**COMMON COUNCIL**
**CITY OF BELLEVUE, IDAHO**
**MONDAY, OCTOBER 26, 2026, 5:30 PM**
**115 E. PINE STREET, BELLEVUE, IDAHO 83313**

# AGENDA

**Agendas May Be Amended**

---

**JOIN TEAMS MEETING:**

https://teams.microsoft.com/meet/266718163292792?p=KsLKJTgNtEmZoO9l32
Meeting ID: 266 718 163 292 792 0
Passcode: gT38Nj3P

**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**
2. **CALL FOR CONFLICT** (AS OUTLINED IN IDAHO CODE **§74-404**):
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 Claims: October 13, 2026 through October 26, 2026: Shelly Shoemaker, Treasurer
   b. Treasurer's Financial Statements for September 2026: Shelly Shoemaker, Treasurer
6. **NEW BUSINESS**
   a. Consideration of a Memorandum of Agreement between Blaine County, City of Hailey, and City of Bellevue For the Provision of Police Support to the City of Bellevue: Mike Shelamer, Interim Marshal **ACTION ITEM**
   b. Consideration of Resolution 26-38 Authorizing the Mayor to Enter Into a Contract for Services with Workman & Company for the Annual Audit of City Financials: Shelly Shoemaker, Treasurer **ACTION ITEM**
7. **WASTEWATER WORK SESSION**
8. **OLD BUSINESS**
   a. Consideration of Resolution 26-39 Amending the Monthly Sewer User Charges for the Municipal Sewer System: Chris Johnson, Public Works Director **ACTION ITEM**
   b. Consideration of Resolution 26-40 Correcting the FY 2026 Fee Schedule Adopted by Resolution 2026-02 for Scrivener's Errors: Chris Johnson, Public Works Director **ACTION ITEM**
9. **PUBLIC HEARING:**

   Consideration of an Application for a Community Development Block Grant for Downtown Revitalization of the Area West of Main Street from Oak Street to Elm Street: Brian Parker, Community Development Director

   a. Adoption of Resolution 26-41 Establishing a Redevelopment Area **ACTION ITEM**

b. Adoption of Resolution 26-42 Relating to Fair Housing **ACTION ITEMS**
c. Adoption of Resolution 26-43 Establishing a Citizen Participation Plan **ACTION ITEMS**
d. Adoption of Resolution 26-44 Authorizing the Mayor to Sign and Submit a Community Development Block Grant Application **ACTION ITEM**

10. **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, 26 DE OCTUBRE 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/2667181632927920?p=KsLKJTgNtEmZoO9l32
ID de la reunión: 266 718 163 292 792 0
Código de entrada: gT38Nj3P

**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 DEL ORDEN DEL DÍA** (SEGÚN EL CÓDIGO DE IDAHO ***§74-204***): **PUNTO DE ACCIÓN**
2. **LLAMADO AL** conflicto (SEGÚN LO ESTABLECIDO EN EL CÓDIGO DE IDAHO **§74-404**):
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 reclamaciones: 13 de octubre de 2026 al 26 de octubre de 2026: Shelly Shoemaker, Tesorera
   b. Estado financiero del Tesorero de septiembre de 2026: Shelly Shoemaker, Tesorera
6. **NUEVOS NEGOCIOS**
   a. Consideración de un Memorando de Acuerdo entre el Condado de Blaine, la Ciudad de Hailey y la Ciudad de Bellevue para la Provisión de Apoyo Policial a la Ciudad de Bellevue: Mike Shelamer, Punto de Acción del Alguacil Interino
   b. Consideración de la Resolución 26-38 que autoriza al alcalde a celebrar un contrato de servicios con Workman & Company para la auditoría anual de las finanzas municipales: Shelly Shoemaker, Tesorera **PUNTO DE ACCIÓN**
7. **SESIÓN DE TRABAJO SOBRE AGUAS RESIDUALES**
8. **ASUNTOS ANTIGUOS**
   a. Consideración de la Resolución 26-39 que modifica los cargos mensuales por el usuario de alcantarillado para el sistema municipal de alcantarillado: Chris Johnson, Director de Obras **Públicas PUNTO DE ACCIÓN**
   b. Consideración de la Resolución 26-40 que corrige la tabla de tarifas del año fiscal 2026 adoptada por la Resolución 2026-02 por errores de Scrivener: Chris Johnson, Director de Obras Públicas **PUNTO DE ACCIÓN**
9. **AUDIENCIA PÚBLICA:**

Consideración de una solicitud para una subvención de desarrollo comunitario para la revitalización del centro de la ciudad de la zona al oeste de Main Street, desde Oak Street hasta Elm Street: Brian Parker, Director de Desarrollo Comunitario

a. Adopción de la Resolución 26-41 Estableciendo un Área de Reurbanización **PUNTO DE ACCIÓN**
b. Adopción de la Resolución 26-42 Relativa a **la Vivienda Justa PUNTOS DE ACCIÓN**
c. Adopción de la Resolución 26-43 Establecimiento de un Plan de Participación Ciudadana **PUNTOS DE ACCIÓN**
d. Adopción de la Resolución 26-44 que autoriza al alcalde a firmar y presentar una solicitud de subvención global para el desarrollo **comunitario PUNTO DE ACCIÓN**

10. **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)***

**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.

| Name | Invoice | Seq | Type | Description | Invoice Date | Total Cost | GL Account | GL Account Description | GL Activity Number |
|---|---|---|---|---|---|---|---|---|---|
| **100-01** | | | | | | | | | |
| Idaho Indep. Intergov. Authority | 4113 | 2 | Invoice | Admin Health Insur | 10/20/2026 | 4,017.00 | 100-01-50011 | Insurance - Health | 0 |
| Air St Lukes Membership | 102026 | 1 | Invoice | Membership - Bryan Duke | 10/21/2026 | 55.00 | 100-01-50019 | Air Ambulance | 0 |
| Air St Lukes Membership | 102126 | 1 | Invoice | Membership - Amberle Molyneux | 10/21/2026 | 55.00 | 100-01-50019 | Air Ambulance | 0 |
| Micro Tech Systems | 100671 | 1 | Invoice | Sonic wall subscription license | 10/12/2026 | 840.00 | 100-01-51062 | Computers - Software & Su | 0 |
| Great America Financial Services | 43310354 | 1 | Invoice | Konica copier - standard payment | 10/21/2026 | 457.35 | 100-01-51180 | Office Equipment Rental/R | 0 |
| Pitney Bowes Purchase Power | 101926 | 1 | Invoice | Postage Refill - 10/15/26 | 10/19/2026 | 151.50 | 100-01-52040 | Postage, Copies, Mailing | 0 |
| St. Luke's Health System | 2659644 | 1 | Invoice | Collection Fee | 10/09/2026 | 15.00 | 100-01-52050 | Professional Services | 0 |
| Express Publishing - Idaho Mtn. | 2133429 | 1 | Invoice | Legal - Foregone - 8/12 & 8/19/26 | 08/12/2026 | 79.35 | 100-01-52060 | Publishing | 0 |
| Express Publishing - Idaho Mtn. | 2133429 | 2 | Invoice | Legal - Budget 8/12/26 | 08/12/2026 | 155.52 | 100-01-52060 | Publishing | 0 |
| Express Publishing - Idaho Mtn. | 2133429 | 3 | Invoice | Legal - Budget 8/19/26 | 08/12/2026 | 120.96 | 100-01-52060 | Publishing | 0 |
| Express Publishing - Idaho Mtn. | 2133429 | 4 | Invoice | Legal - Candidate Filing Deadline | 08/12/2026 | 28.52 | 100-01-52060 | Publishing | 0 |
| Express Publishing - Idaho Mtn. | 2133429 | 7 | Invoice | Legal - Forgone 9/23/26 | 08/12/2026 | 43.24 | 100-01-52060 | Publishing | 0 |
| Express Publishing - Idaho Mtn. | 2133429 | 6 | Invoice | Legal - Ordinance #2026-04 | 08/12/2026 | 114.93 | 100-01-52060 | Publishing | 0 |
| Express Publishing - Idaho Mtn. | 2133429 | 8 | Invoice | Legal - Forgone 9/30/26 | 08/12/2026 | 37.84 | 100-01-52060 | Publishing | 0 |
| Express Publishing - Idaho Mtn. | 2133429 | 9 | Invoice | Legal - Budget 9/23/26 | 08/12/2026 | 253.12 | 100-01-52060 | Publishing | 0 |
| Express Publishing - Idaho Mtn. | 2133429 | 10 | Invoice | Legal - Budget 9/30/26 | 08/12/2026 | 196.87 | 100-01-52060 | Publishing | 0 |
| Cox Business | 205154502-1 | 1 | Invoice | Telephone Chgs. - 10/5/26 - 11/4/26 | 10/05/2026 | 632.31 | 100-01-52100 | Telephone | 0 |
| Total 100-01: | | | | | | 7,253.51 | | | |
| **100-03** | | | | | | | | | |
| Idaho Indep. Intergov. Authority | 4113 | 1 | Invoice | Comm Dev Health Insur | 10/20/2026 | 993.00 | 100-03-50011 | Insurance - Health | 0 |
| Frontier Community Resources | 1788 | 1 | Invoice | City Dues - Annual Charge | 10/16/2026 | 500.00 | 100-03-51080 | Dues & Memberships | 0 |
| Express Publishing - Idaho Mtn. | 2133429 | 5 | Invoice | Legal - Ordinance #2026-03 | 08/12/2026 | 48.76 | 100-03-52060 | Publishing | 0 |
| Total 100-03: | | | | | | 1,541.76 | | | |
| **100-05** | | | | | | | | | |
| Locality Media, LLC dba First Due | 11462 | 1 | Invoice | First Due subscription | 10/15/2026 | 3,110.00 | 100-05-51080 | Dues & Memberships | 0 |
| Valley Wide Cooperative | B51289 | 1 | Invoice | Fuel Card #3816395 | 10/20/2026 | 159.85 | 100-05-51110 | Fuel | 0 |
| Valley Wide Cooperative | B49004 | 1 | Invoice | Fuel Card #3816394 | 10/19/2026 | 111.48 | 100-05-51110 | Fuel | 0 |
| Valley Wide Cooperative | 101598/9 | 1 | Invoice | Fuel for Chiefs Tk. | 10/13/2026 | 116.86 | 100-05-51110 | Fuel | 0 |
| National Hose Testing Specialities | 52534 | 1 | Invoice | Hose & Ladder Testing | 10/14/2026 | 2,643.70 | 100-05-51163 | R & M - Equipment (non-au | 0 |
| Total 100-05: | | | | | | 6,141.89 | | | |
| **100-07** | | | | | | | | | |
| Idaho Indep. Intergov. Authority | 4113 | 3 | Invoice | Library Health Insur | 10/20/2026 | 993.00 | 100-07-50011 | Insurance - Health | 0 |

| Name | Invoice | Seq | Type | Description | Invoice Date | Total Cost | GL Account | GL Account Description | GL Activity Number |
|---|---|---|---|---|---|---|---|---|---|
| Total 100-07: | | | | | | 993.00 | | | |
| **100-08** | | | | | | | | | |
| Idaho Indep. Intergov. Authority | 4113 | 4 | Invoice | Marshal Health Insur | 10/20/2026 | 2,943.00 | 100-08-50011 | Insurance - Health | 0 |
| Christensen Inc. dba United Oil | CL21722 | 1 | Invoice | Fuel - Card #263954/Shelamer | 10/15/2026 | 278.88 | 100-08-51110 | Fuel | 0 |
| Christensen Inc. dba United Oil | CL21722 | 2 | Invoice | Fuel - Card #6524271/Hairston | 10/15/2026 | 321.25 | 100-08-51110 | Fuel | 0 |
| Les Schwab | 11701025498 | 1 | Invoice | Dodge P21334 - Installed new front brak | 10/10/2026 | 444.56 | 100-08-51167 | R & M - Autos | 0 |
| Les Schwab | 11701025620 | 1 | Invoice | Dodge P21384 - Oil change | 10/10/2026 | 105.28 | 100-08-51167 | R & M - Autos | 0 |
| St. Luke's Health System | 2659548 | 1 | Invoice | Blood Draw | 10/09/2026 | 32.00 | 100-08-56040 | Medical/Lab Kits | 0 |
| Blaine County Sheriff's Office | 101526 | 1 | Invoice | Law Enforcement Identification Badges | 10/15/2026 | 10.00 | 100-08-56050 | Specialized Equipment | 0 |
| Total 100-08: | | | | | | 4,134.97 | | | |
| **100-15** | | | | | | | | | |
| Idaho Indep. Intergov. Authority | 4113 | 5 | Invoice | City Assets | 10/20/2026 | 3,972.00 | 100-15-50011 | Insurance - Health | 0 |
| Napa Auto Parts | 275489 | 1 | Invoice | Repair weed eater belt | 10/19/2026 | 14.00 | 100-15-51164 | R & M - Street Maintenanc | 0 |
| Ohio Gulch Transfer Station | 00375908 | 1 | Invoice | Tree trimming | 10/14/2026 | 6.08 | 100-15-51165 | R & M - Tree Expense | 0 |
| Napa Auto Parts | 275265 | 1 | Invoice | Windshield wipers for trucks | 10/15/2026 | 86.60 | 100-15-51167 | R & M - Autos | 0 |
| Clearwater Landscaping | 15241 | 1 | Invoice | Irrigation repair - Memorial Park - 9/23/26 | 10/14/2026 | 76.50 | 100-15-52050 | Professional Services | 0 |
| Clearwater Landscaping | 15241 | 2 | Invoice | Turf mowing - Memorial Park - 9/24/26 | 10/14/2026 | 232.38 | 100-15-52050 | Professional Services | 0 |
| Clearwater Landscaping | 15242 | 1 | Invoice | Irrigation repair - O'Donnell Park - 9/23/2 | 10/14/2026 | 172.13 | 100-15-52050 | Professional Services | 0 |
| Clearwater Landscaping | 15242 | 2 | Invoice | Turf mowing - O'Donnell Park - 9/24/26 | 10/14/2026 | 529.10 | 100-15-52050 | Professional Services | 0 |
| L.L. Green's Hardware | C28263 | 1 | Invoice | Trash bags - Park | 10/15/2026 | 24.99 | 100-15-52090 | Supplies | 0 |
| Cintas | 5365-486003 | 1 | Invoice | Supplies | 10/08/2026 | 24.85 | 100-15-57000 | Safety Equipment | 0 |
| Total 100-15: | | | | | | 5,138.63 | | | |
| **200-20** | | | | | | | | | |
| Idaho Indep. Intergov. Authority | 4113 | 6 | Invoice | Water Health Insur | 10/20/2026 | 1,023.50 | 200-20-50011 | Insurance - Health | 0 |
| Spronk Water Engineers, Inc. | WRV03-37 | 1 | Invoice | Engineering services in support of B.W. g | 10/16/2026 | 270.31 | 200-20-51070 | Conjunctive Management | 0 |
| Lunceford Excavation, Inc. | 20019 | 1 | Invoice | Emergency mainline repair @ 6th & Che | 10/13/2026 | 2,963.87 | 200-20-51160 | Repairs & Maintenance (G | 0 |
| Pitney Bowes Purchase Power | 101926 | 2 | Invoice | Postage Refill - 10/15/26 | 10/19/2026 | 75.75 | 200-20-52040 | Postage, Copies, Mailing | 0 |
| Valley Wide Cooperative | 101631/9 | 1 | Invoice | Supplies | 10/14/2026 | 11.97 | 200-20-52090 | Supplies | 0 |
| Cox Business | 205154502-1 | 2 | Invoice | Telephone Chgs. - 10/5/26 - 11/4/26 | 10/05/2026 | 316.15 | 200-20-52100 | Telephone | 0 |
| Advanced Control Systems, LLC | 42916 | 1 | Invoice | Carefree SCADA Program - Water | 10/20/2026 | 160.00 | 200-20-57500 | Scada Maintenance & Rep | 0 |
| McHugh Bromley Attorneys at La | 1000 5406 | 1 | Invoice | Legal services for water improvement pr | 09/30/2026 | 7,486.00 | 200-20-58125 | Water Improvements IDEQ | 2001 |
| Total 200-20: | | | | | | 12,307.55 | | | |

| Name | Invoice | Seq | Type | Description | Invoice Date | Total Cost | GL Account | GL Account Description | GL Activity Number |
|---|---|---|---|---|---|---|---|---|---|
| **300-30** | | | | | | | | | |
| Idaho Indep. Intergov. Authority | 4113 | 7 | Invoice | WW Health Insur | 10/20/2026 | 30.50 | 300-30-50011 | Insurance - Health | 0 |
| Idaho Department of Environment | RW-2027-00 | 1 | Invoice | 2026 Reuse Fee | 10/01/2026 | 1,000.00 | 300-30-51157 | Permits/Regulatory Fees | 0 |
| Napa Auto Parts | 273878 | 1 | Invoice | Parts for wastewater hauling truck | 10/01/2026 | 8.27 | 300-30-51167 | R & M - Autos | 0 |
| Johnson, Chris | INV-DF-US-H | 1 | Invoice | Reimbursement - Internet for WWTP - Se | 10/18/2026 | 130.00 | 300-30-52020 | Internet Expense | 0 |
| Pitney Bowes Purchase Power | 101926 | 3 | Invoice | Postage Refill - 10/15/26 | 10/19/2026 | 75.75 | 300-30-52040 | Postage, Copies & Mailing | 0 |
| Thatcher Company | 20261001148 | 1 | Invoice | Chlorine Cylinders for WWTP | 10/06/2026 | 10,149.31 | 300-30-52090 | Supplies | 0 |
| Thatcher Company | 2026100900 | 1 | Invoice | Credit - Deposit refund for chlorine cylind | 10/12/2026 | 3,150.00- | 300-30-52090 | Supplies | 0 |
| Thatcher Company | 2026100906 | 1 | Invoice | Credit - Deposit refund for chlorine cylind | 10/12/2026 | 2,800.00- | 300-30-52090 | Supplies | 0 |
| Cox Business | 205154502-1 | 3 | Invoice | Telephone Chgs. - 10/5/26 - 11/4/26 | 10/05/2026 | 316.15 | 300-30-52100 | Telephone | 0 |
| Advanced Control Systems, LLC | 42915 | 1 | Invoice | Carefree SCADA Program - Wastewater | 10/20/2026 | 773.00 | 300-30-57500 | Scada Maint & Repair | 0 |
| Core & Main | V000071672 | 1 | Invoice | Replacement Valves for Membrane Repl | 10/02/2026 | 1,273.58 | 300-30-58121 | Membrane Replacement P | 3001 |
| Keller Associates, Inc. | 0000258193 | 1 | Invoice | Contract services for membrane replace | 10/12/2026 | 6,702.76 | 300-30-58121 | Membrane Replacement P | 3001 |
| Idaho Department of Environment | NOV 2026 | 1 | Invoice | IDEQ Loan Semi-Annual Payment | 10/31/2026 | 205,200.00 | 300-30-58170 | IDEQ Loan | 0 |
| Total 300-30: | | | | | | 219,709.32 | | | |
| Grand Totals: | | | | | | 257,220.63 | | | |

Report GL Period Summary

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

| Invoice | Seq | Type | Description | Invoice Date | Total Cost | GL Account | GL Account Description | GL Activity Number |
|---|---|---|---|---|---|---|---|---|
| **Advanced Control Systems, LLC (120)** | | | | | | | | |
| 42915 | 1 | Invoice | Carefree SCADA Program - Wastewater | 10/20/2026 | 773.00 | 300-30-57500 | Scada Maint & Repair | 0 |
| 42916 | 1 | Invoice | Carefree SCADA Program - Water | 10/20/2026 | 160.00 | 200-20-57500 | Scada Maintenance & Repairs | 0 |
| Total Advanced Control Systems, LLC (120): | | | | | 933.00 | | | |
| **Air St Lukes Membership (180)** | | | | | | | | |
| 102026 | 1 | Invoice | Membership - Bryan Duke | 10/21/2026 | 55.00 | 100-01-50019 | Air Ambulance | 0 |
| 102126 | 1 | Invoice | Membership - Amberle Molyneux | 10/21/2026 | 55.00 | 100-01-50019 | Air Ambulance | 0 |
| Total Air St Lukes Membership (180): | | | | | 110.00 | | | |
| **Blaine County Sheriff's Office (510)** | | | | | | | | |
| 101526 | 1 | Invoice | Law Enforcement Identification Badges | 10/15/2026 | 10.00 | 100-08-56050 | Specialized Equipment | 0 |
| Total Blaine County Sheriff's Office (510): | | | | | 10.00 | | | |
| **Christensen Inc. dba United Oil (640)** | | | | | | | | |
| CL21722 | 1 | Invoice | Fuel - Card #263954/Shelamer | 10/15/2026 | 278.88 | 100-08-51110 | Fuel | 0 |
| CL21722 | 2 | Invoice | Fuel - Card #6524271/Hairston | 10/15/2026 | 321.25 | 100-08-51110 | Fuel | 0 |
| Total Christensen Inc. dba United Oil (640): | | | | | 600.13 | | | |
| **Cintas (650)** | | | | | | | | |
| 5365-486003 | 1 | Invoice | Supplies | 10/08/2026 | 24.85 | 100-15-57000 | Safety Equipment | 0 |
| Total Cintas (650): | | | | | 24.85 | | | |
| **Clearwater Landscaping (710)** | | | | | | | | |
| 15241 | 1 | Invoice | Irrigation repair - Memorial Park - 9/23/26 | 10/14/2026 | 76.50 | 100-15-52050 | Professional Services | 0 |
| 15241 | 2 | Invoice | Turf mowing - Memorial Park - 9/24/26 | 10/14/2026 | 232.38 | 100-15-52050 | Professional Services | 0 |
| 15242 | 1 | Invoice | Irrigation repair - O'Donnell Park - 9/23/26 | 10/14/2026 | 172.13 | 100-15-52050 | Professional Services | 0 |
| 15242 | 2 | Invoice | Turf mowing - O'Donnell Park - 9/24/26 | 10/14/2026 | 529.10 | 100-15-52050 | Professional Services | 0 |
| Total Clearwater Landscaping (710): | | | | | 1,010.11 | | | |
| **Core & Main (790)** | | | | | | | | |
| V000071672 | 1 | Invoice | Replacement Valves for Membrane Replacement Project | 10/02/2026 | 1,273.58 | 300-30-58121 | Membrane Replacement Project | 3001 |
| Total Core & Main (790): | | | | | 1,273.58 | | | |

| Invoice | Seq | Type | Description | Invoice Date | Total Cost | GL Account | GL Account Description | GL Activity Number |
|---|---|---|---|---|---|---|---|---|
| **Cox Business (820)** | | | | | | | | |
| 205154502-1 | 1 | Invoice | Telephone Chgs. - 10/5/26 - 11/4/26 | 10/05/2026 | 632.31 | 100-01-52100 | Telephone | 0 |
| 205154502-1 | 2 | Invoice | Telephone Chgs. - 10/5/26 - 11/4/26 | 10/05/2026 | 316.15 | 200-20-52100 | Telephone | 0 |
| 205154502-1 | 3 | Invoice | Telephone Chgs. - 10/5/26 - 11/4/26 | 10/05/2026 | 316.15 | 300-30-52100 | Telephone | 0 |
| Total Cox Business (820): | | | | | 1,264.61 | | | |
| **Express Publishing - Idaho Mtn. Express (1590)** | | | | | | | | |
| 2133429 | 1 | Invoice | Legal - Foregone - 8/12 & 8/19/26 | 08/12/2026 | 79.35 | 100-01-52060 | Publishing | 0 |
| 2133429 | 2 | Invoice | Legal - Budget 8/12/26 | 08/12/2026 | 155.52 | 100-01-52060 | Publishing | 0 |
| 2133429 | 3 | Invoice | Legal - Budget 8/19/26 | 08/12/2026 | 120.96 | 100-01-52060 | Publishing | 0 |
| 2133429 | 4 | Invoice | Legal - Candidate Filing Deadline | 08/12/2026 | 28.52 | 100-01-52060 | Publishing | 0 |
| 2133429 | 5 | Invoice | Legal - Ordinance #2026-03 | 08/12/2026 | 48.76 | 100-03-52060 | Publishing | 0 |
| 2133429 | 7 | Invoice | Legal - Forgone 9/23/26 | 08/12/2026 | 43.24 | 100-01-52060 | Publishing | 0 |
| 2133429 | 6 | Invoice | Legal - Ordinance #2026-04 | 08/12/2026 | 114.93 | 100-01-52060 | Publishing | 0 |
| 2133429 | 8 | Invoice | Legal - Forgone 9/30/26 | 08/12/2026 | 37.84 | 100-01-52060 | Publishing | 0 |
| 2133429 | 9 | Invoice | Legal - Budget 9/23/26 | 08/12/2026 | 253.12 | 100-01-52060 | Publishing | 0 |
| 2133429 | 10 | Invoice | Legal - Budget 9/30/26 | 08/12/2026 | 196.87 | 100-01-52060 | Publishing | 0 |
| Total Express Publishing - Idaho Mtn. Express (1590): | | | | | 1,079.11 | | | |
| **Frontier Community Resources (4370)** | | | | | | | | |
| 1788 | 1 | Invoice | City Dues - Annual Charge | 10/16/2026 | 500.00 | 100-03-51080 | Dues & Memberships | 0 |
| Total Frontier Community Resources (4370): | | | | | 500.00 | | | |
| **Great America Financial Services (1330)** | | | | | | | | |
| 43310354 | 1 | Invoice | Konica copier - standard payment | 10/21/2026 | 457.35 | 100-01-51180 | Office Equipment Rental/Repair | 0 |
| Total Great America Financial Services (1330): | | | | | 457.35 | | | |
| **Idaho Department of Environmental Qualit (1530)** | | | | | | | | |
| NOV 2026 | 1 | Invoice | IDEQ Loan Semi-Annual Payment | 10/31/2026 | 205,200.00 | 300-30-58170 | IDEQ Loan | 0 |
| RW-2027-00 | 1 | Invoice | 2026 Reuse Fee | 10/01/2026 | 1,000.00 | 300-30-51157 | Permits/Regulatory Fees | 0 |
| Total Idaho Department of Environmental Qualit (1530): | | | | | 206,200.00 | | | |
| **Idaho Indep. Intergov. Authority (4290)** | | | | | | | | |
| 4113 | 1 | Invoice | Comm Dev Health Insur | 10/20/2026 | 993.00 | 100-03-50011 | Insurance - Health | 0 |
| 4113 | 2 | Invoice | Admin Health Insur | 10/20/2026 | 4,017.00 | 100-01-50011 | Insurance - Health | 0 |
| 4113 | 3 | Invoice | Library Health Insur | 10/20/2026 | 993.00 | 100-07-50011 | Insurance - Health | 0 |

| Invoice | Seq | Type | Description | Invoice Date | Total Cost | GL Account | GL Account Description | GL Activity Number |
|---|---|---|---|---|---|---|---|---|
| 4113 | 4 | Invoice | Marshal Health Insur | 10/20/2026 | 2,943.00 | 100-08-50011 | Insurance - Health | 0 |
| 4113 | 5 | Invoice | City Assets | 10/20/2026 | 3,972.00 | 100-15-50011 | Insurance - Health | 0 |
| 4113 | 6 | Invoice | Water Health Insur | 10/20/2026 | 1,023.50 | 200-20-50011 | Insurance - Health | 0 |
| 4113 | 7 | Invoice | WW Health Insur | 10/20/2026 | 30.50 | 300-30-50011 | Insurance - Health | 0 |
| Total Idaho Indep. Intergov. Authority (4290): | | | | | 13,972.00 | | | |
| **Johnson, Chris (3890)** | | | | | | | | |
| INV-DF-US-H | 1 | Invoice | Reimbursement - Internet for WWTP - September | 10/18/2026 | 130.00 | 300-30-52020 | Internet Expense | 0 |
| Total Johnson, Chris (3890): | | | | | 130.00 | | | |
| **Keller Associates, Inc. (1870)** | | | | | | | | |
| 0000258193 | 1 | Invoice | Contract services for membrane replacement project | 10/12/2026 | 6,702.76 | 300-30-58121 | Membrane Replacement Project | 3001 |
| Total Keller Associates, Inc. (1870): | | | | | 6,702.76 | | | |
| **L.L. Green's Hardware (1900)** | | | | | | | | |
| C28263 | 1 | Invoice | Trash bags - Park | 10/15/2026 | 24.99 | 100-15-52090 | Supplies | 0 |
| Total L.L. Green's Hardware (1900): | | | | | 24.99 | | | |
| **Les Schwab (1970)** | | | | | | | | |
| 11701025498 | 1 | Invoice | Dodge P21334 - Installed new front brake rotors & pads | 10/10/2026 | 444.56 | 100-08-51167 | R & M - Autos | 0 |
| 11701025620 | 1 | Invoice | Dodge P21384 - Oil change | 10/10/2026 | 105.28 | 100-08-51167 | R & M - Autos | 0 |
| Total Les Schwab (1970): | | | | | 549.84 | | | |
| **Locality Media, LLC dba First Due (4770)** | | | | | | | | |
| 11462 | 1 | Invoice | First Due subscription | 10/15/2026 | 3,110.00 | 100-05-51080 | Dues & Memberships | 0 |
| Total Locality Media, LLC dba First Due (4770): | | | | | 3,110.00 | | | |
| **Lunceford Excavation, Inc. (2030)** | | | | | | | | |
| 20019 | 1 | Invoice | Emergency mainline repair @ 6th & Chestnut | 10/13/2026 | 2,963.87 | 200-20-51160 | Repairs & Maintenance (Gen | 0 |
| Total Lunceford Excavation, Inc. (2030): | | | | | 2,963.87 | | | |
| **McHugh Bromley Attorneys at Law PLLC (2110)** | | | | | | | | |
| 1000 5406 | 1 | Invoice | Legal services for water improvement project | 09/30/2026 | 7,486.00 | 200-20-58125 | Water Improvements IDEQ | 2001 |

| Invoice | Seq | Type | Description | Invoice Date | Total Cost | GL Account | GL Account Description | GL Activity Number |
|---|---|---|---|---|---|---|---|---|
| Total McHugh Bromley Attorneys at Law PLLC (2110): | | | | | 7,486.00 | | | |
| **Micro Tech Systems (2150)** | | | | | | | | |
| 100671 | 1 | Invoice | Sonic wall subscription license | 10/12/2026 | 840.00 | 100-01-51062 | Computers - Software & Subscri | 0 |
| Total Micro Tech Systems (2150): | | | | | 840.00 | | | |
| **Napa Auto Parts (2260)** | | | | | | | | |
| 275265 | 1 | Invoice | Windshield wipers for trucks | 10/15/2026 | 86.60 | 100-15-51167 | R & M - Autos | 0 |
| 275489 | 1 | Invoice | Repair weed eater belt | 10/19/2026 | 14.00 | 100-15-51164 | R & M - Street Maintenance | 0 |
| 273878 | 1 | Invoice | Parts for wastewater hauling truck | 10/01/2026 | 8.27 | 300-30-51167 | R & M - Autos | 0 |
| Total Napa Auto Parts (2260): | | | | | 108.87 | | | |
| **National Hose Testing Specialities, Inc. (2280)** | | | | | | | | |
| 52534 | 1 | Invoice | Hose & Ladder Testing | 10/14/2026 | 2,643.70 | 100-05-51163 | R & M - Equipment (non-auto) | 0 |
| Total National Hose Testing Specialities, Inc. (2280): | | | | | 2,643.70 | | | |
| **Ohio Gulch Transfer Station (2350)** | | | | | | | | |
| 00375908 | 1 | Invoice | Tree trimming | 10/14/2026 | 6.08 | 100-15-51165 | R & M - Tree Expense | 0 |
| Total Ohio Gulch Transfer Station (2350): | | | | | 6.08 | | | |
| **Pitney Bowes Purchase Power (2540)** | | | | | | | | |
| 101926 | 1 | Invoice | Postage Refill - 10/15/26 | 10/19/2026 | 151.50 | 100-01-52040 | Postage, Copies, Mailing | 0 |
| 101926 | 2 | Invoice | Postage Refill - 10/15/26 | 10/19/2026 | 75.75 | 200-20-52040 | Postage, Copies, Mailing | 0 |
| 101926 | 3 | Invoice | Postage Refill - 10/15/26 | 10/19/2026 | 75.75 | 300-30-52040 | Postage, Copies & Mailing | 0 |
| Total Pitney Bowes Purchase Power (2540): | | | | | 303.00 | | | |
| **Spronk Water Engineers, Inc. (3080)** | | | | | | | | |
| WRV03-37 | 1 | Invoice | Engineering services in support of B.W. ground water management p | 10/16/2026 | 270.31 | 200-20-51070 | Conjunctive Management | 0 |
| Total Spronk Water Engineers, Inc. (3080): | | | | | 270.31 | | | |
| **St. Luke's Health System (3090)** | | | | | | | | |
| 2659548 | 1 | Invoice | Blood Draw | 10/09/2026 | 32.00 | 100-08-56040 | Medical/Lab Kits | 0 |
| 2659644 | 1 | Invoice | Collection Fee | 10/09/2026 | 15.00 | 100-01-52050 | Professional Services | 0 |

| Invoice | Seq | Type | Description | Invoice Date | Total Cost | GL Account | GL Account Description | GL Activity Number |
|---|---|---|---|---|---|---|---|---|
| Total St. Luke's Health System (3090): | | | | | 47.00 | | | |
| **Thatcher Company (3270)** | | | | | | | | |
| 20261001148 | 1 | Invoice | Chlorine Cylinders for WWTP | 10/06/2026 | 10,149.31 | 300-30-52090 | Supplies | 0 |
| 2026100900 | 1 | Invoice | Credit - Deposit refund for chlorine cylinders | 10/12/2026 | 3,150.00- | 300-30-52090 | Supplies | 0 |
| 2026100906 | 1 | Invoice | Credit - Deposit refund for chlorine cylinders | 10/12/2026 | 2,800.00- | 300-30-52090 | Supplies | 0 |
| Total Thatcher Company (3270): | | | | | 4,199.31 | | | |
| **Valley Wide Cooperative (3510)** | | | | | | | | |
| B51289 | 1 | Invoice | Fuel Card #3816395 | 10/20/2026 | 159.85 | 100-05-51110 | Fuel | 0 |
| B49004 | 1 | Invoice | Fuel Card #3816394 | 10/19/2026 | 111.48 | 100-05-51110 | Fuel | 0 |
| 101631/9 | 1 | Invoice | Supplies | 10/14/2026 | 11.97 | 200-20-52090 | Supplies | 0 |
| 101598/9 | 1 | Invoice | Fuel for Chiefs Tk. | 10/13/2026 | 116.86 | 100-05-51110 | Fuel | 0 |
| Total Valley Wide Cooperative (3510): | | | | | 400.16 | | | |
| Grand Totals: | | | | | 257,220.63 | | | |

Report GL Period Summary

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

MEMORANDUM

TO: Bellevue Common Council

FROM: Shelly Shoemaker, Treasurer

RE: Department Report – Preliminary Quarter 4 Summary

DATE: October 26, 2026

---

**Summary of Treasurer's Report for September 2026**

Revenues and expenditures are still being received for FY26, so the following is a preliminary summary of financials for September. For individual accounts, please see the attached Financial Statements. A more detailed 4th Quarter report is forthcoming.

