

City of Bellevue, Idaho

Treasurer's Year-End Report



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Bellevue's Cash Position

City of Bellevue SUMMARY OF CASH ACCOUNTS

	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%
Subtotal General Fund:	\$ 613,148	\$ 644,538	\$ (31,390)	-4.87%
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	
Subtotal Water Fund:	\$ 1,071,379	\$ 942,693	\$ 128,687	13.65%
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:	\$ 3,410,683	\$ 3,019,089	\$ 391,594	12.97%

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.

General Fund Financial Summary FY25

FINANCIAL SUMMARY - SEPTEMBER 30, 2025

	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)
GF TOTALS:	\$ 2,238,286	\$ 2,386,470	\$ (148,184)	\$ 2,268,610	\$ 2,386,470	\$ (117,860)
NET INCOME:	\$ (30,324)					

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.

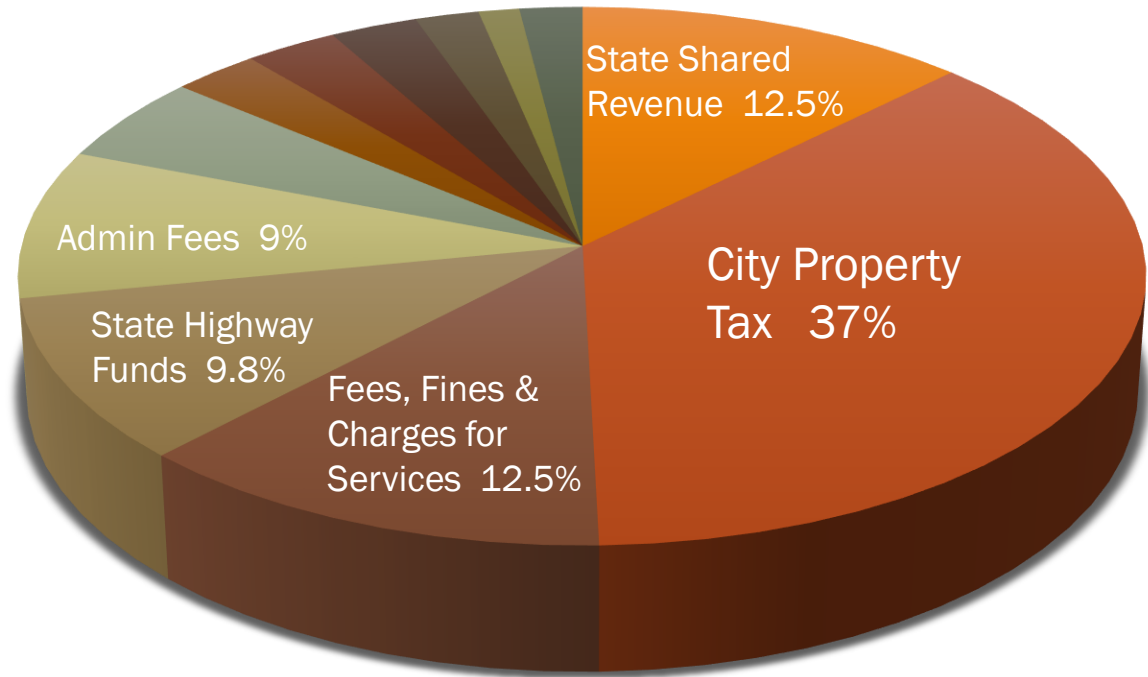
In summary, the General Fund's beginning FY25 fund balance of \$807,145 ended FY25 with a balance of \$776,821.

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%
Total General Fund:	\$ 2,386,470	\$ 2,333,783	100%

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.

