

CITY OF BUHL
 COMBINED CASH INVESTMENT
 DECEMBER 31, 2023

COMBINED CASH ACCOUNTS

01-101010	CITY-FIRST FEDERAL CHECKING	6,628,071.98
01-101011	CITY CHECKING	168,351.28
01-101012	CITY MONEY MARKET	66,196.72
01-101016	ICCU CD INVESTMENT	365,875.27
01-101018	ICCU 5 YEAR CD'S	582,730.95
01-101023	ICCU CDS AUG 2019	1,121,964.32
01-101024	POLICE FORFEITURE ACCT (1 FED)	5,145.54
01-101026	ICCU CD INVESTMENT 2020	524,277.42
01-101027	FIRE DONATION ICCU CD'S (23)	99,450.17
01-101050	XBP CASH CLEARING	94,447.31
01-101450	RESTRICTED SAVINGS - UTILITIES	(2,998,244.50)
01-101475	RESTRICTED SAVINGS-GOVT FUNDS	(668,325.08)
01-107500	CASH CLEARING - UTILITIES	(136.88)
01-107600	CASH CLEARING - MISC AR	15,100.53
	TOTAL COMBINED CASH	6,004,905.03
01-101000	CASH ALLOCATED TO OTHER FUNDS	(6,004,905.03)
	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	1,442,382.84
15	ALLOCATION TO POLICE FORFEITURE FUND	5,145.54
20	ALLOCATION TO STREET FUND	596,100.90
23	ALLOCATION TO FIRE DONATION REVENUE FUND	113,983.70
25	ALLOCATION TO LIBRARY FUND	18,752.37
27	ALLOCATION TO JOINT FIRE SUPPRESSION FUND	193,793.72
28	ALLOCATION TO AIRPORT FUND	87,909.66
30	ALLOCATION TO GENERAL FUND CONTINGENCY FUND	282,132.99
60	ALLOCATION TO UTILITIES FUND	3,264,703.31
	TOTAL ALLOCATIONS TO OTHER FUNDS	6,004,905.03
	ALLOCATION FROM COMBINED CASH FUND - 01-101000	(6,004,905.03)
	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

CITY OF BUHL
BALANCE SHEET
DECEMBER 31, 2023

GENERAL FUND

ASSETS

10-101000	CASH IN COMBINED CASH FUND	1,442,382.84	
10-101300	PETTY CASH	300.00	
10-101310	POSTAGE PETTY CASH	300.00	
10-101315	POLICE DEPT PETTY CASH	500.00	
10-108100	CASH RESERVE-FIRE EQUIPMENT	300,000.00	
10-108120	CASH RESERVE-FIRE OVERAGE	20,000.00	
10-108200	CASH RESERVE-ADMIN BLDG UPGRAD	75,015.27	
10-111000	TAXES RECEIVABLE	63,522.82	
10-140000	DUE FROM OTHER GOVERNMENTS	156,426.14	
10-150000	DUE FROM OTHER FUNDS	39,847.66	
	TOTAL ASSETS		2,098,294.73

LIABILITIES AND EQUITY

LIABILITIES

10-203000	ACCOUNTS PAYABLE	172,122.15	
10-217100	FICA PAYABLE	(328.19)	
10-217200	FEDERAL WITHHOLDING PAYABLE	(10.00)	
10-217350	STATE UNEMPLOYMENT PAYABLE	.02	
10-217400	WORKERS COMPENSATION PAYABLE	(9,910.18)	
10-217500	RETIREMENT PAYABLE	(148.59)	
10-217550	FIREMEN'S RETIREMENT	305.67	
10-217600	HEALTH INSURANCE	23,822.86	
10-217610	DENTAL INSURANCE	2,855.28	
10-217625	FSA PAYABLE	(217.62)	
10-217700	LIFE INSURANCE PAYABLE	267.81	
10-217720	NCPERS & MONY LIFE INS	176.00	
10-217900	MISC DEDUCTIONS PAYABLE	1,660.00	
10-218200	ADMIN HVAC LIABILITY	3,750.00	
10-221200	P&R SALES TAX PAYABLE	788.24	
10-241200	DEFERRED TAXES RECEIVABLE	59,438.50	
	TOTAL LIABILITIES		254,571.95

FUND EQUITY

FUND BALANCE:			
10-271000	FUND BAL - NON-SPENDABLE	99,999.96	
10-271200	FUND BAL - COMMITTED	246,265.39	
10-271300	FUND BAL - ASSIGNED	500,000.00	
10-271400	FUND BAL - UNASSIGNED	1,570,461.83	
	REVENUE OVER EXPENDITURES - YTD	(573,004.40)	
	BALANCE - CURRENT DATE		1,843,722.78
	TOTAL FUND EQUITY		1,843,722.78

CITY OF BUHL
BALANCE SHEET
DECEMBER 31, 2023

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

2,098,294.73

CITY OF BUHL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COUNTY TAX REVENUE</u>					
10-311-100	62,372.75	67,176.59	1,938,885.00	1,871,708.41	3.5
10-311-150	687.15	1,755.69	17,000.00	15,244.31	10.3
10-311-200	3,265.23	3,517.74	102,602.00	99,084.26	3.4
10-311-305	.00	47.50	190.00	142.50	25.0
10-311-310	.00	.00	32,187.00	32,187.00	.0
	66,325.13	72,497.52	2,090,864.00	2,018,366.48	3.5
<u>LICENSE & PERMIT REVENUE</u>					
10-321-100	.00	14,977.30	70,000.00	55,022.70	21.4
10-321-200	30.00	170.00	6,000.00	5,830.00	2.8
10-321-400	.00	950.00	2,000.00	1,050.00	47.5
10-321-500	618.84	7,834.16	65,000.00	57,165.84	12.1
10-321-600	120.00	880.00	6,000.00	5,120.00	14.7
	768.84	24,811.46	149,000.00	124,188.54	16.7
<u>STATE REVENUE</u>					
10-335-100	.00	11,674.00	60,000.00	48,326.00	19.5
10-335-200	.00	144,752.14	571,856.00	427,103.86	25.3
	.00	156,426.14	631,856.00	475,429.86	24.8
<u>FINES AND FEE REVENUE</u>					
10-361-100	1,818.00	4,138.65	15,000.00	10,861.35	27.6
10-361-105	.00	.00	1,500.00	1,500.00	.0
10-361-125	115.00	420.00	3,000.00	2,580.00	14.0
10-361-150	.00	180.00	1,000.00	820.00	18.0
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
	1,933.00	4,738.65	21,700.00	16,961.35	21.8

CITY OF BUHL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GRANT AND OTHER REVENUE</u>					
10-380-100 INTEREST EARNINGS	7,566.39	25,258.10	10,000.00	(15,258.10)	252.6
10-380-125 INVESTMENT EARNINGS	4,043.82	4,055.32	25,000.00	20,944.68	16.2
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	1,129.45	3,203.45	13,000.00	9,796.55	24.6
10-380-650 LATE FEE FROM UTILITIES	4,210.94	13,051.30	43,000.00	29,948.70	30.4
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	.00	6,500.00	6,500.00	.0
10-380-775 P&R - POOL SLIDE DONATION	.00	.00	1,000.00	1,000.00	.0
10-380-851 BLUE CROSS FOUNDATION REV	20,000.00	20,000.00	20,000.00	.00	100.0
10-380-900 CARRYOVER FROM BEGINNING BAL	.00	.00	68,200.00	68,200.00	.0
10-380-901 MAYOR WALKING BLUE CROSS GRANT	1,000.00	1,000.00	1,500.00	500.00	66.7
10-380-902 ZIONS CASH REWARDS REVENUE	.00	.00	4,263.46	4,263.46	.0
10-380-903 DONATIONS FOR FIREWORKS	1,000.00	1,000.00	5,000.00	4,000.00	20.0
10-380-915 AT&T TOWER LEASE & POWER USE	2,242.37	6,590.73	23,000.00	16,409.27	28.7
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	.00	50,000.00	50,000.00	.0
10-380-950 OTHER REVENUE	39.05	57.74	300.00	242.26	19.3
10-380-953 COVID REIMBURSEMENT REVENUE	1,000.00	1,000.00	.00	(1,000.00)	.0
10-380-955 TRANSFER CASH RESERVE FUNDS	.00	.00	300,000.00	300,000.00	.0
10-380-976 GAIN ON SALE OF ASSETS	482.50	482.50	.00	(482.50)	.0
TOTAL GRANT AND OTHER REVENUE	45,214.52	83,199.14	657,763.46	574,564.32	12.7
TOTAL FUND REVENUE	114,241.49	341,672.91	3,551,183.46	3,209,510.55	9.6

