COMMON COUNCIL
CITY OF BELLEVUE, IDAHO
THURSDAY JULY 30, 2026
115 E PINE STREET BELLEVUE, IDAHO 83313
10AM TO 1PM

SPECIAL MEETING AGENDA

Agendas may be amended*

JOIN TEAMS MEETING: https://teams.microsoft.com/meet/282885101878467?p=RNG17qU6Hv6OMMIDGA
MEETING ID: 282 885 101 878 467
PASSCODE: uY6cV3Nm

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 SPECIAL meeting notice and agenda were posted in accordance with Idaho Code* ***§74-204*** *within twenty-four (24) hours prior to the meeting at: the City of Bellevue City Hall, Post Office, and on the City's website on July 28, 2026.* ***Suggested Motion****: The notice for the July 30 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. **FY27 BUDGET WORK SESSION #5**
4. **ADJOURNMENT: ACTION ITEM**

**In compliance with the American with Disabilities Act, individuals needing special accommodations during this meeting should notify the City Bellevue, 115 East Pine Street, Bellevue, Idaho 83313, or phone number 208-788-2128 ext. 4, at least twenty-four (24) hours prior to the meeting.

GENERAL FUND REVENUES

REVENUES	FY 2025 Actual	FY2026 Adopted Budget	FY 2026 AMENDED BUDGET	FY 2027 Proposed Budget	% Change from FY26 Adopted Budget
Administration	(1,579,093)	(1,858,618)	(1,858,618)	(1,727,548)	-7%
City Council	-	-	-	-	
CD / P&Z	(187,296)	(142,000)	(174,000)	(243,702)	72%
Fire	(46,351)	(28,000)	(43,476)	(31,250)	12%
Library	(5,564)	(14,050)	(14,050)	(8,050)	-43%
Marshal	(70,586)	(66,500)	(66,500)	(82,700)	24%
City Assets	(349,396)	(402,647)	(603,718)	(332,872)	-17%
TOTAL GENERAL FUND REVENUES	**$ (2,238,286)**	**$ (2,511,815)**	**$ (2,760,362)**	**$ (2,426,122)**	-3%

GENERAL FUND EXPENDITURES

EXPENDITURES	FY 2025 Actual	FY2026 Adopted Budget	FY 2026 AMENDED Budget	FY 2027 Proposed Budget	% Change from FY26 Adopted Budget
Administration	500,616	594,426	594,471	498,210	-16%
City Council	39,504	35,694	35,649	36,302	2%
CD / P&Z	223,910	292,543	324,543	266,075	-9%
Fire	156,728	185,844	201,320	205,291	10%
Library	71,807	68,320	68,320	72,771	7%
Marshal	698,990	696,067	696,067	741,428	7%
City Assets	569,907	638,921	839,992	606,045	-5%
TOTAL GENERAL FUND EXPENDITURES	**2,268,610**	**2,511,815**	**2,760,362**	**2,426,122**	-3%

PERSONNEL EXPENDITURES

	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed Budget	% Change
Admin	351,980	362,016	295,057	-18.50%
City Council	35,714	35,649	36,302	1.83%
CD/P&Z	143,469	214,843	124,019	-42.27%
Fire	70,299	83,110	92,466	11.26%
Library	61,541	60,795	63,346	4.20%
Marshal	549,256	555,274	582,963	4.99%
City Assets	162,578	279,666	213,737	-23.57%
Total General Fund	**1,374,837**	**1,591,353**	**1,407,890**	-11.53%
Water	81,041	105,152	260,799	148.02%
Wastewater	69,184	105,157	298,598	183.95%
Total City Payroll	**1,525,062**	**1,824,662**	**1,967,287**	7.82%

WATER FUND

REVENUES	FY 2025 Actual	FY 2026 Budget	FY 2027 Proposed Budget	% Change
Water Fund Operating Revenues	(611,778)	(503,000)	(569,736)	13%
Water Fund Capital Revenues	(153,148)	(3,200,000)	(7,064,676)	121%
Water Fund Balance Reserves	(143,087)	(152,719)	(105,617)	-31%
TOTAL WATER FUND REVENUES	**(908,013)**	**(3,855,719)**	**(7,740,029)**	101%
EXPENDITURES				
Water Fund Operating Expenses	661,949	655,719	639,353	-2%
Water Fund Capital Expenses	41,327	3,200,000	7,100,676	122%
TOTAL WATER FUND EXPENSES	**703,276**	**3,855,719**	**7,740,029**	101%

WASTEWATER FUND

REVENUES	FY 2025 Actual	FY 2026 Budget	FY 2026 AMENDED BUDGET	FY 2027 Proposed Budget	% Change from FY26 Adopted Budget
WW Fund Operating Revenues	(1,332,523)	(820,100)	(820,100)	(909,907)	**11%**
WW Fund Capital Revenues	(460,024)	(430,400)	(1,068,604)	(455,400)	**6%**
WW Fund Balance Reserves	(222,811)	(26,931)	(26,931)		**-100%**
TOTAL WW FUND REVENUES	**(2,015,358)**	**(1,277,431)**	**(1,915,635)**	**(1,365,307)**	**7%**
EXPENDITURES					
WW Fund Operating Expenses	897,701	721,181	721,181	849,057	18%
WW Fund Capital Expenses	103,081	556,250	1,194,454	516,250	-7%
TOTAL WW FUND EXPENSES	**1,000,782**	**1,277,431**	**1,915,635**	**1,365,307**	7%

