

Quarterly Financial Report

As of March 31, 2026 – Qtr 2

Fiscal Year 2026

50% of Budget

13 of 26 Payrolls

Bellevue
Idaho



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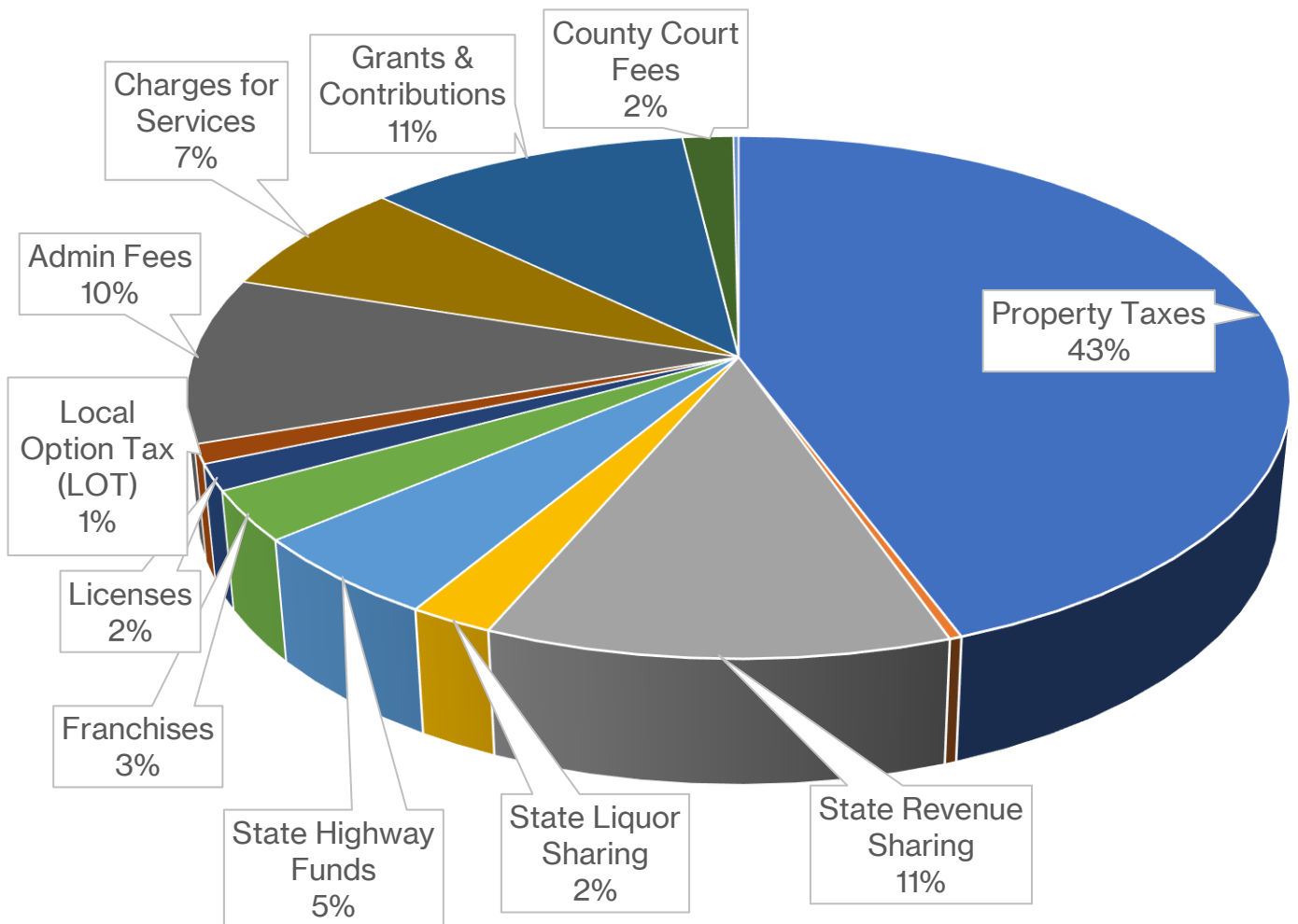
Citizens are invited to review this report at www.bellevueidaho.gov