**General Fund**:

Total General Fund ***revenues*** are $2,469,510, or 89% of the amended budget of $2,760,362.

| REVENUES BY SOURCE | Adopted Budget FY 2026 | AMENDED Budget FY 2026 | Actuals FY 2026 |
|---|---|---|---|
| **General Fund** | | | |
| Property Taxes & Personal Property Replacement | 897,178 | 897,178 | 911,160 |
| State Revenue Sharing | 583,318 | 583,318 | 517,079 |
| Other Revenues and Reimbursements | 268,476 | 268,476 | 265,424 |
| Charges for Services | 170,000 | 170,000 | 197,139 |
| Grants and Donations | 114,500 | 232,546 | 174,202 |
| Capital Improvement Reserves | - | 130,501 | 91,111 |
| Franchise Fees | 115,000 | 115,000 | 89,341 |
| Court Fines | 50,000 | 50,000 | 55,812 |
| Local Option Tax | 75,000 | 75,000 | 58,704 |
| Licenses & Permits | 29,682 | 29,682 | 31,125 |
| Interest on Investments | - | - | 24,439 |
| Carry Over (Fund Balance Reserves) | 208,661 | 208,661 | |
| Development Impact Fees | | | 53,974 |
| **Total General Fund** | **$ 2,511,815** | **$ 2,760,362** | **$ 2,469,510** |

General Fund ***expenditures*** total $2,670,606, or 97% of the amended budget of $2,760,362.

| GENERAL FUND | Adopted Budget FY26 | AMENDED Budget FY26 | Actuals FY26 |
|---|---|---|---|
| | | | |
| Administrative | 594,471 | 594,470 | 626,264 |
| Legislative (Mayor/Council) | 35,649 | 35,649 | 35,850 |
| Community Develop. | 292,543 | 324,543 | 283,878 |
| Fire | 185,844 | 201,320 | 203,150 |
| Library | 68,320 | 68,320 | 71,974 |
| Marshal | 696,067 | 696,067 | 701,567 |
| City Assets | 638,921 | 839,993 | 747,923 |
| **Total General Fund:** | **2,511,815** | **2,760,362** | **2,670,606** |

**Water Fund**:

The Water Fund budgeted ***revenue***, excluding the $3.2M IDEQ grant, was $655,719. Actual revenues, excluding the IDEQ grants, is $659,785.

| WATER FUND REVENUES | Adopted Budget FY26 | AMENDED Budget FY 2026 | Actuals FY 2026 |
|---|---|---|---|
| | | | |
| Water User Fees | 480,000 | 480,000 | 503,071 |
| Water Meter/Vault Fees | 5,000 | 5,000 | 14,432 |
| Water Cap Fees | 15,000 | 15,000 | 30,250 |
| Interest Earned | - | - | 40,594 |
| Grants - IDEQ | 3,200,000 | 3,200,000 | 591,801 |
| Other Revenues | 155,719 | 155,719 | 71,444 |
| **Total Water Fund Revenue** | **3,855,719** | **3,855,719** | **1,251,592** |

Water Fund ***expenses***, excluding the Water Improvement Project, were $490,011.

| WATER FUND EXPENSES | Adopted Budget FY26 | AMENDED Budget FY26 | Actuals FY26 |
|---|---|---|---|
| Personnel | 105,152 | 105,152 | 99,948 |
| Operating | 440,492 | 440,492 | 338,567 |
| Capital | 110,075 | 110,075 | 51,496 |
| Water Improv. Project | 3,200,000 | 3,200,000 | 510,237 |
| **Total Water Expenses** | **3,855,719** | **3,855,719** | **1,000,248** |

**Wastewater Fund**:

The Wastewater Fund adopted budget ***revenue*** was $1,277,431 compared to actual revenues of $1,343,858, without the capital fund reserves for the membrane project. Total revenues including the membrane project were $1,862,018.

| WASTEWATER FUND REVENUES | Adopted Budget FY26 | AMENDED Budget FY 2026 | Actuals FY 2026 |
|---|---|---|---|
| Sewer User Fees | 819,600 | 819,600 | 846,472 |
| Bond Debt Service Fees | 410,400 | 410,400 | 410,400 |
| Sewer Cap Fees | 20,000 | 20,000 | 39,810 |
| Interest Earned | - | - | 46,401 |
| Capital Fund Reserves | - | 638,204 | 518,160 |
| Other Revenues | 27,431 | 27,431 | 775 |
| **Total Wastewater Revenues** | **1,277,431** | **1,915,635** | **1,862,018** |

Wastewater Fund ***expenses***, excluding the membrane project, were $1,215,931.

| WASTEWATER FUND EXPENSES | Adopted Budget FY26 | AMENDED Budget FY26 | Actuals FY26 |
|---|---|---|---|
| Personnel | 105,157 | 105,157 | 116,637 |
| Operating | 636,024 | 636,024 | 592,985 |
| Debt Service (IDEQ Loan) | 410,400 | 410,400 | 410,400 |
| Capital | 125,850 | 125,850 | 95,909 |
| Membrane Project | - | 638,204 | 594,063 |
| **Total Wastewater Expenses** | **1,277,431** | **1,915,635** | **1,809,994** |

If you have any questions, please contact me. Thank you.

CITY OF BELLEVUE
COMBINED CASH INVESTMENT
SEPTEMBER 30, 2026

| | COMBINED CASH ACCOUNTS | |
|---|---|---|
| 999-00-10001 | DLE OPERATING CASH | 618,098.58 |
| 999-00-10050 | XPRESS DEPOSIT ACCOUNT | 28,661.35 |
| 999-00-10175 | CASH CLEARING - UTILITIES | ( 6,607.24) |
| 999-00-19999 | BANK TRANSFER CLEARING | ( 490.65) |
| | TOTAL COMBINED CASH | 639,662.04 |
| 999-00-10000 | CASH ALLOCATED TO FUNDS | ( 636,964.32) |
| | TOTAL UNALLOCATED CASH | 2,697.72 |

| | CASH ALLOCATION RECONCILIATION | |
|---|---|---|
| 100 | ALLOCATION TO GENERAL FUND | 2,277.03 |
| 200 | ALLOCATION TO WATER FUND | 170,913.90 |
| 300 | ALLOCATION TO WASTEWATER FUND | 463,773.39 |
| | TOTAL ALLOCATIONS TO OTHER FUNDS | 636,964.32 |
| | ALLOCATION FROM COMBINED CASH FUND: 999-00-10000 | ( 636,964.32) |
| | ZERO PROOF IF ALLOCATIONS BALANCE | .00 |

CITY OF BELLEVUE
BALANCE SHEET
SEPTEMBER 30, 2026

GENERAL FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 100-00-10000 | CASH ALLOCATION | | 2,277.03 | |
| 100-00-10010 | LGIP 802 GENERAL FUND | | 96,981.25 | |
| 100-00-10018 | LGIP 3593 FIRE CAPITAL SAVINGS | | 8,421.09 | |
| 100-00-10022 | LGIP 3703 DIF | | 173,719.63 | |
| 100-00-10023 | LGIP 3790 MUNI PROP TAX | | 9,536.27 | |
| 100-00-10024 | LGIP 3797 GANNETT RANCH ANNEX | | 58,987.76 | |
| 100-00-10026 | LGIP 3814 STREETS CAPITAL | | 36,766.94 | |
| 100-00-11016 | NSF CHECK RECEIVABLE | | 2.55 | |
| 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 | | | 557,551.36 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 100-00-20000 | ACCOUNTS PAYABLE | | 17,105.47 | |
| 100-00-24110 | SUPPLEMENTAL INSURANCE | | ( 1,087.32) | |
| 100-00-24130 | PERSI 1 & 2 EMPLOYEE | | ( 180.53) | |
| 100-00-24131 | PERSI EMPLOYER MATCH | | 121.23 | |
| 100-00-24132 | PERSI CHOICE | | ( 86.48) | |
| 100-00-27110 | PARK DEPOSIT | | 200.00 | |
| 100-00-27260 | GANNETT RANCH ANNEX REVIEW | | 55,294.87 | |
| | TOTAL LIABILITIES | | | 71,367.24 |
| | FUND EQUITY | | | |
| 100-00-30000 | RETAINED EARNINGS | 778,391.03 | | |
| 100-00-36000 | INTERFUND TRANSFER | ( 91,111.00) | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 201,095.91) | | |
| | BALANCE - CURRENT DATE | | 486,184.12 | |
| | TOTAL FUND EQUITY | | | 486,184.12 |
| | TOTAL LIABILITIES AND EQUITY | | | 557,551.36 |

CITY OF BELLEVUE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2026

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 | .00 | 294,489.57 | 300,171.00 | 5,681.43 | 98.1 |
| 100-01-41210 | STATE LIQUOR FUNDS | .00 | 67,048.00 | 70,000.00 | 2,952.00 | 95.8 |
| 100-01-41400 | ALCOHOL PERMITS | 815.00 | 8,450.00 | 6,300.00 | ( 2,150.00) | 134.1 |
| 100-01-41500 | BUSINESS LICENSES | 175.00 | 22,125.00 | 22,882.00 | 757.00 | 96.7 |
| 100-01-41510 | MOBILE FOOD VENDOR PERMIT | .00 | 450.00 | .00 | ( 450.00) | .0 |
| 100-01-41600 | FRANCHISE FEES | .00 | 89,340.71 | 115,000.00 | 25,659.29 | 77.7 |
| 100-01-41700 | CITY PROPERTY TAX | 8,801.28 | 903,126.82 | 889,126.00 | ( 14,000.82) | 101.6 |
| 100-01-41710 | PERSONAL PROPERTY REPLACEMENT | .00 | 8,032.96 | 8,052.00 | 19.04 | 99.8 |
| 100-01-41800 | ADMINISTRATIVE FEES | 131,088.00 | 262,176.00 | 262,176.00 | .00 | 100.0 |
| 100-01-41815 | APPLICATION FEES | 80.00 | 118.00 | .00 | ( 118.00) | .0 |
| 100-01-41900 | GRANTS | 1,025.00 | 1,025.00 | .00 | ( 1,025.00) | .0 |
| 100-01-41950 | PERMIT - OTHER | .00 | 100.00 | 500.00 | 400.00 | 20.0 |
| 100-01-45000 | MISC INCOME | ( 833.40) | 65.12 | .00 | ( 65.12) | .0 |
| 100-01-45100 | INTEREST EARNED | 509.81 | 11,479.22 | .00 | ( 11,479.22) | .0 |
| 100-01-46100 | DIF ADMINISTRATION | 73.00 | 4,430.40 | .00 | ( 4,430.40) | .0 |
| 100-01-49910 | RETURNED CHECK CHARGES | 60.00 | 1,125.00 | .00 | ( 1,125.00) | .0 |
| | TOTAL ADMIN | 141,793.69 | 1,673,581.80 | 1,858,618.00 | 185,036.20 | 90.0 |
| | CD AND P&Z | | | | | |
| 100-03-41805 | BUILDING PERMITS | 2,454.55 | 80,212.06 | 70,000.00 | ( 10,212.06) | 114.6 |
| 100-03-41806 | BUILDING PERMIT PLAN REVIEW FE | 1,412.73 | 55,092.67 | 45,500.00 | ( 9,592.67) | 121.1 |
| 100-03-41807 | DESIGN REVIEW FEE | 200.00 | 3,800.00 | .00 | ( 3,800.00) | .0 |
| 100-03-41809 | FENCE PERMITS | 200.00 | 2,800.00 | 1,500.00 | ( 1,300.00) | 186.7 |
| 100-03-41810 | MANUF HOME INSTALL & SET DOWN | .00 | 400.00 | 3,000.00 | 2,600.00 | 13.3 |
| 100-03-41811 | ROOF PERMIT | .00 | 6,564.68 | 6,000.00 | ( 564.68) | 109.4 |
| 100-03-41820 | SIGN PERMITS | 200.00 | 700.00 | 1,000.00 | 300.00 | 70.0 |
| 100-03-41900 | GRANTS | .00 | 25,000.00 | 32,000.00 | 7,000.00 | 78.1 |
| 100-03-43000 | REIMBURSEMENT | .00 | 95.84 | .00 | ( 95.84) | .0 |
| 100-03-43400 | PLANNING & ZONING APPLICATIONS | .00 | 9,386.00 | 15,000.00 | 5,614.00 | 62.6 |
| 100-03-46100 | DIF COMMUNITY DEVELOPMENT | 187.00 | 9,998.94 | .00 | ( 9,998.94) | .0 |
| | TOTAL CD AND P&Z | 4,654.28 | 194,050.19 | 174,000.00 | ( 20,050.19) | 111.5 |
| | 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 | 949.09 | 29,145.71 | 12,000.00 | ( 17,145.71) | 242.9 |
| 100-05-45000 | MISC INCOME | .00 | 2,199.00 | .00 | ( 2,199.00) | .0 |
| 100-05-45100 | INTEREST EARNED | 27.35 | 249.83 | .00 | ( 249.83) | .0 |
| 100-05-46100 | DIF FIRE SERVICES | 364.00 | 18,958.96 | .00 | ( 18,958.96) | .0 |
| 100-05-48000 | CAPITAL FUND RESERVES | 15,476.00 | 15,476.00 | 15,476.00 | .00 | 100.0 |
| | TOTAL FIRE | 16,816.44 | 66,029.50 | 43,476.00 | ( 22,553.50) | 151.9 |

CITY OF BELLEVUE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | 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 | 27.00 | 1,202.37 | .00 | ( 1,202.37) | .0 |
| | TOTAL LIBRARY | 27.00 | 2,702.37 | 14,050.00 | 11,347.63 | 19.2 |
| | MARSHAL | | | | | |
| 100-08-41816 | INSPECTION FEES | 10.00 | 25.00 | 500.00 | 475.00 | 5.0 |
| 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 | .00 | 55,811.73 | 50,000.00 | ( 5,811.73) | 111.6 |
| 100-08-45000 | MISC INCOME | 10.00 | 471.65 | .00 | ( 471.65) | .0 |
| 100-08-45500 | TRAINING & EDUCATION | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 100-08-46100 | DIF MARSHAL | 75.00 | 3,005.47 | .00 | ( 3,005.47) | .0 |
| | TOTAL MARSHAL | 95.00 | 60,013.85 | 66,500.00 | 6,486.15 | 90.3 |
| | 15 - CITY ASSETS | | | | | |
| 100-15-40001 | CARRYOVER | .00 | .00 | 22,000.00 | 22,000.00 | .0 |
| 100-15-41000 | STATE HIGHWAY REVENUE - REGULA | .00 | 95,899.42 | 98,616.00 | 2,716.58 | 97.3 |
| 100-15-41100 | STATE HIGHWAY REVENUE HB312 | .00 | 28,471.79 | 29,129.00 | 657.21 | 97.7 |
| 100-15-41110 | STATE HIGHWAY REVENUE HB 362 | .00 | 24,151.82 | 24,791.00 | 639.18 | 97.4 |
| 100-15-41111 | STATE HIGHWAY REVENUE GF HB354 | .00 | 7,018.59 | 60,611.00 | 53,592.41 | 11.6 |
| 100-15-41115 | LOT TAX REVENUE | 20,447.51 | 58,704.36 | 75,000.00 | 16,295.64 | 78.3 |
| 100-15-41807 | ENCROACHMENT PERMIT | 125.00 | 3,600.00 | 1,500.00 | ( 2,100.00) | 240.0 |
| 100-15-41898 | GRANTS - PARKS | .00 | 85,000.00 | 85,000.00 | .00 | 100.0 |
| 100-15-41899 | GRANTS - BLDGS & GROUNDS | 10,000.00 | 10,000.00 | 25,000.00 | 15,000.00 | 40.0 |
| 100-15-41900 | GRANTS - STREETS | 8,670.97 | 50,677.26 | 60,046.00 | 9,368.74 | 84.4 |
| 100-15-41901 | PARK RENTAL FEE | 505.00 | 1,870.00 | 2,000.00 | 130.00 | 93.5 |
| 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 | 150.37 | 1,779.78 | .00 | ( 1,779.78) | .0 |
| 100-15-46100 | DIF STREETS | 121.00 | 6,704.51 | .00 | ( 6,704.51) | .0 |
| 100-15-46101 | DIF BLDGS & GROUNDS | 155.00 | 8,532.91 | .00 | ( 8,532.91) | .0 |
| 100-15-46102 | DIF PARKS | 18.00 | 1,140.58 | .00 | ( 1,140.58) | .0 |
| 100-15-48000 | CAPITAL FUND RESERVES | 75,635.00 | 75,635.00 | 115,025.00 | 39,390.00 | 65.8 |
| | TOTAL 15 - CITY ASSETS | 115,827.85 | 462,202.35 | 603,718.00 | 141,515.65 | 76.6 |

CITY OF BELLEVUE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | CAPITAL IMPROVEMENT | | | | | |
| 100-40-45100 | INTEREST EARNED | 860.06 | 8,662.91 | .00 | ( 8,662.91) | .0 |
| | TOTAL CAPITAL IMPROVEMENT | 860.06 | 8,662.91 | .00 | ( 8,662.91) | .0 |
| | CLIENT SECURITY INVESTMENT | | | | | |
| 100-50-45100 | INTEREST EARNED | 191.57 | 2,267.33 | .00 | ( 2,267.33) | .0 |
| | TOTAL CLIENT SECURITY INVESTMENT | 191.57 | 2,267.33 | .00 | ( 2,267.33) | .0 |
| | TOTAL FUND REVENUE | 280,265.89 | 2,469,510.30 | 2,760,362.00 | 290,851.70 | 89.5 |

CITY OF BELLEVUE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | ADMIN | | | | | |
| 100-01-50001 | SALARIES & WAGES | 25,632.83 | 262,921.61 | 239,649.28 | ( 23,272.33) | 109.7 |
| 100-01-50010 | P/R TAX EXPENSE | 1,825.11 | 19,031.84 | 18,337.17 | ( 694.67) | 103.8 |
| 100-01-50011 | INSURANCE - HEALTH | 7,078.58 | 49,703.33 | 41,680.00 | ( 8,023.33) | 119.3 |
| 100-01-50015 | WORKERS COMPENSATION INSURANCE | .00 | 25,677.00 | 33,692.00 | 8,015.00 | 76.2 |
| 100-01-50017 | RETIREMENT | 2,281.52 | 30,352.67 | 28,662.05 | ( 1,690.62) | 105.9 |
| 100-01-50019 | AIR AMBULANCE | 165.00 | 220.00 | .00 | ( 220.00) | .0 |
| 100-01-51020 | ADVERTISING | .00 | .00 | 200.00 | 200.00 | .0 |
| 100-01-51030 | BANK CHARGES | 16.00 | 6.57 | 200.00 | 193.43 | 3.3 |
| 100-01-51060 | COMPUTER IT SUPPORT | 1,742.25 | 19,386.25 | 19,576.00 | 189.75 | 99.0 |
| 100-01-51062 | COMPUTERS - SOFTWARE & SUBSCRI | 3,646.41 | 57,630.68 | 54,400.00 | ( 3,230.68) | 105.9 |
| 100-01-51075 | CONTINGENCY EXPENSE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 100-01-51080 | DUES & MEMBERSHIPS | 74.95 | 3,742.47 | 3,000.00 | ( 742.47) | 124.8 |
| 100-01-51092 | ENGINEERING - REIMBURSABLE | .00 | .00 | 100.00 | 100.00 | .0 |
| 100-01-51140 | LEGAL FEES | .00 | 19,345.00 | 12,000.00 | ( 7,345.00) | 161.2 |
| 100-01-51145 | LEGAL - PROSECUTING ATTORNEY | .00 | 22,908.00 | 22,800.00 | ( 108.00) | 100.5 |
| 100-01-51150 | LIABILITY INSURANCE | .00 | 42,879.03 | 42,879.00 | ( .03) | 100.0 |
| 100-01-51180 | OFFICE EQUIPMENT RENTAL/REPAIR | 457.35 | 9,774.49 | 7,000.00 | ( 2,774.49) | 139.6 |
| 100-01-52010 | OFFICE SUPPLIES | 119.85 | 4,443.35 | 6,500.00 | 2,056.65 | 68.4 |
| 100-01-52040 | POSTAGE, COPIES, MAILING | 623.69 | 6,628.76 | 7,400.00 | 771.24 | 89.6 |
| 100-01-52050 | PROFESSIONAL SERVICES | .00 | 5,714.50 | 3,000.00 | ( 2,714.50) | 190.5 |
| 100-01-52060 | PUBLISHING | .00 | 622.43 | 200.00 | ( 422.43) | 311.2 |
| 100-01-52085 | STORAGE | 140.00 | 910.00 | 800.00 | ( 110.00) | 113.8 |
| 100-01-52090 | SUPPLIES | 307.48 | 2,105.18 | 2,500.00 | 394.82 | 84.2 |
| 100-01-52100 | TELEPHONE | 3,127.23 | 26,062.94 | 26,160.00 | 97.06 | 99.6 |
| 100-01-52120 | TRAINING & MEETINGS | 95.24 | 706.24 | 2,500.00 | 1,793.76 | 28.3 |
| 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 | ( .54) | 162.32 | .00 | ( 162.32) | .0 |
| | TOTAL ADMIN | 47,332.95 | 626,264.12 | 594,475.50 | ( 31,788.62) | 105.4 |

CITY OF BELLEVUE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | 03 - CD AND P&Z | | | | | |
| 100-03-50001 | SALARIES & WAGES | 7,733.00 | 148,543.23 | 161,691.00 | 13,147.77 | 91.9 |
| 100-03-50010 | P/R TAX EXPENSE | 590.42 | 11,349.58 | 12,369.00 | 1,019.42 | 91.8 |
| 100-03-50011 | INSURANCE - HEALTH | 1,877.00 | 21,325.00 | 20,840.00 | ( 485.00) | 102.3 |
| 100-03-50017 | RETIREMENT | 828.00 | 16,486.11 | 19,338.00 | 2,851.89 | 85.3 |
| 100-03-50020 | P & Z COMMISSION | 378.00 | 2,814.00 | 3,605.00 | 791.00 | 78.1 |
| 100-03-51020 | ADVERTISING | .00 | 46.13 | 600.00 | 553.87 | 7.7 |
| 100-03-51041 | REIMBURSABLE EXPENSE | 4,618.39 | 11,822.08 | .00 | ( 11,822.08) | .0 |
| 100-03-51075 | CONTINGENCY EXPENSE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 100-03-51080 | DUES & MEMBERSHIPS | 150.14 | 2,088.14 | 1,200.00 | ( 888.14) | 174.0 |
| 100-03-51090 | ENGINEERING SERVICES | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 100-03-51140 | LEGAL FEES | .00 | 1,650.00 | 5,000.00 | 3,350.00 | 33.0 |
| 100-03-51300 | MISC. GRANT EXPENSES | 192.00 | 4,536.79 | 7,000.00 | 2,463.21 | 64.8 |
| 100-03-51650 | COMPREHENSIVE PLAN | .00 | 11,371.93 | 30,000.00 | 18,628.07 | 37.9 |
| 100-03-52010 | OFFICE SUPPLIES | 12.00 | 527.09 | .00 | ( 527.09) | .0 |
| 100-03-52050 | PROFESSIONAL SERVICES | 5,531.25 | 39,239.62 | 45,500.00 | 6,260.38 | 86.2 |
| 100-03-52055 | BUILDING PLAN REVIEW SERVICE | 6,898.21 | 6,898.21 | .00 | ( 6,898.21) | .0 |
| 100-03-52060 | PUBLISHING | .00 | 323.32 | 400.00 | 76.68 | 80.8 |
| 100-03-52120 | TRAINING & MEETINGS | ( 250.00) | 846.17 | 2,000.00 | 1,153.83 | 42.3 |
| 100-03-52124 | TRAVEL EXPENSE | ( 436.83) | 2,356.45 | 1,000.00 | ( 1,356.45) | 235.7 |
| 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 | 28,121.58 | 283,878.04 | 324,543.00 | 40,664.96 | 87.5 |

CITY OF BELLEVUE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | FIRE | | | | | |
| 100-05-50001 | SALARIES & WAGES | 5,183.68 | 72,833.98 | 73,360.00 | 526.02 | 99.3 |
| 100-05-50010 | P/R TAX EXPENSE | 396.52 | 5,571.33 | 2,918.00 | ( 2,653.33) | 190.9 |
| 100-05-50014 | INSURANCE - LIFE | 63.00 | 926.00 | 1,500.00 | 574.00 | 61.7 |
| 100-05-50017 | RETIREMENT | 354.76 | 5,004.73 | 5,332.00 | 327.27 | 93.9 |
| 100-05-51073 | CONTRACT LABOR | 2,000.00 | 2,000.00 | 2,000.00 | .00 | 100.0 |
| 100-05-51080 | DUES & MEMBERSHIPS | .00 | 3,742.29 | 4,000.00 | 257.71 | 93.6 |
| 100-05-51110 | FUEL | 830.22 | 3,098.34 | 4,000.00 | 901.66 | 77.5 |
| 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 | 3,184.66 | 6,362.41 | 6,000.00 | ( 362.41) | 106.0 |
| 100-05-51177 | MISC EXPENSE | 89.78 | 931.85 | 1,000.00 | 68.15 | 93.2 |
| 100-05-52010 | OFFICE SUPPLIES | .00 | 622.28 | 100.00 | ( 522.28) | 622.3 |
| 100-05-52080 | SMALL TOOLS & EQUIPMENT | 749.89 | 2,042.24 | 2,000.00 | ( 42.24) | 102.1 |
| 100-05-52090 | SUPPLIES | 194.93 | 958.09 | 1,000.00 | 41.91 | 95.8 |
| 100-05-52120 | TRAINING & MEETINGS | 665.67 | 1,438.62 | 2,000.00 | 561.38 | 71.9 |
| 100-05-52124 | TRAVEL EXPENSE | 15.32 | 1,018.04 | 1,500.00 | 481.96 | 67.9 |
| 100-05-52130 | UNIFORMS & CLOTHING | 363.10 | 998.73 | 1,000.00 | 1.27 | 99.9 |
| 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 | 11,479.71 | 40,687.77 | 40,000.00 | ( 687.77) | 101.7 |
| 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 | 28,683.00 | ( .69) | 100.0 |
| | TOTAL FIRE | 25,571.24 | 203,149.72 | 201,320.00 | ( 1,829.72) | 100.9 |
| | LIBRARY | | | | | |
| 100-07-50001 | SALARIES & WAGES | 3,239.68 | 43,533.19 | 42,116.00 | ( 1,417.19) | 103.4 |
| 100-07-50010 | P/R TAX EXPENSE | 243.20 | 3,254.01 | 3,222.00 | ( 32.01) | 101.0 |
| 100-07-50011 | INSURANCE - HEALTH | 1,877.00 | 11,601.00 | 10,420.00 | ( 1,181.00) | 111.3 |
| 100-07-50017 | RETIREMENT | 484.34 | 5,993.69 | 5,037.00 | ( 956.69) | 119.0 |
| 100-07-50019 | AIR AMBULANCE | 55.00 | 55.00 | .00 | ( 55.00) | .0 |
| 100-07-51020 | ADVERTISING | .00 | .00 | 200.00 | 200.00 | .0 |
| 100-07-51062 | COMPUTERS - SOFTWARE & SUBSCRI | .00 | 2,666.39 | 2,500.00 | ( 166.39) | 106.7 |
| 100-07-51080 | DUES & MEMBERSHIPS | .00 | 210.48 | 175.00 | ( 35.48) | 120.3 |
| 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 |
| 100-07-52090 | SUPPLIES | .00 | 15.69 | 300.00 | 284.31 | 5.2 |
| 100-07-52120 | TRAINING & MEETINGS | .00 | 188.00 | 100.00 | ( 88.00) | 188.0 |
| 100-07-55000 | LIBRARY NEW BOOKS | 43.85 | 2,006.03 | 1,800.00 | ( 206.03) | 111.5 |
| 100-07-55010 | LIBRARY PROGRAMS | .00 | 2,450.61 | 2,000.00 | ( 450.61) | 122.5 |
| | TOTAL LIBRARY | 5,943.07 | 71,974.09 | 68,320.00 | ( 3,654.09) | 105.4 |

