

CITY OF BUHL
COMBINED CASH INVESTMENT
MARCH 31, 2026

COMBINED CASH ACCOUNTS

| | | |
|-----------|--------------------------------|-----------------|
| 01-101010 | CITY-FIRST FEDERAL CHECKING | 10,312,586.83 |
| 01-101024 | POLICE FORFEITURE ACCT (1 FED) | 6,220.63 |
| 01-101050 | XBP CASH CLEARING | 217,339.88 |
| 01-101450 | RESTRICTED SAVINGS - UTILITIES | (3,458,166.62) |
| 01-101475 | RESTRICTED SAVINGS-GOVT FUNDS | (428,325.08) |
| 01-107500 | CASH CLEARING - UTILITIES | 5,766.17 |
| | TOTAL COMBINED CASH | 6,655,421.81 |
| 01-101000 | CASH ALLOCATED TO OTHER FUNDS | (6,655,421.81) |
| | TOTAL UNALLOCATED CASH | .00 |

CASH ALLOCATION RECONCILIATION

| | | |
|----|--|-----------------|
| 10 | ALLOCATION TO GENERAL FUND | 2,500,370.84 |
| 15 | ALLOCATION TO POLICE FORFEITURE FUND | 6,220.63 |
| 20 | ALLOCATION TO STREET FUND | 461,848.35 |
| 25 | ALLOCATION TO LIBRARY FUND | 187,958.29 |
| 28 | ALLOCATION TO AIRPORT FUND | 26,914.62 |
| 30 | ALLOCATION TO GENERAL FUND CONTINGENCY FUND | 327,837.15 |
| 60 | ALLOCATION TO UTILITIES FUND | 3,144,271.93 |
| | TOTAL ALLOCATIONS TO OTHER FUNDS | 6,655,421.81 |
| | ALLOCATION FROM COMBINED CASH FUND - 01-101000 | (6,655,421.81) |
| | ZERO PROOF IF ALLOCATIONS BALANCE | .00 |

CITY OF BUHL
BALANCE SHEET
MARCH 31, 2026

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

2,891,121.99

CITY OF BUHL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|-------------------------------------|--------------------------------|--------------|--------------|--------------|-------------------|
| <u>COUNTY TAX REVENUE</u> | | | | | |
| 10-311-100 | PROPERTY TAX | 1,366,943.44 | 1,369,286.42 | 2,293,314.00 | 924,027.58 59.7 |
| 10-311-150 | PENALTIES & INTEREST | 2,619.95 | 3,292.18 | 18,000.00 | 14,707.82 18.3 |
| 10-311-200 | TFC PROP TAX-TORT REVENUE | 81,718.85 | 81,857.11 | 135,332.00 | 53,474.89 60.5 |
| 10-311-305 | AG REPLACEMENT REVENUE | .00 | .00 | 190.00 | 190.00 .0 |
| 10-311-310 | PERS PROP TAX REPLACEMENT REV | 16,224.09 | 16,224.09 | 35,542.00 | 19,317.91 45.7 |
| | TOTAL COUNTY TAX REVENUE | 1,467,506.33 | 1,470,659.80 | 2,482,378.00 | 1,011,718.20 59.2 |
| <u>LICENSE & PERMIT REVENUE</u> | | | | | |
| 10-321-100 | BUSINESS & FRANCHISE TAXES | 17,314.13 | 32,222.84 | 85,000.00 | 52,777.16 37.9 |
| 10-321-200 | BUSINESS LICENSE PERMITS | 3,236.70 | 3,456.70 | 6,000.00 | 2,543.30 57.6 |
| 10-321-400 | P&Z - PERMITS | 770.00 | 770.00 | 4,000.00 | 3,230.00 19.3 |
| 10-321-500 | P&Z - BUILDING PERMITS | 8,762.42 | 46,237.88 | 80,000.00 | 33,762.12 57.8 |
| 10-321-600 | ANIMAL LICENSE FEES | 1,585.00 | 2,105.00 | 6,000.00 | 3,895.00 35.1 |
| | TOTAL LICENSE & PERMIT REVENUE | 31,668.25 | 84,792.42 | 181,000.00 | 96,207.58 46.9 |
| <u>STATE REVENUE</u> | | | | | |
| 10-335-100 | STATE LIQUOR APPROPRIATION | 9,830.00 | 19,660.00 | 60,000.00 | 40,340.00 32.8 |
| 10-335-200 | SALES TAX - STATE DISTRIBUTION | 131,449.43 | 279,111.09 | 531,297.00 | 252,185.91 52.5 |
| | TOTAL STATE REVENUE | 141,279.43 | 298,771.09 | 591,297.00 | 292,525.91 50.5 |
| <u>FINES AND FEE REVENUE</u> | | | | | |
| 10-361-100 | PD - COURT REVENUES | 6,166.58 | 10,760.62 | 16,000.00 | 5,239.38 67.3 |
| 10-361-105 | PD - RESTITUTION | 235.91 | 670.05 | 1,500.00 | 829.95 44.7 |
| 10-361-125 | PD FEES & MISC REV | 355.00 | 860.00 | 3,000.00 | 2,140.00 28.7 |
| 10-361-150 | CODE ENFORCEMENT FINES | .00 | .00 | 1,000.00 | 1,000.00 .0 |
| 10-361-200 | PD - PARKING FINES | 136.00 | 343.00 | .00 | (343.00) .0 |
| 10-361-300 | CODE - 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 | 6,893.49 | 12,633.67 | 22,700.00 | 10,066.33 55.7 |

CITY OF BUHL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---------------|--------------|--------------|--------------|--------|
| <u>GRANT AND OTHER REVENUE</u> | | | | | |
| 10-380-100 INTEREST EARNINGS | 36,803.12 | 82,771.42 | 130,000.00 | 47,228.58 | 63.7 |
| 10-380-150 BUHL HOUSING AUTHORITY | 6,323.91 | 6,323.91 | 4,000.00 | (2,323.91) | 158.1 |
| 10-380-211 LEASE REV FROM BRFPD | 7,500.00 | 15,000.00 | 30,000.00 | 15,000.00 | 50.0 |
| 10-380-600 ADMIN FEE FROM UTILITIES | .00 | .00 | 13,000.00 | 13,000.00 | .0 |
| 10-380-650 LATE FEE FROM UTILITIES | .00 | .00 | 47,000.00 | 47,000.00 | .0 |
| 10-380-700 P&R - POOL RECREATION FEES | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 10-380-750 P&R - POOL RESALE | .00 | .00 | 6,500.00 | 6,500.00 | .0 |
| 10-380-775 P&R DONATION | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-380-851 BLUE CROSS FOUNDATION REV | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 10-380-855 GEM GRANT FOR COMP PLAN | 16,400.00 | 16,400.00 | 50,000.00 | 33,600.00 | 32.8 |
| 10-380-900 CARRYOVER FROM BEGINNING BAL | .00 | .00 | 594,700.00 | 594,700.00 | .0 |
| 10-380-901 MAYOR WALKING BLUE CROSS GRANT | .00 | 1,000.00 | 1,000.00 | .00 | 100.0 |
| 10-380-903 DONATIONS FOR FIREWORKS | 4,600.00 | 4,600.00 | 15,000.00 | 10,400.00 | 30.7 |
| 10-380-915 AT&T TOWER LEASE & POWER USE | 6,683.57 | 13,459.39 | 26,000.00 | 12,540.61 | 51.8 |
| 10-380-930 PD - DONATION | .00 | 50.00 | 3,000.00 | 2,950.00 | 1.7 |
| 10-380-940 PD - SEAGRAVES PEACE OFF GRANT | .00 | 5,000.00 | 35,000.00 | 30,000.00 | 14.3 |
| 10-380-950 OTHER REVENUE | 3,601.71 | 3,619.32 | 300.00 | (3,319.32) | 1206.4 |
| | | | | | |
| TOTAL GRANT AND OTHER REVENUE | 81,912.31 | 148,224.04 | 996,500.00 | 848,275.96 | 14.9 |
| | | | | | |
| TOTAL FUND REVENUE | 1,729,259.81 | 2,015,081.02 | 4,273,875.00 | 2,258,793.98 | 47.2 |

