



COMMON COUNCIL  
CITY OF BELLEVUE, IDAHO  
TUESDAY OCTOBER 06, 2026  
115 E PINE STREET BELLEVUE, IDAHO 83313  
5:30 PM

## SPECIAL MEETING AGENDA

Agendas may be amended\*

Join Meeting: <https://teams.microsoft.com/meet/275424760484931?p=gbPbPMiOGZeKVz6EU>

Meeting ID: 275 424 760 484 931

Passcode: S3HS3Wo3

**PLEASE MUTE YOUR CALL: PLEASE TURN OFF ALL CELL PHONES EXCEPT FOR EMERGENCY PERSONNEL.**

### CALL TO ORDER

### ROLL CALL

1. **NOTICE OF AGENDA COMPLIANCE (PER IDAHO CODE §74-204): ACTION ITEM**

*Finding that the SPECIAL meeting notice and agenda were posted in accordance with Idaho Code §74-204 within twenty-four (24) hours prior to the meeting at: the City of Bellevue City Hall, Post Office, and on the City's website on October 5, 2026. **Suggested Motion:** The notice for the October 6, 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. **BUDGET: APPROVAL OF DRAFT FY27 BUDGET PUBLIC COMMENT WILL BE TAKEN ON THIS AGENDA ITEM | ACTION ITEM**

- a. Approval of Ordinance 2026-05 Annual Appropriation Ordinance for the Fiscal Year 2027, Appropriating Funds, Authorizing a Levy, and Providing an Effective Date
- b. Approval of Resolution 26-33 Declaring the Intent to Collect \$4,176 in Foregone Property Taxes for Fiscal Year 2027 and Declaring the Purpose for Which They are Budgeted

4. **ADJOURNMENT: ACTION ITEM**

❖ *If you would like to submit written comment on a public hearing agenda item: Submit your comments to [clerk@bellevueidaho.us](mailto: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  
MARTES 6 DE OCTUBRE DE 2026  
115 E PINE STREET, BELLEVUE, IDAHO 83313  
17:30

## ORDEN DEL DÍA DE LA REUNIÓN ESPECIAL

Las agendas pueden ser modificadas\*

Únete a la reunión: <https://teams.microsoft.com/meet/275424760484931?p=gbPbPMiOGZeKVz6EU>

ID de la reunión: 275 424 760 484 931

Código de contraseña: S3HS3Wo3

**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 determinó que el aviso y la agenda de la reunión ESPECIAL se publicaron conforme al Código de Idaho §74-204 en un plazo de veinticuatro (24) horas previas a la reunión en: el Ayuntamiento de Bellevue, la Oficina de Correos y en la página web de la ciudad el 5 de octubre de 2026.*  
***Moción sugerida:** El aviso para la reunión del 6 de octubre de 2026 se completó 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. **PRESUPUESTO: APROBACIÓN DEL BORRADOR DE PRESUPUESTO DEL AÑO FISCAL 27 SE TOMARÁ COMENTARIOS PÚBLICOS SOBRE ESTE PUNTO DEL ORDEN DEL DÍA | PUNTO DE ACCIÓN**
  - a. Aprobación de la Ordenanza 2026-05 Ordenanza Anual de Asignaciones para el Año Fiscal 2027, Asignación de Fondos, Autorización de un Gravamen y Establecimiento de una Fecha de Vigencia
  - b. Aprobación de la Resolución 26-33 que declara la intención de recaudar 4.176 dólares en impuestos sobre la propiedad adeudados para el año fiscal 2027 y declara el propósito para el que están presupuestados
4. **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](mailto: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 notificar 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.



## MEMORANDUM

TO: Mayor Giordani and Bellevue Common Council

FROM: Shelly Shoemaker, Treasurer

RE: FY 2027 Budget

DATE: October 6, 2026

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I recently discovered that the publication notice for our FY2027 budget did not comply with Idaho Code requirements. Specifically, the General Fund revenues were categorized by “Department” instead of by “Source.” This oversight was entirely my responsibility.