CITY OF BELLEVUE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | MARSHAL | | | | | |
| 100-08-50001 | SALARIES & WAGES | 52,326.89 | 440,079.87 | 413,693.00 | ( 26,386.87) | 106.4 |
| 100-08-50010 | P/R TAX EXPENSE | 3,874.10 | 32,956.41 | 31,647.00 | ( 1,309.41) | 104.1 |
| 100-08-50011 | INSURANCE - HEALTH | 4,719.52 | 42,158.42 | 52,100.00 | 9,941.58 | 80.9 |
| 100-08-50017 | RETIREMENT | 5,604.47 | 59,762.35 | 57,834.00 | ( 1,928.35) | 103.3 |
| 100-08-50019 | AIR AMBULANCE | 110.00 | 165.00 | .00 | ( 165.00) | .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 | 1,000.00 | 1,000.00 | .00 | 100.0 |
| 100-08-51110 | FUEL | 3,541.64 | 19,450.11 | 15,000.00 | ( 4,450.11) | 129.7 |
| 100-08-51130 | EQUIPMENT RENTAL | .00 | 16,681.07 | 17,000.00 | 318.93 | 98.1 |
| 100-08-51167 | R & M - AUTOS | 3,000.45 | 11,431.87 | 7,000.00 | ( 4,431.87) | 163.3 |
| 100-08-52010 | OFFICE SUPPLIES | 93.47 | 1,043.29 | 1,200.00 | 156.71 | 86.9 |
| 100-08-52120 | TRAINING & MEETINGS | 1,065.00 | 1,814.50 | 6,000.00 | 4,185.50 | 30.2 |
| 100-08-52124 | TRAVEL EXPENSE | 1,180.91 | 2,832.90 | 4,000.00 | 1,167.10 | 70.8 |
| 100-08-52130 | UNIFORMS & CLOTHING | 178.90 | 584.80 | 3,000.00 | 2,415.20 | 19.5 |
| 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 | 234.70 | 200.00 | ( 34.70) | 117.4 |
| 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 | 331.12 | 2,649.04 | 5,000.00 | 2,350.96 | 53.0 |
| 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 | 76,026.47 | 701,567.23 | 696,067.00 | ( 5,500.23) | 100.8 |
| | MAYOR & CITY COUNCIL | | | | | |
| 100-11-50001 | SALARIES & WAGES | 2,500.00 | 30,250.00 | 30,000.00 | ( 250.00) | 100.8 |
| 100-11-50010 | P/R TAX EXPENSE | 191.28 | 2,314.47 | 2,295.00 | ( 19.47) | 100.9 |
| 100-11-50017 | RETIREMENT | 239.20 | 2,900.30 | 3,354.00 | 453.70 | 86.5 |
| 100-11-50019 | AIR AMBULANCE | 385.00 | 385.00 | .00 | ( 385.00) | .0 |
| | TOTAL MAYOR & CITY COUNCIL | 3,315.48 | 35,849.77 | 35,649.00 | ( 200.77) | 100.6 |

CITY OF BELLEVUE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | 15 - CITY ASSETS | | | | | |
| 100-15-50001 | SALARIES & WAGES | 31,830.08 | 223,102.91 | 205,920.00 | ( 17,182.91) | 108.3 |
| 100-15-50009 | PREMIUM SALARY & WAGES | .00 | .00 | 1,760.00 | 1,760.00 | .0 |
| 100-15-50010 | P/R TAX EXPENSE | 2,396.18 | 16,573.23 | 15,888.00 | ( 685.23) | 104.3 |
| 100-15-50011 | INSURANCE - HEALTH | 5,015.78 | 36,056.00 | 31,260.00 | ( 4,796.00) | 115.3 |
| 100-15-50017 | RETIREMENT | 2,039.94 | 24,933.58 | 24,839.00 | ( 94.58) | 100.4 |
| 100-15-50019 | AIR AMBULANCE | 55.00 | 55.00 | .00 | ( 55.00) | .0 |
| 100-15-51020 | ADVERTISING | .00 | .00 | 100.00 | 100.00 | .0 |
| 100-15-51073 | CONTRACT LABOR | 2,381.63 | 28,861.18 | 30,000.00 | 1,138.82 | 96.2 |
| 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 | 3,042.77 | 53,970.73 | 60,046.00 | 6,075.27 | 89.9 |
| 100-15-51110 | FUEL | 944.60 | 4,929.73 | 10,000.00 | 5,070.27 | 49.3 |
| 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 | 6.48 | 2,000.30 | 600.00 | ( 1,400.30) | 333.4 |
| 100-15-51161 | R & M - BLDGS & GROUNDS | .00 | 7,274.05 | 5,000.00 | ( 2,274.05) | 145.5 |
| 100-15-51162 | R & M - PARKS | 374.70 | 3,729.63 | 3,000.00 | ( 729.63) | 124.3 |
| 100-15-51163 | R & M - EQUIPMENT (NON-AUTO) | 125.86 | 3,283.97 | 10,000.00 | 6,716.03 | 32.8 |
| 100-15-51164 | R & M - STREET MAINTENANCE | 266.80 | 7,467.62 | 5,000.00 | ( 2,467.62) | 149.4 |
| 100-15-51165 | R & M - TREE EXPENSE | 3,400.00 | 5,543.79 | 2,000.00 | ( 3,543.79) | 277.2 |
| 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 | 59.52 | 11,602.86 | 5,000.00 | ( 6,602.86) | 232.1 |
| 100-15-51168 | R & M - STREET LIGHTS | 836.80 | 5,520.76 | 5,000.00 | ( 520.76) | 110.4 |
| 100-15-51177 | MISC EXPENSE | .00 | 63.57 | 400.00 | 336.43 | 15.9 |
| 100-15-51180 | MISC. GRANT EXPENSE | 65.10 | 9,001.38 | .00 | ( 9,001.38) | .0 |
| 100-15-52010 | OFFICE SUPPLIES | .00 | .00 | 250.00 | 250.00 | .0 |
| 100-15-52050 | PROFESSIONAL SERVICES | 375.00 | 1,134.75 | 10,000.00 | 8,865.25 | 11.4 |
| 100-15-52070 | SIGNS | 3,348.52 | 5,422.17 | 3,500.00 | ( 1,922.17) | 154.9 |
| 100-15-52080 | SMALL TOOLS & EQUIPMENT | 84.69 | 904.18 | 2,500.00 | 1,595.82 | 36.2 |
| 100-15-52090 | SUPPLIES | 18.91 | 6,346.28 | 7,500.00 | 1,153.72 | 84.6 |
| 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 | 1,004.66 | 1,500.00 | 495.34 | 67.0 |
| 100-15-52140 | UTILITIES - GAS | 197.34 | 3,254.01 | 5,000.00 | 1,745.99 | 65.1 |
| 100-15-52143 | UTILITIES - POWER | 3,344.22 | 11,713.58 | 8,400.00 | ( 3,313.58) | 139.5 |
| 100-15-52145 | UTILITIES - STREET LIGHTS | 1,949.04 | 21,111.96 | 22,000.00 | 888.04 | 96.0 |
| 100-15-52146 | UTILITIES - TRASH/TOILET/RECYC | 3,110.72 | 13,690.55 | 6,300.00 | ( 7,390.55) | 217.3 |
| 100-15-56045 | RADIO FEES | 20.00 | 240.00 | 240.00 | .00 | 100.0 |
| 100-15-57000 | SAFETY EQUIPMENT | .00 | 1,543.80 | 500.00 | ( 1,043.80) | 308.8 |
| 100-15-58110 | COMPUTER PURCHASE | .00 | 2,955.18 | 3,000.00 | 44.82 | 98.5 |
| 100-15-58120 | CONSTRUCTION & IMPROVEMENT | .00 | 84,815.89 | 169,843.00 | 85,027.11 | 49.9 |
| 100-15-58150 | AUTO/EQUIPMENT LEASE (12+ MOS) | 2,271.35 | 41,175.86 | 40,490.00 | ( 685.86) | 101.7 |
| 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 | .00 | 1,500.00 | 1,625.00 | 125.00 | 92.3 |
| 100-15-58250 | STREET CONSTRUCTION | .00 | 75,780.00 | 68,182.00 | ( 7,598.00) | 111.1 |
| | TOTAL 15 - CITY ASSETS | 67,561.03 | 747,923.24 | 839,993.00 | 92,069.76 | 89.0 |

CITY OF BELLEVUE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|
| TOTAL FUND EXPENDITURES | 253,871.82 | 2,670,606.21 | 2,760,367.50 | 89,761.29 | 96.8 |
| NET REVENUE OVER EXPENDITURES | 26,394.07 | ( 201,095.91) | ( 5.50) | 201,090.41 | (36562 |

CITY OF BELLEVUE
BALANCE SHEET
SEPTEMBER 30, 2026

WATER FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 200-00-10000 | CASH ALLOCATION | | 170,913.90 | |
| 200-00-10011 | LGIP 1506 WATER | | 33,081.91 | |
| 200-00-10012 | LGIP WATER CAP 2442 | | 618,349.75 | |
| 200-00-10017 | DBF 366 BOND FUND | | 280,457.95 | |
| 200-00-10028 | LGIP 4286 WATER AFFF | | 156,597.19 | |
| 200-00-11000 | ACCOUNTS RECEIVABLE | | 27,454.15 | |
| 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 | | | 3,750,093.16 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 200-00-20000 | ACCOUNTS PAYABLE | | 2,029.77 | |
| 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 | | | 161,343.03 |
| | FUND EQUITY | | | |
| 200-00-30000 | RETAINED EARNINGS | 3,342,440.86 | | |
| 200-00-35000 | DEFERRED OUTFLOWS | ( 5,034.79) | | |
| | REVENUE OVER EXPENDITURES - YTD | 251,344.06 | | |
| | BALANCE - CURRENT DATE | | 3,588,750.13 | |
| | TOTAL FUND EQUITY | | | 3,588,750.13 |
| | TOTAL LIABILITIES AND EQUITY | | | 3,750,093.16 |

CITY OF BELLEVUE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2026

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 | 75.00 | 275.00 | 125.00 | ( 150.00) | 220.0 |
| 200-20-41816 | WATER CONNECT/INSPECT FEE | 300.00 | 1,000.00 | .00 | ( 1,000.00) | .0 |
| 200-20-41910 | IDEQ - WATER GRANT/BOND DW2409 | 108,479.00 | 550,791.00 | 3,200,000.00 | 2,649,209.00 | 17.2 |
| 200-20-41911 | IDEQ - WFP 270-2023-21 | .00 | 41,010.00 | .00 | ( 41,010.00) | .0 |
| 200-20-41950 | PERMIT - OTHER | .00 | 1,356.00 | 500.00 | ( 856.00) | 271.2 |
| 200-20-42001 | WATER USER FEES | 43,314.61 | 503,071.14 | 480,000.00 | ( 23,071.14) | 104.8 |
| 200-20-42002 | WATER METER VAULT FEES | 5,616.00 | 14,432.00 | 5,000.00 | ( 9,432.00) | 288.6 |
| 200-20-42004 | WATER CAP FEE | 8,250.00 | 30,250.00 | 15,000.00 | ( 15,250.00) | 201.7 |
| 200-20-42005 | LATE FEES | 240.00 | 1,700.00 | .00 | ( 1,700.00) | .0 |
| 200-20-42006 | WATER ON OR OFF | 120.00 | 2,740.00 | 2,000.00 | ( 740.00) | 137.0 |
| 200-20-43000 | REIMBURSEMENT | .00 | 2,380.80 | .00 | ( 2,380.80) | .0 |
| 200-20-45010 | AFFF LITIGATION SETTLEMENT | .00 | 61,992.42 | .00 | ( 61,992.42) | .0 |
| 200-20-45100 | INTEREST EARNED | 3,457.52 | 40,593.76 | .00 | ( 40,593.76) | .0 |
| | TOTAL WATER REVENUE | 169,852.13 | 1,251,592.12 | 3,855,719.00 | 2,604,126.88 | 32.5 |
| | TOTAL FUND REVENUE | 169,852.13 | 1,251,592.12 | 3,855,719.00 | 2,604,126.88 | 32.5 |

CITY OF BELLEVUE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2026

WATER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | WATER EXPENDITURES | | | | | |
| 200-20-50001 | SALARIES & WAGES | 5,882.26 | 72,743.94 | 75,119.00 | 2,375.06 | 96.8 |
| 200-20-50010 | P/R TAX EXPENSE | 450.00 | 5,530.81 | 5,747.00 | 216.19 | 96.2 |
| 200-20-50011 | INSURANCE - HEALTH | 1,936.00 | 10,206.83 | 12,600.00 | 2,393.17 | 81.0 |
| 200-20-50015 | WORKERS COMPENSATION INSURANCE | .00 | 2,786.00 | 2,702.00 | ( 84.00) | 103.1 |
| 200-20-50017 | RETIREMENT | 703.52 | 8,680.90 | 8,984.00 | 303.10 | 96.6 |
| 200-20-51010 | ADMIN FEES | 61,322.00 | 122,644.00 | 122,644.00 | .00 | 100.0 |
| 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 | 4,382.98 | 10,942.43 | 6,000.00 | ( 4,942.43) | 182.4 |
| 200-20-51070 | CONJUNCTIVE MANAGEMENT | 437.50 | 28,212.52 | 53,000.00 | 24,787.48 | 53.2 |
| 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 | 55.00 | 635.00 | 1,000.00 | 365.00 | 63.5 |
| 200-20-51090 | ENGINEERING SERVICES | .00 | 3,043.13 | .00 | ( 3,043.13) | .0 |
| 200-20-51110 | FUEL | 687.10 | 4,354.67 | 10,000.00 | 5,645.33 | 43.6 |
| 200-20-51122 | IDWR WATER FEES | 4,384.00 | 4,384.00 | 4,000.00 | ( 384.00) | 109.6 |
| 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 | 50.00 | 25,715.02 | 40,000.00 | 14,284.98 | 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 |
| 200-20-51177 | MISC EXPENSE | 19.60 | 19.60 | .00 | ( 19.60) | .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 | 155.55 | 2,499.68 | 4,500.00 | 2,000.32 | 55.6 |
| 200-20-52070 | SIGNS | .00 | 1,177.26 | 250.00 | ( 927.26) | 470.9 |
| 200-20-52080 | SMALL TOOLS & EQUIPMENT | .00 | 1,560.15 | 2,500.00 | 939.85 | 62.4 |
| 200-20-52090 | SUPPLIES | 254.27 | 2,374.62 | 10,000.00 | 7,625.38 | 23.8 |
| 200-20-52100 | TELEPHONE | 197.78 | 1,163.48 | 1,215.00 | 51.52 | 95.8 |
| 200-20-52110 | TEST SAMPLES - WATER | 135.00 | 15,908.74 | 10,000.00 | ( 5,908.74) | 159.1 |
| 200-20-52111 | TEST SAMPLES - NON-REGULATED | .00 | 375.00 | .00 | ( 375.00) | .0 |
| 200-20-52120 | TRAINING & MEETINGS | .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 | 50.18 | 278.45 | 250.00 | ( 28.45) | 111.4 |
| 200-20-52143 | UTILITIES - POWER | 11,804.79 | 35,572.80 | 25,000.00 | ( 10,572.80) | 142.3 |
| 200-20-56045 | RADIO FEES | 20.00 | 240.00 | 250.00 | 10.00 | 96.0 |
| 200-20-57000 | SAFETY EQUIPMENT | .00 | 186.97 | 1,000.00 | 813.03 | 18.7 |
| 200-20-57500 | SCADA MAINTENANCE & REPAIRS | 320.00 | 5,384.85 | 5,000.00 | ( 384.85) | 107.7 |
| 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 | 31,744.37 | 510,237.39 | 3,200,000.00 | 2,689,762.61 | 15.9 |
| 200-20-58150 | AUTO/EQUIPMENT LEASE (12+ MOS) | 2,271.36 | 41,175.98 | 40,940.00 | ( 235.98) | 100.6 |
| 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 | 127,263.26 | 1,000,248.06 | 3,855,719.00 | 2,855,470.94 | 25.9 |

CITY OF BELLEVUE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2026

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|
| TOTAL FUND EXPENDITURES | 127,263.26 | 1,000,248.06 | 3,855,719.00 | 2,855,470.94 | 25.9 |
| NET REVENUE OVER EXPENDITURES | 42,588.87 | 251,344.06 | .00 | ( 251,344.06) | .0 |

CITY OF BELLEVUE
BALANCE SHEET
SEPTEMBER 30, 2026

WASTEWATER FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 300-00-10000 | CASH ALLOCATION | | 463,773.39 | |
| 300-00-10013 | LGIP 1694 SEWER | | 835.29 | |
| 300-00-10014 | LGIP 1927 SEWER CAP | | 311,414.44 | |
| 300-00-10016 | LGIP 3195 SEWER BOND | | 437,683.49 | |
| 300-00-11000 | ACCOUNTS RECEIVABLE | | 6,814.07 | |
| 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 | | | 9,830,951.06 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 300-00-20000 | ACCOUNTS PAYABLE | | 4,661.13 | |
| 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 | | | 2,230,811.70 |
| | FUND EQUITY | | | |
| 300-00-30000 | RETAINED EARNINGS | 8,069,934.41 | | |
| 300-00-35000 | DEFERRED OUTFLOWS | ( 3,659.25) | | |
| 300-00-36000 | INTERFUND TRANSFER | ( 518,160.00) | | |
| | REVENUE OVER EXPENDITURES - YTD | 52,024.20 | | |
| | BALANCE - CURRENT DATE | | 7,600,139.36 | |
| | TOTAL FUND EQUITY | | | 7,600,139.36 |
| | TOTAL LIABILITIES AND EQUITY | | | 9,830,951.06 |

CITY OF BELLEVUE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2026

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 | 50.00 | 100.00 | 300.00 | 200.00 | 33.3 |
| 300-30-41815 | APPLICATION FEES | 75.00 | 275.00 | 200.00 | ( 75.00) | 137.5 |
| 300-30-41816 | SEWER INSPECTION FEES | 100.00 | 400.00 | .00 | ( 400.00) | .0 |
| 300-30-42001 | SEWER USER FEES | 106,396.29 | 846,471.95 | 819,600.00 | ( 26,871.95) | 103.3 |
| 300-30-42002 | BOND DEBT FEE | .00 | 410,400.00 | 410,400.00 | .00 | 100.0 |
| 300-30-42004 | SEWER CAP FEE | 9,990.00 | 39,810.00 | 20,000.00 | ( 19,810.00) | 199.1 |
| 300-30-45100 | INTEREST EARNED | 3,609.16 | 46,401.19 | .00 | ( 46,401.19) | .0 |
| 300-30-48000 | CAPITAL FUND RESERVES | 361,400.00 | 518,160.00 | 638,204.00 | 120,044.00 | 81.2 |
| | TOTAL WW REVENUE | 481,620.45 | 1,862,018.14 | 1,915,635.00 | 53,616.86 | 97.2 |
| | TOTAL FUND REVENUE | 481,620.45 | 1,862,018.14 | 1,915,635.00 | 53,616.86 | 97.2 |

CITY OF BELLEVUE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2026

WASTEWATER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | WW EXPENDITURES | | | | | |
| 300-30-50001 | SALARIES & WAGES | 5,882.25 | 81,654.88 | 75,119.00 | ( 6,535.88) | 108.7 |
| 300-30-50010 | P/R TAX EXPENSE | 449.97 | 6,220.95 | 5,747.00 | ( 473.95) | 108.3 |
| 300-30-50011 | INSURANCE - HEALTH | 1,936.00 | 16,457.47 | 12,600.00 | ( 3,857.47) | 130.6 |
| 300-30-50015 | WORKERS COMPENSATION INSURANCE | .00 | 2,911.00 | 2,707.00 | ( 204.00) | 107.5 |
| 300-30-50017 | RETIREMENT | 703.51 | 9,392.59 | 8,984.00 | ( 408.59) | 104.6 |
| 300-30-50019 | AIR AMBULANCE | 55.00 | 55.00 | .00 | ( 55.00) | .0 |
| 300-30-51010 | ADMIN FEES | 69,766.00 | 139,532.00 | 139,532.00 | .00 | 100.0 |
| 300-30-51020 | ADVERTISING | .00 | .00 | 200.00 | 200.00 | .0 |
| 300-30-51030 | BANK CHARGES | 25.00 | 163.00 | 250.00 | 87.00 | 65.2 |
| 300-30-51041 | REIMBURSABLE EXPENSE | .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 | .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 | .00 | 655.00 | 500.00 | ( 155.00) | 131.0 |
| 300-30-51090 | ENGINEERING SERVICES | 4,770.53 | 11,443.33 | 20,000.00 | 8,556.67 | 57.2 |
| 300-30-51110 | FUEL | 504.34 | 7,080.42 | 10,000.00 | 2,919.58 | 70.8 |
| 300-30-51140 | LEGAL FEES | .00 | 180.00 | 2,000.00 | 1,820.00 | 9.0 |
| 300-30-51150 | LIABILITY INSURANCE | .00 | 23,625.82 | 23,642.00 | 16.18 | 99.9 |
| 300-30-51160 | REPAIRS & MAINTENANCE (GEN | 50.00 | 126,932.12 | 70,000.00 | ( 56,932.12) | 181.3 |
| 300-30-51163 | R & M - EQUIPMENT (NON-AUTO) | 45.69 | 8,085.90 | 10,000.00 | 1,914.10 | 80.9 |
| 300-30-51167 | R & M - AUTOS | 5.91 | 1,122.40 | 15,000.00 | 13,877.60 | 7.5 |
| 300-30-52010 | OFFICE SUPPLIES | 89.00 | 112.67 | .00 | ( 112.67) | .0 |
| 300-30-52020 | INTERNET EXPENSE | 130.00 | 520.00 | 2,500.00 | 1,980.00 | 20.8 |
| 300-30-52050 | PROFESSIONAL SERVICES | .00 | 3,303.35 | 4,000.00 | 696.65 | 82.6 |
| 300-30-52070 | SIGNS | .00 | 1,177.26 | 300.00 | ( 877.26) | 392.4 |
| 300-30-52080 | SMALL TOOLS & EQUIPMENT | .00 | 2,683.18 | 3,000.00 | 316.82 | 89.4 |
| 300-30-52090 | SUPPLIES | 9,673.13 | 105,065.28 | 45,000.00 | ( 60,065.28) | 233.5 |
| 300-30-52100 | TELEPHONE | 93.84 | 597.52 | 700.00 | 102.48 | 85.4 |
| 300-30-52110 | TEST SAMPLES - SEWER | 2,172.00 | 29,398.88 | 10,000.00 | ( 19,398.88) | 294.0 |
| 300-30-52120 | TRAINING & MEETINGS | .00 | 788.06 | 10,000.00 | 9,211.94 | 7.9 |
| 300-30-52124 | TRAVEL EXPENSE | .00 | 755.75 | 1,500.00 | 744.25 | 50.4 |
| 300-30-52130 | UNIFORMS/CLOTHING | .00 | 41.99 | 1,500.00 | 1,458.01 | 2.8 |
| 300-30-52140 | UTILITIES - GAS | 57.99 | 707.28 | 1,000.00 | 292.72 | 70.7 |
| 300-30-52143 | UTILITIES - POWER | 5,301.26 | 33,822.55 | 55,000.00 | 21,177.45 | 61.5 |
| 300-30-52146 | UTILITIES - TRASH/TOILET/RECYC | 259.75 | 2,036.31 | 750.00 | ( 1,286.31) | 271.5 |
| 300-30-56045 | RADIO FEES | 20.00 | 240.00 | 250.00 | 10.00 | 96.0 |
| 300-30-57000 | SAFETY EQUIPMENT | 31.68 | 1,355.19 | 3,000.00 | 1,644.81 | 45.2 |
| 300-30-57500 | SCADA MAINT & REPAIR | 3,706.00 | 21,584.99 | 21,900.00 | 315.01 | 98.6 |
| 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 | 413,902.98 | 594,062.98 | 638,204.00 | 44,141.02 | 93.1 |
| 300-30-58150 | AUTO/EQUIPMENT LEASE (12+ MOS) | 2,271.36 | 41,175.99 | 40,850.00 | ( 325.99) | 100.8 |
| 300-30-58160 | AUTO OR EQUIPMENT PURCHASE | .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 | 521,903.19 | 1,809,993.94 | 1,915,635.00 | 105,641.06 | 94.5 |

CITY OF BELLEVUE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2026

WASTEWATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|
| TOTAL FUND EXPENDITURES | 521,903.19 | 1,809,993.94 | 1,915,635.00 | 105,641.06 | 94.5 |
| NET REVENUE OVER EXPENDITURES | ( 40,282.74) | 52,024.20 | .00 | ( 52,024.20) | .0 |

**Memorandum**

**To:** **Mayor, City Council**

**From:** **Michael Shelamer, Interim Marshal**

**Re:** **Blaine County Sheriff's Office and Hailey Police MOU**

**Date:** **October 26, 2026**

**Background**

Bellevue Marshal's Office has desire to start a Memorandum Of Agreement (MOU) with Blaine County Sheriff's Office and the Hailey Police Department for "Police Support". As of September 23rd , 2026 the Bellevue Marshal's Office has gone down to 2 employees. Interim Marshal Mike Shelamer and Deputy Kammeron Hairston. Interim Marshal Shelamer is looking to hire 2 more Deputies to fill the department and be able to provide 24/7 coverage. In the meantime this MOU attached will make sure that the Blaine County Sheriff's Office and Hailey Police Department will have clear guidelines in assisting our city with covering calls for service within the City of Bellevue 24/7 when we do not have a Bellevue Marshal on duty.

The parties acknowledge that certain operational details, service levels, and applicable rates and fees relating to such services may be further developed by the parties in good faith following the effective date of this Agreement.

The parties further agree that it is in the best interests of Bellevue and the Marshal's Office receiving service under this Agreement to establish and maintain a reliable, and uninterrupted resource for the Bellevue Marshal's Office within the city limits of Bellevue.

**Recommendation and Next Steps**

- Approval of the resolution.

Michael Shelamer
Interim Marshal
Bellevue Marshal's Office

# MEMORANDUM OF AGREEMENT

## BETWEEN BLAINE COUNTY, CITY OF HAILEY, AND CITY OF BELLEVUE

## FOR THE PROVISION OF POLICE SUPPORT TO THE CITY OF BELLEVUE

This Memorandum of Agreement ("Agreement" or "MOA") is entered into by and among Blaine County, a political subdivision of the State of Idaho ("County"); the City of Hailey, a municipal corporation organized under the laws of the State of Idaho ("City of Hailey"); and the City of Bellevue, a municipal corporation organized under the laws of the State of Idaho ("City of Bellevue"). The County, City of Hailey, and City of Bellevue may be referred to individually as a "Party" and collectively as the "Parties."

This Agreement shall become effective on October 20, 2026, subject to approval and execution by all Parties.

## RECITALS

WHEREAS, the County is authorized, subject to applicable law, including but not limited to Idaho Constitution Article XII, § 2 and Idaho Code Title 31, Chapter 22, to provide law enforcement and public safety services within its jurisdiction and to enter into agreements with other governmental entities;

WHEREAS, City of Hailey is authorized, subject to applicable law, including but not limited to Idaho Constitution Article XII, § 2, Idaho Code Title 31, Chapter 22, and Idaho Code Title 50, Chapter 3, to provide law enforcement and public safety services and to cooperate with other governmental entities in the delivery of such services;

WHEREAS, City of Bellevue desires to obtain police support to promote public safety, protect people and property, enforce applicable laws and ordinances, and respond to incidents occurring within City of Bellevue;

WHEREAS, the County and City of Hailey are willing to provide police support to City of Bellevue under the terms and conditions established by this Agreement;

WHEREAS, the Parties desire to establish their respective responsibilities, operational expectations, financial obligations, and procedures for coordinating the delivery of police support to City of Bellevue until the City of Bellevue reaches appropriate staffing levels; and

WHEREAS, the Parties intend that the costs associated with providing such services shall be calculated, allocated, invoiced, and paid in accordance with Attachment A, which is incorporated into this Agreement by reference.

NOW, THEREFORE, in consideration of the mutual promises and obligations contained herein, the Parties agree as follows:

1. PURPOSE AND SCOPE

1.1 Purpose. The purpose of this Agreement is to establish the terms under which the County and City of Hailey shall provide police support to City of Bellevue and the manner in which City of Bellevue shall compensate the County and City of Hailey for those services.

1.2 Service Area. Police support under this Agreement shall be provided within the incorporated boundaries of City of Bellevue, subject to applicable law, jurisdictional authority, mutual aid obligations, and the terms of this Agreement.

1.3 Cooperative Arrangement. The Parties intend to coordinate the delivery of police support in a manner that promotes public safety, operational efficiency, accountability, and the effective use of public resources.

1.4 No Transfer of Governmental Status. Nothing in this Agreement shall be construed to merge the Parties, create a new governmental entity, or transfer the general governmental powers of one Party to another, except to the extent expressly authorized by applicable law and this Agreement.

2. SERVICES TO BE PROVIDED

2.1 General Police support. The County and City of Hailey shall provide police support to City of Bellevue as described in this Agreement and in Attachment A. Services may include, as applicable and subject to agreed staffing and available resources:

a. Patrol and crime prevention services;

b. Response to calls for service and reported emergencies;

c. Enforcement of applicable state laws within the lawful authority of responding personnel;

d. Preliminary criminal investigations and follow-up investigations as assigned;

e. Arrests, citations, and other lawful enforcement actions;

f. Coordination with emergency communications, fire services, emergency medical services, prosecutors, courts, and other relevant agencies.

2.2 Service Levels. Specific staffing levels, patrol hours, coverage schedules, minimum service commitments, supervisory arrangements, and any limitations or exclusions shall be set forth in Attachment A or a written amendment approved by all Parties.

2.3 Emergency Response. The Parties shall coordinate emergency response and dispatch procedures. Nothing in this Agreement guarantees a particular response time unless a specific standard is expressly established in Attachment A.

