

# City of Bellevue, Idaho

## *Treasurer's Year-End Report*



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# General Fund Operations and Staff



Department heads oversee the daily operations and provide regular updates to the Mayor and Common Council. For the last two years, Bellevue focused on filling vacancies, welcoming six new members to the team. Looking to 2025, there are more positions to be filled as we rebuild the Community Development, Planning and Zoning, Water and Wastewater departments.

# FY24 Highlights – Streets

FY24 was a year of rebuilding capital equipment to help maintain our public streets and sidewalks for our citizens.

FY24 accomplishments include:

- The lease of a 2024 Caterpillar Loader with snow pusher.
- Two snowplows to fit the city's F250 trucks purchased in FY23.
- The lease of a 2024 Bobcat Tool Cat.
- The purchase of sanders for streets and sidewalks sanding.
- The lease of a 2023 Chevrolet Silverado 5500 and the purchase of a snowplow to fit the truck.
- The purchase of a 2011 Pelican street sweeper.
- The receipt of a second street sweeper thanks to the generosity of the City of Ketchum.



The city has revitalized the Streets Department with three new staff members in 2023. These new hires not only manage street maintenance but also help with the upkeep of city parks, buildings, and properties. This integrated approach has significantly reduced the city's reliance on contract labor, maximizing efficiency and ensuring comprehensive care for our public spaces.

# Bellevue Marshal Summary



## FY24 Stats

Calls for Service – 3,909  
Case Reports – 346  
Citations – 924  
Arrests – 139

## Five Year Comparisons

	2024	2023	2022	2021	2020
Calls for Service	3909	3981	3668	2708	2337
Case Reports	346	247	162	109	145
Citations	924	948	850	326	128

## Training and Leadership

BMO staff attended 224.5 hours of POST approved training last year:

- ✓ New investigator class
- ✓ Evidence collection
- ✓ EVOC
- ✓ Defensive Tactics
- ✓ Executive Leadership
- ✓ Legal liability
- ✓ Idaho Public Safety and Security System (ILETS)
- ✓ Firearms

*BMO staff instructed 14.5 hours of training on behalf of Bellevue for EVOC, Tactical Medicine and ECW.*

# Bellevue Fire Department Year in Review

This past year brought both challenges and accomplishments for the Bellevue Fire Department.

Early in the year, the motor in our newest structure truck failed. Thankfully, due to prudent financial planning and savings, we were able to address the issue without exceeding our budget.

We received a new Type 4 wildland truck from Sun Valley Fire. This addition was especially timely, as 2024 proved to be a significant year for wildland incidents.

## Calls for Service

**Total Calls:** 119 (up 19% from 100 in 2023)

- Fire: 37
- Overpressure Rupture, Explosion, Overheat (No Fire): 2
- Rescue & Emergency Medical Service: 35
- Hazardous Condition (No Fire): 12
- Service Calls: 4
- Good Intent Calls: 15
- False Alarms & False Calls: 12
- Severe Weather & Natural Disasters: 2

This increase in calls highlights the growing demand for our department, especially in areas such as motor vehicle accidents, where we responded to 119 incidents this year.

## Commitment to Training

Our team continues to hone their skills and readiness through weekly training sessions every Tuesday night. This dedication ensures we remain prepared for any emergency our community may face.



While there's always more to acknowledge, these highlights demonstrate our commitment to serving Bellevue with professionalism and resilience. Despite the challenges, 2024 was a productive and successful year for the department. We look forward to serving you in 2025.

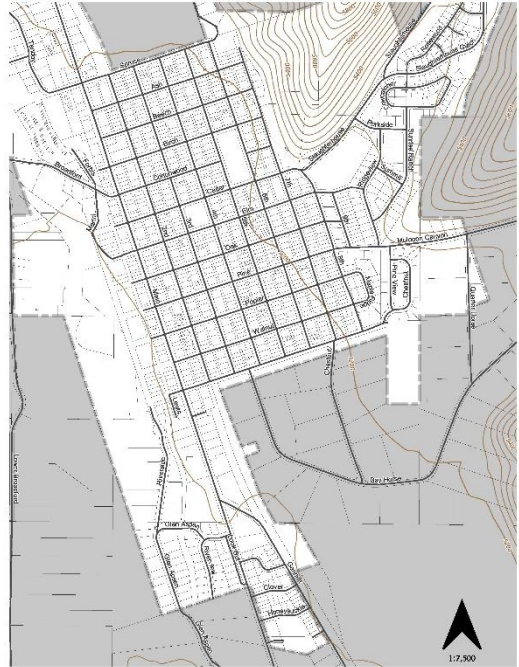
*-Chief Greg Beaver*

# FY24 Grants



Bellevue received a \$20,000 grant by participating in the Blue Cross Community Health Academy. The program focuses on the health and wellness of cities in Idaho. The funds are designated to a park improvement project in the coming year.

## City of Bellevue Streets



The city accepted a Federal Aid Highway Project grant from the Idaho Transportation Department in the amount of \$83,309 for the creation of a Transportation Plan. The Plan is expected to be complete in late 2025. The city can then pursue grants and other funding for improving city streets, sidewalks, and more.