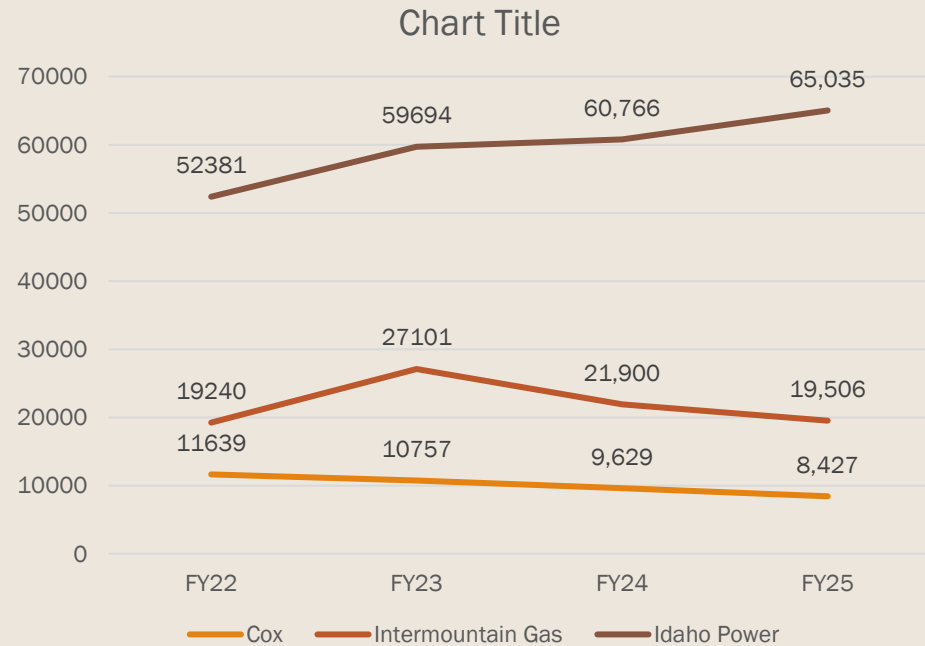
Historical Franchise Fees

FY22 Total = 83,260

FY23 Total = 97,552

FY24 Total = 92,295

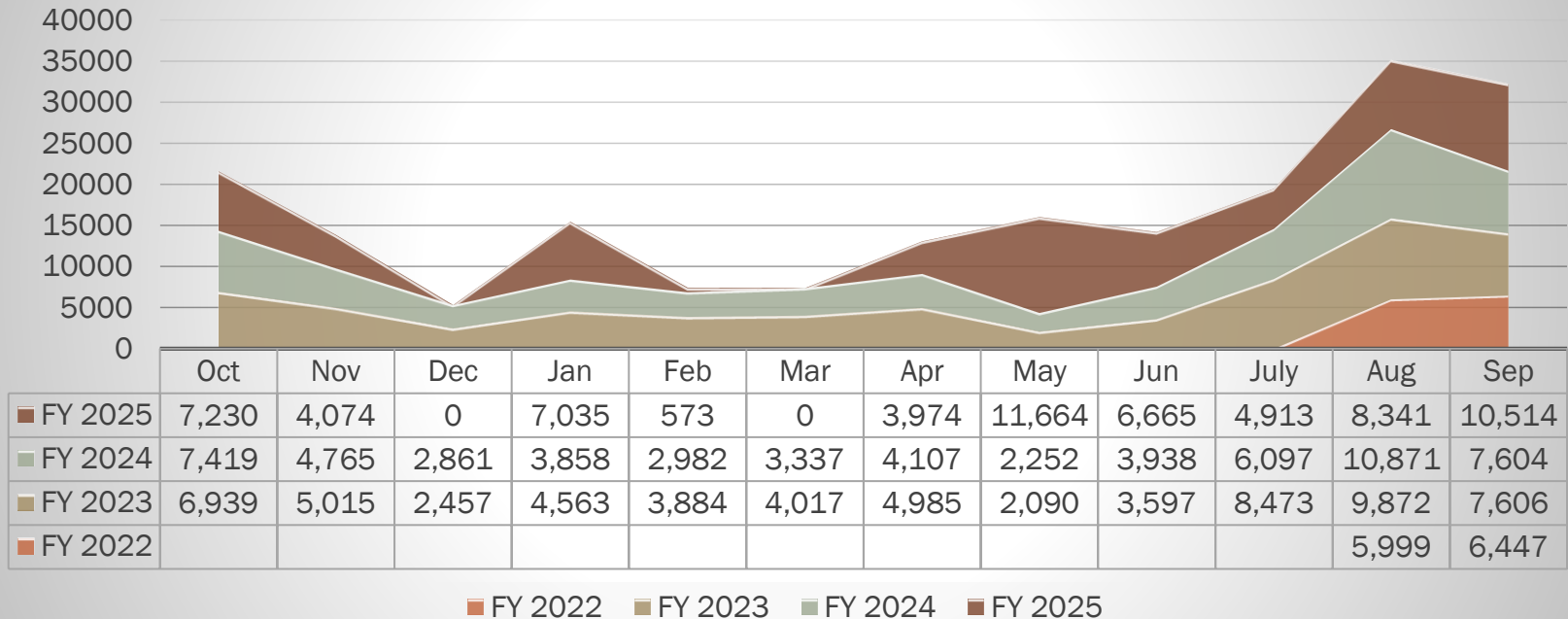
FY25 Total = 92,968



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



