



City of Ketchum

CITY COUNCIL MEETING AGENDA MEMO

Meeting Date: January 29, 2025 Staff Member/Dept: Brent Davis – Director of Finance/Treasurer

Agenda Item: Recommendation to receive and file Treasurer’s Monthly & Quarterly Financial Reports

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 December

MONTHLY FINANCIAL REPORT

December 2025



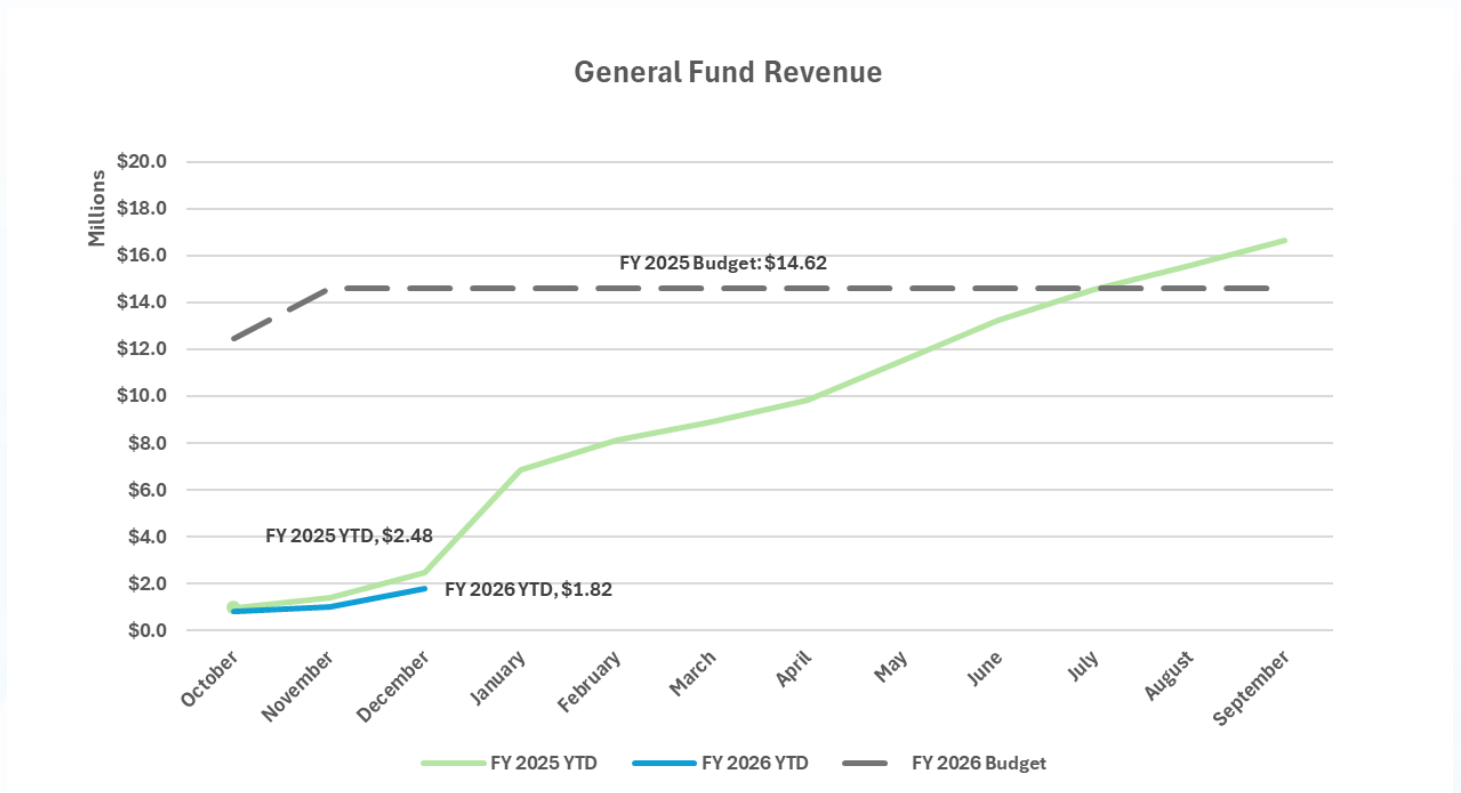
Report Contents

General Fund Summary Financials	Pages 1-4
Capital Improvement Fund Financials.....	Page 5
Original LOT Summary Financials	Pages 6-9
Additional LOT Summary Financials	Page 10
In-Lieu Housing Fund Summary Financials	Page 11
Community Housing Fund Summary Financials	Pages 12-13
Enterprise Funds Summary Financials	Pages 14-17

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.

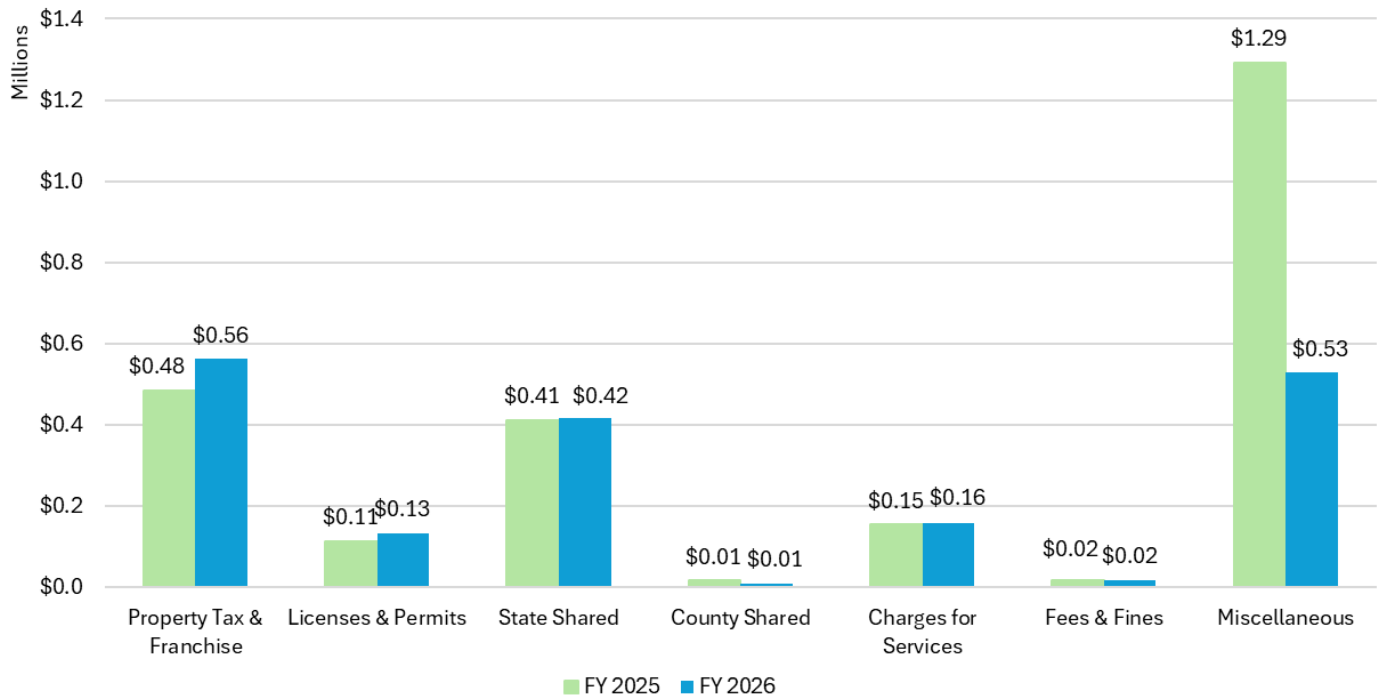
ketchumidaho.org/administration/page/revenue-expenditure-report

General Fund



General Fund revenues are down \$663k, or 36.5%, fiscal year to date compared to FY 2025. The primary reason is the planned reduction of LOT revenue transferred to the general fund, lower interest rates, and the timing of collections. See the breakdown on the next page for more information.

