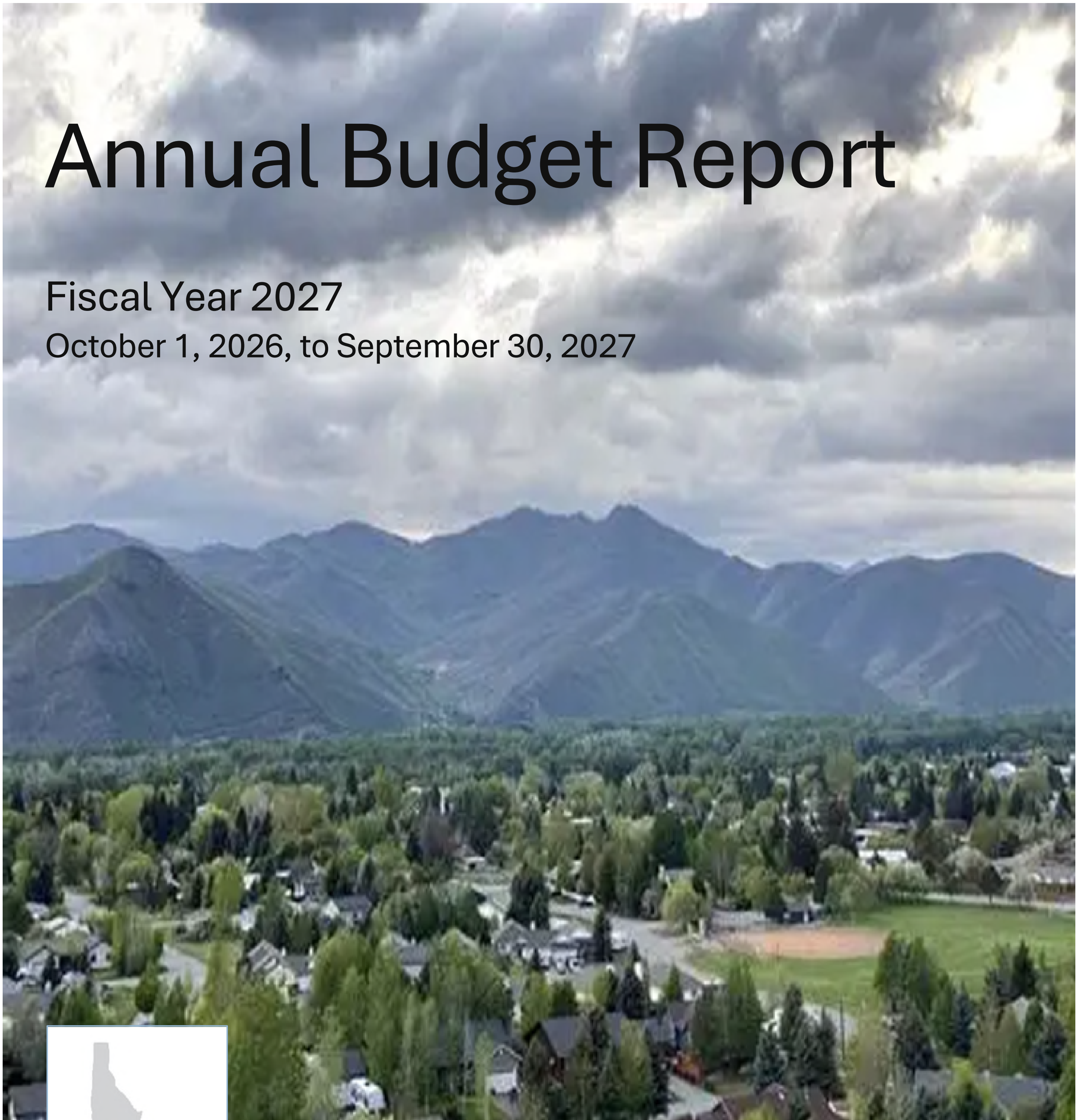
CITY OF BELLEVUE, ID



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 .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 8.42% decrease in 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.

TABLE OF CONTENTS

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-XX on August 24, 2026.

