COMMON COUNCIL
CITY OF BELLEVUE, IDAHO
MONDAY, AUGUST 24, 2026, 5:30 PM
115 E. PINE STREET, BELLEVUE, IDAHO 83313

AGENDA

Agendas May Be Amended

JOIN TEAMS MEETING:

https://teams.microsoft.com/meet/274864933839547?p=R7hIG01XMbSRVybgqG

Meeting ID: 274 864 933 839 547

Passcode: TA9d5C6T

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 August 20, 2026.* ***Suggested Motion****: Move that the notice for the August 24, 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. **PUBLIC COMMENT**: FOR ITEMS OF CONCERN **NOT** ON THE AGENDA – (**COMMENTS ARE LIMITED TO 3-*5 MINUTES***)
4. **MAYOR AND COUNCIL REPORT**
5. **CONSENT AGENDA**: **ACTION ITEMS**
   a. Approval of Minutes: August 10, 2026: Chloe Sullivan, Interim Clerk
   b. Approval of Claims: August 10, 2026 through August 24, 2026: Shelly Shoemaker, Treasurer
   c. July 2026 Treasurer Report: Shelly Shoemaker, Treasurer
6. **PUBLIC HEARING**
   a. FY27 Proposed Budget| **ACTION ITEM**
7. **NEW BUSINESS**
   a. Discussion of Law Enforcement Transition and Future Public Safety Considerations: Kirtus Gaston, Marshal
   b. Appointment of Mike Shelamer as Interim Marshal | **ACTION ITEM**
   c. Consideration of a Fee Waiver Application for the Labor Day Event on September 6 and 7 for $800.00: Chloe Sullivan, Interim Clerk | **ACTION ITEM**
8. **OLD BUSINESS**
   a. IDEQ Compliance Agreement Schedule (CAS) Wastewater Treatment and Reuse Facility Update: Chris Johnson, Public Works Director

b. Future Revenue Planning Work Session: Brian Parker, Community Development Director | **ACTION ITEM**

9. **ADJOURNMENT: ACTION ITEM**

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

**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.

CONSEJO COMÚN
CIUDAD DE BELLEVUE, IDAHO
LUNES, 24 DE AGOSTO DE 2026, 17:30
115 E. PINE STREET, BELLEVUE, IDAHO 83313

AGENDA

Las agendas pueden ser modificadas

ÚNETE A LA REUNIÓN DE EQUIPOS:

https://teams.microsoft.com/meet/274864933839547?p=R7hIG01XMbSRVybgqG

ID de la reunión: 274 864 933 839 547

Código de acceso: TA9d5C6T

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*** *dentro de las cuarenta y ocho (48) horas previas a la reunión en: el Ayuntamiento de Bellevue, la Oficina de Correos y en la página web de la ciudad el 20 de agosto de 2026.* ***Moción*** *sugerida: Proponer que el aviso para la reunión del 24 de agosto 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. **COMENTARIOS** públicos: PARA ASUNTOS **DE INTERÉS QUE NO** ESTÁN EN LA AGENDA – (**LOS COMENTARIOS ESTÁN LIMITADOS A 3-5 *MINUTOS***)
4. **INFORME DEL ALCALDE Y DEL CONSEJO**
5. **ORDEN DEL DÍA DE CONSENTIMIENTO**: **PUNTOS DE ACCIÓN**
   a. Aprobación de las actas: 10 de agosto de 2026: Chloe Sullivan, secretaria interina
   b. Aprobación de reclamaciones: 10 de agosto de 2026 al 24 de agosto de 2026: Shelly Shoemaker, Tesorera
   c. Informe del Tesorero de julio de 2026: Shelly Shoemaker, Tesorera
6. **AUDIENCIA PÚBLICA**
   a. Presupuesto Propuesto para el año fiscal 27| **PUNTO DE ACCIÓN**
7. **NUEVOS NEGOCIOS**
   a. Discusión de la transición a la aplicación de la ley y consideraciones futuras de seguridad pública: Kirtus Gaston, Marshal
   b. Nombramiento de Mike Shelamer como alguacil interino | **PUNTO DE ACCIÓN**
   c. Consideración de una solicitud de exención de tasas para el evento del Día del Trabajo los días 6 y 7 de septiembre por 800,00 $: Chloe Sullivan, secretaria interina | **PUNTO DE ACCIÓN**
8. **ASUNTOS ANTIGUOS**

a. Actualización del Calendario de Cumplimiento del Acuerdo de Cumplimiento (CAS) de la Instalación de Tratamiento y Reutilización de Aguas Residuales: Chris Johnson, Director de Obras Públicas

b. Sesión de trabajo sobre planificación de futuros ingresos: Brian Parker, Director de Desarrollo Comunitario | **PUNTO DE ACCIÓN**

9. **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 Clerk@bellevueidaho.us (antes del mediodía del día de la reunión)***

**En cumplimiento con la Ley de Personas con Discapacidad Estadounidense, las personas que necesiten adaptaciones especiales durante esta reunión deben
notifique a la ciudad de Bellevue, 115 East Pine Street, Bellevue, Idaho 83313, o al número de teléfono 208-788-2128 ext. 4, al menos veinticuatro (24) Horas antes de la reunión.

CITY OF BELLEVUE
COMMON COUNCIL
August 10, 2026
Minutes

The Common Council of the City of Bellevue, Idaho met at a regularly scheduled Meeting on Monday, August 10, 2026, 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 5:33 p.m. (00:02:47 in video)

Roll Call:

Christina Giordani, Mayor – Present
Diane Shay, Council President – Present
Tammy E. Davis, Council Member – Present
Suzanne Wrede, Council Member – Present
Anders Ard, Council Member – Present
Tom Bergin, Council Member – Present
Genoa Beiser, Council Member – Present

Staff Present:
Brian Parker, Community Development Director
Shelly Shoemaker, Treasurer
Amberle Molyneux, Fire Chief
Rick Allington, Legal Counsel (virtually)
Kirt Gaston, Bellevue Marshal
Mike Shelamer, Sergeant Marshal
Chris Johnson, Public Works Director

1. Notice of Agenda Compliance:
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 *August 6, 2026.*

Motion: (00:04:24 in video) **Council President Shay** moved that the agenda notice was in compliance with Idaho Code §74-204. **Council Member Beiser** 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. PUBLIC COMMENT: FOR ITEMS OF CONCERN **NOT** ON THE AGENDA (00:04:45 in video)
No public comment was made at this time.

4. MAYOR AND COUNCIL REPORT (00:06:48 in video)

Council Member Davis gave the Council an update on the Labor Day event, stating that they are currently taking applications for vendors and the parade. Council Member Wrede reiterated her discussion of e-bikes from the previous meeting, which was supported by Council Member Beiser and Council President Shay. Marshal Gaston stated that it has been a topic of discussion among law enforcement agencies throughout the county. Mayor Giordani invited Chris Johnson, Public Works Director, to update the Council on the construction in Howard Preserve, which he stated is moving forward.

Tommy Richardson (911 Riverside Dr.) requested that the Marshals increase their enforcement of speed limits.

5. CONSENT AGENDA: ACTION ITEMS

a. Approval of Minutes: July 27, 2026 Minutes: Shelly Shoemaker for Chloe Sullivan, Interim Clerk
b. Approval of Claims: July 28, 2026 through August 10, 2026: Shelly Shoemaker, Treasurer
c. Renewal of Annual Alcohol License: Kirt Gaston, Marshal
d. Department Head Reports

Mayor Giordani announced two licenses in addition to what appeared in the packets, stating that Marshal Gaston added the information later due to late receipt of the applications. Council Member Beiser highlighted that the Planning and Zoning Commission still requires two additional members and stated that planning staff are aiming to publish the first draft of the comprehensive plan by September. Council Member Bergin asked about the priorities of the Public Works department.

Motion: (00:17:00 in Video) **Council President Shay** moved to approve the consent agenda. **Council Member Beiser** seconded. Council Member Voting Aye: Council President Shay, Council Member Davis, Council Member Ard, Council Member Beiser. Council Members Voting No: Council Member Wrede. **The Motion Passed.**

6. NEW BUSINESS

a. IDEQ Compliance Agreement Schedule (CAS) Wastewater Treatment and Reuse Facility: Chris Johnson, Public Works Director

Chris Johnson announced that IDEQ (Idaho Department of Environmental Quality) will soon have a page available on their website for residents to find information and leave public comments. Mayor Giordani then opened the discussion to public comments.

Colt

Colt asked whether raw sewage is still overflowing from the plant. He also inquired about the last time the water was tested for bacteria that may come from sewage.

Jackie Peppard

Jackie Peppard asked where to find water testing information, stating that she no longer drinks Bellevue water because she believes it has made her sick several times.

Chris Johnson stated that there is no raw sewage overflowing or spilling from the plant; everything released from the plant has been treated. He stated that the water and wastewater systems are entirely separate and that the consumer confidence report was recently published. Johnson stated that no post-treatment water has tested positive in the last 1.5 to 2 years. Upon the request of Council Member Wrede, Johnson explained that the CAS is necessary to bring Bellevue back into compliance with state permitting. It is the roadmap and timeline that Bellevue must follow in order to get its reuse permit approved. Approval would open Bellevue up for additional funding.

Rob Foulkes, 106 Equus Loop

Rob Foulkes asked whether Bellevue has funding available to fulfill the CAS on the timeline provided. Mayor Giordani invited him to voice his concerns at the next meeting, as the time for public comment had passed. Chris Johnson explained that although Bellevue does not currently have the funds available to complete the entire project, he does believe that it can be completed within three years, as the timeline requires. The Mayor turned the discussion back to the Council, agreeing to having a work session regarding the CAS at the next meeting.

7. WORK SESSION – FUTURE REVENUE PLANNING

In a summary of a memo from Brian Parker, Community Development Director, Mayor Giordani introduced the idea of a property tax levy as a long-term solution to repeated revenue shortages. She addressed the expiration of the City's LOT tax and explained the benefits of prospective annexations. She highlighted road repairs, streets and sidewalks, city hall renovation, public works relocation, and fire station expansion as projects that may benefit from increased revenue.

Council President Shay expressed a need to consult as many residents as possible before deciding. She stated that residents may benefit from more explicit information about the benefits of a levy. Council Member Beiser pointed out that even with the suggested levy being the highest amount possible, the City would still not have enough revenue. Council Member Wrede stated that the provided models are based on staff expectations, not necessarily the will of the people or a concrete image of the future. Council Member Davis reminded the Council and attendees that this model is an initial "jumping off point" and highlighted the need for a citizen advisory committee to determine the City's priorities.

Council Member Bergin expressed concern for the timeline of the levy, which would need to be approved for the ballot by August 28. He stated that this timeline provides very little time for public comment and Council decision making. He also stated that the levy rate upon which the model is based is unrealistic. Council Member Beiser said she agreed that it would be too rushed. Mayor Giordani reminded the room that residents have previously requested increased property taxes instead of raising LOT taxes or sacrificing services.

Tyler Peterson, 301 N 4th St.

Tyler Peterson expressed a desire for the City to cut expenses, rather than raise taxes.

Jackie Peppard

Jackie Peppard stated that the economy is poor, which may prevent residents from paying taxes. She also stated that she will not support increased property taxes until she sees substantial improvements in the basic services Bellevue provides.

Lars Knudsen, 100 Trout Lane

Lars Knudsen requested people follow rules of order and get involved in the community rather than simply giving input. He stated that losing money is an urgent concern of the City. He volunteered to be on the committee the Council Member Davis suggested.

Margaret Hatt

Margaret Hatt suggested the City offer to sublet employees and equipment to help the community.

Allie Hillman, 309 Cottonwood St.

Allie Hillman inquired about whether the City has been overinflating employee salaries and whether the City has considered salaries as a route for expense reduction. Mayor Giordani explained some of the points that have been discussed at previous meetings.

Joe Wilson, 317 S Main St.

Joe Wilson asked why the City spent money to repaint City Hall and add parking stripes when the money could have gone elsewhere.

John Kurtz, 412 S 7th St.

John Kurtz suggested facilitation to gather opinions from a more representative sample of Bellevue residents.

Dan Spence, 212 N 3rd St.

Dan Spence asked what Bellevue is doing to invite businesses into town.

Rob Foulkes, 106 Equus Loop

Rob Foulkes asked what the City will do if the levy does not provide the revenue it seeks. Mayor Giordani responded by stating the Council's commitment to consider the budget throughout the year, not only during budget season. Council Member Beiser encouraged residents to run for the three open Council seats this November to amplify their voices. Foulkes then reiterated that residents do not want increased taxes until they see City projects completed.

Unidentified Resident

A resident expressed concern with the City's spending on employee wages amid the budget deficit.

Allie Hillman, 309 Cottonwood St.

Allie Hillman asked about the public notification process for town halls and suggested the Council hold them later in the day to allow more working-class people to attend.

Unidentified Resident

Another resident expressed frustration with the City's development, specifically citing the Karl Malone Dealership, and lack of action.

Jackie Peppard

Jackie Peppard stated that it would help residents to have a clearer picture of where general fund money comes from.

Dan Spence, 212 N 3rd St.

Dan Spence requested a community "money meeting", where the residents can give direct input regarding the budget. Mayor Giordani explained that this was already scheduled for August 24, 2026.

John Carreiro, 113 N 5th St.

John Carreiro stated that residents need to understand where City funds come from.

Tony Evans, Idaho Mountain Express

Tony Evans announced that the Idaho Mountain Express covers the budget meetings in the paper.

Unidentified Resident

A resident expressed concern over the fact that the Flock contract was cancelled, yet still in effect until September 2027. Marshal Gaston and Council Member Wrede clarified. The resident then questioned whether the citizens are truly the ones in power in the City of Bellevue.

Russ Cameron, Non-Resident

Russ Cameron stated that the government, at all levels, should ask the Creator of the world for help.

8. ADJOURNMENT: ACTION ITEM

Motion: (02:01:57 in Video) With no further business coming before the Common Council at this time, **Council Member Davis** moved to adjourn the meeting. **Council Member Beiser** seconded the motion. The meeting adjourned at 7:35 p.m. The motion passed unanimously.

____
Christina Giordani, Mayor

Attest:

____
Clerk

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Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
Airgas USA, LLC (190)							
9174373143	1	Invoice	Replacement gas detector	08/04/2026	1,185.70	100-05-57000	Safety Equipment
Total Airgas USA, LLC (190):					1,185.70		
Allington, Frederick (210)							
081726	1	Invoice	Monthly Payment- September	09/01/2026	1,909.00	100-01-51145	Legal - Prosecuting Attorney
Total Allington, Frederick (210):					1,909.00		
Cintas (650)							
5354023003	1	Invoice	Supplies	08/13/2026	31.06	100-15-57000	Safety Equipment
Total Cintas (650):					31.06		
Concrete Construction Supply (770)							
S50075	1	Invoice	Supplies for Crosswalks	08/12/2026	11.68	100-15-52090	Supplies
Total Concrete Construction Supply (770):					11.68		
Cox Business Services (820)							
0012401205	1	Invoice	Telephone Chgs. - 8/5/26 - 9/4/26	08/05/2026	1,261.18	100-01-52100	Telephone
Total Cox Business Services (820):					1,261.18		
Dave's Bestway Automotive (880)							
13644	1	Invoice	Batteries for 1995 F-350 - Engine 3	08/18/2026	395.90	100-05-51167	R & M - Autos
Total Dave's Bestway Automotive (880):					395.90		
Digline Inc. (930)							
0080116-IN	1	Invoice	Monthly Fee	07/31/2026	39.00	200-20-51160	Repairs & Maintenance (Gen
0080116-IN	2	Invoice	Monthly Fee	07/31/2026	39.00	300-30-51160	Repairs & Maintenance (Gen
Total Digline Inc. (930):					78.00		
Forsgren Associates Inc. (3790)							
475	1	Invoice	FY21 Transportation Plan KN 22026 #13	06/22/2026	7,276.22	100-15-51090	Engineering Services
Total Forsgren Associates Inc. (3790):					7,276.22		

Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
Gardner, Robert (1240)							
081726	1	Invoice	Rent - September	09/01/2026	125.00	100-15-58190	Real Property Lease
Total Gardner, Robert (1240):					125.00		
Idaho Lumber (1580)							
81956/1	1	Invoice	Parts & light to fix tank valve	08/11/2026	106.70	200-20-52090	Supplies
Total Idaho Lumber (1580):					106.70		
Johnson, Chris (3890)							
INV-DF-US-7	1	Invoice	Reimbursement - Internet for WWTP/July	07/18/2026	130.00	300-30-52020	Internet Expense
Total Johnson, Chris (3890):					130.00		
L.L. Green's Hardware (1900)							
B512271	1	Invoice	Paint supplies for crosswalks	08/12/2026	41.98	100-15-52090	Supplies
C26335	1	Invoice	Supplies for Air Brake Line	08/15/2026	85.44	100-05-52090	Supplies
Total L.L. Green's Hardware (1900):					127.42		
Lhtact2 (1990)							
T26426FC-3	1	Invoice	Flagger Course for Traffic Control	06/08/2026	120.00	300-30-52120	Training & Meetings
Total Lhtact2 (1990):					120.00		
McHugh Bromley Attorneys at Law PLLC (2110)							
1000 5299	1	Invoice	Legal assistance for water project	07/31/2026	8,056.00	200-20-58125	Water Improvements IDEQ
Total McHugh Bromley Attorneys at Law PLLC (2110):					8,056.00		
Napa Auto Parts (2260)							
268199	1	Invoice	Plug for headlight & connectors	08/06/2026	25.06	100-15-51167	R & M - Autos
267897	1	Invoice	Battery for Tk. #03	08/04/2026	134.04	100-15-51167	R & M - Autos
269314	1	Invoice	Supplies	08/18/2026	26.02	200-20-52090	Supplies
Total Napa Auto Parts (2260):					185.12		
Oxarc (2390)							
0062334767	1	Invoice	Supplies	07/31/2026	9.61	100-15-52090	Supplies

Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
Total Oxarc (2390):					9.61		
Quill Corporation (2660)							
49893057	1	Invoice	Office Supplies	08/07/2026	37.38	100-01-52010	Office Supplies
49893057	2	Invoice	Supplies	08/07/2026	63.59	100-01-52090	Supplies
49893057	3	Invoice	Liners for Parks	08/07/2026	124.17	100-15-52090	Supplies
49894194	1	Invoice	Supplies	08/07/2026	18.89	100-01-52090	Supplies
Total Quill Corporation (2660):					244.03		
Rocky Mountain Information Network, Inc. (2780)							
261925	1	Invoice	RMIN Dues - 7/1/26 - 6/30/27	08/12/2026	50.00	100-08-51080	Dues & Memberships
Total Rocky Mountain Information Network, Inc. (2780):					50.00		
Spronk Water Engineers, Inc. (3080)							
WRV03-35	1	Invoice	Engineering work w/BWGWMP 7/1/26 - 8/2/26	08/12/2026	1,109.38	200-20-51070	Conjunctive Management
Total Spronk Water Engineers, Inc. (3080):					1,109.38		
Valley Wide Cooperative (3510)							
099819/9	1	Invoice	Water supplies	08/03/2026	21.47	200-20-52090	Supplies
B21521	1	Invoice	Fuel Card #3816394	08/03/2026	89.68	100-05-51110	Fuel
B82896	1	Invoice	Fuel - Card #3816744	08/11/2026	38.03	100-15-51110	Fuel
B82896	2	Invoice	Fuel - Card #3816744	08/11/2026	38.03	200-20-51110	Fuel
B82896	3	Invoice	Fuel - Card #3816744	08/11/2026	38.02	300-30-51110	Fuel
99970/9	1	Invoice	Wasp spray & small pump for chemicals	08/07/2026	39.96	200-20-52090	Supplies
100039/9	1	Invoice	Tubing & attachments for pump	08/10/2026	17.86	200-20-52090	Supplies
100272/9	1	Invoice	Supplies	08/18/2026	61.08	200-20-52090	Supplies
B88171	1	Invoice	Fuel Card - #3816393	08/18/2026	42.84	100-05-51110	Fuel
100080/9	1	Invoice	Supplies	08/11/2026	.50	100-15-52090	Supplies
100146/9	1	Invoice	100 ' Chalk Line	08/13/2026	11.99	100-15-52090	Supplies
100186/9	1	Invoice	Uniforms - Tracy	08/14/2026	427.86	100-15-52130	Uniforms & Clothing
100179/9	1	Invoice	Uniforms - Ethan	08/14/2026	215.89	100-15-52130	Uniforms & Clothing
Total Valley Wide Cooperative (3510):					1,043.21		
Grand Totals:					23,455.21		

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
100-01								
Allington, Frederick	081726	1	Invoice	Monthly Payment- September	09/01/2026	1,909.00	100-01-51145	Legal - Prosecuting Attorne
Quill Corporation	49893057	1	Invoice	Office Supplies	08/07/2026	37.38	100-01-52010	Office Supplies
Quill Corporation	49893057	2	Invoice	Supplies	08/07/2026	63.59	100-01-52090	Supplies
Quill Corporation	49894194	1	Invoice	Supplies	08/07/2026	18.89	100-01-52090	Supplies
Cox Business Services	0012401205	1	Invoice	Telephone Chgs. - 8/5/26 - 9/4/26	08/05/2026	1,261.18	100-01-52100	Telephone
Total 100-01:						3,290.04		
100-05								
Valley Wide Cooperative	B21521	1	Invoice	Fuel Card #3816394	08/03/2026	89.68	100-05-51110	Fuel
Valley Wide Cooperative	B88171	1	Invoice	Fuel Card - #3816393	08/18/2026	42.84	100-05-51110	Fuel
Dave's Bestway Automotive	13644	1	Invoice	Batteries for 1995 F-350 - Engine 3	08/18/2026	395.90	100-05-51167	R & M - Autos
L.L. Green's Hardware	C26335	1	Invoice	Supplies for Air Brake Line	08/15/2026	85.44	100-05-52090	Supplies
Airgas USA, LLC	9174373143	1	Invoice	Replacement gas detector	08/04/2026	1,185.70	100-05-57000	Safety Equipment
Total 100-05:						1,799.56		
100-08								
Rocky Mountain Information Netw	261925	1	Invoice	RMIN Dues - 7/1/26 - 6/30/27	08/12/2026	50.00	100-08-51080	Dues & Memberships
Total 100-08:						50.00		
100-15								
Forsgren Associates Inc.	475	1	Invoice	FY21 Transportation Plan KN 22026 #13	06/22/2026	7,276.22	100-15-51090	Engineering Services
Valley Wide Cooperative	B82896	1	Invoice	Fuel - Card #3816744	08/11/2026	38.03	100-15-51110	Fuel
Napa Auto Parts	268199	1	Invoice	Plug for headlight & connectors	08/06/2026	25.06	100-15-51167	R & M - Autos
Napa Auto Parts	267897	1	Invoice	Battery for Tk. #03	08/04/2026	134.04	100-15-51167	R & M - Autos
Concrete Construction Supply	S50075	1	Invoice	Supplies for Crosswalks	08/12/2026	11.68	100-15-52090	Supplies
L.L. Green's Hardware	B512271	1	Invoice	Paint supplies for crosswalks	08/12/2026	41.98	100-15-52090	Supplies
Oxarc	0062334767	1	Invoice	Supplies	07/31/2026	9.61	100-15-52090	Supplies
Quill Corporation	49893057	3	Invoice	Liners for Parks	08/07/2026	124.17	100-15-52090	Supplies
Valley Wide Cooperative	100080/9	1	Invoice	Supplies	08/11/2026	.50	100-15-52090	Supplies
Valley Wide Cooperative	100146/9	1	Invoice	100 ' Chalk Line	08/13/2026	11.99	100-15-52090	Supplies
Valley Wide Cooperative	100186/9	1	Invoice	Uniforms - Tracy	08/14/2026	427.86	100-15-52130	Uniforms & Clothing
Valley Wide Cooperative	100179/9	1	Invoice	Uniforms - Ethan	08/14/2026	215.89	100-15-52130	Uniforms & Clothing
Cintas	5354023003	1	Invoice	Supplies	08/13/2026	31.06	100-15-57000	Safety Equipment
Gardner, Robert	081726	1	Invoice	Rent - September	09/01/2026	125.00	100-15-58190	Real Property Lease
Total 100-15:						8,473.09		