General Fund Revenues by Category YTD

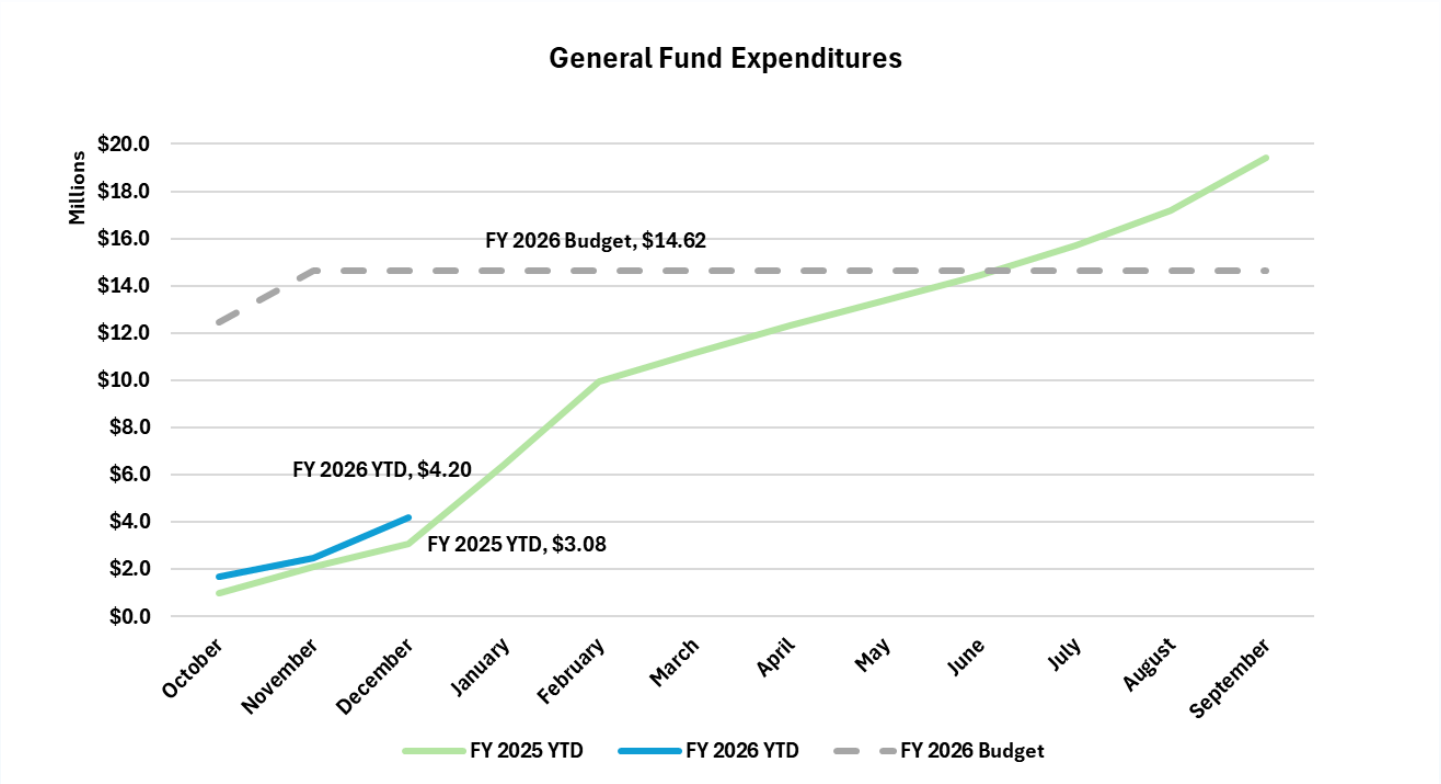


As described previously, the material difference in the chart above is a decrease in Miscellaneous revenues:

- **Falling interest rates.** Interest collected year-to-date in FY 2026 is half of what was collected as compared to the same period in FY 2025. This was anticipated and interest revenue is expected to exceed the FY 2026 annual budget by the end of the year.
- **Reduced Lot Revenue.** The FY 2026 budget is \$800k less than the FY 2025 budget. Additionally, the December 2025 LOT transfer had not happened by month close.
- **Fire IDL Reimbursement.** There are no longer budgeted funds for fire considering the new fire district. There is pending fire assignment revenue that has not yet been received from FY 2025.

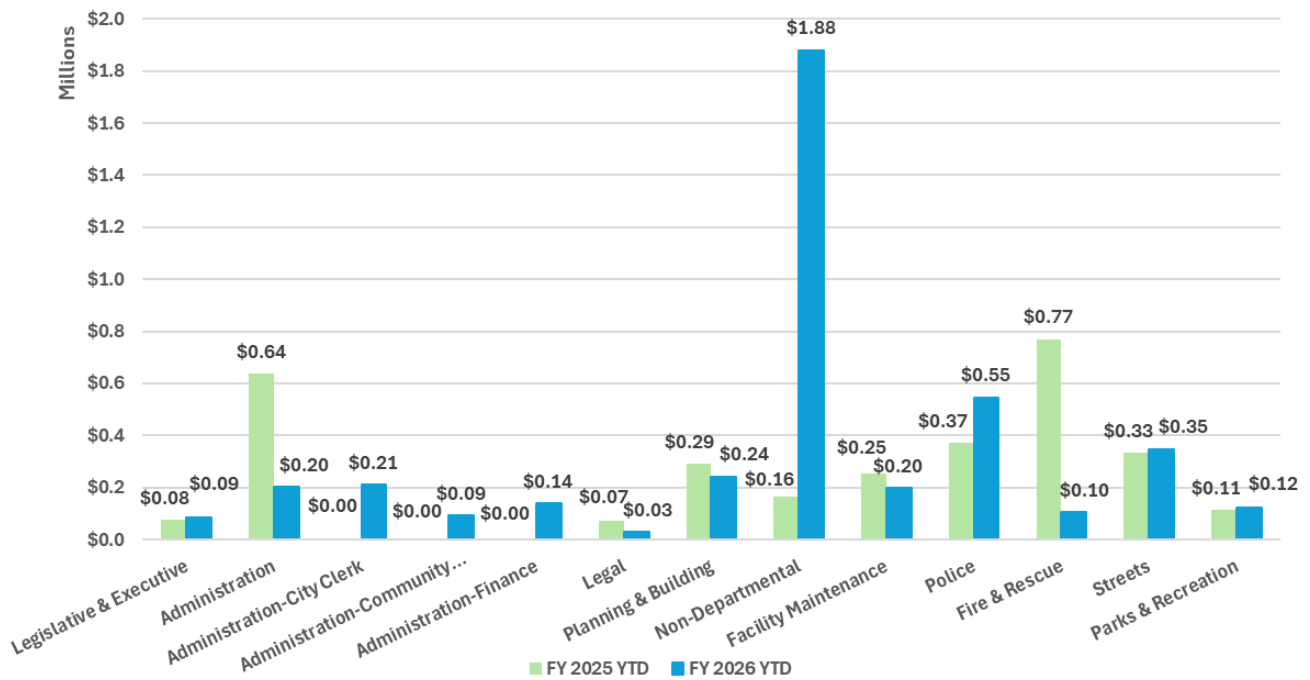


General Fund Expenditures



General Fund Expenditures are up \$1.119M, or 36.6%, 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 Clerk, Community Engagement and Finance. In FY 2026 these departments are now stand-alone departments.
- **Non-Departmental.** Expenses are up due to the transition agreement with the newly created Ketchum Fire District. Additionally, year-end allocations to the CIP and Housing funds happened in December 2025 (FY 2026), compared to the previous year-end transfers which happened in January 2025 (FY 2025).
- **Fire & Rescue.** 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.
- **Police.** The year-over-year increase is due to the timing of contract payments.



