



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 June

MONTHLY FINANCIAL REPORT

June 2026
Fiscal Year Quarter 3



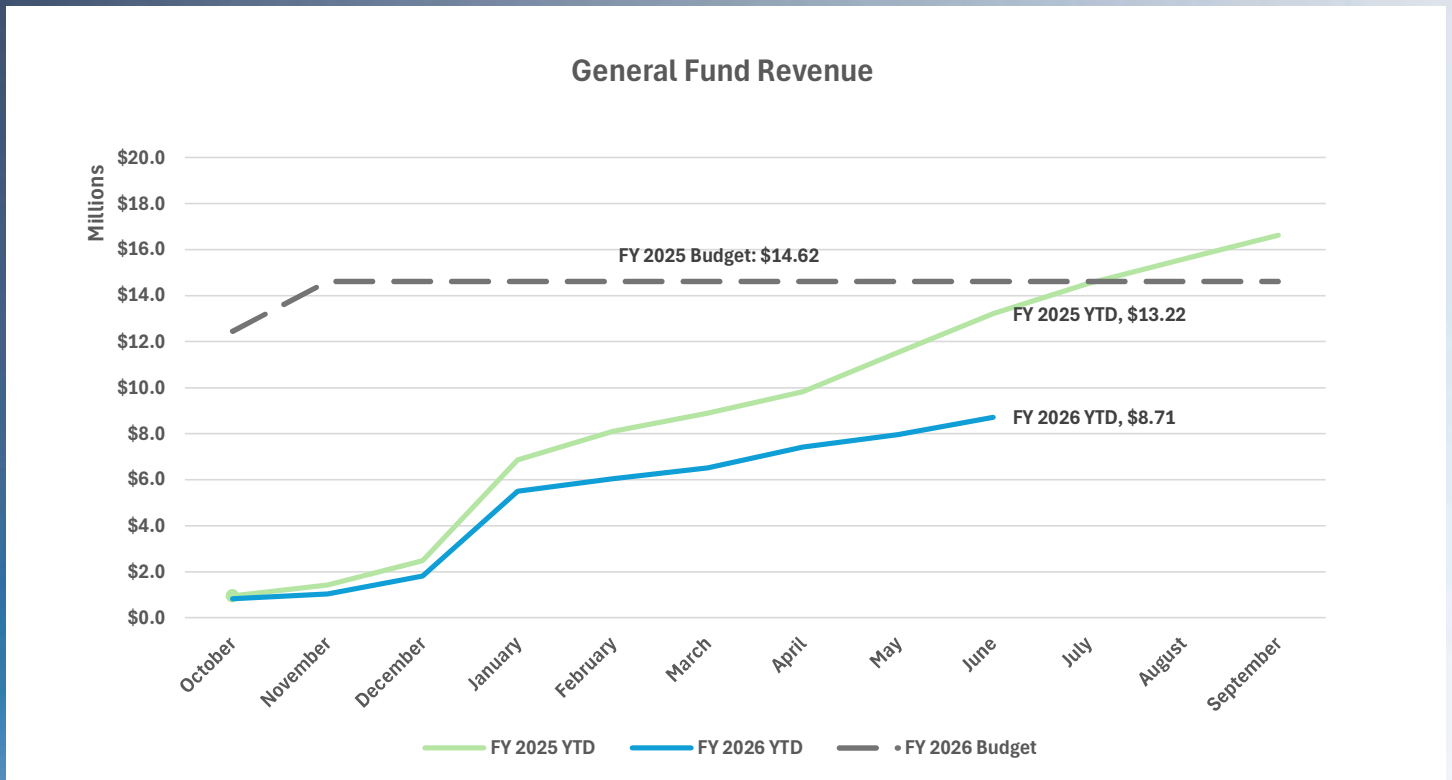
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Note: All other fund summaries and balance sheet information are shown in the comprehensive financial statement, which is posted on the city website. Please see the URL below.

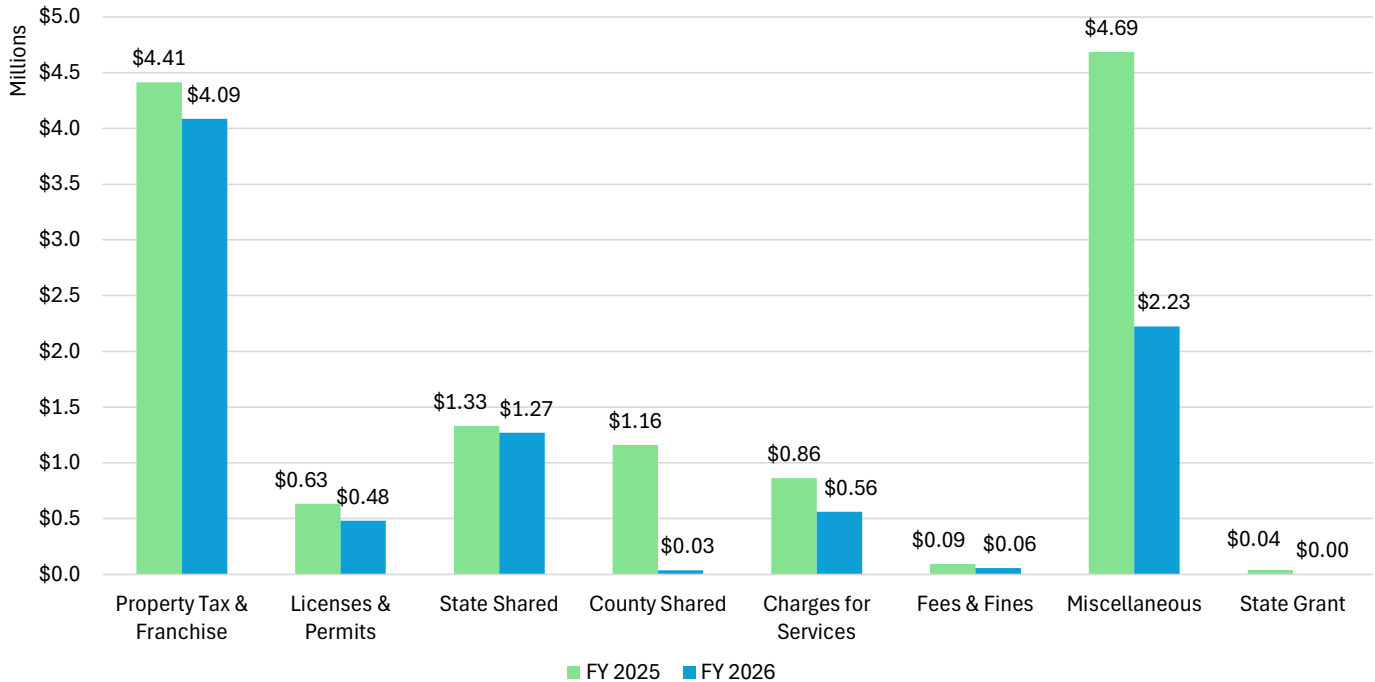
ketchumidaho.org/administration/page/revenue-expenditure-report

General Fund



General Fund revenues are down \$4.5M, or 34.1%, fiscal year to date compared to FY 2025. The primary reasons are outlined on the following page.

General Fund Revenues by Category YTD

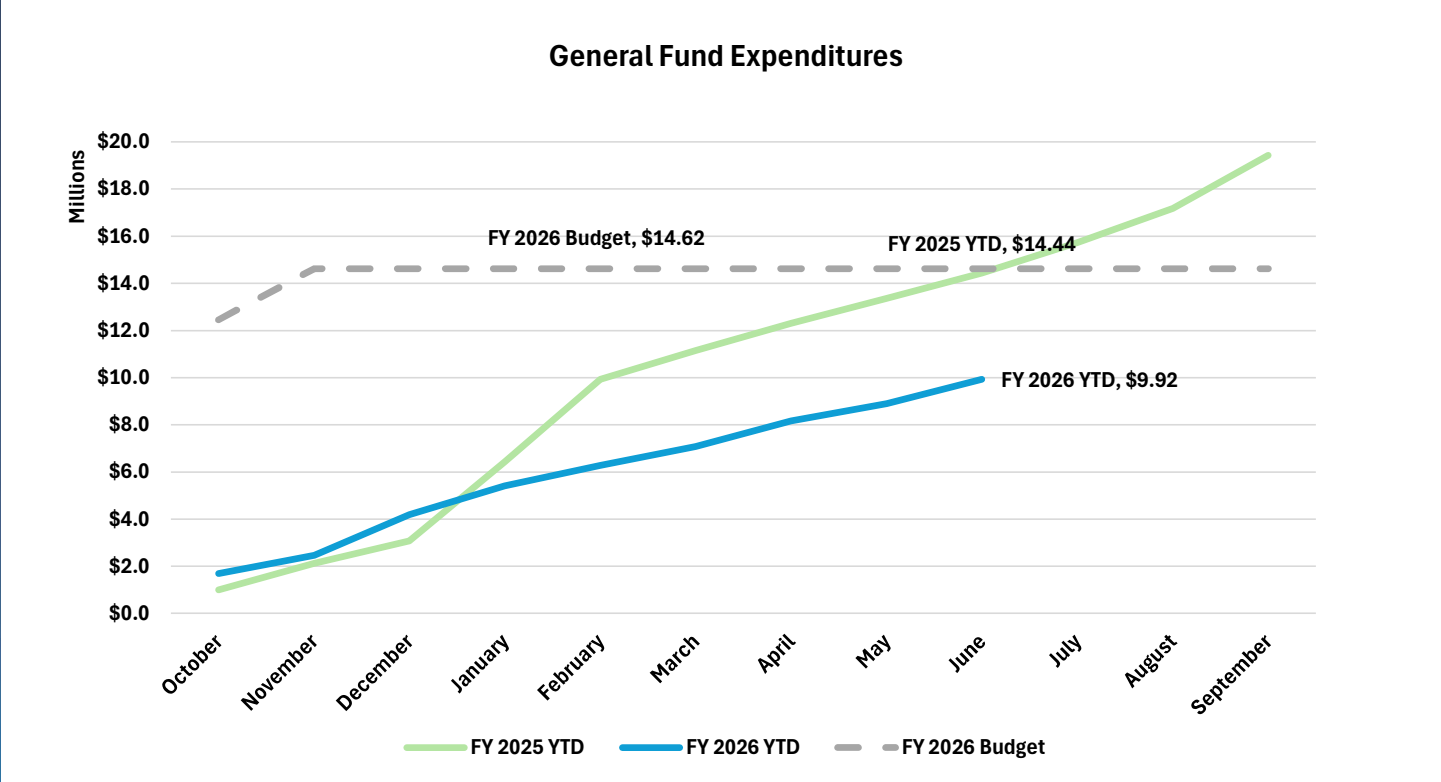


- **Property Tax/Franchise Fees.** The reduction in property tax collections is a result of the fire district creation. The City collects \$750k less than the maximum allowed amount (\$326k).
- **Licenses & Permits.** These revenues are down due to the timing of permit applications, reduced event permits, and the loss of short-term rental permitting from State legislature changes (\$152k).
- **County Shared.** Similarly, there is a loss of EMS revenue as a result of the creation of the Ketchum Fire District (\$1.1M).
- **Charges for Services.** Charges for services are down \$301k year-over-year primarily due to reduced building plan check fees.

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

- **Interest Earnings.** The City has earned \$108k less in interest earnings as compared to FY 2025 by June of 2026.
- **Reduced LOT Revenue.** The FY 2026 budget includes a planned annual \$800k reduction in LOT transfer to the General Fund (\$600k reduction thus far).
- **Fire Revenue.** IDL Revenue is now remitted to the Ketchum Fire District and no longer received by the City of Ketchum. The City is expecting a smaller payment from 2025 to close out deployments. Year-to-date there has been no revenue received and \$487k was realized by June FY 2025.
- The remaining difference was due to an interest booking and a revenue booking for the Warm Spring Preserve that were in error and corrected/moved in July 2025.

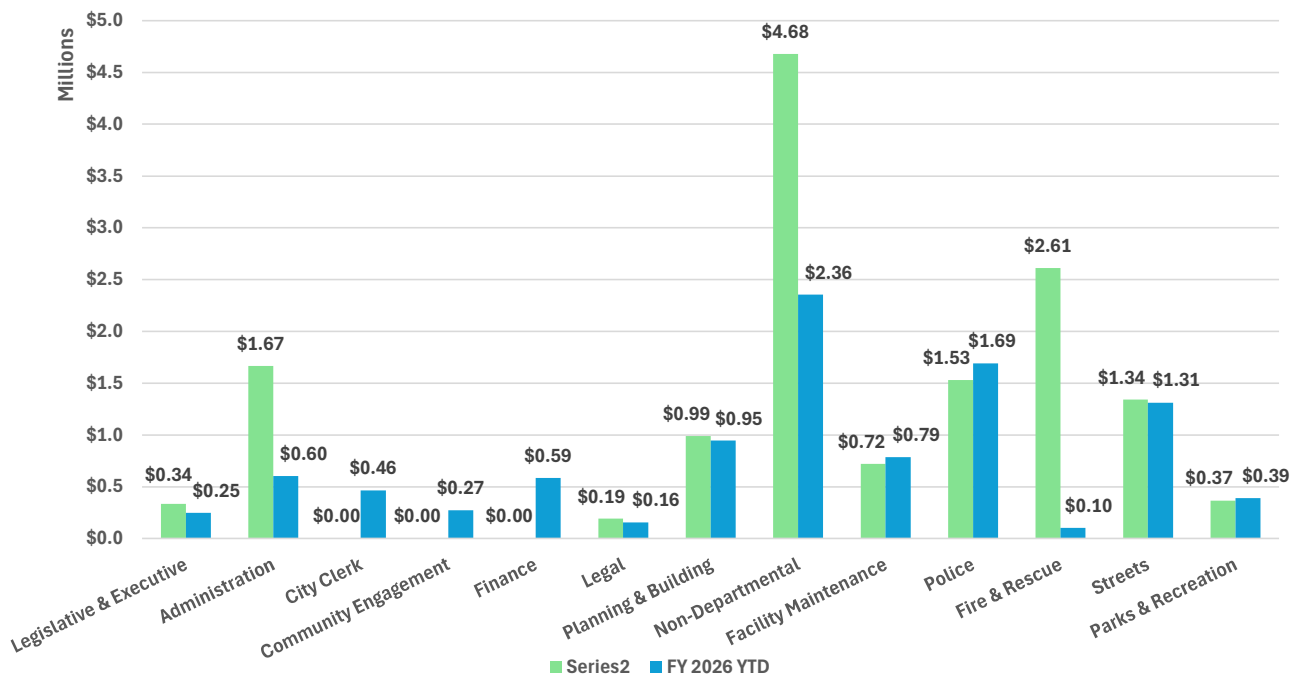
General Fund Expenditures



General Fund Expenditures are down \$4.5M, or 31.3%, 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 06/30/2026

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

REVENUES

2	Approved Budget	5,923,105
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3	YTD Revenue	3,284,276
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EXPENDITURES

4	Approved Budget	5,914,430
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5	YTD Expenditures	2,239,722
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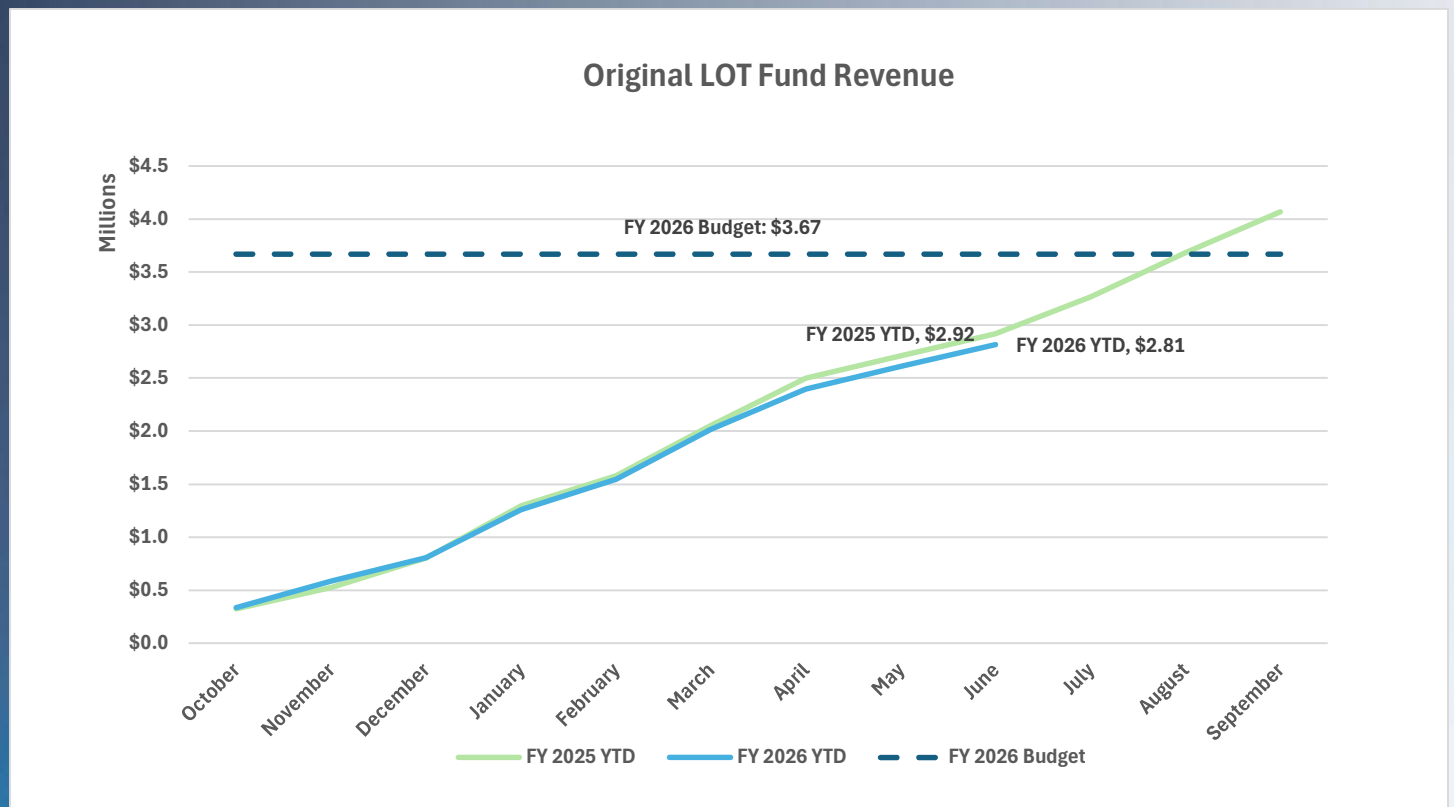
6	Net Position	1,044,555
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7	Current Fund Balance	1,985,986
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PROJECTION