Our Library received a \$4,500 Cox grant to host a Tech Corner and Tech Week series aimed to help older adults navigate the world of technology today.

# Bellevue's Cash Position

Bellevue is diligently working to achieve fiscal equilibrium by aligning expenses with income without reliance on fund balances. For FY24, we made great progress toward that goal by reducing the use of carryover and increasing our cash position.

The city's fund balance (cash) started Fiscal Year 2024 at \$589,742. The General Fund balance increased \$217,403 during the fiscal year compared to the \$282,697 decrease in fund balance in FY23.

This strengthening of financial position is due to the prudent decisions of city Council and staff seeking to preserve levels of service to the community by continually pursuing and implementing cost savings and efficiencies in operations.

## City of Bellevue Cash Position vs Previous Year As of September 30, 2024

	Sep 30, 24	Sep 30, 23	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
10001 · DLE General Fund 8993	26,132.84	164,188.22	-138,055.38	-84.1%
10002 · DLE Water Fund 3398 (CC)	84,545.85	-4,454.12	88,999.97	1,998.2%
10003 · DLE Sewer Fund 3428 (checking)	319,632.53	188,260.33	131,372.20	69.8%
10010 · LGIP General 802	363,840.35	229,315.25	134,525.10	58.7%
10011 · LGIP Water 1506	30,388.08	47,955.89	-17,567.81	-36.6%
10012 · LGIP Water Cap 2442	567,998.44	580,488.24	-12,489.80	-2.2%
10013 · LGIP Sewer 1694	432,432.78	414,614.76	17,818.02	4.3%
10014 · LGIP Sewer Cap 1927	223,565.89	212,009.33	11,556.56	5.5%
10016 · LGIP Sewer Bond 3195	402,043.58	381,261.15	20,782.43	5.5%
10017 · DBF Bond Fund 366	259,760.19	250,948.00	8,812.19	3.5%
10018 · LGIP Fire Capital Savings 3593	735.88	19,478.30	-18,742.42	-96.2%
10022 · LGIP DIF 3703	172,556.69	95,758.10	76,798.59	80.2%
10023 · LGIP Muni Prop Tax Relief 3790	8,759.71	8,306.91	452.80	5.5%
10024 · Gannett Ranch Annex LGIP 3797	54,184.47	51,383.56	2,800.91	5.5%
10026 · LGIP Streets Capital 3814	72,232.20	68,498.37	3,733.83	5.5%
<b>Total Checking/Savings</b>	<b>3,018,809.48</b>	<b>2,708,012.29</b>	<b>310,797.19</b>	<b>11.5%</b>
<b>Total Current Assets</b>	<b>3,018,809.48</b>	<b>2,708,012.29</b>	<b>310,797.19</b>	<b>11.5%</b>
<b>TOTAL ASSETS</b>	<b>3,018,809.48</b>	<b>2,708,012.29</b>	<b>310,797.19</b>	<b>11.5%</b>
<b>LIABILITIES &amp; EQUITY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

# City Funding – Where Does the Money Come From?

- Primary sources of revenue for the General Fund come from city property tax, state sales tax revenue and state highway revenue, which comprise 59% of Bellevue’s general funds.
- city Property Tax. Cities may increase the property tax portion of their budget up to 3%. The maximum increase, including new construction and annexation levies, cannot exceed 8% in total. For FY24, the total property tax revenue for the city is \$826,705, or 35% of total general fund income.
- State-Shared Sales Tax Revenue. The State allocates 11.5% of sales tax revenue to counties, cities and non-school special districts. For fiscal year 2024 sales tax revenue decreased for the second consecutive year. This income is 12% of the city’s general fund income.
- State-Shared Highway Revenue. The State Highway Distribution Account provides over \$250 million to local highway jurisdictions annually. These revenues are allocated solely on the basis of population. Bellevue received \$278,089 of highway revenue in FY24, which is 12% of the city’s general fund income.



The balance of funds to operate, or 41%, is comprised of city LOT tax, franchises, licenses, permits, fees, grants, administrative fees and other.

