



City of Ketchum

### CITY COUNCIL MEETING AGENDA MEMO

Meeting Date:  Staff Member/Dept:

Agenda Item:

Recommended Motion:

Motion to approve the monthly 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.”

Sustainability Impact:

No Sustainability impact

Financial Impact:

No Financial Impact

Attachments:

1. Monthly Financial Report
2. FY 2026 Financial Statement YTD May

# MONTHLY FINANCIAL REPORT

May 2026



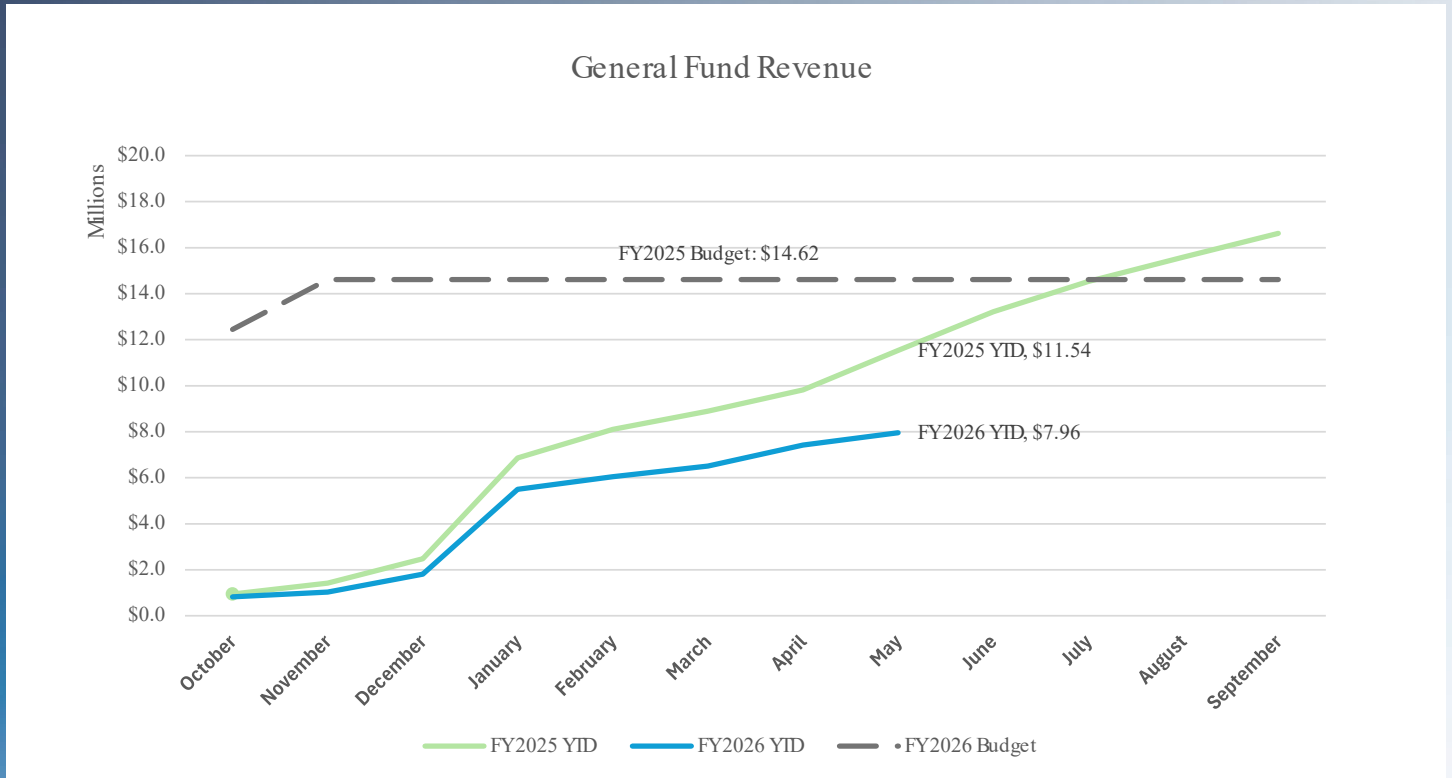
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**Note:** All other fund summaries and balance sheet information are shown in the comprehensive financial statement, which is posted on the city website. Please see the URL below.

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

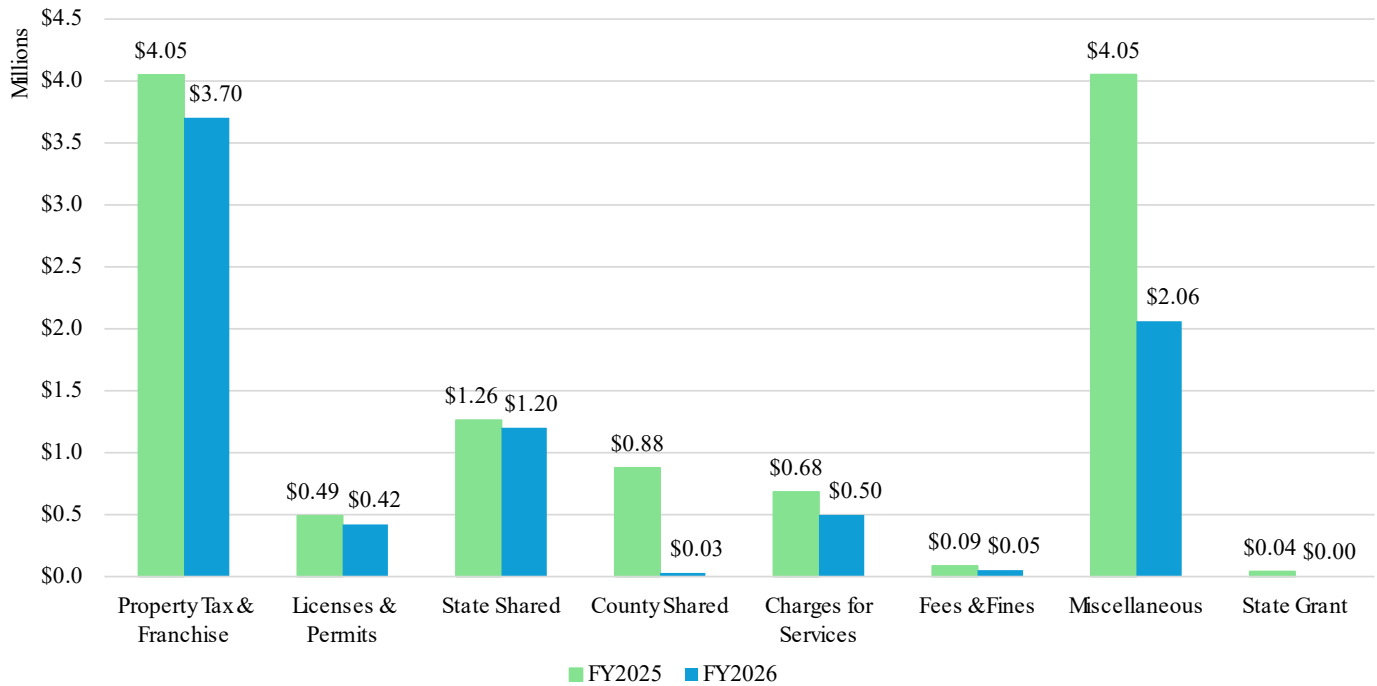
# General Fund



General Fund revenues are down \$3.6M, or 31%, fiscal year to date compared to FY 2025. The primary reasons are outlined on the following page.



General Fund Revenues by Category YTD

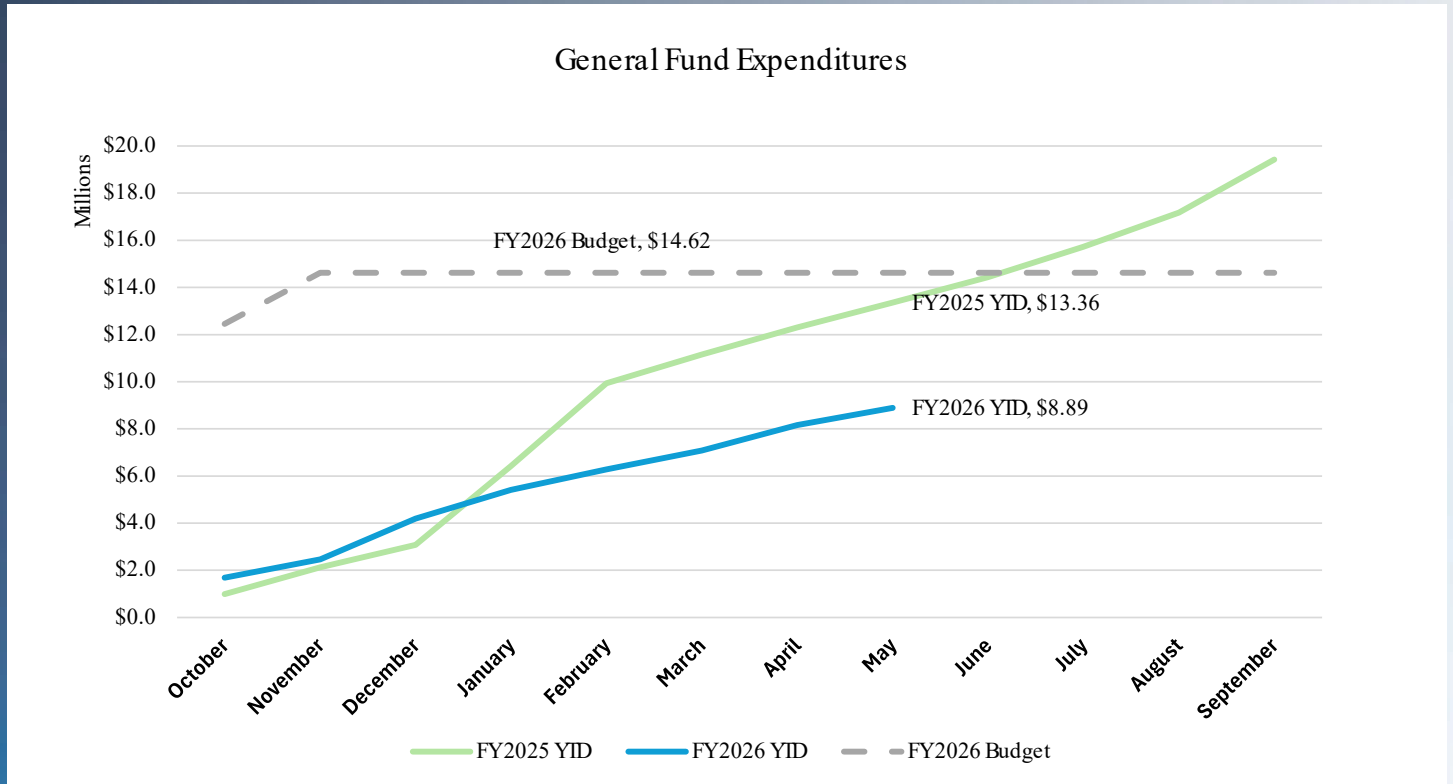


- **Property Tax/Franchise Fees.** The reduction in property tax collections is a result of the fire district creation. The City collects \$750k less than the maximum allowed amount (\$346k).
- **County Shared.** Similarly, there is a loss of EMS revenue as a result of the creation of the Ketchum Fire District (\$848k).
- **Charges for Services.** Charges for services are down \$184k year-over-year primarily due reduced plan check fees .

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

- **Reduced LOT Revenue.** The FY 2026 budget includes a planned annual \$800k reduction in LOT transfer to the General Fund (\$533k 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 close out deployments. Year-to-date there has been no revenue received and \$487k was realized in FY 2025 by May of 2025.

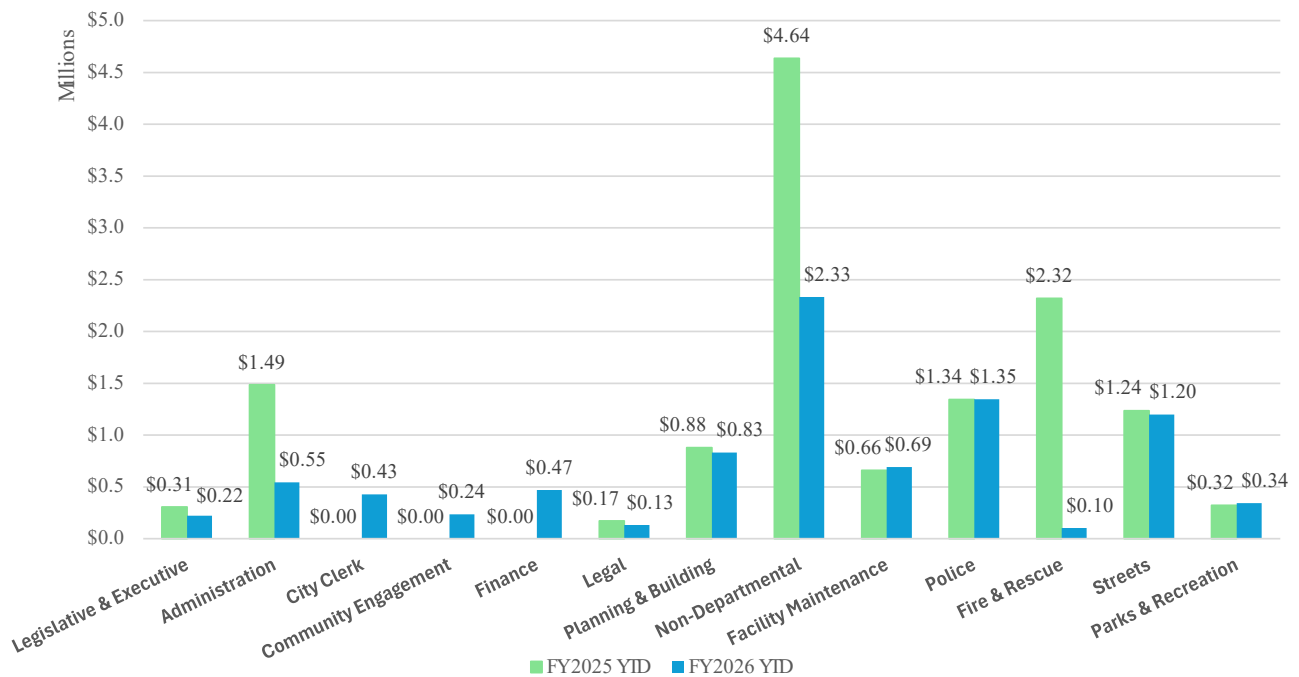
# General Fund Expenditures



General Fund Expenditures are down \$4.5M, or 33.5%, fiscal year to date compared to FY 2025. See the departmental breakdown on the next page.



## General Fund Expenditures by Department



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

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

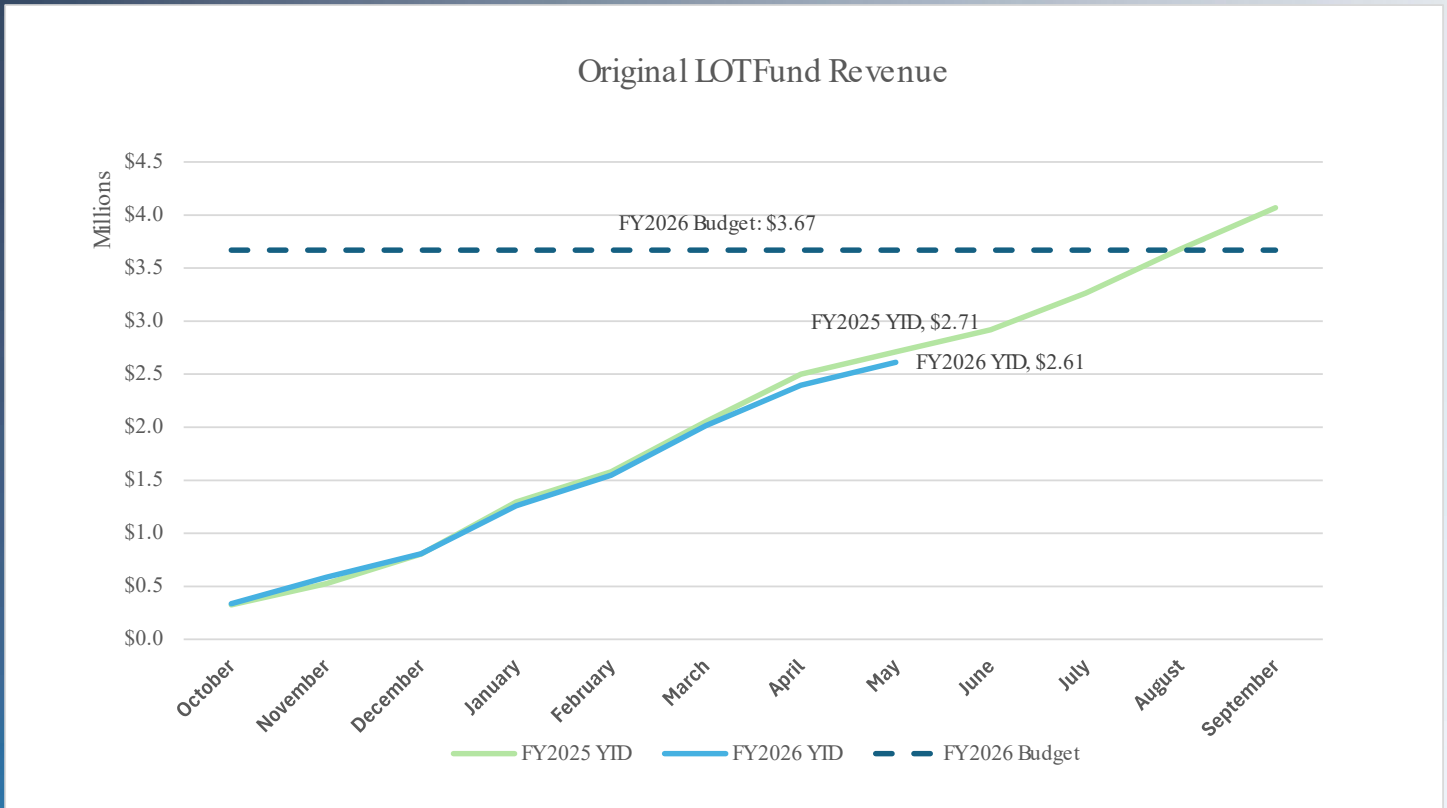
# Capital Improvement Fund

FY2026 FUND STATUS/PROJECTION  
AS OF 05/31/2026

1	FY2026 Beginning Fund Balance	941,431
	FY2026 BUDGET	
	REVENUES	
2	Approved Budget	5,923,105
3	YTD Revenue	3,173,024
	EXPENDITURES	
4	Approved Budget	5,914,430
5	YTD Expenditures	1,970,431
6	Net Position	1,202,593
7	Current Fund Balance	2,144,024
	PROJECTION	
8	Projected FY2026 EOY Fund Balance	950,106



