

Treasurer's Report

City of Bellevue

Financial Statements

As of Sept 30, 2025—FY2025

(unaudited)

100% of Budget

26 of 26 Payrolls



City of Bellevue
115 E Pine Street
PO Box 825
Bellevue, ID 83313
208-913-0192 Treasurer's Office

Citizens are invited to inspect this report at www.bellevueidaho.us

City of Bellevue
SUMMARY OF CASH ACCOUNTS

	Sep 30, 25		Sep 30, 24	
	Balance	Balance	\$ Change	% 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%
Subtotal General Fund:	\$ 613,148	\$ 644,538	\$ (31,390)	-4.87%
Water Fund Cash in Checking 8993	\$ 84,621	\$ 84,546	\$ 75	0.09%
10011 · LGIP Water 1506	\$ 31,810	\$ 30,388	\$ 1,422	4.68%
10012 · LGIP Water Cap 2442	\$ 594,582	\$ 567,998	\$ 26,584	4.68%
10017 · DBF Bond Fund 366	\$ 269,603	\$ 259,760	\$ 9,843	3.79%
10028 - LGIP 4286 Water AFFF	\$ 27,449	\$ -	\$ 27,449	
Subtotal Water Fund:	\$ 1,008,065	\$ 942,693	\$ 65,372	6.93%
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%
Total Wastewater Fund:	\$ 1,669,435	\$ 1,377,675	\$ 291,761	21.18%
Gannett Ranch Annex LGIP 3797	\$ 56,720	\$ 54,184	\$ 2,536	4.68%
TOTAL CITY CASH:	\$ 3,347,368	\$ 3,019,089	\$ 328,279	10.87%

SUMMARY OF TREASURER'S REPORT - SEPTEMBER 30, 2025 (Unaudited)

	YTD Actual		Over/(Under)		YTD Actual		Over/(Under)	
	Revenue	Revenue Budget	Budget for Revenue	Revenue	Expenses	Expense Budget	Budget for Expenses	Expenses
01 - Admin	\$ 1,563,794	\$ 1,676,063	\$ (112,269)	\$ 500,616	\$ 540,470	\$ (39,854)		
03 - Comm. Dev./P&Z	\$ 184,038	\$ 114,771	\$ 69,267	\$ 218,489	\$ 277,790	\$ (59,301)		
04 - Parks	\$ 24,906	\$ 26,719	\$ (1,813)	\$ 54,989	\$ 89,453	\$ (34,464)		
05 - Fire	\$ 46,710	\$ 26,450	\$ 20,260	\$ 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)		
GF TOTALS:	\$ 2,218,583	\$ 2,386,470	\$ (167,887)	\$ 2,229,106	\$ 2,386,470	\$ (157,364)		
20- Water*	\$ 764,926	\$ 629,141	\$ 135,785	\$ 719,716	\$ 629,141	** \$ 90,575		
30 - Wastewater	\$ 1,742,547	\$ 1,449,804	\$ 292,743	\$ 1,438,370	\$ 1,449,804	\$ (11,434)		

*Includes DEQ Water Grant Revenue of \$99,784 and Expenses of \$142,844

** Water budget excludes \$3.3M budgeted for DEQ Water Grant

LOT REVENUE COMPARISON BY FISCAL YEAR

Month Rec'd	FY 2022	FY 2023	FY 2024	FY 2025
Oct		6,939.13	7,419.33	7,229.58
Nov		5,014.87	4,764.69	4,074.48
Dec		2,457.01	2,860.87	0.00
Jan		4,563.02	3,857.77	7,034.51
Feb		3,884.41	2,981.79	573.00
Mar		4,016.54	3,336.95	0.00
Apr		4,984.58	4,106.72	3,973.51
May		2,089.97	2,251.61	11,664.07
Jun		3,597.12	3,937.81	6,664.93
July		8,472.88	6,096.81	4,913.34
Aug	5,998.75	9,872.49	10,871.19	8,340.80
Sep	6,446.77	7,606.47	7,603.73	10,513.86
Totals:	\$ 12,445.52	\$ 63,498.49	\$ 60,089.27	\$ 64,982.08

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
Totals:	\$ 27,694.00	\$ 55,557.00	\$ 31,005.19	\$ 60,583.78	\$ 62,676.18

City of Bellevue
INTEREST INCOME FY25

	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%
Subtotal General Fund:	\$ 23,922	\$ 21,515	\$ 2,407	11.19%
LGIP Water 1506	\$ 1,422	\$ 3,595	\$ (2,173)	-60.44%
LGIP Water Cap 2442	\$ 26,584	\$ 31,138	\$ (4,554)	-14.63%
DBF Bond Fund 366	\$ 9,843	\$ 8,812	\$ 1,031	11.7%
LGIP 4286 Water AFFF	\$ -	\$ -	\$ -	-
Subtotal Water Fund:	\$ 37,849	\$ 43,545	\$ (5,696)	-13.08%
LGIP Sewer 1694	\$ 23,955	\$ 18,160	\$ 5,795	31.91%
LGIP Sewer Cap 1927	\$ 12,639	\$ 11,557	\$ 1,082	9.36%
LGIP Sewer Bond 3195	\$ 18,817	\$ 20,782	\$ (1,965)	-9.46%
Total Wastewater Fund:	\$ 55,410	\$ 50,499	\$ 4,911	9.72%
Gannett Ranch Annex LGIP 3797	\$ 2,536	\$ 2,801	\$ (265)	-9.46%
TOTAL CITY CASH:	\$ 119,717	\$ 118,360	\$ 1,357	1.15%