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-------------------|-------------------|---------------------|-------------------|-------------|
| <u>FINANCE & ADMINISTRATION</u> | | | | | |
| 10-415-100 SALARIES & WAGES | 63,746.01 | 114,507.30 | 226,414.00 | 111,906.70 | 50.6 |
| 10-415-210 FICA TAXES | 4,541.15 | 8,196.31 | 17,321.00 | 9,124.69 | 47.3 |
| 10-415-215 DENTAL CARE | 1,902.69 | 3,298.89 | 8,854.00 | 5,555.11 | 37.3 |
| 10-415-220 STATE RETIREMENT | 7,596.45 | 13,178.19 | 27,079.00 | 13,900.81 | 48.7 |
| 10-415-240 WORKERS COMPENSATION | 7,026.20 | 12,519.60 | 272.00 | (12,247.60) | 4602.8 |
| 10-415-250 HEALTH & ACCIDENT INSURANCE | 26,509.04 | 44,089.53 | 115,019.00 | 70,929.47 | 38.3 |
| 10-415-260 LIFE INSURANCE | 171.56 | 292.72 | 588.00 | 295.28 | 49.8 |
| 10-415-280 UNEMPLOYMENT | 128.76 | 225.43 | 436.00 | 210.57 | 51.7 |
| 10-415-290 CHRISTMAS BONUS | .00 | 504.00 | 480.00 | (24.00) | 105.0 |
| 10-415-310 OFFICE SUPPLIES | 1,397.43 | 2,342.24 | 7,500.00 | 5,157.76 | 31.2 |
| 10-415-315 BANK FEES AND CHARGEBACKS | 1,703.79 | 3,140.24 | 4,000.00 | 859.76 | 78.5 |
| 10-415-420 CITY ATTORNEY | 5,912.25 | 9,853.75 | 24,358.00 | 14,504.25 | 40.5 |
| 10-415-425 PROSECUTING ATTORNEY FEES | 5,250.00 | 10,500.00 | 21,000.00 | 10,500.00 | 50.0 |
| 10-415-435 AUDIT, AIC & CHAMBER DUES | 1,685.72 | 4,235.92 | 2,533.00 | (1,702.92) | 167.2 |
| 10-415-436 AUDIT/AIC/LIABILITY INS-LIBRAR | 1,685.71 | 1,685.71 | 1,883.00 | 197.29 | 89.5 |
| 10-415-437 AUDIT/AIC/LIABILITY INS-FIRE | 8,609.71 | 15,533.71 | 13,848.00 | (1,685.71) | 112.2 |
| 10-415-440 LEGAL PUBLICATIONS | 338.95 | 879.32 | 5,000.00 | 4,120.68 | 17.6 |
| 10-415-450 COUNCIL EXPENSE | 395.16 | 705.21 | 4,000.00 | 3,294.79 | 17.6 |
| 10-415-460 LIABILITY INSURANCE | 9,897.50 | 19,795.00 | 19,795.00 | .00 | 100.0 |
| 10-415-465 SOFTWARE PURCHASES/MAINTENANCE | 5,404.96 | 7,339.70 | 8,000.00 | 660.30 | 91.8 |
| 10-415-470 TRAINING & MEETINGS-CITY CLERK | 50.00 | 50.00 | 5,000.00 | 4,950.00 | 1.0 |
| 10-415-475 MAYOR EXPENSE | 207.54 | 857.16 | 3,500.00 | 2,642.84 | 24.5 |
| 10-415-500 JANITORIAL SERVICES | 1,950.00 | 4,244.68 | 8,400.00 | 4,155.32 | 50.5 |
| 10-415-510 TELEPHONE - CABLE ONE | 1,083.88 | 2,085.12 | 5,500.00 | 3,414.88 | 37.9 |
| 10-415-515 ORDINANCE CODIFICATION | .00 | 1,501.81 | 2,500.00 | 998.19 | 60.1 |
| 10-415-520 UTILITIES-GAS/ELECT | 4,119.39 | 7,747.71 | 16,000.00 | 8,252.29 | 48.4 |
| 10-415-530 EQUIPMENT REPLACEMENT | 19.59 | 19.59 | 5,000.00 | 4,980.41 | .4 |
| 10-415-580 OFFICE EQUIPMENT EXPENSE | 2,598.19 | 2,993.78 | 5,000.00 | 2,006.22 | 59.9 |
| 10-415-585 CITY ENGINEER | 43,443.09 | 49,655.59 | 80,000.00 | 30,344.41 | 62.1 |
| 10-415-586 SO. IDAHO RURAL DEVEL CONTRIB | .00 | .00 | 2,600.00 | 2,600.00 | .0 |
| 10-415-590 BUILDING-GROUNDS | 398.34 | 2,181.34 | 5,000.00 | 2,818.66 | 43.6 |
| 10-415-592 BUILDING MAINTENANCE-FIRE DEPT | 3,115.84 | 3,580.88 | 6,100.00 | 2,519.12 | 58.7 |
| 10-415-593 BUILDING UPGRADE SET ASIDE | 625.00 | 2,500.00 | 7,500.00 | 5,000.00 | 33.3 |
| 10-415-595 SET ASIDE FOR WATER HEATER | 625.00 | 2,500.00 | 7,500.00 | 5,000.00 | 33.3 |
| 10-415-597 FIRE ALARM SYSTEM | 24,165.46 | 24,165.46 | 35,000.00 | 10,834.54 | 69.0 |
| 10-415-601 CODE UPDATE CODIFICATION | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-415-602 CLEARWATER FINANCIAL RETAINER | 184.80 | 6,184.80 | 12,000.00 | 5,815.20 | 51.5 |
| 10-415-625 DRUG TESTING | 40.00 | 575.00 | 2,000.00 | 1,425.00 | 28.8 |
| 10-415-630 FIREWORKS | 10,000.00 | 10,000.00 | 23,500.00 | 13,500.00 | 42.6 |
| 10-415-691 LEGAL FEES | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 10-415-820 COMPUTER EXPENSE | 3,022.34 | 3,318.42 | 5,500.00 | 2,181.58 | 60.3 |
| 10-415-826 BRFPD CONTRACT FOR SERVICES | 89,686.57 | 179,373.14 | 358,746.00 | 179,372.86 | 50.0 |
| 10-415-903 BUILDING SECURITY UPGRADES | .00 | 4,599.20 | 40,000.00 | 35,400.80 | 11.5 |
| 10-415-922 REPLACE SIDEWALKS | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 10-415-926 GEM GRANT FOR COMP PLAN | 13,500.00 | 21,675.00 | 50,000.00 | 28,325.00 | 43.4 |
| 10-415-927 FURNITURE REPLACE IN CONF ROOM | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-415-928 READER BOARD @ NEW PD BUILDING | .00 | .00 | 40,000.00 | 40,000.00 | .0 |
| TOTAL FINANCE & ADMINISTRATION | 352,738.07 | 602,631.45 | 1,262,726.00 | 660,094.55 | 47.7 |

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|------------|------|
| <u>FUND TRANSFERS</u> | | | | | |
| 10-416-250 PROP TAX ALLOCATION TO STREETS | 117,829.68 | 118,029.04 | 195,134.00 | 77,104.96 | 60.5 |
| 10-416-300 PROP TAX ALLOCATION TO LIBRARY | 119,701.58 | 119,904.11 | 198,234.00 | 78,329.89 | 60.5 |
| 10-416-305 ADD'L GF CONTRIB TO LIBRARY | .00 | .00 | 1,162.00 | 1,162.00 | .0 |
| 10-416-400 PROP TAX ALLOCATION TO AIRPORT | 1,509.60 | 1,512.15 | 2,500.00 | 987.85 | 60.5 |
| TOTAL FUND TRANSFERS | 239,040.86 | 239,445.30 | 397,030.00 | 157,584.70 | 60.3 |

| | | | | | |
|---|-----------|-----------|-----------|-------------|--------|
| <u>PLANNING & ZONING</u> | | | | | |
| 10-417-100 SALARIES & WAGES | 8,908.80 | 15,590.40 | 28,958.00 | 13,367.60 | 53.8 |
| 10-417-210 FICA/MEDICARE TAXES | 578.48 | 1,036.18 | 2,215.00 | 1,178.82 | 46.8 |
| 10-417-220 STATE RETIREMENT | 1,065.44 | 1,876.00 | 3,463.00 | 1,587.00 | 54.2 |
| 10-417-240 WORKERS COMPENSATION | 649.68 | 1,217.04 | 35.00 | (1,182.04) | 3477.3 |
| 10-417-280 UNEMPLOYMENT | 18.92 | 34.14 | 65.00 | 30.86 | 52.5 |
| 10-417-290 CHRISTMAS BONUS | .00 | 96.00 | 120.00 | 24.00 | 80.0 |
| 10-417-310 OFFICE SUPPLIES | 193.49 | 193.49 | 1,000.00 | 806.51 | 19.4 |
| 10-417-450 LEGAL POSTINGS | 57.11 | 160.47 | 1,500.00 | 1,339.53 | 10.7 |
| 10-417-470 TRAVEL & MEETINGS | 1,050.00 | 1,236.03 | 2,000.00 | 763.97 | 61.8 |
| 10-417-500 COMMISSIONER TRAINING | .00 | .00 | 300.00 | 300.00 | .0 |
| 10-417-510 POSTAGE/TELEPHONE | 78.00 | 78.00 | 800.00 | 722.00 | 9.8 |
| 10-417-580 EQUIPMENT MAINT/REPAIR/REPLACE | 45.98 | 45.98 | 1,000.00 | 954.02 | 4.6 |
| TOTAL PLANNING & ZONING | 12,645.90 | 21,563.73 | 41,456.00 | 19,892.27 | 52.0 |

| | | | | | |
|---------------------------------------|-----------|-----------|-----------|-----------|------|
| <u>BUILDING & INSPECTION</u> | | | | | |
| 10-418-300 CONTRACT LABOR - BLDG DEPT | 14,034.22 | 25,273.27 | 60,000.00 | 34,726.73 | 42.1 |
| 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 | 136.66 | 226.64 | 1,500.00 | 1,273.36 | 15.1 |
| 10-418-500 FIELD SUPPLIES/TOOLS | .00 | .00 | 300.00 | 300.00 | .0 |
| 10-418-900 OFFICE FURNITURE | 1,628.08 | 1,628.08 | 5,000.00 | 3,371.92 | 32.6 |
| TOTAL BUILDING & INSPECTION | 15,798.96 | 27,127.99 | 67,150.00 | 40,022.01 | 40.4 |

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|-------------|-------|
| <u>COMMUNITY SERVICE</u> | | | | | |
| 10-420-100 SALARIES & WAGES | 13,184.00 | 23,072.00 | 42,848.00 | 19,776.00 | 53.9 |
| 10-420-210 FICA/MEDICARE TAXES | 942.96 | 1,645.62 | 3,278.00 | 1,632.38 | 50.2 |
| 10-420-215 DENTAL CARE | 266.72 | 452.08 | 997.00 | 544.92 | 45.3 |
| 10-420-220 STATE RETIREMENT | 1,576.80 | 2,773.75 | 5,125.00 | 2,351.25 | 54.1 |
| 10-420-240 WORKERS COMPENSATION | 939.36 | 1,745.15 | 501.00 | (1,244.15) | 348.3 |
| 10-420-250 HEALTH & ACCIDENT INSURANCE | 3,318.76 | 5,532.71 | 12,486.00 | 6,953.29 | 44.3 |
| 10-420-260 LIFE INSURANCE | 21.76 | 35.36 | 65.00 | 29.64 | 54.4 |
| 10-420-280 UNEMPLOYMENT | 28.00 | 50.53 | 96.00 | 45.47 | 52.6 |
| 10-420-290 CHRISTMAS BONUS | .00 | 120.00 | 120.00 | .00 | 100.0 |
| 10-420-310 OFFICE SUPPLIES | .00 | .00 | 3,800.00 | 3,800.00 | .0 |
| 10-420-350 POSTAGE/TELEPHONE | 407.78 | 667.88 | 2,000.00 | 1,332.12 | 33.4 |
| 10-420-450 OPERATING EXPENSE | 520.96 | 520.96 | 6,000.00 | 5,479.04 | 8.7 |
| 10-420-490 GAS & OIL | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 10-420-500 EQUIPMT MAINT/REPAIR/REPLACEMT | .00 | 11.55 | 3,000.00 | 2,988.45 | .4 |
| 10-420-510 UNIFORM EXPENSE | 87.57 | 110.34 | 2,000.00 | 1,889.66 | 5.5 |
| 10-420-550 PROPERTY CLEANUP EXPENSE | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 10-420-620 ANIMAL SHELTER EXPENSE | 618.35 | 1,261.48 | 6,000.00 | 4,738.52 | 21.0 |
| 10-420-625 TRAINING | 523.25 | 1,828.25 | 2,000.00 | 171.75 | 91.4 |
| 10-420-630 UTILITIES -GAS/ELECTRIC | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 10-420-701 TASER/ANIMAL CONTROL DEVICE | .00 | .00 | 2,700.00 | 2,700.00 | .0 |
| | | | | | |
| TOTAL COMMUNITY SERVICE | 22,436.27 | 39,827.66 | 111,016.00 | 71,188.34 | 35.9 |