# Original LOT Fund

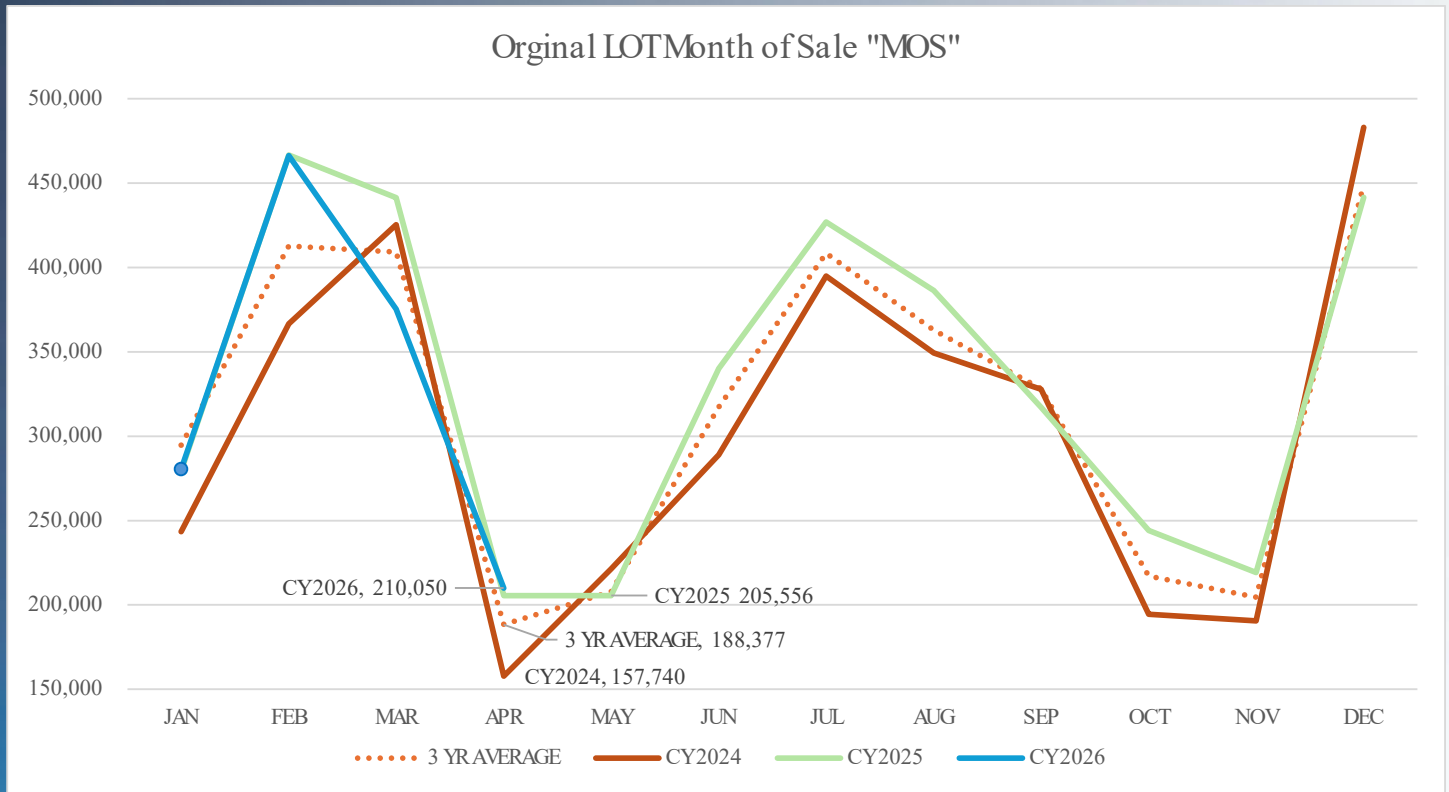


Original LOT revenue is down \$98k, or 3.6%, year-over-year. The "Month of Sale" year-over-year comparison is shown on the next page.

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

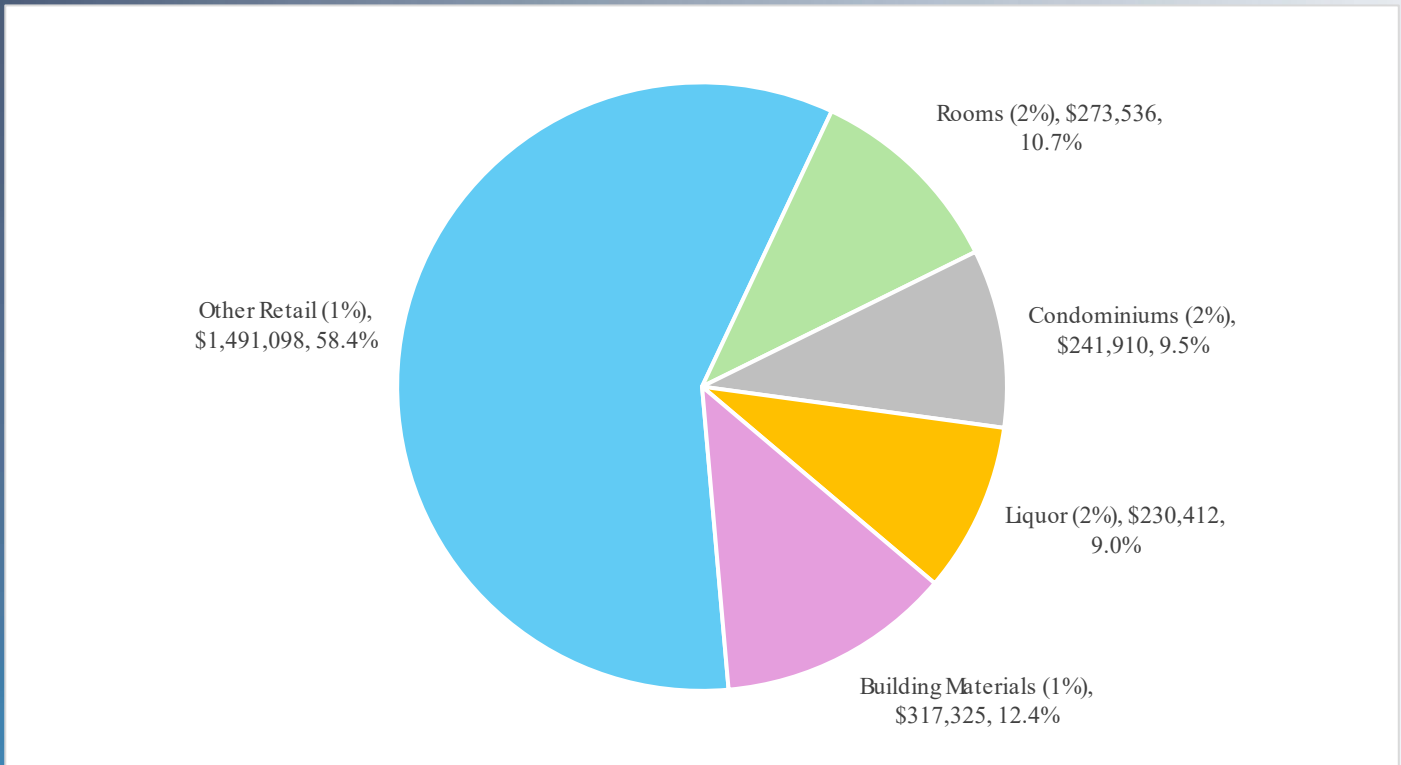


April 2026 month-of-sale (MOS) receipts were up \$4.5k, or 2.2%, compared to April 2025 MOS and 11.5% above the previous three-year average (2023-2025).

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.



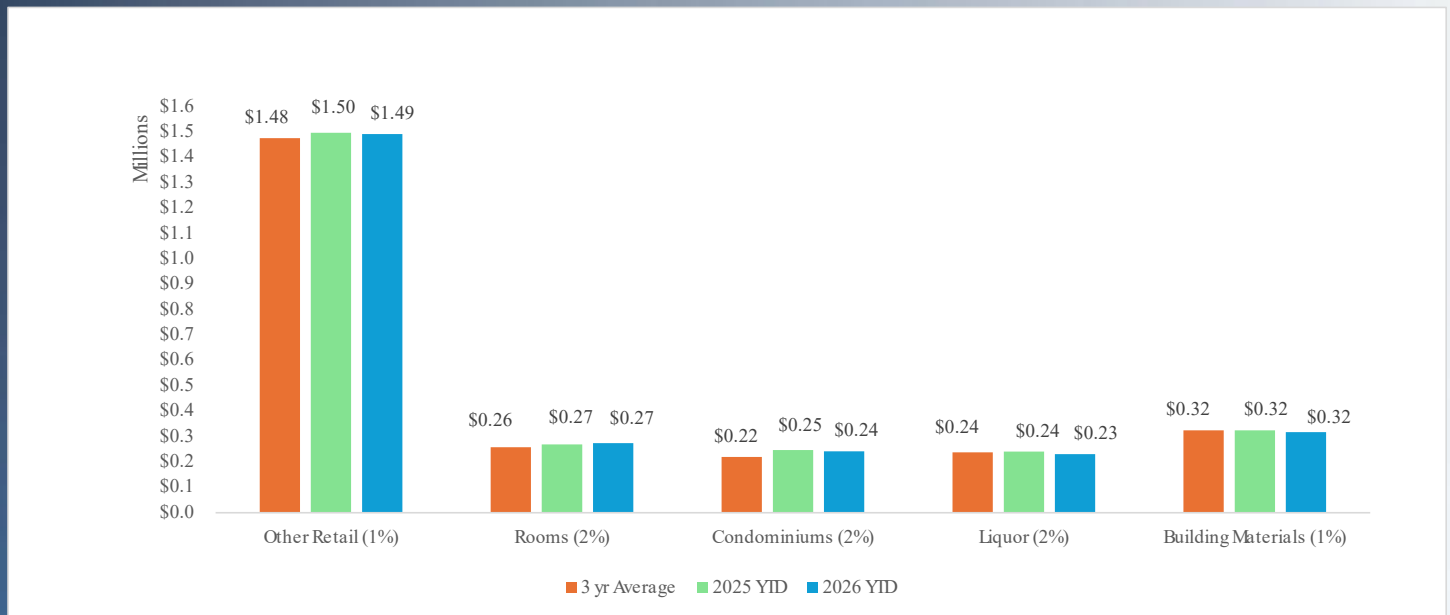
# Original LOT Sector Percentage of Total



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**:

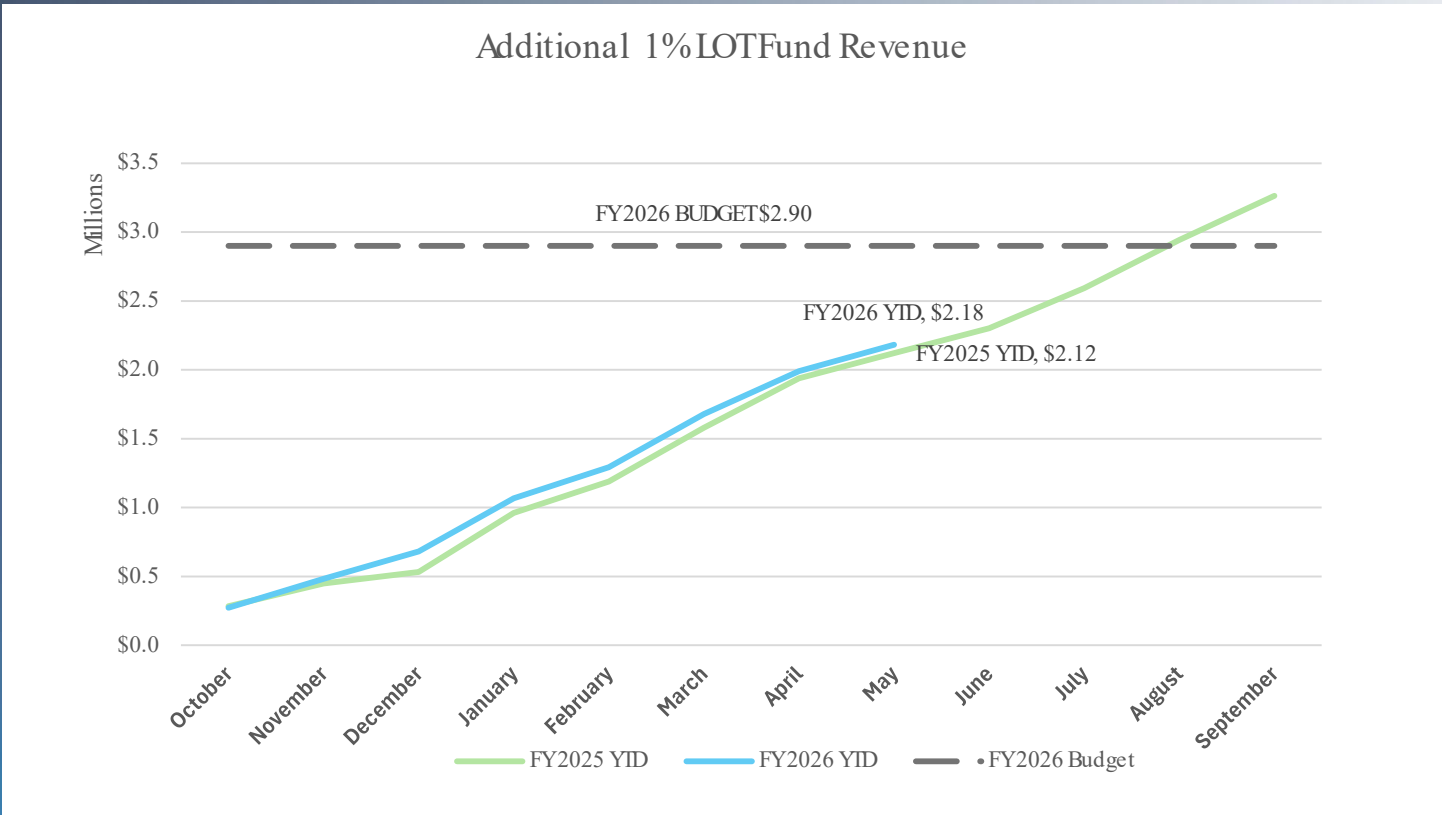
- Retail: **Up 1.1%**
- Rooms: **Up 6.2%**
- Condominiums: **Up 10.2%**
- Liquor: **Down 3.1%**
- Building Materials: **Down 2.2%**
- In Total: **Up 1.6%**

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

- Retail: **Down .4%**
- Rooms: **Up 1.8%**
- Condominiums: **Down 2.0%**
- Liquor: **Down 4.2%**
- Building Materials: **Down 2.2%**
- In Total: **Down 0.9%**



# Additional LOT Fund



Additional LOT fund revenue received year to date for FY 2026 is up \$59.8k, or 2.8%, compared to FY 2025.



# In-Lieu Housing Fund

AS OF 05/31/2026

FY2026 Beginning Fund Balance (unaudited) 485,868

## FY2026 BUDGET

### REVENUES

Approved Budget 2,000,000

YID Revenue 436,819

### EXPENDITURES

Approved Budget 2,000,000

YID Expenditures -

Net Position 436,819

Current Fund Balance 922,688

### Pending Developments

140 W. 2nd 450,600

Limelight Hotel Conversion 466,200

108 Ritchie Drive Townhowns 2,244,561

Total 3,161,361

Potential Future Fund Balance 4,084,049

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

# Community Housing Fund

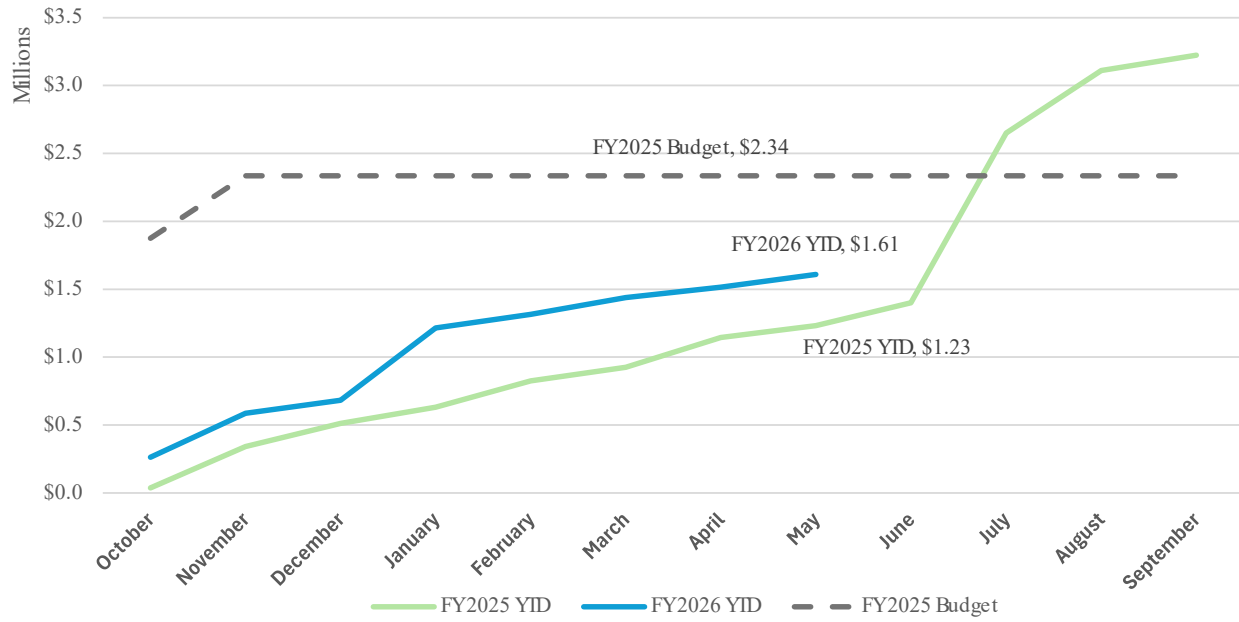
AS OF 05/31/2026

FY2026 Beginning Fund Balance	1,046,173
FY2026 BUDGET	
REVENUES	<u>YID</u>
Approved Budget	2,276,017
YID Revenue	1,566,328
EXPENDITURES	
Approved Budget	2,336,017
YID Expenditures	1,607,991
Net Position	(41,664)
Current Fund Balance	1,004,510
Projected FY2026 EOY Fund Balance	986,173

Fund balance dedicated to executing housing initiatives.