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE & ADMINISTRATION</u>					
10-415-100 SALARIES & WAGES	16,494.66	49,341.75	215,483.00	166,141.25	22.9
10-415-210 FICA TAXES	1,239.43	3,640.63	16,484.00	12,843.37	22.1
10-415-215 DENTAL CARE	525.49	1,327.02	6,582.00	5,254.98	20.2
10-415-220 STATE RETIREMENT	1,848.87	5,417.99	24,091.00	18,673.01	22.5
10-415-240 WORKERS COMPENSATION	26.17	76.68	388.00	311.32	19.8
10-415-250 HEALTH & ACCIDENT INSURANCE	14,602.83	22,348.54	71,479.00	49,130.46	31.3
10-415-260 LIFE INSURANCE	48.96	122.40	588.00	465.60	20.8
10-415-280 UNEMPLOYMENT	8.05	41.38	373.00	331.62	11.1
10-415-290 CHRISTMAS BONUS	504.00	504.00	480.00	(24.00)	105.0
10-415-310 OFFICE SUPPLIES	1,371.59	3,528.87	7,500.00	3,971.13	47.1
10-415-315 BANK FEES AND CHARGEBACKS	583.00	1,595.95	4,000.00	2,404.05	39.9
10-415-420 CITY ATTORNEY	1,913.33	5,739.99	22,960.00	17,220.01	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	891.69	2,313.00	1,421.31	38.6
10-415-436 AUDIT/AIC/LIABILITY INS-LIBRAR	.00	2,529.16	3,326.00	796.84	76.0
10-415-437 AUDIT/AIC/LIABILITY INS-FIRE	.00	3,287.50	11,123.00	7,835.50	29.6
10-415-440 LEGAL PUBLICATIONS	151.52	2,133.30	3,000.00	866.70	71.1
10-415-450 COUNCIL EXPENSE	.00	291.48	4,000.00	3,708.52	7.3
10-415-460 LIABILITY INSURANCE	.00	5,118.29	10,776.00	5,657.71	47.5
10-415-465 SOFTWARE PURCHASES/MAINTENANCE	466.47	2,356.97	8,000.00	5,643.03	29.5
10-415-470 TRAINING & MEETINGS-CITY CLERK	(387.95)	248.11	5,000.00	4,751.89	5.0
10-415-475 MAYOR EXPENSE	(60.00)	104.57	3,500.00	3,395.43	3.0
10-415-500 JANITORIAL SERVICES	1,450.00	2,450.00	8,400.00	5,950.00	29.2
10-415-510 TELEPHONE - CABLE ONE	252.22	1,058.52	5,500.00	4,441.48	19.3
10-415-515 ORDINANCE CODIFICATION	579.08	692.59	2,500.00	1,807.41	27.7
10-415-520 UTILITIES-GAS/ELECT	1,672.33	5,526.80	16,000.00	10,473.20	34.5
10-415-530 EQUIPMENT REPLACEMENT	.00	.00	5,000.00	5,000.00	.0
10-415-580 OFFICE EQUIPMENT EXPENSE	91.28	617.27	5,000.00	4,382.73	12.4
10-415-585 CITY ENGINEER	2,840.17	8,520.51	34,082.00	25,561.49	25.0
10-415-586 SO. IDAHO RURAL DEVEL CONTRIB	.00	2,600.00	2,600.00	.00	100.0
10-415-590 BUILDING-GROUNDS	320.83	1,522.53	5,000.00	3,477.47	30.5
10-415-592 BUILDING MAINTENANCE-FIRE DEPT	194.39	643.25	6,100.00	5,456.75	10.6
10-415-593 BUILDING UPGRADE SET ASIDE	625.00	1,875.00	7,500.00	5,625.00	25.0
10-415-595 SET ASIDE FOR WATER HEATER	625.00	1,875.00	7,500.00	5,625.00	25.0
10-415-597 FIRE ALARM SYSTEM	.00	.00	15,000.00	15,000.00	.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	165.00	365.00	2,000.00	1,635.00	18.3
10-415-630 FIREWORKS	10,500.00	10,500.00	13,500.00	3,000.00	77.8
10-415-691 LEGAL FEES	.00	2,317.38	3,000.00	682.62	77.3
10-415-820 COMPUTER EXPENSE	.00	.00	5,500.00	5,500.00	.0
10-415-826 BRFPD CONTRACT FOR SERVICES	.00	72,423.75	289,695.00	217,271.25	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	4,263.46	4,263.46	.0
10-415-910 CONTINGENCY	.00	.00	16,018.00	16,018.00	.0
10-415-916 ONE TIME PROJECTS	.00	4,620.00	5,000.00	380.00	92.4
10-415-922 REPLACE SIDEWALKS	.00	.00	10,000.00	10,000.00	.0
10-415-924 MEETING ROOM SETUP	.00	2,200.00	2,700.00	500.00	81.5
10-415-950 FIRE QUINT PURCHASE	.00	300,000.00	300,000.00	.00	100.0
TOTAL FINANCE & ADMINISTRATION	59,901.72	540,203.87	1,225,804.46	685,600.59	44.1

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FUND TRANSFERS</u>					
10-416-250 PROP TAX ALLOCATION TO STREETS	.00	700.47	284,626.00	283,925.53	.3
10-416-300 PROP TAX ALLOCATION TO LIBRARY	6,283.86	6,769.81	186,132.00	179,362.19	3.6
10-416-305 ADD'L GF CONTRIB TO LIBRARY	.00	.00	11,323.00	11,323.00	.0
10-416-400 PROP TAX ALLOCATION TO AIRPORT	79.56	85.71	2,500.00	2,414.29	3.4
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TOTAL FUND TRANSFERS	6,363.42	7,555.99	484,581.00	477,025.01	1.6
 <u>PLANNING & ZONING</u>					
10-417-100 SALARIES & WAGES	2,099.20	6,297.60	27,290.00	20,992.40	23.1
10-417-210 FICA/MEDICARE TAXES	146.36	437.76	2,088.00	1,650.24	21.0
10-417-215 DENTAL CARE	55.32	138.30	1,213.00	1,074.70	11.4
10-417-220 STATE RETIREMENT	245.42	714.78	3,051.00	2,336.22	23.4
10-417-240 WORKERS COMPENSATION	3.53	10.29	50.00	39.71	20.6
10-417-250 HEALTH & ACCIDENT INSURANCE	718.82	1,703.66	14,021.00	12,317.34	12.2
10-417-260 LIFE INSURANCE	.00	.00	65.00	65.00	.0
10-417-280 UNEMPLOYMENT	4.56	13.28	56.00	42.72	23.7
10-417-290 CHRISTMAS BONUS	96.00	96.00	240.00	144.00	40.0
10-417-300 CONTRACT LABOR - P&Z	90.00	540.00	.00	(540.00)	.0
10-417-310 OFFICE SUPPLIES	430.86	1,253.65	1,000.00	(253.65)	125.4
10-417-450 LEGAL POSTINGS	189.74	688.73	1,200.00	511.27	57.4
10-417-470 TRAVEL & MEETINGS	.00	441.00	2,000.00	1,559.00	22.1
10-417-500 COMMISSIONER TRAINING	.00	.00	300.00	300.00	.0
10-417-510 POSTAGE/TELEPHONE	17.36	17.36	800.00	782.64	2.2
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TOTAL PLANNING & ZONING	4,097.17	12,352.41	53,374.00	41,021.59	23.1
 <u>BUILDING & INSPECTION</u>					
10-418-300 CONTRACT LABOR - BLDG DEPT	1,439.89	7,336.38	45,500.00	38,163.62	16.1
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	.00	134.57	1,500.00	1,365.43	9.0
10-418-500 FIELD SUPPLIES/TOOLS	.00	.00	300.00	300.00	.0
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TOTAL BUILDING & INSPECTION	1,439.89	7,470.95	47,650.00	40,179.05	15.7

