



City of Ketchum

### CITY COUNCIL MEETING AGENDA MEMO

Meeting Date:  Staff Member/Dept:

Agenda Item:

**Recommended Motion:**

Motion to approve the monthly and quarterly reports provided by the City Treasurer.

**Reasons for Recommendation:**

Idaho State Statute 50-208 establishes requirements for monthly financial reports from the City Treasurer to the Council. The Statute provides that the Treasurer “render an accounting to the city council showing the financial condition of the treasury at the date of such accounting.”  
Idaho State Statute 50-1011 establishes an additional requirement for a quarterly financial report “indicating salaries, capital outlay and a percentage comparison to the original appropriation.” Such quarterly reports require publication on the City website within 30 days of the end of the quarter pursuant to 50-208.  
Finally, 50- 708 creates the requirement that “at least once in each quarter of each year, the council shall examine by review of a quarterly treasurer’s report included upon the city council agenda the accounts and doings subject to management by the chief financial officer of the city.”

**Sustainability Impact:**

No Sustainability impact

**Financial Impact:**

No Financial Impact

**Attachments:**

- |  |
|--|
| 1. Monthly Financial Report              |
| 2. Quarterly Financial Report            |
| 3. FY 2026 Financial Statement YTD March |

# MONTHLY FINANCIAL REPORT

March 2026



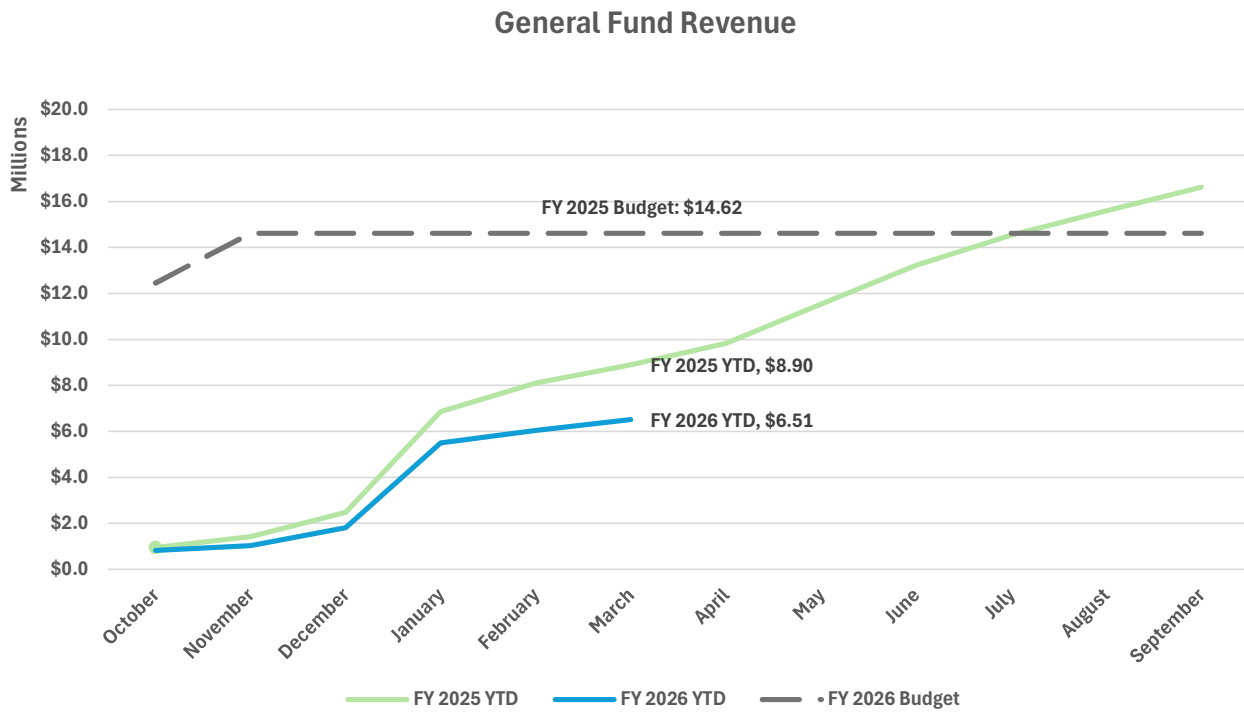
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**Note: All other fund summaries and balance sheet information are shown in the comprehensive financial statement, which is posted on the city website. Please see the URL below.**

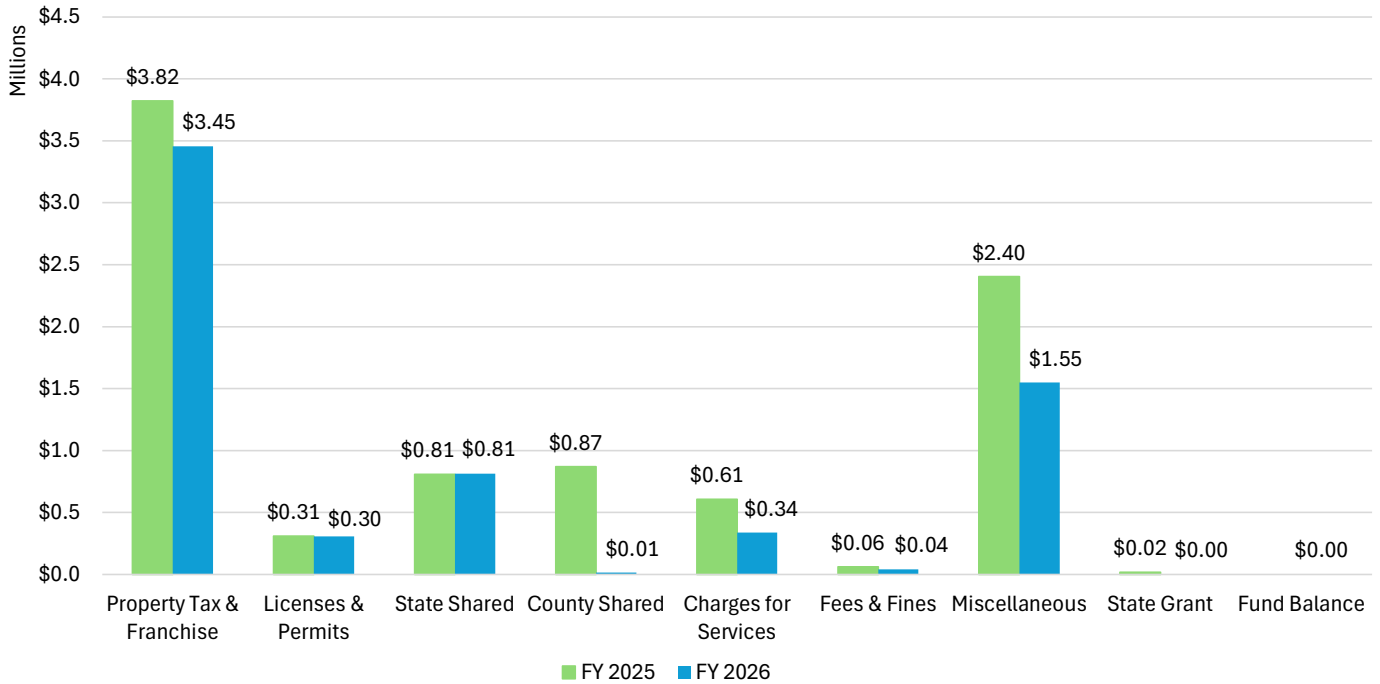
[ketchumidaho.org/administration/page/revenue-expenditure-report](http://ketchumidaho.org/administration/page/revenue-expenditure-report)

# General Fund



General Fund revenues are down \$2.4M, or 26.9%, fiscal year to date compared to FY 2025. The primary reasons are outlined on the following page.

General Fund Revenues by Category YTD



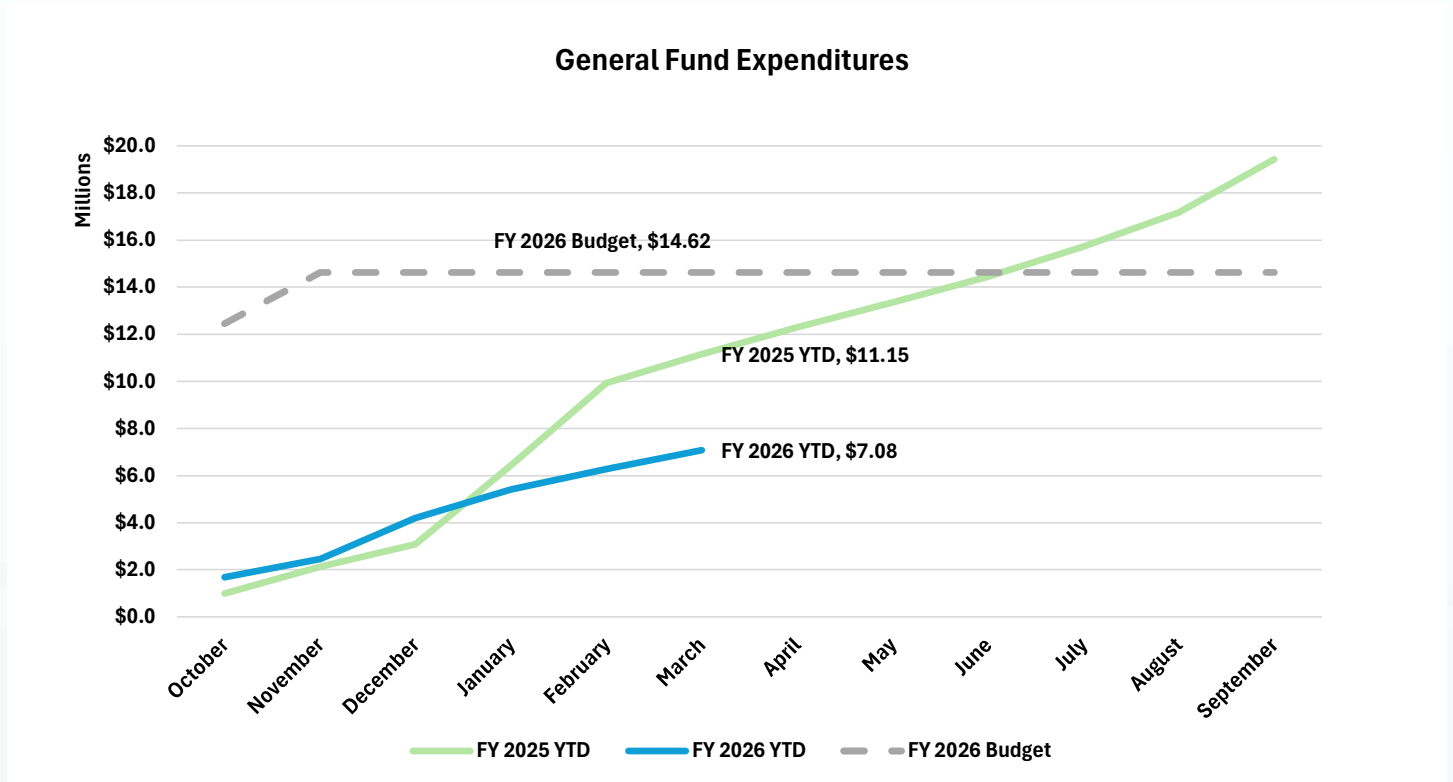
- **Property Tax/Franchise Fees.** Reduction in property tax collections as a result of the fire district creation, \$750k less than the maximum allowed amount (\$380k).
- **County Shared.** Loss of EMS revenue as a result of the creation of the Ketchum Fire District (\$793k).
- **Charges for Services.** Charges for services are down \$270k year of year primarily due to a revenue booking in FY 2025 (\$175k) that was later reclassified to a different revenue category in May 2025. Planning and plan check fees are down \$54k (15.4%). This is an area that will be monitored closely as the year progresses.

Within the **Miscellaneous category** the following are the factors contributing to the year-over-year reduction:

- **Reduced LOT Revenue.** The FY 2026 budget includes a planned annual \$800k reduction in LOT transfer to the General Fund (\$400k reduction thus far).
- **Fire Revenue.** There are pending IDL reimbursements that have not yet been received (\$312k).

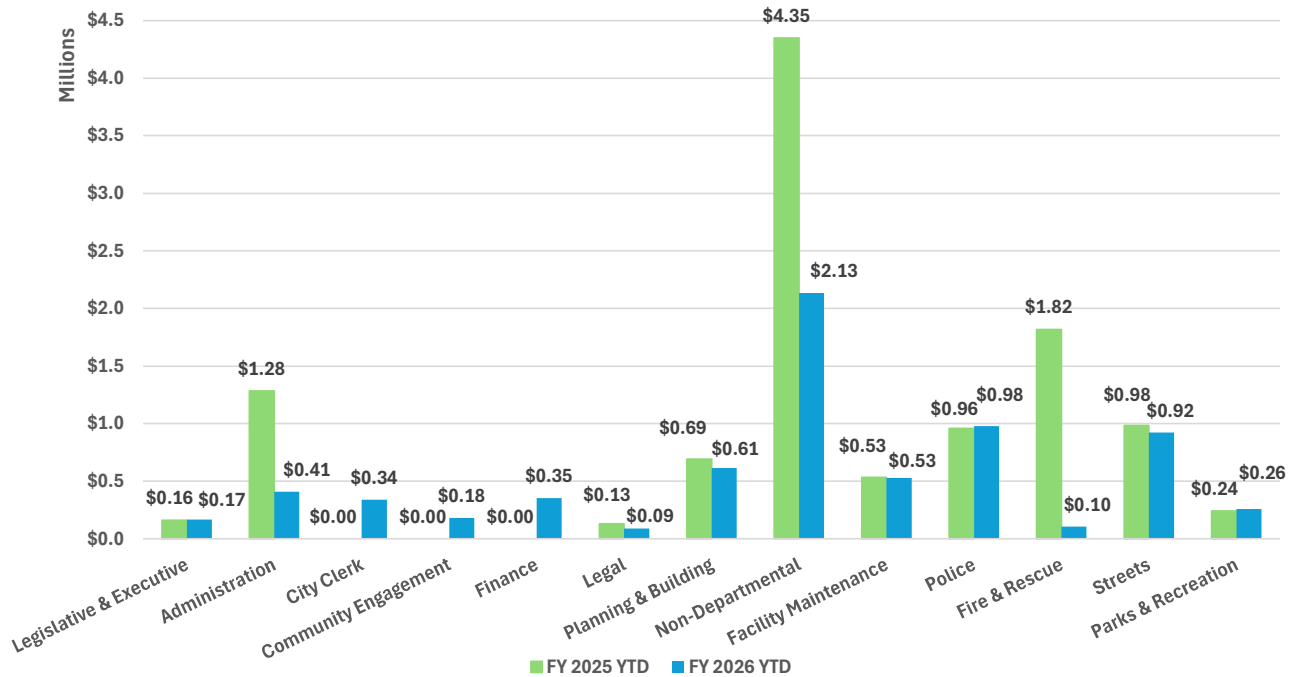


# General Fund Expenditures



General Fund Expenditures are down \$4.1M, or 36.5%, fiscal year to date compared to FY 2025. See the departmental breakdown on the next page.

## General Fund Expenditures by Department



The departments listed below have material year-over-year differences:

- **Administration.** This department in FY 2025 included Administration, City Clerk, Community Engagement and Finance. In FY 2026 these departments are now stand-alone departments.
- **Non-Departmental.** FY 2025 had a \$2.2M housing property acquisition (Hyperborean) accounting for the year-over-year difference.
- **Fire & Rescue.** The City does not have the operating expenses associated with Fire service due to the creation of the Ketchum Fire District. There are a few fire payroll expenses that were booked in FY 2026 based on payroll timing and when the checks were paid to the employees (payroll is cash basis). The expenses will be reclassified by year end as a transitional expense.



# Capital Improvement Fund

## FY 2026 FUND STATUS/PROJECTION

AS OF 03/31/2026

1 **FY 2026 Beginning Fund Balance** **941,431**

### **FY 2026 BUDGET**

#### **REVENUES**

2 Approved Budget 5,923,105

3 YTD Revenue 2,861,339

#### **EXPENDITURES**

4 Approved Budget 5,914,430

5 YTD Expenditures 1,373,020

6 **Net Position** **1,488,319**

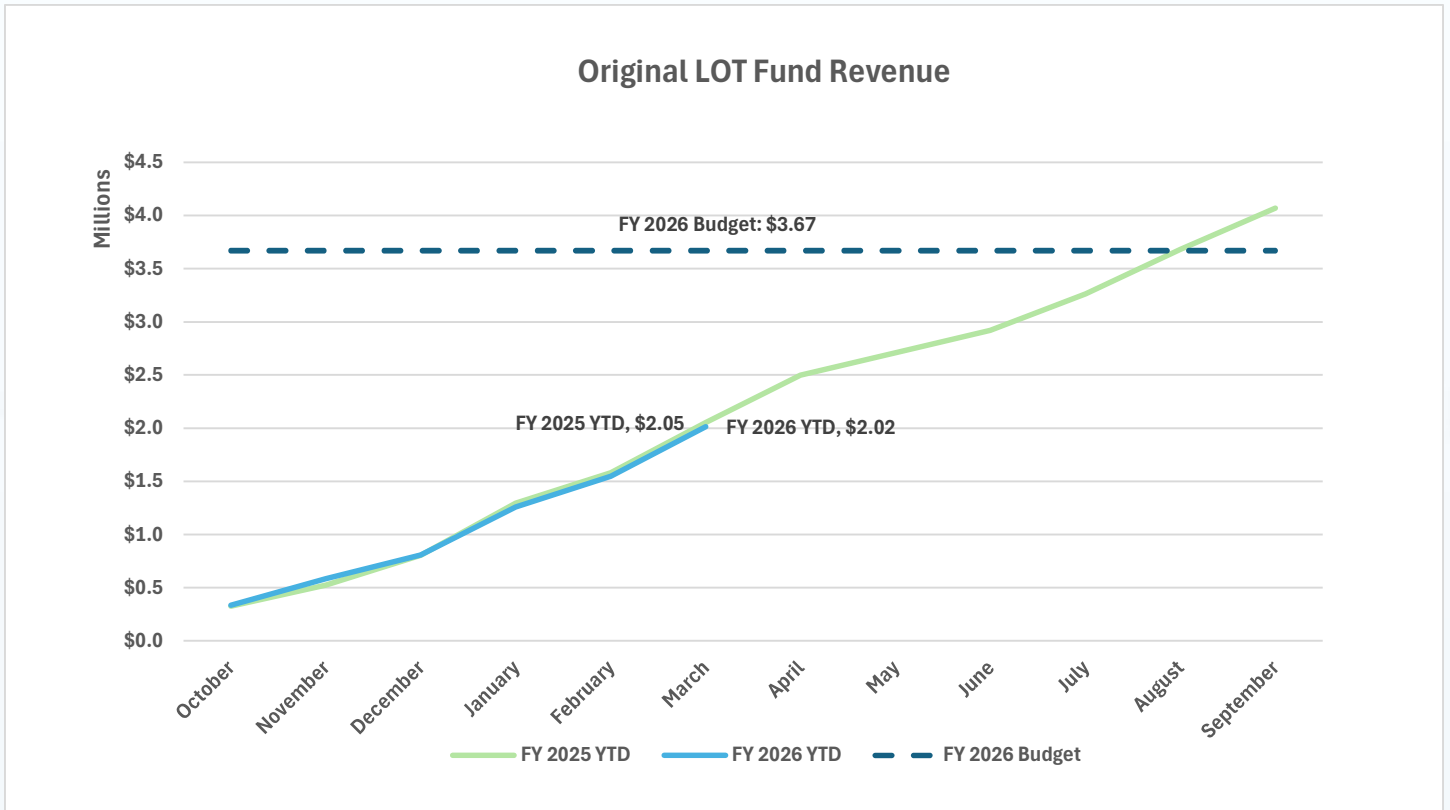
7 **Current Fund Balance** **2,429,751**