### Community Housing Fund Expenses

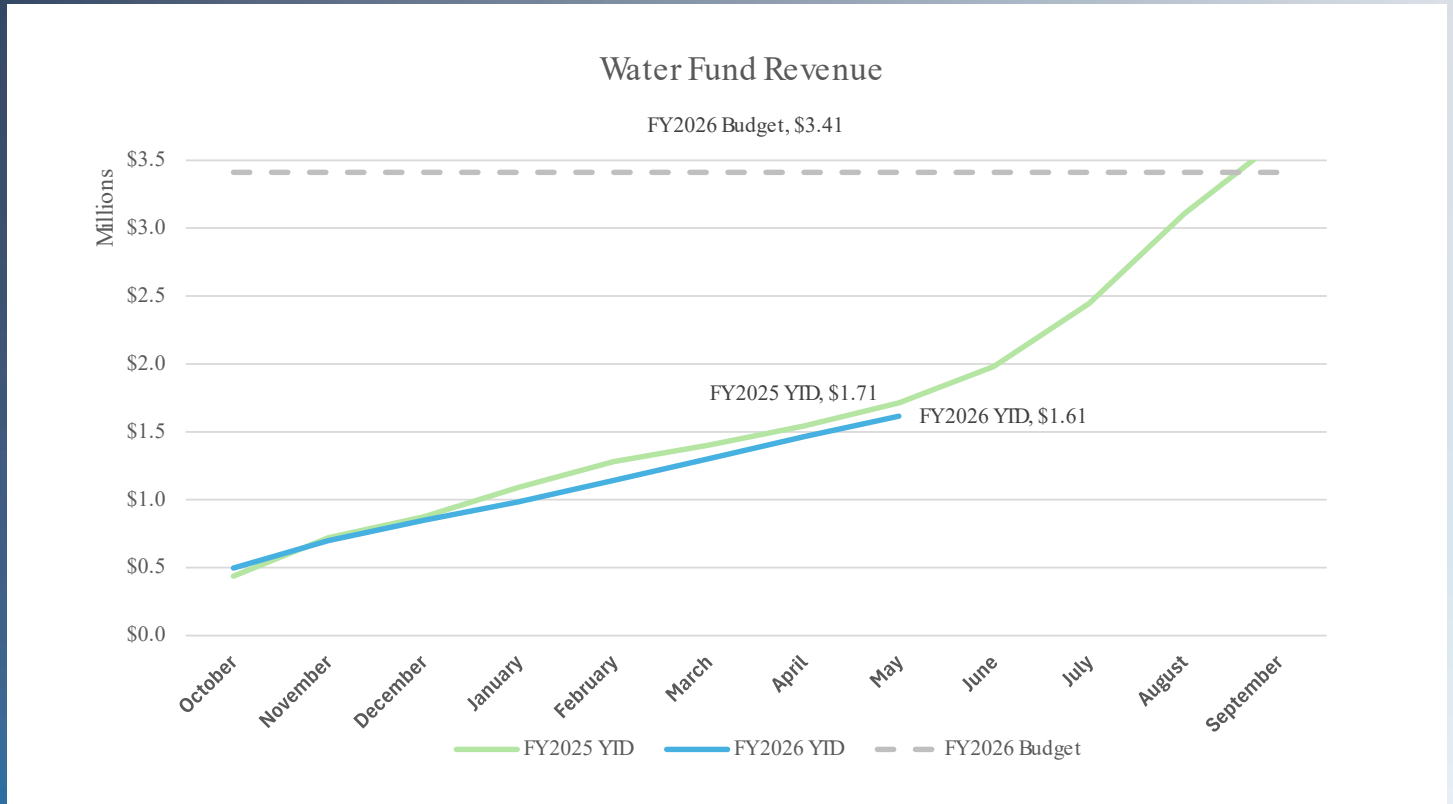


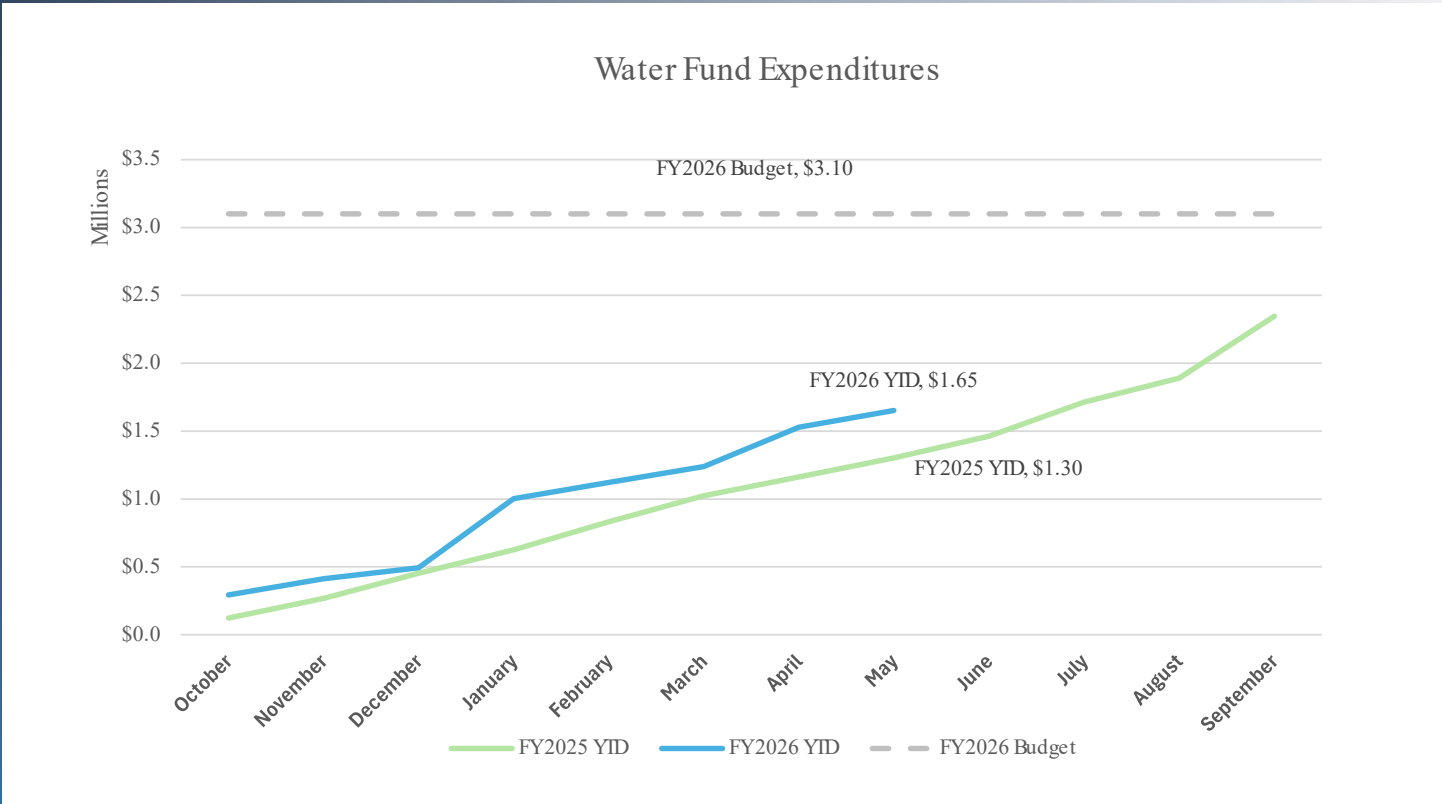
FY 2026 year-to-date expenses are up \$376.3k, or 30.5%, due to the timing of deed restriction payments.



# Enterprise Funds

## Water Fund (graphs show operational fund)





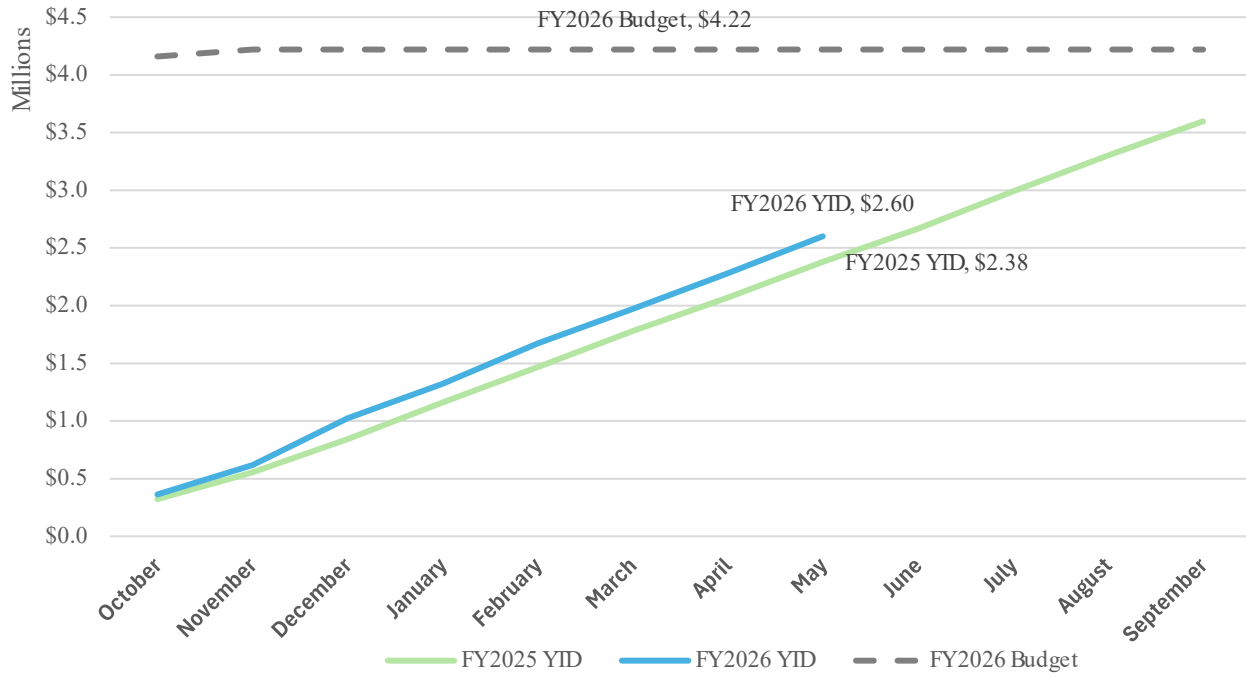
Water Fund Operational revenue is trending lower than FY 2025 as there was a one-time equipment warranty reimbursement booked in FY 2025. The spike in expenditures is due to a planned increased transfer from the Water Operational Fund to the Water CIP fund.

The Water Operational Fund remains in solid financial position, with approximately \$5.3M in cash & investments, while the Water Capital Fund has approximately \$244.4k in cash & investments. Both of these amounts are needed for financial stability to account for emergency reserves and the execution of the long-term capital plan.

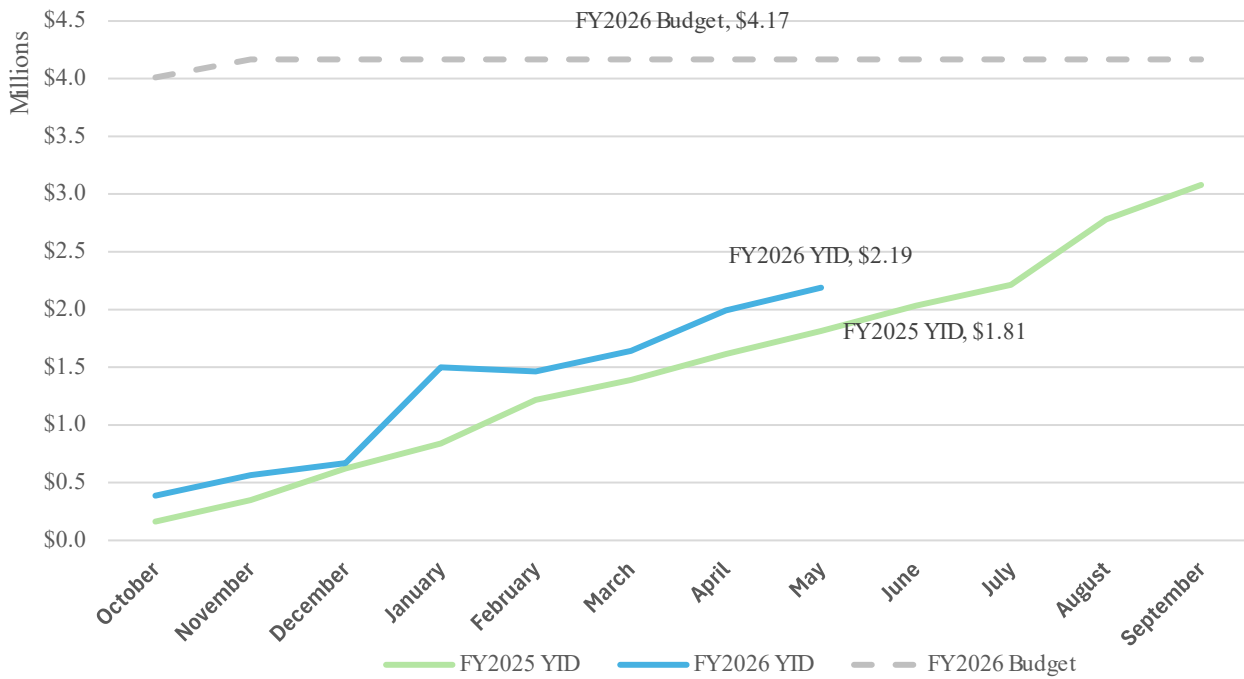


# Wastewater Funds (graphs show operational fund)

## Wastewater Fund Revenue



## Wastewater Fund Expenditures



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

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



CITY OF KETCHUM  
 COMBINED CASH INVESTMENT  
 MAY 31, 2026

COMBINED CASH ACCOUNTS

99-1010-0000	CASH - COMBINED CHECKING	429,235.98
99-1020-0000	CASH - XPRESS DEPOSIT ACCOUNT	53,093.73
99-1030-0000	CASH - PARKING OPERATIONS	25,379.07
99-1050-0000	CASH - GRANTS & STR PERMITTING	42,296.14
99-1175-0000	CASH CLEARING - UTILITY BILLNG	( 122.60)
99-1177-0000	CASH CLEARING - RETURNED CKS	1,060.00
		<hr/>
	TOTAL COMBINED CASH	550,942.32
99-1000-0000	CASH ALLOCATED TO OTHER FUNDS	( 550,942.32)
		<hr/>
	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	( 3,541,688.41)
2	ALLOCATION TO WAGON DAYS FUND	5,255.11
3	ALLOCATION TO GENERAL CAPITAL IMPROVEMENT FD	808,867.05
22	ALLOCATION TO ORIGINAL LOT FUND	( 407,678.25)
25	ALLOCATION TO ADDITIONAL1%-LOT FUND	116,754.84
41	ALLOCATION TO FIRE BOND FUND	303,143.65
52	ALLOCATION TO IN-LIEU HOUSING FUND	421,650.00
54	ALLOCATION TO COMMUNITY HOUSING	1,003,502.49
63	ALLOCATION TO WATER FUND	1,582,741.22
64	ALLOCATION TO WATER CAPITAL IMPROVEMENT FUND	( 497,568.70)
65	ALLOCATION TO WASTEWATER FUND	898,010.62
67	ALLOCATION TO WASTEWATER CAPITAL IMPROVE FND	( 1,349,652.72)
90	ALLOCATION TO POLICE TRUST FUND	232,254.77
93	ALLOCATION TO PARKS/REC DEV TRUST FUND	791,001.17
94	ALLOCATION TO DEVELOPMENT TRUST FUND	173,069.93
98	ALLOCATION TO URBAN RENEWAL AGENCY	11,279.54
		<hr/>
	TOTAL ALLOCATIONS TO OTHER FUNDS	550,942.31
	ALLOCATION FROM COMBINED CASH FUND - 99-1000-0000	( 550,942.32)
		<hr/>
	ZERO PROOF IF ALLOCATIONS BALANCE	<u>( .01)</u>

CITY OF KETCHUM  
 BALANCE SHEET  
 MAY 31, 2026

GENERAL FUND

ASSETS

01-1000-0000	CASH - COMBINED	(	3,541,688.41)	
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		427,642.43	
01-1510-0000	INVESTMENTS--GENERAL FUND #911		7,037,563.21	
				<u>4,345,643.91</u>
	TOTAL ASSETS			<u>4,345,643.91</u>

LIABILITIES AND EQUITY

LIABILITIES

01-2030-0000	ACCOUNTS PAYABLE	(	65,163.80)	
01-2171-9000	P/R DEDUC PBL--HEALTH INSURANC		3,907.40	
01-2172-2000	P/R DEDUC PBL--STD & LTD	(	60.39)	
01-2175-8000	P/R DEDUC PBL--EMP CAF FSA-MD		127,787.31	
01-2175-9000	P/R DEDUC PBL--EMP CAF FSA-DC	(	45,172.13)	
01-2300-0000	DEPOSITS-PARKS & EVENTS		18,300.00	
01-2310-0000	DEPOSITS-STREET DIG PERMIT		5,000.00	
				<u>44,598.39</u>
	TOTAL LIABILITIES			44,598.39

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
01-2710-0000	GENERAL FUND BALANCE		5,224,816.06	
	REVENUE OVER EXPENDITURES - YTD	(	923,770.54)	
				<u>4,301,045.52</u>
	BALANCE - CURRENT DATE			4,301,045.52
	TOTAL FUND EQUITY			<u>4,301,045.52</u>
	TOTAL LIABILITIES AND EQUITY			<u>4,345,643.91</u>