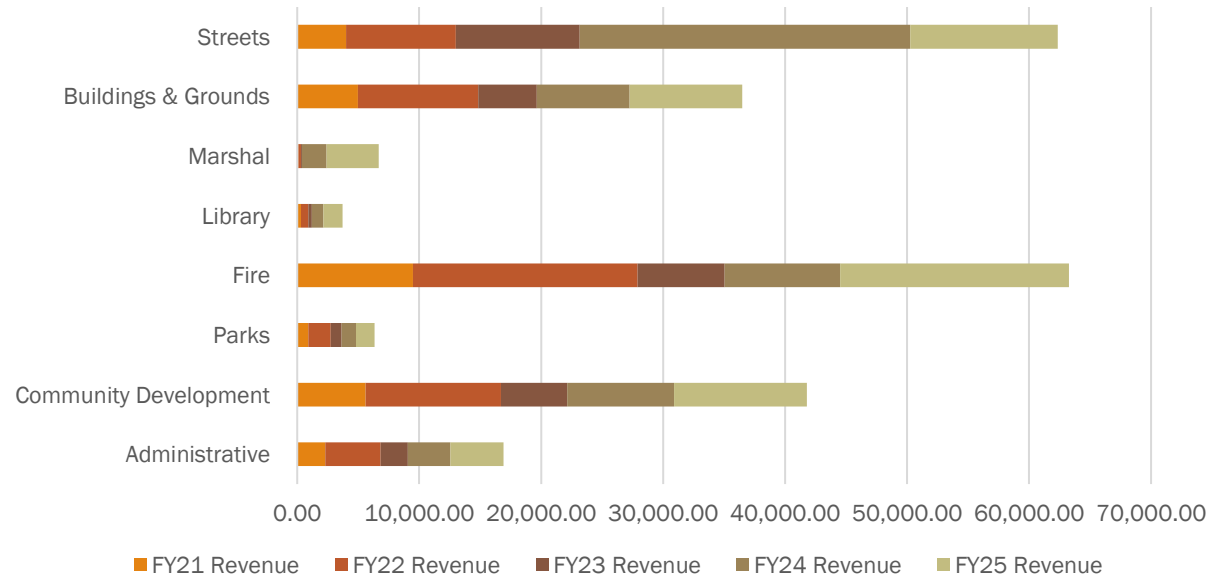
Development Impact Fees (DIF)

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

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%
Subtotal General Fund:	\$ 23,922	\$ 21,515	\$ 2,407	11.19%