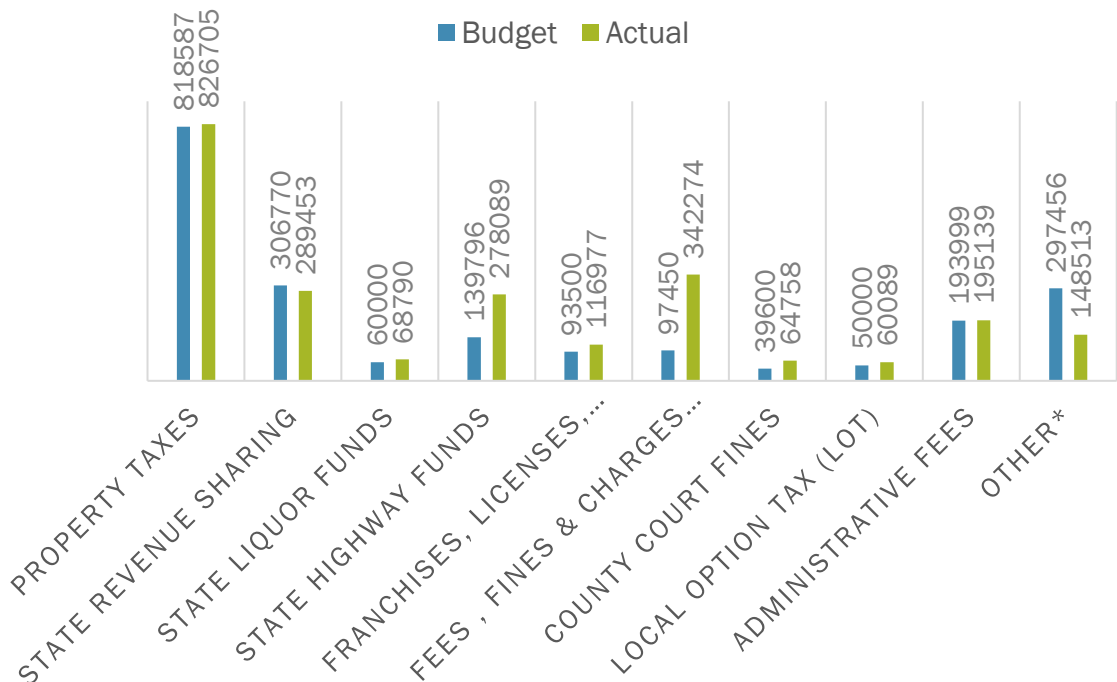
Local Option Tax (LOT). Bellevue Ordinance 2022-04 established a 3% LOT tax on hotel-motel lodging. The Ordinance also pertains to condominiums, tourist homes and any other entity that rents or leases for occupancy temporary lodging to individuals for less than 30 days. LOT revenues are dedicated to road repair, maintenance, transportation enhancements, equipment, and snow removal. Total LOT revenue for FY24 is 3% of total general fund income.

Administrative fees, building permits, fees, licenses, franchise fees, grants and donations and carryover make up the balance of money for the General Fund.