Capital Improvement Fund

AS OF 12/31/2026

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

FY 2026 BUDGET

REVENUES

2	Approved Budget	6,223,105
---	-----------------	-----------

3	YTD Revenue*	2,283,181
---	--------------	-----------

EXPENDITURES

4	Approved Budget	5,914,430
---	-----------------	-----------

5	YTD Expenditures	436,543
---	------------------	---------

6	Net Position	1,846,638
---	---------------------	------------------

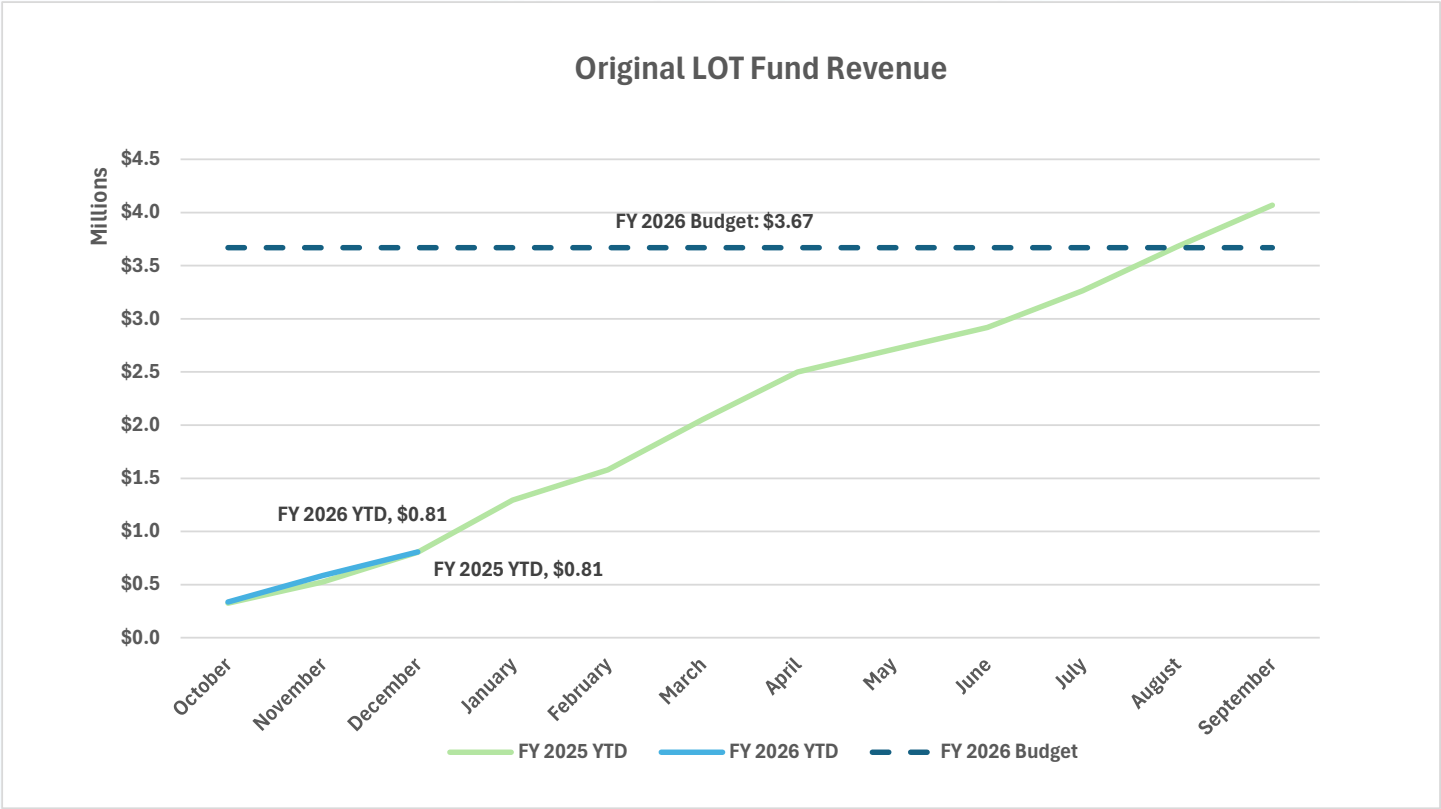
7	Current Fund Balance	2,788,070
---	-----------------------------	------------------