CITY OF KETCHUM  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX &amp; FRANCHISE</u>					
01-3100-1000	38,558.36	3,227,873.82	4,713,368.00	1,485,494.18	68.5
01-3100-1010	.00	.00	50,000.00	50,000.00	.0
01-3100-1050	10.75	6,835.93	13,650.00	6,814.07	50.1
01-3100-6110	38,988.77	74,635.99	130,000.00	55,364.01	57.4
01-3100-6120	33,973.76	99,586.53	137,500.00	37,913.47	72.4
01-3100-6130	12,500.00	100,000.00	150,000.00	50,000.00	66.7
01-3100-6140	12,333.00	98,664.00	148,000.00	49,336.00	66.7
01-3100-6150	17,683.44	84,638.49	100,000.00	15,361.51	84.6
01-3100-9000	376.93	10,274.22	18,500.00	8,225.78	55.5
TOTAL PROPERTY TAX & FRANCHISE	154,425.01	3,702,508.98	5,461,018.00	1,758,509.02	67.8
<u>LICENSES &amp; PERMITS</u>					
01-3200-1110	702.18	1,647.06	12,000.00	10,352.94	13.7
01-3200-1120	1,680.00	2,256.94	8,400.00	6,143.06	26.9
01-3200-1130	5.60	1,091.32	13,000.00	11,908.68	8.4
01-3200-1140	150.00	270.00	1,500.00	1,230.00	18.0
01-3200-1150	2,930.00	11,230.00	20,000.00	8,770.00	56.2
01-3200-1400	2,895.00	19,162.40	33,000.00	13,837.60	58.1
01-3200-1410	.00	72,527.28	200,000.00	127,472.72	36.3
01-3200-1520	.00	2,470.00	2,500.00	30.00	98.8
01-3200-2100	39,935.30	295,790.90	450,000.00	154,209.10	65.7
01-3200-2140	300.00	12,800.00	13,000.00	200.00	98.5
01-3200-2160	300.00	550.00	1,500.00	950.00	36.7
TOTAL LICENSES & PERMITS	48,898.08	419,795.90	754,900.00	335,104.10	55.6
<u>STATE OF IDAHO SHARED REVENUE</u>					
01-3310-5100	.00	205,185.00	395,000.00	189,815.00	52.0
01-3310-5200	.00	139,984.23	250,000.00	110,015.77	56.0
01-3310-5600	.00	855,201.86	1,150,000.00	294,798.14	74.4
TOTAL STATE OF IDAHO SHARED RE	.00	1,200,371.09	1,795,000.00	594,628.91	66.9
<u>COUNTY SHARED REVENUE</u>					
01-3320-8400	11,984.31	29,413.12	80,000.00	50,586.88	36.8
TOTAL COUNTY SHARED REVENUE	11,984.31	29,413.12	80,000.00	50,586.88	36.8

CITY OF KETCHUM  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
01-3400-1100	17,225.00	152,375.00	150,000.00	( 2,375.00)	101.6
01-3400-1110	12,362.24	118,470.69	292,500.00	174,029.31	40.5
01-3400-1120	9,348.02	84,192.17	204,750.00	120,557.83	41.1
01-3400-1130	9,348.02	83,970.67	200,000.00	116,029.33	42.0
01-3400-1500	9.00	595.00	500.00	( 95.00)	119.0
01-3400-2260	.00	30.00	.00	( 30.00)	.0
01-3400-3600	175.00	2,450.00	5,000.00	2,550.00	49.0
01-3400-6100	.00	.00	18,928.00	18,928.00	.0
01-3400-6300	7,605.50	44,136.84	120,000.00	75,863.16	36.8
01-3400-6320	900.00	10,066.00	20,000.00	9,934.00	50.3
01-3400-6700	.00	1,503.93	11,000.00	9,496.07	13.7
<b>TOTAL CHARGES FOR SERVICES</b>	<b>56,972.78</b>	<b>497,790.30</b>	<b>1,022,678.00</b>	<b>524,887.70</b>	<b>48.7</b>
<u>FINES &amp; FEES</u>					
01-3500-1100	3,786.00	48,143.00	90,000.00	41,857.00	53.5
01-3500-1200	.00	142.24	.00	( 142.24)	.0
01-3500-1300	.00	.01	3,000.00	2,999.99	.0
01-3500-1400	300.00	3,300.00	4,000.00	700.00	82.5
<b>TOTAL FINES &amp; FEES</b>	<b>4,086.00</b>	<b>51,585.25</b>	<b>97,000.00</b>	<b>45,414.75</b>	<b>53.2</b>
<u>MISCELLANEOUS REVENUE</u>					
01-3700-1000	26,545.72	171,308.51	250,000.00	78,691.49	68.5
01-3700-2000	500.00	3,000.00	6,000.00	3,000.00	50.0
01-3700-2010	1,920.00	3,440.00	9,000.00	5,560.00	38.2
01-3700-2020	6,562.78	50,102.24	108,000.00	57,897.76	46.4
01-3700-3600	3,613.83	15,652.37	50,000.00	34,347.63	31.3
01-3700-3610	.00	34,250.00	34,500.00	250.00	99.3
01-3700-3650	291.00	8,991.00	8,000.00	( 991.00)	112.4
01-3700-4000	.00	4,075.00	.00	( 4,075.00)	.0
01-3700-7000	10.00	45,388.88	209,300.00	163,911.12	21.7
01-3700-8722	100,000.00	800,000.00	1,200,000.00	400,000.00	66.7
01-3700-8763	33,636.17	269,089.36	403,634.00	134,544.64	66.7
01-3700-8765	72,016.25	576,130.00	864,195.00	288,065.00	66.7
01-3700-8798	19,022.30	76,089.20	95,000.00	18,910.80	80.1
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>264,118.05</b>	<b>2,057,516.56</b>	<b>3,237,629.00</b>	<b>1,180,112.44</b>	<b>63.6</b>
<u>MISCELLANEOUS REVENUE CONT.</u>					
01-3710-8722	416.67	3,333.36	5,000.00	1,666.64	66.7
<b>TOTAL MISCELLANEOUS REVENUE C</b>	<b>416.67</b>	<b>3,333.36</b>	<b>5,000.00</b>	<b>1,666.64</b>	<b>66.7</b>

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>FUND BALANCE</u>						
01-3800-9000	FUND BALANCE	.00	.00	1,235,600.00	1,235,600.00	.0
	TOTAL FUND BALANCE	.00	.00	1,235,600.00	1,235,600.00	.0
	TOTAL FUND REVENUE	540,900.90	7,962,314.56	13,688,825.00	5,726,510.44	58.2

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE &amp; EXECUTIVE</u>					
PERSONAL SERVICES:					
01-4110-1000	12,854.50	107,952.78	167,108.00	59,155.22	64.6
01-4110-2100	960.96	8,070.30	12,784.00	4,713.70	63.1
01-4110-2200	1,272.30	11,585.53	19,986.00	8,400.47	58.0
01-4110-2400	8.80	73.80	117.00	43.20	63.1
01-4110-2500	10,910.56	82,563.94	145,487.00	62,923.06	56.8
01-4110-2505	464.86	2,090.83	8,000.00	5,909.17	26.1
01-4110-2510	295.00	2,206.00	3,768.00	1,562.00	58.6
01-4110-2515	136.00	1,032.00	1,824.00	792.00	56.6
01-4110-2600	84.04	564.76	1,116.00	551.24	50.6
	<u>26,987.02</u>	<u>216,139.94</u>	<u>360,190.00</u>	<u>144,050.06</u>	<u>60.0</u>
MATERIALS AND SERVICES:					
01-4110-3100	.00	54.26	1,000.00	945.74	5.4
01-4110-4000	.00	.00	1,000.00	1,000.00	.0
01-4110-4200	.00	.00	8,000.00	8,000.00	.0
01-4110-4800	.00	.00	1,700.00	1,700.00	.0
01-4110-4910	25.99	4,909.19	30,000.00	25,090.81	16.4
	<u>25.99</u>	<u>4,963.45</u>	<u>41,700.00</u>	<u>36,736.55</u>	<u>11.9</u>
CAPITAL OUTLAY:					
01-4110-7400	.00	1,209.97	1,000.00	( 209.97)	121.0
	<u>.00</u>	<u>1,209.97</u>	<u>1,000.00</u>	<u>( 209.97)</u>	<u>121.0</u>
	<u>27,013.01</u>	<u>222,313.36</u>	<u>402,890.00</u>	<u>180,576.64</u>	<u>55.2</u>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE SERVICES</u>					
PERSONAL SERVICES:					
01-4150-1000 SALARIES	30,298.90	281,986.71	385,546.00	103,559.29	73.1
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	2,272.08	19,253.22	29,494.00	10,240.78	65.3
01-4150-2200 STATE RETIREMENT-CITY	2,168.14	37,543.02	46,111.00	8,567.98	81.4
01-4150-2400 WORKMEN'S COMPENSATION-CITY	28.50	268.96	417.00	148.04	64.5
01-4150-2500 HEALTH INSURANCE-CITY	10,628.34	91,156.30	127,540.00	36,383.70	71.5
01-4150-2505 HEALTH REIMBURSEMENT ACCT(HRA	84.74	7,280.42	6,000.00	( 1,280.42)	121.3
01-4150-2510 DENTAL INSURANCE-CITY	211.00	1,688.00	2,532.00	844.00	66.7
01-4150-2515 VISION	132.00	1,056.00	1,584.00	528.00	66.7
01-4150-2600 ST & LONG TERM DISABILITY	148.17	1,185.36	2,085.00	899.64	56.9
01-4150-2760 OTHER EMPLOYEE BENEFITS	1,619.65	19,131.20	12,000.00	( 7,131.20)	159.4
	<u>47,591.52</u>	<u>460,624.44</u>	<u>624,809.00</u>	<u>164,184.56</u>	<u>73.7</u>
TOTAL PERSONAL SERVICES					
MATERIALS AND SERVICES:					
01-4150-3100 OFFICE SUPPLIES & POSTAGE	3,120.34	21,346.35	25,000.00	3,653.65	85.4
01-4150-4200 PROFESSIONAL SERVICES	12,276.71	33,490.62	137,138.00	103,647.38	24.4
01-4150-4400 ADVERTISING & LEGAL PUBLICATIO	413.70	1,597.16	.00	( 1,597.16)	.0
01-4150-4800 DUES, SUBSCRIPTIONS & MEMBERS	.00	2,593.26	6,000.00	3,406.74	43.2
01-4150-4900 PERSONNEL TRAINING/TRAVEL/MTG	187.97	1,349.08	4,000.00	2,650.92	33.7
01-4150-4902 TRAINNG/TRVL/MTG-CITY ADM/ASST	.00	1,251.37	4,000.00	2,748.63	31.3
01-4150-5100 TELEPHONE & COMMUNICATIONS	.00	180.00	.00	( 180.00)	.0
01-4150-5110 COMPUTER NETWORK	.00	225.00	.00	( 225.00)	.0
01-4150-5150 COMMUNICATIONS	.00	( 1,383.70)	.00	1,383.70	.0
01-4150-5200 UTILITIES	3,353.17	14,450.81	32,000.00	17,549.19	45.2
01-4150-6500 CONTRACTS FOR SERVICES	.00	8,245.00	55,000.00	46,755.00	15.0
	<u>19,351.89</u>	<u>83,344.95</u>	<u>263,138.00</u>	<u>179,793.05</u>	<u>31.7</u>
TOTAL MATERIAL AND SERVICES					
CAPITAL OUTLAY:					
01-4150-7400 OFFICE FURNITURE & EQUIPMENT	450.00	1,445.56	5,000.00	3,554.44	28.9
	<u>450.00</u>	<u>1,445.56</u>	<u>5,000.00</u>	<u>3,554.44</u>	<u>28.9</u>
TOTAL CAPITAL OUTLAY					
	<u>67,393.41</u>	<u>545,414.95</u>	<u>892,947.00</u>	<u>347,532.05</u>	<u>61.1</u>
TOTAL ADMINISTRATIVE SERVICES					

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY CLERK</u>					
PERSONAL SERVICES:					
01-4152-1000 SALARIES	17,214.37	148,418.87	227,213.00	78,794.13	65.3
01-4152-1500 PART TIME SALARIES	.00	.00	1,500.00	1,500.00	.0
01-4152-1900 OVERTIME	283.63	4,014.46	.00	( 4,014.46)	.0
01-4152-2100 FICA TAXES-CITY	1,337.37	11,651.41	17,382.00	5,730.59	67.0
01-4152-2200 STATE RETIREMENT-CITY	2,092.76	18,231.03	27,175.00	8,943.97	67.1
01-4152-2400 WORKMEN'S COMPENSATION-CITY	15.84	139.18	245.00	105.82	56.8
01-4152-2500 HEALTH INSURANCE-CITY	3,825.00	30,600.00	45,900.00	15,300.00	66.7
01-4152-2505 HEALTH REIMBURSEMENT ACCT(HRA	551.20	8,649.39	4,000.00	( 4,649.39)	216.2
01-4152-2510 DENTAL INSURANCE-CITY	148.00	1,184.00	1,776.00	592.00	66.7
01-4152-2515 VISION	92.00	736.00	720.00	( 16.00)	102.2
01-4152-2600 ST & LONG TERM DISABILITY	111.49	886.17	1,288.00	401.83	68.8
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TOTAL PERSONAL SERVICES	25,671.66	224,510.51	327,199.00	102,688.49	68.6
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	522.96	4,581.30	5,000.00	418.70	91.6
01-4152-5100 TELEPHONE & COMMUNICATIONS	1,918.09	25,407.69	78,000.00	52,592.31	32.6
01-4152-5110 COMPUTER NETWORK	22,779.65	60,433.79	80,000.00	19,566.21	75.5
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TOTAL MATERIAL AND SERVICES	25,220.70	204,611.40	295,000.00	90,388.60	69.4
CAPITAL OUTLAY:					
01-4152-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
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TOTAL CAPITAL OUTLAY	.00	.00	3,000.00	3,000.00	.0
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TOTAL CITY CLERK	50,892.36	429,121.91	625,199.00	196,077.09	68.6

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY ENGAGEMENT</u>					
PERSONAL SERVICES:					
01-4154-1000 SALARIES	15,576.92	115,452.28	186,677.00	71,224.72	61.9
01-4154-2100 FICA TAXES-CITY	1,150.24	8,954.87	14,281.00	5,326.13	62.7
01-4154-2200 STATE RETIREMENT-CITY	1,863.00	13,808.07	22,327.00	8,518.93	61.8
01-4154-2400 WORKMEN'S COMPENSATION-CITY	14.18	109.59	202.00	92.41	54.3
01-4154-2500 HEALTH INSURANCE-CITY	4,976.68	35,319.40	45,160.00	9,840.60	78.2
01-4154-2505 HEALTH REIMBURSEMENT ACCT(HRA	18.00	3,155.49	3,000.00	( 155.49)	105.2
01-4154-2510 DENTAL INSURANCE-CITY	122.00	778.00	1,236.00	458.00	62.9
01-4154-2515 VISION	64.00	384.00	576.00	192.00	66.7
01-4154-2600 ST & LONG TERM DISABILITY	98.21	666.79	1,009.00	342.21	66.1
01-4154-2700 VACATION/SICK ACCRUAL PAYOUT	.00	3,514.92	.00	( 3,514.92)	.0
TOTAL PERSONAL SERVICES	23,883.23	182,143.41	274,468.00	92,324.59	66.4
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	210.22	934.46	5,000.00	4,065.54	18.7
01-4154-5150 COMMUNICATIONS	1,871.04	15,692.26	50,000.00	34,307.74	31.4
TOTAL MATERIAL AND SERVICES	2,081.26	53,332.86	135,000.00	81,667.14	39.5
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	25,964.49	236,355.24	410,468.00	174,112.76	57.6

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
PERSONAL SERVICES:					
01-4156-1000 SALARIES	33,223.94	262,385.91	432,740.00	170,354.09	60.6
01-4156-1500 PART TIME SALARIES	584.00	4,672.00	.00	( 4,672.00)	.0
01-4156-1900 OVERTIME	.00	3,983.68	5,000.00	1,016.32	79.7
01-4156-2100 FICA TAXES-CITY	2,546.34	20,416.07	33,105.00	12,688.93	61.7
01-4156-2200 STATE RETIREMENT-CITY	3,752.74	29,814.92	45,605.00	15,790.08	65.4
01-4156-2400 WORKMEN'S COMPENSATION-CITY	30.25	243.99	468.00	224.01	52.1
01-4156-2500 HEALTH INSURANCE-CITY	10,848.90	76,837.84	130,187.00	53,349.16	59.0
01-4156-2505 HEALTH REIMBURSEMENT ACCT(HRA	260.97	4,324.68	7,000.00	2,675.32	61.8
01-4156-2510 DENTAL INSURANCE-CITY	314.00	2,268.00	3,546.00	1,278.00	64.0
01-4156-2515 VISION	152.00	1,088.00	1,632.00	544.00	66.7
01-4156-2600 ST & LONG TERM DISABILITY	169.04	1,238.77	2,340.00	1,101.23	52.9
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TOTAL PERSONAL SERVICES	51,882.18	407,273.86	661,623.00	254,349.14	61.6
MATERIALS AND SERVICES:					
01-4156-3100 OFFICE SUPPLIES & POSTAGE	421.68	2,616.09	5,000.00	2,383.91	52.3
01-4156-4200 PROFESSIONAL SERVICES	135.00	17,875.62	18,000.00	124.38	99.3
01-4156-4900 PERSONNEL TRAINING/TRAVEL/MTG	888.48	5,144.04	12,000.00	6,855.96	42.9
01-4156-5100 TELEPHONE & COMMUNICATIONS	.00	360.00	1,440.00	1,080.00	25.0
01-4156-6510 COMPUTER SERVICES	4,550.00	36,170.00	60,000.00	23,830.00	60.3
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TOTAL MATERIAL AND SERVICES	5,995.16	62,165.75	96,440.00	34,274.25	64.5
CAPITAL OUTLAY:					
01-4156-7400 OFFICE FURNITURE & EQUIPMENT	( 120.50)	1,555.33	5,000.00	3,444.67	31.1
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TOTAL CAPITAL OUTLAY	( 120.50)	1,555.33	5,000.00	3,444.67	31.1
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TOTAL FINANCE	57,756.84	470,994.94	763,063.00	292,068.06	61.7