2.4 Additional Services. Specialized services, extraordinary events, overtime assignments, investigations requiring additional personnel, and other services outside the agreed scope may be provided by separate written agreement or pursuant to an approved procedure in Attachment A.

2.5 No Guarantee of Particular Outcomes. The Parties acknowledge that police support involve the exercise of professional judgment and may be affected by emergencies, staffing, competing calls for service, and other operational demands. The provision of services does not guarantee the prevention of crime or a particular enforcement outcome.

3. RESPONSIBILITIES OF THE COUNTY

3.1 The County shall provide the police support assigned to it under this Agreement and Attachment A.

3.2 The County shall ensure that personnel assigned by the County possess the qualifications, certifications, training, and lawful authority required for their assigned duties.

3.3 The County shall maintain responsibility for the supervision, discipline, employment matters, and internal administration of County personnel, subject to applicable law and the operational coordination provisions of this Agreement.

3.4 The County shall coordinate with City of Hailey and City of Bellevue regarding service delivery, significant operational issues, and material changes that may affect the performance of this Agreement.

3.5 The County shall maintain records relating to the services it provides and shall furnish service and cost information reasonably necessary to administer this Agreement, subject to applicable records-retention, confidentiality, and disclosure laws.

3.6 The County shall invoice City of Bellevue for the County's allocated costs in accordance with Attachment A.

4. RESPONSIBILITIES OF CITY OF HAILEY

4.1 City of Hailey shall provide the police support assigned to it under this Agreement and Attachment A.

4.2 City of Hailey shall ensure that personnel assigned by City of Hailey possess the qualifications, certifications, training, and lawful authority required for their assigned duties.

4.3 City of Hailey shall retain responsibility for the supervision, discipline, employment matters, and internal administration of City of Hailey personnel, subject to applicable law and the operational coordination provisions of this Agreement.

4.4 City of Hailey shall coordinate with the County and City of Bellevue regarding service delivery, significant operational issues, and material changes that may affect the performance of this Agreement.

4.5 City of Hailey shall maintain records relating to the services it provides and shall furnish service and cost information reasonably necessary to administer this Agreement, subject to applicable records-retention, confidentiality, and disclosure laws.

4.6 City of Hailey shall invoice City of Bellevue for City of Hailey's allocated costs in accordance with Attachment A..

5. RESPONSIBILITIES OF CITY OF BELLEVUE

5.1 Payment. City of Bellevue shall compensate the County and City of Hailey for the services provided under this Agreement in accordance with the rates, cost-allocation methodology, invoicing schedule, and payment terms established in Attachment A.

5.2 Cooperation. City of Bellevue shall designate a representative to coordinate with the County and City of Hailey concerning service priorities, local ordinances, community concerns, special events, and other matters affecting police support within City of Bellevue.

5.3 Information and Access. City of Bellevue shall provide information reasonably necessary for the performance of services under this Agreement, including relevant ordinances, local procedures, facility access arrangements, and available information regarding known public safety concerns.

5.4 Local Ordinances and Priorities. City of Bellevue shall notify the County and City of Hailey of material changes to its ordinances or local requirements that may affect enforcement activities or service delivery.

5.5 No Operational Interference. City of Bellevue may establish lawful public safety priorities and communicate service concerns; however, it shall not direct an individual officer to take or refrain from taking a particular enforcement action in violation of law, professional standards, or the lawful chain of command.

6. OPERATIONAL CONTROL AND COORDINATION

6.1 Personnel Supervision. Each Party shall retain employment and disciplinary authority over its own personnel. Each Party's personnel shall remain employees or authorized personnel of the entity responsible for employing or appointing them, unless applicable law provides otherwise.

6.2 Lawful Authority. Officers assigned to provide services in City of Bellevue shall exercise police powers only to the extent authorized by applicable law, including any required interlocal agreement, commission, appointment, certification, or jurisdictional authorization.

6.3 Operational Coordination. The County and City of Hailey shall establish reasonable procedures for coordinating patrol assignments, dispatch, incident response, investigations, reporting, and supervisory responsibilities. The Parties shall identify their primary operational contacts before services commence.

6.4 Conflicting Directives. If a disagreement arises regarding operational responsibility or the interpretation of this Agreement, the affected Parties shall refer the matter to their designated representatives for prompt resolution. Nothing in this provision shall delay emergency action or override an officer's legal obligations.

6.5 Policies and Procedures. Personnel shall comply with the lawful policies, procedures, and professional standards applicable to their employing or appointing agency, together with any written interagency procedures approved by the Parties.

6.6 Complaints and Investigations. The Parties shall establish a process for receiving, referring, investigating, and resolving complaints concerning police support provided under this Agreement. Each employing agency shall retain responsibility for personnel investigations and discipline as required by applicable law. The Parties shall cooperate in investigations to the extent legally permitted.

7. COSTS, INVOICING, AND PAYMENT

7.1 Cost Schedule. The rates, fees, reimbursable expenses, allocation of costs between the County and City of Hailey, and any other financial terms applicable to the services shall be set forth in Attachment A.

7.2 Separate Invoices. The County and City of Hailey shall separately invoice City of Bellevue for their respective costs.

7.3 Payment Terms. City of Bellevue shall pay undisputed invoices within thirty (30) calendar days after receipt. Any disputed amount shall be identified in writing, with reasonable detail supporting the dispute, within thirty (30) calendar days after receipt of the invoice. The Parties shall work in good faith to resolve invoice disputes promptly. City of Bellevue shall pay all undisputed amounts in accordance with the applicable payment schedule.

7.4 Additional Costs. Overtime, extraordinary incidents, special events, equipment, supplies, or other costs shall be charged only as authorized by Attachment A or by a separate written approval consistent with this Agreement.

7.5 Annual Review. The Parties shall review the cost schedule at least annually, or at another interval established in Attachment A, to evaluate actual costs, service requirements, staffing, and any necessary adjustments.

7.6 Amendments to Financial Terms. No material change to the rates, cost-allocation methodology, or payment obligations shall be effective unless documented in a written amendment approved by all Parties, except for adjustments expressly authorized under an objective formula or procedure in Attachment A.

7.7 Budget and Appropriation. The financial obligations of each Party are subject to applicable budgeting, appropriation, and public finance requirements. No provision of this Agreement shall

be construed to require an expenditure prohibited by applicable law. Any applicable limitation and the process for addressing insufficient appropriations shall be governed by Section 13 and Attachment A.

8. EQUIPMENT, FACILITIES, AND RECORDS

8.1 Unless otherwise specified in Attachment A, each Party shall provide and maintain the vehicles, equipment, uniforms, facilities, technology, and supplies necessary for its personnel to perform their assigned responsibilities.

8.2 The Parties shall identify in Attachment A any equipment, facilities, dispatch services, communications systems, or other resources to be furnished by City of Bellevue and the terms governing their use, maintenance, replacement, and cost.

8.3 Each Party shall retain ownership and control of its own records, equipment, and property unless otherwise agreed in writing.

8.4 Records created or maintained in connection with this Agreement shall be retained, accessed, disclosed, and transferred in accordance with applicable law, including public records, criminal justice information, privacy, evidence, and records-retention requirements.

8.5 The Parties shall cooperate in responding to lawful requests for records and evidence, subject to applicable legal restrictions and each Party's responsibilities as the custodian of its records.

9. LIABILITY, INSURANCE, AND INDEMNIFICATION

9.1 Responsibility for Personnel. Each Party shall be responsible for its own employment obligations, including wages, benefits, supervision, and applicable employment-related liabilities, except as otherwise provided by law or a separate written agreement.

9.2 Liability. Each Party shall be responsible for its own acts and omissions and those of its officers, employees, and agents to the extent provided by applicable law. Nothing in this Agreement shall be construed to waive any immunity, defense, limitation of liability, or other protection available to a Party under applicable law.

9.3 Insurance and Risk Management. Each Party shall maintain insurance, participate in an authorized risk-management or self-insurance program, or otherwise satisfy applicable legal requirements for coverage of its activities under this Agreement. Upon reasonable request, a Party shall provide evidence of such coverage or participation.

9.4 Indemnification. To the extent permitted by applicable law, each Party shall be responsible for claims, losses, damages, and expenses attributable to its own acts or omissions. Any express duty to defend, indemnify, or hold another Party harmless shall be limited to the extent authorized by applicable law and must be stated in a manner approved by the Parties' legal counsel.

9.5 No Implied Waiver. Nothing in this Agreement creates a waiver of governmental immunity or other statutory protection, expands any Party's liability beyond that imposed by law, or creates rights in any third party except as expressly required by applicable law.

10. TERM AND TERMINATION

10.1 Initial Term. This Agreement shall commence on the effective date and remain in effect through September 30, 2027, unless terminated earlier in accordance with this Section.

10.2 Renewal. The Parties may renew this Agreement for successive one-year terms by written agreement executed before the expiration of the then-current term. If the governing body of the County, City of Hailey, or City of Bellevue should not appropriate or otherwise make available funds sufficient to provide for the services, any Party may unilaterally terminate this Agreement upon [30] days written notice.

10.3 Termination Without Cause. Any Party may terminate its participation in this Agreement upon at least [90] calendar days' prior written notice to the other Parties, subject to applicable law and any transition obligations agreed to in writing.

10.4 Termination for Breach. If a Party materially breaches this Agreement, a non-breaching Party may provide written notice describing the breach and allow [30] calendar days for the breach to be cured, or such longer period as may be reasonably necessary if corrective action has commenced. If the breach is not cured within the applicable period, the non-breaching Party may terminate its participation, subject to applicable law and reasonable transition arrangements.

10.5 Termination for Legal or Operational Necessity. A Party may terminate or suspend affected services to the extent reasonably necessary if continued performance becomes unlawful or presents an immediate and material public safety risk. The affected Parties shall provide notice as soon as practicable and cooperate in arranging an orderly transition, consistent with applicable law.

10.6 Financial Reconciliation. Upon expiration or termination, City of Bellevue shall remain responsible for payment of all undisputed amounts properly incurred through the effective termination date, including authorized outstanding expenses. Any prepaid amounts, final invoices, and outstanding disputes shall be reconciled in accordance with Attachment A.

10.7 Transition of Services. The Parties shall cooperate in good faith to facilitate an orderly transition of police support, records, property, and outstanding matters, subject to applicable law and operational safety requirements.

11. NOTICES

11.1 Any notice required under this Agreement shall be in writing and delivered personally, by a recognized delivery service, or by certified or registered mail, return receipt requested, or via electronic mail to the addresses below or to any replacement address designated by written notice.

For the County:

Blaine County
Attention: Morgan Ballis, Sheriff
Address: 1650 Aviation Drive, Hailey, ID 83333
Email: mballis@blainecountyid.gov

For City of Hailey:

City of Hailey
Attention: Steve England, Police Chief
Address: 311 E. Cedar St. Hailey, ID 83333
Email: steve.england@haileycityhall.org

For City of Bellevue:

City of Bellevue
Attention: Mike Shelamer, Marshal
Address: 115 E. Pine St, Bellevue, ID 83313
Email: mshelamer@bellevueidaho.us

12.2 Notices shall be effective upon delivery or as otherwise established by applicable law. Operational communications may be conducted through the designated contacts and procedures established by the Parties.

13. GENERAL PROVISIONS

13.1 Applicable Law. This Agreement shall be governed by the laws of the State of Idaho, including applicable statutes governing intergovernmental cooperation and law enforcement.

13.2 Authority to Execute. Each individual executing this Agreement represents that they are authorized to execute the Agreement on behalf of the respective Party and that any required governing-body approval has been obtained.

13.3 Entire Agreement. This Agreement, including Attachment A and any duly executed amendments, constitutes the entire agreement among the Parties concerning its subject matter and supersedes prior written or oral understandings on that subject.

13.4 Amendments. Except as otherwise expressly provided in this Agreement, any amendment must be in writing and signed by authorized representatives of all Parties.

13.5 Assignment. No Party may assign its rights or obligations under this Agreement without the prior written consent of the other Parties, except as otherwise permitted by law.

13.6 Severability. If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in effect to the extent they can be implemented consistently with applicable law and the Parties' original intent.

13.7 No Third-Party Beneficiaries. This Agreement is intended solely for the benefit of the Parties and does not create contractual rights in any other person or entity.

13.8 Independent Parties. Except as expressly provided in this Agreement or required by law, no Party shall be deemed the employee, agent, partner, or joint venturer of another Party.

13.9 Counterparts and Electronic Signatures. This Agreement may be executed in counterparts and by electronic signature to the extent permitted by applicable law. Each counterpart shall be deemed an original, and all counterparts together shall constitute one instrument.

13.10 Headings. Headings are for convenience only and shall not affect interpretation of this Agreement.

13.11 Order of Precedence. If a conflict arises between the body of this Agreement and Attachment A, the body of this Agreement shall control unless the relevant provision expressly states that Attachment A governs the particular operational or financial matter.

13.12 No Waiver. A Party's failure to enforce any provision shall not constitute a waiver of that provision or any other provision.

13.13 Public Records and Confidentiality. The Parties shall comply with applicable public records and confidentiality laws. No provision of this Agreement requires a Party to withhold information that must be disclosed by law or to disclose information protected from disclosure by law.

13.14 Execution and Effectiveness. This Agreement shall become effective only after approval and execution by all required Parties and completion of any legally required filing, publication, or other formalities.

14. SIGNATURES

IN WITNESS WHEREOF, the Parties have caused this Memorandum of Agreement to be executed by their duly authorized representatives.

Blaine County

By: _____

Name: _____

Title: _____

Date: _____

Attest: _____

CITY OF HAILEY

By: _____

Name: _____

Title: _____

Date: _____

Attest: _____

CITY OF BELLEVUE

By: _____

Name: _____

Title: _____

Date: _____

Attest: _____

ATTACHMENT A

POLICE SUPPORT, COST ALLOCATION, AND PAYMENT SCHEDULE

This Attachment A is incorporated into and made part of the Memorandum of Agreement among Blaine County, City of Hailey, and City of Bellevue for the provision of police support to City of Bellevue.

A.1. Scope of Services and Provider Responsibilities

Blaine County:

1. Median patrol deputy wage (Deputy – Sergeant): $46.06/hour

   Graveyard shift differential: $1.00

   Average specialty pays (Deputy – Sergeant): $1.13

   $46.06 + $1.00 + $1.13 = $48.19

   $48.19 x 1.5 (time and a half) = $72.29/hour

2. Billed per incident:

   Dispatched response with case number and report: $72.29 x 2 (hours) = $144.58

   Dispatched response with physical arrest or involuntary hospital hold: $72.29 x 4 (hours) = $289.16

3. Billed hourly (post incident follow-up, investigation, court, etc.):

   $72.29

4. Billing will not occur for self-initiated calls (e.g. deputy-initiated traffic stops). Billing will not occur when assisting another agency (e.g. HPD is first on scene and pulls a case number as the primary agency).

City of Hailey:

1. Average Hourly Overtime Rate: $68.97/hour

MEMORANDUM

TO: Bellevue Common Council

FROM: Shelly Shoemaker, Treasurer

RE: Audit for FY2026

DATE: October 26, 2026

---

Pursuant to discussions last year regarding the City's auditing services, I have researched potential alternatives for conducting the City's annual audit. Although this research provides useful information for future consideration, it is too late in the current cycle to make a change for the FY2026 audit without delaying its completion.

Through this process, I learned that fewer accounting firms are accepting municipal audit clients, and relatively few specialize in governmental audits. Governmental auditing requirements have become increasingly complex, and firms have greater capacity and financial incentive to focus on other accounting services.

When selecting an auditor, there are two primary factors. 1) Obtaining the audit timely; and 2) Responsiveness to questions throughout the year from city staff.

In evaluating potential auditors, two factors are particularly important:

1. Timely completion of the audit.
2. Responsiveness to questions and requests for guidance from city staff throughout the year.

Our current auditor, Workman & Company, has consistently demonstrated efficiency in completing the City's audit by the end of each calendar year. Maintaining a timely audit schedule is an important consideration as we evaluate our options.

I contacted three accounting firms to explore the availability and interest in our annual city audit:

1) Mahlke Hunsaker & Company - Twin Falls, Idaho

   The firm is not accepting new clients for FY2026. I was advised to contact them early in 2027 to request a proposal for next year.

2) Zwygart John, CPAs, PLLC - Nampa, Idaho.

   This was the only firm contacted that was able to provide a quote for FY2026. Their proposed fee is $13,500; however, they would not be able to complete the audit until March or April 2027. This timeline would represent a significant departure from the City's current audit schedule.

3) Quest CPAs PLLC – Meridian, Idaho.

Of the three firms, Quest CPAs is the only one that specializes in government and school audits. The firm was helpful in providing information about the current municipal auditing environment. However, they are also fully booked for FY2026 and recommend contacting them early in 2027 to request a proposal for next year.

Conclusion and Recommendation

Based on the above, I recommend that City Council approves the attached resolution to hire Workman & Company to complete our FY2026 audit.

If you have any questions, please contact me. Thank you.

CITY OF BELLEVUE IDAHO

RESOLUTION _____

A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF BELLEVUE IDAHO, AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT FOR SERVICES WITH WORKMAN & COMPANY FOR THE ANNUAL AUDIT OF CITY FINANCIALS FOR FY2026 IN AN AMOUNT NOT TO EXCEED $9,300, UNLESS ADDITIONAL WORK IS NECESSARY AND THE COST IS NEGOTIATED BETWEEN WORKMAN & COMPANY AND THE CITY OF BELLEVUE.

WHEREAS, Idaho Code Section 50-1010 directs that city council shall cause to be made a full and complete audit of the financial statements of such city as required in Section 67-450B, Idaho Code.

BE IT RESOLVED BY THE COMMON COUNMCIL OF THE CITY OF BELLEVUE, IDAHO, AS FOLLOWS:

The Mayor and Common Council of the City of Bellevue, Idaho, shall enter into an agreement for professional services with Workman & Company for audit services for FY26 as detailed in the attached October 14, 2026 engagement letter in an amount not to exceed $9,300 unless additional work is necessary and the cost is negotiated between Workman & Company and the City of Bellevue.

PASSED by the Common Council and approved by the Mayor of the City of Bellevue, Idaho this _____ day of October 2026.

_____

Christina Giordani, Mayor

ATTEST:

_____

Interim Clerk

WORKMAN & COMPANY | Office of Accounting

2190 Village Park Avenue, Suite 300 • Twin Falls, ID 83301 • 208.733.1161 • Fax: 208.733.6100

October 14, 2026

City of Bellevue, Idaho
115 East Pine
Bellevue, ID 83313

Attached are documents containing our proposed contract for audit services. The essence of this contract is as follows:

1. We will audit the City's financial statements for the year ended September 30, 2026.
2. Our fee for this work will not exceed $ 9,300 (unless additional work is necessary which would be negotiated.) This fee includes an audit of the BURA that comprises a component unit of the City. If federal funds are expended in excess of $1,000,000 a single audit would be required, and our proposed fee would be $11,300.
3. We will begin our audit services approximately November 9 and issue our report by January 31, 2027.

We are very sensitive to the budget constraints of our audit clients. We try to limit increases in our fees and have been able to propose the same fee this year as last year's 2025 audit.

We are pleased to propose our services to the City. If you accept our proposed contract, please sign and return a copy to our offices.

Sincerely yours,

*Workman & Company*

Certified Public Accountants

WORKMAN & COMPANY | Office of Accounting

2190 Village Park Avenue, Suite 300 • Twin Falls, ID 83301 • 208.733.1161 • Fax: 208.733.6100

October 14, 2026

City of Bellevue, Idaho
115 East Pine
Bellevue, ID 83316

We are pleased to confirm our understanding of the services we are to provide the City of Bellevue, Idaho (City) for the year ended September 30, 2026. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of City of Bellevue, Idaho as of and for the year ended September 30, 2026. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.

2) Budgetary Information.

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a separate written report accompanying our auditor's report on the financial statements.

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the City and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of my audit of the City's financial statements. Our report will be addressed to the City Council of the City of Bellevue, Idaho. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise

in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during my audit we become aware that the City is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because We will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditor is limited to the period covered by our audit and does not extend to any later periods for which We are not engaged as auditor.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

**Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that

are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

**Other Services**

We will also assist in preparing certain portions of the following: the financial statements, schedule of expenditures of federal awards, and related notes of the City in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. The fee for these other services will be determined in a separate contract.

**Management Responsibilities**

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud

could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of any of the following: the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

**Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City of Bellevue, Idaho; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Workman and Company, CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to

others, any federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Workman and Company, CPAs personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately November 9, 2026, and to issue our reports no later than January 31, 2027. Brady Workman is the engagement manager and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will not exceed $ 9,300 for a yellow book audit and $ 11,300 if a single audit is required. These fees are based on anticipated cooperation of City personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before incurring the additional costs. We appreciate the opportunity to be of service to the City of Bellevue, Idaho and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

*Workman & Company*

RESPONSE:

This letter correctly sets forth the understanding of the City of Bellevue, Idaho.

Signature: _____

Title: _____

Date: _____

ZWYGART JOHN
CERTIFIED PUBLIC ACCOUNTANTS
Zwygart John & Associates CPAs, PLLC
16130 North Merchant Way, Suite 120 ◆ Nampa, Idaho 83687
Phone: 208-459-4649 ◆ FAX: 208-229-0404

City of Bellevue, Idaho

We are pleased to provide a bid to perform your annual financial audit for the year ended September 30, 2026. Below is a brief description of our firm, related audits we have performed, and our proposal for work to be done.

1) Zwygart John & Associates is located at 16130 N. Merchant Way, Suite 120, Nampa, Idaho. The main contact person for the City of Bellevue, Idaho's audit will be Jordan Zwygart, e-mail: jordan@zjaudit.com.

2) Jordan Zwygart, CPA, will be the lead partner for all years of the audit. He has over 15 years of experience performing municipal audits in Oregon and Idaho. He is currently on the Oregon Municipal roster. Jordan will oversee all work on the audit and will be present for field work. John Russell, CPA, will also work on the audit, primarily as a reviewer. John has over 15 years of experience performing municipal audits in both Oregon and Idaho. We have six other staff with up to 9 years' experience. All staff receive annual training on Governmental Auditing Standards. We specialize in GASB-governed audits and have several Idaho municipal audit clients.

   We do not use subcontractors as part of our audit process. We do not anticipate needing to use a specialist or other professional consultant for your engagement.

3) We will perform preliminary audit work in our office. We will ask for documents to be sent to our office electronically to begin our audit work. Normally, we would anticipate that this work would begin mid-March or early April. After we have completed our preliminary work, we would come on site for 1 – 2 days to perform field work. We would anticipate this work to take place later in March or early April. Once the field work has been completed, we will complete our final review of items at our office and provide a draft for city staff to review. We would anticipate that this would be delivered in April or early May, after it has gone through our internal quality control review. We will work with city staff to make sure that all reports are submitted to the State of Idaho before the June 30th deadline. Throughout the audit process we will maintain regular communication with city staff to ensure appropriate progress is being made. It will be our pleasure to present the completed audit and management letter to city council upon completion of the final report.

4) We use a secure online portal so that city staff can upload documents for the audit when it makes sense for their already busy schedule. Our goal is to minimize the interruption to normal activities for city staff. Documents that are sensitive or would be time consuming to scan and upload, we would review on site.

5) Our firm currently performs audits for about 30 cities, many of which are similar in size and complexity to Bellevue.

6) Below is a list of government audit clients with contact information:

| Client | Service Provided | Contact |
|---|---|---|
| City of Fairfield, Idaho | Financial Audit | Sonja Chrysler<br>(208)764-2333 |
| City of Middleton, Idaho | Financial Audit | Wendy Miles<br>(208)585-3133 |
| City of Parma, Idaho | Financial Audit | Jacob Qualls<br>(08)722-5138 |

More references are available upon request.

7) No regulatory actions have been taken or are pending against the firm. A copy of our most recent peer review is available upon request.

8) Our fee for the audit, including report preparation, is outline below. These fees include all associated costs, including all travel expenses:

   - Fiscal Year Ending September 30, 2026: $13,500

   Under normal circumstances, additional years would see annual fee increases of close to 3%.

   We typically do not bill hourly for any work associated with the audit. If circumstances might require this, we would discuss this with you prior to performing any such work.

9) If a Single Audit is required (because you have spent over $1,000,000 in federal funds) there will be an additional fee of between $5,000 and $6,000 added to the total audit cost, for each year it is required. A city of your size normally only has a Single Audit requirement if they have a major public works project, like a wastewater treatment facility or similar.

10) We do not charge fees for questions or assistance throughout the year. We encourage our clients to contact us with questions during the year, so that we can assist them to make sure that things are being accounted for correctly during the year.

Thank you for giving us the opportunity to provide a bid for your annual audit. If you have any questions, please feel free to contact us.

Sincerely,

Zwygart John and Associates PLLC

**Memorandum**

**To:** **Bellevue Common Council**

**From:** **Christina Giordani, Mayor**

**Re:** **Wastewater Work Session**

**Date:** **October 26, 2026**

---

The purpose of this work session is to discuss current operating conditions and the City's options and immediate information that is needed as it works to return the MBR facility back to full operational service after approximately 3 years offline.

Considerations for Common Council:

Current status and immediate needs

1. How is it operating now?
2. What must be done before full operation?
3. What operator coverage is needed?

What are our options?

1. Maintain current operations
2. Continue to try and hire qualified and certified operators
3. Contract services

Enclosures:

1. Current Wastewater Operations
2. Veolia Email
3. Draft Request for Proposals (RFP)
4. Wasterwater FY 27 Budget (pg. 28-30)

**Current Wastewater Operations from Public Works Director Chris Johnson**
*Operational Update for the City Council | October 21, 2026/Council Agenda October 26, 2026*

**Current operations**

- Staff monitor lagoon and rapid-infiltration (RI) basin levels and maintain treatment process conditions.
- The influent valve is opened to divert to the MBR plant for processing during the day and closed in the afternoon. Plant operation is controlled by programmed level set points.
- Discharge generally occurs early in the week and is stopped Thursday afternoon to allow the RI basins to infiltrate over the weekend.

**Compliance monitoring**

- Weekly compliance sampling is conducted Wednesday or Thursday.
- Monthly composite sampling is conducted during the second or third week of the month.

**Operational challenges**

- The oxygenator at the main lift station has been discontinued due to cost.
- The chlorine pump failed during testing and has not been replaced.
- Grease buildup at the City Shop lift station can foul sensors and trigger alarms.
- Intermittent power fluctuations at the Chantrel lift station can cause faults and require a manual breaker reset.
- Plant faults trigger an automatic shutdown until the issue is corrected.

**Current work-arounds and response practices**

- Chlorine gas cylinders are replaced about weekly, with supplemental chlorine added during the week.
- Staff monitor alarms after hours and on weekends.
- When a plant fault occurs, the influent valve closes during shutdown, which helps protect the plant from flooding or related damage.

**Staffing**

- Available staff are cross-trained and rotated, based on workload, to conduct sampling and manually operate the influent and discharge valves.
- This approach distributes essential duties and supports continuity with current staffing levels.

## Christina Giordani

**From:** Chris Johnson
**Sent:** Monday, October 19, 2026 4:44 PM
**To:** Christina Giordani
**Subject:** Fw: Veolia Proposal

Veolia can not support us.

Chris Johnson
Public Works Director
City of Bellevue
208-309-0656

---

**From:** Lance, Rodney <rodney.lance@veolia.com>
**Sent:** Monday, October 19, 2026 1:58 PM
**To:** Chris Johnson <cjohnson@bellevueidaho.us>
**Subject:** Veolia Proposal

Chris,

Good afternoon. Per our conversation earlier today, Veolia currently has no certified operators in Idaho, so direct coverage depends on state endorsement approvals. Additionally, local hiring remains challenging as current salary scales do not align with the high local cost of living.

Thank you for considering a partnership with Veolia. Although it did not work out this time, please let me know if we can assist or support you in the future.

Thanks,
Rodney

--
**Rodney Lance**
*Vice President, Municipal Services*
***North America***

1600 6th St NE, Great Falls, MT 59404, USA
cell.: +1 406-217-1792
**www.veolianorthamerica.com**

*DRAFT FOR CITY REVIEW*

# Request for Proposals

## Wastewater Treatment, MBR Restart, and Collection System Operations Services

City of Bellevue, Idaho

| Solicitation Information | City to Complete Before Release |
|---|---|
| RFP number | [Insert] |
| Issue date | [Insert] |
| Questions due | [Insert date, time, and time zone] |
| Proposals due | [Insert date, time, and time zone] |
| Procurement contact | [Insert authorized City procurement contact] |
| Anticipated initial term | [Insert term and renewal options] |

## 1. Purpose and Procurement Intent

The City of Bellevue seeks proposals from qualified wastewater operations firms to assess the current condition of its membrane bioreactor (MBR) facility, develop and carry out a controlled restart and commissioning process if authorized, and provide ongoing operations and maintenance (O&M) for the City's wastewater treatment, recycled-water, and collection systems. The selected firm must also support the City's obligations under applicable permits, DEQ requirements, and the final effective Compliance Agreement Schedule (CAS).

The City intends to procure the work in defined phases. The initial authorization will cover mobilization, interim operational support, a current-condition assessment, and a restart plan. The City may separately authorize commissioning and ongoing O&M after reviewing the assessment, available funding, regulatory requirements, and required approvals. This RFP does not guarantee that the MBR will be restarted, establish a restart date, authorize construction or unapproved expenditures, or transfer the City's legal responsibilities as system owner or permittee.

## 2. System Description and Current-State Verification

The City's wastewater system includes approximately 13 miles of gravity sewer, 4.3 miles of force mains, more than 1,000 manholes, five sewer lift stations, and a treatment and reuse facility designed around an MBR process with a 0.5 million gallons per day maximum-month design basis. The facility includes influent screening, biological treatment and membrane filtration equipment, disinfection, solids handling, pumps, blowers, instrumentation and controls, three storage lagoons, rapid infiltration basins (RIBs), and seasonal land-application infrastructure.

The MBR process has experienced an extended outage following a failure in March 2023. The current configuration, condition of equipment, interim operating practices, and applicable authorization for any discharge or recycled-water management must be verified before this RFP is issued. The proposer must review available records, attend a site visit, identify material information gaps, and state all assumptions in its proposal.

The City will provide all proposers the same available system records and the current, effective regulatory materials, including applicable permits, approvals, written DEQ directives, and the CAS as executed or

amended. The City will confirm with its legal counsel which enforcement-related materials may be included or made available in the public solicitation. A draft or unexecuted CAS does not establish final requirements or deadlines.

# 3. Required Outcomes

- Safe and controlled assessment, restart, and commissioning of the MBR, subject to City authorization and all required regulatory approvals.
- Reliable treatment and collection-system operations under the configuration and authorizations currently in effect.
- Timely monitoring, sampling, recordkeeping, and reporting support for applicable permits, rules, and the effective CAS.
- Clear staffing, responsible-charge coverage, emergency response, written procedures, training, and continuity of operations.
- Complete and City-accessible operating, maintenance, sampling, safety, and compliance records.
- Transparent pricing, prior approval of additional work, and practical recommendations for sustainable staffing, maintenance, and capital planning.