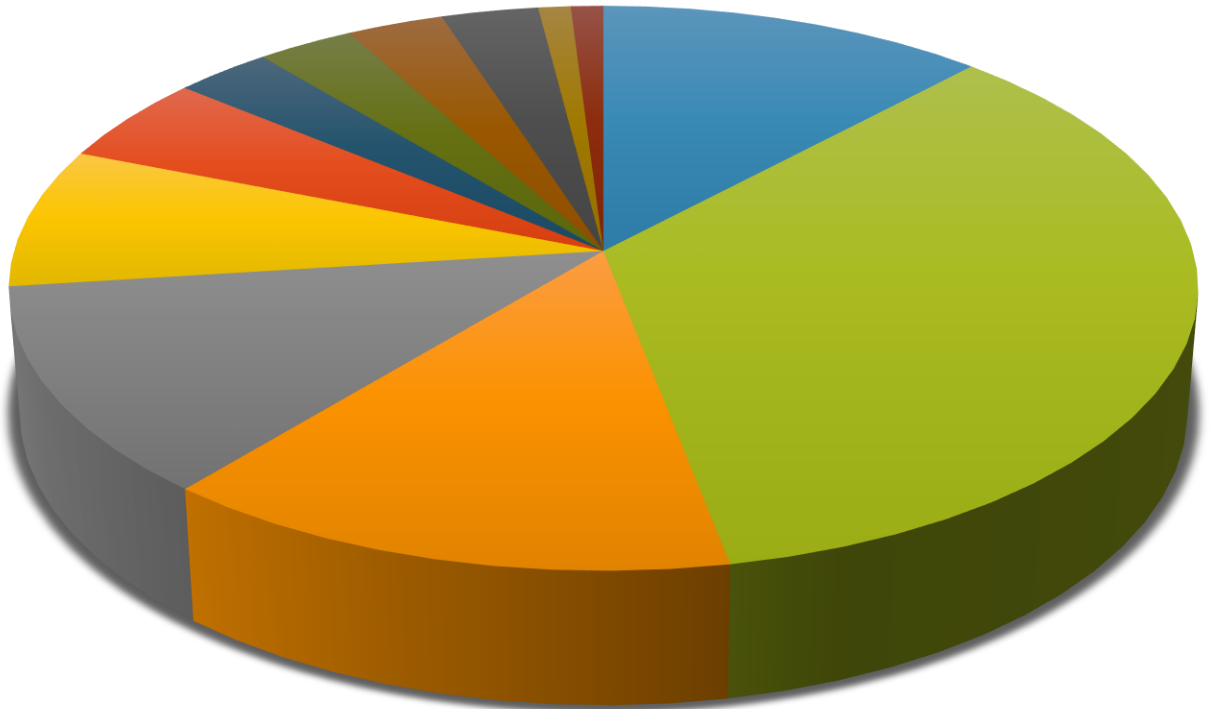
# General Fund Revenues

SUMMARY OF YEAR-END REVENUES			
Fund	Adopted Budget FY24	Total Received FY24	Variance
Property Taxes	\$ 818,587	\$ 826,705	\$ 8,118
State Revenue Sharing	\$ 306,770	\$ 289,453	\$ (17,317)
State Liquor Sharing	\$ 60,000	\$ 68,790	\$ 8,790
State Highway Funds	\$ 139,796	\$ 278,089	\$ 138,293
Franchises, Licenses, Permits	\$ 93,500	\$ 116,977	\$ 23,477
Local Option Tax (LOT)	\$ 50,000	\$ 60,089	\$ 10,089
Admin Fees	\$ 193,999	\$ 195,139	\$ 1,140
Interest on Investments	\$ 850	\$ 31,869	\$ 31,019
Fees, Fines & Charges for Services	\$ 97,450	\$ 342,274	\$ 244,824
Grants & Contributions	\$ 132,888	\$ 32,523	\$ (100,365)
County Court Fees	\$ 39,600	\$ 64,758	\$ 25,158
Miscellaneous		\$ 1,712	\$ 1,712
Proceeds Sale of Assets		\$ 21,825	\$ 21,825
Dev. Impact Fees*	\$ 66,268	\$ 60,584	\$ (5,684)
Carryover Funds	\$ 332,176		\$ (332,176)
<b>Total General Fund:</b>	<b>\$ 2,331,884</b>	<b>\$ 2,390,787</b>	<b>\$ 58,903</b>
* Not incl. in audit as considered deferred income			

- Budgeted revenue was \$2,331,785, which includes \$332,176 of carryover funds and \$66,268 of DIF (Development Impact Fees).
- Actual revenue to the General Fund totaled \$2,390,787 (not including carryover).



# Actual General Fund Revenues by Percent of Total Income



■ State Shared Revenue 12%

■ Fees, Fines, Charges for Service 14%

■ Admin Fees 8%

■ LOT Tax 3%

■ Dev. Impact Fees 3%

■ Grants & Donations 1%

■ City Property Tax 35%

■ State Highway Funds 12%

■ Franchises, Licenses, Permits, Fees 5%

■ State Liquor Sharing 3%

■ Court Fees 3%

■ Other 1%

# Interest Earned on General Fund Investments



Account	Total Interest FY24
LGIP General 802 (General Fund Savings)	\$11,647
LGIP Fire Capital Savings 3593	\$258
LGIP Muni Prop Tax Relief 3790 (LOT Savings)	\$453
LGIP Streets Capital 3814	\$3,734
Capital Improvement Fund	\$5,423
Client Security	\$5,177
	Total: \$26,692

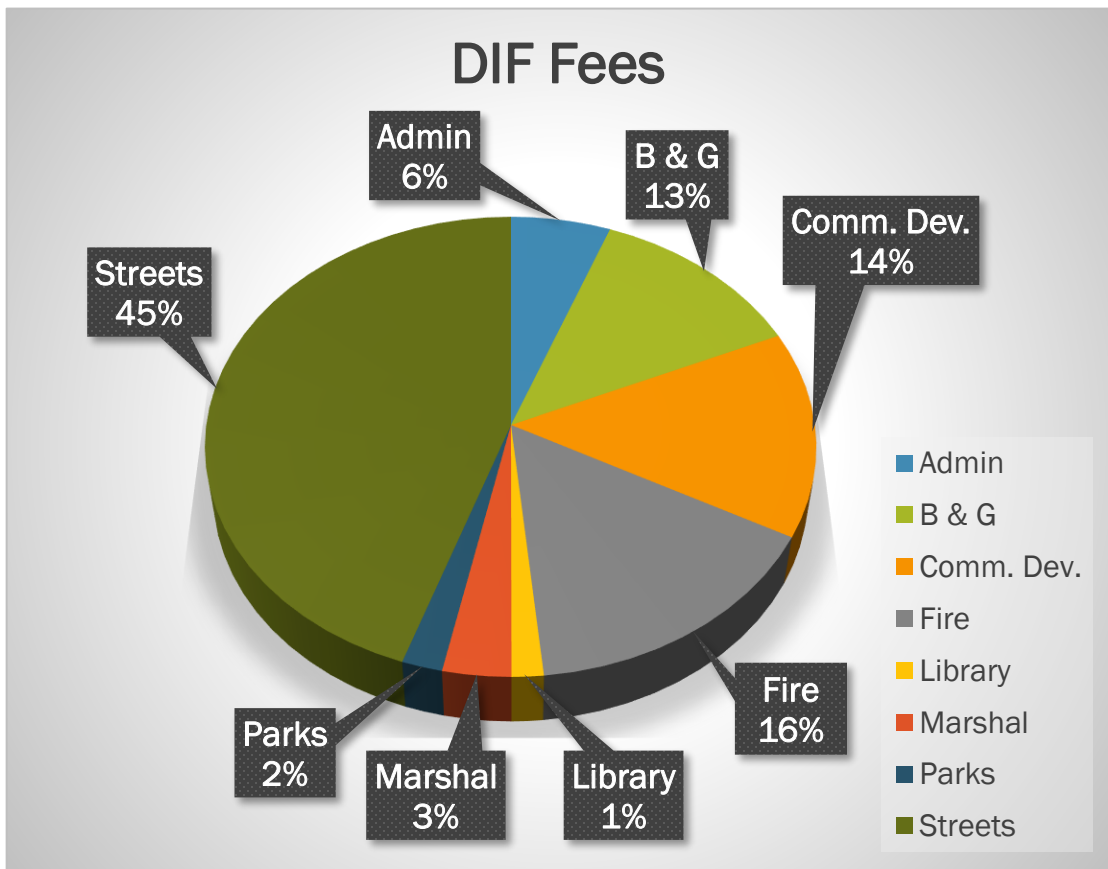
# Development Impact Fees (DIF)