		FY2025 Actual	FY2026 Budget	Amended Budget FY2026	YTD May 31 (67% Budget)	PRELIM FY027 Budget
ADMINISTRATION	**REVENUES**					
100-01-41200	State Sales Tax Revenue	(292,347)	(300,171)	(300,171)	(215,864)	(303,800)
100-01-41210	State Liquor Funds	(69,078)	(70,000)	(70,000)	(41,121)	(64,766)
100-01-41400	Alcohol Permits	(8,625)	(6,300)	(6,300)	(1,285)	(8,500)
100-01-41500	Business Licenses	(20,012)	(22,882)	(22,882)	(21,075)	(23,250)
100-01-41510	Mobile Food Vendor Permit	-	-	-	(300)	(450)
100-01-41600	Franchise Fees	(92,969)	(115,000)	(115,000)	(68,757)	(115,000)
100-01-41700	City Property Tax	(861,340)	(889,126)	(889,126)	(578,466)	(933,159)
100-01-41710	Personal Property Replacement	(4,016)	(8,052)	(8,052)	(4,016)	(10,195)
100-01-41800	Administrative Fees	(208,684)	(262,176)	(262,176)	(131,091)	(173,022)
100-01-41815	Application Fees	-	-	-	(30)	
100-01-41900	Grants	(1,000)	-	-	-	-
100-01-41950	Permit - Other	(100)	(500)	(500)	(100)	(200)
100-01-43000	Reimbursables	(492)	-	-	-	-
100-01-45000	Misc Income	(120)	-	-	(1,515)	(200)
100-01-45100	Interest Earned	(12,778)	-	-	(9,078)	(10,000)
100-01-49910	Returned Check Charges	(529)	-	-	(825)	(800)
100-01-40000	Fund Balance (Reserves)	-	(184,411)	(184,411)	-	(66,206)
100-01-48000	Capital Fund Revenue			-		(18,000)
	TOTAL REVENUES	**(1,572,091)**	**(1,858,618)**	**(1,858,618)**	**(1,073,523)**	**(1,727,548)**
ADMINISTRATION	**Personnel Expenditures**					
100-01-50001	Salaries & Wages	249,548	239,649		147,620	212,839
100-01-50010	P/R Tax Expense	18,649	18,337		10,815	16,282
100-01-50017	Retirement	29,737	28,662		17,661	24,858
100-01-50011	Insurance - Health	53,772	41,680		31,720	40,512
100-01-50015	Workers Compensation Insurance	274	33,692		20,239	401
100-01-50019	Air Ambulance				220	165
	Total Personnel	**351,980**	**362,021**	**362,021**	**228,055**	**295,057**
ADMINISTRATION	**Operating Expenditures**					
100-01-51020	Advertising	150	200		-	200
100-01-51030	Bank Charges	1,034	200		(5)	100
100-01-51041	Client Cost Expense	492	-		-	-
100-01-51060	Computer IT Support	13,545	19,576		10,608	13,250
100-01-51062	Computers - Software & Subscri	20,895	54,400		24,919	38,603
100-01-51075	Contingency Expense	-	5,000		-	5,000
100-01-51080	Dues & Memberships	2,852	3,000		1,554	2,430
100-01-51092	Engineering - Reimbursable	-	100		-	-
100-01-51110	Fuel					1,500
100-01-51125	Interest Expense	425	-		-	-
100-01-51140	Legal Fees	14,655	12,000		12,715	25,000
100-01-51145	Legal - Prosecuting Attorney	22,248	22,800		17,181	25,200
100-01-51150	Liability Insurance	6,915	42,879		42,879	25,733
100-01-51180	Office Equipment	7,048	7,000		5,793	3,500
100-01-52010	Office Supplies	7,543	6,500		2,316	3,250
100-01-52020	Internet Expense	1,735	-		-	-
100-01-52040	Postage, Copies, Mailing	7,514	7,400		4,183	1,000
100-01-52050	Professional Services	5,173	3,000		5,850	31,237
100-01-56020	Service Contracts	12,500	15,200		14,800	-
100-01-52060	Publishing	1,346	200		77	600
100-01-52085	Storage	756	800		490	-
100-01-52090	Supplies	2,547	2,500		790	1,250
100-01-52100	Telephone	14,585	26,160		13,400	19,000
100-01-52120	Training & Meetings	2,918	2,500		286	2,100
100-01-52124	Travel Expense	1,707	1,000		-	2,100
100-01-57000	Safety Equipment	52	40		243	100
100-01-58110	Computer Purchase	-	-		-	2,000
	Total Operating	**148,636**	**232,455**	**-**	**158,080**	**203,153**
	TOTAL ADMIN EXPENDITURES	**500,616**	**594,476**	**362,021**	**386,134**	**498,210**

CITY COUNCIL	Personnel Expenditures	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	YTD May 31 (67% Budget)	PRELIM FY027 Budget
100-11-50001	Salaries & Wages	29,823	30,000		20,250	30,000
100-11-50010	P/R Tax Expense	2,282	2,295		1,549	2,295
100-11-50017	Retirement	3,574	3,354		-	3,588
100-11-50015	Worker's Comp	36	-		1,944	34
	Air Ambulance				-	385
	Total Personnel	**35,715**	**35,649**		**23,743**	**36,302**