8	Projected FY 2026 EOY Fund Balance	950,106
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Original LOT Fund

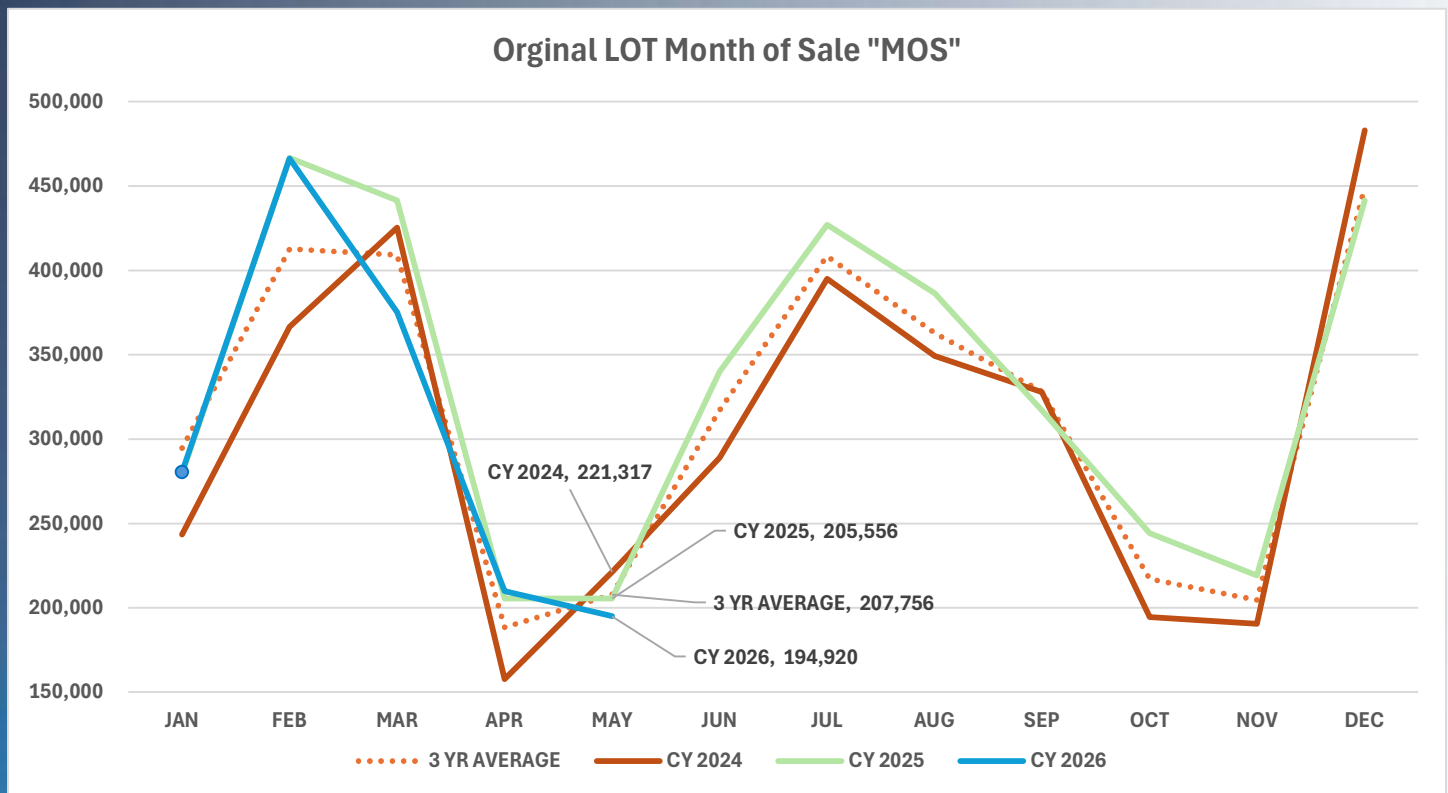


Original LOT revenue is down \$105k, or 3.6%, year-over-year. The "Month of Sale" year-over-year comparison is shown on the next page.

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



Original LOT "Month of Sale" Data

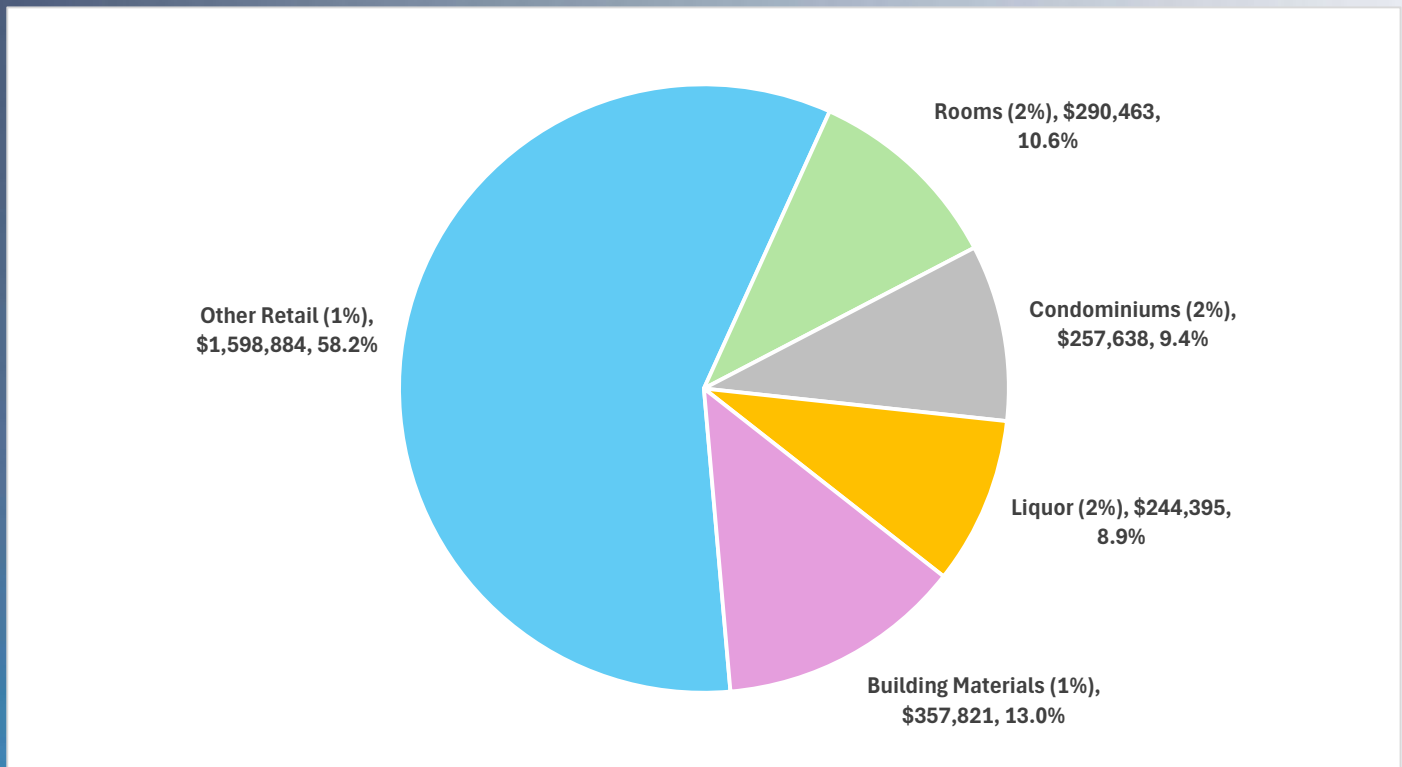


May 2026 month-of-sale (MOS) receipts were down \$10.6k, or 5.2%, compared to May 2025 MOS. Compared to the previous three-year average (2023-2025) collections were down 6.2% and compared to the previous five-year average (2021-2025) collections were down 5.0%.

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

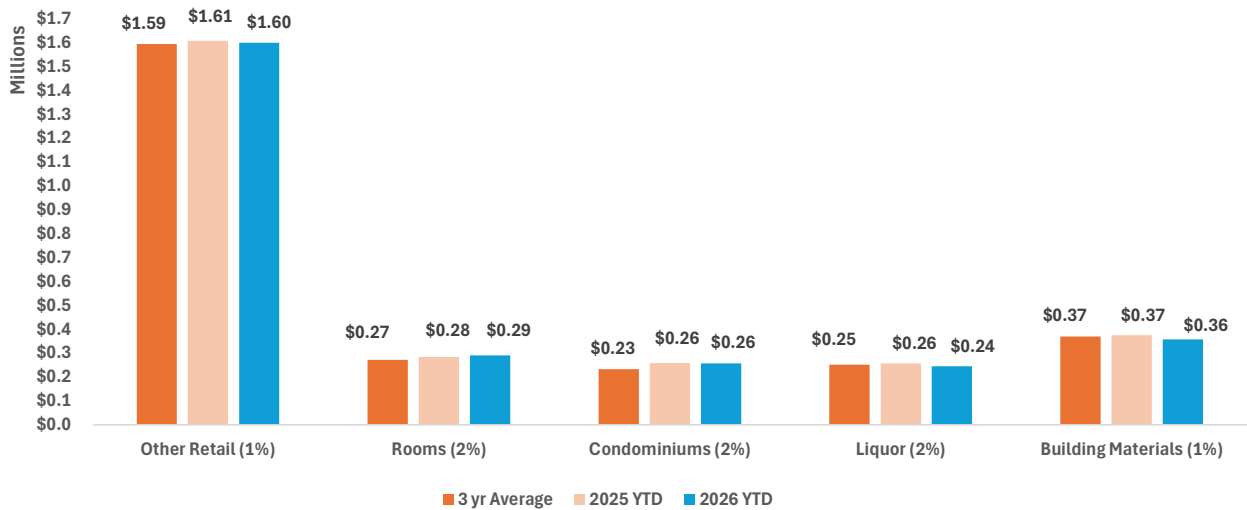


Original LOT Sector Percentage of Total



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

Original LOT Sector Performance



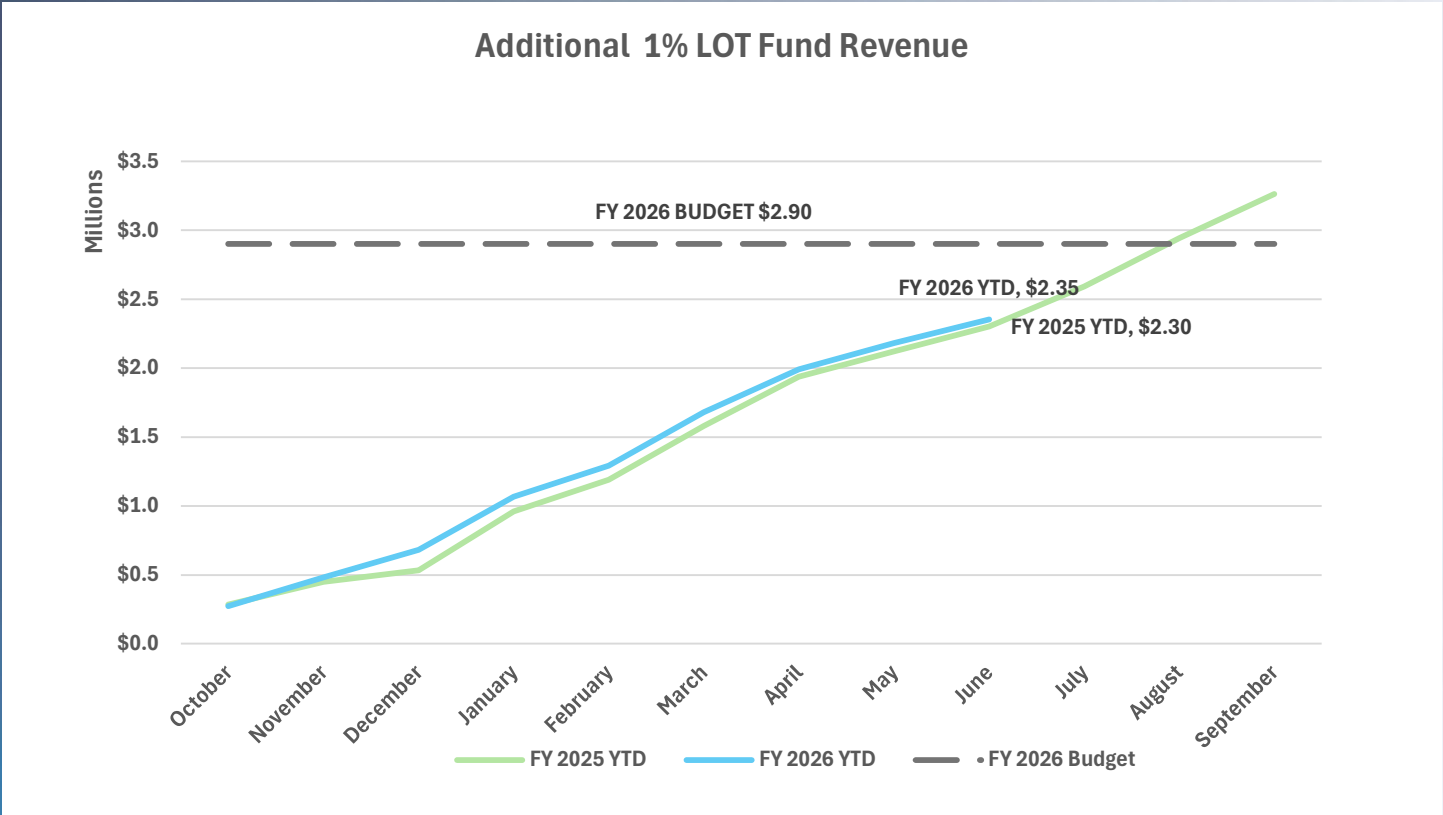
The chart above shows the current 2026 fiscal year-to-date amount for each business sector compared to the prior three-year average and the prior year-to-date. Based on fiscal year-to-date totals, the following details how each sector **compares to the previous 3-year average**:

Retail: Up 0.3%
Rooms: Up 6.9%
Condominiums: Up 10.3%
Liquor: Down 3.2%
Building Materials: Down 3.2%
In Total: Up 1.0%

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

Retail: Down 0.5%
Rooms: Up 2.2%
Condominiums: Down 0.3%
Liquor: Down 4.6%
Building Materials: Down 4.4%
In Total: Down 1.1%

Additional LOT Fund



Additional LOT fund revenue received year to date for FY 2026 is up \$50.3k, or 2.2%, compared to FY 2025.

In-Lieu Housing Fund

AS OF 06/30/2026

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

REVENUES

Approved Budget	2,000,000
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YTD Revenue	438,430
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EXPENDITURES

Approved Budget	2,000,000
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YTD Expenditures	-
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Net Position	438,430
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Current Fund Balance	924,298
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Pending Developments

Limelight Hotel Conversion	466,200
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108 Ritchie Drive Townhows	2,244,561
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Total	2,710,761
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Potential Future Fund Balance	3,635,059
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The In-Lieu Housing Fund remains in sound financial position.

Community Housing Fund

AS OF 06/30/2026

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

REVENUES

	YTD
Approved Budget	2,276,017
YTD Revenue	1,662,774

EXPENDITURES

Approved Budget	2,336,017
YTD Expenditures	1,725,989

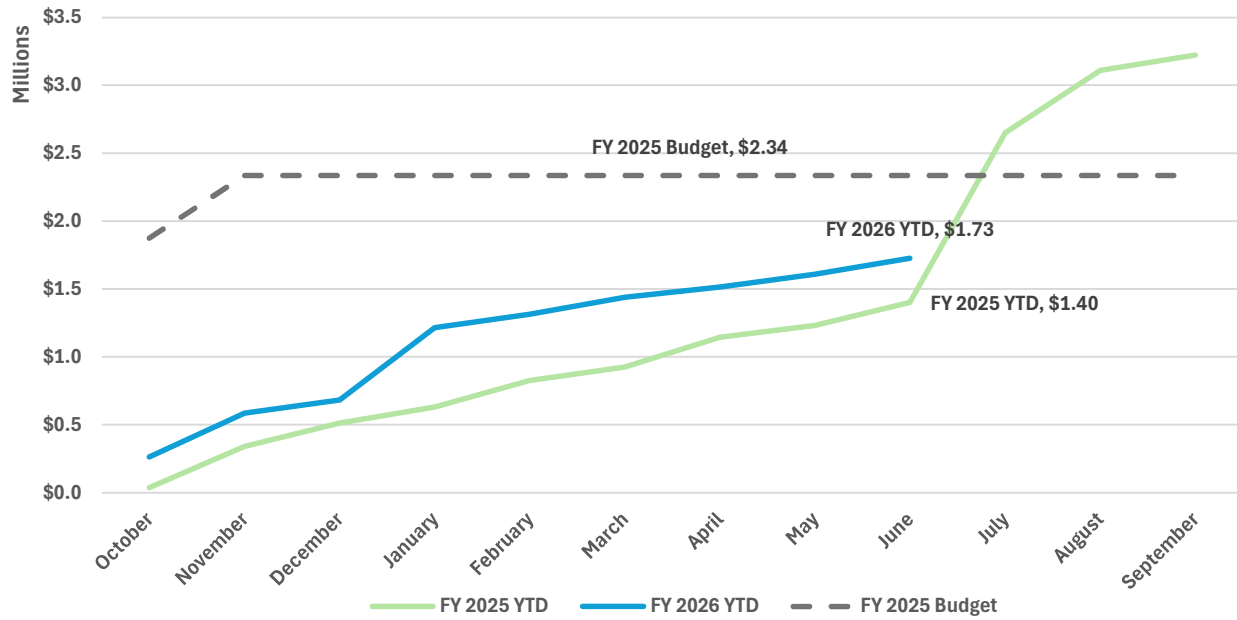
Net Position	(63,215)
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Current Fund Balance	982,958
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Projected FY 2026 EOY Fund Balance	986,173
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Fund balance dedicated to executing housing initiatives.