The budget is organized into the following major sections: (1) Budget Overview and Financial Policies, (2) Revenue Summary, (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 10% of annual General Fund expenditures ([approximately $400,000]) 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%
City Council	-	-	-	-	
CD / P&Z	(187,296)	(142,000)	(174,000)	(263,702)	86%
Fire	(46,351)	(28,000)	(43,476)	(31,250)	12%
Library	(5,564)	(14,050)	(14,050)	(8,050)	-43%
Marshal	(70,586)	(66,500)	(66,500)	(82,700)	24%
City Assets	(349,396)	(402,647)	(603,718)	(332,872)	-17%
TOTAL GENERAL FUND	**$ (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	-8%
City Council	39,504	35,694	35,649	36,302	2%
CD / P&Z	223,910	292,543	324,543	306,075	5%
Fire	156,728	185,844	201,320	205,291	10%
Library	71,807	68,320	68,320	72,771	7%
Marshal	698,990	696,067	696,067	741,428	7%
City Assets	569,907	638,921	839,992	606,045	-5%
TOTAL GENERAL FUND EXPENDITURES	**2,268,610**	**2,511,815**	**2,760,362**	**2,515,647**	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 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

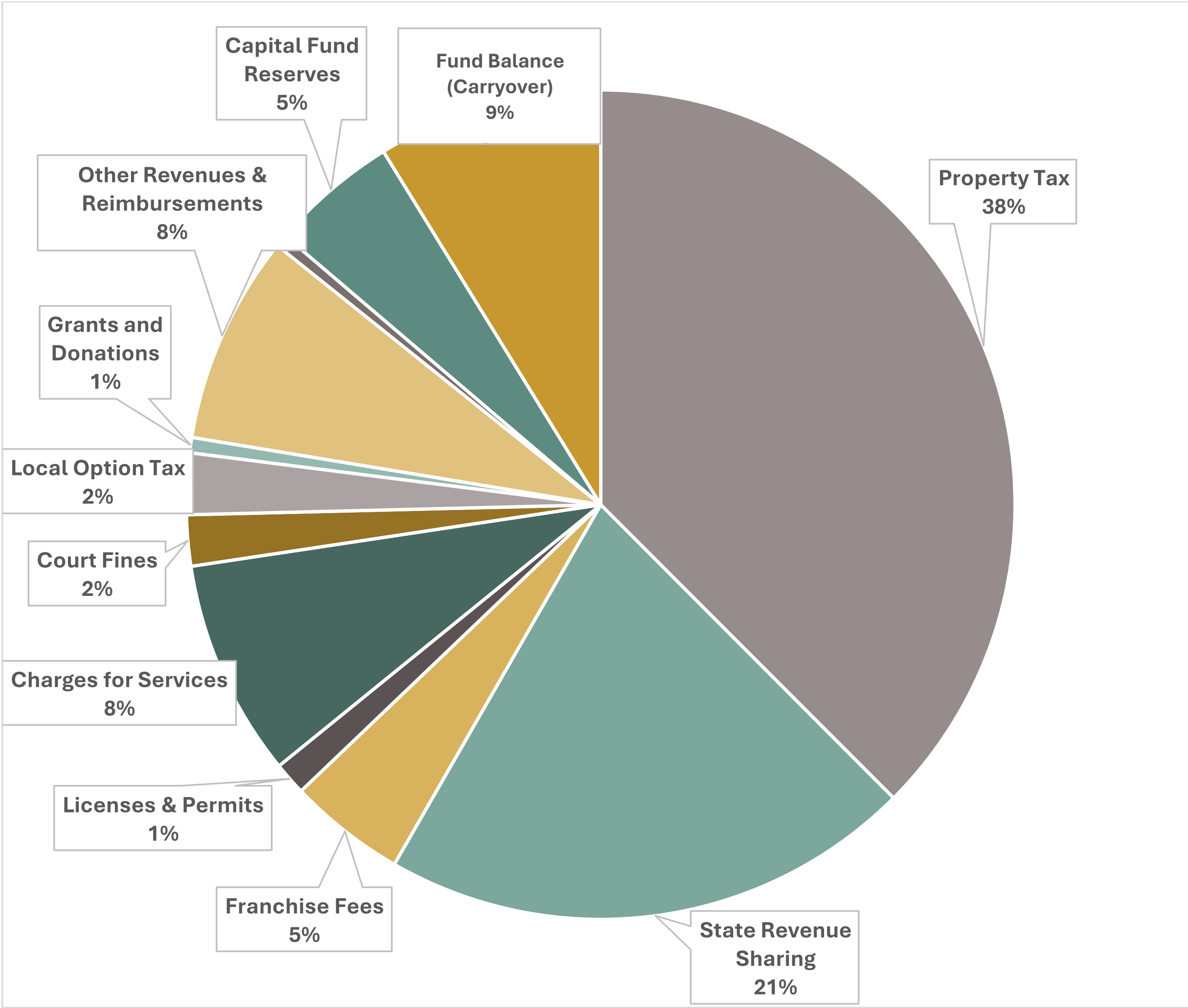
Revenue Overview

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 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 for Bellevue is expected to be $3,629 more than last year, from $300,171 to $303,800, or an increase of 1.21%.

State Highway Revenue to cities is declining. There a 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 on the basis of population. Bellevue's share is expected to be $154,547 for FY 2027.

State Liquor Sharing is also declining to cities. In FY 2026 Bellevue is budgeted to receive $68,535 compared to $64,786 in FY 2027.

Local Option Tax Funds

In 2022, voters approved Bellevue adopting 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. 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 8.42% decrease in General Fund personnel costs for FY 2027.

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	-7.86%
Executive/Legislative	39,504	35,648	35,648	36,302	1.83%
