

CITY OF SHELLEY PROPOSED BUDGET FOR FISCAL YEAR 2026-2027

A public hearing pursuant to Idaho Code 50-1002, will be held for consideration of the proposed budget for the fiscal year from October 1, 2026 to September 30, 2027. The hearing will be held at City Hall, 101 S. Emerson Ave., Shelley, Idaho on September 9, 2026 at 6:00 p.m. All interested persons are invited to appear and show cause if any why such budget should or should not be adopted. Copies of the proposed city budget in detail are available at City Hall Monday through Thursday during regular office hours from 8:00 a.m. until 5:30 p.m. and Friday from 8:00 a.m. until noon. City Hall is accessible to persons with disabilities. Anyone desiring accommodations for disabilities must contact the City Clerk at least 48 hours prior to the public hearing. The proposed fiscal year 2027 budget is shown below as proposed expenditures and revenues.

Fund Name	FY 24 Actual Expenditures	FY 25 Actual Expenditures	FY 26 Budget * Expenditures	FY26 Projected Contingency	FY 27 Proposed * Expenditures	FY27 Projected Contingency
GENERAL FUND						
General And Administration	575155	699968	832300		927385	
Police Department	1256759	1336890	1835558		1786350	
Parks	239421	758494	482456		518027	
Swimming Pool	117954	99146	158400		158000	
Animal Control	1359	541	11350		11350	
General Emergency			200000		100000	
Capital Improvement/building			316663		154761	
TOTAL GENERAL FUND	2190648	2895039	3836727	316663	3655873	154761
STREET FUND	979853	1119468	3256315	1410395	2832127	1685722
STREET LIGHT FUND	43422	24138	276608	219608	266500	209000
RECREATION FUND	47948	50137	74811	900	81537	9387
SEWER GUARANTEE FUND	0	0	0	0	0	0
WATER FUND	514371	1524738	12249755	1854875	14094643	2248090
SEWER FUND	603600	785935	2072541	1267386	2236087	1355888
WATER & SEWER RESERVE FUND	487350	0	2107659	2107659	3193109	3193109
SANITATION FUND	480051	811280	1035969	366819	1154222	475412
SEWER BOND RESERVE FUND	738793	641190	827168	211168	891315	269315
ARPA FUND	0	51705	554500	0	0	0
STATE REVENUE FUND	49758	124825	1634412	1508212	1759830	1557830
WATER LOAN					1300000	0
GRAND TOTAL EXPENDITURES	6135794	8028455	27926465	9263685	31465243	11158514
Fund Name	FY 24 Actual Revenues	FY 25 Actual Revenues	FY 26 Budget ** Revenues	FY 26 Est. Carry over As Of 10/01/25	FY 27 Proposed ** Revenues	FY 27 Est. Carry over As Of 10/01/26
PROPERTY TAX LEVY						
GENERAL FUND	999468	1072575	1143596		1209290	
STREET FUND	353172	368522	360000		360000	
STREET LIGHT FUND	15183	15818	15000		15000	
FORGONE AMOUNT			0		0	
TOTAL PROPERTY TAX LEVY	1367823	1456915	1518596		1584290	
OTHER REVENUE SOURCES						
GENERAL FUND	1629411	1825446	2693131	1812789	2446583	1506500
STREET FUND	656110	2556532	2896315	2424315	2472127	2064127
STREET LIGHT FUND	47655	29820	261608	233608	251500	222500
RECREATION FUND	51525	58699	74811	26811	81537	32037
WATER FUND	742047	1279322	12249755	1987755	14094643	2589993
SEWER FUND	658042	843261	2072541	1441541	2236087	1521087
WATER & SEWER RESERVE FUND	95130	256550	2107659	1786659	3193109	2658109
SANITATION FUND	603210	633970	1035969	465969	1154222	579222
SEWER BOND RESERVE FUND	599609	636813	827168	211168	891315	271315
STATE REVENUE FUND	257489	280841	1634412	1409412	1759830	1534830
SEWER GUARANTEE FUND	10629	0	0	0	0	0
WATER LOAN	0	0	0	0	130000	0
ARPA FUND	0	0	554500	554500	0	0
TOTAL OTHER REVENUE SOURCES	5350857	8401254	26407869		28710953	
GRAND TOTAL REVENUES	6718680	9858169	27926465	12354527	30295243	12979720

*Includes accumulated fund balances (contingency).

Contingency includes funding for unforeseen emergencies, future capital improvement plans, and allows the city to operate on a cash basis. Government accounting practices recommend a contingency in each fund to maintain a financially sound budget.

**Includes carry over fund balances from prior fiscal years.

Funds are carried over each year for over estimated expenditures and savings for future capital improvement projects. These funds are used for contingency items.

The proposed expenditures and revenues for fiscal year 2026 - 2027 have been tentatively approved by the City Council and entered in detail in the Journal of Proceedings.

DATED THIS 26th day of August, 2026. Lisa Ybarra City Clerk/Treasurer

Published in the Post Register/Idaho State Journal September 01, 2026 and September 08, 2026