Community Housing Fund Expenses

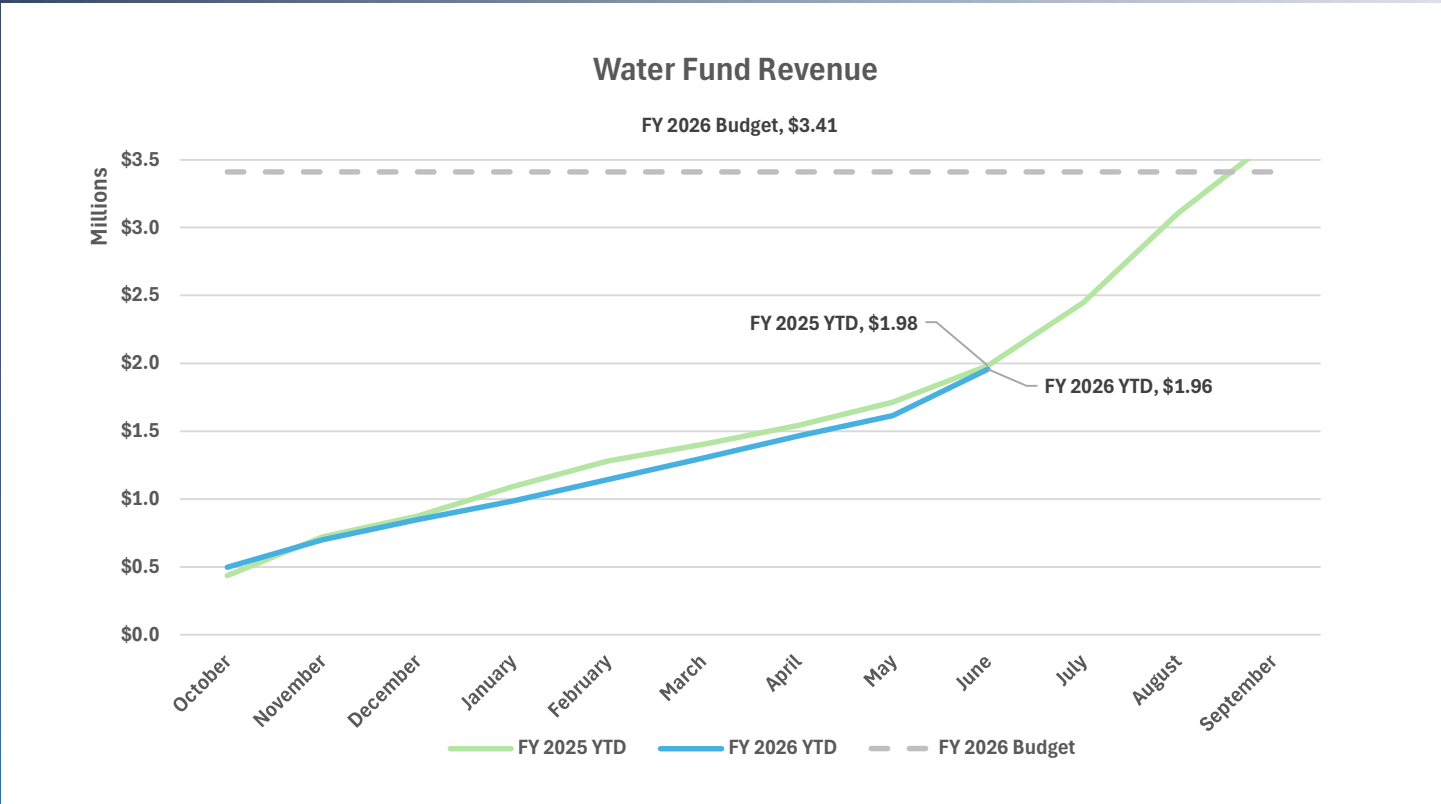


FY 2026 year-to-date expenses are up \$326.1k, or 23.3%, due to the timing of deed restriction payments.

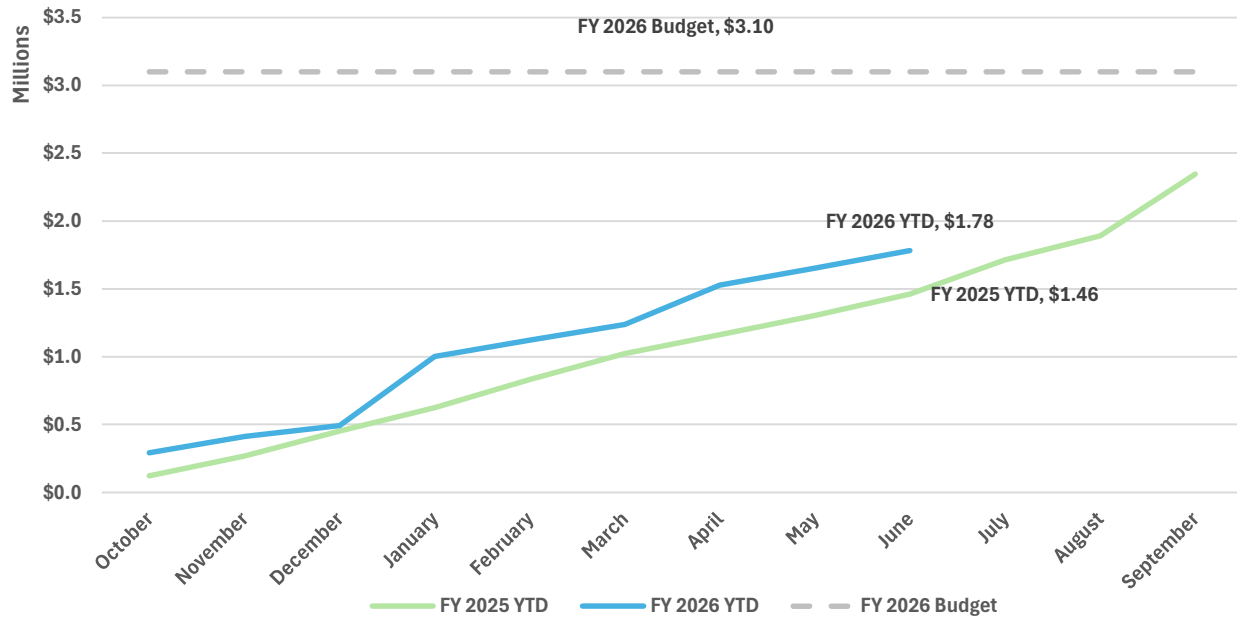


Enterprise Funds

Water Fund (graphs show operational fund)



Water Fund Expenditures

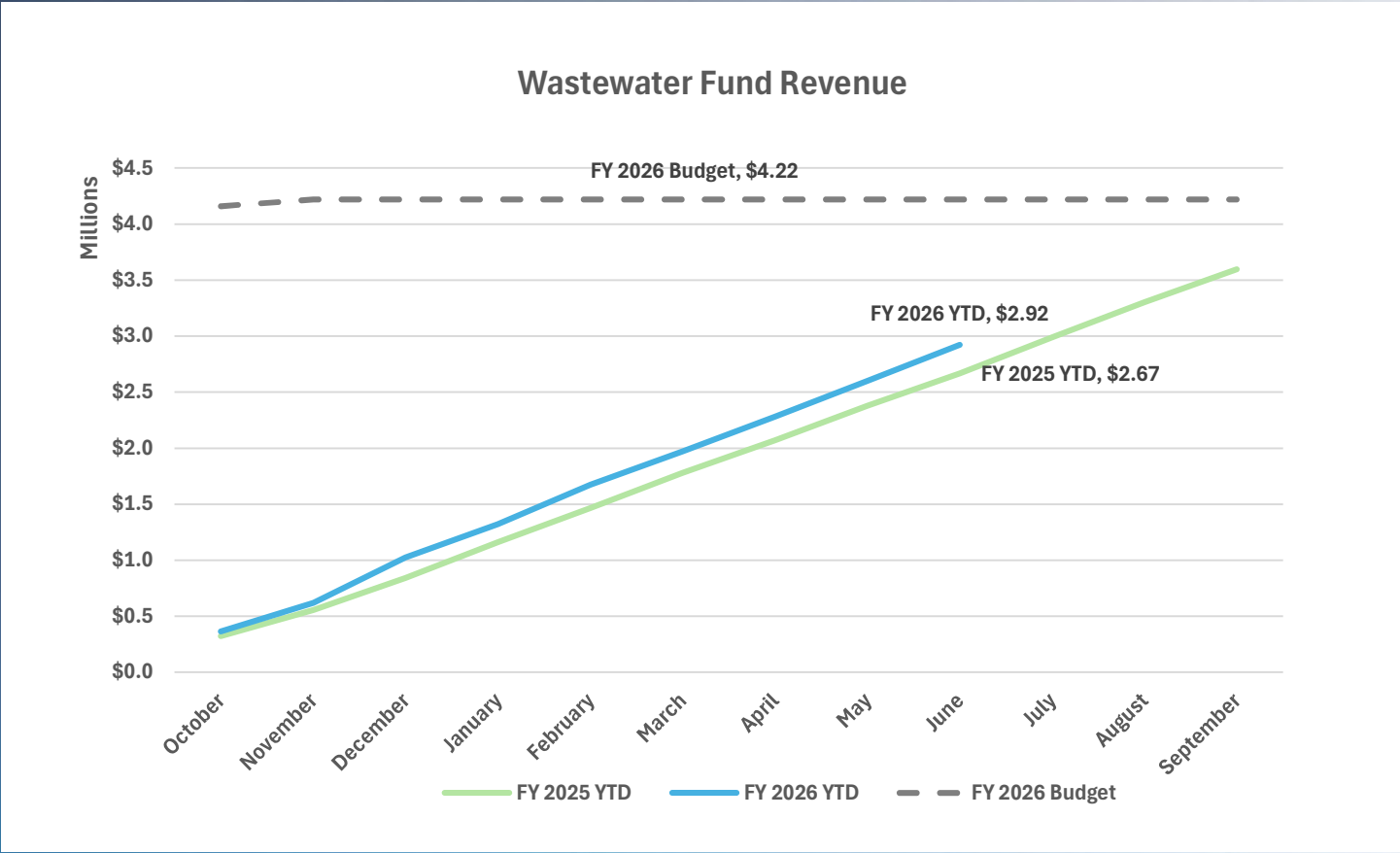


Water Fund Operational revenue has caught up to FY 2025 despite the one-time equipment warranty reimbursement booked in FY 2025. The spike in expenditures is due to a planned increased transfer from the Water Operational Fund to the Water CIP fund.

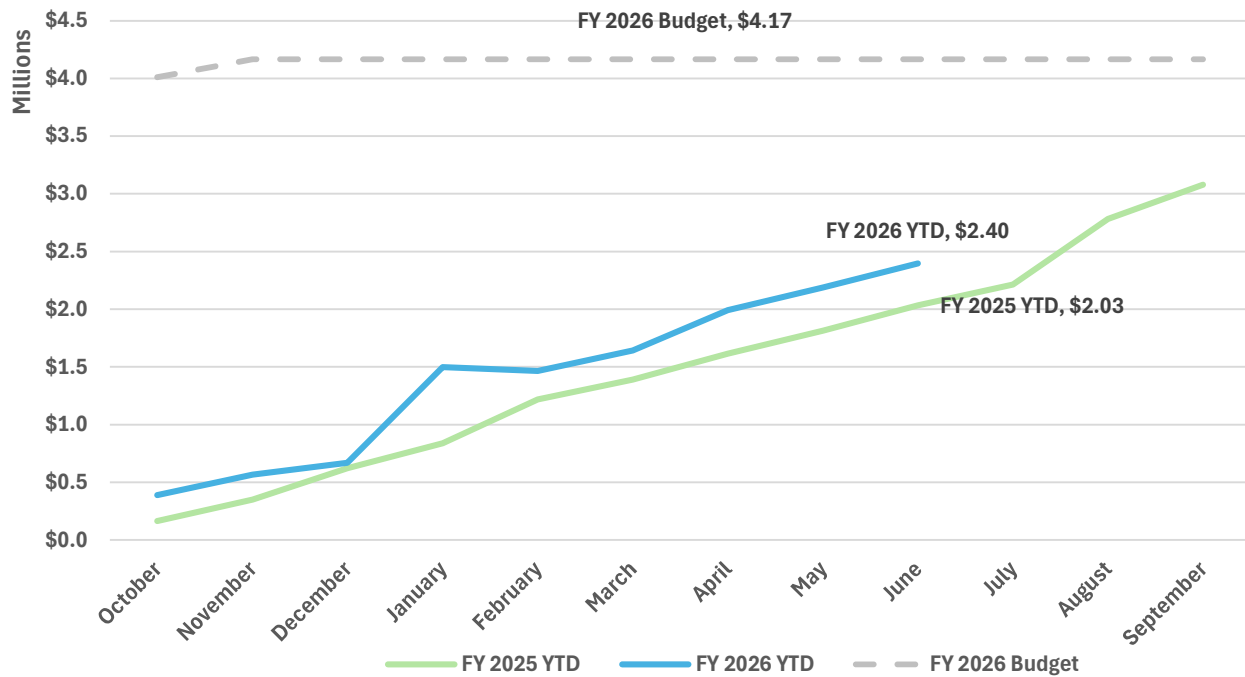
The Water Operational Fund remains in solid financial position, with approximately \$5.5M in cash and investments, while the Water Capital Fund has approximately \$252k in cash and investments. Both of these amounts are needed for financial stability to account for emergency reserves and the execution of the long-term capital plan.



Wastewater Funds (graphs show operational fund)



Wastewater Fund 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 \$3.7M in cash & investments, while the Wastewater Capital Fund has approximately \$5.9M 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
3RD QUARTER FY 2026 - JUNE 30, 2026

FUND	BUDGET	PERSONNEL	OPERATING & ADM EXPENSES	CAPITAL OUTLAY	TRANSFERS	% EXP.	RECEIPTS
GENERAL	13,688,825	4,267,862	4,614,963	5,106	1,035,000	72.5%	8,711,084
WAGON DAYS	270,900	(2,280)	60,062	-	-	21.3%	149,680
GENERAL CIP	5,914,430	-	-	2,239,722	-	37.9%	3,284,276
LOT SALES TAX	4,416,000	-	899,145	-	2,503,250	77.0%	2,813,639
LOT-ADDITIONAL 1%	3,060,230	-	1,226,583	-	1,177,232	78.6%	2,352,954
FIRE BOND	617,019	-	123,384	-	-	20.0%	476,413
IN-LIEU HOUSING	2,000,000	-	-	-	-	0.0%	438,430
COMMUNITY HOUSING	2,336,017	517,691	1,208,298	-	-	73.9%	1,662,774
WATER OPERATIONAL	3,100,493	494,157	405,582	-	881,428	57.4%	1,956,931
WATER CIP	842,972	-	-	620,105	-	73.6%	590,462
WASTEWATER OPERATIONAL	4,165,844	698,034	530,846	-	1,167,538	57.5%	2,922,478
WASTEWATER CIP	7,433,321	-	-	2,272,629	-	30.6%	2,009,219
POLICE TRUST	7,500	-	35,034	-	-	467.1%	223,271
PARKS/REC DEV TRUST	4,781,067	-	1,995	2,425,300	-	50.8%	2,375,083
DEVELOPMENT TRUST	650,000	-	395,738	-	-	60.9%	163,591

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 07/29/2026

BRENT DAVIS: DIRECTOR OF FINANCE/CITY TREASURER

CITY OF KETCHUM
COMBINED CASH INVESTMENT
JUNE 30, 2026

COMBINED CASH ACCOUNTS

99-1010-0000	CASH - COMBINED CHECKING	733,632.14
99-1020-0000	CASH - XPRESS DEPOSIT ACCOUNT	107,695.22
99-1030-0000	CASH - PARKING OPERATIONS	28,296.09
99-1050-0000	CASH - GRANTS & STR PERMITTING	42,296.14
99-1175-0000	CASH CLEARING - UTILITY BILLNG	(155.08)
TOTAL COMBINED CASH		911,764.51
99-1000-0000	CASH ALLOCATED TO OTHER FUNDS	(911,764.51)

TOTAL UNALLOCATED CASH	.00
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CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	(2,114,028.88)
2	ALLOCATION TO WAGON DAYS FUND	20,148.55
3	ALLOCATION TO GENERAL CAPITAL IMPROVEMENT FD	646,024.10
22	ALLOCATION TO ORIGINAL LOT FUND	(477,754.47)
25	ALLOCATION TO ADDITIONAL1%-LOT FUND	109,369.04
41	ALLOCATION TO FIRE BOND FUND	350,439.71
52	ALLOCATION TO IN-LIEU HOUSING FUND	421,650.00
54	ALLOCATION TO COMMUNITY HOUSING	980,551.08
63	ALLOCATION TO WATER FUND	1,784,569.52
64	ALLOCATION TO WATER CAPITAL IMPROVEMENT FUND	(492,334.30)
65	ALLOCATION TO WASTEWATER FUND	1,003,754.59
67	ALLOCATION TO WASTEWATER CAPITAL IMPROVE FND	(1,469,529.17)
90	ALLOCATION TO POLICE TRUST FUND	197,220.77
93	ALLOCATION TO PARKS/REC DEV TRUST FUND	(69,137.61)
94	ALLOCATION TO DEVELOPMENT TRUST FUND	9,542.03
98	ALLOCATION TO URBAN RENEWAL AGENCY	11,279.54
TOTAL ALLOCATIONS TO OTHER FUNDS		911,764.50
ALLOCATION FROM COMBINED CASH FUND - 99-1000-0000		(911,764.51)
ZERO PROOF IF ALLOCATIONS BALANCE		(.01)

CITY OF KETCHUM

BALANCE SHEET

JUNE 30, 2026

GENERAL FUND

ASSETS

01-1000-0000	CASH - COMBINED	(	2,114,028.88)	
01-1030-0000	PETTY CASH		324.00	
01-1050-0000	TAXES RECEIVABLE--CURRENT		59,937.58	
01-1100-0000	ACCOUNTS RECEIVABLE - A/R	(	55,322.23)	
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		429,682.81	
01-1510-0000	INVESTMENTS--GENERAL FUND #911		5,329,442.49	
TOTAL ASSETS				4,067,223.10

LIABILITIES AND EQUITYLIABILITIES

01-2030-0000	ACCOUNTS PAYABLE	(	65,163.80)	
01-2171-4000	P/R TAXES PBL -- WORKERS COMP		4,304.05	
01-2171-9000	P/R DEDUC PBL--HEALTH INSURANC		10,391.40	
01-2172-2000	P/R DEDUC PBL--STD & LTD		62.28	
01-2173-0000	P/R DEDUC PBL--RETIREMENT	(	20.16)	
01-2175-8000	P/R DEDUC PBL--EMP CAF FSA-MD		125,491.04	
01-2175-9000	P/R DEDUC PBL--EMP CAF FSA-DC	(	44,360.59)	
01-2300-0000	DEPOSITS-PARKS & EVENTS		18,550.00	
01-2310-0000	DEPOSITS-STREET DIG PERMIT		5,000.00	
TOTAL LIABILITIES				54,254.22