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY SERVICE</u>					
10-420-100 SALARIES & WAGES	3,806.40	11,419.20	49,489.00	38,069.80	23.1
10-420-210 FICA/MEDICARE TAXES	300.38	882.78	3,786.00	2,903.22	23.3
10-420-215 DENTAL CARE	42.56	106.40	536.00	429.60	19.9
10-420-220 STATE RETIREMENT	438.98	1,290.10	5,533.00	4,242.90	23.3
10-420-240 WORKERS COMPENSATION	53.12	156.12	719.00	562.88	21.7
10-420-250 HEALTH & ACCIDENT INSURANCE	572.54	1,357.02	7,076.00	5,718.98	19.2
10-420-260 LIFE INSURANCE	5.44	13.60	65.00	51.40	20.9
10-420-280 UNEMPLOYMENT	8.13	23.89	102.00	78.11	23.4
10-420-290 CHRISTMAS BONUS	120.00	120.00	120.00	.00	100.0
10-420-310 OFFICE SUPPLIES	.00	165.13	700.00	534.87	23.6
10-420-350 POSTAGE/TELEPHONE	9.49	144.06	1,700.00	1,555.94	8.5
10-420-450 OPERATING EXPENSE	.00	.00	2,000.00	2,000.00	.0
10-420-490 GAS & OIL	575.00	800.33	1,500.00	699.67	53.4
10-420-500 EQUIPMT MAINT/REPAIR/REPLACEMT	.00	.00	1,500.00	1,500.00	.0
10-420-510 UNIFORM EXPENSE	149.97	149.97	250.00	100.03	60.0
10-420-550 PROPERTY CLEANUP EXPENSE	.00	.00	5,000.00	5,000.00	.0
10-420-620 ANIMAL SHELTER EXPENSE	315.21	1,004.91	6,000.00	4,995.09	16.8
10-420-625 TRAINING	.00	40.00	1,200.00	1,160.00	3.3
10-420-630 UTILITIES -GAS/ELECTRIC	.00	.00	4,000.00	4,000.00	.0
TOTAL COMMUNITY SERVICE	6,397.22	17,673.51	91,276.00	73,602.49	19.4

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-421-100 SALARIES & WAGES	47,116.20	123,006.03	653,156.00	530,149.97	18.8
10-421-210 FICA TAXES	3,542.53	9,153.59	49,966.00	40,812.41	18.3
10-421-215 DENTAL CARE	598.30	1,296.37	8,680.00	7,383.63	14.9
10-421-220 STATE RETIREMENT	6,247.33	16,051.92	84,929.00	68,877.08	18.9
10-421-240 WORKERS COMPENSATION	1,527.72	3,858.50	20,294.00	16,435.50	19.0
10-421-250 HEALTH & ACCIDENT INSURANCE	7,518.27	15,319.90	103,521.00	88,201.10	14.8
10-421-260 LIFE INSURANCE	59.84	133.28	783.00	649.72	17.0
10-421-280 UNEMPLOYMENT	63.64	186.01	1,188.00	1,001.99	15.7
10-421-285 K-9 MAINTENANCE	245.35	369.96	3,234.00	2,864.04	11.4
10-421-290 CHRISTMAS BONUS	1,010.00	1,010.00	1,440.00	430.00	70.1
10-421-303 UNIFORM GENERAL	1,257.58	1,285.58	8,000.00	6,714.42	16.1
10-421-310 OFFICE SUPPLIES	217.97	217.97	5,500.00	5,282.03	4.0
10-421-320 EQUIPMENT	494.68	2,081.61	3,500.00	1,418.39	59.5
10-421-325 ADM OPERATING EXPENSE	759.57	2,404.00	5,750.00	3,346.00	41.8
10-421-330 INVEST OPERATE EXPENSE	119.95	453.49	3,000.00	2,546.51	15.1
10-421-335 VEHICLE PURCHASE	8,311.69	54,058.69	57,000.00	2,941.31	94.8
10-421-340 PATROL OPERATING EXPENSE	3,075.15	3,423.37	4,629.00	1,205.63	74.0
10-421-350 RECORDS OPERATING EXPENSE	663.16	10,855.03	30,411.00	19,555.97	35.7
10-421-490 PERSONNEL TRAINING	1,615.45	2,395.70	14,000.00	11,604.30	17.1
10-421-510 COMMUNICATIONS/TELEPHONE	202.08	3,232.93	15,200.00	11,967.07	21.3
10-421-520 BUILDING MAINTENANCE	3,965.12	4,650.53	32,000.00	27,349.47	14.5
10-421-600 REPAIR/MAINT - AUTOMOTIVE EQP	1,063.88	1,871.80	9,000.00	7,128.20	20.8
10-421-605 FUELS AND OIL	2,102.47	5,665.82	47,190.00	41,524.18	12.0
10-421-640 SIRCOMM	.00	11,985.50	47,942.00	35,956.50	25.0
10-421-650 LIVE SCAN PRINTER EXPENSE	.00	.00	2,181.00	2,181.00	.0
10-421-790 DRUG AND ALCOHOL TEST	.00	.00	600.00	600.00	.0
10-421-800 AMMUNITION	.00	11,377.93	11,000.00	(377.93)	103.4
10-421-850 GRANTS	.00	.00	50,000.00	50,000.00	.0
10-421-915 SRO PROGRAMS	.00	.00	5,000.00	5,000.00	.0
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	10,717.57	10,668.00	(49.57)	100.5
TOTAL POLICE DEPARTMENT	91,777.93	297,063.08	1,319,762.00	1,022,698.92	22.5

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-438-100 SALARIES & WAGES	5,808.00	17,424.00	90,714.00	73,290.00	19.2
10-438-120 ADDITIONAL DEPARTMENT SALARIES	.00	.00	61,072.00	61,072.00	.0
10-438-210 FICA TAXES	458.09	1,346.73	11,612.00	10,265.27	11.6
10-438-215 DENTAL CARE	85.12	212.80	1,072.00	859.20	19.9
10-438-220 STATE RETIREMENT	669.45	1,968.09	8,441.00	6,472.91	23.3
10-438-240 WORKERS COMPENSATION	222.51	654.15	6,118.00	5,463.85	10.7
10-438-250 HEALTH & ACCIDENT INSURANCE	1,145.08	2,714.04	14,152.00	11,437.96	19.2
10-438-260 LIFE INSURANCE	10.88	27.20	131.00	103.80	20.8
10-438-280 UNEMPLOYMENT	12.39	36.43	314.00	277.57	11.6
10-438-290 CHRISTMAS BONUS	180.00	180.00	360.00	180.00	50.0
10-438-295 UNIFORM EXPENSE	.00	.00	750.00	750.00	.0
10-438-320 OPERATING & SPEC DEPT SUPPLIES	.00	563.97	5,500.00	4,936.03	10.3
10-438-350 GAS & OIL	68.99	1,111.83	5,000.00	3,888.17	22.2
10-438-380 SPRAYING	.00	.00	4,250.00	4,250.00	.0
10-438-490 PERSONNEL TRAINING	287.50	787.50	3,000.00	2,212.50	26.3
10-438-510 TELEPHONE	.00	403.71	1,200.00	796.29	33.6
10-438-520 UTILITIES	264.81	939.14	3,500.00	2,560.86	26.8
10-438-580 PARKS & TREE COMMITTEE	.00	.00	1,500.00	1,500.00	.0
10-438-585 BUILDING MAINTENANCE	.00	17.46	1,500.00	1,482.54	1.2
10-438-586 PLAYGROUND EQUIP MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
10-438-590 SPRINKLER SYSTEM	.00	2,138.25	7,000.00	4,861.75	30.6
10-438-595 SAFETY	.00	163.23	750.00	586.77	21.8
10-438-600 PARK SIDEWALK REPAIRS	.00	.00	5,000.00	5,000.00	.0
10-438-610 EQUIPMENT MAINTENANCE	39.98	234.30	5,000.00	4,765.70	4.7
10-438-872 PARK EQUIP REPLACEMENT	.00	.00	12,500.00	12,500.00	.0
TOTAL PARKS	9,252.80	30,922.83	252,936.00	222,013.17	12.2
<u>RECREATION</u>					
10-439-320 OPERATING & SPEC DEPT SUPPLIES	.00	66.75	10,000.00	9,933.25	.7
10-439-510 TELEPHONE	.00	50.37	300.00	249.63	16.8
10-439-520 UTILITIES	140.19	1,317.55	10,000.00	8,682.45	13.2
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
10-439-801 REPLACE DIVING BOARD	.00	.00	3,000.00	3,000.00	.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	1,000.00	1,000.00	.0
TOTAL RECREATION	140.19	1,434.67	75,800.00	74,365.33	1.9
TOTAL FUND EXPENDITURES	179,370.34	914,677.31	3,551,183.46	2,636,506.15	25.8

CITY OF BUHL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	(65,128.85)	(573,004.40)	.00	573,004.40	.0

CITY OF BUHL
 BALANCE SHEET
 DECEMBER 31, 2023

POLICE FORFEITURE FUND

ASSETS

15-101000	CASH IN COMBINED CASH FUND		5,145.54	
	TOTAL ASSETS			5,145.54

LIABILITIES AND EQUITY

FUND EQUITY

FUND BALANCE:				
15-271300	FUND BAL - ASSIGNED		5,139.78	
	REVENUE OVER EXPENDITURES - YTD		5.76	
	BALANCE - CURRENT DATE		5,145.54	
	TOTAL FUND EQUITY			5,145.54
	TOTAL LIABILITIES AND EQUITY			5,145.54