### **PROJECTION**

8 **Projected FY 2026 EOY Fund Balance** **950,106**



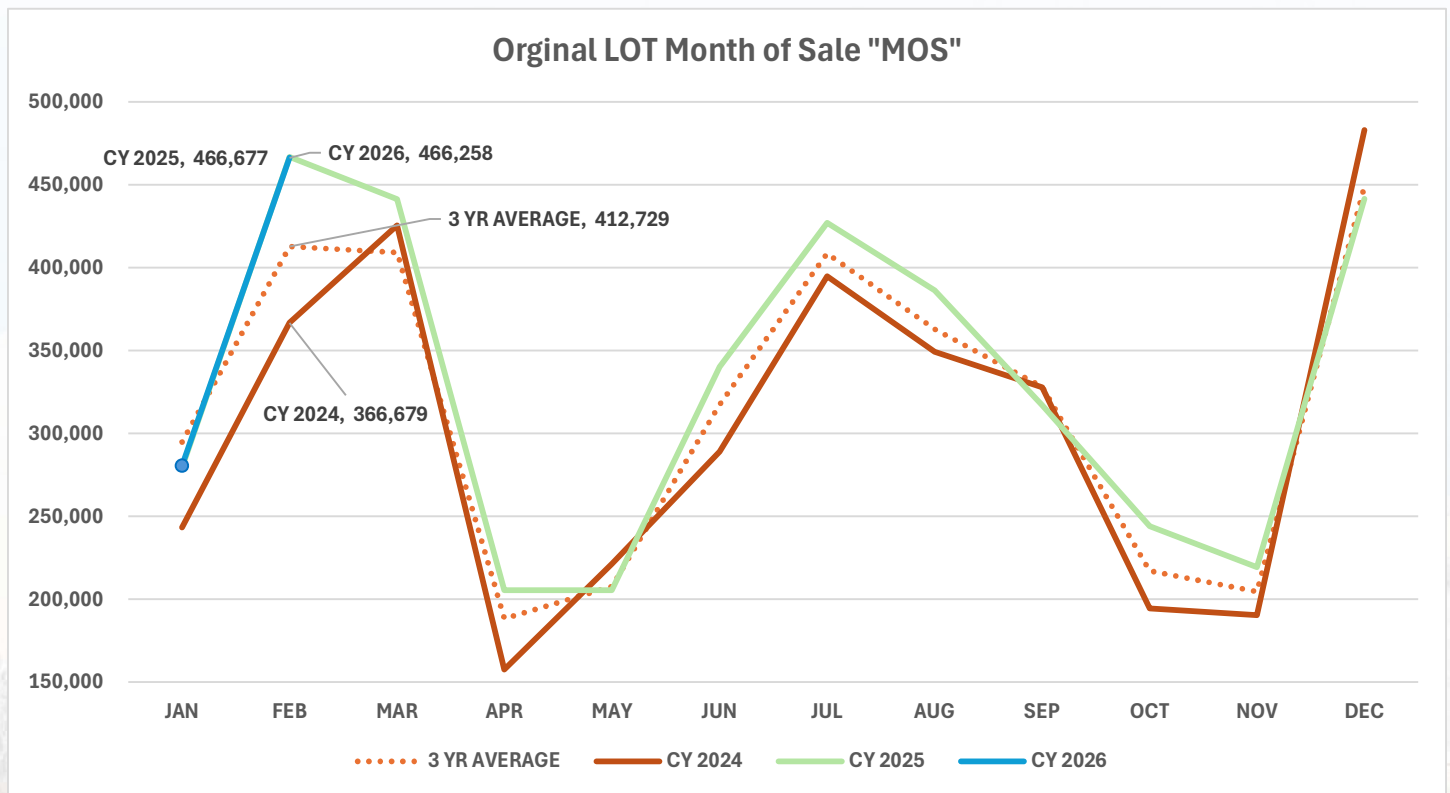
# Original LOT Fund



Original LOT revenue is down \$37.3k, or 1.8%, year-over-year. The "Month of Sale" year-over-year comparison is shown on the next page.

Note: Revenue above includes interest income and admin fees from the Additional LOT fund.

# Original LOT "Month of Sale" Data

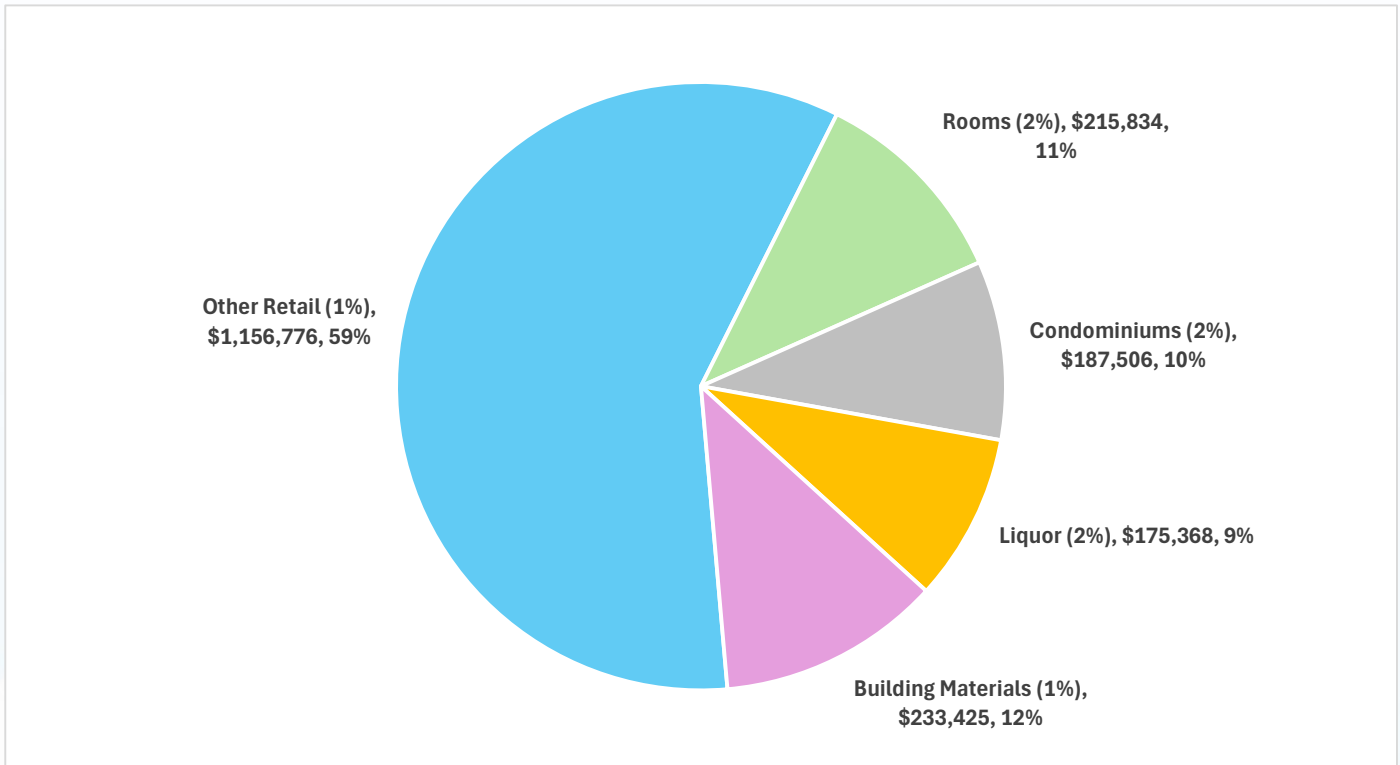


February 2026 month-of-sale (MOS) receipts were down \$419, or 0.1%, compared to February 2025 MOS and 13.0% above the previous three-year average (2023-2025).

Note: Revenue above does not include interest income and admin fees from the Additional LOT fund. Also, there is a fiscal year cross over correction of approximately \$12.6k.

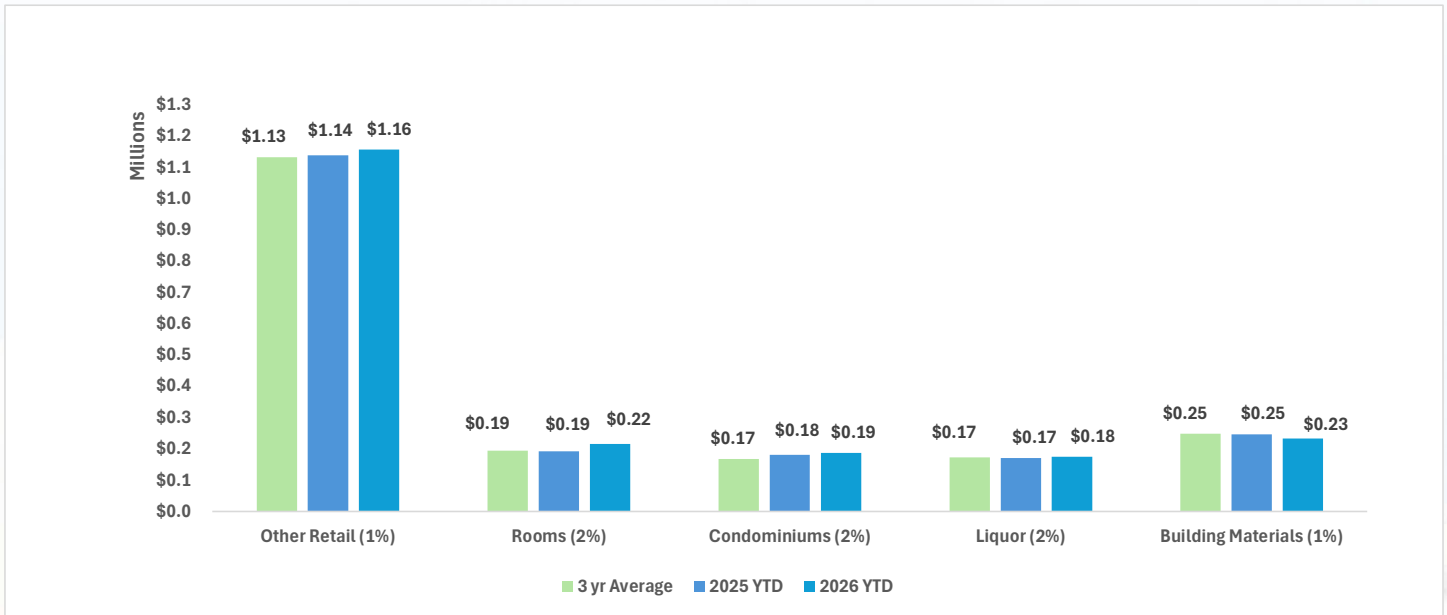


# Original LOT Sector Percentage of Total



The chart above shows the percentage share of each of the sectors for FY 2026 YTD.

# Original LOT Sector Performance



The chart above shows the current 2026 fiscal year-to-date amount for each business sector compared to the prior three-year average and the prior year-to-date. Based on fiscal year-to-date totals, the following details how each sector **compares to the previous 3-year average**:

- Retail: **Up 2.2%**
- Rooms: **Up 10.8%**
- Condominiums: **Up 11.4%**
- Liquor: **Up 1.1%**
- Building Materials: **Down 5.9%**
- In Total: **Up 2.7%**

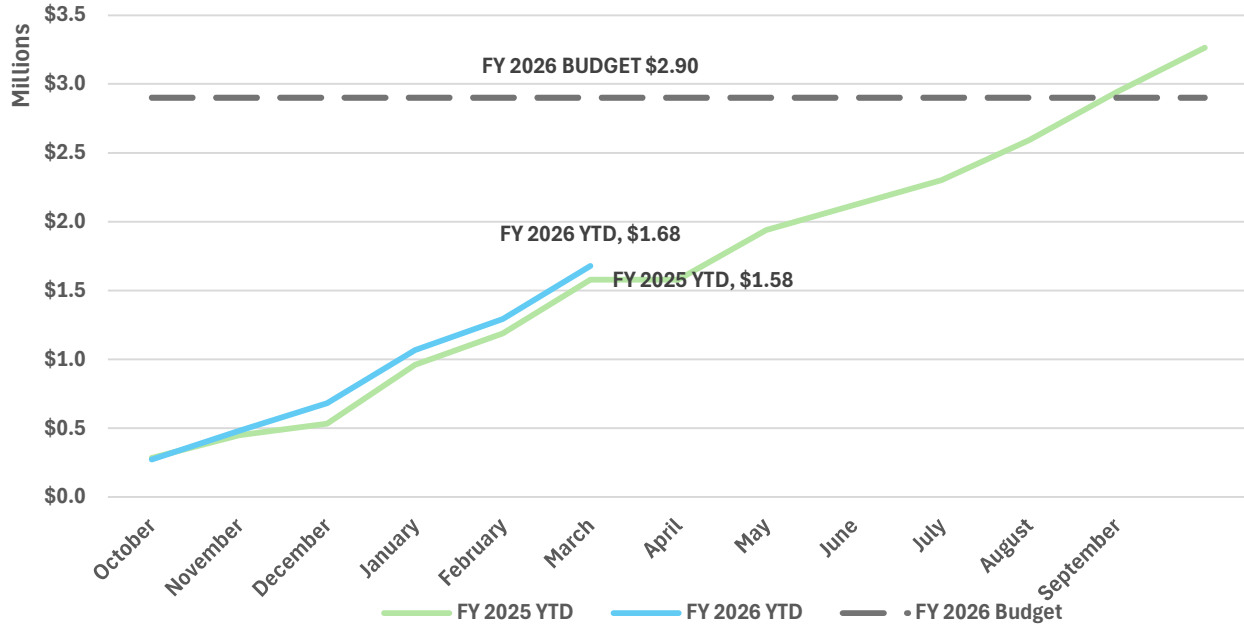
Based on fiscal year-to-date totals, here is how each sector **compares to the same period last year**:

- Retail: **Up 1.6%**
- Rooms: **Up 11.8%**
- Condominiums: **Up 3.6%**
- Liquor: **Up 2.5%**
- Building Materials: **Down 5.5%**
- In Total: **Up 2.0%**



# Additional LOT Fund

## Additional 1% LOT Fund Revenue



Additional LOT fund revenue received year to date for FY 2026 is up \$99.6k, or 6.3%, compared to FY 2025.

# In-Lieu Housing Fund

AS OF 03/31/2026

**FY 2026 Beginning Fund Balance (unaudited) 485,868**

## FY 2026 BUDGET

### REVENUES

Approved Budget 2,000,000

YTD Revenue 433,632

### EXPENDITURES

Approved Budget 2,000,000

YTD Expenditures -

**Net Position 433,632**

**Current Fund Balance 919,500**

### Pending Developments

200 N. Leadville 421,650

140 W. 2nd 450,600

Limelight Hotel Conversion 466,200

108 Ritchie Drive Townhows 2,244,561

**Total 3,583,011**

**Potential Future Fund Balance 4,502,511**

The In-Lieu Housing Fund remains in sound financial position.



# Community Housing Fund

AS OF 02/28/2026

**FY 2026 Beginning Fund Balance** **1,046,173**

## **FY 2026 BUDGET**

### **REVENUES**

	<u>YTD</u>
Approved Budget	2,276,017
YTD Revenue	1,292,766

### **EXPENDITURES**

Approved Budget	2,336,017
YTD Expenditures	1,438,049

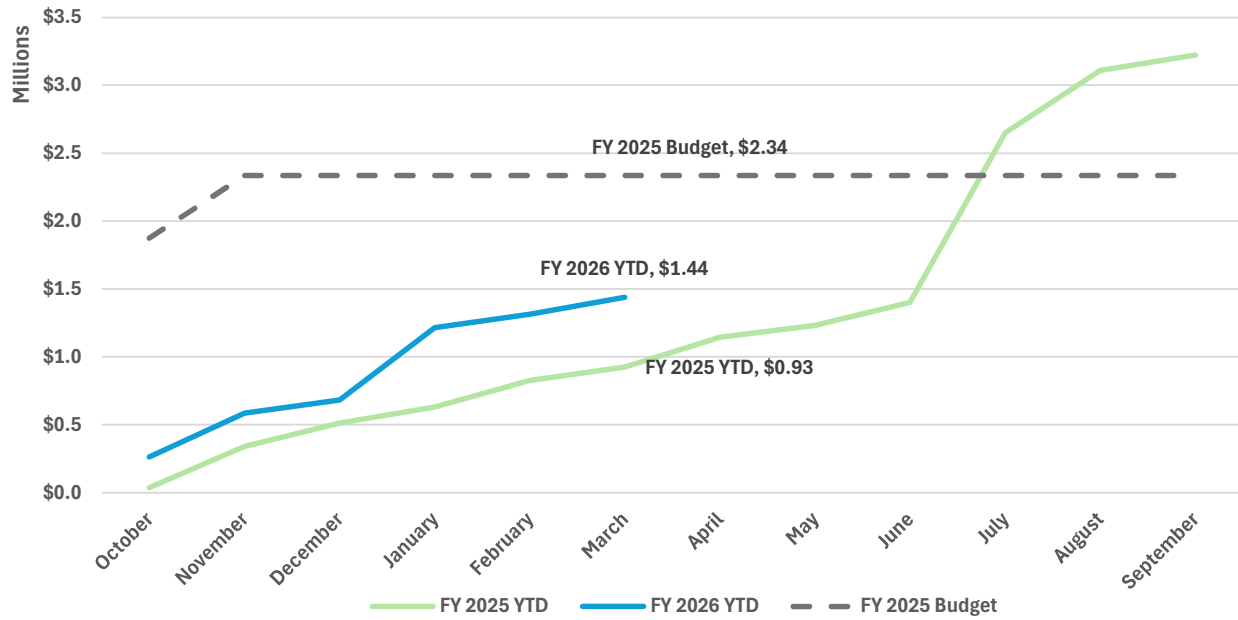
**Net Position** **(145,282)**

**Current Fund Balance** **900,891**

**Projected FY 2026 EOY Fund Balance** **986,173**

Fund balance dedicated to executing housing initiatives.

## Community Housing Fund Expenses

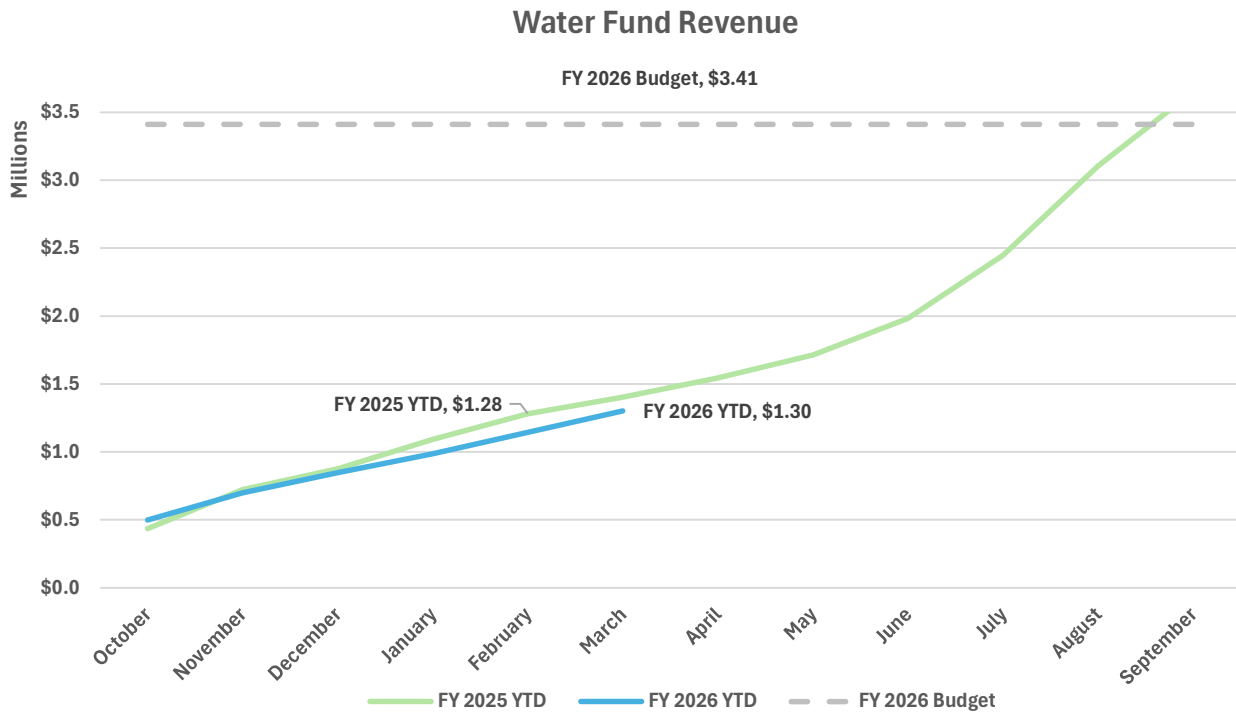


FY 2026 year-to-date expenses are up \$512.3k, or 55.3%, due to the timing of deed restriction payments.