		FY2025 Actual	FY2026 Budget	Amended Budget FY2026	YTD May 31 (67% Budget)	PRELIM FY027 Budget
COMMUNITY DEVELOPMENT/P&Z	**REVENUES**					
100-03-41805	Building Permits	(91,767)	(70,000)	(70,000)	(55,976)	(90,000)
100-03-41806	Building Permit Plan Review	(60,716)	(45,500)	(45,500)	(40,003)	(54,000)
100-03-41809	Fence Permits	(2,500)	(1,500)	(1,500)	(1,600)	(1,500)
100-03-41810	Manuf Home Install & Set down	-	(3,000)	(3,000)	-	(3,000)
100-03-41811	Roof Permit	(9,514)	(6,000)	(6,000)	(3,501)	(6,000)
100-03-41820	Sign Permits	(750)	(1,000)	(1,000)	(500)	(1,000)
100-03-41900	Grants	-	-	(32,000)	(25,000)	(7,500)
100-03-43000	Client Cost Reimbursement	(8,691)	-	-	-	-
100-03-43400	Planning & Zoning Applications	(2,455)	(15,000)	(15,000)	(8,046)	(15,000)
100-03-48000	Capital Fund Reserves	-	-	-	-	(45,702)
100-03-40000	Carryover (comp plan grant)	-	-	-	-	(20,000)
	TOTAL REVENUES	**(176,394)**	**(142,000)**	**(174,000)**	**(134,627)**	**(243,702)**
COMMUNITY DEVELOPMENT/P&Z	**Personnel Expenditures**					
100-03-50001	Salaries & Wages	108,616	161,691		99,890	92,702
100-03-50010	P/R Tax Expense	8,276	12,369		7,633	7,092
100-03-50017	Retirement	12,712	19,338		14,144	11,087
100-03-50011	Insurance - Health	13,806	20,840		11,369	12,852
100-03-50015	Workers Compensation Insurance	59	-			231
	Air Ambulance		110		-	55
	Total Personnel	**143,469**	**214,238**		**133,036**	**124,019**
COMMUNITY DEVELOPMENT/P&Z	**Operating Expenditures**					
100-03-50020	P & Z Commission	2,856	3,605	3,605	1,134	-
100-03-51020	Advertising	853	600	600	46	500
100-03-51041	Reimbursables	3,653	-	-	1,944	20,000
100-03-51060	Computer IT Support	-	-	-	-	-
100-03-51073	Contract Labor	-	-	-	-	-
100-03-51075	Contingency Expense	-	5,000	5,000	-	-
100-03-51080	Dues & Memberships	110	1,200	1,200	1,633	2,000
100-03-51090	Engineering Services	1,194	5,000	5,000	-	5,000
100-03-51140	Legal Fees	2,070	5,000	5,000	645	1,200
100-03-51150	Liability Insurance	3,495	-	-	-	-
100-03-51650	Comprehensive Plan	-	5,000	30,000	9,246	12,254
100-03-51700	Housing Program Development			-	-	7,500
100-03-51700	Housing Program Administration				-	2,500
100-03-51180	Grant Expenses (Pop-Up Plaza)			7,000	-	-
100-03-52010	Office Supplies	1,220	-	-	426	200
100-03-52050	Professional Services	59,471	45,500	45,500	23,224	51,000
100-03-52055	Building Plan Review Service					32,400
100-03-52060	Publishing	103	400	400	40	400
100-03-52070	Signs	-	-	-	-	
100-03-52100	Telephone	596	-	-	-	
100-03-52120	Training & Meetings	615	2,000	2,000	679	1,200
100-03-52124	Travel Expense	773	1,000	1,000	2,071	1,200
100-03-52130	Uniforms	-	1,000	1,000	191	
100-03-58110	Computer Purchase	3,430	3,000	3,000	1,463	-
	Total Operating	**80,441**	**78,305**	**110,305**	**42,741**	**137,354**
COMMUNITY DEVELOPMENT/P&Z	**CAPITAL EXPENDITURES**					
100-03-58120	Construction & Improvement					4,702
	TOTAL EXPENDITURES	**223,910**	**292,543**	**110,305**	**175,777**	**266,075**

FIRE DEPARTMENT	REVENUES	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	YTD May 31 (67% Budget)	PRELIM FY027 Budget
100-05-41900	Grants	-	(10,000)	(10,000)	-	-
100-05-41920	Donations	-	-	-	-	-
100-05-41930	Fire Equip/Pay Reimbursement	-	(6,000)	(6,000)	-	(6,000)
100-05-41955	Fire Dept Fees & Permits	(22,374)	(12,000)	(12,000)	(19,347)	(20,000)
100-05-45000	Misc Income	(5,000)	-	-	-	
100-05-45100	Interest Earned	(214)	-	-	(159)	(250)
100-05-48000	Capital Fund Reserves		-	(15,476)	-	(5,000)
	Total Revenue	**(27,588)**	**(28,000)**	**(43,476)**	**(19,507)**	**(31,250)**

FIRE DEPARTMENT	Personnel Expenditures					
100-05-50001	Salaries & Wages	58,662	73,360	73,360	43,802	79,807
100-05-50010	P/R Tax Expense	4,500	2,918	2,918	3,351	2,549
100-05-50017	Retirement	4,728	5,332	-	-	4,659
100-05-50011	Insurance - Health	-	-	1,500	640	-
100-05-50014	Insurance - Life	960	1,500	-	-	1,500
100-05-50015	Workers Compensation Insurance	1,449	-	5,332	3,214	3,896
	Air Ambulance		55		-	55
	Total Personnel	**70,299**	**83,110**	**83,110**	**51,006**	**92,466**