Community Development	223,910	292,543	324,543	306,075	4.63%
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	606,045	-5.15%
TOTAL ALL FUNDS	**$2,261,462**	**$2,511,815**	**$2,760,363**	**$2,515,647**	**.15%**

Expenditure 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							-
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	91,000				40,000	162,237
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	180,586	79,141	9,425	118,465	172,340	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**	**185,288**	**112,825**	**9,425**	**158,465**	**392,308**	**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	FY2025 Actual	FY2026 Budget	Amended Budget FY2026	PRELIM FY027 Budget
100-11-50001	Salaries & Wages	29,823	30,000	30,000	30,000
100-11-50010	P/R Tax Expense	2,282	2,295	2,295	2,295
100-11-50017	Retirement	3,574	3,354	3,354	3,588
100-11-50015	Worker's Comp	36	-	-	34
	Air Ambulance	-	-	-	385
	Total Personnel	**35,715**	**35,649**	**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 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 with not budgeted to be replaced in the FY 2027 budget. As an alternative, $40,000 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
	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
100-03-51180	Grant Expenses (Pop-Up Plaza)			7,000	-
100-03-52010	Office Supplies	1,220	-	-	200
100-03-52050	Professional Services	59,471	45,500	45,500	91,000
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**	**180,586**
COMMUNITY DEVELOPMENT/P&Z	**CAPITAL EXPENDITURES**				
100-03-58120	Construction & Improvement				4,702
	TOTAL EXPENDITURES	**223,910**	**292,543**	**110,305**	**306,075**

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. The Library is staffed by one full-time Director.

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	
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	40,000
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**	**172,340**
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**	**606,045**

