



CITY OF BUHL

Twin Falls County, Idaho
203 Broadway Ave N • Buhl, Idaho 83316
Phone: (208) 543-5650 • Fax (208) 543-2884
Website: www.cityofbuhl.us

The following financial statements are drafts for the 1st Quarter of FY 2024-2025. These are prior to the audit being completed and approved by the city council. Once the audit has been finalized and approved by the city council, these financial statements will be updated.

If you have any questions please feel free to contact me.

Respectfully,

Autumn Jones
Treasurer
Phone: 208-543-5650
Fax: 208-543-2884
E-mail: autumn.j@cityofbuhl.us

CITY OF BUHL
 COMBINED CASH INVESTMENT
 DECEMBER 31, 2024

COMBINED CASH ACCOUNTS

01-101010	CITY-FIRST FEDERAL CHECKING	(3,130,687.23)
01-101050	XBP CASH CLEARING	(8,907.38)
01-101070	NON-INTEREST CHECKING	2,000.00
01-107500	CASH CLEARING - UTILITIES	87.09
01-107600	CASH CLEARING - MISC AR	(210.54)
	TOTAL COMBINED CASH	(3,137,718.06)
01-101000	CASH ALLOCATED TO OTHER FUNDS	3,137,718.06

TOTAL UNALLOCATED CASH .00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	(443,870.60)
20	ALLOCATION TO STREET FUND	(501,799.58)
25	ALLOCATION TO LIBRARY FUND	(27,209.50)
28	ALLOCATION TO AIRPORT FUND	(2,703,875.02)
60	ALLOCATION TO UTILITIES FUND	539,036.64

	TOTAL ALLOCATIONS TO OTHER FUNDS	(3,137,718.06)
	ALLOCATION FROM COMBINED CASH FUND - 01-101000	3,137,718.06

ZERO PROOF IF ALLOCATIONS BALANCE .00

CITY OF BUHL
BALANCE SHEET
DECEMBER 31, 2024

GENERAL FUND

ASSETS

10-101000	CASH IN COMBINED CASH FUND	(	443,870.60)
	TOTAL ASSETS		(443,870.60)

LIABILITIES AND EQUITY

LIABILITIES

10-203000	ACCOUNTS PAYABLE		195,463.61
10-216000	SALARIES & WAGES PAYABLE	(	50,688.76)
10-217100	FICA PAYABLE	(	10,604.30)
10-217200	FEDERAL WITHHOLDING PAYABLE	(	4,066.66)
10-217300	STATE WITHHOLDING PAYABLE	(	1,971.00)
10-217350	STATE UNEMPLOYMENT PAYABLE	(	165.31)
10-217400	WORKERS COMPENSATION PAYABLE		11,306.07
10-217500	RETIREMENT PAYABLE	(	16,002.11)
10-217600	HEALTH INSURANCE	(	2,027.55)
10-217610	DENTAL INSURANCE	(	1,251.48)
10-217625	FSA PAYABLE	(	636.46)
10-217700	LIFE INSURANCE PAYABLE	(	99.88)
10-217710	AFLAC INSURANCE	(	173.88)
10-217720	NCPERS & MONY LIFE INS	(	8.00)
10-217740	WASHINGTON SUPP INSURANCE	(	79.05)
10-217900	MISC DEDUCTIONS PAYABLE	(	175.68)
10-221200	P&R SALES TAX PAYABLE		.67
	TOTAL LIABILITIES		118,820.23

FUND EQUITY

FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD		(	562,690.83)
BALANCE - CURRENT DATE		(	562,690.83)
TOTAL FUND EQUITY			(562,690.83)
TOTAL LIABILITIES AND EQUITY			(443,870.60)

CITY OF BUHL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COUNTY TAX REVENUE</u>					
10-311-100	80,528.66	93,732.17	2,018,275.00	1,924,542.83	4.6
10-311-150	1,035.62	3,522.79	17,000.00	13,477.21	20.7
10-311-200	5,010.00	5,881.18	127,175.00	121,293.82	4.6
10-311-305	.00	47.50	190.00	142.50	25.0
10-311-310	.00	.00	32,187.00	32,187.00	.0
	<u>86,574.28</u>	<u>103,183.64</u>	<u>2,194,827.00</u>	<u>2,091,643.36</u>	<u>4.7</u>
<u>LICENSE & PERMIT REVENUE</u>					
10-321-100	.00	3,581.87	85,000.00	81,418.13	4.2
10-321-200	2,175.00	2,695.00	6,000.00	3,305.00	44.9
10-321-400	200.00	1,300.00	4,000.00	2,700.00	32.5
10-321-500	12,254.71	46,366.96	70,000.00	23,633.04	66.2
10-321-600	205.00	415.00	6,000.00	5,585.00	6.9
	<u>14,834.71</u>	<u>54,358.83</u>	<u>171,000.00</u>	<u>116,641.17</u>	<u>31.8</u>
<u>STATE REVENUE</u>					
10-335-100	.00	.00	60,000.00	60,000.00	.0
10-335-200	.00	.00	482,661.00	482,661.00	.0
	<u>.00</u>	<u>.00</u>	<u>542,661.00</u>	<u>542,661.00</u>	<u>.0</u>
<u>FINES AND FEE REVENUE</u>					
10-361-100	1,186.65	3,464.78	15,000.00	11,535.22	23.1
10-361-105	.00	437.18	1,500.00	1,062.82	29.2
10-361-125	135.00	496.72	3,000.00	2,503.28	16.6
10-361-150	.00	.00	1,000.00	1,000.00	.0
10-361-300	.00	.00	1,000.00	1,000.00	.0
10-361-325	.00	.00	100.00	100.00	.0
10-361-800	.00	.00	100.00	100.00	.0
	<u>1,321.65</u>	<u>4,398.68</u>	<u>21,700.00</u>	<u>17,301.32</u>	<u>20.3</u>

CITY OF BUHL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GRANT AND OTHER REVENUE</u>					
10-380-100 INTEREST EARNINGS	.00	.00	105,000.00	105,000.00	.0
10-380-125 INVESTMENT EARNINGS	.00	.00	2,800.00	2,800.00	.0
10-380-150 BUHL HOUSING AUTHORITY	.00	.00	4,000.00	4,000.00	.0
10-380-211 LEASE REV FROM BRFPD	2,500.00	7,500.00	30,000.00	22,500.00	25.0
10-380-600 ADMIN FEE FROM UTILITIES	.00	.00	13,000.00	13,000.00	.0
10-380-650 LATE FEE FROM UTILITIES	.00	.00	47,000.00	47,000.00	.0
10-380-700 P&R - POOL RECREATION FEES	.00	.00	20,000.00	20,000.00	.0
10-380-750 P&R - POOL RESALE	.00	100.87	6,500.00	6,399.13	1.6
10-380-775 P&R DONATION	.00	1,500.00	1,000.00	(500.00)	150.0
10-380-851 BLUE CROSS FOUNDATION REV	.00	.00	20,000.00	20,000.00	.0
10-380-852 BLUE CROSS GRANT-COMP PLAN	.00	.00	30,000.00	30,000.00	.0
10-380-853 POOL GRANTS	.00	.00	210,000.00	210,000.00	.0
10-380-854 WEMA POOL DONATION	.00	.00	50,000.00	50,000.00	.0
10-380-900 CARRYOVER FROM BEGINNING BAL	.00	.00	558,220.00	558,220.00	.0
10-380-901 MAYOR WALKING BLUE CROSS GRANT	1,000.00	1,000.00	2,500.00	1,500.00	40.0
10-380-902 ZIONS CASH REWARDS REVENUE	.00	.00	4,263.00	4,263.00	.0
10-380-903 DONATIONS FOR FIREWORKS	3,500.00	3,500.00	5,000.00	1,500.00	70.0
10-380-915 AT&T TOWER LEASE & POWER USE	.00	2,259.59	25,000.00	22,740.41	9.0
10-380-930 PD - DONATION	.00	.00	3,000.00	3,000.00	.0
10-380-931 RTF DONATIONS	.00	.00	30,000.00	30,000.00	.0
10-380-940 PD - SEAGRAVES PEACE OFF GRANT	.00	11,000.00	61,000.00	50,000.00	18.0
10-380-950 OTHER REVENUE	99.51	102.98	300.00	197.02	34.3
TOTAL GRANT AND OTHER REVENUE	7,099.51	26,963.44	1,228,583.00	1,201,619.56	2.2
TOTAL FUND REVENUE	109,830.15	188,904.59	4,158,771.00	3,969,866.41	4.5

