

CITY OF BUHL  
 COMBINED CASH INVESTMENT  
 MARCH 31, 2024

COMBINED CASH ACCOUNTS

01-101010	CITY-FIRST FEDERAL CHECKING	7,736,219.09
01-101011	CITY CHECKING	888.22
01-101016	ICCU CD INVESTMENT	370,401.97
01-101018	ICCU 5 YEAR CD'S	589,941.15
01-101023	ICCU CDS AUG 2019	1,129,800.80
01-101024	POLICE FORFEITURE ACCT (1 FED)	5,151.30
01-101026	ICCU CD INVESTMENT 2020	526,044.17
01-101027	FIRE DONATION ICCU CD'S (23)	99,587.76
01-101050	XBP CASH CLEARING	94,929.67
01-101450	RESTRICTED SAVINGS - UTILITIES	( 3,134,649.27)
01-101475	RESTRICTED SAVINGS-GOVT FUNDS	( 672,075.08)
01-107500	CASH CLEARING - UTILITIES	147.70
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	TOTAL COMBINED CASH	6,746,387.48
01-101000	CASH ALLOCATED TO OTHER FUNDS	( 6,746,387.48)
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TOTAL UNALLOCATED CASH .00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	2,053,613.81
15	ALLOCATION TO POLICE FORFEITURE FUND	5,151.30
20	ALLOCATION TO STREET FUND	810,771.61
23	ALLOCATION TO FIRE DONATION REVENUE FUND	99,451.41
25	ALLOCATION TO LIBRARY FUND	91,938.53
28	ALLOCATION TO AIRPORT FUND	105,315.89
30	ALLOCATION TO GENERAL FUND CONTINGENCY FUND	286,486.28
60	ALLOCATION TO UTILITIES FUND	3,293,958.65
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	TOTAL ALLOCATIONS TO OTHER FUNDS	6,746,687.48
	ALLOCATION FROM COMBINED CASH FUND - 01-101000	( 6,746,387.48)
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ZERO PROOF IF ALLOCATIONS BALANCE 300.00

CITY OF BUHL  
 BALANCE SHEET  
 MARCH 31, 2024

GENERAL FUND

ASSETS

10-101000	CASH IN COMBINED CASH FUND	2,053,613.81	
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	78,765.27	
10-111000	TAXES RECEIVABLE	63,522.82	
10-140000	DUE FROM OTHER GOVERNMENTS	156,426.14	
	TOTAL ASSETS		2,673,428.04

LIABILITIES AND EQUITY

LIABILITIES

10-203000	ACCOUNTS PAYABLE	82,184.63	
10-216000	SALARIES & WAGES PAYABLE	49,204.82	
10-217100	FICA PAYABLE	9,956.75	
10-217200	FEDERAL WITHHOLDING PAYABLE	4,082.83	
10-217300	STATE WITHHOLDING PAYABLE	1,916.00	
10-217350	STATE UNEMPLOYMENT PAYABLE	196.47	
10-217400	WORKERS COMPENSATION PAYABLE	( 52,840.84)	
10-217500	RETIREMENT PAYABLE	14,391.62	
10-217550	FIREMEN'S RETIREMENT	305.67	
10-217600	HEALTH INSURANCE	41,327.15	
10-217610	DENTAL INSURANCE	4,000.57	
10-217625	FSA PAYABLE	368.84	
10-217700	LIFE INSURANCE PAYABLE	360.29	
10-217710	AFLAC INSURANCE	173.88	
10-217720	NCPERS & MONY LIFE INS	40.00	
10-217740	WASHINGTON SUPP INSURANCE	79.05	
10-217900	MISC DEDUCTIONS PAYABLE	1,853.18	
10-218200	ADMIN HVAC LIABILITY	7,500.00	
10-221200	P&R SALES TAX PAYABLE	3.66	
10-241200	DEFERRED TAXES RECEIVABLE	59,438.50	
	TOTAL LIABILITIES		224,543.07

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	32,157.79	
	BALANCE - CURRENT DATE		2,448,884.97

CITY OF BUHL  
BALANCE SHEET  
MARCH 31, 2024

GENERAL FUND

TOTAL FUND EQUITY	<hr/>	2,448,884.97
TOTAL LIABILITIES AND EQUITY		<hr/> <hr/>

CITY OF BUHL  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COUNTY TAX REVENUE</u>					
10-311-100	PROPERTY TAX	40,730.07	1,184,688.45	1,938,885.00	754,196.55 61.1
10-311-150	PENALTIES & INTEREST	1,696.46	7,446.02	17,000.00	9,553.98 43.8
10-311-200	TFC PROP TAX-TORT REVENUE	2,119.96	62,653.95	102,602.00	39,948.05 61.1
10-311-305	AG REPLACEMENT REVENUE	.00	95.00	190.00	95.00 50.0
10-311-310	PERS PROP TAX REPLACEMENT REV	.00	16,093.60	32,187.00	16,093.40 50.0
	TOTAL COUNTY TAX REVENUE	44,546.49	1,270,977.02	2,090,864.00	819,886.98 60.8
<u>LICENSE &amp; PERMIT REVENUE</u>					
10-321-100	BUSINESS & FRANCHISE TAXES	.00	33,975.50	70,000.00	36,024.50 48.5
10-321-200	BUSINESS LICENSE PERMITS	.00	210.00	6,000.00	5,790.00 3.5
10-321-400	P&Z - PERMITS	100.00	2,450.00	2,000.00	( 450.00) 122.5
10-321-500	P&Z - BUILDING PERMITS	7,780.79	16,333.86	65,000.00	48,666.14 25.1
10-321-600	ANIMAL LICENSE FEES	149.52	3,154.52	6,000.00	2,845.48 52.6
	TOTAL LICENSE & PERMIT REVENUE	8,030.31	56,123.88	149,000.00	92,876.12 37.7
<u>STATE REVENUE</u>					
10-335-100	STATE LIQUOR APPROPRIATION	.00	23,348.00	60,000.00	36,652.00 38.9
10-335-200	SALES TAX - STATE DISTRIBUTION	.00	273,611.50	571,856.00	298,244.50 47.9
	TOTAL STATE REVENUE	.00	296,959.50	631,856.00	334,896.50 47.0
<u>FINES AND FEE REVENUE</u>					
10-361-100	PD - COURT REVENUES	823.05	7,862.40	15,000.00	7,137.60 52.4
10-361-105	PD - RESTITUTION	54.93	197.07	1,500.00	1,302.93 13.1
10-361-125	PD FEES & MISC REV	55.76	755.76	3,000.00	2,244.24 25.2
10-361-150	CODE ENFORCEMENT FINES	.00	180.00	1,000.00	820.00 18.0
10-361-300	PD - PROPERTY CLEAN UP FINES	.00	.00	1,000.00	1,000.00 .0
10-361-325	DONATIONS-COMMUNITY SERV FUND	.00	.00	100.00	100.00 .0
10-361-800	PD -DRUG AND ALCOHOL TEST FEES	.00	.00	100.00	100.00 .0
	TOTAL FINES AND FEE REVENUE	933.74	8,995.23	21,700.00	12,704.77 41.5

