68	5.0%
Grand Totals:		47,978.85	3,732,237.33-	3,780,216.18-	-1.3%

# Treasurer's Report

As of November 30, 2025

Fiscal Year 2026 – Month 2

16% of Budget

4 of 26 Payrolls



Shelly Shoemaker  
City Treasurer/Finance Manager  
Email: [sshoemaker@bellevueidaho.us](mailto:sshoemaker@bellevueidaho.us)  
Office: 208-913-0192

Citizens are invited to review this report at [www.bellevueidaho.gov](http://www.bellevueidaho.gov)

## **Treasurer's Summary**

### **As of November 30, 2025**

November marks the second month of the City's 2026 Fiscal Year and serves as a transitional accounting period. During this time, financial activity reflects both the new fiscal year and the prior year-end closeout, as staff prepare for the Annual Audit scheduled for December.

The **Year-to-Date Compared to Budget Report** provides a comprehensive overview of all City funds and departments, including the percentage of annual budget utilized. With two months completed, approximately 16% of the fiscal year has elapsed. Overall, spending and revenue collection remain consistent with expectations for this early point in the fiscal year.

### **General Fund Overview**

Total General Fund revenues through November are \$290,961, while total expenses are \$410,486. Most departments are operating within expected expenditure ranges relative to the elapsed fiscal year.

The City Assets Department (Parks, Buildings & Grounds, and Streets) reports higher-than-average revenues at 35.1% of budget, driven by the timing of receipts related to infrastructure and asset activities, while expenditures are aligned at 16.4% of budget.

### **Enterprise Funds**

The Water Fund has generated \$113,563 in revenues (17.32% of budget), excluding IDEQ bond proceeds, and incurred \$185,303 in expenses (11.56% of budget), excluding IDEQ grant-related expenditures.

The Wastewater Fund reports revenues of \$221,166 (17.3% of budget) and expenses of \$368,548 (28.9% of budget). Higher early-year expenses reflect planned operational and maintenance costs that typically occur earlier in the fiscal cycle.

### **All Funds Summary**

Across all funds—General, Water, and Wastewater, total revenues year-to-date are \$625,690, with total expenses of \$854,865.

Overall, City finances are on track for the second month of the fiscal year, with expenditures generally aligned with budget expectations.

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>Admin</b>					
100-01-40000	Carryover	.00	184,411.00-	184,411.00-	0.0%
100-01-41200	State Sales Tax Revenue	78,128.42	300,171.00-	378,299.42-	-26.0%
100-01-41210	State Liquor Funds	13,707.00	70,000.00-	83,707.00-	-19.6%
100-01-41400	Alcohol Permits	20.00	6,300.00-	6,320.00-	-0.3%
100-01-41500	Business Licenses	300.00	22,882.00-	23,182.00-	-1.3%
100-01-41600	Franchise Fees	17,959.00	115,000.00-	132,959.00-	-15.6%
100-01-41700	City Property Tax	3,332.37	889,126.00-	892,458.37-	-0.4%
100-01-41710	Personal Property Replacement	.00	8,052.00-	8,052.00-	0.0%
100-01-41800	Administrative Fees	.00	262,176.00-	262,176.00-	0.0%
100-01-41950	Permit - Other	.00	500.00-	500.00-	0.0%
100-01-45000	Misc Income	28.00	.00	28.00-	0.0%
100-01-45100	Interest Earned	2,256.15	.00	2,256.15-	0.0%
100-01-46100	DIF Administration	357.91	.00	357.91-	0.0%
100-01-49910	Returned Check Charges	150.00	.00	150.00-	0.0%
Total Admin:		116,238.85	1,858,618.00-	1,974,856.85-	-6.3%
<b>Admin</b>					
100-01-50001	Salaries & Wages	39,704.48	269,649.28	229,944.80	14.7%
100-01-50010	P/R Tax Expense	2,969.59	20,628.00	17,658.41	14.4%
100-01-50011	Insurance - Health	7,717.08	41,680.00	33,962.92	18.5%
100-01-50015	Workers Compensation Insurance	3,943.00	33,692.00	29,749.00	11.7%
100-01-50017	Retirement	4,748.65	32,016.05	27,267.40	14.8%
100-01-51020	Advertising	.00	200.00	200.00	0.0%
100-01-51030	Bank Charges	241.41	200.00	41.41-	120.7%
100-01-51060	Computer IT Support	.00	19,576.00	19,576.00	0.0%
100-01-51062	Computers - Software & Subscri	9,390.11	54,400.00	45,009.89	17.3%
100-01-51075	Contingency Expense	.00	5,000.00	5,000.00	0.0%
100-01-51080	Dues & Memberships	100.00	3,000.00	2,900.00	3.3%
100-01-51092	Engineering - Reimbursable	.00	100.00	100.00	0.0%
100-01-51140	Legal Fees	2,440.00	12,000.00	9,560.00	20.3%
100-01-51145	Legal - Prosecuting Attorney	3,818.00	22,800.00	18,982.00	16.7%
100-01-51150	Liability Insurance	21,439.50	42,879.00	21,439.50	50.0%
100-01-51180	Office Equipment Rental/Repair	903.40	7,000.00	6,096.60	12.9%
100-01-52010	Office Supplies	828.48	6,500.00	5,671.52	12.7%
100-01-52040	Postage, Copies, Mailing	1,385.54	7,400.00	6,014.46	18.7%
100-01-52050	Professional Services	14,569.10	3,000.00	11,569.10-	485.6%
100-01-52060	Publishing	.00	200.00	200.00	0.0%
100-01-52085	Storage	140.00	800.00	660.00	17.5%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
100-01-52090	Supplies	192.19	2,500.00	2,307.81	7.7%
100-01-52100	Telephone	2,612.10	26,160.00	23,547.90	10.0%
100-01-52120	Training & Meetings	.00	2,500.00	2,500.00	0.0%
100-01-52124	Travel Expense	.00	1,000.00	1,000.00	0.0%
100-01-56020	Service Contracts	.00	15,200.00	15,200.00	0.0%
100-01-57000	Safety Equipment	58.19	40.00	18.19-	145.5%
100-01-58110	Computer/Software Purchase	35.35	.00	35.35-	0.0%
Total Admin:		117,236.17	630,120.33	512,884.16	18.6%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>CD and P&amp;Z</b>					
100-03-41805	Building Permits	10,202.97	70,000.00	59,797.03	14.6%
100-03-41806	Building Permit Plan Review Fe	6,581.32	45,500.00	38,918.68	14.5%
100-03-41807	Design Review Fee	600.00	.00	600.00-	0.0%
100-03-41809	Fence Permits	400.00	1,500.00	1,100.00	26.7%
100-03-41810	Manuf Home Install & Set down	.00	3,000.00	3,000.00	0.0%
100-03-41811	Roof Permit	.00	6,000.00	6,000.00	0.0%
100-03-41820	Sign Permits	100.00	1,000.00	900.00	10.0%
100-03-46100	DIF Community Development	873.98	.00	873.98-	0.0%
Total CD and P&Z:		18,758.27	127,000.00	108,241.73	14.8%
<b>03 - CD and P&amp;Z</b>					
100-03-50001	Salaries & Wages	22,095.52	161,691.00	139,595.48	13.7%
100-03-50010	P/R Tax Expense	1,688.54	12,369.00	10,680.46	13.7%
100-03-50011	Insurance - Health	3,536.00	20,840.00	17,304.00	17.0%
100-03-50017	Retirement	2,642.63	19,338.00	16,695.37	13.7%
100-03-50020	P & Z Commission	.00	3,605.00	3,605.00	0.0%
100-03-51020	Advertising	.00	600.00	600.00	0.0%
100-03-51041	Client Cost Expense	434.00	.00	434.00-	0.0%
100-03-51075	Contingency Expense	.00	5,000.00	5,000.00	0.0%
100-03-51080	Dues & Memberships	665.00	1,200.00	535.00	55.4%
100-03-51090	Engineering Services	.00	5,000.00	5,000.00	0.0%
100-03-51140	Legal Fees	.00	5,000.00	5,000.00	0.0%
100-03-51650	Comprehensive Plan	567.21	5,000.00	4,432.79	11.3%
100-03-52010	Office Supplies	257.82	.00	257.82-	0.0%
100-03-52050	Professional Services	3,608.08	45,500.00	41,891.92	7.9%
100-03-52060	Publishing	.00	400.00	400.00	0.0%
100-03-52100	Telephone	90.48	.00	90.48-	0.0%
100-03-52120	Training & Meetings	.00	2,000.00	2,000.00	0.0%
100-03-52124	Travel Expense	1,283.50	1,000.00	283.50-	128.4%
100-03-52130	Uniforms	.00	1,000.00	1,000.00	0.0%
100-03-58110	Computer/Software Purchase	.00	3,000.00	3,000.00	0.0%
Total 03 - CD and P&Z:		36,868.78	292,543.00	255,674.22	12.6%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>Fire</b>					
100-05-41900	Grants	.00	10,000.00	10,000.00	0.0%
100-05-41930	Fire Equip/Pay Reimbursement	.00	6,000.00	6,000.00	0.0%
100-05-41955	Fire Dept Fees & Permits	3,211.41	12,000.00	8,788.59	26.8%
100-05-45100	Interest Earned	42.69	.00	42.69-	0.0%
100-05-46100	DIF Fire Services	1,475.87	.00	1,475.87-	0.0%
Total Fire:		4,729.97	28,000.00	23,270.03	16.9%
<b>Fire</b>					
100-05-50001	Salaries & Wages	9,240.07	73,360.00	64,119.93	12.6%
100-05-50010	P/R Tax Expense	706.82	2,918.00	2,211.18	24.2%
100-05-50014	Insurance - Life	160.00	1,500.00	1,340.00	10.7%
100-05-50017	Retirement	743.42	5,332.00	4,588.58	13.9%
100-05-51073	Contract Labor	.00	2,000.00	2,000.00	0.0%
100-05-51080	Dues & Memberships	3,407.29	4,000.00	592.71	85.2%
100-05-51110	Fuel	339.06	4,000.00	3,660.94	8.5%
100-05-51125	Interest Expense	.00	8,600.00	8,600.00	0.0%
100-05-51140	Legal Fees	.00	200.00	200.00	0.0%
100-05-51163	R & M - Equipment (non-auto)	2,965.05	5,000.00	2,034.95	59.3%
100-05-51167	R & M - Autos	975.00	6,000.00	5,025.00	16.3%
100-05-51177	Misc Expense	265.00	1,000.00	735.00	26.5%
100-05-52010	Office Supplies	.00	100.00	100.00	0.0%
100-05-52080	Small Tools & Equipment	71.28	2,000.00	1,928.72	3.6%
100-05-52090	Supplies	.00	1,000.00	1,000.00	0.0%
100-05-52100	Telephone	50.29	.00	50.29-	0.0%
100-05-52120	Training & Meetings	.00	2,000.00	2,000.00	0.0%
100-05-52124	Travel Expense	.00	1,500.00	1,500.00	0.0%
100-05-52130	Uniforms & Clothing	.00	1,000.00	1,000.00	0.0%
100-05-56030	Investigations	.00	150.00	150.00	0.0%
100-05-56047	RMS/CAD	.00	4,101.00	4,101.00	0.0%
100-05-57000	Safety Equipment	3,429.69	40,000.00	36,570.31	8.6%
100-05-58150	Auto/Equipment Lease (12+ mos)	.00	20,083.00	20,083.00	0.0%
Total Fire:		22,352.97	185,844.00	163,491.03	12.0%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>Library</b>					
100-07-40000	Carryover	.00	2,250.00	2,250.00	0.0%
100-07-41900	Grants	.00	10,000.00	10,000.00	0.0%
100-07-41920	Donations	1,250.00	1,500.00	250.00	83.3%
100-07-41930	Fundraising Events	.00	300.00	300.00	0.0%
100-07-46100	DIF Library	47.78	.00	47.78-	0.0%
Total Library:		1,297.78	14,050.00	12,752.22	9.2%
<b>Library</b>					
100-07-50001	Salaries & Wages	7,491.76	42,116.00	34,624.24	17.8%
100-07-50010	P/R Tax Expense	551.34	3,222.00	2,670.66	17.1%
100-07-50011	Insurance - Health	1,768.00	10,420.00	8,652.00	17.0%
100-07-50017	Retirement	896.03	5,037.00	4,140.97	17.8%
100-07-51020	Advertising	.00	200.00	200.00	0.0%
100-07-51062	Computers - Software & Subscri	.00	2,500.00	2,500.00	0.0%
100-07-51080	Dues & Memberships	.00	175.00	175.00	0.0%
100-07-51177	Misc Expense	.00	200.00	200.00	0.0%
100-07-51180	Office Equipment Rental/Repair	.00	250.00	250.00	0.0%
100-07-52090	Supplies	.00	300.00	300.00	0.0%
100-07-52100	Telephone	45.24	.00	45.24-	0.0%
100-07-52120	Training & Meetings	.00	100.00	100.00	0.0%
100-07-55000	Library New Books	389.66	1,800.00	1,410.34	21.6%
100-07-55010	Library Programs	31.21	2,000.00	1,968.79	1.6%
Total Library:		11,173.24	68,320.00	57,146.76	16.4%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>Marshal</b>					
100-08-41816	Inspection Fees	.00	500.00	500.00	0.0%
100-08-41900	Grants	.00	7,000.00	7,000.00	0.0%
100-08-41920	Donations	.00	1,000.00	1,000.00	0.0%
100-08-41960	City Code Violation Fee	.00	3,000.00	3,000.00	0.0%
100-08-41980	Court Fines	8,621.32	50,000.00	41,378.68	17.2%
100-08-45000	Misc Income	110.00	.00	110.00-	0.0%
100-08-45500	Training & Education	.00	5,000.00	5,000.00	0.0%
100-08-46100	DIF Marshal	15.61	.00	15.61-	0.0%
Total Marshal:		8,746.93	66,500.00	57,753.07	13.2%
<b>Marshal</b>					
100-08-50001	Salaries & Wages	59,568.66	413,693.00	354,124.34	14.4%
100-08-50010	P/R Tax Expense	4,500.73	31,647.00	27,146.27	14.2%
100-08-50011	Insurance - Health	5,686.76	52,100.00	46,413.24	10.9%
100-08-50017	Retirement	8,327.69	57,834.00	49,506.31	14.4%
100-08-51062	Computers - Software & Subscri	.00	250.00	250.00	0.0%
100-08-51075	Contingency Expense	.00	5,000.00	5,000.00	0.0%
100-08-51080	Dues & Memberships	750.00	1,000.00	250.00	75.0%
100-08-51110	Fuel	1,937.31	15,000.00	13,062.69	12.9%
100-08-51130	Equipment Rental	.00	17,000.00	17,000.00	0.0%
100-08-51167	R & M - Autos	1,139.85	7,000.00	5,860.15	16.3%
100-08-52010	Office Supplies	92.99	1,200.00	1,107.01	7.7%
100-08-52090	Supplies	19.99	.00	19.99-	0.0%
100-08-52100	Telephone	245.59	.00	245.59-	0.0%
100-08-52120	Training & Meetings	64.50	6,000.00	5,935.50	1.1%
100-08-52124	Travel Expense	.00	4,000.00	4,000.00	0.0%
100-08-52130	Uniforms & Clothing	184.22	3,000.00	2,815.78	6.1%
100-08-56010	911 Dispatch	.00	31,680.00	31,680.00	0.0%
100-08-56020	Service Contracts	.00	6,000.00	6,000.00	0.0%
100-08-56040	Medical/Lab Kits	31.00	200.00	169.00	15.5%
100-08-56045	Radio Fees	.00	2,640.00	2,640.00	0.0%
100-08-56047	RMS/CAD	.00	11,013.00	11,013.00	0.0%
100-08-56050	Specialized Equipment	.00	5,000.00	5,000.00	0.0%
100-08-57000	Safety Equipment	216.90	1,500.00	1,283.10	14.5%
100-08-58110	Computer/Software Purchase	.00	3,000.00	3,000.00	0.0%
100-08-58150	Auto/Equipment Lease	29,365.64	20,310.00	9,055.64-	144.6%
Total Marshal:		112,131.83	696,067.00	583,935.17	16.1%

City of Bellevue  
Hosted Live 3.11.2025

Year-to-Date Compared to Budget Report  
Period 11/25 (11/30/2025)

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Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>Mayor &amp; City Council</b>					
100-11-50001	Salaries & Wages	5,000.00	.00	5,000.00-	0.0%
100-11-50010	P/R Tax Expense	382.56	.00	382.56-	0.0%
100-11-50017	Retirement	478.40	.00	478.40-	0.0%
100-11-52100	Telephone	316.68	.00	316.68-	0.0%
Total Mayor & City Council:		6,177.64	.00	6,177.64-	0.0%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>15 - City Assets</b>					
100-15-40001	Carryover Funds	.00	22,000.00	22,000.00	0.0%
100-15-41000	State Highway Revenue - Regula	24,895.75	98,616.00	73,720.25	25.2%
100-15-41100	State Highway Revenue HB312	7,558.24	29,129.00	21,570.76	25.9%
100-15-41110	State Highway Revenue HB 362	.00	24,791.00	24,791.00	0.0%
100-15-41111	State Highway Revenue GF HB354	.00	60,611.00	60,611.00	0.0%
100-15-41115	LOT Tax Revenue	5,903.20	75,000.00	69,096.80	7.9%
100-15-41807	Encroachment Permit	475.00	1,500.00	1,025.00	31.7%
100-15-41898	Grants - Parks	85,000.00	85,000.00	.00	100.0%
100-15-41900	Grants - Streets	14,496.72	.00	14,496.72-	0.0%
100-15-41901	Park Rental Fee	.00	2,000.00	2,000.00	0.0%
100-15-41902	Park Rental Sports Field	.00	4,000.00	4,000.00	0.0%
100-15-41920	Donations	1,000.00	.00	1,000.00-	0.0%
100-15-45100	Interest Earned	318.27	.00	318.27-	0.0%
100-15-46100	DIF Streets	623.30	.00	623.30-	0.0%
100-15-46101	DIF Bldgs & Grounds	775.75	.00	775.75-	0.0%
100-15-46102	DIF Parks	143.17	.00	143.17-	0.0%
Total 15 - City Assets:		141,189.40	402,647.00	261,457.60	35.1%