Account Number	Title	2024-25 YTD Actual	2024-25 Prior year Budget	2024-25 Budget	2024-25 Budget Eamed/Used
Admin					
100-01-40000	Carryover	.00	150,000.00	150,000.00	0.0%
100-01-41200	State Sales Tax Revenue	291,573.83	260,063.00	31,510.83-	112.1%
100-01-41210	State Liquor Funds	69,809.00	65,000.00	4,809.00-	107.4%
100-01-41400	Alcohol Permits	8,625.00	5,000.00	3,625.00-	172.5%
100-01-41500	Business Licenses	20,012.44	18,500.00	1,512.44-	108.2%
100-01-41600	Franchise Fees	92,969.37	80,000.00	12,969.37-	116.2%
100-01-41700	City Property Tax	848,739.12	877,079.00	28,339.88	96.8%
100-01-41710	Personal Property Replacement	4,016.48	7,073.00	3,056.52	56.8%
100-01-41800	Administrative Fees	208,684.00	208,684.00	.00	100.0%
100-01-41900	Grants	1,000.00	.00	1,000.00-	0.0%
100-01-41950	Permit - Other	100.00	1,500.00	1,400.00	6.7%
100-01-43000	Client Cost Reimbursement	492.20	.00	492.20-	0.0%
100-01-45000	Misc Income	120.00	.00	120.00-	0.0%
100-01-45100	Interest Earned	12,777.84	.00	12,777.84-	0.0%
100-01-46100	DIF Administration	4,346.32	3,164.00	1,182.32-	137.4%
100-01-49910	Returned Check Charges	528.58	.00	528.58-	0.0%
Total Admin:		1,563,794.18	1,676,063.00	112,268.82	93.3%

Admin					
100-01-50001	Salaries & Wages	249,547.74	289,284.00	39,736.26	86.3%
100-01-50010	P/R Tax Expense	18,648.77	22,130.19	3,481.42	84.3%
100-01-50011	Insurance - Health	53,772.47	51,600.00	2,172.47-	104.2%
100-01-50015	Workers Compensation Insurance	274.43	608.00	333.57	45.1%
100-01-50017	Retirement	29,736.78	34,364.42	4,627.64	86.5%
100-01-51020	Advertising	150.00	500.00	350.00	30.0%
100-01-51030	Bank Charges	1,034.09	.00	1,034.09-	0.0%
100-01-51041	Client Cost Expense	492.20	.00	492.20-	0.0%
100-01-51060	Computer IT Support	13,545.00	15,000.00	1,455.00	90.3%
100-01-51062	Computers - Software & Subscri	20,895.35	17,000.00	3,895.35-	122.9%
100-01-51075	Contingency Expense	.00	10,000.00	10,000.00	0.0%
100-01-51080	Dues & Memberships	2,851.57	1,200.00	1,651.57-	237.6%
100-01-51125	Interest Expense	425.28	.00	425.28-	0.0%
100-01-51140	Legal Fees	14,655.00	8,000.00	6,655.00-	183.2%
100-01-51145	Legal - Prosecuting Attorney	22,248.00	22,000.00	248.00-	101.1%
100-01-51150	Liability Insurance	6,915.44	6,915.00	.44-	100.0%
100-01-51180	Office Equipment Rental/Repair	7,047.76	7,303.92	256.16	96.5%
100-01-52010	Office Supplies	7,543.12	9,000.00	1,456.88	83.8%
100-01-52020	Internet Expense	1,734.85	4,164.00	2,429.15	41.7%
100-01-52040	Postage, Copies, Mailing	7,514.46	6,000.00	1,514.46-	125.2%
100-01-52050	Professional Services	5,173.33	5,000.00	173.33-	103.5%
100-01-52060	Publishing	1,346.15	.00	1,346.15-	0.0%
100-01-52085	Storage	756.00	800.00	44.00	94.5%
100-01-52090	Supplies	2,547.07	1,000.00	1,547.07-	254.7%
100-01-52100	Telephone	14,584.92	11,000.00	3,584.92-	132.6%
100-01-52120	Training & Meetings	2,917.84	2,000.00	917.84-	145.9%

Account Number	Title	2024-25 YTD Actual	2024-25 Prior year Budget	2024-25 Budget	2024-25 Budget Earned/Used
100-01-52124	Travel Expense	1,706.74	600.00	1,106.74-	284.5%
100-01-56020	Service Contracts	12,500.00	15,000.00	2,500.00	83.3%
100-01-57000	Safety Equipment	51.59	.00	51.59-	0.0%
100-01-58110	Computer/Software Purchase	.00	.00	.00	0.0%
100-01-66900	Reconciliation Adjustment	.01-	.00	.01	0.0%
Total Admin:		500,615.94	540,469.53	39,853.59	92.6%