PROJECTION

8	Projected FY 2026 EOY Fund Balance	1,250,106
---	---	------------------



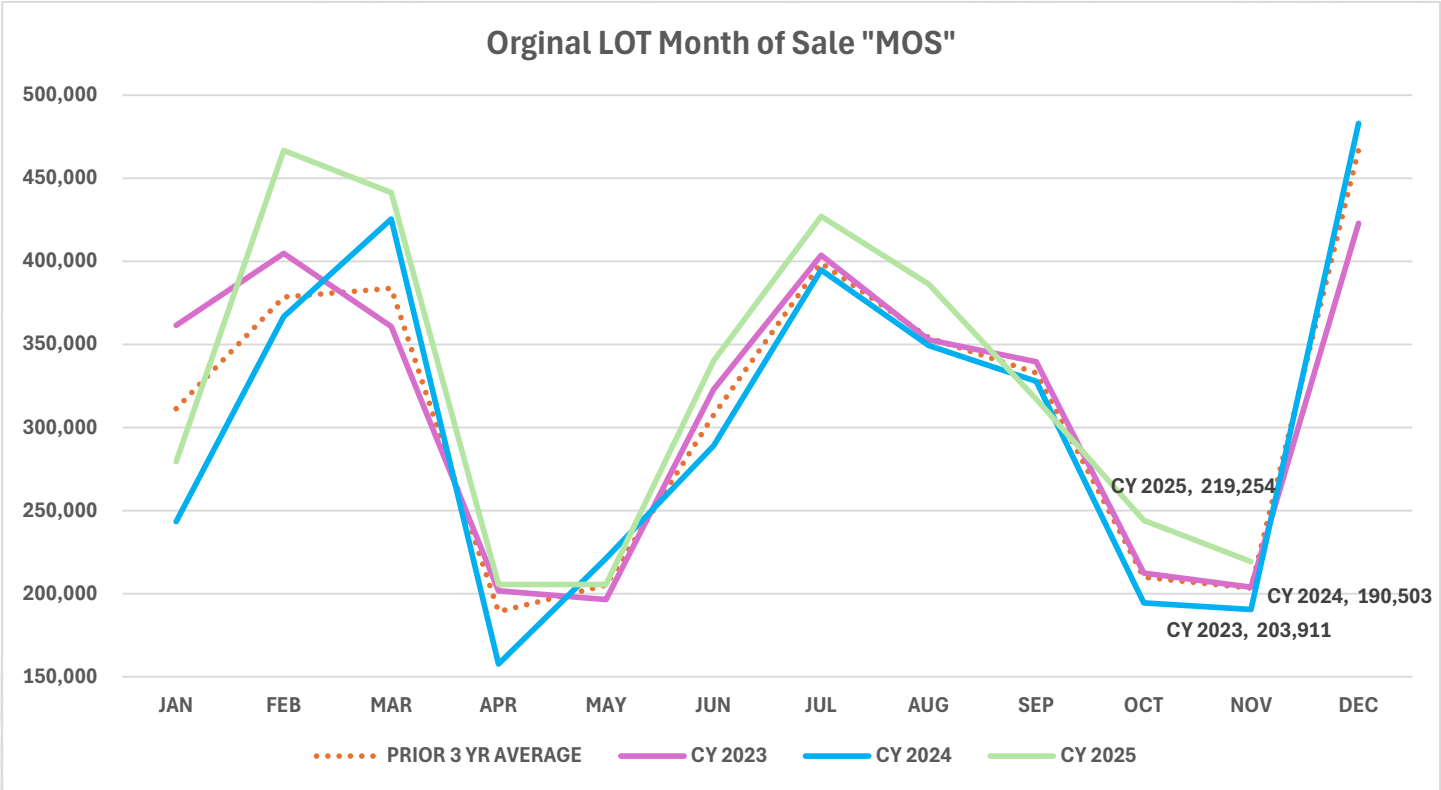
Original LOT Fund



Original LOT revenue is up \$0.9k, or .1%, year-over-year. The "Month of Sale" year-over-year comparison is shown on the next page.

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

Original LOT "Month of Sale" Data

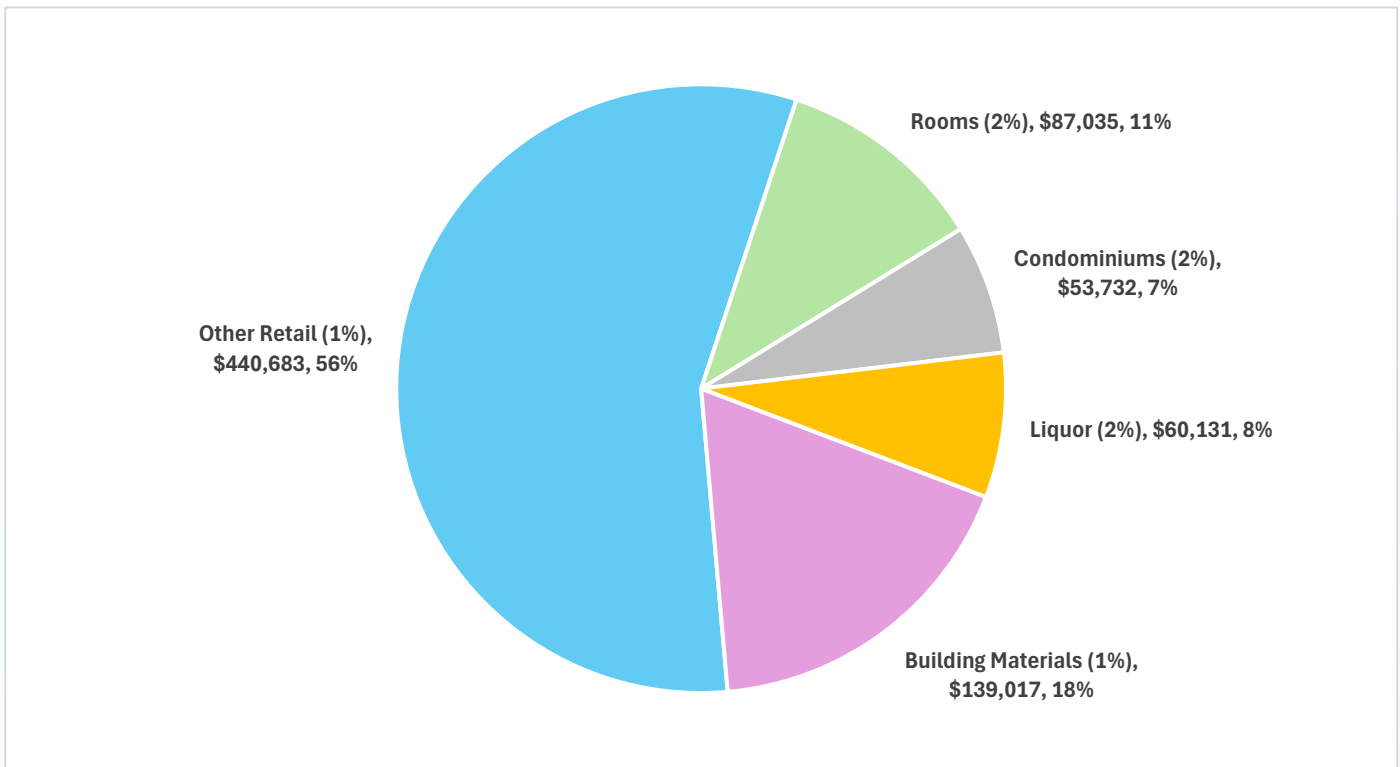


November 2025 month-of-sale (MOS) receipts were up \$28.8k, or 15.1%, compared to November 2024 MOS and 7.8% above the previous three-year average (2022-2024).

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

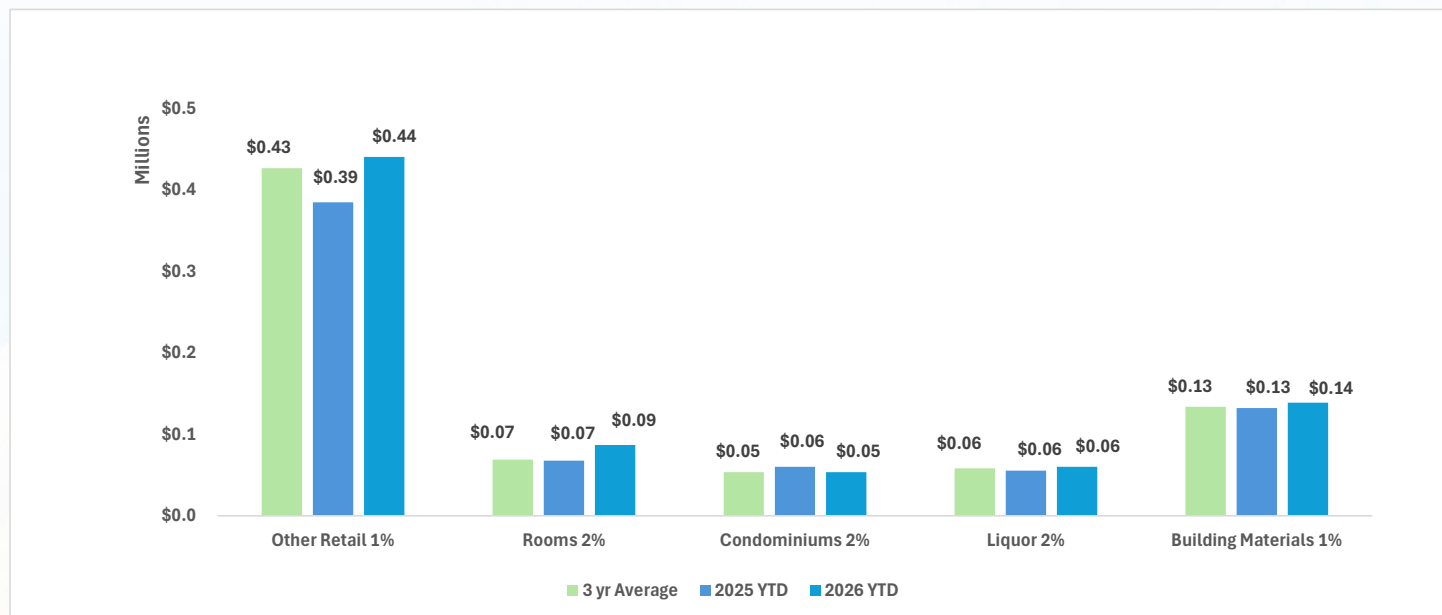


Original LOT Sector Percentage of Total



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

Original LOT Sector Performance



The chart above shows the current 2026 fiscal year-to-date amount for each business sector compared to the prior three-year average and the prior year-to-date. November LOT received (November MOS) is the third month of the fiscal year, thus any fiscal year trends are based on a light data set. Based on fiscal year-to-date totals, here is how each sector compares to the previous 3-year average:

Retail: Up 3.2%
 Rooms: Up 25.8%
 Condominiums: Down -0.1%
 Liquor: Up 3.0%
 Building Materials: Up 3.7%
 In Total: Up 5.2%

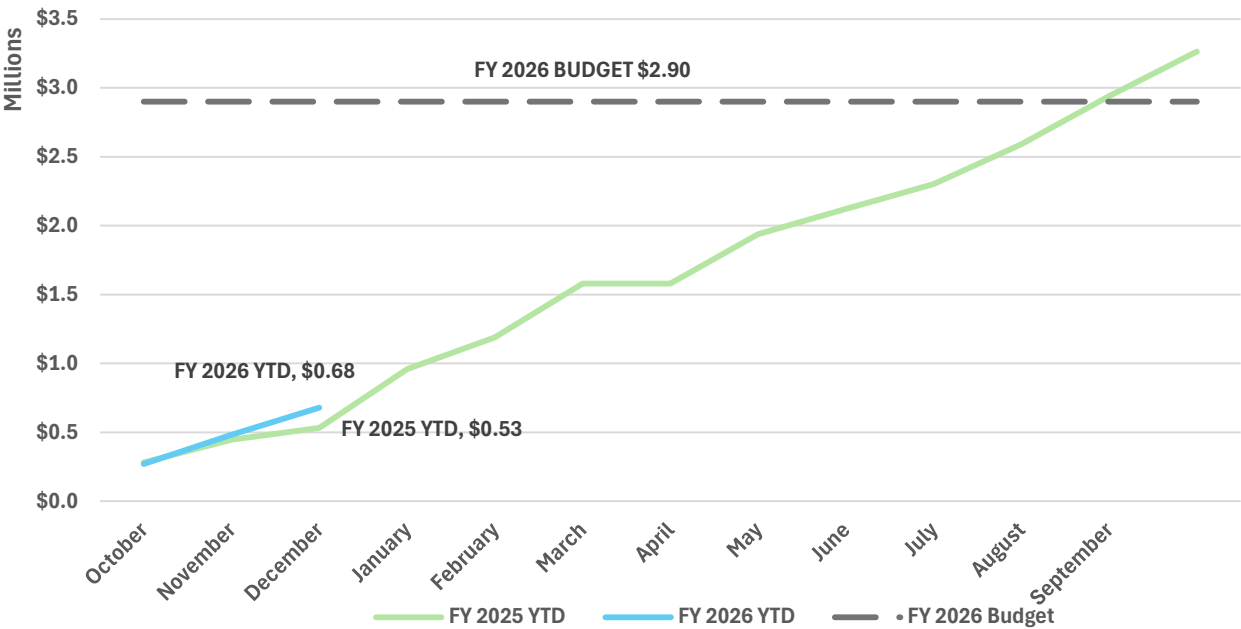
Based on fiscal year-to-date totals, here is how each sector compares to the same period last year:

Retail: Up 14.4%
 Rooms: Up 28.5%
 Condominiums: Down 11.0%
 Liquor: Up 8.0%
 Building Materials: Up 5.0%
 In Total: Up 11.3%



Additional LOT Fund

Additional 1% LOT Fund Revenue



Additional LOT fund revenue received in December 2025 (November MOS) was up \$29.4k, or 17.6%, compared to December 2024.

In-Lieu Housing Fund

AS OF 12/31/2025

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

FY 2026 BUDGET

REVENUES

Approved Budget	2,000,000
YTD Revenue	7,290

EXPENDITURES

Approved Budget	2,000,000
YTD Expenditures	-

Net Position	7,290
---------------------	--------------

Current Fund Balance	493,159
-----------------------------	----------------

Pending Developments

200 N. Leadville	421,650
140 W. 2nd	450,600
Limelight Hotel Conversion	466,200
108 Ritchie Drive Townhomes	2,453,000

Total	3,791,450
--------------	------------------

Potential Future Fund Balance	4,284,609
--------------------------------------	------------------

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



Community Housing Fund

AS OF 12/31/2025

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

FY 2026 BUDGET

REVENUES

	YTD
Approved Budget	2,276,017
YTD Revenue	766,057

EXPENDITURES

Approved Budget	2,336,017
YTD Expenditures	682,631

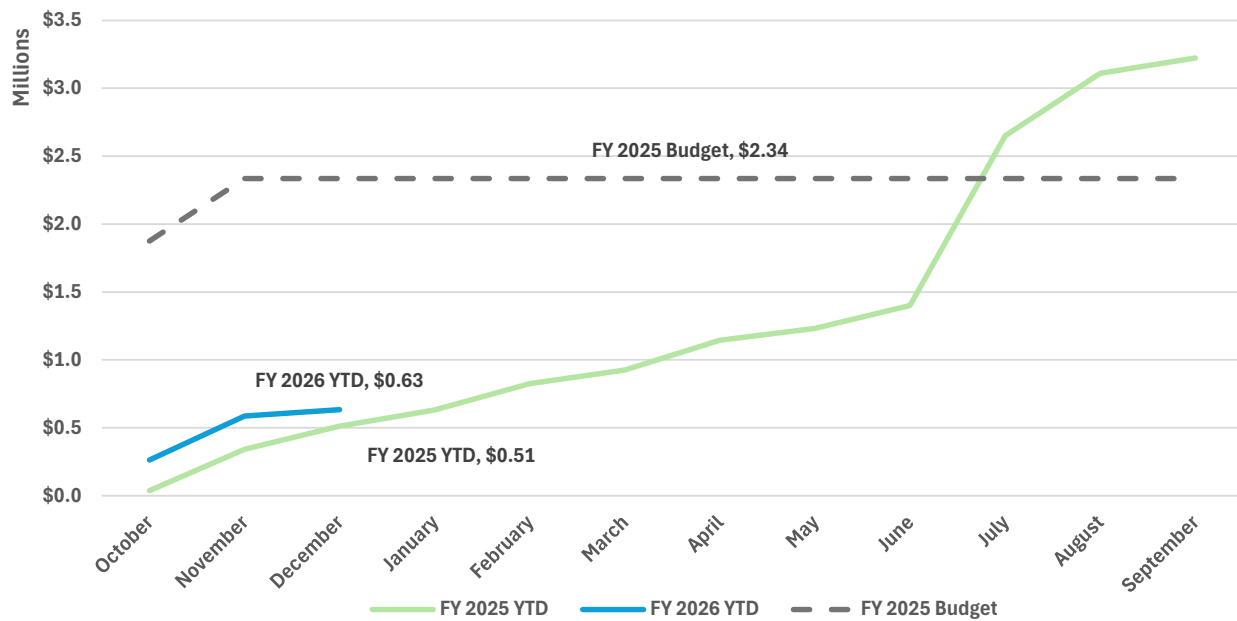
Net Position **83,426**

Current Fund Balance **1,129,600**

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

Fund balance dedicated to executing housing initiatives.