Name	Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
200-20								
Spronk Water Engineers, Inc.	WRV03-35	1	Invoice	Engineering work w/BWGWMP 7/1/26 - 8	08/12/2026	1,109.38	200-20-51070	Conjunctive Management
Valley Wide Cooperative	B82896	2	Invoice	Fuel - Card #3816744	08/11/2026	38.03	200-20-51110	Fuel
Digline Inc.	0080116-IN	1	Invoice	Monthly Fee	07/31/2026	39.00	200-20-51160	Repairs & Maintenance (G
Idaho Lumber	81956/1	1	Invoice	Parts & light to fix tank valve	08/11/2026	106.70	200-20-52090	Supplies
Napa Auto Parts	269314	1	Invoice	Supplies	08/18/2026	26.02	200-20-52090	Supplies
Valley Wide Cooperative	099819/9	1	Invoice	Water supplies	08/03/2026	21.47	200-20-52090	Supplies
Valley Wide Cooperative	99970/9	1	Invoice	Wasp spray & small pump for chemicals	08/07/2026	39.96	200-20-52090	Supplies
Valley Wide Cooperative	100039/9	1	Invoice	Tubing & attachments for pump	08/10/2026	17.86	200-20-52090	Supplies
Valley Wide Cooperative	100272/9	1	Invoice	Supplies	08/18/2026	61.08	200-20-52090	Supplies
McHugh Bromley Attorneys at La	1000 5299	1	Invoice	Legal assistance for water project	07/31/2026	8,056.00	200-20-58125	Water Improvements IDEQ
Total 200-20:						9,515.50		
300-30								
Valley Wide Cooperative	B82896	3	Invoice	Fuel - Card #3816744	08/11/2026	38.02	300-30-51110	Fuel
Digline Inc.	0080116-IN	2	Invoice	Monthly Fee	07/31/2026	39.00	300-30-51160	Repairs & Maintenance (G
Johnson, Chris	INV-DF-US-7	1	Invoice	Reimbursement - Internet for WWTP/July	07/18/2026	130.00	300-30-52020	Internet Expense
Lhtact2	T26426FC-3	1	Invoice	Flagger Course for Traffic Control	06/08/2026	120.00	300-30-52120	Training & Meetings
Total 300-30:						327.02		
Grand Totals:						23,455.21		

Report GL Period Summary

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

City of Bellevue	Invoice Register - Claims Report by Dept.	8/19/2026
Hosted Live 3.11.2025	Input Dates 7/28/26 - 8/10/26	

Invoice	Seq	Type	Description	Invoice Date	Total Cost	GL Account	GL Account Description
Microtech Systems (2150)							
98675	1	Invoice	Service Fee	7/30/2026	$2.50	100-01-51062	Computers - Software & Subscript
Go-Fer It Express Inc. (1300)							
145984	1	Invoice	Couier fees for samples	7/31/2026	$145.35	200-20-52050	Professional Services
Water Dynamics, LLC dba Magic Valley Lab (3560)							
39142	1	Invoice	Samples & freight costs	7/26/2026	$375.00	200-20-52110	Test Samples - Water
Advanced Control Systems, LLC (120)							
42532	1	Invoice	SCADA repair @ WWTP	7/21/2026	$1,518.75	300-30-57500	Scada Maint & Repair
42533	1	Invoice	Membrane Replacement Project	7/31/2026	$1,350.00	300-30-58121	Membrane Replacement Project
Lunceford Excavation, Inc. (2030)							
19700	1	Invoice	2 Tk. Loads of water to fill membrane tanks @ Sewer Plant	7/29/2026	$600.00	300-30-58121	Membrane Replacement Project
Water Dynamics, LLC dba Magic Valley Lab (3560)							
39143	1	Invoice	Samples for WWTP	7/24/2026	$2,845.00	300-30-52110	Test Samples - Sewer
Grand Total:					**$6,836.60**		

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Treasurer's Report

As of July 31, 2026

Fiscal Year 2026

83% of Budget

22 of 26 Payrolls

Shelly Shoemaker
City Treasurer/Finance Manager
Email: sshoemaker@bellevueidaho.us
Office: 208-913-0192

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

CITY OF BELLEVUE
COMBINED CASH INVESTMENT
JULY 31, 2026

COMBINED CASH ACCOUNTS

999-00-10001	DLE OPERATING CASH	501,163.61
999-00-10050	XPRESS DEPOSIT ACCOUNT	79,817.62
999-00-10175	CASH CLEARING - UTILITIES	(6,587.64)
999-00-19999	BANK TRANSFER CLEARING	(5,894.65)
	TOTAL COMBINED CASH	568,498.94
999-00-10000	CASH ALLOCATED TO FUNDS	(568,498.94)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	5,463.40
200	ALLOCATION TO WATER FUND	147,676.28
300	ALLOCATION TO WASTEWATER FUND	415,359.26
	TOTAL ALLOCATIONS TO OTHER FUNDS	568,498.94
	ALLOCATION FROM COMBINED CASH FUND: 999-00-10000	(568,498.94)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF BELLEVUE
BALANCE SHEET
JULY 31, 2026

GENERAL FUND

	ASSETS			
100-00-10000	CASH ALLOCATION		5,463.40	
100-00-10010	LGIP 802 GENERAL FUND		155,964.23	
100-00-10018	LGIP 3593 FIRE CAPITAL SAVINGS		8,369.75	
100-00-10022	LGIP 3703 DIF		263,114.89	
100-00-10023	LGIP 3790 MUNI PROP TAX		9,474.49	
100-00-10024	LGIP 3797 GANNETT RANCH ANNEX		58,605.60	
100-00-10026	LGIP 3814 STREETS CAPITAL		36,528.74	
100-00-11016	NSF CHECK RECEIVABLE		91.61	
100-00-11030	PROPERTY TAXES REC		20,261.15	
100-00-11040	INTERGOVERNMENTAL REC		147,140.99	
100-00-12000	UNDEPOSITED FUNDS		3,456.70	
	TOTAL ASSETS			708,471.55
	LIABILITIES AND EQUITY			
	LIABILITIES			
100-00-20000	ACCOUNTS PAYABLE		2,266.07	
100-00-24000	PAYROLL LIABILITIES		(1,552.00)	
100-00-24060	STATE TAX W/HELD		1,552.00	
100-00-24110	SUPPLEMENTAL INSURANCE		(.04)	
100-00-24130	PERSI 1 & 2 EMPLOYEE		(173.91)	
100-00-24131	PERSI EMPLOYER MATCH		121.23	
100-00-24132	PERSI CHOICE		(1,541.12)	
100-00-27110	PARK DEPOSIT		200.00	
100-00-27260	GANNETT RANCH ANNEX REVIEW		55,294.87	
	TOTAL LIABILITIES			56,167.10
	FUND EQUITY			
100-00-30000	RETAINED EARNINGS	778,391.03		
	REVENUE OVER EXPENDITURES - YTD	(126,086.58)		
	BALANCE - CURRENT DATE		652,304.45	
	TOTAL FUND EQUITY			652,304.45
	TOTAL LIABILITIES AND EQUITY			708,471.55

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	ADMIN					
100-01-40000	CARRYOVER	.00	.00	184,411.00	184,411.00	.0
100-01-41200	STATE SALES TAX REVENUE	78,625.12	294,489.57	300,171.00	5,681.43	98.1
100-01-41210	STATE LIQUOR FUNDS	.00	54,828.00	70,000.00	15,172.00	78.3
100-01-41400	ALCOHOL PERMITS	2,150.00	6,585.00	6,300.00	(285.00)	104.5
100-01-41500	BUSINESS LICENSES	375.00	21,575.00	22,882.00	1,307.00	94.3
100-01-41510	MOBILE FOOD VENDOR PERMIT	.00	450.00	.00	(450.00)	.0
100-01-41600	FRANCHISE FEES	18,332.16	87,089.32	115,000.00	27,910.68	75.7
100-01-41700	CITY PROPERTY TAX	271,120.65	888,873.57	889,126.00	252.43	100.0
100-01-41710	PERSONAL PROPERTY REPLACEMENT	.00	4,016.48	8,052.00	4,035.52	49.9
100-01-41800	ADMINISTRATIVE FEES	.00	131,088.00	262,176.00	131,088.00	50.0
100-01-41815	APPLICATION FEES	.00	38.00	.00	(38.00)	.0
100-01-41950	PERMIT - OTHER	.00	100.00	500.00	400.00	20.0
100-01-45000	MISC INCOME	95.84	1,610.60	.00	(1,610.60)	.0
100-01-45100	INTEREST EARNED	488.67	10,462.20	.00	(10,462.20)	.0
100-01-46100	DIF ADMINISTRATION	786.00	6,365.40	.00	(6,365.40)	.0
100-01-49910	RETURNED CHECK CHARGES	150.00	975.00	.00	(975.00)	.0
	TOTAL ADMIN	372,123.44	1,508,546.14	1,858,618.00	350,071.86	81.2
	CD AND P&Z					
100-03-41805	BUILDING PERMITS	12,358.25	70,860.41	70,000.00	(860.41)	101.2
100-03-41806	BUILDING PERMIT PLAN REVIEW FE	7,399.47	50,428.46	45,500.00	(4,928.46)	110.8
100-03-41807	DESIGN REVIEW FEE	.00	400.00	.00	(400.00)	.0
100-03-41809	FENCE PERMITS	200.00	2,000.00	1,500.00	(500.00)	133.3
100-03-41810	MANUF HOME INSTALL & SET DOWN	200.00	200.00	3,000.00	2,800.00	6.7
100-03-41811	ROOF PERMIT	585.20	5,633.54	6,000.00	366.46	93.9
100-03-41820	SIGN PERMITS	.00	500.00	1,000.00	500.00	50.0
100-03-41900	GRANTS	.00	25,000.00	32,000.00	7,000.00	78.1
100-03-43400	PLANNING & ZONING APPLICATIONS	300.00	9,586.00	15,000.00	5,414.00	63.9
100-03-46100	DIF COMMUNITY DEVELOPMENT	1,980.00	9,069.94	.00	(9,069.94)	.0
	TOTAL CD AND P&Z	23,022.92	173,678.35	174,000.00	321.65	99.8
	PARKS					
100-04-46100	DIF PARKS	36.00	36.00	.00	(36.00)	.0
	TOTAL PARKS	36.00	36.00	.00	(36.00)	.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FIRE					
100-05-41900	GRANTS	.00	.00	10,000.00	10,000.00	.0
100-05-41930	FIRE EQUIP/PAY REIMBURSEMENT	.00	.00	6,000.00	6,000.00	.0
100-05-41955	FIRE DEPT FEES & PERMITS	4,325.39	25,437.77	12,000.00	(13,437.77)	212.0
100-05-45000	MISC INCOME	.00	2,199.00	.00	(2,199.00)	.0
100-05-45100	INTEREST EARNED	19.33	198.49	.00	(198.49)	.0
100-05-46100	DIF FIRE SERVICES	3,915.00	17,138.96	.00	(17,138.96)	.0
100-05-48000	CAPITAL FUND RESERVES	.00	.00	15,476.00	15,476.00	.0
	TOTAL FIRE	8,259.72	44,974.22	43,476.00	(1,498.22)	103.5
	LIBRARY					
100-07-40000	CARRYOVER	.00	.00	2,250.00	2,250.00	.0
100-07-41900	GRANTS	.00	.00	10,000.00	10,000.00	.0
100-07-41920	DONATIONS	.00	1,500.00	1,500.00	.00	100.0
100-07-41930	FUNDRAISING EVENTS	.00	.00	300.00	300.00	.0
100-07-46100	DIF LIBRARY	289.00	1,067.37	.00	(1,067.37)	.0
	TOTAL LIBRARY	289.00	2,567.37	14,050.00	11,482.63	18.3
	MARSHAL					
100-08-41816	INSPECTION FEES	.00	.00	500.00	500.00	.0
100-08-41900	GRANTS	.00	.00	7,000.00	7,000.00	.0
100-08-41920	DONATIONS	.00	.00	1,000.00	1,000.00	.0
100-08-41960	CITY CODE VIOLATION FEE	.00	700.00	3,000.00	2,300.00	23.3
100-08-41980	COURT FINES	5,315.40	52,735.15	50,000.00	(2,735.15)	105.5
100-08-45000	MISC INCOME	.00	466.65	.00	(466.65)	.0
100-08-45500	TRAINING & EDUCATION	.00	.00	5,000.00	5,000.00	.0
100-08-46100	DIF MARSHAL	806.00	2,630.47	.00	(2,630.47)	.0
	TOTAL MARSHAL	6,121.40	56,532.27	66,500.00	9,967.73	85.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	15 - CITY ASSETS					
100-15-40001	CARRYOVER	.00	.00	22,000.00	22,000.00	.0
100-15-41000	STATE HIGHWAY REVENUE - REGULA	22,227.50	95,899.42	98,616.00	2,716.58	97.3
100-15-41100	STATE HIGHWAY REVENUE HB312	6,736.35	28,471.79	29,129.00	657.21	97.7
100-15-41110	STATE HIGHWAY REVENUE HB 362	19,409.74	24,151.82	24,791.00	639.18	97.4
100-15-41111	STATE HIGHWAY REVENUE GF HB354	7,018.59	7,018.59	60,611.00	53,592.41	11.6
100-15-41115	LOT TAX REVENUE	3,590.00	30,673.93	75,000.00	44,326.07	40.9
100-15-41807	ENCROACHMENT PERMIT	125.00	2,850.00	1,500.00	(1,350.00)	190.0
100-15-41898	GRANTS - PARKS	.00	85,000.00	85,000.00	.00	100.0
100-15-41899	GRANTS - BLDGS & GROUNDS	.00	.00	25,000.00	25,000.00	.0
100-15-41900	GRANTS - STREETS	.00	42,006.29	60,046.00	18,039.71	70.0
100-15-41901	PARK RENTAL FEE	205.00	1,145.00	2,000.00	855.00	57.3
100-15-41902	PARK RENTAL SPORTS FIELD	.00	1,600.00	4,000.00	2,400.00	40.0
100-15-41920	DONATIONS	.00	1,000.00	1,000.00	.00	100.0
100-15-45000	MISC INCOME	.00	416.33	.00	(416.33)	.0
100-15-45100	INTEREST EARNED	144.14	1,479.80	.00	(1,479.80)	.0
100-15-46100	DIF STREETS	1,300.00	6,099.51	.00	(6,099.51)	.0
100-15-46101	DIF BLDGS & GROUNDS	1,667.00	7,757.91	.00	(7,757.91)	.0
100-15-46102	DIF PARKS	156.00	1,014.58	.00	(1,014.58)	.0
100-15-48000	CAPITAL FUND RESERVES	.00	.00	115,025.00	115,025.00	.0
	TOTAL 15 - CITY ASSETS	62,579.32	336,584.97	603,718.00	267,133.03	55.8
	CAPITAL IMPROVEMENT					
100-40-45100	INTEREST EARNED	824.39	6,947.17	.00	(6,947.17)	.0
	TOTAL CAPITAL IMPROVEMENT	824.39	6,947.17	.00	(6,947.17)	.0
	CLIENT SECURITY INVESTMENT					
100-50-45100	INTEREST EARNED	183.62	1,885.17	.00	(1,885.17)	.0
	TOTAL CLIENT SECURITY INVESTMENT	183.62	1,885.17	.00	(1,885.17)	.0
	TOTAL FUND REVENUE	473,439.81	2,131,751.66	2,760,362.00	628,610.34	77.2

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMIN					
100-01-50001	SALARIES & WAGES	20,109.78	215,668.89	239,649.28	23,980.39	90.0
100-01-50010	P/R TAX EXPENSE	1,469.10	15,572.21	18,337.17	2,764.96	84.9
100-01-50011	INSURANCE - HEALTH	8,767.88	42,878.59	41,680.00	(1,198.59)	102.9
100-01-50015	WORKERS COMPENSATION INSURANCE	2,722.00	25,677.00	33,692.00	8,015.00	76.2
100-01-50017	RETIREMENT	2,332.47	25,709.03	28,662.05	2,953.02	89.7
100-01-51020	ADVERTISING	.00	.00	200.00	200.00	.0
100-01-51030	BANK CHARGES	24.00	(33.43)	200.00	233.43	(16.7)
100-01-51060	COMPUTER IT SUPPORT	130.00	15,971.75	19,576.00	3,604.25	81.6
100-01-51062	COMPUTERS - SOFTWARE & SUBSCRI	2,737.27	53,159.76	54,400.00	1,240.24	97.7
100-01-51075	CONTINGENCY EXPENSE	.00	.00	5,000.00	5,000.00	.0
100-01-51080	DUES & MEMBERSHIPS	1,409.22	3,739.56	3,000.00	(739.56)	124.7
100-01-51092	ENGINEERING - REIMBURSABLE	.00	.00	100.00	100.00	.0
100-01-51140	LEGAL FEES	3,540.00	15,610.00	12,000.00	(3,610.00)	130.1
100-01-51145	LEGAL - PROSECUTING ATTORNEY	1,909.00	20,999.00	22,800.00	1,801.00	92.1
100-01-51150	LIABILITY INSURANCE	.00	42,879.03	42,879.00	(.03)	100.0
100-01-51180	OFFICE EQUIPMENT RENTAL/REPAIR	1,107.00	8,324.07	7,000.00	(1,324.07)	118.9
100-01-52010	OFFICE SUPPLIES	1,343.64	4,070.62	6,500.00	2,429.38	62.6
100-01-52040	POSTAGE, COPIES, MAILING	613.23	5,585.30	7,400.00	1,814.70	75.5
100-01-52050	PROFESSIONAL SERVICES	.00	5,714.50	3,000.00	(2,714.50)	190.5
100-01-52060	PUBLISHING	178.31	565.23	200.00	(365.23)	282.6
100-01-52085	STORAGE	70.00	700.00	800.00	100.00	87.5
100-01-52090	SUPPLIES	156.48	1,192.32	2,500.00	1,307.68	47.7
100-01-52100	TELEPHONE	2,172.26	20,745.80	26,160.00	5,414.20	79.3
100-01-52120	TRAINING & MEETINGS	.00	611.00	2,500.00	1,889.00	24.4
100-01-52124	TRAVEL EXPENSE	.00	286.30	1,000.00	713.70	28.6
100-01-56020	SERVICE CONTRACTS	.00	14,800.00	15,200.00	400.00	97.4
100-01-57000	SAFETY EQUIPMENT	.00	243.16	40.00	(203.16)	607.9
100-01-66900	RECONCILIATION ADJUSTMENT	.00	139.39	.00	(139.39)	.0
	TOTAL ADMIN	50,791.64	540,809.08	594,475.50	53,666.42	91.0