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE & ADMINISTRATION</u>					
10-415-100 SALARIES & WAGES	16,989.92	50,969.76	220,865.00	169,895.24	23.1
10-415-210 FICA TAXES	1,186.78	3,590.52	16,896.00	13,305.48	21.3
10-415-215 DENTAL CARE	597.40	1,436.11	7,809.00	6,372.89	18.4
10-415-220 STATE RETIREMENT	2,037.05	5,990.61	26,416.00	20,425.39	22.7
10-415-240 WORKERS COMPENSATION	22.91	67.31	287.00	219.69	23.5
10-415-250 HEALTH & ACCIDENT INSURANCE	6,868.96	15,854.72	93,613.00	77,758.28	16.9
10-415-260 LIFE INSURANCE	42.28	113.86	588.00	474.14	19.4
10-415-280 UNEMPLOYMENT	10.61	45.79	530.00	484.21	8.6
10-415-290 CHRISTMAS BONUS	504.00	504.00	480.00	(24.00)	105.0
10-415-310 OFFICE SUPPLIES	837.58	1,728.75	7,500.00	5,771.25	23.1
10-415-315 BANK FEES AND CHARGEBACKS	75.19	245.19	4,000.00	3,754.81	6.1
10-415-420 CITY ATTORNEY	1,970.75	5,912.25	23,649.00	17,736.75	25.0
10-415-425 PROSECUTING ATTORNEY FEES	1,250.00	3,750.00	15,000.00	11,250.00	25.0
10-415-435 AUDIT, AIC & CHAMBER DUES	.00	897.46	2,513.00	1,615.54	35.7
10-415-436 AUDIT/AIC/LIABILITY INS-LIBRAR	.00	3,325.59	3,726.00	400.41	89.3
10-415-437 AUDIT/AIC/LIABILITY INS-FIRE	.00	3,758.92	13,079.00	9,320.08	28.7
10-415-440 LEGAL PUBLICATIONS	463.11	1,286.12	3,000.00	1,713.88	42.9
10-415-450 COUNCIL EXPENSE	.00	313.89	4,000.00	3,686.11	7.9
10-415-460 LIABILITY INSURANCE	.00	9,191.47	18,383.00	9,191.53	50.0
10-415-465 SOFTWARE PURCHASES/MAINTENANCE	139.98	329.86	8,000.00	7,670.14	4.1
10-415-470 TRAINING & MEETINGS-CITY CLERK	.00	191.66	5,000.00	4,808.34	3.8
10-415-475 MAYOR EXPENSE	44.98	154.33	3,500.00	3,345.67	4.4
10-415-500 JANITORIAL SERVICES	.00	1,950.00	8,400.00	6,450.00	23.2
10-415-510 TELEPHONE - CABLE ONE	288.19	1,135.18	5,500.00	4,364.82	20.6
10-415-515 ORDINANCE CODIFICATION	500.00	1,172.03	2,500.00	1,327.97	46.9
10-415-520 UTILITIES-GAS/ELECT	1,502.48	4,059.38	16,000.00	11,940.62	25.4
10-415-530 EQUIPMENT REPLACEMENT	.00	.00	5,000.00	5,000.00	.0
10-415-580 OFFICE EQUIPMENT EXPENSE	127.01	315.04	5,000.00	4,684.96	6.3
10-415-585 CITY ENGINEER	2,925.42	8,776.26	35,105.00	26,328.74	25.0
10-415-586 SO. IDAHO RURAL DEVEL CONTRIB	.00	2,250.00	2,600.00	350.00	86.5
10-415-590 BUILDING-GROUNDS	926.30	1,021.50	5,000.00	3,978.50	20.4
10-415-592 BUILDING MAINTENANCE-FIRE DEPT	742.84	1,220.09	6,100.00	4,879.91	20.0
10-415-593 BUILDING UPGRADE SET ASIDE	.00	.00	7,500.00	7,500.00	.0
10-415-595 SET ASIDE FOR WATER HEATER	.00	.00	7,500.00	7,500.00	.0
10-415-597 FIRE ALARM SYSTEM	.00	.00	40,000.00	40,000.00	.0
10-415-601 CODE UPDATE CODIFICATION	.00	.00	5,000.00	5,000.00	.0
10-415-602 CLEARWATER FINANCIAL RETAINER	.00	6,000.00	12,000.00	6,000.00	50.0
10-415-625 DRUG TESTING	125.00	(70.00)	2,000.00	2,070.00	(3.5)
10-415-630 FIREWORKS	15,000.00	15,000.00	13,500.00	(1,500.00)	111.1
10-415-691 LEGAL FEES	.00	.00	3,000.00	3,000.00	.0
10-415-820 COMPUTER EXPENSE	.00	499.20	5,500.00	5,000.80	9.1
10-415-826 BRFPD CONTRACT FOR SERVICES	.00	78,485.88	313,944.00	235,458.12	25.0
10-415-901 MAYOR WALKING BLUE CROSS GRANT	.00	.00	500.00	500.00	.0
10-415-902 ZIONS CASH BACK REWARDS EXPENS	.00	.00	4,263.00	4,263.00	.0
10-415-903 BUILDING SECURITY UPGRADES	.00	.00	40,000.00	40,000.00	.0
10-415-910 CONTINGENCY	.00	.00	13,869.00	13,869.00	.0
10-415-922 REPLACE SIDEWALKS	.00	.00	15,000.00	15,000.00	.0
10-415-925 BLUE CROSS GRANT EXP-COMP PLAN	.00	30,000.00	30,000.00	.00	100.0
TOTAL FINANCE & ADMINISTRATION	55,178.74	261,472.73	1,083,615.00	822,142.27	24.1

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FUND TRANSFERS</u>					
10-416-250 PROP TAX ALLOCATION TO STREETS	9,309.13	10,927.87	236,305.00	225,377.13	4.6
10-416-300 PROP TAX ALLOCATION TO LIBRARY	7,581.88	8,900.28	192,460.00	183,559.72	4.6
10-416-306 ADD'L GF CONTRIB TO AIRPORT	.00	.00	76,220.00	76,220.00	.0
10-416-400 PROP TAX ALLOCATION TO AIRPORT	98.49	115.61	2,500.00	2,384.39	4.6
TOTAL FUND TRANSFERS	16,989.50	19,943.76	507,485.00	487,541.24	3.9
<u>PLANNING & ZONING</u>					
10-417-100 SALARIES & WAGES	2,162.68	6,488.05	28,108.00	21,619.95	23.1
10-417-210 FICA/MEDICARE TAXES	149.42	447.93	2,150.00	1,702.07	20.8
10-417-215 DENTAL CARE	56.41	139.39	.00	(139.39)	.0
10-417-220 STATE RETIREMENT	270.14	787.46	3,362.00	2,574.54	23.4
10-417-240 WORKERS COMPENSATION	3.12	9.08	37.00	27.92	24.5
10-417-250 HEALTH & ACCIDENT INSURANCE	781.69	1,859.92	.00	(1,859.92)	.0
10-417-280 UNEMPLOYMENT	6.35	18.51	79.00	60.49	23.4
10-417-290 CHRISTMAS BONUS	96.00	96.00	120.00	24.00	80.0
10-417-310 OFFICE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-417-450 LEGAL POSTINGS	49.35	517.12	1,500.00	982.88	34.5
10-417-470 TRAVEL & MEETINGS	.00	63.38	2,000.00	1,936.62	3.2
10-417-500 COMMISSIONER TRAINING	.00	.00	300.00	300.00	.0
10-417-510 POSTAGE/TELEPHONE	.00	.00	800.00	800.00	.0
10-417-580 EQUIPMENT MAINT/REPAIR/REPLACE	.00	.00	1,000.00	1,000.00	.0
TOTAL PLANNING & ZONING	3,575.16	10,426.84	40,456.00	30,029.16	25.8
<u>BUILDING & INSPECTION</u>					
10-418-300 CONTRACT LABOR - BLDG DEPT	7,972.91	30,387.80	50,000.00	19,612.20	60.8
10-418-435 ICC MEMBERSHIP DUES	.00	.00	200.00	200.00	.0
10-418-440 BOOKS & PUBLICATIONS	.00	.00	150.00	150.00	.0
10-418-470 TRAVEL & MEETINGS	44.98	134.90	1,500.00	1,365.10	9.0
10-418-500 FIELD SUPPLIES/TOOLS	.00	.00	300.00	300.00	.0
10-418-900 OFFICE FURNITURE	.00	.00	5,000.00	5,000.00	.0
TOTAL BUILDING & INSPECTION	8,017.89	30,522.70	57,150.00	26,627.30	53.4