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-------------------|---------------------|---------------------|-------------------|-------------|
| <u>POLICE DEPARTMENT</u> | | | | | |
| 10-421-100 SALARIES & WAGES | 182,574.01 | 319,962.45 | 700,431.00 | 380,468.55 | 45.7 |
| 10-421-210 FICA TAXES | 13,368.06 | 23,600.24 | 53,583.00 | 29,982.76 | 44.0 |
| 10-421-215 DENTAL CARE | 1,888.36 | 3,051.25 | 7,602.00 | 4,550.75 | 40.1 |
| 10-421-220 STATE RETIREMENT | 24,990.23 | 43,958.00 | 96,178.00 | 52,220.00 | 45.7 |
| 10-421-240 WORKERS COMPENSATION | 12,727.32 | 23,237.29 | 20,125.00 | (3,112.29) | 115.5 |
| 10-421-250 HEALTH & ACCIDENT INSURANCE | 27,996.96 | 44,474.14 | 102,334.00 | 57,859.86 | 43.5 |
| 10-421-260 LIFE INSURANCE | 202.72 | 329.42 | 783.00 | 453.58 | 42.1 |
| 10-421-280 UNEMPLOYMENT | 387.46 | 585.59 | 1,413.00 | 827.41 | 41.4 |
| 10-421-285 K-9 MAINTENANCE | 1,460.19 | 1,824.85 | 4,000.00 | 2,175.15 | 45.6 |
| 10-421-290 CHRISTMAS BONUS | .00 | 1,200.00 | 1,440.00 | 240.00 | 83.3 |
| 10-421-303 UNIFORM GENERAL | (1,074.70) | (82.77) | 9,000.00 | 9,082.77 | (.9) |
| 10-421-310 OFFICE SUPPLIES | 1,534.64 | 1,556.11 | 5,500.00 | 3,943.89 | 28.3 |
| 10-421-320 EQUIPMENT | 556.10 | 800.60 | 4,000.00 | 3,199.40 | 20.0 |
| 10-421-325 ADM OPERATING EXPENSE | 905.10 | 1,352.42 | 5,750.00 | 4,397.58 | 23.5 |
| 10-421-330 INVEST OPERATE EXPENSE | 1,048.46 | 1,075.92 | 3,000.00 | 1,924.08 | 35.9 |
| 10-421-335 VEHICLE PURCHASE | 1,802.74 | 21,474.79 | .00 | (21,474.79) | .0 |
| 10-421-340 PATROL OPERATING EXPENSE | 718.16 | 718.16 | 6,000.00 | 5,281.84 | 12.0 |
| 10-421-350 RECORDS OPERATING EXPENSE | 8,805.75 | 14,304.93 | 32,000.00 | 17,695.07 | 44.7 |
| 10-421-490 PERSONNEL TRAINING | 1,917.59 | 2,117.59 | 18,000.00 | 15,882.41 | 11.8 |
| 10-421-510 COMMUNICATIONS/TELEPHONE | 3,663.97 | 5,977.02 | 15,200.00 | 9,222.98 | 39.3 |
| 10-421-520 BUILDING MAINTENANCE | 10,829.71 | 15,272.65 | 32,000.00 | 16,727.35 | 47.7 |
| 10-421-600 REPAIR/MAINT - AUTOMOTIVE EQP | 5,402.69 | 8,000.38 | 10,000.00 | 1,999.62 | 80.0 |
| 10-421-605 FUELS AND OIL | 5,914.80 | 10,415.30 | 47,190.00 | 36,774.70 | 22.1 |
| 10-421-640 SIRCOMM | .00 | 55,011.00 | 55,011.00 | .00 | 100.0 |
| 10-421-650 LIVE SCAN PRINTER EXPENSE | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 10-421-790 DRUG AND ALCOHOL TEST | .00 | .00 | 600.00 | 600.00 | .0 |
| 10-421-800 AMMUNITION | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 10-421-850 GRANTS | 1,196.16 | 2,392.32 | 35,000.00 | 32,607.68 | 6.8 |
| 10-421-915 SRO PROGRAMS | 50.00 | 50.00 | 5,000.00 | 4,950.00 | 1.0 |
| 10-421-920 AUDIOVISUAL RECORDING EQUIPMT | .00 | 10,717.76 | 15,000.00 | 4,282.24 | 71.5 |
| 10-421-970 MIICOR SERVER UPGRADE | 1,884.00 | 1,884.00 | 2,500.00 | 616.00 | 75.4 |
| 10-421-982 BUILDING REMODEL | 354,552.29 | 429,244.14 | 440,778.00 | 11,533.86 | 97.4 |
| 10-421-983 SAVINGS FOR PARKING LOT REPAIR | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| TOTAL POLICE DEPARTMENT | 665,302.77 | 1,044,505.55 | 1,751,918.00 | 707,412.45 | 59.6 |

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|------------------|-------------------|-------------------|-------------|
| <u>PARKS</u> | | | | | |
| 10-438-100 SALARIES & WAGES | 26,323.24 | 46,065.65 | 105,358.00 | 59,292.35 | 43.7 |
| 10-438-120 ADDITIONAL DEPARTMENT SALARIES | .00 | .00 | 64,744.00 | 64,744.00 | .0 |
| 10-438-210 FICA TAXES | 2,013.68 | 3,542.30 | 13,013.00 | 9,470.70 | 27.2 |
| 10-438-215 DENTAL CARE | 355.92 | 575.10 | 1,094.00 | 518.90 | 52.6 |
| 10-438-220 STATE RETIREMENT | 3,148.32 | 5,538.26 | 12,601.00 | 7,062.74 | 44.0 |
| 10-438-240 WORKERS COMPENSATION | 2,251.53 | 4,146.11 | 5,007.00 | 860.89 | 82.8 |
| 10-438-250 HEALTH & ACCIDENT INSURANCE | 5,514.80 | 9,072.08 | 16,843.00 | 7,770.92 | 53.9 |
| 10-438-260 LIFE INSURANCE | 38.56 | 62.66 | 131.00 | 68.34 | 47.8 |
| 10-438-280 UNEMPLOYMENT | 55.90 | 100.84 | 383.00 | 282.16 | 26.3 |
| 10-438-290 CHRISTMAS BONUS | .00 | 240.00 | 360.00 | 120.00 | 66.7 |
| 10-438-295 UNIFORM EXPENSE | .00 | .00 | 800.00 | 800.00 | .0 |
| 10-438-320 OPERATING & SPEC DEPT SUPPLIES | 1,626.06 | 2,375.96 | 5,500.00 | 3,124.04 | 43.2 |
| 10-438-350 GAS & OIL | 294.67 | 985.24 | 5,000.00 | 4,014.76 | 19.7 |
| 10-438-380 SPRAYING | .00 | .00 | 4,250.00 | 4,250.00 | .0 |
| 10-438-490 PERSONNEL TRAINING | 50.00 | 50.00 | 3,000.00 | 2,950.00 | 1.7 |
| 10-438-510 TELEPHONE | 360.89 | 563.62 | 1,200.00 | 636.38 | 47.0 |
| 10-438-520 UTILITIES | 1,332.18 | 2,087.82 | 5,000.00 | 2,912.18 | 41.8 |
| 10-438-580 PARKS & TREE COMMITTEE | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 10-438-585 BUILDING MAINTENANCE | 528.22 | 1,065.64 | 1,500.00 | 434.36 | 71.0 |
| 10-438-586 PLAYGROUND EQUIP MAINTENANCE | 3,265.86 | 3,386.07 | 2,500.00 | (886.07) | 135.4 |
| 10-438-590 SPRINKLER SYSTEM | .00 | 632.16 | 7,000.00 | 6,367.84 | 9.0 |
| 10-438-595 SAFETY | .00 | 23.39 | 900.00 | 876.61 | 2.6 |
| 10-438-600 PARK SIDEWALK REPAIRS | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-438-610 EQUIPMENT MAINTENANCE | 6.78 | 248.63 | 5,000.00 | 4,751.37 | 5.0 |
| 10-438-871 MOWER PURCHASE | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 10-438-907 EDGER | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| TOTAL PARKS | 47,166.61 | 80,761.53 | 303,684.00 | 222,922.47 | 26.6 |
| <u>RECREATION</u> | | | | | |
| 10-439-320 OPERATING & SPEC DEPT SUPPLIES | .00 | 41.75 | 10,000.00 | 9,958.25 | .4 |
| 10-439-510 TELEPHONE | 52.92 | 87.10 | 300.00 | 212.90 | 29.0 |
| 10-439-520 UTILITIES | 437.10 | 1,125.50 | 10,000.00 | 8,874.50 | 11.3 |
| 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 | 2,700.00 | 4,800.00 | 4,000.00 | (800.00) | 120.0 |
| 10-439-750 CHEMICALS | .00 | .00 | 20,000.00 | 20,000.00 | .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 |
| 10-439-805 POOL EQUIPMENT REPLACEMENT | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| TOTAL RECREATION | 3,190.02 | 6,054.35 | 86,800.00 | 80,745.65 | 7.0 |

CITY OF BUHL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------|---------------|--------------|--------------|--------------|---------|
| TOTAL FUND EXPENDITURES | 1,358,319.46 | 2,061,917.56 | 4,021,780.00 | 1,959,862.44 | 51.3 |
| NET REVENUE OVER EXPENDITURES | 370,940.35 | (46,836.54) | 252,095.00 | 298,931.54 | (18.6) |