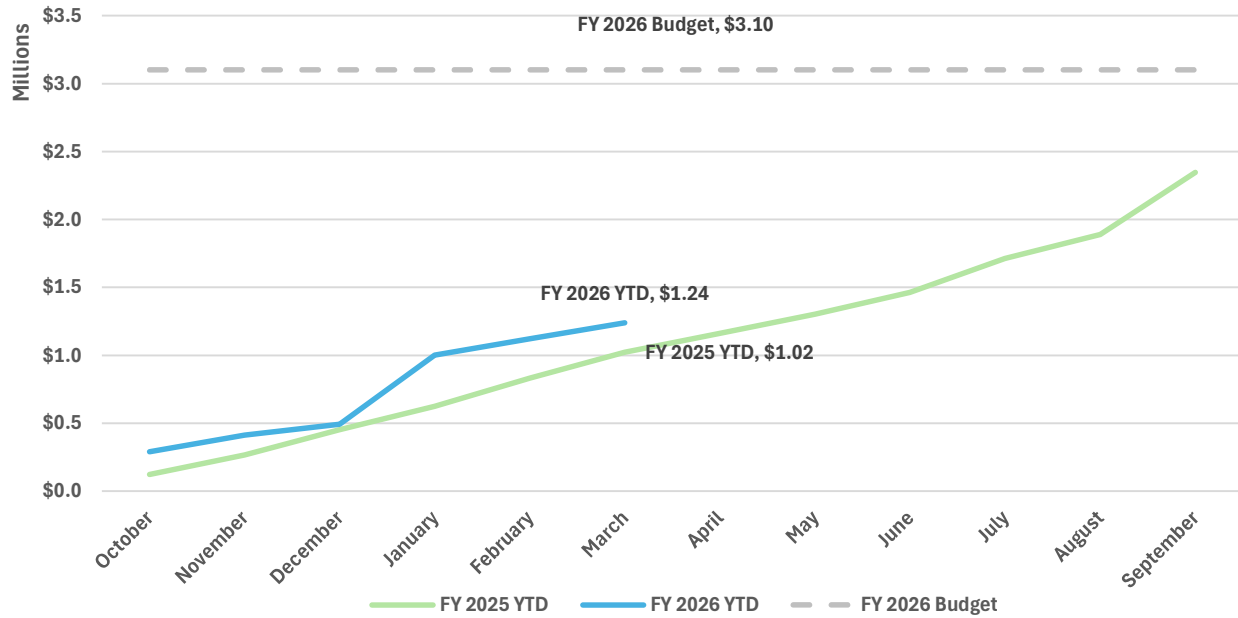


# Enterprise Funds

## Water Fund (graphs show operational fund)



## Water Fund Expenditures



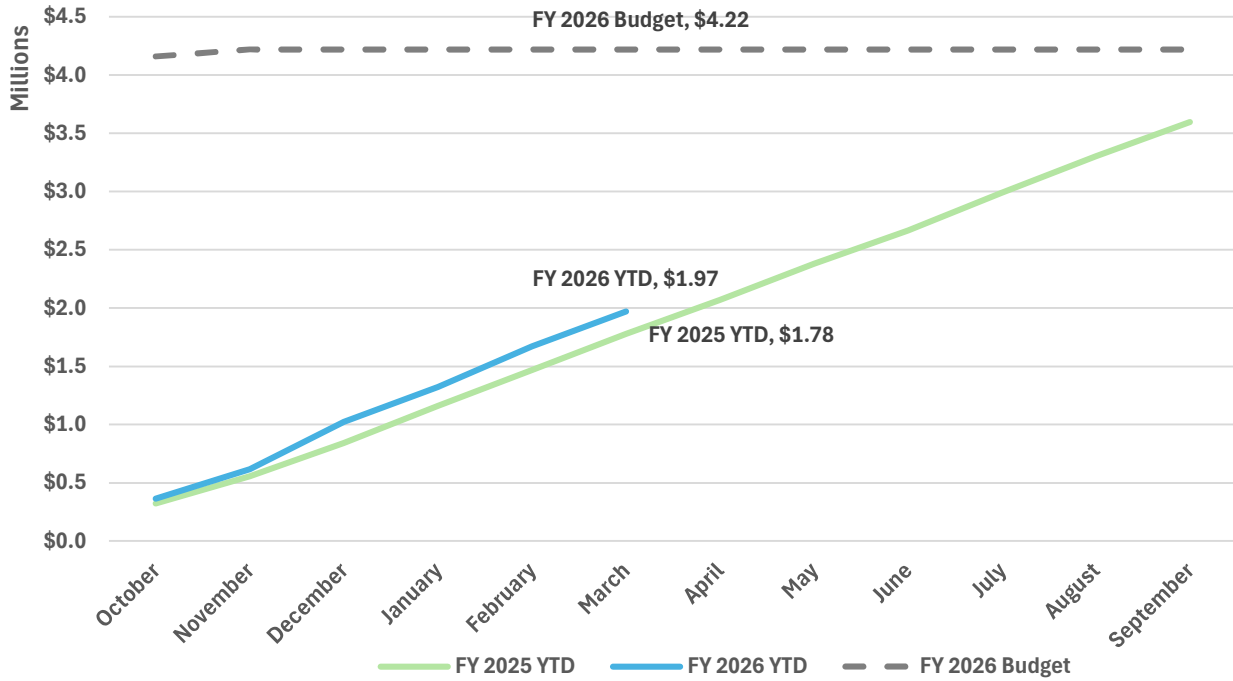
Water Fund Operational revenue is trending lower than FY 2025 as there was a one-time equipment warranty reimbursement booked last year. In addition, water usage is down in FY 2026 compared to FY 2025. The spike in expenditures is due to a planned increased transfer from the Water Operational Fund to the Water CIP fund.

The Water Operational Fund remains in solid financial position, with approximately \$5.4M in cash & investments, while the Water Capital Fund has approximately \$196k in cash & investments. Both of these amounts are needed for financial stability to account for emergency reserves and the execution of the long-term capital plan.

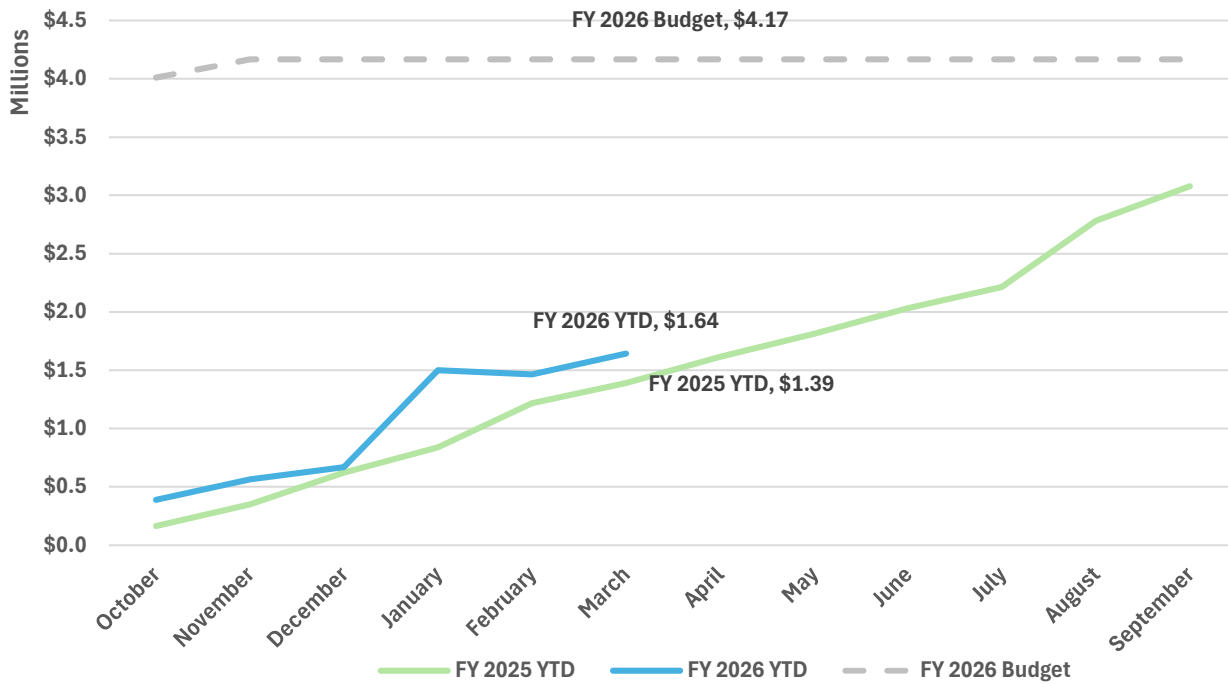


# Wastewater Funds (graphs show operational fund)

## Wastewater Fund Revenue



## Wastewater Fund Expenditures



Wastewater Fund operational revenue is on target. Expenditures are up year-over-year due to an increased planned transfer from the Wastewater Operational Fund to the Wastewater Capital Fund.

The Wastewater Operational Fund remains in a solid financial position, with approximately \$3.6M in cash & investments, while the Wastewater Capital Fund has approximately \$6.0M in cash & investments. The Wastewater Funds are in a good financial position to foster long-term stability while continuing to invest heavily in infrastructure needs.





**CITY OF KETCHUM  
 TREASURER'S QUARTERLY FINANCIAL REPORT  
 2ND QUARTER FY 2026 - MARCH 31, 2026**

FUND	BUDGET	PERSONNEL	OPERATING & ADM EXPENSES	CAPITAL OUTLAY	TRANSFERS	% EXP.	RECEIPTS
GENERAL	13,688,825	2,952,442	3,089,988	1,800	1,035,000	51.7%	6,510,717
WAGON DAYS	270,900	(2,280)	706	-	-	-0.6%	98,712
GENERAL CIP	5,914,430	-	-	1,373,020	-	23.2%	2,861,339
LOT SALES TAX	4,416,000	-	607,235	-	1,885,500	56.4%	2,015,152
LOT-ADDITIONAL 1%	3,060,230	-	790,824	-	840,532	53.3%	1,679,556
FIRE BOND	617,019	-	122,884	-	-	19.9%	415,449
IN-LIEU HOUSING	2,000,000	-	-	-	-	0.0%	433,632
COMMUNITY HOUSING	2,336,017	341,838	1,096,211	-	-	61.6%	1,292,766
WATER OPERATIONAL	3,100,493	334,945	297,928	-	605,519	39.9%	1,303,161
WATER CIP	842,972	-	-	460,220	-	54.6%	374,661
WASTEWATER OPERATIONAL	4,165,844	468,284	346,992	-	826,490	39.4%	1,972,431
WASTEWATER CIP	7,433,321	-	-	1,531,982	-	20.6%	1,367,613
POLICE TRUST	7,500	-	-	-	-	0.0%	153
PARKS/REC DEV TRUST	4,781,067	-	1,995	1,555,284	-	32.6%	1,938,546
DEVELOPMENT TRUST	650,000	-	116,500	-	-	17.9%	163,570

CITIZENS ARE INVITED TO INSPECT THE DETAILED SUPPORTING RECORDS OF THE ABOVE FINANCIAL STATEMENTS:

<https://ketchumidaho.org/administration/page/city-ketchum-financial-reports>.

**PUBLISHED ON CITY WEBSITE  
 PUBLISH IME 04/29/2026**

**BRENT DAVIS: DIRECTOR OF FINANCE/CITY TREASURER**

CITY OF KETCHUM  
BALANCE SHEET  
MARCH 31, 2026

GENERAL FUND

ASSETS

01-1000-0000	CASH - COMBINED	(	2,446,218.78)	
01-1030-0000	PETTY CASH		324.00	
01-1050-0000	TAXES RECEIVABLE--CURRENT		59,937.58	
01-1100-0000	ACCOUNTS RECEIVABLE - A/R	(	52,022.15)	
01-1320-0000	ACCTS RCVBL--IDAHO SHARED REVE		415,425.96	
01-1500-0000	INVESTMENTS-US BANK MIA ACCT		1,761.37	
01-1500-1000	INVESTMENTS-ST.TRS.DIV.BOND FD		420,860.35	
01-1510-0000	INVESTMENTS--GENERAL FUND #911		6,300,495.85	
				<u>4,700,564.18</u>
	TOTAL ASSETS			<u>4,700,564.18</u>

LIABILITIES AND EQUITY

LIABILITIES

01-2030-0000	ACCOUNTS PAYABLE	(	65,163.80)	
01-2175-8000	P/R DEDUC PBL--EMP CAF FSA-MD		135,169.74	
01-2175-9000	P/R DEDUC PBL--EMP CAF FSA-DC	(	46,795.21)	
01-2300-0000	DEPOSITS-PARKS & EVENTS		16,050.00	
01-2310-0000	DEPOSITS-STREET DIG PERMIT		5,000.00	
				<u>44,260.73</u>
	TOTAL LIABILITIES			<u>44,260.73</u>

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
01-2710-0000	GENERAL FUND BALANCE		5,224,816.06	
	REVENUE OVER EXPENDITURES - YTD	(	568,512.61)	
				<u>4,656,303.45</u>
	BALANCE - CURRENT DATE			<u>4,656,303.45</u>
	TOTAL FUND EQUITY			<u>4,656,303.45</u>
	TOTAL LIABILITIES AND EQUITY			<u>4,700,564.18</u>

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX &amp; FRANCHISE</u>					
01-3100-1000	26,557.18	3,129,824.71	4,713,368.00	1,583,543.29	66.4
01-3100-1010	.00	.00	50,000.00	50,000.00	.0
01-3100-1050	.00	6,825.18	13,650.00	6,824.82	50.0
01-3100-6110	.00	35,647.22	130,000.00	94,352.78	27.4
01-3100-6120	.00	65,612.77	137,500.00	71,887.23	47.7
01-3100-6130	12,500.00	75,000.00	150,000.00	75,000.00	50.0
01-3100-6140	12,333.00	73,998.00	148,000.00	74,002.00	50.0
01-3100-6150	26,674.51	61,063.49	100,000.00	38,936.51	61.1
01-3100-9000	445.19	6,294.36	18,500.00	12,205.64	34.0
TOTAL PROPERTY TAX & FRANCHISE	78,509.88	3,454,265.73	5,461,018.00	2,006,752.27	63.3
<u>LICENSES &amp; PERMITS</u>					
01-3200-1110	250.00	920.33	12,000.00	11,079.67	7.7
01-3200-1120	.00	576.94	8,400.00	7,823.06	6.9
01-3200-1130	400.00	1,065.69	13,000.00	11,934.31	8.2
01-3200-1140	20.00	120.00	1,500.00	1,380.00	8.0
01-3200-1150	.00	2,880.00	20,000.00	17,120.00	14.4
01-3200-1400	2,390.00	13,377.04	33,000.00	19,622.96	40.5
01-3200-1410	15,142.86	70,025.64	200,000.00	129,974.36	35.0
01-3200-1520	875.00	2,445.00	2,500.00	55.00	97.8
01-3200-2100	40,605.20	206,176.70	450,000.00	243,823.30	45.8
01-3200-2140	900.00	7,200.00	13,000.00	5,800.00	55.4
01-3200-2160	.00	200.00	1,500.00	1,300.00	13.3
TOTAL LICENSES & PERMITS	60,583.06	304,987.34	754,900.00	449,912.66	40.4
<u>STATE OF IDAHO SHARED REVENUE</u>					
01-3310-5100	.00	136,790.00	395,000.00	258,210.00	34.6
01-3310-5200	.00	93,318.80	250,000.00	156,681.20	37.3
01-3310-5600	.00	582,714.15	1,150,000.00	567,285.85	50.7
TOTAL STATE OF IDAHO SHARED RE	.00	812,822.95	1,795,000.00	982,177.05	45.3
<u>COUNTY SHARED REVENUE</u>					
01-3320-8400	.00	13,723.52	80,000.00	66,276.48	17.2
TOTAL COUNTY SHARED REVENUE	.00	13,723.52	80,000.00	66,276.48	17.2

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
01-3400-1100	14,200.00	106,300.00	150,000.00	43,700.00	70.9
01-3400-1110	11,335.90	79,511.37	292,500.00	212,988.63	27.2
01-3400-1120	8,584.50	55,913.56	204,750.00	148,836.44	27.3
01-3400-1130	8,485.94	55,965.00	200,000.00	144,035.00	28.0
01-3400-1500	324.00	529.00	500.00	( 29.00)	105.8
01-3400-2260	.00	30.00	.00	( 30.00)	.0
01-3400-3600	175.00	1,925.00	5,000.00	3,075.00	38.5
01-3400-6100	.00	.00	18,928.00	18,928.00	.0
01-3400-6300	1,585.79	25,074.02	120,000.00	94,925.98	20.9
01-3400-6320	1,030.00	9,006.00	20,000.00	10,994.00	45.0
01-3400-6700	28.75	1,425.22	11,000.00	9,574.78	13.0
TOTAL CHARGES FOR SERVICES	45,749.88	335,679.17	1,022,678.00	686,998.83	32.8
<u>FINES &amp; FEES</u>					
01-3500-1100	6,952.00	36,886.00	90,000.00	53,114.00	41.0
01-3500-1300	.00	.01	3,000.00	2,999.99	.0
01-3500-1400	1,200.00	3,000.00	4,000.00	1,000.00	75.0
TOTAL FINES & FEES	8,152.00	39,886.01	97,000.00	57,113.99	41.1
<u>MISCELLANEOUS REVENUE</u>					
01-3700-1000	22,798.38	122,646.28	250,000.00	127,353.72	49.1
01-3700-2000	.00	2,000.00	6,000.00	4,000.00	33.3
01-3700-2010	80.00	720.00	9,000.00	8,280.00	8.0
01-3700-2020	7,871.78	36,685.68	108,000.00	71,314.32	34.0
01-3700-3600	2,426.17	11,508.25	50,000.00	38,491.75	23.0
01-3700-3610	.00	34,250.00	34,500.00	250.00	99.3
01-3700-3650	8,118.08	8,118.08	8,000.00	( 118.08)	101.5
01-3700-4000	.00	4,075.00	.00	( 4,075.00)	.0
01-3700-7000	.00	45,378.88	209,300.00	163,921.12	21.7
01-3700-8722	100,000.00	600,000.00	1,200,000.00	600,000.00	50.0
01-3700-8763	33,636.17	201,817.02	403,634.00	201,816.98	50.0
01-3700-8765	72,016.25	432,097.50	864,195.00	432,097.50	50.0
01-3700-8798	19,022.30	47,555.75	95,000.00	47,444.25	50.1
TOTAL MISCELLANEOUS REVENUE	265,969.13	1,546,852.44	3,237,629.00	1,690,776.56	47.8
<u>MISCELLANEOUS REVENUE CONT.</u>					
01-3710-8722	416.67	2,500.02	5,000.00	2,499.98	50.0
TOTAL MISCELLANEOUS REVENUE C	416.67	2,500.02	5,000.00	2,499.98	50.0

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

GENERAL FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>FUND BALANCE</u>				
01-3800-9000 FUND BALANCE	.00	.00	1,235,600.00	1,235,600.00	.0
TOTAL FUND BALANCE	.00	.00	1,235,600.00	1,235,600.00	.0
TOTAL FUND REVENUE	459,380.62	6,510,717.18	13,688,825.00	7,178,107.82	47.6