City of Bellevue
SUMMARY OF CASH ACCOUNTS - Quarter 2 FY26

| | March 31, 2026 | March 31, 2025 | | |
|---|---------------------|---------------------|-------------------|--------------|
| | Balance | Balance | \$ Change | % Change |
| General Fund Cash in Checking 8993 | \$ (170,697) | \$ 42,359 | \$ (213,056) | -502.98% |
| LGIP General 802 | \$ 501,370 | \$ 269,621 | \$ 231,749 | 85.95% |
| LGIP Fire Capital Savings 3593 | \$ 6,093 | \$ 5,842 | \$ 251 | 4.3% |
| Capital Funds LGIP DIF 3703 | \$ 259,787 | \$ 185,995 | \$ 73,792 | 39.67% |
| Streets - LGIP Muni Prop Tax Relief 3790 | \$ 9,355 | \$ 8,970 | \$ 385 | 4.29% |
| LGIP Streets Capital 3814 | \$ 36,067 | \$ 73,966 | \$ (37,899) | -51.24% |
| Subtotal General Fund: | \$ 641,975 | \$ 586,753 | \$ 55,222 | 9.41% |
| Water Fund Cash in Checking 8993 | \$ 76,784 | \$ 177,061 | \$ (100,277) | -56.63% |
| 10011 · LGIP Water 1506 | \$ 32,452 | \$ 31,117 | \$ 1,335 | 4.29% |
| 10012 · LGIP Water Cap 2442 | \$ 606,573 | \$ 581,631 | \$ 24,942 | 4.29% |
| 10017 · DBF Bond Fund 366 | \$ 274,910 | \$ 264,463 | \$ 10,447 | 3.95% |
| 10028 - LGIP 4286 Water AFFF (settlement funds) | \$ 108,292 | \$ - | \$ 108,292 | |
| Subtotal Water Fund: | \$ 1,099,011 | \$ 1,054,272 | \$ 44,739 | 4.24% |
| Wastewater Fund Cash in Checking 8993 | \$ 368,216 | \$ 200,185 | \$ 168,031 | 83.94% |
| LGIP Sewer 1694 | \$ 511,499 | \$ 693,267 | \$ (181,768) | -26.22% |
| LGIP Sewer Cap 1927 | \$ 305,484 | \$ 292,922 | \$ 12,562 | 4.29% |
| LGIP Sewer Bond 3195 | \$ 429,348 | \$ 411,693 | \$ 17,655 | 4.29% |
| Total Wastewater Fund: | \$ 1,614,547 | \$ 1,598,067 | \$ 16,480 | 1.03% |
| Gannett Ranch Annex LGIP 3797 | \$ 57,864 | \$ 55,485 | \$ 2,379 | 4.29% |
| TOTAL CITY CASH: | \$ 3,413,397 | \$ 3,294,577 | \$ 118,820 | 3.61% |

General Fund Revenues by Category YTD

| GENERAL FUND | Adopted Budget FY26 | Total Received F Y26 as of 3/31/26 | % of Total Received |
|----------------------------|---------------------|------------------------------------|---------------------|
| Property Taxes | \$ 889,126 | \$ 565,756 | 43.06% |
| Personal Prop. Replace. | \$ 8,052 | \$ 4,016 | 0.31% |
| State Revenue Sharing | \$ 300,171 | \$ 150,450 | 11.45% |
| State Liquor Sharing | \$ 70,000 | \$ 27,414 | 2.09% |
| State Highway Funds | \$ 213,147 | \$ 66,763 | 5.08% |
| Franchises | \$ 115,000 | \$ 39,776 | 3.03% |
| Licenses | \$ 29,182 | \$ 20,740 | 1.58% |
| Local Option Tax (LOT) | \$ 75,000 | \$ 15,040 | 1.14% |
| Admin Fees (Water/Sewer) | \$ 262,176 | \$ 131,088 | 9.98% |
| Charges for Services | \$ 172,000 | \$ 91,158 | 6.94% |
| Grants & Contributions | \$ 113,000 | \$ 139,856 | 10.64% |
| County Court Fees | \$ 50,000 | \$ 22,003 | 1.67% |
| Refunds, Reimb. & Other | \$ 6,300 | \$ 2,284 | 0.17% |
| Dev. Impact Fees | \$ - | \$ 25,002 | 1.90% |
| Interest Income | \$ - | \$ 12,507 | 0.95% |
| Carryover Funds | \$ 208,661 | | |
| Total General Fund: | \$ 2,511,815 | \$ 1,313,853 | 100% |



Revenue Comparison to Last Fiscal Year (FY25 to FY26)

| | | YTD FY25 | | YTD FY26 |
|---------------------------------|-----------|---------------------|-----------|---------------------|
| Admin | \$ | 839,428.31 | \$ | 949,743.13 |
| CD & P&Z | \$ | 59,127.43 | \$ | 104,776.86 |
| Fire | \$ | 17,844.76 | \$ | 22,374.24 |
| Library | \$ | 1,862.84 | \$ | 1,940.37 |
| Marshal | \$ | 29,643.07 | \$ | 23,271.42 |
| City Assets | \$ | 947,906.41 | \$ | 1,102,106.02 |
| | | | | |
| Water Fund | \$ | 362,232.42 | \$ | 558,028.33 |
| Wastewater Fund | \$ | 816,728.58 | \$ | 666,344.62 |
| | | | | |
| Total Revenue Comparison | \$ | 3,074,773.82 | \$ | 3,428,584.99 |

Wastewater Fund received \$166,083 last fiscal year from insurance claim reimbursement. Without the reimbursement, revenues were \$650,646.