CITY OF BUHL
BALANCE SHEET
MARCH 31, 2026

POLICE FORFEITURE FUND

ASSETS

| | | | |
|-----------|----------------------------|----------|-----------------|
| 15-101000 | CASH IN COMBINED CASH FUND | 6,220.63 | |
| | TOTAL ASSETS | | <u>6,220.63</u> |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|-----------|---------------------------------|---------------|-----------------|
| | FUND BALANCE: | | |
| 15-271300 | FUND BAL - ASSIGNED | 5,642.84 | |
| | REVENUE OVER EXPENDITURES - YTD | <u>577.79</u> | |
| | BALANCE - CURRENT DATE | 6,220.63 | |
| | TOTAL FUND EQUITY | | <u>6,220.63</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>6,220.63</u> |

CITY OF BUHL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

POLICE FORFEITURE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------------|---------------|------------|----------|-------------|------|
| <u>SOURCE 300</u> | | | | | |
| 15-300-100 INTEREST | 3.60 | 7.17 | 10.00 | 2.83 | 71.7 |
| 15-300-200 ASSET FORFEITURES | .00 | .00 | 100.00 | 100.00 | .0 |
| 15-300-300 RESTITUTION | 287.92 | 1,891.62 | .00 | (1,891.62) | .0 |
| 15-300-600 REDUCE FUND BALANCE | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| | | | | | |
| TOTAL SOURCE 300 | 291.52 | 1,898.79 | 3,110.00 | 1,211.21 | 61.1 |
| | | | | | |
| TOTAL FUND REVENUE | 291.52 | 1,898.79 | 3,110.00 | 1,211.21 | 61.1 |

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

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 | 1,321.00 | 1,321.00 | 3,100.00 | 1,779.00 | 42.6 |
| 15-400-200 FEES | .00 | .00 | 10.00 | 10.00 | .0 |
| TOTAL DEPARTMENT 400 | <u>1,321.00</u> | <u>1,321.00</u> | <u>3,110.00</u> | <u>1,789.00</u> | <u>42.5</u> |
| TOTAL FUND EXPENDITURES | <u>1,321.00</u> | <u>1,321.00</u> | <u>3,110.00</u> | <u>1,789.00</u> | <u>42.5</u> |
| NET REVENUE OVER EXPENDITURES | <u>(1,029.48)</u> | <u>577.79</u> | <u>.00</u> | <u>(577.79)</u> | <u>.0</u> |

CITY OF BUHL
 BALANCE SHEET
 MARCH 31, 2026

STREET FUND

ASSETS

| | | | |
|-----------|------------------------------|------------|------------|
| 20-101000 | CASH IN COMBINED CASH FUND | 461,848.35 | |
| 20-108500 | CASH RESERVE BURLEY AVE PROJ | 273,309.81 | |
| 20-111000 | TAXES RECEIVABLE | 10,462.83 | |
| 20-140000 | DUE FROM OTHER GOVERNMENTS | 59,842.54 | |
| | | | |
| | TOTAL ASSETS | | 805,463.53 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|---------------------------|-----------|-----------|
| 20-241200 | DEFERRED TAXES RECEIVABLE | 10,132.87 | |
| | | | |
| | TOTAL LIABILITIES | | 10,132.87 |

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 | 232,400.33 | |
| | REVENUE OVER EXPENDITURES - YTD | 189,620.52 | |
| | | | |
| | BALANCE - CURRENT DATE | 795,330.66 | |
| | | | |
| | TOTAL FUND EQUITY | | 795,330.66 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 805,463.53 |

CITY OF BUHL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

STREET FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---------------|------------|--------------|--------------|------|
| <u>REVENUE</u> | | | | | |
| 20-300-100 TFC PROPERTY TAX SHARE | 117,829.68 | 118,029.04 | 195,134.00 | 77,104.96 | 60.5 |
| 20-300-175 TFC HWY TAX APPORTIONMENT | 87,781.37 | 87,969.97 | 125,000.00 | 37,030.03 | 70.4 |
| 20-300-200 INTEREST EARNINGS | 6,030.37 | 11,026.69 | 50,000.00 | 38,973.31 | 22.1 |
| 20-300-300 HIGHWAY DISTRIBUTION | 47,935.00 | 161,755.74 | 180,572.00 | 18,816.26 | 89.6 |
| 20-300-310 HIGHWAY DISTRIB (2016 HB312) | 15,328.82 | 51,726.82 | 53,338.00 | 1,611.18 | 97.0 |
| 20-300-320 HIGHWAY DISTRIB (2021 HB362) | .00 | .00 | 45,394.00 | 45,394.00 | .0 |
| 20-300-321 HB 354 FOR BURLEY AVE | .00 | .00 | 110,983.00 | 110,983.00 | .0 |
| 20-300-802 REDUCE FUND BAL-TRAFFIC STUDY | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 20-300-900 CARRYOVER FROM BEGINNING BAL | .00 | .00 | 100,000.00 | 100,000.00 | .0 |
| 20-300-905 FUND BAL SET-ASIDE FOR PROJECT | .00 | .00 | 288,136.00 | 288,136.00 | .0 |
| 20-300-950 OTHER REVENUE | 86.36 | 86.36 | .00 | (86.36) | .0 |
| 20-300-951 RIGHT-OF-WAY PERMITS | .00 | 150.00 | .00 | (150.00) | .0 |
| 20-300-960 GRANT REVENUE | .00 | .00 | 100,000.00 | 100,000.00 | .0 |
| 20-300-965 BURLEY AVE GRANT | .00 | .00 | 5,600,881.00 | 5,600,881.00 | .0 |
| 20-300-976 GAIN ON SALE OF ASSETS | 19,462.50 | 19,462.50 | .00 | (19,462.50) | .0 |
| | | | | | |
| TOTAL REVENUE | 294,454.10 | 450,207.12 | 6,879,438.00 | 6,429,230.88 | 6.5 |
| | | | | | |
| TOTAL FUND REVENUE | 294,454.10 | 450,207.12 | 6,879,438.00 | 6,429,230.88 | 6.5 |

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

STREET FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------------|---------------|-------|
| <u>HIGHWAYS & STREETS</u> | | | | | |
| 20-431-100 SALARIES & WAGES | 59,302.87 | 103,781.13 | 192,730.00 | 88,948.87 | 53.9 |
| 20-431-210 FICA TAXES | 4,452.12 | 7,831.55 | 14,744.00 | 6,912.45 | 53.1 |
| 20-431-215 DENTAL CARE | 823.00 | 1,329.81 | 2,529.00 | 1,199.19 | 52.6 |
| 20-431-220 STATE RETIREMENT | 7,092.68 | 12,469.72 | 23,051.00 | 10,581.28 | 54.1 |
| 20-431-240 WORKERS COMPENSATION | 4,866.48 | 8,829.75 | 7,960.00 | (869.75) | 110.9 |
| 20-431-250 HEALTH & ACCIDENT INSURANCE | 13,431.62 | 21,336.98 | 38,484.00 | 17,147.02 | 55.4 |
| 20-431-260 LIFE INSURANCE | 82.08 | 133.38 | 261.00 | 127.62 | 51.1 |
| 20-431-280 UNEMPLOYMENT | 125.82 | 214.23 | 434.00 | 219.77 | 49.4 |
| 20-431-290 CHRISTMAS BONUS | .00 | 480.00 | 360.00 | (120.00) | 133.3 |
| 20-431-295 UNIFORM EXPENSE | 287.44 | 387.42 | 1,200.00 | 812.58 | 32.3 |
| 20-431-310 OFFICE SUPPLIES | 154.34 | 154.34 | 1,000.00 | 845.66 | 15.4 |
| 20-431-320 OPERATING & SPEC DEPT SUPPLIES | 1,906.01 | 2,298.96 | 4,200.00 | 1,901.04 | 54.7 |
| 20-431-350 GAS & OIL | 4,349.29 | 6,522.27 | 22,500.00 | 15,977.73 | 29.0 |
| 20-431-435 AUDIT & AIC DUES | 1,685.72 | 1,685.72 | 1,883.00 | 197.28 | 89.5 |
| 20-431-460 INSURANCE | 2,801.00 | 5,602.00 | 5,602.00 | .00 | 100.0 |
| 20-431-490 PERSONNEL TRAINING | 20.00 | 20.00 | 2,000.00 | 1,980.00 | 1.0 |
| 20-431-510 TELEPHONE | 759.74 | 1,189.55 | 2,000.00 | 810.45 | 59.5 |
| 20-431-520 UTILITIES | 473.84 | 473.84 | 3,500.00 | 3,026.16 | 13.5 |
| 20-431-595 SAFETY | 472.40 | 643.94 | 3,000.00 | 2,356.06 | 21.5 |
| 20-431-605 G.I.S. ANNUAL EXPENSE | 3,829.17 | 3,829.17 | 3,000.00 | (829.17) | 127.6 |
| 20-431-610 EQUIPMENT MAINTENANCE | 2,004.30 | 5,927.65 | 27,500.00 | 21,572.35 | 21.6 |
| 20-431-630 STREET LIGHTING | 12,817.39 | 23,781.27 | 51,500.00 | 27,718.73 | 46.2 |
| 20-431-640 STREET MAINTENANCE | 31,155.97 | 48,512.63 | 160,000.00 | 111,487.37 | 30.3 |
| 20-431-645 ENGINERRING | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 20-431-650 BUILDING MAINTENANCE | 447.11 | 447.11 | 5,000.00 | 4,552.89 | 8.9 |
| 20-431-660 SEAL COATING | .00 | .00 | 55,000.00 | 55,000.00 | .0 |
| 20-431-953 BURLEY AVE PROJECT EXPENDITURE | .00 | .00 | 6,000,000.00 | 6,000,000.00 | .0 |
| 20-431-955 TRAFFIC STUDY | 1,135.20 | 2,704.18 | 30,000.00 | 27,295.82 | 9.0 |
| 20-431-968 EQUIPMENT REPLACEMENT | .00 | .00 | 100,000.00 | 100,000.00 | .0 |
| 20-431-970 GRANTS | .00 | .00 | 100,000.00 | 100,000.00 | .0 |
| | | | | | |
| TOTAL HIGHWAYS & STREETS | 154,475.59 | 260,586.60 | 6,879,438.00 | 6,618,851.40 | 3.8 |
| | | | | | |
| TOTAL FUND EXPENDITURES | 154,475.59 | 260,586.60 | 6,879,438.00 | 6,618,851.40 | 3.8 |
| | | | | | |
| NET REVENUE OVER EXPENDITURES | 139,978.51 | 189,620.52 | .00 | (189,620.52) | .0 |