# 4. Scope of Services

## 4.1 Mobilization and Interim Coverage

- Within five business days after notice to proceed, provide a mobilization plan identifying named staff, site access needs, records requested, immediate operational risks, emergency contacts, and proposed coverage during the assessment period.
- Identify the proposed Responsible Charge Operator (RCO) and Substitute Responsible Charge Operator (SRCO), their current Idaho license numbers and classifications, availability, duties, and coverage schedule. The RCO and SRCO must be different individuals and must meet the current DEQ-verified classification requirements for the applicable treatment and collection systems.
- Provide 24/7 access to a qualified on-call operator for alarms and emergencies. Propose a firm alarm acknowledgement time and guaranteed on-site response time for emergencies; include escalation steps when the primary contact is unavailable.
- Within ten business days, provide a compliance calendar and responsibility matrix covering all current permit, CAS, monitoring, reporting, and submittal obligations, with due dates, lead time, dependencies, City approvals, and responsible persons.
- Immediately notify the City of any suspected permit or CAS deviation, bypass, overflow, unauthorized discharge, missed sampling, positive or abnormal result requiring action, safety incident, or condition likely to delay a regulatory milestone.

## 4.2 Current-Condition and Restart-Readiness Assessment

Within 30 calendar days after notice to proceed, unless the City approves a different schedule in writing, submit a written assessment of the facility and collection system sufficient for the City to decide whether, when, and under what conditions to proceed with MBR restart. The assessment must include:

- A walk-through and documented inventory of major process, mechanical, electrical, instrumentation, SCADA, membrane, disinfection, solids-handling, lagoon, RIB, and lift-station assets, including known deficiencies and records reviewed.
- Condition and functional status of equipment needed for restart; alarms and interlocks; control logic; sensor reliability; power and backup-power needs; chemical feed systems; spare parts; and vendor or manufacturer support needs.
- Review of available as-builts, O&M manuals, warranties, prior operating and maintenance records, laboratory results, flow/load data, incidents, maintenance history, DEQ correspondence, and the current compliance calendar.

- An assessment of immediate safety risks and required controls, including confined space, hazardous energy, chemical handling, biological hazards, and any work that should not proceed until corrected.
- A prioritized deficiency register identifying each item, risk level, required action, responsible party, estimated cost range, procurement path, and schedule impact. Clearly distinguish routine O&M, repair, capital work, and professional engineering or geology services.
- A determination of data gaps and additional inspections or tests needed. No destructive testing, equipment removal, or work outside the base scope may occur without prior written City approval.
- A written recommendation on restart feasibility, prerequisites, major risks, estimated cost and schedule ranges, interim operating constraints, and alternatives if restart is not advisable or not authorized.

## 4.3 MBR Restart and Commissioning Plan

Within 45 calendar days after notice to proceed, or on another schedule approved in writing by the City, submit a detailed MBR Restart and Commissioning Plan. The plan must be based on the condition assessment, manufacturer requirements, applicable engineering review, current permits and approvals, DEQ direction, and the effective CAS. At a minimum, it must include:

- A sequenced, task-level startup procedure with prerequisites, responsible personnel, required tools and parts, estimated duration, dependencies, and hold points requiring written City release.
- Pre-startup inspection and functional test protocols for influent screening, pumps, blowers, membranes, aeration and process controls, instruments, alarms, SCADA, chemical feed and disinfection, solids handling, and emergency shutdown systems.
- Membrane inspection, cleaning, integrity testing, and acceptance criteria consistent with the membrane manufacturer and applicable engineering requirements.
- A biological process startup and acclimation approach, including loading assumptions, monitoring frequency, adjustment limits, decision criteria, and contingency actions. The proposer must identify any assumptions about influent volume, strength, temperature, or available seed biomass.
- A sampling and analytical plan for commissioning, with laboratory coordination, chain-of-custody procedures, reporting times, and criteria for advancing or stopping each startup stage.
- Written criteria for when treated water may be discharged, stored, land-applied, or applied to RIBs. No discharge, reuse, or land application may occur unless authorized under the effective permit or written DEQ direction and approved by the City.
- A proposed stabilization period and measurable acceptance criteria. Criteria must address equipment function, process control, required monitoring, applicable effluent or reuse requirements, operator readiness, completed procedures, and outstanding corrective actions.
- A risk register, emergency and contingency procedures, staffing coverage, training plan, and a cost-loaded schedule separating included work from repairs, parts, construction, or other separately authorized services.

The Contractor shall not begin MBR startup, introduce process loading, initiate discharge, or apply recycled water based solely on its own determination that the facility is ready. Each hold point requires written City authorization and any required DEQ approval or authorization. The City may direct the Contractor to pause, modify, or stop work when safety, process, permit, or CAS concerns arise.

## 4.4 Startup Execution and Stabilization

- After separate written authorization, execute the approved Restart and Commissioning Plan using qualified personnel with direct MBR restart experience.
- Maintain daily startup logs documenting readings, operating conditions, changes made, alarms, sampling, results, decisions, staff present, and unresolved issues.
- Conduct scheduled progress meetings with City staff and the City’s engineer; provide a written weekly startup report with completed tasks, next steps, risks, spending to date, and decisions needed.

- Promptly stop or limit an activity when required by the approved plan, manufacturer criteria, unsafe conditions, unexpected results, or potential noncompliance. Notify the City and recommend corrective action before resuming.
- Provide written commissioning results, updated equipment and deficiencies registers, operating set points, alarm response procedures, updated SOPs, training records, and recommendations for ongoing O&M.
- Obtain the City's written acceptance of each commissioning milestone. Acceptance of a milestone does not waive warranty, recordkeeping, reporting, correction, or ongoing O&M obligations.

## 4.5 Ongoing Treatment and Collection-System Operations

- Operate and maintain the headworks, MBR process when authorized, disinfection, solids handling, lagoons, pumps, blowers, instrumentation, controls, and associated equipment.
- Operate and maintain the collection system and five lift stations, including inspections, preventive maintenance, alarm response, pump and sensor issues, grease and solids management, and coordination of sewer cleaning and CCTV inspection as approved by the City.
- Maintain a preventive maintenance schedule, asset and spare-parts inventory, work-order history, critical equipment list, and annual operating and maintenance plan.
- Propose minimum on-site service frequency, routine inspection frequencies, operator hours, and emergency coverage. These commitments will be included in the resulting contract and used for performance monitoring.
- Provide operator training and cross-training for City staff. Do not assign City staff operational duties or direct them to perform work outside their training, authorization, or safe work procedures.

## 4.6 Recycled Water, Lagoons, and RIB Operations

- Operate and maintain storage lagoons, RIBs, land-application areas, pumps, valves, piping, meters, flow-control structures, and related equipment only as permitted and authorized.
- Maintain records of flows, hydraulic and nutrient loading, application and drying cycles, infiltration performance, inspections, maintenance, weather conditions, and water quality as required by the applicable permit and approved plans.
- Identify conditions that could affect groundwater protection, basin performance, nuisance conditions, lagoon integrity, or authorized disposal capacity; promptly notify the City and recommend documented corrective actions.
- Support required assessments and management plans with operating data and practical O&M recommendations. Do not implement rehabilitation, regrading, construction, or other capital work without an approved design where required and a written City work authorization.

## 4.7 CAS and Regulatory Compliance Support

The Contractor shall maintain a live CAS and permit obligation register based on the final effective documents supplied by the City. The register must identify each requirement, paragraph or permit condition, due date, required approval, lead professional, status, and supporting record. It must be updated at least monthly and reviewed with the City before each progress-report period.

The Contractor's compliance support must address, as applicable under the final effective CAS and permits:

- Groundwater and recycled-water sampling, including schedules, locations, sample types, laboratory coordination, chain of custody, data review, exceedance escalation, and required notifications.
- Hydraulic capacity, nuisance management, and RIB assessments and operating plans, including flow and loading information, inspection records, basin management practices, operating criteria, and action thresholds.
- Groundwater impact assessment, Well Location Acceptability Analysis, buffer-zone planning, and other technical submittals requiring an Idaho-licensed professional engineer or geologist.

- Facility Plan updates, lagoon seepage testing and reports, and other design, testing, or sealed technical documents required by the effective CAS or permit.
- Quarterly or other required progress reports, including milestone status, completed work, issues, corrective actions, missed or at-risk deadlines, and planned next steps.
- Complete permit-renewal materials and supporting operating, monitoring, and technical records required by the effective CAS.

The Contractor shall prepare draft operating and compliance materials early enough for City review and regulatory submission by the applicable deadline. Unless a different period is approved by the City, draft documents requiring City submission must be delivered at least ten business days before the due date. The Contractor must notify the City within one business day after identifying a potential deadline risk, and sooner when required for timely City notice to DEQ.

The Contractor may support and coordinate technical submittals, but may not perform or seal professional engineering or geology services unless appropriately licensed and separately authorized under the procurement method required by law. The City may procure those services separately.

## 5. Monitoring, Records, and Reporting

- Maintain complete, contemporaneous daily operating logs, process and flow data, alarm records, sampling records, laboratory reports, maintenance records, work orders, safety records, training records, CAS tracking, and regulatory correspondence.
- Provide immediate telephone notice to the City's designated contacts upon discovery of a suspected reportable event, permit or CAS deviation, bypass, spill, overflow, unauthorized discharge, missed sample, material equipment failure, or safety incident. Written incident notice is due within 24 hours and must state facts known, actions taken, regulatory notification status, and next steps.
- Provide monthly operating and compliance reports by the tenth business day of the following month, unless the City sets an earlier date. Reports must include operating status, sampling and results, CAS and permit milestone status, alarms and incidents, maintenance, work completed, upcoming work, risks, costs, and decisions needed.
- Provide weekly written reports during assessment, restart, and stabilization phases, and attend regular coordination meetings as scheduled by the City.
- Keep original records in a City-designated repository or provide current electronic copies at least weekly. All deliverables, operating data, logs, and records created under the contract are City records, subject to applicable law. Contractor shall not withhold records for a payment dispute or destroy them without written City authorization and an approved retention schedule.

## 6. Roles, Approvals, and Work Controls

- The City remains the system owner and permittee and retains final authority over regulatory submissions, operating authorization, spending, work priorities, public communications, and decisions to restart, pause, or change system operations.
- The Contractor shall perform the assigned services, maintain required operator coverage, provide timely and accurate information, and promptly alert the City to actual or potential risks. The Contractor shall not represent that its contract relieves the City of legal obligations.
- No purchase, repair, subcontract, change in process, discharge, recycled-water application, or work outside the agreed scope may proceed without written authorization from the City's designated representative, except immediate actions necessary to protect life or prevent imminent damage. Such emergency action must be reported to the City as soon as practicable and documented.
- All subcontractors must be disclosed in the proposal and approved in writing before use. The prime contractor remains responsible for their work, safety, schedule, and costs.
- The City may require replacement of proposed key personnel for documented performance, licensing, safety, or availability reasons. Replacements must have equal or better qualifications and require City approval.

- The City and Contractor may negotiate cost mitigation for staff time supplied by The City of Bellevue to assist the Contractor to fulfill the contract terms.
- The City shall inspect the facility, observe work, review records and data, and audit invoices and subcontractor charges during the contract and for the record-retention period stated in the final agreement.

## 7. Safety and Emergency Response

- Before site work, submit a facility-specific safety plan covering confined spaces, lockout/tagout, electrical hazards, chemicals, biological exposure, fall protection, traffic, equipment isolation, and emergency communications.
- Maintain required training, permits, personal protective equipment, safety data sheets, confined-space procedures, and job hazard analyses.
- Provide an emergency response plan with 24/7 contacts, alarm escalation, on-call and backup coverage, emergency actions, City notification, and coordination with emergency services and regulators when authorized or legally required.
- Report all injuries, near misses, releases, unsafe conditions, and equipment damage to the City promptly, with a written report within 24 hours.

## 8. Minimum Qualifications

- Demonstrated experience operating municipal wastewater systems of comparable size and complexity, including MBR treatment, membrane maintenance, disinfection, recycled-water management, lagoons, and RIBs.
- Demonstrated experience restarting or commissioning an MBR system after an extended outage. Provide at least three comparable projects, client contacts, scope, dates, named staff, outcomes, and any significant startup or compliance challenges.
- Identify a named RCO and distinct SRCO with current Idaho wastewater operator licenses at or above the DEQ-verified class and type for each applicable system. Include license numbers, expiration dates, treatment and collection qualifications, coverage commitments, and written authorization to verify credentials.
- Demonstrated capacity to provide qualified technicians, MBR process specialists, manufacturer or membrane-system support, laboratory coordination, and 24/7 emergency response.
- Experience with permit and CAS tracking, sampling and reporting systems, preventive maintenance, asset management, municipal records, and regulator coordination.
- Provide evidence of insurance and disclose relevant exclusions. Provide at least three municipal references and disclose material license actions, regulatory enforcement, contract termination for cause, and claims within the last five years.

## 9. Required Proposal Format

Proposals must follow this order and clearly identify every assumption, exception, exclusion, and requested alternative:

1. Cover letter signed by an authorized representative and a statement confirming the proposal’s validity period.
2. Firm profile, ownership, office locations, years in business, and subcontractor information.
3. Understanding of Bellevue’s system and current status, including a list of information gaps and assumptions.
4. Phase-by-phase technical approach for mobilization, condition assessment, MBR restart planning, commissioning, stabilization, and ongoing O&M.
5. Separate MBR restart/commissioning plan, including hold points, acceptance criteria, required City decisions, schedule, safety controls, and contingency approach.

6. CAS and permit compliance approach, including a sample compliance register, sampling calendar, progress-report method, and method for tracking deadlines and DEQ comments.
7. Staffing plan, organization chart, resumes, current license copies, RCO/SRCO coverage plan, on-site schedule, emergency call response, and training approach.
8. Work-plan schedule with proposed deliverable dates, assumptions, City dependencies, subcontractor roles, and critical path.
9. Quality assurance, safety, records management, cybersecurity for operational systems, and business continuity approach.
10. At least three comparable project descriptions and references, including specific MBR restart experience.
11. Completed cost proposal using the schedule in Section 10.
12. Disclosures, insurance evidence, required certifications, and all exceptions to the RFP.

## 10. Cost Proposal

Provide a complete, itemized cost proposal. Separate fixed-fee services from time-and-materials work and optional services. The City will not pay for work, materials, travel, markups, or subcontractor charges that it did not expressly authorize in writing.

| Price Component | Required Pricing |
|---|---|
| Mobilization and interim coverage | Fixed fee and included service level |
| Current-condition and restart-readiness assessment | Fixed fee; list tests, exclusions, and reimbursables separately |
| MBR Restart and Commissioning Plan | Fixed fee with milestone payments tied to accepted deliverables |
| Startup execution and stabilization | Fixed fee or not-to-exceed amount; identify assumptions and proposed acceptance milestones |
| Ongoing treatment and collection O&M | Monthly fixed fee; state included onsite hours, visits, routine call-outs, and services |
| Recycled-water, lagoon, and RIB support | Monthly or annual fee; identify included monitoring and plan support |
| Optional CAS support by licensed PE/PG | Separate fees and credentials; identify services requiring separate procurement |
| Additional labor and emergency work | Hourly rates by classification, minimums, overtime, travel, and response-time rates |
| Chemicals, testing, parts, and subcontractors | Unit rates, proposed markups, pass-through method, and approval threshold |
| Renewal years and annual escalation | Separate annual prices and escalation basis |

The proposal must state the total evaluated cost for the base scope and identify optional phases separately. All assumptions, exclusions, escalation, minimum charges, markups, and cost risks must be disclosed. No material change to pricing or scope may occur without a written amendment or work authorization approved by the City.

## 11. Evaluation and Selection

The City will evaluate proposals using the criteria and weights below. The final criteria and weights must be approved before release and applied consistently to all proposals. The City may conduct interviews, verify references and licenses, request clarifications, and negotiate with the highest-ranked proposer as allowed by the applicable procurement process.

| Criterion | Proposed Weight |
|---|---|
| MBR restart and commissioning approach, including hold points and acceptance criteria | 25% |
| CAS, permit, monitoring, and reporting approach | 20% |
| Qualifications and relevant MBR restart experience | 20% |
| Staffing, licensing, operator coverage, and emergency response | 15% |
| Safety, quality assurance, records, and training | 10% |
| Cost and overall value | 10% |
| Total | 100% |

## 12. Contract Term, Performance, and Contract Controls

- The City anticipates an initial term of [insert term] with up to [insert] renewal options, subject to satisfactory performance, available funding, and written City authorization. The term and options must be confirmed before release.
- The agreement will define phases, deliverables, service levels, payment milestones, insurance, safety, indemnification, ownership and custody of records, subcontractor approval, audit rights, change control, dispute resolution, termination, and transition assistance. The City's standard agreement or draft professional-services agreement should be included with the final solicitation.
- Invoices must identify staff hours, work performed, deliverable status, approved expenses, subcontractor costs, and remaining authorized budget. The City may withhold disputed amounts and reject incomplete or nonconforming deliverables in accordance with the contract.
- The agreement must provide for orderly transfer of operating data, records, passwords and access credentials, open work orders, maintenance schedules, CAS tracking, and City property upon expiration or termination.
- The City should obtain legal and risk-management review of insurance, indemnity, termination, confidentiality, public-records, and liability terms before issuing the RFP.

## 13. Submission and Procurement Instructions

- Submit proposals electronically to [authorized procurement email or portal] by [date, time, and time zone]. Late or incomplete proposals may be rejected as provided in the solicitation.
- All questions must be submitted in writing to the authorized procurement contact by the questions deadline. Proposers must not contact other City officials, employees, consultants, or DEQ about this procurement except as expressly authorized. Answers and changes will be issued to all proposers by written addendum.
- A pre-proposal site visit is [mandatory/optional] and scheduled for [date and time]. Proposers are responsible for reviewing all provided records and conditions. Site observations do not authorize access to restricted areas or equipment operation.
- The City may reject any or all proposals, request clarifications, waive minor informalities where permitted, and cancel or amend the solicitation as allowed by law. No contract exists until the City executes a written agreement.

# 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** |

**Memorandum**

**To:** **Bellevue Common Council**
**From:** **Chris Johnson, Public Works Director**
**Re:** **Continuation of FY27 Sewer Rate Discussion**
**Date:** **October 26th, 2026**

**Background**

The item is being continued for discussion as instructed by Council from the October 13, 2026, meeting. As per the approved budget for FY27 the Sewer monthly usage rate needs to be amended and adopted by resolution with an increase of 4.99%.

**Recommendation and Next Steps**

At this time, staff recommends one of the following motions:

A. I recommend approving Resolution 26-39, a resolution approving the sewer rate increase as outlined.

B. I recommend tabling Resolution 26-39, A resolution approving the sewer usage rate increase as outlined, until the required rate to fully support wastewater operations, including contracted plant operation can be determined.

**Enclosures**

1. Resolution
2. Rate History

CITY OF BELLEVUE, IDAHO
RESOLUTION NO 26-39

A RESOLUTION OF THE CITY OF BELLEVUE, IDAHO AMENDING THE MONTHLY SEWER USER CHARGES FOR THE MUNICIPAL SEWER SYSTEM

The Common Council of the City of Bellevue, Idaho, hereby finds that an increase in the monthly sewer user charges for the municipal sewer system is appropriate to more accurately cover the actual costs of operation, maintenance, replacement, improvement, and depreciation of said sewer system and to make the sewer system self-supporting; and,

The Common Council and the Mayor of the City of Bellevue, Idaho ("Bellevue") hereby find it in the best interests of said city and its residents to provide for reduction in the monthly sewer user fee paid by individuals who are currently qualified for and receiving property tax relief under the Idaho Property Tax Reduction Program pursuant to Idaho Code Section 63-701 through 63-710, commonly referred to as "The Circuit Breaker Program", in order to assist such individuals in being able to pay for and be provided with essential municipal water service and sewer service; and,

The Bellevue Sanitary Sewer Ordinance 2010-07, regulating and administering the municipal sewer system, provided that fees and charges for the use of said sewer system shall be set by Resolution of the Bellevue Common Council.

BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF BELLEVUE, IDAHO, AS FOLLOWS:

The monthly Sewer User Charge under Section 30 of the Bellevue Sanitary Sewer Ordinance 2010-07, as amended is hereby amended and increased to **$98.42** per month per equivalent connection, except an individual who qualifies for and is receiving property tax relief from Blaine County, Idaho, under the Idaho Property Tax Reduction Program, Idaho Code Section 63-701 through 63-710 and commonly referred to as "the Circuit Breaker Program", shall pay a monthly sewer user fee of $18.00 for the primary residence of such individual within Bellevue, provided such individual makes application and qualifies therefore in accordance with the terms of this resolution.

METERED USER FEE. Each sewer user that has a water meter installed in accordance with the ordinances and regulations of Bellevue shall pay a monthly sewer user fee determined as follows:

(A) A $98.42 base monthly fee for up to the first 6,500 gallons of water consumption per calendar month, and $0.91 for every additional 1,000 gallons of water consumption per calendar month.

(B) For any metered service where the meter is or has not been properly working to provide an accurate reading of usage, said sewer user shall be charged the unmetered flat monthly sewer user rate set. It shall be the duty of each metered user, at the user's sole expense, to keep the meter servicing such use in good condition, maintenance and repair at all times to that said meter accurately reads and records such usage.

# HISTORY OF WATER AND SEWER RATE INCREASES

## WATER

| | RESOLUTION | NEW RATE WATER | OVERAGE RATE | EFFECTIVE | % OF INCREASE | NOTES |
|---|---|---|---|---|---|---|
| 3/24/2005 | 714 | $ 18.21 | $ 0.73 | 5/1/2005 | | |
| 10/10/2016 | 2052 | $ 31.25 | $ 1.04 | 10/1/2016 | 71.61% | |
| 2017 | 2075 | | | 10/1/2017 | | Not executed per Minutes 7/10/17 |
| 8/13/2018 | 2125 | $ 32.19 | $ 1.04 | 10/1/2018 | 3.01% | |
| 10/14/2019 | 2162 | $ 33.70 | $ 1.09 | 12/1/2019 | 4.69% | |
| 11/3/2023 | 2353 | $ 35.05 | $ 1.09 | 12/1/2023 | 4.01% | |
| 11/12/2024 | 2398 | $ 36.80 | $ 1.14 | 12/1/2024 | 4.99% | |
| **Oct-26** | **Pending** | **38.63** | **1.19** | **11/1/2026** | **4.99%** | **To Council Oct 2026; per Budget** |

## SEWER

| | RESOLUTION | NEW RATE SEWER | OVERAGE RATE | EFFECTIVE | % OF INCREASE | NOTES |
|---|---|---|---|---|---|---|
| 8/25/2005 | 731 | $ 35.00 | | 10/1/2005 | | |
| 11/13/2008 | 884 | $ 45.00 | $ 0.69 | 12/1/2008 | 28.57% | |
| 8/13/2009 | 916 | $ 61.00 | $ 0.69 | 10/1/2009 | 35.56% | |
| 7/28/2011 | 990 | $ 67.20 | $ 0.72 | 10/1/2011 | 10.16% | |
| 7/26/2012 | 1034 | $ 69.88 | $ 0.75 | 10/1/2012 | 3.99% | |
| 5/20/2013 | 1066 | $ 72.67 | $ 0.78 | 10/1/2013 | 3.99% | |
| 4/21/2014 | 1097 | $ 75.57 | $ 0.81 | 10/1/2014 | 3.99% | |
| 7/8/2015 | 2026 | $ 78.59 | $ 0.84 | 10/1/2015 | 4.00% | |
| 10/10/2016 | 2053 | $ 80.94 | $ 0.84 | 10/1/2016 | 2.99% | |
| | | | | | | |
| 6/24/2017 | 2076 | $ 83.36 | $ 0.84 | 10/1/2017 | 2.99% | Approved per Minutes 7/24/17 |
| | | | | | | |
| 8/13/2018 | 2126 | $ 85.86 | $ 0.84 | 10/1/2018 | 3.00% | |
| 11/13/2023 | 2352 | **$ 85.56** | $ 0.84 | 12/1/2023 | | Wrong base rate (should be $89.29) |
| 11/27/2023 | 2356 | $ 89.29 | $ 0.84 | 12/1/2023 | 3.99% | Corrects Res 2352 base rate |
| 11/12/2024 | 2399 | $ 93.75 | $ 0.88 | 12/1/2024 | 4.99% | |
| **Oct-26** | **Pending** | **$ 98.42** | **$ 0.91** | **Pending** | **4.99%** | **To Council Oct 2026; per Budget** |

| | Total Bill | Water | Sewer |
|---|---|---|---|
| Total Proposed: | $ 137.07 | $ 38.34 | 98.42 |
| Current: | $ 130.55 | $ 36.80 | 93.75 |
| Increase: | $ 6.52 | $ 1.54 | $ 4.67 |

PROCEDURES FOR QUALIFYING FOR REDUCTION IN MONTHLY WATER USER AND MONTHLY SEWER USER FEES.

(A) An individual shall request Procedures for Qualifying for Reduction in Monthly Water User and Monthly Sewer User Fees by filing an application therefore with the Bellevue Water and Sewer Clerk ("Clerk"). Upon receiving such a completed application, the Clerk shall verify with Blaine County, Idaho, that such individual qualifies for and is currently receiving property tax relief from Blaine County, Idaho under the Idaho Property Tax Reduction Program pursuant to Idaho Code Section 63701 through 63710, commonly referred to as "the Circuit Breaker Program". Upon such verification the Clerk shall adjust the monthly sewer user fee for such individual's primary residence within the City of Bellevue, Idaho, as set forth in Section 1, above, as long as such person continues to receive said property tax relief from Blaine County, Idaho.

The Clerk shall provide the application form, and the applicant shall provide the information requested by the Clerk to determine the qualifications of the applicant under the terms of this resolution.

(B) Periodically, the Clerk shall review the current, certified and completed property tax reduction roll of Blaine County, Idaho, as approved by the Idaho State Tax Commission. Any individual whose name is not on that list shall pay the full monthly sewer user fee without any reduction as set forth in this Resolution. Upon an individual's name being removed from that list, that individual shall pay the full monthly sewer user fee without any reduction as set forth in this Resolution.

Any person aggrieved by a decision of the clerk with regard to the approval or denial of an application as set forth in this section, above, may appeal such decision to the Common Council of Bellevue by filing a written notice of appeal with the Bellevue City Clerk within fifteen (15) days of the date of such decision. Such notice of appeal shall state the reasons for such appeal. If no such written appeal is filed within said fifteen-day period, the decision of the Clerk shall be final and not subject to further appeal.

All fees and charges established herein shall become effective on the 1st day of November 2026.

This resolution repeals all prior resolutions and parts thereof inconsistent herewith.

**PASSED and ADOPTED** by the Common Council and signed by the Mayor of the City of Bellevue, Idaho, this 26th day of October, 2026.

_____
Christina Giordani, Mayor

ATTEST:

_____
Maria Palomera, Deputy Clerk

CITY OF BELLEVUE, IDAHO
RESOLUTION 26-40

A RESOLUTION OF THE CITY OF BELLEVUE, IDAHO CORRECTING THE FY 2026 FEE SCHEDULE ADOPTED BY RESOLUTION 2026-02 ON FEBRUARY 23, 2026 FOR SCRIVENER'S ERRORS IN THE DESCRIPTION OF THE WATER ON OR OFF FEE AND THE OMISSION OF THE WATER METER AND WATER VAULT FEES FOR THE MUNICIPAL WATER SYSTEM.

WHEREAS, the Common Council of the City of Bellevue, Idaho, ("Common Council") finds it necessary that said city amend its fee schedule and appropriate charges for the maintenance and operation of the municipal water supply and distribution system, and for accumulating capital for future Improvements, expansions, and additions to said system; and,

WHEREAS, the Common Council finds it necessary to amend the fees to make the water system fair, equitable and self-supporting as required by law; and,

WHEREAS, the Bellevue Water System Ordinance, regulating and administering the municipal water system, provides that fees of said water system shall be set by Resolution of the Common Council; and

WHEREAS, the Common Council finds it necessary to correct scrivener's errors in the FY 2026 Fee Schedule regarding the description of the water on or off fee and the omission of a water meter fee and a water vault fee.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF BELLEVUE, IDAHO AS FOLLOWS:

FY 2026 FEE SCHEDULE

The FY 2026 Fee Schedule shall be amended to correct Scrivener's errors, as follows:

1. Line number 151 under Public Works, the description of "Shut off due to non-water payment" shall be corrected to be "Water On or Off Fee."

2. To add Line number 158 for Public Works, titled Water Meter Fee of $502 per connection.

3. To add line number 159 for Public Works, titled Water Meter Vault Fee of $1,370 per connection.

All fees and charges established herein shall become effective on the 1st day of November 2026.

This resolution repeals all prior resolutions and parts thereof inconsistent herewith.

PASSED and ADOPTED by the Common Council and signed by the Mayor of the City of Bellevue, Idaho, this 26th day of October, 2026.

_____
Christina Giordani, Mayor

ATTEST:

_____
Chloe Sullivan, Interim City Clerk

**Memorandum**

**To:** **Bellevue Common Council**

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

**Re:** **Downtown Revitalization Community Development Block Grant Application**

**Date:** **October 26, 2026**

## Background

At their regularly scheduled October 6, 2026 meeting, the Bellevue Urban Renewal Agency (BURA) adopted the Historic Downtown Alleyway Improvement & Activation Plan, a study exploring potential improvements to the half-blocks and alleyway on the west side of Main Street. In the plan, Phase 1 is identifies improvements to the Oak Street end, alley between Oak Street and Elm Street, and the entrance to the Howard Preserve. BURA has also contracted Frontier Community Resources to apply for a Community Development Block Grant (CDBG) for Downtown Redevelopment to partially fund the Phase 1 improvements, along with allocating $200,000 in their FY27 budget to serve as matching funds for the project.

In order to apply for a CDBG grant, the City must do the following:

1. Conduct a public hearing on the proposed grant activities
2. Adopt a resolution establishing a redevelopment area
3. Adopt a Fair Housing resolution
4. Adopt a Citizen Participation Plan resolution.
5. Adopt a resolution authorizing the Mayor to sign and submit the CDBG grant application.

The Council will also need to procure an administrator for the grant. This will be brought to the Council at a future meeting.

## Recommendation and Next Steps

Staff recommends the adoption of the aforementioned resolutions.