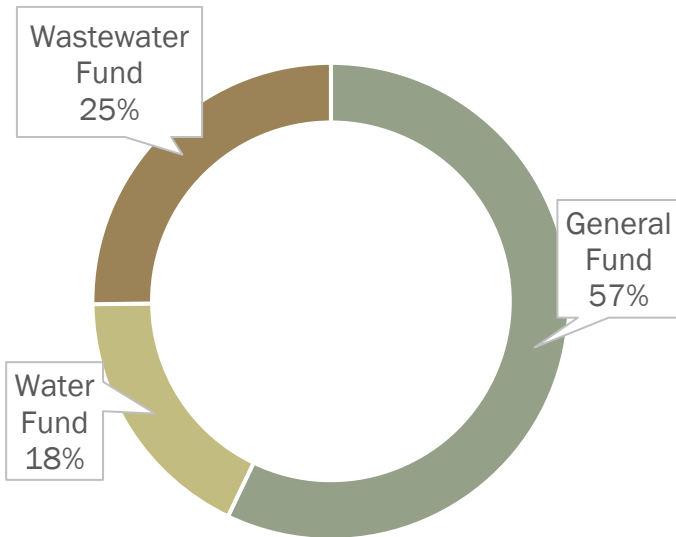
GENERAL FUND EXPENSES



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



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%
Total General Fund:	\$ 2,386,470	\$ 2,268,610	100%

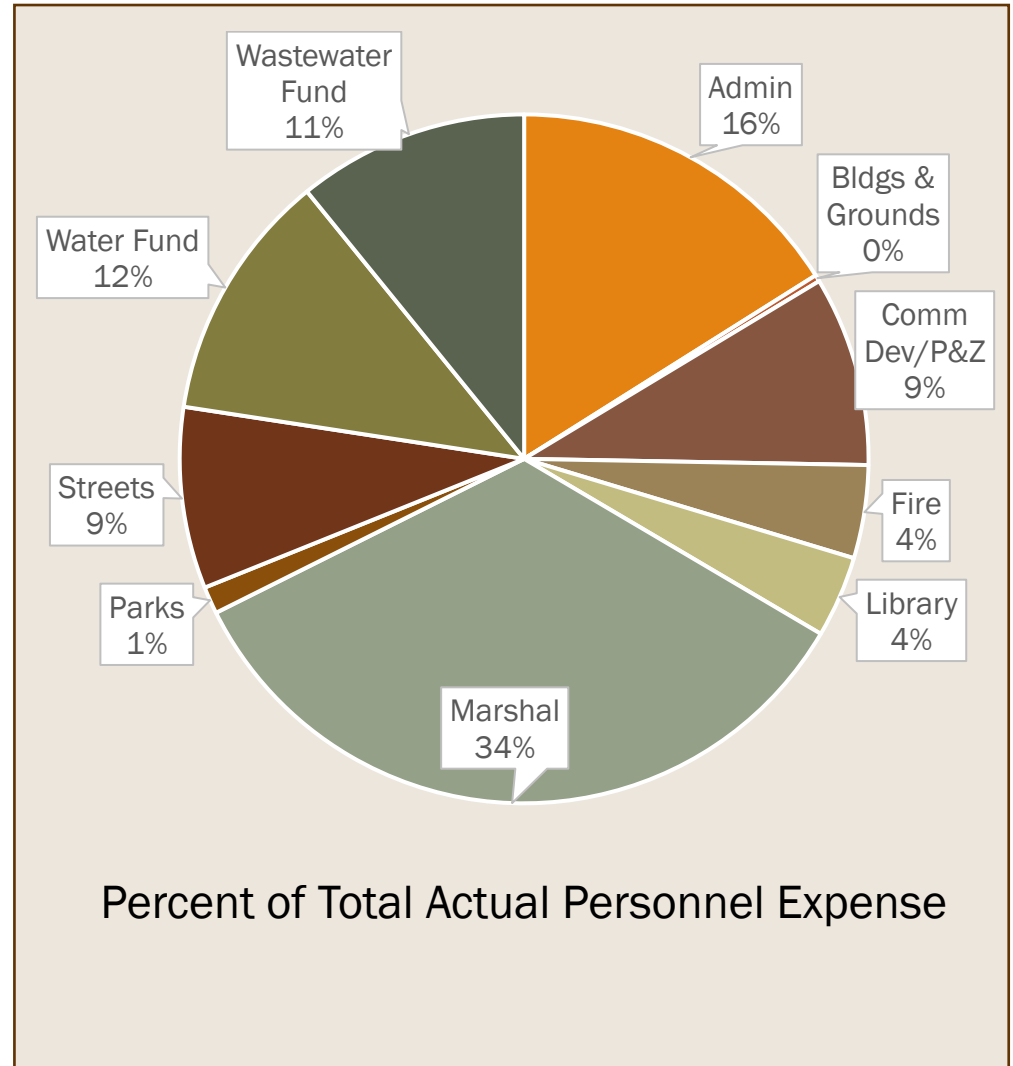
WATER FUND EXPENSES	Adopted Budget FY25	Total Spent FY25	% of Total
Operating	\$ 629,141	\$ 661,949	94%
Nonoperating		\$ 41,327	6%
Total Water Fund:	\$ 629,141	\$ 703,276	