Development Impact Fees are not operating revenue. The intent and purpose of such fees are to ensure that new development bears a proportionate share of the cost of improvements to the city's capital facilities in accordance with Idaho Code, Title 67, Chapter 82.



DIF Administration	\$3,500.38
DIF Buildings & Grounds	\$7,613.05
DIF Community Development	\$8,760.82
DIF Fire Services	\$9,468.51
DIF Library	\$935.36
DIF Marshal	\$2,008.22
DIF Parks	\$1,193.63
DIF Streets	\$27,103.81

Total DIF Fees \$60,583.78



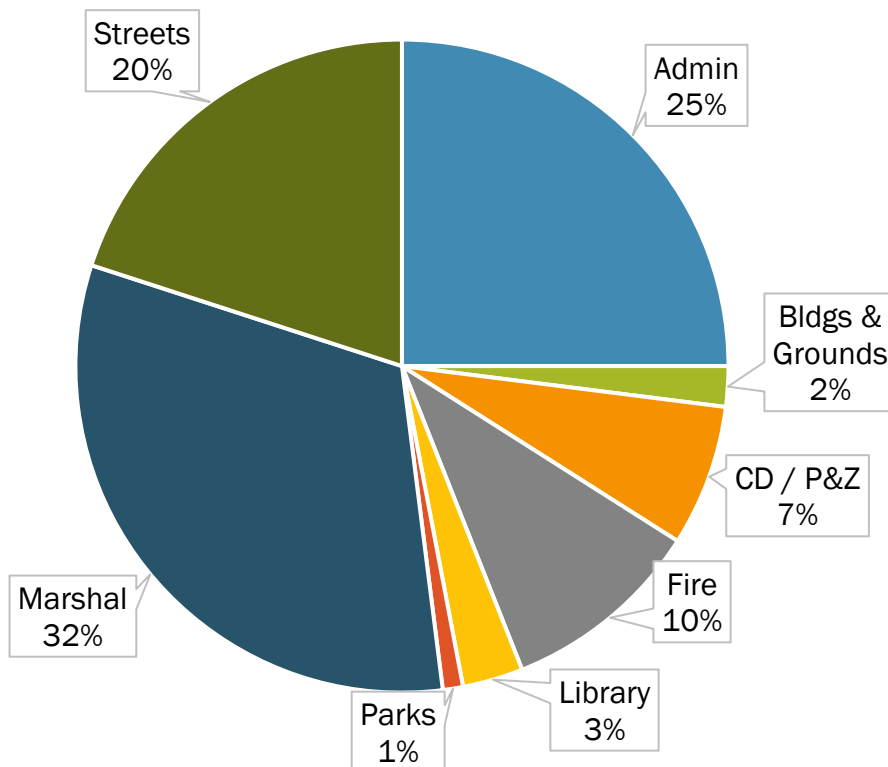
# General Fund Expenses by Department

SUMMARY OF YEAR-END EXPENSES				
Fund	Adopted Budget FY24	Total Spent FY24	Variance	% of Actual Spent
Administrative	\$ 564,711	\$ 522,909	\$ (41,802)	25%
P&Z / Comm. Dev.	\$ 178,848	\$ 139,618	\$ (39,230)	7%
Parks	\$ 44,742	\$ 27,478	\$ (17,264)	1%
Fire	\$ 242,586	\$ 201,453	\$ (41,133)	10%
Library	\$ 79,069	\$ 73,137	\$ (5,932)	3%
Marshal	\$ 682,949	\$ 677,946	\$ (5,003)	32%
Bldgs & Grounds	\$ 47,824	\$ 38,895	\$ (8,929)	2%
Streets	\$ 491,054	\$ 423,731	\$ (67,323)	20%
			\$ -	
			\$ -	
<b>Total General Fund:</b>	<b>\$ 2,331,783</b>	<b>\$ 2,105,167</b>	<b>\$ (226,616)</b>	<b>100%</b>

Every department in the General Fund was successful at spending less than budgeted in FY24.

Bellevue budgeted \$2,331,783 for FY24 expenses and spent \$2,105,167, a difference of \$226,616.

This is due to the conscientious effort to reduce reliance on carryover funds.