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE &amp; EXECUTIVE</u>					
PERSONAL SERVICES:					
01-4110-1000 SALARIES	12,854.50	82,243.78	167,108.00	84,864.22	49.2
01-4110-2100 FICA TAXES-CITY	960.96	6,148.38	12,784.00	6,635.62	48.1
01-4110-2200 STATE RETIREMENT-CITY	1,272.30	9,040.93	19,986.00	10,945.07	45.2
01-4110-2400 WORKER'S COMPENSATION-CITY	8.80	56.20	117.00	60.80	48.0
01-4110-2500 HEALTH INSURANCE-CITY	10,910.56	60,742.82	145,487.00	84,744.18	41.8
01-4110-2505 HEALTH REIMBURSEMENT ACCT(HRA	77.39	1,463.15	8,000.00	6,536.85	18.3
01-4110-2510 DENTAL INSURANCE-CITY	295.00	1,616.00	3,768.00	2,152.00	42.9
01-4110-2515 VISION	136.00	760.00	1,824.00	1,064.00	41.7
01-4110-2600 ST & LONG TERM DISABILITY	84.04	396.68	1,116.00	719.32	35.5
TOTAL PERSONAL SERVICES	26,599.55	162,467.94	360,190.00	197,722.06	45.1
MATERIALS AND SERVICES:					
01-4110-3100 OFFICE SUPPLIES & POSTAGE	.00	54.26	1,000.00	945.74	5.4
01-4110-4000 ELECTIONS	.00	.00	1,000.00	1,000.00	.0
01-4110-4200 PROFESSIONAL SERVICES	.00	.00	8,000.00	8,000.00	.0
01-4110-4800 DUES, SUBSCRIPTIONS & MEMBERS	.00	.00	1,700.00	1,700.00	.0
01-4110-4910 MYR/CNCL-TRAINING/TRAVEL/MTG	764.65	3,034.80	30,000.00	26,965.20	10.1
TOTAL MATERIAL AND SERVICES	764.65	3,089.06	41,700.00	38,610.94	7.4
CAPITAL OUTLAY:					
01-4110-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	1,000.00	1,000.00	.0
TOTAL LEGISLATIVE & EXECUTIVE	27,364.20	165,557.00	402,890.00	237,333.00	41.1

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE SERVICES</u>					
PERSONAL SERVICES:					
01-4150-1000 SALARIES	30,670.94	221,187.81	385,546.00	164,358.19	57.4
01-4150-1500 PART TIME SALARIES	.00	.00	10,000.00	10,000.00	.0
01-4150-1900 OVERTIME	.00	30.00	1,500.00	1,470.00	2.0
01-4150-2100 FICA TAXES-CITY	2,300.53	14,690.21	29,494.00	14,803.79	49.8
01-4150-2200 STATE RETIREMENT-CITY	4,370.12	31,019.80	46,111.00	15,091.20	67.3
01-4150-2400 WORKMEN'S COMPENSATION-CITY	28.84	211.76	417.00	205.24	50.8
01-4150-2500 HEALTH INSURANCE-CITY	10,628.34	63,770.04	127,540.00	63,769.96	50.0
01-4150-2505 HEALTH REIMBURSEMENT ACCT(HRA	.00	6,627.48	6,000.00	( 627.48)	110.5
01-4150-2510 DENTAL INSURANCE-CITY	211.00	1,266.00	2,532.00	1,266.00	50.0
01-4150-2515 VISION	132.00	792.00	1,584.00	792.00	50.0
01-4150-2600 ST & LONG TERM DISABILITY	148.17	889.02	2,085.00	1,195.98	42.6
01-4150-2760 OTHER EMPLOYEE BENEFITS	( 395.53)	16,511.55	12,000.00	( 4,511.55)	137.6
<b>TOTAL PERSONAL SERVICES</b>	<b>48,094.41</b>	<b>356,995.67</b>	<b>624,809.00</b>	<b>267,813.33</b>	<b>57.1</b>
MATERIALS AND SERVICES:					
01-4150-3100 OFFICE SUPPLIES & POSTAGE	5,309.57	16,281.71	25,000.00	8,718.29	65.1
01-4150-4200 PROFESSIONAL SERVICES	4,401.44	13,828.42	137,138.00	123,309.58	10.1
01-4150-4400 ADVERTISING & LEGAL PUBLICATIO	362.82	1,183.46	.00	( 1,183.46)	.0
01-4150-4800 DUES, SUBSCRIPTIONS & MEMBERS	800.00	2,107.26	6,000.00	3,892.74	35.1
01-4150-4900 PERSONNEL TRAINING/TRAVEL/MTG	66.19	808.89	4,000.00	3,191.11	20.2
01-4150-4902 TRAINNG/TRVL/MTG-CITY ADM/ASST	464.81	1,251.37	4,000.00	2,748.63	31.3
01-4150-5100 TELEPHONE & COMMUNICATIONS	.00	180.00	.00	( 180.00)	.0
01-4150-5110 COMPUTER NETWORK	.00	225.00	.00	( 225.00)	.0
01-4150-5150 COMMUNICATIONS	.00	( 1,383.70)	.00	1,383.70	.0
01-4150-5200 UTILITIES	1,825.07	9,581.66	32,000.00	22,418.34	29.9
01-4150-6500 CONTRACTS FOR SERVICES	.00	8,245.00	55,000.00	46,755.00	15.0
<b>TOTAL MATERIAL AND SERVICES</b>	<b>13,229.90</b>	<b>52,309.07</b>	<b>263,138.00</b>	<b>210,828.93</b>	<b>19.9</b>
CAPITAL OUTLAY:					
01-4150-7400 OFFICE FURNITURE & EQUIPMENT	146.97	755.59	5,000.00	4,244.41	15.1
<b>TOTAL CAPITAL OUTLAY</b>	<b>146.97</b>	<b>755.59</b>	<b>5,000.00</b>	<b>4,244.41</b>	<b>15.1</b>
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>61,471.28</b>	<b>410,060.33</b>	<b>892,947.00</b>	<b>482,886.67</b>	<b>45.9</b>

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY CLERK</u>					
PERSONAL SERVICES:					
01-4152-1000 SALARIES	16,857.10	114,602.85	227,213.00	112,610.15	50.4
01-4152-1500 PART TIME SALARIES	.00	.00	1,500.00	1,500.00	.0
01-4152-1900 OVERTIME	392.72	3,490.83	.00	( 3,490.83)	.0
01-4152-2100 FICA TAXES-CITY	1,318.39	9,026.88	17,382.00	8,355.12	51.9
01-4152-2200 STATE RETIREMENT-CITY	2,063.08	14,124.01	27,175.00	13,050.99	52.0
01-4152-2400 WORKMEN'S COMPENSATION-CITY	15.59	108.08	245.00	136.92	44.1
01-4152-2500 HEALTH INSURANCE-CITY	3,825.00	22,950.00	45,900.00	22,950.00	50.0
01-4152-2505 HEALTH REIMBURSEMENT ACCT(HRA	922.50	5,437.99	4,000.00	( 1,437.99)	136.0
01-4152-2510 DENTAL INSURANCE-CITY	148.00	888.00	1,776.00	888.00	50.0
01-4152-2515 VISION	92.00	552.00	720.00	168.00	76.7
01-4152-2600 ST & LONG TERM DISABILITY	111.49	663.19	1,288.00	624.81	51.5
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TOTAL PERSONAL SERVICES	25,745.87	171,843.83	327,199.00	155,355.17	52.5
MATERIALS AND SERVICES:					
01-4152-3100 OFFICE SUPPLIES & POSTAGE	.00	3,000.00	.00	( 3,000.00)	.0
01-4152-4200 PROFESSIONAL SERVICES	.00	3,333.34	.00	( 3,333.34)	.0
01-4152-4400 ADVERTISING & LEGAL PUBLICATIO	.00	.00	12,000.00	12,000.00	.0
01-4152-4600 PROPERTY & LIABILITY INSURANCE	.00	107,855.28	120,000.00	12,144.72	89.9
01-4152-4900 PERSONNEL TRAINING/TRAVEL/MTG	1,524.83	4,058.34	5,000.00	941.66	81.2
01-4152-5100 TELEPHONE & COMMUNICATIONS	2,383.52	19,213.33	78,000.00	58,786.67	24.6
01-4152-5110 COMPUTER NETWORK	3,403.07	30,974.74	80,000.00	49,025.26	38.7
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TOTAL MATERIAL AND SERVICES	7,311.42	168,435.03	295,000.00	126,564.97	57.1
CAPITAL OUTLAY:					
01-4152-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
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TOTAL CAPITAL OUTLAY	.00	.00	3,000.00	3,000.00	.0
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TOTAL CITY CLERK	33,057.29	340,278.86	625,199.00	284,920.14	54.4

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY ENGAGEMENT</u>					
PERSONAL SERVICES:					
01-4154-1000 SALARIES	12,211.54	84,298.22	186,677.00	102,378.78	45.2
01-4154-2100 FICA TAXES-CITY	910.17	6,654.37	14,281.00	7,626.63	46.6
01-4154-2200 STATE RETIREMENT-CITY	1,460.50	10,082.04	22,327.00	12,244.96	45.2
01-4154-2400 WORKMEN'S COMPENSATION-CITY	11.12	81.23	202.00	120.77	40.2
01-4154-2500 HEALTH INSURANCE-CITY	7,824.34	25,366.04	45,160.00	19,793.96	56.2
01-4154-2505 HEALTH REIMBURSEMENT ACCT(HRA	62.89	3,117.49	3,000.00	( 117.49)	103.9
01-4154-2510 DENTAL INSURANCE-CITY	61.00	534.00	1,236.00	702.00	43.2
01-4154-2515 VISION	32.00	256.00	576.00	320.00	44.4
01-4154-2600 ST & LONG TERM DISABILITY	86.51	482.07	1,009.00	526.93	47.8
01-4154-2700 VACATION/SICK ACCRUAL PAYOUT	.00	3,514.92	.00	( 3,514.92)	.0
TOTAL PERSONAL SERVICES	22,660.07	134,386.38	274,468.00	140,081.62	49.0
MATERIALS AND SERVICES:					
01-4154-4200 PROFESSIONAL SERVICES	3,333.34	33,333.40	80,000.00	46,666.60	41.7
01-4154-4900 PERSONNEL TRAINING/TRAVEL/MTG	32.52	241.55	5,000.00	4,758.45	4.8
01-4154-5150 COMMUNICATIONS	454.86	13,134.72	50,000.00	36,865.28	26.3
TOTAL MATERIAL AND SERVICES	3,820.72	46,709.67	135,000.00	88,290.33	34.6
CAPITAL OUTLAY:					
01-4154-7400 OFFICE FURNITURE & EQUIPMENT	.00	878.97	1,000.00	121.03	87.9
TOTAL CAPITAL OUTLAY	.00	878.97	1,000.00	121.03	87.9
TOTAL COMMUNITY ENGAGEMENT	26,480.79	181,975.02	410,468.00	228,492.98	44.3

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
PERSONAL SERVICES:					
01-4156-1000 SALARIES	33,323.53	195,826.02	432,740.00	236,913.98	45.3
01-4156-1500 PART TIME SALARIES	584.00	3,504.00	.00	( 3,504.00)	.0
01-4156-1900 OVERTIME	1,091.32	3,562.02	5,000.00	1,437.98	71.2
01-4156-2100 FICA TAXES-CITY	2,637.45	15,282.56	33,105.00	17,822.44	46.2
01-4156-2200 STATE RETIREMENT-CITY	3,883.27	22,259.00	45,605.00	23,346.00	48.8
01-4156-2400 WORKMEN'S COMPENSATION-CITY	31.00	183.14	468.00	284.86	39.1
01-4156-2500 HEALTH INSURANCE-CITY	10,848.90	55,140.04	130,187.00	75,046.96	42.4
01-4156-2505 HEALTH REIMBURSEMENT ACCT(HRA	873.93	3,963.71	7,000.00	3,036.29	56.6
01-4156-2510 DENTAL INSURANCE-CITY	314.00	1,640.00	3,546.00	1,906.00	46.3
01-4156-2515 VISION	152.00	784.00	1,632.00	848.00	48.0
01-4156-2600 ST & LONG TERM DISABILITY	169.04	900.69	2,340.00	1,439.31	38.5
TOTAL PERSONAL SERVICES	53,908.44	303,045.18	661,623.00	358,577.82	45.8
MATERIALS AND SERVICES:					
01-4156-3100 OFFICE SUPPLIES & POSTAGE	188.00	2,151.64	5,000.00	2,848.36	43.0
01-4156-4200 PROFESSIONAL SERVICES	15.00	16,458.88	18,000.00	1,541.12	91.4
01-4156-4900 PERSONNEL TRAINING/TRAVEL/MTG	810.20	3,331.76	12,000.00	8,668.24	27.8
01-4156-5100 TELEPHONE & COMMUNICATIONS	.00	360.00	1,440.00	1,080.00	25.0
01-4156-6510 COMPUTER SERVICES	4,550.00	27,070.00	60,000.00	32,930.00	45.1
TOTAL MATERIAL AND SERVICES	5,563.20	49,372.28	96,440.00	47,067.72	51.2
CAPITAL OUTLAY:					
01-4156-7400 OFFICE FURNITURE & EQUIPMENT	.00	149.00	5,000.00	4,851.00	3.0
TOTAL CAPITAL OUTLAY	.00	149.00	5,000.00	4,851.00	3.0
TOTAL FINANCE	59,471.64	352,566.46	763,063.00	410,496.54	46.2

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGAL</u>					
MATERIALS AND SERVICES:					
01-4160-4200 PROFESSIONAL SERVICES	17,500.00	70,000.00	210,000.00	140,000.00	33.3
01-4160-4270 CITY PROSECUTOR	.00	19,416.65	50,920.00	31,503.35	38.1
TOTAL MATERIAL AND SERVICES	17,500.00	89,416.65	260,920.00	171,503.35	34.3
TOTAL LEGAL	17,500.00	89,416.65	260,920.00	171,503.35	34.3

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING &amp; BUILDING</u>					
PERSONAL SERVICES:					
01-4170-1000 SALARIES	36,729.66	256,971.69	547,182.00	290,210.31	47.0
01-4170-1200 PLANNING & ZONING COMMISSION	2,000.00	10,200.00	25,200.00	15,000.00	40.5
01-4170-2100 FICA TAXES-CITY	2,947.90	20,333.01	41,859.00	21,525.99	48.6
01-4170-2200 STATE RETIREMENT-CITY	4,632.06	31,953.70	65,443.00	33,489.30	48.8
01-4170-2400 WORKER'S COMPENSATION-CITY	316.22	2,258.29	5,502.00	3,243.71	41.0
01-4170-2500 HEALTH INSURANCE-CITY	8,708.86	62,206.52	134,366.00	72,159.48	46.3
01-4170-2505 HEALTH REIMBURSEMENT ACCT(HRA	650.00	4,875.88	9,000.00	4,124.12	54.2
01-4170-2510 DENTAL INSURANCE-CITY	251.00	1,750.00	3,744.00	1,994.00	46.7
01-4170-2515 VISION	108.00	776.00	1,680.00	904.00	46.2
01-4170-2600 ST & LONG TERM DISABILITY	233.62	1,515.27	3,362.00	1,846.73	45.1
	<u>56,577.32</u>	<u>392,840.36</u>	<u>837,338.00</u>	<u>444,497.64</u>	<u>46.9</u>
MATERIALS AND SERVICES:					
01-4170-3100 OFFICE SUPPLIES & POSTAGE	42.33	138.93	4,000.00	3,861.07	3.5
01-4170-3200 OPERATING SUPPLIES	.00	1,313.99	5,000.00	3,686.01	26.3
01-4170-4200 PROFESSIONAL SERVICES	16,593.75	70,092.67	260,000.00	189,907.33	27.0
01-4170-4210 PROFESSIONAL SERVICES - IDBS	16,325.08	125,405.66	423,525.00	298,119.34	29.6
01-4170-4220 PROF SVCS-FLOOD PLAIN PROG RE	.00	3,570.00	10,000.00	6,430.00	35.7
01-4170-4400 ADVERTISING & LEGAL PUBLICATIO	1,359.86	2,652.89	15,000.00	12,347.11	17.7
01-4170-4500 GEOGRAPHIC INFO SYSTEMS	.00	14,900.00	15,000.00	100.00	99.3
01-4170-4800 DUES, SUBSCRIPTIONS & MEMBERS	37.49	543.47	4,000.00	3,456.53	13.6
01-4170-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	1,457.69	10,000.00	8,542.31	14.6
01-4170-4970 TRAINING/TRAVEL/MTG-P&Z COMM	.00	.00	3,000.00	3,000.00	.0
01-4170-5100 TELEPHONE & COMMUNICATIONS	.00	90.00	720.00	630.00	12.5
01-4170-6910 OTHER PURCHASED SERVICES	.00	600.00	3,000.00	2,400.00	20.0
	<u>34,358.51</u>	<u>220,765.30</u>	<u>753,245.00</u>	<u>532,479.70</u>	<u>29.3</u>
CAPITAL OUTLAY:					
01-4170-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
	<u>.00</u>	<u>.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>.0</u>
	<u>90,935.83</u>	<u>613,605.66</u>	<u>1,593,583.00</u>	<u>979,977.34</u>	<u>38.5</u>

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
MATERIALS AND SERVICES:					
01-4193-4200	2,083.33	36,034.23	244,905.00	208,870.77	14.7
01-4193-4210	1,680.00	2,520.00	60,000.00	57,480.00	4.2
01-4193-4220	13,567.00	69,906.25	165,000.00	95,093.75	42.4
01-4193-4250	.00	621.00	8,000.00	7,379.00	7.8
01-4193-4901	2,122.73	8,591.67	.00	( 8,591.67)	.0
01-4193-6500	25,000.00	25,000.00	155,920.00	130,920.00	16.0
01-4193-6505	.00	800,000.00	.00	( 800,000.00)	.0
01-4193-6900	17,366.24	17,366.24	199,300.00	181,933.76	8.7
	<u>61,819.30</u>	<u>960,039.39</u>	<u>833,125.00</u>	<u>( 126,914.39)</u>	<u>115.2</u>
TOTAL MATERIAL AND SERVICES					
OTHER EXPENDITURES:					
01-4193-8803	.00	600,000.00	600,000.00	.00	100.0
01-4193-8804	.00	400,000.00	400,000.00	.00	100.0
01-4193-8893	.00	35,000.00	10,000.00	( 25,000.00)	350.0
01-4193-9910	.00	.00	100,000.00	100,000.00	.0
01-4193-9925	.00	.00	50,000.00	50,000.00	.0
01-4193-9930	74,251.68	139,882.26	337,778.00	197,895.74	41.4
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
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	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
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	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
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	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
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	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
	<u>74,251.68</u>	<u>1,174,882.26</u>	<u>1,497,778.00</u>	<u>322,895.74</u>	<u>78.4</u>
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	<u>74,251.68</u>	<u>1,174,882.26</u>			