Account Number	Title	2024-25 YTD Actual	2024-25 Prior year Budget	2024-25 Budget	2024-25 Budget Earned/Used
CD and P&Z					
100-03-41805	Building Permits	91,906.87	50,000.00	41,906.87-	183.8%
100-03-41806	Building Permit Plan Review Fe	56,031.60	37,050.00	18,981.60-	151.2%
100-03-41807	Design Review Fee	400.00	.00	400.00-	0.0%
100-03-41809	Fence Permits	2,500.00	1,500.00	1,000.00-	166.7%
100-03-41810	Manuf Home Install & Set down	.00	3,000.00	3,000.00	0.0%
100-03-41811	Roof Permit	10,400.88	7,000.00	3,400.88-	148.6%
100-03-41815	Application Fees	2,455.00	7,000.00	4,545.00	35.1%
100-03-41820	Sign Permits	750.00	500.00	250.00-	150.0%
100-03-43000	Client Cost Reimbursement	8,691.02	.00	8,691.02-	0.0%
100-03-43400	Planning & Zoning Applications	.00	1,000.00	1,000.00	0.0%
100-03-46100	DIF Community Development	10,902.82	7,721.00	3,181.82-	141.2%
Total CD and P&Z:		184,038.19	114,771.00	69,267.19-	160.4%
03 - CD and P&Z					
100-03-50001	Salaries & Wages	108,615.67	143,520.00	34,904.33	75.7%
100-03-50010	P/R Tax Expense	8,276.47	10,979.28	2,702.81	75.4%
100-03-50011	Insurance - Health	13,806.48	25,200.00	11,393.52	54.8%
100-03-50015	Workers Compensation Insurance	58.58	58.58	.00	100.0%
100-03-50017	Retirement	12,711.98	17,164.99	4,453.01	74.1%
100-03-50020	P & Z Commission	2,856.00	3,500.00	644.00	81.6%
100-03-51020	Advertising	853.32	1,000.00	146.68	85.3%
100-03-51041	Client Cost Expense	3,652.76	.00	3,652.76-	0.0%
100-03-51075	Contingency Expense	.00	10,000.00	10,000.00	0.0%
100-03-51080	Dues & Memberships	110.00	100.00	10.00-	110.0%
100-03-51090	Engineering Services	1,194.49	12,000.00	10,805.51	10.0%
100-03-51140	Legal Fees	2,070.00	10,000.00	7,930.00	20.7%
100-03-51150	Liability Insurance	3,495.32	3,495.32	.00	100.0%
100-03-52010	Office Supplies	1,220.42	.00	1,220.42-	0.0%
100-03-52050	Professional Services	54,050.05	39,172.00	14,878.05-	138.0%
100-03-52060	Publishing	103.04	.00	103.04-	0.0%
100-03-52100	Telephone	596.26	600.00	3.74	99.4%
100-03-52120	Training & Meetings	615.00	700.00	85.00	87.9%
100-03-52124	Travel Expense	773.15	300.00	473.15-	257.7%
100-03-58110	Computer/Software Purchase	3,430.00	.00	3,430.00-	0.0%
Total 03 - CD and P&Z:		218,488.99	277,790.17	59,301.18	78.7%

Account Number	Title	2024-25 YTD Actual	2024-25 Prior year Budget	2024-25 Budget	2024-25 Budget Earned/Used
Parks					
100-04-41900	Grants	20,000.00	20,000.00	.00	100.0%
100-04-41901	Park Rental Fee	1,555.00	1,000.00	555.00-	155.5%
100-04-41902	Park Rental Sports Field	1,820.00	3,000.00	1,180.00	60.7%
100-04-41904	Park Add'l Serv. (trash/toilet)	.00	600.00	600.00	0.0%
100-04-41905	Park Add'l Staff Time	.00	600.00	600.00	0.0%
100-04-46100	DIF Parks	1,531.17	1,519.00	12.17-	100.8%
Total Parks:		24,906.17	26,719.00	1,812.83	93.2%
Parks					
100-04-50001	Salaries & Wages	15,700.84	29,049.00	13,348.16	54.0%
100-04-50010	P/R Tax Expense	1,167.56	2,222.25	1,054.69	52.5%
100-04-50011	Insurance - Health	1,611.29	6,048.00	4,436.71	26.6%
100-04-50015	Workers Compensation Insurance	235.15	80.72	154.43-	291.3%
100-04-50017	Retirement	1,811.34	3,474.26	1,662.92	52.1%
100-04-51073	Contract Labor	27,142.28	20,000.00	7,142.28-	135.7%
100-04-51150	Liability Insurance	878.32	878.31	.01-	100.0%
100-04-51160	Repairs & Maintenance (General	15.88	3,000.00	2,984.12	0.5%
100-04-51163	R & M Equipment (non-auto)	138.27	.00	138.27-	0.0%
100-04-52070	Signs	223.00	300.00	77.00	74.3%
100-04-52080	Small Tools & Equipment	.00	800.00	800.00	0.0%
100-04-52090	Supplies	706.49	600.00	106.49-	117.7%
100-04-52143	Utilities - Power	572.84	.00	572.84-	0.0%
100-04-52146	Utilities - Trash/Toilet/Recyc	4,786.16	3,000.00	1,786.16-	159.5%
100-04-58120	Construction & Improvement	.00	20,000.00	20,000.00	0.0%
Total Parks:		54,989.42	89,452.54	34,463.12	61.5%