GENERAL FUND

03 - CD AND P&Z

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-03-50001	SALARIES & WAGES	11,963.41	129,798.67	161,691.00	31,892.33	80.3
100-03-50010	P/R TAX EXPENSE	914.04	9,917.93	12,369.00	2,451.07	80.2
100-03-50011	INSURANCE - HEALTH	3,536.00	19,448.00	20,840.00	1,392.00	93.3
100-03-50017	RETIREMENT	1,333.96	14,703.62	19,338.00	4,634.38	76.0
100-03-50020	P & Z COMMISSION	.00	1,134.00	3,605.00	2,471.00	31.5
100-03-51020	ADVERTISING	.00	46.13	600.00	553.87	7.7
100-03-51041	CLIENT COST EXPENSE	2,103.75	5,086.19	.00	(5,086.19)	.0
100-03-51075	CONTINGENCY EXPENSE	.00	.00	5,000.00	5,000.00	.0
100-03-51080	DUES & MEMBERSHIPS	.00	1,633.00	1,200.00	(433.00)	136.1
100-03-51090	ENGINEERING SERVICES	.00	.00	5,000.00	5,000.00	.0
100-03-51140	LEGAL FEES	570.00	1,215.00	5,000.00	3,785.00	24.3
100-03-51300	MISC. GRANT EXPENSES	5,420.34	5,420.34	7,000.00	1,579.66	77.4
100-03-51650	COMPREHENSIVE PLAN	1,050.00	10,296.38	30,000.00	19,703.62	34.3
100-03-52010	OFFICE SUPPLIES	89.00	515.09	.00	(515.09)	.0
100-03-52050	PROFESSIONAL SERVICES	2,834.18	30,053.27	45,500.00	15,446.73	66.1
100-03-52060	PUBLISHING	72.68	323.32	400.00	76.68	80.8
100-03-52120	TRAINING & MEETINGS	.00	596.17	2,000.00	1,403.83	29.8
100-03-52124	TRAVEL EXPENSE	.00	2,793.28	1,000.00	(1,793.28)	279.3
100-03-52130	UNIFORMS	.00	191.49	1,000.00	808.51	19.2
100-03-58110	COMPUTER PURCHASE	.00	1,462.70	3,000.00	1,537.30	48.8
	TOTAL 03 - CD AND P&Z	29,887.36	234,634.58	324,543.00	89,908.42	72.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRE					
100-05-50001	SALARIES & WAGES	10,008.16	61,895.46	73,360.00	11,464.54	84.4
100-05-50010	P/R TAX EXPENSE	765.57	4,734.62	2,918.00	(1,816.62)	162.3
100-05-50014	INSURANCE - LIFE	80.00	800.00	1,500.00	700.00	53.3
100-05-50017	RETIREMENT	688.37	4,376.08	5,332.00	955.92	82.1
100-05-51073	CONTRACT LABOR	.00	.00	2,000.00	2,000.00	.0
100-05-51080	DUES & MEMBERSHIPS	.00	3,742.29	4,000.00	257.71	93.6
100-05-51110	FUEL	510.47	2,059.05	4,000.00	1,940.95	51.5
100-05-51125	INTEREST EXPENSE	.00	.00	8,600.00	8,600.00	.0
100-05-51140	LEGAL FEES	.00	.00	200.00	200.00	.0
100-05-51163	R & M - EQUIPMENT (NON-AUTO)	.00	6,652.05	5,000.00	(1,652.05)	133.0
100-05-51167	R & M - AUTOS	1,202.00	2,781.85	6,000.00	3,218.15	46.4
100-05-51177	MISC EXPENSE	.00	610.46	1,000.00	389.54	61.1
100-05-52010	OFFICE SUPPLIES	.00	622.28	100.00	(522.28)	622.3
100-05-52080	SMALL TOOLS & EQUIPMENT	.00	1,292.35	2,000.00	707.65	64.6
100-05-52090	SUPPLIES	.00	264.96	1,000.00	735.04	26.5
100-05-52120	TRAINING & MEETINGS	.00	857.60	2,000.00	1,142.40	42.9
100-05-52124	TRAVEL EXPENSE	.00	1,002.72	1,500.00	497.28	66.9
100-05-52130	UNIFORMS & CLOTHING	.00	635.63	1,000.00	364.37	63.6
100-05-56030	INVESTIGATIONS	.00	.00	150.00	150.00	.0
100-05-56047	RMS/CAD	.00	4,101.28	4,101.00	(.28)	100.0
100-05-57000	SAFETY EQUIPMENT	8,171.25	27,748.36	40,000.00	12,251.64	69.4
100-05-58120	CONSTRUCTION & IMPROVEMENT	.00	15,476.00	15,476.00	.00	100.0
100-05-58150	AUTO/EQUIPMENT LEASE (12+ MOS)	.00	28,683.69	20,083.00	(8,600.69)	142.8
	TOTAL FIRE	21,425.82	168,336.73	201,320.00	32,983.27	83.6
	LIBRARY					
100-07-50001	SALARIES & WAGES	3,239.67	37,053.83	42,116.00	5,062.17	88.0
100-07-50010	P/R TAX EXPENSE	243.20	2,767.61	3,222.00	454.39	85.9
100-07-50011	INSURANCE - HEALTH	1,768.00	9,724.00	10,420.00	696.00	93.3
100-07-50017	RETIREMENT	484.34	5,025.01	5,037.00	11.99	99.8
100-07-51020	ADVERTISING	.00	.00	200.00	200.00	.0
100-07-51060	COMPUTER IT SUPPORT	.00	1,418.52	.00	(1,418.52)	.0
100-07-51062	COMPUTERS - SOFTWARE & SUBSCRI	.00	347.87	2,500.00	2,152.13	13.9
100-07-51080	DUES & MEMBERSHIPS	.00	1,110.48	175.00	(935.48)	634.6
100-07-51177	MISC EXPENSE	.00	.00	200.00	200.00	.0
100-07-51180	OFFICE EQUIPMENT RENTAL/REPAIR	.00	.00	250.00	250.00	.0
100-07-52010	OFFICE SUPPLIES	.00	15.69	.00	(15.69)	.0
100-07-52090	SUPPLIES	.00	.00	300.00	300.00	.0
100-07-52120	TRAINING & MEETINGS	.00	188.00	100.00	(88.00)	188.0
100-07-55000	LIBRARY NEW BOOKS	588.56	1,958.18	1,800.00	(158.18)	108.8
100-07-55010	LIBRARY PROGRAMS	462.92	2,325.26	2,000.00	(325.26)	116.3
	TOTAL LIBRARY	6,786.69	61,934.45	68,320.00	6,385.55	90.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MARSHAL					
100-08-50001	SALARIES & WAGES	34,924.00	348,021.23	413,693.00	65,671.77	84.1
100-08-50010	P/R TAX EXPENSE	2,631.93	26,047.09	31,647.00	5,599.91	82.3
100-08-50011	INSURANCE - HEALTH	6,551.96	37,438.90	52,100.00	14,661.10	71.9
100-08-50017	RETIREMENT	4,882.38	48,603.37	57,834.00	9,230.63	84.0
100-08-51062	COMPUTERS - SOFTWARE & SUBSCRI	.00	.00	250.00	250.00	.0
100-08-51075	CONTINGENCY EXPENSE	.00	.00	5,000.00	5,000.00	.0
100-08-51080	DUES & MEMBERSHIPS	.00	750.00	1,000.00	250.00	75.0
100-08-51110	FUEL	2,805.98	14,910.49	15,000.00	89.51	99.4
100-08-51130	EQUIPMENT RENTAL	7,625.28	16,681.07	17,000.00	318.93	98.1
100-08-51167	R & M - AUTOS	40.84	8,304.40	7,000.00	(1,304.40)	118.6
100-08-52010	OFFICE SUPPLIES	239.30	904.83	1,200.00	295.17	75.4
100-08-52090	SUPPLIES	3.49	3.49	.00	(3.49)	.0
100-08-52120	TRAINING & MEETINGS	.00	749.50	6,000.00	5,250.50	12.5
100-08-52124	TRAVEL EXPENSE	248.60	1,651.99	4,000.00	2,348.01	41.3
100-08-52130	UNIFORMS & CLOTHING	.00	405.90	3,000.00	2,594.10	13.5
100-08-56010	911 DISPATCH	.00	31,679.85	31,680.00	.15	100.0
100-08-56020	SERVICE CONTRACTS	.00	.00	6,000.00	6,000.00	.0
100-08-56040	MEDICAL/LAB KITS	.00	220.00	200.00	(20.00)	110.0
100-08-56045	RADIO FEES	.00	2,640.00	2,640.00	.00	100.0
100-08-56047	RMS/CAD	.00	11,012.73	11,013.00	.27	100.0
100-08-56050	SPECIALIZED EQUIPMENT	.00	1,995.94	5,000.00	3,004.06	39.9
100-08-57000	SAFETY EQUIPMENT	.00	128.90	1,500.00	1,371.10	8.6
100-08-58110	COMPUTER/SOFTWARE PURCHASE	.00	2,951.57	3,000.00	48.43	98.4
100-08-58150	AUTO/EQUIPMENT LEASE	.00	20,309.85	20,310.00	.15	100.0
	TOTAL MARSHAL	59,953.76	575,411.10	696,067.00	120,655.90	82.7
	MAYOR & CITY COUNCIL					
100-11-50001	SALARIES & WAGES	2,500.00	25,250.00	30,000.00	4,750.00	84.2
100-11-50010	P/R TAX EXPENSE	191.28	1,931.91	2,295.00	363.09	84.2
100-11-50017	RETIREMENT	239.20	2,421.90	3,354.00	932.10	72.2
	TOTAL MAYOR & CITY COUNCIL	2,930.48	29,603.81	35,649.00	6,045.19	83.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	15 - CITY ASSETS					
100-15-50001	SALARIES & WAGES	17,271.50	175,440.45	205,920.00	30,479.55	85.2
100-15-50009	PREMIUM SALARY & WAGES	.00	.00	1,760.00	1,760.00	.0
100-15-50010	P/R TAX EXPENSE	1,299.11	12,965.86	15,888.00	2,922.14	81.6
100-15-50011	INSURANCE - HEALTH	6,784.03	31,040.22	31,260.00	219.78	99.3
100-15-50017	RETIREMENT	2,065.67	21,000.09	24,839.00	3,838.91	84.5
100-15-51020	ADVERTISING	.00	.00	100.00	100.00	.0
100-15-51073	CONTRACT LABOR	801.91	26,479.55	30,000.00	3,520.45	88.3
100-15-51075	CONTINGENCY EXPENSE	.00	.00	10,000.00	10,000.00	.0
100-15-51080	DUES & MEMBERSHIPS	.00	.00	250.00	250.00	.0
100-15-51090	ENGINEERING SERVICES	.00	43,651.74	60,046.00	16,394.26	72.7
100-15-51110	FUEL	464.54	3,679.29	10,000.00	6,320.71	36.8
100-15-51130	EQUIPMENT RENTAL	.00	.00	100.00	100.00	.0
100-15-51140	LEGAL FEES	.00	.00	400.00	400.00	.0
100-15-51160	REPAIRS & MAINTENANCE (GENERAL	255.24	1,993.82	600.00	(1,393.82)	332.3
100-15-51161	R & M - BLDGS & GROUNDS	411.84	7,274.05	5,000.00	(2,274.05)	145.5
100-15-51162	R & M - PARKS	142.28	3,354.93	3,000.00	(354.93)	111.8
100-15-51163	R & M - EQUIPMENT (NON-AUTO)	59.56	3,098.05	10,000.00	6,901.95	31.0
100-15-51164	R & M - STREET MAINTENANCE	2,221.40	7,200.82	5,000.00	(2,200.82)	144.0
100-15-51165	R & M - TREE EXPENSE	5.44	2,134.51	2,000.00	(134.51)	106.7
100-15-51166	R & M - SNOW REMOVAL	.00	13,293.88	50,000.00	36,706.12	26.6
100-15-51167	R & M - AUTOS	140.49	11,384.24	5,000.00	(6,384.24)	227.7
100-15-51168	R & M - STREET LIGHTS	.00	4,683.96	5,000.00	316.04	93.7
100-15-51177	MISC EXPENSE	.00	33.57	400.00	366.43	8.4
100-15-51180	MISC. GRANT EXPENSE	4,936.28	4,936.28	.00	(4,936.28)	.0
100-15-52010	OFFICE SUPPLIES	.00	.00	250.00	250.00	.0
100-15-52050	PROFESSIONAL SERVICES	4,375.00	4,384.75	10,000.00	5,615.25	43.9
100-15-52070	SIGNS	.00	2,073.65	3,500.00	1,426.35	59.3
100-15-52080	SMALL TOOLS & EQUIPMENT	.00	819.49	2,500.00	1,680.51	32.8
100-15-52090	SUPPLIES	428.48	6,041.49	7,500.00	1,458.51	80.6
100-15-52120	TRAINING & MEETINGS	.00	696.00	2,000.00	1,304.00	34.8
100-15-52124	TRAVEL EXPENSE	.00	800.20	600.00	(200.20)	133.4
100-15-52130	UNIFORMS & CLOTHING	.00	360.91	1,500.00	1,139.09	24.1
100-15-52140	UTILITIES - GAS	120.44	2,955.76	5,000.00	2,044.24	59.1
100-15-52143	UTILITIES - POWER	622.73	7,624.68	8,400.00	775.32	90.8
100-15-52145	UTILITIES - STREET LIGHTS	1,848.84	17,315.84	22,000.00	4,684.16	78.7
100-15-52146	UTILITIES - TRASH/TOILET/RECYC	1,702.82	9,412.76	6,300.00	(3,112.76)	149.4
100-15-56045	RADIO FEES	20.00	200.00	240.00	40.00	83.3
100-15-57000	SAFETY EQUIPMENT	.00	1,512.74	500.00	(1,012.74)	302.6
100-15-58110	COMPUTER PURCHASE	.00	2,955.18	3,000.00	44.82	98.5
100-15-58120	CONSTRUCTION & IMPROVEMENT	75,873.27	84,815.89	169,843.00	85,027.11	49.9
100-15-58150	AUTO/EQUIPMENT LEASE (12+ MOS)	1,135.67	37,768.84	40,490.00	2,721.16	93.3
100-15-58160	AUTO OR EQUIPMENT PURCHASE	.00	16,570.00	10,000.00	(6,570.00)	165.7
100-15-58190	REAL PROPERTY LEASE	125.00	1,375.00	1,625.00	250.00	84.6
100-15-58250	STREET CONSTRUCTION	75,780.00	75,780.00	68,182.00	(7,598.00)	111.1
	TOTAL 15 - CITY ASSETS	198,891.54	647,108.49	839,993.00	192,884.51	77.0
	TOTAL FUND EXPENDITURES	370,667.29	2,257,838.24	2,760,367.50	502,529.26	81.8

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	102,772.52	(126,086.58)	(5.50)	126,081.08	(22924

CITY OF BELLEVUE
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WATER FUND

ASSETS

200-00-10000	CASH ALLOCATION		147,676.28	
200-00-10011	LGIP 1506 WATER		32,867.58	
200-00-10012	LGIP WATER CAP 2442		614,343.68	
200-00-10017	DBF 366 BOND FUND		278,545.28	
200-00-10028	LGIP 4286 WATER AFFF		109,679.59	
200-00-11000	ACCOUNTS RECEIVABLE		26,590.58	
200-00-12000	UNDEPOSITED FUNDS		(3,313.15)	
200-00-15001	MACHINERY & EQUIPMENT		345,225.57	
200-00-15020	FACILITY ASSET		5,020,199.53	
200-00-19000	ACCUMULATED DEPRECIATION		(2,898,873.64)	
	TOTAL ASSETS			3,672,941.30

LIABILITIES AND EQUITY

LIABILITIES

200-00-20000	ACCOUNTS PAYABLE		1,006.27	
200-00-26110	COMPENSATED TIME OFF PAYABLE		1,232.82	
200-00-28100	WATER LEASES (WATER LEASE LIAB		119,796.35	
200-00-28500	NET PENSION LIABILITY		26,717.66	
200-00-29000	DEFERRED INFLOWS		11,566.43	
	TOTAL LIABILITIES			160,319.53

FUND EQUITY

200-00-30000	RETAINED EARNINGS	3,337,036.86		
200-00-35000	DEFERRED OUTFLOWS	(5,034.79)		
	REVENUE OVER EXPENDITURES - YTD	180,619.70		
	BALANCE - CURRENT DATE		3,512,621.77	
	TOTAL FUND EQUITY			3,512,621.77
	TOTAL LIABILITIES AND EQUITY			3,672,941.30

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER REVENUE					
200-20-40000	CARRYOVER	.00	.00	152,719.00	152,719.00	.0
200-20-41800	ADMINISTRATIVE FEES	.00	.00	375.00	375.00	.0
200-20-41815	APPLICATION FEES	.00	175.00	125.00	(50.00)	140.0
200-20-41816	CONNECT/INSPECT FEE	.00	600.00	.00	(600.00)	.0
200-20-41910	IDEQ - WATER GRANT/BOND DW2409	18,857.00	388,331.00	3,200,000.00	2,811,669.00	12.1
200-20-41911	IDEQ - WFP 270-2023-21	.00	47,500.00	.00	(47,500.00)	.0
200-20-41950	PERMIT - OTHER	600.00	1,356.00	500.00	(856.00)	271.2
200-20-42001	WATER USER FEES	41,362.21	416,405.94	480,000.00	63,594.06	86.8
200-20-42002	WATER METER VAULT FEES	.00	15,096.00	5,000.00	(10,096.00)	301.9
200-20-42004	WATER CAP FEE	.00	19,250.00	15,000.00	(4,250.00)	128.3
200-20-42005	LATE FEES	.00	1,260.00	.00	(1,260.00)	.0
200-20-42006	WATER ON OR OFF	.00	1,660.00	2,000.00	340.00	83.0
200-20-43000	REIMBURSEMENT	.00	2,380.80	.00	(2,380.80)	.0
200-20-45010	AFFF LITIGATION SETTLEMENT	.00	37,885.79	.00	(37,885.79)	.0
200-20-45100	INTEREST EARNED	2,371.49	32,801.77	.00	(32,801.77)	.0
	TOTAL WATER REVENUE	63,190.70	964,702.30	3,855,719.00	2,891,016.70	25.0
	TOTAL FUND REVENUE	63,190.70	964,702.30	3,855,719.00	2,891,016.70	25.0

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER EXPENDITURES					
200-20-50001	SALARIES & WAGES	5,862.88	61,013.99	75,119.00	14,105.01	81.2
200-20-50010	P/R TAX EXPENSE	448.52	4,633.47	5,747.00	1,113.53	80.6
200-20-50011	INSURANCE - HEALTH	1,825.00	8,270.83	12,600.00	4,329.17	65.6
200-20-50015	WORKERS COMPENSATION INSURANCE	300.00	2,786.00	2,702.00	(84.00)	103.1
200-20-50017	RETIREMENT	701.20	7,278.03	8,984.00	1,705.97	81.0
200-20-51010	ADMIN FEES	.00	61,322.00	122,644.00	61,322.00	50.0
200-20-51020	ADVERTISING	.00	.00	200.00	200.00	.0
200-20-51060	COMPUTER IT SUPPORT	.00	.00	1,920.00	1,920.00	.0
200-20-51062	COMPUTERS - SOFTWARE & SUBS	925.00	6,559.45	6,000.00	(559.45)	109.3
200-20-51070	CONJUNCTIVE MANAGEMENT	2,744.38	26,665.64	53,000.00	26,334.36	50.3
200-20-51073	CONTRACT LABOR	.00	48,610.00	85,000.00	36,390.00	57.2
200-20-51075	CONTINGENCY EXPENSE	.00	.00	25,000.00	25,000.00	.0
200-20-51080	DUES & MEMBERSHIPS	355.00	580.00	1,000.00	420.00	58.0
200-20-51090	ENGINEERING SERVICES	2,400.00	3,043.13	.00	(3,043.13)	.0
200-20-51110	FUEL	472.46	3,361.75	10,000.00	6,638.25	33.6
200-20-51122	IDWR WATER FEES	.00	.00	4,000.00	4,000.00	.0
200-20-51125	INTEREST EXPENSE	(923.44)	(923.44)	.00	923.44	.0
200-20-51140	LEGAL FEES	.00	837.00	3,000.00	2,163.00	27.9
200-20-51150	LIABILITY INSURANCE	.00	13,913.15	13,913.00	(.15)	100.0
200-20-51160	REPAIRS & MAINTENANCE (GEN	33.15	25,698.17	40,000.00	14,301.83	64.3
200-20-51163	R & M - EQUIPMENT (NON-AUTO)	.00	1,004.88	5,000.00	3,995.12	20.1
200-20-51167	R & M - AUTOS	.00	1,950.49	2,500.00	549.51	78.0
200-20-52010	OFFICE SUPPLIES	.00	162.39	500.00	337.61	32.5
200-20-52040	POSTAGE, COPIES, MAILING	.00	.00	250.00	250.00	.0
200-20-52050	PROFESSIONAL SERVICES	.00	2,093.48	4,500.00	2,406.52	46.5
200-20-52070	SIGNS	.00	1,177.26	250.00	(927.26)	470.9
200-20-52080	SMALL TOOLS & EQUIPMENT	115.16	1,560.15	2,500.00	939.85	62.4
200-20-52090	SUPPLIES	480.58	1,847.26	10,000.00	8,152.74	18.5
200-20-52100	TELEPHONE	96.55	869.07	1,215.00	345.93	71.5
200-20-52110	TEST SAMPLES - WATER	108.67	15,398.74	10,000.00	(5,398.74)	154.0
200-20-52111	TEST SAMPLES - NON-REGULATED	.00	375.00	.00	(375.00)	.0
200-20-52120	TRAINING & MEETINGS	193.00	3,186.06	2,500.00	(686.06)	127.4
200-20-52124	TRAVEL EXPENSE	.00	236.34	1,500.00	1,263.66	15.8
200-20-52130	UNIFORMS	.00	119.95	1,500.00	1,380.05	8.0
200-20-52135	WATER DISTRICT FEES	.00	1,390.55	1,100.00	(290.55)	126.4
200-20-52140	UTILITIES - GAS	25.37	202.90	250.00	47.10	81.2
200-20-52143	UTILITIES - POWER	3,760.98	18,426.47	25,000.00	6,573.53	73.7
200-20-56045	RADIO FEES	20.00	200.00	250.00	50.00	80.0
200-20-57000	SAFETY EQUIPMENT	.00	186.97	1,000.00	813.03	18.7
200-20-57500	SCADA MAINTENANCE & REPAIRS	.00	5,064.85	5,000.00	(64.85)	101.3
200-20-58110	COMPUTER PURCHASE	.00	483.50	.00	(483.50)	.0
200-20-58120	CONSTRUCTION & IMPROVEMENT	.00	.00	37,935.00	37,935.00	.0
200-20-58125	WATER IMPROVEMENTS IDEQ	26,722.57	406,408.65	3,200,000.00	2,793,591.35	12.7
200-20-58150	AUTO/EQUIPMENT LEASE (12+ MOS)	1,135.68	37,768.94	40,940.00	3,171.06	92.3
200-20-58160	AUTO OR EQUIPMENT PURCHASE	.00	.00	20,000.00	20,000.00	.0
200-20-58250	STREET CONSTRUCTION	.00	.00	5,000.00	5,000.00	.0
200-20-58260	WATER METER OR VAULT EXPENSE	.00	10,319.53	6,200.00	(4,119.53)	166.4
	TOTAL WATER EXPENDITURES	47,802.71	784,082.60	3,855,719.00	3,071,636.40	20.3

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	47,802.71	784,082.60	3,855,719.00	3,071,636.40	20.3
NET REVENUE OVER EXPENDITURES	15,387.99	180,619.70	.00	(180,619.70)	.0

CITY OF BELLEVUE
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WASTEWATER FUND

ASSETS

300-00-10000	CASH ALLOCATION		415,359.26	
300-00-10013	LGIP 1694 SEWER		359,888.50	
300-00-10014	LGIP 1927 SEWER CAP		309,396.89	
300-00-10016	LGIP 3195 SEWER BOND		434,847.89	
300-00-11000	ACCOUNTS RECEIVABLE		5,511.96	
300-00-12000	UNDEPOSITED FUNDS		(143.55)	
300-00-15001	MACHINERY & EQUIPMENT		512,771.03	
300-00-15020	FACILITY ASSET		14,075,333.70	
300-00-19000	ACCUMULATED DEPRECIATION		(5,977,530.80)	
	TOTAL ASSETS			10,135,434.88

LIABILITIES AND EQUITY

LIABILITIES

300-00-20000	ACCOUNTS PAYABLE		3,591.94	
300-00-26110	COMPENSATED TIME OFF PAYABLE		2,179.69	
300-00-27500	INTEREST PAYABLE		24,842.91	
300-00-28000	LOANS & BONDS PAYABLE		2,051,507.00	
300-00-28200	WASTEWATER LEASES (WW LEASE LI		119,796.36	
300-00-28500	NET PENSION LIABILITY		19,418.21	
300-00-29000	DEFERRED INFLOWS		8,406.40	
	TOTAL LIABILITIES			2,229,742.51

FUND EQUITY

300-00-30000	RETAINED EARNINGS	8,069,934.41		
300-00-35000	DEFERRED OUTFLOWS	(3,659.25)		
	REVENUE OVER EXPENDITURES - YTD	(160,582.79)		
	BALANCE - CURRENT DATE		7,905,692.37	
	TOTAL FUND EQUITY			7,905,692.37
	TOTAL LIABILITIES AND EQUITY			10,135,434.88

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WW REVENUE					
300-30-40000	CARRYOVER	.00	.00	26,931.00	26,931.00	.0
300-30-41800	ADMINISTRATIVE FEES	.00	50.00	300.00	250.00	16.7
300-30-41815	APPLICATION FEES	.00	175.00	200.00	25.00	87.5
300-30-41816	INSPECTION FEES	.00	250.00	.00	(250.00)	.0
300-30-42001	SEWER USER FEES	105,467.86	735,323.63	819,600.00	84,276.37	89.7
300-30-42002	BOND DEBT FEE	.00	307,804.95	410,400.00	102,595.05	75.0
300-30-42004	SEWER CAP FEE	.00	26,490.00	20,000.00	(6,490.00)	132.5
300-30-45100	INTEREST EARNED	3,459.46	39,201.25	.00	(39,201.25)	.0
300-30-48000	CAPITAL FUND RESERVES	.00	.00	638,204.00	638,204.00	.0
	TOTAL WW REVENUE	108,927.32	1,109,294.83	1,915,635.00	806,340.17	57.9
	TOTAL FUND REVENUE	108,927.32	1,109,294.83	1,915,635.00	806,340.17	57.9