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINTENANCE</u>					
PERSONAL SERVICES:					
01-4194-1000 SALARIES	25,088.41	168,051.15	461,051.00	292,999.85	36.5
01-4194-1500 PART-TIME/SEASONAL	3,232.80	22,765.08	35,000.00	12,234.92	65.0
01-4194-1800 SHIFT COVERAGE ON CALL	284.76	1,723.74	4,000.00	2,276.26	43.1
01-4194-1900 OVERTIME	99.30	1,247.38	8,500.00	7,252.62	14.7
01-4194-2100 FICA TAXES - CITY	2,158.71	14,568.19	35,270.00	20,701.81	41.3
01-4194-2200 STATE RETIREMENT - CITY	2,974.77	19,943.34	55,142.00	35,198.66	36.2
01-4194-2400 WORKER'S COMPENSATION-CITY	334.31	2,355.50	6,799.00	4,443.50	34.6
01-4194-2500 HEALTH INSURANCE - CITY	10,800.64	70,726.72	179,240.00	108,513.28	39.5
01-4194-2505 HEALTH REIMBURSEMENT ACCT(HRA	221.88	2,458.82	10,000.00	7,541.18	24.6
01-4194-2510 DENTAL INSURANCE-CITY	286.44	1,884.47	4,818.00	2,933.53	39.1
01-4194-2515 VISION	136.51	901.96	2,304.00	1,402.04	39.2
01-4194-2600 LONG TERM DISABILITY	162.56	975.36	2,587.00	1,611.64	37.7
01-4194-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	5,000.00	5,000.00	.0
TOTAL PERSONAL SERVICES	45,781.09	307,601.71	809,711.00	502,109.29	38.0
MATERIALS AND SERVICES:					
01-4194-3100 OFFICE SUPPLIES & POSTAGE	.00	9.73	300.00	290.27	3.2
01-4194-3200 OPERATING SUPPLIES	.00	3,343.67	7,500.00	4,156.33	44.6
01-4194-3500 MOTOR FUELS & LUBRICANTS	40.80	349.48	2,500.00	2,150.52	14.0
01-4194-4200 PROFESSIONAL SERVICES	3,793.55	26,599.49	35,000.00	8,400.51	76.0
01-4194-4205 SNOW REMOVAL	6,912.25	20,290.75	70,000.00	49,709.25	29.0
01-4194-4210 PROFESSIONAL SERVC-CITY TREES	.00	3,812.22	15,000.00	11,187.78	25.4
01-4194-4220 PROF SERV-CITY BEAUTIFICATION	.00	52,629.43	80,000.00	27,370.57	65.8
01-4194-4800 DUES, SUBSCRIPTIONS & MEMBERS	.00	743.00	440.00	( 303.00)	168.9
01-4194-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	1,760.69	1,500.00	( 260.69)	117.4
01-4194-5100 TELEPHONE & COMMUNICATIONS	.00	90.00	500.00	410.00	18.0
01-4194-5200 UTILITIES	1,933.77	9,056.21	60,000.00	50,943.79	15.1
01-4194-5300 CUSTODIAL & CLEANING SERVICES	4,637.43	25,526.72	65,000.00	39,473.28	39.3
01-4194-5900 REPAIR & MAINTENANCE-BUILDINGS	3,884.51	28,202.34	50,000.00	21,797.66	56.4
01-4194-5910 REPAIR & MAINT-491 SV ROAD	4,711.21	22,398.72	70,000.00	47,601.28	32.0
01-4194-5950 REPAIR & MAINT-WARM SPRINGS PR	4,597.34	15,094.99	48,000.00	32,905.01	31.5
01-4194-6000 REPAIR & MAINT-AUTOMOTIVE EQUI	523.73	3,015.88	5,000.00	1,984.12	60.3
01-4194-6100 REPAIR & MAINT-MACHINERY & EQ	493.61	1,762.91	5,000.00	3,237.09	35.3
01-4194-6950 MAINTENANCE	1,353.16	4,654.44	36,000.00	31,345.56	12.9
TOTAL MATERIAL AND SERVICES	32,881.36	219,340.67	551,740.00	332,399.33	39.8
TOTAL FACILITY MAINTENANCE	78,662.45	526,942.38	1,361,451.00	834,508.62	38.7

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
PERSONAL SERVICES:					
01-4210-1000 SALARIES	10,244.80	59,805.03	147,878.00	88,072.97	40.4
01-4210-1500 PART-TIME	851.18	3,568.80	20,000.00	16,431.20	17.8
01-4210-1900 OVERTIME	.00	3,712.65	5,000.00	1,287.35	74.3
01-4210-2100 FICA TAXES-CITY	826.42	4,985.96	11,313.00	6,327.04	44.1
01-4210-2200 STATE RETIREMENT-CITY	1,225.28	7,419.79	17,686.00	10,266.21	42.0
01-4210-2400 WORKMEN'S COMPENSATION-CITY	274.52	1,627.66	2,896.00	1,268.34	56.2
01-4210-2500 HEALTH INSURANCE-CITY	7,085.56	42,513.36	85,027.00	42,513.64	50.0
01-4210-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	380.22	4,000.00	3,619.78	9.5
01-4210-2510 DENTAL INSURANCE-CITY	169.00	1,014.00	2,028.00	1,014.00	50.0
01-4210-2515 VISION	88.00	528.00	1,056.00	528.00	50.0
01-4210-2600 ST & LONG TERM DISABILITY	56.71	340.26	716.00	375.74	47.5
TOTAL PERSONAL SERVICES	20,821.47	125,895.73	297,600.00	171,704.27	42.3
MATERIALS AND SERVICES:					
01-4210-3100 OFFICE SUPPLIES & POSTAGE	44.30	2,209.22	5,000.00	2,790.78	44.2
01-4210-3200 OPERATING SUPPLIES	412.06	2,194.72	1,000.00	( 1,194.72)	219.5
01-4210-3500 MOTOR FUELS & LUBRICANTS	291.47	1,229.49	1,500.00	270.51	82.0
01-4210-3600 COMPUTER SOFTWARE	.00	.00	1,500.00	1,500.00	.0
01-4210-3610 PARKING OPS PROCESSING FEES	1,227.32	5,352.99	21,000.00	15,647.01	25.5
01-4210-3620 PARKING OPS EQUIPMENT FEES	.00	.00	6,000.00	6,000.00	.0
01-4210-4200 PROFESSIONAL SERVICES	33,525.70	37,496.70	59,750.00	22,253.30	62.8
01-4210-4250 PROF.SERVICES-BCSO CONTRACT	.00	799,189.60	1,994,777.00	1,195,587.40	40.1
01-4210-5100 TELEPHONE & COMMUNICATIONS	194.46	1,522.10	5,000.00	3,477.90	30.4
01-4210-6000 REPAIR & MAINT--AUTOMOTIVE EQU	630.63	2,828.88	10,000.00	7,171.12	28.3
TOTAL MATERIAL AND SERVICES	36,325.94	852,023.70	2,105,527.00	1,253,503.30	40.5
CAPITAL OUTLAY:					
01-4210-7500 AUTOMOTIVE EQUIPMENT	.00	16.19	5,000.00	4,983.81	.3
TOTAL CAPITAL OUTLAY	.00	16.19	5,000.00	4,983.81	.3
TOTAL POLICE	57,147.41	977,935.62	2,408,127.00	1,430,191.38	40.6

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE &amp; RESCUE</u>					
PERSONAL SERVICES:					
01-4230-1000 SALARIES	.00	39,153.39	.00	( 39,153.39)	.0
01-4230-1500 PAID ON-CALL WAGES	.00	21,885.25	.00	( 21,885.25)	.0
01-4230-1700 WOOC (WORKING OUT OF CLASS)	.00	1,758.24	.00	( 1,758.24)	.0
01-4230-1900 OVERTIME	.00	13,183.35	.00	( 13,183.35)	.0
01-4230-2100 FICA TAXES-CITY	.00	5,785.69	.00	( 5,785.69)	.0
01-4230-2300 FIREMEN'S RETIREMENT-CITY	.00	6,877.39	.00	( 6,877.39)	.0
01-4230-2400 WORKMEN'S COMPENSATION-CITY	.00	2,174.95	.00	( 2,174.95)	.0
01-4230-2505 HEALTH REIMBURSEMENT ACCT(HRA	.00	13,137.68	.00	( 13,137.68)	.0
TOTAL PERSONAL SERVICES	.00	103,955.94	.00	( 103,955.94)	.0
MATERIALS AND SERVICES:					
01-4230-3200 OPERATING SUPPLIES FIRE	.00	93.88	.00	( 93.88)	.0
01-4230-4200 PROFESSIONAL SERVICES FIRE	.00	250.00	.00	( 250.00)	.0
01-4230-5200 UTILITIES	.00	169.80	.00	( 169.80)	.0
TOTAL MATERIAL AND SERVICES	.00	513.68	.00	( 513.68)	.0
TOTAL FIRE & RESCUE	.00	104,469.62	.00	( 104,469.62)	.0

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET</u>					
PERSONAL SERVICES:					
01-4310-1000 SALARIES	54,413.71	364,147.86	662,917.00	298,769.14	54.9
01-4310-1500 PART-TIME	7,325.00	18,375.00	25,000.00	6,625.00	73.5
01-4310-1800 SHIFT COVERAGE ON CALL	1,476.98	11,364.02	17,500.00	6,135.98	64.9
01-4310-1900 OVERTIME	99.30	9,496.64	35,000.00	25,503.36	27.1
01-4310-2100 FICA TAXES-CITY	4,768.81	30,401.84	50,713.00	20,311.16	60.0
01-4310-2200 STATE RETIREMENT-CITY	6,696.41	45,921.22	79,285.00	33,363.78	57.9
01-4310-2400 WORKER'S COMPENSATION-CITY	1,756.98	11,752.51	21,638.00	9,885.49	54.3
01-4310-2500 HEALTH INSURANCE-CITY	34,823.43	145,951.68	247,346.00	101,394.32	59.0
01-4310-2505 HEALTH REIMBURSEMENT ACCT(HRA)	476.62	5,436.95	14,000.00	8,563.05	38.8
01-4310-2510 DENTAL INSURANCE-CITY	600.56	3,781.49	6,558.00	2,776.51	57.7
01-4310-2515 VISION	279.49	1,792.99	3,072.00	1,279.01	58.4
01-4310-2600 ST & LONG TERM DISABILITY	245.31	1,931.15	4,231.00	2,299.85	45.6
01-4310-2760 OTHER EMPLOYEE BENEFITS	( 83.44)	416.56	.00	( 416.56)	.0
<b>TOTAL PERSONAL SERVICES</b>	<b>112,879.16</b>	<b>650,769.91</b>	<b>1,167,260.00</b>	<b>516,490.09</b>	<b>55.8</b>
MATERIALS AND SERVICES:					
01-4310-3200 OPERATING SUPPLIES	1,247.98	9,749.04	17,000.00	7,250.96	57.4
01-4310-3400 MINOR EQUIPMENT	.00	1,804.84	3,500.00	1,695.16	51.6
01-4310-3500 MOTOR FUELS & LUBRICANTS	5,749.30	34,676.28	100,000.00	65,323.72	34.7
01-4310-3600 COMPUTER SOFTWARE	7,728.99	7,863.96	6,800.00	( 1,063.96)	115.7
01-4310-4200 PROFESSIONAL SERVICES	20,155.50	71,126.74	240,000.00	168,873.26	29.6
01-4310-4900 PERSONNEL TRAINING/TRAVEL/MTG	( 80.00)	293.00	3,000.00	2,707.00	9.8
01-4310-5100 TELEPHONE & COMMUNICATIONS	.00	90.00	8,000.00	7,910.00	1.1
01-4310-5200 UTILITIES	2,229.04	7,669.48	19,500.00	11,830.52	39.3
01-4310-6000 REPAIR & MAINT--AUTOMOTIVE EQU	1,941.74	7,248.79	7,500.00	251.21	96.7
01-4310-6100 REPAIR & MAINT--MACHINERY & EQ	1,641.23	60,101.58	90,000.00	29,898.42	66.8
01-4310-6910 OTHER PURCHASED SERVICES	274.97	3,711.61	16,000.00	12,288.39	23.2
01-4310-6920 SIGNS & SIGNALIZATION	1,019.68	5,513.08	16,000.00	10,486.92	34.5
01-4310-6930 STREET LIGHTING	3,566.23	11,309.38	18,500.00	7,190.62	61.1
01-4310-6950 MAINTENANCE & IMPROVEMENTS	6,138.84	49,606.81	350,000.00	300,393.19	14.2
<b>TOTAL MATERIAL AND SERVICES</b>	<b>51,613.50</b>	<b>270,764.59</b>	<b>895,800.00</b>	<b>625,035.41</b>	<b>30.2</b>
<b>TOTAL STREET</b>	<b>164,492.66</b>	<b>921,534.50</b>	<b>2,063,060.00</b>	<b>1,141,525.50</b>	<b>44.7</b>

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
PERSONAL SERVICES:					
01-4510-1000 SALARIES	22,525.33	140,925.09	283,682.00	142,756.91	49.7
01-4510-1500 PART-TIME/SEASONAL	2,614.00	10,509.00	65,000.00	54,491.00	16.2
01-4510-1900 OVERTIME	.00	1,592.21	.00	( 1,592.21)	.0
01-4510-2100 FICA TAXES - CITY	1,895.19	11,526.45	26,674.00	15,147.55	43.2
01-4510-2200 STATE RETIREMENT - CITY	2,694.02	17,045.14	33,928.00	16,882.86	50.2
01-4510-2400 WORKER'S COMPENSATION - CITY	367.79	2,235.61	4,709.00	2,473.39	47.5
01-4510-2500 HEALTH INSURANCE - CITY	8,581.12	51,486.72	88,413.00	36,926.28	58.2
01-4510-2505 HEALTH REIMBURSEMENT ACCT(HRA	391.20	4,474.82	5,000.00	525.18	89.5
01-4510-2510 DENTAL INSURANCE-CITY	229.50	1,377.00	2,526.00	1,149.00	54.5
01-4510-2515 VISION	108.00	648.00	1,104.00	456.00	58.7
01-4510-2600 ST & LONG TERM DISABILITY	136.55	819.30	1,828.00	1,008.70	44.8
01-4510-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL PERSONAL SERVICES</b>	<b>39,542.70</b>	<b>242,639.34</b>	<b>513,864.00</b>	<b>271,224.66</b>	<b>47.2</b>
MATERIALS AND SERVICES:					
01-4510-3100 OFFICE SUPPLIES & POSTAGE	.78	3.10	750.00	746.90	.4
01-4510-3200 OPERATING SUPPLIES	298.08	2,108.87	4,500.00	2,391.13	46.9
01-4510-3250 RECREATION SUPPLIES	125.71	2,134.50	11,000.00	8,865.50	19.4
01-4510-3280 YOUTH GOLF	.00	.00	1,100.00	1,100.00	.0
01-4510-3300 RESALE ITEMS-CONCESSION SUPPL	803.20	2,804.31	7,500.00	4,695.69	37.4
01-4510-3310 STATE SALES TAX-PARK	27.17	3,246.92	8,500.00	5,253.08	38.2
01-4510-3500 MOTOR FUELS & LUBRICANTS	38.98	273.75	1,500.00	1,226.25	18.3
01-4510-4200 PROFESSIONAL SERVICE	180.50	1,419.85	7,000.00	5,580.15	20.3
01-4510-4410 ADVERTISING & PUBLICATIONS	767.59	767.59	1,000.00	232.41	76.8
01-4510-4800 DUES, SUBSCRIPTIONS & MEMBERS	.00	.00	500.00	500.00	.0
01-4510-4900 PERSONNEL TRAINING/TRAVEL/MTG	348.00	595.80	1,000.00	404.20	59.6
01-4510-5100 TELEPHONE & COMMUNICATIONS	47.85	117.84	1,500.00	1,382.16	7.9
01-4510-5200 UTILITIES	498.11	3,447.59	10,500.00	7,052.41	32.8
01-4510-6000 REPAIR & MAINT--AUTOMOTIVE EQU	38.30	237.87	3,000.00	2,762.13	7.9
01-4510-6100 REPAIR & MAINT--MACHINERY & EQ	.00	168.71	3,000.00	2,831.29	5.6
<b>TOTAL MATERIAL AND SERVICES</b>	<b>3,174.27</b>	<b>17,326.70</b>	<b>62,350.00</b>	<b>45,023.30</b>	<b>27.8</b>
<b>TOTAL RECREATION</b>	<b>42,716.97</b>	<b>259,966.04</b>	<b>576,214.00</b>	<b>316,247.96</b>	<b>45.1</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>795,371.50</b>	<b>7,079,229.79</b>	<b>13,688,825.00</b>	<b>6,609,595.21</b>	<b>51.7</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 335,990.88)</b>	<b>( 568,512.61)</b>	<b>.00</b>	<b>568,512.61</b>	<b>.0</b>

CITY OF KETCHUM  
BALANCE SHEET  
MARCH 31, 2026

WAGON DAYS FUND

ASSETS

02-1000-0000	CASH - COMBINED	29,405.11	
02-1510-0000	INVESTMENTS--WAGON DAYS #1625	( .03)	
02-1520-0000	WAGON DAYS- US BANK #2315	24,959.36	
	TOTAL ASSETS		<u>54,364.44</u>

LIABILITIES AND EQUITY

LIABILITIES

02-2030-0000	ACCOUNTS PAYABLE	( 250.00)	
	TOTAL LIABILITIES		( 250.00)

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
02-2710-0000	WAGON DAYS FUND BALANCE	( 45,671.80)	
	REVENUE OVER EXPENDITURES - YTD	100,286.24	
	BALANCE - CURRENT DATE	54,614.44	
	TOTAL FUND EQUITY		<u>54,614.44</u>
	TOTAL LIABILITIES AND EQUITY		<u>54,364.44</u>

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

WAGON DAYS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>WAGON DAYS REVENUE</u>						
02-3400-1100	WAGON DAYS FEES	.00	.00	1,500.00	1,500.00	.0
02-3400-6700	SALES-SOUVENIRS,TICKET,PICNIC	.00	.00	10,000.00	10,000.00	.0
	TOTAL WAGON DAYS REVENUE	.00	.00	11,500.00	11,500.00	.0
<u>MISCELLANEOUS REVENUE</u>						
02-3700-1000	INTEREST EARNINGS	1.92	12.12	500.00	487.88	2.4
02-3700-6500	SPONSORSHIPS	.00	.00	8,000.00	8,000.00	.0
02-3700-7000	RESERVED SEATING	.00	.00	3,500.00	3,500.00	.0
02-3700-8722	TRANSFER FROM LOT	16,450.00	98,700.00	293,400.00	194,700.00	33.6
	TOTAL MISCELLANEOUS REVENUE	16,451.92	98,712.12	305,400.00	206,687.88	32.3
	TOTAL FUND REVENUE	16,451.92	98,712.12	316,900.00	218,187.88	31.2

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

WAGON DAYS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WAGON DAYS EXPENDITURES</u>					
PERSONAL SERVICES:					
02-4530-2900 AWARDS	( 2,280.00)	( 2,280.00)	6,000.00	8,280.00	( 38.0)
TOTAL PERSONAL SERVICES	( 2,280.00)	( 2,280.00)	6,000.00	8,280.00	( 38.0)
MATERIALS AND SERVICES:					
02-4530-3100 OFFICE SUPPLIES & POSTAGE	.00	.00	500.00	500.00	.0
02-4530-3200 OPERATING SUPPLIES	595.90	1,205.88	7,000.00	5,794.12	17.2
02-4530-3250 SOUVENIRS SUPPLIES	.00	.00	7,500.00	7,500.00	.0
02-4530-3310 STATE SALES TAX	.00	.00	900.00	900.00	.0
02-4530-4200 PROFESSIONAL SERVICES	.00	.00	122,000.00	122,000.00	.0
02-4530-4210 PARADE PARTCPNT/FIDDLERS/POET	.00	( 500.00)	75,000.00	75,500.00	( .7)
02-4530-4220 GRAND MARSHAL DINNER	.00	.00	5,500.00	5,500.00	.0
02-4530-4230 HISTORY/CHILDREN'S ACTIVITIES	.00	.00	7,500.00	7,500.00	.0
02-4530-4240 CONCERT	.00	.00	27,000.00	27,000.00	.0
02-4530-4400 ADVERTISING & LEGAL PUBLICATIO	.00	.00	8,000.00	8,000.00	.0
02-4530-5210 SOLID WASTE COLLECTION	.00	.00	4,000.00	4,000.00	.0
TOTAL MATERIAL AND SERVICES	595.90	705.88	264,900.00	264,194.12	.3
TOTAL WAGON DAYS EXPENDITURES	( 1,684.10)	( 1,574.12)	270,900.00	272,474.12	( .6)
TOTAL FUND EXPENDITURES	( 1,684.10)	( 1,574.12)	270,900.00	272,474.12	( .6)
NET REVENUE OVER EXPENDITURES	18,136.02	100,286.24	46,000.00	( 54,286.24)	218.0

CITY OF KETCHUM  
 BALANCE SHEET  
 MARCH 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

<u>ASSETS</u>			
03-1000-0000	CASH - COMBINED		1,104,104.97
03-1510-0000	INVESTMENTS--GEN CIP #2572		1,485,595.60
			<u>2,589,700.57</u>
	TOTAL ASSETS		<u>2,589,700.57</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
03-2030-0000	ACCOUNTS PAYABLE		159,950.00
			<u>159,950.00</u>
	TOTAL LIABILITIES		159,950.00
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
03-2710-0000	GEN CAPITAL IMPRVMT BALANCE	941,431.43	
	REVENUE OVER EXPENDITURES - YTD	1,488,319.14	
			<u>2,429,750.57</u>
	BALANCE - CURRENT DATE		<u>2,429,750.57</u>
	TOTAL FUND EQUITY		<u>2,429,750.57</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,589,700.57</u>