As a result, Blaine County and the State Tax Commission have requested that the City of Bellevue republish the notice with the revenues properly listed by source. Additionally, we will need to hold a new Public Hearing to adopt the budget during a special meeting at the earliest opportunity.

This correction is crucial to safeguarding Bellevue’s real property tax revenue for FY2027. The corrected notice was initially published on September 23, and the subsequent notice was published on September 30, in preparation for the City’s Public Hearing on October 6.

Attached, you will also find a new Ordinance to replace the original Appropriations Ordinance, along with a new Resolution to collect foregone taxes. Both documents supersede the versions dated August 24, 2026.

I sincerely apologize for any inconvenience this may have caused. Thank you for your understanding

### Recommended Action

1. *I move to waive the three readings of Ordinance 2026-05 and read by title only.*
2. *I move to approve Ordinance 2026-05, the Annual Appropriations Ordinance for Fiscal Year 2027.*
3. *I move to authorize the publication of Ordinance 2026-05.*
4. *I move to adopt Resolution # 26-33, 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.*

### Attachments:

Original Notice of Public Hearing for Aug 24, 2026  
Original Notice of Public Hearing for Collecting Foregone (Aug 24, 2026)  
New Notice of Public Hearing for Oct. 6, 2026  
New Notice of Public Hearing for Collecting Foregone for Oct. 6, 2026  
Ordinance 2026-05, replacing Ordinance 2026-04  
Resolution 26-33, replacing Resolution 26-28

CITY OF BELLEVUE, IDAHO  
ORDINANCE NO. 2026-05

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: | <u>\$1,365,307</u> |

|                    |              |
|--------------------|--------------|
| 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, 2026.

SECTION 4. Ordinance 2026-04 is superseded by this Ordinance and 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 6th day of October 2026.

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Christina Giordani, Mayor

ATTEST:

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Chloe Sullivan, Interim City Clerk

CITY OF BELLEVUE, IDAHO

RESOLUTION NO. 26-33

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 September 23, 2026, and again on September 30, 2026; and

WHEREAS, The Common Council held a public hearing concerning its intention to collect the Foregone taxes as contemplated by this Resolution on October 6, 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; and

WHEREAS, this Resolution replaces Resolution No. 26-28 approved on August 24, 2026.

NOW THEREFORE BE IT RESOLVED, by a majority vote taken by the Common Council of the City of Idaho on October 6, 2026, that the above stated Foregone amount be included in the property tax to be levied in FY 2027.

APPROVED by the City Council on the 6th day of October, 2026.

CITY OF BELLEVUE

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Christina Giordani, Mayor

ATTEST:

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Chloe Sullivan, Interim City Clerk

# NOTICE OF PUBLIC HEARING BEFORE THE BELLEVUE COMMON COUNCIL FOR THE CITY OF BELLEVUE

## PROPOSED BUDGET FOR FISCAL YEAR 2026-2027

NOTICE IS HEREBY GIVEN that a public hearing, pursuant to Idaho Code 50-1002, for consideration of the proposed budget for fiscal year beginning October 1, 2026, and ending September 30, 2027, will be held at the Bellevue City Hall located at 115 Pine Street, Bellevue, Idaho, and via telecommunication on **OCTOBER 6, 2026**, beginning at 5:30 p.m. Please check the City website, [www.bellevueidaho.gov](http://www.bellevueidaho.gov), for instructions for telecommunication meeting access. All interested persons are invited to attend this public hearing in person or via telecommunication devices and shall be given an opportunity to comment on the proposed budget or may submit written comment to the City of Bellevue, PO Box 825, Bellevue, Idaho 83313 no later than 3:00 p.m. on the day of the meeting. Copies of the proposed budget in detail are available on the City website, [www.bellevueidaho.gov](http://www.bellevueidaho.gov).