Account Number	Title	2024-25 YTD Actual	2024-25 Prior year Budget	2024-25 Budget	2024-25 Budget Earned/Used
Fire					
100-05-40000	Carryover	.00	1,027.00	1,027.00	0.0%
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	22,733.55	6,000.00	16,733.55-	378.9%
100-05-45000	Misc Income	5,000.00	.00	5,000.00-	0.0%
100-05-45100	Interest Earned	214.09	.00	214.09-	0.0%
100-05-46100	DIF Fire Services	18,762.25	3,423.00	15,339.25-	548.1%
Total Fire:		46,709.89	26,450.00	20,259.89-	176.6%
Fire					
100-05-50001	Salaries & Wages	58,661.91	71,234.00	12,572.09	82.4%
100-05-50010	P/R Tax Expense	4,500.10	2,833.00	1,667.10-	158.8%
100-05-50014	Insurance - Life	960.00	1,500.00	540.00	64.0%
100-05-50015	Workers Compensation Insurance	1,449.00	1,449.00	.00	100.0%
100-05-50017	Retirement	4,728.37	5,425.00	696.63	87.2%
100-05-51073	Contract Labor	2,200.00	2,200.00	.00	100.0%
100-05-51075	Contingency Expense	.00	10,000.00	10,000.00	0.0%
100-05-51080	Dues & Memberships	3,748.66	3,800.00	51.34	98.6%
100-05-51110	Fuel	3,030.59	4,000.00	969.41	75.8%
100-05-51125	Interest Expense	8,600.23	8,600.23	.00	100.0%
100-05-51140	Legal Fees	.00	200.00	200.00	0.0%
100-05-51150	Liability Insurance	2,691.68	2,691.67	.01-	100.0%
100-05-51163	R & M - Equipment (non-auto)	5,650.93	5,000.00	650.93-	113.0%
100-05-51167	R & M - Autos	6,183.66	5,000.00	1,183.66-	123.7%
100-05-51177	Misc Expense	1,344.30	500.00	844.30-	268.9%
100-05-52010	Office Supplies	574.05	100.00	474.05-	574.1%
100-05-52080	Small Tools & Equipment	2,476.74	2,000.00	476.74-	123.8%
100-05-52090	Supplies	1,166.02	500.00	666.02-	233.2%
100-05-52100	Telephone	658.99	602.00	56.99-	109.5%
100-05-52120	Training & Meetings	1,446.04	2,000.00	553.96	72.3%
100-05-52124	Travel Expense	150.00	1,500.00	1,350.00	10.0%
100-05-52130	Uniforms & Clothing	1,251.54	1,000.00	251.54-	125.2%
100-05-56030	Investigations	.00	150.00	150.00	0.0%
100-05-56045	Radio Fees	.00	240.00	240.00	0.0%
100-05-56047	RMS/CAD	3,838.13	4,000.00	161.87	96.0%
100-05-57000	Safety Equipment	33,902.93	40,000.00	6,097.07	84.8%
100-05-58150	Auto/Equipment Lease (12+ mos)	7,514.33	20,083.46	12,569.13	37.4%
100-05-58200	Pierce 7400 Responder	12,569.13	.00	12,569.13-	0.0%
Total Fire:		169,297.33	196,608.36	27,311.03	86.1%

Library					
100-07-40000	Carryover	.00	2,250.00	2,250.00	0.0%
100-07-41900	Grants	2,000.00	10,000.00	8,000.00	20.0%
100-07-41920	Donations	2,000.00	.00	2,000.00-	0.0%
100-07-46100	DIF Library	1,564.00	1,134.00	430.00-	137.9%
Total Library:		5,564.00	13,384.00	7,820.00	41.6%

Library					
100-07-50001	Salaries & Wages	41,707.36	43,380.48	1,673.12	96.1%
100-07-50010	P/R Tax Expense	3,061.73	3,318.61	256.88	92.3%
100-07-50011	Insurance - Health	11,652.54	12,600.00	947.46	92.5%
100-07-50015	Workers Compensation Insurance	82.75	54.75	28.00-	151.1%
100-07-50017	Retirement	5,036.66	5,188.31	151.65	97.1%
100-07-51020	Advertising	.00	200.00	200.00	0.0%
100-07-51060	Computer IT Support	1,375.68	.00	1,375.68-	0.0%
100-07-51062	Computers - Software & Subscri	.00	3,000.00	3,000.00	0.0%
100-07-51080	Dues & Memberships	1,175.21	350.00	825.21-	335.8%
100-07-51150	Liability Insurance	937.90	937.90	.00	100.0%
100-07-51177	Misc Expense	.00	500.00	500.00	0.0%
100-07-51180	Office Equipment Rental/Repair	.00	250.00	250.00	0.0%
100-07-52090	Supplies	245.63	500.00	254.37	49.1%
100-07-52100	Telephone	495.90	.00	495.90-	0.0%
100-07-52120	Training & Meetings	38.62	200.00	161.38	19.3%
100-07-55000	Library New Books	1,020.33	1,800.00	779.67	56.7%
100-07-55010	Library Programs	4,976.72	2,500.00	2,476.72-	199.1%
Total Library:		71,807.03	74,780.05	2,973.02	96.0%