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY SERVICE</u>					
10-420-100 SALARIES & WAGES	3,920.00	11,763.68	94,648.00	82,884.32	12.4
10-420-210 FICA/MEDICARE TAXES	309.06	909.10	7,241.00	6,331.90	12.6
10-420-215 DENTAL CARE	43.40	107.24	1,764.00	1,656.76	6.1
10-420-220 STATE RETIREMENT	483.19	1,421.31	11,320.00	9,898.69	12.6
10-420-240 WORKERS COMPENSATION	53.04	156.01	1,174.00	1,017.99	13.3
10-420-250 HEALTH & ACCIDENT INSURANCE	622.42	1,481.23	23,099.00	21,617.77	6.4
10-420-260 LIFE INSURANCE	5.44	11.74	131.00	119.26	9.0
10-420-280 UNEMPLOYMENT	11.36	33.41	266.00	232.59	12.6
10-420-290 CHRISTMAS BONUS	120.00	120.00	240.00	120.00	50.0
10-420-310 OFFICE SUPPLIES	.00	20.98	700.00	679.02	3.0
10-420-350 POSTAGE/TELEPHONE	44.98	134.90	1,700.00	1,565.10	7.9
10-420-450 OPERATING EXPENSE	.00	.00	2,000.00	2,000.00	.0
10-420-490 GAS & OIL	79.26	561.26	1,500.00	938.74	37.4
10-420-500 EQUIPMT MAINT/REPAIR/REPLACEMT	.00	.00	1,500.00	1,500.00	.0
10-420-510 UNIFORM EXPENSE	.00	38.40	600.00	561.60	6.4
10-420-550 PROPERTY CLEANUP EXPENSE	.00	.00	5,000.00	5,000.00	.0
10-420-620 ANIMAL SHELTER EXPENSE	154.24	676.42	6,000.00	5,323.58	11.3
10-420-625 TRAINING	.00	.00	1,200.00	1,200.00	.0
10-420-630 UTILITIES -GAS/ELECTRIC	.00	.00	4,000.00	4,000.00	.0
TOTAL COMMUNITY SERVICE	5,846.39	17,435.68	164,083.00	146,647.32	10.6

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-421-100 SALARIES & WAGES	47,453.67	143,153.56	663,965.00	520,811.44	21.6
10-421-210 FICA TAXES	3,587.28	10,687.44	50,793.00	40,105.56	21.0
10-421-215 DENTAL CARE	603.31	1,513.91	8,680.00	7,166.09	17.4
10-421-220 STATE RETIREMENT	6,965.56	20,638.94	95,034.00	74,395.06	21.7
10-421-240 WORKERS COMPENSATION	1,372.97	4,073.86	17,880.00	13,806.14	22.8
10-421-250 HEALTH & ACCIDENT INSURANCE	7,563.47	17,997.58	113,341.00	95,343.42	15.9
10-421-260 LIFE INSURANCE	56.12	140.30	783.00	642.70	17.9
10-421-280 UNEMPLOYMENT	67.05	238.35	1,696.00	1,457.65	14.1
10-421-285 K-9 MAINTENANCE	70.68	290.54	3,234.00	2,943.46	9.0
10-421-290 CHRISTMAS BONUS	1,320.00	1,320.00	1,440.00	120.00	91.7
10-421-303 UNIFORM GENERAL	477.91	1,681.90	8,000.00	6,318.10	21.0
10-421-310 OFFICE SUPPLIES	958.82	965.59	5,500.00	4,534.41	17.6
10-421-320 EQUIPMENT	36.39	2,821.36	4,000.00	1,178.64	70.5
10-421-325 ADM OPERATING EXPENSE	302.12	686.45	5,750.00	5,063.55	11.9
10-421-330 INVEST OPERATE EXPENSE	10.00	78.35	3,000.00	2,921.65	2.6
10-421-335 VEHICLE PURCHASE	3,200.00	71,375.20	71,000.00	(375.20)	100.5
10-421-340 PATROL OPERATING EXPENSE	.00	.00	5,000.00	5,000.00	.0
10-421-350 RECORDS OPERATING EXPENSE	5,784.48	10,383.15	30,500.00	20,116.85	34.0
10-421-490 PERSONNEL TRAINING	1,185.00	1,185.00	14,000.00	12,815.00	8.5
10-421-510 COMMUNICATIONS/TELEPHONE	1,204.23	3,608.17	15,200.00	11,591.83	23.7
10-421-520 BUILDING MAINTENANCE	1,323.39	1,814.52	32,000.00	30,185.48	5.7
10-421-600 REPAIR/MAINT - AUTOMOTIVE EQP	1,248.43	3,416.56	9,000.00	5,583.44	38.0
10-421-605 FUELS AND OIL	1,750.28	6,441.04	47,190.00	40,748.96	13.7
10-421-640 SIRCOMM	.00	47,136.00	47,136.00	.00	100.0
10-421-650 LIVE SCAN PRINTER EXPENSE	.00	.00	2,500.00	2,500.00	.0
10-421-790 DRUG AND ALCOHOL TEST	.00	.00	600.00	600.00	.0
10-421-800 AMMUNITION	.00	12,781.88	13,000.00	218.12	98.3
10-421-850 GRANTS	.00	1,068.00	50,000.00	48,932.00	2.1
10-421-915 SRO PROGRAMS	.00	1,228.50	5,000.00	3,771.50	24.6
10-421-916 GEAR FIRE DEPT/LE FOR SCHOOLS	.00	.00	30,000.00	30,000.00	.0
10-421-920 AUDIOVISUAL RECORDING EQUIPMT	.00	10,441.71	12,000.00	1,558.29	87.0
10-421-970 MIICOR SERVER UPGRADE	.00	275.86	.00	(275.86)	.0
10-421-982 BUILDING REMODEL	.00	.00	350,000.00	350,000.00	.0
TOTAL POLICE DEPARTMENT	86,541.16	377,443.72	1,717,222.00	1,339,778.28	22.0