FIRE DEPARTMENT	Operating Expenditures					
100-05-51060	Computer IT Support	-	-	-	-	-
100-05-51073	Contract Labor	2,200	2,000	2,000	-	1,500
100-05-51075	Contingency Expense	-	-	-	-	-
100-05-51080	Dues & Memberships	3,749	4,000	4,000	3,742	4,000
100-05-51110	Fuel	3,031	4,000	4,000	1,218	4,500
100-05-51125	Interest Expense	8,600	8,600	8,600	-	
100-05-51140	Legal Fees	-	200	200	-	-
100-05-51150	Liability Insurance	2,692	-	-	-	-
100-05-51160	Repairs & Maintenance (Gen	-	-	-	-	-
100-05-51163	R & M - Equipment (non-auto)	5,651	5,000	5,000	6,652	8,000
100-05-51167	R & M - Autos	6,184	6,000	6,000	1,524	7,000
100-05-51177	Misc Expense	1,344	1,000	1,000	610	1,000
100-05-52010	Office Supplies	574	100	100	622	800
100-05-52080	Small Tools & Equipment	2,477	2,000	2,000	1,292	2,000
100-05-52090	Supplies	1,166	1,000	1,000	130	1,000
100-05-52100	Telephone	659	-	-	-	-
100-05-52120	Training & Meetings	1,446	2,000	2,000	858	2,000
100-05-52124	Travel Expense	150	1,500	1,500	1,003	2,000
100-05-52130	Uniforms & Clothing	1,252	1,000	1,000	4,186	1,000
100-05-56030	Investigations	-	150	150	-	150
100-05-56045	Radio Fees	-	-	-	260	
100-05-56047	RMS/CAD	3,838	4,101	4,101	4,101	4,191
100-05-57000	Safety Equipment	33,903	40,000	40,000	10,211	40,000
	Total Operating	**78,914**	**82,651**	**82,651**	**36,409**	**79,141**

FIRE DEPARTMENT	Capital Expenditures					
100-05-58120	Construction & Improvement	-		15,476	15,476	5,000
100-05-58150	Auto/Equipment Lease (12+ mos)	7,514	20,083	20,083	28,684	28,684
	Total Capital	**7,514**	**20,083**	**35,559**	**44,160**	**33,684**
	TOTAL FIRE EXPENDITURES	**156,728**	**185,844**	**201,320**	**131,575**	**205,291**

LIBRARY	REVENUES	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	YTD May 31 (67% Budget)	PRELIM FY027 Budget
100-07-40000	Carryover	$ -	$ (2,250)	$ (2,250)	$ -	(2,250)
100-07-41900	Grants	$ (2,000)	$ (10,000)	$ (10,000)	$ -	
100-07-41920	Donations	$ (2,000)	$ (1,500)	$ (1,500)	$ (1,500)	(1,500)
100-07-41930	Fundraising Events	$ -	$ (300)	$ (300)	$ -	(300)
100-07-48000	Capital Fund Reserves				$ -	(4,000)
	TOTAL REVENUES	**(4,000)**	**(14,050)**	**(14,050)**	**$ (1,500)**	**(8,050)**
LIBRARY	**Personnel Expenditures**					
100-07-50001	Salaries & Wages	41,707	42,116		28,955	42,116
100-07-50010	P/R Tax Expense	3,062	3,222		2,160	3,222
100-07-50017	Retirement	5,037	5,037		7,072	5,037
100-07-50011	Insurance - Health	11,653	10,420		-	12,852
100-07-50015	Worker's Comp	83	-		3,814	64
	Air Ambulance		55		-	55
	Total Personnel	**61,541**	**60,795**		**42,000**	**63,346**
LIBRARY	**Operating Expenditures**					
100-07-51020	Advertising	-	200		-	200
100-07-51060	Computer IT Support	1,376	-		1,419	-
100-07-51062	Computers - Software & Subscri	-	2,500		348	400
100-07-51075	Contingency Expense	-	-		-	-
100-07-51080	Dues & Memberships	1,175	175		1,110	175
100-07-51150	Liability Insurance	938	-		-	-
100-07-51177	Misc Expense	-	200		-	200
100-07-51180	Office Equipment Rental/Repair	-	250		-	250
100-07-52010	Office Supplies	-	-		16	-
100-07-52090	Supplies	246	300		-	300
100-07-52100	Telephone	496	-		-	-
100-07-52120	Training & Meetings	39	100		188	100
100-07-55000	Library New Books	1,020	1,800		1,090	1,800
100-07-55010	Library Programs	4,977	2,000		1,470	2,000
100-08-58110	Computer Purchase				2,952	4,000
	Total Operating	**10,266**	**7,525**		**8,591**	**9,425**
	TOTAL LIBRARY EXPENSES	**71,807**	**68,320**	**-**	**50,592**	**72,771**