CITY OF BUHL  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GRANT AND OTHER REVENUE</u>					
10-380-100 INTEREST EARNINGS	9,986.75	55,509.96	10,000.00	( 45,509.96)	555.1
10-380-125 INVESTMENT EARNINGS	3,948.24	8,003.56	25,000.00	16,996.44	32.0
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	15,000.00	30,000.00	15,000.00	50.0
10-380-600 ADMIN FEE FROM UTILITIES	1,029.35	6,217.80	13,000.00	6,782.20	47.8
10-380-650 LATE FEE FROM UTILITIES	4,138.55	25,319.51	43,000.00	17,680.49	58.9
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	.00	20,000.00	20,000.00	.00	100.0
10-380-852 BLUE CROSS GRANT-COMP PLAN	.00	30,000.00	30,000.00	.00	100.0
10-380-900 CARRYOVER FROM BEGINNING BAL	.00	.00	418,200.00	418,200.00	.0
10-380-901 MAYOR WALKING BLUE CROSS GRANT	.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	.00	1,000.00	5,000.00	4,000.00	20.0
10-380-915 AT&T TOWER LEASE & POWER USE	1,900.16	12,751.56	23,000.00	10,248.44	55.4
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	5,000.00	50,000.00	45,000.00	10.0
10-380-950 OTHER REVENUE	57.84	233.52	300.00	66.48	77.8
10-380-953 COVID REIMBURSEMENT REVENUE	.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	.00	482.50	.00	( 482.50)	.0
<b>TOTAL GRANT AND OTHER REVENUE</b>	<b>23,560.89</b>	<b>181,518.41</b>	<b>1,037,763.46</b>	<b>856,245.05</b>	<b>17.5</b>
<b>TOTAL FUND REVENUE</b>	<b>77,071.43</b>	<b>1,814,574.04</b>	<b>3,931,183.46</b>	<b>2,116,609.42</b>	<b>46.2</b>

CITY OF BUHL  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE &amp; ADMINISTRATION</u>					
10-415-100 SALARIES & WAGES	22,977.97	105,320.71	215,483.00	110,162.29	48.9
10-415-210 FICA TAXES	1,582.36	7,550.31	16,484.00	8,933.69	45.8
10-415-215 DENTAL CARE	838.71	3,356.69	6,582.00	3,225.31	51.0
10-415-220 STATE RETIREMENT	2,491.54	11,495.85	24,091.00	12,595.15	47.7
10-415-240 WORKERS COMPENSATION	29.87	149.63	388.00	238.37	38.6
10-415-250 HEALTH & ACCIDENT INSURANCE	8,985.76	42,869.61	71,479.00	28,609.39	60.0
10-415-260 LIFE INSURANCE	73.44	293.76	588.00	294.24	50.0
10-415-280 UNEMPLOYMENT	33.21	171.26	373.00	201.74	45.9
10-415-290 CHRISTMAS BONUS	.00	504.00	480.00	( 24.00)	105.0
10-415-310 OFFICE SUPPLIES	1,343.92	5,609.44	7,500.00	1,890.56	74.8
10-415-315 BANK FEES AND CHARGEBACKS	505.57	3,112.72	4,000.00	887.28	77.8
10-415-420 CITY ATTORNEY	1,913.33	11,479.98	22,960.00	11,480.02	50.0
10-415-425 PROSECUTING ATTORNEY FEES	1,250.00	7,500.00	15,000.00	7,500.00	50.0
10-415-435 AUDIT, AIC & CHAMBER DUES	.00	2,488.85	2,313.00	( 175.85)	107.6
10-415-436 AUDIT/AIC/LIABILITY INS-LIBRAR	2,262.47	6,388.77	3,326.00	( 3,062.77)	192.1
10-415-437 AUDIT/AIC/LIABILITY INS-FIRE	3,020.84	7,905.48	11,123.00	3,217.52	71.1
10-415-440 LEGAL PUBLICATIONS	696.33	3,092.90	3,000.00	( 92.90)	103.1
10-415-450 COUNCIL EXPENSE	.00	986.80	4,000.00	3,013.20	24.7
10-415-460 LIABILITY INSURANCE	5,118.29	10,236.58	10,776.00	539.42	95.0
10-415-465 SOFTWARE PURCHASES/MAINTENANCE	346.48	6,496.41	8,000.00	1,503.59	81.2
10-415-470 TRAINING & MEETINGS-CITY CLERK	28.32	316.10	5,000.00	4,683.90	6.3
10-415-475 MAYOR EXPENSE	219.91	509.19	3,500.00	2,990.81	14.6
10-415-500 JANITORIAL SERVICES	500.00	3,950.00	8,400.00	4,450.00	47.0
10-415-510 TELEPHONE - CABLE ONE	392.14	2,251.42	5,500.00	3,248.58	40.9
10-415-515 ORDINANCE CODIFICATION	.00	692.59	2,500.00	1,807.41	27.7
10-415-520 UTILITIES-GAS/ELECT	1,340.60	8,778.00	16,000.00	7,222.00	54.9
10-415-530 EQUIPMENT REPLACEMENT	.00	.00	5,000.00	5,000.00	.0
10-415-580 OFFICE EQUIPMENT EXPENSE	.00	2,649.39	5,000.00	2,350.61	53.0
10-415-585 CITY ENGINEER	2,840.17	17,041.02	34,082.00	17,040.98	50.0
10-415-586 SO. IDAHO RURAL DEVEL CONTRIB	.00	2,600.00	2,600.00	.00	100.0
10-415-590 BUILDING-GROUNDS	1,555.55	6,651.15	5,000.00	( 1,651.15)	133.0
10-415-592 BUILDING MAINTENANCE-FIRE DEPT	214.64	3,650.53	6,100.00	2,449.47	59.8
10-415-593 BUILDING UPGRADE SET ASIDE	625.00	3,750.00	7,500.00	3,750.00	50.0
10-415-595 SET ASIDE FOR WATER HEATER	625.00	3,750.00	7,500.00	3,750.00	50.0
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	190.00	750.00	2,000.00	1,250.00	37.5
10-415-630 FIREWORKS	.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	1,824.00	1,824.00	5,500.00	3,676.00	33.2
10-415-826 BRFPD CONTRACT FOR SERVICES	.00	144,847.50	289,695.00	144,847.50	50.0
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
10-415-925 BLUE CROSS GRANT EXP-COMP PLAN	.00	.00	30,000.00	30,000.00	.0
10-415-950 QUINT PURCHASE & PMT TO BRFPD	.00	300,000.00	300,000.00	.00	100.0
<b>TOTAL FINANCE &amp; ADMINISTRATION</b>	<b>63,825.42</b>	<b>766,658.02</b>	<b>1,255,804.46</b>	<b>489,146.44</b>	<b>61.1</b>

CITY OF BUHL  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
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FUND TRANSFERS

10-416-250	PROP TAX ALLOCATION TO STREETS	5,880.92	164,748.92	284,626.00	119,877.08	57.9
10-416-300	PROP TAX ALLOCATION TO LIBRARY	4,079.80	120,575.96	186,132.00	65,556.04	64.8
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	51.65	1,526.62	2,500.00	973.38	61.1
TOTAL FUND TRANSFERS		10,012.37	286,851.50	484,581.00	197,729.50	59.2

PLANNING & ZONING

10-417-100	SALARIES & WAGES	3,148.80	13,644.80	27,290.00	13,645.20	50.0
10-417-210	FICA/MEDICARE TAXES	208.53	924.33	2,088.00	1,163.67	44.3
10-417-215	DENTAL CARE	82.98	331.92	1,213.00	881.08	27.4
10-417-220	STATE RETIREMENT	352.02	1,536.16	3,051.00	1,514.84	50.4
10-417-240	WORKERS COMPENSATION	4.35	20.44	50.00	29.56	40.9
10-417-250	HEALTH & ACCIDENT INSURANCE	1,078.24	4,219.55	14,021.00	9,801.45	30.1
10-417-260	LIFE INSURANCE	.00	.00	65.00	65.00	.0
10-417-280	UNEMPLOYMENT	10.35	38.43	56.00	17.57	68.6
10-417-290	CHRISTMAS BONUS	.00	96.00	240.00	144.00	40.0
10-417-300	CONTRACT LABOR - P&Z	270.00	1,275.00	.00	( 1,275.00)	.0
10-417-310	OFFICE SUPPLIES	79.89	1,388.06	1,000.00	( 388.06)	138.8
10-417-450	LEGAL POSTINGS	143.19	1,021.67	1,200.00	178.33	85.1
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	.00	17.36	800.00	782.64	2.2
TOTAL PLANNING & ZONING		5,378.35	24,954.72	53,374.00	28,419.28	46.8