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>LEGAL</u>						
MATERIALS AND SERVICES:						
01-4160-4200	PROFESSIONAL SERVICES	17,500.00	105,000.00	210,000.00	105,000.00	50.0
01-4160-4270	CITY PROSECUTOR	.00	27,183.31	50,920.00	23,736.69	53.4
TOTAL MATERIAL AND SERVICES		<u>17,500.00</u>	<u>132,183.31</u>	<u>260,920.00</u>	<u>128,736.69</u>	<u>50.7</u>
TOTAL LEGAL		<u>17,500.00</u>	<u>132,183.31</u>	<u>260,920.00</u>	<u>128,736.69</u>	<u>50.7</u>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING &amp; BUILDING</u>					
PERSONAL SERVICES:					
01-4170-1000 SALARIES	36,941.94	330,643.29	547,182.00	216,538.71	60.4
01-4170-1200 PLANNING & ZONING COMMISSION	600.00	12,400.00	25,200.00	12,800.00	49.2
01-4170-2100 FICA TAXES-CITY	2,857.04	26,107.35	41,859.00	15,751.65	62.4
01-4170-2200 STATE RETIREMENT-CITY	4,490.00	41,027.92	65,443.00	24,415.08	62.7
01-4170-2400 WORKER'S COMPENSATION-CITY	315.42	2,889.65	5,502.00	2,612.35	52.5
01-4170-2500 HEALTH INSURANCE-CITY	8,708.86	79,624.24	134,366.00	54,741.76	59.3
01-4170-2505 HEALTH REIMBURSEMENT ACCT(HRA	2,101.76	8,110.18	9,000.00	889.82	90.1
01-4170-2510 DENTAL INSURANCE-CITY	251.00	2,252.00	3,744.00	1,492.00	60.2
01-4170-2515 VISION	108.00	992.00	1,680.00	688.00	59.1
01-4170-2600 ST & LONG TERM DISABILITY	233.62	1,982.51	3,362.00	1,379.49	59.0
	<u>56,607.64</u>	<u>506,029.14</u>	<u>837,338.00</u>	<u>331,308.86</u>	<u>60.4</u>
TOTAL PERSONAL SERVICES					
MATERIALS AND SERVICES:					
01-4170-3100 OFFICE SUPPLIES & POSTAGE	15.82	210.95	4,000.00	3,789.05	5.3
01-4170-3200 OPERATING SUPPLIES	952.83	2,266.82	5,000.00	2,733.18	45.3
01-4170-4200 PROFESSIONAL SERVICES	8,032.50	91,041.42	260,000.00	168,958.58	35.0
01-4170-4210 PROFESSIONAL SERVICES - IDBS	46,064.98	203,540.74	423,525.00	219,984.26	48.1
01-4170-4220 PROF SVCS-FLOOD PLAIN PROG RE	3,125.00	6,695.00	10,000.00	3,305.00	67.0
01-4170-4400 ADVERTISING & LEGAL PUBLICATIO	1,006.99	3,874.20	15,000.00	11,125.80	25.8
01-4170-4500 GEOGRAPHIC INFO SYSTEMS	210.00	15,930.80	15,000.00	( 930.80)	106.2
01-4170-4800 DUES, SUBSCRIPTIONS & MEMBERS	.00	580.96	4,000.00	3,419.04	14.5
01-4170-4900 PERSONNEL TRAINING/TRAVEL/MTG	48.86	2,642.81	10,000.00	7,357.19	26.4
01-4170-4970 TRAINING/TRAVEL/MTG-P&Z COMM	.00	.00	3,000.00	3,000.00	.0
01-4170-5100 TELEPHONE & COMMUNICATIONS	.00	90.00	720.00	630.00	12.5
01-4170-6910 OTHER PURCHASED SERVICES	.00	.00	3,000.00	3,000.00	.0
	<u>59,456.98</u>	<u>326,873.70</u>	<u>753,245.00</u>	<u>426,371.30</u>	<u>43.4</u>
TOTAL MATERIAL AND SERVICES					
CAPITAL OUTLAY:					
01-4170-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
	<u>.00</u>	<u>.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>.0</u>
TOTAL CAPITAL OUTLAY					
	<u>.00</u>	<u>.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>.0</u>
TOTAL PLANNING & BUILDING					
	<u>116,064.62</u>	<u>832,902.84</u>	<u>1,593,583.00</u>	<u>760,680.16</u>	<u>52.3</u>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
MATERIALS AND SERVICES:					
01-4193-4200	12,819.58	61,634.54	244,905.00	183,270.46	25.2
01-4193-4210	17,509.20	35,414.20	60,000.00	24,585.80	59.0
01-4193-4220	10,267.00	99,529.00	165,000.00	65,471.00	60.3
01-4193-4250	6,070.24	9,871.44	8,000.00	( 1,871.44)	123.4
01-4193-4901	5,494.55	14,779.68	.00	( 14,779.68)	.0
01-4193-6500	.00	57,730.00	155,920.00	98,190.00	37.0
01-4193-6505	.00	800,000.00	.00	( 800,000.00)	.0
01-4193-6900	.00	50,301.00	199,300.00	148,999.00	25.2
	<u>52,160.57</u>	<u>1,129,259.86</u>	<u>833,125.00</u>	<u>( 296,134.86)</u>	<u>135.6</u>
OTHER EXPENDITURES:					
01-4193-8803	.00	600,000.00	600,000.00	.00	100.0
01-4193-8804	.00	400,000.00	400,000.00	.00	100.0
01-4193-8893	.00	35,000.00	10,000.00	( 25,000.00)	350.0
01-4193-9910	.00	.00	100,000.00	100,000.00	.0
01-4193-9925	.00	.00	50,000.00	50,000.00	.0
01-4193-9930	15,280.87	169,598.50	337,778.00	168,179.50	50.2
	<u>15,280.87</u>	<u>1,204,598.50</u>	<u>1,497,778.00</u>	<u>293,179.50</u>	<u>80.4</u>
	<u>67,441.44</u>	<u>2,333,858.36</u>	<u>2,330,903.00</u>	<u>( 2,955.36)</u>	<u>100.1</u>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINTENANCE</u>					
PERSONAL SERVICES:					
01-4194-1000 SALARIES	25,685.19	219,278.27	461,051.00	241,772.73	47.6
01-4194-1500 PART-TIME/SEASONAL	4,934.40	28,561.56	35,000.00	6,438.44	81.6
01-4194-1800 SHIFT COVERAGE ON CALL	.00	1,756.84	4,000.00	2,243.16	43.9
01-4194-1900 OVERTIME	399.78	1,647.16	8,500.00	6,852.84	19.4
01-4194-2100 FICA TAXES - CITY	2,334.40	18,886.62	35,270.00	16,383.38	53.6
01-4194-2200 STATE RETIREMENT - CITY	3,048.02	25,978.41	55,142.00	29,163.59	47.1
01-4194-2400 WORKER'S COMPENSATION-CITY	365.66	3,032.05	6,799.00	3,766.95	44.6
01-4194-2500 HEALTH INSURANCE - CITY	10,933.50	92,416.58	179,240.00	86,823.42	51.6
01-4194-2505 HEALTH REIMBURSEMENT ACCT(HRA)	544.08	3,002.90	10,000.00	6,997.10	30.0
01-4194-2510 DENTAL INSURANCE-CITY	298.55	2,476.71	4,818.00	2,341.29	51.4
01-4194-2515 VISION	141.56	1,182.65	2,304.00	1,121.35	51.3
01-4194-2600 LONG TERM DISABILITY	162.56	1,300.48	2,587.00	1,286.52	50.3
01-4194-2800 STATE UNEMPLOYMENT INSURANCE	.00	624.00	5,000.00	4,376.00	12.5
<b>TOTAL PERSONAL SERVICES</b>	<b>48,847.70</b>	<b>400,144.23</b>	<b>809,711.00</b>	<b>409,566.77</b>	<b>49.4</b>
MATERIALS AND SERVICES:					
01-4194-3100 OFFICE SUPPLIES & POSTAGE	.00	9.73	300.00	290.27	3.2
01-4194-3200 OPERATING SUPPLIES	1,571.80	6,111.51	7,500.00	1,388.49	81.5
01-4194-3500 MOTOR FUELS & LUBRICANTS	182.74	594.48	2,500.00	1,905.52	23.8
01-4194-4200 PROFESSIONAL SERVICES	13,509.74	41,040.95	35,000.00	( 6,040.95)	117.3
01-4194-4205 SNOW REMOVAL	975.00	21,265.75	70,000.00	48,734.25	30.4
01-4194-4210 PROFESSIONAL SERVC-CITY TREES	.00	3,812.22	15,000.00	11,187.78	25.4
01-4194-4220 PROF SERV-CITY BEAUTIFICATION	10,753.98	63,383.41	80,000.00	16,616.59	79.2
01-4194-4800 DUES, SUBSCRIPTIONS & MEMBERS	.00	743.00	440.00	( 303.00)	168.9
01-4194-4900 PERSONNEL TRAINING/TRAVEL/MTG	197.00	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	3,021.09	14,182.22	60,000.00	45,817.78	23.6
01-4194-5300 CUSTODIAL & CLEANING SERVICES	4,637.43	34,801.58	65,000.00	30,198.42	53.5
01-4194-5900 REPAIR & MAINTENANCE-BUILDINGS	2,109.00	30,581.73	50,000.00	19,418.27	61.2
01-4194-5910 REPAIR & MAINT-491 SV ROAD	3,222.56	27,934.73	70,000.00	42,065.27	39.9
01-4194-5950 REPAIR & MAINT-WARM SPRINGS PR	538.64	16,163.54	48,000.00	31,836.46	33.7
01-4194-6000 REPAIR & MAINT-AUTOMOTIVE EQUI	435.85	3,589.36	5,000.00	1,410.64	71.8
01-4194-6100 REPAIR & MAINT--MACHINERY & EQ	.00	1,762.91	5,000.00	3,237.09	35.3
01-4194-6950 MAINTENANCE	17,468.85	22,499.46	36,000.00	13,500.54	62.5
<b>TOTAL MATERIAL AND SERVICES</b>	<b>58,623.68</b>	<b>290,524.27</b>	<b>551,740.00</b>	<b>261,215.73</b>	<b>52.7</b>
<b>TOTAL FACILITY MAINTENANCE</b>	<b>107,471.38</b>	<b>690,668.50</b>	<b>1,361,451.00</b>	<b>670,782.50</b>	<b>50.7</b>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
PERSONAL SERVICES:					
01-4210-1000 SALARIES	10,244.80	80,294.63	147,878.00	67,583.37	54.3
01-4210-1500 PART-TIME	.00	4,921.95	20,000.00	15,078.05	24.6
01-4210-1900 OVERTIME	.00	3,712.65	5,000.00	1,287.35	74.3
01-4210-2100 FICA TAXES-CITY	761.30	6,612.08	11,313.00	4,700.92	58.5
01-4210-2200 STATE RETIREMENT-CITY	1,225.28	9,870.35	17,686.00	7,815.65	55.8
01-4210-2400 WORKMEN'S COMPENSATION-CITY	253.46	2,168.06	2,896.00	727.94	74.9
01-4210-2500 HEALTH INSURANCE-CITY	7,085.56	56,684.48	85,027.00	28,342.52	66.7
01-4210-2505 HEALTH REIMBURSEMENT ACCT(HRA	110.20	490.42	4,000.00	3,509.58	12.3
01-4210-2510 DENTAL INSURANCE-CITY	169.00	1,352.00	2,028.00	676.00	66.7
01-4210-2515 VISION	88.00	704.00	1,056.00	352.00	66.7
01-4210-2600 ST & LONG TERM DISABILITY	56.71	453.68	716.00	262.32	63.4
<b>TOTAL PERSONAL SERVICES</b>	<b>19,994.31</b>	<b>167,264.30</b>	<b>297,600.00</b>	<b>130,335.70</b>	<b>56.2</b>
MATERIALS AND SERVICES:					
01-4210-3100 OFFICE SUPPLIES & POSTAGE	.00	2,542.82	5,000.00	2,457.18	50.9
01-4210-3200 OPERATING SUPPLIES	149.97	2,382.72	1,000.00	( 1,382.72)	238.3
01-4210-3500 MOTOR FUELS & LUBRICANTS	293.17	2,002.47	1,500.00	( 502.47)	133.5
01-4210-3600 COMPUTER SOFTWARE	.00	.00	1,500.00	1,500.00	.0
01-4210-3610 PARKING OPS PROCESSING FEES	1,177.98	7,683.72	21,000.00	13,316.28	36.6
01-4210-3620 PARKING OPS EQUIPMENT FEES	.00	89.13	6,000.00	5,910.87	1.5
01-4210-4200 PROFESSIONAL SERVICES	740.40	38,237.10	59,750.00	21,512.90	64.0
01-4210-4250 PROF.SERVICES-BCSO CONTRACT	.00	1,118,865.44	1,994,777.00	875,911.56	56.1
01-4210-5100 TELEPHONE & COMMUNICATIONS	193.43	2,108.78	5,000.00	2,891.22	42.2
01-4210-6000 REPAIR & MAINT--AUTOMOTIVE EQU	.00	3,819.97	10,000.00	6,180.03	38.2
<b>TOTAL MATERIAL AND SERVICES</b>	<b>2,554.95</b>	<b>1,177,732.15</b>	<b>2,105,527.00</b>	<b>927,794.85</b>	<b>55.9</b>
CAPITAL OUTLAY:					
01-4210-7500 AUTOMOTIVE EQUIPMENT	.00	16.19	5,000.00	4,983.81	.3
<b>TOTAL CAPITAL OUTLAY</b>	<b>.00</b>	<b>16.19</b>	<b>5,000.00</b>	<b>4,983.81</b>	<b>.3</b>
<b>TOTAL POLICE</b>	<b>22,549.26</b>	<b>1,345,012.64</b>	<b>2,408,127.00</b>	<b>1,063,114.36</b>	<b>55.9</b>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL FUND

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

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET</u>					
PERSONAL SERVICES:					
01-4310-1000 SALARIES	53,874.25	471,684.42	662,917.00	191,232.58	71.2
01-4310-1500 PART-TIME	.00	21,062.50	25,000.00	3,937.50	84.3
01-4310-1800 SHIFT COVERAGE ON CALL	.00	11,951.66	17,500.00	5,548.34	68.3
01-4310-1900 OVERTIME	440.95	9,937.59	35,000.00	25,062.41	28.4
01-4310-2100 FICA TAXES-CITY	4,078.35	38,759.00	50,713.00	11,954.00	76.4
01-4310-2200 STATE RETIREMENT-CITY	6,496.10	58,905.61	79,285.00	20,379.39	74.3
01-4310-2400 WORKER'S COMPENSATION-CITY	1,633.65	15,276.77	21,638.00	6,361.23	70.6
01-4310-2500 HEALTH INSURANCE-CITY	24,460.86	195,050.54	247,346.00	52,295.46	78.9
01-4310-2505 HEALTH REIMBURSEMENT ACCT(HRA)	554.03	7,334.76	14,000.00	6,665.24	52.4
01-4310-2510 DENTAL INSURANCE-CITY	607.45	5,001.25	6,558.00	1,556.75	76.3
01-4310-2515 VISION	290.44	2,376.30	3,072.00	695.70	77.4
01-4310-2600 ST & LONG TERM DISABILITY	311.94	2,555.03	4,231.00	1,675.97	60.4
01-4310-2760 OTHER EMPLOYEE BENEFITS	.00	416.56	.00	( 416.56)	.0
<b>TOTAL PERSONAL SERVICES</b>	<b>92,748.02</b>	<b>840,311.99</b>	<b>1,167,260.00</b>	<b>326,948.01</b>	<b>72.0</b>
MATERIALS AND SERVICES:					
01-4310-3200 OPERATING SUPPLIES	2,177.93	12,964.02	17,000.00	4,035.98	76.3
01-4310-3400 MINOR EQUIPMENT	.00	1,878.29	3,500.00	1,621.71	53.7
01-4310-3500 MOTOR FUELS & LUBRICANTS	2,237.54	44,370.41	100,000.00	55,629.59	44.4
01-4310-3600 COMPUTER SOFTWARE	.00	8,662.96	6,800.00	( 1,862.96)	127.4
01-4310-4200 PROFESSIONAL SERVICES	2,389.00	89,625.12	240,000.00	150,374.88	37.3
01-4310-4900 PERSONNEL TRAINING/TRAVEL/MTG	160.00	453.00	3,000.00	2,547.00	15.1
01-4310-5100 TELEPHONE & COMMUNICATIONS	.00	90.00	8,000.00	7,910.00	1.1
01-4310-5200 UTILITIES	1,958.57	11,487.11	19,500.00	8,012.89	58.9
01-4310-6000 REPAIR & MAINT--AUTOMOTIVE EQU	.00	7,296.48	7,500.00	203.52	97.3
01-4310-6100 REPAIR & MAINT--MACHINERY & EQ	8,484.58	77,753.31	90,000.00	12,246.69	86.4
01-4310-6910 OTHER PURCHASED SERVICES	2,869.72	7,455.83	16,000.00	8,544.17	46.6
01-4310-6920 SIGNS & SIGNALIZATION	916.94	6,662.39	16,000.00	9,337.61	41.6
01-4310-6930 STREET LIGHTING	1,492.31	14,513.56	18,500.00	3,986.44	78.5
01-4310-6950 MAINTENANCE & IMPROVEMENTS	8,503.14	76,171.05	350,000.00	273,828.95	21.8
<b>TOTAL MATERIAL AND SERVICES</b>	<b>31,189.73</b>	<b>359,383.53</b>	<b>895,800.00</b>	<b>536,416.47</b>	<b>40.1</b>
<b>TOTAL STREET</b>	<b>123,937.75</b>	<b>1,199,695.52</b>	<b>2,063,060.00</b>	<b>863,364.48</b>	<b>58.2</b>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
PERSONAL SERVICES:					
01-4510-1000 SALARIES	22,525.35	185,975.78	283,682.00	97,706.22	65.6
01-4510-1500 PART-TIME/SEASONAL	2,930.50	15,467.50	65,000.00	49,532.50	23.8
01-4510-1900 OVERTIME	.00	1,592.21	.00	( 1,592.21)	.0
01-4510-2100 FICA TAXES - CITY	1,919.40	15,296.20	26,674.00	11,377.80	57.3
01-4510-2200 STATE RETIREMENT - CITY	2,694.03	22,433.19	33,928.00	11,494.81	66.1
01-4510-2400 WORKER'S COMPENSATION - CITY	374.03	2,968.06	4,709.00	1,740.94	63.0
01-4510-2500 HEALTH INSURANCE - CITY	8,581.12	68,648.96	88,413.00	19,764.04	77.7
01-4510-2505 HEALTH REIMBURSEMENT ACCT(HRA	24.25	4,499.07	5,000.00	500.93	90.0
01-4510-2510 DENTAL INSURANCE-CITY	229.50	1,836.00	2,526.00	690.00	72.7
01-4510-2515 VISION	108.00	864.00	1,104.00	240.00	78.3
01-4510-2600 ST & LONG TERM DISABILITY	136.55	1,092.40	1,828.00	735.60	59.8
01-4510-2800 STATE UNEMPLOYMENT INSURANCE	.00	161.55	1,000.00	838.45	16.2
<b>TOTAL PERSONAL SERVICES</b>	<b>39,522.73</b>	<b>320,834.92</b>	<b>513,864.00</b>	<b>193,029.08</b>	<b>62.4</b>
MATERIALS AND SERVICES:					
01-4510-3100 OFFICE SUPPLIES & POSTAGE	.00	4.69	750.00	745.31	.6
01-4510-3200 OPERATING SUPPLIES	276.07	2,596.35	4,500.00	1,903.65	57.7
01-4510-3250 RECREATION SUPPLIES	207.38	2,658.36	11,000.00	8,341.64	24.2
01-4510-3280 YOUTH GOLF	.00	.00	1,100.00	1,100.00	.0
01-4510-3300 RESALE ITEMS-CONCESSION SUPPL	132.21	3,670.08	7,500.00	3,829.92	48.9
01-4510-3310 STATE SALES TAX-PARK	.00	3,401.14	8,500.00	5,098.86	40.0
01-4510-3500 MOTOR FUELS & LUBRICANTS	.00	273.75	1,500.00	1,226.25	18.3
01-4510-4200 PROFESSIONAL SERVICE	1,018.87	2,785.19	7,000.00	4,214.81	39.8
01-4510-4410 ADVERTISING & PUBLICATIONS	.00	767.59	1,000.00	232.41	76.8
01-4510-4800 DUES, SUBSCRIPTIONS & MEMBERS	.00	.00	500.00	500.00	.0
01-4510-4900 PERSONNEL TRAINING/TRAVEL/MTG	.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	1,064.38	4,981.62	10,500.00	5,518.38	47.4
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
<b>TOTAL MATERIAL AND SERVICES</b>	<b>2,698.91</b>	<b>22,258.99</b>	<b>62,350.00</b>	<b>40,091.01</b>	<b>35.7</b>
<b>TOTAL RECREATION</b>	<b>42,221.64</b>	<b>343,093.91</b>	<b>576,214.00</b>	<b>233,120.09</b>	<b>59.5</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>726,206.20</b>	<b>8,886,085.10</b>	<b>13,688,825.00</b>	<b>4,802,739.90</b>	<b>64.9</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 185,305.30)</b>	<b>( 923,770.54)</b>	<b>.00</b>	<b>923,770.54</b>	<b>.0</b>