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-438-100 SALARIES & WAGES	6,388.80	19,166.40	98,721.00	79,554.60	19.4
10-438-120 ADDITIONAL DEPARTMENT SALARIES	.00	.00	62,926.00	62,926.00	.0
10-438-210 FICA TAXES	501.22	1,466.94	12,366.00	10,899.06	11.9
10-438-215 DENTAL CARE	86.80	214.48	1,072.00	857.52	20.0
10-438-220 STATE RETIREMENT	792.80	2,321.00	11,807.00	9,486.00	19.7
10-438-240 WORKERS COMPENSATION	206.38	604.18	4,980.00	4,375.82	12.1
10-438-250 HEALTH & ACCIDENT INSURANCE	1,244.84	2,962.46	15,493.00	12,530.54	19.1
10-438-260 LIFE INSURANCE	9.64	24.10	131.00	106.90	18.4
10-438-280 UNEMPLOYMENT	18.62	54.50	454.00	399.50	12.0
10-438-290 CHRISTMAS BONUS	240.00	240.00	360.00	120.00	66.7
10-438-295 UNIFORM EXPENSE	.00	.00	800.00	800.00	.0
10-438-320 OPERATING & SPEC DEPT SUPPLIES	.00	264.99	5,500.00	5,235.01	4.8
10-438-350 GAS & OIL	187.39	589.86	5,000.00	4,410.14	11.8
10-438-380 SPRAYING	.00	.00	4,250.00	4,250.00	.0
10-438-490 PERSONNEL TRAINING	.00	80.00	3,000.00	2,920.00	2.7
10-438-510 TELEPHONE	89.96	308.20	1,200.00	891.80	25.7
10-438-520 UTILITIES	783.07	1,683.07	3,500.00	1,816.93	48.1
10-438-580 PARKS & TREE COMMITTEE	.00	.00	1,500.00	1,500.00	.0
10-438-585 BUILDING MAINTENANCE	.00	570.68	1,500.00	929.32	38.1
10-438-586 PLAYGROUND EQUIP MAINTENANCE	.00	243.47	2,500.00	2,256.53	9.7
10-438-590 SPRINKLER SYSTEM	.00	.00	7,000.00	7,000.00	.0
10-438-595 SAFETY	.00	148.38	900.00	751.62	16.5
10-438-600 PARK SIDEWALK REPAIRS	.00	.00	5,000.00	5,000.00	.0
10-438-610 EQUIPMENT MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
10-438-903 REPLACE TENNIS/PICKLEBALL	.00	.00	20,000.00	20,000.00	.0
10-438-904 ID DEPT OF LANDS GRANT	.00	2,500.00	15,000.00	12,500.00	16.7
TOTAL PARKS	10,549.52	33,442.71	289,960.00	256,517.29	11.5
<u>RECREATION</u>					
10-439-320 OPERATING & SPEC DEPT SUPPLIES	.00	50.00	10,000.00	9,950.00	.5
10-439-510 TELEPHONE	17.01	50.95	300.00	249.05	17.0
10-439-520 UTILITIES	164.22	806.33	10,000.00	9,193.67	8.1
10-439-610 EQUIPMENT MAINTENANCE	.00	.00	10,000.00	10,000.00	.0
10-439-650 BUILDING MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
10-439-655 POOL DONATION	.00	.00	1,000.00	1,000.00	.0
10-439-740 LIFEGUARD TRAINING EXPENSE	.00	.00	4,000.00	4,000.00	.0
10-439-750 CHEMICALS	.00	.00	14,000.00	14,000.00	.0
10-439-802 BLUE CROSS FOUNDATION EXPENSE	.00	.00	20,000.00	20,000.00	.0
10-439-803 MAYOR WALKING GRANT EXPENSE	.00	.00	2,000.00	2,000.00	.0
10-439-804 POOL REBUILD (GRANT FUNDED)	.00	.00	225,000.00	225,000.00	.0
TOTAL RECREATION	181.23	907.28	298,800.00	297,892.72	.3
TOTAL FUND EXPENDITURES	186,879.59	751,595.42	4,158,771.00	3,407,175.58	18.1

CITY OF BUHL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	(77,049.44)	(562,690.83)	.00	562,690.83	.0

CITY OF BUHL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

POLICE FORFEITURE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 300</u>					
15-300-100 INTEREST	.00	.00	10.00	10.00	.0
15-300-200 ASSET FORFEITURES	.00	.00	100.00	100.00	.0
15-300-600 REDUCE FUND BALANCE	.00	.00	3,000.00	3,000.00	.0
TOTAL SOURCE 300	.00	.00	3,110.00	3,110.00	.0
TOTAL FUND REVENUE	.00	.00	3,110.00	3,110.00	.0

CITY OF BUHL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

POLICE FORFEITURE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
15-400-100 POLICE EQUIPMENT	.00	.00	3,100.00	3,100.00	.0
15-400-200 FEES	.00	.00	10.00	10.00	.0
TOTAL DEPARTMENT 400	.00	.00	3,110.00	3,110.00	.0
TOTAL FUND EXPENDITURES	.00	.00	3,110.00	3,110.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF BUHL
BALANCE SHEET
DECEMBER 31, 2024

STREET FUND

ASSETS

20-101000	CASH IN COMBINED CASH FUND	(501,799.58)		
	TOTAL ASSETS			(501,799.58)

LIABILITIES AND EQUITY

FUND EQUITY

FUND BALANCE:					
	REVENUE OVER EXPENDITURES - YTD	(	501,799.58)		
	BALANCE - CURRENT DATE	(	501,799.58)		
	TOTAL FUND EQUITY			(	501,799.58)
	TOTAL LIABILITIES AND EQUITY			(	501,799.58)

CITY OF BUHL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
20-300-100 TFC PROPERTY TAX SHARE	9,309.13	10,927.87	236,305.00	225,377.13	4.6
20-300-175 TFC HWY TAX APPORTIONMENT	5,544.36	6,471.13	115,000.00	108,528.87	5.6
20-300-200 INTEREST EARNINGS	.00	.00	30,000.00	30,000.00	.0
20-300-300 HIGHWAY DISTRIBUTION	.00	.00	178,468.00	178,468.00	.0
20-300-310 HIGHWAY DISTRIB (2016 HB312)	.00	.00	51,420.00	51,420.00	.0
20-300-320 HIGHWAY DISTRIB (2021 HB362)	.00	.00	26,346.00	26,346.00	.0
20-300-321 HB 354 FOR BURLEY AVE	.00	.00	110,761.00	110,761.00	.0
20-300-802 REDUCE FUND BAL-TRAFFIC STUDY	.00	.00	50,000.00	50,000.00	.0
20-300-806 HB 772 REVENUE(FUND BALANCE)	.00	.00	141,287.00	141,287.00	.0
20-300-807 REDUCE FUND BALANCE FOR 7TH N	.00	.00	300,000.00	300,000.00	.0
20-300-905 FUND BAL SET-ASIDE FOR PROJECT	.00	.00	237,590.00	237,590.00	.0
20-300-950 OTHER REVENUE	.00	95.35	.00	(95.35)	.0
20-300-951 RIGHT-OF-WAY PERMITS	50.00	1,600.00	.00	(1,600.00)	.0
20-300-960 GRANT REVENUE	.00	.00	100,000.00	100,000.00	.0
TOTAL REVENUE	14,903.49	19,094.35	1,577,177.00	1,558,082.65	1.2
TOTAL FUND REVENUE	14,903.49	19,094.35	1,577,177.00	1,558,082.65	1.2