CITY OF BELLEVUE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2026

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WW EXPENDITURES					
300-30-50001	SALARIES & WAGES	5,862.88	69,925.56	75,119.00	5,193.44	93.1
300-30-50010	P/R TAX EXPENSE	448.48	5,323.70	5,747.00	423.30	92.6
300-30-50011	INSURANCE - HEALTH	3,593.00	14,521.47	12,600.00	(1,921.47)	115.3
300-30-50015	WORKERS COMPENSATION INSURANCE	313.00	2,911.00	2,707.00	(204.00)	107.5
300-30-50017	RETIREMENT	351.52	7,640.05	8,984.00	1,343.95	85.0
300-30-51010	ADMIN FEES	.00	69,766.00	139,532.00	69,766.00	50.0
300-30-51020	ADVERTISING	.00	.00	200.00	200.00	.0
300-30-51030	BANK CHARGES	.00	138.00	250.00	112.00	55.2
300-30-51041	REIMBURSABLE EXPENSE	1,075.00	1,075.00	.00	(1,075.00)	.0
300-30-51060	COMPUTER IT SUPPORT	.00	.00	4,000.00	4,000.00	.0
300-30-51062	COMPUTERS - SOFTWARE & SUBS	1,698.00	11,012.50	10,500.00	(512.50)	104.9
300-30-51073	CONTRACT LABOR	.00	57,832.50	100,000.00	42,167.50	57.8
300-30-51075	CONTINGENCY EXPENSE	.00	.00	50,000.00	50,000.00	.0
300-30-51080	DUES & MEMBERSHIPS	355.00	655.00	500.00	(155.00)	131.0
300-30-51090	ENGINEERING SERVICES	.00	6,672.80	20,000.00	13,327.20	33.4
300-30-51110	FUEL	769.84	6,232.33	10,000.00	3,767.67	62.3
300-30-51140	LEGAL FEES	.00	150.00	2,000.00	1,850.00	7.5
300-30-51150	LIABILITY INSURANCE	.00	23,625.82	23,642.00	16.18	99.9
300-30-51160	REPAIRS & MAINTENANCE (GEN	33.15	126,915.27	70,000.00	(56,915.27)	181.3
300-30-51163	R & M - EQUIPMENT (NON-AUTO)	.00	8,040.21	10,000.00	1,959.79	80.4
300-30-51167	R & M - AUTOS	14.77	1,116.49	15,000.00	13,883.51	7.4
300-30-52020	INTERNET EXPENSE	240.00	260.00	2,500.00	2,240.00	10.4
300-30-52050	PROFESSIONAL SERVICES	.00	3,264.35	4,000.00	735.65	81.6
300-30-52070	SIGNS	.00	1,177.26	300.00	(877.26)	392.4
300-30-52080	SMALL TOOLS & EQUIPMENT	.00	2,675.77	3,000.00	324.23	89.2
300-30-52090	SUPPLIES	3,528.04	95,385.17	45,000.00	(50,385.17)	212.0
300-30-52100	TELEPHONE	45.75	457.89	700.00	242.11	65.4
300-30-52110	TEST SAMPLES - SEWER	2,643.68	24,381.88	10,000.00	(14,381.88)	243.8
300-30-52120	TRAINING & MEETINGS	.00	668.06	10,000.00	9,331.94	6.7
300-30-52124	TRAVEL EXPENSE	.00	755.75	1,500.00	744.25	50.4
300-30-52130	UNIFORMS/CLOTHING	41.99	41.99	1,500.00	1,458.01	2.8
300-30-52140	UTILITIES - GAS	34.30	620.02	1,000.00	379.98	62.0
300-30-52143	UTILITIES - POWER	2,476.24	25,863.69	55,000.00	29,136.31	47.0
300-30-52146	UTILITIES - TRASH/TOILET/RECYC	4.00	1,776.56	750.00	(1,026.56)	236.9
300-30-56045	RADIO FEES	20.00	200.00	250.00	50.00	80.0
300-30-57000	SAFETY EQUIPMENT	.00	1,323.51	3,000.00	1,676.49	44.1
300-30-57500	SCADA MAINT & REPAIR	.00	16,360.24	21,900.00	5,539.76	74.7
300-30-58110	COMPUTER PURCHASE	.00	483.50	.00	(483.50)	.0
300-30-58120	CONSTRUCTION & IMPROVEMENT	.00	50,749.33	85,000.00	34,250.67	59.7
300-30-58121	MEMBRANE REPLACEMENT PROJECT	21,450.00	178,210.00	638,204.00	459,994.00	27.9
300-30-58150	AUTO/EQUIPMENT LEASE (12+ MOS)	1,135.68	37,768.95	40,850.00	3,081.05	92.5
300-30-58160	AUTO OR EQUIPMENT PURCHASE	3,500.00	3,500.00	20,000.00	16,500.00	17.5
300-30-58170	IDEQ LOAN	.00	410,400.00	410,400.00	.00	100.0
	TOTAL WW EXPENDITURES	49,634.32	1,269,877.62	1,915,635.00	645,757.38	66.3
	TOTAL FUND EXPENDITURES	49,634.32	1,269,877.62	1,915,635.00	645,757.38	66.3

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	59,293.00	(160,582.79)	.00	160,582.79	.0

Activity Accounting Index

Date	Payee or Description	Debit Amount	Credit Amount
3			
DWG-270-2023-21 Water Facilities Plan 2021			
200-20-41900	**Grants**		
	10/01/2024 (00/24) Balance		
10/31/2025	Water Facility Plan #1 (1/24/23)		6,490.00-
200-20-41910	**IDEQ - Water Grant/Bond DW2409**		
	10/01/2024 (00/24) Balance		
01/13/2026	Refund Overpay	6,490.00	
200-20-41911	**IDEQ - WFP 270-2023-21**		
	10/01/2024 (00/24) Balance		
01/02/2026	DWG-270-2023-21 Water Facilities Plan 2021 #1 ARPA		6,490.00-
01/02/2026	DWG-270-2023-21 Water Facilities Plan 2021 #2 ARPA		41,010.00-
200-20-58120	**Construction & Improvement**		
	10/01/2024 (00/24) Balance		
10/31/2025	Mountain Waterworks Inv 6951 - Resolution #2271	9,167.50	
10/31/2025	Mountain Waterworks Inv 6808 (1/23/23)	5,515.00	
10/31/2025	Mountain Waterworks Inv 6862 (1/23/23)	7,465.00	
10/31/2025	Mountain Waterworks Inv 7017 (2/27/23)	11,542.50	
10/31/2025	Mountain Waterworks Inv 7053 (4/10/23)	10,190.00	
10/31/2025	Mountain Waterworks Inv 7126 (4/24/23)	9,587.50	
10/31/2025	Mountain Waterworks Inv 7186 (6/12/23)	14,898.33	
10/31/2025	Mountain Waterworks Inv 7237 (7/10/23)	15,887.54	
10/31/2025	Mountain Waterworks Inv 7298 (8/14/23)	7,470.55	
10/31/2025	Mountain Waterworks Inv 7362 (8/28/23)	6,200.00	
10/31/2025	Merrick Inv 7624 (2/12/24)	10,000.00	
200-20-58125	**Water Improvements IDEQ**		
	10/01/2024 (00/24) Balance		
11/12/2025	Merrick & Company	2,000.00	
	Total DWG-270-2023-21 Water Facilities Plan 2021:	116,413.92	53,990.00-

Date	Payee or Description	Debit Amount	Credit Amount
1001			
Transportation Plan 2021			
100-00-20000	**Accounts Payable**		
	10/01/2024 (00/24) Balance		
03/10/2025	Forsgren Associates Inc		13,347.49-
03/11/2025	Forsgren Associates Inc	13,347.49	
100-10-41900	**Grants**		
	10/01/2024 (00/24) Balance		
04/07/2025	Transportation Plan Reimb #2		2,782.29-
04/07/2025	Transportation Plan Reimb #1		12,367.78-
05/02/2025	Transportation Plan Reimb. #3		2,783.87-
08/25/2025	DEQ Transportation Plan Reimb. #4		1,842.02-
100-10-51090	**Engineering Services**		
	10/01/2024 (00/24) Balance		
03/10/2025	Forsgren Associates Inc	13,347.49	
03/11/2025	Forsgren Associates Inc	3,002.69	
02/25/2025	Forsgren Associates Inc.	3,004.39	
05/25/2025	Forsgren Associates Inc.	1,987.93	
06/25/2025	Forsgren Associates Inc.	3,763.65	
100-15-41900	**Grants - Streets**		
	10/01/2024 (00/24) Balance		
10/05/2025	ITD Transportation Plan Remb. #5		3,487.40-
11/10/2025	Transportation Plan Reimb #6		7,348.84-
11/17/2025	Transportation Plan Reimb #7		3,660.48-
12/29/2025	FY21 Transportation Plan Reimb #8		12,859.58-
04/06/2026	FY21 Transportation Plan #9		2,288.55-
04/06/2026	FY21 Transportation Plan #10		3,374.20-
04/06/2026	FY21 Transportation Plan #11		8,987.24-
100-15-51090	**Engineering Services**		
	10/01/2024 (00/24) Balance		
07/25/2025	Forsgren Associates Inc.	7,930.97	
08/25/2025	Forsgren Associates Inc.	3,950.44	
09/25/2025	Forsgren Associates Inc.	13,878.24	
01/23/2026	Forsgren Associates Inc.	9,699.16	
10/25/2025	Forsgren Associates Inc.	2,469.84	
11/26/2025	Forsgren Associates Inc.	3,641.48	
03/27/2026	Forsgren Associates Inc.	2,081.61	
999-00-10001	**DLE Operating Cash**		
	10/01/2024 (00/24) Balance		
03/11/2025	Forsgren Associates Inc		13,347.49-
03/11/2025	Forsgren Associates Inc		3,002.69-
08/25/2025	DEQ Transportation Plan Reimb.	1,842.02	
10/05/2025	ITD Transportation Plan Remb. #5	3,487.40	
Total Transportation Plan 2021:		87,434.80	91,479.92-

Date	Payee or Description	Debit Amount	Credit Amount
1002			
BCF Comm. Grant - Memorial Park			
100-15-41898	**Grants - Parks**		
	10/01/2024 (00/24) Balance		
10/01/2025	Blue Cross Foundation Grant		85,000.00-
100-15-51180	**Misc. Grant Expense**		
	10/01/2024 (00/24) Balance		
06/30/2026	C & D Pickleball Nets	4,936.28	
100-15-58120	**Construction & Improvement**		
	10/01/2024 (00/24) Balance		
07/06/2026	Cascade Fence Co. Fencing - BCF Grant	59,650.00	
07/21/2026	SLNCR Panels, LLC. - Wall Panels	8,770.50	
	Total BCF Comm. Grant - Memorial Park:	73,356.78	85,000.00-

Date	Payee or Description	Debit Amount	Credit Amount
1003			
Smiles Grant FY26 - Plaza Event			
100-03-51300	**Misc. Grant Expenses**		
	10/01/2024 (00/24) Balance		
06/19/2026	Parker, Brian	31.67	
06/22/2026	Webb - Plaza Event Trees	2,728.71	
06/29/2026	Band for Plaza Event (The Driven 2)	1,000.00	
06/30/2026	Webb - Plaza Event Trees	109.15	
	Total Smiles Grant FY26 - Plaza Event:	3,869.53	.00

Date	Payee or Description	Debit Amount	Credit Amount
1004			
Tree Inventory Grant			
100-15-52050	**Professional Services**		
	10/01/2024 (00/24) Balance		
07/01/2026	Trees Idaho - Inventory Training/Support	4,000.00	
	Total Tree Inventory Grant:	4,000.00	.00

Date	Payee or Description	Debit Amount	Credit Amount
2001			
DW2409LF - Water Improv. Grant/Bond 2023			
200-20-41910	**IDEQ - Water Grant/Bond DW2409**		
	10/01/2024 (00/24) Balance		
02/28/2025	DEQ Reimb #1- Merrick Inv 8045 Drinking Water System Improv.		36,705.00-
02/28/2025	DEQ Reimb McHugh Bromley Inv 1000 4374 - Legal		4,599.00-
02/28/2025	DEQ Reimb Merrick Inv 8084 Drinking Water System Improv.		18,755.00-
02/28/2025	DEQ Reimb Merrick Inv 8123 Drinking Water System Improv.		18,295.00-
04/01/2025	DEQ Reimb Merrick Inv 8170		900.00-
05/02/2025	DW2409LF - Reimbursement #3		7,800.00-
01/02/2026	DW2409LF - Water Grant/Bond 2023 #4LF		118,835.00-
03/24/2026	DW2409LF - 5LF Reimbursement		88,317.00-
04/16/2026	DW2409LF Drinking Water Improv 6LF Reimb		94,958.00-
05/13/2026	DW2409LF - Reimbursement 7LF		39,930.00-
05/29/2026	DW2409LF - Reimbursement 8LF		33,924.00-
07/07/2026	DW2409LF LIF Reimb #9		18,857.00-

Date	Payee or Description	Debit Amount	Credit Amount
200-20-58125	**Water Improvements IDEQ**		
	10/01/2024 (00/24) Balance		
10/28/2024	Merrick & Company	6,622.50	
10/28/2024	Merrick & Company	805.00	
10/28/2024	Merrick & Company	31,510.00	
10/28/2024	Merrick & Company	4,180.00	
10/28/2024	Merrick & Company	210.00	
11/30/2024	Water Improv. Project	5,404.00	
02/28/2025	McHugh Bromley Attorneys at Law PLLC	1,472.00	
10/25/2024	Merrick & Company	18,755.00	
12/31/2024	Merrick & Company	18,295.00	
01/31/2025	Merrick & Company	900.00	
02/28/2025	Merrick & Company	7,800.00	
04/01/2025	McHugh Bromley Attorneys at Law PLLC	1,184.00	
04/30/2025	McHugh Bromley Attorneys at Law PLLC	768.00	
05/02/2025	Allington, Frederick	915.00	
05/21/2025	Advanced Control Systems, LLC.	1,687.50	
10/31/2025	Water Project Legal	645.00	
11/03/2025	Merrick & Company	40,016.35	
11/10/2025	Merrick & Company	67,676.59	
03/02/2026	Merrick & Company	71,230.48	
03/05/2026	Merrick & Company	17,086.16	
02/28/2026	McHugh Bromley Attorneys at Law PLLC	1,844.00	
03/16/2026	Merrick & Company	94,958.07	
03/31/2026	McHugh Bromley Attorneys at Law PLLC	3,800.00	
04/16/2026	Merrick & Company	38,681.76	
04/16/2026	Merrick & Company	1,248.75	
04/30/2026	McHugh Bromley Attorneys at Law PLLC	4,794.35	
05/06/2026	Merrick & Company	17,288.25	
05/06/2026	Merrick & Company	16,636.32	
05/31/2026	McHugh Bromley Attorneys at Law PLLC	2,318.00	
06/12/2026	Merrick & Company	641.25	
06/12/2026	Merrick & Company	18,215.82	
06/17/2026	Lunceford Excavation, Inc.	217.50	
06/30/2026	McHugh Bromley Attorneys at Law PLLC	4,940.00	
07/06/2026	Allington, Frederick	390.00	
11/30/2024	McHugh Bromley Attorneys - Inv 21163	5,404.00	
	Total DW2409LF - Water Improv. Grant/Bond 2023:	508,540.65	481,875.00-

Date	Payee or Description	Debit Amount	Credit Amount
3001			
Wastewater Membrane Project			
300-00-10013	**LGIP 1694 Sewer**		
	10/01/2024 (00/24) Balance		
04/07/2026	For WW Membrane Project		156,760.00-
300-30-58121	**Membrane Replacement Project**		
	10/01/2024 (00/24) Balance		
03/17/2026	Zenon Environmental Corp.	156,760.00	
06/26/2026	Integrity Inspection Solutions Inc.	21,450.00	
	Total Wastewater Membrane Project:	178,210.00	156,760.00-

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MEMORANDUM

TO: Mayor Giordani and Bellevue Common Council

CC: City of Bellevue Department Heads

FROM: Shelly Shoemaker, Treasurer

RE: Proposed FY 2027 Budget

DATE: August 24, 2026

Budget Summary

This proposed FY 2027 Budget represents our commitment to prudent fiscal management in delivering services to Bellevue residents and enhancing the quality of life in our City. Public safety, infrastructure, and the ability to responsibly grow are paramount to protecting the long-term future of our community.

- The Fiscal Year 2027 proposed budget includes $11,620,983 in total planned expenditures, as follows:

General Fund:	$2,515,647
Water Fund:	$7,740,029
Wastewater Fund:	$1,365,307

- Base revenue for the General Fund is forecasted to be $3,832 (.15%) higher than FY 2026 Adopted Budget. The budget assumes a 3% increase in property tax revenues as allowed by state law. Overall, State-shared revenues of sales tax revenues, liquor revenues and highway revenues are predicted to be 10% less for FY 2027, making it increasingly difficult to keep pace with rising contract costs, employee wage growth, and inflationary pressures.

- The City has two enterprise funds -- Water and Wastewater -- that are self-supporting through user fees. Both funds continue to pursue operational efficiencies and cost controls to minimize the impact on ratepayers.

Recommended Action

1. "I move to adopt Ordinance 2026-04, the Annual Appropriations Ordinance for Fiscal Year 2027 and to waive the three readings pursuant to Idaho Code, Title 50, Chapter 9."

2. "I move to adopt Resolution #26-28, a resolution of the City of Bellevue declaring the intent to collect $4,176 in foregone property taxes for Fiscal Year 2027 and declaring the purpose for which the foregone taxes are budgeted."

CITY OF BELLEVUE, IDAHO

ORDINANCE NO. 2026-04

AN ORDINANCE OF THE CITY OF BELLEVUE, IDAHO, ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR THE FISCAL YEAR 2027 BEGINNING ON OCTOBER 1, 2026, APPROPRIATING FUNDS DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES FOR THE ENSUING FISCAL YEAR, AUTHORIZING A LEVY OF SUFFICIENT TAX UPON THE TAXABLE PROPERTY AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SAID APPROPRIATION IS MADE, AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF BELLEVUE, IDAHO:

SECTION 1. That the sum of $11,620,983 be appropriated to defray the necessary expenses and liabilities for the City of Bellevue, Idaho, for the fiscal year beginning October 1, 2026.

SECTION 2. That the objects and purposes for which said appropriation is made and the amount of each object and purpose is as follows:

GENERAL FUND:	$2,515,647
WATER FUND:	$7,740,029
WASTEWATER FUND:	$1,365,307
TOTAL CITY BUDGET:	$11,620,983

SECTION 3. That a general tax levy on all taxable property within the City of Bellevue be levied in the amount allowed by law for the general purposes for said City for the fiscal year 2027 beginning October 1, 2025.

SECTION 4. All ordinances and parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION 5. This ordinance shall take effect and be in force upon its passage, approval, and publication in one issue of the Idaho Mountain Express, a newspaper of general circulation in the City of Bellevue, and the official newspaper of said City.

PASSED by the Common Council of the City of Bellevue, Idaho, and APPROVED by the Mayor of Bellevue this 24th day of August, 2026.

____

Christina Giordani, Mayor

ATTEST:

____

Chloe Sullivan, Interim City Clerk

CITY OF BELLEUVE, IDAHO

RESOLUTION NO. 26-28

RESOLUTION OF THE CITY OF BELLEVUE, BLAINE COUNTY, IDAHO, DECLARING THE INTENT TO COLLECT $4,176 IN FOREGONE PROPERTY TAXES FOR FISCAL YEAR 2027 AND DECLARING THE PURPOSE FOR WHICH THE FOREGONE TAXES ARE BUDGETED.

WHEREAS, the City of Bellevue intends to include $4,176 of its accumulated balance of $4,176 in Foregone taxes in its Fiscal Year 2027 budget as authorized by Idaho Code Section 63-802; and,

WHEREAS, the purpose for the levy of Foregone taxes is for maintenance and operations; and

WHEREAS, the City provided notice of its intention to levy Foregone taxes by publishing a notice in the Idaho Mountain Express August 12, 2026, and again on August 19, 2026; and

WHEREAS, The Common Council held a public hearing concerning its intention to collect the Foregone taxes as contemplated by this Resolution on August 24, 2026 to receive public comment on the proposal; and

WHEREAS, the published notice and public hearing satisfied the notice and hearing requirements in Idaho Code Section 63-802.

NOW THEREFORE BE IT RESOLVED, by a majority vote taken by the Common Council of the City of Idaho on August 24, 2026, that the above stated Foregone amount be included in the property tax to be levied in FY2027.

APPROVED by the City Council on this 24th day of August, 2026.

CITY OF BELLEVUE

____

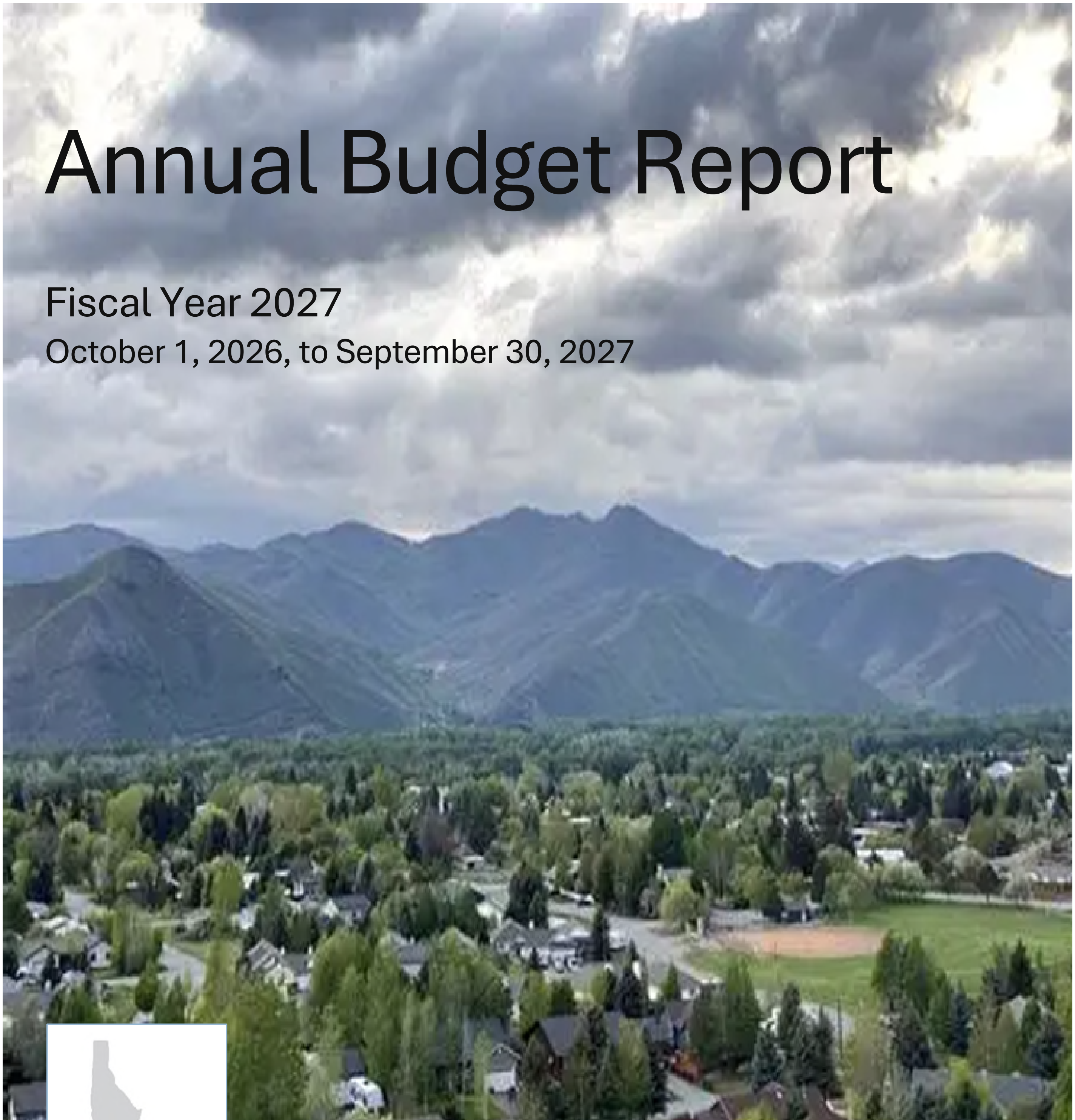
Christina Giordani, Mayor

ATTEST:

____

Chloe Sullivan, Interim City Clerk

CITY OF BELLEVUE, ID



Annual Budget Report

Fiscal Year 2027

October 1, 2026, to September 30, 2027

Executive Summary

On behalf of the City Administration, it is our honor to present the Fiscal Year 2026-2027 Annual Budget for the City of Bellevue. This document represents the financial plan that will guide the City's operations and investments over the coming year and reflects the priorities established by the City Council in alignment with the community's long-term vision.