CITY OF KETCHUM  
 BALANCE SHEET  
 MAY 31, 2026

WAGON DAYS FUND

ASSETS

02-1000-0000	CASH - COMBINED		5,255.11	
02-1510-0000	INVESTMENTS--WAGON DAYS #1625	(	.03)	
02-1520-0000	WAGON DAYS- US BANK #2315		25,079.06	
			<u>                    </u>	
	TOTAL ASSETS			<u>30,334.14</u>

LIABILITIES AND EQUITY

LIABILITIES

02-2030-0000	ACCOUNTS PAYABLE	(	250.00)	
			<u>                    </u>	
	TOTAL LIABILITIES	(	250.00)	

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
02-2710-0000	WAGON DAYS FUND BALANCE	(	45,671.80)	
	REVENUE OVER EXPENDITURES - YTD		76,255.94	
			<u>                    </u>	
	BALANCE - CURRENT DATE		30,584.14	
			<u>                    </u>	
	TOTAL FUND EQUITY			<u>30,584.14</u>
	TOTAL LIABILITIES AND EQUITY			<u>30,334.14</u>

CITY OF KETCHUM  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

WAGON DAYS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WAGON DAYS REVENUE</u>					
02-3400-1100 WAGON DAYS FEES	300.00	300.00	1,500.00	1,200.00	20.0
02-3400-6700 SALES-SOUVENIRS,TICKET,PICNIC	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL WAGON DAYS REVENUE</b>	<b>300.00</b>	<b>300.00</b>	<b>11,500.00</b>	<b>11,200.00</b>	<b>2.6</b>
<u>MISCELLANEOUS REVENUE</u>					
02-3700-1000 INTEREST EARNINGS	1.92	15.90	500.00	484.10	3.2
02-3700-6500 SPONSORSHIPS	.00	.00	8,000.00	8,000.00	.0
02-3700-7000 RESERVED SEATING	115.92	115.92	3,500.00	3,384.08	3.3
02-3700-8722 TRANSFER FROM LOT	16,450.00	131,600.00	293,400.00	161,800.00	44.9
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>16,567.84</b>	<b>131,731.82</b>	<b>305,400.00</b>	<b>173,668.18</b>	<b>43.1</b>
<b>TOTAL FUND REVENUE</b>	<b>16,867.84</b>	<b>132,031.82</b>	<b>316,900.00</b>	<b>184,868.18</b>	<b>41.7</b>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 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	.00	.00	900.00	900.00	.0
02-4530-4200 PROFESSIONAL SERVICES	57,350.00	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	.00	.00	27,000.00	27,000.00	.0
02-4530-4400 ADVERTISING & LEGAL PUBLICATIO	.00	.00	8,000.00	8,000.00	.0
02-4530-5210 SOLID WASTE COLLECTION	.00	.00	4,000.00	4,000.00	.0
TOTAL MATERIAL AND SERVICES	57,350.00	58,055.88	264,900.00	206,844.12	21.9
TOTAL WAGON DAYS EXPENDITURES	57,350.00	55,775.88	270,900.00	215,124.12	20.6
TOTAL FUND EXPENDITURES	57,350.00	55,775.88	270,900.00	215,124.12	20.6
NET REVENUE OVER EXPENDITURES	( 40,482.16)	76,255.94	46,000.00	( 30,255.94)	165.8

CITY OF KETCHUM  
BALANCE SHEET  
MAY 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

<u>ASSETS</u>			
03-1000-0000	CASH - COMBINED	808,867.05	
03-1510-0000	INVESTMENTS--GEN CIP #2572	1,495,107.06	
	TOTAL ASSETS		<u>2,303,974.11</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
03-2030-0000	ACCOUNTS PAYABLE	159,950.00	
	TOTAL LIABILITIES		159,950.00
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
03-2710-0000	GEN CAPITAL IMPRVMT BALANCE	941,431.43	
	REVENUE OVER EXPENDITURES - YTD	<u>1,202,592.68</u>	
	BALANCE - CURRENT DATE		<u>2,144,024.11</u>
	TOTAL FUND EQUITY		<u>2,144,024.11</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,303,974.11</u>

CITY OF KETCHUM  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GENERAL CIP REVENUE</u>						
03-3100-6100	IDAHO POWER FRANCHISE	.00	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	.00	29,615.81	.00	( 29,615.81)	.0
03-3400-7210	PARKS & RECREATION IMPACT FEE	.00	6,615.00	.00	( 6,615.00)	.0
03-3400-7220	FIRE & RESCUE IMPACT FEES	.00	2,092.00	.00	( 2,092.00)	.0
03-3400-7230	POLICE IMPACT FEES	.00	936.06	.00	( 936.06)	.0
	TOTAL SOURCE 3400	.00	39,258.87	.00	( 39,258.87)	.0
<u>MISCELLANEOUS REVENUE</u>						
03-3700-1000	INTEREST EARNINGS	4,783.69	49,553.19	25,000.00	( 24,553.19)	198.2
03-3700-2000	ROW USAGE FEE (ENERGY)	11,693.00	23,125.00	.00	( 23,125.00)	.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	1,365,733.36	1,723,600.00	357,866.64	79.2
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	105,943.36	2,885,843.33	5,623,105.00	2,737,261.67	51.3
<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	105,943.36	3,173,023.65	6,223,105.00	3,050,081.35	51.0

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4193-7110 DOWNTOWN CORE SIDEWALK (P)	249,437.70	396,319.84	900,000.00	503,680.16	44.0
03-4193-7135 MAIN STREET REHAB	3,836.87	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	24,523.25	111,796.65	150,000.00	38,203.35	74.5
03-4193-7200 TECHNOLOGY UPGRADES	391.08	9,731.31	95,000.00	85,268.69	10.2
03-4193-7205 WEBSITE REBUILD	.00	90,801.00	60,000.00	( 30,801.00)	151.3
03-4193-7210 SUSTAINABILITY	.00	.00	50,000.00	50,000.00	.0
03-4193-7500 PARKING MANAGEMENT	.00	81,091.80	95,000.00	13,908.20	85.4
03-4193-7501 PUBLIC PARKING OPTIONS (P)	.00	20,886.84	100,000.00	79,113.16	20.9
03-4193-7502 INFRASTRUCTURE FOR HOUSING	.00	9,555.50	800,000.00	790,444.50	1.2
03-4193-7611 PAVEMENT MANAGEMENT PROG (P)	11,517.95	38,747.45	600,000.00	561,252.55	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	289,706.85	1,007,370.65	3,259,413.00	2,252,042.35	30.9
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	289,706.85	1,007,370.65	4,332,054.00	3,324,683.35	23.3

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINT CIP EXPENDITURE</u>					
CAPITAL OUTLAY:					
03-4194-7120	.00	.00	200,000.00	200,000.00	.0
03-4194-7135	.00	10,110.50	80,921.00	70,810.50	12.5
03-4194-7136	59,613.95	233,266.86	203,640.00	( 29,626.86)	114.6
03-4194-7140	.00	92,500.00	95,456.00	2,956.00	96.9
03-4194-7155	.00	2,819.23	10,000.00	7,180.77	28.2
03-4194-7156	.00	46,410.50	120,000.00	73,589.50	38.7
03-4194-7161	85.00	179,562.50	300,000.00	120,437.50	59.9
03-4194-7162	39,528.48	100,861.31	250,000.00	149,138.69	40.3
03-4194-7176	.00	.00	15,000.00	15,000.00	.0
03-4194-7177	.00	62,628.54	68,000.00	5,371.46	92.1
03-4194-7602	.00	.00	30,000.00	30,000.00	.0
03-4194-7604	.00	19,426.00	20,000.00	574.00	97.1
TOTAL CAPITAL OUTLAY	99,227.43	747,585.44	1,393,017.00	645,431.56	53.7
TOTAL FACILITY MAINT CIP EXPENDIT	99,227.43	747,585.44	1,393,017.00	645,431.56	53.7

CITY OF KETCHUM  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4210-7100 POLICE VEHICLE (NEW)	.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 8 MONTHS ENDING MAY 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS CIP EXPENDITURES</u>						
CAPITAL OUTLAY:						
03-4310-7125	ELGIN EAGLE - SWEEPER	52,737.87	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		52,737.87	109,358.61	109,359.00	.39	100.0
TOTAL STREETS CIP EXPENDITURES		52,737.87	109,358.61	109,359.00	.39	100.0

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<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	<u>.00</u>	<u>23,217.92</u>	<u>20,000.00</u>	<u>( 3,217.92)</u>	<u>116.1</u>
	TOTAL RECREATION CIP EXPENDITURE	<u>.00</u>	<u>23,217.92</u>	<u>20,000.00</u>	<u>( 3,217.92)</u>	<u>116.1</u>
	TOTAL FUND EXPENDITURES	<u>441,672.15</u>	<u>1,970,430.97</u>	<u>5,914,430.00</u>	<u>3,943,999.03</u>	<u>33.3</u>
	NET REVENUE OVER EXPENDITURES	<u>( 335,728.79)</u>	<u>1,202,592.68</u>	<u>308,675.00</u>	<u>( 893,917.68)</u>	<u>389.6</u>

CITY OF KETCHUM  
 BALANCE SHEET  
 MAY 31, 2026

ORIGINAL LOT FUND

ASSETS

22-1000-0000	CASH - COMBINED	(	407,678.25)	
22-1050-0000	TAXES RECEIVABLE		339,915.28	
22-1510-0000	INVESTMENTS-LOT #3183		375,423.18	
			<u>                    </u>	
	TOTAL ASSETS			<u><u>307,660.21</u></u>

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
22-2710-0000	FUND BALANCE		828,386.94	
	REVENUE OVER EXPENDITURES - YTD	(	519,226.73)	
			<u>                    </u>	
	BALANCE - CURRENT DATE		309,160.21	
			<u>                    </u>	
	TOTAL FUND EQUITY			<u><u>309,160.21</u></u>
	TOTAL LIABILITIES AND EQUITY			<u><u>307,660.21</u></u>

CITY OF KETCHUM  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 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	210,049.92	2,564,150.32	3,600,000.00	1,035,849.68	71.2
	TOTAL ORIGINAL LOT TAX	<u>210,049.92</u>	<u>2,564,150.32</u>	<u>3,600,000.00</u>	<u>1,035,849.68</u>	<u>71.2</u>
<u>MISCELLANEOUS REVENUE</u>						
22-3700-1000	INTEREST EARNINGS	1,201.19	9,762.91	10,000.00	237.09	97.6
22-3700-8725	TRANSFR FROM ADDITIONAL 1%-LOT	4,833.33	38,666.64	60,000.00	21,333.36	64.4
	TOTAL MISCELLANEOUS REVENUE	<u>6,034.52</u>	<u>48,429.55</u>	<u>70,000.00</u>	<u>21,570.45</u>	<u>69.2</u>
	TOTAL FUND REVENUE	<u>216,084.44</u>	<u>2,612,579.87</u>	<u>3,670,000.00</u>	<u>1,057,420.13</u>	<u>71.2</u>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

ORIGINAL LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ORIGINAL LOT TAX</u>					
MATERIALS AND SERVICES:					
22-4910-3610	262.98	1,921.12	2,000.00	78.88	96.1
22-4910-4200	.00	.00	22,000.00	22,000.00	.0
22-4910-5000	416.67	3,333.36	5,000.00	1,666.64	66.7
22-4910-6060	6,044.60	19,433.18	120,000.00	100,566.82	16.2
22-4910-6070	.00	7,500.00	15,000.00	7,500.00	50.0
22-4910-6075	3,000.00	3,000.00	3,000.00	.00	100.0
22-4910-6080	212,000.00	636,000.00	848,000.00	212,000.00	75.0
22-4910-6085	.00	.00	10,000.00	10,000.00	.0
22-4910-6090	.00	160,290.58	171,005.00	10,714.42	93.7
22-4910-6095	.00	2,995.00	2,995.00	.00	100.0
TOTAL MATERIAL AND SERVICES	221,724.25	834,473.24	1,199,000.00	364,526.76	69.6
OTHER EXPENDITURES:					
22-4910-8801	100,000.00	800,000.00	1,200,000.00	400,000.00	66.7
22-4910-8802	16,450.00	131,600.00	293,400.00	161,800.00	44.9
22-4910-8803	89,466.67	715,733.36	1,073,600.00	357,866.64	66.7
22-4910-8850	.00	650,000.00	650,000.00	.00	100.0
TOTAL OTHER EXPENDITURES	205,916.67	2,297,333.36	3,217,000.00	919,666.64	71.4
TOTAL ORIGINAL LOT TAX	427,640.92	3,131,806.60	4,416,000.00	1,284,193.40	70.9
TOTAL FUND EXPENDITURES	427,640.92	3,131,806.60	4,416,000.00	1,284,193.40	70.9
NET REVENUE OVER EXPENDITURES	( 211,556.48)	( 519,226.73)	( 746,000.00)	( 226,773.27)	( 69.6)

CITY OF KETCHUM  
 BALANCE SHEET  
 MAY 31, 2026

ADDITIONAL 1%-LOT FUND

ASSETS

25-1000-0000	CASH - COMBINED		116,754.84	
	TOTAL ASSETS			116,754.84

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
25-2710-0000	FUND BALANCE		160,229.70	
	REVENUE OVER EXPENDITURES - YTD	(	43,474.86)	
	BALANCE - CURRENT DATE		116,754.84	
	TOTAL FUND EQUITY			116,754.84
	TOTAL LIABILITIES AND EQUITY			116,754.84

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING MAY 31, 2026

ADDITIONAL 1%-LOT FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>ADDITIONAL 1%-LOT</u>						
25-3100-3010	ADDITIONAL 1%	190,175.61	2,181,353.33	2,900,000.00	718,646.67	75.2
	TOTAL ADDITIONAL 1%-LOT	<u>190,175.61</u>	<u>2,181,353.33</u>	<u>2,900,000.00</u>	<u>718,646.67</u>	<u>75.2</u>
	TOTAL FUND REVENUE	<u>190,175.61</u>	<u>2,181,353.33</u>	<u>2,900,000.00</u>	<u>718,646.67</u>	<u>75.2</u>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

ADDITIONAL 1%-LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADDITIONAL 1%-LOT</u>						
MATERIALS AND SERVICES:						
25-4910-4220	SUN VALLEY AIR SERVICE BOARD	152,694.88	1,133,396.93	1,421,000.00	287,603.07	79.8
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		152,694.88	1,133,396.93	1,581,230.00	447,833.07	71.7
OTHER EXPENDITURES:						
25-4910-8822	TRANSFER TO ORIG LOT-DIR COST	4,833.33	38,666.64	58,000.00	19,333.36	66.7
25-4910-8824	TRANSFER TO HOUSING	90,254.48	1,052,764.62	1,421,000.00	368,235.38	74.1
TOTAL OTHER EXPENDITURES		95,087.81	1,091,431.26	1,479,000.00	387,568.74	73.8
TOTAL ADDITIONAL 1%-LOT		247,782.69	2,224,828.19	3,060,230.00	835,401.81	72.7
TOTAL FUND EXPENDITURES		247,782.69	2,224,828.19	3,060,230.00	835,401.81	72.7
NET REVENUE OVER EXPENDITURES		( 57,607.08)	( 43,474.86)	( 160,230.00)	( 116,755.14)	( 27.1)

CITY OF KETCHUM  
 BALANCE SHEET  
 MAY 31, 2026

FIRE BOND FUND

ASSETS

41-1000-0000	CASH - COMBINED	303,143.65	
41-1050-0000	TAXES RECEIVABLE--CURRENT	7,291.72	
		<u>                    </u>	
	TOTAL ASSETS		<u><u>310,435.37</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
41-2710-0000	FUND BALANCE	4,703.00	
	REVENUE OVER EXPENDITURES - YTD	305,732.37	
		<u>                    </u>	
	BALANCE - CURRENT DATE		<u>310,435.37</u>
	TOTAL FUND EQUITY		<u>310,435.37</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>310,435.37</u></u>

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING MAY 31, 2026

FIRE BOND FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>PROPERTY TAX</u>					
41-3100-1000	5,821.42	427,763.49	617,019.00	189,255.51	69.3
41-3100-9000	56.85	1,353.26	.00	( 1,353.26)	.0
	<u>5,878.27</u>	<u>429,116.75</u>	<u>617,019.00</u>	<u>187,902.25</u>	<u>69.6</u>
TOTAL PROPERTY TAX					
	<u>5,878.27</u>	<u>429,116.75</u>	<u>617,019.00</u>	<u>187,902.25</u>	<u>69.6</u>
TOTAL FUND REVENUE					

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

FIRE BOND FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE BOND FUND EXP/TRNFRS</u>					
MATERIALS AND SERVICES:					
41-4800-4205	500.00	2,750.00	3,000.00	250.00	91.7
	500.00	2,750.00	3,000.00	250.00	91.7
TOTAL MATERIAL AND SERVICES					
OTHER EXPENDITURES:					
41-4800-8100	.00	.00	355,000.00	355,000.00	.0
41-4800-8200	.00	120,634.38	259,019.00	138,384.62	46.6
	.00	120,634.38	614,019.00	493,384.62	19.7
TOTAL OTHER EXPENDITURES					
	500.00	123,384.38	617,019.00	493,634.62	20.0
TOTAL FIRE BOND FUND EXP/TRNFR					
	500.00	123,384.38	617,019.00	493,634.62	20.0
TOTAL FUND EXPENDITURES					
	5,378.27	305,732.37	.00	( 305,732.37)	.0
NET REVENUE OVER EXPENDITURES					