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HIGHWAYS & STREETS</u>					
20-431-100 SALARIES & WAGES	14,393.48	43,180.74	187,127.00	143,946.26	23.1
20-431-210 FICA TAXES	1,117.47	3,285.17	14,315.00	11,029.83	23.0
20-431-215 DENTAL CARE	200.71	495.94	2,480.00	1,984.06	20.0
20-431-220 STATE RETIREMENT	1,778.87	5,221.85	22,381.00	17,159.15	23.3
20-431-240 WORKERS COMPENSATION	615.39	1,814.07	7,878.00	6,063.93	23.0
20-431-250 HEALTH & ACCIDENT INSURANCE	3,031.62	7,214.23	35,397.00	28,182.77	20.4
20-431-260 LIFE INSURANCE	20.52	51.30	261.00	209.70	19.7
20-431-280 UNEMPLOYMENT	36.21	107.28	526.00	418.72	20.4
20-431-290 CHRISTMAS BONUS	480.00	480.00	360.00	(120.00)	133.3
20-431-295 UNIFORM EXPENSE	134.87	134.87	1,200.00	1,065.13	11.2
20-431-310 OFFICE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
20-431-320 OPERATING & SPEC DEPT SUPPLIES	373.09	897.59	4,200.00	3,302.41	21.4
20-431-350 GAS & OIL	2,114.32	4,171.91	22,500.00	18,328.09	18.5
20-431-435 AUDIT & AIC DUES	.00	272.46	1,863.00	1,590.54	14.6
20-431-460 INSURANCE	.00	2,525.36	5,051.00	2,525.64	50.0
20-431-490 PERSONNEL TRAINING	.00	.00	2,000.00	2,000.00	.0
20-431-510 TELEPHONE	192.04	614.32	2,000.00	1,385.68	30.7
20-431-520 UTILITIES	.00	94.95	3,500.00	3,405.05	2.7
20-431-595 SAFETY	.00	214.99	3,000.00	2,785.01	7.2
20-431-605 G.I.S. ANNUAL EXPENSE	.00	.00	3,000.00	3,000.00	.0
20-431-610 EQUIPMENT MAINTENANCE	919.85	2,949.72	27,500.00	24,550.28	10.7
20-431-630 STREET LIGHTING	3,534.44	10,824.92	50,000.00	39,175.08	21.7
20-431-640 STREET MAINTENANCE	1,096.74	9,144.18	160,000.00	150,855.82	5.7
20-431-645 ENGINEERING	.00	.00	20,000.00	20,000.00	.0
20-431-650 BUILDING MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
20-431-660 SEAL COATING	.00	.00	55,000.00	55,000.00	.0
20-431-917 HB 772 EXPENSE	.00	141,287.00	141,287.00	.00	100.0
20-431-953 BURLEY AVE PROJECT EXPENDITURE	.00	.00	348,351.00	348,351.00	.0
20-431-954 REPAVE 7TH AVE N	284,684.00	284,684.00	300,000.00	15,316.00	94.9
20-431-955 TRAFFIC STUDY	1,227.08	1,227.08	50,000.00	48,772.92	2.5
20-431-970 GRANTS	.00	.00	100,000.00	100,000.00	.0
TOTAL HIGHWAYS & STREETS	315,950.70	520,893.93	1,577,177.00	1,056,283.07	33.0
TOTAL FUND EXPENDITURES	315,950.70	520,893.93	1,577,177.00	1,056,283.07	33.0
NET REVENUE OVER EXPENDITURES	(301,047.21)	(501,799.58)	.00	501,799.58	.0

CITY OF BUHL
BALANCE SHEET
DECEMBER 31, 2024

LIBRARY FUND

ASSETS

25-101000	CASH IN COMBINED CASH FUND	(27,209.50)	
	TOTAL ASSETS		(27,209.50)

LIABILITIES AND EQUITY

LIABILITIES

25-221200	SALES TAX PAYABLE	83.03	
	TOTAL LIABILITIES		83.03

FUND EQUITY

FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	(27,292.53)	
	BALANCE - CURRENT DATE	(27,292.53)	
	TOTAL FUND EQUITY		(27,292.53)
	TOTAL LIABILITIES AND EQUITY		(27,209.50)

CITY OF BUHL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

LIBRARY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAX REVENUE</u>					
25-311-100 TFC PROPERTY TAX SHARE	7,581.88	8,900.28	192,460.00	183,559.72	4.6
TOTAL TAX REVENUE	7,581.88	8,900.28	192,460.00	183,559.72	4.6
<u>CHARGES FOR SERVICES</u>					
25-340-155 BOOK SALE REVENUE	47.03	375.54	600.00	224.46	62.6
25-340-200 RURAL PATRON FEES	231.14	693.42	2,500.00	1,806.58	27.7
25-340-300 BOOK REPLACEMENT	.00	.00	200.00	200.00	.0
25-340-400 COPIES	364.82	722.84	2,000.00	1,277.16	36.1
25-340-750 FAX / SALE OF SUPPLIES	46.45	177.97	600.00	422.03	29.7
TOTAL CHARGES FOR SERVICES	689.44	1,969.77	5,900.00	3,930.23	33.4
<u>DONATIONS FROM PRIVATE SOURCES</u>					
25-376-100 HOMLING TRUST	.00	.00	15,000.00	15,000.00	.0
25-376-424 TFHI GRANT	.00	.00	20,000.00	20,000.00	.0
25-376-425 NEW GRANTS	.00	.00	100,000.00	100,000.00	.0
25-376-500 DONATIONS	45.14	10,878.44	7,000.00	(3,878.44)	155.4
TOTAL DONATIONS FROM PRIVATE SOURCES	45.14	10,878.44	142,000.00	131,121.56	7.7
<u>OTHER REVENUE</u>					
25-380-100 INTEREST EARNINGS	.00	.00	3,000.00	3,000.00	.0
25-380-150 STATE BROADBAND REIMBURSEMENT	.00	.00	500.00	500.00	.0
25-380-700 FOUNDATION INCOME	.00	16,000.00	32,000.00	16,000.00	50.0
25-380-750 FOUNDATION FUNDRAISING	.00	.00	10,000.00	10,000.00	.0
TOTAL OTHER REVENUE	.00	16,000.00	45,500.00	29,500.00	35.2
TOTAL FUND REVENUE	8,316.46	37,748.49	385,860.00	348,111.51	9.8

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

LIBRARY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
25-461-100 SALARIES	10,287.45	32,770.26	143,796.00	111,025.74	22.8
25-461-210 FICA TAXES	816.36	2,500.58	11,001.00	8,500.42	22.7
25-461-215 DENTAL CARE	122.52	302.73	1,514.00	1,211.27	20.0
25-461-220 STATE RETIREMENT	875.10	2,567.90	11,003.00	8,435.10	23.3
25-461-240 WORKERS COMPENSATION	15.17	46.10	187.00	140.90	24.7
25-461-250 HEALTH INSURANCE	1,545.26	3,676.89	19,227.00	15,550.11	19.1
25-461-260 LIFE INSURANCE	9.64	24.10	131.00	106.90	18.4
25-461-280 UNEMPLOYMENT	25.34	88.50	395.00	306.50	22.4
25-461-290 CHRISTMAS BONUS	720.00	720.00	720.00	.00	100.0
25-461-310 OFFICE SUPPLIES / ADM. COST	283.44	1,334.82	3,800.00	2,465.18	35.1
25-461-312 MEMBERSHIP/CONTRACT FEES	1,403.16	2,571.68	5,350.00	2,778.32	48.1
25-461-320 SANITATION SUPPLIES	105.65	105.65	1,200.00	1,094.35	8.8
25-461-330 ILL EXPENSE	72.82	209.65	1,500.00	1,290.35	14.0
25-461-340 BUILDING MAINTENANCE	1,154.56	3,371.72	9,000.00	5,628.28	37.5
25-461-350 TRAVEL & CONT. ED	951.95	1,423.81	3,552.00	2,128.19	40.1
25-461-380 PROCESSING SUPPLIES	.00	3,138.41	4,000.00	861.59	78.5
25-461-390 REPAIR/REPLACE MATERIALS	.00	9.17	150.00	140.83	6.1
25-461-490 HEAT	190.78	337.26	1,200.00	862.74	28.1
25-461-497 PROGRAMMING	290.11	843.03	3,000.00	2,156.97	28.1
25-461-500 ELECTRICITY	208.23	604.22	3,500.00	2,895.78	17.3
25-461-510 TELEPHONE	137.64	344.76	720.00	375.24	47.9
25-461-525 FURNISHINGS	.00	62.92	1,000.00	937.08	6.3
25-461-629 LIBRARY OF THINGS COLLECTION	.00	71.08	500.00	428.92	14.2
25-461-630 ADVERTISING	.00	.00	1,000.00	1,000.00	.0
25-461-638 HOMLING EXPENSE	1,377.94	7,907.78	15,000.00	7,092.22	52.7
25-461-640 SUMMER READING PROGRAM	.00	.00	1,000.00	1,000.00	.0
25-461-641 EXPENSE OF DONATION REVENUE	.00	.00	7,000.00	7,000.00	.0
25-461-643 OCLC WORLD CAT	.00	.00	1,200.00	1,200.00	.0
25-461-646 TECHNOLOGY	.00	.00	2,600.00	2,600.00	.0
25-461-649 LIBRARY MANAGEMENT SOFTWARE	.00	.00	6,000.00	6,000.00	.0
25-461-650 FUNDRAISING EXPENSES	.00	.00	2,000.00	2,000.00	.0
25-461-653 DIGITAL CONTENT	.00	.00	1,200.00	1,200.00	.0
25-461-665 GRANTS	.00	8.00	50,000.00	49,992.00	.0
25-461-667 TFHIT GRANT	.00	.00	20,000.00	20,000.00	.0
25-461-701 REDO BRICK & GUTTER	.00	.00	50,000.00	50,000.00	.0
25-461-910 CONTINGENCY	.00	.00	2,414.00	2,414.00	.0
TOTAL LIBRARY	20,593.12	65,041.02	385,860.00	320,818.98	16.9
TOTAL FUND EXPENDITURES	20,593.12	65,041.02	385,860.00	320,818.98	16.9
NET REVENUE OVER EXPENDITURES	(12,276.66)	(27,292.53)	.00	27,292.53	.0