**15 - City Assets**

100-15-50001	Salaries & Wages	25,999.50	205,920.00	179,920.50	12.6%
100-15-50009	Premium Salary & Wages	.00	1,760.00	1,760.00	0.0%
100-15-50010	P/R Tax Expense	1,963.02	15,888.00	13,924.98	12.4%
100-15-50011	Insurance - Health	5,624.76	31,260.00	25,635.24	18.0%
100-15-50017	Retirement	3,109.42	24,839.00	21,729.58	12.5%
100-15-51020	Advertising	.00	100.00	100.00	0.0%
100-15-51073	Contract Labor	904.48	30,000.00	29,095.52	3.0%
100-15-51075	Contingency Expense	.00	10,000.00	10,000.00	0.0%
100-15-51080	Dues & Memberships	.00	250.00	250.00	0.0%
100-15-51090	Engineering Services	11,881.41	.00	11,881.41-	0.0%
100-15-51110	Fuel	721.37	10,000.00	9,278.63	7.2%
100-15-51130	Equipment Rental	.00	100.00	100.00	0.0%
100-15-51140	Legal Fees	.00	400.00	400.00	0.0%
100-15-51160	Repairs & Maintenance (General	5,665.28	8,600.00	2,934.72	65.9%
100-15-51163	R & M - Equipment (non-auto)	1,161.26	10,000.00	8,838.74	11.6%
100-15-51164	R & M - Street Maintenance	84.75	5,000.00	4,915.25	1.7%
100-15-51165	R & M - Tree Expense	93.55	2,000.00	1,906.45	4.7%
100-15-51166	R & M - Snow Removal	2,215.10	50,000.00	47,784.90	4.4%
100-15-51167	R & M - Autos	1,243.14	5,000.00	3,756.86	24.9%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
100-15-51168	R & M - Street Lights	.00	5,000.00	5,000.00	0.0%
100-15-51177	Misc Expense	.00	400.00	400.00	0.0%
100-15-52010	Office Supplies	.00	250.00	250.00	0.0%
100-15-52070	Signs	.00	3,500.00	3,500.00	0.0%
100-15-52080	Small Tools & Equipment	189.96	2,500.00	2,310.04	7.6%
100-15-52090	Supplies	695.69	7,500.00	6,804.31	9.3%
100-15-52100	Telephone	63.97	.00	63.97-	0.0%
100-15-52120	Training & Meetings	125.00-	2,000.00	2,125.00	-6.3%
100-15-52124	Travel Expense	.00	600.00	600.00	0.0%
100-15-52130	Uniforms & Clothing	248.57	1,500.00	1,251.43	16.6%
100-15-52140	Utilities - Gas	162.39	5,000.00	4,837.61	3.2%
100-15-52143	Utilities - Power	4,270.02	8,400.00	4,129.98	50.8%
100-15-52145	Utilities - Street Lights	.00	22,000.00	22,000.00	0.0%
100-15-52146	Utilities - Trash/Toilet/Recyc	2,684.24	6,300.00	3,615.76	42.6%
100-15-56045	Radio Fees	40.00	240.00	200.00	16.7%
100-15-57000	Safety Equipment	272.80	500.00	227.20	54.6%
100-15-58110	Computer Purchase	.00	3,000.00	3,000.00	0.0%
100-15-58120	Construction & Improvement	.00	107,000.00	107,000.00	0.0%
100-15-58150	Auto/Equipment Lease (12+ mos)	18,555.88	40,490.00	21,934.12	45.8%
100-15-58160	Auto or Equipment Purchase	16,570.00	10,000.00	6,570.00-	165.7%
100-15-58190	Real Property Lease	250.00	1,625.00	1,375.00	15.4%
Total 15 - City Assets:		104,545.56	638,922.00	534,376.44	16.4%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
General Fund Revenue Total:		292,725.81	1,220,421.00-	1,513,146.81-	-24.0%
General Fund Expenditure Total:		410,486.19	2,511,816.33	2,101,330.14	16.3%
Total General Fund:		117,760.38-	1,291,395.33-	1,173,634.95-	9.1%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>Water Fund</b>					
<b>Water Revenue</b>					
200-20-40000	Carryover	.00	152,719.00	152,719.00	0.0%
200-20-41800	Administrative Fees	.00	375.00	375.00	0.0%
200-20-41815	Application Fees	50.00	125.00	75.00	40.0%
200-20-41910	Grants - IDEQ Revenue Bond	.00	3,200,000.00	3,200,000.00	0.0%
200-20-41950	Permit - Other	.00	500.00	500.00	0.0%
200-20-42001	Water User Fees	81,865.68	480,000.00	398,134.32	17.1%
200-20-42002	Water Meter Vault Fees	1,000.00	2,000.00	1,000.00	50.0%
200-20-42003	Water Meter Unit Fees	.00	3,000.00	3,000.00	0.0%
200-20-42004	Water Cap Fee	5,500.00	15,000.00	9,500.00	36.7%
200-20-42005	Late Fees	80.00	.00	80.00-	0.0%
200-20-42006	Water On or Off	260.00	2,000.00	1,740.00	13.0%
200-20-43000	Client Cost Reimbursement	2,380.80	.00	2,380.80-	0.0%
200-20-45010	AFFF Litigation Settlement	15,810.30	.00	15,810.30-	0.0%
200-20-45100	Interest Earned	6,616.11	.00	6,616.11-	0.0%
Total Water Revenue:		113,562.89	3,855,719.00	3,742,156.11	2.9%
<b>Water Expenditures</b>					
200-20-50001	Salaries & Wages	13,542.46	75,119.00	61,576.54	18.0%
200-20-50010	P/R Tax Expense	1,009.79	5,747.00	4,737.21	17.6%
200-20-50011	Insurance - Health	1,383.00	12,600.00	11,217.00	11.0%
200-20-50015	Workers Compensation Insurance	386.00	2,702.00	2,316.00	14.3%
200-20-50017	Retirement	1,619.69	8,984.00	7,364.31	18.0%
200-20-51010	Admin Fees	.00	122,644.00	122,644.00	0.0%
200-20-51020	Advertising	.00	200.00	200.00	0.0%
200-20-51060	Computer IT Support	.00	1,920.00	1,920.00	0.0%
200-20-51062	Computers - Software & Subs	34.95	6,000.00	5,965.05	0.6%
200-20-51070	Conjunctive Management	1,553.25	53,000.00	51,446.75	2.9%
200-20-51073	Contract Labor	11,750.00	85,000.00	73,250.00	13.8%
200-20-51075	Contingency Expense	.00	25,000.00	25,000.00	0.0%
200-20-51080	Dues & Memberships	100.00	1,000.00	900.00	10.0%
200-20-51110	Fuel	646.95	10,000.00	9,353.05	6.5%
200-20-51122	IDWR Water Fees	.00	4,000.00	4,000.00	0.0%
200-20-51140	Legal Fees	.00	3,000.00	3,000.00	0.0%
200-20-51150	Liability Insurance	6,956.50	13,913.00	6,956.50	50.0%
200-20-51160	Repairs & Maintenance (Gen	11,030.13	40,000.00	28,969.87	27.6%
200-20-51163	R & M - Equipment (non-auto)	.00	5,000.00	5,000.00	0.0%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
200-20-51167	R & M - Autos	231.18	2,500.00	2,268.82	9.2%
200-20-52010	Office Supplies	.00	500.00	500.00	0.0%
200-20-52040	Postage, Copies, Mailing	.00	250.00	250.00	0.0%
200-20-52050	Professional Services	64.00	4,500.00	4,436.00	1.4%
200-20-52070	Signs	.00	250.00	250.00	0.0%
200-20-52080	Small Tools & Equipment	282.11	2,500.00	2,217.89	11.3%
200-20-52090	Supplies	464.62	10,000.00	9,535.38	4.6%
200-20-52100	Telephone	95.53	1,215.00	1,119.47	7.9%
200-20-52110	Test Samples - Water & Sewer	373.00	10,000.00	9,627.00	3.7%
200-20-52120	Training & Meetings	125.00-	2,500.00	2,625.00	-5.0%
200-20-52124	Travel Expense	.00	1,500.00	1,500.00	0.0%
200-20-52130	Uniforms	.00	1,500.00	1,500.00	0.0%
200-20-52135	Water District Fees	.00	1,100.00	1,100.00	0.0%
200-20-52140	Utilities - Gas	16.59	250.00	233.41	6.6%
200-20-52143	Utilities - Power	4,760.87	25,000.00	20,239.13	19.0%
200-20-56045	Radio Fees	40.00	250.00	210.00	16.0%
200-20-57000	Safety Equipment	.00	1,000.00	1,000.00	0.0%
200-20-57500	Scada Maintenance & Repairs	160.00	5,000.00	4,840.00	3.2%
200-20-58110	Computer/Software PURCHASE	483.50	.00	483.50-	0.0%
200-20-58120	Construction & Improvement	.00	37,935.00	37,935.00	0.0%
200-20-58125	Drinking Water Plan - IDEQ	109,472.94	3,200,000.00	3,090,527.06	3.4%
200-20-58150	Auto/Equipment Lease (12+ mos)	18,555.90	40,940.00	22,384.10	45.3%
200-20-58160	Auto or Equipment Purchase	.00	20,000.00	20,000.00	0.0%
200-20-58250	Street Construction	.00	5,000.00	5,000.00	0.0%
200-20-58260	Water Meter or Vault Expense	415.52	6,200.00	5,784.48	6.7%
Total Water Expenditures:		185,303.48	3,855,719.00	3,670,415.52	4.8%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
Water Fund Revenue Total:		113,562.89	3,855,719.00	3,742,156.11	2.9%
Water Fund Expenditure Total:		185,303.48	3,855,719.00	3,670,415.52	4.8%
Total Water Fund:		71,740.59-	.00	71,740.59	0.0%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
<b>Wastewater Fund</b>					
<b>WW Revenue</b>					
300-30-40000	Carryover	.00	26,931.00	26,931.00	0.0%
300-30-41800	Administrative Fees	.00	300.00	300.00	0.0%
300-30-41815	Application Fees	50.00	200.00	150.00	25.0%
300-30-42001	Sewer User Fees	205,782.63	819,600.00	613,817.37	25.1%
300-30-42002	Bond Debt Fee	.00	410,400.00	410,400.00	0.0%
300-30-42004	Sewer Cap Fee	6,600.00	20,000.00	13,400.00	33.0%
300-30-45100	Interest Earned	8,733.09	.00	8,733.09-	0.0%
Total WW Revenue:		221,165.72	1,277,431.00	1,056,265.28	17.3%
<b>WW Expenditures</b>					
300-30-50001	Salaries & Wages	10,737.44	75,119.00	64,381.56	14.3%
300-30-50010	P/R Tax Expense	800.84	5,747.00	4,946.16	13.9%
300-30-50011	Insurance - Health	1,383.00	12,600.00	11,217.00	11.0%
300-30-50015	Workers Compensation Insurance	386.00	2,707.00	2,321.00	14.3%
300-30-50017	Retirement	1,284.18	8,984.00	7,699.82	14.3%
300-30-51010	Admin Fees	.00	139,532.00	139,532.00	0.0%
300-30-51020	Advertising	.00	200.00	200.00	0.0%
300-30-51030	Bank Charges	25.00	250.00	225.00	10.0%
300-30-51060	Computer IT Support	.00	4,000.00	4,000.00	0.0%
300-30-51062	Computers - Software & Subs	318.00	10,500.00	10,182.00	3.0%
300-30-51073	Contract Labor	33,600.00	100,000.00	66,400.00	33.6%
300-30-51075	Contingency Expense	.00	50,000.00	50,000.00	0.0%
300-30-51080	Dues & Memberships	100.00	500.00	400.00	20.0%
300-30-51090	Engineering Services	1,464.75	20,000.00	18,535.25	7.3%
300-30-51110	Fuel	1,102.76	10,000.00	8,897.24	11.0%
300-30-51140	Legal Fees	.00	2,000.00	2,000.00	0.0%
300-30-51150	Liability Insurance	11,813.00	23,642.00	11,829.00	50.0%
300-30-51160	Repairs & Maintenance (Gen	3,111.85	70,000.00	66,888.15	4.4%
300-30-51163	R & M - Equipment (non-auto)	1,069.37	10,000.00	8,930.63	10.7%
300-30-51167	R & M - Autos	191.15	15,000.00	14,808.85	1.3%
300-30-52020	Internet Expense	.00	2,500.00	2,500.00	0.0%
300-30-52050	Professional Services	276.00	4,000.00	3,724.00	6.9%
300-30-52070	Signs	.00	300.00	300.00	0.0%
300-30-52080	Small Tools & Equipment	.00	3,000.00	3,000.00	0.0%
300-30-52090	Supplies	32,606.57	45,000.00	12,393.43	72.5%
300-30-52100	Telephone	45.24	700.00	654.76	6.5%

Account Number	Title	2025-26 YTD Actual	2025-26 Current year Budget	2025-26 Remaining Budget	2025-26 Budget Earned/Used
300-30-52110	Test Samples - Water & Sewer	6,578.60	10,000.00	3,421.40	65.8%
300-30-52120	Training & Meetings	225.00	10,000.00	9,775.00	2.3%
300-30-52124	Travel Expense	.00	1,500.00	1,500.00	0.0%
300-30-52130	Uniforms/Clothing	.00	1,500.00	1,500.00	0.0%
300-30-52140	Utilities - Gas	41.74	1,000.00	958.26	4.2%
300-30-52143	Utilities - Power	3,679.53	55,000.00	51,320.47	6.7%
300-30-52146	Utilities - Trash/Toilet/Recyc	90.61	750.00	659.39	12.1%
300-30-56045	Radio Fees	40.00	250.00	210.00	16.0%
300-30-57000	Safety Equipment	.00	3,000.00	3,000.00	0.0%
300-30-57500	Scada Maint & Repair	.00	21,900.00	21,900.00	0.0%
300-30-58110	Computer/Software PURCHASE	483.50	.00	483.50-	0.0%
300-30-58120	Construction & Improvement	32,988.35	85,000.00	52,011.65	38.8%
300-30-58150	Auto/Equipment Lease (12+ mos)	18,555.91	40,850.00	22,294.09	45.4%
300-30-58160	Auto or Equipment Purchase	350.00	20,000.00	19,650.00	1.8%
300-30-58170	IDEQ Loan	205,200.00	410,400.00	205,200.00	50.0%
Total WW Expenditures:		368,548.39	1,277,431.00	908,882.61	28.9%
Wastewater Fund Revenue Total:		221,165.72	1,277,431.00	1,056,265.28	17.3%
Wastewater Fund Expenditure Total:		368,548.39	1,277,431.00	908,882.61	28.9%
Total Wastewater Fund:		147,382.67-	.00	147,382.67	0.0%
Grand Revenue Total:		627,454.42	3,912,729.00	3,285,274.58	16.0%
Grand Expenditure Total:		964,338.06	7,644,966.33	6,680,628.27	12.6%
Grand Totals:		336,883.64-	3,732,237.33-	3,395,353.69-	9.0%

# City of Bellevue<sup>165</sup>, Idaho

## *Treasurer's Year-End Report*



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## City of Bellevue

## SUMMARY OF CASH ACCOUNTS

# Bellevue's Cash Position

Overall, the City's cash increased by almost 13% compared to the previous fiscal year.

Interest income was consistent, but the Water Fund received \$90,763 from settlement funds.

The City spent \$40,000 of Streets Capital for resealing roads.

	Sep 30, 25	Sep 30, 24		% Change
	Balance	Balance	\$ Change	
General Fund Cash in Checking 8993	\$ 96,840	\$ 26,413	\$ 70,427	266.64%
LGIP General 802	\$ 275,675	\$ 363,840	\$ (88,165)	-24.23%
LGIP Fire Capital Savings 3593	\$ 5,972	\$ 736	\$ 5,236	711.58%
Capital Funds LGIP DIF 3703	\$ 190,137	\$ 172,557	\$ 17,580	10.19%
Streets - LGIP Muni Prop Tax Relief 3790	\$ 9,170	\$ 8,760	\$ 410	4.68%
LGIP Streets Capital 3814	\$ 35,354	\$ 72,232	\$ (36,878)	-51.06%
<b>Subtotal General Fund:</b>	<b>\$ 613,148</b>	<b>\$ 644,538</b>	<b>\$ (31,390)</b>	<b>-4.87%</b>
Water Fund Cash in Checking 8993	\$ 84,621	\$ 84,546	\$ 75	0.09%
LGIP Water 1506	\$ 31,810	\$ 30,388	\$ 1,422	4.68%
LGIP Water Cap 2442	\$ 594,582	\$ 567,998	\$ 26,584	4.68%
DBF Bond Fund 366	\$ 269,603	\$ 259,760	\$ 9,843	3.79%
LGIP 4286 Water AFFF (settlement funds)	\$ 90,763	\$ -	\$ 90,763	
<b>Subtotal Water Fund:</b>	<b>\$ 1,071,379</b>	<b>\$ 942,693</b>	<b>\$ 128,687</b>	<b>13.65%</b>
Wastewater Fund Cash in Checking 8993	\$ 447,743	\$ 319,633	\$ 128,111	40.08%
LGIP Sewer 1694	\$ 501,387	\$ 432,433	\$ 68,955	15.95%
LGIP Sewer Cap 1927	\$ 299,444	\$ 223,566	\$ 75,879	33.94%
LGIP Sewer Bond 3195	\$ 420,860	\$ 402,044	\$ 18,817	4.68%
<b>Total Wastewater Fund:</b>	<b>\$ 1,669,435</b>	<b>\$ 1,377,675</b>	<b>\$ 291,761</b>	<b>21.18%</b>
Gannett Ranch Annex LGIP 3797	\$ 56,720	\$ 54,184	\$ 2,536	4.68%
<b>TOTAL CITY CASH:</b>	<b>\$ 3,410,683</b>	<b>\$ 3,019,089</b>	<b>\$ 391,594</b>	<b>12.97%</b>

## FINANCIAL SUMMARY - SEPTEMBER 30, 2025

# General Fund Financial Summary FY25

	FY25 Revenue	Budgeted Revenue	Over/(Under) Budget for Revenue	FY25 Expenses	Budgeted Expenses	Over/(Under) Budget for Expenses
01 - Admin	\$ 1,585,618	\$ 1,676,063	\$ (90,445)	\$ 540,120	\$ 540,470	\$ (350)
03 - Comm. Dev./P&Z	\$ 182,276	\$ 114,771	\$ 67,505	\$ 218,489	\$ 277,790	\$ (59,301)
04 - Parks	\$ 24,906	\$ 26,719	\$ (1,813)	\$ 54,989	\$ 89,453	\$ (34,464)
05 - Fire	\$ 46,351	\$ 26,450	\$ 19,901	\$ 169,297	\$ 196,608	\$ (27,311)
07 - Library	\$ 5,564	\$ 13,384	\$ (7,820)	\$ 71,807	\$ 74,780	\$ (2,973)
08 - Marshal	\$ 70,586	\$ 59,734	\$ 10,852	\$ 698,990	\$ 668,209	\$ 30,781
09 - Bldg. & Grounds	\$ 9,223	\$ 26,727	\$ (17,504)	\$ 52,933	\$ 58,160	\$ (5,227)
10 - Streets	\$ 313,762	\$ 442,622	\$ (128,860)	\$ 461,985	\$ 481,000	\$ (19,015)
<b>GF TOTALS:</b>	<b>\$ 2,238,286</b>	<b>\$ 2,386,470</b>	<b>\$ (148,184)</b>	<b>\$ 2,268,610</b>	<b>\$ 2,386,470</b>	<b>\$ (117,860)</b>
<b>NET INCOME:</b>	<b>\$ (30,324)</b>					

The eight departments that encompass the General Fund received \$2,238,286 of revenues and spent \$2,268,610 for expenses, using \$30,324 of the budgeted \$154,777 in carryover.

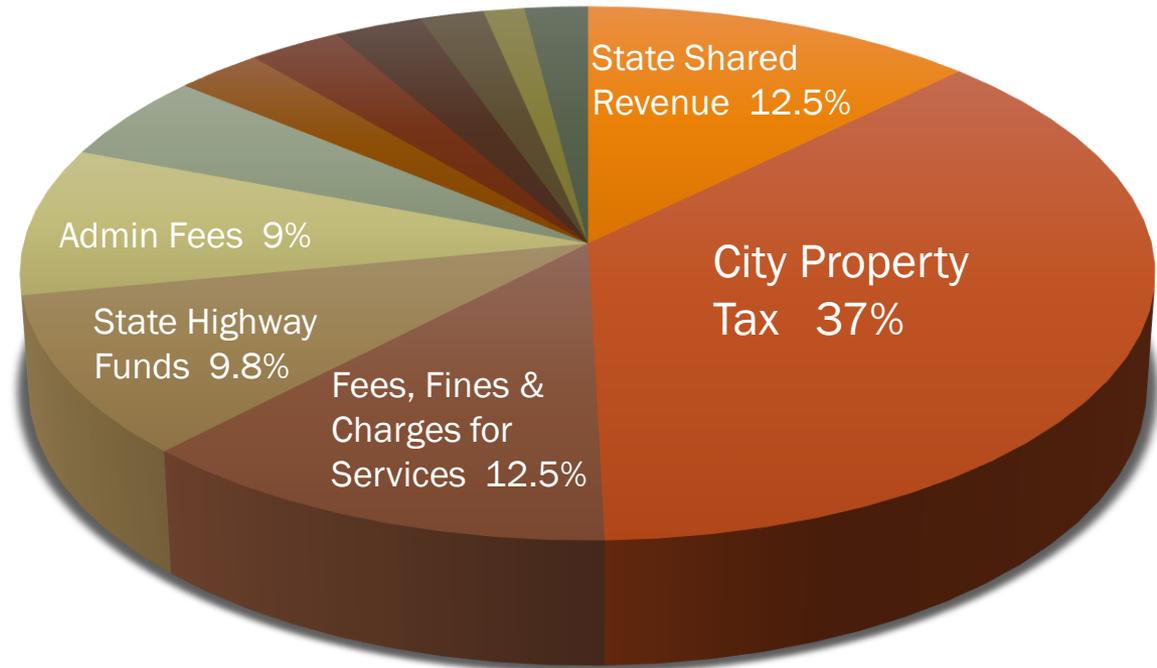
*In summary, the General Fund's beginning FY25 fund balance of \$807,145 ended FY25 with a balance of \$776,821.*

# GENERAL FUND REVENUES



# General Fund Revenues by Percent of Total Income

*63% of General Fund revenues come from city property tax and state shared revenues.*



- State Shared Revenue 13%
- Fees, Fines, Charges for Service 13%
- Admin Fees 9%
- LOT Tax 3%
- Dev. Impact Fees 3%
- Grants & Donations 1%
- City Property Tax 37%
- State Highway Funds 10%
- Franchises, Licenses, Permits 5%
- State Liquor Sharing 3%
- Court Fees 2%
- Other 2%

# General Fund (GF) Revenues

Primary sources of revenue for the General Fund come from city property tax, state sales tax revenue and state highway revenue (63% of GF income).

Total property tax revenue for the city was \$861,553, or almost 37% of total GF income.

State-shared sales tax revenue was consistent with FY24 at just over 12.5% of the City's GF income, or \$292,347.

State highway revenues are allocated solely on the basis of population. Highway funds were reduced from \$278,089 last year to \$228,053 this year, which is under 10% of GF income.

## GENERAL FUND FY25 REVENUES

GENERAL FUND	Adopted Budget FY25	Actual Revenues FY25	% of Total
Property Taxes	\$ 884,152	\$ 861,553	36.92%
State Revenue Sharing	\$ 260,063	\$ 292,347	12.53%
State Liquor Sharing	\$ 65,000	\$ 69,078	2.96%
State Highway Funds	\$ 197,551	\$ 228,053	9.77%
Franchises, Licenses & Permits	\$ 103,500	\$ 121,507	5.21%
Local Option Tax (LOT)	\$ 100,000	\$ 64,982	2.78%
Admin Fees (Water/Sewer)	\$ 208,684	\$ 208,684	8.94%
Charges for Services, Fees & Fines	\$ 130,750	\$ 291,670	12.50%
Grants & Contributions	\$ 162,000	\$ 26,700	1.14%
County Court Fees	\$ 50,000	\$ 47,464	2.03%
Interest Income	\$ -	\$ 26,248	1.12%
Dev. Impact Fees	\$ 69,993	\$ 65,173	2.79%
Carryover Funds	\$ 154,777	\$ 30,324	1.30%
<b>Total General Fund:</b>	<b>\$ 2,386,470</b>	<b>\$ 2,333,783</b>	<b>100%</b>

The balance of funds to operate, or 37%, comes from City LOT tax, franchises, licenses, permits, fees, grants, administrative fees and other.

# Franchise Revenue

The City currently has three franchises and is working toward a fourth with Clear Creek Disposal.

Franchise revenue increased by \$672 over last year.

## Historical Franchise Fees

FY22 Total = 83,260

FY23 Total = 97,552

FY24 Total = 92,295

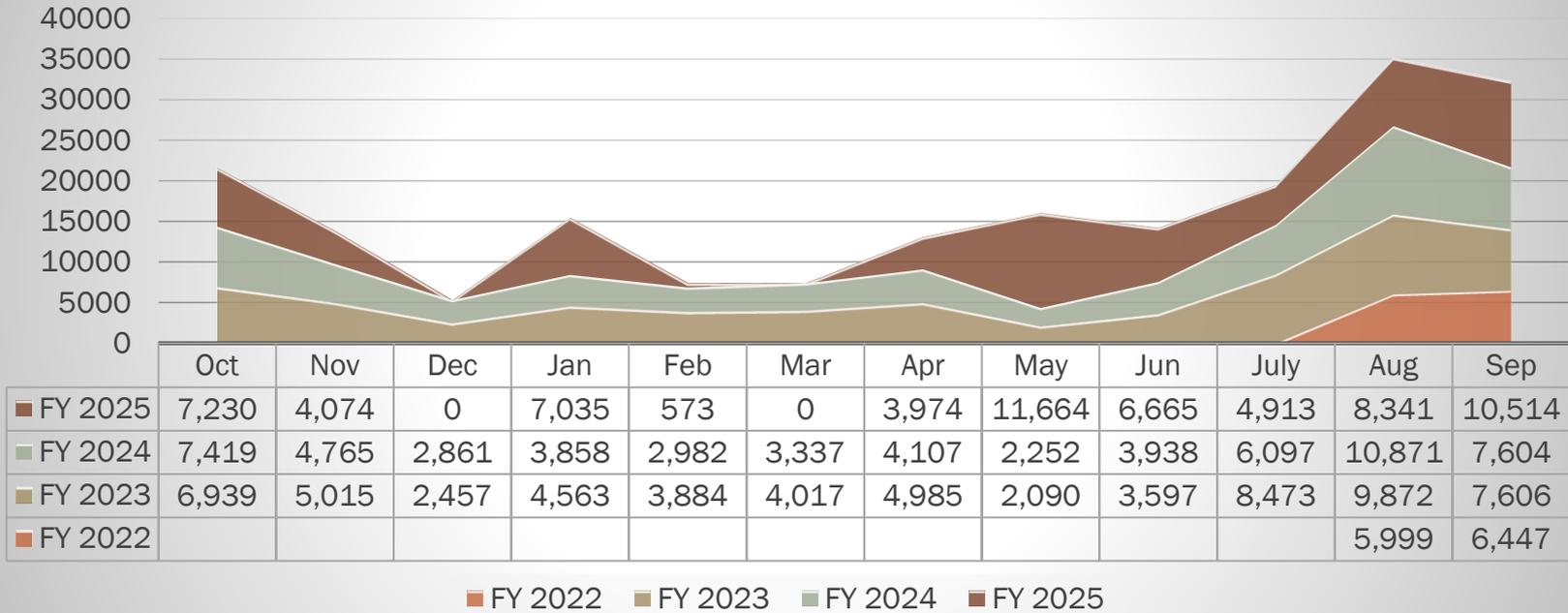
FY25 Total = 92,968



# Local Option Tax (LOT) Revenues

Bellevue Ordinance 2022-04 established a 3% LOT tax on hotel-motel lodging. The Ordinance also pertains to condominiums, tourist homes and any other entity that rents or leases for occupancy temporary lodging to individuals for less than 30 days. LOT revenues are dedicated to road repair, maintenance, transportation enhancements, equipment, and snow removal. Total LOT revenue for FY25 is 2.78% of total General Fund income.