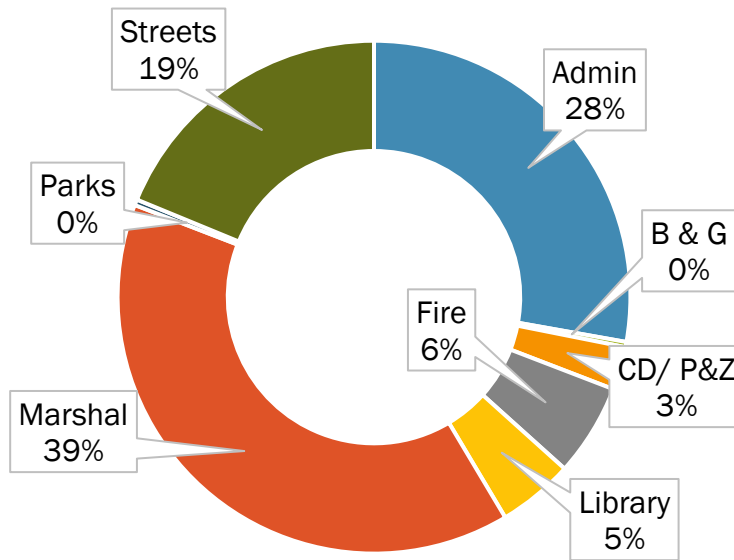


# Payroll Expenses

We made significant progress in restoring our Streets, Administrative and Community Development departments despite challenges related to offering competitive wages and the availability of affordable housing for employees.

We are committed to continuing efforts to hire quality personnel, which will substantially reduce the need for external contract services.

### FY24 Actual Payroll



■ Admin ■ B & G ■ CD/ P&Z ■ Fire ■ Library ■ Marshal ■ Parks ■ Streets

FY24 Actuals	Admin	B & G	CD / P&Z	Fire	Library	Marshal	Parks	Streets	Totals
Wages	\$ 263,350	\$ 3,708	\$ 25,434	\$ 61,739	\$ 42,108	\$ 373,657	\$ 3,696	\$ 170,270	\$ 943,962
Tax	\$ 19,835	\$ 284	\$ 1,946	\$ 4,723	\$ 3,105	\$ 28,021	\$ 283	\$ 12,901	\$ 71,098
Insurance	\$ 43,452	\$ -	\$ 4,756	\$ 1,015	\$ 11,357	\$ 41,441	\$ -	\$ 33,186	\$ 135,207
Worker's Comp	\$ 303	\$ 165	\$ 148	\$ 2,648	\$ 66	\$ 14,430	\$ 624	\$ 5,032	\$ 23,416
Retirement	\$ 27,644	\$ -	\$ 2,383	\$ 4,133	\$ 4,383	\$ 45,094	\$ -	\$ 18,245	\$ 101,882
<b>Totals:</b>	<b>\$ 354,584</b>	<b>\$ 4,157</b>	<b>\$ 34,667</b>	<b>\$ 74,258</b>	<b>\$ 61,019</b>	<b>\$ 502,643</b>	<b>\$ 4,603</b>	<b>\$ 239,634</b>	<b>\$ 1,275,565</b>

# Water Fund Revenue and Investments

Income		
	Actuals	Budget
40000 · Carryover	0.00	193,171.76
41800 · Administrative Fees	325.00	250.00
41815 · Application Fees	225.00	0.00
41816 · Application Fee - Water	0.00	250.00
41900 · Grants	79,999.00	0.00
41950 · Permit - Special Event/Other	150.00	200.00
45000 · Misc Income	25.00	
45100 · Interest Earned	43,545.11	1,000.00
49910 · Returned Check Charges	158.00	
<b>42000 · Water Income</b>		
42000.1 · Water User Fees	457,568.95	445,546.06
42000.2 · Water Meter Vault Fees	50.00	0.00
42000.3 · Water Meter Unit Fees	3,199.45	2,700.00
42000.4 · Water Cap Fee	33,306.00	27,500.00
42000.5 · Water Connection Fee	0.00	6,728.00
42000.6 · Water On or Off	1,920.80	500.00
<b>Total 42000 · Water Income</b>	<b>496,045.20</b>	<b>482,974.06</b>
<b>Total Income</b>	<b>620,472.31</b>	<b>677,845.82</b>
	620,472.31	677,845.82

Operating revenue for Water is from charges for services, hookups, connections and miscellaneous. Those funds total \$498,025.

Nonoperating revenues include interest income and grants.

Water income totals \$620,472, not including carryover funds of \$193,172. Budgeted income was \$677,846, including carryover funds.