## Enclosures

1. Resolution 26-41
2. Resolution 26-42
3. Resolution 26-43
4. Resolution 26-44
5. Historic Downtown Alleyway Improvement & Activation Plan

**RESOLUTION NO. 26-41**
**RESOLUTION TO ESTABLISH A REDEVELOPMENT AREA**

**A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF BELLEVUE, IDAHO, DESIGNATING A REDEVELOPMENT AREA IN DOWNTOWN BELLEVUE IN ORDER TO TAKE ACTION TO REMOVE AND PREVENT SLUM AND BLIGHT CONDITIONS.**

**WHEREAS,** the City has reviewed the conditions of the Downtown area and found a geographic area in which slum and blight conditions exist according to 24 CFR 570.483 (c)(2). The approximate boundaries of this geographic area are between Elm Street & Oat Street and between South Main Street and Cedar Street and are delineated on Attachment A affixed hereto, which is a map of the subject area defining the limits, boundaries and location of the slum and blight conditions of said area; and

**WHEREAS,** the following is a description of the slum and blight conditions which exist in the delineated area:

Infrastructure:

- Approximately three hundred (300) square yards of concrete sidewalk and two (2) sidewalk corners are determined to be substandard as they do not meet Americans with Disabilities Act (ADA) accessibility requirements. Specifically, the sidewalks do not allow for unrestrictive pedestrian movement because of broken surfaces, as per ADA regulations. The sidewalk corners provide substandard pedestrian ramps as per ADA regulations.
- Approximately 1,100 square yards of roadway do not meet City of Bellevue street standards due to severely deteriorated pavement conditions and lack of drainage.

Properties:

- Eight (8)) individual property lots were identified within the redevelopment area. Six (6) of these properties have been determined to be substandard due to vacancy or through exterior building observations in accordance with the ICDBG Downtown Building - Physical Conditions Assessment Standards. Property conditions were assessed by Frontier Community Resources. on October 5, 2026 and documentation of these property assessments were submitted to the Idaho Department of Commerce on October 26, 2026 in preparation of submitting a grant application for an Idaho Community Development Block Grant – Downtown Revitalization project.

**WHEREAS,** these documented and observed conditions are risks to public safety, impediments to sound community growth, and are considered economic liabilities to the community;

**WHEREAS,** the City of Bellevue desires to eliminate and prevent slum and blight conditions within the stated geographic area, the City will undertake various activities to eliminate these conditions. These activities will conform to the City's Comprehensive Plan and the City's Downtown Revitalization Plan; and

**WHEREAS,** the planned activities may include land acquisition, demolition, and/or clearance, the Idaho Department of Commerce's "Anti-Residential Displacement and Relocation Plan" will govern any of these activities.

**NOW THEREFORE,** it is resolved by the Mayor and City Council of Bellevue, Idaho that the City shall designate the above-stated geographic area as a redevelopment area and shall take action as necessary to remove and prevent slum and blight conditions.

RESOLVED this 26th day of October 2026.

By:

_____

Christina Giordani, Mayor

Attest:

_____

Chloe Sullivan, Interim City Clerk

# City of Bellevue Redevelopment Area



# Fair Housing Resolution # 26-42

LET IT BE KNOWN TO ALL PERSONS OF the City of Bellevue that discrimination on the basis of race, color, religion, sex, national origin, handicap, or familial status in the sale, rental, advertising, leasing or financing of housing or land to be used for construction of housing or in the provision of brokerage services is prohibited by Title VIII of the 1968 Civil Rights Act (Federal Fair Housing Law) and the Fair Housing Amendments Act of 1988.

It is the policy of the City of Bellevue to encourage equal opportunity in housing for all persons regardless of race, color, religion, sex, national origin, handicap, or familial status. Therefore, the City does hereby pass the following Resolution.

BE IT RESOLVED that within available resources the City will assist all persons who feel they have been discriminated against because of race, color, religion, gender, national origin, handicap, or familial status to seek equity under federal and state laws by referring them to the U.S. Department of Housing and Urban Development, Office of Fair Housing and Equal Opportunity, Compliance Division.

BE IT FURTHER RESOLVED that the City shall publicize this Resolution and through this publicity shall encourage owners of real estate, real estate brokers and sellers, rental owners, rental property manager, lenders, developers, builders, home buyers, and renters to become aware of their respective responsibilities and rights under the Federal Fair Housing Law and amendments and any applicable state or local laws or ordinances.

SAID FAIR HOUSING PROGRAM will at a minimum include: 1) publicizing this resolution; 2) posting applicable fair housing information in prominent public areas; 3) providing fair housing information to the public; 4) preparing a fair housing assessment; and 5) declaring April as Fair Housing Month.

EFFECTIVE DATE

This Resolution shall take effect October 26, 2206

_____ Attest: _____

Christina Giordani
Mayor

Chloe Sullivan
Interim City Clerk

**Resolution #26-43**
**Idaho Community Development Block Grant (CDBG) Citizen Participation Plan**
**City of Bellevue**

Pursuant to citizen participation requirements for Idaho Community Block Grant participants, the City of Bellevue, Idaho hereby certifies the following activities will be completed:

Provide for and encourage citizen participation, particularly for low and moderate income persons who reside in slum or blighted areas and areas in which CDBG funds are proposed to be used. Provide technical assistance to group's representative of low and moderate income persons that request assistance in developing proposals in accordance with procedures developed by the department. Such assistance need not include providing funds to such groups.

Hold a minimum of two public hearings, each at a different stage of the program, for the purpose of obtaining citizens' views. The first public hearing shall include a description of the proposed project, scope of work, budget, schedule, location, and beneficiaries. Any earned program income must also be noted. The application, related documents, and the Application Handbook shall be available for citizens to review.

The second public hearing on the status of funded activities and accomplishments to date; a general description of remaining work and a general description of changes made to the CDBG project scope of work, budget, schedule, location or beneficiaries.

A public hearing shall also be held in the event CDBG project activities are added, deleted or substantially changed from the application. Substantially changed means changes made in terms or purpose, scope, location or beneficiaries as defined by the CDBG program.

Provide reasonable and timely access to local meetings, information and records pertaining to the local government's proposed and actual use of CDBG funds. Public hearings shall be conducted at times and locations convenient to local citizens.

Public hearings shall be advertised in a local newspaper no less than seven (7) twenty-four (24) hour days prior to the hearing date. If there is no local newspaper, public notification will occur through some other method where there is wide distribution to citizens within the project area. The Community Development staff must approve this method.

A copy of the publication and/or affidavit of publication shall be submitted to the department. The notice should identify all of the topics to be addressed in the public hearing including the assurances that hearings shall be held in facilities that are accessible to persons with disabilities and that alternative formats shall be available to persons with disabilities where practicable, and with advance notice to the unit of local government.

Citizens shall also be notified they will be given the opportunity to comment orally or in writing at a minimum of (5) days prior to and at the hearing. Special accommodations shall be available for persons with disabilities who may wish to comment within this period.

Public hearings shall be conducted in a manner to meet the needs of non-English speaking residents where a significant number of non-English speaking residents can be expected to participate.

Local citizen participation records which shall be made available to the state and local citizens shall include: A copy of the public notice and/or affidavit of publication which describes proposed or actual project activities, scope of work, location, budget, schedule, objectives, and beneficiaries. Notices shall also contain the accessibility clause for persons with disabilities.

Grantees must provide the address, telephone number, and times for submitting complaints and grievances, and provide timely written answers to written complaints and grievances within fifteen (15) working days where practicable.

Local staff shall be familiar with citizen's complaint procedures. These procedures shall provide local citizens with the opportunity to protest project activities or related issues. A written complaint or grievance is formal notification of a concern, allegation or protest to a proper authority. A formal complaint will be considered filed at the time it is delivered to the appropriate authority's office. To file a complaint, citizens must provide enough information to allow an investigation. The complaint should be clear and concise and include the following information:

A. Identification of the project, project location, and program activities.
B. Reason for the complaint (hearsay and innuendo will not be considered valid).
C. Sufficient data to substantiate any claims or charges. If possible, supporting documentation should be included.
D. If desired, citizens may propose a solution to the problem.

If the complaint is concerning local activities or project implementation, complaints and grievances shall first be filed with the appropriate elected official. If this is the case, grantees shall be required to notify the department of the complaint. A copy of the response shall also be submitted to the department. Every attempt must be made to respond to citizens within fifteen (15) days where practicable.

If a citizen feels the response from the local jurisdiction is unsatisfactory, he or she may appeal to the department for resolution. The department at that time may request additional information. Every effort will be made by the department to provide a full response within thirty (30) days.

If valid and sufficient data has been provided to substantiate the complaint, an investigation will be conducted. The extent of an investigation depends on the scope and depth of the issues involved.

If the complaint is more appropriately directed toward the CDBG program activities, the same procedure will be followed except all communications are between the state and the complainant.

This plan shall become effective October 26, 2026

_____ Attest: _____

Christina Giordani
Mayor

Chloe Sullivan
Interim City Clerk

**RESOLUTION 26-44**
**SIGN AND SUBMIT AUTHORIZATION**

**A RESOLUTION OF THE CITY COUNCIL FOR THE CITY OF BELLEVUE, IDAHO, AUTHORIZING THE MAYOR TO SIGN AND SUBMIT AN APPLICATION TO THE IDAHO DEPARTMENT OF COMMERCE FOR GRANT ASSISTANCE THROUGH THE IDAHO COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM FOR DOWNTOWN REVITALIZATION.**

**WHEREAS,** the City is committed to providing safe, accessible, and modern public facilities that foster community engagement and support economic growth; and

**WHEREAS,** there is a need for improved sidewalks, parking, lighting and public gathering spaces; and

**WHEREAS,** the City has identified accessibility and infrastructure challenges within the designated redevelopment area; and

**WHEREAS,** the City has developed a plan to address these challenges and improve public infrastructure; and

**WHEREAS,** the City does not have sufficient financial resources to fully implement the plan and seeks assistance through the Idaho Community Development Block Grant Program to help fund a portion of these improvements.

**NOW THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL FOR THE CITY OF BELLEVUE, IDAHO**, that the Mayor is hereby authorized to sign and submit all necessary application materials to the Idaho Department of Commerce for funding through the Idaho Community Development Block Grant Program to assist with public library improvements and related infrastructure upgrades.

Adopted this 26th day of October, 2026.

By:

_____
Christina Giordani, Mayor

Attest:

_____
Chloe Sullivan, Interim City Clerk







BELLEVUE URBAN RENEWAL AGENCY

# HISTORIC DOWNTOWN ALLEYWAY IMPROVEMENT + ACTIVATION PROJECT

AUGUST, 2026

GGLO AGNEW::BECK GreatWest ENGINEERING




BELLEVUE URBAN RENEWAL AGENCY

# HISTORIC DOWNTOWN ALLEYWAY IMPROVEMENT + ACTIVATION PROJECT

Prepared by:

GGLO
113 S Fifth Street, Suite 200
Boise, ID 83702

AGNEW ::BECK
802 West Bannock St, Suite 305
Boise, ID 83702

GreatWest ENGINEERING
2965 E Tarpon Drive, Suite 190
Meridian, ID 83642

## ACKNOWLEDGMENTS

Thank you to BURA Board, the City staff, and other community members who contributed their ideas, insights, and expertise to the thoughtful development of this plan.

**City of Bellevue**
Brian Parker
Community Development Director

Carter Bullock
Community Development Planner

Casey McGehee
City Assets Manager & Street Superintendent

**Bellevue Urban Renewal Agency**
John Carreiro
Chair

Diane Shay
Vice Chair

John Kurtz
Commissioner

Ian Blacker
Commissioner

**Friends of Howard Preserve**
Florence Blanchard
Kristin Fletcher

**Wood River Land Trust**
Keri York
Ben Majsterek

**Local Businesses**
Cutthroat Club
Betty's Authentic Peruvian Restaurant
Mahoney's Bar & Grill




# CONTENTS


## BACKGROUND

6 Project Introduction

8 Project Timeline

10 Project Outreach Summaries

14 Project Vision + Goals

## DESIGN

16 Overall Plan

18 Alleyway Improvement

20 Oak Street Improvement

28 Elm Street Improvement

32 Future Phases Street Ends

34 Southern Entry to Howard Preserve

## IMPLEMENTATION

36 Overall Phasing Plan

38 Phase 1 Implementation Plan

42 Implementation Outline

44 Funding Opportunities

# HISTORIC DOWNTOWN ALLEYWAY IMPROVEMENT + ACTIVATION PROJECT

The Bellevue Urban Renewal Agency (BURA) has been exploring improvements to Bellevue's Historic Downtown, starting with the half-blocks on the west side of Main Street and the alleyway overlooking the Howard Preserve. The intent of the project was to create a unified, long-term vision for the area that brings together elements of placemaking, economic development, and walkability to the downtown core and surrounding areas.

The planning area included a series of underutilized public rights-of-way and City-owned property between Main Street and the Big Wood River within the original townsite of Bellevue, specifically from Chestnut Street to Spruce Street. These spaces currently serve a mix of loading, service, emergency access, snow storage, and parking; but have strong potential to become activated public spaces, green corridors, improved parking, or sites for incremental infill development. The western edge of the planning area is bounded by the Howard Preserve, a natural park surrounding the Big Wood River. This offers an opportunity to connect downtown Bellevue, more meaningfully, to its natural assets through trails, habitat features, and public access points. The project has been supported by an interdisciplinary team of planners, landscape architects, and engineers from Idaho-based firms GGLO, Agnew::Beck and Great West.

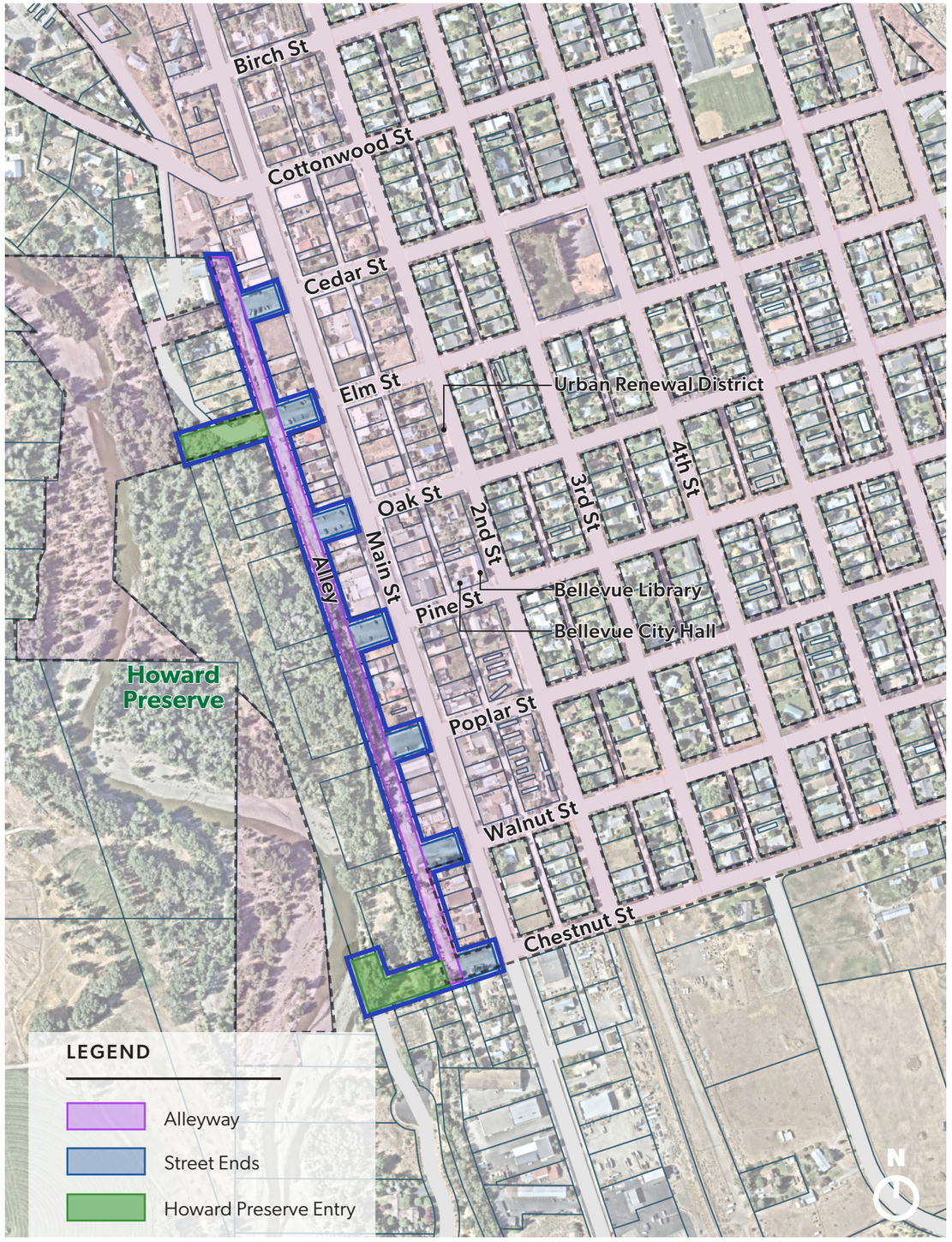
## WHAT IS BURA?

The Bellevue Urban Renewal Agency (often called BURA) implements redevelopment projects and programs and helps create needed public improvements within the city's Revenue Allocation Area. Project decisions are made in accordance with the Bellevue Urban Renewal Plan, adopted by City Council in 2006. BURA financing is separate from the city's budget and comes from a combination of annual revenue funds, bond proceeds and other sources.

Previous BURA Projects:

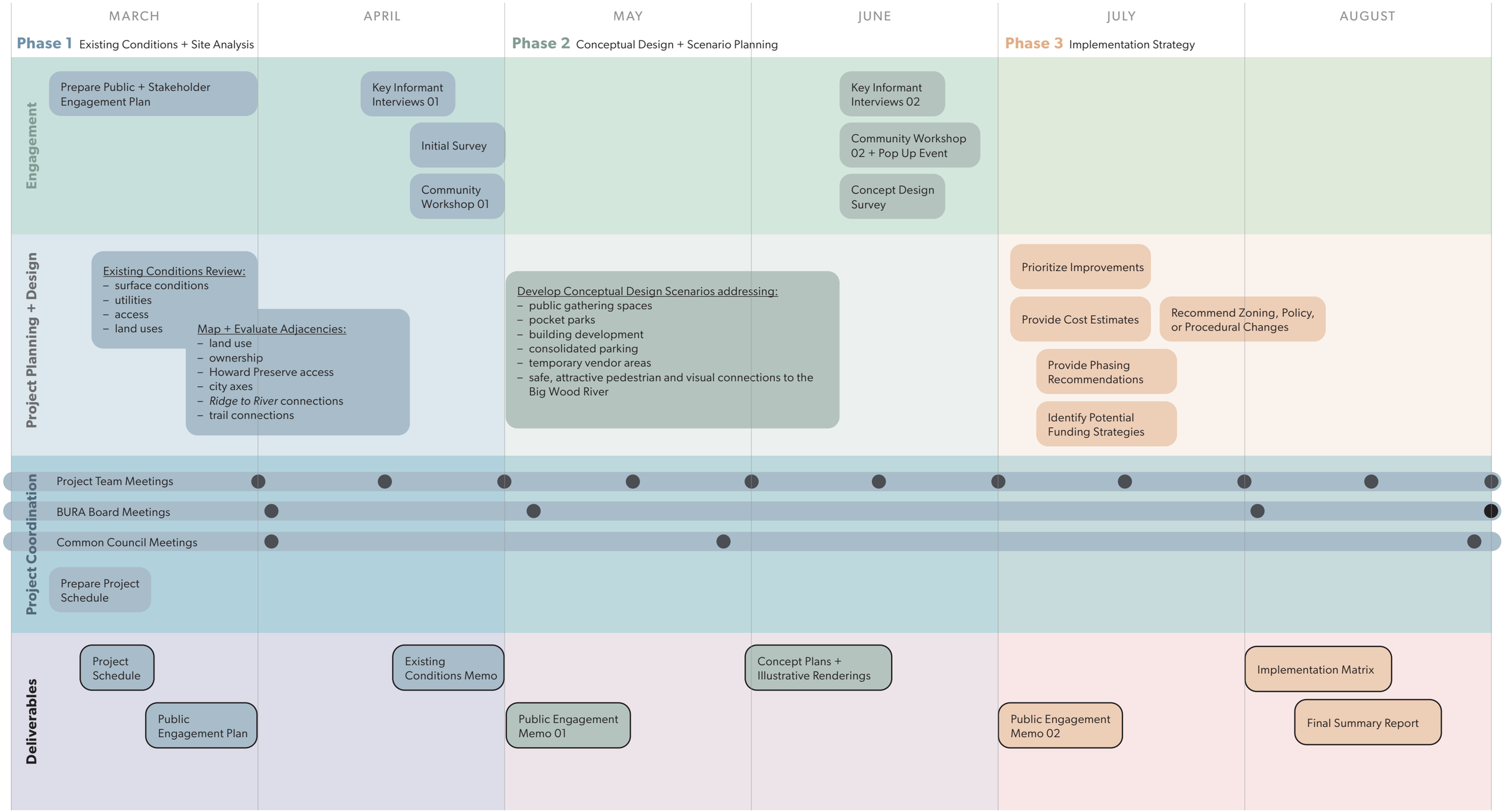
- Lighted pedestrian walkways at Broadford Road and Elm Street
- Concrete flooring and roof over the shelter at Memorial Park
- Concrete flooring for play equipment at O'Donnell and Memorial Park
- Paint striping for Broadford Road after resurfacing
- New utility pole to hang event banners across Main Street
- Two new Mountain Ride Bus shelters on Main Street
- Christmas Decorations for annual tree lighting ceremony
- Picnic tables and benches at Memorial and O'Donnell park
- Pet waste stations at Bellevue parks
- Painting of City Hall
- Sidewalk improvements

## PLAN AREA



# PROJECT TIMELINE

## 2026



# PROJECT OUTREACH SUMMARIES

The process for the redesign of the Underutilized Rights of Way in Bellevue included consistent and informative communications and meaningful engagement with a wide range of stakeholders and community members. Outlined here are the core audiences and project partners that were included in this process and an overview of the specific engagement methods utilized and the input collected.

Project input was collected from several audiences throughout the process: the core project team, key stakeholders, and the public. The consultant team met regularly with a core team of City Staff, URA representatives, and key technical experts (as needed) to develop the plan and implementation strategies. Key stakeholders were engaged in one-on-one interviews to gather their perspectives on the plan. The public were invited to provide input through two public workshops and two online community surveys, and project information and updates were provided on the City's website.

Particular efforts were made to connect with Bellevue's Hispanic population as this group represents a large percentage of the population and has historically been underrepresented. Promotional workshop and survey materials were translated into Spanish to reduce barriers to participation and outreach was made to local Hispanic-owned businesses.

A keystone of the public engagement process was Community Workshop 02, which was integrated into a pop-up event that included games, food, and music, and temporarily converted the Oak Street end into an active community plaza space.

## OUTREACH OVERVIEW (APRIL - AUGUST 2026)

Public Workshop 01
- 18 participants

Community Survey 01
- 19 respondents

Public Workshop 02 (Pop-Up Plaza)
- 100+ participants

Community Survey 02
- 5 respondents

Stakeholder Meetings
- Wood River Land Trust
- Friends of Howard Preserve
- Bellevue Public Works Department
- Local businesses





## PHASE 1 ENGAGEMENT SUMMARY

### Who We've Heard From:

Over 40 participants in Phase 1 engagement efforts. Activities included:

- A community open house (18 attendees)
- A community survey (20 responses)
- Interviews and conversations with local businesses, landowners, and community organizations
- BURA Board presentations
- Ongoing coordination with City departments



### What were the Oak Street priorities identified in Phase 1?

**Landscape Improvements:**
Including native flowering plants, shade trees, and greenery.

**Events and Activation:**
Space for markets, fairs, live music, pop-ups, and other community events.

**Pedestrian Amenities:**
Including improved walkways, benches, lighting, trash receptacles, etc.

**Seasonal Outdoor Dining:**
Opportunities to enjoy food and beverages in an outdoor patio setting.

### What were the most desired amenities and alleyway improvements?

**Landscape Improvements:**
Including native flowering plants, water-wise landscaping and ways to reduce erosion.

**Alleyway Clean Up and Maintenance:**
Including reduction of encroachment of personal property into the public right of way.

**Pedestrian and Bicycle Amenities:**
Including bike racks, benches, repair stations, etc.

**Lighting and Safety Improvements:**
Improvements to overall visibility and ways to reduce conflict between cars and bikes/ pedestrians.

**Historic Interpretive Displays:**
Informative and visually appealing installations that help preserve and celebrate Bellevue's rich history and culture.

### What were the Elm Street priorities identified in Phase 1?

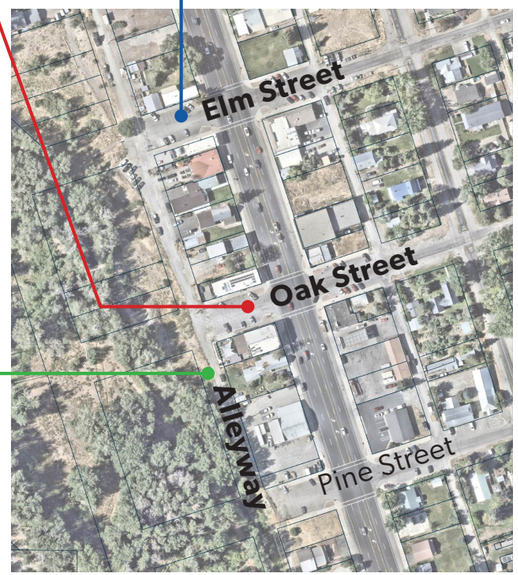
**Landscape Improvements:**
Including native flowering plants and water wise landscaping.

**ADA/Universal Access:**
Accessibility to Howard Preserve.

**Overlook Area:**
Public viewing deck overlooking Howard Preserve.

**Gateway Improvements:**
Enhanced entry to Howard Preserve and aesthetic improvements.

**Drainage and Snow Removal:**
Improved runoff and snow management through design and grading.



## PHASE 2 ENGAGEMENT SUMMARY

Engagement in this phase aimed to share and collect input on initial concept designs for the street ends at Oak and Elm as well as overall alleyway improvements.

### Phase 2 Engagement included:

- A community workshop and two-day pop-up plaza event.
- An online survey.
- Conversations and interviews with businesses, the Wood River Land Trust, and other partners.

Over 100 participants attended the June 18th Pop-Up Plaza and Community Workshop event.





### Day 1 (June 18) Public Plaza Demonstration Workshop

- Temporary installation of proposed street end improvements (street trees, revised parking alignments, larger public plaza sidewalk elements, café dining, games, and live music).
- 6 interactive workshop boards that collected feedback on site designs for Elm and Oak Street improvements and alleyway design concepts
- Overall community feedback about the pop-up plaza was positive and people loved seeing increased activity downtown.

### Day 2 (June 19) Open Plaza Demonstration and Community Market

- Plaza was open all day with a community market that ran from 4:00-7:00pm
- Local and regional vendors reported a strong day of sales and engagement.






### Participant comments

"Please protect the peace and privacy and calm that the Howard Preserve provides for the city. It is precious!"

"Get the junked-out vehicles and construction waste out of alleys"

"Redevelop business organizations to coordinate + police improvements"

"All main street historic buildings need plaques telling their history – ask the museum to do"

"We need sidewalk shade, trees please! For all Bellevue streets"

### Which of these goals are most important to you?

Use sticky dots to indicate the four goals that matter most to you.

| | | |
|---|---|---|
| Clean up and better define alleyway: 17 | Support downtown businesses and economy: 10 | Create flexible outdoor gathering spaces: 10 |
| Street beautification (landscaping, lighting: 7 | Improve gateway to Howard Preserve and the Wood River: 7 | Maintain existing operational uses (loading, deliveries, emergency services, snow removal, parking, drainage): 2 |
| Improve pedestrian and bike safety, ADA accessibility, and traffic circulation: 16 | Be cost-effective and able to be implemented: 16 | Other (please specify) |

# PROJECT VISION & GOALS

## PROJECT VISION

*"Celebrate and activate Downtown Bellevue with vibrant community spaces, safer streets, sustainable landscaping, and improved access to a variety of destinations and amenities."*




## PROJECT GOALS

1. *Clean up and better define alleyway*
2. *Improve pedestrian and bike safety, ADA accessibility, and traffic circulation*
3. *Be cost-effective and able to be implemented*
4. *Create flexible outdoor gathering spaces*
5. *Support downtown businesses and economy*
6. *Improve gateway to Howard Preserve and the Wood River*
7. *Street beautification (landscaping, lighting)*
8. *Maintain existing operational uses (loading, deliveries, emergency services, snow removal, parking, drainage)*

# OVERALL PLAN

## PROPOSED ALLEY SECTION







Street End Option 1

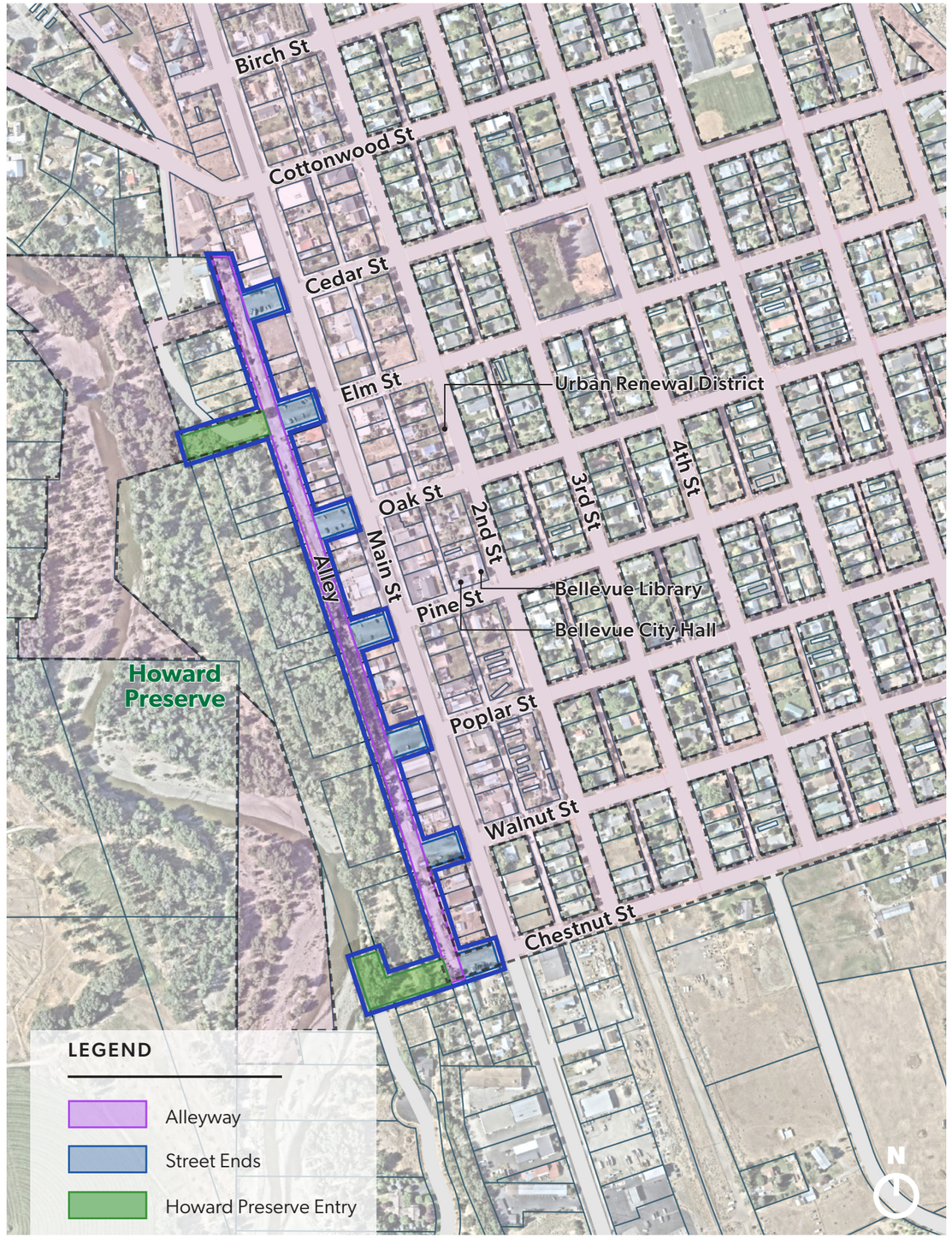



Street End Option 2




Howard Preserve Entry

## PLAN AREA



# ALLEYWAY IMPROVEMENTS

## The Problem

The current alley is unpaved with no lighting, lined by invasive weeds and used for long term vehicle and RV storage with limited code enforcement. Commercial Dumpsters are hap-hazardly distributed throughout, some infringing on the right-of-way. There is currently no designated parking.