## LOT Comparison by Year



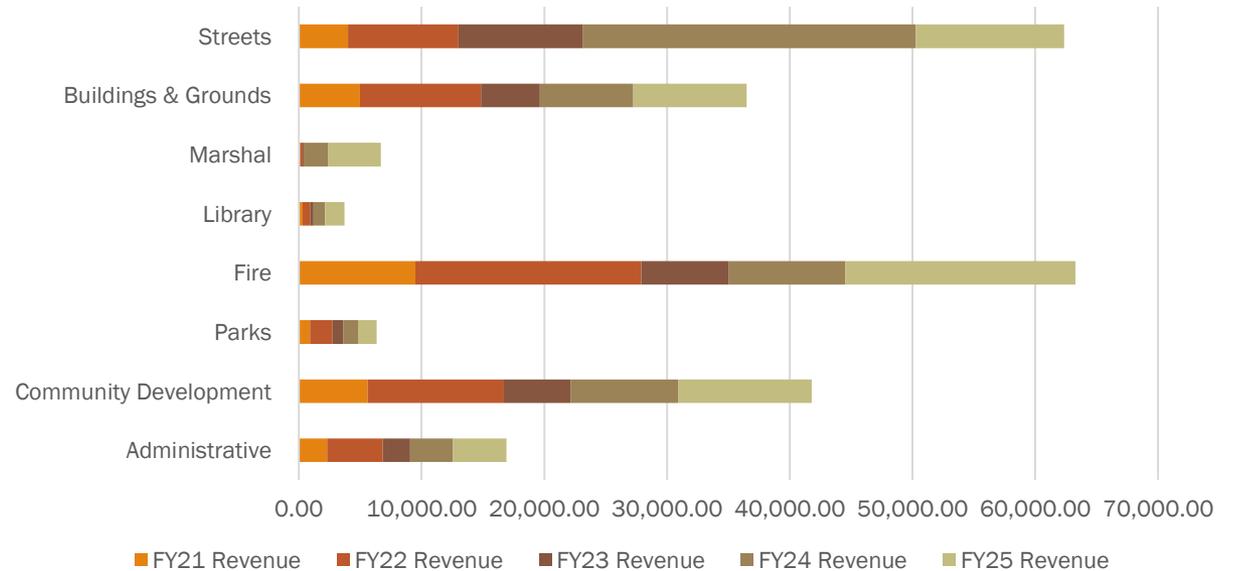
# Development Impact Fees (DIF)

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

**SUMMARY OF CAPITAL FUNDS FROM DEVELOPMENT IMPACT FEES**

	FY21 Revenue	FY22 Revenue	FY23 Revenue	FY24 Revenue	FY25 Revenue
Administrative	2,298.18	4,549.71	2,215.25	3,500.38	4,346.32
Community Development	5,609.61	11,105.64	5,407.65	8,760.82	10,902.82
Parks	919.28	1,819.94	886.08	1,193.63	1,531.17
Fire	9,476.58	18,422.35	7,136.94	9,468.51	18,762.25
Library	306.82	607.39	296.54	935.36	1,564.00
Marshal	100.23	198.47	96.65	2,008.22	4,268.06
Buildings & Grounds	4,981.15	9,861.27	4,801.44	7,613.05	9,223.38
Streets	4,002.15	8,992.23	10,164.64	27,103.81	12,078.18
<b>Totals:</b>	<b>\$ 27,694.00</b>	<b>\$ 55,557.00</b>	<b>\$ 31,005.19</b>	<b>\$ 60,583.78</b>	<b>\$ 62,676.18</b>

DIF Funds by Year



# Interest Earned on General Fund Investments

	Sep 30, 25	Sep 30, 24	\$ Change	% Change
LGIP General 802	\$ 11,729	\$ 11,647	\$ 82	0.71%
LGIP Fire Capital Savings 3593	\$ 236	\$ 258	\$ (22)	-8.38%
Capital Funds LGIP DIF 3703	\$ 8,425	\$ 5,423	\$ 3,002	55.36%
Streets - LGIP Muni Prop Tax Relief 3790	\$ 410	\$ 453	\$ (43)	-9.49%
LGIP Streets Capital 3814	\$ 3,122	\$ 3,734	\$ (612)	-16.4%
<b>Subtotal General Fund:</b>	<b>\$ 23,922</b>	<b>\$ 21,515</b>	<b>\$ 2,407</b>	<b>11.19%</b>



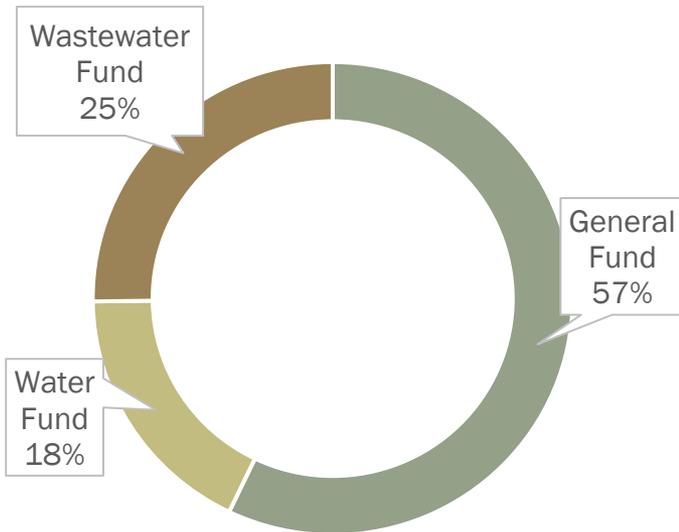
# GENERAL FUND EXPENSES



# FY25 Expenses for All Funds

The City's total Budget was \$4,465,415 (w/o Water Grant). Expenses totaled \$3,972,668, for a difference of \$492,747.

Percent of Total City Expenses



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GENERAL FUND	Adopted Budget FY25	Total Spent FY25	% of Spent
Administrative	\$ 540,470	\$ 540,120	24%
P&Z / Comm. Dev.	\$ 277,790	\$ 218,489	10%
Parks	\$ 89,453	\$ 54,989	2%
Fire	\$ 196,608	\$ 169,297	7%
Library	\$ 74,780	\$ 71,807	3%
Marshal	\$ 668,209	\$ 698,990	31%
Bldgs & Grounds	\$ 58,160	\$ 52,933	2%
Streets	\$ 481,000	\$ 461,985	20%
<b>Total General Fund:</b>	<b>\$ 2,386,470</b>	<b>\$ 2,268,610</b>	<b>100%</b>

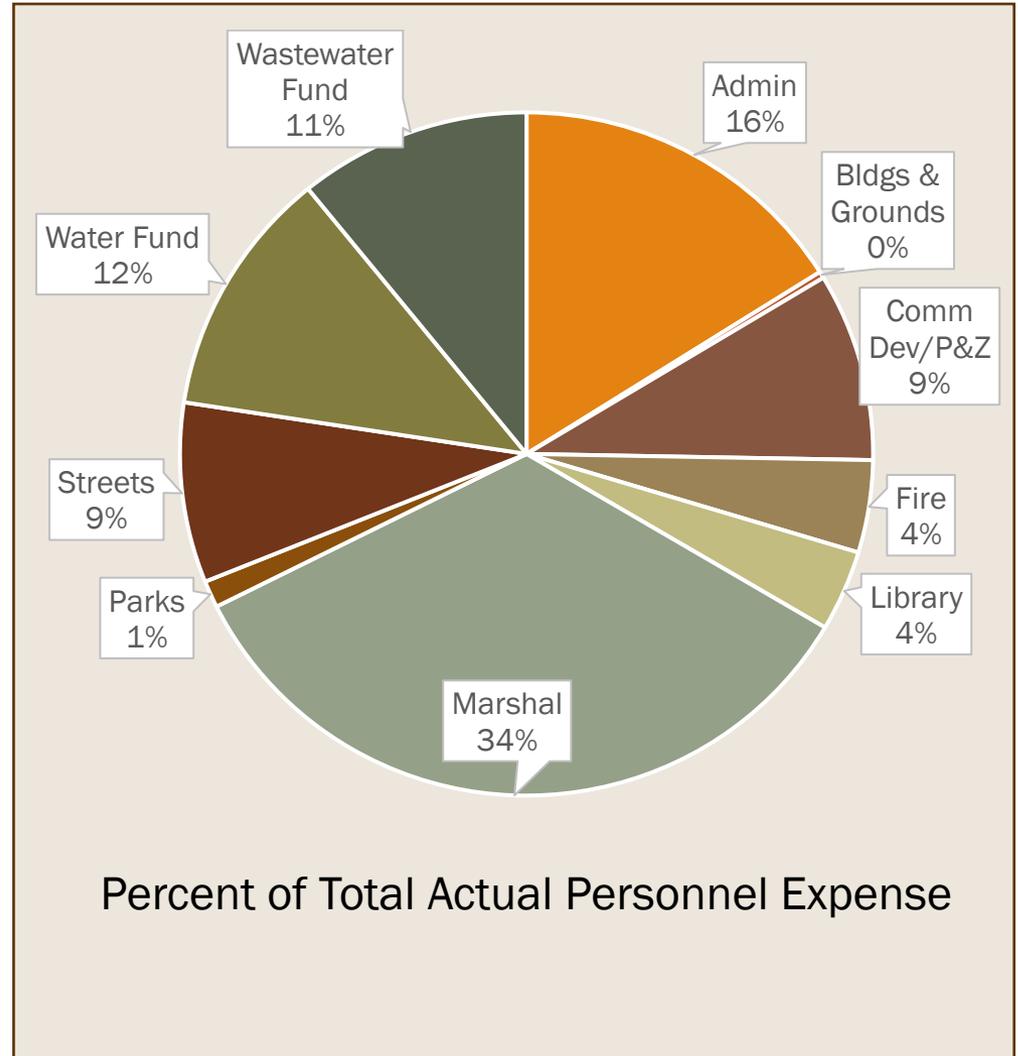
WATER FUND EXPENSES	Adopted Budget FY25	Total Spent FY25	% of Total
Operating	\$ 629,141	\$ 661,949	94%
Nonoperating		\$ 41,327	6%
<b>Total Water Fund:</b>	<b>\$ 629,141</b>	<b>\$ 703,276</b>	

WASTEWATER FUND EXPENSES	Adopted Budget FY25	Total Spent FY25	% of Total
Operating	\$ 1,449,804	\$ 897,701	90%
Nonoperating		\$ 103,081	10%
<b>Total Sewer Fund:</b>	<b>\$ 1,449,804</b>	<b>\$ 1,000,782</b>	

<b>TOTAL ALL FUNDS EXPENSES</b>	<b>\$ 4,465,415</b>	<b>\$ 3,972,668</b>	
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# City Personnel Expenses

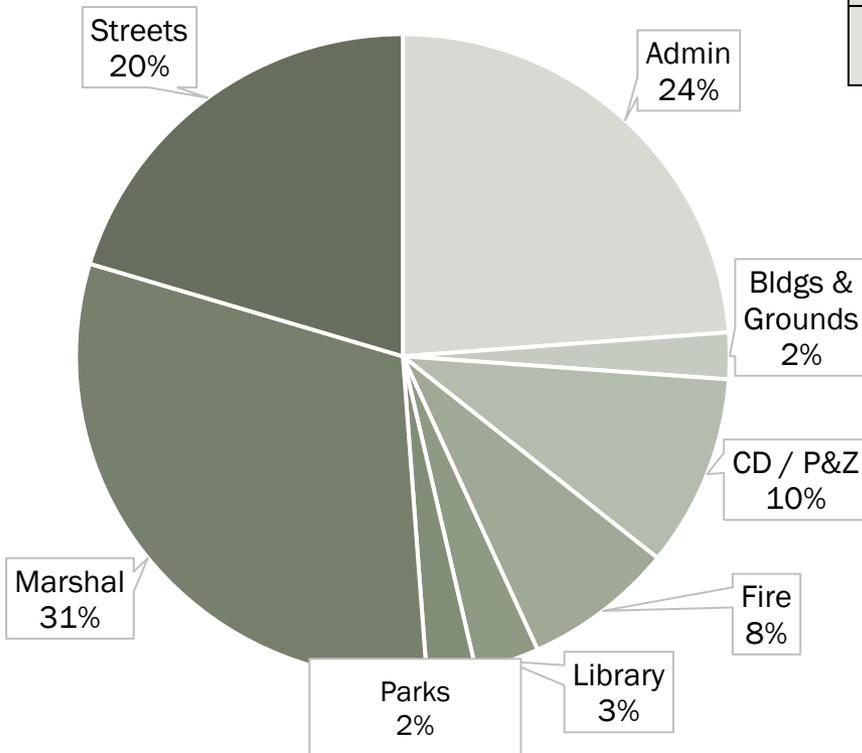
	Budget FY25	Actual FY25	Actual %
Admin	397,987	\$ 258,334	16%
Bldgs & Grounds	17,467	\$ 5,020	0.31%
Comm Dev/P&Z	200,423	\$ 143,469	9%
Fire	82,441	\$ 70,299	4%
Library	64,542	\$ 61,541	4%
Marshal	496,926	\$ 549,256	34%
Parks	40,874	\$ 20,526	1%
Streets	206,169	\$ 137,032	9%
Water Fund	123,926	\$ 188,652	12%
Wastewater Fund	148,840	\$ 174,615	11%
<b>Totals:</b>	<b>1,779,595</b>	<b>\$ 1,608,744</b>	<b>100%</b>



*Staff comprise 36% of the total City budget.*

# General Fund Expenses by Department

GENERAL FUND	Adopted Budget FY25	Total Spent FY25	% of Spent
Administrative	\$ 540,470	\$ 540,120	24%
P&Z / Comm. Dev.	\$ 277,790	\$ 218,489	10%
Parks	\$ 89,453	\$ 54,989	2%
Fire	\$ 196,608	\$ 169,297	7%
Library	\$ 74,780	\$ 71,807	3%
Marshal	\$ 668,209	\$ 698,990	31%
Bldgs & Grounds	\$ 58,160	\$ 52,933	2%
Streets	\$ 481,000	\$ 461,985	20%
<b>Total General Fund:</b>	<b>\$ 2,386,470</b>	<b>\$ 2,268,610</b>	<b>100%</b>



Bellevue budgeted \$2,386,470 for FY25 expenses and spent \$2,268,610, resulting in savings of \$117,860. These savings reflect a conscientious effort to reduce reliance on carryover funds and further decreased the need to use those funds.



# Questions?



## Memorandum

**To: Bellevue Common Council**

**From: Amy Phelps, City Clerk**

**Re: New Fee Schedule: Public Hearing**

**Date: January 12, 2026**

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City Staff has completed a review of the existing fee schedule and is proposing updates that include new fees and increases to certain existing fees, some of which exceed five percent (5%), as authorized by Idaho Code § 63-1311A.

Under Idaho law, City fees must be reasonably related to the cost of providing the service for which the fee is charged. Fees are intended to recover the actual or approximate cost of staff time, administration, operations, and overhead associated with delivering a specific service, and may not be used as a general revenue-raising mechanism. City staff evaluated each proposed fee using this cost-of-service approach to ensure compliance with state law and best practices for municipal fee setting.

The proposed fee schedule applies to a range of City services, including Administrative Fees, Business Application Fees, Park Fees, Planning and Zoning applications, Fire Department Fees, and Bellevue Marshal's Office Fees.

Department heads were responsible for reviewing and establishing the proposed fees within their respective departments. Fees were evaluated and set based on factors such as employee time, administrative and Council time required to process applications or requests, operational costs, and general overhead. The intent of the update is to better align fees with the actual cost of providing services while maintaining transparency and consistency. These fees will help support long-term financial stability for the City.

The required public notice was published on December 31, 2025, and January 7, 2026. A complete copy of the proposed fee schedule has been available for public inspection at City Hall and on the City's website.

This is a public hearing, and all public comments, both verbal and written, are welcome. Council will be asked to consider public comment and take action on the proposed fee schedule following the public hearing.

**Suggested Motion:**

Move to *approve* Resolution No. 26-02 updating and amending the City of Bellevue fee schedule for all City Departments.

**Enclosures:**

1. Resolution No. 26-02
2. New Proposed Fee Schedule
3. Proposed Fee Schedule
4. Community Development Memo
5. Great West Application Hours Estimated
6. Parks and Admin Fees Memo

CITY OF BELLEVUE  
RESOLUTION NO. 26-02

A RESOLUTION OF THE MAYOR AND THE COMMON COUNCIL OF THE CITY OF BELLEVUE, IDAHO, UPDATING AND AMENDING THE CITY FEE SCHEDULE FOR ALL CITY DEPARTMENTS AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the City of Bellevue incurs administrative and operational costs in processing applications, enforcing municipal codes, administering regulations, maintaining public facilities and infrastructure, monitoring project development, engaging the public, reviewing proposals, providing municipal services, and conducting required inspections; and

**WHEREAS**, Idaho Code and the Bellevue City Code authorize the City to establish, adopt, and amend fees and charges to recover the costs of certain services provided by the City; and

**WHEREAS**, on a periodic basis, each City department reviews and quantifies the costs associated with processing and administering services specific to that department in order to evaluate existing fees and to propose new or amended fees as necessary; and

**WHEREAS**, the City has prepared a comprehensive updated Fee Schedule reflecting new fees and revisions to existing fees, including increases in excess of five percent (5%), as permitted by Idaho Code § 63-1311A; and

**WHEREAS**, in accordance with Idaho Code § 63-1311A, the Bellevue Common Council conducted a duly noticed public hearing on the proposed amended Fee Schedule, providing an opportunity for public comment; and

**WHEREAS**, the Mayor and the Common Council find that adoption of the amended Fee Schedule is reasonable, necessary, and in the best interest of the public health, safety, and welfare, and will help ensure that the costs of City services are equitably allocated.

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

1. **Adoption of Fee Schedule.** The comprehensive City of Bellevue Fee Schedule, attached hereto and incorporated herein by reference, is hereby adopted as the official Fee Schedule for all City departments.
2. **Repeal and Amendment of Prior Fee Schedules.** All fee schedules, resolutions, or portions thereof previously adopted prior to the effective date of this Resolution are hereby repealed, amended, or superseded to the extent necessary to be consistent with the Fee Schedule adopted herein.
3. **Administration.** City staff are authorized and directed to administer and implement the adopted Fee Schedule in accordance with applicable law.

4. **Effective Date.** This Resolution and the adopted Fee Schedule shall be effective on February 1, 2026.

**PASSED AND ADOPTED** by the Mayor and the Common Council of the City of Bellevue, Idaho, this 12<sup>th</sup> day of January 2026.

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Christina Giordani, Mayor

ATTEST:

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Amy Phelps, City Clerk



City of Bellevue  
 FY 2026 Fee Update  
 Updated January 2026

Department	Fee Description	Measure	Previous Fee	New Proposed Fee	% Increase
1 Administrative	Copy Fees	Black and White	New	\$ 0.06	
2 Administrative	Copy Fees	Color	New	\$ 0.11	
3 Administrative	Fax	Per Page	New	\$ 1.00	
4 Administrative	Labor Rates (hourly)	Department Head, City Clerk, City Treasurer, Assistant or Associate - Idaho Code 74-102(10)	Current Salary divided by 2,080 hours per year	Current Salary divided by 2,080 hours per year	
5 Administrative	Business License (annually)	New per business	\$ 100.00	\$ 125.00	25%
6 Administrative	Business License (amendment)	Per application	\$ 50.00	\$ 75.00	0%
7 Administrative	Business License Late Fee	Per late application renewal	\$ 75.00	\$ 100.00	0%
8 Administrative	Alcohol Catering Application	Per application	\$ 50.00	\$ 50.00	0%
9 Administrative	Annual Retail sale of draft beer, or bottled or canned beer to be consumed on premises	Per application/Renewal	\$ 200.00	\$ 200.00	0%
10 Administrative	Annual Retail sale of bottled or canned beer NOT to be consumed on premises	Per application/Renewal	\$ 50.00	\$ 50.00	0%
11 Administrative	Annual retail sale of wine to be consumed on premises	Per application/Renewal	\$ 200.00	\$ 200.00	0%
12 Administrative	Annual retail sale of bottled wine NOT to be consumed on premises	Per application/Renewal	\$ 50.00	\$ 200.00	300%
13 Administrative	Annual Legacy or Resort Restaurant Liquor License	Per application/Renewal	\$ 375.00	\$ 375.00	0%
14 Administrative	Memorials and Donations	Benches, Trees, Tables, Property, etc.	New	All Memorials are cost-Specific and determined by Department Director or Designee	
15 Administrative	Special Event Permit	Per application	\$ 100.00	\$ 250.00	150%
16 Administrative	Street Closure Permit	Per application	New	\$ 250.00	
17 Administrative	NSF Check fee	Per return	\$ 30.00	\$ 30.00	0%
18 Administrative	Local Option Tax - Short Term Rental-Hotel/Motel	Per month	3% room occupancy Hotel-Motel Sales	3% room occupancy Hotel-Motel Sales	0%
19 Community Development & Building	Alternative Energy Permit	Per application	See table I-A Building Permit Fees used to calculate base permit fee	See table I-A Building Permit Fees used to calculate base permit fee	0%
20 Community Development & Building	Annexation	Per Application	as determined by council	\$ 6,900.00	

21	Community Development & Building	Appeal	Per applicaion	\$ 250.00	\$ 1,400.00	460%
22	Community Development & Building	Building Permit		See table I-A Building Permit Fees used to calculate base permit fee	See table I-A Building Permit Fees used to calculate base permit fee	0%
23	Community Development & Building	Plan Check Fee - Fire	Per application	35% of Permit Fee	35% of Permit Fee	0%
24	Community Development & Building	Building permit extension	Per application	\$ 250.00	\$ 500.00	100%
25	Community Development & Building	Comprehensive Plan Amendment	Text/use map	\$ 500.00	\$ 3,300.00	560%
26	Community Development & Building	Conditional Use Permit	Per application	\$ 425.00	\$ 800.00	88%
27	Community Development & Building	Design Review	Per application	<b>\$400 + 25/1,000 Square Feet</b>	\$ 700.00	
28	Community Development & Building	Design Review (Administrative)	Per application	\$ 200.00	\$ 200.00	0%
29	Community Development & Building	Demolition Permit	Per application	\$ 125.00	\$ 150.00	20%
30	Community Development & Building	Encroachment Permit	Per application	\$ 100.00	\$ 125.00	25%
31	Community Development & Building	Extension of Time	Per application	\$ 75.00	\$ 100.00	33%
32	Community Development & Building	Event Banner	Per application	\$ 150.00	\$ 300.00	100%
33	Community Development & Building	Fence Permit	Per application	\$ 100.00	\$ 100.00	0%
34	Community Development & Building	Floodplain Development Permit	Per application	\$ 150.00	\$ 500.00	233%
35	Community Development & Building	On Street Improvement	Per application	\$ 100.00	\$ 900.00	800%
36	Community Development & Building	Lot Line Adjustment	Per application	\$ 300.00	\$ 900.00	200%
37	Community Development & Building	Mobile Vendor	Per application	\$ 100.00	\$ 150.00	50%
38	Community Development & Building	Planned Unit Development (PUD)	Per application	\$ 500.00	\$ 2,700.00	460%
39	Community Development & Building	Roof Permit	Per application	See table I-A Building Permit Fees used to calculate base permit fee	See table I-A Building Permit Fees used to calculate base permit fee	0%
40	Community Development & Building	Rezone Application	Per application	\$ 500.00	\$ 2,700.00	440%
41	Community Development & Building	Right of Way Vacation	Per application	\$ 300.00	\$ 2,400.00	700%
42	Community Development & Building	Setback Permit	Per application	New	\$ 100.00	
43	Community Development & Building	Permanent Sign Permit	Per application	\$ 50.00	\$ 200.00	300%
44	Community Development & Building	Temporary Sign	Per application	New	\$ 50.00	
45	Community Development & Building	Street repair/Excavation Permit	Per application	\$ 150.00	\$ 150.00	0%