BUILDING & INSPECTION

10-418-300	CONTRACT LABOR - BLDG DEPT	6,188.30	15,620.15	45,500.00	29,879.85	34.3
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	44.91	314.19	1,500.00	1,185.81	21.0
10-418-500	FIELD SUPPLIES/TOOLS	.00	.00	300.00	300.00	.0
TOTAL BUILDING & INSPECTION		6,233.21	15,934.34	47,650.00	31,715.66	33.4

CITY OF BUHL  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY SERVICE</u>					
10-420-100 SALARIES & WAGES	5,709.62	24,741.62	49,489.00	24,747.38	50.0
10-420-210 FICA/MEDICARE TAXES	436.80	1,901.98	3,786.00	1,884.02	50.2
10-420-215 DENTAL CARE	63.84	255.36	536.00	280.64	47.6
10-420-220 STATE RETIREMENT	638.34	2,779.56	5,533.00	2,753.44	50.2
10-420-240 WORKERS COMPENSATION	74.97	331.05	719.00	387.95	46.0
10-420-250 HEALTH & ACCIDENT INSURANCE	858.81	3,360.91	7,076.00	3,715.09	47.5
10-420-260 LIFE INSURANCE	8.16	32.64	65.00	32.36	50.2
10-420-280 UNEMPLOYMENT	18.75	69.44	102.00	32.56	68.1
10-420-290 CHRISTMAS BONUS	( 30.09)	89.91	120.00	30.09	74.9
10-420-310 OFFICE SUPPLIES	.00	165.13	700.00	534.87	23.6
10-420-350 POSTAGE/TELEPHONE	44.91	323.68	1,700.00	1,376.32	19.0
10-420-450 OPERATING EXPENSE	.00	41.14	2,000.00	1,958.86	2.1
10-420-490 GAS & OIL	114.02	1,191.94	1,500.00	308.06	79.5
10-420-500 EQUIPMT MAINT/REPAIR/REPLACMT	.00	37.51	1,500.00	1,462.49	2.5
10-420-510 UNIFORM EXPENSE	.00	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	94.31	1,753.25	6,000.00	4,246.75	29.2
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	8,032.44	37,265.09	91,276.00	54,010.91	40.8



CITY OF BUHL  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-421-100 SALARIES & WAGES	71,325.23	286,586.72	653,156.00	366,569.28	43.9
10-421-210 FICA TAXES	5,206.04	21,019.35	49,966.00	28,946.65	42.1
10-421-215 DENTAL CARE	759.22	3,209.63	8,680.00	5,470.37	37.0
10-421-220 STATE RETIREMENT	8,941.83	36,963.27	84,929.00	47,965.73	43.5
10-421-240 WORKERS COMPENSATION	2,067.86	8,522.39	20,294.00	11,771.61	42.0
10-421-250 HEALTH & ACCIDENT INSURANCE	9,671.33	39,455.22	103,521.00	64,065.78	38.1
10-421-260 LIFE INSURANCE	76.16	323.68	783.00	459.32	41.3
10-421-280 UNEMPLOYMENT	140.95	651.64	1,188.00	536.36	54.9
10-421-285 K-9 MAINTENANCE	70.47	1,244.48	3,234.00	1,989.52	38.5
10-421-290 CHRISTMAS BONUS	.00	1,010.00	1,440.00	430.00	70.1
10-421-303 UNIFORM GENERAL	1,655.00	4,348.07	8,000.00	3,651.93	54.4
10-421-310 OFFICE SUPPLIES	.00	689.62	5,500.00	4,810.38	12.5
10-421-320 EQUIPMENT	.00	2,431.61	3,500.00	1,068.39	69.5
10-421-325 ADM OPERATING EXPENSE	85.53	3,689.79	5,750.00	2,060.21	64.2
10-421-330 INVEST OPERATE EXPENSE	318.54	1,284.16	3,000.00	1,715.84	42.8
10-421-335 VEHICLE PURCHASE	.00	54,058.69	57,000.00	2,941.31	94.8
10-421-340 PATROL OPERATING EXPENSE	.00	4,114.52	4,629.00	514.48	88.9
10-421-350 RECORDS OPERATING EXPENSE	568.47	19,468.17	30,411.00	10,942.83	64.0
10-421-490 PERSONNEL TRAINING	.00	6,174.70	14,000.00	7,825.30	44.1
10-421-510 COMMUNICATIONS/TELEPHONE	1,200.40	7,507.41	15,200.00	7,692.59	49.4
10-421-520 BUILDING MAINTENANCE	2,407.77	11,646.35	32,000.00	20,353.65	36.4
10-421-600 REPAIR/MAINT - AUTOMOTIVE EQP	137.36	2,339.44	9,000.00	6,660.56	26.0
10-421-605 FUELS AND OIL	1,576.82	10,173.89	47,190.00	37,016.11	21.6
10-421-640 SIRCOMM	.00	23,971.00	47,942.00	23,971.00	50.0
10-421-650 LIVE SCAN PRINTER EXPENSE	.00	.00	2,181.00	2,181.00	.0
10-421-790 DRUG AND ALCOHOL TEST	.00	605.85	600.00	( 5.85)	101.0
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	50.00	5,000.00	4,950.00	1.0
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
10-421-970 MIICOR SERVER UPGRADE	1,824.00	1,824.00	.00	( 1,824.00)	.0
10-421-982 BUILDING REMODEL	2,194.10	2,194.10	350,000.00	347,805.90	.6
<b>TOTAL POLICE DEPARTMENT</b>	<b>110,227.08</b>	<b>577,653.25</b>	<b>1,669,762.00</b>	<b>1,092,108.75</b>	<b>34.6</b>