Account Number	Title	2024-25 YTD Actual	2024-25 Prior year Budget	2024-25 Budget	2024-25 Budget Earned/Used
Marshal					
100-08-40000	Carryover	.00	1,500.00	1,500.00	0.0%
100-08-41900	Grants	.00	1,000.00	1,000.00	0.0%
100-08-41920	Donations	1,700.00	1,000.00	700.00-	170.0%
100-08-41960	City Code Violation Fee	200.00	3,000.00	2,800.00	6.7%
100-08-41980	Court Fines	47,463.74	50,000.00	2,536.26	94.9%
100-08-45000	Misc Income	6,861.00	.00	6,861.00-	0.0%
100-08-45500	Training & Education	10,093.55	.00	10,093.55-	0.0%
100-08-46100	DIF Marshal	4,268.06	3,234.00	1,034.06-	132.0%
Total Marshal:		70,586.35	59,734.00	10,852.35-	118.2%
Marshal					
100-08-50001	Salaries & Wages	395,738.23	354,093.36	41,644.87-	111.8%
100-08-50002	Paid Time Off	2,968.34	.00	2,968.34-	0.0%
100-08-50010	P/R Tax Expense	30,288.12	27,088.14	3,199.98-	111.8%
100-08-50011	Insurance - Health	50,842.44	51,600.00	757.56	98.5%
100-08-50015	Workers Compensation Insurance	12,270.00	12,270.00	.00	100.0%
100-08-50017	Retirement	57,146.85	51,874.68	5,272.17-	110.2%
100-08-51062	Computers - Software & Subscri	.00	250.00	250.00	0.0%
100-08-51075	Contingency Expense	.00	10,000.00	10,000.00	0.0%
100-08-51080	Dues & Memberships	1,115.00	800.00	315.00-	139.4%
100-08-51110	Fuel	15,988.88	15,000.00	988.88-	106.6%
100-08-51130	Equipment Rental	9,055.79	17,000.00	7,944.21	53.3%
100-08-51150	Liability Insurance	8,701.34	8,701.34	.00	100.0%
100-08-51167	R & M - Autos	7,282.47	7,000.00	282.47-	104.0%
100-08-52010	Office Supplies	786.07	1,200.00	413.93	65.5%
100-08-52090	Supplies	191.24	.00	191.24-	0.0%
100-08-52100	Telephone	2,947.68	2,950.00	2.32	99.9%
100-08-52120	Training & Meetings	2,458.99	5,000.00	2,541.01	49.2%
100-08-52124	Travel Expense	2,318.77	3,000.00	681.23	77.3%
100-08-52130	Uniforms & Clothing	3,849.71	5,000.00	1,150.29	77.0%
100-08-56010	911 Dispatch	29,146.46	28,886.19	260.27-	100.9%
100-08-56040	Medical/Lab Kits	62.00	500.00	438.00	12.4%
100-08-56045	Radio Fees	2,640.00	2,640.00	.00	100.0%
100-08-56047	RMS/CAD	13,302.53	13,199.05	103.48-	100.8%
100-08-56050	Specialized Equipment	9,532.56	10,000.00	467.44	95.3%
100-08-57000	Safety Equipment	1,490.58	1,500.00	9.42	99.4%
100-08-58150	Auto/Equipment Lease	38,655.83	38,656.00	.17	100.0%
100-08-66000	Payroll Expenses	209.70	.00	209.70-	0.0%
Total Marshal:		698,989.58	668,208.76	30,780.82-	104.6%

Bldgs and Grounds

100-09-41900	Grants	.00	20,000.00	20,000.00	0.0%
100-09-46100	DIF Buildings & Grounds	9,223.38	6,727.00	2,496.38-	137.1%
Total Bldgs and Grounds:		9,223.38	26,727.00	17,503.62	34.5%

Bldgs and Grounds

100-09-50001	Salaries & Wages	3,527.63	10,764.00	7,236.37	32.8%
100-09-50010	P/R Tax Expense	265.09	823.45	558.36	32.2%
100-09-50011	Insurance - Health	529.64	5,040.00	4,510.36	10.5%
100-09-50015	Workers Compensation Insurance	453.16	453.16	.00	100.0%
100-09-50017	Retirement	244.59	386.21	141.62	63.3%
100-09-51073	Contract Labor	2,118.47	3,000.00	881.53	70.6%
100-09-51150	Liability Insurance	714.28	714.28	.00	100.0%
100-09-51160	Repairs & Maintenance (General	11,433.01	6,654.00	4,779.01-	171.8%
100-09-52090	Supplies	2,654.83	1,000.00	1,654.83-	265.5%
100-09-52140	Utilities - Gas	3,288.25	6,000.00	2,711.75	54.8%
100-09-52143	Utilities - Power	5,306.11	7,700.00	2,393.89	68.9%
100-09-52146	Utilities - Trash/Toilet/Recyc	4,366.34	3,000.00	1,366.34-	145.5%
100-09-58120	Construction & Improvemen	16,657.00	11,000.00	5,657.00-	151.4%
100-09-58190	Real Property Lease Exp	1,375.00	1,625.00	250.00	84.6%
Total Bldgs and Grounds:		52,933.40	58,160.10	5,226.70	91.0%

Account Number	Title	2024-25 YTD Actual	2024-25 Prior year Budget	2024-25 Budget	2024-25 Budget Earned/Used
Streets					
100-10-41000	State Highway Revenue - Regula	96,301.26	99,349.00	3,047.74	96.9%
100-10-41100	State Highway Revenue HB312	29,138.12	28,624.00	514.12-	101.8%
100-10-41110	State Highway Revenue HB 362	20,721.71	14,666.00	6,055.71-	141.3%
100-10-41111	State Highway Revenue GF HB354	60,610.86	54,912.00	5,698.86-	110.4%
100-10-41115	LOT Tax Revenue	64,982.08	100,000.00	35,017.92	65.0%
100-10-41807	Encroachment Permit	3,300.00	1,000.00	2,300.00-	330.0%
100-10-41900	Grants	19,775.96	100,000.00	80,224.04	19.8%
100-10-41950	Permit - Other	100.00	1,000.00	900.00	10.0%
100-10-45000	Misc Income	2,744.10	.00	2,744.10-	0.0%
100-10-45100	Interest Earned	4,009.41	.00	4,009.41-	0.0%
100-10-46100	DIF Streets	12,078.18	43,071.00	30,992.82	28.0%
Total Streets:		313,761.68	442,622.00	128,860.32	70.9%