Community Housing Fund Expenses

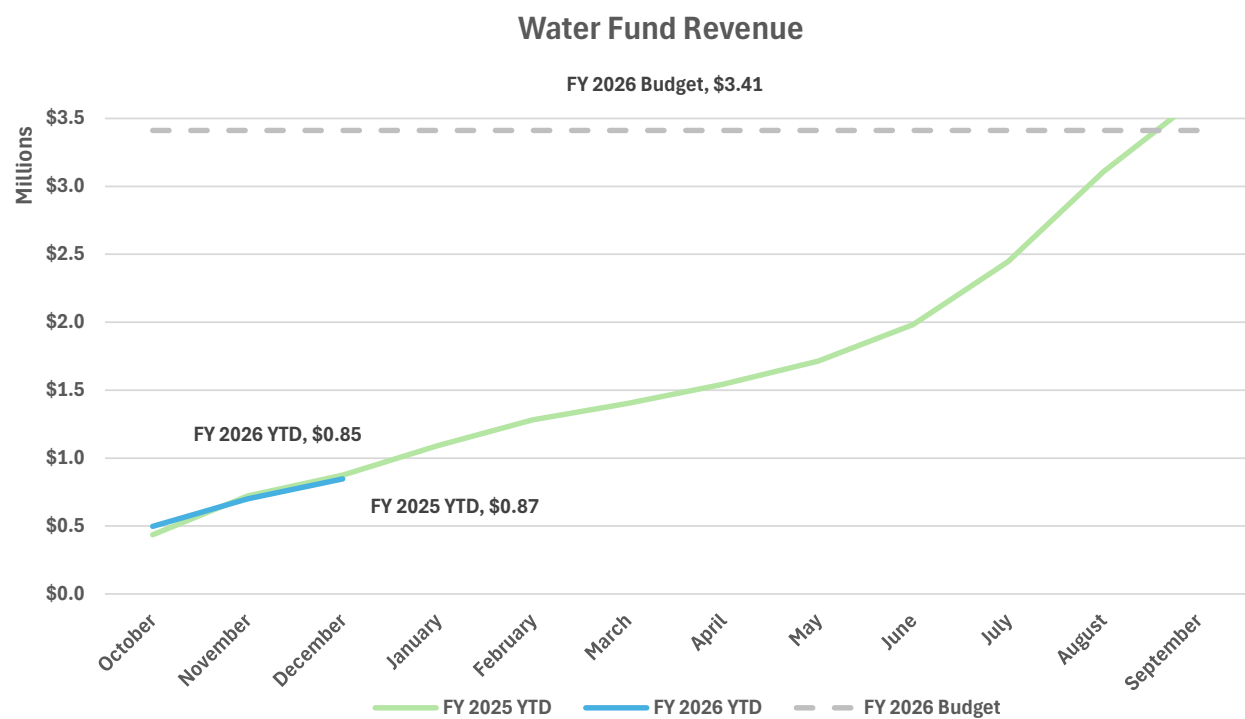


FY 2026 year-to-date expenses are up 23.6% due to the timing of deed restriction payments through the Community Housing Fund. Additionally, personnel costs have increased due to the timing of an additional position that was added to the department after the start of FY 2025.

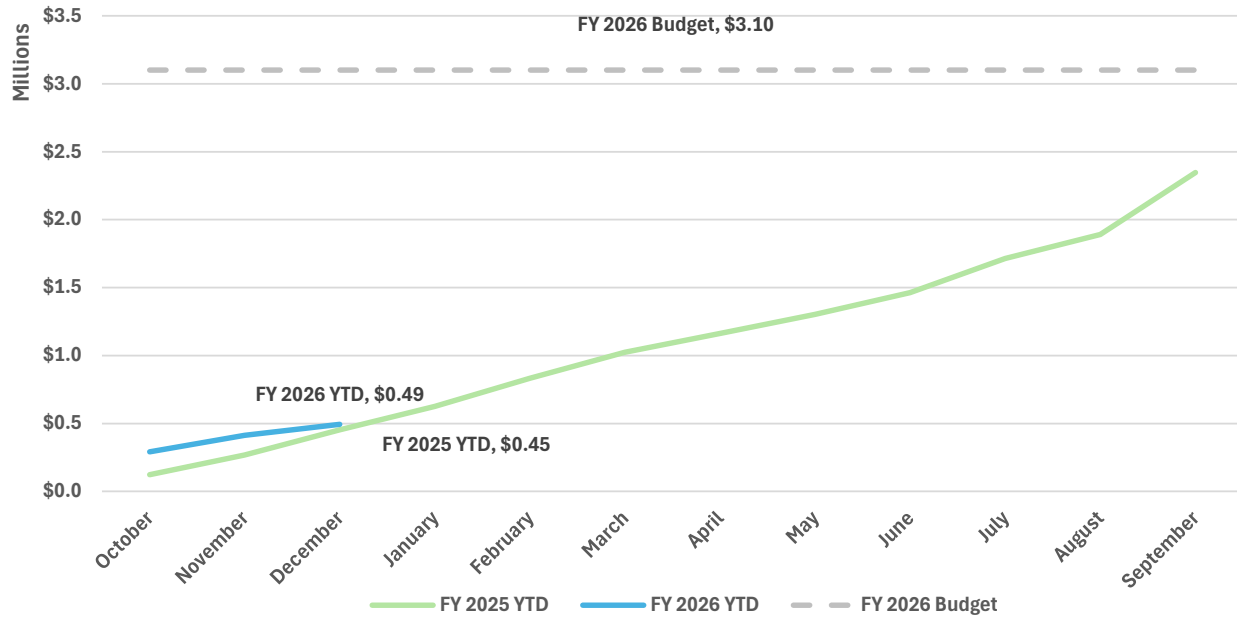


Enterprise Funds

Water Fund (graphs show operational fund)