46	Community Development & Building	Subdivision Preliminary Plat	Base plus per each lot	Base fee \$1,000 + \$55/lot	\$	1,400.00	
47	Community Development & Building	Subdivision Final Plat	Base plus per each lot	Base fee \$300 + \$25/lot	\$	1,000.00	
48	Community Development & Building	Vacation- Right of Way	Per application	\$ 300.00	\$	2,400.00	700%
49	Community Development & Building	Variance Application	Per application	\$ 350.00	\$	2,700.00	671%
50	Community Development & Building	Text Amendment	Per application	\$ 600.00	\$	2,500.00	317%
51	Community Development & Building	Wireless Communication Facility Application	Per application	\$ 500.00	\$	500.00	0%
52	Community Development & Building	Impact Fees	Residential, Under 1,000 SF	\$ 1,017.00	\$	1,017.00	0%
53	Community Development & Building	Impact Fees	Residential, 1001 to 1,600 SF	\$ 2,034.00	\$	2,034.00	0%
54	Community Development & Building	Impact Fees	Residential, 1,601 to 2,200 SF	\$ 2,543.00	\$	2,543.00	0%
55	Community Development & Building	Impact Fees	Residential, 2,201 to 2,800 SF	\$ 2,797.00	\$	2,797.00	0%
56	Community Development & Building	Impact Fees	Residential, 2,801 SF or more	\$ 3,052.00	\$	3,052.00	0%
57	Community Development & Building	Impact Fees	Commercial - Retail	\$ 1,027.00/1000 Sq Ft	\$	1,027.00/1000 Sq Ft	0%
58	Community Development & Building	Impact Fees	Commercial - Office	\$ 1,705.00/1000 Sq Ft	\$	1,705.00/1000 Sq Ft	0%
59	Community Development & Building	Impact Fees	Commercial - Light Industrial	\$ 855.00/1000 Sq Ft	\$	855.00/1000 Sq Ft	0%
60	Fire Department	<a href="#">Aerosol Products per IFC 105.6.1</a>	Per Year	\$ 25.00	\$	35.00	40%
61	Fire Department	<a href="#">Amusement Buildings per IFC 105.6.2</a>	Per Event	\$ 25.00	\$	35.00	40%
62	Fire Department	<a href="#">Aviation Facilities per IFC 105.6.3</a>	Per 5 Years	\$ 125.00	\$	135.00	8%
63	Fire Department	<a href="#">Carnivals and Fairs per IFC 105.6.4</a>	Per Event	\$ 75.00	\$	85.00	13%
64	Fire Department	<a href="#">Cellulose Nitrate Film per IFC 105.6.5</a>	Per 5 Years	\$ 35.00	\$	45.00	29%
65	Fire Department	<a href="#">Combustible Dust Producing Operations per IFC 105.6.6</a>	Per 5 Years	\$ 35.00	\$	45.00	29%
66	Fire Department	<a href="#">Combustible Fibers per IFC 105.6.7</a>	Per 5 Years	\$ 35.00	\$	45.00	29%
67	Fire Department	<a href="#">Compressed Gases per IFC 105.6.8</a>	Per 5 Years	\$ 35.00	\$	45.00	29%
68	Fire Department	<a href="#">Covered and Open Mall Buildings per IFC 105.6.9</a>	Per Event	\$ 35.00	\$	45.00	29%
69	Fire Department	<a href="#">Cryogenic Fluids per IFC 105.6.10</a>	Per 5 Years	\$ 35.00	\$	45.00	29%
70	Fire Department	<a href="#">Cutting and Welding per IFC 105.6.11</a>	Per 5 Years	\$ 35.00	\$	45.00	29%

71	Fire Department	<a href="#">Dry Cleaning Plants per IFC 105.6.12</a>	Per 5 Years	\$ 35.00	\$ 45.00	29%
72	Fire Department	<a href="#">Exhibits and Tradeshow per IFC 105.6.13</a>	Per Event	\$ 75.00	\$ 85.00	13%
73	Fire Department	<a href="#">Explosives per IFC 105.6.14</a>	Per Event	\$ 75.00	\$ 85.00	13%
74	Fire Department	<a href="#">Flammable and Combustible Liquids per IFC 105.6.16</a>	Per 5 Years	\$ 35.00	\$ 45.00	29%
75	Fire Department	<a href="#">Floor Finishing per IFC 105.6.17</a>	Per Event	\$ 35.00	\$ 45.00	29%
76	Fire Department	<a href="#">Fruit and Crop Ripening per IFC 105.6.18</a>	Per 5 Years	\$ 35.00	\$ 45.00	29%
77	Fire Department	<a href="#">Fumigation and Insecticidal Fogging per IFC 105.6.19</a>	Per Event	\$ 35.00	\$ 45.00	29%
78	Fire Department	<a href="#">Hazardous Materials per IFC 105.6.20</a>	Per 1 year	\$ 95.00	\$ 105.00	11%
79	Fire Department	<a href="#">HPM Facilities per IFC 105.6.21</a>	Per 1 year	\$ 95.00	\$ 105.00	11%
80	Fire Department	<a href="#">High-Piled Storage per IFC 105.6.22</a>	Per 5 Years	\$ 35.00	\$ 45.00	29%
81	Fire Department	<a href="#">Hot Work Operations per IFC 105.6.23</a>	Per Event	\$ 35.00	\$ 45.00	29%
82	Fire Department	<a href="#">Industrial Ovens per IFC 105.6.24</a>	Per 5 Years	\$ 35.00	\$ 45.00	29%
83	Fire Department	<a href="#">Lumber Yards and Woodworking Plants per IFC 105.6.25</a>	Per 5 Years	\$ 95.00	\$ 105.00	11%
84	Fire Department	<a href="#">Liquid- or Gas-Fueled Vehicles or Equipment in Assembly Buildings per IFC 105.6.26</a>	Per Event	\$ 35.00	\$ 45.00	29%
85	Fire Department	<a href="#">LP-Gas per IFC 105.6.27</a>	Per 1 year	\$ 25.00	\$ 35.00	40%
86	Fire Department	<a href="#">Magnesium per IFC 105.6.28</a>	Per 5 Years	\$ 35.00	\$ 45.00	29%
87	Fire Department	<a href="#">Miscellaneous Combustible Storage per IFC 105.6.29</a>	Per 5 Years	\$ 35.00	\$ 45.00	29%
88	Fire Department	<a href="#">Mobile Food Preparation Vehicles per IFC 105.6.30</a>	Per 5 Years	\$ 35.00	\$ 45.00	29%
89	Fire Department	<a href="#">Motor Fuel-Dispensing Facilities per IFC 105.6.31</a>	Per 5 Years	\$ 35.00	\$ 45.00	29%
90	Fire Department	<a href="#">Open Burning per IFC 105.6.32</a>	Per Event	\$ 35.00	\$ 45.00	29%
91	Fire Department	<a href="#">Open Flames and Torches per IFC 105.6.33</a>	Per 1 year	\$ 25.00	\$ 35.00	40%
92	Fire Department	<a href="#">Open Flames and Candles per IFC 105.6.34</a>	Per 1 year	\$ 25.00	\$ 35.00	40%
93	Fire Department	<a href="#">Organic Coatings per IFC 105.6.35</a>	Per 5 Years	\$ 35.00	\$ 45.00	29%
94	Fire Department	<a href="#">Outdoor Assembly Event per IFC [A] 105.6.36</a>	Per 5 Years	\$ 35.00	\$ 45.00	29%
95	Fire Department	<a href="#">Places of Assembly per IFC 105.6.37</a>	Per 5 Years	\$ 35.00	\$ 45.00	29%

96	Fire Department	<a href="#">Pyrotechnic Special Effects Material per IFC 105.6.40</a>	Per Event	\$ 35.00	\$ 45.00	29%
97	Fire Department	<a href="#">105.6.41 Pyroxylin Plastics</a>	Per 5 Years	\$ 95.00	\$ 105.00	11%
98	Fire Department	<a href="#">Refrigeration Equipment per IFC 105.6.42</a>	Per 5 Years	\$ 95.00	\$ 105.00	11%
99	Fire Department	<a href="#">Repair Garages and Motor Fuel-Dispensing Facilities per IFC 105.6.43</a>	Per 5 Years	\$ 95.00	\$ 105.00	11%
100	Fire Department	<a href="#">Spraying or Dipping per IFC 105.6.45</a>	Per 5 Years	\$ 95.00	\$ 105.00	11%
101	Fire Department	<a href="#">Storage of Scrap Tires and Tire Byproducts per IFC 105.6.46</a>	Per 5 Years	\$ 95.00	\$ 105.00	11%
102	Fire Department	<a href="#">Temporary Membrane Structures and Tents per IFC 105.6.47</a>	Per Event	\$ 35.00	\$ 45.00	29%
103	Fire Department	<a href="#">Automatic Fire-Extinguishing Systems per IFC [A] 105.7.1</a>	Per Inspection	\$100.00 plus \$0.50 per head (not to exceed 25% of building permit)	35% of base building permit fee	
104	Fire Department	Commercial Kitchen Hood System	Per Inspection	\$ 125.00	\$ 225.00	80%
105	Fire Department	Special Chemical Agent Extinguishing system	Per Inspection	\$ 125.00	\$ 225.00	80%
106	Fire Department	<a href="#">Standpipe Systems Per IFC [A] 105.7.24</a>	Per hour	\$ 45.00	\$ 50.00	11%
107	Fire Department	Fire apparatus stand-by	Per hour	\$ 200.00	\$ 300.00	50%
108	Fire Department	Automatic Fire-Extinguishing systems	Per Application Review	35% of base building permit fee	35% of base building permit fee	0%
109	Fire Department	Fire Suppression System Permit	Per Application Review	35% of base building permit fee	35% of base building permit fee	0%
110	Marshal	Municipal Code Violation	1st violation	\$ 100.00	\$ 100.00	0%
111	Marshal	Municipal Code Violation	2nd violation	\$ 200.00	\$ 200.00	0%
112	Marshal	Municipal Code Violation	3rd violation	\$ 300.00	\$ 300.00	0%
113	Marshal	VIN Inspection	Per VIN Inspection	New	\$ 5.00	
114	Marshal	Crash Report Requested by Involved Party	Per Report	New	\$ 5.00	
115	Marshal	Crash Report Requested by Third Party	Per Report	New	\$ 15.00	
116	Parks	Refundable deposit	Per Park Reservation	\$ 80.00	\$ 100.00	25%
117	Parks	Memorial Park Half Day - 4 hours or less	1-25 people	\$ 45.00	\$ 55.00	22%
118	Parks	Memorial Park Half Day - 4 hours or less	26-99 people	\$ 45.00	\$ 65.00	44%
119	Parks	Memorial Park Half Day - 4 hours or less	100-249 people	\$ 130.00	\$ 150.00	15%
120	Parks	Memorial Park Half Day - 4 hours or less	250-499 people	\$ 130.00	\$ 200.00	54%

121	Parks	Memorial Park Half Day - 4 hours or less	500+ people	\$	130.00	\$	250.00	92%
122	Parks	Memorial Park Full Day	1-25 people	\$	90.00	\$	110.00	22%
123	Parks	Memorial Park Full Day	26-99 people	\$	90.00	\$	150.00	67%
124	Parks	Memorial Park Full Day	100-249 people	\$	260.00	\$	260.00	0%
125	Parks	Memorial Park Full Day	250-499 people	\$	260.00	\$	300.00	15%
126	Parks	Memorial Park Full Day	500+ people	\$	260.00	\$	400.00	54%
127	Parks	O'Donnell Park- Sports Field	Monthly (May-October)	\$	260.00	\$	260.00	0%
128	Parks	O'Donnell Park- Sports Field	Seasonal (3 months May-Oct)	\$	780.00	\$	780.00	0%
129	Parks	O'Donnell Park- Sports Field	Weekly	New		\$	90.00	
130	Parks	O'Donnell Park- Sports Field	Daily	New		\$	40.00	
131	Parks	O'Donnell Park- Sports Field	Half Day (less than 4 hours)	New		\$	25.00	
132	Parks	O'Donnell Park- Snack Shack	Half Day (less than 4 hours)	10/hr		\$	25.00	
133	Parks	O'Donnell Park -Snack Shack	Full Day	New		\$	50.00	
134	Parks	Howard Preserve - Half Day - 4 hours or less	1-25 people	\$	45.00	\$	60.00	33%
135	Parks	Howard Preserve - Half Day - 4 hours or less	100-249 people	\$	130.00	\$	140.00	8%
136	Parks	Howard Preserve - Half Day - 4 hours or less	250-499 people	New		\$	175.00	
137	Parks	Howard Preserve - Half Day - 4 hours or less	500+ people	New		\$	400.00	
138	Parks	Howard Preserve - Full Day	1-25 people	\$	90.00	\$	90.00	0%
139	Parks	Howard Preserve - Full Day	100-249 people	\$	260.00	\$	260.00	0%
140	Parks	Howard Preserve - Full Day	250-499 people	New		\$	260.00	
141	Parks	Howard Preserve - Full Day	500+ people	New		\$	300.00	
142	parks	Fee Waiver application fee	Per Application	New		\$	30.00	
143	Parks	Extra Porta-Potties and/or Trash Service	Per Service			Direct Bill to Customer		
144	Park	Staff Time	Per Staff Person	See Admin fee schedule		See Admin fee schedule		
145	Public Works	Water Capitalization Fee 3/4-inch line	Per connection	\$	2,750.00	\$	2,750.00	0%

146	Public Works	Water Capitalization Fee 1-inch line	Per connection	\$ 4,889.00	\$ 4,889.00	0%
147	Public Works	Water Capitalization Fee 1.5-inch line	Per connection	\$ 11,000.00	\$ 11,000.00	0%
148	Public Works	Water Capitalization Fee 2-inch line	Per connection	\$ 19,556.00	\$ 19,556.00	0%
149	Public Works	Water Capitalizaion Fee 3-inch line	Per connection	\$ 44,000.00	\$ 44,000.00	0%
150	Public Works	Water Capitalizaion Fee 4-inch line	Per connection	\$ 78,222.00	\$ 78,222.00	100%
151	Public Works	Shut off due to non-water payment	Total fee per interruption in service	\$ 40.00	\$ 80.00	100%
152	Public Works	Sewer Capitalization Fee	Per connection	\$3330.00 per equivalent user schedule fee Per S8-2A-3D- See attached	\$3,330.00 per equivalent user schedule fee per S8-2A-3D - See attached	0%
153	Public Works	wastewater Bond Payment fee for non-users	Per Month	\$ 18.00	\$ 18.00	0%
154	Public Works	Utility Billing Late Fee	Per Month	\$ 20.00	\$ 20.00	0%
155	Public Works	Bulk Water Permit/Fee	Per Month	\$ 150.00	\$ 150.00	0%
156	Public Works	Water Utility Rate	Per Month	\$ 36.80	\$ 36.80	0%
157	Public Works	Wastewater Utility Rate	Per Month	\$ 93.75	\$ 93.75	0%

**TABLE 1.1 – 2024 CONTRACT BUILDING PERMIT FEES**

<b>Total Valuation</b>	<b>Fee</b>
\$1 to \$500	\$21.15
\$501 to \$2000	\$21.15 for the first \$500 plus \$2.75 for each additional \$100, or fraction thereof, to and including \$2000
\$2001 to \$25,000	\$62.33 for the first \$2000 plus \$12.60 for each additional \$1000, or fraction thereof, to and including \$25,000
\$25001 to \$50,000	\$352.58 for the first \$25,000 plus \$9.09 for each additional \$1000, or fraction thereof, to and including \$50,000
\$50,001 to \$100,000	\$579.38 for the first \$50,000 plus \$6.30 for each additional \$1000, or fraction thereof, to and including \$100,000
\$100,001 to \$500,000	\$894.38 for the first \$100,000 plus \$5.04 for each additional \$1000, or fraction thereof, to and including \$500,000
\$500,001 to \$1,000,000	\$2910.38 for the first \$500,000 plus \$4.28 for each additional \$1000, or fraction thereof, to and including \$1,000,000
\$1,000,001 to \$5,000,000	\$5047.88 for the first \$1,000,000 plus \$3.29 for each additional \$1000, or fraction thereof, to and including \$5,000,000
\$5,000,001 to \$10,000,000	\$18,187.88 for the first \$5,000,000 plus \$2.48 for each additional \$1000, or fraction thereof, to and including \$10,000,000
\$10,000,001 and up	\$30,562.88 for the first \$10,000,000 plus \$1.80 for each additional \$1000, or fraction thereof

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**WATER CAPITALIZATION FEE**

The water capitalization fee shall be paid for all new connections and/or improvements connecting to the water system resulting in an increase in the use of the system.

**Water capitalization fee – Resolution 842 12-13-2007**

Water line connection size with relating fee amount:

3/4-inch - \$2,750.00	1-inch - \$4,889.00	1 1/2 inch - \$11,000.00
2-inch - \$19,556.00	3-inch - \$44,000.00	4-inch - \$78,222.00

**SEWER CAPITALIZATION FEE**

The sewer capitalization fee shall be paid for all new connections and/or improvements connecting to the sewer system resulting in an increase in the use of the wastewater collection and treatment system.

**Sewer capitalization fee – Res. 844 12-13-2007**

The sewer capitalization fee is \$3,330.00 per equivalent connection.

**EQUIVALENT USER SCHEDULE FEE - BELLEVUE CODE – TITLE 8-2A-3D**

CLASSIFICATION	EQUIVALENT USER VALUE
Apartments, Duplex & Trailers in Trailer Courts (per each)	1.00
Assembly Hall or Lodge (no food prep / kitchen)	1.00
Bank	2.00
Bar or Tavern (no food prep / kitchen) (for each seat)	0.06
Barber & Beauty Shops (per chair)	0.50
Bowling Alley (per lane)	0.20
Café, with food prep / kitchen (per customer seating capacity) (min. assessment shall be two equivalent connections)	0.10
Car Washes, per stall (to be computed on individual basis)	XXX
Churches	2.00
Dentist, per practitioner	1.00
Department Store	2.00
Doctor's Office, per practitioner	1.00
Drug Store	2.00
Dwelling Unit (residential-house, duplex, mfg. home etc.)	1.00
Garage, Auto body and Maintenance Shops	1.00
Hospitals or Medical Clinics (with no beds) (Additional for each bed)	3.00 0.50
Hotels, Motels, or Rooming House per room {Amended by Ord. 2016-02} (Additional per unit with kitchens)	0.20 0.50
Industrial Users (to be determined on individual basis)	XXX
Institution with permanent or temporary residents	2.00
Rest Homes, etc. (plus per resident)	0.30
Laundromat, up to 10 washers (Each additional washer)	4.00 0.25
Laundry, Commercial (to be determined on individual basis)	XXX
Lodge or Private Club (with food prep / kitchen)	2.00
Mobile Home Park or Court, per unit	1.00
Office, up to 20 employees.	1.00

(For each additional employee)	194	0.03
Photo Develop Lab		2.00
Restaurant, per customer seating capacity (min. assessment shall be two equivalent connections)		0.10
Schools, per student		0.10
Service Station		1.50
Store or Business, up to 20 employees (each Additional employee)		1.00
		0.03
Supermarkets, Grocery, Convenience Store for ea. 1,500 sq. ft. gross floor area or fraction thereof with butcher shop additional with bakery additional		1.00
		1.50
		1.50
Tavern/Bar, (with food prep kitchen) customer seating capacity (minimum 2 equivalent connections)		0.10
Theater		2.00
Trailer court or park, first unit (each additional space)		1.00
		1.00
Veterinary		2.00
Light — Industrial uses (not otherwise listed above for each 3,000-sq. ft. of gross floor area)		1.05

**WATER METER FEE: RESOLUTION 2209**

**Water Meter Fee:**

Fee for installation of the water meter is to be determined by the provider, and the market, at the time of purchase.

**ADMINISTRATIVE FEES:**

**WATER SERVICE CONNECTION FEE FOR SERVICE WITH EXISTING WATER LINE TAP.** In situations where there is an existing water line tap for a service line, the property owner shall install the water service connection. Construction of the water service line, corporation stop, water meter vault, the backfilling of the trench, the replacement and compaction of any gravel or asphalt surfacing shall be done by and at sole expense of the applicant. All work shall be done in accordance with City ordinances and standards, including, without limitation, the Bellevue Water Ordinance and the Bellevue Street Standards Ordinance. At the time of filing the application for water service, the property owner shall pay an **application fee of \$50.00** to the City. The City shall inspect and approve the water line connection and meter vault installed by the Applicant service. The property owner shall pay the inspection fee of **\$50.00 PER INSPECTION** (There are two (2) Water Inspections). **REINSPECTION FEES** will be assessed per inspection at **\$50.00 PER REINSPECTION**. Said additional fee(s) shall be paid prior to final inspection approval and prior to commencement of water service.

**SEWER SERVICE CONNECTION FEE FOR SERVICE WITH EXISTING SEWER LINE TAP.** In situations where there is an existing sewer line tap for a service line, the property owner shall install the sewer service connection. Construction of the sewer service line, the backfilling of the trench, and the replacement and compaction of any gravel or asphalt surfacing shall be done by and at sole expense of the applicant. All work shall be done in accordance with City ordinances and standards, including, without limitation, the Bellevue Sewer Ordinance and the Bellevue Street Standards Ordinance. At the time of filing the application for sewer service, the property owner shall pay an **application fee of \$50.00** to the City. The City shall inspect and approve the sewer line connection installed by the Applicant service. The property owner shall pay the inspection fee of **\$50.00 PER INSPECTION** (There is one (1) Sewer Inspections). **REINSPECTION FEES** will be assessed per inspection at **\$50.00 PER REINSPECTION**. Said additional fee(s) shall be paid prior to final inspection approval and prior to commencement of sewer service.



## Memorandum

**To:** Bellevue Common Council

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

**Re:** Fee Schedule Update – Community Development

**Date:** January 12, 2026

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### Background

The Bellevue Community Development Department is proposing to update the fee schedule. The methodology in determining the appropriate fee was to estimate the total hours spent by staff in reviewing the application type, plus an estimate of the overhead required (office space, supplies, furnishings, computer, software, etc.) to accomplish the work required, plus additional costs for to cover Council and P&Z expenses for items requiring a hearing, plus time and materials for site posting. To be conservative, cost estimates were rounded down. The City's contracted planners at Great West also assembled estimates for the number of hours they would expect an application to take. They arrived at similar amounts, but did not break it down by individual staff members.