		FY2025 Actual	FY2026 Budget	Amended Budget FY2026	YTD May 31 (67% Budget)	PRELIM FY027 Budget
MARSHAL	**REVENUES**					
100-08-40000	Carryover	$ -	$ -	$ -	$ -	
100-08-41816	Inspection Fees	$ -	$ (500)	$ (500)	$ -	$ -
100-08-41900	Grants	$ -	$ (7,000)	$ (7,000)	$ -	$ (5,000)
100-08-41920	Donations	$ (1,700)	$ (1,000)	$ (1,000)	$ -	$ (1,000)
100-08-41960	City Code Violation Fee	$ (200)	$ (3,000)	$ (3,000)	$ (450)	$ (15,000)
100-08-41980	Court Fines	$ (47,464)	$ (50,000)	$ (50,000)	$ (41,028)	$ (50,000)
100-08-45000	Misc Income	$ (6,861)	$ -	$ -	$ (427)	(3,000)
100-08-45500	Training & Education	$ (10,094)	$ (5,000)	$ (5,000)	$ -	$ (1,500)
100-08-48000	Capital Fund Reserves				$ -	$ (7,200)
	TOTAL REVENUES	**$ (66,318)**	**$ (66,500)**	**$ (66,500)**	**$ (41,905)**	**$ (82,700)**
MARSHAL	**Personnel Expenditures**					
100-08-50001	Salaries & Wages	395,738	413,693		258,092	370,058
100-08-50001	Overtime				-	60,000
100-08-50010	P/R Tax Expense	30,288	31,647		19,296	32,899
100-08-50017	Retirement	57,147	57,834		27,531	60,122
100-08-50011	Insurance - Health	50,842	52,100		-	41,860
100-08-50015	Worker's Comp	12,270	-		36,031	17,804
	Air Ambulance				-	220
	Total Personnel	**549,254**	**555,274**		**340,950**	**582,963**
MARSHAL	**Operating Expenditures**					
100-08-51060	Computer IT Support	-	-		-	
100-08-51062	Computers - Software & Subscri	-	250		-	7,450
100-08-51075	Contingency Expense	-	5,000		-	-
100-08-51080	Dues & Memberships	1,115	1,000		750	1,000
100-08-51110	Fuel	15,989	15,000		9,810	15,000
100-08-51130	Equipment Rental	9,056	17,000		9,056	17,000
100-08-51150	Liability Insurance	8,701	-		-	
100-08-51167	R & M - Autos	7,282	7,000		8,264	7,500
100-08-52010	Office Supplies	786	1,200		666	1,200
100-08-52090	Supplies	191	-		-	
100-08-52100	Telephone	2,948	-			
100-08-52120	Training & Meetings	2,459	6,000		237	5,000
100-08-52124	Travel Expense	2,319	4,000		1,301	4,000
100-08-52130	Uniforms & Clothing	3,850	3,000		406	2,000
100-08-56010	911 Dispatch	29,146	31,680		31,680	34,810
100-08-56020	Service Contracts	-	6,000		-	3,000
100-08-56040	Medical/Lab Kits	62	200		220	250
100-08-56045	Radio Fees	2,640	2,640		2,640	2,640
100-08-56047	RMS/CAD	13,303	11,013		11,013	12,115
100-08-56050	Specialized Equipment	9,533	5,000		1,996	4,000
100-08-57000	Safety Equipment	1,491	1,500		129	1,500
100-08-58110	Computer/Software Purchase	-	3,000		2,952	-
	Total Operating	**110,870**	**120,483**	**-**	**81,118**	**118,465**
MARSHAL	**Capital Expenditures**					
100-08-58150	Auto/Equipment Lease	38,656	20,310		20,310	40,000
	TOTAL MARSHAL EXPENDITURES	**698,780**	**696,067**	**-**	**442,378**	**741,428**

CITY ASSETS	REVENUES	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	YTD May 31 (67% Budget)	PRELIM FY027 Budget
100-15-41000	State Highway Revenue - Regular	-	$ (98,616)	$ (98,616)	$ (73,672)	(98,353)
100-15-41100	State Highway Revenue HB312	-	$ (29,129)	$ (29,129)	$ (21,735)	(29,444)
100-15-41110	State Highway Revenue HB 362	-	$ (24,791)	$ (24,791)	$ (4,742)	(19,646)
100-15-41111	State Highway Revenue GF HB354	-	$ (60,611)	$ (60,611)	$ -	(7,104)
100-15-41115	LOT Tax Revenue	-	$ (75,000)	$ (75,000)	$ (26,898)	(60,000)
100-15-41807	Encroachment Permit	-	$ (1,500)	$ (1,500)	$ (2,475)	(2,500)
100-15-41810	Banner Permit	-	$ -	$ -	$ -	(300)
100-15-41898	Grants - Parks	-	$ (85,000)	$ (85,000)	$ (85,000)	-
100-15-41899	Grants - Bldgs & Grounds	-	$ -	$ (25,000)	$ -	-
100-15-41900	Grants - Streets	-	$ -	$ (60,046)	$ (42,006)	-
100-15-41901	Park Rental Fee	-	$ (2,000)	$ (2,000)	$ (130)	(500)
100-15-41902	Park Rental Sports Field	-	$ (4,000)	$ (4,000)	$ (1,600)	(2,000)
100-15-41904	Park Add'l Serv. (trash/toilet	-	$ -	$ -	$ -	-
100-15-41905	Park Add'l Staff Time	-	$ -	$ -	$ -	
100-15-41920	Donations	-	$ -	$ (1,000)	$ (1,000)	-
100-15-41950	Permit - Other	-	$ -	$ -	$ -	-
100-15-45000	Misc Income	-	$ -	$ -	$ (376)	-
100-15-45100	Interest Earned	-	$ -	$ -	$ (1,189)	(1,800)
100-15-48000	Capital Fund Reserves - Streets		$ -	$ (115,025)	$ -	(45,500)
100-15-40000	Fund Balance (Carryover)		$ (22,000)	$ (22,000)	$ -	(65,725)
	TOTAL REVENUES		$ (402,647)	**$ (603,718)**	**$ (260,823)**	**$ (332,872)**

CITY ASSETS	Personnel Expenditures	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	YTD May 31 (67% Budget)	PRELIM FY027 Budget
100-15-50001	Salaries & Wages	-	205,920		131,996	145,540
100-15-50009	Premium Salary & Wages	-	1,760		-	3,750
100-15-50010	P/R Tax Expense	-	15,888		-	11,421
100-15-50017	Retirement	-	24,839		9,748	17,855
100-15-50011	Insurance - Health	-	31,260		21,806	28,019
100-15-50015	Worker's Comp	-	-		-	7,047
	Air Ambulance				15,590	105
	Total Personnel	**-**	**279,667**	**279,667**	**179,140**	**213,737**