Water Fund Expenditures

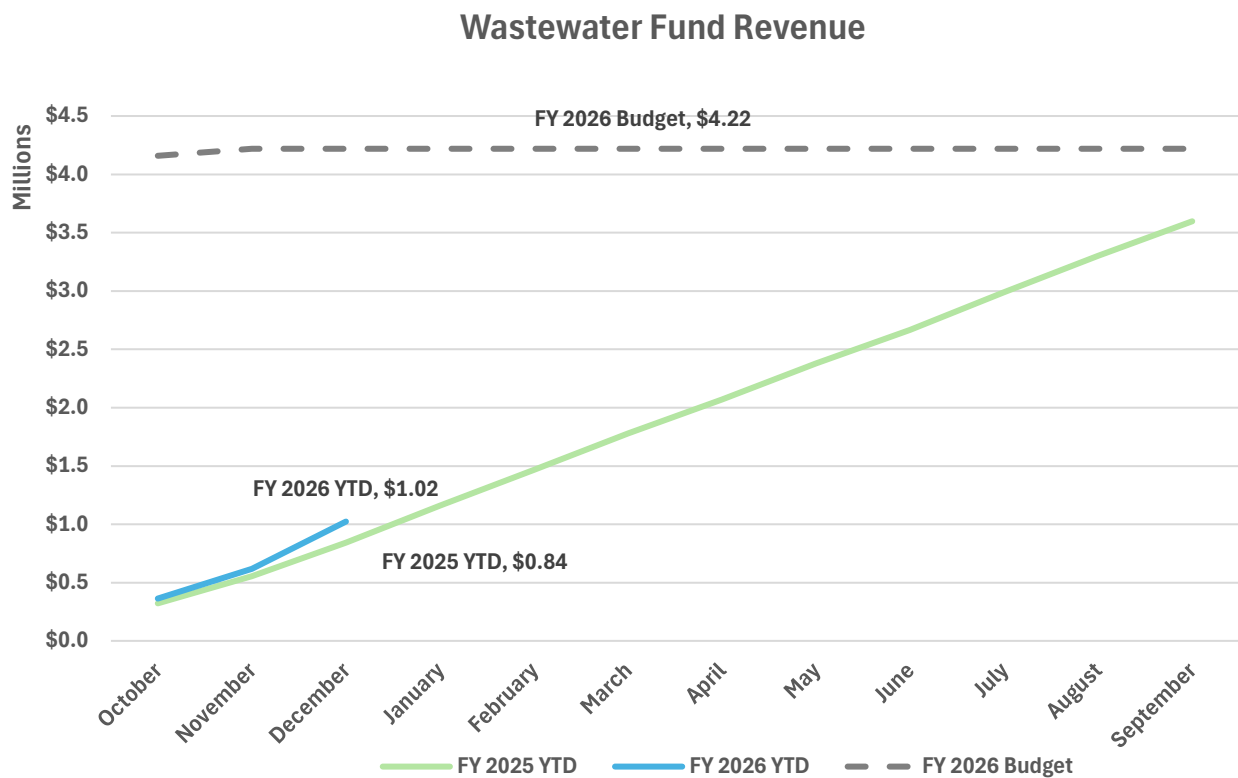


Water Fund Operational revenue and expenditures are tracking within expectations. Expenditures are up year-over-year due to an increased transfer from the Operational Fund to the Capital Fund (budgeted).

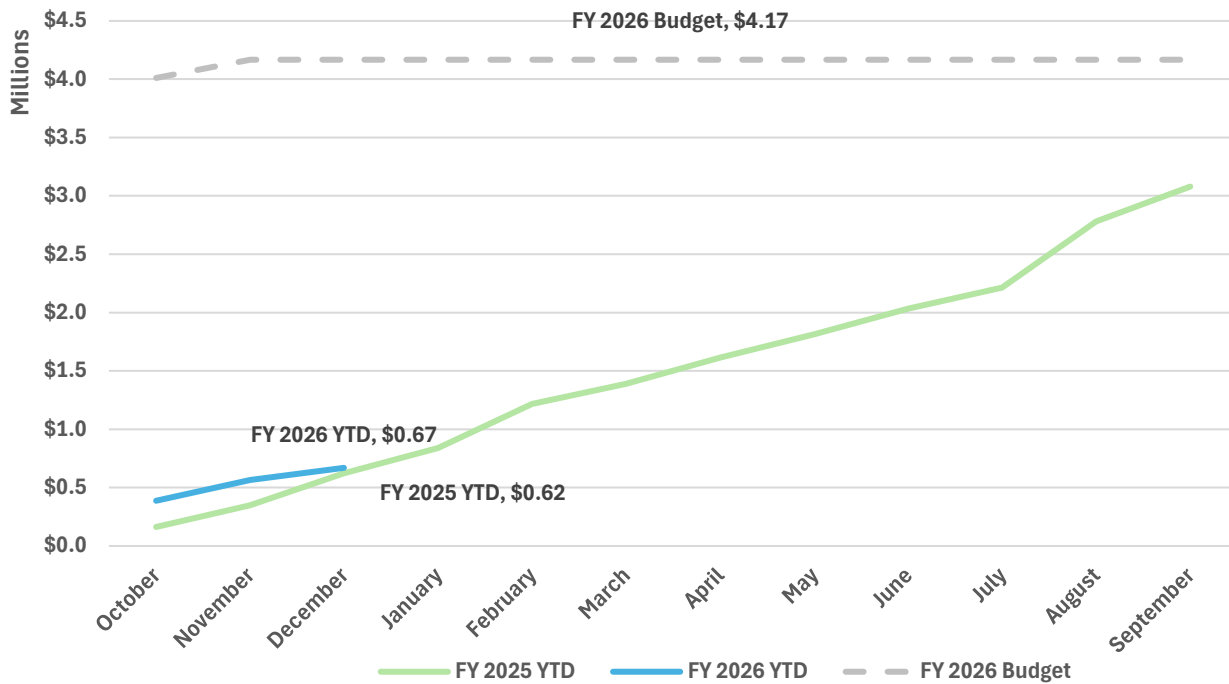
The Water Operational Fund remains in solid financial position, with approximately \$5.7 million in cash & investments, while the Water Capital Fund has approximately \$300k in cash & investments. Both of these amounts are needed for financial stability to account for emergency reserves and the execution of the long-term capital plan.



Wastewater Funds (graphs show operational fund)



Wastewater Fund Expenditures



Wastewater Fund Operational revenue and expenditures are tracking within expectations. Expenditures are up year-over-year due to a transfer from the Operational Fund to the Capital Fund (budgeted).

The Wastewater Operational Fund remains in a solid financial position, with approximately \$3.6 million in cash & investments, while the Wastewater Capital Fund has approximately \$6.2 million 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
1ST QUARTER FY 2026 - DECEMBER 31, 2025

FUND	BUDGET	PERSONNEL	OPERATING & ADM EXPENSES	CAPITAL OUTLAY	TRANSFERS	% EXP.	RECEIPTS
GENERAL	13,688,825	1,437,245	1,725,802	16	1,035,000	30.7%	1,816,705
WAGON DAYS	270,900	-	-	-	-	0.0%	32,907
GENERAL CIP	5,914,430	-	-	436,543	-	7.4%	2,283,181
LOT SALES TAX	4,416,000	-	229,168	-	1,061,833	29.2%	806,612
LOT-ADDITIONAL 1%	3,060,230	-	394,585	-	335,996	23.9%	680,149
FIRE GO BOND	617,019	-	-	-	-	0.0%	58,984
IN-LIEU HOUSING	2,000,000	-	-	-	-	0.0%	7,290
CITY COUNTY HOUSING	2,336,017	163,831	518,799	-	-	29.2%	766,057
WATER	3,100,493	161,895	90,057	-	242,272	15.9%	847,554
WATER CIP	842,972	-	-	169,578	-	20.1%	192,713
WASTEWATER	4,165,844	213,791	185,503	-	269,033	16.0%	1,023,061
WASTEWATER CIP	7,433,321	-	-	708,072	-	9.5%	749,348
POLICE TRUST	7,500	-	-	-	-	0.0%	80
PARKS/REC DEV TRUST	4,781,067	-	1,631	975,025	-	20.4%	1,429,030
DEVELOPMENT TRUST	650,000	-	116,500	-	-	17.9%	21