CITY OF BUHL  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-438-100 SALARIES & WAGES	8,778.00	37,818.00	90,714.00	52,896.00	41.7
10-438-120 ADDITIONAL DEPARTMENT SALARIES	.00	.00	61,072.00	61,072.00	.0
10-438-210 FICA TAXES	662.68	2,886.25	11,612.00	8,725.75	24.9
10-438-215 DENTAL CARE	127.68	510.72	1,072.00	561.28	47.6
10-438-220 STATE RETIREMENT	973.98	4,240.71	8,441.00	4,200.29	50.2
10-438-240 WORKERS COMPENSATION	273.25	1,289.00	6,118.00	4,829.00	21.1
10-438-250 HEALTH & ACCIDENT INSURANCE	1,717.62	6,721.82	14,152.00	7,430.18	47.5
10-438-260 LIFE INSURANCE	16.32	65.28	131.00	65.72	49.8
10-438-280 UNEMPLOYMENT	18.39	95.74	314.00	218.26	30.5
10-438-290 CHRISTMAS BONUS	.00	180.00	360.00	180.00	50.0
10-438-295 UNIFORM EXPENSE	.00	44.99	750.00	705.01	6.0
10-438-320 OPERATING & SPEC DEPT SUPPLIES	149.67	814.85	5,500.00	4,685.15	14.8
10-438-350 GAS & OIL	34.00	1,353.75	5,000.00	3,646.25	27.1
10-438-380 SPRAYING	225.00	225.00	4,250.00	4,025.00	5.3
10-438-490 PERSONNEL TRAINING	.00	2,412.52	3,000.00	587.48	80.4
10-438-510 TELEPHONE	89.82	792.49	1,200.00	407.51	66.0
10-438-520 UTILITIES	431.74	2,281.21	3,500.00	1,218.79	65.2
10-438-580 PARKS & TREE COMMITTEE	.00	.00	1,500.00	1,500.00	.0
10-438-585 BUILDING MAINTENANCE	89.00	106.46	1,500.00	1,393.54	7.1
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	94.95	258.18	750.00	491.82	34.4
10-438-600 PARK SIDEWALK REPAIRS	.00	.00	5,000.00	5,000.00	.0
10-438-610 EQUIPMENT MAINTENANCE	360.04	615.58	5,000.00	4,384.42	12.3
10-438-872 PARK EQUIP REPLACEMENT	.00	.00	12,500.00	12,500.00	.0
<b>TOTAL PARKS</b>	<b>14,042.14</b>	<b>64,850.80</b>	<b>252,936.00</b>	<b>188,085.20</b>	<b>25.6</b>
<u>RECREATION</u>					
10-439-320 OPERATING & SPEC DEPT SUPPLIES	279.42	346.17	10,000.00	9,653.83	3.5
10-439-510 TELEPHONE	16.90	117.94	300.00	182.06	39.3
10-439-520 UTILITIES	105.18	1,747.67	10,000.00	8,252.33	17.5
10-439-610 EQUIPMENT MAINTENANCE	5,326.75	6,036.75	10,000.00	3,963.25	60.4
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
<b>TOTAL RECREATION</b>	<b>5,728.25</b>	<b>8,248.53</b>	<b>75,800.00</b>	<b>67,551.47</b>	<b>10.9</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>223,479.26</b>	<b>1,782,416.25</b>	<b>3,931,183.46</b>	<b>2,148,767.21</b>	<b>45.3</b>

CITY OF BUHL  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	( 146,407.83)	32,157.79	.00	( 32,157.79)	.0

CITY OF BUHL  
BALANCE SHEET  
MARCH 31, 2024

POLICE FORFEITURE FUND

ASSETS

15-101000	CASH IN COMBINED CASH FUND	5,151.30	
	TOTAL ASSETS		5,151.30

LIABILITIES AND EQUITY

FUND EQUITY

	FUND BALANCE:		
15-271300	FUND BAL - ASSIGNED	5,139.78	
	REVENUE OVER EXPENDITURES - YTD	11.52	
	BALANCE - CURRENT DATE	5,151.30	
	TOTAL FUND EQUITY		5,151.30
	TOTAL LIABILITIES AND EQUITY		5,151.30

CITY OF BUHL  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING MARCH 31, 2024

POLICE FORFEITURE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>SOURCE 300</u>					
15-300-100 INTEREST	1.84	11.52	10.00	( 1.52)	115.2
15-300-200 ASSET FORFEITURES	.00	.00	100.00	100.00	.0
TOTAL SOURCE 300	<u>1.84</u>	<u>11.52</u>	<u>110.00</u>	<u>98.48</u>	<u>10.5</u>
TOTAL FUND REVENUE	<u>1.84</u>	<u>11.52</u>	<u>110.00</u>	<u>98.48</u>	<u>10.5</u>

CITY OF BUHL  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING MARCH 31, 2024

POLICE FORFEITURE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
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	<u>.00</u>	<u>.00</u>	<u>110.00</u>	<u>110.00</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>110.00</u>	<u>110.00</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>1.84</u>	<u>11.52</u>	<u>.00</u>	<u>( 11.52)</u>	<u>.0</u>

CITY OF BUHL  
 BALANCE SHEET  
 MARCH 31, 2024

STREET FUND

ASSETS

20-101000	CASH IN COMBINED CASH FUND	810,771.61	
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		1,185,742.63

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	230,011.08	
	BALANCE - CURRENT DATE	1,174,716.00	
	TOTAL FUND EQUITY		1,174,716.00
	TOTAL LIABILITIES AND EQUITY		1,185,742.63

CITY OF BUHL  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
20-300-100 TFC PROPERTY TAX SHARE	5,880.92	173,806.94	284,626.00	110,819.06	61.1
20-300-175 TFC HWY TAX APPORTIONMENT	2,732.63	76,913.70	100,000.00	23,086.30	76.9
20-300-200 INTEREST EARNINGS	3,511.20	19,022.10	1,000.00	( 18,022.10)	1902.2
20-300-300 HIGHWAY DISTRIBUTION	.00	91,850.17	173,320.00	81,469.83	53.0
20-300-310 HIGHWAY DISTRIB (2016 HB312)	.00	27,848.45	51,580.00	23,731.55	54.0
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	62,679.64	110,762.00	48,082.36	56.6
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	140,128.75	280,617.53	.00	( 280,617.53)	.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
20-300-950 OTHER REVENUE	.00	462.87	.00	( 462.87)	.0
20-300-960 GRANT REVENUE	.00	.00	100,000.00	100,000.00	.0
20-300-976 GAIN ON SALE OF ASSETS	.00	2,134.75	.00	( 2,134.75)	.0
TOTAL REVENUE	152,253.50	758,515.30	1,482,399.00	723,883.70	51.2
TOTAL FUND REVENUE	152,253.50	758,515.30	1,482,399.00	723,883.70	51.2



CITY OF BUHL  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HIGHWAYS &amp; STREETS</u>					
20-431-100 SALARIES & WAGES	15,683.03	67,959.18	181,684.00	113,724.82	37.4
20-431-210 FICA TAXES	1,173.69	5,118.96	13,899.00	8,780.04	36.8
20-431-215 DENTAL CARE	231.39	925.56	2,480.00	1,554.44	37.3
20-431-220 STATE RETIREMENT	1,753.37	7,638.11	20,312.00	12,673.89	37.6
20-431-240 WORKERS COMPENSATION	637.53	3,002.34	10,338.00	7,335.66	29.0
20-431-250 HEALTH & ACCIDENT INSURANCE	3,065.42	11,996.26	32,332.00	20,335.74	37.1
20-431-260 LIFE INSURANCE	24.48	97.92	261.00	163.08	37.5
20-431-280 UNEMPLOYMENT	22.38	150.59	372.00	221.41	40.5
20-431-290 CHRISTMAS BONUS	.00	360.00	360.00	.00	100.0
20-431-295 UNIFORM EXPENSE	119.92	424.84	1,000.00	575.16	42.5
20-431-310 OFFICE SUPPLIES	76.22	335.60	1,000.00	664.40	33.6
20-431-320 OPERATING & SPEC DEPT SUPPLIES	140.67	1,115.33	4,200.00	3,084.67	26.6
20-431-350 GAS & OIL	462.88	3,622.64	22,500.00	18,877.36	16.1
20-431-435 AUDIT & AIC DUES	.00	1,863.83	1,663.00	( 200.83)	112.1
20-431-460 INSURANCE	1,982.08	3,964.16	4,173.00	208.84	95.0
20-431-490 PERSONNEL TRAINING	291.52	636.52	2,000.00	1,363.48	31.8
20-431-510 TELEPHONE	191.67	1,180.63	1,500.00	319.37	78.7
20-431-520 UTILITIES	.00	1,459.43	3,500.00	2,040.57	41.7
20-431-595 SAFETY	.00	814.72	2,000.00	1,185.28	40.7
20-431-605 G.I.S. ANNUAL EXPENSE	2,300.00	7,195.00	3,000.00	( 4,195.00)	239.8
20-431-610 EQUIPMENT MAINTENANCE	453.25	11,961.69	27,500.00	15,538.31	43.5
20-431-630 STREET LIGHTING	3,474.41	32,060.20	50,000.00	17,939.80	64.1
20-431-640 STREET MAINTENANCE	2,720.95	26,983.16	160,000.00	133,016.84	16.9
20-431-645 ENGINERRING	.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
20-431-915 SAFE KIDS PROJ (WALKING PATH)	17,343.63	17,343.63	.00	( 17,343.63)	.0
20-431-916 TAP 1 & 2 EXPENSE	6,780.20	287,563.18	150,000.00	( 137,563.18)	191.7
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	29,739.49	348,351.00	318,611.51	8.5
20-431-955 TRAFFIC STUDY	2,110.87	2,967.87	50,000.00	47,032.13	5.9
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	61,039.56	528,504.22	1,482,399.00	953,894.78	35.7
TOTAL FUND EXPENDITURES	61,039.56	528,504.22	1,482,399.00	953,894.78	35.7
NET REVENUE OVER EXPENDITURES	91,213.94	230,011.08	.00	( 230,011.08)	.0