CITY OF BUHL
BALANCE SHEET
DECEMBER 31, 2024

AIRPORT FUND

ASSETS

28-101000	CASH IN COMBINED CASH FUND	(2,703,875.02)	
	TOTAL ASSETS		(2,703,875.02)

LIABILITIES AND EQUITY

FUND EQUITY

FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	(2,703,875.02)	
	BALANCE - CURRENT DATE	(2,703,875.02)	
	TOTAL FUND EQUITY		(2,703,875.02)
	TOTAL LIABILITIES AND EQUITY		(2,703,875.02)

CITY OF BUHL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

AIRPORT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
28-300-100 HANGAR LEASE	7,237.50	17,919.00	18,300.00	381.00	97.9
28-300-200 FBO LEASE	200.00	600.00	2,400.00	1,800.00	25.0
28-300-300 LAND LEASE	6,275.00	6,275.00	6,450.00	175.00	97.3
28-300-350 AG SPRAYER LEASE	.00	.00	6,000.00	6,000.00	.0
28-300-500 INTEREST EARNINGS	.00	.00	500.00	500.00	.0
28-300-520 COURTESY CAR	.00	.00	100.00	100.00	.0
28-300-700 TFC PROP TAX-BUHL CITY CONTRIB	98.49	115.61	2,500.00	2,384.39	4.6
28-300-830 CITY CONTRIB FOR FAA PROJECT	.00	.00	76,220.00	76,220.00	.0
28-300-840 AIRPORT FUND BALANCE DRAWDOWN	.00	.00	84,000.00	84,000.00	.0
28-300-879 FEDERAL STIMULUS 019-2022	.00	.00	4,745.00	4,745.00	.0
28-300-880 FAA AIP GRANT 023-2024	.00	.00	2,464,517.00	2,464,517.00	.0
28-300-881 FAA BIL GRANT 022-2024	.00	.00	419,443.00	419,443.00	.0
28-300-882 ITD AREONOTICS AIP CONSTRUCT	.00	.00	160,220.00	160,220.00	.0
TOTAL REVENUE	13,810.99	24,909.61	3,245,395.00	3,220,485.39	.8
TOTAL FUND REVENUE	13,810.99	24,909.61	3,245,395.00	3,220,485.39	.8

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

AIRPORT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>AIRPORT</u>					
28-437-320 LOUNGE SUPPLIES	.00	.00	500.00	500.00	.0
28-437-380 WEED CONTROL	.00	.00	5,000.00	5,000.00	.0
28-437-460 INSURANCE	.00	558.99	1,118.00	559.01	50.0
28-437-530 COURTESY CAR	.00	.00	250.00	250.00	.0
28-437-590 BUILDING MAINTENANCE	.00	.00	1,500.00	1,500.00	.0
28-437-630 RUNWAY MAINTENANCE	.00	28.73	1,500.00	1,471.27	1.9
28-437-640 TAXIWAY MAINTENANCE	.00	.00	1,500.00	1,500.00	.0
28-437-660 ELECTRIFICATION PROJECT	.00	.00	16,560.00	16,560.00	.0
28-437-665 TRACTOR/MOWER MAINT	.00	.00	2,000.00	2,000.00	.0
28-437-680 WATER SHARES	.00	.00	1,822.00	1,822.00	.0
28-437-695 ELECTRICITY	640.41	1,331.50	4,500.00	3,168.50	29.6
28-437-714 RUNWAY RECONSTRUCTION PROJECT	.00	2,726,865.41	3,204,400.00	477,534.59	85.1
28-437-720 GRANT EXPENDITURE (FED STIM)	.00	.00	4,745.00	4,745.00	.0
TOTAL AIRPORT	640.41	2,728,784.63	3,245,395.00	516,610.37	84.1
TOTAL FUND EXPENDITURES	640.41	2,728,784.63	3,245,395.00	516,610.37	84.1
NET REVENUE OVER EXPENDITURES	13,170.58	(2,703,875.02)	.00	2,703,875.02	.0

CITY OF BUHL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND CONTINGENCY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
30-300-900 CARRYOVER	.00	.00	100,000.00	100,000.00	.0
TOTAL REVENUE	.00	.00	100,000.00	100,000.00	.0
TOTAL FUND REVENUE	.00	.00	100,000.00	100,000.00	.0

CITY OF BUHL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

GENERAL FUND CONTINGENCY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
30-480-300 LEGAL EXPENSE	.00	.00	100,000.00	100,000.00	.0
TOTAL DEBT SERVICE	.00	.00	100,000.00	100,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	100,000.00	100,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF BUHL
BALANCE SHEET
DECEMBER 31, 2024

UTILITIES FUND

ASSETS

60-101000	CASH IN COMBINED CASH FUND	539,036.64	
60-115000	ACCOUNTS RECEIVABLE-WATER	(12,956.84)	
60-115500	ACCOUNTS RECEIVABLE-SEWER	540.96	
60-115550	ACCOUNTS RECEIVABLE-SANITATION	(340.77)	
60-115575	ACCOUNTS RECEIVABLE-BOND PMTS	1,157.27	
	TOTAL ASSETS		527,437.26

LIABILITIES AND EQUITY

LIABILITIES

60-220000	CUSTOMER DEPOSITS	(133.00)	
	TOTAL LIABILITIES		(133.00)

FUND EQUITY

FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD	527,570.26		
BALANCE - CURRENT DATE		527,570.26	
TOTAL FUND EQUITY			527,570.26
TOTAL LIABILITIES AND EQUITY			527,437.26