The proposed budget totals 11,620,983, including an anticipated $4,000,000 grant from the State for the Water Improvement Project. Comparing FY2026 budget to FY2027 without the $4M grant, the total increase in the City budget is minus .31%.

The budget was developed through a collaborative process involving department directors, the Finance Department, and community engagement. We remain committed to delivering high-quality services while maintaining fiscal responsibility and long-term financial sustainability.

Base revenue for the General Fund is forecasted .15% less than FY 2026 Adopted Budget.   The budget assumes a 3% increase in property tax revenues as allowed by state law. Overall, State-shared revenues are predicted to be 10% less for FY 2027. This makes it difficult to keep pace with increases in expenses in contract costs, provide for employee wage growth, and inflationary costs. As a result, the General Fund has reduced the personnel budget by two full-time positions (currently vacant). This resulted in an 8.62% decrease in General Fund personnel costs for FY 2027.

The City has two enterprise funds (Water and Wastewater) which are self-supporting via user fees. The City is evaluating the rate structure to accommodate the repayment of bond funds and although this Budget does not reflect a tiered rate structure, the City anticipates a transition in the near future. Both funds continue to implement operational efficiencies and cost controls to minimize the impact to rate payers.

Key highlights of this budget include:

- A $4M grant for Water improvements because of the efforts of Idaho Congressman Mike Simpson
- Maintaining Fire and Marshal personnel to ensure the safety of our citizens
- Dedicating $110,000 for a capital street improvement project
- Begin construction on the Water Improvement Project ($10M)
- Complete the initial implementation of water meter readings
- Completing repairs to the Wastewater Plant to be fully operational
- Dedicating $30,000 to improve the stage at Memorial Park
- Dedicating $46,000 to update the Capital Improvement Plan for future capital improvements
- Dedicating $18,000 toward implementing a City digital recordkeeping system

We are confident this budget positions the City of Bellevue for a prosperous fiscal year and continued service to our residents.

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Budget Overview

This Annual Budget Report Book is the official financial plan for the City of Bellevue for Fiscal Year 2026-2027, commencing October 1, 2026, and ending September 30, 2027. It was adopted by City Council by Ordinance 2026-04 on August 24, 2026.

The budget is organized into the following major sections: (1) Budget Overview and Financial Policies, (2) Revenue Summary and Analysis, (3) Department Summaries, (5) Capital Improvement Program, (6) Enterprise Funds, Water and Wastewater, and (7) Appendices.

Community Profile

Bellevue is the last chartered city, established in 1883, located in Blaine County, Idaho. Blaine County's population is just over 25,000, and as of the 2020 Census, Bellevue's population is approximately 2,591 residents, covering 1.5 square miles at an elevation of 5,184 feet.

The median Bellevue household income is $72,712 with a poverty rate of 9.33%. Bellevue is home to about 915 households, 63% of which are occupied by homeowners. About 200 businesses operate out of Bellevue.

Budget Calendar

Milestone	Responsible Party	Target Date
Department budget weekly meetings	All Departments	May to July
Finance Department review and compilation	Finance Director	July 1
Public budget workshops — open to community	All Departments, City Council	July 7-July 30
Budget adoption by City Council	City Council	August 4
Publication of Proposed Budget	Finance Director	August 12 & 19
Public hearing on proposed budget	City Council	August 24
Fiscal year begins	All	October 1

Financial Guidelines

General Fund Balance

The City strives to maintain an unassigned General Fund balance of no less than 17% of annual General Fund expenditures to provide adequate liquidity for operations and a reserve against unanticipated revenue shortfalls or expenditure spikes.

Debt Management

The City does not issue long-term debt for operational purposes. All new bond issuances require a formal financing plan presented to City Council, including a debt capacity analysis and impact on current and future taxpayers.

Revenue Estimation

All revenue estimates are prepared on a conservative basis. One-time or non-recurring revenues shall not be used to fund ongoing operational expenditures.

Capital Asset

Capital assets are defined as tangible items with an individual value exceeding $5,000 and a useful life greater than 5 years. All capital assets are recorded at historical cost and depreciated in accordance with Government Accounting Standards Board (GASB) requirements.

Budget Summary – General Fund

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)	(1,797,073)	-3.31%
City Council	-	-	-	-	
CD / P&Z	(187,296)	(142,000)	(174,000)	(263,702)	85.71%
Fire	(46,351)	(28,000)	(43,476)	(31,250)	11.61%
Library	(5,564)	(14,050)	(14,050)	(8,050)	-42.70%
Marshal	(70,586)	(66,500)	(66,500)	(82,700)	24.36%
City Assets	(349,396)	(402,647)	(603,718)	(332,872)	-17.33%
TOTAL GENERAL FUND REVENUES	**$ (2,238,286)**	**$ (2,511,815)**	**$ (2,760,362)**	**$ (2,515,647)**	**0.15%**

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	547,735	-7.85%
City Council	39,504	35,694	35,649	36,302	1.70%
CD / P&Z	223,910	292,543	324,543	286,075	-2.21%
Fire	156,728	185,844	201,320	205,291	10.46%
Library	71,807	68,320	68,320	72,771	6.51%
Marshal	698,990	696,067	696,067	741,428	6.52%
City Assets	569,907	638,921	839,992	626,045	-2.02%
TOTAL GENERAL FUND	**2,268,610**	**2,511,815**	**2,760,362**	**2,515,647**	**0.15%**

PERSONNEL EXPENDITURES				
	FY 2025 Actual	**FY 2026 Budget**	**FY 2027 Budget**	**% Change**
Admin	351,980	362,016	344,582	-4.82%
City Council	35,714	35,649	36,302	1.83%
CD/P&Z	143,469	214,843	120,787	-43.78%
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 GF Payroll	**1,374,837**	**1,591,353**	**1,454,183**	-8.62%

Budget Summary – Enterprise Funds

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)	(435,400)	**1%**
WW Fund Balance Reserves	(222,811)	(26,931)	(26,931)	(20,000)	**-26%**
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%

ENTERPRISE FUNDS PAYROLL SUMMARY				
	FY 2025 Actual	**FY 2026 Budget**	**FY 2027 Budget**	**% Change**
Water	81,041	105,152	260,799	148.02%
Wastewater	69,184	105,157	298,598	183.95%

Revenue Summary

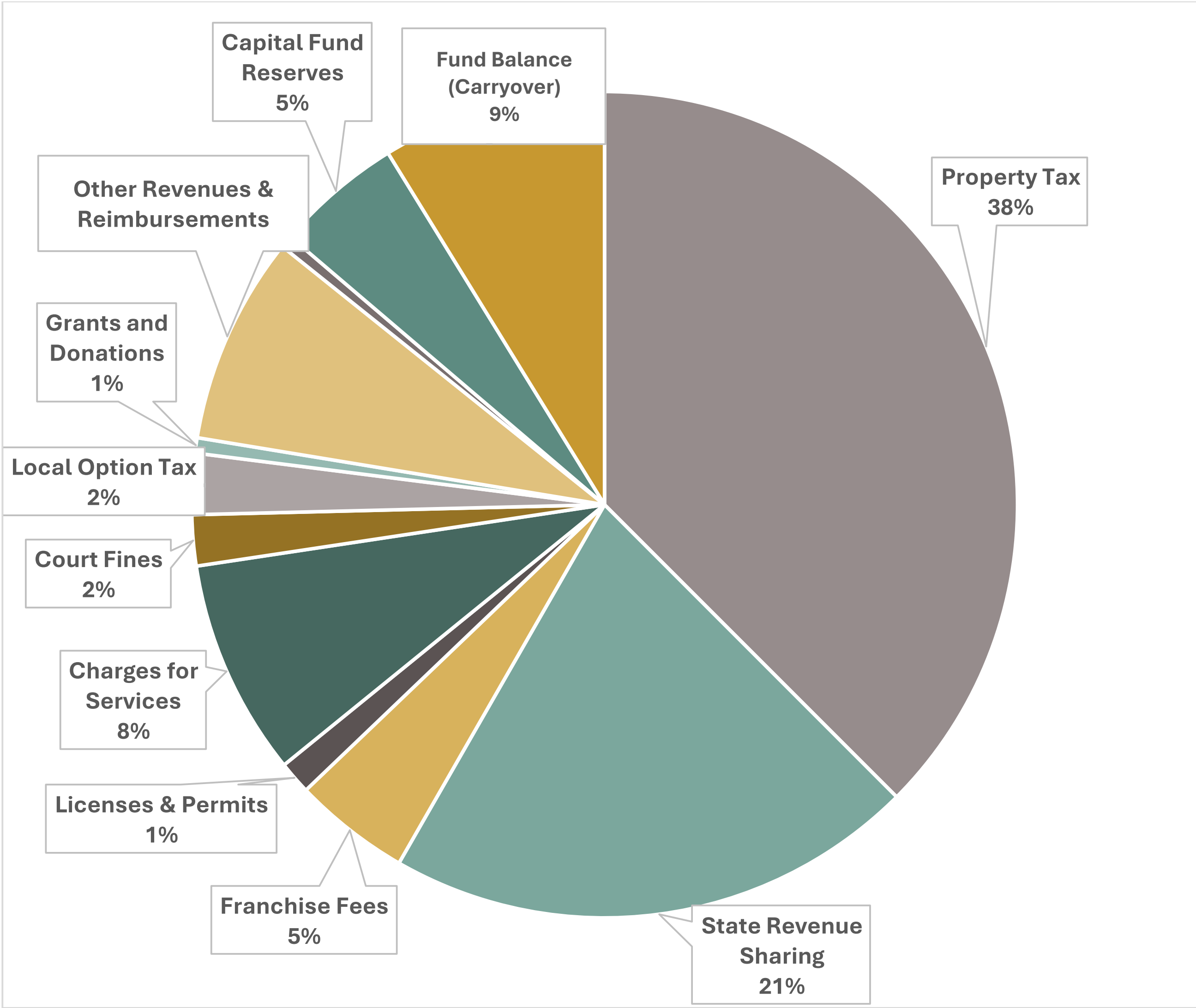
Revenue Overview

The City of Bellevue derives its revenues from a diversified portfolio of sources, reducing dependence on any single revenue stream and providing stability across economic cycles. Total projected revenues for FY 2027 are $2,515,647 representing a .15% change from the prior year adopted budget.

Revenue by Source — General Fund

Revenue Source	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget
Property Tax	861,553	897,178	897,178	943,354
State Revenue Sharing	589,478	583,318	583,318	523,113
Franchise Fees	92,969	115,000	115,000	115,000
Licenses & Permits	28,010	29,482	29,482	32,400
Charges for Services	291,670	170,500	170,500	213,100
Court Fines	47,992	50,000	50,000	50,000
Local Option Tax	64,982	75,000	75,000	60,000
Grants and Donations	26,700	114,500	232,546	15,000
Other Revenues & Reimbursements	208,684	268,176	268,176	205,170
Interest on Investments	26,248	0	0	12,050
Capital Fund Reserves	0	0	130,501	125,402
Fund Balance (Carryover)	30,324	208,661	208,661	221,058
TOTAL ALL REVENUES	$2,238,286	$2,511,815	$2,760,362	$2,515,647

General Fund Revenues by Source



Property Tax FAQ

Property Tax represents 37.5% of the total revenue within the General Fund. Idaho law limits base tax increases to 3%, plus a small amount related to the growth formula. The growth formula is 90% value of new construction and value of annexations, multiplied by the preliminary levy rate. The growth formula is added to the base tax increase , but not to exceed 8% total. The City does not set the levy rate. It is determined by the city property tax budget (state statute) and the total taxable value as determined by the Blaine County Assessor.

Intergovernmental Funds

Sales Tax Revenue generated statewide is distributed to cities, counties, and non-school special taxing districts. Sales tax revenue is projected to be 1% annually. Bellevue is expected to receive $3,629 more than last year, from $300,171 to $303,800, or an increase of 1.21%.

State Highway Revenue has several statutes that regulate the distribution of highway funding, most of which are at a flat rate. The portion of State distribution to cities overall is expected to decrease by 88%. These revenues are allocated solely based on population. Bellevue's share is expected to be $154,547 for FY 2027, down from $213,147 in FY 2026.

State Liquor Sharing is a portion of liquor sales based on the percentage of liquor sales Bellevue. The state recently decreased the proportion of the overall liquor fund that gets allocated to cities. Bellevue is expected to receive 5.79% less than FY 2026, a decrease of $3,749 for FY 2027.

Local Option Tax Funds

In 2022, voters approved Bellevue Ordinance 2022-04 establishing a 3% LOT tax on hotel-motel lodging. The LOT tax applies to any entity that rents or leases for occupancy temporary lodging for less than 30 days. Unless approved by voters, Bellevue's LOT tax will expire in July 2027, unless renewed by the voters. Pursuant to the ordinance, Bellevue's LOT funds are dedicated to road maintenance, repair, equipment, snow removal and transportation enhancements. LOT revenues currently account for approximately 2.4% of City revenues.

General Fund Expenditure Summary

General Fund expenditures for FY 2027 are expected to be .15% less than FY 2026 adopted budget. To achieve this balance with increasing costs and inflation, the General Fund has reduced the personnel budget by two full-time positions (both currently vacant). This resulted in an 8.62% decrease in General Fund personnel costs for FY 2027. See page 8 for Personnel Costs Summary.

Expenditure by Department

Department	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	% Change from FY 2026 Adopted Budget
Administration	500,616	594,472	594,472	547,735	-7.85%
Executive/Legislative	39,504	35,648	35,648	36,302	1.70%
Community Development	223,910	292,543	324,543	286,075	-2.21%
Fire Dept.	156,728	185,844	201,320	205,291	10.46%
Library	71,807	68,320	68,320	72,771	6.51%
Marshal (police)	698,990	696,067	696,067	741,428	6.52%
City Assets	569,907	638,921	839,993	626,045	-2.02%
TOTAL ALL FUNDS	**$2,261,462**	**$2,511,815**	**$2,760,363**	**$2,515,647**	**.15%**

Expenditures by Account – General Fund

Account	Title	Admin	Comm. Dev.	Fire	Library	Marshal	City Assets	Total by Account
50020	P & Z Commission							-
51020	Advertising	200	500		200		500	1,400
51030	Bank Charges	100						100
51041	Reimbursables		20,000					20,000
51060	Computer IT Support	13,250						13,250
51062	Computers - Software & Subscri	38,603			400	7,450		46,453
51073	Contract Labor			1,500				1,500
51075	Contingency Expense	5,000	3,232					8,232
51080	Dues & Memberships	2,430	2,000	4,000	175	1,000	250	9,855
51090	Engineering Services		5,000					5,000
51110	Fuel	1,500		4,500		15,000	7,500	28,500
51125	Interest Expense							-
51130	Equipment Rental					17,000		17,000
51140	Legal Fees	25,000	1,200				400	26,600
51145	Legal - Prosecuting Attorney	25,200						25,200
51150	Liability Insurance	25,733						25,733
51160	Repairs & Maintenance (Gen						1,000	1,000
51161	R & M - Bldgs & Grounds						8,000	8,000
51162	R & M - Parks						5,000	5,000
51163	R & M - Equipment (non-auto)			8,000			10,000	18,000
51164	R & M - Street Maintenance						14,500	14,500
51165	R & M - Tree Expense						3,500	3,500
51166	R & M - Snow Removal						40,000	40,000
51167	R & M - Autos			7,000		7,500	5,000	19,500
51168	R & M - Street Lights						10,000	10,000
51177	Misc Expense			1,000	200		400	1,600
51180	Office Equipment	3,500			250			3,750
51650	Comprehensive Plan		12,254					12,254
51700	Housing Program		7,500					7,500
51700	Housing Program Administration		2,500					2,500
52010	Office Supplies	3,250	200	800		1,200	250	5,700
52020	Internet Expense							-
52040	Postage, Copies, Mailing	1,000						1,000
52050	Professional Services	31,237	71,000				20,000	122,237
52055	Building Plan Review Service		32,400					32,400
52060	Publishing	600	400					1,000
52070	Signs						4,000	4,000
52080	Small Tools & Equipment			2,000			2,500	4,500
52085	Storage							-
52090	Supplies	1,250		1,000	300		6,000	8,550
52100	Telephone	19,000						19,000
52120	Training & Meetings	2,100	1,200	2,000	100	5,000	2,500	12,900
52124	Travel Expense	2,100	1,200	2,000		4,000	1,000	10,300
52130	Uniforms			1,000		2,000	1,500	4,500
52140	Utilities - Gas						5,500	5,500
52143	Utilities - Power						9,000	9,000
52145	Utilities - Street Lights						23,000	23,000
52146	Utilities - Trash/Toilet/Recyc						8,300	8,300
55000	Library Books				1,800			1,800
55010	Library Programs				2,000			2,000
56010	911 Dispatch					34,810		34,810
56020	Service Contracts					3,000		3,000
56030	Investigations			150				150
56040	Medical/Lab Kits					250		250
56045	Radio Fees					2,640	240	2,880
56047	RMS/CAD			4,191		12,115		16,306
56050	Specialized Equipment					4,000		4,000
57000	Safety Equipment	100		40,000		1,500	1,000	42,600
58110	Computer Purchase	2,000			4,000		1,500	7,500
	Total Operating:	203,153	160,586	79,141	9,425	118,465	192,340	763,110
	CAPITAL EXPENDITURES							
58120	Construction & Improvement		4,702	5,000			57,843	67,545
58150	Auto/Equipment Lease (12+ mos)			28,684		40,000	40,500	109,184
58160	Auto or Equip. Purchase						10,000	10,000
58190	Real Property Lease						1,625	1,625
58250	Street Construction						110,000	110,000
	Total Capital:	-	4,702	33,684	-	40,000	219,968	298,354
	Total Operating & Capital:	**203,153**	**165,288**	**112,825**	**9,425**	**158,465**	**412,308**	**1,061,464**

General Fund Department Summaries

Mayor and City Council

The Legislative and Executive Department budget contains minimal payroll accounts for the Mayor and City Council. The Mayor serves as chief executive of the City, and the City Council holds the legislative powers, including the approval of ordinances, the annual budget, and contracts.

CITY COUNCIL	Personnel Expenditures				
100-11-50001	Salaries & Wages	29,823	30,000		30,000
100-11-50010	P/R Tax Expense	2,282	2,295		2,295
100-11-50017	Retirement	3,574	3,354		3,588
100-11-50015	Worker's Comp	36	-		34
	Air Ambulance				385
	Total Personnel	**35,715**	**35,649**		**36,302**

Administration

The Administration Department serves as the central hub of City Hall, providing the foundation for customer service, communications and financial management. Admin is the primary point of contact and assists residents, businesses, visitors and staff across all City departments and funds. It also encompasses all financial operations, including treasury functions, payroll, accounts payable, accounts receivable, and financial reporting. The Administration team includes a dedicated team of four: City Clerk, City Finance Director/Treasurer, Deputy Clerk/Treasurer and Deputy Clerk/Support Services Specialist.

Certain expenses that benefit all General Fund departments are incorporated into the Administration budget. These expenses include liability insurance, computer software, subscriptions and IT support, prosecuting attorney fees and professional contract services with Mountain Rides and Mountain Humane.

ADMINISTRATION	REVENUES	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	PRELIM FY027 Budget
100-01-41200	State Sales Tax Revenue	(292,347)	(300,171)	(300,171)	(303,800)
100-01-41210	State Liquor Funds	(69,078)	(70,000)	(70,000)	(64,766)
100-01-41400	Alcohol Permits	(8,625)	(6,300)	(6,300)	(8,500)
100-01-41500	Business Licenses	(20,012)	(22,882)	(22,882)	(23,250)
100-01-41510	Mobile Food Vendor Permit	-	-	-	(450)
100-01-41600	Franchise Fees	(92,969)	(115,000)	(115,000)	(115,000)
100-01-41700	City Property Tax	(861,340)	(889,126)	(889,126)	(933,159)
100-01-41710	Personal Property Replacement	(4,016)	(8,052)	(8,052)	(10,195)
100-01-41800	Administrative Fees	(208,684)	(262,176)	(262,176)	(175,670)
100-01-41815	Application Fees	-	-	-	
100-01-41900	Grants	(1,000)	-	-	-
100-01-41950	Permit - Other	(100)	(500)	(500)	(200)
100-01-43000	Reimbursables	(492)	-	-	-
100-01-45000	Misc Income	(120)	-	-	(200)
100-01-45100	Interest Earned	(12,778)	-	-	(10,000)
100-01-49910	Returned Check Charges	(529)	-	-	(800)
100-01-40000	Fund Balance (Carryover)	-	(184,411)	(184,411)	(133,083)
100-01-48000	Capital Fund Revenue			-	(18,000)
	TOTAL REVENUES	**(1,572,091)**	**(1,858,618)**	**(1,858,618)**	**(1,797,073)**

ADMINISTRATION	Personnel Expenditures	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	PRELIM FY027 Budget
100-01-50001	Salaries & Wages	249,548	239,649		241,951
100-01-50010	P/R Tax Expense	18,649	18,337		18,509
100-01-50017	Retirement	29,737	28,662		28,937
100-01-50011	Insurance - Health	53,772	41,680		54,564
100-01-50015	Workers Compensation Insurance	274	33,692		401
100-01-50019	Air Ambulance				220
	Total Personnel	**351,980**	**362,021**	**362,021**	**344,582**

ADMINISTRATION	Operating Expenditures	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	PRELIM FY027 Budget
100-01-51020	Advertising	150	200	200	200
100-01-51030	Bank Charges	1,034	200	200	100
100-01-51041	Client Cost Expense	492	-	-	-
100-01-51060	Computer IT Support	13,545	19,576	19,576	13,250
100-01-51062	Computers - Software & Subscri	20,895	54,400	54,400	38,603
100-01-51075	Contingency Expense	-	5,000	5,000	5,000
100-01-51080	Dues & Memberships	2,852	3,000	3,000	2,430
100-01-51092	Engineering - Reimbursable	-	100	100	-
100-01-51110	Fuel				1,500
100-01-51125	Interest Expense	425	-	-	-
100-01-51140	Legal Fees	14,655	12,000	12,000	25,000
100-01-51145	Legal - Prosecuting Attorney	22,248	22,800	22,800	25,200
100-01-51150	Liability Insurance	6,915	42,879	42,879	25,733
100-01-51180	Office Equipment	7,048	7,000	7,000	3,500
100-01-52010	Office Supplies	7,543	6,500	6,500	3,250
100-01-52020	Internet Expense	1,735	-	-	-
100-01-52040	Postage, Copies, Mailing	7,514	7,400	7,400	1,000
100-01-52050	Professional Services	5,173	3,000	3,000	31,237
100-01-56020	Service Contracts	12,500	15,200	15,200	-
100-01-52060	Publishing	1,346	200	200	600
100-01-52085	Storage	756	800	800	-
100-01-52090	Supplies	2,547	2,500	2,500	1,250
100-01-52100	Telephone	14,585	26,160	26,160	19,000
100-01-52120	Training & Meetings	2,918	2,500	2,500	2,100
100-01-52124	Travel Expense	1,707	1,000	1,000	2,100
100-01-57000	Safety Equipment	52	40	40	100
100-01-58110	Computer Purchase	-	-	-	2,000
	Total Operating	**148,636**	**232,455**	**232,455**	**203,153**
	TOTAL ADMIN EXPENDITURES	**500,616**	**594,476**	**594,476**	**547,735**

Community Development / Planning and Zoning

The Community Development Department provides services relating to land use, building, long-range planning, legislation, project management, grants and grant administration, and community engagement. The Planner position became vacant as of August, so this position is not budgeted to be replaced in the FY 2027 budget. As an alternative, $20,000 was budgeted for professional services to accommodate assistance for this department.