| GENERAL FUND REVENUES                        | FY 2025 Actual      | FY2026 Adopted Budget | FY 2026 AMENDED Budget  | FY 2027 Proposed Budget |
|----------------------------------------------|---------------------|-----------------------|-------------------------|-------------------------|
| City Property Tax/Pers. Property Replacement | 861,553             | 897,178               | 897,178                 | 943,354                 |
| State-Shared Revenue                         | 589,478             | 583,318               | 583,318                 | 523,113                 |
| Charges for Services                         | 291,670             | 170,000               | 170,000                 | 213,100                 |
| Reimbursements and Other                     | 208,684             | 268,476               | 268,476                 | 205,170                 |
| Franchise Fees                               | 92,969              | 115,000               | 115,000                 | 115,000                 |
| Local Option Tax (LOT)                       | 64,982              | 75,000                | 75,000                  | 60,000                  |
| Court Fines                                  | 47,464              | 50,000                | 50,000                  | 50,000                  |
| Licenses & Permits                           | 28,538              | 29,682                | 29,682                  | 32,400                  |
| Grants & Donations                           | 26,700              | 114,500               | 232,546                 | 15,000                  |
| Interest                                     | 26,248              | -                     | -                       | 12,050                  |
| Capital Reserves                             | -                   | -                     | 130,501                 | 125,402                 |
| Carryover                                    | 30,324              | 208,661               | 208,661                 | 221,058                 |
| <b>TOTAL REVENUES</b>                        | <b>\$ 2,268,610</b> | <b>\$ 2,511,815</b>   | <b>\$ 2,760,362</b>     | <b>\$ 2,515,647</b>     |
| GENERAL FUND EXPENDITURES                    | FY 2025 Actual      | FY2026 Adopted Budget | FY 2026 AMENDED Budget  | FY 2027 Proposed Budget |
| Administration                               | 500,616             | 594,426               | 594,471                 | 547,735                 |
| City Council                                 | 39,504              | 35,694                | 35,649                  | 36,302                  |
| CD / P&Z                                     | 223,910             | 292,543               | 324,543                 | 286,075                 |
| Fire                                         | 156,728             | 185,844               | 201,320                 | 205,291                 |
| Library                                      | 71,807              | 68,320                | 68,320                  | 72,771                  |
| Marshal                                      | 698,990             | 696,067               | 696,067                 | 741,428                 |
| City Assets                                  | 569,907             | 638,921               | 839,992                 | 626,045                 |
| <b>TOTAL EXPENDITURES</b>                    | <b>2,268,610</b>    | <b>2,511,815</b>      | <b>2,760,362</b>        | <b>2,515,647</b>        |
| WASTEWATER FUND REVENUES                     | FY 2025 Actual      | FY 2026 Budget        | FY 2026 AMENDED BUDGET  | FY 2027 Proposed Budget |
| WW Fund Operating Revenues                   | 1,332,523           | 820,100               | 820,100                 | 909,907                 |
| WW Fund Capital Revenues                     | 460,024             | 430,400               | 1,068,604               | 435,400                 |
| WW Fund Balance Reserves                     | 222,811             | 26,931                | 26,931                  | 20,000                  |
| <b>TOTAL WW FUND REVENUES</b>                | <b>2,015,358</b>    | <b>1,277,431</b>      | <b>1,915,635</b>        | <b>1,365,307</b>        |
| WASTEWATER FUND EXPENSES                     |                     |                       |                         |                         |
| WW Fund Operating Expenses                   | 897,701             | 721,181               | 721,181                 | 849,057                 |
| WW Fund Capital Expenses                     | 103,081             | 556,250               | 1,194,454               | 516,250                 |
| <b>TOTAL WW FUND EXPENSES</b>                | <b>1,000,782</b>    | <b>1,277,431</b>      | <b>1,915,635</b>        | <b>1,365,307</b>        |
| WATER FUND REVENUES                          | FY 2025 Actual      | FY 2026 Budget        | FY 2027 Proposed Budget |                         |
| Water Fund Operating Revenues                | 611,778             | 503,000               | 569,736                 |                         |
| Water Fund Capital Revenues                  | 153,148             | 3,200,000             | 7,064,676               |                         |
| Water Fund Balance Reserves                  | 143,087             | 152,719               | 105,617                 |                         |
| <b>TOTAL WATER FUND REVENUES</b>             | <b>908,013</b>      | <b>(3,855,719)</b>    | <b>7,740,029</b>        |                         |
| WATER FUND EXPENSES                          |                     |                       |                         |                         |
| Water Fund Operating Expenses                | 661,949             | 655,719               | 639,353                 |                         |
| Water Fund Capital Expenses                  | 41,327              | 3,200,000             | 7,100,676               |                         |
| <b>TOTAL WATER FUND EXPENSES</b>             | <b>703,276</b>      | <b>3,855,719</b>      | <b>7,740,029</b>        |                         |