CITY OF BUHL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
60-345-100 WATER METER SALES	27,142.30	116,605.83	449,829.00	333,223.17	25.9
60-345-125 OPERATIONS & MAINTENANCE FEE	40,630.63	121,745.45	249,007.00	127,261.55	48.9
60-345-150 ADMIN FEE SHARE	4,016.10	12,767.93	16,300.00	3,532.07	78.3
60-345-300 WATER SHARE RENT	.00	.00	11,300.00	11,300.00	.0
60-345-350 WATER BOND	42,290.04	126,666.91	508,578.00	381,911.09	24.9
60-345-400 CAPITAL IMPROVEMT (CIF) -WATER	13,468.02	40,406.99	62,500.00	22,093.01	64.7
60-345-425 INFRASTRUCTURE REPLACEMT-WATER	10,406.18	31,037.90	69,000.00	37,962.10	45.0
60-345-500 LATE FEE	3,998.30	12,653.25	.00	(12,653.25)	.0
60-345-600 WATER METER HOOK UP	11,908.76	26,908.76	23,000.00	(3,908.76)	117.0
60-345-675 CONTRACTOR WATER USAGE	368.45	591.35	8,000.00	7,408.65	7.4
60-345-680 SPRINKLER PERMITS	.00	90.00	.00	(90.00)	.0
60-345-700 INTEREST EARNINGS-FARMERS	.00	.00	1,200.00	1,200.00	.0
60-345-705 INVESTMENT EARNINGS	.00	.00	21,000.00	21,000.00	.0
60-345-900 REDUCE FUND BAL (CARRYOVER)	.00	.00	200,000.00	200,000.00	.0
60-345-974 DEQ WATER STUDY GRANT	.00	.00	83,000.00	83,000.00	.0
60-345-975 OTHER REVENUE	.00	766.33	.00	(766.33)	.0
TOTAL WATER REVENUE	154,228.78	490,240.70	1,702,714.00	1,212,473.30	28.8
<u>SANITATION REVENUE</u>					
60-346-100 SANITATION CHARGES	24,402.56	73,239.08	269,417.00	196,177.92	27.2
60-346-150 ADMIN FEE SHARE	.00	.00	8,000.00	8,000.00	.0
60-346-200 LANDFILL CHARGE	10,975.52	32,828.04	120,242.00	87,413.96	27.3
60-346-300 CAPITAL RESERVE 1.00 SANITATIO	.00	.00	31,250.00	31,250.00	.0
60-346-880 ADOPT A TRUCK	141.18	1,072.81	3,000.00	1,927.19	35.8
60-346-900 CARRYOVER FROM BEGINNING BAL	.00	.00	55,000.00	55,000.00	.0
60-346-950 INTEREST EARNINGS	.00	.00	600.00	600.00	.0
60-346-955 INVESTMENT EARNINGS	.00	.00	11,000.00	11,000.00	.0
TOTAL SANITATION REVENUE	35,519.26	107,139.93	498,509.00	391,369.07	21.5
<u>WASTEWATER REVENUE</u>					
60-347-100 WASTEWATER CHARGES	53,881.61	166,278.12	622,858.00	456,579.88	26.7
60-347-125 OPERATIONS & MAINTENANCE FEE	.00	.00	214,405.00	214,405.00	.0
60-347-150 ADMIN FEE SHARE	.00	.00	16,300.00	16,300.00	.0
60-347-350 SEWER BOND	88,224.58	263,803.72	1,040,000.00	776,196.28	25.4
60-347-400 CAPITAL IMPROVEMT (CIF)-SEWER	.00	.00	62,500.00	62,500.00	.0
60-347-425 INFRASTRUCTURE REPLACEMT-SEWER	.00	.00	52,000.00	52,000.00	.0
60-347-450 SEWER PIPE - LREPC	4,398.09	13,166.89	50,000.00	36,833.11	26.3
60-347-600 WASTEWATER HOOK UP	3,200.00	11,200.00	7,000.00	(4,200.00)	160.0
60-347-700 INTEREST EARNINGS-FARMERS	.00	.00	800.00	800.00	.0
60-347-705 INVESTMENT EARNINGS	.00	.00	21,000.00	21,000.00	.0
60-347-850 CAPITAL SAVINGS TRANSFER	.00	.00	90,500.00	90,500.00	.0
TOTAL WASTEWATER REVENUE	149,704.28	454,448.73	2,177,363.00	1,722,914.27	20.9

CITY OF BUHL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROJECT REVENUE</u>					
60-376-991 CITY CONTRIUTION 23-24	.00	.00	200,000.00	200,000.00	.0
TOTAL PROJECT REVENUE	.00	.00	200,000.00	200,000.00	.0
TOTAL FUND REVENUE	339,452.32	1,051,829.36	4,578,586.00	3,526,756.64	23.0

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER</u>					
60-434-100 SALARIES & WAGES	18,246.30	56,331.60	270,014.00	213,682.40	20.9
60-434-210 FICA TAXES	1,353.91	4,173.89	20,656.00	16,482.11	20.2
60-434-215 DENTAL CARE	238.65	560.41	4,236.00	3,675.59	13.2
60-434-220 STATE RETIREMENT	2,239.66	6,492.13	32,293.00	25,800.87	20.1
60-434-240 WORKERS COMPENSATION	514.70	1,561.30	6,939.00	5,377.70	22.5
60-434-250 HEALTH & ACCIDENT INSURANCE	4,124.74	9,522.89	62,090.00	52,567.11	15.3
60-434-260 LIFE INSURANCE	27.20	59.84	326.00	266.16	18.4
60-434-280 UNEMPLOYMENT	31.73	96.95	679.00	582.05	14.3
60-434-290 CHRISTMAS BONUS	480.00	480.00	720.00	240.00	66.7
60-434-295 UNIFORM EXPENSE	300.00	300.00	1,200.00	900.00	25.0
60-434-310 OFFICE SUPPLIES PW	.00	78.97	1,000.00	921.03	7.9
60-434-316 CREDIT CARD FEES	.00	.00	7,000.00	7,000.00	.0
60-434-320 OPERATING SUPPLIES	69.00	354.50	10,000.00	9,645.50	3.6
60-434-340 POWER FOR PUMPING	.00	19,409.10	110,000.00	90,590.90	17.6
60-434-350 GAS & OIL	718.53	2,522.42	7,000.00	4,477.58	36.0
60-434-370 OFFICE SUPPLIES ADM *POSTAGE	1,397.36	2,014.72	10,000.00	7,985.28	20.2
60-434-435 AUDIT & AIC DUES	.00	272.46	1,863.00	1,590.54	14.6
60-434-450 CANAL COMPANY FEES	.00	537.64	8,000.00	7,462.36	6.7
60-434-460 INSURANCE	.00	18,281.69	36,563.00	18,281.31	50.0
60-434-475 DISTRI REPAIRS-PIPE	284.97	12,905.16	80,000.00	67,094.84	16.1
60-434-490 PERSONNEL TRAINING	1,626.00	1,997.00	6,000.00	4,003.00	33.3
60-434-510 TELEPHONE	282.00	1,037.72	4,000.00	2,962.28	25.9
60-434-520 UTILITIES	6,088.82	6,397.52	1,500.00	(4,897.52)	426.5
60-434-595 SAFETY	532.73	647.95	1,500.00	852.05	43.2
60-434-610 EQUIPMENT MAINTENANCE	64.47	7,657.78	30,000.00	22,342.22	25.5
60-434-615 ARSENIC PLANT OPERATIONS	4,812.47	8,272.37	15,000.00	6,727.63	55.2
60-434-630 WATER TESTING	96.00	1,302.05	3,500.00	2,197.95	37.2
60-434-633 STATE DRINKING WATER FEE	.00	1,815.00	.00	(1,815.00)	.0
60-434-640 STREET MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
60-434-670 LOSS ON BAD DEBTS - WATER	.00	.00	2,850.00	2,850.00	.0
60-434-680 TO SAVINGS CAPITAL IMPROVEMENT	.00	.00	19,500.00	19,500.00	.0
60-434-740 BUILDING MAINTENANCE	19.54	197.37	4,000.00	3,802.63	4.9
60-434-750 BOND PAYBACK	.00	.00	493,750.00	493,750.00	.0
60-434-751 BOND BANK FEES/REFINANCE EXP	.00	.00	450.00	450.00	.0
60-434-755 CONTINGENCY (BOND RESERVE)	.00	.00	14,378.00	14,378.00	.0
60-434-795 WATER TREATMENT CHEMICALS	.00	29.67	12,000.00	11,970.33	.3
60-434-900 CONTINGENCY	.00	.00	5,707.00	5,707.00	.0
60-434-902 REPLACE CHLORINE GENERATOR	.00	.00	200,000.00	200,000.00	.0
60-434-917 REPLACEMENT WATER PLANT EQUIP	.00	.00	50,000.00	50,000.00	.0
60-434-918 DRINKING WATER PLANNING STUDY	1,514.00	1,514.00	166,000.00	164,486.00	.9
TOTAL WATER	45,062.78	166,824.10	1,702,714.00	1,535,889.90	9.8