CITY OF BUHL  
BALANCE SHEET  
MARCH 31, 2024

FIRE DONATION REVENUE FUND

<u>ASSETS</u>			
23-101000	CASH IN COMBINED CASH FUND	99,451.41	
	TOTAL ASSETS		99,451.41
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
	FUND BALANCE:		
23-271300	FUND BAL - ASSIGNED	113,846.10	
	REVENUE OVER EXPENDITURES - YTD	( 14,394.69)	
	BALANCE - CURRENT DATE	99,451.41	
	TOTAL FUND EQUITY		99,451.41
	TOTAL LIABILITIES AND EQUITY		99,451.41

CITY OF BUHL  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING MARCH 31, 2024

FIRE DONATION REVENUE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>REVENUE</u>					
23-300-225 INVESTMENT EARNINGS	137.59	274.99	.00	( 274.99)	.0
23-300-900 CARRYOVER FROM BEGINNING BAL	.00	.00	125,000.00	125,000.00	.0
TOTAL REVENUE	<u>137.59</u>	<u>274.99</u>	<u>125,000.00</u>	<u>124,725.01</u>	<u>.2</u>
TOTAL FUND REVENUE	<u>137.59</u>	<u>274.99</u>	<u>125,000.00</u>	<u>124,725.01</u>	<u>.2</u>

CITY OF BUHL  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING MARCH 31, 2024

FIRE DONATION REVENUE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
23-400-791 TRANSFER TO BRFPD	14,669.68	14,669.68	125,000.00	110,330.32	11.7
TOTAL EXPENDITURES	14,669.68	14,669.68	125,000.00	110,330.32	11.7
TOTAL FUND EXPENDITURES	14,669.68	14,669.68	125,000.00	110,330.32	11.7
NET REVENUE OVER EXPENDITURES	( 14,532.09)	( 14,394.69)	.00	14,394.69	.0

CITY OF BUHL  
 BALANCE SHEET  
 MARCH 31, 2024

LIBRARY FUND

ASSETS

25-101000	CASH IN COMBINED CASH FUND	91,938.53	
25-103000	PETTY CASH (TIL)	25.00	
25-104000	PETTY CASH	300.00	
25-111000	TAXES RECEIVABLE	7,447.96	
	TOTAL ASSETS		99,711.49

LIABILITIES AND EQUITY

LIABILITIES

25-221200	SALES TAX PAYABLE	99.76	
25-241200	DEFERRED TAXES RECEIVABLE	6,969.08	
	TOTAL LIABILITIES		7,068.84

FUND EQUITY

FUND BALANCE:

25-271100	FUND BAL - RESTRICTED	56,685.00	
25-271300	FUND BAL - ASSIGNED	16,719.85	
	REVENUE OVER EXPENDITURES - YTD	19,237.80	
	BALANCE - CURRENT DATE	92,642.65	
	TOTAL FUND EQUITY		92,642.65
	TOTAL LIABILITIES AND EQUITY		99,711.49

CITY OF BUHL  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

LIBRARY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAX REVENUE</u>					
25-311-100 TFC PROPERTY TAX SHARE	4,079.80	120,575.96	186,132.00	65,556.04	64.8
TOTAL TAX REVENUE	4,079.80	120,575.96	186,132.00	65,556.04	64.8
<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>					
25-340-150 OVER/SHORT FINES	2.20	2.20	.00	( 2.20)	.0
25-340-155 BOOK SALE REVENUE	.00	.00	600.00	600.00	.0
25-340-200 RURAL PATRON FEES	198.12	1,867.98	2,000.00	132.02	93.4
25-340-300 BOOK REPLACEMENT	19.14	49.14	200.00	150.86	24.6
25-340-400 COPIES	175.82	1,124.84	2,000.00	875.16	56.2
25-340-750 FAX / SALE OF SUPPLIES	25.03	338.13	120.00	( 218.13)	281.8
TOTAL CHARGES FOR SERVICES	420.31	3,382.29	4,920.00	1,537.71	68.8
<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	3,000.00	6,223.81	100,000.00	93,776.19	6.2
25-376-500 DONATIONS	3.50	1,156.99	7,000.00	5,843.01	16.5
TOTAL DONATIONS FROM PRIVATE SOURCES	3,003.50	7,380.80	142,000.00	134,619.20	5.2
<u>OTHER REVENUE</u>					
25-380-100 INTEREST EARNINGS	532.11	1,894.75	100.00	( 1,794.75)	1894.8
25-380-150 STATE BROADBAND REIMBURSEMENT	.00	.00	500.00	500.00	.0
25-380-700 FOUNDATION INCOME	.00	16,000.00	24,000.00	8,000.00	66.7
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	532.11	17,932.49	36,600.00	18,667.51	49.0
TOTAL FUND REVENUE	8,035.72	149,271.54	380,975.00	231,703.46	39.2

CITY OF BUHL  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

LIBRARY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
25-461-100 SALARIES	15,277.15	66,483.18	142,153.00	75,669.82	46.8
25-461-210 FICA TAXES	1,133.03	4,988.91	10,875.00	5,886.09	45.9
25-461-215 DENTAL CARE	180.21	720.84	1,514.00	793.16	47.6
25-461-220 STATE RETIREMENT	1,152.18	5,019.62	9,986.00	4,966.38	50.3
25-461-240 WORKERS COMPENSATION	21.05	99.73	255.00	155.27	39.1
25-461-250 HEALTH INSURANCE	2,131.64	8,341.77	17,561.00	9,219.23	47.5
25-461-260 LIFE INSURANCE	24.48	97.92	130.00	32.08	75.3
25-461-280 UNEMPLOYMENT	30.71	167.43	284.00	116.57	59.0
25-461-290 CHRISTMAS BONUS	.00	560.00	745.00	185.00	75.2
25-461-310 OFFICE SUPPLIES / ADM. COST	114.04	1,167.02	3,800.00	2,632.98	30.7
25-461-312 MEMBERSHIP/CONTRACT FEES	469.19	5,005.83	5,350.00	344.17	93.6
25-461-320 SANITATION SUPPLIES	117.16	244.07	1,200.00	955.93	20.3
25-461-330 ILL EXPENSE	84.28	469.31	1,500.00	1,030.69	31.3
25-461-340 BUILDING MAINTENANCE	907.49	4,752.99	9,000.00	4,247.01	52.8
25-461-350 TRAVEL & CONT. ED	716.92	1,923.15	3,552.00	1,628.85	54.1
25-461-380 PROCESSING SUPPLIES	.00	2,191.81	4,000.00	1,808.19	54.8
25-461-390 REPAIR/REPLACE MATERIALS	.00	53.80	150.00	96.20	35.9
25-461-490 HEAT	159.11	936.13	1,200.00	263.87	78.0
25-461-497 PROGRAMMING	326.18	842.13	3,000.00	2,157.87	28.1
25-461-500 ELECTRICITY	222.59	1,440.78	3,500.00	2,059.22	41.2
25-461-510 TELEPHONE	( 575.06)	362.74	720.00	357.26	50.4
25-461-525 FURNISHINGS	.00	385.05	1,000.00	614.95	38.5
25-461-629 LIBRARY OF THINGS COLLECTION	.00	.00	500.00	500.00	.0
25-461-630 ADVERTISING	.00	94.04	1,000.00	905.96	9.4
25-461-638 HOMLING EXPENSE	1,286.22	7,405.13	15,000.00	7,594.87	49.4
25-461-640 SUMMER READING PROGRAM	.00	.00	1,000.00	1,000.00	.0
25-461-641 EXPENSE OF DONATION REVENUE	299.24	471.89	7,000.00	6,528.11	6.7
25-461-643 OCLC WORLD CAT	.00	.00	1,200.00	1,200.00	.0
25-461-646 TECHNOLOGY	96.94	336.72	2,600.00	2,263.28	13.0
25-461-649 LIBRARY MANAGEMENT SOFTWARE	.00	.00	6,000.00	6,000.00	.0
25-461-650 FUNDRAISING EXPENSES	.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	993.40	3,175.79	50,000.00	46,824.21	6.4
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	.00	2,772.05	2,000.00	( 772.05)	138.6
<b>TOTAL LIBRARY</b>	<b>25,168.15</b>	<b>130,033.74</b>	<b>380,975.00</b>	<b>250,941.26</b>	<b>34.1</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>25,168.15</b>	<b>130,033.74</b>	<b>380,975.00</b>	<b>250,941.26</b>	<b>34.1</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 17,132.43)</b>	<b>19,237.80</b>	<b>.00</b>	<b>( 19,237.80)</b>	<b>.0</b>