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

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GENERAL CIP REVENUE</u>					
03-3100-6100 IDAHO POWER FRANCHISE	.00	136,374.91	300,000.00	163,625.09	45.5
TOTAL GENERAL CIP REVENUE	.00	136,374.91	300,000.00	163,625.09	45.5
<u>SOURCE 3400</u>					
03-3400-7200 STREET IMPACT FEES	16,139.81	29,615.81	.00 (	29,615.81)	.0
03-3400-7210 PARKS & RECREATION IMPACT FEE	3,474.00	6,615.00	.00 (	6,615.00)	.0
03-3400-7220 FIRE & RESCUE IMPACT FEES	( 2,092.00)	2,092.00	.00 (	2,092.00)	.0
03-3400-7230 POLICE IMPACT FEES	624.06	936.06	.00 (	936.06)	.0
TOTAL SOURCE 3400	18,145.87	39,258.87	.00 (	39,258.87)	.0
<u>MISCELLANEOUS REVENUE</u>					
03-3700-1000 INTEREST EARNINGS	4,313.42	40,041.73	25,000.00 (	15,041.73)	160.2
03-3700-2000 ROW USAGE FEE (ENERGY)	4,972.00	11,432.00	.00 (	11,432.00)	.0
03-3700-3610 WOOD RIVER LAND TRUST REIMB	.00 (	7,235.85)	.00	7,235.85	.0
03-3700-8701 TRANSFER FROM GENERAL FUND	.00	600,000.00	600,000.00	.00	100.0
03-3700-8722 TRANSFER FROM LOT FUND	89,466.67	1,186,800.02	1,723,600.00	536,799.98	68.9
03-3700-8790 ITD MAIN STREET FUNDING	.00	.00	142,000.00	142,000.00	.0
03-3700-8795 OTHER DONATIONS & REIMBURSEME	.00	90,588.79	167,505.00	76,916.21	54.1
03-3700-8798 URA FUNDING	.00	764,078.84	2,965,000.00	2,200,921.16	25.8
TOTAL MISCELLANEOUS REVENUE	98,752.09	2,685,705.53	5,623,105.00	2,937,399.47	47.8
<u>FUND BALANCE</u>					
03-3800-9000 FUND BALANCE	.00	.00	300,000.00	300,000.00	.0
TOTAL FUND BALANCE	.00	.00	300,000.00	300,000.00	.0
TOTAL FUND REVENUE	116,897.96	2,861,339.31	6,223,105.00	3,361,765.69	46.0

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

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4193-7110	DOWNTOWN CORE SIDEWALK (P)	10,106.50	88,615.09	900,000.00	811,384.91 9.9
03-4193-7135	MAIN STREET REHAB	.00	106,511.08	66,250.00 ( 40,261.08)	160.8
03-4193-7150	BIKE NETWORK IMPROVEMENTS	.00	20,815.31	59,563.00	38,747.69 35.0
03-4193-7160	TOWN SQUARE ALLEY-ASPHALT	.00	.00	50,000.00	50,000.00 .0
03-4193-7180	POWER LINE UNDERGROUNDING (P)	.00	13,483.00	88,600.00	75,117.00 15.2
03-4193-7199	LONG-TERM PLANNING & DESIGN	6,307.20	77,905.55	150,000.00	72,094.45 51.9
03-4193-7200	TECHNOLOGY UPGRADES	2,772.00	9,089.25	95,000.00	85,910.75 9.6
03-4193-7205	WEBSITE REBUILD	2,750.00	83,859.00	60,000.00 ( 23,859.00)	139.8
03-4193-7210	SUSTAINABILITY	.00	.00	50,000.00	50,000.00 .0
03-4193-7500	PARKING MANAGEMENT	32,359.50	81,091.80	95,000.00	13,908.20 85.4
03-4193-7501	PUBLIC PARKING OPTIONS (P)	20,886.84	20,886.84	100,000.00	79,113.16 20.9
03-4193-7502	INFRASTRUCTURE FOR HOUSING	.00	5,718.00	800,000.00	794,282.00 .7
03-4193-7607	SIDEWALK CURB AND GUTTER	1,269.00	1,269.00	.00 ( 1,269.00)	.0
03-4193-7611	PAVEMENT MANAGEMENT PROG (P)	18,895.50	27,229.50	600,000.00	572,770.50 4.5
03-4193-7614	BOOM TRUCK	.00	.00	100,000.00	100,000.00 .0
03-4193-7615	STREET READER BOARDS	.00	38,778.00	45,000.00	6,222.00 86.2
	TOTAL CAPITAL OUTLAY	95,346.54	575,251.42	3,259,413.00	2,684,161.58 17.7
OTHER EXPENDITURES:					
03-4193-9930	CIP FUND CONTINGENCY	.00	.00	1,072,641.00	1,072,641.00 .0
	TOTAL OTHER EXPENDITURES	.00	.00	1,072,641.00	1,072,641.00 .0
	TOTAL GENERAL CIP EXPENDITURES	95,346.54	575,251.42	4,332,054.00	3,756,802.58 13.3

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

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINT CIP EXPENDITURE</u>					
CAPITAL OUTLAY:					
03-4194-7120	.00	.00	200,000.00	200,000.00	.0
03-4194-7135	765.00	10,110.50	80,921.00	70,810.50	12.5
03-4194-7136	.00	173,652.91	203,640.00	29,987.09	85.3
03-4194-7140	.00	92,500.00	95,456.00	2,956.00	96.9
03-4194-7155	.00	2,819.23	10,000.00	7,180.77	28.2
03-4194-7156	42.50	46,410.50	120,000.00	73,589.50	38.7
03-4194-7161	42.50	179,477.50	300,000.00	120,522.50	59.8
03-4194-7162	6,835.46	51,659.08	250,000.00	198,340.92	20.7
03-4194-7176	.00	.00	15,000.00	15,000.00	.0
03-4194-7177	45,332.35	58,976.02	68,000.00	9,023.98	86.7
03-4194-7602	.00	.00	30,000.00	30,000.00	.0
03-4194-7604	.00	19,426.00	20,000.00	574.00	97.1
TOTAL CAPITAL OUTLAY	53,017.81	635,031.74	1,393,017.00	757,985.26	45.6
TOTAL FACILITY MAINT CIP EXPENDIT	53,017.81	635,031.74	1,393,017.00	757,985.26	45.6

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

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4210-7100 POLICE VEHICLE (NEW)	6,343.33	82,898.35	60,000.00	( 22,898.35)	138.2
TOTAL CAPITAL OUTLAY	6,343.33	82,898.35	60,000.00	( 22,898.35)	138.2
TOTAL POLICE CIP EXPENDITURES	6,343.33	82,898.35	60,000.00	( 22,898.35)	138.2

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

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>STREETS CIP EXPENDITURES</u>						
CAPITAL OUTLAY:						
03-4310-7125	ELGIN EAGLE - SWEEPER	.00	.00	52,738.00	52,738.00	.0
03-4310-7140	140 GRADER (TBD) - (LEASE/PURC	.00	56,620.74	56,621.00	.26	100.0
TOTAL CAPITAL OUTLAY		.00	56,620.74	109,359.00	52,738.26	51.8
TOTAL STREETS CIP EXPENDITURES		.00	56,620.74	109,359.00	52,738.26	51.8

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

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION CIP EXPENDITURES</u>						
	CAPITAL OUTLAY:					
03-4510-7130	PARKS UTV	.00	23,217.92	20,000.00	( 3,217.92)	116.1
	TOTAL CAPITAL OUTLAY	.00	23,217.92	20,000.00	( 3,217.92)	116.1
	TOTAL RECREATION CIP EXPENDITURE	.00	23,217.92	20,000.00	( 3,217.92)	116.1
	TOTAL FUND EXPENDITURES	154,707.68	1,373,020.17	5,914,430.00	4,541,409.83	23.2
	NET REVENUE OVER EXPENDITURES	( 37,809.72)	1,488,319.14	308,675.00	( 1,179,644.14)	482.2

CITY OF KETCHUM  
 BALANCE SHEET  
 MARCH 31, 2026

ORIGINAL LOT FUND

ASSETS

22-1000-0000	CASH - COMBINED	(	363,940.74)	
22-1050-0000	TAXES RECEIVABLE		340,209.92	
22-1510-0000	INVESTMENTS-LOT #3183		373,034.84	
			<u>373,034.84</u>	
	TOTAL ASSETS			<u>349,304.02</u>

LIABILITIES AND EQUITY

LIABILITIES

22-2030-0000	ACCOUNTS PAYABLE	(	1,500.00)	
			<u>1,500.00</u>	
	TOTAL LIABILITIES	(	1,500.00)	

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
22-2710-0000	FUND BALANCE		828,386.94	
	REVENUE OVER EXPENDITURES - YTD	(	477,582.92)	
			<u>350,804.02</u>	
	BALANCE - CURRENT DATE			<u>350,804.02</u>
	TOTAL FUND EQUITY			<u>350,804.02</u>
	TOTAL LIABILITIES AND EQUITY			<u>349,304.02</u>

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

ORIGINAL LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ORIGINAL LOT TAX</u>						
22-3100-3000	ORIGINAL LOT TAX	463,637.24	1,978,777.63	3,600,000.00	1,621,222.37	55.0
	TOTAL ORIGINAL LOT TAX	463,637.24	1,978,777.63	3,600,000.00	1,621,222.37	55.0
<u>MISCELLANEOUS REVENUE</u>						
22-3700-1000	INTEREST EARNINGS	1,083.11	7,374.57	10,000.00	2,625.43	73.8
22-3700-8725	TRANSFR FROM ADDITIONAL 1%-LOT	4,833.33	28,999.98	60,000.00	31,000.02	48.3
	TOTAL MISCELLANEOUS REVENUE	5,916.44	36,374.55	70,000.00	33,625.45	52.0
	TOTAL FUND REVENUE	469,553.68	2,015,152.18	3,670,000.00	1,654,847.82	54.9

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

ORIGINAL LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ORIGINAL LOT TAX</u>					
MATERIALS AND SERVICES:					
22-4910-3610	211.01	1,430.29	2,000.00	569.71	71.5
22-4910-4200	.00	.00	22,000.00	22,000.00	.0
22-4910-5000	416.67	2,500.02	5,000.00	2,499.98	50.0
22-4910-6060	.00	12,269.19	120,000.00	107,730.81	10.2
22-4910-6070	.00	3,750.00	15,000.00	11,250.00	25.0
22-4910-6075	.00	.00	3,000.00	3,000.00	.0
22-4910-6080	.00	424,000.00	848,000.00	424,000.00	50.0
22-4910-6085	.00	.00	10,000.00	10,000.00	.0
22-4910-6090	.00	160,290.58	171,005.00	10,714.42	93.7
22-4910-6095	.00	2,995.00	2,995.00	.00	100.0
	<u>627.68</u>	<u>607,235.08</u>	<u>1,199,000.00</u>	<u>591,764.92</u>	<u>50.7</u>
TOTAL MATERIAL AND SERVICES					
OTHER EXPENDITURES:					
22-4910-8801	100,000.00	600,000.00	1,200,000.00	600,000.00	50.0
22-4910-8802	16,450.00	98,700.00	293,400.00	194,700.00	33.6
22-4910-8803	89,466.67	536,800.02	1,073,600.00	536,799.98	50.0
22-4910-8850	.00	650,000.00	650,000.00	.00	100.0
	<u>205,916.67</u>	<u>1,885,500.02</u>	<u>3,217,000.00</u>	<u>1,331,499.98</u>	<u>58.6</u>
	<u>206,544.35</u>	<u>2,492,735.10</u>	<u>4,416,000.00</u>	<u>1,923,264.90</u>	<u>56.5</u>
	<u>206,544.35</u>	<u>2,492,735.10</u>	<u>4,416,000.00</u>	<u>1,923,264.90</u>	<u>56.5</u>
	<u>263,009.33</u>	<u>( 477,582.92)</u>	<u>( 746,000.00)</u>	<u>( 268,417.08)</u>	<u>( 64.0)</u>
	<u>263,009.33</u>	<u>( 477,582.92)</u>	<u>( 746,000.00)</u>	<u>( 268,417.08)</u>	<u>( 64.0)</u>

CITY OF KETCHUM  
 BALANCE SHEET  
 MARCH 31, 2026

ADDITIONAL 1%-LOT FUND

<u>ASSETS</u>			
25-1000-0000	CASH - COMBINED		208,428.49
			<u>208,428.49</u>
	TOTAL ASSETS		<u>208,428.49</u>
 <u>LIABILITIES AND EQUITY</u>			
 <u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
25-2710-0000	FUND BALANCE	160,229.70	
	REVENUE OVER EXPENDITURES - YTD	48,198.79	
			<u>208,428.49</u>
	BALANCE - CURRENT DATE		<u>208,428.49</u>
	TOTAL FUND EQUITY		<u>208,428.49</u>
	TOTAL LIABILITIES AND EQUITY		<u>208,428.49</u>

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

ADDITIONAL 1%-LOT FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>ADDITIONAL 1%-LOT</u>						
25-3100-3010	ADDITIONAL 1%	387,505.44	1,679,555.52	2,900,000.00	1,220,444.48	57.9
	TOTAL ADDITIONAL 1%-LOT	<u>387,505.44</u>	<u>1,679,555.52</u>	<u>2,900,000.00</u>	<u>1,220,444.48</u>	<u>57.9</u>
	TOTAL FUND REVENUE	<u>387,505.44</u>	<u>1,679,555.52</u>	<u>2,900,000.00</u>	<u>1,220,444.48</u>	<u>57.9</u>

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

ADDITIONAL 1%-LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADDITIONAL 1%-LOT</u>					
MATERIALS AND SERVICES:					
25-4910-4220	SUN VALLEY AIR SERVICE BOARD	110,607.83	790,824.38	1,421,000.00	630,175.62 55.7
25-4910-4240	SVASB RELEASE FUND BALANCE	.00	.00	105,115.00	105,115.00 .0
25-4910-4250	HOUSING RELEASE FUND BALANCE	.00	.00	55,115.00	55,115.00 .0
	TOTAL MATERIAL AND SERVICES	110,607.83	790,824.38	1,581,230.00	790,405.62 50.0
OTHER EXPENDITURES:					
25-4910-8822	TRANSFER TO ORIG LOT-DIR COST	4,833.33	28,999.98	58,000.00	29,000.02 50.0
25-4910-8824	TRANSFER TO HOUSING	188,919.39	811,532.37	1,421,000.00	609,467.63 57.1
	TOTAL OTHER EXPENDITURES	193,752.72	840,532.35	1,479,000.00	638,467.65 56.8
	TOTAL ADDITIONAL 1%-LOT	304,360.55	1,631,356.73	3,060,230.00	1,428,873.27 53.3
	TOTAL FUND EXPENDITURES	304,360.55	1,631,356.73	3,060,230.00	1,428,873.27 53.3
	NET REVENUE OVER EXPENDITURES	83,144.89	48,198.79	( 160,230.00)	( 208,428.79) 30.1

CITY OF KETCHUM  
 BALANCE SHEET  
 MARCH 31, 2026

FIRE BOND FUND

ASSETS

41-1000-0000	CASH - COMBINED	289,975.48	
41-1050-0000	TAXES RECEIVABLE--CURRENT	7,291.72	
		<u>                    </u>	
	TOTAL ASSETS		<u>297,267.20</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
41-2710-0000	FUND BALANCE	4,703.00	
	REVENUE OVER EXPENDITURES - YTD	292,564.20	
		<u>                    </u>	
	BALANCE - CURRENT DATE		<u>297,267.20</u>
	TOTAL FUND EQUITY		<u>297,267.20</u>
	TOTAL LIABILITIES AND EQUITY		<u>297,267.20</u>

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

FIRE BOND FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX</u>					
41-3100-1000	3,431.29	414,565.93	617,019.00	202,453.07	67.2
41-3100-9000	63.17	882.65	.00	( 882.65)	.0
TOTAL PROPERTY TAX	3,494.46	415,448.58	617,019.00	201,570.42	67.3
TOTAL FUND REVENUE	3,494.46	415,448.58	617,019.00	201,570.42	67.3

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

FIRE BOND FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE BOND FUND EXP/TRNFRS</u>					
MATERIALS AND SERVICES:					
41-4800-4205	PROF SERVICES PAYING AGENT	2,250.00	2,250.00	3,000.00	750.00 75.0
TOTAL MATERIAL AND SERVICES		2,250.00	2,250.00	3,000.00	750.00 75.0
OTHER EXPENDITURES:					
41-4800-8100	DEBT SRVC ACCT PRINCIPL-FIRE	.00	.00	355,000.00	355,000.00 .0
41-4800-8200	DEBT SRVC ACCT INTEREST-FIRE	.00	120,634.38	259,019.00	138,384.62 46.6
TOTAL OTHER EXPENDITURES		.00	120,634.38	614,019.00	493,384.62 19.7
TOTAL FIRE BOND FUND EXP/TRNFR		2,250.00	122,884.38	617,019.00	494,134.62 19.9
TOTAL FUND EXPENDITURES		2,250.00	122,884.38	617,019.00	494,134.62 19.9
NET REVENUE OVER EXPENDITURES		1,244.46	292,564.20	.00 ( 292,564.20)	.0

CITY OF KETCHUM  
 BALANCE SHEET  
 MARCH 31, 2026

IN-LIEU HOUSING FUND

ASSETS

52-1000-0000	CASH - COMBINED		421,650.00	
52-1515-0000	INVESTMENTS--IN-LIEU HOUS#3044		497,850.46	
			<u>          </u>	
	TOTAL ASSETS			<u>919,500.46</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
52-2710-0000	FUND BALANCE	485,868.45		
	REVENUE OVER EXPENDITURES - YTD	433,632.01		
		<u>          </u>		
	BALANCE - CURRENT DATE		919,500.46	
			<u>          </u>	
	TOTAL FUND EQUITY			<u>919,500.46</u>
	TOTAL LIABILITIES AND EQUITY			<u>919,500.46</u>

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

IN-LIEU HOUSING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
52-3700-1000 INTEREST EARNINGS	1,445.51	11,982.01	.00	( 11,982.01)	.0
52-3700-7500 IN-LIEU-AFFORDABLE HOUSING FEE	421,650.00	421,650.00	800,000.00	378,350.00	52.7
TOTAL MISCELLANEOUS REVENUE	<u>423,095.51</u>	<u>433,632.01</u>	<u>800,000.00</u>	<u>366,367.99</u>	<u>54.2</u>
<u>FUND BALANCE</u>					
52-3800-9000 FUND BALANCE	<u>.00</u>	<u>.00</u>	<u>1,200,000.00</u>	<u>1,200,000.00</u>	<u>.0</u>
TOTAL FUND BALANCE	<u>.00</u>	<u>.00</u>	<u>1,200,000.00</u>	<u>1,200,000.00</u>	<u>.0</u>
TOTAL FUND REVENUE	<u>423,095.51</u>	<u>433,632.01</u>	<u>2,000,000.00</u>	<u>1,566,367.99</u>	<u>21.7</u>

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

IN-LIEU HOUSING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IN-LIEU HOUSING EXPENDITURES</u>					
OTHER EXPENDITURES:					
52-4410-9930 COM.HOUSING OP. CONTINGENCY	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL OTHER EXPENDITURES	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL IN-LIEU HOUSING EXPENDITURE	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	2,000,000.00	2,000,000.00	.0
NET REVENUE OVER EXPENDITURES	423,095.51	433,632.01	.00	( 433,632.01)	.0

CITY OF KETCHUM  
 BALANCE SHEET  
 MARCH 31, 2026

COMMUNITY HOUSING

ASSETS

54-1000-0000	CASH - COMBINED		899,583.68	
	TOTAL ASSETS			899,583.68

LIABILITIES AND EQUITY

LIABILITIES

54-2030-0000	ACCOUNTS PAYABLE	(	132.15)	
54-2300-0000	DEPOSITS-SEC DEP LTL		425.00	
54-2300-0001	DEPOSITS-SEC DEP BIRD DR	(	3,100.00)	
54-2300-0002	DEPOSITS-SEC DEP EVERGREEN		1,500.00	
	TOTAL LIABILITIES	(		1,307.15)

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
54-2710-0000	FUND BALANCE		1,046,173.20	
	REVENUE OVER EXPENDITURES - YTD	(	145,282.37)	
	BALANCE - CURRENT DATE		900,890.83	
	TOTAL FUND EQUITY			900,890.83
	TOTAL LIABILITIES AND EQUITY			899,583.68