Account	Total Interest FY24	Account	Begin Balance 10/1/2023	Ending Balance 9/30/2024
LGIP Water 1506	\$3,595	LGIP Water 1506	\$47,956	\$30,388
LGIP Water Cap 2442	\$31,138	LGIP Water Cap 2442	\$580,488	\$567,998
DBF Bond Fund 366 (Water)	\$8,812	DBF Bond Fund 366 (Water)	\$250,948	\$259,760
Total Water Investment Interest	\$43,545	Total Water Fund Investments:		\$858,136

# Wastewater Fund Revenue and Investments

	Actual	Budget
<b>Income</b>		
40000 · Carryover	0.00	188,889.84
40010 · Carryover Dedicated Funds	0.00	377,610.16
41800 · Administrative Fees	325.00	250.00
41815 · Application Fees	225.00	0.00
41817 · Application Fee - Sewer	0.00	250.00
41900 · Grants	49,999.00	
42002 · Sewer Income		
42002.1 · Sewer User Fees	1,161,816.12	1,155,608.13
42002.2 · Sewer Cap Fee	33,300.00	25,000.00
<b>Total 42002 · Sewer Income</b>	<b>1,245,665.12</b>	<b>1,180,608.13</b>
42005 · Cap Fees (before FY23 10/01/22	0.00	0.00
45100 · Interest Earned	50,499.25	2,500.00
<b>Total Income</b>	<b>1,346,713.37</b>	<b>1,750,108.13</b>

Operating revenue for Wastewater comes from charges for services, hookups, connections and miscellaneous. Those funds total \$1,195,666 for FY24.

Nonoperating revenues include interest income and grants in the amount of \$100,498.

All total, wastewater income totals \$1,346,713, not including carryover.

Interest Earned FY24	
LGIP Sewer 1694 . . . . .	\$18,160
LGIP Sewer Cap 1927 . .	\$11,557
LGIP Sewer Bond 3195 . .	<u>\$20,782</u>
<b>Total:</b>	<b>\$50,499</b>

	Sep 30, 24	Sep 30, 23	\$ Change	% Change
10003 · DLE Sewer Fund 3428 (checking)	319,632.53	188,260.33	131,372.20	69.8%
10013 · LGIP Sewer 1694	432,432.78	414,614.76	17,818.02	4.3%
10014 · LGIP Sewer Cap 1927	223,565.89	212,009.33	11,556.56	5.5%
10016 · LGIP Sewer Bond 3195	402,043.58	381,261.15	20,782.43	5.5%
<b>Totals:</b>	<b>\$1,377,674.78</b>	<b>\$1,196,145.57</b>	<b>\$ 181,529.21</b>	<b>15.20%</b>

# Water and Wastewater Grants and Projects

## Drinking Water Study

The city secured a \$49,999 grant from the American Rescue Plan Act of 2021 (ARPA) for a Drinking Water Study. This grant supports our efforts to maintain vital public water system. A second grant was also received for \$30,000 to help with the replacement of the water tank valve and CL2 analyzers for the city water system.

## Lead Service Line Inventory and Drinking Water Improvements

The city secured funding through the State Department of Environmental Quality (IDEQ) for the Lead Service Line Inventory and Drinking Water Improvements Projects. These grants aim to assess and address the health, safety, and well-being needs of our drinking water facilities. The inventory was completed with no lead service lines found in the system. Monitoring and annual sampling requirements continue.

## Water Bond

The city passed a Water Bond approved by the residents of Bellevue to replace aging components, secure long-term access for construction, operation and maintenance of the infrastructure necessary to continue to use the Seamans Creek surface water rights. A facility planning study has been completed and submitted to DEQ. The city is working with our engineers to review the current easements to begin preliminary engineering, hydrology assessment, and cultural resource study as we enter FY25.

## Wastewater Treatment Plant

The city secured an ARPA grant for \$49,999, for repairs to the electrical system and the Supervisory Control and Data Acquisition (SCADA) System at the city's wastewater treatment plant. Clean up and testing of equipment continues.

# Water Fund Operating Expenses

Operating expenses for the Water Fund exceeded budget by about \$80,000. The primary reason was increased cost of contract labor and legal fees. The increase was offset by reduced spending for payroll and capital expenses.

49999 · PAYROLL					
50001 · Salaries & Wages	4,521	18,304	-13,783	24.7%	
50010 · P/R Tax Expense	20	1,400	-1,381	1.39%	
50011 · Insurance - Health	0	3,774	-3,774	0.0%	
50015 · Workers Compensation Insurance	761	3,846	-3,084	19.8%	
50017 · Retirement	0	2,082	-2,082	0.0%	
Total 49999 · PAYROLL	5,302	29,405	-24,104	18.03%	
51000 · OPERATING EXPENSES					
51010 · Admin Fees	87,255	87,255	0	100.0%	
51020 · Advertising / Publishing	355	0	355	100.0%	
51022 · Automobile Lease	0	0	0	0.0%	
51030 · Bank Charges	52				
51060 · Computer IT Support	0	3,000	-3,000	0.0%	
51070 · Conjunctive Manage. (Legal)	57,755	36,000	21,755	160.43%	
51073 · Contract Labor	275,911	203,600	72,311	135.52%	
51075 · Contingency Fund	0	0	0	0.0%	
51080 · Dues & Memberships	5,599	3,900	1,699	143.55%	
51100 · Fees	0	250	-250	0.0%	
51110 · Fuel	0	1,000	-1,000	0.0%	
51125 · Interest Expense	2,691				
51130 · Equipment Rental or Lease	6,138				
51140 · Legal Fees (see 51070)	2,405	3,400	-995	70.74%	
51150 · Liability Insurance	7,823	6,935	888	112.8%	
51155 · Merchant Fees	3,857	4,000	-143	96.42%	
51163 · R & M - Equipment (non-auto)	0	2,500	-2,500	0.0%	
51167 · R & M - Autos	1,797	2,500	-703	71.88%	
51169 · R & M - Water	19,259	35,000	-15,741	55.03%	
52040 · Postage, Copies, Mailing	221	0	221	100.0%	
52050 · Professional Services	4,096	6,500	-2,404	63.01%	
52080 · Small Tools & Equipment	0	1,000	-1,000	0.0%	
52090 · Supplies	6,216	5,000	1,216	124.33%	
52100 · Telephone	3,508	500	3,008	701.51%	
52110 · Test Samples - Water & Sewer	3,142	5,000	-1,858	62.84%	
52120 · Training & Meetings	180	0	180	100.0%	
52135 · Water District Fees	1,096	600	496	182.58%	
52140 · Utilities - Gas	206	0	206	100.0%	
52143 · Utilities - Power	15,554	9,000	6,554	172.82%	
52145 · Utilities - Street Lights	0	800	-800	0.0%	
56045 · Radio Fees	260	0	260	100.0%	
57000 · Safety Equipment	217	500	-283	43.4%	
57500 · Scada Maintenance & Repairs	0	8,500	-8,500	0.0%	
<b>Total 51000 · OPERATING EXPENSES</b>	<b>505,590</b>	<b>426,740</b>	<b>78,850</b>	<b>118.48%</b>	