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
01-2710-0000	GENERAL FUND BALANCE		5,224,816.06	
	REVENUE OVER EXPENDITURES - YTD	(	1,211,847.18)	
BALANCE - CURRENT DATE			4,012,968.88	
TOTAL FUND EQUITY				4,012,968.88
TOTAL LIABILITIES AND EQUITY				4,067,223.10

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX & FRANCHISE</u>					
01-3100-1000 GENERAL PROPERTY TAXES	351,872.00	3,579,745.82	4,713,368.00	1,133,622.18	76.0
01-3100-1010 PROPERTY TAX CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
01-3100-1050 PROPERTY TAX REPLACEMENT	.00	6,835.93	13,650.00	6,814.07	50.1
01-3100-6110 GAS FRANCHISE	.00	74,635.99	130,000.00	55,364.01	57.4
01-3100-6120 T.V. CABLE FRANCHISE	.00	99,586.53	137,500.00	37,913.47	72.4
01-3100-6130 WATER UTILITY ROW FEE (5%)	12,500.00	112,500.00	150,000.00	37,500.00	75.0
01-3100-6140 WASTEWATER UTILITY ROW FEE(5%)	12,333.00	110,997.00	148,000.00	37,003.00	75.0
01-3100-6150 SOLID WASTE FRANCHISE	5,667.15	90,305.64	100,000.00	9,694.36	90.3
01-3100-9000 PENALTY & INTEREST ON TAXES	2,314.83	12,589.05	18,500.00	5,910.95	68.1
TOTAL PROPERTY TAX & FRANCHISE	384,686.98	4,087,195.96	5,461,018.00	1,373,822.04	74.8
<u>LICENSES & PERMITS</u>					
01-3200-1110 BEER LICENSES	2,019.95	3,667.01	12,000.00	8,332.99	30.6
01-3200-1120 LIQUOR LICENSES	3,763.91	6,020.85	8,400.00	2,379.15	71.7
01-3200-1130 WINE LICENSES	621.38	1,712.70	13,000.00	11,287.30	13.2
01-3200-1140 CATERING PERMITS	180.00	450.00	1,500.00	1,050.00	30.0
01-3200-1150 OFF-SITE BUS./SPECIAL EVENTS P	6,256.50	17,486.50	20,000.00	2,513.50	87.4
01-3200-1400 BUSINESS LICENSES	2,759.76	21,922.16	33,000.00	11,077.84	66.4
01-3200-1410 SHORT TERM RENTAL LICENSES (	3,116.16)	69,411.12	200,000.00	130,588.88	34.7
01-3200-1520 TAXI-LIMO PERMITS	30.00	2,500.00	2,500.00	.00	100.0
01-3200-2100 BUILDING PERMITS	35,425.95	331,216.85	450,000.00	118,783.15	73.6
01-3200-2140 RIGHT-OF-WAY PERMITS	12,337.00	25,137.00	13,000.00	(12,137.00)	193.4
01-3200-2160 STREET EXCAVATION PERMIT FEE	250.00	800.00	1,500.00	700.00	53.3
TOTAL LICENSES & PERMITS	60,528.29	480,324.19	754,900.00	274,575.81	63.6
<u>STATE OF IDAHO SHARED REVENUE</u>					
01-3310-5100 STATE LIQUOR APPORTIONMENT	68,395.00	273,580.00	395,000.00	121,420.00	69.3
01-3310-5200 HIGHWAY USER'S REVENUE - STREE	.00	139,984.23	250,000.00	110,015.77	56.0
01-3310-5600 STATE SHARED REVENUE	.00	855,201.86	1,150,000.00	294,798.14	74.4
TOTAL STATE OF IDAHO SHARED RE	68,395.00	1,268,766.09	1,795,000.00	526,233.91	70.7
<u>COUNTY SHARED REVENUE</u>					
01-3320-8400 COUNTY COURT FINES	4,303.79	33,716.91	80,000.00	46,283.09	42.2
TOTAL COUNTY SHARED REVENUE	4,303.79	33,716.91	80,000.00	46,283.09	42.2

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
01-3400-1100 PLANNING FEES	16,225.00	168,600.00	150,000.00	(18,600.00)	112.4
01-3400-1110 BUILDING PLAN CHECK FEES	15,303.52	133,774.21	292,500.00	158,725.79	45.7
01-3400-1120 PLANNING PLAN CHECK FEES	10,712.47	94,904.64	204,750.00	109,845.36	46.4
01-3400-1130 FIRE PLAN CHECK FEES	11,102.12	95,072.79	200,000.00	104,927.21	47.5
01-3400-1500 REPRODUCTION/FINGERPRINT FEES	12.00	607.00	500.00	(107.00)	121.4
01-3400-2260 PUBLIC EDUCATION FEES	.00	30.00	.00	(30.00)	.0
01-3400-3600 BANNER FEES	175.00	2,625.00	5,000.00	2,375.00	52.5
01-3400-6100 BC SCH DIST.PARK MAINT. CONTR	.00	.00	18,928.00	18,928.00	.0
01-3400-6300 PARK YOUTH PROGRAM FEES	1,788.75	45,925.59	120,000.00	74,074.41	38.3
01-3400-6320 PARK USER FEES	6,745.00	16,811.00	20,000.00	3,189.00	84.1
01-3400-6700 PARK CONCESSION SALES	.00	1,503.93	11,000.00	9,496.07	13.7
TOTAL CHARGES FOR SERVICES	62,063.86	559,854.16	1,022,678.00	462,823.84	54.7
<u>FINES & FEES</u>					
01-3500-1100 PARKING FINES	3,180.00	51,323.00	90,000.00	38,677.00	57.0
01-3500-1200 ELECTRIC VEHICLE CHARGING	.00	142.24	.00	(142.24)	.0
01-3500-1300 PAID PARKING	.00	.01	3,000.00	2,999.99	.0
01-3500-1400 PLANNING & BUILDING FINES	1,300.00	4,600.00	4,000.00	(600.00)	115.0
TOTAL FINES & FEES	4,480.00	56,065.25	97,000.00	40,934.75	57.8
<u>MISCELLANEOUS REVENUE</u>					
01-3700-1000 INTEREST EARNINGS	25,607.75	196,916.26	250,000.00	53,083.74	78.8
01-3700-2000 RENT	500.00	3,500.00	6,000.00	2,500.00	58.3
01-3700-2010 RENT-PARK RESERVATIONS	1,280.00	4,720.00	9,000.00	4,280.00	52.4
01-3700-2020 RENT-491 SUN VALLEY ROAD	6,562.78	56,665.02	108,000.00	51,334.98	52.5
01-3700-3600 REFUNDS & REIMBURSEMENTS	(93,950.22)	(78,297.85)	50,000.00	128,297.85	(156.6)
01-3700-3610 REIMBURSEMENTS-RESORT CITIES	.00	34,250.00	34,500.00	250.00	99.3
01-3700-3650 REIMBURSEMENT-BLAINE CITY TOUR	.00	8,991.00	8,000.00	(991.00)	112.4
01-3700-4000 SALE OF FIXED ASSETS	1,520.00	5,595.00	.00	(5,595.00)	.0
01-3700-4200 GRANTS-ARBOR DAY, ETC	7,125.00	7,125.00	.00	(7,125.00)	.0
01-3700-7000 MISCELLANEOUS	.00	45,388.88	209,300.00	163,911.12	21.7
01-3700-7005 SALES TAX COLLECTION	85.72	85.72	.00	(85.72)	.0
01-3700-8722 TRANSFER FROM LOT FUND	100,000.00	900,000.00	1,200,000.00	300,000.00	75.0
01-3700-8763 REIMBURSEMENT FROM WATER FUN	33,636.17	302,725.53	403,634.00	100,908.47	75.0
01-3700-8765 REIMBURSMNT FROM WASTEWATER	72,016.25	648,146.25	864,195.00	216,048.75	75.0
01-3700-8798 URA FND REIM-SALARIES/BENEFITS	9,511.15	85,600.35	95,000.00	9,399.65	90.1
TOTAL MISCELLANEOUS REVENUE	163,894.60	2,221,411.16	3,237,629.00	1,016,217.84	68.6

