LEGAL NOTICE

Notice of Public Hearing Proposed Budget Amendment for Fiscal Year 2025-26 (FY-2026)
City of Caldwell, Idaho

A public hearing, pursuant to Idaho Code 50-1002, for consideration of the proposed budget amendment for the fiscal year that begins October 1, 2025, and ends September 30, 2026, will be held in the Council Chambers , City Hall 205 S 6th Ave, Caldwell, Idaho, at 6:00 p.m. on September 21st, 2026

Comments, written or otherwise, about the proposed budget are welcome. Copies of the amended FY-2026 Caldwell City Budget (in detail) are available at City Hall from 8:00 a.m. to 5:00 p.m. weekdays. City Hall is accessible to persons with disabilities. Anyone desiring accommodations for disabilities related to the budget documents or to the hearing, please contact the Office of the City Clerk, (208) 455-4656, at least 48 hours prior to the public hearing.

FUND	2024 Actual Expenditures	2025 Actual Expenditures	2026 Adopted Expenditures	2026 Amended Expenditures	Increase
General Fund	$ 56,409,012	$ 59,175,790	$ 52,500,651	$ 54,166,996	1,666,345
Caldwell Events Ctr Fund	1,271,760	2,087,759	403,296	$ 403,296	-
Library Fund	1,799,468	2,053,666	2,093,311	$ 2,093,311	-
Street Fund	15,377,477	31,638,479	19,181,325	$ 20,979,650	1,798,325
Airport Fund	1,703,224	2,563,613	1,038,595	$ 1,465,364	426,769
Recreation & Parks Fund	7,797,282	5,660,252	3,811,902	$ 3,951,440	139,538
CDBG/HUD Fund	755,048	1,133,537	1,713,195	$ 1,713,195	-
Cemetery Fund	482,164	463,601	510,670	$ 510,670	-
Cemetery Capital Imp Fund	35,871	255,006	370,000	$ 370,000	-
Cemetery Perpetual Care Fund	-	-	-	$ -	-
Economic Development	967,605	366,087	525,227	$ 525,227	-
2024 Fire Bond	143,492	1,390,555	2,394,900	$ 3,865,900	1,471,000
Local Improvement Dist	489,945	136,000	169,983	$ 169,983	-
Capital Improvement Fund	799,236	1,371,009	919,416	$ 1,115,064	195,648
Capital Reserve Fire (GF)	1,101,568	971,833	499,046	$ 499,046	-
Park Impact Fee Fund	516,173	9,205,152	7,510,513	$ 7,510,513	-
Police Impact Fee Fund	51,563	253,714	335,000	$ 720,000	385,000
Fire Impact Fee Fund	3,421,226	520,017	1,600,000	$ 1,600,000	-
Transportation Impact Fee Fund	-	-	1,000,000	$ 1,000,000	-
Capital Maintenance	151,676	11,609	11,623	$ 11,623	-
Capital Reserve Police (GF)	975,101	1,120,515	637,064	$ 895,064	258,000
Golf Fund	2,260,405	2,092,967	2,153,195	$ 2,452,195	299,000
Water Fund	16,476,024	16,315,555	21,099,135	$ 21,099,135	-
Sewer Fund	15,719,441	34,242,753	39,125,504	$ 39,125,504	-
Sanitation Fund	7,140,247	8,679,695	8,149,156	$ 10,099,156	1,950,000
Electrical Fund	795,521	1,722,994	1,919,812	$ 1,919,812	-
Irrigation Fund	3,191,732	2,661,190	3,123,556	$ 3,123,556	-
Employee Health CarePlan Trust	6,255,611	7,000,000	7,873,500	$ 7,873,500	-
HRA VEBA	17,012	79,000	75,000	$ 105,000	30,000
Other Insurance Plans	126,436	191,510	199,673	$ 199,673	-
Employee Flex Fund	151,776	178,500	165,000	$ 235,000	70,000
Business Improvement District Fund	263,238	390,000	375,000	$ 475,000	100,000
TOTAL Expenditures	$ 146,646,334	$ 193,932,355	$ 181,484,248	$ 190,273,873	8,789,625