CITY OF BUHL  
BALANCE SHEET  
MARCH 31, 2024

JOINT FIRE SUPPRESSION FUND

LIABILITIES AND EQUITY

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		.00



CITY OF BUHL  
BALANCE SHEET  
MARCH 31, 2024

AIRPORT FUND

ASSETS

28-101000	CASH IN COMBINED CASH FUND		105,315.89	
	TOTAL ASSETS			105,315.89

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	1.96		
	REVENUE OVER EXPENDITURES - YTD	20,394.86		
	BALANCE - CURRENT DATE		105,315.89	
	TOTAL FUND EQUITY			105,315.89
	TOTAL LIABILITIES AND EQUITY			105,315.89

CITY OF BUHL  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

AIRPORT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
28-300-100 HANGAR LEASE	( 1,475.00)	18,254.00	18,144.00	( 110.00)	100.6
28-300-200 FBO LEASE	200.00	1,200.00	2,400.00	1,200.00	50.0
28-300-300 LAND LEASE	1,475.00	6,275.00	6,275.00	.00	100.0
28-300-350 AG SPRAYER LEASE	.00	.00	6,000.00	6,000.00	.0
28-300-500 INTEREST EARNINGS	449.52	2,775.76	.00	( 2,775.76)	.0
28-300-520 COURTESY CAR	.00	99.79	100.00	.21	99.8
28-300-700 TFC PROP TAX-BUHL CITY CONTRIB	51.65	1,526.62	2,500.00	973.38	61.1
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	25,701.30	35,000.00	9,298.70	73.4
28-300-876 FEDERAL STIMULUS 018-2021	5,769.13	5,769.13	7,230.00	1,460.87	79.8
28-300-877 AIP FUNDS	7,710.07	18,914.81	57,953.00	39,038.19	32.6
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	15,177.35	27,000.00	11,822.65	56.2
<b>TOTAL REVENUE</b>	<b>14,180.37</b>	<b>95,693.76</b>	<b>213,618.00</b>	<b>117,924.24</b>	<b>44.8</b>
<b>TOTAL FUND REVENUE</b>	<b>14,180.37</b>	<b>95,693.76</b>	<b>213,618.00</b>	<b>117,924.24</b>	<b>44.8</b>

CITY OF BUHL  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

AIRPORT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>AIRPORT</u>					
28-437-320 LOUNGE SUPPLIES	.00	82.64	500.00	417.36	16.5
28-437-380 WEED CONTROL	.00	.00	5,000.00	5,000.00	.0
28-437-460 INSURANCE	431.70	863.40	909.00	45.60	95.0
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	177.77	1,500.00	1,322.23	11.9
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	84.74	2,000.00	1,915.26	4.2
28-437-680 WATER SHARES	.00	1,302.00	1,200.00	( 102.00)	108.5
28-437-690 MISC SERVICES & CHARGES	.00	281.98	.00	( 281.98)	.0
28-437-695 ELECTRICITY	554.38	3,058.38	4,500.00	1,441.62	68.0
28-437-711 AIP FUNDS	.00	8,567.50	78,969.00	70,401.50	10.9
28-437-712 BEACON LIGHT PROJECT	.00	31,730.88	35,000.00	3,269.12	90.7
28-437-713 POWER POLE RELOCATION PROJECT	.00	29,142.00	30,000.00	858.00	97.1
28-437-720 GRANT EXPENDITURE (FED STIM)	.00	.00	34,230.00	34,230.00	.0
TOTAL AIRPORT	986.08	75,298.90	213,618.00	138,319.10	35.3
TOTAL FUND EXPENDITURES	986.08	75,298.90	213,618.00	138,319.10	35.3
NET REVENUE OVER EXPENDITURES	13,194.29	20,394.86	.00	( 20,394.86)	.0

CITY OF BUHL  
 BALANCE SHEET  
 MARCH 31, 2024

GENERAL FUND CONTINGENCY FUND

ASSETS

30-101000	CASH IN COMBINED CASH FUND		286,486.28
	TOTAL ASSETS		<u>286,486.28</u>

LIABILITIES AND EQUITY

FUND EQUITY

	FUND BALANCE:		
30-271300	FUND BAL - ASSIGNED	278,161.39	
	REVENUE OVER EXPENDITURES - YTD	<u>8,324.89</u>	
	BALANCE - CURRENT DATE		<u>286,486.28</u>
	TOTAL FUND EQUITY		<u>286,486.28</u>
	TOTAL LIABILITIES AND EQUITY		<u>286,486.28</u>

CITY OF BUHL  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING MARCH 31, 2024

GENERAL FUND CONTINGENCY FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>REVENUE</u>					
30-300-200 INTEREST- DEBT SERVICE	1,391.17	8,324.89	.00	( 8,324.89)	.0
30-300-900 CARRYOVER	.00	.00	100,000.00	100,000.00	.0
TOTAL REVENUE	<u>1,391.17</u>	<u>8,324.89</u>	<u>100,000.00</u>	<u>91,675.11</u>	<u>8.3</u>
TOTAL FUND REVENUE	<u>1,391.17</u>	<u>8,324.89</u>	<u>100,000.00</u>	<u>91,675.11</u>	<u>8.3</u>

CITY OF BUHL  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

GENERAL FUND CONTINGENCY FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<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	1,391.17	8,324.89	.00	( 8,324.89)	.0

CITY OF BUHL  
 BALANCE SHEET  
 MARCH 31, 2024

UTILITIES FUND

ASSETS

60-101000	CASH IN COMBINED CASH FUND	3,293,958.65
60-108000	WATER CAPITAL RESERVE	174,663.74
60-108010	INFRASTRUCTURE RESERVE-WATER	320,178.45
60-108070	SRF 2012 REFUNDING - RESERVE	306,553.18
60-108150	SEWER CAPITAL RESERVE	113,130.31
60-108160	INFRASTRUCTURE RESERVE-SEWER	186,773.52
60-108170	SEWER SAVINGS LREPC	425,765.35
60-108200	SANITATION CAPITAL RESERVE	88,233.26
60-108230	WATER 2015 BOND - RESERVE	462,341.92
60-108250	SEWER 2015 BOND - RESERVE	1,057,009.54
60-115000	ACCOUNTS RECEIVABLE-WATER	134,277.35
60-115500	ACCOUNTS RECEIVABLE-SEWER	71,758.54
60-115550	ACCOUNTS RECEIVABLE-SANITATION	45,558.37
60-115575	ACCOUNTS RECEIVABLE-BOND PMTS	157,627.41
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 30,055,720.19