Annexation

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings	10	10	0	20					
Application Intake & Completeness Review	1	0	0	1					
Public Notice Preparation	0	1.5	0	1.5					
Agency Distribution	0	1	0	1					
Staff Report Development	10	0	0	10					
Hearing Preparation	6	2	0	8					
General Public Meetings	10	5	1	16					
Developer Meetings	10	10	0	20					
Emails	6	8	0	14					
Planning & Zoning Meeting	2	2	0	4	5		5	1	
Council Meeting	4	4	4	12		7	7	1	
P&Z Minutes	0	1	0	1					
Council Minutes	0	0	2	2					
Decision Documents	1	5	0	6					
File Management	0	1	0.5	1.5					
Other	5	3	0	8					
Total Hours	65	53.5	7.5	126	5	7	12	2	
Total Cost	\$3,860	\$2,105	\$258	\$410	\$210	\$269	\$24	\$30	<b>\$7,166</b>
Current Fee	As Determined by Council								
Suggested Fee	<b>\$7,100.00</b>								
Difference	N/A								
Difference (%)	N/A								

Appeal

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings		1	0	1					
Application Intake & Completeness Review		1	0	1					
Public Notice Preparation		1	0	1					
Agency Distribution		1	0	1					
Staff Report Development	1	3	0	4					
Hearing Preparation		2	0	2					
General Public Meetings		0.5	0	0.5					
Developer Meetings	2	4	0	6					
Emails		2	0	2					
Planning & Zoning Meeting		0	0	0					
Council Meeting	1	1	1	3		7	7	1	
P&Z Minutes		0	0	0					
Council Minutes		0	0.5	0.5					
Decision Documents		1	0	1					
File Management		1	0	1					
Other		1	0	1					
Total Hours	4	19.5	1.5	25	0	7	7	1	
Total Cost	\$238	\$767	\$52	\$82	\$0.00	\$269	\$14	\$15	<b>\$1,436</b>
Current Fee	\$250								
Suggested Fee	<b>\$1,400</b>								
Difference	\$1,150								
Difference (%)	460%								

Combined Preliminary/Final Plat

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings		2	0	2					
Application Intake & Completeness Review		1	0	1					
Public Notice Preparation		1.5	0	1.5					
Agency Distribution		1	0	1					
Staff Report Development	0.5	4	0	4.5					
Hearing Preparation		1	0	1					
General Public Meetings		2	0	2					
Developer Meetings	1	5	0	6					
Emails		4	0	4					
Planning & Zoning Meeting	1	1	0	2	5		5	2	
Council Meeting	1	1	1	3		7	7		
P&Z Minutes		0.5	0	0.5					
Council Minutes		0	0.5	0.5					
Decision Documents		3	0	3					
File Management		3	0	3					
Other		0	0	0					
Total Hours	3.5	30	1.5	35	5	7	12	2	
Total Cost	\$208	\$1,181	\$52	\$114	\$210	\$269	\$24	\$30	<b>\$2,087</b>
Current Fee	\$1000 +\$55/lot (preliminary) \$300 +\$25/lot (final)								
Suggested Fee	<b>\$2,000</b>								
Difference	N/A								
Difference (%)	N/A								

Comprehensive Plan Amendment

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings	5		0	5					
Application Intake & Completeness Review	1		0	1					
Public Notice Preparation	0	1.5	0	1.5					
Agency Distribution	1		0	1					
Staff Report Development	10		0	10					
Hearing Preparation	3		0	3					
General Public Meetings	2		0	2					
Developer Meetings	5		0	5					
Emails	5		0	5					
Planning & Zoning Meeting	1		0	1	5		5	1	
Council Meeting	1.5		1.5	3		7	7	1	
P&Z Minutes	0	1	0	1					
Council Minutes	0		0.5	0.5					
Decision Documents	3		0	3					
File Management	1		0	1					
Other	3		0	3					
Total Hours	41.5	2.5	2	46	5	7	12	2	
Total Cost	\$2,465	\$98	\$69	\$150	\$210	\$269	\$24	\$30	<b>\$3,314</b>
Current Fee	\$500								
Suggested Fee	<b>\$3,300</b>								
Difference	\$2,800								
Difference (%)	560%								

Conditional Use Permit

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings		1	0	1					
Application Intake & Completeness Review		0.5	0	0.5					
Public Notice Preparation		1	0	1					
Agency Distribution		1	0	1					
Staff Report Development	1	2	0	3					
Hearing Preparation		1	0	1					
General Public Meetings		0.5	0	0.5					
Developer Meetings		2	0	2					
Emails		1	0	1					
Planning & Zoning Meeting	0.5	0.5	0	1	5		5	1	
Council Meeting		0	0	0					
P&Z Minutes		0.25	0	0.25					
Council Minutes		0	0	0					
Decision Documents		1	0	1					
File Management		1	0	1					
Other		0	0	0					
Total Hours	1.5	12.75	0	14.25	5	0	5	1	
Total Cost	\$89	\$501	\$0.00	\$46	\$210	\$0	\$10	\$15	<b>\$872</b>
Current Fee	\$425								
Suggested Fee	<b>\$800</b>								
Difference	\$375								
Difference (%)	88%								

Design Review

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings		0.5	0	0.5					
Application Intake & Completeness Review		1	0	1					
Public Notice Preparation		0	0	0					
Agency Distribution		1	0	1					
Staff Report Development	0.5	2	0	2.5					
Hearing Preparation		1	0	1					
General Public Meetings		0	0	0					
Developer Meetings		2	0	2					
Emails		1.5	0	1.5					
Planning & Zoning Meeting	0.5	0.5	0	1	5		5	1	
Council Meeting		0	0	0					
P&Z Minutes		0.25	0	0.25					
Council Minutes		0	0	0					
Decision Documents		1	0	1					
File Management		1	0	1					
Other		0	0	0					
Total Hours	1	11.75	0	12.75	5	0	5	1	
Total Cost	\$59	\$462	\$0	\$41	\$210	\$0	\$10	\$15	<b>\$798</b>
Current Fee	\$400 + 25/1,000 square feet								
Suggested Fee	<b>\$700</b>								
Difference	N/A								
Difference (%)	N/A								

Design Review (Administrative)

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings		0.5	0	0.5					
Application Intake & Completeness Review		1	0	1					
Public Notice Preparation		0	0	0					
Agency Distribution		0	0	0					
Staff Report Development		1	0	1					
Hearing Preparation		0	0	0					
General Public Meetings		0	0	0					
Developer Meetings		1	0	1					
Emails		1	0	1					
Planning & Zoning Meeting		0	0	0					
Council Meeting		0	0	0					
P&Z Minutes		0	0	0					
Council Minutes		0	0	0					
Decision Documents		0	0	0					
File Management		0.5	0	0.5					
Other		0	0	0					
Total Hours	0	5	0	5	0	0	0	0	
Total Cost	\$0	\$196	\$0	\$16	\$0	\$0	\$0	\$0	<b>\$213</b>
Current Fee	\$200								
Suggested Fee	<b>\$200</b>								
Difference	\$0								
Difference (%)	0%								

Extension of Time

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings		0	0	0					
Application Intake & Completeness Review		0.5	0	0.5					
Public Notice Preparation		0	0	0					
Agency Distribution		0	0	0					
Staff Report Development		0.5	0	0.5					
Hearing Preparation		0	0	0					
General Public Meetings		0	0	0					
Developer Meetings		0	0	0					
Emails		0.5	0	0.5					
Planning & Zoning Meeting		0	0	0					
Council Meeting		0	0	0					
P&Z Minutes		0	0	0					
Council Minutes		0	0	0					
Decision Documents		0	0	0					
File Management		1	0	1					
Other		0	0	0					
Total Hours	0	2.5	0	2.5	0	0	0	0	
Total Cost	\$0	\$98	\$0	\$8	\$0	\$0	\$0	\$0	<b>\$107</b>
Current Fee	\$75								
Suggested Fee	<b>\$100</b>								
Difference	\$25								
Difference (%)	33%								

Floodplain Development Permit

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings	1		0	1					
Application Intake & Completeness Review	0.5		0	0.5					
Public Notice Preparation	0		0	0					
Agency Distribution	0		0	0					
Staff Report Development	2		0	2					
Hearing Preparation	0		0	0					
General Public Meetings	0		0	0					
Developer Meetings	1		0	1					
Emails	1		0	1					
Planning & Zoning Meeting	0		0	0					
Council Meeting	0		0	0					
P&Z Minutes	0		0	0					
Council Minutes	0		0	0					
Decision Documents	1.5		0	1.5					
File Management	1		0	1					
Other			0	0					
Total Hours	8	0	0	8	0	0	0	0	
Total Cost	\$475	\$0	\$0	\$26	\$0	\$0	\$0	\$0	<b>\$501</b>
Current Fee	\$150								
Suggested Fee	<b>\$500</b>								
Difference	\$350								
Difference (%)	233%								

Lot Line Adjustment

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings		1	0	1					
Application Intake & Completeness Review		0.5	0	0.5					
Public Notice Preparation		1	0	1					
Agency Distribution		1	0	1					
Staff Report Development		1.5	0	1.5					
Hearing Preparation		1	0	1					
General Public Meetings		0.5	0	0.5					
Developer Meetings		1	0	1					
Emails		0.5	0	0.5					
Planning & Zoning Meeting		0.5	0	0.5	5		5	2	
Council Meeting		0.5	0.5	1		7	7		
P&Z Minutes		0.25	0	0.25					
Council Minutes		0	0.25	0.25					
Decision Documents		0.5	0	0.5					
File Management		0.5	0	0.5					
Other		0	0	0					
Total Hours	0	10.25	0.75	11	5	7	12	2	
Total Cost	\$0	\$403	\$25	\$35	\$210	\$269	\$24	\$30	<b>\$998</b>
Current Fee	\$300								
Suggested Fee	<b>\$900</b>								
Difference	\$600								
Difference (%)	200%								

\*Note: this is likely changing due to code amendment in process to make this an administratively approvable application.

On Street Improvement

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings		2	0	2					
Application Intake & Completeness Review		2	0	2					
Public Notice Preparation		1	0	1					
Agency Distribution		1	0	1					
Staff Report Development		2	0	2					
Hearing Preparation		1	0	1					
General Public Meetings		0.5	0	0.5					
Developer Meetings		1	0	1					
Emails		2	0	2					
Planning & Zoning Meeting		0	0	0				2	
Council Meeting		1	1	2		7	7		
P&Z Minutes			0	0					
Council Minutes			0.5	0.5					
Decision Documents		1	0	1					
File Management			0	0					
Other			0	0					
Total Hours	0	14.5	1.5	16	0	7	7	2	
Total Cost	\$0	\$571	\$52	\$52	\$0	\$269	\$14	\$30	<b>\$987</b>
Current Fee	\$100								
Suggested Fee	<b>\$900</b>								
Difference	\$800								
Difference (%)	800%								

Mobile Vendor

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings		0	0	0					
Application Intake & Completeness Review		0.5	0	0.5					
Public Notice Preparation		0	0	0					
Agency Distribution		0	0	0					
Staff Report Development		2	0	2					
Hearing Preparation		0	0	0					
General Public Meetings		0	0	0					
Developer Meetings		0	0	0					
Emails		0.5	0	0.5					
Planning & Zoning Meeting		0	0	0					
Council Meeting		0	0	0					
P&Z Minutes		0	0	0					
Council Minutes		0	0	0					
Decision Documents		0	0	0					
File Management		0.5	0	0.5					
Other		0.5	0	0.5					
Total Hours	0	4	0	4	0	0	0	0	
Total Cost	\$0	\$157	\$0	\$13	\$0	\$0	\$0	\$0	<b>\$170</b>
Current Fee	\$50								
Suggested Fee	<b>\$150</b>								
Difference	\$100								
Difference (%)	200%								

Planned Unit Development

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings	2	2	0	4					
Application Intake & Completeness Review		1	0	1					
Public Notice Preparation		1.5	0	1.5					
Agency Distribution		1	0	1					
Staff Report Development	2	4	0	6					
Hearing Preparation	2	2	0	4					
General Public Meetings	2	3	0	5					
Developer Meetings	4	6	0	10					
Emails	2	4	0	6					
Planning & Zoning Meeting		1	0	1	5		5	2	
Council Meeting		1	1	2		7	7		
P&Z Minutes		0.5	0	0.5					
Council Minutes		0	0.5	0.5					
Decision Documents		2	0	2					
File Management		1	0	1					
Other		0	0	0					
Total Hours	14	30	1.5	45.5	5	7	12	2	
Total Cost	\$831	\$1,180	\$51	\$147	\$210	\$269	\$120	\$30	<b>\$2,840</b>
Current Fee	\$500								
Suggested Fee	<b>\$2,800</b>								
Difference	\$2,300								
Difference (%)	460%								

Rezone

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings	2	2	0	4					
Application Intake & Completeness Review		1	0	1					
Public Notice Preparation		1.5	0	1.5					
Agency Distribution		1	0	1					
Staff Report Development	2	4	0	6					
Hearing Preparation	2	2	0	4					
General Public Meetings	2	3	0	5					
Developer Meetings	4	6	0	10					
Emails	2	4	0	6					
Planning & Zoning Meeting		1	0	1	5		5	2	
Council Meeting		1	1	2		7	7		
P&Z Minutes		0.5	0	0.5					
Council Minutes		0	0.5	0.5					
Decision Documents		2	0	2					
File Management		1	0	1					
Other		0	0	0					
Total Hours	14	30	1.5	45.5	5	7	12	2	
Total Cost	\$831	\$1,180	\$51	\$147	\$210	\$269	\$24	\$30	<b>\$2,744</b>
Current Fee	\$500								
Suggested Fee	<b>\$2,700</b>								
Difference	\$2,200								
Difference (%)	440%								

Vacation

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings	3	3		6					
Application Intake & Completeness Review		1		1					
Public Notice Preparation		1.5		1.5					
Agency Distribution		1		1					
Staff Report Development	1	4		5					
Hearing Preparation	2	2		4					
General Public Meetings	0	4		4					
Developer Meetings	1	3		4					
Emails	1	4		5					
Planning & Zoning Meeting		1		1	5		5	2	
Council Meeting		1	1	2		7	7		
P&Z Minutes		0.5		0.5					
Council Minutes		0	0.5	0.5					
Decision Documents		3		3					
File Management		1		1					
Other	2			2					
Total Hours	10	30	1.5	41.5	5	7	12	2	
Total Cost	\$594	\$1,181	\$52	\$135	\$210	\$269	\$24	\$30	<b>\$2,494</b>
Current Fee	\$300								
Suggested Fee	<b>\$2,400</b>								
Difference	\$2,100								
Difference (%)	700%								

Setback Permit

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings		0	0	0					
Application Intake & Completeness Review		0.5	0	0.5					
Public Notice Preparation		0	0	0					
Agency Distribution		0	0	0					
Staff Report Development		0.5	0	0.5					
Hearing Preparation		0	0	0					
General Public Meetings		0	0	0					
Developer Meetings		0	0	0					
Emails		0.5	0	0.5					
Planning & Zoning Meeting		0	0	0					
Council Meeting		0	0	0					
P&Z Minutes		0	0	0					
Council Minutes		0	0	0					
Decision Documents		0	0	0					
File Management		1	0	1					
Other		0	0	0					
Total Hours	0	2.5	0	2.5	0	0	0	0	
Total Cost	\$0	\$98	\$0	\$8	\$0	\$0	\$0	\$0	<b>\$107</b>
Current Fee	\$0								
Suggested Fee	<b>\$100</b>								
Difference	\$100								
Difference (%)	N/A								

Permanent Sign Permit

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings		0.5	0	0.5					
Application Intake & Completeness Review		0.5	0	0.5					
Public Notice Preparation		0	0	0					
Agency Distribution		0	0	0					
Staff Report Development		2	0	2					
Hearing Preparation		0	0	0					
General Public Meetings		0	0	0					
Developer Meetings		0.5	0	0.5					
Emails		0.5	0	0.5					
Planning & Zoning Meeting		0	0	0					
Council Meeting		0	0	0					
P&Z Minutes		0	0	0					
Council Minutes		0	0	0					
Decision Documents		0	0	0					
File Management		0.5	0	0.5					
Other		0.5	0	0.5					
Total Hours	0	5	0	5	0	0	0	0	
Total Cost	\$0	\$197	\$0	\$16	\$0	\$0	\$0	\$0	<b>\$213</b>
Current Fee	\$50								
Suggested Fee	<b>\$200</b>								
Difference	\$150								
Difference (%)	300%								

Temporary Sign Permit

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings		0	0	0					
Application Intake & Completeness Review		0.5	0	0.5					
Public Notice Preparation		0	0	0					
Agency Distribution		0	0	0					
Staff Report Development		0.5	0	0.5					
Hearing Preparation		0	0	0					
General Public Meetings		0	0	0					
Developer Meetings		0	0	0					
Emails		0.5	0	0.5					
Planning & Zoning Meeting		0	0	0					
Council Meeting		0	0	0					
P&Z Minutes		0	0	0					
Council Minutes		0	0	0					
Decision Documents		0	0	0					
File Management		0	0	0					
Other		0.5	0	0.5					
Total Hours	0	2	0	2	0	0	0	0	
Total Cost	\$0	\$79	\$0	\$7	\$0	\$0	\$0	\$0	<b>\$85</b>
Current Fee	\$0								
Suggested Fee	<b>\$50</b>								
Difference	\$50								
Difference (%)	N/A								

## Subdivision Preliminary Plat

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings		2	0	2					
Application Intake & Completeness Review		0.5	0	0.5					
Public Notice Preparation		1.5	0	1.5					
Agency Distribution		1	0	1					
Staff Report Development		3	0	3					
Hearing Preparation		1	0	1					
General Public Meetings		2	0	2					
Developer Meetings		4	0	4					
Emails		2	0	2					
Planning & Zoning Meeting		1	0	1	5		5	2	
Council Meeting		1	1	2		7	7		
P&Z Minutes		0.5	0	0.5					
Council Minutes		0	0.5	0.5					
Decision Documents		2	0	2					
File Management		1	0	1					
Other		0	0	0					
Total Hours	0	22.5	1.5	24	5	7	12	2	
Total Cost	\$0	\$885	\$52	\$78	\$210	\$269	\$24	\$30	<b>\$1,548</b>
Current Fee	\$1000 +\$55/lot								
Suggested Fee	<b>\$1,500</b>								
Difference	N/A								
Difference (%)	N/A								

## Subdivision Final Plat

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings		1	0	1					
Application Intake & Completeness Review		1	0	1					
Public Notice Preparation		1.5	0	1.5					
Agency Distribution		1	0	1					
Staff Report Development		3	0	3					
Hearing Preparation		0.5	0	0.5					
General Public Meetings		0.5	0	0.5					
Developer Meetings		1	0	1					
Emails		1	0	1					
Planning & Zoning Meeting		0.5	0	0.5	5		5	2	
Council Meeting		0.5	0.5	1		3.5	7		
P&Z Minutes		0.25	0	0.25					
Council Minutes		0	0.25	0.25					
Decision Documents		1	0	1					
File Management		1	0	1					
Other		0	0	0					
Total Hours	0	13.75	0.75	14.5	5	3.5	12	2	
Total Cost	\$0	\$541	\$26	\$47	\$210	\$134	\$24	\$30	<b>\$1,013</b>
Current Fee	\$300 +\$25/lot								
Suggested Fee	<b>\$1,000</b>								
Difference	N/A								
Difference (%)	N/A								

Variance

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings	2	2	0	4					
Application Intake & Completeness Review		1	0	1					
Public Notice Preparation		1.5	0	1.5					
Agency Distribution		1	0	1					
Staff Report Development	2	4	0	6					
Hearing Preparation	2	2	0	4					
General Public Meetings	2	3	0	5					
Developer Meetings	4	6	0	10					
Emails	2	4	0	6					
Planning & Zoning Meeting		1	0	1	5		5	2	
Council Meeting		1	1	2		7	7		
P&Z Minutes		0.5	0	0.5					
Council Minutes		0	0.5	0.5					
Decision Documents		2	0	2					
File Management		1	0	1					
Other		0	0	0					
Total Hours	14	30	1.5	45.5	5	7	12	2	
Total Cost	\$831	\$1,181	\$52	\$148	\$210	\$269	\$24	\$30	<b>\$2,745</b>
Current Fee	\$350								
Suggested Fee	<b>\$2,700</b>								
Difference	\$2,350								
Difference (%)	671%								

Text Amendment

	Staff			Overhead	Meetings			Site Posting	
	Community Development Director	Planner	Clerk		P&Z Per Diem	Council Salary	Snacks		
Pre-Application Meetings	3		0	3					
Application Intake & Completeness Review	2		0	2					
Public Notice Preparation		1.5	0	1.5					
Agency Distribution		1	0	1					
Staff Report Development	4		0	4					
Hearing Preparation	3		0	4					
General Public Meetings	2		0	2					
Developer Meetings	6		0	6					
Emails	4		0	4					
Planning & Zoning Meeting	1		0	1	5		5	2	
Council Meeting	2		2	4		7	7		
P&Z Minutes	0.5		0	0.5					
Council Minutes			0.5	0.5					
Decision Documents	2		0	2					
File Management	1		0	1					
Other			0	0					
Total Hours	31.5	2.5	2.5	36.5	5	3.5	12	2	
Total Cost	\$1,871	\$98	\$86	\$119	\$210	\$269	\$24	\$30	<b>\$2,572</b>
Current Fee	\$600								
Suggested Fee	<b>\$2,500</b>								
Difference	\$1,900								
Difference (%)	317%								

<b>Annexation</b>	--50 to 60 hours	The complexity of the annexation will drive much of this. A large property with major infrastructure needs or environmental issues will require much more time and resources. A small property with minor constraints will theoretically be easier.
<b>Appeal</b>	--10-15 hours	Will be dependent upon the decision being appealed and if it is a contentious issue.
<b>Comprehensive Plan Amendment</b>	--50 hours	'Assume a minimum of at least 2 P&Z meetings
<b>Conditional Use Permit</b>	--15 hours	Some applications may only take 12 hours, while others take 24 hours, but it would be ideal to keep cost somewhat low for applicants so cost is not a barrier for good projects.
<b>Design Review</b>	--15 hours	
<b>Administrative Design Review</b>	--4 hours	
<b>Extension of Time</b>	--2 to 4 hours	The time for extensions should be relatively limited unless there are significant issues.
<b>Floodplain Development Permit</b>	--6 hours --12 hours --18 hours	Consider creating at least 3 different schedules: < Normal, residential floodplain permit <larger projects and violation compliance <infrastructure (bridges), streambank work, and mixed use/commercial
<b>Lot Line Adjustment</b>	--4 to 6 hours	**what is Idaho or local code? The fee calculation document has going to P&Z as well as Council. If so, then this could be justified, bumping 6-8 hours maybe. Otherwise, administrative review of lot line adjustments should be a quick process.
<b>Subdivision Preliminary Plat</b>	--30 to 50 hours	These can take longer if there are major infrastructure, environmental or public concern issues. Also if there is a lot of back and forth with the applicant on the sufficiency of the application before it is deemed complete (depending on applicant experience, size of project, etc.). I would say in the calculations form put more time towards the intake, completeness review and staff report development  Perhaps have a different fee schedule for small subdivisions versus large projects. If annexation is not

		part of the process, then these projects may be much easier.
<b>Subdivision Final Plat</b>	--20 hours	
<b>Planned Unit Development</b>	--50 hours	This will depend upon whether a project is already annexed or located within the City.
<b>Rezone</b>	--50 to 60 hours	In fee calculation, I would say plan for at least two P&Z meetings and taking in public comments
<b>Vacation</b>	--8 to 10 hours	The vacations I have worked on were fairly straightforward, but there is a lot more time under this tab in the calculation form. Maybe I am missing something?
<b>Sign</b>	10 to 12 hours	I would recommend coming up with simplified sign standards that allow for an administrative review, then it could only take 2-3 hours. Ones that undergo a 'design review' or review by P&Z, maybe for illuminated/billboard/flashing/murals, etc. definitely will take more (but less if you have clear, thorough standards)
<b>Variance</b>	--15 hours	Very dependent on the type of variance and if there is public concern. Maybe choose a fee that is middle ground.
<b>Text Amendment</b>	30 to 50 hours	At minimum, 30 hours for a simple text amendment. It may not be as contentious as a rezone and won't require mapping time.



## Memorandum

**To:** Bellevue Common Council

**From:** Amy Phelps, City Clerk

**Re:** Parks Reservations and Business License Fee updates

**Date:** January 12, 2026

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### **Parks Fees update**

The City of Bellevue allows the City Park facilities to be reserved for private or exclusive use. The current park reservation fee has not been updated in several years and no longer reflects the actual costs associated with reserved events.