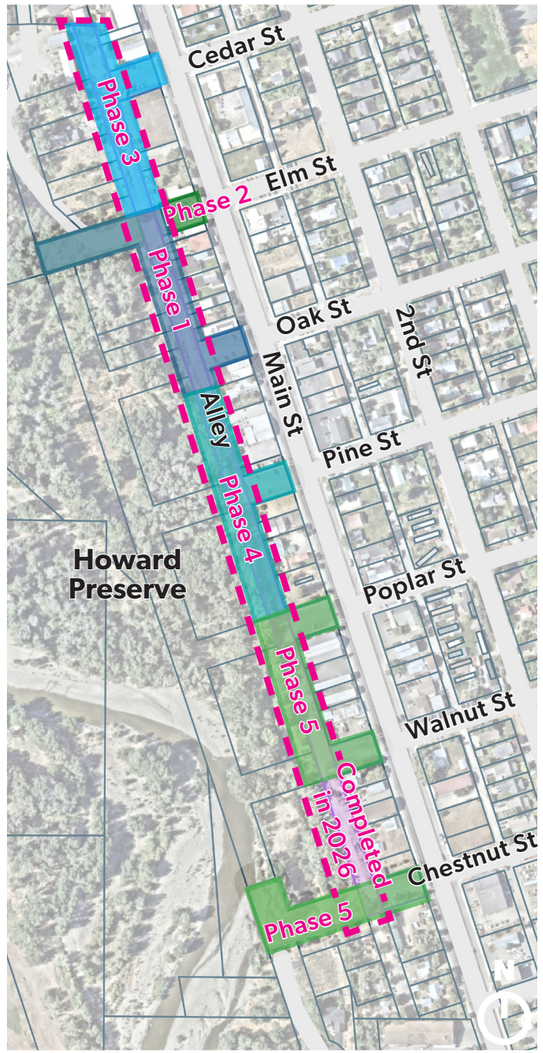
## The Opportunity

The proposed re-imagined alley includes conversion to 1-way allowing for the addition of on-street parallel parking, asphalt pavement and defined edges.

Gabion walls create edge definition on the Howard Preserve side, with native plants for a more attractive edge to the slope and the Preserve. Dumpster enclosures keep commercial dumpsters from migrating into the alley, while dark sky compliant lighting is proposed for safety and wayfinding.

Overall parking goal for the district, with the addition of the alley on-street parking, is no net-loss from 2026 existing condition.

## PROPOSED ALLEY PAVING PHASING







Proposed Alley Improvements Oak to Elm



Proposed Alley Improvements Oak to Elm (evening)

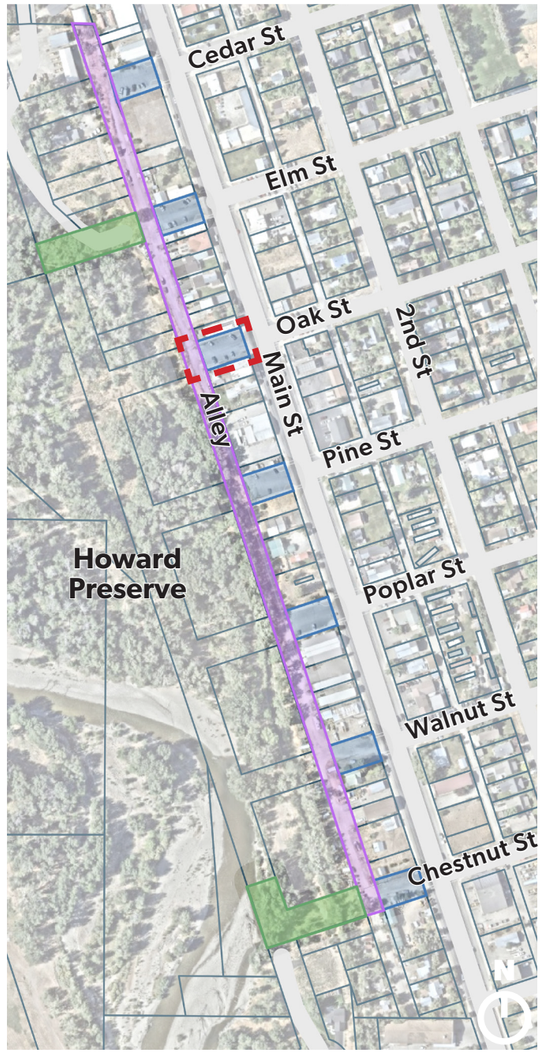
# OAK STREET END IMPROVEMENTS

## The Problem

Similar to all of the Downtown Street Ends, the Oak Street end is almost singularly auto-centric. It currently lacks ADA compliant curb ramps, proper drainage, street trees for shade, any type of pedestrian amenities, and other than substandard narrow sidewalks, no pedestrian or bike infrastructure. Lighting is minimal, with aging, barely functional street lights at the corners lacking proper light distribution for safe crossings.

## The Opportunity

The proposed street end upgrades would preserve functionality for vehicular access and parking during business use while adding pedestrian amenities and safety features. Additionally, the upgraded configuration creates a 'festival' street able to be closed down for community events – farmer's and pop-up markets, live music, etc – during weekends and/or evenings. During the winter the street ends are left open and unobstructed for snow plowing and storage at the far side of the alley.






Existing Conditions



Midweek Use



Summer Market Event



Spring and Fall Evening Use



Summer Dining Event



Winter Condition

# OAK STREET END IMPROVEMENTS

The preferred Oak Street End scheme converts the angled parking on the north side to parallel parking, creating expanded sidewalk cafe space, leaving the south side as angled with expanded sidewalks, but no sidewalk cafe space.

The existing 2-Way travel lanes through the Oak Street End are reduced to a single, 14' width 1-way travel lane (part of a 1 way loop system including the alley).

Sidewalks are expanded to 6' width scored concrete, with a 12' width furnishing zone of sandset concrete pavers or similar accent pavement. The furnishing zone includes large species shade trees, pole mounted ornamental pedestrian lights with hanging baskets, benches and bike racks.

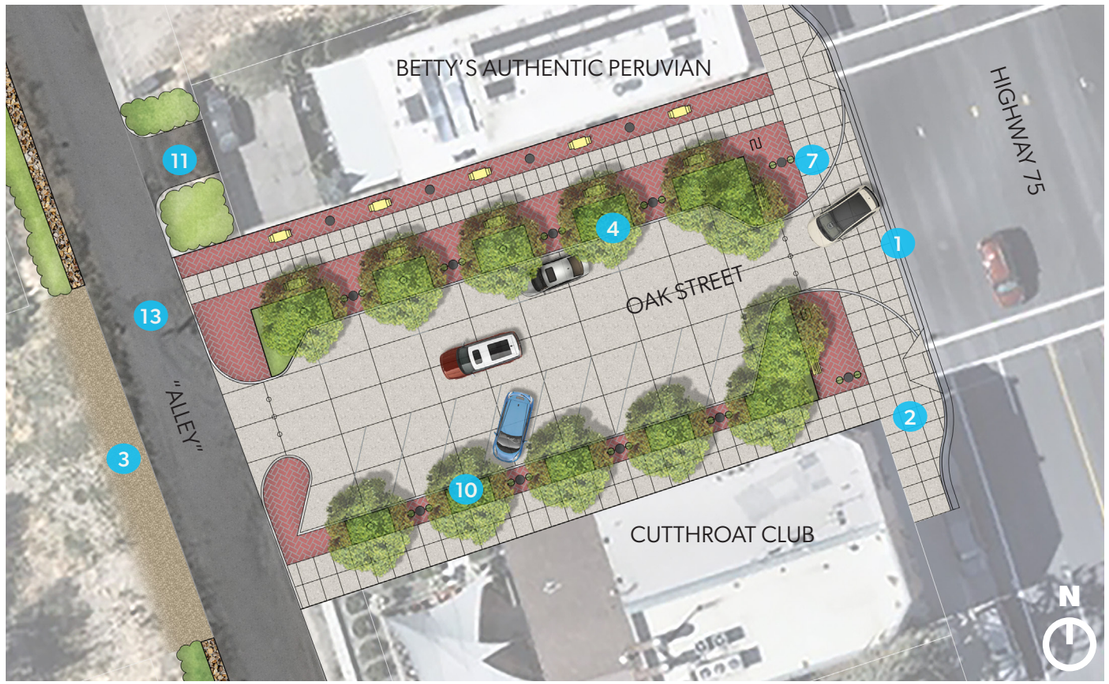
Lighting could include post mounted festival lights spanning across the street from back of sidewalk to back of sidewalk.

The street is intended to remain open during mid-week business hours, with the option to close, via removable bollards at each end, during evening and weekend events.

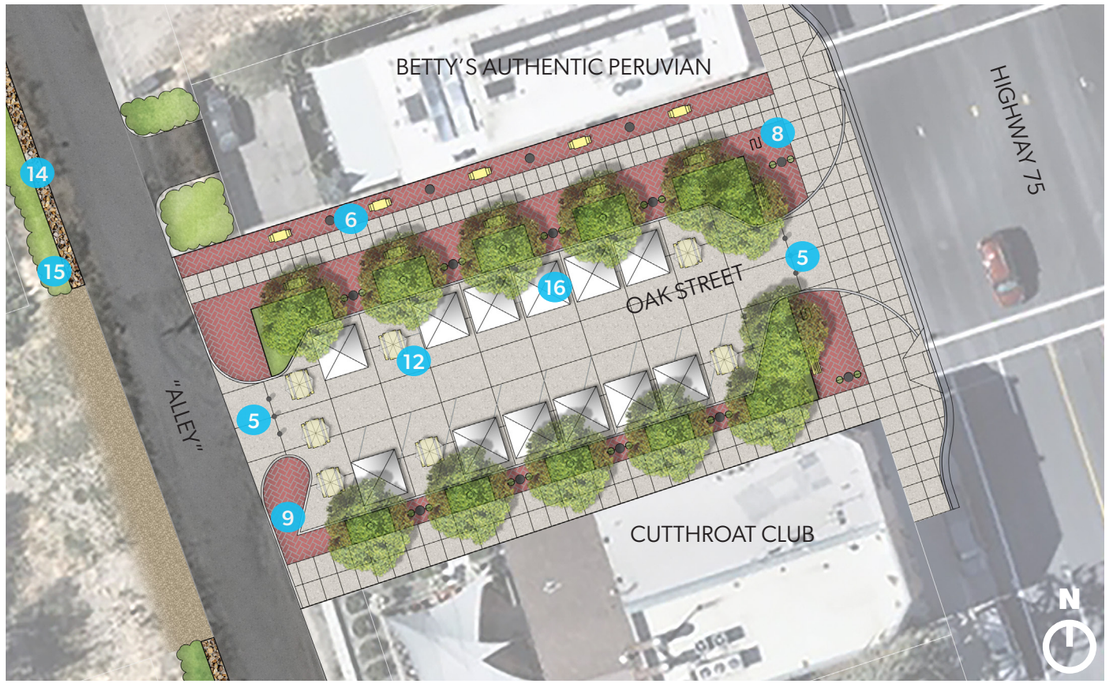
Overall parking count on the Oak Street End remains the same as the 2026 existing condition.

## LEGEND

1. Rolled Curb
2. New Concrete Paving
3. Gravel Drive for Snow Storage
4. Parallel Parking, 8 Stalls
5. Removable Bollards
6. Seating, Bistro Tables and Chairs, Picnic Tables
7. Pedestrian Scale Lighting with Hanging Baskets
8. Bicycle Rack
9. Concrete Pavers
10. Small Flowering Trees in Planter Beds
11. Relocated Private Driveway
12. Additional Seating
13. New Asphalt Paving
14. Gabion wall, 36" High
15. New Native Planting
16. Market Canopies




Everyday Configuration




Festival Configuration

# ELM STREET END IMPROVEMENTS

## The Problem

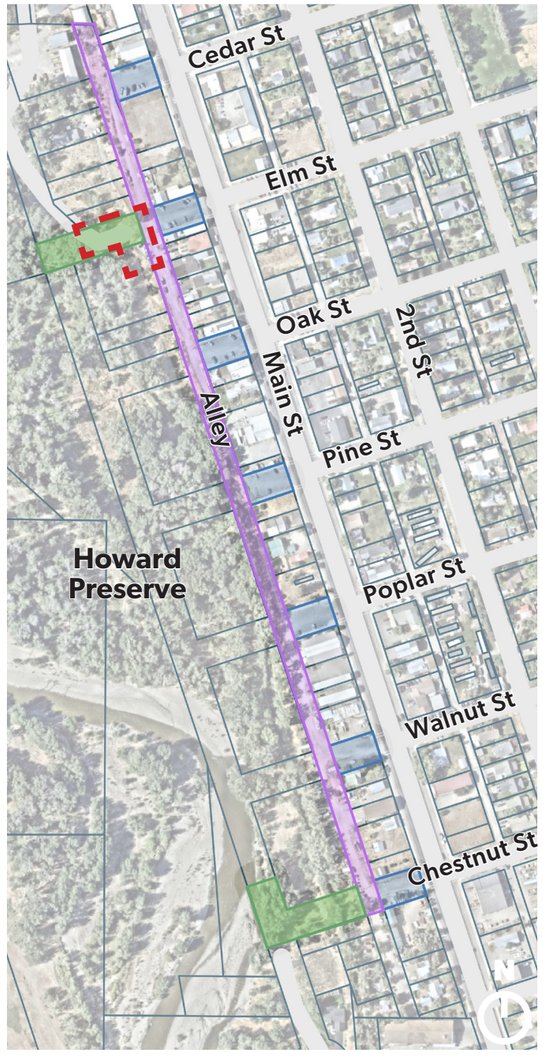
The Elm Street End is to be improved similarly to the Oak Street End.  As this is one of two primary entries to the Howard Preserve, the plan addresses existing drainage issues, invasive weeds, lack of stable, safe pedestrian access, and undefined, inefficient parking.

## The Opportunity

Proposed improvements to the entry include concrete curb and storm drain inlets, a new overhead gateway, improved crushed rock switchback pathway, and restoration of native plants.  Subtle dark sky lighting may be incorporated into the entry structure in the form of downlights.



Existing  Condition





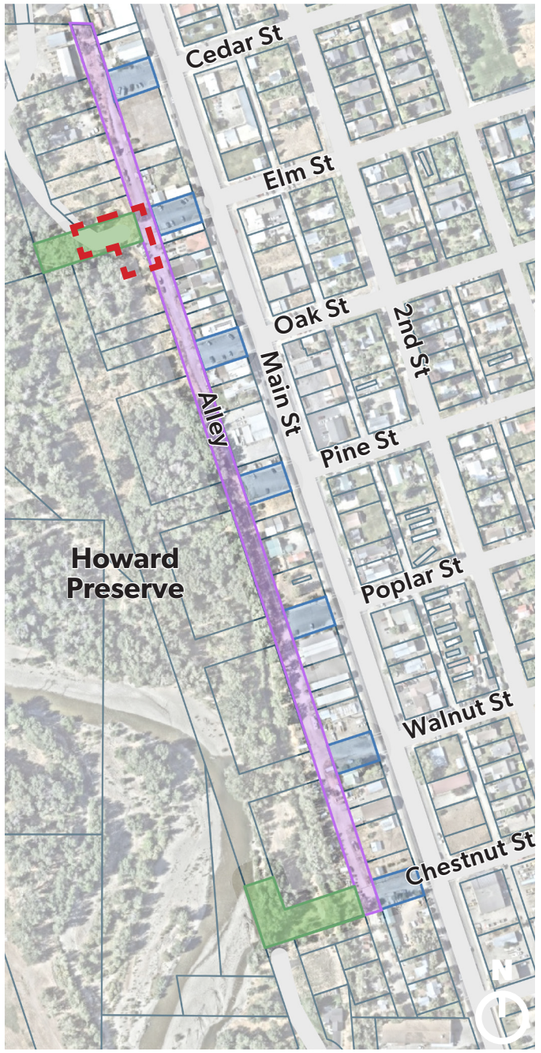


Typical Daytime Use



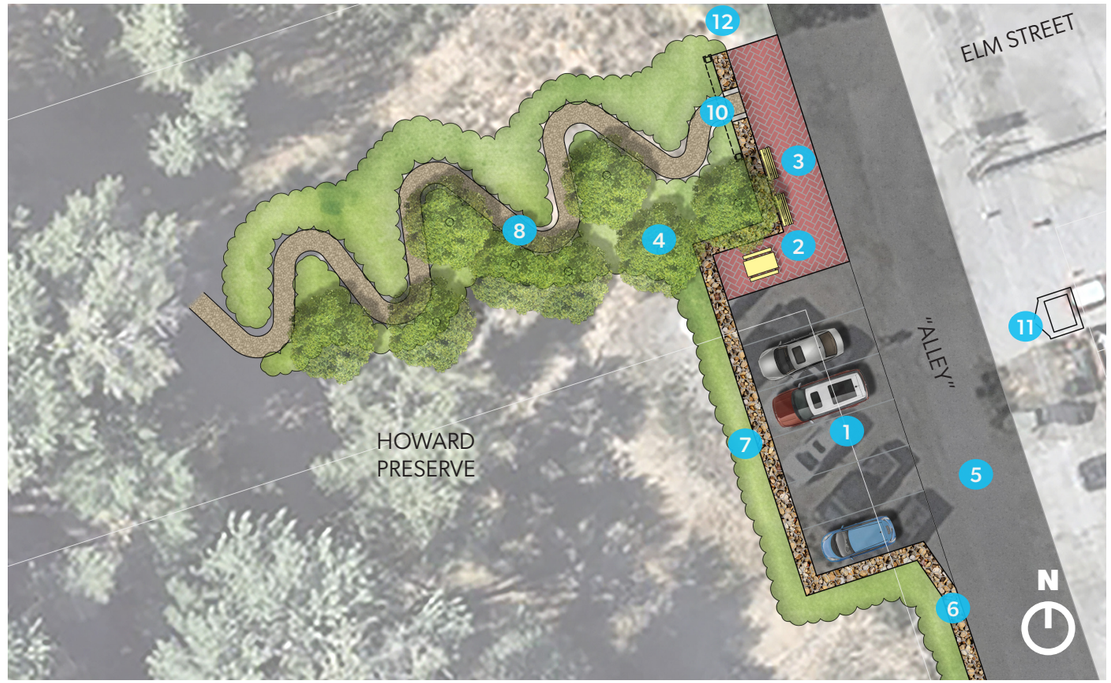

Winter Night Use

# ELM STREET OPTIONS




## LEGEND

1. 90° Parking, 6 Stalls
2. Seating, Picnic Tables
3. Concrete Pavers
4. Aspen Grove
5. New Asphalt Paving
6. Gabion wall, 36" High
7. New Native Planting
8. Crushed Rock Path
9. Crushed Rock Drive
10. Entry Gate
11. Garbage Enclosure
12. Existing Driveway
13. Specimen Tree
14. Circular Bench Around Tree




OPTION 1: Pedestrian Access with Parking




OPTION 2: Pedestrian Access with Access Road and Overlook

# FUTURE PHASE STREET ENDS

With available funding and the Downtown Urban Renewal District Expiration date of 2030, Chestnut, Walnut, Poplar, Pine and Cedar Street Ends are envisioned as future conversions as adjacent parcels redevelop and City funds or grants become available. As funding comes available, each is to be improved per the most applicable of the (3) schemes, based on land use.  Adjacent develop should be required or incentivised to include active ground floor uses, with first priority for restaurant, retail or civic uses, and second priority for residential amenities or stoops for ground related higher density housing.

A southern pedestrian entry to Howard Preserve at the Chestnut Street End would provide a non-vehicular entry for south Bellevue residents and visitors, and could be developed in partnership with the Wood River Land Trust and Friends of Howard Preserve, building off of the potential 2027 southward expansion of the Preserve.



Option 1: Everyday Configuration



Option 1: Festival Configuration

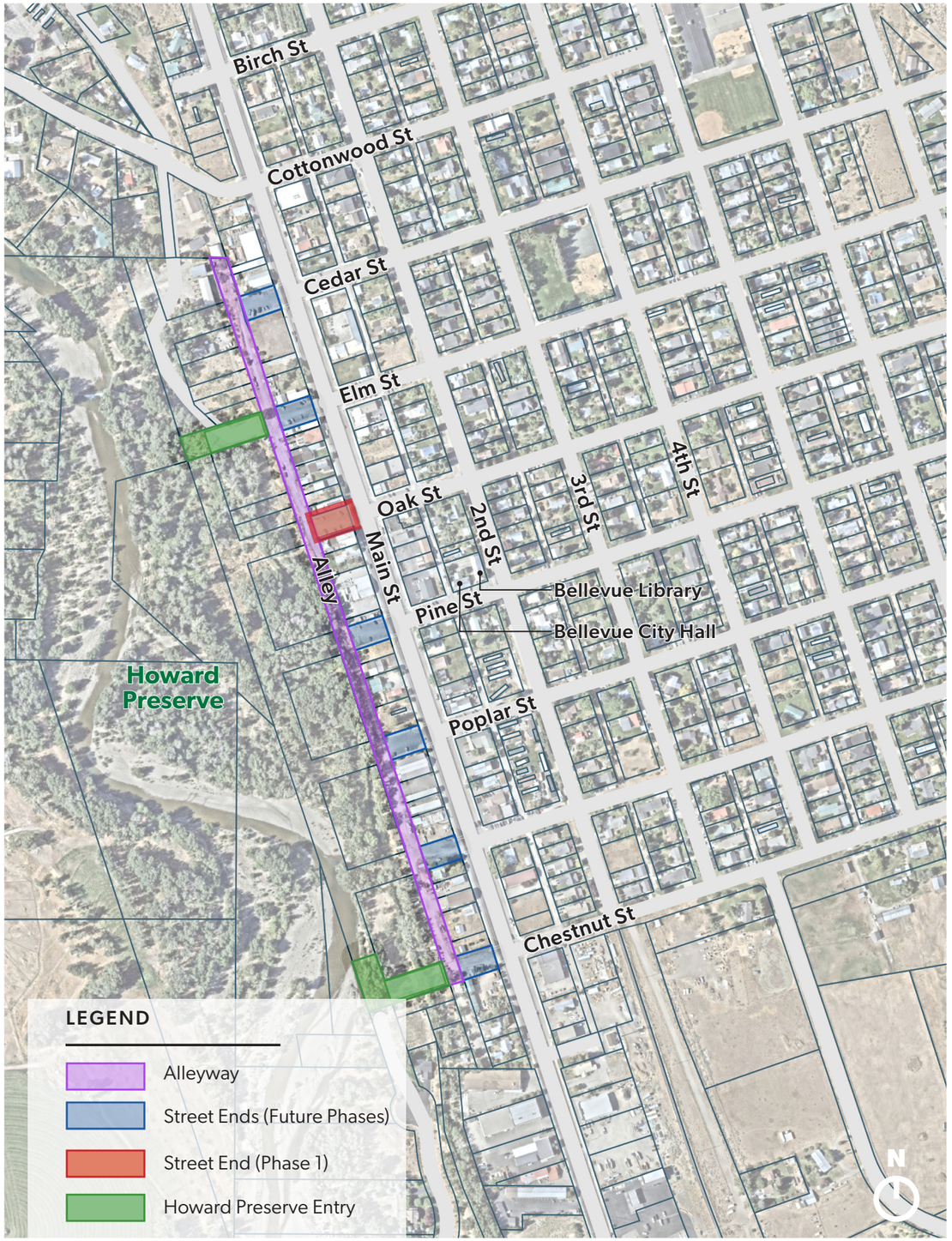


Option 2: Everyday Configuration



Option 2: Festival Configuration

## PLAN AREA



# FUTURE PHASE STREET ENDS – OPTION 1

Option 1 maintains angled parking on the front half of the block facing main street, with expanded outdoor gathering and dining areas replacing parking on the back half of the block along the alley fronting Howard Preserve.

The existing 2-Way travel lanes through the Oak Street end are reduced to a single, 14' width 1-way travel lane (part of a 1 way loop system including the alley).

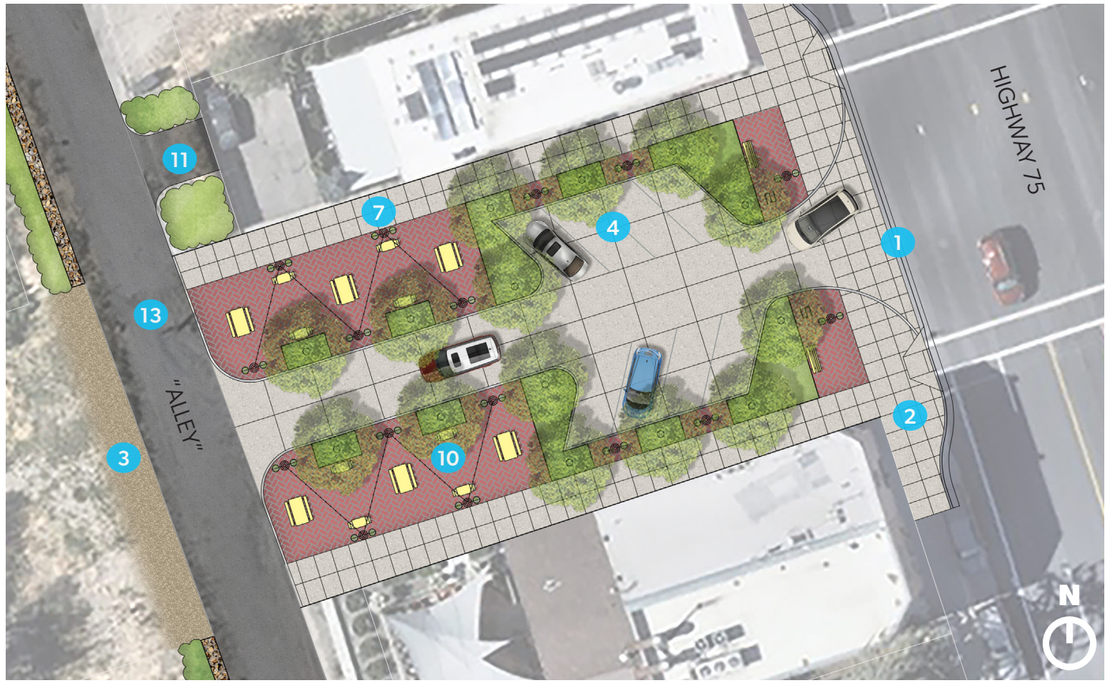
Sidewalks are expanded to 6' width scored concrete, with a 6' width furnishing zone of sandset concrete pavers or similar accent pavement. The furnishing zone includes large species shade trees, pole mounted ornamental pedestrian lights with hanging baskets, benches and bike racks.

Outdoor gathering areas are intended for public use during the week and events, with decorative pavement to match the furnishing zones, festival lights, picnic tables and seatwalls.

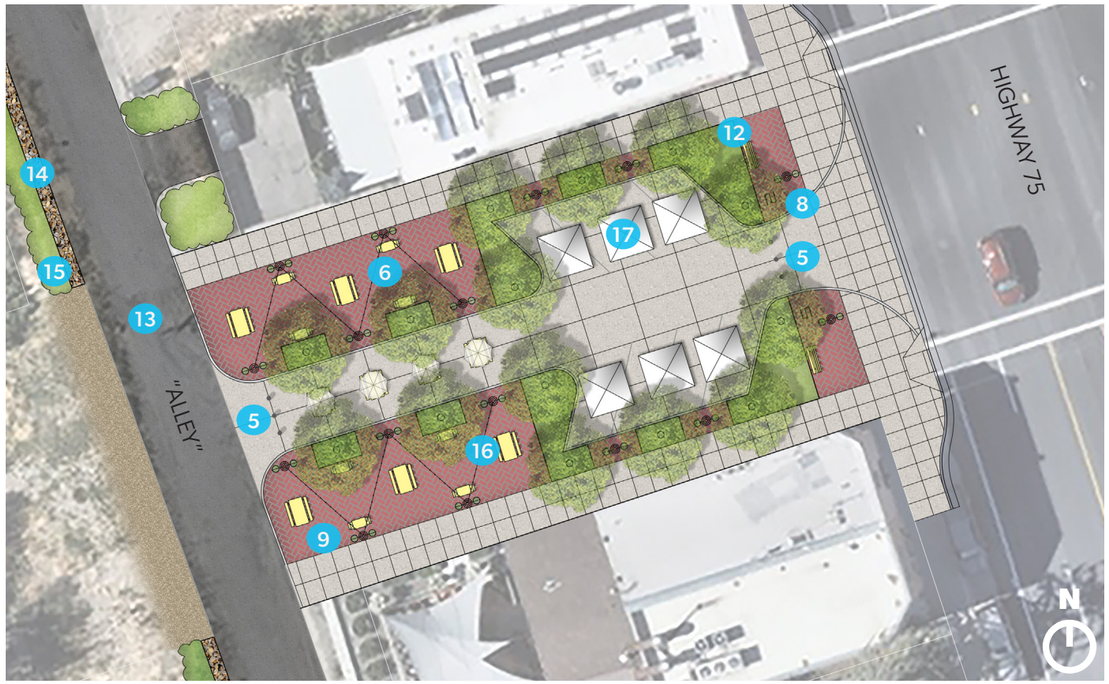
The street is intended to remain open during mid-week business hours, with the option to close, via removable bollards at each end, during evening and weekend events.

## LEGEND

1. Rolled Curb
2. New Concrete Paving
3. Gravel Drive for Snow Storage
4. Angled Parking, 8 Stalls
5. Removable Bollards
6. Seating, Bistro Tables and Chairs, Picnic Tables
7. Pedestrian Scale Lighting with Hanging Baskets
8. Bicycle Rack
9. Concrete Pavers
10. Small Flowering Trees in Planter Beds
11. Relocated Private Driveway
12. Additional Seating
13. New Asphalt Paving
14. Gabion wall, 36" High
15. New Native Planting
16. Overhead Catenary Lighting
17. Market Canopies




Everyday Configuration




Festival Configuration

# FUTURE PHASE STREET ENDS – OPTION 2

Option 2 converts the angled parking to parallel parking, creating expanded sidewalk cafe space.