CITY ASSETS	Operating Expenditures	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	YTD May 31 (67% Budget)	PRELIM FY027 Budget
100-15-51020	Advertising	-	100	100	-	500
100-15-51073	Contract Labor	-	30,000	30,000	24,140	
100-15-51075	Contingency Expense	-	10,000	10,000	-	-
100-15-51080	Dues & Memberships	-	250	250	-	250
100-15-51090	Engineering Services			60,046	41,570	-
100-15-51110	Fuel	-	10,000	10,000	2,673	7,500
100-15-51130	Equipment Rental	-	100	100	-	-
100-15-51140	Legal Fees	-	400	400	-	400
100-15-51150	Liability Insurance	-	-	-	-	
100-15-51160	Repairs & Maintenance (General	-	600	600	1,739	1,000
100-15-51161	R & M - Bldgs & Grounds	-	5,000	5,000	6,847	8,000
100-15-51162	R & M - Parks	-	3,000	3,000	3,174	5,000
100-15-51163	R & M - Equipment (non-auto)	-	10,000	10,000	1,606	10,000
100-15-51164	R & M - Street Maintenance	-	5,000	5,000	4,679	14,500
100-15-51165	R & M - Tree Expense	-	2,000	2,000	2,129	3,500
100-15-51166	R & M - Snow Removal	-	50,000	50,000	13,294	
100-15-51167	R & M - Autos	-	5,000	5,000	10,914	5,000
100-15-51168	R & M - Street Lights	-	5,000	5,000	4,684	10,000
100-15-51177	Misc Expense	-	400	400	24	400
100-15-52010	Office Supplies	-	250	250	-	250
100-15-52050	Professional Services	-	-	10,000	10	40,000
100-15-52070	Signs	-	3,500	3,500	2,074	4,000
100-15-52080	Small Tools & Equipment	-	2,500	2,500	789	2,500
100-15-52090	Supplies	-	7,500	7,500	4,576	6,000
100-15-52100	Telephone	-	-	-	-	
100-15-52120	Training & Meetings	-	2,000	2,000	536	2,500
100-15-52124	Travel Expense	-	600	600	519	1,000

		FY2025 Actual	FY2026 Budget	Amended Budget FY2026	YTD May 31 (67% Budget)	PRELIM FY027 Budget
100-15-52130	Uniforms & Clothing	-	1,500	1,500	361	1,500
100-15-52140	Utilities - Gas	-	5,000	5,000	2,628	5,500
100-15-52143	Utilities - Power	-	8,400	8,400	6,370	9,000
100-15-52145	Utilities - Street Lights	-	22,000	22,000	13,620	23,000
100-15-52146	Utilities - Trash/Toilet/Recyc	-	6,300	6,300	6,349	8,300
100-15-56045	Radio Fees	-	240	240	160	240
100-15-57000	Safety Equipment	-	500	500	1,383	1,000
100-15-58110	Computer Purchase	-	3,000	3,000	2,955	1,500
	Total Operating	**-**	**200,140**	**270,186**	**159,801**	**172,340**
CITY ASSETS	**Capital Expenditures**					
100-15-58120	Construction & Improvement	-	107,000	169,843	172	57,843
100-15-58150	Auto/Equipment Lease (12+ mos)	-	40,490	40,490	35,498	40,500
100-15-58160	Auto or Equipment Purchase	-	10,000	10,000	22,021	10,000
100-15-58190	Real Property Lease	-	1,625	1,625	1,125	1,625
100-15-58250	Street Construction			68,182	-	110,000
	Total Capital Expenditures	**-**	**159,115**	**290,140**	**58,816**	**219,968**
	TOTAL CITY ASSETS EXPENDITURES		**638,922**	**839,993**	**397,758**	**606,045**

		2025 Actual	2026 Budget	2026 YTD 5/31/26	PRELIM FY2027 Budget	
WATER FUND		9/30/2025	9/30/26	5/31/26		
	Revenues					
200-20-41800	Administrative Fees	(150)	(375)	-	-	
200-20-41815	Application Fees	(475)	(125)	(150)	(500)	
200-20-41816	Connect/Inspect Fee	-	-	(200)	(1,000)	
200-20-41950	Permit - Other	(600)	(500)	(756)	(500)	
200-20-42001	Water User Fees	(480,984)	(480,000)	(375,044)	(525,236)	
200-20-42002	Water Meter Vault Fees	(886)	(5,000)	(9,480)	(20,000)	
200-20-42005	Late Fees	(320)	-	(1,260)	(1,000)	
200-20-42006	Water On or Off	(980)	(2,000)	(1,660)	(1,500)	
200-20-43000	Client Cost Reimbursement	(1,097)	-	(2,381)		
200-20-45000	Misc Income	(804)	-	-	-	
200-20-45010	AFFF Litigation Settlement	(90,763)	-	(37,886)		
200-20-45100	Interest Earned	(37,054)	-	(27,097)	(20,000)	
200-20-40000	Fund Balance (Carryover)	-	(152,719)	-	(105,617)	31027
Total Operating Revenue		**(614,114)**	**(640,719)**	**(455,913)**	**(675,353)**	
	Capital (Non-Operating) Revenues					
200-20-41900	Grant - Simpson	-	-	-	(4,000,000)	
200-20-41910	IDEQ - Water Grant/Bond DW2409	(99,784)	(3,200,000)	(369,474)	(2,798,676)	
200-20-41911	IDEQ - WFP 270-2023-21	-	-	(47,500)		
200-20-42004	Water Cap Fee	(53,364)	(15,000)	(16,500)	(25,000)	
NEW	Water Bond Fee	-	-	-	(191,000)	
NEW	Capital Fund Balance - Carryover				(50,000)	
Total Capital Revenues		**(153,148)**	**(3,215,000)**	**(433,474)**	**(7,064,676)**	
TOTAL WATER REVENUES		**(767,262)**	**(3,855,719)**	**(889,387)**	**(7,740,029)**	
WATER FUND EXPENSES	**Personnel Expenses**					
200-20-50001	Salaries & Wages	61,790	75,119	46,314	185,010	
200-20-50010	P/R Tax Expense	4,113	5,747	3,509	14,153	
200-20-50017	Retirement	7,457	12,600	5,505	22,127	
200-20-50011	Insurance - Health	1,028	2,702	2,186	35,718	
200-20-50015	Workers Comp	6,653	8,984	5,520	3,640	
	Air Ambulance	-	-	-	151	
Total Personnel Expense		**81,041**	**105,152**	**63,033**	**260,799**	
	Operating Expenses					
200-20-51010	Admin Fees	93,908	122,644	61,322	77,702	
200-20-51020	Advertising		200	-	500	
200-20-51030	Bank Charges		-	-	-	
200-20-51041	Client Cost Expense	-	-		-	
200-20-51060	Computer IT Support	1,318	1,920		6,625	
200-20-51062	Computers - Software & Subs	8,462	6,000	1,074	20,000	
200-20-51070	Conjunctive Management	31,604	53,000	20,855	40,000	
200-20-51073	Contract Labor	151,910	85,000	48,610	20,000	
20	Contingency Expense	-	25,000	-	20,000	
200-20-51080	Dues & Memberships	744	1,000	225	750	
200-20-51090	Engineering Services	-	-	643	5,000	
200-20-51110	Fuel	-	10,000	2,472	7,500	
200-20-51122	IDWR Water Fees		4,000	-	4,000	
200-20-51125	Interest Expense	8,078	-	-	-	
200-20-51130	Equipment Rental	-	-	-	500	
200-20-51140	Legal Fees	3,143	3,000	901	3,000	
200-20-51150	Liability Insurance	12,632	13,913	13,913	14,200	
200-20-51155	Merchant Fees	1,851	-	-	-	
200-20-51160	Repairs & Maintenance (Gen	28,982	40,000	25,665	56,027	

