

**CITY OF SHELLEY PROPOSED BUDGET FOR FISCAL YEAR 2025-2026**

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, 2025 to September 30, 2026. The hearing will be held at City Hall, 101 S. Emerson Ave., Shelley, Idaho on September 3, 2025 at 7:30 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 2026 budget is shown below as proposed expenditures and revenues.

Fund Name	FY 23 Actual Expenditures	FY 24 Actual Expenditures	FY 25 Budget * Expenditures	FY 25 Projected Contingency	FY 26 Proposed * Expenditures	FY26 Projected Contingency
<b>GENERAL FUND</b>						
General And Administration	561158	575155	689250		832300	
Police Department	1145476	1256759	1546400		1835558	
Parks	183020	239421	859796		482456	
Swimming Pool	89571	117954	115400		158400	
Animal Control	2375	1359	11350		11350	
General Emergency			100000		200000	
Capital Improvement/building			224110		316663	
<b>TOTAL GENERAL FUND</b>	<b>1981600</b>	<b>2190648</b>	<b>3546306</b>	<b>324110</b>	<b>3836727</b>	<b>316663</b>
<b>STREET FUND</b>	<b>644000</b>	<b>979853</b>	<b>3658642</b>	<b>305000</b>	<b>3256315</b>	<b>1410395</b>
<b>STREET LIGHT FUND</b>	<b>18815</b>	<b>43422</b>	<b>236873</b>	<b>184873</b>	<b>276608</b>	<b>219608</b>
<b>RECREATION FUND</b>	<b>43178</b>	<b>47948</b>	<b>78853</b>	<b>6233</b>	<b>74811</b>	<b>900</b>
<b>SEWER GUARANTEE FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER FUND</b>	<b>618853</b>	<b>514371</b>	<b>2732737</b>	<b>1565957</b>	<b>12249755</b>	<b>1854875</b>
<b>SEWER FUND</b>	<b>796231</b>	<b>603600</b>	<b>2044053</b>	<b>1210311</b>	<b>2072541</b>	<b>1267386</b>
<b>WATER &amp; SEWER RESERVE FUND</b>	<b>124216</b>	<b>487350</b>	<b>1646879</b>	<b>1646879</b>	<b>2107659</b>	<b>2107659</b>
<b>SANITATION FUND</b>	<b>443043</b>	<b>480051</b>	<b>1273672</b>	<b>612722</b>	<b>1035969</b>	<b>366819</b>
<b>SEWER BOND RESERVE FUND</b>	<b>487350</b>	<b>738793</b>	<b>771125</b>	<b>155125</b>	<b>827168</b>	<b>211168</b>
<b>ARPA FUND</b>	<b>0</b>	<b>0</b>	<b>592619</b>	<b>0</b>	<b>554500</b>	<b>0</b>
<b>STATE REVENUE FUND</b>	<b>109405</b>	<b>49758</b>	<b>1466533</b>	<b>1249333</b>	<b>1634412</b>	<b>1508212</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>5266691</b>	<b>6135794</b>	<b>18048292</b>	<b>7260543</b>	<b>27926465</b>	<b>9263685</b>

Fund Name	FY 23 Actual Revenues	FY 24 Actual Revenues	FY 25 Budget ** Revenues	FY 25 Est. Carry over As Of 10/01/24	FY 26 Proposed ** Revenues	FY 26 Est. Carry over As Of 10/01/25
<b><u>PROPERTY TAX LEVY</u></b>						
GENERAL FUND	898863	999468	1063008		1143596	
STREET FUND	381037	353172	350000		360000	
STREET LIGHT FUND	17910	15183	15000		15000	
FORGONE AMOUNT			0		0	
<b>TOTAL PROPERTY TAX LEVY</b>	<b>1297810</b>	<b>1367823</b>	<b>1428008</b>		<b>1518596</b>	
<b><u>OTHER REVENUE SOURCES</u></b>						
GENERAL FUND	1113624	1629411	2483298	1404404	2693131	1812789
STREET FUND	730690	656110	3308642	892642	2896315	2424315
STREET LIGHT FUND	27190	47655	221873	193873	261608	233608
RECREATION FUND	46204	51525	78853	32853	74811	26811
WATER FUND	729189	742047	2732737	1668637	12249755	1987755
SEWER FUND	1055068	658042	2044053	1232053	2072541	1441541
WATER & SEWER RESERVE FUND	210819	95130	1646879	1598879	2107659	1786659
SANITATION FUND	562512	603210	1273672	675672	1035969	465969
SEWER BOND RESERVE FUND	626242	599609	771125	155125	827168	211168
STATE REVENUE FUND	255430	257489	1466533	1266533	1634412	1409412
SEWER GUARANTEE FUND	62611	10629	0	0	0	0
ARPA FUND	0	0	592619	592619	554500	554500
<b>TOTAL OTHER REVENUE SOURCES</b>	<b>5419579</b>	<b>5350857</b>	<b>16620284</b>		<b>26407869</b>	
<b>GRAND TOTAL REVENUES</b>	<b>6717389</b>	<b>6718680</b>	<b>18048292</b>	<b>9713290</b>	<b>27926465</b>	<b>12354527</b>

**\*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 2025 - 2026 have been tentatively approved by the City Council and entered in detail in the Journal of Proceedings.

DATED THIS 13th day of August, 2025. Lisa Ybarra City Clerk/Treasurer

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