### **Cost Considerations**

- **Staff Time**  
Reserved use requires administrative staff time and staff time for event cleanup, inspections, and follow-up maintenance beyond normal park operations.
- **Maintenance and Landscaping**  
Events increase wear on turf and landscaped areas, requiring additional mowing, reseeding, debris removal, and general grounds maintenance.
- **Irrigation and Utilities**  
Reserved events often occur during peak irrigation season, resulting in increased water usage and added wear on irrigation infrastructure.
- **Wear and Tear on Park Amenities**  
Concentrated use accelerates deterioration of park amenities, including turf, tables, benches, shelters, and waste facilities.

City parks are largely funded by taxpayers. Adjusting the reservation fee helps ensure that the cost of private or exclusive use is shared by the reserving party rather than fully subsidized by the residents.

The proposed fee adjustment better aligns the park reservation fee with the City's actual costs and supports responsible stewardship of public park facilities while maintaining accessibility for the community.





## Memorandum

**To:** Bellevue Common Council

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

**Re:** SAFEbuilt Building Permitting Contracted Service Proposal

**Date:** January 12, 2026

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### Background

The City of Bellevue issues building permits, conducts inspections, and other duties identified in Title 9 of Bellevue City Code. These tasks are contracted to the Idaho Division of Occupational and Professional Licenses (DOPL). Over the previous building season, staff received feedback that there may be opportunities to improve customer service, expedite plan review and reduce permitting time by selecting an alternative contracted service. SAFEbuilt is attending the Council meeting and will present on their proposal.

### Alternatives

The Council has two immediately feasible options for providing building permitting services:

#### Option 1: Continue with DOPL

DOPL has provided an updated contract for continued building permitting services. The benefits of continuing with DOPL are:

- No interruption in service or transition required.
- The reviewers and inspectors are familiar with Bellevue's codes, contractors, and climate.
- Lower cost to applicants on certain projects.

#### Option 2: Transition to SAFEbuilt

SAFEbuilt has provided a quote for providing services. The benefits of transitioning to SAFEbuilt will be provided in their presentation to Council.

## Financial Impact

Building permit fees are currently calculated as follows.

1. The Building Permit fee is determined by the adopted Building Permit Fee Schedule, plus:
  - a. The Plan Review fee of 65% of the Building Permit fee
  - b. Development Impact Fees as determined by the Development Impact Fee Schedule
  - c. If required, Fire Department Plan Review fee of 35% of the Building Permit fee
  - d. Water and Sewer Capitalization fees as determined by ordinance.

In FY24, the City received \$85,764.75 in building permit Base Fees, and remitted \$54,997.83 in Plan Review fees to DOPL.

### Option 1: Continue with DOPL

DOPL's Plan Review and Inspection fees are set at 65% of the Building Permit fee. All fees are paid by the applicant at the time of submittal. It is worth noting that inconsistencies and delays in plan review has significant downstream impacts on the cost of construction due to having to pay a mortgage on unused property, rescheduling contractors, and other timing related issues.

DOPL does not provide building official services outside of plan review and inspection.

### Option 2: Transition to SAFEbuilt

SAFEbuilt's proposal includes the following fees (to be billed to the applicant):

- \$115/hour for inspection services (option of \$75 virtual inspections on certain inspection types)
- Plan review billed at 60% of the building permit fee for the initial review plus two additional re-reviews, then \$120/hour for additional reviews.
- Plan review for projects with valuations less than \$20,000 are billed at \$120/hour.
- Structural Engineering Plan Review is billed at \$165/hour.
- After Hours/Emergency Inspection Services are billed at \$135/hour.

When the City requires Building Official Services such as building code interpretation, stop work orders, or unsafe structure assessments, those are billed to the City at \$155/hour.

SAFEbuilt's proposal includes timely commitments on plan review and inspection scheduling.

### **Technological Logistics**

The City of Bellevue is moving to online applications, including building permitting, through Civic Review. SAFEbuilt has their own portal and tracking system, but can also work with Civic Review. DOPL is unlikely to have the capability to utilize a 3rd party system such as Civic Review, and thus would likely require parallel processes for project management with Civic Review and OASIS (DOPL's permitting and tracking system).

### **Recommendation and Next Steps**

Based on the information available at this time, Staff recommends transitioning from DOPL to SAFEbuilt and executing the proposed Professional Services Agreement.

### **Enclosures**

1. Resolution 26-03
2. SAFEBuilt Professional Services Agreement
3. SAFEBuilt Statement of Qualifications
4. SAFEBuilt Presentation Slides

**CITY OF BELLEVUE, IDAHO  
RESOLUTION NO. 26-03**

**A RESOLUTION OF THE CITY OF BELLEVUE, IDAHO, AUTHORIZING THE  
MAYOR TO EXECUTE A PROFESSIONAL SERVICES AGREEMENT WITH  
SAFEUILT, LLC FOR BUILDING PLAN REVIEW, AND INSPECTION SERVICES**

WHEREAS, the City of Bellevue (“City”) has the authority to enter into professional services agreements to support the efficient administration and enforcement of City codes, ordinances, and regulations; and

WHEREAS, the City has determined that it is in the best interest of the City to engage a qualified professional consultant to provide building plan review, inspection, and related code compliance services as needed; and

WHEREAS, SAFEuilt, LLC (“SAFEuilt”) is a professional consulting firm with experience providing building plan review and inspection services, as well as other code compliance services, to municipalities; and

WHEREAS, the City and SAFEuilt have negotiated a Professional Services Agreement (“Agreement”) that sets forth the scope of services, term, compensation, and other conditions governing the provision of such services.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Common Council of the City of Bellevue, Idaho, that:

**1. Approval of Agreement.**

The Professional Services Agreement between the City of Bellevue and SAFEuilt, LLC, substantially in the form presented to Council, is hereby approved.

**2. Authorization to Execute.**

The Mayor is hereby authorized and directed to execute the Professional Services Agreement on behalf of the City of Bellevue, subject to final review and approval as to form by the City Attorney, if applicable.

**3. Fiscal Non-Appropriation.**

All financial obligations of the City under this Agreement are subject to annual appropriation and availability of funds, as provided in the Agreement and in accordance with Idaho law.

4. **Effective Date.**

This Resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED** by the Common Council of the City of Bellevue, Idaho, this **12th day of January, 2026.**

---

Christina Giordani, Mayor

ATTEST:

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Amy Phelps, City Clerk

**PROFESSIONAL SERVICES AGREEMENT  
BETWEEN CITY OF BELLEVUE, IDAHO  
AND SAFEbuilt, LLC**

This Professional Services Agreement (“Agreement”) is made and entered into by and between City of Bellevue, Idaho, (“Municipality”) and SAFEbuilt, LLC, (“Consultant”). Municipality and Consultant shall be jointly referred to as “Parties”.

**RECITALS**

WHEREAS, Municipality is seeking a consultant to perform the services listed in Exhibit A – List of Services and Fee Schedule, (“Services”); and

WHEREAS, Consultant is ready, willing, and able to perform Services.

NOW THEREFORE, for good and valuable consideration, the sufficiency of which is hereby acknowledged, Municipality and Consultant agree as follows:

**1. SCOPE OF SERVICES**

Consultant will perform Services in accordance with codes, amendments and ordinances adopted by the elected body of Municipality. The qualified professionals employed by Consultant will maintain current certifications, certificates, licenses as required for Services that they provide to Municipality. Consultant is not obligated to perform services beyond what is contemplated by this Agreement.

Unless otherwise provided in Exhibit B, Consultant shall provide the Services using hardware and Consultant’s standard software package. In the event that Municipality requires that Consultant utilize hardware or software specified by or provided by Municipality, Municipality shall provide the information specified in Exhibit B. Consultant shall use reasonable commercial efforts to comply with the requirements of Exhibit B and Municipality, at its sole expense, shall provide such technical support, equipment or other facilities as Consultant may reasonably request to permit Consultant to comply with the requirements of Exhibit B.

**2. CHANGES TO SCOPE OF SERVICES**

Any changes to Services between Municipality and Consultant shall be made in writing that shall specifically designate changes in Service levels and compensation for Services. Both Parties shall determine a mutually agreed upon solution to alter services levels and a transitional timeframe that is mutually beneficial to both Parties. No changes shall be binding absent a written Agreement or Amendment executed by both Parties.

**3. FEE STRUCTURE**

In consideration of Consultant providing services, Municipality shall pay Consultant for Services performed in accordance with Exhibit A – List of Services and Fee Schedule.

**4. INVOICE & PAYMENT STRUCTURE**

Consultant will invoice Municipality as SAFEbuilt, LLC, on a monthly basis and provide all necessary supporting documentation. All payments are due to Consultant within 30 days of Consultant’s invoice date. Payments owed to Consultant but not made within sixty (60) days of invoice date shall bear simple interest at the rate of one and one-half percent (1.5%) per month. If payment is not received within ninety (90) days of invoice date, Services will be discontinued until all invoices and interest are paid in full. Municipality may request, and Consultant shall provide, additional information before approving the invoice. When additional information is requested Municipality will identify specific disputed item(s) and give specific reasons for any request. Undisputed portions of any invoice shall be due within 30 days of Consultants invoice date, if additional information is requested, Municipality will submit payment within thirty (30) days of resolution of the dispute.

5. TERM

This Agreement shall be effective as of the latest date on which it is fully executed by both Parties (the "Effective Date"). The initial term of this Agreement shall be for a period of twelve (12) months from the Effective Date, unless earlier terminated pursuant to the terms of this Agreement. This Agreement may be extended upon the mutual written agreement of the Parties.

6. TERMINATION

Either Party may terminate this Agreement, or any part of this Agreement upon ninety (90) days written notice, with or without cause and with no penalty or additional cost beyond the rates stated in this Agreement. In case of such termination, Consultant shall be entitled to receive payment for work completed up to and including the date of termination within thirty (30) days of the termination.

All structures that have been permitted, a fee collected, and not yet expired at the time of termination may be completed through final inspection by Consultant if approved by Municipality. Consultant's obligation is met upon completion of final inspection or permit expiration, provided that the time period to reach such completion and finalization does not exceed ninety (90) days. Alternately, Municipality may exercise the option to negotiate a refund for permits where a fee has been collected but inspections have not been completed. The refund will be prorated according to percent of completed construction as determined by Consultant and mutually agreed upon by all Parties. No refund will be given for completed work.

7. FISCAL NON-APPROPRIATION CLAUSE

Financial obligations of Municipality payable after the current fiscal year are contingent upon funds for that purpose being appropriated, budgeted, and otherwise made available in accordance with the rules, regulations, and resolutions of Municipality, and other applicable law. Upon the failure to appropriate such funds, this Agreement shall be terminated.

8. MUNICIPALITY OBLIGATIONS

Municipality shall timely provide all data information, plans, specifications and other documentation reasonably required by Consultant to perform Services (Materials). Municipality has the right to grant and hereby grants Consultant a fully paid up, non-exclusive, non-transferable license to use the Materials in accordance with the terms of this Agreement.

9. PERFORMANCE STANDARDS

Consultant shall perform the Services using that degree of care, skill, and professionalism ordinarily exercised under similar circumstances by members of the same profession practicing or performing the substantially same or similar services. Consultant represents to Municipality that Consultant retains employees that possess the skills, knowledge, and abilities to competently, timely, and professionally perform Services in accordance with this Agreement.

10. INDEPENDENT CONTRACTOR

Consultant is an independent contractor, and, except as provided otherwise in this section, neither Consultant, nor any employee or agent thereof, shall be deemed for any reason to be an employee or agent of Municipality. Municipality shall have no liability or responsibility for any direct payment of any salaries, wages, payroll taxes, or any and all other forms or types of compensation or benefits to any personnel performing services for Municipality under this Agreement. Consultant shall be solely responsible for all compensation, benefits, insurance and employment-related rights of any person providing Services hereunder during the course of or arising or accruing as a result of any employment, whether past or present, with Consultant.

Consultant and Municipality agree that Consultant will provide similar service to other clients while under contract with Municipality and Municipality acknowledges that Consultant employees may provide similar services to multiple clients. Consultant shall at its sole discretion assign and reassign qualified employees, as

determined by Consultant, to perform services for Municipality. Municipality may request that a specific employee be assigned to or reassigned from work under this Agreement and Consultant shall consider that request when determining staffing. Consultant shall determine all conditions of employment for its employees, including hours, wages, working conditions, promotion, discipline, hiring and discharge. Consultant exclusively controls the manner, means and methods by which services are provided to Municipality, including attendance at meetings, and Consultant's employees are not subject to the direction and control of Municipality. Except where required by Municipality to use Municipality information technology equipment or when requested to perform the services from office space provided by the Municipality, Consultant employees shall perform the services using Consultant information technology equipment and from such locations as Consultant shall specify. No Consultant employee shall be assigned a Municipal email address as their exclusive email address and any business cards or other IDs shall state that the person is an employee of Consultant or providing Services pursuant to a contractual agreement between Municipality and Consultant.

It is the intention of the Parties that, to the greatest extent permitted by applicable law, Consultant shall be entitled to protection under the doctrines of governmental immunity and governmental contractor immunity, including limitations of liability, to the same extent as Municipality would be in the event that the services provided by Consultant were being provided by Municipality. Nothing in this Agreement shall be deemed a waiver of such protections.

11. ASSIGNMENT

Neither party shall assign all or part of its rights or obligations under this Agreement to another entity without the written approval of both Parties; consent shall not be unreasonably withheld. Notwithstanding the preceding, Consultant may assign this Agreement to its parent, subsidiaries or sister companies (Affiliates) without notice to Municipality. Consultant may subcontract any or all of the services to its Affiliates without notice to Municipality. Consultant may subcontract any or all of the services to other third parties provided that Consultant gives Municipality prior written notice of the persons or entities with which Consultant has subcontracted. Consultant remains responsible for any Affiliate's or subcontractor's performance or failure to perform. Affiliates and subcontractors will be subject to the same performance criteria expected of Consultant. Performance clauses will be included in agreements with all subcontractors to assure quality levels and agreed upon schedules are met.

12. INDEMNIFICATION

To the fullest extent permitted by law, Consultant shall defend, indemnify, and hold harmless Municipality, its elected and appointed officials, employees and volunteers and others working on behalf of Municipality, from and against any and all third-party claims, demands, suits, costs (including reasonable legal costs), expenses, and liabilities ("Claims") alleging personal injury, including bodily injury or death, and/or property damage, but only to the extent that any such Claims are caused by the negligence of Consultant or any officer, employee, representative, or agent of Consultant. Consultant shall have no obligations under this Section to the extent that any Claim arises as a result of Consultants compliance with Municipal law, ordinances, rules, regulations, resolution, executive orders or other instructions received from Municipality.

To the fullest extent permitted by law and without waiver of governmental immunity, Municipality shall defend, indemnify, and hold harmless Consultant, its officers, employees, representatives, and agents, from and against any and all Claims alleging personal injury, including bodily injury or death, and/or property damage, but only to the extent that such Claims are caused by (a) the negligence of, or material breach of any obligation under this Agreement by, Municipality or any officer, employee, representative, or agent of Municipality or (b) Consultant's compliance with Municipal law, ordinances, rules, regulations, resolutions, executive orders or other instructions received from Municipality. If either Party becomes aware of any incident likely to give rise to a Claim under the above indemnities, it shall notify the other and both Parties shall cooperate fully in investigating the incident.

### 13. LIMITS OF LIABILITY

EXCEPT ONLY AS MAY BE EXPRESSLY SET FORTH HEREIN, CONSULTANT EXPRESSLY DISCLAIMS ANY AND ALL WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION ANY WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, ERROR-FREE OPERATION, PERFORMANCE, ACCURACY, OR NON-INFRINGEMENT. EXCEPT TO THE EXTENT ARISING FROM MUNICIPALITY'S PAYMENT OBLIGATIONS FOR SERVICES, IN NO EVENT SHALL CONSULTANT OR MUNICIPALITY BE LIABLE TO ONE ANOTHER FOR INDIRECT, INCIDENTAL, CONSEQUENTIAL, RELIANCE, EXEMPLARY, OR SPECIAL DAMAGES INCLUDING WITHOUT LIMITATION, DAMAGES FOR LOST PROFITS, LOST REVENUES. LOST DATA OR OTHER INFORMATION, OR LOST BUSINESS OPPORTUNITY, REGARDLESS OF THE FORM OF ACTION, WHETHER IN CONTRACT, INDEMNITY, NEGLIGENCE, WARRANTY, STRICT LIABILITY, OR TORT, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES AND NOTWITHSTANDING THE FAILURE OF ESSENTIAL PURPOSE OF ANY REMAINING REMEDY. EXCEPT WITH RESPECT TO PAYMENT OBLIGATIONS FOR SERVICES, IN NO EVENT SHALL THE LIABILITY OF MUNICIPALITY OR CONSULTANT UNDER THIS AGREEMENT FROM ANY CAUSE OF ACTION WHATSOEVER (REGARDLESS OF THE FORM OF ACTION, WHETHER IN CONTRACT, TORT OR UNDER ANY OTHER LEGAL THEORY, AND WHETHER ARISING BY NEGLIGENCE, INTENTIONAL CONDUCT, OR OTHERWISE) EXCEED THE GREATER OF THE AMOUNT OF FEES PAID TO CONSULTANT PURSUANT TO THIS AGREEMENT OR THE AVAILABLE LIMITS OF CONSULTANTS INSURANCE (SUCH LIMITS DEFINE MUNICIPAL MAXIMUM LIABILITY TO THE SAME EXTENT AS IF MUNICIPALITY HAD BEEN OBLIGATED TO PURCHASE THE POLICIES).

### 14. INSURANCE

- A. Consultant shall procure and maintain and shall cause any subcontractor of Consultant to procure and maintain, the minimum insurance coverages listed below throughout the term of this Agreement. Such coverages shall be procured and maintained with forms and insurers acceptable to Municipality. In the case of any claims-made policy, the necessary retroactive dates and extended reporting periods shall be procured to maintain such continuous coverage.
- B. Worker's compensation insurance to cover obligations imposed by applicable law for any employee engaged in the performance of work under this Agreement, and Employer's Liability insurance with minimum limits of one million dollars (\$1,000,000) bodily injury each accident, one million dollars (\$1,000,000) bodily injury by disease – policy limit, and one million dollars (\$1,000,000) bodily injury by disease – each employee.
- C. Commercial general liability insurance with minimum combined single limits of one million dollars (\$1,000,000) each occurrence and two million dollars (\$2,000,000) general aggregate. The policy shall be applicable to all premises and operations. The policy shall include coverage for bodily injury, broad form property damage, personal injury (including coverage for contractual and employee acts), blanket contractual, independent Consultant's, and products. The policy shall contain a severability of interest provision and shall be endorsed to include Municipality and Municipality's officers, employees, and consultants as additional insureds.
- D. Professional liability insurance with minimum limits of one million dollars (\$1,000,000) each claim and two million dollars (\$2,000,000) general aggregate.
- E. Automobile Liability: If performance of this Agreement requires use of motor vehicles licensed for highway use, Automobile Liability Coverage is required that shall cover all owned, non-owned, and hired automobiles with a limit of not less than \$1,000,000 combined single limit each accident.
- F. Municipality shall be named as an additional insured on Consultant's insurance coverage.
- G. Prior to commencement of Services, Consultant shall submit certificates of insurance acceptable to Municipality.

### 15. THIRD PARTY RELIANCE

This Agreement is intended for the mutual benefit of Parties hereto and no third-party rights are intended or implied.

16. OWNERSHIP OF DOCUMENTS

Except as expressly provided in this Agreement, Municipality shall retain ownership of all Materials and Consultant shall retain ownership of all pre-existing Consultant intellectual property, including improvements thereto all work product and deliverables created by Consultant pursuant to this Agreement. The Materials, work product and deliverables shall be used by Consultant solely as provided in this Agreement and for no other purposes without the express prior written consent of Municipality. Subject to the preceding, as between Municipality and Consultant, all deliverables from the performance of the Services (Deliverables) shall become the exclusive property of Municipality when Consultant has been compensated for the same as set forth herein, and Municipality shall thereafter retain sole and exclusive rights to receive and use such materials in such manner and for such purposes as determined by it. Notwithstanding any provision of this Agreement to the contrary, Consultant shall have no liability, including under Section 14, with respect to (i) the use by Municipality of unfinished or draft Deliverables or (ii) the use of Deliverables for any project other than that for which they were prepared or (iii) the use of Deliverables after a change in applicable codes or law. Notwithstanding the preceding, Consultant may use the Materials, work product, deliverables, applications, records, documents and other materials provided to perform the Services or resulting from the Services, for purposes of (i) training, (ii) benchmarking of Municipality's and other client's performance relative to that of other groups of customers served by Consultant; and (ii) improvement, development marketing and sales of existing and future Consultant services, tools and products. For the avoidance of doubt, Municipality Data will be provided to third parties, other than hosting providers, development consultants and other third parties providing services for Consultant, only on an anonymized basis and only as part of a larger body of anonymized data. If this Agreement expires or is terminated for any reason, all records, documents, notes, data and other materials maintained or stored in Consultant's secure proprietary software pertaining to Municipality will be exported into a CSV file and become property of Municipality. Notwithstanding the preceding, Consultant shall own all rights and title to any Consultant provided software and any improvements or derivative works thereof.

17. CONSULTANT ACCESS TO RECORDS

Parties acknowledge that Consultant requires access to Records in order for Consultant to perform its obligations under this Agreement. Accordingly, Municipality will either provide to Consultant on a daily basis such data from the Records as Consultant may reasonably request (in an agreed electronic format) or grant Consultant access to its Records and Record management systems so that Consultant may download such data. Data provided to or downloaded by Consultant pursuant to this Section shall be used by Consultant solely in accordance with the terms of this Agreement.

18. CONFIDENTIALITY

Consultant shall not disclose, directly or indirectly, any confidential information or trade secrets of Municipality without the prior written consent of Municipality or pursuant to a lawful court order directing such disclosure.

19. CONSULTANT PERSONNEL

Consultant shall employ a sufficient number of experienced and knowledgeable employees to perform Services in a timely, polite, courteous and prompt manner. Consultant shall determine appropriate staffing levels and shall promptly inform Municipality of any reasonably anticipated or known employment-related actions which may affect the performance of Services. Additional staffing resources shall be made available to Municipality when assigned employee(s) is unavailable.

20. DISCRIMINATION & ADA COMPLIANCE

Consultant will not discriminate against any employee or applicant for employment because of race, color, religion, age, sex, disability, national origin or any other category protected by applicable federal or state law. Such action shall include but not be limited to the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship. Consultant agrees to post in conspicuous places, available

to employees and applicants for employment, notice to be provided by an agency of the federal government, setting forth the provisions of Equal Opportunity laws. Consultant shall comply with the appropriate provisions of the Americans with Disabilities Act (the "ADA"), as enacted and as from time to time amended, and any other applicable federal regulations. A signed certificate confirming compliance with the ADA may be requested by Municipality at any time during the term of this Agreement.

21. PROHIBITION AGAINST EMPLOYING ILLEGAL ALIENS

Consultant is registered with and is authorized to use and uses the federal work authorization program commonly known as E-Verify. Consultant shall not knowingly employ or contract with an illegal alien to perform work under this Agreement and will verify immigration status to confirm employment eligibility. Consultant shall not enter into an agreement with a subcontractor that fails to certify to Consultant that the subcontractor shall not knowingly employ or contract with an illegal alien to perform work under this Agreement. Consultant is prohibited from using the E-Verify program procedures to undertake pre-employment screening of job applicants while this Agreement is being performed.