COMMUNITY DEVELOPMENT/P&Z	REVENUES	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	PRELIM FY027 Budget
100-03-41805	Building Permits	(91,767)	(70,000)	(70,000)	(90,000)
100-03-41806	Building Permit Plan Review	(60,716)	(45,500)	(45,500)	(54,000)
100-03-41809	Fence Permits	(2,500)	(1,500)	(1,500)	(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)	(6,000)
100-03-41820	Sign Permits	(750)	(1,000)	(1,000)	(1,000)
100-03-41900	Grants	-	-	(32,000)	(7,500)
100-03-43000	Reimbursables	(8,691)	-	-	(20,000)
100-03-43400	Planning & Zoning Applications	(2,455)	(15,000)	(15,000)	(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)**	**(263,702)**

COMMUNITY DEVELOPMENT/P&Z	Personnel Expenditures	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	PRELIM FY027 Budget
100-03-50001	Salaries & Wages	108,616	161,691		90,000
100-03-50010	P/R Tax Expense	8,276	12,369		6,885
100-03-50017	Retirement	12,712	19,338		10,764
100-03-50011	Insurance - Health	13,806	20,840		12,852
100-03-50015	Workers Compensation Insurance	59	-		231
100-03-50019	Air Ambulance		110		55
	Total Personnel	**143,469**	**214,238**		**120,787**

COMMUNITY DEVELOPMENT/P&Z	Operating Expenditures	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	PRELIM FY027 Budget
100-03-50020	P & Z Commission	2,856	3,605	3,605	-
100-03-51020	Advertising	853	600	600	500
100-03-51041	Reimbursables	3,653	-	-	20,000
100-03-51060	Computer IT Support	-	-	-	-
100-03-51073	Contract Labor	-	-	-	-
100-03-51075	Contingency Expense	-	5,000	5,000	3,232
100-03-51080	Dues & Memberships	110	1,200	1,200	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	1,200
100-03-51150	Liability Insurance	3,495	-	-	-
100-03-51650	Comprehensive Plan	-	5,000	30,000	12,254
100-03-51700	Housing Program Development			-	7,500
100-03-51700	Housing Program Administration				2,500
100-03-51300	Misc Grant Expenses			7,000	-
100-03-52010	Office Supplies	1,220	-	-	200
100-03-52050	Professional Services	59,471	45,500	45,500	71,000
100-03-52055	Building Plan Review Service				32,400
100-03-52060	Publishing	103	400	400	400
100-03-52070	Signs	-	-	-	
100-03-52100	Telephone	596	-	-	
100-03-52120	Training & Meetings	615	2,000	2,000	1,200
100-03-52124	Travel Expense	773	1,000	1,000	1,200
100-03-52130	Uniforms	-	1,000	1,000	
100-03-58110	Computer Purchase	3,430	3,000	3,000	-
	Total Operating	**80,441**	**78,305**	**110,305**	**160,586**
COMMUNITY DEVELOPMENT/P&Z	**CAPITAL EXPENDITURES**				
100-03-58120	Construction & Improvement				4,702
	TOTAL EXPENDITURES	**223,910**	**292,543**	**110,305**	**286,075**

Bellevue Fire Department (BFD)

The Bellevue Fire Department is an essential public safety service for the City. BFD provides structure and wildland fire suppression, rescues (crashes, vehicle extrication, swift water rescue), hazardous materials response and cleanup, permit issuance, fire prevention and natural disaster response.

FIRE DEPARTMENT	REVENUES	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	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)	(20,000)
100-05-45000	Misc Income	(5,000)	-	-	
100-05-45100	Interest Earned	(214)	-	-	(250)
100-05-48000	Capital Fund Reserves		-	(15,476)	(5,000)
	Total Revenue	**(27,588)**	**(28,000)**	**(43,476)**	**(31,250)**
FIRE DEPARTMENT	**Personnel Expenditures**				
100-05-50001	Salaries & Wages	58,662	73,360	73,360	79,807
100-05-50010	P/R Tax Expense	4,500	2,918	2,918	2,549
100-05-50017	Retirement	4,728	5,332	-	4,659
100-05-50011	Insurance - Health	-	-	1,500	-
100-05-50014	Insurance - Life	960	1,500	-	1,500
100-05-50015	Workers Compensation Insurance	1,449	-	5,332	3,896
	Air Ambulance		55		55
	Total Personnel	**70,299**	**83,110**	**83,110**	**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	4,000
100-05-51110	Fuel	3,031	4,000	4,000	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	8,000
100-05-51167	R & M - Autos	6,184	6,000	6,000	7,000
100-05-51177	Misc Expense	1,344	1,000	1,000	1,000
100-05-52010	Office Supplies	574	100	100	800
100-05-52080	Small Tools & Equipment	2,477	2,000	2,000	2,000
100-05-52090	Supplies	1,166	1,000	1,000	1,000
100-05-52100	Telephone	659	-	-	-
100-05-52120	Training & Meetings	1,446	2,000	2,000	2,000
100-05-52124	Travel Expense	150	1,500	1,500	2,000
100-05-52130	Uniforms & Clothing	1,252	1,000	1,000	1,000
100-05-56030	Investigations	-	150	150	150
100-05-56045	Radio Fees	-	-	-	
100-05-56047	RMS/CAD	3,838	4,101	4,101	4,191
100-05-57000	Safety Equipment	33,903	40,000	40,000	40,000
	Total Operating	**78,914**	**82,651**	**82,651**	**79,141**
FIRE DEPARTMENT	**Capital Expenditures**				
100-05-58120	Construction & Improvement	-		15,476	5,000
100-05-58150	Auto/Equipment Lease (12+ mos)	7,514	20,083	20,083	28,684
	Total Capital	**7,514**	**20,083**	**35,559**	**33,684**
	TOTAL FIRE EXPENDITURES	**156,728**	**185,844**	**201,320**	**205,291**

City Library

The Bellevue Public Library supports all members of our community to pursuit literacy, educational enhancement recreation and life enriching activities through the free exchange of ideas and information. One full-time Director staffs the Library.

LIBRARY	REVENUES	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	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)
100-07-41930	Fundraising Events	$ -	$ (300)	$ (300)	(300)
100-07-48000	Capital Fund Reserves				(4,000)
	TOTAL REVENUES	**(4,000)**	**(14,050)**	**(14,050)**	**(8,050)**
LIBRARY	**Personnel Expenditures**				
100-07-50001	Salaries & Wages	41,707	42,116		42,116
100-07-50010	P/R Tax Expense	3,062	3,222		3,222
100-07-50017	Retirement	5,037	5,037		5,037
100-07-50011	Insurance - Health	11,653	10,420		12,852
100-07-50015	Worker's Comp	83	-		64
	Air Ambulance		55		55
	Total Personnel	**61,541**	**60,795**		**63,346**
LIBRARY	**Operating Expenditures**				
100-07-51020	Advertising	-	200		200
100-07-51060	Computer IT Support	1,376	-		-
100-07-51062	Computers - Software & Subscri	-	2,500		400
100-07-51075	Contingency Expense	-	-		-
100-07-51080	Dues & Memberships	1,175	175		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	-	-		-
100-07-52090	Supplies	246	300		300
100-07-52100	Telephone	496	-		-
100-07-52120	Training & Meetings	39	100		100
100-07-55000	Library New Books	1,020	1,800		1,800
100-07-55010	Library Programs	4,977	2,000		2,000
100-08-58110	Computer Purchase				4,000
	Total Operating	**10,266**	**7,525**		**9,425**
	TOTAL LIBRARY EXPENSES	**71,807**	**68,320**	**-**	**72,771**

Bellevue Marshal's Office

The Bellevue Marshal's Office mission is to provide a safe community environment and ensure a positive quality of life through dedicated, professional service in partnership with our community. The department is staffed with four full-time Marshals who protect the City 24 hours a day.

MARSHAL	REVENUES	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	PRELIM FY027 Budget
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)	$ (15,000)
100-08-41980	Court Fines	$ (47,464)	$ (50,000)	$ (50,000)	$ (50,000)
100-08-45000	Misc Income	$ (6,861)	$ -	$ -	(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)**	**$ (82,700)**
MARSHAL	**Personnel Expenditures**				
100-08-50001	Salaries & Wages	395,738	413,693		370,058
100-08-50001	Overtime				60,000
100-08-50010	P/R Tax Expense	30,288	31,647		32,899
100-08-50017	Retirement	57,147	57,834		60,122
100-08-50011	Insurance - Health	50,842	52,100		41,860
100-08-50015	Worker's Comp	12,270	-		17,804
	Air Ambulance				220
	Total Personnel	**549,254**	**555,274**		**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		1,000
100-08-51110	Fuel	15,989	15,000		15,000
100-08-51130	Equipment Rental	9,056	17,000		17,000
100-08-51150	Liability Insurance	8,701	-		
100-08-51167	R & M - Autos	7,282	7,000		7,500
100-08-52010	Office Supplies	786	1,200		1,200
100-08-52090	Supplies	191	-		
100-08-52100	Telephone	2,948	-		
100-08-52120	Training & Meetings	2,459	6,000		5,000
100-08-52124	Travel Expense	2,319	4,000		4,000
100-08-52130	Uniforms & Clothing	3,850	3,000		2,000
100-08-56010	911 Dispatch	29,146	31,680		34,810
100-08-56020	Service Contracts	-	6,000		3,000
100-08-56040	Medical/Lab Kits	62	200		250
100-08-56045	Radio Fees	2,640	2,640		2,640
100-08-56047	RMS/CAD	13,303	11,013		12,115
100-08-56050	Specialized Equipment	9,533	5,000		4,000
100-08-57000	Safety Equipment	1,491	1,500		1,500
100-08-58110	Computer/Software Purchase	-	3,000		-
	Total Operating	**110,870**	**120,483**	**-**	**118,465**
MARSHAL	**Capital Expenditures**				
100-08-58150	Auto/Equipment Lease	38,656	20,310		40,000
	TOTAL MARSHAL EXPENDITURES	**698,780**	**696,067**	**-**	**741,428**

City Assets Department

The City Assets Department is responsible for maintaining Bellevue's buildings, streets and parks. Their budget includes snow removal, street sweeping, street lighting, repairing potholes, installing and maintaining street signs and traffic markings. City Assets is staffed with two full-time employees who are also cross trained to assist with the City's Water and Wastewater Funds.

CITY ASSETS	REVENUES	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	PRELIM FY027 Budget
100-15-41000	State Highway Revenue - Regular	-	$ (98,616)	$ (98,616)	(98,353)
100-15-41100	State Highway Revenue HB312	-	$ (29,129)	$ (29,129)	(29,444)
100-15-41110	State Highway Revenue HB 362	-	$ (24,791)	$ (24,791)	(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)	(60,000)
100-15-41807	Encroachment Permit	-	$ (1,500)	$ (1,500)	(2,500)
100-15-41810	Banner Permit	-	$ -	$ -	(300)
100-15-41898	Grants - Parks	-	$ (85,000)	$ (85,000)	-
100-15-41899	Grants - Bldgs & Grounds	-	$ -	$ (25,000)	-
100-15-41900	Grants - Streets	-	$ -	$ (60,046)	-
100-15-41901	Park Rental Fee	-	$ (2,000)	$ (2,000)	(500)
100-15-41902	Park Rental Sports Field	-	$ (4,000)	$ (4,000)	(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)	-
100-15-41950	Permit - Other	-	$ -	$ -	-
100-15-45000	Misc Income	-	$ -	$ -	-
100-15-45100	Interest Earned	-	$ -	$ -	(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)**	**$ (332,872)**

CITY ASSETS	Personnel Expenditures	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	PRELIM FY027 Budget
100-15-50001	Salaries & Wages	-	205,920		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		17,855
100-15-50011	Insurance - Health	-	31,260		28,019
100-15-50015	Worker's Comp	-	-		7,047
	Air Ambulance				105
	Total Personnel	**-**	**279,667**	**279,667**	**213,737**

CITY ASSETS	Operating Expenditures	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	PRELIM FY027 Budget
100-15-51020	Advertising	-	100	100	500
100-15-51073	Contract Labor	-	30,000	30,000	
100-15-51075	Contingency Expense	-	10,000	10,000	-
100-15-51080	Dues & Memberships	-	250	250	250
100-15-51090	Engineering Services			60,046	-
100-15-51110	Fuel	-	10,000	10,000	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	1,000
100-15-51161	R & M - Bldgs & Grounds	-	5,000	5,000	8,000
100-15-51162	R & M - Parks	-	3,000	3,000	5,000
100-15-51163	R & M - Equipment (non-auto)	-	10,000	10,000	10,000
100-15-51164	R & M - Street Maintenance	-	5,000	5,000	14,500
100-15-51165	R & M - Tree Expense	-	2,000	2,000	3,500
100-15-51166	R & M - Snow Removal	-	50,000	50,000	40,000
100-15-51167	R & M - Autos	-	5,000	5,000	5,000
100-15-51168	R & M - Street Lights	-	5,000	5,000	10,000
100-15-51177	Misc Expense	-	400	400	400
100-15-52010	Office Supplies	-	250	250	250
100-15-52050	Professional Services	-	-	10,000	20,000
100-15-52070	Signs	-	3,500	3,500	4,000
100-15-52080	Small Tools & Equipment	-	2,500	2,500	2,500
100-15-52090	Supplies	-	7,500	7,500	6,000
100-15-52100	Telephone	-	-	-	
100-15-52120	Training & Meetings	-	2,000	2,000	2,500
100-15-52124	Travel Expense	-	600	600	1,000
100-15-52130	Uniforms & Clothing	-	1,500	1,500	1,500
100-15-52140	Utilities - Gas	-	5,000	5,000	5,500
100-15-52143	Utilities - Power	-	8,400	8,400	9,000
100-15-52145	Utilities - Street Lights	-	22,000	22,000	23,000
100-15-52146	Utilities - Trash/Toilet/Recyc	-	6,300	6,300	8,300
100-15-56045	Radio Fees	-	240	240	240
100-15-57000	Safety Equipment	-	500	500	1,000
100-15-58110	Computer Purchase	-	3,000	3,000	1,500
	Total Operating	**-**	**200,140**	**270,186**	**192,340**
CITY ASSETS	**Capital Expenditures**				
100-15-58120	Construction & Improvement	-	107,000	169,843	57,843
100-15-58150	Auto/Equipment Lease (12+ mos)	-	40,490	40,490	40,500
100-15-58160	Auto or Equipment Purchase	-	10,000	10,000	10,000
100-15-58190	Real Property Lease	-	1,625	1,625	1,625
100-15-58250	Street Construction			68,182	110,000
	Total Capital Expenditures	**-**	**159,115**	**290,140**	**219,968**
	TOTAL CITY ASSETS EXPENDITURES		**638,922**	**839,993**	**626,045**

Capital Improvement Program (CIP)

The Capital Improvement Program (CIP) is a multi-year planning document that identifies capital projects. Capital projects are defined as non-recurring expenditures for acquisition, construction, or rehabilitation of major physical assets. The plan includes all funds and many departments and project categories based on health and safety impact, legal or regulatory mandates, infrastructure condition, community need, and available financing.

Bellevue's Capital Improvement Plan was created in 2022. Pursuant to Bellevue City Code, the CIP is due for review. The FY 2027 budget includes the estimated $46,000 to create a new plan that appropriately aligns with regulatory mandates and the needs of the City for the next five years.

ENTERPRISE FUND – WATER

The Water Fund ensures the safe and reliable drinking water for the City. The City manages water quality control to meet health standards as well as maintaining and repairing water infrastructure. Staff is available 24/7 for water-related emergencies.

FY 2026 Highlights

- Water Improvement Project (Seamon’s Spring) has completed the archeological study, monitoring water flow measurements and preparation of the Preliminary Engineering Report with the help of engineers and other partners in the project.
- Chlorine Pumps were installed at Chantrelle and Chestnut wells and engineering drawings and as-built reports have been submitted to Department of Environmental Quality (DEQ) for final review.
- Sampling and Compliance reports are completed as well as the annual Consumer Confidence Report.
- The City’s water system transitioned to City staff management instead of contract operators for the first time since 2022.

FY 2027 Budget Priorities

- Construction is set to begin next spring on the Water Improvement Project improvements pursuant to the $10,000,000 bond approved by voters in 2024.
- The final phase of implementing water meter readings and usage data for City customers is expected in early FY 2027.

Water Revenues

Capital, or Non-operating revenues, include almost $2.8M of the Water Grant awarded to the City, along with a new $4M grant anticipated from the State because of the efforts of Idaho Congressman Mike Simpson.

		2025 Actual	2026 Budget	PRELIM FY2027 Budget
WATER FUND				
	Revenues			
200-20-41800	Administrative Fees	(150)	(375)	-
200-20-41815	Application Fees	(475)	(125)	(500)
200-20-41816	Connect/Inspect Fee	-	-	(1,000)
200-20-41950	Permit - Other	(600)	(500)	(500)
200-20-42001	Water User Fees	(480,984)	(480,000)	(525,236)
200-20-42002	Water Meter Vault Fees	(886)	(5,000)	(20,000)
200-20-42005	Late Fees	(320)	-	(1,000)
200-20-42006	Water On or Off	(980)	(2,000)	(1,500)
200-20-43000	Client Cost Reimbursement	(1,097)	-	
200-20-45000	Misc Income	(804)	-	-
200-20-45010	AFFF Litigation Settlement	(90,763)	-	
200-20-45100	Interest Earned	(37,054)	-	(20,000)
200-20-40000	Fund Balance (Carryover)	-	(152,719)	(105,617)
Total Operating Revenue		**(614,114)**	**(640,719)**	**(675,353)**
	Capital (Non-Operating) Revenues			
200-20-41912	Grant - Simpson	-	-	(4,000,000)
200-20-41910	IDEQ - Water Grant/Bond DW2409	(99,784)	(3,200,000)	(2,798,676)
200-20-41911	IDEQ - WFP 270-2023-21	-	-	
200-20-42004	Water Cap Fee	(53,364)	(15,000)	(25,000)
200-20-42007	Water Bond Fee	-	-	(191,000)
200-20-40000	Capital Fund Balance - Carryover			(50,000)
Total Capital Revenues		**(153,148)**	**(3,215,000)**	**(7,064,676)**
TOTAL WATER REVENUES		**(767,262)**	**(3,855,719)**	**(7,740,029)**

Water Fund Personnel and Operating Expenses

WATER FUND EXPENSES	Personnel Expenses	2025 Actual	2026 Budget	PRELIM FY2027 Budget
200-20-50001	Salaries & Wages	61,790	75,119	185,010
200-20-50010	P/R Tax Expense	4,113	5,747	14,153
200-20-50017	Retirement	7,457	12,600	22,127
200-20-50011	Insurance - Health	1,028	2,702	35,718
200-20-50015	Workers Comp	6,653	8,984	3,640
	Air Ambulance	-	-	151
Total Personnel Expense		**81,041**	**105,152**	**260,799**
	Operating Expenses	**2025 Actual**	**2026 Budget**	**PRELIM FY2027 Budget**
200-20-51010	Admin Fees	93,908	122,644	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	20,000
200-20-51070	Conjunctive Management	31,604	53,000	40,000
200-20-51073	Contract Labor	151,910	85,000	20,000
200-20-51075	Contingency Expense	-	25,000	20,000
200-20-51080	Dues & Memberships	744	1,000	750
200-20-51090	Engineering Services	-	-	5,000
200-20-51110	Fuel	-	10,000	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	3,000
200-20-51150	Liability Insurance	12,632	13,913	14,200
200-20-51155	Merchant Fees	1,851	-	-
200-20-51160	Repairs & Maintenance (Gen	28,982	40,000	56,027
200-20-51163	R & M - Equipment (non-auto)	18,026	5,000	5,000
200-20-51167	R & M - Autos	5,775	2,500	5,000
200-20-51180	Office Equipment	-		500
200-20-52010	Office Supplies	129	500	2,250
200-20-52040	Postage, Copies, Mailing	-	250	6,000
200-20-52050	Professional Services	2,771	4,500	5,000
200-20-52070	Signs	149	250	250
200-20-52080	Small Tools & Equipment	5,976	2,500	10,000
200-20-52090	Supplies	39,509	10,000	10,000
200-20-52100	Telephone	1,185	1,215	4,750
200-20-52110	Test Samples - Water	4,967	10,000	10,000
200-20-52111	Test Samples - Non-Regulated	-	-	2,000
200-20-52120	Training & Meetings	4,150	2,500	6,000
200-20-52124	Travel Expense	154	1,500	3,000
200-20-52130	Uniforms	-	1,500	500
200-20-52135	Water District Fees	225	1,100	1,500
200-20-52140	Utilities - Gas	27,620	250	250
200-20-52143	Utilities - Power	99	25,000	25,000
200-20-52146	Utilities - Trash/Toilet/Recyc	1,079	-	500
200-20-56045	Radio Fees	220	250	250
200-20-57000	Safety Equipment	180	1,000	2,500
200-20-57500	Scada Maintenance & Repairs	-	5,000	2,500
200-20-58110	Computer Purchase	1,029	-	-
Total Operating Expenses		**455,872**	**440,492**	**378,554**

Water Fund Capital Expenses

WATER FUND	Capital Expenses	2025 Actual	2026 Budget	PRELIM FY2027 Budget
200-20-58120	Construction & Improvement	461	37,935	30,000
200-20-58125	Water Improvements IDEQ	-	3,200,000	6,798,676
200-20-58150	Auto/Equipment Lease (12+ mos)	-	40,940	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	
200-20-58130	Water Bond Debt Service			191,000
Total Capital Expenses:		**8,372**	**3,310,075**	**7,100,676**
Total Water Expenses		**545,285**	**3,855,719**	**7,740,029**

ENTERPRISE FUND – WASTEWATER

The City Wastewater Fund is for the operation of the municipal sewer system, including lift stations and the Wastewater treatment facility. The Fund's personnel manage and repair infrastructure and lines, conduct routine testing of treated water and ongoing groundwater monitoring to meet regulatory standards. Specialized staff is available 24/7 for emergency response.