City of Bellevue - Quarterly Expense Report

2nd Quarter FY2026 - March 31, 2026

| GENERAL FUND | Budgeted Expenses | Personnel Expenses | Operating Expenses | Capital Expenses |
|-----------------|---------------------|--------------------|--------------------|------------------|
| Administration* | \$ 594,476 | \$ 192,499 | \$ 143,463 | \$ - |
| City Council | \$ 35,649 | \$ 17,882 | \$ - | \$ - |
| CD / P&Z | \$ 292,543 | \$ 100,218 | \$ 22,287 | \$ - |
| Fire | \$ 185,844 | \$ 37,475 | \$ 34,318 | \$ 44,160 |
| Library | \$ 68,320 | \$ 32,298 | \$ 2,907 | \$ - |
| Marshal | \$ 696,067 | \$ 256,574 | \$ 87,356 | \$ - |
| City Assets | \$ 638,922 | \$ 133,489 | \$ 112,098 | \$ 50,843 |
| TOTALS: | \$ 2,511,821 | \$ 770,435 | \$ 402,429 | \$ 95,003 |

*Includes Worker's Comp and Liability Insurance for all GF Departments

| WATER FUND | Budgeted Expenses | Personnel Expenses | Operating Expenses | Capital Expenses |
|----------------|---------------------|--------------------|--------------------|-------------------|
| Operating | \$ 655,719 | \$ 47,443 | \$ 184,526 | |
| Nonoperating | \$ 3,200,000 | | | \$ 233,016 |
| TOTALS: | \$ 3,855,719 | \$ 47,443 | \$ 184,526 | \$ 233,016 |

| WASTEWATER FUND | Budgeted Expenses | Personnel Expenses | Operating Expenses | Capital Expenses |
|-----------------|---------------------|--------------------|--------------------|-------------------|
| Operating | \$ 721,181 | \$ 45,169 | \$ 439,932 | |
| Nonoperating | \$ 556,250 | | | \$ 289,176 |
| TOTALS: | \$ 1,277,431 | \$ 45,169 | \$ 439,932 | \$ 289,176 |

General Fund Payroll Summary

March 31, 2026 – Qtr 2 FY26

| | YTD Actual | Budget FY26 | % of Budget |
|------------------|------------|--------------|-------------|
| Salaries & Wages | \$ 637,859 | \$ 1,166,429 | 55% |
| Employer Tax | \$ 47,719 | \$ 86,676 | 55% |
| Health Insurance | \$ 83,487 | \$ 156,300 | 53% |
| Life Insurance | \$ 480 | \$ 1,500 | 32% |
| Retirement | \$ 72,126 | \$ 144,396 | 50% |
| Workers Comp | \$ 21,375 | \$ 33,692 | 63% |
| | \$ 863,046 | \$ 1,588,993 | 54% |

Water Fund Payroll Summary Quarter 2 FY2026 – March 31, 2026

| | | YTD Actual | FY26 Budget | % of Budget |
|-----------------------------|--------------------|------------|-------------|-------------|
| 200-20-50001 | Salaries & Wages | \$ 34,975 | \$ 75,119 | 47% |
| 200-20-50010 | P/R Tax Expense | \$ 2,641 | \$ 5,747 | 46% |
| 200-20-50011 | Insurance - Health | \$ 4,122 | \$ 12,600 | 33% |
| 200-20-50015 | Workers Comp | \$ 1,886 | \$ 2,702 | 70% |
| 200-20-50017 | Retirement | \$ 3,819 | \$ 8,984 | 43% |
| Total Water Fund Personnel: | | \$ 47,443 | \$ 105,152 | 45% |

Wastewater Fund Payroll Summary Quarter 2 FY2026 March 31, 2026

| | | YTD Actual | FY26 Budget | % of Budget |
|----------------------------------|--------------------|------------|-------------|-------------|
| 300-30-50001 | Salaries & Wages | \$ 32,972 | \$ 75,119 | 44% |
| 300-30-50010 | P/R Tax Expense | \$ 2,497 | \$ 5,747 | 43% |
| 300-30-50011 | Insurance - Health | \$ 4,144 | \$ 12,600 | 33% |
| 300-30-50015 | Workers Comp | \$ 1,966 | \$ 2,707 | 73% |
| 300-30-50017 | Retirement | \$ 3,590 | \$ 8,984 | 40% |
| Total Wastewater Fund Personnel: | | \$ 45,169 | \$ 105,157 | 43% |