22. SOLICITATION/HIRING OF CONSULTANT'S EMPLOYEES

During the term of this Agreement and for one year thereafter, Municipality shall not solicit, recruit or hire, or attempt to solicit, recruit or hire, any employee or former employee of Consultant who provided services to Municipality pursuant to this Agreement ("Service Providers"), or who interacted with Municipality in connection with the provision of such services (including but not limited to supervisors or managers of Service Providers, customer relations personnel, accounting personnel, and other support personnel of Consultant). Parties agree that this provision is reasonable and necessary in order to preserve and protect Consultant's trade secrets and other confidential information, its investment in the training of its employees, the stability of its workforce, and its ability to provide competitive building department programs in this market. If any provision of this section is found by a court or arbitrator to be overly broad, unreasonable in scope or otherwise unenforceable, Parties agree that such court or arbitrator shall modify such provision to the minimum extent necessary to render this section enforceable. In the event that Municipality hires any such employee during the specified period, Municipality shall pay to Consultant a placement fee equal to 25% of the employee's annual salary including bonus.

23. NOTICES

Any notice under this Agreement shall be in writing and shall be deemed sufficient when presented in person, or sent, pre-paid, first class United States Mail, or delivered by electronic mail to the following addresses:

If to Municipality:	If to Consultant:
Brian Parker, Community Development Director City of Bellevue, 115 Pine St, Bellevue, ID 83313 Email: <a href="mailto:bparker@bellevueidaho.us">bparker@bellevueidaho.us</a>	Joe DeRosa, CRO SAFEbuilt, LLC 444 N Cleveland Ave, Loveland, CO 83313 Email: <a href="mailto:jderosa@safebuilt.com">jderosa@safebuilt.com</a>

24. FORCE MAJEURE

Any delay or nonperformance of any provision of this Agreement by either Party (with the exception of payment obligations) which is caused by events beyond the reasonable control of such party, shall not constitute a breach of this Agreement, and the time for performance of such provision, if any, shall be deemed to be extended for a period equal to the duration of the conditions preventing such performance.

25. DISPUTE RESOLUTION

In the event a dispute arises out of or relates to this Agreement, or the breach thereof, and if said dispute cannot be settled through negotiation, Parties agree first to try in good faith to settle the dispute by mediation, before resorting to arbitration, litigation, or some other dispute resolution procedure. The cost thereof shall be borne equally by each Party.

26. ATTORNEY'S FEES

In the event of dispute resolution or litigation to enforce any of the terms herein, each Party shall pay all its own costs and attorney's fees.

27. AUTHORITY TO EXECUTE

The person or persons executing this Agreement represent and warrant that they are fully authorized to sign and so execute this Agreement and to bind their respective entities to the performance of its obligations hereunder.

28. CONFLICT OF INTEREST

Consultant shall refrain from providing services to other persons, firms, or entities that would create a conflict of interest for Consultant with regard to providing the Services pursuant to this Agreement. Consultant shall not offer or provide anything of benefit to any Municipal official or employee that would place the official or employee in a position of violating the public trust as provided under Municipality's charter and code of ordinances, state or federal statute, case law or ethical principles.

29. GOVERNING LAW AND VENUE

The negotiation and interpretation of this Agreement shall be construed under and governed by the laws of the State of Idaho, without regards to its choice of laws provisions. Exclusive venue for any action under this Agreement, other than an action solely for equitable relief, shall be in the state and federal courts serving Municipality and each party waives any and all jurisdictional and other objections to such exclusive venue.

30. COUNTERPARTS

This Agreement and any amendments may be executed in one or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument. For purposes of executing this Agreement, scanned signatures shall be as valid as the original.

31. ELECTRONIC REPRESENTATIONS AND RECORDS

Parties hereby agree to regard electronic representations of original signatures as legally sufficient for executing this Agreement and scanned signatures emailed by PDF or otherwise shall be as valid as the original. Parties agree not to deny the legal effect or enforceability of the Agreement solely because it is in electronic form or because an electronic record was used in its formation. Parties agree not to object to the admissibility of the Agreement in the form of an electronic record, or a paper copy of an electronic document, or a paper copy of a document bearing an electronic signature, on the ground that it is an electronic record or electronic signature or that it is not in its original form or is not an original.

32. WAIVER

Failure to enforce any provision of this Agreement shall not be deemed a waiver of that provision. Waiver of any right or power arising out of this Agreement shall not be deemed waiver of any other right or power.

33. ENTIRE AGREEMENT

This Agreement, along with attached exhibits, constitutes the complete, entire and final agreement of the Parties hereto with respect to the subject matter hereof, and shall supersede any and all previous communications, representations, whether oral or written, with respect to the subject matter hereof. Invalidation of any of the provisions of this Agreement or any paragraph sentence, clause, phrase, or word herein or the application thereof in any given circumstance shall not affect the validity of any other provision of this Agreement.

IN WITNESS HEREOF, the undersigned have caused this Agreement to be executed in their respective names on the dates hereinafter enumerated.

\_\_\_\_\_  
Matthew K Causley, COO  
SAFEbuilt, LLC

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature  
City of Bellevue, Idaho

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name and Title  
City of Bellevue, Idaho

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## EXHIBIT A – LIST OF SERVICES AND FEE SCHEDULE

### 1. LIST OF SERVICES

#### As-Requested Building Official Services (On-call as needed)

- ✓ Be a resource for Consultant team members, Municipal staff, and applicants
- ✓ Help guide citizens through the complexities of the codes in order to obtain compliance
- ✓ Monitor changes to the codes including state or local requirements and determine how they may impact projects in the area and make recommendations regarding local amendments
- ✓ Provide Building Code interpretations for final approval
- ✓ Oversee our quality assurance program and will make sure that we are meeting our agreed upon performance measurements and your expectations
- ✓ Provide training for our inspectors on Municipality adopted codes and local amendments as needed
- ✓ Oversee certificate of occupancy issuance to prevent issuance without compliance of all departments
- ✓ Attend staff and council meetings as mutually agreed upon
- ✓ Responsible for reporting for Municipality – frequency and content to be mutually agreed upon
- ✓ Responsible for client and applicant satisfaction
- ✓ Issue stop-work notices for non-conforming activities related building permit activities– as needed

#### As-Requested Building, Inspection Services (excludes electrical & plumbing)

- ✓ Consultant utilizes an educational, informative approach to improve the customer's experience.
- ✓ Perform code compliance inspections to determine that construction complies with approved plans
- ✓ Meet or exceed agreed upon performance metrics regarding inspections
- ✓ Provide onsite inspection consultations to citizens and contractors while performing inspections
- ✓ Return calls and emails from permit holders in reference to code and inspection concerns
- ✓ Identify and document any areas of non-compliance
- ✓ Leave a copy or provide an electronic version of the inspection results and discuss inspection results with site personnel

#### As-Requested Plan Review Services (excludes electrical & plumbing)

- ✓ Provide plan review services electronically
- ✓ Review plans for compliance with adopted building codes, local amendments or ordinances
- ✓ Be available for pre-submittal meetings by appointment
- ✓ Coordinate plan review tracking, reporting, and interaction with applicable departments
- ✓ Provide feedback to keep plan review process on schedule
- ✓ Communicate plan review findings and recommendations in writing
- ✓ Return a set of finalized plans and all supporting documentation

- ✓ Provide review of plan revisions and remain available to applicant after the review is complete

#### Reporting Services

- ✓ Consultant will work with Municipality to develop a mutually agreeable reporting schedule and format

#### 2. MUNICIPAL OBLIGATIONS

- ✓ Municipality will issue permits and collect all fees
- ✓ Municipality will provide Consultant with a list of requested inspections and supporting documents
- ✓ Municipality will intake plans and related documents for transfer to Consultant electronically

#### 3. TIME OF PERFORMANCE

- ✓ Consultant will perform Services during normal business hours excluding Municipal holidays
- ✓ Services will be performed on an as-requested basis
- ✓ Consultant representative(s) will be available by phone and email

Deliverables			
<b>INSPECTION SERVICES</b>	Perform inspections received from the Municipality prior to 4:00 pm on next business day, excluding holidays		
<b>PRE-SUBMITTAL MEETINGS</b>	Provide pre-submittal meetings to applicants by appointment		
<b>PLAN REVIEW TURNAROUND TIMES</b>	Provide comments within the following timeframes: Day 1 = first full business day after receipt of plans and all supporting documents		
	<u>Project Type:</u>	<u>First Comments</u>	<u>Second &amp; Subsequent Comments</u>
	✓ Single-family within	7 business days	7 business days or less
	✓ Multi-family within	10 business days	10 business days or less
	✓ Tenant Improvements within	10 business days	10 business days or less
	✓ Small commercial within (under \$2M in valuation)	15 business days	10 business days or less
	✓ Commercial within (\$2M+ to \$5M in valuation)	15 business days	15 business days
	✓ Commercial within (\$5M+ in valuation)	20 business days	20 business days
	✓ Stand-alone (mechanical)	7 business Days	5 business Days

4. FEE SCHEDULE

- ✓ Municipality and Consultant will review the Municipal Fee Schedule and valuation tables annually to discuss making adjustments to reflect increases in the costs incurred by Consultant to provide Services.
- ✓ Consultant fees for Services provided pursuant to this Agreement will be as follows:

<b>Service Fee Schedule:</b>	
Inspection Services <ul style="list-style-type: none"> <li>• Building, Energy Code, Mechanical (Excludes plumbing &amp; electrical)</li> </ul>	\$115.00 per hour- one (1) hour minimum**
<b>Inspection services (<i>virtual</i>)</b> Inspection types utilized: <ul style="list-style-type: none"> <li>• HVAC replacement</li> <li>• Re-roofs of residential projects</li> <li>• Minor corrections for previous on-site inspection</li> <li>• Residential Porches/Decks</li> <li>• Small Projects                             <ul style="list-style-type: none"> <li>✓ (fences that require building permit)</li> <li>✓ (exterior remodels)</li> <li>✓ (interior remodels)</li> </ul> </li> <li>• Residential Rooftop Solar (photovoltaic)</li> <li>• Residential Gas Line Installations (<i>if allowed</i>)</li> <li>• Parking Shade Structures</li> <li>• Detached Storage Sheds                             <ul style="list-style-type: none"> <li>✓ (that requires a building permit)</li> </ul> </li> <li>• Residential Addition/Alteration re-inspections</li> <li>• Follow-up Inspections for corrections</li> </ul> (must verify with inspector or Building Official)	\$75 per inspection and/or type
Plan Review Services – Residential & Commercial: <ul style="list-style-type: none"> <li>• Initial plan review</li> <li>• Up-to two (2) re-reviews</li> <li>• Building, Energy Code, Mechanical (Excludes plumbing &amp; electrical)</li> </ul>	Plan review 60% of city plan review fee with initial review and 2 re-reviews. ## <ul style="list-style-type: none"> <li>• Then the rate is \$120.00 per hr. w/ 1 hr. min. and also the same hourly rate for changes to previously approved plans by Consultant.</li> <li>• Projects with construction valuations of \$20k or less are at hourly plan review rate of \$120/hr – one (1) hour minimum</li> </ul>
Additional/Other Plan Review Fees: Residential & Commercial: <ul style="list-style-type: none"> <li>• After initial review &amp; two (2) re-reviews</li> <li>• Projects with construction valuations of \$20k or less</li> </ul>	\$120.00 per hour – one (1) hour minimum

<ul style="list-style-type: none"> <li>• Other building plan reviews not listed, or changes to previously approved plans by city or Safebuilt.</li> <li>• Stand-alone mechanical or plumbing permits</li> <li>• Meetings of plans examiner outside of plan review % of fee plan review work.</li> </ul>	
Structural Engineering Plan Review	\$165.00 per hour – one (1) hour minimum
Building Official Services	\$155.00 per hour- one (1) hour minimum
After Hours/Emergency Inspection Services	\$135.00 per hour – two (2) hour minimum
<p>**Hourly inspection time tracked will include roundtrip travel time as outlined: Time will begin from Consultant’s location to Municipality or first inspection site up to 1 hour away. Total time tracked will end when the inspector completes the last scheduled inspection and leaves Municipality or last inspection to include travel time to return to Consultant’s location up to 1 hour away. Time tracked will also include travel time between inspection sites and all administrative work related to inspection support or reporting.</p> <p>##Use the latest Building Valuation Data Sheet published by the International Code Council to determine the project valuation by the building official’s/consultant’s determination. When a specific building type or occupancy is not noted in the valuation table, the building official/consultant is authorized to use the classification type noted in the table that most closely resembles the proposed type of building or determine a valuation type independently. The building official/consultant is authorized to use a contractor’s bid price estimate in instances other than new construction, provided such bid estimate lists all materials and included labor cost, excluding sales tax, for such project.</p> <p>The footnotes of b, c, and d found in the Building Valuation Data Sheet published by the International Code Council are not considered as part project valuations determined.</p> <p>For all consultants plan review work the city’s plan review fee is presumed to be sixty-five percent of the city’s established and adopted building permit fee. The city’s plan review fee is a separate fee from the city’s building permit fee and is in addition to the building permit fee. Consultants plan review fee(s) as prescribed above are subject to city’s plan review fee as prescribed here.</p>	

# Plan Review & Inspection Services

## Building Department Solutions

Making a Difference Where You Need Us!



SAFEbuilt®

November 26, 2025

Prepared for:  
City of Bellevue, ID

Rochelle Lewis

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Business Development  
Representative  
928.538.2229  
rlewis@safebuilt.com

David Spencer

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Director of Operations  
425.213.2612  
dspencer@safebuilt.com

SAFEbuilt, LLC  
1715 114th Ave SE #204 | Bellevue, WA 98004 | [www.SAFEbuilt.com](http://www.SAFEbuilt.com)



Wednesday, November 26, 2025

City of Bellevue, ID  
ATTN: Brian Parker, Amy Phelps, & Carter Bullock  
115 Pine Street  
Bellevue, ID 83313

Dear Brian Parker, Amy Phelps, & Carter Bullock:

SAFEbuilt, LLC, (SAFEbuilt), is pleased to present this Statement of Qualifications (SOQ) to the City of Bellevue, ID for Plan Review & Inspection Services. Accurate and timely building department support services are critical to helping support municipal development. Since our founding in 1992, SAFEbuilt has delivered efficient, effective, and reliable building department solutions to communities throughout the United States.

What makes SAFEbuilt unique from many other third-party community development solutions providers is our organizational commitment to ensure your goals and expectations are met. We accomplish this through ongoing communication between you, your SAFEbuilt Account Manager, and the Director of Operations. They will establish and maintain frequent check-ins to confirm that the service level agreements are being realized and discuss any challenges that arise. SAFEbuilt believes these check-ins are critical to the early identification of performance risks and contribute to the contract's success. These meetings will provide both parties with the opportunity to manage the resources tactfully, as well as develop the best Contractor-Client relationship. Further, we can also estimate and evaluate potential outcomes during this process and make the necessary adjustments.

SAFEbuilt wants to be your community development partner. We have the experience and capacity to customize services to meet your current and future needs. We ensure your program will be implemented seamlessly, delivering the solutions your community needs in a manner that elected officials, municipal staff, stakeholders, and citizens desire and deserve.

We enthusiastically present this SOQ for your review and thank you in advance for your careful evaluation. I am the main point of contact for any questions or clarifications and can be reached at 928.538.2229 or at [rlewis@safebuilt.com](mailto:rlewis@safebuilt.com).

Best Regards,

*Rochelle Lewis*

Rochelle Lewis, Business Development Representative  
SAFEbuilt, LLC

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## BACKGROUND

### *Our Philosophy*

SAFEbuilt knows that every public agency has a unique culture and specific requirements or preferences for its building department services. We take pride in providing customized solutions tailored to each client. The quality and training of our staff, our robust business systems, and our core commitment to our clients ensure that you receive the highest levels of service and responsiveness in the industry.

### *Our Purpose*

SAFEbuilt was founded in 1992 for the sole purpose of providing building department services to local government. We only work with public agencies to avoid any potential for conflict of interest. Today, we are one of the leading providers of building department services in the country.

The primary focus of any building department is to ensure the life safety of residents and businesses within a community. That effort requires uniquely skilled individuals with technical knowledge and a desire for continuous training to keep pace with the ever-changing construction industry. We have outstanding employees who provide exceptional service to our clients and actively participate in the communities we serve.

SAFEbuilt's success is built on two important factors – our organizational processes and our employees. With 33 years of focus on the provision of building department services, we have refined our systems to be an efficient and effective solution. We achieve our inspection and plan review goals with less overhead than most other building departments. Additionally, we continually seek ways to improve.

Our employees are among the best in the industry, and they are a key factor in our success. In addition to the necessary technical skills, our hiring and training processes ensure that our team members possess the skills required to collaborate effectively with other municipal departments, outside agencies, and applicants, thereby making the process as efficient and customer-friendly as possible. It has taken years to develop and refine our hiring practices to staff jurisdictions with individuals who possess a unique balance of technical experience and customer service skills.

We offer a comprehensive range of business insurance, including property, liability, auto, and workers' compensation, with our client partners named as additional insureds. SAFEbuilt's staff consists of full-time team members with direct construction trade experience and all necessary state licenses and International Code Council (ICC) certifications.

## QUALIFICATIONS & STAFFING

In 1992, SAFEbuilt began providing exceptional Community Development services to local governments. Today, we are a national leader providing value-added professional, technical, and consulting services in 41 states and the District of Columbia, enabling the efficient delivery of third-party solutions.

While we started by simply providing construction inspections and plan review for several communities in Northern Colorado, our areas of service have expanded over the past 33 years to include:

- ✓ Full Service & Supplemental Building Department Operations
- ✓ Residential, Commercial & Industrial Plan Review
- ✓ Building, Mechanical & Plumbing Inspection
- ✓ Fire Plan & Life Safety Review and Inspection
- ✓ Code Enforcement
- ✓ Permit Technician
- ✓ Certified Building Official
- ✓ Community Development Automation Software
- ✓ Expedited Plan Review, Inspections & Engineering for Special Projects
- ✓ Housing Authority Inspections
- ✓ Planning & Zoning Services
- ✓ Emergency & Disaster Recovery

Over the decades, our capacity has grown to 1,700 full-time employees, providing flexibility and economies of scale to over 2,000 communities like the City of Bellevue, ID. We deliver solid teams of skilled industry professionals to meet the goals and objectives of each client and community we serve, providing experienced staff who have the necessary licenses and certifications to achieve successful outcomes. SAFEbuilt has completed thousands of community development projects, and we have the staff to accommodate all the requirements needed for your growth, delivering consistent and responsive customer service daily.

### *Qualifications of Our Team*

SAFEbuilt has a rigorous hiring process to find experienced and technically capable people who also fit the company's core values:

- **Integrity.** We choose to do the right thing every time.
- **Improvement.** We strive to continuously improve and understand how we can do better tomorrow.
- **Respect.** We are respectful in the way we interact with everyone.
- **Teamwork.** We have an environment where everyone can contribute ideas. We encourage and reward creativity and initiative.

We consistently deliver exceptional service levels to our customers, both internal and external. SAFEbuilt team members have direct construction trade experience and carry the necessary state licenses and International Code Council (ICC) certifications. In addition to trade experience and ICC certification, our team will have a diversified background in providing municipal building department services. We support our staff with paid ongoing training, and we encourage and financially reward our team for obtaining additional ICC certifications. Superior customer service and communication skills are common traits shared by our building officials, plans examiners, inspectors, and permit technicians. In short, we hire, train, and retain the most qualified individuals in the industry.

## BUILDING INSPECTIONS

*Complete. Compliant. Thorough.*

### Transforming Inspections

We go beyond a checklist of building compliance and approved plans; we provide our clients with a team of certified expert inspectors, automated routing technology, and a proven, methodical inspections playbook that guides our inspectors, builders, and owners through the process.

- ICC/State-Certified Inspectors
- Licensed Engineers
- Cross-Disciplined & Specialty Trades
- Next Day, After-Hours & Weekends
- Re-Inspections and Disaster Inspections

### Our Services

- Accessibility
- Construction Engineering
- Commercial & Residential
- Fire
- HUD
- Mechanical & Plumbing (MP)
- New Construction
- Post-Disaster
- Roof
- Structural
- Site/Civil

### Why Choose SAFEbuilt?



#### Inspections Guarantee

We guarantee thorough inspections that comply with local codes and approved project plans.



#### Staffing Resources

Inspection staff tailored to your development needs, including cross-trained and specialty inspectors.



#### Ensure Building Safety

Building safe and compliant structures is a top priority. We utilize proprietary Quality Assurance tools & checklists, and stay on top of industry trends.



#### Responsive Customer Service

Our inspectors are responsive to your community development needs. From real-time client scheduling and notifications to monthly performance metrics.

## PLAN REVIEW

*Comprehensive. Accurate. Guaranteed.*

### Better Reviews

We combine quality reviews with quality service to improve the plan review process. SAFEbuilt provides you with a personalized approach to building services with transparent communication, education, expectations, and consultation to streamline your approval process.

- ICC/State-Certified Plan Reviewers
- Licensed Engineers
- Cross-Disciplined & Specialty Trades
- Access to a National Network of Plan Reviewers
- 7-Day Residential & 10-Day Commercial,

### Our Services

- Commercial & Residential
- Educational Facilities
- Electronic Plan Review
- Fire
- Mechanical & Plumbing (MP)
- Post-Disaster
- Site/Civil
- Seismic
- Structural

### Why Choose SAFEbuilt?



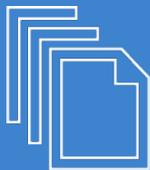
#### Guaranteed Turnarounds

Get guaranteed plan review turnarounds that are coordinated with each client's permit application process.



#### Flexibility of Resources

Contracts tailored to your needs – for full-time, supplemental, and on-call staff – ensure you have the necessary resources.



#### Eliminate Backlogs

We implement process improvements to shorten turnarounds, coupled with right-sized staffing to keep up with the workload.



#### Improved Customer Service

Clear, responsive communication, combined with building software tools, ensures that you and your clients are always aware of the project status.

## STAFF TRAINING



SAFEbuilt's leadership has implemented a program that allows employees to access comprehensive training, continuing education, and coaching. The focus on continuing education ensures that staff stay up to date with local, state, and federal codes, regulations, amendments, and the latest best practices, reducing the need for constant reference to code books in the field.

All building services staff receive a minimum of 32 hours of training per calendar year—48 hours per calendar year for every new code adoption year. Our commitment to our employees' well-being, continuing education, and competitive compensation enables us to maintain optimal staff retention levels.

### *SAFEbuilt Academy*

SAFEbuilt is committed to ensuring our people remain at the forefront of occupational skills. We offer a program called SAFEbuilt Academy, which provides online technical training that accommodates the schedules of our building services staff. Our company strongly supports maintaining training certifications and encourages employees to work with their managers to identify and attend the best training opportunities that suit their needs.



All courses offered by SAFEbuilt Academy are approved by ICC, and most can provide dual credit through AIA. The 38 courses that SAFEbuilt Academy currently offers include Commercial and Residential Building, Mechanical, Electrical, Plumbing, Fire, Solar Inspector, and Plan Review and Permit Technician certification courses, and more.

### ICC PREFERRED PROVIDER

SAFEbuilt is recognized as an ICC Preferred Provider (#1104), offering approved continuing education and training related to International Codes. As a part of the International Code Council's (ICC) Preferred Provider Program, SAFEbuilt provides access to high-quality educational opportunities focused on building codes, standards, construction methods, and code enforcement practices. Through this program, SAFEbuilt ensures professionals stay updated with the latest industry requirements and advancements.