CITY OF BUHL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

POLICE FORFEITURE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 300</u>					
15-300-100 INTEREST	1.90	5.76	10.00	4.24	57.6
15-300-200 ASSET FORFEITURES	.00	.00	100.00	100.00	.0
TOTAL SOURCE 300	1.90	5.76	110.00	104.24	5.2
TOTAL FUND REVENUE	1.90	5.76	110.00	104.24	5.2

CITY OF BUHL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

POLICE FORFEITURE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
15-400-100 POLICE EQUIPMENT	.00	.00	100.00	100.00	.0
15-400-200 FEES	.00	.00	10.00	10.00	.0
TOTAL DEPARTMENT 400	.00	.00	110.00	110.00	.0
TOTAL FUND EXPENDITURES	.00	.00	110.00	110.00	.0
NET REVENUE OVER EXPENDITURES	1.90	5.76	.00	(5.76)	.0

CITY OF BUHL
BALANCE SHEET
DECEMBER 31, 2023

STREET FUND

ASSETS

20-101000	CASH IN COMBINED CASH FUND	596,100.90	
20-108500	CASH RESERVE BURLEY AVE PROJ	273,309.81	
20-111000	TAXES RECEIVABLE	11,784.32	
20-140000	DUE FROM OTHER GOVERNMENTS	89,876.89	
	TOTAL ASSETS		971,071.92

LIABILITIES AND EQUITY

LIABILITIES

20-241200	DEFERRED TAXES RECEIVABLE	11,026.63	
	TOTAL LIABILITIES		11,026.63

FUND EQUITY

FUND BALANCE:			
20-271200	FUND BAL-COMMITTED SPEC PROJEC	273,309.81	
20-271210	FUND BAL-COMMITTED GENERAL	100,000.00	
20-271300	FUND BAL - ASSIGNED	571,395.11	
	REVENUE OVER EXPENDITURES - YTD	15,340.37	
	BALANCE - CURRENT DATE	960,045.29	
	TOTAL FUND EQUITY		960,045.29
	TOTAL LIABILITIES AND EQUITY		971,071.92

CITY OF BUHL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
20-300-100 TFC PROPERTY TAX SHARE	9,058.02	9,758.49	284,626.00	274,867.51	3.4
20-300-175 TFC HWY TAX APPORTIONMENT	4,068.95	4,447.88	100,000.00	95,552.12	4.5
20-300-200 INTEREST EARNINGS	2,938.75	8,585.93	1,000.00	(7,585.93)	858.6
20-300-300 HIGHWAY DISTRIBUTION	.00	44,312.44	173,320.00	129,007.56	25.6
20-300-310 HIGHWAY DISTRIB (2016 HB312)	.00	14,224.63	51,580.00	37,355.37	27.6
20-300-320 HIGHWAY DISTRIB (2021 HB362)	.00	.00	30,029.00	30,029.00	.0
20-300-321 HB 354 FOR BURLEY AVE	.00	31,339.82	110,762.00	79,422.18	28.3
20-300-802 REDUCE FUND BAL-TRAFFIC STUDY	.00	.00	50,000.00	50,000.00	.0
20-300-805 REDUCE FUND BAL-SAFE KIDS PROJ	86,077.73	140,488.78	.00	(140,488.78)	.0
20-300-806 HB 772 REVENUE(FUND BALANCE)	.00	.00	118,492.00	118,492.00	.0
20-300-810 ITD PORTION OF TAP 1 & 2	.00	.00	150,000.00	150,000.00	.0
20-300-900 CARRYOVER FROM BEGINNING BAL	.00	.00	75,000.00	75,000.00	.0
20-300-905 FUND BAL SET-ASIDE FOR PROJECT	.00	23,179.15	237,590.00	214,410.85	9.8
20-300-960 GRANT REVENUE	.00	.00	100,000.00	100,000.00	.0
20-300-976 GAIN ON SALE OF ASSETS	2,134.75	2,134.75	.00	(2,134.75)	.0
TOTAL REVENUE	104,278.20	278,471.87	1,482,399.00	1,203,927.13	18.8
TOTAL FUND REVENUE	104,278.20	278,471.87	1,482,399.00	1,203,927.13	18.8

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HIGHWAYS & STREETS</u>					
20-431-100 SALARIES & WAGES	10,455.26	31,365.79	181,684.00	150,318.21	17.3
20-431-210 FICA TAXES	810.36	2,380.37	13,899.00	11,518.63	17.1
20-431-215 DENTAL CARE	154.26	385.65	2,480.00	2,094.35	15.6
20-431-220 STATE RETIREMENT	1,209.16	3,546.96	20,312.00	16,765.04	17.5
20-431-240 WORKERS COMPENSATION	513.32	1,514.75	10,338.00	8,823.25	14.7
20-431-250 HEALTH & ACCIDENT INSURANCE	2,043.61	4,843.62	32,332.00	27,488.38	15.0
20-431-260 LIFE INSURANCE	16.32	40.80	261.00	220.20	15.6
20-431-280 UNEMPLOYMENT	18.37	54.61	372.00	317.39	14.7
20-431-290 CHRISTMAS BONUS	360.00	360.00	360.00	.00	100.0
20-431-295 UNIFORM EXPENSE	.00	304.92	1,000.00	695.08	30.5
20-431-310 OFFICE SUPPLIES	.00	196.08	1,000.00	803.92	19.6
20-431-320 OPERATING & SPEC DEPT SUPPLIES	133.05	800.27	4,200.00	3,399.73	19.1
20-431-350 GAS & OIL	938.39	2,322.36	22,500.00	20,177.64	10.3
20-431-435 AUDIT & AIC DUES	.00	266.69	1,663.00	1,396.31	16.0
20-431-460 INSURANCE	.00	1,982.08	4,173.00	2,190.92	47.5
20-431-490 PERSONNEL TRAINING	.00	.00	2,000.00	2,000.00	.0
20-431-510 TELEPHONE	.00	454.08	1,500.00	1,045.92	30.3
20-431-520 UTILITIES	755.52	847.06	3,500.00	2,652.94	24.2
20-431-595 SAFETY	292.96	370.17	2,000.00	1,629.83	18.5
20-431-605 G.I.S. ANNUAL EXPENSE	.00	.00	3,000.00	3,000.00	.0
20-431-610 EQUIPMENT MAINTENANCE	5,712.05	8,515.60	27,500.00	18,984.40	31.0
20-431-630 STREET LIGHTING	9,879.31	21,422.29	50,000.00	28,577.71	42.8
20-431-640 STREET MAINTENANCE	9,011.98	22,876.08	160,000.00	137,123.92	14.3
20-431-645 ENGINEERING	.00	.00	20,000.00	20,000.00	.0
20-431-650 BUILDING MAINTENANCE	.00	23.38	5,000.00	4,976.62	.5
20-431-660 SEAL COATING	.00	.00	55,000.00	55,000.00	.0
20-431-916 TAP 1 & 2 EXPENSE	75,457.36	129,554.02	150,000.00	20,445.98	86.4
20-431-917 HB 772 EXPENSE	.00	.00	118,492.00	118,492.00	.0
20-431-936 ADA INTERSECTIONS	.00	.00	14,482.00	14,482.00	.0
20-431-953 BURLEY AVE PROJECT EXPENDITURE	.00	28,703.87	348,351.00	319,647.13	8.2
20-431-955 TRAFFIC STUDY	.00	.00	50,000.00	50,000.00	.0
20-431-961 WATER TRUCK REPLACEMENT	.00	.00	75,000.00	75,000.00	.0
20-431-970 GRANTS	.00	.00	100,000.00	100,000.00	.0
TOTAL HIGHWAYS & STREETS	117,761.28	263,131.50	1,482,399.00	1,219,267.50	17.8
TOTAL FUND EXPENDITURES	117,761.28	263,131.50	1,482,399.00	1,219,267.50	17.8
NET REVENUE OVER EXPENDITURES	(13,483.08)	15,340.37	.00	(15,340.37)	.0

CITY OF BUHL
BALANCE SHEET
DECEMBER 31, 2023

FIRE DONATION REVENUE FUND

<u>ASSETS</u>			
23-101000	CASH IN COMBINED CASH FUND	113,983.70	
	TOTAL ASSETS		113,983.70
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
23-217100	FIRE DONATE SALES TAX PAYABLE	.20	
	TOTAL LIABILITIES		.20
<u>FUND EQUITY</u>			
FUND BALANCE:			
23-271300	FUND BAL - ASSIGNED	113,846.10	
	REVENUE OVER EXPENDITURES - YTD	137.40	
	BALANCE - CURRENT DATE	113,983.50	
	TOTAL FUND EQUITY		113,983.50
	TOTAL LIABILITIES AND EQUITY		113,983.70