FUND	2024 Actual Non-Property Tax Revenue	2025 Actual Non-Property Tax Revenue	2026 Proposed Non-Property Tax Revenue	2026 Proposed Non-Property Tax Revenue	Increase
General Fund	$ 34,294,390	$ 32,478,894	$ 24,583,426	$ 26,249,771	1,666,345
Caldwell Events Ctr Fund	1,271,760	2,081,784	405,997	$ 405,997	-
Library Fund	860,240	642,798	671,500	$ 671,500	-
Street Fund	15,915,069	10,261,564	13,255,662	$ 13,255,662	-
Airport Fund	1,358,081	2,162,695	503,641	$ 858,814	355,173
Recreation & Parks Fund	6,898,503	4,380,400	2,603,725	$ 2,603,725	-
CDBG/HUD Fund	806,550	1,221,577	1,713,054	$ 1,713,054	-
Cemetery Fund	319,622	192,400	271,000	$ 271,000	-
Cemetery Capital Imp Fund	26,163	19,050	61,100	$ 61,100	-
Cemetery Perpetual Care Fund	126,552	32,200	32,260	$ 32,260	-
Economic Development	359,691	227,800	524,769	$ 524,769	-
2024 Fire Bond	12,243,458	-	-	$ -	-
Local Improvement Dist	147,627	146,000	178,711	$ 178,711	-
Capital Improvement Fund	147,179	96,835	53,403	$ 249,051	195,648
Capital Reserves Fire	249,445	206,600	170,000	$ 170,000	-
Park Impact Fee Fund	3,050,984	2,451,200	3,215,928	$ 3,215,928	-
Police Impact Fee Fund	233,694	213,180	338,000	$ 453,000	115,000
Fire Impact Fee Fund	4,716,759	1,436,500	1,966,700	$ 1,966,700	-
Transportation Impact Fee Fund	-	1,000,000	2,500,000	$ 2,500,000	-
Capital Maintenance	49,105	40,259	40,867	$ 40,867	-
Capital Reserve Police (GF)	950,264	1,066,515	282,200	$ 282,200	-
Building Capital Fund	-	-	3,000,000	$ 3,000,000	-
Golf Fund	1,995,440	2,066,300	2,253,500	$ 2,352,500	99,000
Water Fund	15,314,640	12,603,404	14,782,664	$ 14,782,664	-
Sewer Fund	20,538,369	19,123,780	20,122,661	$ 20,122,661	-
Sanitation Fund	6,197,406	8,616,439	8,664,333	$ 9,680,333	1,016,000
Electrical Fund	999,647	1,271,315	1,386,970	$ 1,386,970	-
Irrigation Fund	3,209,784	2,545,491	4,135,190	$ 4,135,190	-
Employee Health CarePlan Trust	5,750,094	7,169,860	7,808,720	$ 7,808,720	-
HRA VEBA	229,360	206,000	191,000	$ 191,000	-
Other Insurance Plans	126,436	191,500	199,673	$ 199,673	-
Employee Flex Fund	148,756	175,000	150,000	$ 220,000	70,000
Business Improvement District Fund	370,734	390,000	375,000	$ 475,000	100,000
TOTAL Other Revenue	138,905,800	114,717,340	116,441,654	120,058,820	3,617,166

FUND	2024 Actual Property Tax Revenue	2025 Actual Property Tax Revenue	2026 Proposed Property Tax Revenue	2026 Proposed Property Tax Revenue	Increase
General Fund	$ 20,701,923	$ 22,161,837	$ 24,577,120	$ 24,577,120	-
Library Fund	1,388,507	1,396,311	1,473,925	1,473,925	-
Street Fund	3,173,936	3,166,855	3,070,406	3,070,406	-
Airport Fund	500,157	428,970	429,895	429,895	-
Recreation & Parks Fund	979,374	1,027,801	1,031,748	1,031,748	-
Cemetery Fund	183,318	184,256	193,453	193,453	-
Capital Imp Fund	610,407	713,990	752,316	752,316	-
Gudgement Refunds IC 63-1305	-	-	52,834	52,834	-
2024 Fire Bond		890,555	894,900	894,900	-
TOTAL Property Tax Revenue	$ 27,537,621	$ 29,970,575	$ 32,476,597	$ 32,476,597	$ -
TOTAL All Revenue	$ 166,443,422	$ 144,687,915	$ 148,918,251	$ 152,535,417	$ 3,617,166
* Use of Fund Balance, R.E. or Balance Sheet Changes	$ (19,797,087)	$ 49,244,441	$ 32,565,997	$ 37,738,456	$ 5,172,459
Revenue to meet Expenditures	$ 146,646,334	$ 193,932,355	$ 181,484,248	$ 190,273,873	$ 8,789,625

I,Kristina Buchan, City Clerk of the City of Caldwell, Idaho, do hereby certify that the above is a true and correct statement of the proposed expenditures and revenues for fiscal year 2026, all of which have been tentatively approved and entered at length in the Journal of Proceedings. I further certify that the City of Caldwell, Idaho, did give notice for said hearing with notice having been published twice at least seven days apart prior to the adoption of the budget by the City Council. Citizens are invited to attend the budget amendment hearing on September 21st, 2026 at 6:00 p.m. and have the right to provide written or oral comments concerning the entire City budget. A copy of the proposed City budget (in detail) is available at City Hall for inspection during regular office hours, 8 a.m. to 5 p.m.

September 8, 15, 2026 776069