CITY OF BUHL
 BALANCE SHEET
 MARCH 31, 2026

LIBRARY FUND

ASSETS

| | | | |
|-----------|----------------------------|------------|------------|
| 25-101000 | CASH IN COMBINED CASH FUND | 187,958.29 | |
| 25-103000 | PETTY CASH (TIL) | 100.00 | |
| 25-104000 | PETTY CASH | 300.00 | |
| 25-111000 | TAXES RECEIVABLE | 8,524.55 | |
| | TOTAL ASSETS | | 196,882.84 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|---------------------------|----------|----------|
| 25-221200 | SALES TAX PAYABLE | 154.90 | |
| 25-241200 | DEFERRED TAXES RECEIVABLE | 8,255.72 | |
| | TOTAL LIABILITIES | | 8,410.62 |

FUND EQUITY

| | | | |
|---------------|---------------------------------|------------|------------|
| FUND BALANCE: | | | |
| 25-271100 | FUND BAL - RESTRICTED | 56,685.00 | |
| 25-271300 | FUND BAL - ASSIGNED | 124,892.04 | |
| | REVENUE OVER EXPENDITURES - YTD | 6,895.18 | |
| | BALANCE - CURRENT DATE | 188,472.22 | |
| | TOTAL FUND EQUITY | | 188,472.22 |
| | TOTAL LIABILITIES AND EQUITY | | 196,882.84 |

CITY OF BUHL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

LIBRARY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|---------------|------------|------------|-------------|-------|
| <u>TAX REVENUE</u> | | | | | |
| 25-311-100 TFC PROPERTY TAX SHARE | 119,701.58 | 119,904.11 | 198,234.00 | 78,329.89 | 60.5 |
| TOTAL TAX REVENUE | 119,701.58 | 119,904.11 | 198,234.00 | 78,329.89 | 60.5 |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | | |
| 25-335-400 ADD'L GEN FUND CONTRIBUTION | .00 | .00 | 1,162.00 | 1,162.00 | .0 |
| TOTAL INTERGOVERNMENTAL REVENUE | .00 | .00 | 1,162.00 | 1,162.00 | .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 | 1,015.00 | 1,680.00 | 2,500.00 | 820.00 | 67.2 |
| 25-340-300 BOOK REPLACEMENT | .00 | .00 | 200.00 | 200.00 | .0 |
| 25-340-400 COPIES | 347.75 | 818.59 | 2,000.00 | 1,181.41 | 40.9 |
| 25-340-750 FAX / SALE OF SUPPLIES | 96.47 | 263.77 | 600.00 | 336.23 | 44.0 |
| TOTAL CHARGES FOR SERVICES | 1,459.22 | 2,762.36 | 5,900.00 | 3,137.64 | 46.8 |
| <u>DONATIONS FROM PRIVATE SOURCES</u> | | | | | |
| 25-376-100 HOMLING TRUST | 7,500.00 | 7,500.00 | 15,000.00 | 7,500.00 | 50.0 |
| 25-376-424 TFHI GRANT | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 25-376-425 NEW GRANTS | 385.13 | 385.13 | 50,000.00 | 49,614.87 | .8 |
| 25-376-500 DONATIONS | 3,241.26 | 3,315.25 | 7,000.00 | 3,684.75 | 47.4 |
| TOTAL DONATIONS FROM PRIVATE SOURCES | 11,126.39 | 11,200.38 | 92,000.00 | 80,799.62 | 12.2 |
| <u>OTHER REVENUE</u> | | | | | |
| 25-380-100 INTEREST EARNINGS | 2,812.44 | 5,481.98 | 3,000.00 | (2,481.98) | 182.7 |
| 25-380-150 STATE BROADBAND REIMBURSEMENT | .00 | .00 | 500.00 | 500.00 | .0 |
| 25-380-700 FOUNDATION INCOME | 16,000.00 | 16,000.00 | 32,000.00 | 16,000.00 | 50.0 |
| 25-380-750 FOUNDATION FUNDRAISING | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 25-380-900 REDUCE FUND BALANCE | .00 | .00 | 18,000.00 | 18,000.00 | .0 |
| TOTAL OTHER REVENUE | 18,812.44 | 21,481.98 | 63,500.00 | 42,018.02 | 33.8 |
| TOTAL FUND REVENUE | 151,099.63 | 155,348.83 | 360,796.00 | 205,447.17 | 43.1 |

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

LIBRARY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|-------------------|-------------------|--------------------|--------------|
| <u>LIBRARY</u> | | | | | |
| 25-461-100 SALARIES | 38,739.45 | 65,911.52 | 148,348.00 | 82,436.48 | 44.4 |
| 25-461-210 FICA TAXES | 2,850.54 | 4,908.32 | 11,349.00 | 6,440.68 | 43.3 |
| 25-461-215 DENTAL CARE | 502.36 | 811.73 | 1,544.00 | 732.27 | 52.6 |
| 25-461-220 STATE RETIREMENT | 3,487.36 | 6,131.58 | 11,333.00 | 5,201.42 | 54.1 |
| 25-461-240 WORKERS COMPENSATION | 4,341.95 | 7,572.03 | 178.00 | (7,394.03) | 4254.0 |
| 25-461-250 HEALTH INSURANCE | 6,847.00 | 10,876.64 | 20,907.00 | 10,030.36 | 52.0 |
| 25-461-260 LIFE INSURANCE | 38.56 | 62.66 | 131.00 | 68.34 | 47.8 |
| 25-461-280 UNEMPLOYMENT | 82.15 | 140.45 | 327.00 | 186.55 | 43.0 |
| 25-461-290 CHRISTMAS BONUS | .00 | 600.00 | 720.00 | 120.00 | 83.3 |
| 25-461-310 OFFICE SUPPLIES / ADM. COST | 779.19 | 1,495.48 | 4,000.00 | 2,504.52 | 37.4 |
| 25-461-312 MEMBERSHIP/CONTRACT FEES | 706.28 | 1,450.76 | 6,000.00 | 4,549.24 | 24.2 |
| 25-461-320 SANITATION SUPPLIES | .00 | .00 | 1,300.00 | 1,300.00 | .0 |
| 25-461-330 ILL EXPENSE | 213.54 | 480.01 | 1,700.00 | 1,219.99 | 28.2 |
| 25-461-340 BUILDING MAINTENANCE | 1,746.62 | 3,921.37 | 9,000.00 | 5,078.63 | 43.6 |
| 25-461-350 TRAVEL & CONT. ED | .00 | 34.70 | 4,500.00 | 4,465.30 | .8 |
| 25-461-380 PROCESSING SUPPLIES | 2,176.49 | 2,176.49 | 4,500.00 | 2,323.51 | 48.4 |
| 25-461-390 REPAIR/REPLACE MATERIALS | 25.17 | 25.17 | 160.00 | 134.83 | 15.7 |
| 25-461-490 HEAT | 435.73 | 528.91 | 1,200.00 | 671.09 | 44.1 |
| 25-461-497 PROGRAMMING | 1,557.95 | 1,856.26 | 4,000.00 | 2,143.74 | 46.4 |
| 25-461-500 ELECTRICITY | 1,041.46 | 1,800.29 | 3,500.00 | 1,699.71 | 51.4 |
| 25-461-510 TELEPHONE | 300.40 | 437.64 | 800.00 | 362.36 | 54.7 |
| 25-461-525 FURNISHINGS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 25-461-629 LIBRARY OF THINGS COLLECTION | .00 | .00 | 500.00 | 500.00 | .0 |
| 25-461-630 ADVERTISING | 111.95 | 111.95 | 1,000.00 | 888.05 | 11.2 |
| 25-461-638 HOMLING EXPENSE | 4,417.75 | 9,415.41 | 15,000.00 | 5,584.59 | 62.8 |
| 25-461-640 SUMMER READING PROGRAM | 104.94 | 104.94 | 2,600.00 | 2,495.06 | 4.0 |
| 25-461-641 EXPENSE OF DONATION REVENUE | .00 | .00 | 7,000.00 | 7,000.00 | .0 |
| 25-461-643 OCLC WORLD CAT | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 25-461-646 TECHNOLOGY | 276.25 | 597.85 | 3,000.00 | 2,402.15 | 19.9 |
| 25-461-649 LIBRARY MANAGEMENT SOFTWARE | 3,645.55 | 3,645.55 | 2,000.00 | (1,645.55) | 182.3 |
| 25-461-650 FUNDRAISING EXPENSES | .00 | 8.14 | 2,000.00 | 1,991.86 | .4 |
| 25-461-653 DIGITAL CONTENT | 270.17 | 270.17 | 2,000.00 | 1,729.83 | 13.5 |
| 25-461-665 GRANTS | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 25-461-667 TFHIT GRANT | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 25-461-703 CONFERENCE TABLE & CHAIRS | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 25-461-704 USE OF \$10,000 DONATION | 23,077.63 | 23,077.63 | 10,000.00 | (13,077.63) | 230.8 |
| TOTAL LIBRARY | 97,776.44 | 148,453.65 | 360,797.00 | 212,343.35 | 41.2 |
| TOTAL FUND EXPENDITURES | 97,776.44 | 148,453.65 | 360,797.00 | 212,343.35 | 41.2 |
| NET REVENUE OVER EXPENDITURES | 53,323.19 | 6,895.18 | (1.00) | (6,896.18) | 68951 |

CITY OF BUHL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

AIRPORT FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---------------|-------------|-----------|---------------|---------|
| <u>REVENUE</u> | | | | | |
| 28-300-100 HANGAR LEASE | 360.00 | 19,529.00 | 19,539.00 | 10.00 | 100.0 |
| 28-300-200 FBO LEASE | 600.00 | 1,200.00 | 2,400.00 | 1,200.00 | 50.0 |
| 28-300-300 LAND LEASE | .00 | 6,275.00 | 6,450.00 | 175.00 | 97.3 |
| 28-300-350 AG SPRAYER LEASE | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 28-300-500 INTEREST EARNINGS | (370.71) | (2,352.19) | 500.00 | 2,852.19 | (470.4) |
| 28-300-520 COURTESY CAR | 34.18 | 34.18 | 100.00 | 65.82 | 34.2 |
| 28-300-700 TFC PROP TAX-BUHL CITY CONTRIB | 1,509.60 | 1,512.15 | 2,500.00 | 987.85 | 60.5 |
| 28-300-879 FEDERAL STIMULUS 019-2022 | 4,745.73 | 4,745.73 | 4,745.00 | (.73) | 100.0 |
| 28-300-880 FAA AIP GRANT 023-2024 | 185,886.91 | 185,886.91 | .00 | (185,886.91) | .0 |
| 28-300-881 FAA BIL GRANT 022-2024 | 31,635.44 | 31,635.44 | .00 | (31,635.44) | .0 |
| | | | | | |
| TOTAL REVENUE | 224,401.15 | 248,466.22 | 42,234.00 | (206,232.22) | 588.3 |
| | | | | | |
| TOTAL FUND REVENUE | 224,401.15 | 248,466.22 | 42,234.00 | (206,232.22) | 588.3 |