Streets					
100-10-50001	Salaries & Wages	152,209.32	141,447.00	10,762.32-	107.6%
100-10-50002	Paid Time Off	3,674.53-	.00	3,674.53	0.0%
100-10-50010	P/R Tax Expense	11,966.78	10,820.70	1,146.08-	110.6%
100-10-50011	Insurance - Health	36,033.41	29,484.00	6,549.41-	122.2%
100-10-50015	Workers Compensation Insurance	7,497.00	7,500.00	3.00	100.0%
100-10-50017	Retirement	18,861.53	16,917.06	1,944.47-	111.5%
100-10-51020	Advertising	84.24	.00	84.24-	0.0%
100-10-51075	Contingency Expense	.00	10,000.00	10,000.00	0.0%
100-10-51080	Dues & Memberships	165.00	100.00	65.00-	165.0%
100-10-51090	Engineering Services	25,106.15	.00	25,106.15-	0.0%
100-10-51110	Fuel	17,357.80	13,000.00	4,357.80-	133.5%
100-10-51130	Equipment Rental	95.00	.00	95.00-	0.0%
100-10-51140	Legal Fees	225.00	.00	225.00-	0.0%
100-10-51150	Liability Insurance	8,273.74	8,273.73	.01-	100.0%
100-10-51160	Repairs & Maintenance (General	1,885.74	500.00	1,385.74-	377.1%
100-10-51163	R & M - Equipment (non-auto)	10,040.41	7,518.00	2,522.41-	133.6%
100-10-51164	R & M - Street Maintenance	4,068.08	10,000.00	5,931.92	40.7%
100-10-51165	R & M - Tree Expense	280.11	4,000.00	3,719.89	7.0%
100-10-51166	R & M - Snow Removal	48,682.76	50,000.00	1,317.24	97.4%
100-10-51167	R & M - Autos	13,264.75	5,000.00	8,264.75-	265.3%
100-10-51168	R & M - Street Lights	2,694.15	2,000.00	694.15-	134.7%
100-10-51177	Misc Expense	.00	500.00	500.00	0.0%
100-10-52010	Office Supplies	.00	250.00	250.00	0.0%
100-10-52050	Professional Services	162.00	7,000.00	6,838.00	2.3%
100-10-52070	Signs	4,991.44	2,000.00	2,991.44-	249.6%
100-10-52080	Small Tools & Equipment	2,484.96	2,000.00	484.96-	124.2%
100-10-52090	Supplies	6,103.97	4,000.00	2,103.97-	152.6%
100-10-52100	Telephone	746.68	750.00	3.32	99.6%
100-10-52120	Training & Meetings	2,245.00	1,500.00	745.00-	149.7%
100-10-52124	Travel Expense	350.61	500.00	149.39	70.1%
100-10-52130	Uniforms & Clothing	1,047.33	1,500.00	452.67	69.8%

Account Number	Title	2024-25 YTD Actual	2024-25 Prior year Budget	2024-25 Budget	2024-25 Budget Earned/Used
100-10-52143	Utilities - Power	.00	.00	.00	0.0%
100-10-52145	Utilities - Street Lights	20,395.96	20,000.00	395.96-	102.0%
100-10-56045	Radio Fees	220.00	500.00	280.00	44.0%
100-10-57000	Safety Equipment	1,868.47	500.00	1,368.47-	373.7%
100-10-58150	Auto/Equipment Lease (12+ mos)	23,755.65	23,440.00	315.65-	101.3%
100-10-58160	Auto or Equipment Purchase	2,496.08	.00	2,496.08-	0.0%
100-10-58250	Street Construction	40,000.00	100,000.00	60,000.00	40.0%
Total Streets:		461,984.59	481,000.49	19,015.90	96.0%

Account Number	Title	2024-25 YTD Actual	2024-25 Prior year Budget	2024-25 Budget	2024-25 Budget Earned/Used
Mayor & City Council					
100-11-50001	Salaries & Wages	29,822.54	.00	29,822.54-	0.0%
100-11-50010	P/R Tax Expense	2,281.61	.00	2,281.61-	0.0%
100-11-50015	Workers Compensation Insurance	36.12	.00	36.12-	0.0%
100-11-50017	Retirement	3,573.67	.00	3,573.67-	0.0%
100-11-52100	Telephone	3,790.28	.00	3,790.28-	0.0%
Total Mayor & City Council:		39,504.22	.00	39,504.22-	0.0%