		2025 Actual	2026 Budget	2026 YTD 5/31/26	PRELIM FY2027 Budget	
200-20-51163	R & M - Equipment (non-auto)	18,026	5,000	1,005	5,000	
200-20-51167	R & M - Autos	5,775	2,500	1,950	5,000	
200-20-51180	Office Equipment	-			500	
200-20-52010	Office Supplies	129	500	12	2,250	
200-20-52040	Postage, Copies, Mailing	-	250	-	6,000	
200-20-52050	Professional Services	2,771	4,500	2,088	5,000	
200-20-52070	Signs	149	250	1,177	250	
200-20-52080	Small Tools & Equipment	5,976	2,500	1,023	10,000	
200-20-52090	Supplies	39,509	10,000	1,062	10,000	
200-20-52100	Telephone	1,185	1,215	676	4,750	
200-20-52110	Test Samples - Water	4,967	10,000	15,155	10,000	
200-20-52111	Test Samples - Non-Regulated	-	-	375	2,000	
200-20-52120	Training & Meetings	4,150	2,500	2,993	6,000	
200-20-52124	Travel Expense	154	1,500	-	3,000	
200-20-52130	Uniforms	-	1,500	120	500	
200-20-52135	Water District Fees	225	1,100	153	1,500	
200-20-52140	Utilities - Gas	27,620	250		250	
200-20-52143	Utilities - Power	99	25,000	12,286	25,000	
200-20-52146	Utilities - Trash/Toilet/Recyc	1,079	-	1,391	500	
200-20-56045	Radio Fees	220	250	160	250	
200-20-57000	Safety Equipment	180	1,000	187	2,500	
200-20-57500	Scada Maintenance & Repairs	-	5,000	5,065	2,500	
200-20-58110	Computer Purchase	1,029	-	484	-	
Total Operating Expenses		**455,872**	**440,492**	**223,042**	**378,554**	
WATER FUND	**Capital Expenses**					
200-20-58120	Construction & Improvement	461	37,935	-	30,000	
200-20-58125	Water Improvements IDEQ	-	3,200,000	380,409	6,798,676	
200-20-58150	Auto/Equipment Lease (12+ mos)	-	40,940	35,498	41,000	
200-20-58160	Auto or Equipment Purchase	-	20,000	-	40,000	
200-20-58250	Street Construction	-	5,000	-		
200-20-58260	Water Meter or Vault Expense	7,912	6,200	6,120		
NEW	Water Bond Debt Service				191,000	
Total Capital Expenses:		**8,372**	**3,310,075**	**422,027**	**7,100,676**	
Total Water Expenses		**545,285**	**3,855,719**	**708,102**	**7,740,029**	
					(7,740,029)	-