CITY OF KETCHUM  
 BALANCE SHEET  
 MAY 31, 2026

IN-LIEU HOUSING FUND

ASSETS

52-1000-0000	CASH - COMBINED		421,650.00	
52-1515-0000	INVESTMENTS--IN-LIEU HOUS#3044		501,037.92	
			<u>          </u>	
	TOTAL ASSETS			<u>922,687.92</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
52-2710-0000	FUND BALANCE	485,868.45		
	REVENUE OVER EXPENDITURES - YTD	436,819.47		
		<u>          </u>		
	BALANCE - CURRENT DATE		922,687.92	
			<u>          </u>	
	TOTAL FUND EQUITY			<u>922,687.92</u>
	TOTAL LIABILITIES AND EQUITY			<u>922,687.92</u>

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING MAY 31, 2026

IN-LIEU HOUSING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
52-3700-1000 INTEREST EARNINGS	1,603.10	15,169.47	.00	( 15,169.47)	.0
52-3700-7500 IN-LIEU-AFFORDABLE HOUSING FEE	.00	421,650.00	800,000.00	378,350.00	52.7
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>1,603.10</b>	<b>436,819.47</b>	<b>800,000.00</b>	<b>363,180.53</b>	<b>54.6</b>
<u>FUND BALANCE</u>					
52-3800-9000 FUND BALANCE	.00	.00	1,200,000.00	1,200,000.00	.0
<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>.00</b>	<b>1,200,000.00</b>	<b>1,200,000.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>1,603.10</b>	<b>436,819.47</b>	<b>2,000,000.00</b>	<b>1,563,180.53</b>	<b>21.8</b>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

IN-LIEU HOUSING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IN-LIEU HOUSING EXPENDITURES</u>					
OTHER EXPENDITURES:					
52-4410-9930 COM.HOUSING OP. CONTINGENCY	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL OTHER EXPENDITURES	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL IN-LIEU HOUSING EXPENDITURE	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	2,000,000.00	2,000,000.00	.0
NET REVENUE OVER EXPENDITURES	1,603.10	436,819.47	.00	( 436,819.47)	.0

CITY OF KETCHUM  
 BALANCE SHEET  
 MAY 31, 2026

COMMUNITY HOUSING

ASSETS

54-1000-0000	CASH - COMBINED		1,003,502.49	
	TOTAL ASSETS			1,003,502.49

LIABILITIES AND EQUITY

LIABILITIES

54-2030-0000	ACCOUNTS PAYABLE	(	132.15)	
54-2300-0000	DEPOSITS-SEC DEP LTL		725.00	
54-2300-0001	DEPOSITS-SEC DEP BIRD DR	(	3,100.00)	
54-2300-0002	DEPOSITS-SEC DEP EVERGREEN		1,500.00	
	TOTAL LIABILITIES	(		1,007.15)

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
54-2710-0000	FUND BALANCE		1,046,173.20	
	REVENUE OVER EXPENDITURES - YTD	(	41,663.56)	
	BALANCE - CURRENT DATE			1,004,509.64
	TOTAL FUND EQUITY			1,004,509.64
	TOTAL LIABILITIES AND EQUITY			1,003,502.49

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING MAY 31, 2026

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COMMUNITY HOUSING REVENUE</u>					
54-3700-2000 LIFT TOWER LODGE RENTS	10,189.00	51,400.00	70,000.00	18,600.00	73.4
54-3700-2012 EVERGREEN RENTS	9,919.00	61,552.00	.00	( 61,552.00)	.0
54-3700-3610 REFUNDS & REIM BLAINE COUNTY	.00	.00	154,500.00	154,500.00	.0
54-3700-3620 MISCELLANEOUS REVENUE	611.25	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%	90,254.48	1,052,764.62	1,421,000.00	368,235.38	74.1
<b>TOTAL COMMUNITY HOUSING REVEN</b>	<b>110,973.73</b>	<b>1,566,327.87</b>	<b>2,276,017.00</b>	<b>709,689.13</b>	<b>68.8</b>
<b>TOTAL FUND REVENUE</b>	<b>110,973.73</b>	<b>1,566,327.87</b>	<b>2,276,017.00</b>	<b>709,689.13</b>	<b>68.8</b>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY HOUSING EXPENSE</u>					
PERSONAL SERVICES:					
54-4410-1000 SALARIES	34,009.00	289,220.70	440,057.00	150,836.30	65.7
54-4410-1500 PART-TIME SALARIES	.00	668.48	.00	( 668.48)	.0
54-4410-2100 FICA TAXES-CITY	2,533.06	21,587.60	33,664.00	12,076.40	64.1
54-4410-2200 STATE RETIREMENT-CITY	4,067.48	34,670.78	52,631.00	17,960.22	65.9
54-4410-2400 WORKMEN'S COMPENSATION-CITY	31.00	274.67	1,248.00	973.33	22.0
54-4410-2500 HEALTH INSURANCE-CITY	10,910.56	87,284.48	124,099.00	36,814.52	70.3
54-4410-2505 HEALTH REIMBURSEMENT ACCT(HRA)	1,361.52	8,780.30	7,000.00	( 1,780.30)	125.4
54-4410-2510 DENTAL INSURANCE-CITY	295.00	2,363.41	3,540.00	1,176.59	66.8
54-4410-2515 VISION REIMBURSEMENT ACCT(HRA)	136.00	1,089.30	1,632.00	542.70	66.8
54-4410-2600 LONG TERM DISABILITY	210.45	1,683.60	2,640.00	956.40	63.8
TOTAL PERSONAL SERVICES	53,554.07	447,623.32	666,511.00	218,887.68	67.2
MATERIALS AND SERVICES:					
54-4410-3100 GENERAL OFFICE	994.14	6,643.80	11,489.00	4,845.20	57.8
54-4410-4200 PROFESSIONAL SERVICES	11,578.75	74,427.49	100,000.00	25,572.51	74.4
54-4410-4210 LEASE TO LOCALS INCENTIVES	.00	13,200.00	.00	( 13,200.00)	.0
54-4410-4225 DEED RESTRICTIONS	3,000.00	446,149.34	608,100.00	161,950.66	73.4
54-4410-4250 LIFT TOWER LODGE PROFF SVCS	645.00	11,235.93	40,000.00	28,764.07	28.1
54-4410-4260 EVERGREEN PROF SVCS	10,392.64	79,189.77	.00	( 79,189.77)	.0
54-4410-4270 291 N 2ND PROF SVCS	320.00	4,740.00	.00	( 4,740.00)	.0
54-4410-5110 COMPUTER NETWORK	.00	.00	4,000.00	4,000.00	.0
54-4410-5200 LIFT TOWER LODGE UTILITIES	4,310.54	15,610.78	25,000.00	9,389.22	62.4
54-4410-5210 291 N 2ND AVE UTILITIES	876.63	4,976.74	.00	( 4,976.74)	.0
54-4410-5215 EVERGREEN UTILITIES	2,768.92	10,523.20	.00	( 10,523.20)	.0
54-4410-5900 LIFT TOWER LDG REPAIR & MAINT	2,233.24	24,946.39	100,000.00	75,053.61	25.0
54-4410-5910 291 REPAIR & MAINTENANCE	.00	1,604.50	.00	( 1,604.50)	.0
54-4410-5915 EVERGREEN REPAIR & MAINTENANC	1,749.31	21,220.17	.00	( 21,220.17)	.0
TOTAL MATERIAL AND SERVICES	38,869.17	714,468.11	888,589.00	174,120.89	80.4
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	92,423.24	1,607,991.43	2,336,017.00	728,025.57	68.8
TOTAL FUND EXPENDITURES	92,423.24	1,607,991.43	2,336,017.00	728,025.57	68.8
NET REVENUE OVER EXPENDITURES	18,550.49	( 41,663.56)	( 60,000.00)	( 18,336.44)	( 69.4)

CITY OF KETCHUM  
BALANCE SHEET  
MAY 31, 2026

WATER FUND

ASSETS

63-1000-0000	CASH - COMBINED	1,582,741.22	
63-1150-0000	ACCTS RCVBL--WATER	45,549.36	
63-1510-0000	INVESTMENTS-WATER FUND #976	3,703,527.92	
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 & EQUIP	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		11,643,097.91

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
63-2710-0000	WATER FUND BALANCE	2,161,077.05	
63-2720-0000	RETAINED EARNINGS	6,585,036.55	
	REVENUE OVER EXPENDITURES - YTD	( 37,965.82)	
	BALANCE - CURRENT DATE		8,708,147.78
	TOTAL FUND EQUITY		8,708,147.78
	TOTAL LIABILITIES AND EQUITY		11,643,097.91

CITY OF KETCHUM  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
63-3400-6100 WATER CHARGES	139,410.88	1,501,702.55	3,298,000.00	1,796,297.45	45.5
63-3400-6600 WA CONNECT FEE/FIRELINE/METER	.00	1,800.00	10,000.00	8,200.00	18.0
<b>TOTAL WATER REVENUE</b>	<b>139,410.88</b>	<b>1,503,502.55</b>	<b>3,308,000.00</b>	<b>1,804,497.45</b>	<b>45.5</b>
<u>MISCELLANEOUS REVENUE</u>					
63-3700-1000 INTEREST EARNINGS	11,849.66	96,310.40	100,000.00	3,689.60	96.3
63-3700-3600 REFUNDS & REIMBURSEMENTS	.00	13,288.99	.00	( 13,288.99)	.0
63-3700-7000 MISCELLANEOUS REVENUE	159.20	1,623.84	2,500.00	876.16	65.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>12,008.86</b>	<b>111,223.23</b>	<b>102,500.00</b>	<b>( 8,723.23)</b>	<b>108.5</b>
<b>TOTAL FUND REVENUE</b>	<b>151,419.74</b>	<b>1,614,725.78</b>	<b>3,410,500.00</b>	<b>1,795,774.22</b>	<b>47.4</b>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
PERSONAL SERVICES:					
63-4340-1000	31,375.23	261,727.89	326,609.00	64,881.11	80.1
63-4340-1800	1,835.96	15,994.08	22,000.00	6,005.92	72.7
63-4340-1900	1,420.46	8,389.20	20,000.00	11,610.80	42.0
63-4340-2100	2,615.39	21,635.06	28,199.00	6,563.94	76.7
63-4340-2200	4,141.95	34,219.01	44,086.00	9,866.99	77.6
63-4340-2400	573.28	4,802.92	5,863.00	1,060.08	81.9
63-4340-2500	9,521.94	75,779.81	93,833.00	18,053.19	80.8
63-4340-2505	.00	11,479.74	6,000.00	( 5,479.74)	191.3
63-4340-2510	284.50	2,262.97	2,910.00	647.03	77.8
63-4340-2515	122.00	971.03	1,272.00	300.97	76.3
63-4340-2600	187.13	1,497.04	1,937.00	439.96	77.3
	<u>52,077.84</u>	<u>438,758.75</u>	<u>552,709.00</u>	<u>113,950.25</u>	<u>79.4</u>
TOTAL PERSONAL SERVICES					
MATERIALS AND SERVICES:					
63-4340-3100	.00	22.75	1,000.00	977.25	2.3
63-4340-3120	618.46	3,741.01	7,500.00	3,758.99	49.9
63-4340-3200	2,319.19	13,572.85	20,000.00	6,427.15	67.9
63-4340-3250	188.00	1,154.00	3,000.00	1,846.00	38.5
63-4340-3400	111.73	2,697.05	3,000.00	302.95	89.9
63-4340-3500	696.93	5,144.87	10,000.00	4,855.13	51.5
63-4340-3600	.00	1,184.00	10,000.00	8,816.00	11.8
63-4340-3800	1,188.57	4,074.90	10,000.00	5,925.10	40.8
63-4340-4200	4,842.74	34,698.71	150,000.00	115,301.29	23.1
63-4340-4300	.00	69,514.12	65,000.00	( 4,514.12)	106.9
63-4340-4600	.00	12,369.78	16,000.00	3,630.22	77.3
63-4340-4800	.00	252.00	1,000.00	748.00	25.2
63-4340-4900	285.00	1,172.00	5,000.00	3,828.00	23.4
63-4340-5100	513.97	4,993.27	12,000.00	7,006.73	41.6
63-4340-5200	7,415.23	52,257.52	120,000.00	67,742.48	43.6
63-4340-5500	12,500.00	100,000.00	150,000.00	50,000.00	66.7
63-4340-6000	332.16	7,570.76	6,000.00	( 1,570.76)	126.2
63-4340-6100	7,459.87	51,314.22	60,000.00	8,685.78	85.5
63-4340-6910	.00	407.53	10,000.00	9,592.47	4.1
	<u>38,471.85</u>	<u>366,141.34</u>	<u>659,500.00</u>	<u>293,358.66</u>	<u>55.5</u>
TOTAL MATERIAL AND SERVICES					
CAPITAL OUTLAY:					
63-4340-7900	.00	.00	275,000.00	275,000.00	.0
	<u>.00</u>	<u>.00</u>	<u>275,000.00</u>	<u>275,000.00</u>	<u>.0</u>
TOTAL CAPITAL OUTLAY					
OTHER EXPENDITURES:					
63-4340-8801	33,636.17	269,089.36	403,634.00	134,544.64	66.7
63-4340-8864	.00	525,000.00	700,000.00	175,000.00	75.0
63-4340-9930	.00	.00	200,000.00	200,000.00	.0
	<u>33,636.17</u>	<u>794,089.36</u>	<u>1,303,634.00</u>	<u>509,544.64</u>	<u>60.9</u>
TOTAL OTHER EXPENDITURES					

CITY OF KETCHUM  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING MAY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER EXPENDITURES	124,185.86	1,598,989.45	2,790,843.00	1,191,853.55	57.3

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEBT SERVICE EXPENDITRE</u>					
MATERIALS AND SERVICES:					
63-4800-4200	.00	.00	500.00	500.00	.0
	.00	.00	500.00	500.00	.0
OTHER EXPENDITURES:					
63-4800-8300	.00	.00	86,125.00	86,125.00	.0
63-4800-8400	.00	50,752.85	51,125.00	372.15	99.3
63-4800-8600	.00	.00	168,950.00	168,950.00	.0
63-4800-8700	.00	2,949.30	2,950.00	.70	100.0
	.00	53,702.15	309,150.00	255,447.85	17.4
TOTAL WATER DEBT SERVICE EXPEN					
	.00	53,702.15	309,650.00	255,947.85	17.3
TOTAL FUND EXPENDITURES					
	124,185.86	1,652,691.60	3,100,493.00	1,447,801.40	53.3
NET REVENUE OVER EXPENDITURES					
	27,233.88	( 37,965.82)	310,007.00	347,972.82	( 12.3)

CITY OF KETCHUM  
BALANCE SHEET  
MAY 31, 2026

WATER CAPITAL IMPROVEMENT FUND

ASSETS

64-1000-0000	CASH - COMBINED	( 497,568.70)	
64-1510-0000	INVESTMENTS--WATER CIP #2138	741,977.87	
	TOTAL ASSETS		244,409.17

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
64-2710-0000	FUND BALANCE	281,671.79	
	REVENUE OVER EXPENDITURES - YTD	( 37,262.62)	
	BALANCE - CURRENT DATE		244,409.17
	TOTAL FUND EQUITY		244,409.17
	TOTAL LIABILITIES AND EQUITY		244,409.17

CITY OF KETCHUM  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

WATER CAPITAL IMPROVEMENT FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>WATER CIP REVENUE</u>						
64-3400-7300	WATER CONNECTION FEES	13,632.00	28,734.00	100,000.00	71,266.00	28.7
	TOTAL WATER CIP REVENUE	<u>13,632.00</u>	<u>28,734.00</u>	<u>100,000.00</u>	<u>71,266.00</u>	<u>28.7</u>
<u>MISCELLANEOUS REVENUE</u>						
64-3700-1000	INTEREST EARNINGS	2,374.00	19,295.16	30,000.00	10,704.84	64.3
64-3700-8763	TRANSFER FROM WATER FUND	.00	525,000.00	700,000.00	175,000.00	75.0
	TOTAL MISCELLANEOUS REVENUE	<u>2,374.00</u>	<u>544,295.16</u>	<u>730,000.00</u>	<u>185,704.84</u>	<u>74.6</u>
	TOTAL FUND REVENUE	<u>16,006.00</u>	<u>573,029.16</u>	<u>830,000.00</u>	<u>256,970.84</u>	<u>69.0</u>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

WATER CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
64-4340-7650	53,882.10	156,762.83	200,000.00	43,237.17	78.4
64-4340-7804	.00	3,358.75	.00	( 3,358.75)	.0
64-4340-7809	.00	227,717.50	298,791.00	71,073.50	76.2
64-4340-7810	.00	26,245.45	44,181.00	17,935.55	59.4
64-4340-7811	63,972.72	149,816.30	150,000.00	183.70	99.9
64-4340-7812	.00	.00	100,000.00	100,000.00	.0
64-4340-7813	( 3,869.97)	46,390.95	50,000.00	3,609.05	92.8
TOTAL CAPITAL OUTLAY	<u>113,984.85</u>	<u>610,291.78</u>	<u>842,972.00</u>	<u>232,680.22</u>	<u>72.4</u>
TOTAL WATER CIP EXPENDITURES	<u>113,984.85</u>	<u>610,291.78</u>	<u>842,972.00</u>	<u>232,680.22</u>	<u>72.4</u>
TOTAL FUND EXPENDITURES	<u>113,984.85</u>	<u>610,291.78</u>	<u>842,972.00</u>	<u>232,680.22</u>	<u>72.4</u>
NET REVENUE OVER EXPENDITURES	<u>( 97,978.85)</u>	<u>( 37,262.62)</u>	<u>( 12,972.00)</u>	<u>24,290.62</u>	<u>(287.3)</u>

CITY OF KETCHUM  
BALANCE SHEET  
MAY 31, 2026

WASTEWATER FUND

ASSETS

65-1000-0000	CASH - COMBINED	898,010.62	
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	2,532,682.33	
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		16,497,686.64

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	412,177.01	
	BALANCE - CURRENT DATE		9,479,581.36
	TOTAL FUND EQUITY		9,479,581.36
	TOTAL LIABILITIES AND EQUITY		16,497,686.64