The existing 2-Way travel lanes through the Oak Street end are reduced to a single, 14’ width 1-way travel lane (part of a 1 way loop system including the alley).

Sidewalks are expanded to 6’ width scored concrete, with a 12’ width furnishing zone of sandset concrete pavers or similar accent pavement. The furnishing zone includes large species shade trees, pole mounted ornamental pedestrian lights with hanging baskets, benches and bike racks.

Lighting could include post mounted festival lights spanning across the street from back of sidewalk to back of sidewalk.

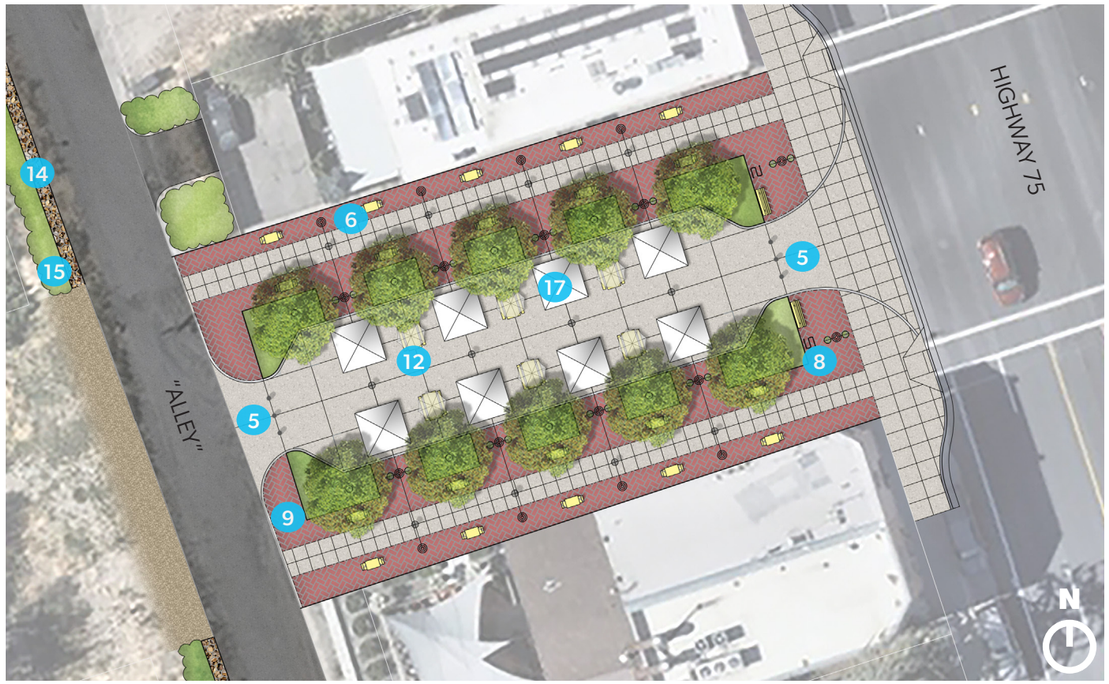
The street is intended to remain open during mid-week business hours, with the option to close, via removable bollards at each end, during evening and weekend events.

## LEGEND

1. Rolled Curb
2. New Concrete Paving
3. Gravel Drive for Snow Storage
4. Parallel Parking, 8 Stalls
5. Removable Bollards
6. Seating, Bistro Tables and Chairs, Picnic Tables
7. Pedestrian Scale Lighting with Hanging Baskets
8. Bicycle Rack
9. Concrete Pavers
10. Small Flowering Trees in Planter Beds
11. Relocated Private Driveway
12. Additional Seating
13. New Asphalt Paving
14. Gabion wall, 36” High
15. New Native Planting
16. Overhead Catenary Lighting
17. Market Canopies



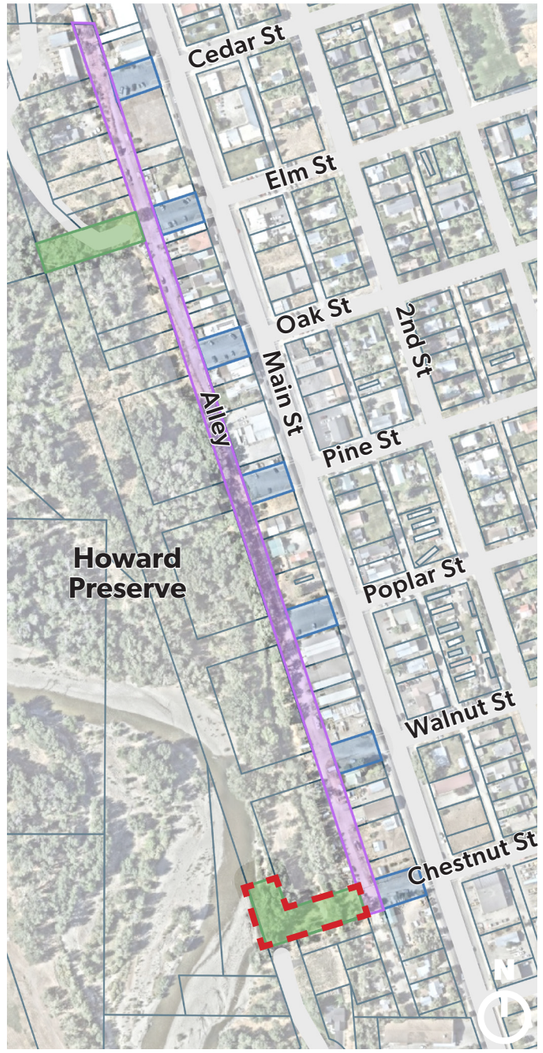

Everyday Configuration

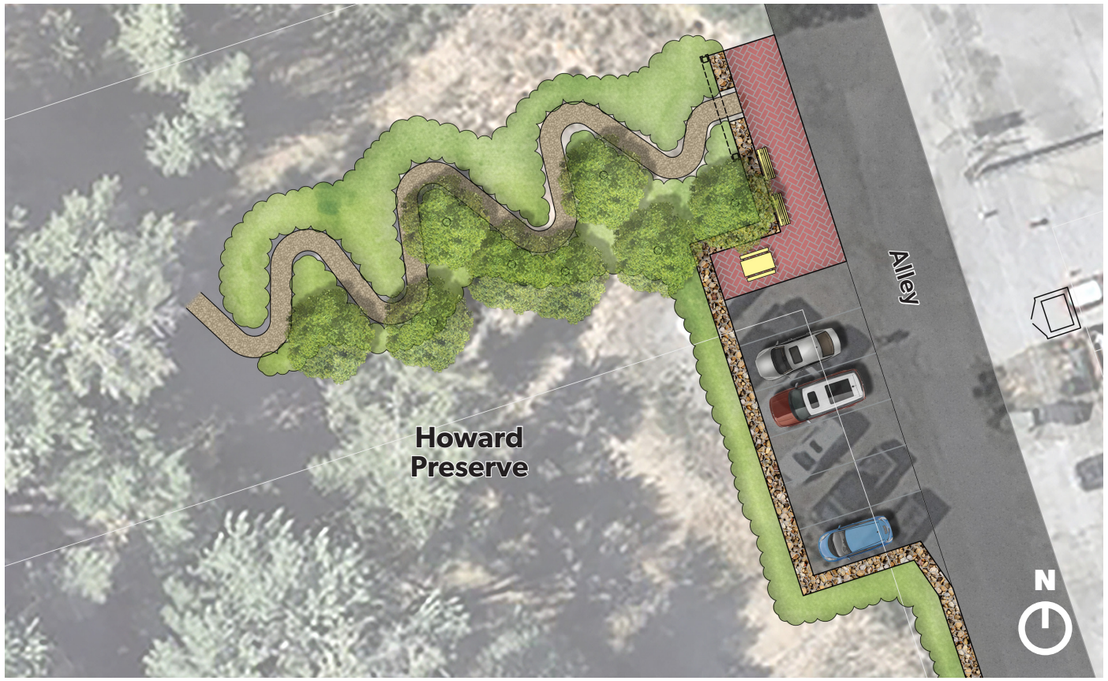



Festival Configuration

# SOUTHERN ENTRY TO HOWARD PRESERVE

From Main Street, there is currently no pedestrian access to the Howard Preserve for residents within walking and biking distance from the east side of town. In partnership with the Friends of Howard Preserve and the Wood River Land Trust, a new entry, similar to the Elm Street Entry, is proposed as a later phase of the plan. This will need to be in partnership with adjacent land owners, coordinated with snow storage operations, and in concert with native landscape restoration. Now is the time to consider future improvements, in coordination with current plans to extend the preserve south.




Similar to Pedestrian Access with Parking




Southern Access to Howard Preserve

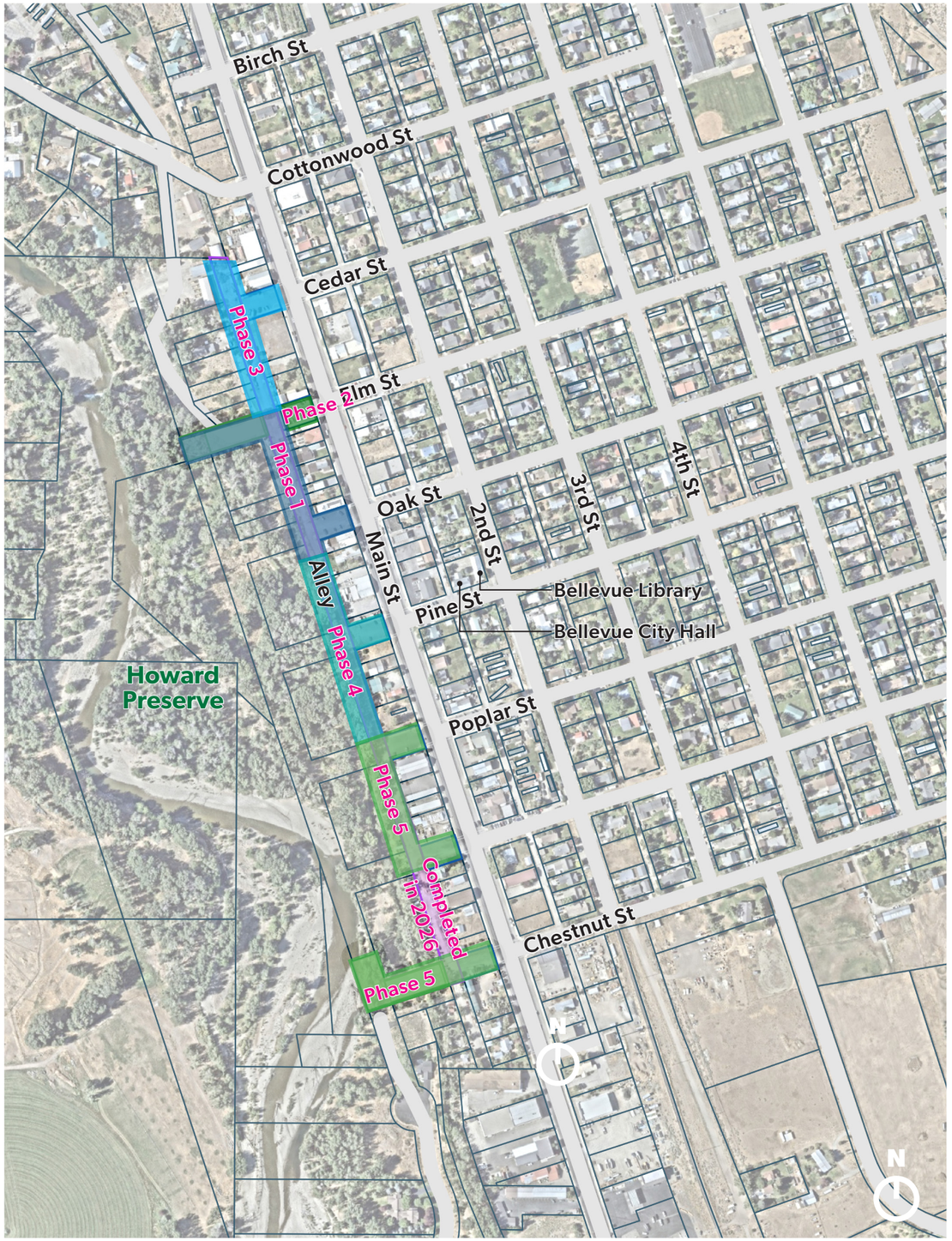
# OVERALL IMPLEMENTATION PLAN

The Historic Downtown Alleyway Improvement and Activation Project will be a multi-year endeavor extending beyond the 2030 Urban Renewal District expiration date. The funding will need to include a multi-pronged public-private partnership to meet the needs of the phased implementation. BURA will need to plan accordingly for each upcoming fiscal budget, reaching out to partners, applying for varying funding sources, and reviewing priorities to keep prioritized projects on track.

## Phasing Schedule

| PHASE | YEAR | AMOUNT |
|---|---|---|
| Phase 1 | 2027-2028 | $1,000,000 |
| Phase 2 | 2029-2030 | $650,000 |
| Phase 3 | 2031-2032 | $850,000 |
| Phase 4 | 2033-2035 | $900,000 |
| Phase 5 | 2036-2038 | $1,000,000 |

## PROPOSED PHASING



# PHASE 1 IMPLEMENTATION PLAN




Oak Street End Improvements




Elm Street End Improvements




Proposed Alley Improvements Oak to Elm

## LEGEND

1. Concrete Paver Plaza
2. 90° Parking, 7 Stalls
3. Picnic Table
4. Gabion wall, 36" High
5. New Native Planting
6. Crushed Rock Path
7. Entry Gate
8. Existing Driveway
9. Aspen Grove
10. Garbage Enclosure
11. Rolled Curb
12. New Concrete Paving
13. Gravel Drive for Snow Storage
14. Parallel Parking 4 Stalls
15. Angled Parking, 10 Stalls
16. Removable Bollards
17. Seating, Bistro Tables and Chairs
18. Pedestrian Scale Lighting with Hanging Baskets
19. Bicycle Rack
20. Concrete Pavers
21. Small Flowering Trees in Planter Beds
22. Relocated Private Driveway
23. Additional Seating
24. New Asphalt Paving

## PROPOSED PHASE 1 PLAN



# PHASE 1 IMPLEMENTATION PLAN

| LOCATION | ROM | FUNDING SOURCE |
|---|---|---|
| Alley | $200,000 | BURA |
| Oak Street Improvements | $650,000 | State Grants |
| Elm Street / Howard Preserve Entry | $200,000 | State Grants + Wood River Land Trust (WRLT) |
| **TOTAL** | $1,050,000 | |



# IMPLEMENTATION OUTLINE

Successful implementation of the projects identified in this document will require strategic investment, ongoing coordination, and periodic evaluation. As redevelopment opportunities, funding programs, and community priorities evolve, BURA should regularly assess project readiness, available funding, and implementation priorities to ensure resources are directed toward projects that provide the greatest community benefit.

This chapter provides guidance for implementation by outlining funding strategies, project prioritization considerations, and recommended practices for advancing projects from planning through construction. Together, these strategies are intended to help BURA make informed investment decisions while keeping the Plan current and actionable over time.

## IMPLEMENTATION OVERVIEW

Implementation should be integrated into BURA's annual budgeting and capital planning process. During each budget cycle, the Agency should evaluate project priorities, identify implementation schedules, and document anticipated funding sources, match requirements, and project readiness. Funding opportunities should be monitored throughout the year, allowing BURA to position priority projects for grant applications and other financing opportunities as they become available.

## STRATEGIC FUNDING PLAN

### Tax Increment Financing (TIF)

BURA's resources are primarily derived through Tax Increment Financing (TIF), as authorized under Title 50, Chapter 20 of the Idaho Code. As the foundational local funding mechanism for the Agency, TIF revenues should be strategically and responsibly managed to ensure they directly advance adopted urban renewal goals and generate long-term community benefit.

Because TIF capacity is inherently tied to growth in assessed values within the urban renewal area, careful prioritization and timing of expenditures is essential. The Agency should focus on reinvesting TIF revenues in projects that reinforce catalytic redevelopment, strengthen infrastructure systems, support private investment, and address critical barriers to reinvestment.

To maximize impact, TIF revenues should be treated as a reinvestment tool rather than a general funding source, with expenditures aligned to clearly defined project priorities and implementation timelines. Where appropriate, TIF should also be used to leverage outside funding sources, including grants, loans, and other capital financing tools, to expand the overall reach and effectiveness of the Agency's investment strategy.

Ongoing monitoring of revenue performance, project sequencing, and funding commitments will be important to ensure that TIF resources remain sufficient to support implementation objectives.

### Grants, Loans, and Other Funding Sources

While Tax Increment Financing (TIF) serves as the Agency's primary funding mechanism, BURA should actively pursue supplemental funding opportunities to expand its implementation capacity and accelerate priority projects. Leveraging outside funding can increase the impact of local TIF investments while reducing the financial burden on the Agency.

As identified in the Funding Opportunities table, potential funding sources include federal and state grants, low-interest loan programs, technical assistance programs, public-private partnerships, and other financing opportunities that support infrastructure, economic development, downtown revitalization, transportation, and improvements to public spaces.

To remain competitive, BURA should routinely monitor these funding opportunities and maintain a project portfolio that identifies project readiness, estimated costs, other potential funding sources, local match requirements, and application timelines. Early coordination with funding agencies is encouraged, and oftentimes required by federal agencies, as program staff can provide valuable guidance on project eligibility, application requirements, and opportunities to strengthen funding proposals. Therefore, it is recommended that BURA review and update the Funding Opportunities table on a regular basis to reflect BURA-completed projects, evolving community priorities, and emerging redevelopment opportunities. Maintaining a current funding strategy will position BURA to capitalize on new opportunities as they become available while ensuring that secured investments continue to advance the Agency's long-term redevelopment objectives.

## IMPLEMENTATION STRATEGIES

### Project Implementation and Prioritization

BURA should periodically update relevant sections of this document as projects are completed, funding conditions change, or new priorities emerge. Maintaining an up-to-date implementation framework ensures the Plan remains a reliable tool for decision-making, strengthens funding program competitiveness, and supports informed responses to development proposals.

### Funding Agency Coordination

BURA and City staff should engage state and federal funding agencies early and consistently, well in advance of application deadlines. Early coordination helps confirm project eligibility, align with current funding priorities, and incorporate agency feedback to strengthen applications. Ongoing communication also improves competitiveness by ensuring projects are appropriately scoped and aligned with program requirements.

### Project Development and Interagency Coordination

For high priority projects, BURA should identify and advance necessary pre-implementation steps such as site investigations and surveying, securing associated rights-of-way, easements and/or land acquisitions, environmental review, conceptual design, and preliminary engineering. Where projects involve adjacent jurisdictions or partner agencies, coordination should occur early to clarify roles and responsibilities, refine scope, and ensure alignment on design standards, funding strategies, and project timelines. Actions taken to advance a project to a "shovel-ready" status are increasingly important for an agency seeking to compete successfully for limited grant funding.

### Project Tracking and Follow-Up

As projects move toward implementation, BURA should maintain regular communication with stakeholders, partner agencies, and the public to provide consistent updates on progress, milestones, and proposed improvements. Documenting and sharing project outcomes through newsletters, press releases, social media, and the Agency's website helps reinforce transparency, demonstrate progress toward Agency goals, and build continued support for future investments and funding initiatives.

# FUNDING OPPORTUNITIES

| Funding Source | Funding Agency | Application Dates | Eligibility | Award Amount/Match |
|---|---|---|---|---|
| **Transportation** | | | | |
| Local Highway Safety Improvement Program | Local Highway Technical Assistance Council (LHTAC)<br><br>Idaho Transportation Department (ITD) | Opens:<br>Fall 2026<br>Closes:<br>January 2027 | Proof of at least 1 fatal and/or Serious Injury (Type A) crash over the previous 5-year period LHTAC identifies and posts every fall to LHTAC's website. | $2,000,000<br>Match of 7.34% required |
| Transportation Alternatives Program | Local Highway Technical Assistance Council (LHATC)<br><br>Idaho Transportation Department (ITD) | Opens:<br>December 2027<br>Closes:<br>January 2028 | Includes projects such as transportation alternatives, including on and off pedestrian and bicycle facilities, infrastructure projects for improving non-driver access to public transportation and enhanced mobility, and safe routes to school educational projects. | $500,000<br>Match of 7.34% required |
| Local Rural Highway Investment Program (LRHIP) | Local Highway Technical Assistance Council (LHATC)<br><br>Idaho Transportation Department (ITD) | Opens:<br>Fall 2026<br>Closes:<br>December 2026 | Includes construction projects of any type of local road or bridge to improve the condition or service life of that local road or bridge; from maintenance, up to and including reconstruction.<br>Projects must include roadway work. Projects exclusively for pedestrian or drainage improvements are not eligible; however, inclusion of pedestrian or other active transportation improvements is a consideration in awarding grants. | Max $150,000<br>Match of 7.34% required |
| Children Pedestrian Safety Program | Local Highway Technical Assistance Council (LHATC)<br><br>Idaho Transportation Department (ITD) | Opens:<br>September 2027 | Includes projects such as paths/sidewalks along or adjacent to an existing roadway, connecting sidewalks/paths between two terminal points, ADA ramps, pedestrian crossing facilities across an existing roadway including singing and/or signage, paving an existing pathway.<br>Proposed projects must still be considered maintenance. | $250,000<br>No match required;<br>However, local jurisdiction is responsible for project administration. |
| Surface Transportation Block Grant:<br>Rural Funds | Local Highway Technical Assistance Council Idaho (LHTAC)<br><br>Idaho Transportation Department (ITD) | This application process has been halted since 2025 – however, it should still be revisited regularly to verify whether it is an active opportunity. | For populations less than 5,000.<br>Funds may be used for new construction, reconstruction, or rehabilitation of roadways functionally classified by FHWA as arterial or rural major collectors.<br>In-kind work (non-cash work performed by the sponsor) is not permitted towards the match contribution. | $3,000,000<br>Match of 7.34% required |

# FUNDING OPPORTUNITIES

| Funding Source | Funding Agency | Application Dates | Eligibility | Award Amount/Match |
|---|---|---|---|---|
| FY28 Traffic Safety Fiscal Year Grants | Idaho Transportation Department (ITD) – Office of Highway Safety | Opens:<br>December 2026<br>Closes:<br>February 2027 | Included projects address specific behavior-related traffic safety priority areas.<br>Includes impaired driving, aggressive driving, distracted driving, occupant protection, bicycle, pedestrian, motorcycle safety, youthful drivers, traffic records, roadside safety, EMS. | Each year depends on funding received<br>Match of at least 25% of the total amount requested is required |
| Rural Surface Transportation Grant Program | Federal Highway Administration (FHA) | This application process has been halted since 2024, however, it should be regularly revisited to verify whether it is an active opportunity. | Includes projects such as:<br>A highway, bridge, or tunnel project eligible under National Highway Performance Program;<br>A highway, bridge, or tunnel project eligible under Surface Transportation Block Grant;<br>A highway, bridge, or tunnel project eligible under National Highway Freight Program;<br>A highway safety improvement project, including a project to improve a high risk rural road as defined by the Highway Safety Improvement Program;<br>A project on a publicly-owned highway or bridge that provides or increases access to an agricultural, commercial, energy, or intermodal facility that supports the economy of a rural area;<br>A project to develop, establish, or maintain an integrated mobility management system, a transportation demand management system, or on-demand mobility services. | $25 million<br>Match of 20%<br>minimum is required |
| Safe Streets and Roads for All (SS4A)<br>Planning and Demonstration Grants | Federal Highway Administration (FHA) | Opens:<br>March 2027<br>Closes:<br>May 2027 | Includes projects such as:<br>The development of a comprehensive safety plan;<br>The conduction of supplement safety planning to complete or enhance an action plan;<br>The carrying out of safety demonstration activities to inform the development of, or an update to an Action Plan. | $100,000 to $5,000,000<br>Match of 20% minimum is required |
| Safe Streets and Roads for All (SS4A)<br>Implementation Grants | Federal Highway Administration (FHA) | Opens:<br>March 2027<br>Closes:<br>May 2027 | Requires that applicants have an eligible action plan to apply for an implementation grant.<br>Includes projects such as:<br>Supplemental safety planning and safety demonstration activities. | $100,000 to $5,000,000<br>Match of 20% minimum is required |
| Crossing Safety Program/Railroad Crossing<br>Elimination (RCE) Grant Program | Federal Railroad Administration | As the RCE Program is structured as a repeating multi-year funding cycle rather than a single one-time award, applications typically open in April and are closed in June. | Provides funding for highway-rail or pathway-rail grade crossing improvement projects that focus on improving the safety and mobility of people and goods. | Will not award less than $1,000,000 except for planning projects |

# FUNDING OPPORTUNITIES

| Funding Source | Funding Agency | Application Dates | Eligibility | Award Amount/Match |
|---|---|---|---|---|
| Better Utilizing Investments to Leverage Development<br><br>(BUILD) | U.S Department of Transportation | As the BUILD Program is awarded on an annual basis, applications typically open in December and are closed in February. | BUILD grants will be awarded on a competitive basis, per statute, for planning or constructing surface transportation infrastructure projects that will improve:<br><br>Safety; environmental sustainability; quality of life; mobility and community connectivity; economic competitiveness and opportunity including tourism; state of good repair; partnership and collaboration; and innovation. | $25,000,000<br><br>Minimum rural areas: $1M<br><br>Minimum urban areas: $5M<br><br>No minimum for planning grant applications.<br><br>Federal share shall not exceed 80%. |
| Placemaking/Community Development | | | | |
| Community Development Block Grant | Idaho<br>Department of Commerce | Applications are due the Friday before Thanksgiving on an annual basis | Includes projects such as:<br><br>The construction or improvement to local sewer and water systems;<br><br>Fire stations, medical facilities, domestic violence shelters;<br><br>Public infrastructure to support affordable housing and other public facilities.<br><br>The beneficiaries of these projects must be at least 51% low-and-moderate income persons. | Up to $650,000 |
| Idaho Gem Grant | Idaho<br>Department of Commerce | Idaho Gem Grant Applications will be accepted and reviewed on a quarterly basis or at any time that the director of the Idaho Department of Commerce determines it necessary to take advantage of special opportunities.<br><br>The deadline for submitting IGG applications for the remainder of the 2027 State of Idaho Fiscal Year are as follows:<br><br>9/14/2026;<br><br>12/14/2026;<br><br>3/15/2027 | Includes projects such as:<br><br>Public infrastructure construction tied to a direct business expansion or attraction;<br><br>Public infrastructure engineering tied to direct business expansion or attraction;<br><br>Public infrastructure construction intended to make the community more attractive for future businesses, tourism, or workforce attraction;<br><br>Planning studies to develop, grow or rehabilitate community owned assets. | Up to $50,000 |

# FUNDING OPPORTUNITIES

| Funding Source | Funding Agency | Application Dates | Eligibility | Award Amount/Match |
|---|---|---|---|---|
| Rural Community Investment Fund | Idaho Department of Commerce | Applications are accepted every third Monday in March, June, September, and December | The Rural Community Investment Fund (RCIF) program provides funds to rural areas in support of economic expansion and job creation. Includes projects such as:<br><br>The extension of streets, water and sewer lines, and/or utilities to a site for a new business or industrial park;<br><br>Acquisition or construction of buildings for lease or purchase by a company;<br><br>Provision of telecommunications, power, gas and rail upgrades necessary for business expansions. | $50,000 - $400,000<br><br>To be competitive, match should be considered; however, there is no required percentage. |
| Community Facilities Direct Loan & Grant Program | U.S Department of Agriculture – Rural Development | Application is open on an ongoing basis. | The Community Facilities Direct Loan & Grant Program provides affordable funding to develop essential community facilities. Funds can be used to purchase, construct, and/or improve essential community facilities, purchase equipment and pay related project expenses.<br><br>Examples of essential community facilities include:<br><br>Health care facilities, public facilities, community facilities, public safety services, educational services, utility services, and local food systems | USDA may award funds in the form of low-interest loans, grants, or a combination of the two;<br><br>No award numbers are published at this time.<br><br>Grant funds are limited to a maximum of 75% of costs and in many cases will be lower than 75%. |
| Community Heart & Soul Seed Grant Program | Community Heart & Soul Nonprofit | Applications are open year-round | The Community Heart & Soul Seed Grant Program provides start-up funding for resident-driven groups in small cities and<br><br>Towns looking to implement the<br><br>Community Heart & Soul model. Projects must be resident-led, with a designated lead organization and fiscal sponsor.<br><br>Funds can be used for any number of community development activities/development. | $10,000<br><br>City Match of 1:1 is required |
| Spur Foundation Community Grant | Spur Community Foundation | Opens: 8/1/2026<br><br>Closes: 10/1/2026 | The Spur Foundation Community Grant provides support for projects that improve the quality of life in the Wood River Valley. Program/ Project Grants support the implementation, continuation, or expansion of programs that align with the organization's mission and objectives.<br><br>Capacity-Building Grants supports the organizations in strengthening their internal capabilities and infrastructure;<br><br>General Operating Support grants provide organizations unrestricted support with the flexibility to allocate funds where they are most needed. | Up to $10,000<br><br>No required City Match |

# FUNDING OPPORTUNITIES

| Funding Source | Funding Agency | Application Dates | Eligibility | Award Amount/Match |
|---|---|---|---|---|
| Public Works Program | Economic Development Administration (EDA) | Application is currently open (2026) with no posted due date in 2026. | The Economic Development Administration's (EDA) Public Works program funds physical infrastructure revitalization, expansion, and improvement projects among distressed<br><br>Communities to improve<br><br>Economic conditions, including<br><br>Business and job growth. Eligible uses include:<br><br>The development of key public infrastructure;<br><br>Outfitting business and industry parks with fiber optic cable or other forms of telecommunications development facilities;<br><br>Traditional public works projects, improvements, and construction.<br><br>Investments made through the Public Works program must be aligned with current Comprehensive Economic Development Strategies (CEDS) or equivalent regional economic development plan and clearly lead to the creation or retention of long-term high-quality jobs. | $600,000 - $3 million<br><br>Federal cost-share ranges from 50-80 percent; the applicant must the supply the remaining 20 to 50 percent |
| Rural Business Development<br><br>Grant Program (RBDG) | U.S Department of Agriculture – Rural Business-Cooperative Service | The RBDG Program operates on a federal funding cycle with state-level routing and deadlines.<br><br>Each fiscal year, a Notice of Funding Opportunity (NOFO) is issued, setting the official application period for that year. | The purpose of the Rural Business Development Program is to promote economic development and job creation projects through the awarding of grant funds to eligible entities. Enterprise fund/opportunity fund eligible activities:<br><br>Training and technical assistance, acquisition or development of land, easements, or rights of way;<br><br>Construction, conversion, renovation of buildings;<br><br>Pollution control and abatement;<br><br>Rural transportation improvement, community economic development, technology-based economic development | Total funding for program is $17,484,782<br><br>No required City Match |



**GGLO**

**BOISE**
113 S Fifth Street, Suite 200
Boise, ID 83702

208.953.7227

*gglo.com*