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

AIRPORT FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|-----------|---------------|-------|
| <u>AIRPORT</u> | | | | | |
| 28-437-320 LOUNGE SUPPLIES | .00 | 91.13 | 500.00 | 408.87 | 18.2 |
| 28-437-380 WEED CONTROL | .00 | 167.80 | 14,000.00 | 13,832.20 | 1.2 |
| 28-437-460 INSURANCE | 592.00 | 1,184.00 | 1,184.00 | .00 | 100.0 |
| 28-437-530 COURTESY CAR | 79.00 | 135.16 | 250.00 | 114.84 | 54.1 |
| 28-437-590 BUILDING MAINTENANCE | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 28-437-630 RUNWAY MAINTENANCE | .00 | 1,271.32 | 1,500.00 | 228.68 | 84.8 |
| 28-437-640 TAXIWAY MAINTENANCE | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 28-437-660 CONTINGENCY | .00 | .00 | 11,978.00 | 11,978.00 | .0 |
| 28-437-665 TRACTOR/MOWER MAINT | .00 | 150.00 | 2,000.00 | 1,850.00 | 7.5 |
| 28-437-680 WATER SHARES | 1,302.00 | 1,302.00 | 1,822.00 | 520.00 | 71.5 |
| 28-437-695 ELECTRICITY | 1,788.05 | 3,116.54 | 6,000.00 | 2,883.46 | 51.9 |
| 28-437-714 RUNWAY RECONSTRUCTION PROJECT | 32,346.55 | 32,346.55 | .00 | (32,346.55) | .0 |
| TOTAL AIRPORT | 36,107.60 | 39,764.50 | 42,234.00 | 2,469.50 | 94.2 |
| TOTAL FUND EXPENDITURES | 36,107.60 | 39,764.50 | 42,234.00 | 2,469.50 | 94.2 |
| NET REVENUE OVER EXPENDITURES | 188,293.55 | 208,701.72 | .00 | (208,701.72) | .0 |

CITY OF BUHL
 BALANCE SHEET
 MARCH 31, 2026

GENERAL FUND CONTINGENCY FUND

ASSETS

| | | | | |
|-----------|----------------------------|--|------------|-------------------|
| 30-101000 | CASH IN COMBINED CASH FUND | | 327,837.15 | |
| | TOTAL ASSETS | | | <u>327,837.15</u> |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|-----------|---------------------------------|-----------------|-------------------|-------------------|
| | FUND BALANCE: | | | |
| 30-271300 | FUND BAL - ASSIGNED | 318,204.97 | | |
| | REVENUE OVER EXPENDITURES - YTD | <u>9,632.18</u> | | |
| | BALANCE - CURRENT DATE | | <u>327,837.15</u> | |
| | TOTAL FUND EQUITY | | | <u>327,837.15</u> |
| | TOTAL LIABILITIES AND EQUITY | | | <u>327,837.15</u> |

CITY OF BUHL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

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 | 4,414.81 | 9,632.18 | .00 | (9,632.18) | .0 |
| 30-300-900 CARRYOVER | .00 | .00 | 100,000.00 | 100,000.00 | .0 |
| TOTAL REVENUE | <u>4,414.81</u> | <u>9,632.18</u> | <u>100,000.00</u> | <u>90,367.82</u> | <u>9.6</u> |
| | | | | | |
| TOTAL FUND REVENUE | <u>4,414.81</u> | <u>9,632.18</u> | <u>100,000.00</u> | <u>90,367.82</u> | <u>9.6</u> |

CITY OF BUHL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

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 | 4,414.81 | 9,632.18 | .00 | (9,632.18) | .0 |

CITY OF BUHL
 BALANCE SHEET
 MARCH 31, 2026

UTILITIES FUND

ASSETS

| | | | |
|-----------|--------------------------------|-----------------|-----------------------------|
| 60-101000 | CASH IN COMBINED CASH FUND | 3,144,271.93 | |
| 60-108000 | WATER CAPITAL RESERVE | 326,554.92 | |
| 60-108010 | INFRASTRUCTURE RESERVE-WATER | 257,280.89 | |
| 60-108150 | SEWER CAPITAL RESERVE | 265,021.49 | |
| 60-108160 | INFRASTRUCTURE RESERVE-SEWER | 230,201.69 | |
| 60-108170 | SEWER SAVINGS LREPC | 527,375.28 | |
| 60-108200 | SANITATION CAPITAL RESERVE | 164,178.87 | |
| 60-108230 | WATER 2015 BOND - RESERVE | 480,117.01 | |
| 60-108250 | SEWER 2015 BOND - RESERVE | 1,207,436.47 | |
| 60-115000 | ACCOUNTS RECEIVABLE-WATER | 135,823.19 | |
| 60-115500 | ACCOUNTS RECEIVABLE-SEWER | 76,527.01 | |
| 60-115550 | ACCOUNTS RECEIVABLE-SANITATION | 45,349.18 | |
| 60-115575 | ACCOUNTS RECEIVABLE-BOND PMTS | 149,985.23 | |
| 60-116500 | CONTRACTS-SEWER | .02 | |
| 60-150000 | DEFERRED OUTFLOWS - PENSION | 59,627.71 | |
| 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 | 885,858.02 | |
| 60-164050 | WATER PIPING | 2,349,580.58 | |
| 60-164100 | ACCUM DEPREC-WATER | (5,083,798.07) | |
| 60-164250 | SANITATION VEHICLES | 696,198.11 | |
| 60-164300 | SANITATION EQUIPMENT | 129,900.00 | |
| 60-164400 | ACCUM DEPREC-SANITATION | (527,369.43) | |
| 60-164500 | WASTEWATER VEHICLES | 167,139.80 | |
| 60-164600 | WASTEWATER EQUIPMENT | 287,512.18 | |
| 60-164700 | ACCUM DEPREC-WASTEWATER | (8,233,150.62) | |
| 60-165000 | WASTEWATER SYSTEM | 18,846,376.35 | |
| 60-166000 | WASTEWATER LAND | 64,232.22 | |
| 60-167000 | SEWER PIPING | 3,731,080.81 | |
| 60-168175 | CONSTRUCTION IN PROGRESS | 19,887.21 | |
| | TOTAL ASSETS | | <u><u>30,206,429.52</u></u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|-------------------------------|--------------|---------------|
| 60-217450 | DEFERRED COMP PAYABLE-WATER | 22,037.44 | |
| 60-217451 | DEFERRED COMP PAYABLE-SANITA | 10,188.03 | |
| 60-217452 | DEFERRED COMP PAYABLE-WW | 6,080.80 | |
| 60-217455 | ACCRUED INTEREST | 27,821.92 | |
| 60-217475 | DEFERRED INFLOWS - PENSION | 136,982.75 | |
| 60-220000 | CUSTOMER DEPOSITS | 23,286.00 | |
| 60-220500 | NET PENSION LIABILITY | 316,419.43 | |
| 60-226000 | 2015 SEWER BOND PAYABLE | 8,915,000.00 | |
| 60-228000 | 2015 WATER BOND PAYABLE | 4,625,000.00 | |
| 60-229000 | FARMERS BANK-SANITATION TRUCK | 29.73 | |
| | TOTAL LIABILITIES | | 14,082,846.10 |

FUND EQUITY

CITY OF BUHL
BALANCE SHEET
MARCH 31, 2026

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 | 9,225,291.61 | |
| | REVENUE OVER EXPENDITURES - YTD | <u>562,044.89</u> | |
| | BALANCE - CURRENT DATE | | <u>16,123,583.42</u> |
| | TOTAL FUND EQUITY | | <u>16,123,583.42</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u><u>30,206,429.52</u></u> |

CITY OF BUHL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

UTILITIES FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|-------------------|-------------------|---------------------|-------------------|-------------|
| <u>WATER REVENUE</u> | | | | | |
| 60-345-100 WATER METER SALES | 81,137.97 | 198,788.38 | 460,000.00 | 261,211.62 | 43.2 |
| 60-345-125 OPERATIONS & MAINTENANCE FEE | 85,685.59 | 152,014.46 | 262,000.00 | 109,985.54 | 58.0 |
| 60-345-150 ADMIN FEE SHARE | 12,986.54 | 25,687.83 | 16,300.00 | (9,387.83) | 157.6 |
| 60-345-300 WATER SHARE RENT | 10,537.00 | 10,537.00 | 11,300.00 | 763.00 | 93.3 |
| 60-345-350 WATER BOND | 128,691.12 | 256,818.42 | 535,000.00 | 278,181.58 | 48.0 |
| 60-345-400 CAPITAL IMPROVEMT (CIF) -WATER | 36,769.04 | 61,098.49 | 88,766.00 | 27,667.51 | 68.8 |
| 60-345-425 INFRASTRUCTURE REPLACEMT-WATER | 22,658.03 | 40,659.45 | 71,000.00 | 30,340.55 | 57.3 |
| 60-345-500 LATE FEE | 13,081.78 | 26,021.16 | .00 | (26,021.16) | .0 |
| 60-345-600 WATER METER HOOK UP | 3,000.00 | 20,027.16 | 40,000.00 | 19,972.84 | 50.1 |
| 60-345-675 CONTRACTOR WATER USAGE | 79.90 | 1,085.70 | 8,000.00 | 6,914.30 | 13.6 |
| 60-345-680 SPRINKLER PERMITS | 180.00 | 225.00 | .00 | (225.00) | .0 |
| 60-345-700 INTEREST EARNINGS-FARMERS | 18,410.46 | 31,028.42 | 1,200.00 | (29,828.42) | 2585.7 |
| 60-345-705 INVESTMENT EARNINGS | .00 | .00 | 101,000.00 | 101,000.00 | .0 |
| 60-345-875 TRANSFER FROM CAP WATER SAVING | .00 | .00 | 62,234.00 | 62,234.00 | .0 |
| 60-345-974 DEQ WATER STUDY GRANT | .00 | .00 | 83,000.00 | 83,000.00 | .0 |
| 60-345-975 OTHER REVENUE | .00 | 400.00 | .00 | (400.00) | .0 |
| 60-345-976 GAIN ON SALE OF ASSETS | 658.75 | 658.75 | .00 | (658.75) | .0 |
| | <u>413,876.18</u> | <u>825,050.22</u> | <u>1,739,800.00</u> | <u>914,749.78</u> | <u>47.4</u> |
| <u>SANITATION REVENUE</u> | | | | | |
| 60-346-100 SANITATION CHARGES | 75,330.78 | 150,125.93 | 290,000.00 | 139,874.07 | 51.8 |
| 60-346-105 MOONGLO BILLINGS | (18.00) | .00 | .00 | .00 | .0 |
| 60-346-150 ADMIN FEE SHARE | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 60-346-200 LANDFILL CHARGE | 33,859.05 | 67,502.00 | 130,000.00 | 62,498.00 | 51.9 |
| 60-346-300 CAPITAL RESERVE 1.00 SANITATIO | 8,143.77 | 20,308.50 | 45,133.00 | 24,824.50 | 45.0 |
| 60-346-880 ADOPT A TRUCK | 1,211.66 | 1,860.83 | 3,800.00 | 1,939.17 | 49.0 |
| 60-346-900 CARRYOVER FROM BEGINNING BAL | .00 | .00 | 24,867.00 | 24,867.00 | .0 |
| 60-346-950 INTEREST EARNINGS | 9,205.23 | 18,648.77 | .00 | (18,648.77) | .0 |
| 60-346-955 INVESTMENT EARNINGS | .00 | .00 | 40,000.00 | 40,000.00 | .0 |
| | <u>127,732.49</u> | <u>258,446.03</u> | <u>541,800.00</u> | <u>283,353.97</u> | <u>47.7</u> |