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>MISCELLANEOUS REVENUE CONT.</u>					
01-3710-8722	LOT FUND REIMB-ADMIN.EXPENSES	416.67	3,750.03	5,000.00	1,249.97	75.0
	TOTAL MISCELLANEOUS REVENUE C	416.67	3,750.03	5,000.00	1,249.97	75.0
	<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	748,769.19	8,711,083.75	13,688,825.00	4,977,741.25	63.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE & EXECUTIVE</u>					
PERSONAL SERVICES:					
01-4110-1000 SALARIES	12,854.50	120,807.28	167,108.00	46,300.72	72.3
01-4110-2100 FICA TAXES-CITY	960.96	9,031.26	12,784.00	3,752.74	70.7
01-4110-2200 STATE RETIREMENT-CITY	1,272.30	12,857.83	19,986.00	7,128.17	64.3
01-4110-2400 WORKER'S COMPENSATION-CITY	8.80	82.60	117.00	34.40	70.6
01-4110-2500 HEALTH INSURANCE-CITY	10,910.56	93,474.50	145,487.00	52,012.50	64.3
01-4110-2505 HEALTH REIMBURSEMENT ACCT(HRA	361.59	2,452.42	8,000.00	5,547.58	30.7
01-4110-2510 DENTAL INSURANCE-CITY	295.00	2,501.00	3,768.00	1,267.00	66.4
01-4110-2515 VISION	136.00	1,168.00	1,824.00	656.00	64.0
01-4110-2600 ST & LONG TERM DISABILITY	84.04	648.80	1,116.00	467.20	58.1
TOTAL PERSONAL SERVICES	26,883.75	243,023.69	360,190.00	117,166.31	67.5
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	.00	4,909.19	30,000.00	25,090.81	16.4
TOTAL MATERIAL AND SERVICES	.00	4,963.45	41,700.00	36,736.55	11.9
CAPITAL OUTLAY:					
01-4110-7400 OFFICE FURNITURE & EQUIPMENT	.00	1,209.97	1,000.00	(209.97)	121.0
TOTAL CAPITAL OUTLAY	.00	1,209.97	1,000.00	(209.97)	121.0
TOTAL LEGISLATIVE & EXECUTIVE	26,883.75	249,197.11	402,890.00	153,692.89	61.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE SERVICES</u>					
PERSONAL SERVICES:					
01-4150-1000 SALARIES	30,238.57	312,225.28	385,546.00	73,320.72	81.0
01-4150-1500 PART TIME SALARIES	.00	.00	10,000.00	10,000.00	.0
01-4150-1900 OVERTIME	.00	75.25	1,500.00	1,424.75	5.0
01-4150-2100 FICA TAXES-CITY	2,267.46	21,520.68	29,494.00	7,973.32	73.0
01-4150-2200 STATE RETIREMENT-CITY	4,318.40	41,861.42	46,111.00	4,249.58	90.8
01-4150-2400 WORKMEN'S COMPENSATION-CITY	28.44	297.40	417.00	119.60	71.3
01-4150-2500 HEALTH INSURANCE-CITY	10,628.34	101,784.64	127,540.00	25,755.36	79.8
01-4150-2505 HEALTH REIMBURSEMENT ACCT(HRA	.00	7,280.42	6,000.00	(1,280.42)	121.3
01-4150-2510 DENTAL INSURANCE-CITY	211.00	1,899.00	2,532.00	633.00	75.0
01-4150-2515 VISION	132.00	1,188.00	1,584.00	396.00	75.0
01-4150-2600 ST & LONG TERM DISABILITY	148.17	1,333.53	2,085.00	751.47	64.0
01-4150-2760 OTHER EMPLOYEE BENEFITS	1,000.00	20,131.20	12,000.00	(8,131.20)	167.8
TOTAL PERSONAL SERVICES	48,972.38	509,596.82	624,809.00	115,212.18	81.6
MATERIALS AND SERVICES:					
01-4150-3100 OFFICE SUPPLIES & POSTAGE	2,632.69	23,979.04	25,000.00	1,020.96	95.9
01-4150-4200 PROFESSIONAL SERVICES	3,360.44	36,851.06	137,138.00	100,286.94	26.9
01-4150-4400 ADVERTISING & LEGAL PUBLICATIO	1,821.33	3,418.49	.00	(3,418.49)	.0
01-4150-4800 DUES, SUBSCRIPTIONS & MEMBERS	20.00	2,613.26	6,000.00	3,386.74	43.6
01-4150-4900 PERSONNEL TRAINING/TRAVEL/MTG	185.31	1,534.39	4,000.00	2,465.61	38.4
01-4150-4902 TRAINNG/TRVL/MTG-CITY ADM/ASST	302.85	1,554.22	4,000.00	2,445.78	38.9
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	1,284.50	15,735.31	32,000.00	16,264.69	49.2
01-4150-6500 CONTRACTS FOR SERVICES	.00	8,245.00	55,000.00	46,755.00	15.0
TOTAL MATERIAL AND SERVICES	9,607.12	92,952.07	263,138.00	170,185.93	35.3
CAPITAL OUTLAY:					
01-4150-7400 OFFICE FURNITURE & EQUIPMENT	.00	1,445.56	5,000.00	3,554.44	28.9
TOTAL CAPITAL OUTLAY	.00	1,445.56	5,000.00	3,554.44	28.9
TOTAL ADMINISTRATIVE SERVICES	58,579.50	603,994.45	892,947.00	288,952.55	67.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY CLERK</u>					
PERSONAL SERVICES:					
01-4152-1000 SALARIES	17,781.90	166,200.77	227,213.00	61,012.23	73.2
01-4152-1500 PART TIME SALARIES	.00	.00	1,500.00	1,500.00	.0
01-4152-1900 OVERTIME	109.09	4,123.55	.00	(4,123.55)	.0
01-4152-2100 FICA TAXES-CITY	1,367.44	13,018.85	17,382.00	4,363.15	74.9
01-4152-2200 STATE RETIREMENT-CITY	2,139.76	20,370.79	27,175.00	6,804.21	75.0
01-4152-2400 WORKMEN'S COMPENSATION-CITY	16.27	155.45	245.00	89.55	63.5
01-4152-2500 HEALTH INSURANCE-CITY	3,825.00	34,425.00	45,900.00	11,475.00	75.0
01-4152-2505 HEALTH REIMBURSEMENT ACCT(HRA	.00	8,649.39	4,000.00	(4,649.39)	216.2
01-4152-2510 DENTAL INSURANCE-CITY	148.00	1,332.00	1,776.00	444.00	75.0
01-4152-2515 VISION	92.00	828.00	720.00	(108.00)	115.0
01-4152-2600 ST & LONG TERM DISABILITY	111.49	997.66	1,288.00	290.34	77.5
TOTAL PERSONAL SERVICES	25,590.95	250,101.46	327,199.00	77,097.54	76.4
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	317.72	4,899.02	5,000.00	100.98	98.0
01-4152-5100 TELEPHONE & COMMUNICATIONS	1,929.58	27,337.27	78,000.00	50,662.73	35.1
01-4152-5110 COMPUTER NETWORK	6,881.69	67,315.48	80,000.00	12,684.52	84.1
TOTAL MATERIAL AND SERVICES	9,128.99	213,740.39	295,000.00	81,259.61	72.5
CAPITAL OUTLAY:					
01-4152-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	3,000.00	3,000.00	.0
TOTAL CITY CLERK	34,719.94	463,841.85	625,199.00	161,357.15	74.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
COMMUNITY ENGAGEMENT					
PERSONAL SERVICES:					
01-4154-1000 SALARIES	15,576.92	131,029.20	186,677.00	55,647.80	70.2
01-4154-2100 FICA TAXES-CITY	1,150.24	10,105.11	14,281.00	4,175.89	70.8
01-4154-2200 STATE RETIREMENT-CITY	1,863.00	15,671.07	22,327.00	6,655.93	70.2
01-4154-2400 WORKMEN'S COMPENSATION-CITY	14.18	123.77	202.00	78.23	61.3
01-4154-2500 HEALTH INSURANCE-CITY	4,976.68	40,296.08	45,160.00	4,863.92	89.2
01-4154-2505 HEALTH REIMBURSEMENT ACCT(HRA	90.78	3,246.27	3,000.00	(246.27)	108.2
01-4154-2510 DENTAL INSURANCE-CITY	122.00	900.00	1,236.00	336.00	72.8
01-4154-2515 VISION	64.00	448.00	576.00	128.00	77.8
01-4154-2600 ST & LONG TERM DISABILITY	98.21	765.00	1,009.00	244.00	75.8
01-4154-2700 VACATION/SICK ACCRUAL PAYOUT	.00	3,514.92	.00	(3,514.92)	.0
TOTAL PERSONAL SERVICES	23,956.01	206,099.42	274,468.00	68,368.58	75.1
MATERIALS AND SERVICES:					
01-4154-4200 PROFESSIONAL SERVICES	.00	36,706.14	80,000.00	43,293.86	45.9
01-4154-4900 PERSONNEL TRAINING/TRAVEL/MTG	95.23	1,029.69	5,000.00	3,970.31	20.6
01-4154-5150 COMMUNICATIONS	4,633.39	20,325.65	50,000.00	29,674.35	40.7
01-4154-6500 CONTRACTS FOR SERVICES	6,866.67	6,866.67	.00	(6,866.67)	.0
TOTAL MATERIAL AND SERVICES	11,595.29	64,928.15	135,000.00	70,071.85	48.1
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	35,551.30	271,906.54	410,468.00	138,561.46	66.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
PERSONAL SERVICES:					
01-4156-1000 SALARIES	33,335.96	295,721.87	432,740.00	137,018.13	68.3
01-4156-1500 PART TIME SALARIES	584.00	5,256.00	.00	(5,256.00)	.0
01-4156-1900 OVERTIME	595.27	4,578.95	5,000.00	421.05	91.6
01-4156-2100 FICA TAXES-CITY	2,600.46	23,016.53	33,105.00	10,088.47	69.5
01-4156-2200 STATE RETIREMENT-CITY	3,823.94	33,638.86	45,605.00	11,966.14	73.8
01-4156-2400 WORKMEN'S COMPENSATION-CITY	30.71	274.70	468.00	193.30	58.7
01-4156-2500 HEALTH INSURANCE-CITY	10,848.90	87,686.74	130,187.00	42,500.26	67.4
01-4156-2505 HEALTH REIMBURSEMENT ACCT(HRA	960.97	5,285.65	7,000.00	1,714.35	75.5
01-4156-2510 DENTAL INSURANCE-CITY	314.00	2,582.00	3,546.00	964.00	72.8
01-4156-2515 VISION	152.00	1,240.00	1,632.00	392.00	76.0
01-4156-2600 ST & LONG TERM DISABILITY	169.04	1,407.81	2,340.00	932.19	60.2
TOTAL PERSONAL SERVICES	53,415.25	460,689.11	661,623.00	200,933.89	69.6
MATERIALS AND SERVICES:					
01-4156-3100 OFFICE SUPPLIES & POSTAGE	1,675.44	4,291.53	5,000.00	708.47	85.8
01-4156-4200 PROFESSIONAL SERVICES	416.03	18,291.65	18,000.00	(291.65)	101.6
01-4156-4900 PERSONNEL TRAINING/TRAVEL/MTG	1,593.95	6,737.99	12,000.00	5,262.01	56.2
01-4156-5100 TELEPHONE & COMMUNICATIONS	.00	360.00	1,440.00	1,080.00	25.0
01-4156-6510 COMPUTER SERVICES	58,968.00	95,138.00	60,000.00	(35,138.00)	158.6
TOTAL MATERIAL AND SERVICES	62,653.42	124,819.17	96,440.00	(28,379.17)	129.4
CAPITAL OUTLAY:					
01-4156-7400 OFFICE FURNITURE & EQUIPMENT	.00	1,555.33	5,000.00	3,444.67	31.1
TOTAL CAPITAL OUTLAY	.00	1,555.33	5,000.00	3,444.67	31.1
TOTAL FINANCE	116,068.67	587,063.61	763,063.00	175,999.39	76.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>LEGAL</u>					
	MATERIALS AND SERVICES:					
01-4160-4200	PROFESSIONAL SERVICES	17,500.00	122,500.00	210,000.00	87,500.00	58.3
01-4160-4270	CITY PROSECUTOR	7,766.66	34,949.97	50,920.00	15,970.03	68.6
	TOTAL MATERIAL AND SERVICES	25,266.66	157,449.97	260,920.00	103,470.03	60.3
	TOTAL LEGAL	25,266.66	157,449.97	260,920.00	103,470.03	60.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
PLANNING & BUILDING					
PERSONAL SERVICES:					
01-4170-1000 SALARIES	38,501.54	369,144.83	547,182.00	178,037.17	67.5
01-4170-1200 PLANNING & ZONING COMMISSION	2,400.00	14,800.00	25,200.00	10,400.00	58.7
01-4170-2100 FICA TAXES-CITY	3,087.53	29,194.88	41,859.00	12,664.12	69.8
01-4170-2200 STATE RETIREMENT-CITY	4,826.95	45,854.87	65,443.00	19,588.13	70.1
01-4170-2400 WORKER'S COMPENSATION-CITY	274.35	3,164.00	5,502.00	2,338.00	57.5
01-4170-2500 HEALTH INSURANCE-CITY	12,251.64	91,875.88	134,366.00	42,490.12	68.4
01-4170-2505 HEALTH REIMBURSEMENT ACCT(HRA	473.47	8,583.65	9,000.00	416.35	95.4
01-4170-2510 DENTAL INSURANCE-CITY	335.50	2,587.50	3,744.00	1,156.50	69.1
01-4170-2515 VISION	152.00	1,144.00	1,680.00	536.00	68.1
01-4170-2600 ST & LONG TERM DISABILITY	198.62	2,181.13	3,362.00	1,180.87	64.9
TOTAL PERSONAL SERVICES	62,501.60	568,530.74	837,338.00	268,807.26	67.9
MATERIALS AND SERVICES:					
01-4170-3100 OFFICE SUPPLIES & POSTAGE	4.71	215.66	4,000.00	3,784.34	5.4
01-4170-3200 OPERATING SUPPLIES	.00	2,266.82	5,000.00	2,733.18	45.3
01-4170-4200 PROFESSIONAL SERVICES	18,791.37	109,832.79	260,000.00	150,167.21	42.2
01-4170-4210 PROFESSIONAL SERVICES - IDBS	26,427.44	229,968.18	423,525.00	193,556.82	54.3
01-4170-4220 PROF SVCS-FLOOD PLAIN PROG RE	4,188.75	10,883.75	10,000.00	(883.75)	108.8
01-4170-4400 ADVERTISING & LEGAL PUBLICATIO	1,184.81	5,059.01	15,000.00	9,940.99	33.7
01-4170-4500 GEOGRAPHIC INFO SYSTEMS	600.00	16,530.80	15,000.00	(1,530.80)	110.2
01-4170-4800 DUES, SUBSCRIPTIONS & MEMBERS	37.49	618.45	4,000.00	3,381.55	15.5
01-4170-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	2,642.81	10,000.00	7,357.19	26.4
01-4170-4970 TRAINING/TRAVEL/MTG-P&Z COMM	63.45	63.45	3,000.00	2,936.55	2.1
01-4170-5100 TELEPHONE & COMMUNICATIONS	.00	90.00	720.00	630.00	12.5
01-4170-6910 OTHER PURCHASED SERVICES	.00	.00	3,000.00	3,000.00	.0
TOTAL MATERIAL AND SERVICES	51,298.02	378,171.72	753,245.00	375,073.28	50.2
CAPITAL OUTLAY:					
01-4170-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	3,000.00	3,000.00	.0
TOTAL PLANNING & BUILDING	113,799.62	946,702.46	1,593,583.00	646,880.54	59.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
MATERIALS AND SERVICES:					
01-4193-4200 PROFESSIONAL SERVICE	13,545.83	75,180.37	244,905.00	169,724.63	30.7
01-4193-4210 RESORT CITIES	857.50	36,271.70	60,000.00	23,728.30	60.5
01-4193-4220 IT PROFESSIONAL SERVICES	.00	99,529.00	165,000.00	65,471.00	60.3
01-4193-4250 BLAINE CITY TOUR	288.58	10,160.02	8,000.00	(2,160.02)	127.0
01-4193-4901 CULTURE PROJECTS	.00	14,779.68	.00	(14,779.68)	.0
01-4193-6500 CONTRACT FOR SERVICE	58,429.65	116,159.65	155,920.00	39,760.35	74.5
01-4193-6505 FIRE DISTRICT MOU	.00	800,000.00	.00	(800,000.00)	.0
01-4193-6900 MISCELLANEOUS EXPENSE	(58,429.65)	(8,128.65)	199,300.00	207,428.65	(4.1)
TOTAL MATERIAL AND SERVICES	14,691.91	1,143,951.77	833,125.00	(310,826.77)	137.3
OTHER EXPENDITURES:					
01-4193-8803 TRANSFER TO GENERAL CIP FUND	.00	600,000.00	600,000.00	.00	100.0
01-4193-8804 TRANSFER TO CITY/CO HOUSING	.00	400,000.00	400,000.00	.00	100.0
01-4193-8893 TRANSFER TO PARK TRUST-KAC	.00	35,000.00	10,000.00	(25,000.00)	350.0
01-4193-9910 MERIT/COMPENSATION ADJUSTMEN	.00	.00	100,000.00	100,000.00	.0
01-4193-9925 PROPERTY TAX CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
01-4193-9930 GENERAL FUND OP. CONTINGENCY	8,044.22	177,642.72	337,778.00	160,135.28	52.6
TOTAL OTHER EXPENDITURES	8,044.22	1,212,642.72	1,497,778.00	285,135.28	81.0
TOTAL NON-DEPARTMENTAL	22,736.13	2,356,594.49	2,330,903.00	(25,691.49)	101.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
FACILITY MAINTENANCE					
PERSONAL SERVICES:					
01-4194-1000 SALARIES	26,712.64	245,990.91	461,051.00	215,060.09	53.4
01-4194-1500 PART-TIME/SEASONAL	4,518.40	33,079.96	35,000.00	1,920.04	94.5
01-4194-1800 SHIFT COVERAGE ON CALL	33.10	1,789.94	4,000.00	2,210.06	44.8
01-4194-1900 OVERTIME	323.28	1,970.44	8,500.00	6,529.56	23.2
01-4194-2100 FICA TAXES - CITY	2,375.39	21,262.01	35,270.00	14,007.99	60.3
01-4194-2200 STATE RETIREMENT - CITY	3,127.06	29,105.47	55,142.00	26,036.53	52.8
01-4194-2400 WORKER'S COMPENSATION-CITY	387.94	3,419.99	6,799.00	3,379.01	50.3
01-4194-2500 HEALTH INSURANCE - CITY	10,933.50	103,350.08	179,240.00	75,889.92	57.7
01-4194-2505 HEALTH REIMBURSEMENT ACCT(HRA	.00	3,002.90	10,000.00	6,997.10	30.0
01-4194-2510 DENTAL INSURANCE-CITY	300.23	2,776.94	4,818.00	2,041.06	57.6
01-4194-2515 VISION	142.20	1,324.85	2,304.00	979.15	57.5
01-4194-2600 LONG TERM DISABILITY	162.56	1,463.04	2,587.00	1,123.96	56.6
01-4194-2800 STATE UNEMPLOYMENT INSURANCE	.00	624.00	5,000.00	4,376.00	12.5
TOTAL PERSONAL SERVICES	49,016.30	449,160.53	809,711.00	360,550.47	55.5
MATERIALS AND SERVICES:					
01-4194-3100 OFFICE SUPPLIES & POSTAGE	.00	9.73	300.00	290.27	3.2
01-4194-3200 OPERATING SUPPLIES	1,027.76	7,139.27	7,500.00	360.73	95.2
01-4194-3500 MOTOR FUELS & LUBRICANTS	173.15	767.63	2,500.00	1,732.37	30.7
01-4194-4200 PROFESSIONAL SERVICES	4,718.33	45,759.28	35,000.00	(10,759.28)	130.7
01-4194-4205 SNOW REMOVAL	.00	21,265.75	70,000.00	48,734.25	30.4
01-4194-4210 PROFESSIONAL SERVC-CITY TREES	6,177.24	9,989.46	15,000.00	5,010.54	66.6
01-4194-4220 PROF SERV-CITY BEAUTIFICATION	15,464.66	78,848.07	80,000.00	1,151.93	98.6
01-4194-4800 DUES, SUBSCRIPTIONS & MEMBERS	66.00	809.00	440.00	(369.00)	183.9
01-4194-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	1,957.69	1,500.00	(457.69)	130.5
01-4194-5100 TELEPHONE & COMMUNICATIONS	.00	90.00	500.00	410.00	18.0
01-4194-5200 UTILITIES	2,317.28	16,499.50	60,000.00	43,500.50	27.5
01-4194-5300 CUSTODIAL & CLEANING SERVICES	4,637.43	39,439.01	65,000.00	25,560.99	60.7
01-4194-5900 REPAIR & MAINTENANCE-BUILDINGS	5,063.88	35,645.61	50,000.00	14,354.39	71.3
01-4194-5910 REPAIR & MAINT-491 SV ROAD	2,300.29	30,235.02	70,000.00	39,764.98	43.2
01-4194-5950 REPAIR & MAINT-WARM SPRINGS PR	1,225.28	17,388.82	48,000.00	30,611.18	36.2
01-4194-6000 REPAIR & MAINT-AUTOMOTIVE EQUI	9.90	3,599.26	5,000.00	1,400.74	72.0
01-4194-6100 REPAIR & MAINT-MACHINERY & EQ	.00	1,762.91	5,000.00	3,237.09	35.3
01-4194-6950 MAINTENANCE	4,260.50	26,759.96	36,000.00	9,240.04	74.3
TOTAL MATERIAL AND SERVICES	47,441.70	337,965.97	551,740.00	213,774.03	61.3
TOTAL FACILITY MAINTENANCE	96,458.00	787,126.50	1,361,451.00	574,324.50	57.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
PERSONAL SERVICES:					
01-4210-1000 SALARIES	10,453.24	90,747.87	147,878.00	57,130.13	61.4
01-4210-1500 PART-TIME	29.10	4,951.05	20,000.00	15,048.95	24.8
01-4210-1900 OVERTIME	501.27	4,213.92	5,000.00	786.08	84.3
01-4210-2100 FICA TAXES-CITY	817.79	7,429.87	11,313.00	3,883.13	65.7
01-4210-2200 STATE RETIREMENT-CITY	1,310.16	11,180.51	17,686.00	6,505.49	63.2
01-4210-2400 WORKMEN'S COMPENSATION-CITY	267.60	2,435.66	2,896.00	460.34	84.1
01-4210-2500 HEALTH INSURANCE-CITY	7,085.56	63,770.04	85,027.00	21,256.96	75.0
01-4210-2505 HEALTH REIMBURSEMENT ACCT(HRA	1,819.27	2,309.69	4,000.00	1,690.31	57.7
01-4210-2510 DENTAL INSURANCE-CITY	169.00	1,521.00	2,028.00	507.00	75.0
01-4210-2515 VISION	88.00	792.00	1,056.00	264.00	75.0
01-4210-2600 ST & LONG TERM DISABILITY	56.71	510.39	716.00	205.61	71.3
TOTAL PERSONAL SERVICES	22,597.70	189,862.00	297,600.00	107,738.00	63.8
MATERIALS AND SERVICES:					
01-4210-3100 OFFICE SUPPLIES & POSTAGE	237.25	2,780.07	5,000.00	2,219.93	55.6
01-4210-3200 OPERATING SUPPLIES	70.11	2,452.83	1,000.00	(1,452.83)	245.3
01-4210-3500 MOTOR FUELS & LUBRICANTS	306.61	2,309.08	1,500.00	(809.08)	153.9
01-4210-3600 COMPUTER SOFTWARE	.00	.00	1,500.00	1,500.00	.0
01-4210-3610 PARKING OPS PROCESSING FEES	1,009.29	8,693.01	21,000.00	12,306.99	41.4
01-4210-3620 PARKING OPS EQUIPMENT FEES	.00	89.13	6,000.00	5,910.87	1.5
01-4210-4200 PROFESSIONAL SERVICES	1,972.00	40,209.10	59,750.00	19,540.90	67.3
01-4210-4250 PROF.SERVICES-BCSO CONTRACT	319,675.84	1,438,541.28	1,994,777.00	556,235.72	72.1
01-4210-5100 TELEPHONE & COMMUNICATIONS	723.10	2,831.88	5,000.00	2,168.12	56.6
01-4210-6000 REPAIR & MAINT--AUTOMOTIVE EQU	.00	3,819.97	10,000.00	6,180.03	38.2
TOTAL MATERIAL AND SERVICES	323,994.20	1,501,726.35	2,105,527.00	603,800.65	71.3
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	346,591.90	1,691,604.54	2,408,127.00	716,522.46	70.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE & 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 9 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET</u>					
PERSONAL SERVICES:					
01-4310-1000 SALARIES	48,779.20	520,463.62	662,917.00	142,453.38	78.5
01-4310-1500 PART-TIME	.00	21,062.50	25,000.00	3,937.50	84.3
01-4310-1800 SHIFT COVERAGE ON CALL	33.10	11,984.76	17,500.00	5,515.24	68.5
01-4310-1900 OVERTIME	361.70	10,299.29	35,000.00	24,700.71	29.4
01-4310-2100 FICA TAXES-CITY	3,698.77	42,457.77	50,713.00	8,255.23	83.7
01-4310-2200 STATE RETIREMENT-CITY	5,827.92	64,733.53	79,285.00	14,551.47	81.7
01-4310-2400 WORKER'S COMPENSATION-CITY	1,492.91	16,769.68	21,638.00	4,868.32	77.5
01-4310-2500 HEALTH INSURANCE-CITY	20,918.08	215,968.62	247,346.00	31,377.38	87.3
01-4310-2505 HEALTH REIMBURSEMENT ACCT(HRA	1,389.99	8,724.75	14,000.00	5,275.25	62.3
01-4310-2510 DENTAL INSURANCE-CITY	521.27	5,522.52	6,558.00	1,035.48	84.2
01-4310-2515 VISION	245.80	2,622.10	3,072.00	449.90	85.4
01-4310-2600 ST & LONG TERM DISABILITY	279.53	2,834.56	4,231.00	1,396.44	67.0
01-4310-2760 OTHER EMPLOYEE BENEFITS	.00	416.56	.00	(416.56)	.0
TOTAL PERSONAL SERVICES	83,548.27	923,860.26	1,167,260.00	243,399.74	79.2
MATERIALS AND SERVICES:					
01-4310-3200 OPERATING SUPPLIES	1,006.57	13,970.59	17,000.00	3,029.41	82.2
01-4310-3400 MINOR EQUIPMENT	.00	1,878.29	3,500.00	1,621.71	53.7
01-4310-3500 MOTOR FUELS & LUBRICANTS	2,565.76	46,936.17	100,000.00	53,063.83	46.9
01-4310-3600 COMPUTER SOFTWARE	.00	8,662.96	6,800.00	(1,862.96)	127.4
01-4310-4200 PROFESSIONAL SERVICES	270.42	89,895.54	240,000.00	150,104.46	37.5
01-4310-4900 PERSONNEL TRAINING/TRAVEL/MTG	980.00	1,433.00	3,000.00	1,567.00	47.8
01-4310-5100 TELEPHONE & COMMUNICATIONS	.00	90.00	8,000.00	7,910.00	1.1
01-4310-5200 UTILITIES	1,196.97	12,684.08	19,500.00	6,815.92	65.1
01-4310-6000 REPAIR & MAINT--AUTOMOTIVE EQU	271.71	7,568.19	7,500.00	(68.19)	100.9
01-4310-6100 REPAIR & MAINT--MACHINERY & EQ	731.66	78,484.97	90,000.00	11,515.03	87.2
01-4310-6910 OTHER PURCHASED SERVICES	3,141.81	10,597.64	16,000.00	5,402.36	66.2
01-4310-6920 SIGNS & SIGNALIZATION	1,237.45	7,899.84	16,000.00	8,100.16	49.4
01-4310-6930 STREET LIGHTING	1,275.06	15,788.62	18,500.00	2,711.38	85.3
01-4310-6950 MAINTENANCE & IMPROVEMENTS	16,841.08	93,012.13	350,000.00	256,987.87	26.6
TOTAL MATERIAL AND SERVICES	29,518.49	388,902.02	895,800.00	506,897.98	43.4
TOTAL STREET	113,066.76	1,312,762.28	2,063,060.00	750,297.72	63.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
PERSONAL SERVICES:					
01-4510-1000 SALARIES	22,525.33	208,501.11	283,682.00	75,180.89	73.5
01-4510-1500 PART-TIME/SEASONAL	5,334.51	20,802.01	65,000.00	44,197.99	32.0
01-4510-1900 OVERTIME	.00	1,592.21	.00	(1,592.21)	.0
01-4510-2100 FICA TAXES - CITY	2,103.33	17,399.53	26,674.00	9,274.47	65.2
01-4510-2200 STATE RETIREMENT - CITY	2,694.02	25,127.21	33,928.00	8,800.79	74.1
01-4510-2400 WORKER'S COMPENSATION - CITY	421.65	3,389.71	4,709.00	1,319.29	72.0
01-4510-2500 HEALTH INSURANCE - CITY	8,581.12	77,230.08	88,413.00	11,182.92	87.4
01-4510-2505 HEALTH REIMBURSEMENT ACCT(HRA	13.11	4,512.18	5,000.00	487.82	90.2
01-4510-2510 DENTAL INSURANCE-CITY	229.50	2,065.50	2,526.00	460.50	81.8
01-4510-2515 VISION	108.00	972.00	1,104.00	132.00	88.0
01-4510-2600 ST & LONG TERM DISABILITY	136.55	1,228.95	1,828.00	599.05	67.2
01-4510-2800 STATE UNEMPLOYMENT INSURANCE	.00	161.55	1,000.00	838.45	16.2
TOTAL PERSONAL SERVICES	42,147.12	362,982.04	513,864.00	150,881.96	70.6
MATERIALS AND SERVICES:					
01-4510-3100 OFFICE SUPPLIES & POSTAGE	.00	4.69	750.00	745.31	.6
01-4510-3200 OPERATING SUPPLIES	403.13	2,999.48	4,500.00	1,500.52	66.7
01-4510-3250 RECREATION SUPPLIES	2,040.72	4,699.08	11,000.00	6,300.92	42.7
01-4510-3280 YOUTH GOLF	.00	.00	1,100.00	1,100.00	.0
01-4510-3300 RESALE ITEMS-CONCESSION SUPPL	173.51	3,843.59	7,500.00	3,656.41	51.3
01-4510-3310 STATE SALES TAX-PARK	590.12	3,991.26	8,500.00	4,508.74	47.0
01-4510-3500 MOTOR FUELS & LUBRICANTS	.00	273.75	1,500.00	1,226.25	18.3
01-4510-4200 PROFESSIONAL SERVICE	833.45	3,618.64	7,000.00	3,381.36	51.7
01-4510-4410 ADVERTISING & PUBLICATIONS	559.40	1,326.99	1,000.00	(326.99)	132.7
01-4510-4800 DUES, SUBSCRIPTIONS & MEMBERS	.00	.00	500.00	500.00	.0
01-4510-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	595.80	1,000.00	404.20	59.6
01-4510-5100 TELEPHONE & COMMUNICATIONS	.00	117.84	1,500.00	1,382.16	7.9
01-4510-5200 UTILITIES	376.15	5,357.77	10,500.00	5,142.23	51.0
01-4510-6000 REPAIR & MAINT--AUTOMOTIVE EQU	.00	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
TOTAL MATERIAL AND SERVICES	4,976.48	27,235.47	62,350.00	35,114.53	43.7
TOTAL RECREATION	47,123.60	390,217.51	576,214.00	185,996.49	67.7
TOTAL FUND EXPENDITURES	1,036,845.83	9,922,930.93	13,688,825.00	3,765,894.07	72.5
NET REVENUE OVER EXPENDITURES	(288,076.64)	(1,211,847.18)	.00	1,211,847.18	.0