# Wastewater Fund Expenses

Operating expenses for the Wastewater Fund were in line with budget at \$670,665. Capital expenses were \$392,296, for total Wastewater Fund expenses of \$1,065,292.

## Expense

### 49999 · PAYROLL

50001 · Salaries & Wages	1,973.42	43,784.00	-41,810.58	4.51%
50010 · P/R Tax Expense	150.97	3,349.48	-3,198.51	4.51%
50011 · Insurance - Health	0.00	10,062.60	-10,062.60	0.0%
50015 · Workers Compensation Insurance	206.60	4,153.14	-3,946.54	4.98%
50017 · Retirement	0.00	5,506.59	-5,506.59	0.0%

<b>Total 49999 · PAYROLL</b>	<b>2,330.99</b>	<b>66,855.81</b>	<b>-64,524.82</b>	<b>3.49%</b>
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### 51000 · OPERATING EXPENSES

51010 · Admin Fees	106,645.00	106,645.00	0.00	100.0%
51020 · Advertising / Publishing	315.37	0.00	315.37	100.0%
51030 · Bank Charges	108.70	50.00	58.70	217.4%
51040 · City Attorney	0.00	900.00	-900.00	0.0%
51060 · Computer IT Support	0.00	5,000.00	-5,000.00	0.0%
51073 · Contract Labor	155,801.67	171,600.00	-15,798.33	90.79%
51080 · Dues & Memberships	737.50	100.00	637.50	737.5%
51090 · Engineering Services	26,949.61	0.00	26,949.61	100.0%
51100 · Fees	0.00	250.00	-250.00	0.0%
51110 · Fuel	5,716.35	4,000.00	1,716.35	142.91%
51125 · Interest Expense	86,953.27	105,822.60	-18,869.33	82.17%
51130 · Equipment Rental or Lease	6,138.20			
51140 · Legal Fees	0.00	2,000.00	-2,000.00	0.0%
51150 · Liability Insurance	20,584.20	7,490.21	13,093.99	274.82%
51155 · Merchant Fees	9,917.04	4,500.00	5,417.04	220.38%
51160 · Repairs & Maintenance (General)	0.00	0.00	0.00	0.0%
51163 · R & M - Equipment (non-auto)	2,570.38	3,000.00	-429.62	85.68%
51167 · R & M - Autos	2,967.04	500.00	2,467.04	593.41%
51171 · R & M - Wastewater	116,828.65	151,244.51	-34,415.86	77.25%
52020 · Internet Expense	1,987.94	1,400.00	587.94	142.0%
52050 · Professional Services	3,233.54	6,500.00	-3,266.46	49.75%
52070 · Signs	0.00	300.00	-300.00	0.0%
52080 · Small Tools & Equipment	998.11	500.00	498.11	199.62%
52090 · Supplies	77,989.67	30,000.00	47,989.67	259.97%
52100 · Telephone	2,804.44	750.00	2,054.44	373.93%
52110 · Test Samples - Water & Sewer	9,944.95	6,000.00	3,944.95	165.75%
52140 · Utilities - Gas	1,007.36	0.00	1,007.36	100.0%
52143 · Utilities - Power	29,775.62	60,000.00	-30,224.38	49.63%
52146 · Utilities - Trash/Toilet/Recycl	130.75	0.00	130.75	100.0%
56045 · Radio Fees	260.00	0.00	260.00	100.0%
57000 · Safety Equipment	300.00	0.00	300.00	100.0%
57500 · Scada Maintenance & Repairs	0.00	9,000.00	-9,000.00	0.0%

<b>Total 51000 · OPERATING EXPENSES</b>	<b>670,665.36</b>	<b>677,552.32</b>	<b>-6,886.96</b>	<b>98.98%</b>
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