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 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 are 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	2026 YTD 5/31/26	PRELIM FY2027 Budget
WATER FUND		9/30/2025	9/30/26	5/31/26	
	Revenues				
200-20-41800	Administrative Fees	(150)	(375)	-	-
200-20-41815	Application Fees	(475)	(125)	(150)	(500)
200-20-41816	Connect/Inspect Fee	-	-	(200)	(1,000)
200-20-41950	Permit - Other	(600)	(500)	(756)	(500)
200-20-42001	Water User Fees	(480,984)	(480,000)	(375,044)	(525,236)
200-20-42002	Water Meter Vault Fees	(886)	(5,000)	(9,480)	(20,000)
200-20-42005	Late Fees	(320)	-	(1,260)	(1,000)
200-20-42006	Water On or Off	(980)	(2,000)	(1,660)	(1,500)
200-20-43000	Client Cost Reimbursement	(1,097)	-	(2,381)	
200-20-45000	Misc Income	(804)	-	-	-
200-20-45010	AFFF Litigation Settlement	(90,763)	-	(37,886)	
200-20-45100	Interest Earned	(37,054)	-	(27,097)	(20,000)
200-20-40000	Fund Balance (Carryover)	-	(152,719)	-	(105,617)
Total Operating Revenue		**(614,114)**	**(640,719)**	**(455,913)**	**(675,353)**
	Capital (Non-Operating) Revenues				
200-20-41900	Grant - Simpson	-	-	-	(4,000,000)
200-20-41910	IDEQ - Water Grant/Bond DW2409	(99,784)	(3,200,000)	(369,474)	(2,798,676)
200-20-41911	IDEQ - WFP 270-2023-21	-	-	(47,500)	
200-20-42004	Water Cap Fee	(53,364)	(15,000)	(16,500)	(25,000)
NEW	Water Bond Fee	-	-	-	(191,000)
NEW	Capital Fund Balance - Carryover				(50,000)
Total Capital Revenues		**(153,148)**	**(3,215,000)**	**(433,474)**	**(7,064,676)**
TOTAL WATER REVENUES		**(767,262)**	**(3,855,719)**	**(889,387)**	**(7,740,029)**

Water Fund 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	
NEW	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 are 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 working 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)**

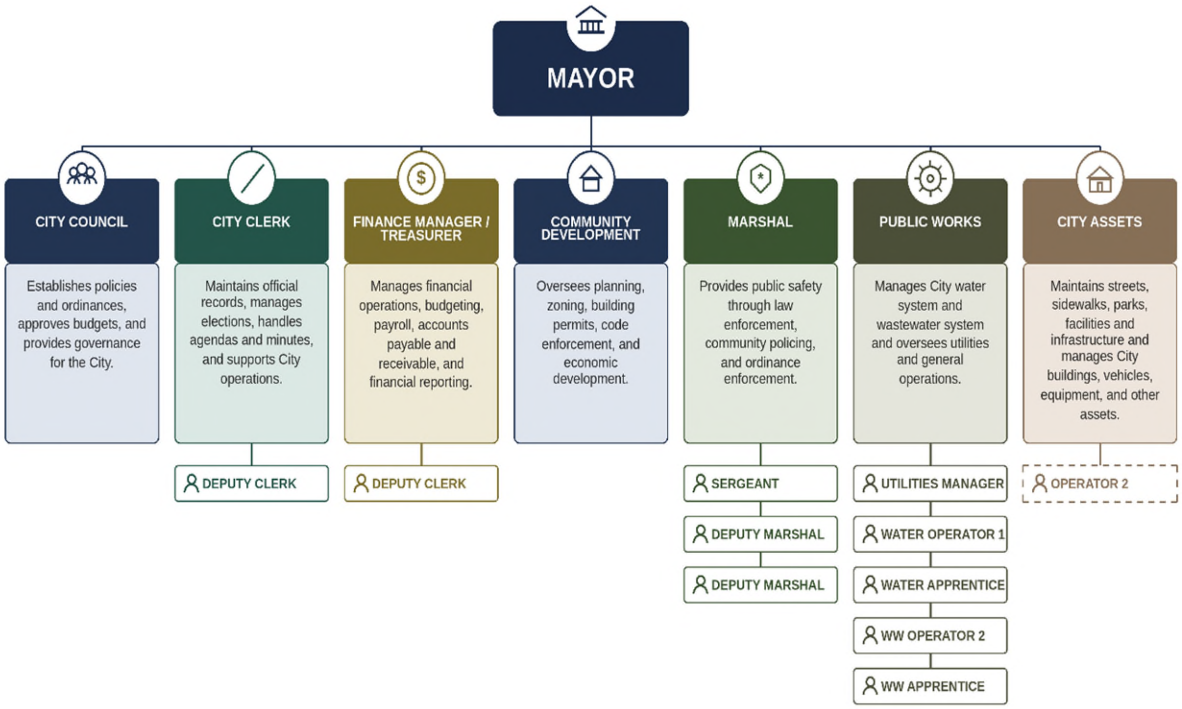
Wastewater Personnel And Operating Expenses

	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 Expenditures

	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

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