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2026

WAGON DAYS FUND

ASSETS

02-1000-0000	CASH - COMBINED	20,148.55	
02-1510-0000	INVESTMENTS--WAGON DAYS #1625	(.03)	
02-1520-0000	WAGON DAYS- US BANK #2315	25,827.51	
	TOTAL ASSETS		45,976.03

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	91,897.83	
	BALANCE - CURRENT DATE	46,226.03	
	TOTAL FUND EQUITY		46,226.03
	TOTAL LIABILITIES AND EQUITY		45,976.03

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

WAGON DAYS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WAGON DAYS REVENUE</u>					
02-3400-1100	WAGON DAYS FEES	450.00	750.00	1,500.00	750.00	50.0
02-3400-6700	SALES-SOUVENIRS,TICKET,PICNIC	.00	.00	10,000.00	10,000.00	.0
	TOTAL WAGON DAYS REVENUE	450.00	750.00	11,500.00	10,750.00	6.5
	<u>MISCELLANEOUS REVENUE</u>					
02-3700-1000	INTEREST EARNINGS	1.90	17.80	500.00	482.20	3.6
02-3700-6500	SPONSORSHIPS	.00	.00	8,000.00	8,000.00	.0
02-3700-7000	RESERVED SEATING	746.55	862.47	3,500.00	2,637.53	24.6
02-3700-8722	TRANSFER FROM LOT	16,450.00	148,050.00	293,400.00	145,350.00	50.5
	TOTAL MISCELLANEOUS REVENUE	17,198.45	148,930.27	305,400.00	156,469.73	48.8
	TOTAL FUND REVENUE	17,648.45	149,680.27	316,900.00	167,219.73	47.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

WAGON DAYS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WAGON DAYS EXPENDITURES</u>					
PERSONAL SERVICES:					
02-4530-2900 AWARDS	.00	(2,280.00)	6,000.00	8,280.00	(38.0)
TOTAL PERSONAL SERVICES	.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	.00	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	6.56	6.56	900.00	893.44	.7
02-4530-4200 PROFESSIONAL SERVICES	.00	57,350.00	122,000.00	64,650.00	47.0
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	2,000.00	2,000.00	27,000.00	25,000.00	7.4
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	2,006.56	60,062.44	264,900.00	204,837.56	22.7
TOTAL WAGON DAYS EXPENDITURES	2,006.56	57,782.44	270,900.00	213,117.56	21.3
TOTAL FUND EXPENDITURES	2,006.56	57,782.44	270,900.00	213,117.56	21.3
NET REVENUE OVER EXPENDITURES	15,641.89	91,897.83	46,000.00	(45,897.83)	199.8

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2026

GENERAL CAPITAL IMPROVEMENT FD

ASSETS

03-1000-0000	CASH - COMBINED	646,024.10	
03-1510-0000	INVESTMENTS--GEN CIP #2572	1,499,911.96	
	TOTAL ASSETS		2,145,936.06

LIABILITIES AND EQUITY

LIABILITIES

03-2030-0000	ACCOUNTS PAYABLE	159,950.00	
	TOTAL LIABILITIES		159,950.00

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
03-2710-0000	GEN CAPITAL IMPRVMT BALANCE	941,431.43	
	REVENUE OVER EXPENDITURES - YTD	1,044,554.63	
	BALANCE - CURRENT DATE	1,985,986.06	
	TOTAL FUND EQUITY		1,985,986.06
	TOTAL LIABILITIES AND EQUITY		2,145,936.06

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>GENERAL CIP REVENUE</u>					
03-3100-6100	IDAHO POWER FRANCHISE	.00	247,921.45	300,000.00	52,078.55	82.6
	TOTAL GENERAL CIP REVENUE	.00	247,921.45	300,000.00	52,078.55	82.6
	<u>SOURCE 3400</u>					
03-3400-7200	STREET IMPACT FEES	8,984.00	38,599.81	.00	(38,599.81)	.0
03-3400-7210	PARKS & RECREATION IMPACT FEE	2,094.00	8,709.00	.00	(8,709.00)	.0
03-3400-7220	FIRE & RESCUE IMPACT FEES	4,184.00	6,276.00	.00	(6,276.00)	.0
03-3400-7230	POLICE IMPACT FEES	208.00	1,144.06	.00	(1,144.06)	.0
	TOTAL SOURCE 3400	15,470.00	54,728.87	.00	(54,728.87)	.0
	<u>MISCELLANEOUS REVENUE</u>					
03-3700-1000	INTEREST EARNINGS	4,804.90	54,358.09	25,000.00	(29,358.09)	217.4
03-3700-2000	ROW USAGE FEE (ENERGY)	1,511.00	24,636.00	.00	(24,636.00)	.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	1,455,200.03	1,723,600.00	268,399.97	84.4
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	95,782.57	2,981,625.90	5,623,105.00	2,641,479.10	53.0
	<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	111,252.57	3,284,276.22	6,223,105.00	2,938,828.78	52.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 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)	221,249.59	617,569.43	900,000.00	282,430.57	68.6
03-4193-7135	MAIN STREET REHAB	.00	110,347.95	66,250.00	(44,097.95)	166.6
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	10,496.25	122,292.90	150,000.00	27,707.10	81.5
03-4193-7200	TECHNOLOGY UPGRADES	26.88	9,758.19	95,000.00	85,241.81	10.3
03-4193-7205	WEBSITE REBUILD	4,300.00	95,101.00	60,000.00	(35,101.00)	158.5
03-4193-7210	SUSTAINABILITY	.00	.00	50,000.00	50,000.00	.0
03-4193-7500	PARKING MANAGEMENT	1,643.00	82,734.80	95,000.00	12,265.20	87.1
03-4193-7501	PUBLIC PARKING OPTIONS (P)	6,774.90	27,661.74	100,000.00	72,338.26	27.7
03-4193-7502	INFRASTRUCTURE FOR HOUSING	.00	9,555.50	800,000.00	790,444.50	1.2
03-4193-7607	SIDEWALK CURB AND GUTTER	3,213.50	3,213.50	.00	(3,213.50)	.0
03-4193-7611	PAVEMENT MANAGEMENT PROG (P)	510.00	39,257.45	600,000.00	560,742.55	6.5
03-4193-7614	BOOM TRUCK	.00	65,016.00	100,000.00	34,984.00	65.0
03-4193-7615	STREET READER BOARDS	.00	38,778.00	45,000.00	6,222.00	86.2
TOTAL CAPITAL OUTLAY		248,214.12	1,255,584.77	3,259,413.00	2,003,828.23	38.5
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		248,214.12	1,255,584.77	4,332,054.00	3,076,469.23	29.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINT CIP EXPENDITURE</u>					
CAPITAL OUTLAY:					
03-4194-7120 ATKINSON PARK IRRIG UPGRADES	.00	.00	200,000.00	200,000.00	.0
03-4194-7135 FOREST SRV PARK RENOVATION	.00	10,110.50	80,921.00	70,810.50	12.5
03-4194-7136 HYPERBOREAN CONDO RENOVATIO	3,270.00	236,536.86	203,640.00	(32,896.86)	116.2
03-4194-7140 BONNING CABIN PRESERVATION	.00	92,500.00	95,456.00	2,956.00	96.9
03-4194-7155 ROTARY PARK REHABILATION	.00	2,819.23	10,000.00	7,180.77	28.2
03-4194-7156 ORE WAGON R&M	.00	46,410.50	120,000.00	73,589.50	38.7
03-4194-7161 VISITOR CENTER BUIDLING R&M	21.25	179,583.75	300,000.00	120,416.25	59.9
03-4194-7162 TOWN SQUARE REMODEL PHASE I	12,191.25	113,052.56	250,000.00	136,947.44	45.2
03-4194-7176 CITY HALL ELECTRICAL UPGRADES	.00	.00	15,000.00	15,000.00	.0
03-4194-7177 CITY HALL 3RD FLOOR	5,594.00	68,222.54	68,000.00	(222.54)	100.3
03-4194-7602 MOWER REPLACEMENT	.00	.00	30,000.00	30,000.00	.0
03-4194-7604 ATV WARMS SPRINGS PRESERVE	.00	19,426.00	20,000.00	574.00	97.1
TOTAL CAPITAL OUTLAY	21,076.50	768,661.94	1,393,017.00	624,355.06	55.2
TOTAL FACILITY MAINT CIP EXPENDIT	21,076.50	768,661.94	1,393,017.00	624,355.06	55.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 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)	.00	82,898.35	60,000.00	(22,898.35)	138.2
TOTAL CAPITAL OUTLAY	.00	82,898.35	60,000.00	(22,898.35)	138.2
TOTAL POLICE CIP EXPENDITURES	.00	82,898.35	60,000.00	(22,898.35)	138.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 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	52,737.87	52,738.00	.13	100.0
03-4310-7140	140 GRADER (TBD) - (LEASE/PURC	.00	56,620.74	56,621.00	.26	100.0
	TOTAL CAPITAL OUTLAY	.00	109,358.61	109,359.00	.39	100.0
	TOTAL STREETS CIP EXPENDITURES	.00	109,358.61	109,359.00	.39	100.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 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 EXPENDITU	.00	23,217.92	20,000.00	(3,217.92)	116.1
TOTAL FUND EXPENDITURES	269,290.62	2,239,721.59	5,914,430.00	3,674,708.41	37.9
NET REVENUE OVER EXPENDITURES	(158,038.05)	1,044,554.63	308,675.00	(735,879.63)	338.4

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2026

ORIGINAL LOT FUND

ASSETS

22-1000-0000	CASH - COMBINED	(	477,754.47)	
22-1050-0000	TAXES RECEIVABLE		339,255.68	
22-1510-0000	INVESTMENTS-LOT #3183		376,629.70	
TOTAL ASSETS				238,130.91

LIABILITIES AND EQUITY

LIABILITIES

22-2030-0000	ACCOUNTS PAYABLE	(	1,500.00)	
TOTAL LIABILITIES			(	1,500.00)

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
22-2710-0000	FUND BALANCE		828,386.94	
	REVENUE OVER EXPENDITURES - YTD	(	588,756.03)	
BALANCE - CURRENT DATE			239,630.91	
TOTAL FUND EQUITY				239,630.91
TOTAL LIABILITIES AND EQUITY				238,130.91

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

ORIGINAL LOT FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>ORIGINAL LOT TAX</u>					
22-3100-3000	ORIGINAL LOT TAX	194,919.71	2,759,070.03	3,600,000.00	840,929.97	76.6
	TOTAL ORIGINAL LOT TAX	194,919.71	2,759,070.03	3,600,000.00	840,929.97	76.6
	<u>MISCELLANEOUS REVENUE</u>					
22-3700-1000	INTEREST EARNINGS	1,206.52	10,969.43	10,000.00	(969.43)	109.7
22-3700-3600	REFUNDS & REIMBURSEMENTS	100.00	100.00	.00	(100.00)	.0
22-3700-8725	TRANSFR FROM ADDITIONAL 1%-LOT	4,833.33	43,499.97	60,000.00	16,500.03	72.5
	TOTAL MISCELLANEOUS REVENUE	6,139.85	54,569.40	70,000.00	15,430.60	78.0
	TOTAL FUND REVENUE	201,059.56	2,813,639.43	3,670,000.00	856,360.57	76.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

ORIGINAL LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ORIGINAL LOT TAX</u>					
MATERIALS AND SERVICES:					
22-4910-3610 PROCESSING FEE XBP	654.31	2,575.43	2,000.00	(575.43)	128.8
22-4910-4200 PROFESSIONAL SERVICES	10,000.00	10,000.00	22,000.00	12,000.00	45.5
22-4910-5000 ADMINISTRATIVE EXPENSE-GEN FND	416.67	3,750.03	5,000.00	1,249.97	75.0
22-4910-6060 EVENTS/PROMOTIONS	53,601.21	73,034.39	120,000.00	46,965.61	60.9
22-4910-6070 SVED	.00	7,500.00	15,000.00	7,500.00	50.0
22-4910-6075 IDAHO DARK SKY ALLIANCE	.00	3,000.00	3,000.00	.00	100.0
22-4910-6080 MOUNTAIN RIDES	.00	636,000.00	848,000.00	212,000.00	75.0
22-4910-6085 FRIENDS OF THE SAWTOOTH NF	.00	.00	10,000.00	10,000.00	.0
22-4910-6090 CONSOLIDATED DISPATCH	.00	160,290.58	171,005.00	10,714.42	93.7
22-4910-6095 MOUNTAIN HUMANE	.00	2,995.00	2,995.00	.00	100.0
TOTAL MATERIAL AND SERVICES	64,672.19	899,145.43	1,199,000.00	299,854.57	75.0
OTHER EXPENDITURES:					
22-4910-8801 REIMBURSE GF PUBLIC SAFETY	100,000.00	900,000.00	1,200,000.00	300,000.00	75.0
22-4910-8802 TRNSFR TO WAGON DAYS FUND	16,450.00	148,050.00	293,400.00	145,350.00	50.5
22-4910-8803 TRANSFER TO GENERAL CIP	89,466.67	805,200.03	1,073,600.00	268,399.97	75.0
22-4910-8850 TRNSFR TO CAPITAL IMPROV (CIP)	.00	650,000.00	650,000.00	.00	100.0
TOTAL OTHER EXPENDITURES	205,916.67	2,503,250.03	3,217,000.00	713,749.97	77.8
TOTAL ORIGINAL LOT TAX	270,588.86	3,402,395.46	4,416,000.00	1,013,604.54	77.1
TOTAL FUND EXPENDITURES	270,588.86	3,402,395.46	4,416,000.00	1,013,604.54	77.1
NET REVENUE OVER EXPENDITURES	(69,529.30)	(588,756.03)	(746,000.00)	(157,243.97)	(78.9)

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2026

ADDITIONAL1%-LOT FUND

ASSETS

25-1000-0000	CASH - COMBINED	109,369.04	
	TOTAL ASSETS		109,369.04

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
25-2710-0000	FUND BALANCE	160,229.70	
	REVENUE OVER EXPENDITURES - YTD	(50,860.66)	
	BALANCE - CURRENT DATE	109,369.04	
	TOTAL FUND EQUITY		109,369.04
	TOTAL LIABILITIES AND EQUITY		109,369.04

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JUNE 30, 2026

		ADDITIONAL 1%-LOT FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ADDITIONAL 1%-LOT</u>						
25-3100-3010	ADDITIONAL 1%	171,600.50	2,352,953.83	2,900,000.00	547,046.17	81.1
	TOTAL ADDITIONAL 1%-LOT	171,600.50	2,352,953.83	2,900,000.00	547,046.17	81.1
	TOTAL FUND REVENUE	171,600.50	2,352,953.83	2,900,000.00	547,046.17	81.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 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	93,186.05	1,226,582.98	1,421,000.00	194,417.02	86.3
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	93,186.05	1,226,582.98	1,581,230.00	354,647.02	77.6
	OTHER EXPENDITURES:					
25-4910-8822	TRANSFER TO ORIG LOT-DIR COST	4,833.33	43,499.97	58,000.00	14,500.03	75.0
25-4910-8824	TRANSFER TO HOUSING	80,966.92	1,133,731.54	1,421,000.00	287,268.46	79.8
	TOTAL OTHER EXPENDITURES	85,800.25	1,177,231.51	1,479,000.00	301,768.49	79.6
	TOTAL ADDITIONAL 1%-LOT	178,986.30	2,403,814.49	3,060,230.00	656,415.51	78.6
	TOTAL FUND EXPENDITURES	178,986.30	2,403,814.49	3,060,230.00	656,415.51	78.6
	NET REVENUE OVER EXPENDITURES	(7,385.80)	(50,860.66)	(160,230.00)	(109,369.34)	(31.7)