FY 2026 Highlights

- Repairs were completed for the headworks channel, including lining to help prevent future corrosion and deterioration.
- Repairs and upgrades were completed to corroded lines and piping in the plant's chemical room to improve treatment efficiency.
- Additional reporting and call-out alarms to air monitors, chlorine room and discharge pump were completed (SCADA).
- Membrane chambers were cleaned and prepared for retrofitting of new membranes. Membrane installation is in progress as of this report.
- The Wastewater Fund transitioned to City staff management and operations instead of contract operators for the first time since 2022.

FY 2027 Budget Priorities

- The highest priority is to get the Wastewater Treatment Plant fully operational and hire operators to help manage daily operations and maintenance.
- We are working to achieve full DEQ compliance by collaborating with engineers to correct deficiencies.

Wastewater Revenues

WASTEWATER FUND		2025 Actual	Adopted Budget FY2026	AMENDED Budget FY2026	PRELIM FY2027 Budget
	Operating Revenues				
300-30-41800	Administrative Fees	(150)	(300)	(300)	(500)
300-30-41815	Application Fees	(400)	(200)	(200)	(500)
300-30-41816	Connect/Inspect Fees	-	-	-	(250)
300-30-41900	Grants	-	-	-	
300-30-42001	Sewer User Fees	(1,227,113)	(819,600)	(819,600)	(903,657)
300-30-45000	Misc Income	-	-	-	-
300-30-45100	Interest Earned	(55,410)	-	-	(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)**	**(909,907)**
	Capital (Non-Operating Revenues)				
300-30-42002	Bond Debt Fee	-	(410,400)	(410,400)	(410,400)
300-30-42004	Sewer Cap Fee	(60,805)	(20,000)	(20,000)	(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)**	**(455,400)**
TOTAL WASTEWATER REVENUES		**(1,803,352)**	**(1,277,431)**	**(1,915,635)**	**(1,365,307)**

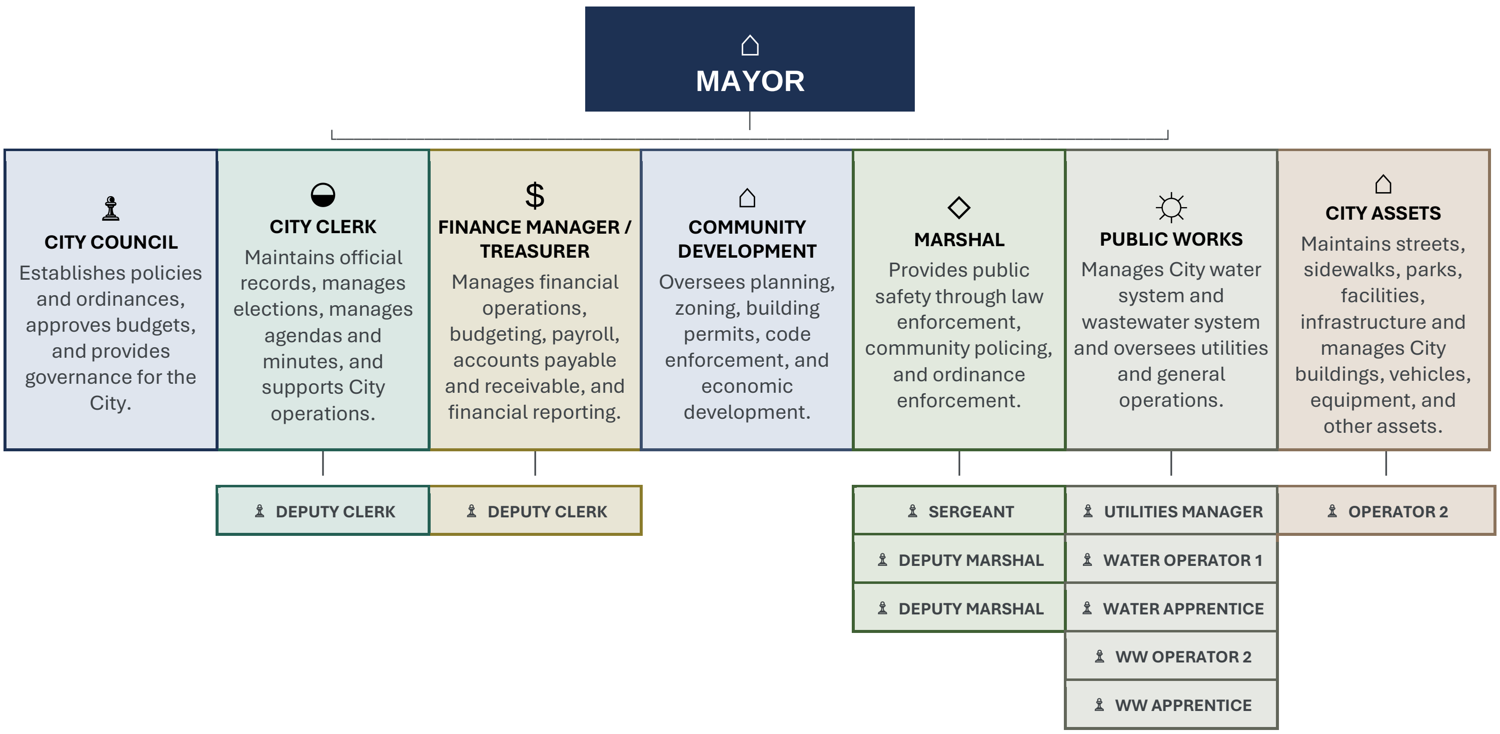
Wastewater Personnel and Operating Expenses

	Personnel Expenses	2025 Actual	Adopted Budget FY2026	AMENDED Budget FY2026	PRELIM FY2027 Budget
300-30-50001	Salaries & Wages	53,934	75,119	75,119	213,537
300-30-50010	P/R Tax Expense	3,502	5,747	5,747	16,336
300-30-50017	Retirement	4,835	8,984	12,600	25,539
300-30-50011	Insurance - Health	5,021	12,600	2,707	39,694
300-30-50015	Worker's Comp	1,892	2,707	8,984	3,324
	Air Ambulance			-	168
Total Personnel Expenses		**69,184**	**105,157**	**105,157**	**298,598**
	Operating Expenses				
300-30-51010	Admin Fees	114,776	139,532	139,532	77,702
300-30-51020	Advertising	-	200	200	200
300-30-51030	Bank Charges	353	250	250	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	20,000
300-30-51073	Contract Labor	144,890	100,000	100,000	25,000
300-30-51075	Contingency Expense	-	50,000	50,000	25,000
300-30-51080	Dues & Memberships	998	500	500	500
300-30-51090	Engineering Services	11,050	20,000	20,000	25,000
300-30-51110	Fuel	3,808	10,000	10,000	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	2,000
300-30-51150	Liability Insurance	25,646	23,642	23,642	48,900
300-30-51155	Merchant Fees	4,759	-	-	-
300-30-51160	Repairs & Maintenance (Gen	21,946	70,000	70,000	50,382
300-30-51163	R & M - Equipment (non-auto)	17,435	10,000	10,000	5,000
300-30-51167	R & M - Autos	3,482	15,000	15,000	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	-
300-30-52040	Postage, copies & mailing				5,500
300-30-52050	Professional Services	2,848	4,000	4,000	3,000
300-30-52070	Signs	149	300	300	1,000
300-30-52080	Small Tools & Equipment	6,029	3,000	3,000	3,000
300-30-52090	Supplies	82,493	45,000	45,000	100,000
300-30-52100	Telephone	610	700	700	4,700
300-30-52110	Test Samples - Sewer	23,052	10,000	10,000	30,000
300-30-52111	Test Samples - Non-Regulated	-	-	-	-
300-30-52120	Training & Meetings	1,416	10,000	10,000	5,000
300-30-52124	Travel Expense	196	1,500	1,500	1,500
300-30-52130	Uniforms/Clothing	-	1,500	1,500	1,500
300-30-52140	Utilities - Gas	597	1,000	1,000	1,000
300-30-52143	Utilities - Power	30,053	55,000	55,000	55,000
300-30-52146	Utilities - Trash/Toilet/Recyc	666	750	750	1,500
300-30-56045	Radio Fees	220	250	250	250
300-30-57000	Safety Equipment	693	3,000	3,000	20,000
300-30-57500	Scada Maint & Repair	-	21,900	21,900	10,000
300-30-58110	Computer Purchase	1,029	-	-	-
Total Operating Expenses		**589,241**	**616,024**	**616,024**	**550,459**

Wastewater Capital Expenses

	Capital Expenses	2025 Actual	Adopted Budget FY2026	AMENDED Budget FY2026	PRELIM FY2027 Budget
300-30-58120	Construction & Improvement	207,509	85,000	85,000	25,000
300-30-58121	Membrane Replacement Project	-	-	638,204	-
300-30-58150	Auto/Equipment Lease (12+ mos)	34,889	40,850	40,850	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
300-30-58250	Street Construction	-	-	-	
Total Capital Expenses		**447,598**	**556,250**	**1,194,454**	**516,250**
TOTAL WASTEWATER FUND EXPENSES		**1,106,023**	**1,277,431**	**1,915,635**	**1,365,307**

Appendix A — Organizational Chart



Appendix B — Legal & Compliance

This budget has been prepared in conformity with the following applicable legal requirements:

- Idaho Code, Titles 50 and 63 — Municipal Finance and Budget Requirements
- Generally Accepted Accounting Principles (GAAP) for Governmental Entities
- Government Accounting Standards Board (GASB) Pronouncements

Appendix C — Contacts & Acknowledgements

Office / Department	Contact Name	Phone	Email
Finance/Treasurer	Shelly Shoemaker	208-913-0192	sshoemaker@bellevueidaho.us
City Clerk	Amy Phelps	208-913-0189	aphelps@bellevueidaho.us
Community Development	Brian Parker	208-913-0187	bparker@bellevueidaho.us
Fire Dept	Amberle Molyneux	208-481-2141	Bfdchief@bellevueidaho.us
Library	Kristin Gearhart	208-788-4503	kgearhart@bellevueidaho.us
Marshal	Kirtus Gaston	208-788-3692	kgaston@bellevueidaho.us
Public Works	Chris Johnson	208-309—0656	cjohnson@bellevueidaho.us
City Assets	Casey McGehee	208-309-6895	cmcgehee@bellevueidaho.us

The Finance Department of the City of Bellevue prepared this Annual Budget Report Book.
For accessibility accommodations, please contact clerk@bellevueidaho.us, or call 208-788-2128.

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

MEMORANDUM

To: Mayor Christina Giordani and Bellevue City Council
From: Kirtus S. Gaston, Marshal
Re: Law Enforcement Transition and Future Public Safety Considerations
Date: August 24, 2026

Purpose

The purpose of this memorandum is to provide factual information regarding the current status of the Bellevue Marshal’s Office, preparations being made for the upcoming leadership transition, anticipated staffing following my departure on September 11, 2026, and considerations regarding the continued delivery of law-enforcement services to the citizens of Bellevue.

My goal during the remaining transition period is to leave the Bellevue Marshal’s Office in the strongest position reasonably possible by transferring institutional knowledge, preparing existing personnel for additional responsibilities, identifying foreseeable staffing concerns, and documenting the service philosophy that has guided the Office.

I recognize that questions regarding interim leadership, long-term command structure, staffing levels, funding, contractual relationships, and Bellevue's future law-enforcement model are ultimately policy decisions for the Mayor and City Council. Accordingly, there may be questions I cannot definitively answer because those decisions have not yet been made and appropriately belong to Council discussion and deliberation.

Current Staffing and Transition

The Bellevue Marshal’s Office continues to provide law-enforcement services while preparing for the upcoming transition.

Sgt. Shelamer currently serves as second-in-command of the Bellevue Marshal’s Office. Because of his existing supervisory role, knowledge of the Office and community, and the administrative transition training currently being provided to him, I believe he provides the most logical continuity of leadership during the transition.

My recommendation would be that the City consider utilizing Sgt. Shelamer as Interim Marshal following my departure, subject to whatever appointment or authorization process is required by the City.

Deputy Thayer will continue performing normal patrol and law-enforcement responsibilities and will remain an important part of maintaining coverage during the transition.

The City has also recently hired **Deputy Kammeron Hairston**, who joined the Bellevue Marshal's Office with approximately seven years of prior law-enforcement experience. He also brings valuable leadership and administrative experience from his previous agency.

Deputy Hairston is currently completing the Bellevue Marshal's Office field-training process and is anticipated to be operational prior to my departure. In addition to performing patrol responsibilities, his prior administrative experience should make him a valuable resource to Sgt. Shelamer and the City during the transition.

Administrative Continuity

A significant portion of my transition efforts has involved transferring administrative and institutional knowledge to Sgt. Shelamer.

I have been working with him on responsibilities traditionally handled by the Marshal, including, but not limited to:

- Payroll procedures and related administrative responsibilities;
- Idaho POST duties and administrative requirements;
- Procedures for adding and removing authorized users from City systems;
- Access and administrative responsibilities associated with law-enforcement systems;
- Routine administrative functions of the Marshal's Office; and
- Other duties and procedures necessary to maintain continuity of operations.

The purpose of this training is to reduce the possibility that essential administrative functions are disrupted following my departure and to ensure that knowledge of these responsibilities remains within the Office.

Deputy Hairston's previous administrative experience provides an additional resource as Bellevue-specific responsibilities and procedures are transitioned.

Anticipated Operations Following September 11

Based upon current staffing and the transition work underway, I believe the Bellevue Marshal's Office should be positioned to continue providing law-enforcement services following my departure.

The anticipated operational structure would consist of Sgt. Shelamer providing supervisory and administrative leadership, subject to the City's decision regarding interim command, with Deputies Hairston and Thayer performing patrol and other law-enforcement responsibilities and assisting with additional functions as needed.

The primary operational concern will be staffing.

My departure will leave the Marshal’s Office **one full-time sworn position short** until the vacant position is filled. Maintaining coverage with one fewer employee will require the remaining personnel to work longer shifts and additional hours.

Scheduling within a small law-enforcement agency must also account for regular days off, vacation, illness, training, court appearances, investigations, administrative responsibilities, and unexpected events. A single absence can therefore have a significant effect on the remaining personnel.

The immediate concern following my departure is consequently not necessarily an inability to continue providing law-enforcement services, but rather the sustainability of maintaining those services while operating one position short.

Recruitment

The City is actively working toward restoring full staffing. Applications are currently being accepted for the full-time position that will become vacant as a result of my departure, and we are hopeful that a qualified candidate can be identified and hired as soon as reasonably possible.

Filling this position should be considered an important priority. Returning the Office to full staffing will provide greater scheduling flexibility and reduce the need for remaining personnel to routinely absorb the vacancy through longer shifts and additional hours.

Even after a candidate is selected, the City should recognize that hiring, background requirements, and field training may create a period between selection and the employee becoming independently operational.

Temporary Supplemental Coverage

During the period in which the Marshal’s Office is operating short-staffed, temporary supplemental assistance from another law-enforcement agency may provide the City with a useful tool for maintaining sustainable coverage.

I have had preliminary conversations regarding the possibility of obtaining supplemental shift coverage when necessary. At this time, **I have not received a written proposal, agreement, or formal cost estimate.**

Based upon verbal discussions, I have been advised that supplemental coverage could potentially cost approximately **$75** to **$114 per hour** depending on staff, with an additional **$50** per shift associated with vehicle use and fuel.

This information is preliminary and should **not** be considered a formal quote, proposal, or commitment. Before the City relies upon this figure for budgeting or operational planning, written information should be obtained identifying the actual rate, additional charges, scope of services, scheduling requirements, responsibilities, and applicable terms.

Temporary supplemental coverage could potentially be utilized to:

- Cover occasional staffing shortages;
- Provide employees reasonable time off;
- Accommodate required training;
- Address illness or unexpected absences;
- Assist during major incidents or unusually high service demands; and
- Reduce excessive fatigue and the potential for employee burnout.

I believe it is important to distinguish **temporary supplemental assistance** from a permanent change in Bellevue's law-enforcement model. Using another agency periodically to assist an understaffed department does not, by itself, require or imply a decision regarding the City's longer-term law-enforcement structure.

Customer Service and Community Engagement

An important part of this transition should be preserving the customer-service and community-engagement philosophy of the Bellevue Marshal's Office.

During my tenure as Marshal, I have emphasized that effective law enforcement involves more than responding to calls for service and conducting enforcement activities. Personnel have been encouraged to develop positive relationships with residents, businesses, children, schools, and visitors through regular personal interaction and visibility within the community.

This philosophy has included making positive contacts whenever possible, checking in with local businesses, acknowledging pedestrians and bicyclists, interacting positively with children, and maintaining a visible presence at the school, including greeting students as they arrive when staffing and calls for service allow.

The philosophy behind these efforts is straightforward: **relationships should be established before someone needs law enforcement.**

Positive contacts create familiarity and trust. A resident who knows an officer may be more comfortable providing information, asking for assistance, reporting a concern, or cooperating during an investigation. These relationships cannot always be measured through calls for service, arrests, citations, or other traditional law-enforcement statistics, but they remain an important part of effective community policing.

I have previously documented this customer-service and community-engagement philosophy and recommend that it remain part of the Office's transition materials and expectations for current and future personnel.

Reduced staffing may temporarily affect the amount of time available for proactive community engagement because calls for service and essential law-enforcement responsibilities must take priority. Nevertheless, I believe these practices should continue whenever staffing and workload reasonably permit.

Evaluating Bellevue's Future Law-Enforcement Needs

If the Mayor and Council evaluate Bellevue's future law-enforcement model, I recommend that the discussion consider the **actual level and character of service**

provided to the community, rather than focusing solely upon cost or minimum patrol coverage.

Among the factors I believe should be considered are:

- Patrol availability and response expectations;
- Emergency and non-emergency response;
- Criminal investigations and investigative follow-up;
- Traffic enforcement and crash response;
- Court responsibilities and case follow-up;
- Records, evidence, and property responsibilities;
- School presence and interaction with youth;
- Business and community engagement;
- Proactive patrol and problem-solving;
- Consistency of policing and customer-service philosophy;
- Continuity of personnel serving Bellevue;
- Familiarity with Bellevue residents, businesses, neighborhoods, and recurring concerns;
- Supervision and accountability;
- The City's ability to establish local public-safety priorities; and
- The relationship between law-enforcement personnel and the community they serve.

These considerations can materially affect the service received by Bellevue residents and should be evaluated alongside the financial cost of any alternative.

Professional Perspective

I recognize that determining Bellevue's future law-enforcement model is not my decision. That responsibility appropriately belongs to the Mayor and City Council.

However, after having had the privilege of serving as Bellevue's Marshal, I believe it is appropriate to provide my professional perspective.

In my opinion, the citizens of Bellevue are best served by having their own law-enforcement agency, one whose personnel are not simply providing coverage, but who are invested in Bellevue and believe in the community they serve.

Effective local law enforcement is more than responding when something goes wrong. It is knowing the community, its residents, businesses, children, schools, neighborhoods, and recurring concerns. It is developing relationships before an emergency occurs. It is having officers who recognize the people they encounter and citizens who recognize and trust their officers.

A locally operated agency also allows Bellevue to establish expectations regarding policing philosophy and customer service. The City can determine how it expects its officers to interact with residents, how important proactive community contacts are, what relationship officers should maintain with local businesses and schools, and what level of accessibility the community should expect from its law-enforcement personnel.

There is also value in local supervision and accountability. Maintaining Bellevue's own agency provides a direct relationship between the City, its law-enforcement leadership, its officers, and the citizens they serve.

Some of the most valuable aspects of community policing are difficult to quantify. Stopping to speak with a resident, checking on a local business, greeting a child at school, acknowledging someone walking or riding a bicycle, or simply being known and approachable within the community may never appear in traditional law-enforcement statistics.

Those interactions nevertheless have value because they build relationships and trust.

Bellevue is a unique community, and I believe its citizens deserve a law-enforcement agency that considers itself part of that community and takes pride in serving it.

This is my professional opinion and should not be interpreted as an attempt to make a policy decision that properly belongs to the Mayor and Council. Whatever direction the City ultimately chooses, I encourage Council to evaluate not only the financial cost of providing law-enforcement services, but also community investment, continuity, accountability, customer service, accessibility, proactive policing, and the relationships between officers and the people they serve.

Recommended Immediate Priorities

Prior to my departure, I recommend that the City:

1. Continue the administrative transition training currently underway with Sgt. Shelamer;
2. Complete Deputy Hairston's field training and transition him to independent operational status once he has satisfactorily completed the required training;
3. Determine the interim command structure that will take effect following my departure;
4. Continue recruitment and move as efficiently as reasonably possible to fill the upcoming full-time vacancy with a qualified candidate;
5. Document essential Marshal’s Office administrative functions and identify responsibility and authority for those functions following the transition;
6. Confirm appropriate administrative access to required City, State, POST, records, evidence, and law-enforcement systems;
7. Obtain written information regarding the availability, scope, and cost of potential temporary supplemental coverage;
8. Establish who will have authority to request supplemental assistance and under what circumstances;
9. Preserve the Office's customer-service and community-engagement philosophy as part of the transition; and
10. Establish an appropriate public process and timeline for evaluating any longer-term changes to Bellevue's law-enforcement service model.

Conclusion

Bellevue is not approaching this transition without preparation.

Sgt. Shelamer currently serves as second-in-command and is receiving additional training regarding administrative responsibilities previously handled by the Marshal. Deputy Hairston has been hired with significant prior law-enforcement and administrative experience and is anticipated to be operational prior to my departure. Deputy Thayer will continue providing patrol and law-enforcement services, and recruitment is underway to fill the upcoming full-time vacancy.

The immediate challenge following my departure is expected to be **reduced staffing and increased workload rather than an automatic interruption of law-enforcement services**.

Until the vacant position is filled, the remaining personnel will likely be required to work longer shifts and additional hours. Temporary supplemental assistance may provide the City with a reasonable mechanism for addressing scheduling shortages, training, leave, unexpected absences, major incidents, and employee fatigue while recruitment continues.

I will continue working with Sgt. Shelamer, Deputy Hairston, Deputy Thayer, City staff, and our law-enforcement partners during my remaining time with Bellevue to transfer knowledge and facilitate as orderly transition as reasonably possible.

Ultimately, decisions regarding interim leadership, long-term command structure, staffing levels, funding, interagency agreements, and Bellevue's future law-enforcement model appropriately belong to the Mayor and City Council.