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	23,451.43
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 15,639,888.69

FUND EQUITY

CITY OF BUHL  
BALANCE SHEET  
MARCH 31, 2024

UTILITIES FUND

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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	<u>814,102.10</u>
BALANCE - CURRENT DATE	<u>14,415,831.50</u>
TOTAL FUND EQUITY	<u>14,415,831.50</u>
TOTAL LIABILITIES AND EQUITY	<u><u>30,055,720.19</u></u>



CITY OF BUHL  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
60-345-100	26,940.92	186,470.12	449,829.00	263,358.88	41.5
60-345-125	19,203.58	114,993.25	224,493.00	109,499.75	51.2
60-345-150	1,235.22	7,461.33	16,300.00	8,838.67	45.8
60-345-300	11,167.00	11,167.00	11,300.00	133.00	98.8
60-345-350	45,353.64	271,570.70	526,000.00	254,429.30	51.6
60-345-400	5,120.13	30,613.82	60,000.00	29,386.18	51.0
60-345-425	5,975.46	35,778.19	69,000.00	33,221.81	51.9
60-345-600	4,500.00	6,000.00	23,000.00	17,000.00	26.1
60-345-675	.00	724.80	8,000.00	7,275.20	9.1
60-345-700	6,569.44	38,515.94	1,200.00	( 37,315.94)	3209.7
60-345-705	6,956.76	13,810.29	21,000.00	7,189.71	65.8
60-345-706	.00	.00	306,553.18	306,553.18	.0
60-345-900	.00	.00	100,000.00	100,000.00	.0
60-345-974	.00	.00	83,000.00	83,000.00	.0
60-345-975	.00	968.13	.00	( 968.13)	.0
60-345-976	.00	2,565.00	.00	( 2,565.00)	.0
	<u>133,022.15</u>	<u>720,638.57</u>	<u>1,899,675.18</u>	<u>1,179,036.61</u>	<u>37.9</u>
<u>SANITATION REVENUE</u>					
60-346-100	24,247.31	142,941.81	269,417.00	126,475.19	53.1
60-346-105	.00	2,497.94	38,880.00	36,382.06	6.4
60-346-150	617.60	3,730.67	8,000.00	4,269.33	46.6
60-346-200	10,902.30	64,290.25	120,242.00	55,951.75	53.5
60-346-250	5,486.73	27,376.55	62,761.00	35,384.45	43.6
60-346-300	2,560.06	15,306.90	30,000.00	14,693.10	51.0
60-346-880	427.12	1,428.99	3,000.00	1,571.01	47.6
60-346-900	.00	.00	55,000.00	55,000.00	.0
60-346-950	3,284.71	19,257.90	600.00	( 18,657.90)	3209.7
60-346-955	3,478.37	6,905.14	11,000.00	4,094.86	62.8
	<u>51,004.20</u>	<u>283,736.15</u>	<u>598,900.00</u>	<u>315,163.85</u>	<u>47.4</u>

CITY OF BUHL  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING MARCH 31, 2024

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
60-347-100	WASTEWATER CHARGES	53,104.29	320,671.16	622,858.00	302,186.84 51.5
60-347-125	OPERATIONS & MAINTENANCE FEE	14,500.66	86,831.64	170,281.00	83,449.36 51.0
60-347-150	ADMIN FEE SHARE	1,235.22	7,461.33	16,300.00	8,838.67 45.8
60-347-350	SEWER BOND	89,257.15	534,507.92	1,040,000.00	505,492.08 51.4
60-347-400	CAPITAL IMPROVEMT (CIF)-SEWER	5,120.13	30,613.82	60,000.00	29,386.18 51.0
60-347-425	INFRASTRUCTURE REPLACEMT-SEWER	4,507.81	26,990.57	52,000.00	25,009.43 51.9
60-347-450	SEWER PIPE - LREPC	4,393.33	26,307.04	50,000.00	23,692.96 52.6
60-347-600	WASTEWATER HOOK UP	2,400.00	4,000.00	7,000.00	3,000.00 57.1
60-347-700	INTEREST EARNINGS-FARMERS	6,569.44	38,515.94	800.00	( 37,715.94) 4814.5
60-347-705	INVESTMENT EARNINGS	6,956.76	13,810.29	21,000.00	7,189.71 65.8
60-347-950	WASTEWATER OTHER REVENUE	.00	43,102.71	43,102.71	.00 100.0
60-347-975	OTHER REVENUE	.00	2,687.60	.00	( 2,687.60) .0
	TOTAL WASTEWATER REVENUE	188,044.79	1,135,500.02	2,083,341.71	947,841.69 54.5
<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	372,071.14	2,139,874.74	5,674,753.89	3,534,879.15 37.7

CITY OF BUHL  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER</u>					
60-434-100 SALARIES & WAGES	27,267.85	116,320.00	252,543.00	136,223.00	46.1
60-434-210 FICA TAXES	1,936.56	8,343.10	19,320.00	10,976.90	43.2
60-434-215 DENTAL CARE	390.90	1,563.60	5,463.00	3,899.40	28.6
60-434-220 STATE RETIREMENT	3,048.56	13,050.39	28,234.00	15,183.61	46.2
60-434-240 WORKERS COMPENSATION	749.43	3,568.31	9,243.00	5,674.69	38.6
60-434-250 HEALTH & ACCIDENT INSURANCE	6,099.77	23,870.29	70,109.00	46,238.71	34.1
60-434-260 LIFE INSURANCE	32.64	130.56	392.00	261.44	33.3
60-434-280 UNEMPLOYMENT	50.34	252.37	459.00	206.63	55.0
60-434-290 CHRISTMAS BONUS	.00	410.00	720.00	310.00	56.9
60-434-295 UNIFORM EXPENSE	.00	447.95	1,000.00	552.05	44.8
60-434-310 OFFICE SUPPLIES PW	96.77	324.26	1,000.00	675.74	32.4
60-434-316 CREDIT CARD FEES	682.81	4,034.48	7,000.00	2,965.52	57.6
60-434-320 OPERATING SUPPLIES	184.70	2,638.53	10,000.00	7,361.47	26.4
60-434-340 POWER FOR PUMPING	6,036.51	56,861.53	105,000.00	48,138.47	54.2
60-434-350 GAS & OIL	593.92	3,131.20	7,000.00	3,868.80	44.7
60-434-370 OFFICE SUPPLIES ADM *POSTAGE	921.84	5,578.04	10,000.00	4,421.96	55.8
60-434-435 AUDIT & AIC DUES	.00	1,863.83	1,663.00 (	200.83)	112.1
60-434-450 CANAL COMPANY FEES	.00	8,298.33	8,000.00 (	298.33)	103.7
60-434-460 INSURANCE	14,859.58	29,719.16	31,283.00	1,563.84	95.0
60-434-475 DISTRI REPAIRS-PIPE	405.62	31,856.61	88,611.00	56,754.39	36.0
60-434-490 PERSONNEL TRAINING	429.00	2,506.16	5,000.00	2,493.84	50.1
60-434-510 TELEPHONE	281.49	1,970.51	4,000.00	2,029.49	49.3
60-434-520 UTILITIES	575.76	2,327.29	1,500.00 (	827.29)	155.2
60-434-595 SAFETY	51.96	1,912.77	1,500.00 (	412.77)	127.5
60-434-610 EQUIPMENT MAINTENANCE	284.84	24,932.90	20,000.00 (	4,932.90)	124.7
60-434-615 ARSENIC PLANT OPERATIONS	46.47	1,812.09	15,000.00	13,187.91	12.1
60-434-630 WATER TESTING	96.00	1,707.00	3,500.00	1,793.00	48.8
60-434-633 STATE DRINKING WATER FEE	1,815.00	1,815.00	.00 (	1,815.00)	.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	91.84	151.82	4,000.00	3,848.18	3.8
60-434-750 BOND PAYBACK	.00	124,361.74	492,975.00	368,613.26	25.2
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	1,424.21	1,424.21	12,000.00	10,575.79	11.9
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	407.34	407.34	50,000.00	49,592.66	.8
60-434-918 DRINKING WATER PLANNING STUDY	1,950.90	1,950.90	166,000.00	164,049.10	1.2
60-434-919 SRF RESERVE EXP-CAP UPGRADES	1,070.63	1,070.63	306,553.18	305,482.55	.4
<b>TOTAL WATER</b>	<b>71,883.24</b>	<b>480,612.90</b>	<b>1,899,675.18</b>	<b>1,419,062.28</b>	<b>25.3</b>