Account Number	Title	2024-25 YTD Actual	2024-25 Prior year Budget	2024-25 Budget	2024-25 Budget Earned/Used
Water Fund					
Water Revenue					
200-20-40000	Carryover	.00	143,087.00	143,087.00	0.0%
200-20-41800	Administrative Fees	150.00	375.00	225.00	40.0%
200-20-41815	Application Fees	475.00	125.00	350.00-	380.0%
200-20-41900	Grants	.00	.00	.00	0.0%
200-20-41910	Grants - IDEQ Revenue Bond	99,784.00	3,300,000.00	3,200,216.00	3.0%
200-20-41950	Permit - Other	600.00	500.00	100.00-	120.0%
200-20-42001	Water User Fees	480,983.88	467,779.00	13,204.88-	102.8%
200-20-42002	Water Meter Vault Fees	.00	100.00	100.00	0.0%
200-20-42003	Water Meter Unit Fees	886.30	1,425.00	538.70	62.2%
200-20-42004	Water Cap Fee	51,028.00	13,750.00	37,278.00-	371.1%
200-20-42005	Late Fees	320.00	.00	320.00-	0.0%
200-20-42006	Water On or Off	980.00	2,000.00	1,020.00	49.0%
200-20-43000	Client Cost Reimbursement	1,097.46	.00	1,097.46-	0.0%
200-20-45000	Misc Income	804.33	.00	804.33-	0.0%
200-20-45010	AFFF Litigation Settlement	90,763.03	.00	90,763.03-	0.0%
200-20-45100	Interest Earned	37,054.22	.00	37,054.22-	0.0%
Total Water Revenue:		764,926.22	3,929,141.00	3,164,214.78	19.5%
Water Expenditures					
200-20-50001	Salaries & Wages	60,557.30	88,001.00	27,443.70	68.8%
200-20-50010	P/R Tax Expense	4,113.00	6,732.00	2,619.00	61.1%
200-20-50011	Insurance - Health	7,457.22	17,640.00	10,182.78	42.3%
200-20-50015	Workers Compensation Insurance	1,028.00	1,028.00	.00	100.0%
200-20-50017	Retirement	6,652.68	10,525.00	3,872.32	63.2%
200-20-51010	Admin Fees	93,908.00	93,908.00	.00	100.0%
200-20-51020	Advertising	.00	200.00	200.00	0.0%
200-20-51041	Client Cost Expense	1,097.46	.00	1,097.46-	0.0%
200-20-51060	Computer IT Support	1,318.20	1,920.00	601.80	68.7%
200-20-51062	Computers - Software & Subs	8,462.16	.00	8,462.16-	0.0%
200-20-51070	Conjunctive Management	31,604.24	53,000.00	21,395.76	59.6%
200-20-51073	Contract Labor	151,910.10	80,000.00	71,910.10-	189.9%
200-20-51075	Contingency Expense	.00	40,000.00	40,000.00	0.0%
200-20-51080	Dues & Memberships	743.50	3,000.00	2,256.50	24.8%
200-20-51110	Fuel	.00	4,000.00	4,000.00	0.0%
200-20-51122	IDWR Water Fees	.00	4,000.00	4,000.00	0.0%
200-20-51140	Legal Fees	3,142.50	1,000.00	2,142.50-	314.3%
200-20-51150	Liability Insurance	12,632.00	12,632.00	.00	100.0%
200-20-51155	Merchant Fees	1,850.73	4,000.00	2,149.27	46.3%
200-20-51160	Repairs & Maintenance (Gen	28,981.75	48,595.00	19,613.25	59.6%
200-20-51163	R & M - Equipment (non-auto)	18,025.90	5,000.00	13,025.90-	360.5%
200-20-51167	R & M - Autos	5,774.71	2,000.00	3,774.71-	288.7%
200-20-52010	Office Supplies	129.00	.00	129.00-	0.0%
200-20-52040	Postage, Copies, Mailing	.00	200.00	200.00	0.0%

Account Number	Title	2024-25 YTD Actual	2024-25 Prior year Budget	2024-25 Budget	2024-25 Budget Earned/Used
200-20-52050	Professional Services	2,770.83	6,000.00	3,229.17	46.2%
200-20-52070	Signs	148.60	.00	148.60-	0.0%
200-20-52080	Small Tools & Equipment	5,975.60	1,000.00	4,975.60-	597.6%
200-20-52090	Supplies	39,508.71	10,000.00	29,508.71-	395.1%
200-20-52100	Telephone	1,185.33	550.00	635.33-	215.5%
200-20-52110	Test Samples - Water & Sewer	4,966.90	8,500.00	3,533.10	58.4%
200-20-52120	Training & Meetings	4,149.79	6,000.00	1,850.21	69.2%
200-20-52124	Travel Expense	154.00	1,000.00	846.00	15.4%
200-20-52135	Water District Fees	1,078.54	1,200.00	121.46	89.9%
200-20-52140	Utilities - Gas	225.18	.00	225.18-	0.0%
200-20-52143	Utilities - Power	27,620.10	11,630.00	15,990.10-	237.5%
200-20-52146	Utilities - Trash/Toilet/Recyc	98.76	.00	98.76-	0.0%
200-20-56045	Radio Fees	220.00	240.00	20.00	91.7%
200-20-57000	Safety Equipment	179.96	1,000.00	820.04	18.0%
200-20-58110	Computer/Software PURCHASE	1,028.64	.00	1,028.64-	0.0%
200-20-58120	Construction & Improvement	16,504.96	50,000.00	33,495.04	33.0%
200-20-58125	Drinking Water Plan - IDEQ	142,844.10	3,300,000.00	3,157,155.90	4.3%
200-20-58150	Auto/Equipment Lease (12+ mos)	23,755.76	23,440.00	315.76-	101.3%
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	7,911.70	6,200.00	1,711.70-	127.6%
Total Water Expenditures:		719,715.91	3,929,141.00	3,209,425.09	18.3%

Account Number	Title	2024-25 YTD Actual	2024-25 Prior year Budget	2024-25 Budget	2024-25 Budget Earned/Used
Water Fund Revenue Total:		764,926.22	3,929,141.00	3,164,214.78	19.5%
Water Fund Expenditure Total:		719,715.91	3,929,141.00	3,209,425.09	18.3%
Total Water Fund:		45,210.31	.00	45,210.31-	0.0%