My responsibility during this transition is to leave the Bellevue Marshal's Office in the strongest position reasonably possible, provide accurate operational information, and assist those who will continue serving this community.

It has been my privilege to serve Bellevue. Whatever decisions are made regarding the future of law enforcement in the City, I hope the central question remains not simply **how law-enforcement coverage can be provided, but what level of service the citizens of Bellevue deserve.**

Kirtus S. Gaston
Marshal
Bellevue Marshal's Office

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Memorandum

To: **Bellevue Common Council**

From: **Christina Giordani, Mayor**

Re: **Appointment and Confirmation of Michael Shelamer to Interim Marshal Position**

Date: **August 24, 2026**

I respectfully submit my recommendation to appoint Michael Shelamer for the position of Interim Marshal for the City of Bellevue.

Mike has demonstrated a strong commitment to the Bellevue Marshal's Office and the Bellevue community throughout his 5 years of service. During that time, he has consistently shown dedication, professionalism, and an understanding of the operations and responsibilities of the department.

Based on his qualifications and experience, I believe Mike is well prepared to serve as Interim Marshal.

Enclosures:

1. Resolution No. 26-29

RESOLUTION NO. 2026-29

A RESOLUTION OF THE CITY OF BELLEVUE, IDAHO, CONFIRMING THE MAYOR'S APPOINTMENT OF MICHAEL SHELAMER AS INTERIM MARSHAL FOR THE CITY OF BELLEVUE WITH AN EFFECTIVE DATE OF SEPTEMBER 12, 2026.

WHEREAS, Idaho Code § 50-204 authorizes the Mayor to appoint such officers as may be necessary for the efficient operation of the City, subject to the advice and consent of the Common Council; and

WHEREAS, Idaho Code § 50-205 provides that appointments made by the Mayor shall be confirmed by a majority vote of the full Council; and

WHEREAS, The City's current Marshal Kirtus Gaston has submitted his resignation for retirement effective September 11, 2026; and

WHEREAS, the Mayor has recommended the appointment of Michael Shelamer to serve as Marshal for the City of Bellevue; and

WHEREAS, the Bellevue Common Council finds it to be in the best interest of the City to confirm said appointment.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF BELLEVUE, IDAHO:

Section 1. The Bellevue Common Council hereby confirms the appointment of Michael Shelamer as Interim Marshal for the City of Bellevue.

Section 2. This Resolution shall be effective at 12:00 a.m. on September 12, 2026.

PASSED AND ADOPTED by the Common Council of the City of Bellevue, Idaho, this 24th day of August, 2026.

Christina Giordani, Mayor

ATTEST:

Clerk

Memorandum

To: Bellevue Common Council

From: Chloe Sullivan, Interim City Clerk

Re: Labor Day Fee waiver request

Date: August 24, 2026

Summary:

On August 18th, the City received an application from Tammy Davis requesting to reserve Memorial Park and seeking a fee waiver for the Labor Day Celebration scheduled on September 6th and 7th. Davis anticipates approximately 1000 attendees and plans to use the park's green space and stage for both full 8-hour days. The fee requested to be waived amounts to $800.00.

Motion:

Move to approve/deny a fee waiver request for Tammy Davis for their Memorial Park reservation for September 6th and 7th.

Enclosures

1. Memorial Park Application
2. Fee Waiver Application

City of Bellevue

Bellevue Labor Day

09/06/2026 - 09/07/2026

Park Reservation

Park Reservation

Application Status
Awaiting Payment

Printed: 08/20/2026

Permit/License #
9712402

Reference Number
57c5ac40-9ca7-11f1-8063-63e1049983fb

Status
Active

Event Information

Event Name (this is a custom event)
Bellevue Labor Day

Start and End Dates
09/06/2026 - 09/07/2026

Location

Dates

09/06/2026 - 09/07/2026
12:00 pm - 7:00 pm
Setup: 8:00 am
Takedown Complete: 9:00 pm

Application Review Status

Final-Review Not Reviewed

Date Submitted
08/20/2026

Fees

500+ Attend. Memorial Park Fee - Full Day	$800.00
Subtotal	**$800.00**
Amount Paid	**$0.00**

Payments

There are no payments

Application Form Data

(Empty fields are not included)

Location (select all that apply)
Memorial Park - Green Space/Stage

Event Length
Full Day (8 hours)

Are you requesting a Waiver of Park Fees?
Yes

Applicant First Name
Tammy

Applicant Last Name
Davis

Contact Email
tammyellen69@gmail.com

Contact Phone
(208) 720-7160

Mailing Address
300 S 5th St

City
Bellevue

State
ID

Zip Code
83313

Is this event hosted by an organization?
Yes

Organization Name
The Crisis Hotline/Neighbors Helping Neighbors

Is this a non-profit organization?
Yes

Reservation Name
Bellevue Labor Day

Event Description
The Bellevue Labor Day Celebration is a long-standing community tradition celebrating 101 years of Bellevue history, connection, and community spirit. Held September 6–7, 2026, at Bellevue Memorial Park, this free, family-friendly event brings residents and visitors together for two days of food, music, local vendors, arts and crafts, family activities, community resources, and entertainment.

The celebration includes food and craft vendors, local businesses and nonprofit organizations, live music and entertainment, children's activities, community resource booths, and the annual Bellevue Labor Day Parade on Monday at noon. The event is co-hosted by Neighbors Helping Neighbors of

The Crisis Hotline and the City of Bellevue, with a focus on creating an inclusive gathering that celebrates the people, businesses, cultures, and traditions that make Bellevue a strong community.

Estimated Attendance
1000

Is this a catered event?
No

Will there be beer or wine served?
No

Will there be food served?
Yes

Are you requesting a fee waiver?
Yes

Upload Approval from Department of Health and Welfare
IRS Determination.pdf

Upload Fee Waiver
IRS Determination.pdf

Upload Drivers License and 503(c) Documentation
IRS Determination.pdf

Signature

I agree that the facts stated in this application are true, and upon changes I will provide notification as needed.

Electronically Signed
Tammy E. Davis - 08/20/2026 8:56 am

City of Bellevue

Printed: 08/20/2026

Bellevue Labor Day
08/18/2026 - 08/17/2027
Park Fee Waiver
Park Fee Waiver

Permit/License #
3764031

Reference Number
b8e28190-9b5a-11f1-a0bc-8d64ca2a99e1

Application Status
New

Status
Active

Application Review Status

Pre-Review	Not Reviewed
Final-Review	Not Reviewed

Date Submitted
08/18/2026

Fees

Park Fee Waiver Application Fee	$30.00
Subtotal	**$30.00**
Amount Paid	**$0.00**

Payments

There are no payments

Application Form Data

(Empty fields are not included)

Applicant First Name
Tammy

Applicant Last Name
Davis

Applicant Email
tammyellen69@gmail.com

Applicant Phone
(208) 720-7160

Mailing Address
213 N Main St

City
Bellevue

State

ID

Zip Code
83313

Event Name
Bellevue Labor Day

Event Start Date
09/06/2026

Event End Date
09/07/2026

Event Description & Purpose
101st Bellevue Labor Day hosted by Neighbors Helping Neighbors of The Crisis Hotline. This event is not run as a fundraiser for The Crisis Hotline. All funds will be maintained to continue to benefit Bellevue and the Labor Day Celebration. We will have music, food vendors, craft vendors and entertainment both days. We will also have the Parade on Main St. Monday at 12 and our Inaugural BGT "Bellevue's Got Talent" on Sunday. This event is a community connection event and promotes the long-standing history of Bellevue gathering to celebrate its' working class and culture.

Park Requested:
Memorial

Is this event open to the general public?
Yes

Does the activity of requested event directly benefit the residents of the City of Bellevue?
Yes

Is the organization a Bellevue based non-profit organization with a valid 501(c)(3)?
Yes

Do you agree to provide for clean-up at the end of the event?
Yes

Signature

I agree that the facts stated in this application are true, and upon changes I will provide notification as needed.

Electronically Signed
Tammy E. Davis - 08/18/2026 5:15 pm

Messages

08/20/2026 8:57 am - Applicant

I sent a special permit, as it looks more like that is required. the fire department said they were closing a street and we need electrical, etc.

08/18/2026 17:23 pm - Maria Palomera

Tammy,
You need to do the park reservation application for Labor Day Celebration too so that Council can see that is the fee to waive. Thank you

City of Bellevue
Alcohol Beverage License

This certifies that: La Cabanita #2, Inc

DBA: **La Cabanita #2, Inc**
La Cabanita #2, Inc
Bellevue, ID 83313

City of Bellevue License No: **25-6**

State of Idaho License: ID

Blaine County License: ID

Is licensed to sell alcohol beverages as stated below, in conformity with the provisions of Ordinance # 2001-15, City Code of the City of Bellevue, Bellevue, Idaho

Draft or Bottled or Canned Beer to be consumed on premises, Wine to be consumed on premise (by glass or bottle), Liquor by the Drink to be consumed on premises

Effective: 07/27/2026

Total Fee: $775.00

CITY OF BELLEVUE ★ SEAL ★ BLAINE COUNTY IDAHO

Mayor

Amy Phelps

City Clerk

THIS LICENSE EXPIRES: 07/31/2027

Cycle Tracking Number: 175559
ISLD ID: 9279

Idaho State Police

Retail Alcohol Beverage License

Premises Number: 5B-70
Incorporated City

License Year: 2027
License Number: 3160

This is to certify, that La Cabanita #2, Inc.

doing business as: La Cabanita #2

is licensed to sell alcoholic beverages as stated below at:
101 S Main St , Bellevue, Blaine County

Acceptance of a license by a retailer shall constitute knowledge of and agreement to operate by and in accordance to the Alcohol Beverage Code, Title 23. Only the licensee herein specified shall use this license.

County and city licenses are also required in order to operate.

Liquor	Yes	$500.00
Beer	Yes	$50.00
Wine by the bottle	Yes	$0.00
Wine by the glass	Yes	$0.00
Kegs to go	No	
Growlers	No	
Restaurant	Yes	$0.00
On-premises consumption	Yes	$0.00
Multipurpose arena	No	
Plaza	No	
Brewer's Retail	No	
	TOTAL FEE:	$550.00

Signature of Licensee, Corporate Officer, LLC Member or Partner

LA CABANITA #2, INC.
LA CABANITA #2
101 S MAIN ST

BELLEVUE, ID 83313
Mailing Address

License Valid: 08/01/2026 - 07/31/2027

***Expires:* 07/31/2027**

Bill Gordon

Director of Idaho State Police

2027

BLAINE COUNTY
STATE OF IDAHO

No. 2027-012

RETAIL ALCOHOL BEVERAGE LICENSE

THIS IS TO CERTIFY THAT LA CABANITA #2 INC
doing business as LA CABANITA #2 INC
at 101 S MAIN ST, BELLEVUE, ID 83313
a(n) CORPORATION, is licensed to sell Alcoholic Beverages as stated below, subject to the provisions of Chapters 23-903 and 23-916 Idaho Code Annotated, and the laws of the State of Idaho, Municipal Ordinances, and the regulations of the Commissioner in regard to sale of Alcoholic Beverages and the resolution passed by the Commissioners of said County, on file in the office of the Clerk of the Board at the Blaine County Courthouse, Hailey, Idaho.

State License Issue Date: 08/01/2026

Transfer Fee	
Bottled/canned beer, Consumed off premise	$0.00
Bottled/canned beer, Consumed on premise	$0.00
Draft beer, Includes draft, bottled, and/or canned	$100.00
Wine by the glass	$0.00
Wine by the bottle	$0.00
Liquor	$125.00
Total	**$225.00**

Signature of Licensee or Officer of Corporation

This license is TRANSFERABLE and EXPIRES 07/31/2027.
Witness my hand and seal

Chairman

Lindsay Molleneaux
Commissioner

Commissioner

Clerk of the Board of County Commissioners

(This license must be conspicuously displayed)

SEAL

Alcohol Beverage License

TIPS® | 360 TRAINING

CERTIFICATE OF COMPLETION

This certifies that

armando armenta

is awarded this certificate for

TIPS Capacitación para servidores de bebidas alcohólicas en las instalaciones

Hours 3.00

Completion Date 02/13/2024

Expiration Date 02/12/2027

Certificate # 000032818088

Official Signature

THIS CERTIFICATE IS NON-TRANSFERABLE

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Memorandum

To: Mayor, City Council

From: Chris Johnson, Public Works Director

Re: IDEQ Compliance Agreement Schedule (CAS) Wastewater Treatment and Reuse Facility

Date: August 24, 2026

Background

DEQ will be accepting public comments from August 19th, 2026, through September 18th, 2026.

https://www.deq.idaho.gov/deq-seeks-comment-on-a-proposed-settlement-action-with-the-city-of-bellevue/

A copy of the Compliance Agreement Schedule can be found :

https://www2.deq.idaho.gov/admin/LEIA/api/document/download/25269

We have posted the links on the city website. We encourage all comments to be submitted through the DEQ portal.

Recommendation and Next Steps

No Action Required

Enclosures

1. None

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Memorandum

To: **Bellevue Common Council**

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

Re: **Addition to LOT – Election Proposal**

Date: **August 24, 2025**

During the November 4, 2025 election, the voters of Bellevue voted 365-268 in favor of an expanded local option tax (LOT) based on the following question:

> Shall the City of Bellevue, Idaho adopt Ordinance No. 2025-11, amending Bellevue Code Title 3 Chapter 6 to provide for the following: 1. The addition of a one percent (1%) Non-Property Tax on the retail sale of food by restaurants; 2. The addition of a two percent (2%) Non-Property Tax on the retail sale of liquor by the drink; 3. An increase in the Non-Property Tax on hotel-motel occupancy from three percent (3%) to six percent (6%); 4. Adding public safety administration, including law enforcement, fire department and pedestrian and bike safety to the purposes for which the tax revenue may legally be applied; and 5. An extension of the duration of the Tax from a period of five (5) years expiring in 2027 to a period of fifteen (15) years from its effective date

Idaho Statute 50-1046 requires sixty percent (60%) voter approval to enact a new local option tax, meaning this election failed by fifteen (15) votes.

This relatively close margin, in combination with the more aggressive revenue generation components and long expiration period, may indicate that a more moderate proposal targeted specifically to offset tourism related impacts would be more likely to be approved.

Below is an estimate of revenues and customer expenses provided in the 2025 memorandum on this same topic.

Estimated Annual Room Revenues

Hotel/Motel/Short Term Rental	**# of Units**	**Average Daily Rate**	**Occupancy % (approx.)**	**Annual Room Revenue (USD)**
Silver Creek Hotel	56	$150	60%	$1,839,600.00
High Country Motel	19	$150	55%	$572,137.50
Long Horse Cabins	3	$150	57%	$93,622.50
Short-Term Rentals	7	$165	61%	$257,160.75
			Total	**$2,762,520.75**

Forecast Annual LOT Revenue (based on total above):

- 3% LOT = $82,875.62
- 4% LOT = $110,500.83
- 5% LOT = $138,126.04
- 6% LOT = $165,751.25

Estimated Expense to the Customer (based on average daily rate of $150):

- 3% LOT = $4.50
- 4% LOT = $6.00
- 5% LOT = $7.50
- 6% LOT = $9.90

The purposes of the revenue identified in the ballot language would remain the same unless Council determines otherwise. The expiration in the draft ordinance is five (5) years from the date of adoption of the ordinance.

The upcoming election provides voters with a direct voice in determining whether this expanded and adjusted LOT framework is the right approach for Bellevue's future. A 60% majority vote will be required for passage.

The draft ballot language would be as follows:

> Shall the City of Bellevue, Idaho adopt Ordinance No. 2026-04, amending Bellevue Code Title 3 Chapter 6 to provide for the following: An increase in the Non-Property Tax on hotel-motel occupancy from three percent (3%) to six percent (6%); Adding public safety administration, including law enforcement, fire department and pedestrian and bike safety to the purposes for which the tax revenue may legally be applied; and an extension of the duration of the Tax from a period of five (5) years expiring in 2027 to a period of five (5) years from its effective date, expiring in 2032.

Next Steps/Sample motion language

1. *I move to approve the first reading of Ordinance No. 2026-04 by title only.*

   OR

   I move to waive the three readings of Ordinance 2026-04 and read by title only.

2. *I move to approve Ordinance 2026-04.*
3. *I move to authorize the publication of the Summary of Ordinance 2026-04.*

Enclosures:

1. Draft Ordinance No. 2026-04
2. Draft Summary of Ordinance 2026-04

CITY OF BELLEVUE

ORDINANCE NO. 2026-04

AN ORDINANCE OF THE CITY OF BELLEVUE, IDAHO, AMENDING TITLE 3, CHAPTER 6 OF THE BELLEVUE CITY CODE BY PROVIDING FOR A THREE PERCENT (3%) INCREASE - FROM THREE PERCENT (3%) TO SIX PERCENT (6%) - ON THE SALE OF HOTEL-MOTEL OCCUPANCY, THAT PROVIDES FOR A FIVE (5) YEAR DURATION, EXPIRING FIVE (5) YEARS FROM THE EFFECTIVE DATE OF THIS ORDINANCE, WHILE MAINTAINING THE SAME PURPOSE, DURATION, PERMITTING AND PAYMENT METHODS THAT CURRENTLY EXIST AS PREVIOUSLY ADOPTED BY ORDINANCE NO. 2022-04 AS EMBODIED IN BELLEVUE CODE CHAPTER 3-6, NON-PROPERTY TAXES; PROVIDING FOR ALLOCATION OF THE LOCAL OPTION TAX; PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING FOR A REPEALER CLAUSE, AND PROVIDING AN EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, the City of Bellevue (City), Idaho, is authorized pursuant to Idaho Code §50-1044 through §50-1049 to adopt and impose non-property local option taxes, subject to voter approval; and

WHEREAS, the electors of the City of Bellevue previously approved a non-property tax as adopted in Ordinance No. 2022-04; and

WHEREAS, the Mayor and Bellevue Common Council find that the City is a resort city of less than ten thousand people deriving the major portion of its economic well-being from businesses catering to recreational needs and meeting needs of people traveling to that destination city for an extended period of time; and

WHEREAS, the Mayor and Bellevue Common Council find that visitors and travelers to the City of Bellevue require municipal services which place an undue burden upon City taxpayers;

WHEREAS, the Mayor and Common Council of the City of Bellevue have determined it advisable to conduct an election to request the voters in Bellevue to modify the imposition of certain non-property LOT on hotel-motel occupancy, and impose a new non-property LOT on liquor by the drink, and on restaurant food, while maintaining the same definitions, purpose, permitting and payment methods that currently exist.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF BELLEVUE, IDAHO, AS FOLLOWS:

SECTION 1. Title 3 Chapter 6 of the Bellevue City Code is amended by the addition of the underlined language and the deletion of the stricken language, as follows:

3-6-3: IMPOSITION OF CERTAIN NON-PROPERTY TAXES:

A. Hotel-Motel Occupancy Tax: A tax is hereby imposed at the rate of ~~three percent (3%)~~ Six Percent (6%) on the room occupancy charge for each hotel-motel room or living unit rented or leased for a period of thirty (30) days or less within the City. The hotel-motel occupancy tax shall apply to and be computed on the rental of all hotel-motel rooms including all credit, installment, conditional or similar rental or lease fees at the time the room occupancy charge is charged. The hotel-motel occupancy tax shall be collected by the owner of the hotel-motel or his authorized agent from the renter or lessee.

B. Fractional Portion: When the sales price involves a fraction of a dollar, the non-property tax shall be collected on that fractional portion of the price adding thereto the tax based upon the following bracket system:

Hotel-Motel Occupancy Taxes ~~(3%)~~ (6%).

Sales Price Range	Tax
$0.01 to $0.08	$0.00
$0.09 to $0.24	$0.01
$0.25 to $0.41	$0.02
$0.42 to $0.58	$0.03
$0.59 to $0.74	$0.04

$0.75 to $0.91	$0.05
$0.92 to $0.99	$0.06
$0.01 to $0.24	$0.00
$0.25 to $0.49	0.01
$0.50 to $0.74	0.02
$0.75 to $0.99	0.03
Each whole dollar	~~$0.03~~ $0.06

The retailer shall calculate the tax upon the entire amount of purchases of the consumer made at a particular time subject to this chapter, and not separately upon each item purchased. The retailer may retain any amount collected under the bracket system which is in excess of the amount of tax for which he is liable to the City during the period as compensation for the work of collecting the tax.

C. Monies Collected Held in Trust: All monies collected and/or retained under the provisions of this chapter shall be held in trust for the City and for payment thereof to the City Clerk in the manner and at the times in this chapter provided. (Ord. 2022-04, 6-13-2022, eff. 7-1-2022)

3-6-4: DURATION OF TAXES:

The non-property taxes authorized and collected under this chapter are hereby imposed for a duration of five (5) years from the effective date of ~~ordinance 2022-04~~ Ordinance 2026-04 ~~(Ord. 2022-04, 6-13-2022, eff. 7-1-2022)~~

3-6-5: PURPOSES OF TAXES:

The non-property tax revenue derived from and collected under this chapter shall be used for the following purposes:

A. Public safety administration including law enforcement activities, fire department, and pedestrian and bicycle safety.

~~A.~~B. Road repair, maintenance, transportation enhancements, equipment, and snow removal.

~~B.~~C. Direct cost to administer and enforce this chapter. (Ord. 2022-04, 6-13-2022, eff. 7-1-2022)

SECTION 2. SEVERABILITY CLAUSE. If any section, paragraph, sentence or provision hereof or the application thereof to any particular circumstances shall ever be held invalid or unenforceable, such holding shall not affect the remainder hereof, which shall continue in full force and effect and applicable to all circumstances to which it may validly apply.

SECTION 3. REPEALER CLAUSE. All Ordinances or Resolutions or parts thereof in conflict herewith are hereby repealed and rescinded.

SECTION 4. EFFECTIVE DATE. This Ordinance shall be in full force and effect upon adoption, and after its passage, approval and publication according to law.

PASSED AND ADOPTED BY THE BELLEVUE COMMON COUNCIL AND APPROVED BY THE MAYOR THIS 24th DAY OF AUGUST, 2026.

____

Christina Giordani, Mayor

Attest:

____

Clerk

SUMMARY OF ORDINANCE NO. 2026-04
CITY OF BELLEVUE, IDAHO

The City of Bellevue, Idaho, has adopted Ordinance No. 2026-04, an ordinance amending Title 3, Chapter 6 of the Bellevue City Code concerning non-property Local Option Taxes (LOT). The ordinance increases the existing hotel and motel occupancy LOT from three percent (3%) to six percent (6%). The ordinance provides for a five (5) year duration of the taxes, expiring five (5) years from the effective date of the ordinance. Revenues from the LOT will be allocated to public safety, road repair and maintenance, transportation enhancements, snow removal, and the cost of administering the tax. The ordinance further provides for permitting, payment, and enforcement procedures, includes a severability clause, repeals conflicting ordinances, and establishes an effective date. This ordinance does not impose any new property tax. The full text of Ordinance No. 2026-04 is available at Bellevue City Hall, 115 E. Pine Street, Bellevue, Idaho, and will be provided to any citizen upon request.

DATED this ___ day of __________, 2026.

____
Frederick Allington, City Attorney