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

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COMMUNITY HOUSING REVENUE</u>					
54-3700-2000 LIFT TOWER LODGE RENTS	6,136.00	38,816.00	70,000.00	31,184.00	55.5
54-3700-2012 EVERGREEN RENTS	7,665.00	42,418.00	.00	( 42,418.00)	.0
54-3700-3610 REFUNDS & REIM BLAINE COUNTY	.00	.00	154,500.00	154,500.00	.0
54-3700-4000 DEED RESTRICTED PROP SALE	.00	.00	230,517.00	230,517.00	.0
54-3700-8701 TRANSFER FROM GENERAL FUND	.00	400,000.00	400,000.00	.00	100.0
54-3700-8705 TRANSFER FROM ADDITIONAL .50%	188,919.39	811,532.37	1,421,000.00	609,467.63	57.1
<b>TOTAL COMMUNITY HOUSING REVEN</b>	<b>202,720.39</b>	<b>1,292,766.37</b>	<b>2,276,017.00</b>	<b>983,250.63</b>	<b>56.8</b>
<b>TOTAL FUND REVENUE</b>	<b>202,720.39</b>	<b>1,292,766.37</b>	<b>2,276,017.00</b>	<b>983,250.63</b>	<b>56.8</b>

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

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY HOUSING EXPENSE</u>					
PERSONAL SERVICES:					
54-4410-1000 SALARIES	34,009.00	221,202.70	440,057.00	218,854.30	50.3
54-4410-1500 PART-TIME SALARIES	.00	668.48	.00	( 668.48)	.0
54-4410-2100 FICA TAXES-CITY	2,533.06	16,521.48	33,664.00	17,142.52	49.1
54-4410-2200 STATE RETIREMENT-CITY	4,067.48	26,535.82	52,631.00	26,095.18	50.4
54-4410-2400 WORKMEN'S COMPENSATION-CITY	31.00	212.67	1,248.00	1,035.33	17.0
54-4410-2500 HEALTH INSURANCE-CITY	10,910.56	65,463.36	124,099.00	58,635.64	52.8
54-4410-2505 HEALTH REIMBURSEMENT ACCT(HRA	190.40	7,380.18	7,000.00	( 380.18)	105.4
54-4410-2510 DENTAL INSURANCE-CITY	295.00	1,773.41	3,540.00	1,766.59	50.1
54-4410-2515 VISION REIMBURSEMENT ACCT(HRA)	136.00	817.30	1,632.00	814.70	50.1
54-4410-2600 LONG TERM DISABILITY	210.45	1,262.70	2,640.00	1,377.30	47.8
TOTAL PERSONAL SERVICES	52,382.95	341,838.10	666,511.00	324,672.90	51.3
MATERIALS AND SERVICES:					
54-4410-3100 GENERAL OFFICE	613.51	4,808.57	11,489.00	6,680.43	41.9
54-4410-4200 PROFESSIONAL SERVICES	24,047.50	54,295.75	100,000.00	45,704.25	54.3
54-4410-4210 LEASE TO LOCALS INCENTIVES	.00	13,200.00	.00	( 13,200.00)	.0
54-4410-4225 DEED RESTRICTIONS	15,442.46	443,149.34	608,100.00	164,950.66	72.9
54-4410-4250 LIFT TOWER LODGE PROFF SVCS	236.25	10,135.93	40,000.00	29,864.07	25.3
54-4410-4260 EVERGREEN PROF SVCS	9,803.67	59,443.46	.00	( 59,443.46)	.0
54-4410-4270 291 N 2ND PROF SVCS	1,420.00	4,100.00	.00	( 4,100.00)	.0
54-4410-5110 COMPUTER NETWORK	.00	.00	4,000.00	4,000.00	.0
54-4410-5200 LIFT TOWER LODGE UTILITIES	1,390.64	10,004.68	25,000.00	14,995.32	40.0
54-4410-5210 291 N 2ND AVE UTILITIES	.00	3,270.19	.00	( 3,270.19)	.0
54-4410-5215 EVERGREEN UTILITIES	1,632.18	6,087.75	.00	( 6,087.75)	.0
54-4410-5900 LIFT TOWER LDG REPAIR & MAINT	2,078.00	20,739.61	100,000.00	79,260.39	20.7
54-4410-5910 291 REPAIR & MAINTENANCE	699.50	1,604.50	.00	( 1,604.50)	.0
54-4410-5915 EVERGREEN REPAIR & MAINTENANC	13,660.31	19,470.86	.00	( 19,470.86)	.0
TOTAL MATERIAL AND SERVICES	71,024.02	650,310.64	888,589.00	238,278.36	73.2
OTHER EXPENDITURES:					
54-4410-8000 REIMBURSEMENT BCHA OP & PROG	.00	395,900.00	395,900.00	.00	100.0
54-4410-8010 REIMBURSE BCHA BLAINE CO CONT	.00	.00	154,500.00	154,500.00	.0
54-4410-8030 REIMBURSE GENERAL FUND	.00	.00	230,517.00	230,517.00	.0
54-4410-8040 BLAINE COUNTY CHARITABLE FUND	.00	50,000.00	.00	( 50,000.00)	.0
TOTAL OTHER EXPENDITURES	.00	445,900.00	780,917.00	335,017.00	57.1
TOTAL COMMUNITY HOUSING EXPEN	123,406.97	1,438,048.74	2,336,017.00	897,968.26	61.6
TOTAL FUND EXPENDITURES	123,406.97	1,438,048.74	2,336,017.00	897,968.26	61.6
NET REVENUE OVER EXPENDITURES	79,313.42	( 145,282.37)	( 60,000.00)	85,282.37	(242.1)

CITY OF KETCHUM  
BALANCE SHEET  
MARCH 31, 2026

WATER FUND

ASSETS

63-1000-0000	CASH - COMBINED	1,709,036.26	
63-1150-0000	ACCTS RCVBL--WATER	45,549.36	
63-1510-0000	INVESTMENTS-WATER FUND #976	3,679,967.11	
63-1610-0000	FIXED ASSETS--LAND	15,380.00	
63-1620-0000	FIXED ASSETS--BUILDINGS	13,922,544.35	
63-1630-0000	ACCUM DEPRN--BUILDINGS	( 8,516,282.06)	
63-1660-0000	FIXED ASSETS--MACHINERY & EQUI	1,341,870.88	
63-1670-0000	ACCUM DEPRN--MACHINERY & EQUIP	( 502,655.12)	
63-1800-0000	DEFERRED OUTFLOWS OF RESOURCES	42,761.88	
63-1900-0000	UNAMORTIZED BOND DISCOUNT 2016	7,659.48	
	TOTAL ASSETS		<u>11,745,832.14</u>

LIABILITIES AND EQUITY

LIABILITIES

63-2300-0000	ACCRUED INTEREST PAYABLE	4,506.21	
63-2330-0000	BONDS PAYABLE-2015B	2,045,000.00	
63-2340-0000	WA REFNDING BONDS PAYABLE 2016	339,000.00	
63-2390-0000	COMPENSATED ABSENCES PAYABLE	76,807.21	
63-2395-0000	NET PENSION LIABILITY	226,921.45	
63-2500-0000	UNAMORTIZED BOND PREMIUM	144,478.10	
63-2510-0000	DEFERRED INFLOWS OF RESOURCES	98,237.16	
	TOTAL LIABILITIES		2,934,950.13

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
63-2710-0000	WATER FUND BALANCE	2,161,077.05	
63-2720-0000	RETAINED EARNINGS	6,585,036.55	
	REVENUE OVER EXPENDITURES - YTD	64,768.41	
	BALANCE - CURRENT DATE		<u>8,810,882.01</u>
	TOTAL FUND EQUITY		<u>8,810,882.01</u>
	TOTAL LIABILITIES AND EQUITY		<u>11,745,832.14</u>

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

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
63-3400-6100 WATER CHARGES	137,228.67	1,215,657.66	3,298,000.00	2,082,342.34	36.9
63-3400-6600 WA CONNECT FEE/FIRELINE/METER	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL WATER REVENUE</b>	<b>137,228.67</b>	<b>1,215,657.66</b>	<b>3,308,000.00</b>	<b>2,092,342.34</b>	<b>36.8</b>
<u>MISCELLANEOUS REVENUE</u>					
63-3700-1000 INTEREST EARNINGS	10,684.77	72,749.59	100,000.00	27,250.41	72.8
63-3700-3600 REFUNDS & REIMBURSEMENTS	13,288.99	13,288.99	.00	( 13,288.99)	.0
63-3700-7000 MISCELLANEOUS REVENUE	.00	1,464.64	2,500.00	1,035.36	58.6
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>23,973.76</b>	<b>87,503.22</b>	<b>102,500.00</b>	<b>14,996.78</b>	<b>85.4</b>
<b>TOTAL FUND REVENUE</b>	<b>161,202.43</b>	<b>1,303,160.88</b>	<b>3,410,500.00</b>	<b>2,107,339.12</b>	<b>38.2</b>

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

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
PERSONAL SERVICES:					
63-4340-1000	30,412.02	198,977.43	326,609.00	127,631.57	60.9
63-4340-1800	1,855.84	12,103.86	22,000.00	9,896.14	55.0
63-4340-1900	833.31	6,050.71	20,000.00	13,949.29	30.3
63-4340-2100	2,498.29	16,426.03	28,199.00	11,772.97	58.3
63-4340-2200	3,958.91	25,969.08	44,086.00	18,116.92	58.9
63-4340-2400	549.18	3,658.45	5,863.00	2,204.55	62.4
63-4340-2500	9,521.94	56,735.94	93,833.00	37,097.06	60.5
63-4340-2505	249.50	11,479.74	6,000.00	( 5,479.74)	191.3
63-4340-2510	284.50	1,693.97	2,910.00	1,216.03	58.2
63-4340-2515	122.00	727.03	1,272.00	544.97	57.2
63-4340-2600	187.13	1,122.78	1,937.00	814.22	58.0
	<u>50,472.62</u>	<u>334,945.02</u>	<u>552,709.00</u>	<u>217,763.98</u>	<u>60.6</u>
TOTAL PERSONAL SERVICES					
MATERIALS AND SERVICES:					
63-4340-3100	.00	22.75	1,000.00	977.25	2.3
63-4340-3120	617.59	3,122.55	7,500.00	4,377.45	41.6
63-4340-3200	1,534.77	9,787.94	20,000.00	10,212.06	48.9
63-4340-3250	132.00	834.00	3,000.00	2,166.00	27.8
63-4340-3400	964.89	1,750.42	3,000.00	1,249.58	58.4
63-4340-3500	469.20	3,831.07	10,000.00	6,168.93	38.3
63-4340-3600	.00	644.00	10,000.00	9,356.00	6.4
63-4340-3800	385.19	2,765.07	10,000.00	7,234.93	27.7
63-4340-4200	545.64	29,303.90	150,000.00	120,696.10	19.5
63-4340-4300	793.53	69,514.12	65,000.00	( 4,514.12)	106.9
63-4340-4600	.00	12,369.78	16,000.00	3,630.22	77.3
63-4340-4800	.00	252.00	1,000.00	748.00	25.2
63-4340-4900	.00	690.00	5,000.00	4,310.00	13.8
63-4340-5100	397.41	4,155.32	12,000.00	7,844.68	34.6
63-4340-5200	7,773.05	37,378.62	120,000.00	82,621.38	31.2
63-4340-5500	12,500.00	75,000.00	150,000.00	75,000.00	50.0
63-4340-6000	733.75	7,238.60	6,000.00	( 1,238.60)	120.6
63-4340-6100	110.91	38,898.90	60,000.00	21,101.10	64.8
63-4340-6910	.00	369.24	10,000.00	9,630.76	3.7
	<u>26,957.93</u>	<u>297,928.28</u>	<u>659,500.00</u>	<u>361,571.72</u>	<u>45.2</u>
TOTAL MATERIAL AND SERVICES					
CAPITAL OUTLAY:					
63-4340-7900	.00	.00	275,000.00	275,000.00	.0
	<u>.00</u>	<u>.00</u>	<u>275,000.00</u>	<u>275,000.00</u>	<u>.0</u>
TOTAL CAPITAL OUTLAY					
OTHER EXPENDITURES:					
63-4340-8801	33,636.17	201,817.02	403,634.00	201,816.98	50.0
63-4340-8864	.00	350,000.00	700,000.00	350,000.00	50.0
63-4340-9930	.00	.00	200,000.00	200,000.00	.0
	<u>33,636.17</u>	<u>551,817.02</u>	<u>1,303,634.00</u>	<u>751,816.98</u>	<u>42.3</u>
TOTAL OTHER EXPENDITURES					

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

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER EXPENDITURES	111,066.72	1,184,690.32	2,790,843.00	1,606,152.68	42.5

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

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEBT SERVICE EXPENDITRE</u>					
MATERIALS AND SERVICES:					
63-4800-4200	.00	.00	500.00	500.00	.0
	.00	.00	500.00	500.00	.0
OTHER EXPENDITURES:					
63-4800-8300	.00	.00	86,125.00	86,125.00	.0
63-4800-8400	4,637.84	50,752.85	51,125.00	372.15	99.3
63-4800-8600	.00	.00	168,950.00	168,950.00	.0
63-4800-8700	.00	2,949.30	2,950.00	.70	100.0
	4,637.84	53,702.15	309,150.00	255,447.85	17.4
	4,637.84	53,702.15	309,650.00	255,947.85	17.3
	115,704.56	1,238,392.47	3,100,493.00	1,862,100.53	39.9
	45,497.87	64,768.41	310,007.00	245,238.59	20.9

CITY OF KETCHUM  
BALANCE SHEET  
MARCH 31, 2026

WATER CAPITAL IMPROVEMENT FUND

ASSETS

64-1000-0000	CASH - COMBINED	( 541,144.88)	
64-1510-0000	INVESTMENTS--WATER CIP #2138	737,257.62	
	TOTAL ASSETS		196,112.74

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
64-2710-0000	FUND BALANCE	281,671.79	
	REVENUE OVER EXPENDITURES - YTD	( 85,559.05)	
	BALANCE - CURRENT DATE		196,112.74
	TOTAL FUND EQUITY		196,112.74
	TOTAL LIABILITIES AND EQUITY		196,112.74

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

WATER CAPITAL IMPROVEMENT FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>WATER CIP REVENUE</u>						
64-3400-7300	WATER CONNECTION FEES	.00	10,086.00	100,000.00	89,914.00	10.1
	TOTAL WATER CIP REVENUE	<u>.00</u>	<u>10,086.00</u>	<u>100,000.00</u>	<u>89,914.00</u>	<u>10.1</u>
<u>MISCELLANEOUS REVENUE</u>						
64-3700-1000	INTEREST EARNINGS	2,140.63	14,574.91	30,000.00	15,425.09	48.6
64-3700-8763	TRANSFER FROM WATER FUND	.00	350,000.00	700,000.00	350,000.00	50.0
	TOTAL MISCELLANEOUS REVENUE	<u>2,140.63</u>	<u>364,574.91</u>	<u>730,000.00</u>	<u>365,425.09</u>	<u>49.9</u>
	TOTAL FUND REVENUE	<u>2,140.63</u>	<u>374,660.91</u>	<u>830,000.00</u>	<u>455,339.09</u>	<u>45.1</u>

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

WATER CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
64-4340-7650	.00	98,336.66	200,000.00	101,663.34	49.2
64-4340-7804	.00	3,358.75	.00	( 3,358.75)	.0
64-4340-7809	25,218.75	227,717.50	298,791.00	71,073.50	76.2
64-4340-7810	.00	26,245.45	44,181.00	17,935.55	59.4
64-4340-7811	1,215.00	64,952.24	150,000.00	85,047.76	43.3
64-4340-7812	.00	.00	100,000.00	100,000.00	.0
64-4340-7813	1,307.55	39,609.36	50,000.00	10,390.64	79.2
TOTAL CAPITAL OUTLAY	<u>27,741.30</u>	<u>460,219.96</u>	<u>842,972.00</u>	<u>382,752.04</u>	<u>54.6</u>
TOTAL WATER CIP EXPENDITURES	<u>27,741.30</u>	<u>460,219.96</u>	<u>842,972.00</u>	<u>382,752.04</u>	<u>54.6</u>
TOTAL FUND EXPENDITURES	<u>27,741.30</u>	<u>460,219.96</u>	<u>842,972.00</u>	<u>382,752.04</u>	<u>54.6</u>
NET REVENUE OVER EXPENDITURES	<u>( 25,600.67)</u>	<u>( 85,559.05)</u>	<u>( 12,972.00)</u>	<u>72,587.05</u>	<u>(659.6)</u>

CITY OF KETCHUM  
BALANCE SHEET  
MARCH 31, 2026

WASTEWATER FUND

ASSETS

65-1000-0000	CASH - COMBINED	832,611.39	
65-1150-0000	ACCTS RCVBL	20,510.04	
65-1500-1000	INVSTMNT-ST.TR.DIV.BND-WW	201,093.97	
65-1510-0000	INVESTMENTS-WASTEWATER #889	2,516,570.11	
65-1620-0000	FIXED ASSETS--BUILDINGS	19,726,457.55	
65-1630-0000	ACCUM DEPRN--BUILDINGS	( 7,719,399.16)	
65-1660-0000	FIXED ASSETS--MACHINERY & EQUI	1,661,875.75	
65-1670-0000	ACCUM DEPRN--MACHINERY & EQUIP	( 875,808.53)	
65-1800-0000	DEFERRED OUTFLOWS OF RESOURCES	52,264.07	
	TOTAL ASSETS		<u>16,416,175.19</u>

LIABILITIES AND EQUITY

LIABILITIES

65-2030-0000	ACCOUNTS PAYABLE	3.33	
65-2300-0000	ACCRUED INTEREST PAYABLE	12,096.67	
65-2350-0000	BONDS PAYABLE-S2023	5,900,000.00	
65-2390-0000	COMPENSATED ABSENCES PAYABLE	42,612.71	
65-2395-0000	NET PENSION LIABILITY	277,347.19	
65-2500-0000	UNAMORTIZED BOND PREMIUM	665,977.74	
65-2510-0000	DEFERRED INFLOWS OF RESOURCES	120,067.64	
	TOTAL LIABILITIES		7,018,105.28

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
65-2710-0000	WASTEWATER FUND BALANCE	11,540,875.04	
65-2720-0000	RETAINED EARNINGS	( 2,473,470.69)	
	REVENUE OVER EXPENDITURES - YTD	330,665.56	
	BALANCE - CURRENT DATE		<u>9,398,069.91</u>
	TOTAL FUND EQUITY		<u>9,398,069.91</u>
	TOTAL LIABILITIES AND EQUITY		<u>16,416,175.19</u>

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

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
65-3400-7100 WASTEWATER CHARGES	244,614.09	1,529,436.58	2,960,000.00	1,430,563.42	51.7
65-3400-7300 WASTEWATER INSPECTION FEES	.00	40.00	.00	( 40.00)	.0
65-3400-7800 SUN VALLEY WA & SW DISTRICT CH	47,140.01	389,219.84	1,200,793.00	811,573.16	32.4
<b>TOTAL WASTEWATER REVENUE</b>	<b>291,754.10</b>	<b>1,918,696.42</b>	<b>4,160,793.00</b>	<b>2,242,096.58</b>	<b>46.1</b>
<u>MISCELLANEOUS REVENUE</u>					
65-3700-1000 INTEREST EARNINGS	7,306.85	49,750.30	60,000.00	10,249.70	82.9
65-3700-3600 REFUNDS & REIMBURSEMENTS	1,020.66	1,020.66	.00	( 1,020.66)	.0
65-3700-7000 MISCELLANEOUS REVENUE	.00	2,963.83	.00	( 2,963.83)	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>8,327.51</b>	<b>53,734.79</b>	<b>60,000.00</b>	<b>6,265.21</b>	<b>89.6</b>
<b>TOTAL FUND REVENUE</b>	<b>300,081.61</b>	<b>1,972,431.21</b>	<b>4,220,793.00</b>	<b>2,248,361.79</b>	<b>46.7</b>