CITY OF BUHL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

FIRE DONATION REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
23-300-225 INVESTMENT EARNINGS	137.40	137.40	.00	(137.40)	.0
TOTAL REVENUE	137.40	137.40	.00	(137.40)	.0
TOTAL FUND REVENUE	137.40	137.40	.00	(137.40)	.0
NET REVENUE OVER EXPENDITURES	137.40	137.40	.00	(137.40)	.0

CITY OF BUHL
BALANCE SHEET
DECEMBER 31, 2023

LIBRARY FUND

ASSETS

25-101000	CASH IN COMBINED CASH FUND	18,752.37	
25-103000	PETTY CASH (TIL)	25.00	
25-104000	PETTY CASH	300.00	
25-111000	TAXES RECEIVABLE	7,447.96	
	TOTAL ASSETS		26,525.33

LIABILITIES AND EQUITY

LIABILITIES

25-221200	SALES TAX PAYABLE	193.38	
25-241200	DEFERRED TAXES RECEIVABLE	6,969.08	
	TOTAL LIABILITIES		7,162.46

FUND EQUITY

FUND BALANCE:			
25-271100	FUND BAL - RESTRICTED	56,685.00	
25-271300	FUND BAL - ASSIGNED	16,719.85	
	REVENUE OVER EXPENDITURES - YTD	(54,041.98)	
	BALANCE - CURRENT DATE	19,362.87	
	TOTAL FUND EQUITY		19,362.87
	TOTAL LIABILITIES AND EQUITY		26,525.33

CITY OF BUHL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

LIBRARY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAX REVENUE</u>					
25-311-100 TFC PROPERTY TAX SHARE	6,283.86	6,769.81	186,132.00	179,362.19	3.6
TOTAL TAX REVENUE	6,283.86	6,769.81	186,132.00	179,362.19	3.6
<u>INTERGOVERNMENTAL REVENUE</u>					
25-335-400 ADD'L GEN FUND CONTRIBUTION	.00	.00	11,323.00	11,323.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	11,323.00	11,323.00	.0
<u>CHARGES FOR SERVICES</u>					
25-340-155 BOOK SALE REVENUE	.00	.00	600.00	600.00	.0
25-340-200 RURAL PATRON FEES	339.63	844.36	2,000.00	1,155.64	42.2
25-340-300 BOOK REPLACEMENT	30.00	30.00	200.00	170.00	15.0
25-340-400 COPIES	193.75	496.91	2,000.00	1,503.09	24.9
25-340-750 FAX / SALE OF SUPPLIES	51.04	241.43	120.00	(121.43)	201.2
TOTAL CHARGES FOR SERVICES	614.42	1,612.70	4,920.00	3,307.30	32.8
<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	3,223.81	3,223.81	100,000.00	96,776.19	3.2
25-376-500 DONATIONS	4.82	10.68	7,000.00	6,989.32	.2
TOTAL DONATIONS FROM PRIVATE SOURCES	3,228.63	3,234.49	142,000.00	138,765.51	2.3
<u>OTHER REVENUE</u>					
25-380-100 INTEREST EARNINGS	164.92	744.34	100.00	(644.34)	744.3
25-380-150 STATE BROADBAND REIMBURSEMENT	.00	.00	500.00	500.00	.0
25-380-700 FOUNDATION INCOME	.00	.00	24,000.00	24,000.00	.0
25-380-750 FOUNDATION FUNDRAISING	.00	37.74	10,000.00	9,962.26	.4
25-380-900 REDUCE FUND BALANCE	.00	.00	2,000.00	2,000.00	.0
TOTAL OTHER REVENUE	164.92	782.08	36,600.00	35,817.92	2.1
TOTAL FUND REVENUE	10,291.83	12,399.08	380,975.00	368,575.92	3.3

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

LIBRARY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
LIBRARY					
25-461-100 SALARIES	10,346.50	30,843.45	142,153.00	111,309.55	21.7
25-461-210 FICA TAXES	810.59	2,345.69	10,875.00	8,529.31	21.6
25-461-215 DENTAL CARE	120.14	300.35	1,514.00	1,213.65	19.8
25-461-220 STATE RETIREMENT	794.96	2,331.20	9,986.00	7,654.80	23.3
25-461-240 WORKERS COMPENSATION	17.58	50.62	255.00	204.38	19.9
25-461-250 HEALTH INSURANCE	1,421.09	3,367.95	17,561.00	14,193.05	19.2
25-461-260 LIFE INSURANCE	16.32	40.80	130.00	89.20	31.4
25-461-280 UNEMPLOYMENT	22.58	65.02	284.00	218.98	22.9
25-461-290 CHRISTMAS BONUS	560.00	560.00	745.00	185.00	75.2
25-461-310 OFFICE SUPPLIES / ADM. COST	287.91	525.14	3,800.00	3,274.86	13.8
25-461-312 MEMBERSHIP/CONTRACT FEES	418.14	1,439.17	5,350.00	3,910.83	26.9
25-461-320 SANITATION SUPPLIES	7.19	85.59	1,200.00	1,114.41	7.1
25-461-330 ILL EXPENSE	92.08	227.79	1,500.00	1,272.21	15.2
25-461-340 BUILDING MAINTENANCE	562.01	2,476.32	9,000.00	6,523.68	27.5
25-461-350 TRAVEL & CONT. ED	.00	261.44	3,552.00	3,290.56	7.4
25-461-380 PROCESSING SUPPLIES	.00	2,126.64	4,000.00	1,873.36	53.2
25-461-390 REPAIR/REPLACE MATERIALS	.00	.00	150.00	150.00	.0
25-461-490 HEAT	215.34	341.77	1,200.00	858.23	28.5
25-461-497 PROGRAMMING	69.84	429.38	3,000.00	2,570.62	14.3
25-461-500 ELECTRICITY	234.27	750.22	3,500.00	2,749.78	21.4
25-461-510 TELEPHONE	23.22	937.80	720.00	(217.80)	130.3
25-461-525 FURNISHINGS	6.63	6.63	1,000.00	993.37	.7
25-461-629 LIBRARY OF THINGS COLLECTION	.00	.00	500.00	500.00	.0
25-461-630 ADVERTISING	94.04	94.04	1,000.00	905.96	9.4
25-461-638 HOMLING EXPENSE	1,793.10	3,046.85	15,000.00	11,953.15	20.3
25-461-640 SUMMER READING PROGRAM	.00	.00	1,000.00	1,000.00	.0
25-461-641 EXPENSE OF DONATION REVENUE	172.65	172.65	7,000.00	6,827.35	2.5
25-461-643 OCLC WORLD CAT	.00	.00	1,200.00	1,200.00	.0
25-461-646 TECHNOLOGY	.00	220.00	2,600.00	2,380.00	8.5
25-461-649 LIBRARY MANAGEMENT SOFTWARE	.00	.00	6,000.00	6,000.00	.0
25-461-650 FUNDRAISING EXPENSES	3,822.00	3,946.15	2,000.00	(1,946.15)	197.3
25-461-653 DIGITAL CONTENT	.00	.00	1,200.00	1,200.00	.0
25-461-665 GRANTS	1,098.59	1,098.59	50,000.00	48,901.41	2.2
25-461-667 TFHIT GRANT	.00	.00	20,000.00	20,000.00	.0
25-461-700 ONE TIME BUILDING UPGRADE	.00	5,577.76	.00	(5,577.76)	.0
25-461-701 REDO BRICK & GUTTER	.00	.00	50,000.00	50,000.00	.0
25-461-702 BOOK ENDS & CARTS	2,772.05	2,772.05	2,000.00	(772.05)	138.6
TOTAL LIBRARY	25,778.82	66,441.06	380,975.00	314,533.94	17.4
TOTAL FUND EXPENDITURES	25,778.82	66,441.06	380,975.00	314,533.94	17.4
NET REVENUE OVER EXPENDITURES	(15,486.99)	(54,041.98)	.00	54,041.98	.0

CITY OF BUHL
BALANCE SHEET
DECEMBER 31, 2023

JOINT FIRE SUPPRESSION FUND

ASSETS

27-101000	CASH IN COMBINED CASH FUND	193,793.72	
27-103000	PETTY CASH	300.00	
	TOTAL ASSETS		194,093.72

LIABILITIES AND EQUITY

LIABILITIES

27-220000	DUE TO GENERAL FUND	39,847.66	
27-230000	DUE TO BUHL FIRE PROT DIST	154,246.06	
	TOTAL LIABILITIES		194,093.72

FUND EQUITY

FUND BALANCE:			
27-271100	FUND BAL - RESTRICTED	100,000.00	
27-271300	FUND BAL - ASSIGNED	(100,000.00)	
	REVENUE OVER EXPENDITURES - YTD		
	BALANCE - CURRENT DATE	.00	
	TOTAL FUND EQUITY		.00
	TOTAL LIABILITIES AND EQUITY		194,093.72