CITY OF BUHL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

UTILITIES FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---------------------|---------------------|---------------------|---------------------|-------------|
| <u>WASTEWATER REVENUE</u> | | | | | |
| 60-347-100 WASTEWATER CHARGES | 174,217.11 | 348,000.52 | 674,722.00 | 326,721.48 | 51.6 |
| 60-347-125 OPERATIONS & MAINTENANCE FEE | 37,822.34 | 94,324.70 | 223,200.00 | 128,875.30 | 42.3 |
| 60-347-150 ADMIN FEE SHARE | 50.00 | 50.00 | 16,300.00 | 16,250.00 | .3 |
| 60-347-350 SEWER BOND | 268,746.72 | 536,311.76 | 1,052,000.00 | 515,688.24 | 51.0 |
| 60-347-400 CAPITAL IMPROVEMT (CIF)-SEWER | 16,287.53 | 40,616.98 | 88,766.00 | 48,149.02 | 45.8 |
| 60-347-425 INFRASTRUCTURE REPLACEMT-SEWER | 9,085.28 | 22,665.30 | 54,000.00 | 31,334.70 | 42.0 |
| 60-347-450 SEWER PIPE - LREPC | 13,422.55 | 26,754.68 | 53,000.00 | 26,245.32 | 50.5 |
| 60-347-600 WASTEWATER HOOK UP | 2,400.00 | 8,800.00 | 20,000.00 | 11,200.00 | 44.0 |
| 60-347-700 INTEREST EARNINGS-FARMERS | 18,410.46 | 37,297.54 | 800.00 | (36,497.54) | 4662.2 |
| 60-347-705 INVESTMENT EARNINGS | .00 | .00 | 101,000.00 | 101,000.00 | .0 |
| 60-347-710 DEQ GRANT FOR FACILITY STUDY | .00 | .00 | 100,000.00 | 100,000.00 | .0 |
| 60-347-950 WASTEWATER OTHER REVENUE | 50.00 | 50.00 | .00 | (50.00) | .0 |
| TOTAL WASTEWATER REVENUE | 540,491.99 | 1,114,871.48 | 2,383,788.00 | 1,268,916.52 | 46.8 |
| | | | | | |
| TOTAL FUND REVENUE | 1,082,100.66 | 2,198,367.73 | 4,665,388.00 | 2,467,020.27 | 47.1 |

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

UTILITIES FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-------------------|-------------------|---------------------|-------------------|-------------|
| <u>WATER</u> | | | | | |
| 60-434-100 SALARIES & WAGES | 82,595.33 | 143,891.21 | 286,105.00 | 142,213.79 | 50.3 |
| 60-434-210 FICA TAXES | 6,094.10 | 10,681.56 | 21,887.00 | 11,205.44 | 48.8 |
| 60-434-215 DENTAL CARE | 800.60 | 1,293.62 | 3,007.00 | 1,713.38 | 43.0 |
| 60-434-220 STATE RETIREMENT | 9,878.43 | 17,266.81 | 34,218.00 | 16,951.19 | 50.5 |
| 60-434-240 WORKERS COMPENSATION | 5,407.42 | 9,859.25 | 6,809.00 | (3,050.25) | 144.8 |
| 60-434-250 HEALTH & ACCIDENT INSURANCE | 11,235.58 | 20,633.20 | 54,399.00 | 33,765.80 | 37.9 |
| 60-434-260 LIFE INSURANCE | 108.80 | 176.80 | 326.00 | 149.20 | 54.2 |
| 60-434-280 UNEMPLOYMENT | 175.29 | 263.19 | 572.00 | 308.81 | 46.0 |
| 60-434-290 CHRISTMAS BONUS | .00 | 480.00 | 720.00 | 240.00 | 66.7 |
| 60-434-295 UNIFORM EXPENSE | .00 | 333.93 | 1,200.00 | 866.07 | 27.8 |
| 60-434-310 OFFICE SUPPLIES PW | 370.58 | 370.58 | 1,000.00 | 629.42 | 37.1 |
| 60-434-316 CREDIT CARD FEES | 2,807.03 | 5,317.87 | 7,000.00 | 1,682.13 | 76.0 |
| 60-434-320 OPERATING SUPPLIES | 2,384.12 | 2,783.28 | 10,000.00 | 7,216.72 | 27.8 |
| 60-434-340 POWER FOR PUMPING | 18,089.23 | 44,343.78 | 115,000.00 | 70,656.22 | 38.6 |
| 60-434-350 GAS & OIL | 1,881.91 | 3,096.11 | 7,000.00 | 3,903.89 | 44.2 |
| 60-434-370 OFFICE SUPPLIES ADM *POSTAGE | 3,800.10 | 6,354.01 | 10,000.00 | 3,645.99 | 63.5 |
| 60-434-435 AUDIT & AIC DUES | 1,685.72 | 1,685.72 | 1,883.00 | 197.28 | 89.5 |
| 60-434-450 CANAL COMPANY FEES | 7,726.93 | 8,278.35 | 8,000.00 | (278.35) | 103.5 |
| 60-434-460 INSURANCE | 19,424.50 | 38,849.00 | 38,849.00 | .00 | 100.0 |
| 60-434-475 DISTRI REPAIRS-PIPE | 13,042.58 | 37,822.86 | 40,000.00 | 2,177.14 | 94.6 |
| 60-434-490 PERSONNEL TRAINING | 1,144.73 | 1,775.13 | 6,000.00 | 4,224.87 | 29.6 |
| 60-434-510 TELEPHONE | 1,600.32 | 2,514.06 | 4,000.00 | 1,485.94 | 62.9 |
| 60-434-520 UTILITIES | 1,295.12 | 2,149.00 | 2,500.00 | 351.00 | 86.0 |
| 60-434-595 SAFETY | 412.45 | 927.31 | 1,500.00 | 572.69 | 61.8 |
| 60-434-610 EQUIPMENT MAINTENANCE | 19,693.38 | 19,945.06 | 30,000.00 | 10,054.94 | 66.5 |
| 60-434-615 ARSENIC PLANT OPERATIONS | 32,114.52 | 33,026.13 | 15,000.00 | (18,026.13) | 220.2 |
| 60-434-620 WATER METERS | .00 | 3,359.38 | 20,000.00 | 16,640.62 | 16.8 |
| 60-434-624 G.I.S. O&M | 1,341.66 | 1,341.66 | 2,000.00 | 658.34 | 67.1 |
| 60-434-630 WATER TESTING | 1,155.00 | 1,529.00 | 5,000.00 | 3,471.00 | 30.6 |
| 60-434-633 STATE DRINKING WATER FEE | .00 | 4,785.18 | 6,420.00 | 1,634.82 | 74.5 |
| 60-434-635 REPAIR TO WELLS (O&M) | 366.70 | 378.39 | .00 | (378.39) | .0 |
| 60-434-640 STREET MAINTENANCE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 60-434-670 LOSS ON BAD DEBTS - WATER | .00 | .00 | 2,600.00 | 2,600.00 | .0 |
| 60-434-740 BUILDING MAINTENANCE | 3,308.15 | 3,308.15 | 4,000.00 | 691.85 | 82.7 |
| 60-434-750 BOND PAYBACK | 115,424.62 | 115,424.62 | 496,250.00 | 380,825.38 | 23.3 |
| 60-434-751 BOND BANK FEES/REFINANCE EXP | .00 | .00 | 450.00 | 450.00 | .0 |
| 60-434-755 CONTINGENCY (BOND RESERVE) | .00 | .00 | 38,300.00 | 38,300.00 | .0 |
| 60-434-795 WATER TREATMENT CHEMICALS | 3,034.23 | 3,374.05 | 14,000.00 | 10,625.95 | 24.1 |
| 60-434-805 GENERATOR O&M | 1,779.25 | 12,486.18 | 17,000.00 | 4,513.82 | 73.5 |
| 60-434-900 CONTINGENCY | .00 | .00 | 18,803.00 | 18,803.00 | .0 |
| 60-434-916 PICKUP | 53,382.50 | 53,382.50 | 60,000.00 | 6,617.50 | 89.0 |
| 60-434-917 REPLACEMENT WATER PLANT EQUIP | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 60-434-918 DRINKING WATER PLANNING STUDY | 26,964.90 | 31,027.20 | 166,000.00 | 134,972.80 | 18.7 |
| 60-434-920 WELL 5 PUMP REBUILD | .00 | 108,873.06 | 80,000.00 | (28,873.06) | 136.1 |
| 60-434-921 SCADA UPGRADES AND MAINTENANCE | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| TOTAL WATER | 450,525.78 | 753,387.19 | 1,739,798.00 | 986,410.81 | 43.3 |