CITY OF BUHL  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SANITATION</u>					
60-435-100 SALARIES & WAGES	15,013.45	65,057.63	171,870.00	106,812.37	37.9
60-435-210 FICA TAXES	1,066.65	4,719.83	13,148.00	8,428.17	35.9
60-435-215 DENTAL CARE	127.68	510.72	2,300.00	1,789.28	22.2
60-435-220 STATE RETIREMENT	1,678.52	7,300.36	19,215.00	11,914.64	38.0
60-435-240 WORKERS COMPENSATION	765.51	3,693.24	13,389.00	9,695.76	27.6
60-435-250 HEALTH & ACCIDENT INSURANCE	2,560.89	9,411.30	29,613.00	20,201.70	31.8
60-435-260 LIFE INSURANCE	16.32	65.28	196.00	130.72	33.3
60-435-280 UNEMPLOYMENT	35.60	158.12	356.00	197.88	44.4
60-435-290 CHRISTMAS BONUS	.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	341.41	2,017.25	3,500.00	1,482.75	57.6
60-435-320 OPERATING & SPEC DEPT SUPPLIES	.00	92.32	2,500.00	2,407.68	3.7
60-435-350 GAS & OIL	1,102.92	8,403.84	22,000.00	13,596.16	38.2
60-435-370 OFFICE BILL/POSTAGE	626.67	3,777.29	7,000.00	3,222.71	54.0
60-435-435 AUDIT & AIC DUES	.00	1,863.83	1,663.00	( 200.83)	112.1
60-435-460 INSURANCE	1,166.05	2,332.10	2,455.00	122.90	95.0
60-435-510 TELEPHONE	16.90	117.94	800.00	682.06	14.7
60-435-520 UTILITIES	91.62	270.98	3,000.00	2,729.02	9.0
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	545.23	4,290.44	30,000.00	25,709.56	14.3
60-435-620 COUNTY LANDFILL FEE	7,692.38	47,903.41	115,000.00	67,096.59	41.7
60-435-655 ADOPT A TRUCK	258.51	940.27	2,200.00	1,259.73	42.7
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	33,106.31	166,162.21	598,900.00	432,737.79	27.7

CITY OF BUHL  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER</u>					
60-436-100 SALARIES & WAGES	28,848.51	125,012.12	253,680.00	128,667.88	49.3
60-436-210 FICA TAXES	2,031.06	8,922.61	19,407.00	10,484.39	46.0
60-436-215 DENTAL CARE	437.94	1,751.76	3,545.00	1,793.24	49.4
60-436-220 STATE RETIREMENT	3,225.27	14,030.09	28,361.00	14,330.91	49.5
60-436-240 WORKERS COMPENSATION	681.87	3,141.60	6,646.00	3,504.40	47.3
60-436-250 HEALTH & ACCIDENT INSURANCE	5,165.99	14,737.13	40,646.00	25,908.87	36.3
60-436-260 LIFE INSURANCE	32.64	130.56	261.00	130.44	50.0
60-436-280 UNEMPLOYMENT	61.41	247.65	445.00	197.35	55.7
60-436-290 CHRISTMAS BONUS	.00	480.00	480.00	.00	100.0
60-436-295 UNIFORM EXPENSE	94.74	558.67	1,000.00	441.33	55.9
60-436-310 OFFICE SUPPLIES PW	139.34	832.19	2,000.00	1,167.81	41.6
60-436-316 CREDIT CARD FEES	682.81	4,034.48	6,500.00	2,465.52	62.1
60-436-320 OPERATING & SPEC DEPT SUPPLIES	7.07	1,789.60	6,500.00	4,710.40	27.5
60-436-340 POWER TO WW PLANT	6,901.31	38,408.64	85,000.00	46,591.36	45.2
60-436-350 GAS & OIL	209.00	783.72	4,500.00	3,716.28	17.4
60-436-370 OFFICE BILLING/POSTAGE	921.84	5,578.04	9,000.00	3,421.96	62.0
60-436-435 AUDIT & AIC DUES	.00	1,863.83	1,663.00	( 200.83)	112.1
60-436-460 INSURANCE	19,894.99	39,789.98	41,884.00	2,094.02	95.0
60-436-465 EQUIPMENT REPLACEMENT	5,698.66	5,698.66	20,000.00	14,301.34	28.5
60-436-490 PERSONNEL TRAINING	583.04	1,843.04	4,000.00	2,156.96	46.1
60-436-510 TELEPHONE	236.58	2,151.71	5,500.00	3,348.29	39.1
60-436-520 UTILITIES	866.56	5,677.97	7,000.00	1,322.03	81.1
60-436-595 SAFETY	.00	198.22	2,500.00	2,301.78	7.9
60-436-605 BUILDING MAINTENANCE	.00	2,237.09	3,000.00	762.91	74.6
60-436-610 REPAIR/MAINT - EQUIPMENT	11,777.48	19,691.55	40,000.00	20,308.45	49.2
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	1,584.83	7,791.69	16,000.00	8,208.31	48.7
60-436-650 OUTSIDE LAB AND SAMPLES	385.00	3,226.00	10,000.00	6,774.00	32.3
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	242,986.75	952,750.00	709,763.25	25.5
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	5,980.88	65,521.45	144,000.00	78,478.55	45.5
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	.00	19,400.68	43,102.71	23,702.03	45.0
<b>TOTAL WASTEWATER</b>	<b>96,448.82</b>	<b>640,198.08</b>	<b>2,083,341.71</b>	<b>1,443,143.63</b>	<b>30.7</b>

CITY OF BUHL  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2024

UTILITIES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER PROJECT EXPENSE</u>					
60-500-510 REPLACE WATER PIPES 23-24	19,399.73	19,399.73	572,180.00	552,780.27	3.4
TOTAL WATER PROJECT EXPENSE	19,399.73	19,399.73	572,180.00	552,780.27	3.4
<u>SEWER PROJECT EXPENSE</u>					
60-600-990 REPLACE SEWER PIPES 23-24	19,399.72	19,399.72	520,657.00	501,257.28	3.7
TOTAL SEWER PROJECT EXPENSE	19,399.72	19,399.72	520,657.00	501,257.28	3.7
TOTAL FUND EXPENDITURES	240,237.82	1,325,772.64	5,674,753.89	4,348,981.25	23.4
NET REVENUE OVER EXPENDITURES	131,833.32	814,102.10	.00	( 814,102.10)	.0