Account Number	Title	2024-25 YTD Actual	2024-25 Prior year Budget	2024-25 Budget	2024-25 Budget Earned/Used
Wastewater Fund					
WW Revenue					
300-30-40000	Carryover	.00	222,811.00	222,811.00	0.0%
300-30-41800	Administrative Fees	150.00	300.00	150.00	50.0%
300-30-41815	Application Fees	400.00	100.00	300.00-	400.0%
300-30-42001	Sewer User Fees	1,227,113.44	1,213,273.00	13,840.44-	101.1%
300-30-42004	Sewer Cap Fee	60,805.00	13,320.00	47,485.00-	456.5%
300-30-45100	Interest Eamed	55,409.78	.00	55,409.78-	0.0%
300-30-46000	Insurance Claim Reimbursement	398,669.04	.00	398,669.04-	0.0%
Total WW Revenue:		1,742,547.26	1,449,804.00	292,743.26-	120.2%
WW Expenditures					
300-30-50001	Salaries & Wages	51,754.69	106,001.00	54,246.31	48.8%
300-30-50010	P/R Tax Expense	3,501.73	8,109.00	4,607.27	43.2%
300-30-50011	Insurance - Health	5,020.74	20,160.00	15,139.26	24.9%
300-30-50015	Workers Compensation Insurance	1,892.00	1,892.00	.00	100.0%
300-30-50017	Retirement	4,835.12	12,678.00	7,842.88	38.1%
300-30-51010	Admin Fees	114,776.00	114,776.00	.00	100.0%
300-30-51020	Advertising	.00	200.00	200.00	0.0%
300-30-51030	Bank Charges	352.60	50.00	302.60-	705.2%
300-30-51060	Computer IT Support	1,318.20	4,000.00	2,681.80	33.0%
300-30-51062	Computers - Software & Subs	7,892.05	.00	7,892.05-	0.0%
300-30-51073	Contract Labor	144,890.00	125,000.00	19,890.00-	115.9%
300-30-51075	Contingency Expense	.00	33,271.00	33,271.00	0.0%
300-30-51080	Dues & Memberships	997.50	2,000.00	1,002.50	49.9%
300-30-51090	Engineering Services	11,050.00	17,000.00	5,950.00	65.0%
300-30-51110	Fuel	3,808.36	6,000.00	2,191.64	63.5%
300-30-51125	Interest Expense	.00	80,000.00	80,000.00	0.0%
300-30-51140	Legal Fees	1,102.50	2,000.00	897.50	55.1%
300-30-51150	Liability Insurance	25,645.98	25,646.00	.02	100.0%
300-30-51155	Merchant Fees	4,758.97	10,000.00	5,241.03	47.6%
300-30-51160	Repairs & Maintenance (Gen	21,945.82	69,000.00	47,054.18	31.8%
300-30-51163	R & M - Equipment (non-auto)	61,840.17	3,000.00	58,840.17-	2061.3%
300-30-51167	R & M - Autos	3,481.62	2,000.00	1,481.62-	174.1%
300-30-51177	Misc Expense	18.84	.00	18.84-	0.0%
300-30-52010	Office Supplies	191.93	.00	191.93-	0.0%
300-30-52020	Internet Expense	609.22	1,860.00	1,250.78	32.8%
300-30-52050	Professional Services	2,847.89	3,000.00	152.11	94.9%
300-30-52070	Signs	148.60	500.00	351.40	29.7%
300-30-52080	Small Tools & Equipment	6,028.89	2,000.00	4,028.89-	301.4%
300-30-52090	Supplies	82,492.56	60,000.00	22,492.56-	137.5%
300-30-52100	Telephone	609.85	602.00	7.85-	101.3%
300-30-52110	Test Samples - Water & Sewer	23,052.00	7,572.00	15,480.00-	304.4%
300-30-52120	Training & Meetings	1,415.88	6,000.00	4,584.12	23.6%
300-30-52124	Travel Expense	196.00	1,000.00	804.00	19.6%

Account Number	Title	2024-25 YTD Actual	2024-25 Prior year Budget	2024-25 Budget	2024-25 Budget Earned/Used
300-30-52140	Utilities - Gas	597.32	1,500.00	902.68	39.8%
300-30-52143	Utilities - Power	30,052.78	33,000.00	2,947.22	91.1%
300-30-52146	Utilities - Trash/Toilet/Recyc	666.39	700.00	33.61	95.2%
300-30-56045	Radio Fees	220.00	240.00	20.00	91.7%
300-30-57000	Safety Equipment	692.92	100.00	592.92-	692.9%
300-30-58110	Computer/Software PURCHASE	1,028.64	.00	1,028.64-	0.0%
300-30-58120	Construction & Improvement	382,480.73	300,000.00	82,480.73-	127.5%
300-30-58150	Auto/Equipment Lease (12+ mos)	23,755.75	23,440.00	315.75-	101.3%
300-30-58160	Auto or Equipment Purchase	.00	30,000.00	30,000.00	0.0%
300-30-58170	IDEQ Loan	410,400.00	335,507.00	74,893.00-	122.3%
Total WW Expenditures:		1,438,370.24	1,449,804.00	11,433.76	99.2%
Wastewater Fund Revenue Total:		1,742,547.26	1,449,804.00	292,743.26-	120.2%
Wastewater Fund Expenditure Total:		1,438,370.24	1,449,804.00	11,433.76	99.2%
Total Wastewater Fund:		304,177.02	.00	304,177.02-	0.0%