The proposed expenditures and revenues for fiscal year 2026-2027 were tentatively approved by the Bellevue Common Council on August 4, 2026. Any person needing special accommodations to participate in the above noticed meeting should contact Bellevue City Hall, 115 Pine St., Bellevue, ID 83313 or telephone 208-788-2128 at least twenty-four (24) hours prior to the meeting.

Shelly Shoemaker, Bellevue City Treasurer  
Publish, Idaho Mountain Express, September 16 and 23, 2026

NOTICE OF PUBLIC HEARING BEFORE THE CITY OF BELLEVUE COMMON COUNCIL FOR  
COLLECTING A FORGONE AMOUNT OF PROPERTY TAXES FOR FISCAL YEAR 2027 AS DESCRIBED IN  
IDAHO CODE 63-802

NOTICE IS HEREBY GIVEN that a Public Hearing, pursuant to Idaho Code 63-802 et al, for consideration of collecting a foregone amount of property tax for property year 2027 will be held at the Bellevue City Hall located at 115 Pine Street, Bellevue, Idaho, and via telecommunication on **Tuesday, October 6, 2026**, beginning at 5:30 p.m.

The City proposes collecting \$4,176 from its accumulated foregone balance of \$4,176 to fund maintenance and operations.

Please check the City website, [www.bellevueidaho.gov](http://www.bellevueidaho.gov), for instructions for telecommunication meeting access. All interested persons are invited to attend this public hearing using telecommunication devices and shall be given an opportunity to comment on the collection of the foregone property tax amount or may submit written comment to the City of Bellevue, PO Box 825, Bellevue, Idaho 83313 no later than 3:00 p.m. on the day of the meeting. Any person needing special accommodations to participate in the above noticed meeting should contact Bellevue City Hall, 115 Pine St., Bellevue, ID 83313 or telephone 208-788-2128 at least twenty-four (24) hours prior to the meeting.

Shelly Shoemaker, Bellevue City Treasurer  
Publish: Idaho Mountain Express  
Sept. 23 and 30, 2026

# NOTICE OF PUBLIC HEARING BEFORE THE BELLEVUE COMMON COUNCIL FOR THE CITY OF BELLEVUE

## PROPOSED BUDGET FOR FISCAL YEAR 2026-2027

NOTICE IS HEREBY GIVEN that a public hearing, pursuant to Idaho Code 50-1002, for consideration of the proposed budget for fiscal year beginning October 1, 2026, and ending September 30, 2027, will be held at the Bellevue City Hall located at 115 Pine Street, Bellevue, Idaho, and via telecommunication on Monday, August 24, 2026, beginning at 5:30 p.m. Please check the City website, [www.bellevueidaho.gov](http://www.bellevueidaho.gov), for instructions for telecommunication meeting access. All interested persons are invited to attend this public hearing in person or via telecommunication devices and shall be given an opportunity to comment on the proposed budget or may submit written comment to the City of Bellevue, PO Box 825, Bellevue, Idaho 83313 no later than 3:00 p.m. on the day of the meeting. Copies of the proposed budget in detail are available on the City website, [www.bellevueidaho.gov](http://www.bellevueidaho.gov).