CITY OF BUHL
BALANCE SHEET
DECEMBER 31, 2023

AIRPORT FUND

ASSETS

28-101000	CASH IN COMBINED CASH FUND	87,909.66	
	TOTAL ASSETS		87,909.66

LIABILITIES AND EQUITY

FUND EQUITY

FUND BALANCE:			
28-271300	FUND BAL - ASSIGNED	21,159.19	
28-271400	FUND BAL - UNASSIGNED	63,759.88	
28-272000	AIRPORT SALES TAX PAYABLE	2.24	
	REVENUE OVER EXPENDITURES - YTD	2,988.35	
	BALANCE - CURRENT DATE	87,909.66	
	TOTAL FUND EQUITY		87,909.66
	TOTAL LIABILITIES AND EQUITY		87,909.66

CITY OF BUHL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

AIRPORT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
28-300-100 HANGAR LEASE	8,062.50	18,469.00	18,144.00	(325.00)	101.8
28-300-200 FBO LEASE	200.00	600.00	2,400.00	1,800.00	25.0
28-300-300 LAND LEASE	.00	4,800.00	6,275.00	1,475.00	76.5
28-300-350 AG SPRAYER LEASE	.00	.00	6,000.00	6,000.00	.0
28-300-500 INTEREST EARNINGS	536.90	1,399.33	.00	(1,399.33)	.0
28-300-520 COURTESY CAR	.00	.00	100.00	100.00	.0
28-300-700 TFC PROP TAX-BUHL CITY CONTRIB	79.56	85.71	2,500.00	2,414.29	3.4
28-300-840 AIRPORT FUND BALANCE DRAWDOWN	.00	.00	10,508.00	10,508.00	.0
28-300-841 AIRPORT FBD FOR POWER POLE	.00	.00	30,000.00	30,000.00	.0
28-300-874 BEACON LIGHT REV FROM FAA	.00	.00	35,000.00	35,000.00	.0
28-300-876 FEDERAL STIMULUS 018-2021	.00	.00	7,230.00	7,230.00	.0
28-300-877 AIP FUNDS	.00	11,204.74	57,953.00	46,748.26	19.3
28-300-878 ITD AERONATICS PORTION OF AIP	.00	.00	10,508.00	10,508.00	.0
28-300-879 FEDERAL STIMULUS 019-2022	.00	.00	27,000.00	27,000.00	.0
TOTAL REVENUE	8,878.96	36,558.78	213,618.00	177,059.22	17.1
TOTAL FUND REVENUE	8,878.96	36,558.78	213,618.00	177,059.22	17.1

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

AIRPORT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>AIRPORT</u>					
28-437-320 LOUNGE SUPPLIES	.00	41.32	500.00	458.68	8.3
28-437-380 WEED CONTROL	.00	.00	5,000.00	5,000.00	.0
28-437-460 INSURANCE	.00	431.70	909.00	477.30	47.5
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	.00	1,500.00	1,500.00	.0
28-437-640 TAXIWAY MAINTENANCE	.00	7.61	1,500.00	1,492.39	.5
28-437-660 ELECTRIFICATION PROJECT	.00	.00	16,560.00	16,560.00	.0
28-437-665 TRACTOR/MOWER MAINT	.00	46.76	2,000.00	1,953.24	2.3
28-437-680 WATER SHARES	.00	.00	1,200.00	1,200.00	.0
28-437-695 ELECTRICITY	607.52	1,312.16	4,500.00	3,187.84	29.2
28-437-711 AIP FUNDS	.00	.00	78,969.00	78,969.00	.0
28-437-712 BEACON LIGHT PROJECT	31,730.88	31,730.88	35,000.00	3,269.12	90.7
28-437-713 POWER POLE RELOCATION PROJECT	.00	.00	30,000.00	30,000.00	.0
28-437-720 GRANT EXPENDITURE (FED STIM)	.00	.00	34,230.00	34,230.00	.0
TOTAL AIRPORT	32,338.40	33,570.43	213,618.00	180,047.57	15.7
TOTAL FUND EXPENDITURES	32,338.40	33,570.43	213,618.00	180,047.57	15.7
NET REVENUE OVER EXPENDITURES	(23,459.44)	2,988.35	.00	(2,988.35)	.0

CITY OF BUHL
BALANCE SHEET
DECEMBER 31, 2023

GENERAL FUND CONTINGENCY FUND

ASSETS

30-101000	CASH IN COMBINED CASH FUND	282,132.99	
	TOTAL ASSETS		282,132.99

LIABILITIES AND EQUITY

FUND EQUITY

FUND BALANCE:			
30-271300	FUND BAL - ASSIGNED	278,161.39	
	REVENUE OVER EXPENDITURES - YTD	3,971.60	
	BALANCE - CURRENT DATE	282,132.99	
	TOTAL FUND EQUITY		282,132.99
	TOTAL LIABILITIES AND EQUITY		282,132.99

CITY OF BUHL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND CONTINGENCY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
30-300-200 INTEREST- DEBT SERVICE	1,353.61	3,971.60	.00	(3,971.60)	.0
30-300-900 CARRYOVER	.00	.00	100,000.00	100,000.00	.0
TOTAL REVENUE	1,353.61	3,971.60	100,000.00	96,028.40	4.0
TOTAL FUND REVENUE	1,353.61	3,971.60	100,000.00	96,028.40	4.0

CITY OF BUHL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

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	1,353.61	3,971.60	.00	(3,971.60)	.0

CITY OF BUHL
BALANCE SHEET
DECEMBER 31, 2023

UTILITIES FUND

ASSETS

60-101000	CASH IN COMBINED CASH FUND	3,264,703.31	
60-108000	WATER CAPITAL RESERVE	152,372.87	
60-108010	INFRASTRUCTURE RESERVE-WATER	302,270.52	
60-108070	SRF 2012 REFUNDING - RESERVE	306,553.18	
60-108150	SEWER CAPITAL RESERVE	90,839.44	
60-108160	INFRASTRUCTURE RESERVE-SEWER	173,264.02	
60-108170	SEWER SAVINGS LREPC	412,610.82	
60-108200	SANITATION CAPITAL RESERVE	77,087.84	
60-108230	WATER 2015 BOND - RESERVE	450,774.18	
60-108250	SEWER 2015 BOND - RESERVE	1,032,471.63	
60-115000	ACCOUNTS RECEIVABLE-WATER	133,854.51	
60-115500	ACCOUNTS RECEIVABLE-SEWER	71,704.11	
60-115550	ACCOUNTS RECEIVABLE-SANITATION	44,947.75	
60-115575	ACCOUNTS RECEIVABLE-BOND PMTS	158,162.13	
60-116500	CONTRACTS-SEWER	.02	
60-150000	DEFERRED OUTFLOWS - PENSION	218,418.85	
60-161000	WATER LAND	18,858.22	
60-162000	WATER SYSTEM	9,650,273.84	
60-163000	WATER VEHICLES	134,099.41	
60-164000	WATER MACHINERY	420,750.98	
60-164050	WATER PIPING	1,664,861.83	
60-164100	ACCUM DEPREC-WATER	(4,566,103.63)	
60-164250	SANITATION VEHICLES	696,198.11	
60-164300	SANITATION EQUIPMENT	115,000.00	
60-164400	ACCUM DEPREC-SANITATION	(410,289.01)	
60-164500	WASTEWATER VEHICLES	167,139.80	
60-164600	WASTEWATER EQUIPMENT	287,512.18	
60-164700	ACCUM DEPREC-WASTEWATER	(7,372,288.34)	
60-165000	WASTEWATER SYSTEM	18,846,376.35	
60-166000	WASTEWATER LAND	64,232.22	
60-167000	SEWER PIPING	3,186,361.62	
60-168175	CONSTRUCTION IN PROGRESS	96,488.15	
	TOTAL ASSETS		29,889,506.91

LIABILITIES AND EQUITY

LIABILITIES

60-217450	DEFERRED COMP PAYABLE-WATER	8,343.39	
60-217451	DEFERRED COMP PAYABLE-SANITA	6,280.50	
60-217452	DEFERRED COMP PAYABLE-WW	6,465.94	
60-217455	ACCRUED INTEREST	30,750.00	
60-217475	DEFERRED INFLOWS - PENSION	.49	
60-220000	CUSTOMER DEPOSITS	22,881.43	
60-220500	NET PENSION LIABILITY	599,567.21	
60-226000	2015 SEWER BOND PAYABLE	9,855,000.00	
60-228000	2015 WATER BOND PAYABLE	5,110,000.00	
60-229000	FARMERS BANK-SANITATION TRUCK	29.73	
	TOTAL LIABILITIES		15,639,318.69