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

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
PERSONAL SERVICES:					
65-4350-1000 SALARIES-WASTEWATER	43,149.68	266,857.00	530,195.00	263,338.00	50.3
65-4350-1800 SHIFT COVERAGE ON CALL	1,631.10	9,521.66	20,000.00	10,478.34	47.6
65-4350-1900 OVERTIME	816.40	9,463.21	15,000.00	5,536.79	63.1
65-4350-2100 FICA TAXES-CITY	3,408.09	21,433.59	43,237.00	21,803.41	49.6
65-4350-2200 STATE RETIREMENT-CITY	5,453.41	34,186.64	67,597.00	33,410.36	50.6
65-4350-2400 WORKMEN'S COMPENSATION-CITY	644.06	4,043.38	7,815.00	3,771.62	51.7
65-4350-2500 HEALTH INSURANCE-CITY	17,948.56	102,591.37	203,403.00	100,811.63	50.4
65-4350-2505 HEALTH REIMBURSEMENT ACCT(HRA	249.72	14,659.24	13,000.00	( 1,659.24)	112.8
65-4350-2510 DENTAL INSURANCE-CITY	494.00	2,767.66	5,652.00	2,884.34	49.0
65-4350-2515 VISION	226.00	1,280.72	2,712.00	1,431.28	47.2
65-4350-2600 LONG TERM DISABILITY	256.82	1,479.31	3,338.00	1,858.69	44.3
<b>TOTAL PERSONAL SERVICES</b>	<b>74,277.84</b>	<b>468,283.78</b>	<b>911,949.00</b>	<b>443,665.22</b>	<b>51.4</b>
MATERIALS AND SERVICES:					
65-4350-3100 OFFICE SUPPLIES & POSTAGE	.00	10.80	500.00	489.20	2.2
65-4350-3120 DATA PROCESSING	617.60	3,122.56	8,000.00	4,877.44	39.0
65-4350-3200 OPERATING SUPPLIES	910.12	3,408.89	14,000.00	10,591.11	24.4
65-4350-3400 MINOR EQUIPMENT	.00	357.82	2,000.00	1,642.18	17.9
65-4350-3500 MOTOR FUELS & LUBRICANTS	.00	4,703.24	20,000.00	15,296.76	23.5
65-4350-3600 COMPUTER SOFTWARE	.00	4,995.47	5,000.00	4.53	99.9
65-4350-3800 CHEMICALS	10,959.25	34,384.94	105,000.00	70,615.06	32.8
65-4350-4200 PROFESSIONAL SERVICES	1,068.46	28,283.96	205,000.00	176,716.04	13.8
65-4350-4201 IPDES PERMIT FEE	.00	.00	3,800.00	3,800.00	.0
65-4350-4600 INSURANCE	.00	88,961.94	90,000.00	1,038.06	98.9
65-4350-4900 PERSONNEL TRAINING/TRAVEL/MTG	131.95	1,317.79	3,000.00	1,682.21	43.9
65-4350-5100 TELEPHONE & COMMUNICATIONS	85.19	3,764.05	7,000.00	3,235.95	53.8
65-4350-5200 UTILITIES	1,525.26	51,730.43	175,000.00	123,269.57	29.6
65-4350-5500 RIGHT-OF-WAY FEE (STREET DEPT)	12,333.00	73,998.00	148,000.00	74,002.00	50.0
65-4350-6000 REPAIR & MAINT-AUTO EQUIP	1,028.09	8,702.59	12,000.00	3,297.41	72.5
65-4350-6100 REPAIR & MAINT-MACH & EQUIP	466.13	19,541.27	100,000.00	80,458.73	19.5
65-4350-6900 COLLECTION SYSTEM SERVICES/CH	1,394.29	18,458.62	65,000.00	46,541.38	28.4
<b>TOTAL MATERIAL AND SERVICES</b>	<b>30,519.34</b>	<b>345,742.37</b>	<b>963,300.00</b>	<b>617,557.63</b>	<b>35.9</b>
CAPITAL OUTLAY:					
65-4350-7900 DEPRECIATION EXPENSE	.00	.00	375,000.00	375,000.00	.0
<b>TOTAL CAPITAL OUTLAY</b>	<b>.00</b>	<b>.00</b>	<b>375,000.00</b>	<b>375,000.00</b>	<b>.0</b>
OTHER EXPENDITURES:					
65-4350-8801 REIMBURSE CITY GENERAL FUND	72,016.25	432,097.50	864,195.00	432,097.50	50.0
65-4350-8867 TRANSFER TO WW CAP IMP FUND	.00	250,000.00	500,000.00	250,000.00	50.0
65-4350-9930 WASTEWATER FUND OP.CONTINGEN	.00	.00	50,000.00	50,000.00	.0
<b>TOTAL OTHER EXPENDITURES</b>	<b>72,016.25</b>	<b>682,097.50</b>	<b>1,414,195.00</b>	<b>732,097.50</b>	<b>48.2</b>
<b>TOTAL WASTEWATER EXPENDITURE</b>	<b>176,813.43</b>	<b>1,496,123.65</b>	<b>3,664,444.00</b>	<b>2,168,320.35</b>	<b>40.8</b>

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

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER DEBT SERVICE EXP</u>					
MATERIALS AND SERVICES:					
65-4800-4200	1,250.00	1,250.00	1,000.00	( 250.00)	125.0
	1,250.00	1,250.00	1,000.00	( 250.00)	125.0
OTHER EXPENDITURES:					
65-4800-8500	.00	.00	210,000.00	210,000.00	.0
65-4800-8600	.00	144,392.00	290,400.00	146,008.00	49.7
	.00	144,392.00	500,400.00	356,008.00	28.9
TOTAL WASTEWATER DEBT SERVICE	1,250.00	145,642.00	501,400.00	355,758.00	29.1
TOTAL FUND EXPENDITURES	178,063.43	1,641,765.65	4,165,844.00	2,524,078.35	39.4
NET REVENUE OVER EXPENDITURES	122,018.18	330,665.56	54,949.00	( 275,716.56)	601.8

CITY OF KETCHUM  
BALANCE SHEET  
MARCH 31, 2026

WASTEWATER CAPITAL IMPROVE FND

ASSETS

67-1000-0000	CASH - COMBINED	(	1,299,886.51)	
67-1510-0000	INVESTMENTS--WW CIP #884		7,326,253.26	
				<u>6,026,366.75</u>
	TOTAL ASSETS			<u>6,026,366.75</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
67-2710-0000	FUND BALANCE		6,190,735.43	
	REVENUE OVER EXPENDITURES - YTD	(	164,368.68)	
				<u>6,026,366.75</u>
	BALANCE - CURRENT DATE			<u>6,026,366.75</u>
	TOTAL FUND EQUITY			<u>6,026,366.75</u>
	TOTAL LIABILITIES AND EQUITY			<u>6,026,366.75</u>

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

WASTEWATER CAPITAL IMPROVE FND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER CAPITAL REVENUE</u>					
67-3400-7300	WASTEWATER CONNECTION FEES	.00	6,572.25	75,000.00	68,427.75 8.8
67-3400-7800	SUN VALLEY WA & SW DISTRICT CH	95,950.02	966,207.87	3,645,410.00	2,679,202.13 26.5
	TOTAL WASTEWATER CAPITAL REVE	95,950.02	972,780.12	3,720,410.00	2,747,629.88 26.2
<u>MISCELLANEOUS REVENUE</u>					
67-3700-1000	INTEREST EARNINGS	21,271.76	144,833.36	100,000.00	( 44,833.36) 144.8
67-3700-8765	TRANSFER FROM WASTEWATER FUN	.00	250,000.00	500,000.00	250,000.00 50.0
	TOTAL MISCELLANEOUS REVENUE	21,271.76	394,833.36	600,000.00	205,166.64 65.8
	TOTAL FUND REVENUE	117,221.78	1,367,613.48	4,320,410.00	2,952,796.52 31.7

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

WASTEWATER CAPITAL IMPROVE FND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
67-4350-7800 CONSTRUCTION	.00	.00	100,000.00	100,000.00	.0
67-4350-7809 ENERGY EFFICIENCY PROJECTS	.00	10,256.68	50,000.00	39,743.32	20.5
67-4350-7813 CAPITAL IMP PLAN(NO SHARING)	1,181.25	28,958.29	142,502.00	113,543.71	20.3
67-4350-7814 AERATION BASINS - ANOXIC AND M	51,815.91	51,815.91	.00	( 51,815.91)	.0
67-4350-7815 AERATION BASINS BLOWERS & ELEC	246,832.18	273,716.70	525,000.00	251,283.30	52.1
67-4350-7816 UPGRADE FILTER PLC	.00	.00	50,000.00	50,000.00	.0
67-4350-7818 ROTARY DRUM THICK & DEWATERIN	132,643.28	1,109,469.58	6,152,319.00	5,042,849.42	18.0
67-4350-7819 REPLACE PUMPS	.00	.00	40,000.00	40,000.00	.0
67-4350-7820 VEHICLE REPLACEMENT	.00	.00	70,000.00	70,000.00	.0
67-4350-7821 AERATION BASIN UPGRADE	.00	.00	160,000.00	160,000.00	.0
67-4350-7822 OUTFALL CLEARING	.00	.00	83,500.00	83,500.00	.0
67-4350-7823 HAUL TRUCK	.00	57,765.00	60,000.00	2,235.00	96.3
TOTAL CAPITAL OUTLAY	<u>432,472.62</u>	<u>1,531,982.16</u>	<u>7,433,321.00</u>	<u>5,901,338.84</u>	<u>20.6</u>
TOTAL WASTEWATER CIP EXPENDITURE	<u>432,472.62</u>	<u>1,531,982.16</u>	<u>7,433,321.00</u>	<u>5,901,338.84</u>	<u>20.6</u>
TOTAL FUND EXPENDITURES	<u>432,472.62</u>	<u>1,531,982.16</u>	<u>7,433,321.00</u>	<u>5,901,338.84</u>	<u>20.6</u>
NET REVENUE OVER EXPENDITURES	<u>( 315,250.84)</u>	<u>( 164,368.68)</u>	<u>( 3,112,911.00)</u>	<u>( 2,948,542.32)</u>	<u>( 5.3)</u>

CITY OF KETCHUM  
 BALANCE SHEET  
 MARCH 31, 2026

POLICE TRUST FUND

ASSETS

90-1000-0000	CASH - COMBINED		1,385.60	
90-1510-0000	INVESTMENTS-POLICE TR-JUS#1755		7,349.51	
90-1512-0000	INVESTMENTS-POLICE TR-TRS#2196		376.80	
			<u>          </u>	
	TOTAL ASSETS			<u>9,111.91</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
90-2710-0000	FUND BALANCE	8,959.18		
	REVENUE OVER EXPENDITURES - YTD	152.73		
		<u>          </u>		
	BALANCE - CURRENT DATE		9,111.91	
			<u>          </u>	
	TOTAL FUND EQUITY			<u>9,111.91</u>
	TOTAL LIABILITIES AND EQUITY			<u>9,111.91</u>

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

POLICE TRUST FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>MISCELLANEOUS REVENUE</u>						
90-3700-1000	INTEREST EARNINGS	22.43	152.73	.00	( 152.73)	.0
	TOTAL MISCELLANEOUS REVENUE	22.43	152.73	.00	( 152.73)	.0
<u>FUND BALANCE</u>						
90-3800-9000	FUND BALANCE	.00	.00	7,500.00	7,500.00	.0
	TOTAL FUND BALANCE	.00	.00	7,500.00	7,500.00	.0
	TOTAL FUND REVENUE	22.43	152.73	7,500.00	7,347.27	2.0

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

POLICE TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE TRUST EXPENDITURES</u>					
MATERIALS AND SERVICES:					
90-4900-6910 OTHER PURCHASED SERVICES	.00	.00	7,500.00	7,500.00	.0
TOTAL MATERIAL AND SERVICES	.00	.00	7,500.00	7,500.00	.0
TOTAL POLICE TRUST EXPENDITURE	.00	.00	7,500.00	7,500.00	.0
TOTAL FUND EXPENDITURES	.00	.00	7,500.00	7,500.00	.0
NET REVENUE OVER EXPENDITURES	22.43	152.73	.00	( 152.73)	.0

CITY OF KETCHUM  
BALANCE SHEET  
MARCH 31, 2026

PARKS/REC DEV TRUST FUND

ASSETS

93-1000-0000	CASH - COMBINED	370,101.45	
93-1510-0000	INVESTMENTS--PARK DEV TR #3280	146,316.41	
93-1512-0000	INVESTMENTS--WSP RESTOR #3766	467,163.46	
93-1515-0000	WSRESTORE US BANK#2333	181,117.80	
		1,164,699.12	
	TOTAL ASSETS		1,164,699.12

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

93-2710-0000	PARK/REC DEV TRUST UNASSIGNED	199,336.41	
93-2710-0001	WARM SPRINGS PRESERVE	462,956.84	
93-2710-0003	GUY COLES SKATE PARK	1,175.66	
93-2710-0004	HEMINGWAY SPLASH PARK	500.35	
93-2710-0005	PARK MEM. BENCH/TREE	( 815.87)	
93-2710-0006	RIVER PARK	70.00	
93-2710-0007	ICE RINK	24,835.85	
93-2710-0008	KAGAN PARK	4,657.86	
93-2710-0009	PUMP PARK	2,260.25	
93-2710-0010	YOUTH RECREATION SCHOLARSHIPS	3,891.73	
93-2710-0011	JAZZ IN THE PARK	36,178.75	
93-2710-0012	KETCHEM ALIVE	4,570.29	
93-2710-0013	CHILDRENS RECREATION	4,987.00	
93-2710-0014	TREE FUND	1,501.95	
93-2710-0015	LITTLE LEAGUE FIELD	2,529.22	
93-2710-0016	WATCH ME GROW GARDEN	( 742.03)	
93-2710-0017	YOUTH GOLF	19,394.55	
93-2710-0018	KETCHUM ARTS COMMISSION	4,465.45	
93-2710-0019	PERCENT FOR ART	11,678.07	
	REVENUE OVER EXPENDITURES - YTD	381,266.79	
	BALANCE - CURRENT DATE		1,164,699.12
	TOTAL FUND EQUITY		1,164,699.12
	TOTAL LIABILITIES AND EQUITY		1,164,699.12

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

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
93-3700-1000 INTEREST EARNINGS	1,795.06	12,544.67	40,000.00	27,455.33	31.4
93-3700-5900 WARM SPRINGS PRESERVE	.00	1,847,993.87	.00	( 1,847,993.87)	.0
93-3700-5910 WARM SPRINGS PRES-RESTORATIO	447.19	28,634.82	3,997,560.00	3,968,925.18	.7
93-3700-6000 GUY COLES SKATE PARK	.00	50.00	.00	( 50.00)	.0
93-3700-6500 ICE RINK/ZAMBONI	.00	1,050.00	.00	( 1,050.00)	.0
93-3700-6800 KETCHUM ARTS COMMISSION	.00	35,000.00	.00	( 35,000.00)	.0
93-3700-7000 MISCELLANEOUS DONATIONS	.00	5,800.00	.00	( 5,800.00)	.0
93-3700-7200 JAZZ IN THE PARK	4,700.00	6,200.00	.00	( 6,200.00)	.0
93-3700-7900 DONATIONS-C. GATES YOUTH GOLF	.00	1,272.23	.00	( 1,272.23)	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>6,942.25</b>	<b>1,938,545.59</b>	<b>4,037,560.00</b>	<b>2,099,014.41</b>	<b>48.0</b>
<b>TOTAL FUND REVENUE</b>	<b>6,942.25</b>	<b>1,938,545.59</b>	<b>4,037,560.00</b>	<b>2,099,014.41</b>	<b>48.0</b>

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

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS/REC TRUST EXPENDITURES</u>					
MATERIALS AND SERVICES:					
93-4900-6000 GUY COLES SKATE PARK	.00	.00	1,176.00	1,176.00	.0
93-4900-6100 HEMINGWAY SPLASH PARK	.00	.00	500.00	500.00	.0
93-4900-6500 ICE RINK-PRIVATE	.00	1,994.94	24,836.00	22,841.06	8.0
93-4900-6600 KAGAN PARK	.00	.00	4,658.00	4,658.00	.0
93-4900-6710 LITTLE PARK	.00	.00	2,529.00	2,529.00	.0
93-4900-6800 KETCHUM ARTS COMMISSION	.00	.00	51,143.00	51,143.00	.0
TOTAL MATERIAL AND SERVICES	.00	1,994.94	84,842.00	82,847.06	2.4
CAPITAL OUTLAY:					
93-4900-7100 YOUTH RECREATION SCHOLARSHIP	.00	.00	9,892.00	9,892.00	.0
93-4900-7200 JAZZ IN THE PARK	.00	.00	36,179.00	36,179.00	.0
93-4900-7300 KETCH'EM ALIVE	.00	.00	4,570.00	4,570.00	.0
93-4900-7400 CHILDREN'S RECREATION	.00	.00	4,987.00	4,987.00	.0
93-4900-7499 TREE FUND EXPENSES	.00	.00	1,502.00	1,502.00	.0
93-4900-7700 WATCH ME GROW GARDEN	.00	.00	219.00	219.00	.0
93-4900-7900 YOUTH GOLF	.00	.00	21,395.00	21,395.00	.0
93-4900-7950 WARM SPRINGS PRESR-RESTORATI	61,303.61	1,555,283.86	4,617,481.00	3,062,197.14	33.7
TOTAL CAPITAL OUTLAY	61,303.61	1,555,283.86	4,696,225.00	3,140,941.14	33.1
TOTAL PARKS/REC TRUST EXPENDIT	61,303.61	1,557,278.80	4,781,067.00	3,223,788.20	32.6
TOTAL FUND EXPENDITURES	61,303.61	1,557,278.80	4,781,067.00	3,223,788.20	32.6
NET REVENUE OVER EXPENDITURES	( 54,361.36)	381,266.79	( 743,507.00)	( 1,124,773.79)	51.3

CITY OF KETCHUM  
BALANCE SHEET  
MARCH 31, 2026

DEVELOPMENT TRUST FUND

<u>ASSETS</u>			
94-1000-0000	CASH - COMBINED	288,779.93	
94-1500-0000	OFFSITE VENDOR DEPOSITS	( 2,500.00)	
94-1501-0000	INVST-ALPENGLOW	( 500.00)	
94-1502-0000	INVST-CONST/PHASE DEV ECT	93,295.07	
		<u>                    </u>	
	TOTAL ASSETS		<u><u>379,075.00</u></u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
94-2060-0000	DEVELOPMENT TRUST FUNDS PAYABL	332,005.28	
		<u>                    </u>	
	TOTAL LIABILITIES		332,005.28
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	47,069.72	
		<u>                    </u>	
	BALANCE - CURRENT DATE	47,069.72	
		<u>                    </u>	
	TOTAL FUND EQUITY		<u><u>47,069.72</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>379,075.00</u></u>

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

DEVELOPMENT TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
94-3700-1000 INTEREST EARNINGS	7.13	41.82	.00	( 41.82)	.0
94-3700-7000 MISCELLANEOUS REVENUE	.00	.00	650,000.00	650,000.00	.0
94-3700-8119 POSTER CONSTRUCTION	.00	163,527.90	.00	( 163,527.90)	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>7.13</b>	<b>163,569.72</b>	<b>650,000.00</b>	<b>486,430.28</b>	<b>25.2</b>
<b>TOTAL FUND REVENUE</b>	<b>7.13</b>	<b>163,569.72</b>	<b>650,000.00</b>	<b>486,430.28</b>	<b>25.2</b>

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

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEVELOPMENT TRUST EXPENDITUR</u>						
MATERIALS AND SERVICES:						
94-4900-6910	OTHER MISC. ACCOUNTS	.00	.00	650,000.00	650,000.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	650,000.00	650,000.00	.0
OTHER EXPENDITURES:						
94-4900-8100	J BROWN DEVELOPMENT LLC	.00	62,800.00	.00	( 62,800.00)	.0
94-4900-8115	JOHN & HEIDI JACOBI	.00	53,700.00	.00	( 53,700.00)	.0
	TOTAL OTHER EXPENDITURES	.00	116,500.00	.00	( 116,500.00)	.0
	TOTAL DEVELOPMENT TRUST EXPEN	.00	116,500.00	650,000.00	533,500.00	17.9
	TOTAL FUND EXPENDITURES	.00	116,500.00	650,000.00	533,500.00	17.9
	NET REVENUE OVER EXPENDITURES	7.13	47,069.72	.00	( 47,069.72)	.0