| GENERAL FUND REVENUES            | FY 2025<br>Actual     | FY2026<br>Adopted<br>Budget | FY 2026<br>AMENDED<br>BUDGET  | FY 2027<br>Proposed<br>Budget |
|----------------------------------|-----------------------|-----------------------------|-------------------------------|-------------------------------|
| Administration                   | (1,579,093)           | (1,858,618)                 | (1,858,618)                   | (1,797,073)                   |
| City Council                     | -                     | -                           | -                             | -                             |
| CD / P&Z                         | (187,296)             | (142,000)                   | (174,000)                     | (263,702)                     |
| Fire                             | (46,351)              | (28,000)                    | (43,476)                      | (31,250)                      |
| Library                          | (5,564)               | (14,050)                    | (14,050)                      | (8,050)                       |
| Marshal                          | (70,586)              | (66,500)                    | (66,500)                      | (82,700)                      |
| City Assets                      | (349,396)             | (402,647)                   | (603,718)                     | (332,872)                     |
| <b>TOTAL REVENUES</b>            | <b>\$ (2,238,286)</b> | <b>\$ (2,511,815)</b>       | <b>\$ (2,760,362)</b>         | <b>\$ (2,515,647)</b>         |
| GENERAL FUND EXPENDITURES        | FY 2025<br>Actual     | FY2026<br>Adopted<br>Budget | FY 2026<br>AMENDED<br>Budget  | FY 2027<br>Proposed<br>Budget |
| Administration                   | 500,616               | 594,426                     | 594,471                       | 547,735                       |
| City Council                     | 39,504                | 35,694                      | 35,649                        | 36,302                        |
| CD / P&Z                         | 223,910               | 292,543                     | 324,543                       | 286,075                       |
| Fire                             | 156,728               | 185,844                     | 201,320                       | 205,291                       |
| Library                          | 71,807                | 68,320                      | 68,320                        | 72,771                        |
| Marshal                          | 698,990               | 696,067                     | 696,067                       | 741,428                       |
| City Assets                      | 569,907               | 638,921                     | 839,992                       | 626,045                       |
| <b>TOTAL EXPENDITURES</b>        | <b>2,268,610</b>      | <b>2,511,815</b>            | <b>2,760,362</b>              | <b>2,515,647</b>              |
| WASTEWATER FUND REVENUES         | FY 2025<br>Actual     | FY 2026<br>Budget           | FY 2026<br>AMENDED            | FY 2027<br>Proposed           |
| WW Fund Operating Revenues       | (1,332,523)           | (820,100)                   | (820,100)                     | (909,907)                     |
| WW Fund Capital Revenues         | (460,024)             | (430,400)                   | (1,068,604)                   | (435,400)                     |
| WW Fund Balance Reserves         | (222,811)             | (26,931)                    | (26,931)                      | (20,000)                      |
| <b>TOTAL WW FUND REVENUES</b>    | <b>(2,015,358)</b>    | <b>(1,277,431)</b>          | <b>(1,915,635)</b>            | <b>(1,365,307)</b>            |
| WASTEWATER FUND EXPENSES         |                       |                             |                               |                               |
| WW Fund Operating Expenses       | 897,701               | 721,181                     | 721,181                       | 849,057                       |
| WW Fund Capital Expenses         | 103,081               | 556,250                     | 1,194,454                     | 516,250                       |
| <b>TOTAL WW FUND EXPENSES</b>    | <b>1,000,782</b>      | <b>1,277,431</b>            | <b>1,915,635</b>              | <b>1,365,307</b>              |
| WATER FUND REVENUES              | FY 2025<br>Actual     | FY 2026<br>Budget           | FY 2027<br>Proposed<br>Budget |                               |
| Water Fund Operating Revenues    | (611,778)             | (503,000)                   | (569,736)                     |                               |
| Water Fund Capital Revenues      | (153,148)             | (3,200,000)                 | (7,064,676)                   |                               |
| Water Fund Balance Reserves      | (143,087)             | (152,719)                   | (105,617)                     |                               |
| <b>TOTAL WATER FUND REVENUES</b> | <b>(908,013)</b>      | <b>(3,855,719)</b>          | <b>(7,740,029)</b>            |                               |
| WATER FUND EXPENSES              |                       |                             |                               |                               |
| Water Fund Operating Expenses    | 661,949               | 655,719                     | 639,353                       |                               |
| Water Fund Capital Expenses      | 41,327                | 3,200,000                   | 7,100,676                     |                               |
| <b>TOTAL WATER FUND EXPENSES</b> | <b>703,276</b>        | <b>3,855,719</b>            | <b>7,740,029</b>              |                               |