WASTEWATER FUND		2025 Actual	Adopted Budget FY2026	AMENDED Budget FY2026	YTD May 31 (67% Budget)	PRELIM FY2027 Budget
	Operating Revenues					
300-30-41800	Administrative Fees	(150)	(300)	(300)	(50)	(500)
300-30-41815	Application Fees	(400)	(200)	(200)	(150)	(500)
300-30-41816	Connect/Inspect Fees	-	-	-	(50)	(250)
300-30-41900	Grants	-	-	-	-	
300-30-42001	Sewer User Fees	(1,227,113)	(819,600)	(819,600)	(732,457)	(903,657)
300-30-45000	Misc Income	-	-	-	-	-
300-30-45100	Interest Earned	(55,410)	-	-	(32,216)	(5,000)
300-30-46000	Insurance Claim Reimbursement	(299,219)	-	-	-	
300-30-40000	Fund Balance (Reserves)	(160,255)	(26,931)	(26,931)	-	-
Total Operating Revenues		**(1,742,547)**	**(847,031)**	**(847,031)**	**(764,923)**	**(909,907)**
	Capital (Non-Operating Revenues)					
300-30-42002	Bond Debt Fee	-	(410,400)	(410,400)	(205,203)	(410,400)
300-30-42004	Sewer Cap Fee	(60,805)	(20,000)	(20,000)	(23,160)	(25,000)
300-30-48000	Capital Revenue Fund	-		(638,204)	-	
300-30-40000	Fund Balance (Carryover)					(20,000)
Total Capital Revenues		**(60,805)**	**(430,400)**	**(1,068,604)**	**(228,363)**	**(455,400)**
TOTAL WASTEWATER REVENUES		**(1,803,352)**	**(1,277,431)**	**(1,915,635)**	**(993,286)**	**(1,365,307)**
	Personnel Expenses					
300-30-50001	Salaries & Wages	53,934	75,119	75,119	51,097	213,537
300-30-50010	P/R Tax Expense	3,502	5,747	5,747	3,883	16,336
300-30-50017	Retirement	4,835	8,984	12,600	9,103	25,539
300-30-50011	Insurance - Health	5,021	12,600	2,707	2,282	39,694
300-30-50015	Worker's Comp	1,892	2,707	8,984	5,985	3,324
	Air Ambulance			-	-	168
Total Personnel Expenses		**69,184**	**105,157**	**105,157**	**72,351**	**298,598**
	Operating Expenses					
300-30-51010	Admin Fees	114,776	139,532	139,532	69,766	77,702
300-30-51020	Advertising	-	200	200	-	200
300-30-51030	Bank Charges	353	250	250	138	250
300-30-51060	Computer IT Support	1,318	4,000	4,000	-	6,625
300-30-51062	Computers - Software & Subs	7,892	10,500	10,500	2,915	20,000
300-30-51073	Contract Labor	144,890	100,000	100,000	57,833	25,000
300-30-51075	Contingency Expense	-	50,000	50,000	-	25,000
300-30-51080	Dues & Memberships	998	500	500	300	500
300-30-51090	Engineering Services	11,050	20,000	20,000	6,673	25,000
300-30-51110	Fuel	3,808	10,000	10,000	4,899	10,000
300-30-51125	Interest Expense	78,916	-	-	-	
300-30-51130	Equipment Rental	-	-	-	-	
300-30-51140	Legal Fees	1,103	2,000	2,000	150	2,000
300-30-51150	Liability Insurance	25,646	23,642	23,642	23,626	48,900
300-30-51155	Merchant Fees	4,759	-	-	-	-
300-30-51160	Repairs & Maintenance (Gen	21,946	70,000	70,000	125,575	50,382
300-30-51163	R & M - Equipment (non-auto)	17,435	10,000	10,000	8,040	5,000
300-30-51167	R & M - Autos	3,482	15,000	15,000	1,102	7,500
300-30-51177	Misc Expense	19	-	-	-	-
300-30-51180	Office Equipment			-	-	1,700
300-30-52010	Office Supplies	192	-	-	-	1,750
300-30-52020	Internet Expense	609	2,500	2,500	20	-
300-30-52040	Postage, copies & mailing				-	5,500

WASTEWATER FUND		2025 Actual	Adopted Budget FY2026	AMENDED Budget FY2026	YTD May 31 (67% Budget)	PRELIM FY2027 Budget
300-30-52050	Professional Services	2,848	4,000	4,000	3,264	3,000
300-30-52070	Signs	149	300	300	1,177	1,000
300-30-52080	Small Tools & Equipment	6,029	3,000	3,000	2,676	3,000
300-30-52090	Supplies	82,493	45,000	45,000	91,796	100,000
300-30-52100	Telephone	610	700	700	366	4,700
300-30-52110	Test Samples - Sewer	23,052	10,000	10,000	19,563	30,000
300-30-52111	Test Samples - Non-Regulated	-	-	-	-	-
300-30-52120	Training & Meetings	1,416	10,000	10,000	668	5,000
300-30-52124	Travel Expense	196	1,500	1,500	519	1,500
300-30-52130	Uniforms/Clothing	-	1,500	1,500	-	1,500
300-30-52140	Utilities - Gas	597	1,000	1,000	536	1,000
300-30-52143	Utilities - Power	30,053	55,000	55,000	20,633	55,000
300-30-52146	Utilities - Trash/Toilet/Recyc	666	750	750	1,769	1,500
300-30-56045	Radio Fees	220	250	250	160	250
300-30-57000	Safety Equipment	693	3,000	3,000	1,324	20,000
300-30-57500	Scada Maint & Repair	-	21,900	21,900	15,587	10,000
300-30-58110	Computer Purchase	1,029	-	-	484	-
Total Operating Expenses		**589,241**	**616,024**	**616,024**	**461,557**	**550,459**
	Capital Expenses					
300-30-58120	Construction & Improvement	207,509	85,000	85,000	50,749	25,000
300-30-58121	Membrane Replacement Project	-	-	638,204	156,760	-
300-30-58150	Auto/Equipment Lease (12+ mos)	34,889	40,850	40,850	35,498	40,850
300-30-58160	Auto or Equipment Purchase	-	20,000	20,000	-	40,000
300-30-58170	IDEQ Loan	205,200	410,400	410,400	410,400	410,400
300-30-58250	Street Construction	-	-	-	-	
Total Capital Expenses		**447,598**	**556,250**	**1,194,454**	**653,407**	**516,250**
TOTAL WASTEWATER FUND EXPENSES		**1,106,023**	**1,277,431**	**1,915,635**	**1,187,315**	**1,365,307**