FUND EQUITY

CITY OF BUHL
BALANCE SHEET
DECEMBER 31, 2023

UTILITIES FUND

FUND BALANCE:			
60-271000	NET INVESTMENT IN CAP ASSETS	6,216,247.04	
60-271100	NET POSITION-RESTRICTED	119,999.88	
60-271200	NET POSITION-UNRESTRICTED	7,265,482.48	
	REVENUE OVER EXPENDITURES - YTD	648,458.82	
	BALANCE - CURRENT DATE		14,250,188.22
	TOTAL FUND EQUITY		14,250,188.22
	TOTAL LIABILITIES AND EQUITY		29,889,506.91

CITY OF BUHL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
60-345-100	26,599.52	106,262.01	449,829.00	343,566.99	23.6
60-345-125	19,170.41	57,447.24	224,493.00	167,045.76	25.6
60-345-150	1,355.33	3,844.12	16,300.00	12,455.88	23.6
60-345-300	.00	.00	11,300.00	11,300.00	.0
60-345-350	45,231.58	135,641.22	526,000.00	390,358.78	25.8
60-345-400	5,105.22	15,279.71	60,000.00	44,720.29	25.5
60-345-425	5,960.38	17,870.25	69,000.00	51,129.75	25.9
60-345-600	.00	1,500.00	23,000.00	21,500.00	6.5
60-345-675	451.20	588.50	8,000.00	7,411.50	7.4
60-345-700	6,266.27	18,107.29	1,200.00	(16,907.29)	1508.9
60-345-705	6,836.25	6,853.53	21,000.00	14,146.47	32.6
60-345-900	.00	.00	100,000.00	100,000.00	.0
60-345-976	2,565.00	2,565.00	.00	(2,565.00)	.0
TOTAL WATER REVENUE	119,541.16	365,958.87	1,510,122.00	1,144,163.13	24.2
<u>SANITATION REVENUE</u>					
60-346-100	24,062.14	70,454.49	269,417.00	198,962.51	26.2
60-346-105	.00	2,497.94	38,880.00	36,382.06	6.4
60-346-150	677.67	1,922.08	8,000.00	6,077.92	24.0
60-346-200	10,824.35	31,687.44	120,242.00	88,554.56	26.4
60-346-250	5,477.26	16,413.50	62,761.00	46,347.50	26.2
60-346-300	2,552.61	7,639.85	30,000.00	22,360.15	25.5
60-346-880	128.22	827.52	3,000.00	2,172.48	27.6
60-346-900	.00	.00	55,000.00	55,000.00	.0
60-346-950	3,133.11	9,053.60	600.00	(8,453.60)	1508.9
60-346-955	3,418.12	3,426.77	11,000.00	7,573.23	31.2
TOTAL SANITATION REVENUE	50,273.48	143,923.19	598,900.00	454,976.81	24.0
<u>WASTEWATER REVENUE</u>					
60-347-100	52,830.54	162,078.37	622,858.00	460,779.63	26.0
60-347-125	14,475.61	43,378.53	170,281.00	126,902.47	25.5
60-347-150	1,355.33	3,844.12	16,300.00	12,455.88	23.6
60-347-350	89,027.94	266,983.26	1,040,000.00	773,016.74	25.7
60-347-400	5,105.22	15,279.71	60,000.00	44,720.29	25.5
60-347-425	4,496.43	13,481.07	52,000.00	38,518.93	25.9
60-347-450	4,377.02	13,152.51	50,000.00	36,847.49	26.3
60-347-600	.00	800.00	7,000.00	6,200.00	11.4
60-347-700	6,266.27	18,107.29	800.00	(17,307.29)	2263.4
60-347-705	6,836.25	6,853.53	21,000.00	14,146.47	32.6
60-347-950	.00	43,102.71	43,102.71	.00	100.0
60-347-975	.00	2,687.60	.00	(2,687.60)	.0
TOTAL WASTEWATER REVENUE	184,770.61	589,748.70	2,083,341.71	1,493,593.01	28.3

CITY OF BUHL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROJECT REVENUE</u>					
60-376-700 ARPA 2021 FUNDS	.00	.00	892,837.00	892,837.00	.0
60-376-991 CITY CONTRIUTION 23-24	.00	.00	200,000.00	200,000.00	.0
TOTAL PROJECT REVENUE	.00	.00	1,092,837.00	1,092,837.00	.0
TOTAL FUND REVENUE	354,585.25	1,099,630.76	5,285,200.71	4,185,569.95	20.8

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER</u>					
60-434-100 SALARIES & WAGES	17,810.46	53,431.39	252,543.00	199,111.61	21.2
60-434-210 FICA TAXES	1,294.63	3,880.76	19,320.00	15,439.24	20.1
60-434-215 DENTAL CARE	260.60	651.50	5,463.00	4,811.50	11.9
60-434-220 STATE RETIREMENT	2,037.05	6,019.45	28,234.00	22,214.55	21.3
60-434-240 WORKERS COMPENSATION	622.55	1,839.62	9,243.00	7,403.38	19.9
60-434-250 HEALTH & ACCIDENT INSURANCE	4,066.51	9,637.50	70,109.00	60,471.50	13.8
60-434-260 LIFE INSURANCE	21.76	54.40	392.00	337.60	13.9
60-434-280 UNEMPLOYMENT	22.76	76.63	459.00	382.37	16.7
60-434-290 CHRISTMAS BONUS	410.00	410.00	720.00	310.00	56.9
60-434-295 UNIFORM EXPENSE	250.00	447.95	1,000.00	552.05	44.8
60-434-310 OFFICE SUPPLIES PW	.00	192.18	1,000.00	807.82	19.2
60-434-316 CREDIT CARD FEES	680.69	1,959.28	7,000.00	5,040.72	28.0
60-434-320 OPERATING SUPPLIES	429.67	1,218.47	10,000.00	8,781.53	12.2
60-434-340 POWER FOR PUMPING	5,625.41	36,389.01	105,000.00	68,610.99	34.7
60-434-350 GAS & OIL	724.29	1,817.18	7,000.00	5,182.82	26.0
60-434-370 OFFICE SUPPLIES ADM *POSTAGE	1,042.91	2,833.67	10,000.00	7,166.33	28.3
60-434-435 AUDIT & AIC DUES	.00	266.69	1,663.00	1,396.31	16.0
60-434-450 CANAL COMPANY FEES	.00	641.46	8,000.00	7,358.54	8.0
60-434-460 INSURANCE	.00	14,859.58	31,283.00	16,423.42	47.5
60-434-475 DISTRI REPAIRS-PIPE	9,672.22	20,613.88	88,611.00	67,997.12	23.3
60-434-490 PERSONNEL TRAINING	564.00	1,514.16	5,000.00	3,485.84	30.3
60-434-510 TELEPHONE	.00	844.68	4,000.00	3,155.32	21.1
60-434-520 UTILITIES	91.54	696.60	1,500.00	803.40	46.4
60-434-595 SAFETY	(321.42)	1,860.81	1,500.00	(360.81)	124.1
60-434-610 EQUIPMENT MAINTENANCE	9,022.07	12,344.32	20,000.00	7,655.68	61.7
60-434-615 ARSENIC PLANT OPERATIONS	42.38	1,119.37	15,000.00	13,880.63	7.5
60-434-620 WATER METERS	.00	79.27	.00	(79.27)	.0
60-434-630 WATER TESTING	284.00	1,150.00	3,500.00	2,350.00	32.9
60-434-633 STATE DRINKING WATER FEE	1,815.00	1,815.00	.00	(1,815.00)	.0
60-434-635 REPAIR TO WELLS (O&M)	113.59	113.59	.00	(113.59)	.0
60-434-636 TOOLS & SHOP EQUIPMENT	28.78	273.25	.00	(273.25)	.0
60-434-640 STREET MAINTENANCE	.00	.00	4,000.00	4,000.00	.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	17,000.00	17,000.00	.0
60-434-740 BUILDING MAINTENANCE	.00	.00	4,000.00	4,000.00	.0
60-434-750 BOND PAYBACK	.00	.00	492,975.00	492,975.00	.0
60-434-751 BOND BANK FEES/REFINANCE EXP	.00	.00	450.00	450.00	.0
60-434-755 CONTINGENCY (BOND RESERVE)	.00	.00	32,575.00	32,575.00	.0
60-434-795 WATER TREATMENT CHEMICALS	.00	.00	12,000.00	12,000.00	.0
60-434-900 CONTINGENCY	.00	.00	3,732.00	3,732.00	.0
60-434-901 REPLACEMENT EXCAVATOR	.00	.00	100,000.00	100,000.00	.0
60-434-917 REPLACEMENT WATER PLANT EQUIP	.00	.00	50,000.00	50,000.00	.0
60-434-918 DRINKING WATER PLANNING STUDY	.00	.00	83,000.00	83,000.00	.0
TOTAL WATER	56,611.45	179,051.65	1,510,122.00	1,331,070.35	11.9