The proposed expenditures and revenues for fiscal year 2026-2027 were tentatively approved by the Bellevue Common Council on August 4, 2026. Any person needing special accommodations to participate in the above noticed meeting should contact Bellevue City Hall, 115 Pine St., Bellevue, ID 83313 or telephone 208-788-2128 at least twenty-four (24) hours prior to the meeting.

Shelly Shoemaker, Bellevue City Treasurer  
Publish, Idaho Mountain Express, August 12 and 19, 2026

NOTICE OF PUBLIC HEARING BEFORE THE CITY OF BELLEVUE COMMON COUNCIL FOR  
COLLECTING A FORGONE AMOUNT OF PROPERTY TAXES FOR FISCAL YEAR 2027 AS DESCRIBED IN  
IDAHO CODE 63-802

NOTICE IS HEREBY GIVEN that a Public Hearing, pursuant to Idaho Code 63-802 et al, for consideration of collecting a foregone amount of property tax for property year 2027 will be held at the Bellevue City Hall located at 115 Pine Street, Bellevue, Idaho, and via telecommunication on Monday, August 24, 2026, beginning at 5:30 p.m.

The City proposes collecting \$4,176 from its accumulated foregone balance of \$4,176 to fund maintenance and operations.

Please check the City website, [www.bellevueidaho.gov](http://www.bellevueidaho.gov), for instructions for telecommunication meeting access. All interested persons are invited to attend this public hearing using telecommunication devices and shall be given an opportunity to comment on the collection of the foregone property tax amount or may submit written comment to the City of Bellevue, PO Box 825, Bellevue, Idaho 83313 no later than 3:00 p.m. on the day of the meeting. Any person needing special accommodations to participate in the above noticed meeting should contact Bellevue City Hall, 115 Pine St., Bellevue, ID 83313 or telephone 208-788-2128 at least twenty-four (24) hours prior to the meeting.

Shelly Shoemaker, Bellevue City Treasurer  
Publish: Idaho Mountain Express  
August 12 and 19, 2026

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:

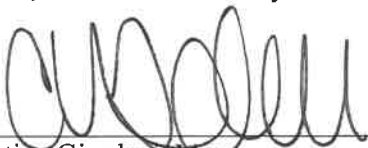
|                        |                    |
|------------------------|--------------------|
| GENERAL FUND:          | \$2,515,647        |
| WATER FUND:            | \$7,740,029        |
| WASTEWATER FUND:       | <u>\$1,365,307</u> |
| <br>TOTAL CITY BUDGET: | <br>\$11,620,983   |

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, 2026.

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 BELLEVUE, 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 .

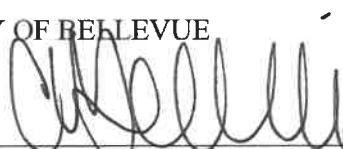
WHEREAS, The Common Council held a public hearing concerning its intention to collect the Foregone taxes as contemplated by this Resolution on August 24, 2026 to receive public comment on the proposal; and

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 FY 2027.

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

CITY OF BELLEVUE

  
Christina Giordani, Mayor

ATTEST:



Chloe Sullivan, Interim City Clerk