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

UTILITIES FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|-------------|------------|------------|-------|
| <u>SANITATION</u> | | | | | |
| 60-435-100 SALARIES & WAGES | 41,114.01 | 71,950.66 | 133,621.00 | 61,670.34 | 53.9 |
| 60-435-210 FICA TAXES | 2,858.96 | 5,061.04 | 10,222.00 | 5,160.96 | 49.5 |
| 60-435-215 DENTAL CARE | 585.40 | 945.90 | 1,799.00 | 853.10 | 52.6 |
| 60-435-220 STATE RETIREMENT | 4,917.23 | 8,633.99 | 15,981.00 | 7,347.01 | 54.0 |
| 60-435-240 WORKERS COMPENSATION | 3,649.68 | 6,597.97 | 6,815.00 | 217.03 | 96.8 |
| 60-435-250 HEALTH & ACCIDENT INSURANCE | 9,056.57 | 14,386.49 | 25,120.00 | 10,733.51 | 57.3 |
| 60-435-260 LIFE INSURANCE | 43.52 | 70.72 | 131.00 | 60.28 | 54.0 |
| 60-435-280 UNEMPLOYMENT | 87.28 | 145.03 | 301.00 | 155.97 | 48.2 |
| 60-435-290 CHRISTMAS BONUS | .00 | 240.00 | 240.00 | .00 | 100.0 |
| 60-435-295 UNIFORM EXPENSE | .00 | .00 | 600.00 | 600.00 | .0 |
| 60-435-310 OFFICE SUPPLIES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 60-435-316 CREDIT CARD FEES | 1,403.52 | 2,658.96 | 4,000.00 | 1,341.04 | 66.5 |
| 60-435-320 OPERATING & SPEC DEPT SUPPLIES | .00 | 58.50 | 2,500.00 | 2,441.50 | 2.3 |
| 60-435-350 GAS & OIL | 3,960.78 | 7,267.52 | 22,000.00 | 14,732.48 | 33.0 |
| 60-435-370 OFFICE BILL/POSTAGE | 2,687.05 | 4,554.26 | 8,500.00 | 3,945.74 | 53.6 |
| 60-435-435 AUDIT & AIC DUES | 1,685.71 | 1,685.71 | 1,883.00 | 197.29 | 89.5 |
| 60-435-460 INSURANCE | 2,107.50 | 4,215.00 | 4,215.00 | .00 | 100.0 |
| 60-435-510 TELEPHONE | .00 | .00 | 800.00 | 800.00 | .0 |
| 60-435-520 UTILITIES | 284.85 | 605.24 | 3,000.00 | 2,394.76 | 20.2 |
| 60-435-595 SAFETY | 20.69 | 35.53 | 1,500.00 | 1,464.47 | 2.4 |
| 60-435-605 BUILDING MAINTENANCE | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 60-435-610 REPAIR/MAINT - EQUIPMENT | 2,887.76 | 3,064.76 | 30,000.00 | 26,935.24 | 10.2 |
| 60-435-620 COUNTY LANDFILL FEE | 28,659.03 | 49,221.21 | 130,000.00 | 80,778.79 | 37.9 |
| 60-435-655 ADOPT A TRUCK | 429.60 | 702.16 | 3,000.00 | 2,297.84 | 23.4 |
| 60-435-670 LOSS ON BAD DEBTS - SANITATION | .00 | .00 | 1,300.00 | 1,300.00 | .0 |
| 60-435-680 TO SAVINGS CAPITAL IMPROVMENT | .00 | .00 | 85,000.00 | 85,000.00 | .0 |
| 60-435-690 NEW GARBAGE CANS | .00 | 22,923.89 | 25,000.00 | 2,076.11 | 91.7 |
| 60-435-700 NEW TRUCK NOTE PAYMENT | .00 | (6,269.12) | .00 | 6,269.12 | .0 |
| 60-435-900 CONTINGENCY | .00 | .00 | 20,273.00 | 20,273.00 | .0 |
| | | | | | |
| TOTAL SANITATION | 106,439.14 | 198,755.42 | 541,801.00 | 343,045.58 | 36.7 |

CITY OF BUHL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2026

UTILITIES FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>WASTEWATER</u> | | | | | |
| 60-436-100 SALARIES & WAGES | 81,477.10 | 142,327.44 | 293,310.00 | 150,982.56 | 48.5 |
| 60-436-210 FICA TAXES | 5,714.95 | 10,083.31 | 22,438.00 | 12,354.69 | 44.9 |
| 60-436-215 DENTAL CARE | 1,087.76 | 1,746.76 | 3,793.00 | 2,046.24 | 46.1 |
| 60-436-220 STATE RETIREMENT | 9,744.53 | 17,048.38 | 35,080.00 | 18,031.62 | 48.6 |
| 60-436-240 WORKERS COMPENSATION | 5,192.96 | 9,591.86 | 6,101.00 | (3,490.86) | 157.2 |
| 60-436-250 HEALTH & ACCIDENT INSURANCE | 15,679.35 | 24,576.06 | 50,092.00 | 25,515.94 | 49.1 |
| 60-436-260 LIFE INSURANCE | 77.12 | 121.74 | 261.00 | 139.26 | 46.6 |
| 60-436-280 UNEMPLOYMENT | 172.86 | 225.40 | 560.00 | 334.60 | 40.3 |
| 60-436-290 CHRISTMAS BONUS | .00 | 480.00 | 480.00 | .00 | 100.0 |
| 60-436-295 UNIFORM EXPENSE | 523.73 | 890.57 | 1,200.00 | 309.43 | 74.2 |
| 60-436-310 OFFICE SUPPLIES PW | 899.75 | 1,230.76 | 2,000.00 | 769.24 | 61.5 |
| 60-436-316 CREDIT CARD FEES | 2,807.04 | 5,317.89 | 6,500.00 | 1,182.11 | 81.8 |
| 60-436-320 OPERATING & SPEC DEPT SUPPLIES | 2,472.75 | 2,937.66 | 6,500.00 | 3,562.34 | 45.2 |
| 60-436-340 POWER TO WW PLANT | 17,211.48 | 27,897.55 | 90,000.00 | 62,102.45 | 31.0 |
| 60-436-350 GAS & OIL | 3,282.32 | 3,781.64 | 4,500.00 | 718.36 | 84.0 |
| 60-436-370 OFFICE BILLING/POSTAGE | 3,800.10 | 6,354.01 | 9,000.00 | 2,645.99 | 70.6 |
| 60-436-435 AUDIT & AIC DUES | 1,685.71 | 1,685.71 | 1,883.00 | 197.29 | 89.5 |
| 60-436-460 INSURANCE | 25,919.50 | 51,839.00 | 51,839.00 | .00 | 100.0 |
| 60-436-465 EQUIPMENT REPLACEMENT | 1,500.00 | 1,500.00 | 20,000.00 | 18,500.00 | 7.5 |
| 60-436-490 PERSONNEL TRAINING | 1,619.17 | 1,739.17 | 4,000.00 | 2,260.83 | 43.5 |
| 60-436-510 TELEPHONE | 1,071.53 | 1,636.87 | 5,500.00 | 3,863.13 | 29.8 |
| 60-436-520 UTILITIES | 3,766.04 | 5,543.35 | 14,000.00 | 8,456.65 | 39.6 |
| 60-436-595 SAFETY | 73.34 | 648.28 | 2,500.00 | 1,851.72 | 25.9 |
| 60-436-605 BUILDING MAINTENANCE | 1,181.00 | 1,761.00 | 3,000.00 | 1,239.00 | 58.7 |
| 60-436-610 REPAIR/MAINT - EQUIPMENT | 5,879.04 | 5,918.59 | 30,000.00 | 24,081.41 | 19.7 |
| 60-436-615 GENERATOR MAINTENANCE | .00 | 4,779.60 | 10,000.00 | 5,220.40 | 47.8 |
| 60-436-630 PROGRAMMING | 190.00 | 665.00 | 3,000.00 | 2,335.00 | 22.2 |
| 60-436-633 STATE PERMITTING-DISCHARGE FEE | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 60-436-635 IN-HOUSE LAB & TESTING | 3,608.78 | 2,726.89 | 17,000.00 | 14,273.11 | 16.0 |
| 60-436-650 OUTSIDE LAB AND SAMPLES | 1,638.00 | 2,581.64 | 10,000.00 | 7,418.36 | 25.8 |
| 60-436-670 LOSS ON BAD DEBTS - SEWER | .00 | .00 | 2,600.00 | 2,600.00 | .0 |
| 60-436-680 TO SAVINGS CAPITAL IMPROVEMEN | .00 | .00 | 18,766.00 | 18,766.00 | .0 |
| 60-436-681 G.I.S. - O&M | 1,341.67 | 1,341.67 | 2,500.00 | 1,158.33 | 53.7 |
| 60-436-683 BOND PAYBACK | 222,674.62 | 222,674.62 | 950,750.00 | 728,075.38 | 23.4 |
| 60-436-684 BOND BANK FEES/REFINANCE EXP | .00 | .00 | 450.00 | 450.00 | .0 |
| 60-436-685 COLLECTION SYSTEM MAINT | .00 | .00 | 40,000.00 | 40,000.00 | .0 |
| 60-436-693 CHEMICALS | 35,382.45 | 73,837.21 | 180,000.00 | 106,162.79 | 41.0 |
| 60-436-755 CONTINGENCY (BOND RESERVE) | .00 | .00 | 100,800.00 | 100,800.00 | .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 | 384.00 | 384.00 | .0 |
| 60-436-903 LIFT STATION REBUILD | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 60-436-907 WW FACILITY STUDY | 48,690.60 | 48,690.60 | 200,000.00 | 151,309.40 | 24.4 |
| 60-436-908 SCADA UPGRADES & MAINTENANCE | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 60-436-909 SEWER CAMERA | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| TOTAL WASTEWATER | 506,365.25 | 684,180.23 | 2,383,787.00 | 1,699,606.77 | 28.7 |

CITY OF BUHL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

UTILITIES FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------|---------------|--------------|--------------|---------------|-------|
| TOTAL FUND EXPENDITURES | 1,063,330.17 | 1,636,322.84 | 4,665,386.00 | 3,029,063.16 | 35.1 |
| NET REVENUE OVER EXPENDITURES | 18,770.49 | 562,044.89 | 2.00 | (562,042.89) | 28102 |