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SANITATION</u>					
60-435-100 SALARIES & WAGES	10,008.87	30,026.60	171,870.00	141,843.40	17.5
60-435-210 FICA TAXES	763.94	2,265.06	13,148.00	10,882.94	17.2
60-435-215 DENTAL CARE	85.12	212.80	2,300.00	2,087.20	9.3
60-435-220 STATE RETIREMENT	1,145.85	3,383.85	19,215.00	15,831.15	17.6
60-435-240 WORKERS COMPENSATION	647.40	1,907.03	13,389.00	11,481.97	14.2
60-435-250 HEALTH & ACCIDENT INSURANCE	1,707.27	3,435.88	29,613.00	26,177.12	11.6
60-435-260 LIFE INSURANCE	10.88	27.20	196.00	168.80	13.9
60-435-280 UNEMPLOYMENT	17.68	52.04	356.00	303.96	14.6
60-435-290 CHRISTMAS BONUS	240.00	240.00	240.00	.00	100.0
60-435-295 UNIFORM EXPENSE	.00	.00	750.00	750.00	.0
60-435-310 OFFICE SUPPLIES	.00	165.12	1,500.00	1,334.88	11.0
60-435-316 CREDIT CARD FEES	340.35	979.66	3,500.00	2,520.34	28.0
60-435-320 OPERATING & SPEC DEPT SUPPLIES	.00	70.74	2,500.00	2,429.26	2.8
60-435-350 GAS & OIL	984.20	4,383.88	22,000.00	17,616.12	19.9
60-435-370 OFFICE BILL/POSTAGE	687.21	1,907.84	7,000.00	5,092.16	27.3
60-435-435 AUDIT & AIC DUES	.00	266.69	1,663.00	1,396.31	16.0
60-435-460 INSURANCE	.00	1,166.05	2,455.00	1,288.95	47.5
60-435-510 TELEPHONE	.00	50.37	800.00	749.63	6.3
60-435-520 UTILITIES	.00	179.36	3,000.00	2,820.64	6.0
60-435-595 SAFETY	.00	274.94	1,500.00	1,225.06	18.3
60-435-605 BUILDING MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
60-435-610 REPAIR/MAINT - EQUIPMENT	85.95	3,745.21	30,000.00	26,254.79	12.5
60-435-620 COUNTY LANDFILL FEE	7,419.10	25,084.23	115,000.00	89,915.77	21.8
60-435-655 ADOPT A TRUCK	48.02	472.81	2,200.00	1,727.19	21.5
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	41,000.00	41,000.00	.0
60-435-690 NEW GARBAGE CANS	.00	.00	25,000.00	25,000.00	.0
60-435-700 NEW TRUCK NOTE PAYMENT	.00	.00	30,000.00	30,000.00	.0
60-435-810 MOONGLO CONTACT EXPENSE	.00	2,556.00	38,880.00	36,324.00	6.6
60-435-900 CONTINGENCY	.00	.00	13,375.00	13,375.00	.0
TOTAL SANITATION	24,191.84	82,853.36	598,900.00	516,046.64	13.8

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER</u>					
60-436-100 SALARIES & WAGES	19,232.63	57,697.91	253,680.00	195,982.09	22.7
60-436-210 FICA TAXES	1,398.80	4,183.41	19,407.00	15,223.59	21.6
60-436-215 DENTAL CARE	291.96	729.90	3,545.00	2,815.10	20.6
60-436-220 STATE RETIREMENT	2,203.89	6,504.33	28,361.00	21,856.67	22.9
60-436-240 WORKERS COMPENSATION	525.00	1,550.63	6,646.00	5,095.37	23.3
60-436-250 HEALTH & ACCIDENT INSURANCE	3,443.99	8,161.83	40,646.00	32,484.17	20.1
60-436-260 LIFE INSURANCE	21.76	54.40	261.00	206.60	20.8
60-436-280 UNEMPLOYMENT	14.72	50.84	445.00	394.16	11.4
60-436-290 CHRISTMAS BONUS	480.00	480.00	480.00	.00	100.0
60-436-295 UNIFORM EXPENSE	101.57	416.43	1,000.00	583.57	41.6
60-436-310 OFFICE SUPPLIES PW	248.53	506.10	2,000.00	1,493.90	25.3
60-436-316 CREDIT CARD FEES	680.69	1,959.28	6,500.00	4,540.72	30.1
60-436-320 OPERATING & SPEC DEPT SUPPLIES	684.78	1,207.51	6,500.00	5,292.49	18.6
60-436-340 POWER TO WW PLANT	5,999.30	16,653.85	85,000.00	68,346.15	19.6
60-436-350 GAS & OIL	184.26	359.84	4,500.00	4,140.16	8.0
60-436-370 OFFICE BILLING/POSTAGE	1,042.91	2,833.67	9,000.00	6,166.33	31.5
60-436-435 AUDIT & AIC DUES	.00	266.69	1,663.00	1,396.31	16.0
60-436-460 INSURANCE	.00	19,894.99	41,884.00	21,989.01	47.5
60-436-465 EQUIPMENT REPLACEMENT	.00	.00	20,000.00	20,000.00	.0
60-436-490 PERSONNEL TRAINING	.00	570.00	4,000.00	3,430.00	14.3
60-436-510 TELEPHONE	.00	708.77	5,500.00	4,791.23	12.9
60-436-520 UTILITIES	804.84	2,670.81	7,000.00	4,329.19	38.2
60-436-595 SAFETY	187.70	198.22	2,500.00	2,301.78	7.9
60-436-605 BUILDING MAINTENANCE	562.09	562.09	3,000.00	2,437.91	18.7
60-436-610 REPAIR/MAINT - EQUIPMENT	1,793.17	5,101.44	40,000.00	34,898.56	12.8
60-436-630 PROGRAMMING	.00	.00	3,000.00	3,000.00	.0
60-436-633 STATE PERMITTING-DISCHARGE FEE	.00	.00	3,000.00	3,000.00	.0
60-436-635 IN-HOUSE LAB & TESTING	437.56	3,455.61	16,000.00	12,544.39	21.6
60-436-650 OUTSIDE LAB AND SAMPLES	420.00	1,896.00	10,000.00	8,104.00	19.0
60-436-670 LOSS ON BAD DEBTS - SEWER	.00	.00	2,850.00	2,850.00	.0
60-436-680 TO SAVINGS CAPITAL IMPROVEMEN	.00	.00	83,000.00	83,000.00	.0
60-436-681 G.I.S. - O&M	.00	.00	2,500.00	2,500.00	.0
60-436-683 BOND PAYBACK	.00	.00	952,750.00	952,750.00	.0
60-436-684 BOND BANK FEES/REFINANCE EXP	.00	.00	450.00	450.00	.0
60-436-685 COLLECTION SYSTEM MAINT	.00	1,680.60	40,000.00	38,319.40	4.2
60-436-693 CHEMICALS	12,020.04	33,016.35	144,000.00	110,983.65	22.9
60-436-755 CONTINGENCY (BOND RESERVE)	.00	.00	86,800.00	86,800.00	.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	371.00	371.00	.0
60-436-901 REPLACEMENT STORAGE BUILDINGS	1,604.43	15,895.43	43,102.71	27,207.28	36.9
TOTAL WASTEWATER	54,384.62	189,266.93	2,083,341.71	1,894,074.78	9.1

CITY OF BUHL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING DECEMBER 31, 2023

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER PROJECT EXPENSE</u>					
60-500-510 REPLACE WATER PIPES 23-24	.00	.00	572,180.00	572,180.00	.0
TOTAL WATER PROJECT EXPENSE	.00	.00	572,180.00	572,180.00	.0
<u>SEWER PROJECT EXPENSE</u>					
60-600-990 REPLACE SEWER PIPES 23-24	.00	.00	520,657.00	520,657.00	.0
TOTAL SEWER PROJECT EXPENSE	.00	.00	520,657.00	520,657.00	.0
TOTAL FUND EXPENDITURES	135,187.91	451,171.94	5,285,200.71	4,834,028.77	8.5
NET REVENUE OVER EXPENDITURES	219,397.34	648,458.82	.00	(648,458.82)	.0