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2026

FIRE BOND FUND

ASSETS

41-1000-0000	CASH - COMBINED	350,439.71	
41-1050-0000	TAXES RECEIVABLE--CURRENT	7,291.72	
	TOTAL ASSETS		357,731.43

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
41-2710-0000	FUND BALANCE	4,703.00	
	REVENUE OVER EXPENDITURES - YTD	353,028.43	
	BALANCE - CURRENT DATE	357,731.43	
	TOTAL FUND EQUITY		357,731.43
	TOTAL LIABILITIES AND EQUITY		357,731.43

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

FIRE BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>PROPERTY TAX</u>					
41-3100-1000	PROPERTY TAX GO LEVY	47,000.74	474,764.23	617,019.00	142,254.77	76.9
41-3100-9000	PENALTY & INTEREST ON TAXES	295.32	1,648.58	.00	(1,648.58)	.0
	TOTAL PROPERTY TAX	47,296.06	476,412.81	617,019.00	140,606.19	77.2
	TOTAL FUND REVENUE	47,296.06	476,412.81	617,019.00	140,606.19	77.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 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	.00	2,750.00	3,000.00	250.00	91.7
TOTAL MATERIAL AND SERVICES	.00	2,750.00	3,000.00	250.00	91.7
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	.00	123,384.38	617,019.00	493,634.62	20.0
TOTAL FUND EXPENDITURES	.00	123,384.38	617,019.00	493,634.62	20.0
NET REVENUE OVER EXPENDITURES	47,296.06	353,028.43	.00	(353,028.43)	.0

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2026

IN-LIEU HOUSING FUND

ASSETS

52-1000-0000	CASH - COMBINED	421,650.00	
52-1515-0000	INVESTMENTS--IN-LIEU HOUS#3044	502,648.13	
	TOTAL ASSETS		924,298.13

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
52-2710-0000	FUND BALANCE	485,868.45	
	REVENUE OVER EXPENDITURES - YTD	438,429.68	
	BALANCE - CURRENT DATE	924,298.13	
	TOTAL FUND EQUITY		924,298.13
	TOTAL LIABILITIES AND EQUITY		924,298.13

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

IN-LIEU HOUSING FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>MISCELLANEOUS REVENUE</u>					
52-3700-1000	INTEREST EARNINGS	1,610.21	16,779.68	.00	(16,779.68)	.0
52-3700-7500	IN-LIEU-AFFORDABLE HOUSING FEE	.00	421,650.00	800,000.00	378,350.00	52.7
	TOTAL MISCELLANEOUS REVENUE	<u>1,610.21</u>	<u>438,429.68</u>	<u>800,000.00</u>	<u>361,570.32</u>	<u>54.8</u>
	<u>FUND BALANCE</u>					
52-3800-9000	FUND BALANCE	.00	.00	1,200,000.00	1,200,000.00	.0
	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>1,610.21</u>	<u>438,429.68</u>	<u>2,000,000.00</u>	<u>1,561,570.32</u>	<u>21.9</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 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	1,610.21	438,429.68	.00	(438,429.68)	.0

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2026

COMMUNITY HOUSING

ASSETS

54-1000-0000	CASH - COMBINED	980,551.08	
	TOTAL ASSETS		980,551.08

LIABILITIES AND EQUITY

LIABILITIES

54-2030-0000	ACCOUNTS PAYABLE	(132.15)	
54-2300-0000	DEPOSITS-SEC DEP LTL	575.00	
54-2300-0001	DEPOSITS-SEC DEP BIRD DR	(4,350.00)	
54-2300-0002	DEPOSITS-SEC DEP EVERGREEN	1,500.00	
	TOTAL LIABILITIES	(2,407.15)	

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
54-2710-0000	FUND BALANCE	1,046,173.20	
	REVENUE OVER EXPENDITURES - YTD	(63,214.97)	
	BALANCE - CURRENT DATE	982,958.23	
	TOTAL FUND EQUITY		982,958.23
	TOTAL LIABILITIES AND EQUITY		980,551.08

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COMMUNITY HOUSING REVENUE</u>					
54-3700-2000 LIFT TOWER LODGE RENTS	5,787.00	57,187.00	70,000.00	12,813.00	81.7
54-3700-2010 291 N 2ND AVE RENTS	846.00	846.00	.00	(846.00)	.0
54-3700-2012 EVERGREEN RENTS	7,383.00	68,935.00	.00	(68,935.00)	.0
54-3700-3600 REFUNDS & REIMBURSEMENTS(BCH	1,463.01	1,463.01	.00	(1,463.01)	.0
54-3700-3610 REFUNDS & REIM BLAINE COUNTY	.00	.00	154,500.00	154,500.00	.0
54-3700-3620 MISCELLANEOUS REVENUE	.00	611.25	.00	(611.25)	.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%	80,966.92	1,133,731.54	1,421,000.00	287,268.46	79.8
TOTAL COMMUNITY HOUSING REVEN	96,445.93	1,662,773.80	2,276,017.00	613,243.20	73.1
TOTAL FUND REVENUE	96,445.93	1,662,773.80	2,276,017.00	613,243.20	73.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
COMMUNITY HOUSING EXPENSE					
PERSONAL SERVICES:					
54-4410-1000 SALARIES	54,968.03	344,188.73	440,057.00	95,868.27	78.2
54-4410-1500 PART-TIME SALARIES	.00	668.48	.00	(668.48)	.0
54-4410-2100 FICA TAXES-CITY	4,170.29	25,757.89	33,664.00	7,906.11	76.5
54-4410-2200 STATE RETIREMENT-CITY	2,677.35	37,348.13	52,631.00	15,282.87	71.0
54-4410-2400 WORKMEN'S COMPENSATION-CITY	50.08	324.75	1,248.00	923.25	26.0
54-4410-2500 HEALTH INSURANCE-CITY	7,367.78	94,652.26	124,099.00	29,446.74	76.3
54-4410-2505 HEALTH REIMBURSEMENT ACCT(HRA	354.45	9,134.75	7,000.00	(2,134.75)	130.5
54-4410-2510 DENTAL INSURANCE-CITY	210.50	2,573.91	3,540.00	966.09	72.7
54-4410-2515 VISION REIMBURSEMENT ACCT(HRA)	92.00	1,181.30	1,632.00	450.70	72.4
54-4410-2600 LONG TERM DISABILITY	177.07	1,860.67	2,640.00	779.33	70.5
TOTAL PERSONAL SERVICES	70,067.55	517,690.87	666,511.00	148,820.13	77.7
MATERIALS AND SERVICES:					
54-4410-3100 GENERAL OFFICE	998.82	7,642.62	11,489.00	3,846.38	66.5
54-4410-4200 PROFESSIONAL SERVICES	12,285.00	86,712.49	100,000.00	13,287.51	86.7
54-4410-4210 LEASE TO LOCALS INCENTIVES	5,700.00	18,900.00	.00	(18,900.00)	.0
54-4410-4225 DEED RESTRICTIONS	3,000.00	449,149.34	608,100.00	158,950.66	73.9
54-4410-4250 LIFT TOWER LODGE PROFF SVCS	280.00	11,515.93	40,000.00	28,484.07	28.8
54-4410-4260 EVERGREEN PROF SVCS	9,916.67	89,106.44	.00	(89,106.44)	.0
54-4410-4270 291 N 2ND PROF SVCS	11,185.75	15,925.75	.00	(15,925.75)	.0
54-4410-5110 COMPUTER NETWORK	.00	.00	4,000.00	4,000.00	.0
54-4410-5200 LIFT TOWER LODGE UTILITIES	990.72	16,601.50	25,000.00	8,398.50	66.4
54-4410-5210 291 N 2ND AVE UTILITIES	234.82	5,211.56	.00	(5,211.56)	.0
54-4410-5215 EVERGREEN UTILITIES	480.02	11,003.22	.00	(11,003.22)	.0
54-4410-5900 LIFT TOWER LDG REPAIR & MAINT	2,666.49	27,612.88	100,000.00	72,387.12	27.6
54-4410-5910 291 REPAIR & MAINTENANCE	.00	1,604.50	.00	(1,604.50)	.0
54-4410-5915 EVERGREEN REPAIR & MAINTENANC	191.50	21,411.67	.00	(21,411.67)	.0
TOTAL MATERIAL AND SERVICES	47,929.79	762,397.90	888,589.00	126,191.10	85.8
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	117,997.34	1,725,988.77	2,336,017.00	610,028.23	73.9
TOTAL FUND EXPENDITURES	117,997.34	1,725,988.77	2,336,017.00	610,028.23	73.9
NET REVENUE OVER EXPENDITURES	(21,551.41)	(63,214.97)	(60,000.00)	3,214.97	(105.4)

CITY OF KETCHUM

BALANCE SHEET

JUNE 30, 2026

WATER FUND

ASSETS

63-1000-0000	CASH - COMBINED	1,784,569.52	
63-1150-0000	ACCTS RCVBL--WATER	45,549.36	
63-1510-0000	INVESTMENTS-WATER FUND #976	3,715,430.13	
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			11,856,828.42

LIABILITIES AND EQUITYLIABILITIES

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	175,764.69	
BALANCE - CURRENT DATE		8,921,878.29	
TOTAL FUND EQUITY			8,921,878.29
TOTAL LIABILITIES AND EQUITY			11,856,828.42

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

WATER FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>WATER REVENUE</u>					
63-3400-6100	WATER CHARGES	326,703.30	1,828,405.85	3,298,000.00	1,469,594.15	55.4
63-3400-6600	WA CONNECT FEE/FIRELINE/METER	3,600.00	5,400.00	10,000.00	4,600.00	54.0
	TOTAL WATER REVENUE	330,303.30	1,833,805.85	3,308,000.00	1,474,194.15	55.4
	<u>MISCELLANEOUS REVENUE</u>					
63-3700-1000	INTEREST EARNINGS	11,902.21	108,212.61	100,000.00	(8,212.61)	108.2
63-3700-3600	REFUNDS & REIMBURSEMENTS	.00	13,288.99	.00	(13,288.99)	.0
63-3700-7000	MISCELLANEOUS REVENUE	.00	1,623.84	2,500.00	876.16	65.0
	TOTAL MISCELLANEOUS REVENUE	11,902.21	123,125.44	102,500.00	(20,625.44)	120.1
	TOTAL FUND REVENUE	342,205.51	1,956,931.29	3,410,500.00	1,453,568.71	57.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>						
PERSONAL SERVICES:						
63-4340-1000	SALARIES-WATER	31,228.11	292,956.00	326,609.00	33,653.00	89.7
63-4340-1800	SHIFT COVERAGE ON CALL	1,913.96	17,908.04	22,000.00	4,091.96	81.4
63-4340-1900	OVERTIME	3,838.24	12,227.44	20,000.00	7,772.56	61.1
63-4340-2100	FICA TAXES-CITY	2,795.07	24,430.13	28,199.00	3,768.87	86.6
63-4340-2200	STATE RETIREMENT-CITY	4,422.84	38,641.85	44,086.00	5,444.15	87.7
63-4340-2400	WORKMEN'S COMPENSATION-CITY	601.14	5,404.06	5,863.00	458.94	92.2
63-4340-2500	HEALTH INSURANCE-CITY	9,521.94	85,301.75	93,833.00	8,531.25	90.9
63-4340-2505	HEALTH REIMBURSEMENT ACCT(HRA	483.38	11,963.12	6,000.00	(5,963.12)	199.4
63-4340-2510	DENTAL INSURANCE-CITY	284.50	2,547.47	2,910.00	362.53	87.5
63-4340-2515	VISION	122.00	1,093.03	1,272.00	178.97	85.9
63-4340-2600	LONG TERM DISABILITY	187.13	1,684.17	1,937.00	252.83	87.0
TOTAL PERSONAL SERVICES		55,398.31	494,157.06	552,709.00	58,551.94	89.4
MATERIALS AND SERVICES:						
63-4340-3100	OFFICE SUPPLIES & POSTAGE	.00	22.75	1,000.00	977.25	2.3
63-4340-3120	DATA PROCESSING	1,227.19	4,968.20	7,500.00	2,531.80	66.2
63-4340-3200	OPERATING SUPPLIES	3,106.87	16,679.72	20,000.00	3,320.28	83.4
63-4340-3250	LABORATORY/ANALYSIS	133.00	1,287.00	3,000.00	1,713.00	42.9
63-4340-3400	MINOR EQUIPMENT	.00	2,697.05	3,000.00	302.95	89.9
63-4340-3500	MOTOR FUELS & LUBRICANTS	2,304.00	7,448.87	10,000.00	2,551.13	74.5
63-4340-3600	COMPUTER SOFTWARE	.00	1,184.00	10,000.00	8,816.00	11.8
63-4340-3800	CHEMICALS	1,956.95	6,031.85	10,000.00	3,968.15	60.3
63-4340-4200	PROFESSIONAL SERVICES	192.83	34,891.54	150,000.00	115,108.46	23.3
63-4340-4300	STATE & WA DISTRICT FEES	.00	69,514.12	65,000.00	(4,514.12)	106.9
63-4340-4600	INSURANCE	.00	12,369.78	16,000.00	3,630.22	77.3
63-4340-4800	DUES, SUBSCRIPTIONS, & MEMBERS	.00	252.00	1,000.00	748.00	25.2
63-4340-4900	PERSONNEL TRAINING/TRAVEL/MTG	.00	1,172.00	5,000.00	3,828.00	23.4
63-4340-5100	TELEPHONE & COMMUNICATIONS	117.39	5,110.66	12,000.00	6,889.34	42.6
63-4340-5200	UTILITIES	9,759.69	62,017.21	120,000.00	57,982.79	51.7
63-4340-5500	RIGHT-OF-WAY FEE (STREET DEPT)	12,500.00	112,500.00	150,000.00	37,500.00	75.0
63-4340-6000	REPAIR & MAINT-AUTO EQUIP	.00	7,570.76	6,000.00	(1,570.76)	126.2
63-4340-6100	REPAIR & MAINT-MACH & EQUIP	7,692.60	59,006.82	60,000.00	993.18	98.3
63-4340-6910	OTHER PURCHASED SERVICES	.00	407.53	10,000.00	9,592.47	4.1
TOTAL MATERIAL AND SERVICES		38,990.52	405,131.86	659,500.00	254,368.14	61.4
CAPITAL OUTLAY:						
63-4340-7900	DEPRECIATION EXPENSE	.00	.00	275,000.00	275,000.00	.0
TOTAL CAPITAL OUTLAY		.00	.00	275,000.00	275,000.00	.0
OTHER EXPENDITURES:						
63-4340-8801	REIMBURSE CITY GENERAL FUND	33,636.17	302,725.53	403,634.00	100,908.47	75.0
63-4340-8864	TRANSFER TO WA CAPITAL IMP FND	.00	525,000.00	700,000.00	175,000.00	75.0
63-4340-9930	WATER FUND OP. CONTINGENCY	.00	.00	200,000.00	200,000.00	.0
TOTAL OTHER EXPENDITURES		33,636.17	827,725.53	1,303,634.00	475,908.47	63.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER EXPENDITURES	128,025.00	1,727,014.45	2,790,843.00	1,063,828.55	61.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEBT SERVICE EXPENDITRE</u>					
MATERIALS AND SERVICES:					
63-4800-4200 PROF.SERVICES-PAYING AGENT	450.00	450.00	500.00	50.00	90.0
TOTAL MATERIAL AND SERVICES	450.00	450.00	500.00	50.00	90.0
OTHER EXPENDITURES:					
63-4800-8300 DEBT SRVC ACCT PRINCIPAL-2015B	.00	.00	86,125.00	86,125.00	.0
63-4800-8400 DEBT SRVC ACCT INTEREST-2015B	.00	50,752.85	51,125.00	372.15	99.3
63-4800-8600 DEBT SRVC ACCT PRINCIPAL-2016	.00	.00	168,950.00	168,950.00	.0
63-4800-8700 DEBT SRVC ACCT INTEREST-2016	.00	2,949.30	2,950.00	.70	100.0
TOTAL OTHER EXPENDITURES	.00	53,702.15	309,150.00	255,447.85	17.4
TOTAL WATER DEBT SERVICE EXPEN	450.00	54,152.15	309,650.00	255,497.85	17.5
TOTAL FUND EXPENDITURES	128,475.00	1,781,166.60	3,100,493.00	1,319,326.40	57.5
NET REVENUE OVER EXPENDITURES	213,730.51	175,764.69	310,007.00	134,242.31	56.7

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2026

WATER CAPITAL IMPROVEMENT FUND

ASSETS

64-1000-0000	CASH - COMBINED	(	492,334.30)	
64-1510-0000	INVESTMENTS--WATER CIP #2138		744,362.40	
				<u>252,028.10</u>
	TOTAL ASSETS			<u>252,028.10</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
64-2710-0000	FUND BALANCE		281,671.79	
	REVENUE OVER EXPENDITURES - YTD	(	29,643.69)	
				<u>252,028.10</u>
	BALANCE - CURRENT DATE			<u>252,028.10</u>
	TOTAL FUND EQUITY			<u>252,028.10</u>
	TOTAL LIABILITIES AND EQUITY			<u>252,028.10</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 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	15,048.00	43,782.00	100,000.00	56,218.00	43.8
	TOTAL WATER CIP REVENUE	15,048.00	43,782.00	100,000.00	56,218.00	43.8
	<u>MISCELLANEOUS REVENUE</u>					
64-3700-1000	INTEREST EARNINGS	2,384.53	21,679.69	30,000.00	8,320.31	72.3
64-3700-8763	TRANSFER FROM WATER FUND	.00	525,000.00	700,000.00	175,000.00	75.0
	TOTAL MISCELLANEOUS REVENUE	2,384.53	546,679.69	730,000.00	183,320.31	74.9
	TOTAL FUND REVENUE	17,432.53	590,461.69	830,000.00	239,538.31	71.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