## QUALITY CONTROL & QUALITY ASSURANCE

SAFEbuilt's success depends on providing high-quality, detail-oriented services. Our proactive Quality Control (QC) approach includes oversight throughout each project, not just at the final review. Following Total Quality Management principles, every project has a tailored QC plan outlining responsibilities, procedures, and standards. This ensures independent checks, data verification, compliance, and proper coordination of all project documents.

SAFEbuilt's QC plan includes the following elements to uphold accuracy and timeliness:

- Clear understanding of the project scope.
- Verification of data accuracy and adherence to field procedures.
- Implementation of checks and balances throughout the process.
- Guidance for staff to ensure compliance with QC procedures.
- Confirmation of updated standards and methodologies.
- Integrated reviews at all levels of work.
- Field observations, documentation, guidelines, plans, and goals through internal monitoring and production audits.

To ensure we consistently deliver and maintain exceptional services for our customers, our Operations Manager performs random quality evaluations of our staff throughout the year. These activities include:

- Standardized processes for intake, returned work, email correspondence, review comment letters, inspection reports, and related tasks to ensure consistency and client satisfaction, including logging review data into each municipality's system.
- Our Operations Manager (or Operations Director) conducts periodic reviews to ensure completeness, accuracy, and consistency of work performed.
- Periodic peer review of others' plan reviews and ride-along with inspectors.
- Staff feedback as necessary for any discrepancies or improvements needed.
- Paying staff to attend both internal and external training to grow professionally and improve skill sets.
- SAFEbuilt's Account Manager and Operations Manager (or Operations Director) regularly checking in with clients and send periodic customer satisfaction surveys to gather feedback on services provided.
- SAFEbuilt uses both check-ins and surveys to find possible opportunities to improve client satisfaction, work performed, and services provided, as necessary.

In addition to using routing and tracking systems for plan review and inspections, staff receive regular training on current codes and regulations. We also manage staffing risks by deploying additional resources from our corporate or regional offices as needed.

## COMMUNITY INVOLVEMENT

SAFEbuilt delivers more than building department services — we bring professionalism, expertise, and a passion for supporting our communities. Through education, outreach, and charitable giving, we help clients engage and give back.

### *Youth Achievement Scholarship (YAS) – \$1,000*

YAS honors and recognizes a graduating senior who has demonstrated leadership through volunteer work and/or other actions that have significantly impacted their community. The successful candidate exhibits SAFEbuilt's core values of SERVICE, INTEGRITY, TEAMWORK, IMPROVEMENT, and RESPECT. Recipients receive a \$1,000 scholarship, are recognized as a Youth Achievement Leader on SAFEbuilt's website, receive press coverage, and/or have a live presentation at a Council meeting.

### *Monetary Donation*

Clients can request funding for local events such as parades, open houses, and celebrations.

### *Open House*

Up to \$600 available annually to showcase building department services to the public.

### *Annual Dinner*

A chance for municipal leaders to connect with SAFEbuilt leadership, discuss services, and explore new initiatives.

### *Community Ride-Alongs*

Educate city officials on inspection practices and their impact on safety, compliance, and beautification.

### *Publications*

SAFEbuilt clients are eligible to publish their successes (awards, projects, process improvements) in various local, regional, state, and national resources.

### *Planning Commissioners Training*

SAFEbuilt clients are eligible for training designed explicitly for Planning Commissioners.

### *Workshops (Free for Clients)*

A variety of 2- and 4-hour workshops are available for clients wishing to host regional workshops, such as *The Changing Community Development Mentality*, *How the Street Connects to the Place: Linking Land Use and Transportation*, *The Reality of Form-based Codes and Where They Apply*, *Minimizing Risk in Zoning*, and *Getting a Shovel in the Ground*.

### *Homeowners Workshops*

Homeowners' workshops are ideal ways to educate homeowners to better understand the right way to manage a construction project, such as building a deck, finishing a basement, etc.

### *Community Open House*

These are ideal opportunities to provide general information/discussions regarding the permit process and required inspections for the general public and showcase the client's willingness and desire to engage with the community.

SAFEbuilt is committed to being a positive and local corporate partner in each community we serve. We live in the communities we serve and actively participate and support each community.

## CAPABILITIES

Each year, SAFEbuilt completes thousands of building department projects, including new construction, renovations, expansions, and occupied or unoccupied buildings. Our expertise spans single-family homes, airports, healthcare facilities, high-rises, industrial buildings, warehouses, and commercial retail centers, including:

- Airport Hangars
- Ambulatory Centers
- Apartment Complexes
- Aqueducts
- Arenas
- Assisted Living Facilities
- Automated Parking Systems & Mechanical Car Stacker
- Banks
- Boat Houses
- Cabanas & Gazebos
- Casinos
- Cement Plants
- Cement Silos
- Chillers
- Churches
- City Halls
- Colleges & Universities (State & Privately Owned)
- Commercial & Residential Solar Projects
- Construction Trailers
- Courthouses
- Dentist Offices
- Dialysis Centers
- Drainage System
- Electric Cooperative
- Elementary, Middle, & High Schools
- Feed Mills, Pellet Manufacturing Facilities, & Similar Structures
- Fire Pump Houses
- Fire Repair
- Fire Stations
- Fuels Processing Plant
- Gatehouses
- Government Buildings
- Grocery Stores
- Gymnasiums
- High-Rise Buildings (Commercial & Residential)
- Historical Buildings
- Hospitals & Medical Facilities
- Hotels
- Housing Authorities
- Hydrogen Refueling Facilities
- Industrial Buildings
- Large Commercial Retail Developments
- LEED Buildings
- Libraries
- Liquid Natural Gas Plants
- Loading Docks
- Low-Income Housing
- Marinas
- Medical Examiner's Office
- Medical Marijuana Grow Facilities
- Memory Care Facilities
- Mixed-Use Buildings
- Modular Baths
- Movie Theaters/Cinemas
- Multi-Family Dwellings
- Museums
- Parking Garages (above & below grade)
- Parks
- Pedestrian Bridges
- Pharmacies
- Police Stations
- Pools (Commercial & Residential)
- Prefabricated & Modular Bathrooms for Hospitals
- Preschools and Daycares
- Prisons
- Processing Facilities
- Production Studios
- Recreational Centers
- Refrigerated Buildings
- Residential Developments (Single-Family, Townhouses, & Condos)
- Restaurants
- Retirement Communities
- Self-Storage Facilities
- Shopping Malls
- Silos
- Single-Family Homes
- Solar Panel Systems
- Sorority/Fraternity Houses
- Spas
- Sport Fields
- Student Housing
- Theme Parks
- Threshold Buildings
- Tissue Banks
- Toll Plazas
- Train Station Facility
- Truck Loading Facilities
- Warehouses
- Waterfront Properties

## VALUE-ADDED SERVICES

SAFEbuilt is pleased to offer brief overviews of some of the services the City of Bellevue, ID might also be interested in on the following pages.

## COMMUNITYCORE SOLUTIONS

CommunityCore Solutions is SAFEbuilt’s proprietary, online community development software tool for managing permitting, plan reviews and approvals, and code enforcement and inspection activities. CommunityCore integrates with other government software systems. It is designed to streamline and automate many building department processes, helping to ensure compliance, manage workflows, generate activity reporting, and provide transparency to all stakeholders.

CommunityCore is divided into three interface modules, depending on the user.



### CommunityCore for Building Departments

Users of CommunityCore can:

- Manage permit applications and permits throughout their life cycle.
- Assess fees and collect payment
- Manage contractor and business licenses
- Create and track projects
- Manage how the system works for you by customizing workflows, defining customer permit fields, and managing users
- Generate reports



### CommunityConnect for Contractors & Communities

Users of CommunityConnect can:

- Apply for permits
- Track existing permits
- Upload plans
- Request inspections
- Access permit documents, including permit certificates and plan reviews
- View inspection results
- Pay fees



### InspectorConnect for Code Enforcement

Inspectors and Code Compliance Officers can use InspectorConnect to:

- Easily view their assigned work
- Organize stops for improved efficiency
- Automatically send inspection results to the contractor or permit applicant
- Access key documents, such as plans and certificates
- Schedule, reschedule, or assign inspections in the field
- Look up permit information from the field

Developed by experienced building department professionals, CommunityCore Solutions offers simple, flexible tools for your daily work. We combine the strength and stability of a large company with the personalized, responsive support of a small business.

**If the City of Bellevue, ID chooses SAFEbuilt for full building department services, we'll provide CommunityCore Solutions permitting software free for up to three users—streamlining your processes and boosting efficiency. To get started, just contact Rochelle Lewis (listed on the cover of this SOQ). We're ready to help!**

In the meantime, we invite you to watch a recent webinar, “Understanding Electronic Permitting Systems,” for a quick overview: [https://content.safebuilt.com/communitycore\\_demo](https://content.safebuilt.com/communitycore_demo)

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## SERVICE COSTS- SEE EXHIBIT B FOR FEE SCHEDULE

Jurisdictions are already aware that building department services are “on-demand” and subject to significant seasonal and economic fluctuations. SAFEbuilt’s program staff supports ongoing activity levels and supplements the workforce with the necessary technical and administrative resources as activity increases.

SAFEbuilt’s fees are all-inclusive with no separate billing for wages/benefits, mileage, vehicle expense, materials, travel times, and disbursements, such as copying, telephone rates, and courier services.

## On-call as needed contract

### EXHIBIT A – LIST OF SERVICES

#### 1. LIST OF SERVICES

##### As-Requested Building Official Services (On-call as needed)

- ✓ Be a resource for Consultant team members, Municipal staff, and applicants
- ✓ Help guide citizens through the complexities of the codes in order to obtain compliance
- ✓ Monitor changes to the codes including state or local requirements and determine how they may impact projects in the area and make recommendations regarding local amendments
- ✓ Provide Building Code interpretations for final approval
- ✓ Oversee our quality assurance program and will make sure that we are meeting our agreed upon performance measurements and your expectations
- ✓ Provide training for our inspectors on Municipality adopted codes and local amendments as needed
- ✓ Oversee certificate of occupancy issuance to prevent issuance without compliance of all departments
- ✓ Attend staff and council meetings as mutually agreed upon
- ✓ Responsible for reporting for Municipality – frequency and content to be mutually agreed upon
- ✓ Responsible for client and applicant satisfaction
- ✓ Issue stop-work notices for non-conforming activities related building permit activities– as needed

##### As-Requested Building, Inspection Services (excludes electrical & plumbing)

- ✓ Consultant utilizes an educational, informative approach to improve the customer's experience.
- ✓ Perform code compliance inspections to determine that construction complies with approved plans
- ✓ Meet or exceed agreed upon performance metrics regarding inspections
- ✓ Provide onsite inspection consultations to citizens and contractors while performing inspections
- ✓ Return calls and emails from permit holders in reference to code and inspection concerns
- ✓ Identify and document any areas of non-compliance
- ✓ Leave a copy or provide an electronic version of the inspection results and discuss inspection results with site personnel

##### As-Requested Plan Review Services (excludes electrical & plumbing)

- ✓ Provide plan review services electronically
- ✓ Review plans for compliance with adopted building codes, local amendments or ordinances
- ✓ Be available for pre-submittal meetings by appointment
- ✓ Coordinate plan review tracking, reporting, and interaction with applicable departments
- ✓ Provide feedback to keep plan review process on schedule
- ✓ Communicate plan review findings and recommendations in writing
- ✓ Return a set of finalized plans and all supporting documentation
- ✓ Provide review of plan revisions and remain available to applicant after the review is complete

##### Reporting Services

- ✓ Consultant will work with Municipality to develop a mutually agreeable reporting schedule and format

#### 2. MUNICIPAL OBLIGATIONS

- ✓ Municipality will issue permits and collect all fees
- ✓ Municipality will provide Consultant with a list of requested inspections and supporting documents

- ✓ Municipality will intake plans and related documents for transfer to Consultant electronically

3. TIME OF PERFORMANCE

- ✓ Consultant will perform Services during normal business hours excluding Municipal holidays
- ✓ Services will be performed on an as-requested basis
- ✓ Consultant representative(s) will be available by phone and email

Deliverables			
<b>INSPECTION SERVICES</b>	Perform inspections received from the Municipality prior to 4:00 pm on next business day, excluding holidays		
<b>PRE-SUBMITTAL MEETINGS</b>	Provide pre-submittal meetings to applicants by appointment		
<b>PLAN REVIEW TURNAROUND TIMES</b>	Provide comments within the following timeframes: Day 1 = first full business day after receipt of plans and all supporting documents		
	<u>Project Type:</u>	<u>First Comments</u>	<u>Second &amp; Subsequent Comments</u>
	✓ Single-family within	7 business days	7 business days or less
	✓ Multi-family within	10 business days	10 business days or less
	✓ Tenant Improvements within	10 business days	10 business days or less
	✓ Small commercial within (under \$2M in valuation)	15 business days	10 business days or less
	✓ Commercial within (\$2M+ to \$5M in valuation)	15 business days	15 business days
	✓ Commercial within (\$5M+ in valuation)	20 business days	20 business days
	✓ Stand-alone (mechanical)	7 business Days	5 business Days

## EXHIBIT B – FEE SCHEDULE FOR SERVICES

1. **FEE SCHEDULE**

- ✓ Municipality and Consultant will review the Municipal Fee Schedule and valuation tables annually to discuss making adjustments to reflect increases in the costs incurred by Consultant to provide Services.
- ✓ Beginning on the 1st anniversary of the Effective Date of the Agreement and annually thereafter, the hourly rates listed below shall be automatically increased based upon the annual increase in the Department of Labor, Bureau of Labor Statistics or successor thereof, Consumer Price Index (United States City Average, All Items (CPI-U), Not Seasonally adjusted, All Urban Consumers, referred to herein as the “CPI”). Such increases shall not exceed 4% per annum. The increase will become effective upon publication of the applicable CPI data. If the index decreases, the rates listed shall remain unchanged.
- ✓ Consultant fees for Services provided pursuant to this Agreement will be as follows:

Service Fee Schedule:	
Inspection Services <ul style="list-style-type: none"> <li>• Building, Energy Code, Mechanical (Excludes plumbing &amp; electrical)</li> </ul>	\$115.00 per hour- one (1) hour minimum**
<b>Inspection services (virtual)</b> Inspection types utilized: <ul style="list-style-type: none"> <li>• HVAC replacement</li> <li>• Re-roofs of residential projects</li> <li>• Minor corrections for previous on-site inspection</li> <li>• Residential Porches/Decks</li> <li>• Small Projects                             <ul style="list-style-type: none"> <li>✓ (fences that require building permit)</li> <li>✓ (exterior remodels)</li> <li>✓ (interior remodels)</li> </ul> </li> <li>• Residential Rooftop Solar (photovoltaic)</li> <li>• Residential Gas Line Installations (<i>if allowed</i>)</li> <li>• Parking Shade Structures</li> <li>• Detached Storage Sheds                             <ul style="list-style-type: none"> <li>✓ (that requires a building permit)</li> </ul> </li> <li>• Residential Addition/Alteration re-inspections</li> <li>• Follow-up Inspections for corrections</li> </ul> (must verify with inspector or Building Official)	\$75 per inspection and/or type
Plan Review Services – Residential & Commercial: <ul style="list-style-type: none"> <li>• Initial plan review</li> <li>• Up-to two (2) re-reviews</li> <li>• Building, Energy Code, Mechanical (Excludes plumbing &amp; electrical)</li> </ul>	Plan review 60% of city plan review fee with initial review and 2 re-reviews. ## <ul style="list-style-type: none"> <li>• Then the rate is \$120.00 per hr. w/ 1 hr. min. and also the same hourly rate for changes to previously approved plans by Consultant.</li> <li>• Projects with construction valuations of \$20k or less are at hourly plan review rate of \$120/hr – one (1) hour minimum</li> </ul>
Additional/Other Plan Review Fees: Residential & Commercial: <ul style="list-style-type: none"> <li>• After initial review &amp; two (2) re-reviews</li> </ul>	\$120.00 per hour – one (1) hour minimum

<ul style="list-style-type: none"> <li>• Projects with construction valuations of \$20k or less</li> <li>• Other building plan reviews not listed, or changes to previously approved plans by city or SAFEbuilt.</li> <li>• Stand-alone mechanical or plumbing permits</li> <li>• Meetings of plans examiner outside of plan review % of fee plan review work.</li> </ul>	
Structural Engineering Plan Review	\$165.00 per hour – one (1) hour minimum
Building Official Services	\$155.00 per hour- one (1) hour minimum
After Hours/Emergency Inspection Services	\$135.00 per hour – two (2) hour minimum
<p>**Hourly inspection time tracked will include roundtrip travel time as outlined: Time will begin from Consultant’s location to Municipality or first inspection site up to 1 hour away. Total time tracked will end when the inspector completes the last scheduled inspection and leaves Municipality or last inspection to include travel time to return to Consultant’s location up to 1 hour away. Time tracked will also include travel time between inspection sites and all administrative work related to inspection support or reporting.</p>	
<p>###Use the latest Building Valuation Data Sheet published by the International Code Council to determine the project valuation by the building official’s/consultant’s determination. When a specific building type or occupancy is not noted in the valuation table, the building official/consultant is authorized to use the classification type noted in the table that most closely resembles the proposed type of building or determine a valuation type independently. The building official/consultant is authorized to use a contractor’s bid price estimate in instances other than new construction, provided such bid estimate lists all materials and included labor cost, excluding sales tax, for such project.</p>	
<p>The footnotes of b, c, and d found in the Building Valuation Data Sheet published by the International Code Council are not considered as part project valuations determined.</p>	
<p>For all consultants plan review work the city’s plan review fee is presumed to be sixty-five percent of the city’s established and adopted building permit fee. The city’s plan review fee is a separate fee from the city’s building permit fee and is in addition to the building permit fee. Consultants plan review fee(s) as prescribed above are subject to city’s plan review fee as prescribed here.</p>	



SAFEbuilt®

# BELLEVUE, IDAHO SERVICES PROPOSAL

Rochelle Lewis, Business Development Representative

David Spencer, Director of Operations

Alan Chambers, Building Official/ID Operations

1/12/2026

# SAFEbuilt History

- SAFEbuilt started in Colorado 33 years ago in Northern Colorado
- SAFEbuilt's business model was built on helping rural isolated communities in their building departments by spreading services over multiple jurisdictions
- SAFEbuilt is currently working locally with Ketchum ID and Carey ID in Blaine County

SAFE**built**®



# Plan Review Services- Timelines and Turnarounds

Deliverables		
Provide pre-submittal meetings to applicants by appointment		
Provide comments within the following timeframes: Day 1 = first full business day after receipt of plans and all supporting documents		
Project Type:	First Comments	Second Comments
✓ Single-family within	7 business days	7 business days or less
✓ Multi-family within	10 business days	10 business days
✓ Tenant Improvements within	10 business days	10 business days or less
✓ Small commercial within (up to \$2M in valuation)	15 business days	10 business days or less
✓ Commercial within (\$2M+ to \$5M in valuation)	15 business days	15 business days or less
✓ Commercial within (\$5M+ in valuation)	20 business days	20 business days
✓ Stand-alone (mechanical)	7 business days	5 business days

# SAFEbuilt team

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- **Amber Green** – Plan Review Manager 21 years of experience
- **Lou Tyler** – Plan Reviewer 32 years of experience
- **Andrew Frame** – Plan Reviewer 30 years of experience
- **Thaddeus Mack** – Plan Reviewer 23 years of experience
- **Alan Chambers** – Idaho Operations/Building Official 32 years of experience
- **Eric Adams** – Building Official 22 years of experience
- **Drew Havens** – Building Inspector 15 years experience
- **David Spencer** – Director of Operations 33 years of experience



- ICC/State Certified Building Staff
- Licensed Engineers
- Cross-Disciplined & Specialty Trades
- Service-Level Guarantees

- Your Benefits**
- ✓ Stabilized Operations
  - ✓ Improved Processes
  - ✓ Reduced Costs

**SAFEbuilt.**  
Community Development Services  
[www.SAFEbuilt.com](http://www.SAFEbuilt.com)

## Building Department Services

- Local Building Official Services as needed or requested
- Inspections- Scheduled per city's needs and requirements
- Hands on Inspections with open communication between the City and Contractors
- Remote RVI (Remote Video Inspection) Services available for smaller projects like mechanical and limited re-inspections.

## Service Fee Schedule- Supplemental Services <sup>261</sup>

<b>Inspection Services</b> Building, Energy Code, Mechanical (Excludes plumbing & electrical)	\$115.00 per hour- one (1) hour minimum
<b>Inspection services (virtual)</b> Inspection types utilized: <ul style="list-style-type: none"> <li>• HVAC replacement</li> <li>• Re-roofs of residential projects</li> <li>• Minor corrections for previous on-site inspection</li> <li>• Residential Porches/Decks</li> <li>• Small Projects (fences that require building permit, exterior or interior remodels)</li> <li>• Residential Rooftop Solar (photovoltaic)</li> <li>• Residential Gas Line Installations (<i>if allowed</i>)</li> <li>• Parking Shade Structures, Detached Storage Sheds (that requires a building permit)</li> <li>• Residential Addition/Alteration re-inspections</li> <li>• Follow-up Inspections for corrections must verify with inspector or Building Official.</li> </ul>	\$75 per inspection and/or type
<b>Plan Review Services – Residential &amp; Commercial:</b> <ul style="list-style-type: none"> <li>• Initial plan review</li> <li>• Up-to two (2) re-reviews</li> <li>• Building, Energy Code, Mechanical (Excludes plumbing &amp; electrical)</li> </ul>	Plan review 60% of city plan review fee with initial review and 2 re-reviews. <ul style="list-style-type: none"> <li>• Then the rate is \$120.00 per hr. w/ 1 hr. min. and also the same hourly rate for changes to previously approved plans by Consultant.</li> <li>• Projects with construction valuations of \$20k or less are at hourly plan review rate of \$120/hr – one (1) hour minimum</li> </ul>
<b>Additional/Other Plan Review Fees:</b> Residential & Commercial: <ul style="list-style-type: none"> <li>• After initial review &amp; two (2) re-reviews</li> <li>• Projects with construction valuations of \$20k or less</li> <li>• Other building plan reviews <u>not</u> listed, or changes to previously approved plans by city or SAFEbuilt.</li> <li>• Stand-alone mechanical or plumbing permits</li> <li>• Meetings of plans examiner outside of plan review % of fee plan review work.</li> </ul>	\$120.00 per hour – one (1) hour minimum
<b>Structural Engineering Plan Review</b>	\$165.00 per hour – one (1) hour minimum
<b>Building Official Services</b>	\$155.00 per hour- one (1) hour minimum
<b>After Hours/Emergency Inspection Services</b>	\$135.00 per hour – two (2) hour minimum

# Software Solutions

## Permitting

From simplifying permit applications to easily managing all of the activity through completion, our permitting tools will save you and your community time and aggravation.

## Building Inspections

Inspections don't happen in the office so why should you have to manage them there? Take the tools you need on the road with you and get the work done, whether you have internet access or not.

## Community Portal

Keep your community engaged, happy, and out of your office with quick online access to everything they need to apply for and track permits, upload plans, pay fees, and much more.

## Code Compliance

Complete code violation inspections anywhere through the mobile app and easily see all activity on any specific property.

## Contractor and Business Licensing

Make your licensing easier on everyone with better ways to manage every aspect of the process, including the requirements of each license type and simple online renewal.

## Plan Review

Easily upload plan reviews, keeping your permitting on track and your processes humming.





# Final Thoughts

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- Services can start as soon as the contract is executed
- Onboarding with SAFEbuilt staff promotes a smooth transition while moving away from current services being provided by DOPL.
- SAFEbuilt staff expertise will ensure collaboration with local contractors and provide a more local building department presence.