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

TOTAL ALL FUNDS EXPENSES	\$ 4,465,415	\$ 3,972,668	
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City Personnel Expenses

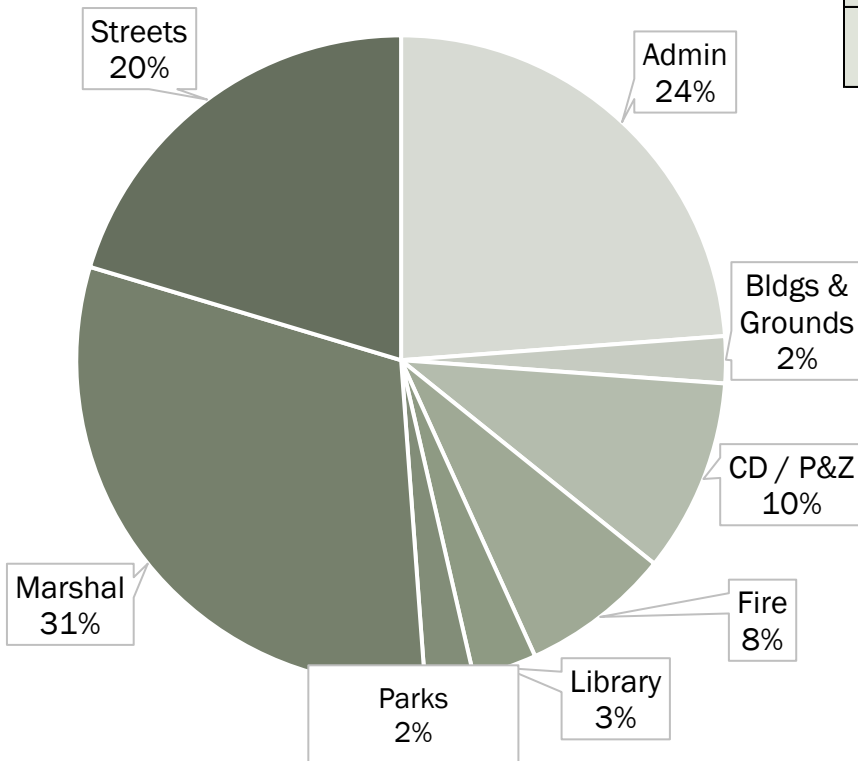
	Budget FY25	Actual FY25	Actual %
Admin	397,987	\$ 258,334	16%
Bldgs & Grounds	17,467	\$ 5,020	0.31%
Comm Dev/P&Z	200,423	\$ 143,469	9%
Fire	82,441	\$ 70,299	4%
Library	64,542	\$ 61,541	4%
Marshal	496,926	\$ 549,256	34%
Parks	40,874	\$ 20,526	1%
Streets	206,169	\$ 137,032	9%
Water Fund	123,926	\$ 188,652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



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%
Total General Fund:	\$ 2,386,470	\$ 2,268,610	100%



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?