WATER CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
64-4340-7650 WATER METERS	9,813.60	166,576.43	200,000.00	33,423.57	83.3
64-4340-7804 REINHEIMER WEST MAILINE EXT	.00	3,358.75	.00	(3,358.75)	.0
64-4340-7809 S. KETCHUM WATER LINE PROJ. A	.00	227,717.50	298,791.00	71,073.50	76.2
64-4340-7810 S. KETCHUM WATER LINE PROJ. B	.00	26,245.45	44,181.00	17,935.55	59.4
64-4340-7811 TRAIL CREEK HWY 75 MAINLINE	.00	149,816.30	150,000.00	183.70	99.9
64-4340-7812 OPS BUILDING ADDITION DESIGN	.00	.00	100,000.00	100,000.00	.0
64-4340-7813 NORTHWOOD WELL ROOF ADDITION	.00	46,390.95	50,000.00	3,609.05	92.8
TOTAL CAPITAL OUTLAY	9,813.60	620,105.38	842,972.00	222,866.62	73.6
TOTAL WATER CIP EXPENDITURES	9,813.60	620,105.38	842,972.00	222,866.62	73.6
TOTAL FUND EXPENDITURES	9,813.60	620,105.38	842,972.00	222,866.62	73.6
NET REVENUE OVER EXPENDITURES	7,618.93	(29,643.69)	(12,972.00)	16,671.69	(228.5)

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2026

WASTEWATER FUND

ASSETS

65-1000-0000	CASH - COMBINED	1,003,754.59	
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	2,540,821.74	
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			16,611,570.02

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	526,060.39	
BALANCE - CURRENT DATE		9,593,464.74	
TOTAL FUND EQUITY			9,593,464.74
TOTAL LIABILITIES AND EQUITY			16,611,570.02

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WASTEWATER REVENUE</u>					
65-3400-7100	WASTEWATER CHARGES	261,721.65	2,297,737.06	2,960,000.00	662,262.94	77.6
65-3400-7300	WASTEWATER INSPECTION FEES	120.00	280.00	.00	(280.00)	.0
65-3400-7800	SUN VALLEY WA & SW DISTRICT CH	48,621.18	543,071.49	1,200,793.00	657,721.51	45.2
	<u>TOTAL WASTEWATER REVENUE</u>	<u>310,462.83</u>	<u>2,841,088.55</u>	<u>4,160,793.00</u>	<u>1,319,704.45</u>	<u>68.3</u>
	<u>MISCELLANEOUS REVENUE</u>					
65-3700-1000	INTEREST EARNINGS	8,139.41	74,001.93	60,000.00	(14,001.93)	123.3
65-3700-3600	REFUNDS & REIMBURSEMENTS	3,403.00	4,423.66	.00	(4,423.66)	.0
65-3700-7000	MISCELLANEOUS REVENUE	.00	2,963.83	.00	(2,963.83)	.0
	<u>TOTAL MISCELLANEOUS REVENUE</u>	<u>11,542.41</u>	<u>81,389.42</u>	<u>60,000.00</u>	<u>(21,389.42)</u>	<u>135.7</u>
	<u>TOTAL FUND REVENUE</u>	<u>322,005.24</u>	<u>2,922,477.97</u>	<u>4,220,793.00</u>	<u>1,298,315.03</u>	<u>69.2</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
WASTEWATER EXPENDITURES					
PERSONAL SERVICES:					
65-4350-1000 SALARIES-WASTEWATER	42,799.76	396,252.89	530,195.00	133,942.11	74.7
65-4350-1800 SHIFT COVERAGE ON CALL	1,650.88	14,249.82	20,000.00	5,750.18	71.3
65-4350-1900 OVERTIME	2,132.95	12,729.64	15,000.00	2,270.36	84.9
65-4350-2100 FICA TAXES-CITY	3,773.34	31,993.47	43,237.00	11,243.53	74.0
65-4350-2200 STATE RETIREMENT-CITY	5,571.40	50,618.55	67,597.00	16,978.45	74.9
65-4350-2400 WORKMEN'S COMPENSATION-CITY	709.98	6,041.92	7,815.00	1,773.08	77.3
65-4350-2500 HEALTH INSURANCE-CITY	17,948.56	156,437.06	203,403.00	46,965.94	76.9
65-4350-2505 HEALTH REIMBURSEMENT ACCT(HRA	1,064.57	17,463.94	13,000.00	(4,463.94)	134.3
65-4350-2510 DENTAL INSURANCE-CITY	494.00	4,249.66	5,652.00	1,402.34	75.2
65-4350-2515 VISION	226.00	1,958.72	2,712.00	753.28	72.2
65-4350-2600 LONG TERM DISABILITY	256.82	2,249.77	3,338.00	1,088.23	67.4
65-4350-2700 VACATION/SICK ACCRUAL PAYOUT	3,788.12	3,788.12	.00	(3,788.12)	.0
TOTAL PERSONAL SERVICES	80,416.38	698,033.56	911,949.00	213,915.44	76.5
MATERIALS AND SERVICES:					
65-4350-3100 OFFICE SUPPLIES & POSTAGE	.00	10.80	500.00	489.20	2.2
65-4350-3120 DATA PROCESSING	1,227.20	4,968.23	8,000.00	3,031.77	62.1
65-4350-3200 OPERATING SUPPLIES	551.08	6,622.27	14,000.00	7,377.73	47.3
65-4350-3400 MINOR EQUIPMENT	329.00	1,473.73	2,000.00	526.27	73.7
65-4350-3500 MOTOR FUELS & LUBRICANTS	4,605.14	9,425.98	20,000.00	10,574.02	47.1
65-4350-3600 COMPUTER SOFTWARE	.00	4,995.47	5,000.00	4.53	99.9
65-4350-3800 CHEMICALS	15,915.98	65,739.63	105,000.00	39,260.37	62.6
65-4350-4200 PROFESSIONAL SERVICES	1,657.60	37,751.36	205,000.00	167,248.64	18.4
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	37.90	2,782.25	3,000.00	217.75	92.7
65-4350-5100 TELEPHONE & COMMUNICATIONS	.00	4,295.31	7,000.00	2,704.69	61.4
65-4350-5200 UTILITIES	14,590.55	108,422.46	175,000.00	66,577.54	62.0
65-4350-5500 RIGHT-OF-WAY FEE (STREET DEPT)	12,333.00	110,997.00	148,000.00	37,003.00	75.0
65-4350-6000 REPAIR & MAINT-AUTO EQUIP	476.40	10,791.97	12,000.00	1,208.03	89.9
65-4350-6100 REPAIR & MAINT-MACH & EQUIP	2,076.96	48,259.28	100,000.00	51,740.72	48.3
65-4350-6900 COLLECTION SYSTEM SERVICES/CH	1,888.42	23,598.09	65,000.00	41,401.91	36.3
TOTAL MATERIAL AND SERVICES	55,689.23	529,095.77	963,300.00	434,204.23	54.9
CAPITAL OUTLAY:					
65-4350-7900 DEPRECIATION EXPENSE	.00	.00	375,000.00	375,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	375,000.00	375,000.00	.0
OTHER EXPENDITURES:					
65-4350-8801 REIMBURSE CITY GENERAL FUND	72,016.25	648,146.25	864,195.00	216,048.75	75.0
65-4350-8867 TRANSFER TO WW CAP IMP FUND	.00	375,000.00	500,000.00	125,000.00	75.0
65-4350-9930 WASTEWATER FUND OP.CONTINGEN	.00	.00	50,000.00	50,000.00	.0
TOTAL OTHER EXPENDITURES	72,016.25	1,023,146.25	1,414,195.00	391,048.75	72.4
TOTAL WASTEWATER EXPENDITURE	208,121.86	2,250,275.58	3,664,444.00	1,414,168.42	61.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER DEBT SERVICE EXP</u>					
MATERIALS AND SERVICES:					
65-4800-4200 PROF.SERVICES-PAYING AGENT	.00	1,750.00	1,000.00	(750.00)	175.0
TOTAL MATERIAL AND SERVICES	.00	1,750.00	1,000.00	(750.00)	175.0
OTHER EXPENDITURES:					
65-4800-8500 DEBT SRVC ACCT PRNCPL-S2023	.00	.00	210,000.00	210,000.00	.0
65-4800-8600 DEBT SRVC ACCT INTEREST-S2023	.00	144,392.00	290,400.00	146,008.00	49.7
TOTAL OTHER EXPENDITURES	.00	144,392.00	500,400.00	356,008.00	28.9
TOTAL WASTEWATER DEBT SERVICE	.00	146,142.00	501,400.00	355,258.00	29.2
TOTAL FUND EXPENDITURES	208,121.86	2,396,417.58	4,165,844.00	1,769,426.42	57.5
NET REVENUE OVER EXPENDITURES	113,883.38	526,060.39	54,949.00	(471,111.39)	957.4

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2026

WASTEWATER CAPITAL IMPROVE FND

ASSETS

67-1000-0000	CASH - COMBINED	(	1,469,529.17)	
67-1510-0000	INVESTMENTS--WW CIP #884		7,396,854.74	
	TOTAL ASSETS			5,927,325.57

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
67-2710-0000	FUND BALANCE		6,190,735.43	
	REVENUE OVER EXPENDITURES - YTD	(	263,409.86)	
	BALANCE - CURRENT DATE		5,927,325.57	
	TOTAL FUND EQUITY			5,927,325.57
	TOTAL LIABILITIES AND EQUITY			5,927,325.57

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

WASTEWATER CAPITAL IMPROVE FND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WASTEWATER CAPITAL REVENUE</u>					
67-3400-7300	WASTEWATER CONNECTION FEES	11,472.00	29,516.25	75,000.00	45,483.75	39.4
67-3400-7800	SUN VALLEY WA & SW DISTRICT CH	194,469.93	1,389,267.58	3,645,410.00	2,256,142.42	38.1
	<u>TOTAL WASTEWATER CAPITAL REVE</u>	<u>205,941.93</u>	<u>1,418,783.83</u>	<u>3,720,410.00</u>	<u>2,301,626.17</u>	<u>38.1</u>
	<u>MISCELLANEOUS REVENUE</u>					
67-3700-1000	INTEREST EARNINGS	23,695.49	215,434.84	100,000.00	(115,434.84)	215.4
67-3700-8765	TRANSFER FROM WASTEWATER FUN	.00	375,000.00	500,000.00	125,000.00	75.0
	<u>TOTAL MISCELLANEOUS REVENUE</u>	<u>23,695.49</u>	<u>590,434.84</u>	<u>600,000.00</u>	<u>9,565.16</u>	<u>98.4</u>
	<u>TOTAL FUND REVENUE</u>	<u>229,637.42</u>	<u>2,009,218.67</u>	<u>4,320,410.00</u>	<u>2,311,191.33</u>	<u>46.5</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 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)	756.00	29,714.29	142,502.00	112,787.71	20.9
67-4350-7814 AERATION BASINS - ANOXIC AND M	.00	51,815.91	.00	(51,815.91)	.0
67-4350-7815 AERATION BASINS BLOWERS & ELEC	1,408.82	285,794.49	525,000.00	239,205.51	54.4
67-4350-7816 UPGRADE FILTER PLC	8,999.99	46,928.03	50,000.00	3,071.97	93.9
67-4350-7818 ROTARY DRUM THICK & DEWATERIN	302,432.97	1,711,389.97	6,152,319.00	4,440,929.03	27.8
67-4350-7819 REPLACE PUMPS	.00	.00	40,000.00	40,000.00	.0
67-4350-7820 VEHICLE REPLACEMENT	.00	56,235.65	70,000.00	13,764.35	80.3
67-4350-7821 AERATION BASIN UPGRADE	12,220.60	17,728.51	160,000.00	142,271.49	11.1
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
67-4350-7900 MAJOR EQUIPMENT	.00	5,000.00	.00	(5,000.00)	.0
TOTAL CAPITAL OUTLAY	325,818.38	2,272,628.53	7,433,321.00	5,160,692.47	30.6
TOTAL WASTEWATER CIP EXPENDITU	325,818.38	2,272,628.53	7,433,321.00	5,160,692.47	30.6
TOTAL FUND EXPENDITURES	325,818.38	2,272,628.53	7,433,321.00	5,160,692.47	30.6
NET REVENUE OVER EXPENDITURES	(96,180.96)	(263,409.86)	(3,112,911.00)	(2,849,501.14)	(8.5)

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2026

POLICE TRUST FUND

ASSETS

90-1000-0000	CASH - COMBINED	197,220.77	
90-1510-0000	INVESTMENTS-POLICE TR-JUS#1755	(23.67)	
90-1512-0000	INVESTMENTS-POLICE TR-TRS#2196	(1.21)	
		<u> </u>	
	TOTAL ASSETS		<u>197,195.89</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
90-2710-0000	FUND BALANCE	8,959.18	
	REVENUE OVER EXPENDITURES - YTD	<u>188,236.71</u>	
	BALANCE - CURRENT DATE	<u>197,195.89</u>	
	TOTAL FUND EQUITY		<u>197,195.89</u>
	TOTAL LIABILITIES AND EQUITY		<u>197,195.89</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

POLICE TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
90-3700-1000	INTEREST EARNINGS	.00	177.32	.00	(177.32)	.0
90-3700-3600	REFUNDS & REIMBURSEMENTS	.00	223,093.39	.00	(223,093.39)	.0
	TOTAL MISCELLANEOUS REVENUE	.00	223,270.71	.00	(223,270.71)	.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	.00	223,270.71	7,500.00	(215,770.71)	2976.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

POLICE TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>POLICE TRUST EXPENDITURES</u>					
	MATERIALS AND SERVICES:					
90-4900-4200	PROFESSIONAL SERVICES	10,034.00	10,034.00	.00	(10,034.00)	.0
90-4900-6910	OTHER PURCHASED SERVICES	25,000.00	25,000.00	7,500.00	(17,500.00)	333.3
	<u>TOTAL MATERIAL AND SERVICES</u>	<u>35,034.00</u>	<u>35,034.00</u>	<u>7,500.00</u>	<u>(27,534.00)</u>	<u>467.1</u>
	<u>TOTAL POLICE TRUST EXPENDITURE</u>	<u>35,034.00</u>	<u>35,034.00</u>	<u>7,500.00</u>	<u>(27,534.00)</u>	<u>467.1</u>
	<u>TOTAL FUND EXPENDITURES</u>	<u>35,034.00</u>	<u>35,034.00</u>	<u>7,500.00</u>	<u>(27,534.00)</u>	<u>467.1</u>
	<u>NET REVENUE OVER EXPENDITURES</u>	<u>(35,034.00)</u>	<u>188,236.71</u>	<u>.00</u>	<u>(188,236.71)</u>	<u>.0</u>

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2026

PARKS/REC DEV TRUST FUND

ASSETS

93-1000-0000	CASH - COMBINED	(	69,137.61)	
93-1510-0000	INVESTMENTS--PARK DEV TR #3280		147,711.35	
93-1512-0000	INVESTMENTS--WSP RESTOR #3766		471,680.49	
93-1515-0000	WSRESTORE US BANK#2333		182,966.31	
TOTAL ASSETS				733,220.54

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		5,891.73	
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			(	52,211.79)
BALANCE - CURRENT DATE				733,220.54
TOTAL FUND EQUITY				733,220.54
TOTAL LIABILITIES AND EQUITY				733,220.54

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
93-3700-1000 INTEREST EARNINGS	1,997.65	18,830.03	40,000.00	21,169.97	47.1
93-3700-4200 US TENNIS ASSOCIATION GRANT	.00	10,000.00	.00	(10,000.00)	.0
93-3700-5900 WARM SPRINGS PRESERVE	.00	2,171,231.02	3,997,560.00	1,826,328.98	54.3
93-3700-5910 WARM SPRINGS PRES-RESTORATIO	1,190.96	101,475.12	.00	(101,475.12)	.0
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	10,000.00	26,700.00	.00	(26,700.00)	.0
93-3700-7300 KETCH'EM ALIVE	1,875.00	3,675.00	.00	(3,675.00)	.0
93-3700-7900 DONATIONS-C. GATES YOUTH GOLF	.00	1,272.23	.00	(1,272.23)	.0
TOTAL MISCELLANEOUS REVENUE	15,063.61	2,375,083.40	4,037,560.00	1,662,476.60	58.8
TOTAL FUND REVENUE	15,063.61	2,375,083.40	4,037,560.00	1,662,476.60	58.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 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	103.47	189.83	219.00	29.17	86.7
93-4900-7900 YOUTH GOLF	.00	.00	21,395.00	21,395.00	.0
93-4900-7950 WARM SPRINGS PRESR-RESTORATI	871,910.31	2,425,110.42	4,617,481.00	2,192,370.58	52.5
TOTAL CAPITAL OUTLAY	872,013.78	2,425,300.25	4,696,225.00	2,270,924.75	51.6
TOTAL PARKS/REC TRUST EXPENDIT	872,013.78	2,427,295.19	4,781,067.00	2,353,771.81	50.8
TOTAL FUND EXPENDITURES	872,013.78	2,427,295.19	4,781,067.00	2,353,771.81	50.8
NET REVENUE OVER EXPENDITURES	(856,950.17)	(52,211.79)	(743,507.00)	(691,295.21)	(7.0)

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2026

DEVELOPMENT TRUST FUND

ASSETS

94-1000-0000	CASH - COMBINED	9,542.03	
94-1500-0000	OFFSITE VENDOR DEPOSITS	(2,500.00)	
94-1501-0000	INVST-ALPENGLOW	(500.00)	
94-1502-0000	INVST-CONST/PHASE DEV ECT	93,316.00	
TOTAL ASSETS			99,858.03

LIABILITIES AND EQUITY

LIABILITIES

94-2060-0000	DEVELOPMENT TRUST FUNDS PAYABL	332,005.28	
TOTAL LIABILITIES			332,005.28

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	(232,147.25)	
	BALANCE - CURRENT DATE	(232,147.25)	
TOTAL FUND EQUITY			(232,147.25)
TOTAL LIABILITIES AND EQUITY			99,858.03

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2026

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
94-3700-1000	INTEREST EARNINGS	6.90	62.75	.00	(62.75)	.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
	TOTAL MISCELLANEOUS REVENUE	6.90	163,590.65	650,000.00	486,409.35	25.2
	TOTAL FUND REVENUE	6.90	163,590.65	650,000.00	486,409.35	25.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 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
94-4900-8113 ACQUIRE REALITY / ELIAS	.00	115,710.00	.00	(115,710.00)	.0
94-4900-8115 JOHN & HEIDI JACOBI	.00	53,700.00	.00	(53,700.00)	.0
94-4900-8119 POSTER CONSTRUCTION	163,527.90	163,527.90	.00	(163,527.90)	.0
TOTAL OTHER EXPENDITURES	163,527.90	395,737.90	.00	(395,737.90)	.0
TOTAL DEVELOPMENT TRUST EXPEN	163,527.90	395,737.90	650,000.00	254,262.10	60.9
TOTAL FUND EXPENDITURES	163,527.90	395,737.90	650,000.00	254,262.10	60.9
NET REVENUE OVER EXPENDITURES	(163,521.00)	(232,147.25)	.00	232,147.25	.0