CITY OF KETCHUM  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
65-3400-7100 WASTEWATER CHARGES	249,921.89	2,036,015.41	2,960,000.00	923,984.59	68.8
65-3400-7300 WASTEWATER INSPECTION FEES	80.00	160.00	.00	( 160.00)	.0
65-3400-7800 SUN VALLEY WA & SW DISTRICT CH	62,044.88	494,450.31	1,200,793.00	706,342.69	41.2
<b>TOTAL WASTEWATER REVENUE</b>	<b>312,046.77</b>	<b>2,530,625.72</b>	<b>4,160,793.00</b>	<b>1,630,167.28</b>	<b>60.8</b>
<u>MISCELLANEOUS REVENUE</u>					
65-3700-1000 INTEREST EARNINGS	8,103.47	65,862.52	60,000.00	( 5,862.52)	109.8
65-3700-3600 REFUNDS & REIMBURSEMENTS	.00	1,020.66	.00	( 1,020.66)	.0
65-3700-7000 MISCELLANEOUS REVENUE	.00	2,963.83	.00	( 2,963.83)	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>8,103.47</b>	<b>69,847.01</b>	<b>60,000.00</b>	<b>( 9,847.01)</b>	<b>116.4</b>
<b>TOTAL FUND REVENUE</b>	<b>320,150.24</b>	<b>2,600,472.73</b>	<b>4,220,793.00</b>	<b>1,620,320.27</b>	<b>61.6</b>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>WASTEWATER EXPENDITURES</b>					
<b>PERSONAL SERVICES:</b>					
65-4350-1000 SALARIES-WASTEWATER	43,521.46	353,453.13	530,195.00	176,741.87	66.7
65-4350-1800 SHIFT COVERAGE ON CALL	1,561.50	12,598.94	20,000.00	7,401.06	63.0
65-4350-1900 OVERTIME	672.08	10,596.69	15,000.00	4,403.31	70.6
65-4350-2100 FICA TAXES-CITY	3,420.16	28,220.13	43,237.00	15,016.87	65.3
65-4350-2200 STATE RETIREMENT-CITY	5,472.32	45,047.15	67,597.00	22,549.85	66.6
65-4350-2400 WORKMEN'S COMPENSATION-CITY	651.23	5,331.94	7,815.00	2,483.06	68.2
65-4350-2500 HEALTH INSURANCE-CITY	17,948.56	138,488.50	203,403.00	64,914.50	68.1
65-4350-2505 HEALTH REIMBURSEMENT ACCT(HRA	.00	16,399.37	13,000.00	( 3,399.37)	126.2
65-4350-2510 DENTAL INSURANCE-CITY	494.00	3,755.66	5,652.00	1,896.34	66.5
65-4350-2515 VISION	226.00	1,732.72	2,712.00	979.28	63.9
65-4350-2600 LONG TERM DISABILITY	256.82	1,992.95	3,338.00	1,345.05	59.7
<b>TOTAL PERSONAL SERVICES</b>	<b>74,224.13</b>	<b>617,617.18</b>	<b>911,949.00</b>	<b>294,331.82</b>	<b>67.7</b>
<b>MATERIALS AND SERVICES:</b>					
65-4350-3100 OFFICE SUPPLIES & POSTAGE	.00	10.80	500.00	489.20	2.2
65-4350-3120 DATA PROCESSING	618.47	3,741.03	8,000.00	4,258.97	46.8
65-4350-3200 OPERATING SUPPLIES	1,863.78	6,071.19	14,000.00	7,928.81	43.4
65-4350-3400 MINOR EQUIPMENT	.00	1,144.73	2,000.00	855.27	57.2
65-4350-3500 MOTOR FUELS & LUBRICANTS	117.60	4,820.84	20,000.00	15,179.16	24.1
65-4350-3600 COMPUTER SOFTWARE	.00	4,995.47	5,000.00	4.53	99.9
65-4350-3800 CHEMICALS	14,225.85	49,823.65	105,000.00	55,176.35	47.5
65-4350-4200 PROFESSIONAL SERVICES	3,356.49	36,093.76	205,000.00	168,906.24	17.6
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	957.81	2,744.35	3,000.00	255.65	91.5
65-4350-5100 TELEPHONE & COMMUNICATIONS	209.81	4,295.31	7,000.00	2,704.69	61.4
65-4350-5200 UTILITIES	13,512.32	93,831.91	175,000.00	81,168.09	53.6
65-4350-5500 RIGHT-OF-WAY FEE (STREET DEPT)	12,333.00	98,664.00	148,000.00	49,336.00	66.7
65-4350-6000 REPAIR & MAINT-AUTO EQUIP	960.75	10,315.57	12,000.00	1,684.43	86.0
65-4350-6100 REPAIR & MAINT-MACH & EQUIP	12.53	46,182.32	100,000.00	53,817.68	46.2
65-4350-6900 COLLECTION SYSTEM SERVICES/CH	1,806.72	21,709.67	65,000.00	43,290.33	33.4
<b>TOTAL MATERIAL AND SERVICES</b>	<b>49,975.13</b>	<b>473,406.54</b>	<b>963,300.00</b>	<b>489,893.46</b>	<b>49.1</b>
<b>CAPITAL OUTLAY:</b>					
65-4350-7900 DEPRECIATION EXPENSE	.00	.00	375,000.00	375,000.00	.0
<b>TOTAL CAPITAL OUTLAY</b>	<b>.00</b>	<b>.00</b>	<b>375,000.00</b>	<b>375,000.00</b>	<b>.0</b>
<b>OTHER EXPENDITURES:</b>					
65-4350-8801 REIMBURSE CITY GENERAL FUND	72,016.25	576,130.00	864,195.00	288,065.00	66.7
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
<b>TOTAL OTHER EXPENDITURES</b>	<b>72,016.25</b>	<b>951,130.00</b>	<b>1,414,195.00</b>	<b>463,065.00</b>	<b>67.3</b>
<b>TOTAL WASTEWATER EXPENDITURE</b>	<b>196,215.51</b>	<b>2,042,153.72</b>	<b>3,664,444.00</b>	<b>1,622,290.28</b>	<b>55.7</b>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER DEBT SERVICE EXP</u>					
MATERIALS AND SERVICES:					
65-4800-4200	500.00	1,750.00	1,000.00	( 750.00)	175.0
	500.00	1,750.00	1,000.00	( 750.00)	175.0
OTHER EXPENDITURES:					
65-4800-8500	.00	.00	210,000.00	210,000.00	.0
65-4800-8600	.00	144,392.00	290,400.00	146,008.00	49.7
	.00	144,392.00	500,400.00	356,008.00	28.9
TOTAL WASTEWATER DEBT SERVICE	500.00	146,142.00	501,400.00	355,258.00	29.2
TOTAL FUND EXPENDITURES	196,715.51	2,188,295.72	4,165,844.00	1,977,548.28	52.5
NET REVENUE OVER EXPENDITURES	123,434.73	412,177.01	54,949.00	( 357,228.01)	750.1

CITY OF KETCHUM  
BALANCE SHEET  
MAY 31, 2026

WASTEWATER CAPITAL IMPROVE FND

ASSETS

67-1000-0000	CASH - COMBINED	( 1,349,652.72)	
67-1510-0000	INVESTMENTS--WW CIP #884	7,373,159.25	
	TOTAL ASSETS		6,023,506.53

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
67-2710-0000	FUND BALANCE	6,190,735.43	
	REVENUE OVER EXPENDITURES - YTD	( 167,228.90)	
	BALANCE - CURRENT DATE		6,023,506.53
	TOTAL FUND EQUITY		6,023,506.53
	TOTAL LIABILITIES AND EQUITY		6,023,506.53

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING MAY 31, 2026

WASTEWATER CAPITAL IMPROVE FND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER CAPITAL REVENUE</u>					
67-3400-7300	7,648.00	18,044.25	75,000.00	56,955.75	24.1
67-3400-7800	12,944.09	1,194,797.65	3,645,410.00	2,450,612.35	32.8
TOTAL WASTEWATER CAPITAL REVE	20,592.09	1,212,841.90	3,720,410.00	2,507,568.10	32.6
<u>MISCELLANEOUS REVENUE</u>					
67-3700-1000	23,590.87	191,739.35	100,000.00	( 91,739.35)	191.7
67-3700-8765	.00	375,000.00	500,000.00	125,000.00	75.0
TOTAL MISCELLANEOUS REVENUE	23,590.87	566,739.35	600,000.00	33,260.65	94.5
TOTAL FUND REVENUE	44,182.96	1,779,581.25	4,320,410.00	2,540,828.75	41.2

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

WASTEWATER CAPITAL IMPROVE FND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
67-4350-7800 CONSTRUCTION	.00	.00	100,000.00	100,000.00	.0
67-4350-7809 ENERGY EFFICIENCY PROJECTS	.00	10,256.68	50,000.00	39,743.32	20.5
67-4350-7813 CAPITAL IMP PLAN(NO SHARING)	.00	28,958.29	142,502.00	113,543.71	20.3
67-4350-7814 AERATION BASINS - ANOXIC AND M	.00	51,815.91	.00	( 51,815.91)	.0
67-4350-7815 AERATION BASINS BLOWERS & ELEC	7,864.59	284,385.67	525,000.00	240,614.33	54.2
67-4350-7816 UPGRADE FILTER PLC	33,315.88	37,928.04	50,000.00	12,071.96	75.9
67-4350-7818 ROTARY DRUM THICK & DEWATERIN	281,015.79	1,408,957.00	6,152,319.00	4,743,362.00	22.9
67-4350-7819 REPLACE PUMPS	.00	.00	40,000.00	40,000.00	.0
67-4350-7820 VEHICLE REPLACEMENT	56,235.65	56,235.65	70,000.00	13,764.35	80.3
67-4350-7821 AERATION BASIN UPGRADE	5,507.91	5,507.91	160,000.00	154,492.09	3.4
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	5,000.00	5,000.00	.00	( 5,000.00)	.0
TOTAL CAPITAL OUTLAY	<u>388,939.82</u>	<u>1,946,810.15</u>	<u>7,433,321.00</u>	<u>5,486,510.85</u>	<u>26.2</u>
TOTAL WASTEWATER CIP EXPENDITU	<u>388,939.82</u>	<u>1,946,810.15</u>	<u>7,433,321.00</u>	<u>5,486,510.85</u>	<u>26.2</u>
TOTAL FUND EXPENDITURES	<u>388,939.82</u>	<u>1,946,810.15</u>	<u>7,433,321.00</u>	<u>5,486,510.85</u>	<u>26.2</u>
NET REVENUE OVER EXPENDITURES	<u>( 344,756.86)</u>	<u>( 167,228.90)</u>	<u>( 3,112,911.00)</u>	<u>( 2,945,682.10)</u>	<u>( 5.4)</u>

CITY OF KETCHUM  
 BALANCE SHEET  
 MAY 31, 2026

POLICE TRUST FUND

ASSETS

90-1000-0000	CASH - COMBINED	232,254.77	
90-1510-0000	INVESTMENTS-POLICE TR-JUS#1755	( 23.67)	
90-1512-0000	INVESTMENTS-POLICE TR-TRS#2196	( 1.21)	
	TOTAL ASSETS		<u>232,229.89</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
90-2710-0000	FUND BALANCE	8,959.18	
	REVENUE OVER EXPENDITURES - YTD	<u>223,270.71</u>	
	BALANCE - CURRENT DATE		<u>232,229.89</u>
	TOTAL FUND EQUITY		<u>232,229.89</u>
	TOTAL LIABILITIES AND EQUITY		<u>232,229.89</u>

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING MAY 31, 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 8 MONTHS ENDING MAY 31, 2026

POLICE TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE TRUST EXPENDITURES</u>					
MATERIALS AND SERVICES:					
90-4900-6910 OTHER PURCHASED SERVICES	.00	.00	7,500.00	7,500.00	.0
TOTAL MATERIAL AND SERVICES	.00	.00	7,500.00	7,500.00	.0
TOTAL POLICE TRUST EXPENDITURE	.00	.00	7,500.00	7,500.00	.0
TOTAL FUND EXPENDITURES	.00	.00	7,500.00	7,500.00	.0
NET REVENUE OVER EXPENDITURES	.00	223,270.71	.00	( 223,270.71)	.0

CITY OF KETCHUM  
BALANCE SHEET  
MAY 31, 2026

PARKS/REC DEV TRUST FUND

ASSETS

93-1000-0000	CASH - COMBINED	791,001.17	
93-1510-0000	INVESTMENTS--PARK DEV TR #3280	147,243.18	
93-1512-0000	INVESTMENTS--WSP RESTOR #3766	470,164.47	
93-1515-0000	WSRESTORE US BANK#2333	181,761.89	
	TOTAL ASSETS		1,590,170.71

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	804,738.38	
	BALANCE - CURRENT DATE		1,590,170.71
	TOTAL FUND EQUITY		1,590,170.71
	TOTAL LIABILITIES AND EQUITY		1,590,170.71

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING MAY 31, 2026

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
93-3700-1000 INTEREST EARNINGS	2,321.97	16,832.38	40,000.00	23,167.62	42.1
93-3700-4200 US TENNIS ASSOCIATION GRANT	10,000.00	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	100,013.87	100,284.16	.00	( 100,284.16)	.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	.00	16,700.00	.00	( 16,700.00)	.0
93-3700-7300 KETCH'EM ALIVE	1,800.00	1,800.00	.00	( 1,800.00)	.0
93-3700-7900 DONATIONS-C. GATES YOUTH GOLF	.00	1,272.23	.00	( 1,272.23)	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>114,135.84</b>	<b>2,360,019.79</b>	<b>4,037,560.00</b>	<b>1,677,540.21</b>	<b>58.5</b>
<b>TOTAL FUND REVENUE</b>	<b>114,135.84</b>	<b>2,360,019.79</b>	<b>4,037,560.00</b>	<b>1,677,540.21</b>	<b>58.5</b>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS/REC TRUST EXPENDITURES</u>					
MATERIALS AND SERVICES:					
93-4900-6000 GUY COLES SKATE PARK	.00	.00	1,176.00	1,176.00	.0
93-4900-6100 HEMINGWAY SPLASH PARK	.00	.00	500.00	500.00	.0
93-4900-6500 ICE RINK-PRIVATE	.00	1,994.94	24,836.00	22,841.06	8.0
93-4900-6600 KAGAN PARK	.00	.00	4,658.00	4,658.00	.0
93-4900-6710 LITTLE PARK	.00	.00	2,529.00	2,529.00	.0
93-4900-6800 KETCHUM ARTS COMMISSION	.00	.00	51,143.00	51,143.00	.0
TOTAL MATERIAL AND SERVICES	.00	1,994.94	84,842.00	82,847.06	2.4
CAPITAL OUTLAY:					
93-4900-7100 YOUTH RECREATION SCHOLARSHIP	.00	.00	9,892.00	9,892.00	.0
93-4900-7200 JAZZ IN THE PARK	.00	.00	36,179.00	36,179.00	.0
93-4900-7300 KETCH'EM ALIVE	.00	.00	4,570.00	4,570.00	.0
93-4900-7400 CHILDREN'S RECREATION	.00	.00	4,987.00	4,987.00	.0
93-4900-7499 TREE FUND EXPENSES	.00	.00	1,502.00	1,502.00	.0
93-4900-7700 WATCH ME GROW GARDEN	39.53	86.36	219.00	132.64	39.4
93-4900-7900 YOUTH GOLF	.00	.00	21,395.00	21,395.00	.0
93-4900-7950 WARM SPRINGS PRESR-RESTORATI	3,442.25	1,553,200.11	4,617,481.00	3,064,280.89	33.6
TOTAL CAPITAL OUTLAY	3,481.78	1,553,286.47	4,696,225.00	3,142,938.53	33.1
TOTAL PARKS/REC TRUST EXPENDIT	3,481.78	1,555,281.41	4,781,067.00	3,225,785.59	32.5
TOTAL FUND EXPENDITURES	3,481.78	1,555,281.41	4,781,067.00	3,225,785.59	32.5
NET REVENUE OVER EXPENDITURES	110,654.06	804,738.38	( 743,507.00)	( 1,548,245.38)	108.2

CITY OF KETCHUM  
BALANCE SHEET  
MAY 31, 2026

DEVELOPMENT TRUST FUND

ASSETS

94-1000-0000	CASH - COMBINED	173,069.93	
94-1500-0000	OFFSITE VENDOR DEPOSITS	( 2,500.00)	
94-1501-0000	INVST-ALPENGLOW	( 500.00)	
94-1502-0000	INVST-CONST/PHASE DEV ECT	93,309.10	
	TOTAL ASSETS		263,379.03

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	( 68,626.25)		
BALANCE - CURRENT DATE	( 68,626.25)		
TOTAL FUND EQUITY			( 68,626.25)
TOTAL LIABILITIES AND EQUITY			263,379.03

CITY OF KETCHUM  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>						
94-3700-1000	INTEREST EARNINGS	7.13	55.85	.00	( 55.85)	.0
94-3700-7000	MISCELLANEOUS REVENUE	.00	.00	650,000.00	650,000.00	.0
94-3700-8119	POSTER CONSTRUCTION	.00	163,527.90	.00	( 163,527.90)	.0
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>7.13</b>	<b>163,583.75</b>	<b>650,000.00</b>	<b>486,416.25</b>	<b>25.2</b>
	<b>TOTAL FUND REVENUE</b>	<b>7.13</b>	<b>163,583.75</b>	<b>650,000.00</b>	<b>486,416.25</b>	<b>25.2</b>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING MAY 31, 2026

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEVELOPMENT TRUST EXPENDITUR</u>						
MATERIALS AND SERVICES:						
94-4900-6910	OTHER MISC. ACCOUNTS	.00	.00	650,000.00	650,000.00	.0
TOTAL MATERIAL AND SERVICES		.00	.00	650,000.00	650,000.00	.0
OTHER EXPENDITURES:						
94-4900-8100	J BROWN DEVELOPMENT LLC	.00	62,800.00	.00	( 62,800.00)	.0
94-4900-8113	ACQUIRE REALITY / ELIAS	115,710.00	115,710.00	.00	( 115,710.00)	.0
94-4900-8115	JOHN & HEIDI JACOBI	.00	53,700.00	.00	( 53,700.00)	.0
TOTAL OTHER EXPENDITURES		115,710.00	232,210.00	.00	( 232,210.00)	.0
TOTAL DEVELOPMENT TRUST EXPEN		115,710.00	232,210.00	650,000.00	417,790.00	35.7
TOTAL FUND EXPENDITURES		115,710.00	232,210.00	650,000.00	417,790.00	35.7
NET REVENUE OVER EXPENDITURES		( 115,702.87)	( 68,626.25)	.00	68,626.25	.0