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SANITATION</u>					
60-435-100 SALARIES & WAGES	9,979.08	29,937.54	129,733.00	99,795.46	23.1
60-435-210 FICA TAXES	716.15	2,155.60	9,925.00	7,769.40	21.7
60-435-215 DENTAL CARE	142.77	270.45	1,072.00	801.55	25.2
60-435-220 STATE RETIREMENT	1,222.19	3,609.21	15,516.00	11,906.79	23.3
60-435-240 WORKERS COMPENSATION	520.34	1,532.78	7,213.00	5,680.22	21.3
60-435-250 HEALTH & ACCIDENT INSURANCE	2,043.83	4,863.11	23,099.00	18,235.89	21.1
60-435-260 LIFE INSURANCE	10.88	27.20	131.00	103.80	20.8
60-435-280 UNEMPLOYMENT	23.81	70.08	365.00	294.92	19.2
60-435-290 CHRISTMAS BONUS	240.00	240.00	240.00	.00	100.0
60-435-295 UNIFORM EXPENSE	.00	.00	600.00	600.00	.0
60-435-310 OFFICE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
60-435-316 CREDIT CARD FEES	.00	.00	3,500.00	3,500.00	.0
60-435-320 OPERATING & SPEC DEPT SUPPLIES	.00	.00	2,500.00	2,500.00	.0
60-435-350 GAS & OIL	2,607.08	5,375.64	22,000.00	16,624.36	24.4
60-435-370 OFFICE BILL/POSTAGE	698.67	1,007.34	7,000.00	5,992.66	14.4
60-435-435 AUDIT & AIC DUES	.00	272.46	1,863.00	1,590.54	14.6
60-435-460 INSURANCE	.00	1,990.37	3,981.00	1,990.63	50.0
60-435-510 TELEPHONE	.00	.00	800.00	800.00	.0
60-435-520 UTILITIES	.00	.00	3,000.00	3,000.00	.0
60-435-595 SAFETY	.00	14.84	1,500.00	1,485.16	1.0
60-435-605 BUILDING MAINTENANCE	.00	.00	3,000.00	3,000.00	.0
60-435-610 REPAIR/MAINT - EQUIPMENT	538.72	2,970.06	30,000.00	27,029.94	9.9
60-435-620 COUNTY LANDFILL FEE	9,776.38	28,288.22	115,000.00	86,711.78	24.6
60-435-655 ADOPT A TRUCK	9.01	356.59	2,200.00	1,843.41	16.2
60-435-670 LOSS ON BAD DEBTS - SANITATION	.00	.00	1,450.00	1,450.00	.0
60-435-680 TO SAVINGS CAPITAL IMPROVMENT	.00	.00	72,250.00	72,250.00	.0
60-435-690 NEW GARBAGE CANS	.00	.00	25,000.00	25,000.00	.0
60-435-900 CONTINGENCY	.00	.00	14,571.00	14,571.00	.0
TOTAL SANITATION	28,528.91	82,981.49	498,509.00	415,527.51	16.7

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER</u>					
60-436-100 SALARIES & WAGES	20,189.18	60,566.61	278,081.00	217,514.39	21.8
60-436-210 FICA TAXES	1,452.43	4,352.38	21,273.00	16,920.62	20.5
60-436-215 DENTAL CARE	310.79	748.73	3,545.00	2,796.27	21.1
60-436-220 STATE RETIREMENT	2,472.05	7,301.23	33,258.00	25,956.77	22.0
60-436-240 WORKERS COMPENSATION	487.74	1,441.38	5,979.00	4,537.62	24.1
60-436-250 HEALTH & ACCIDENT INSURANCE	3,933.21	9,357.55	46,061.00	36,703.45	20.3
60-436-260 LIFE INSURANCE	20.52	53.16	261.00	207.84	20.4
60-436-280 UNEMPLOYMENT	21.63	67.40	667.00	599.60	10.1
60-436-290 CHRISTMAS BONUS	480.00	480.00	480.00	.00	100.0
60-436-295 UNIFORM EXPENSE	.00	276.46	1,200.00	923.54	23.0
60-436-310 OFFICE SUPPLIES PW	361.83	658.87	2,000.00	1,341.13	32.9
60-436-316 CREDIT CARD FEES	.00	.00	6,500.00	6,500.00	.0
60-436-320 OPERATING & SPEC DEPT SUPPLIES	.00	512.61	6,500.00	5,987.39	7.9
60-436-340 POWER TO WW PLANT	5,994.17	17,800.51	85,000.00	67,199.49	20.9
60-436-350 GAS & OIL	261.29	407.37	4,500.00	4,092.63	9.1
60-436-370 OFFICE BILLING/POSTAGE	1,397.36	2,014.72	9,000.00	6,985.28	22.4
60-436-435 AUDIT & AIC DUES	.00	272.46	1,863.00	1,590.54	14.6
60-436-460 INSURANCE	.00	24,500.01	49,000.00	24,499.99	50.0
60-436-465 EQUIPMENT REPLACEMENT	.00	.00	20,000.00	20,000.00	.0
60-436-490 PERSONNEL TRAINING	.00	120.00	4,000.00	3,880.00	3.0
60-436-510 TELEPHONE	237.02	902.82	5,500.00	4,597.18	16.4
60-436-520 UTILITIES	809.72	2,141.98	7,000.00	4,858.02	30.6
60-436-595 SAFETY	.00	629.64	2,500.00	1,870.36	25.2
60-436-605 BUILDING MAINTENANCE	580.00	611.98	3,000.00	2,388.02	20.4
60-436-610 REPAIR/MAINT - EQUIPMENT	.00	3,011.70	40,000.00	36,988.30	7.5
60-436-630 PROGRAMMING	525.00	945.00	3,000.00	2,055.00	31.5
60-436-633 STATE PERMITTING-DISCHARGE FEE	.00	2,253.30	3,000.00	746.70	75.1
60-436-635 IN-HOUSE LAB & TESTING	2,951.32	5,596.44	16,000.00	10,403.56	35.0
60-436-650 OUTSIDE LAB AND SAMPLES	.00	420.00	10,000.00	9,580.00	4.2
60-436-670 LOSS ON BAD DEBTS - SEWER	.00	.00	2,850.00	2,850.00	.0
60-436-681 G.I.S. - O&M	.00	712.50	2,500.00	1,787.50	28.5
60-436-683 BOND PAYBACK	.00	.00	949,750.00	949,750.00	.0
60-436-684 BOND BANK FEES/REFINANCE EXP	.00	.00	450.00	450.00	.0
60-436-685 COLLECTION SYSTEM MAINT	.00	600.00	40,000.00	39,400.00	1.5
60-436-693 CHEMICALS	10,487.78	50,673.53	144,000.00	93,326.47	35.2
60-436-755 CONTINGENCY (BOND RESERVE)	.00	.00	89,800.00	89,800.00	.0
60-436-780 SLUDGE DISPOSAL	.00	.00	25,000.00	25,000.00	.0
60-436-810 EQUIPMENT REPLACEMENT	.00	.00	75,000.00	75,000.00	.0
60-436-850 INDUSTRY TESTING COST	.00	.00	2,000.00	2,000.00	.0
60-436-900 CONTINGENCY	.00	.00	845.00	845.00	.0
60-436-902 SLUDGE TRUCK	.00	.00	75,000.00	75,000.00	.0
60-436-903 LIFT STATION REBUILD	.00	.00	20,000.00	20,000.00	.0
60-436-904 UPGRADE LAB	.00	.00	81,000.00	81,000.00	.0
TOTAL WASTEWATER	52,973.04	199,430.34	2,177,363.00	1,977,932.66	9.2

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2024

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER PROJECT EXPENSE</u>					
60-500-510 REPLACE WATER PIPES 23-24	.00	75,023.17	100,000.00	24,976.83	75.0
TOTAL WATER PROJECT EXPENSE	.00	75,023.17	100,000.00	24,976.83	75.0
<u>SEWER PROJECT EXPENSE</u>					
60-600-990 REPLACE SEWER PIPES 23-24	.00	.00	100,000.00	100,000.00	.0
TOTAL SEWER PROJECT EXPENSE	.00	.00	100,000.00	100,000.00	.0
TOTAL FUND EXPENDITURES	126,564.73	524,259.10	4,578,586.00	4,054,326.90	11.5
NET REVENUE OVER EXPENDITURES	212,887.59	527,570.26	.00	(527,570.26)	.0