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 02/11/2026

BRENT DAVIS: DIRECTOR OF FINANCE/CITY TREASURER

CITY OF KETCHUM
BALANCE SHEET
DECEMBER 31, 2025

GENERAL FUND

ASSETS

01-1000-0000	CASH - COMBINED	(	3,308,389.20)	
01-1030-0000	PETTY CASH		324.00	
01-1050-0000	TAXES RECEIVABLE--CURRENT		59,937.58	
01-1100-0000	ACCOUNTS RECEIVABLE - A/R	(	51,297.23)	
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		414,954.14	
01-1510-0000	INVESTMENTS--GENERAL FUND #911		5,347,830.42	
				<hr/>
TOTAL ASSETS				2,880,547.04
				<hr/>

LIABILITIES AND EQUITY

LIABILITIES

01-2030-0000	ACCOUNTS PAYABLE	(	65,163.80)	
01-2171-3000	P/R TAXES PBL--PAY REDUCTION		83.44	
01-2171-4000	P/R TAXES PBL -- WORKERS COMP		156.46	
01-2171-9000	P/R DEDUC PBL--HEALTH INSURANC	(	6,367.85)	
01-2172-2000	P/R DEDUC PBL--STD & LTD		35.81	
01-2175-8000	P/R DEDUC PBL--EMP CAF FSA-MD		134,345.68	
01-2175-9000	P/R DEDUC PBL--EMP CAF FSA-DC	(	47,050.69)	
01-2300-0000	DEPOSITS-PARKS & EVENTS		16,050.00	
01-2310-0000	DEPOSITS-STREET DIG PERMIT		5,000.00	
				<hr/>
TOTAL LIABILITIES				37,089.05

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
01-2710-0000	GENERAL FUND BALANCE		5,224,816.06	
	REVENUE OVER EXPENDITURES - YTD	(	2,381,358.07)	
				<hr/>
BALANCE - CURRENT DATE			2,843,457.99	
				<hr/>
TOTAL FUND EQUITY				2,843,457.99
				<hr/>
TOTAL LIABILITIES AND EQUITY				2,880,547.04
				<hr/>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX & FRANCHISE</u>					
01-3100-1000 GENERAL PROPERTY TAXES	420,120.59	436,756.17	4,713,368.00	4,276,611.83	9.3
01-3100-1010 PROPERTY TAX CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
01-3100-1050 PROPERTY TAX REPLACEMENT	10.75	10.75	13,650.00	13,639.25	.1
01-3100-6110 GAS FRANCHISE	.00	9,842.45	130,000.00	120,157.55	7.6
01-3100-6120 T.V. CABLE FRANCHISE	33,567.91	33,567.91	137,500.00	103,932.09	24.4
01-3100-6130 WATER UTILITY ROW FEE (5%)	.00	25,000.00	150,000.00	125,000.00	16.7
01-3100-6140 WASTEWATER UTILITY ROW FEE(5%)	.00	24,666.00	148,000.00	123,334.00	16.7
01-3100-6150 SOLID WASTE FRANCHISE	5,617.67	28,631.80	100,000.00	71,368.20	28.6
01-3100-9000 PENALTY & INTEREST ON TAXES	676.26	2,775.49	18,500.00	15,724.51	15.0
TOTAL PROPERTY TAX & FRANCHISE	459,993.18	561,250.57	5,461,018.00	4,899,767.43	10.3
<u>LICENSES & PERMITS</u>					
01-3200-1110 BEER LICENSES	219.05	430.54	12,000.00	11,569.46	3.6
01-3200-1120 LIQUOR LICENSES	16.94	576.94	8,400.00	7,823.06	6.9
01-3200-1130 WINE LICENSES	219.14	257.53	13,000.00	12,742.47	2.0
01-3200-1140 CATERING PERMITS	40.00	100.00	1,500.00	1,400.00	6.7
01-3200-1150 OFF-SITE BUS./SPECIAL EVENTS P	150.00	2,805.00	20,000.00	17,195.00	14.0
01-3200-1400 BUSINESS LICENSES	2,774.87	7,234.99	33,000.00	25,765.01	21.9
01-3200-1410 SHORT TERM RENTAL LICENSES	6,550.50	28,725.00	200,000.00	171,275.00	14.4
01-3200-1520 TAXI-LIMO PERMITS	430.00	500.00	2,500.00	2,000.00	20.0
01-3200-2100 BUILDING PERMITS	17,245.70	85,353.09	450,000.00	364,646.91	19.0
01-3200-2140 RIGHT-OF-WAY PERMITS	900.00	5,300.00	13,000.00	7,700.00	40.8
01-3200-2160 STREET EXCAVATION PERMIT FEE	.00	200.00	1,500.00	1,300.00	13.3
TOTAL LICENSES & PERMITS	28,546.20	131,483.09	754,900.00	623,416.91	17.4
<u>STATE OF IDAHO SHARED REVENUE</u>					
01-3310-5100 STATE LIQUOR APPORTIONMENT	.00	68,395.00	395,000.00	326,605.00	17.3
01-3310-5200 HIGHWAY USER'S REVENUE - STREE	.00	45,362.68	250,000.00	204,637.32	18.2
01-3310-5600 STATE SHARED REVENUE	.00	301,668.28	1,150,000.00	848,331.72	26.2
TOTAL STATE OF IDAHO SHARED REVENUE	.00	415,425.96	1,795,000.00	1,379,574.04	23.1
<u>COUNTY SHARED REVENUE</u>					
01-3320-8400 COUNTY COURT FINES	2,335.50	8,461.13	80,000.00	71,538.87	10.6
TOTAL COUNTY SHARED REVENUE	2,335.50	8,461.13	80,000.00	71,538.87	10.6

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVICES</u>					
01-3400-1100	PLANNING FEES	39,425.00	60,650.00	150,000.00	89,350.00	40.4
01-3400-1110	BUILDING PLAN CHECK FEES	10,333.26	27,913.73	292,500.00	264,586.27	9.5
01-3400-1120	PLANNING PLAN CHECK FEES	7,233.28	19,145.82	204,750.00	185,604.18	9.4
01-3400-1130	FIRE PLAN CHECK FEES	7,383.28	19,295.82	200,000.00	180,704.18	9.7
01-3400-1500	REPRODUCTION/FINGERPRINT FEES	.00	12.00	500.00	488.00	2.4
01-3400-2260	PUBLIC EDUCATION FEES	.00	30.00	.00	(30.00)	.0
01-3400-3600	BANNER FEES	175.00	1,400.00	5,000.00	3,600.00	28.0
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	13,763.16	23,070.66	120,000.00	96,929.34	19.2
01-3400-6320	PARK USER FEES	2,126.12	2,651.12	20,000.00	17,348.88	13.3
01-3400-6700	PARK CONCESSION SALES	1,473.70	1,396.47	11,000.00	9,603.53	12.7
	TOTAL CHARGES FOR SERVICES	81,912.80	155,565.62	1,022,678.00	867,112.38	15.2
	<u>FINES & FEES</u>					
01-3500-1100	PARKING FINES	2,855.00	15,221.00	90,000.00	74,779.00	16.9
01-3500-1300	PAID PARKING	.00	.01	3,000.00	2,999.99	.0
01-3500-1400	PLANNING & BUILDING FINES	900.00	1,800.00	4,000.00	2,200.00	45.0
	TOTAL FINES & FEES	3,755.00	17,021.01	97,000.00	79,978.99	17.6
	<u>MISCELLANEOUS REVENUE</u>					
01-3700-1000	INTEREST EARNINGS	19,492.08	61,144.79	250,000.00	188,855.21	24.5
01-3700-2000	RENT	.00	1,000.00	6,000.00	5,000.00	16.7
01-3700-2010	RENT-PARK RESERVATIONS	.00	650.00	9,000.00	8,350.00	7.2
01-3700-2020	RENT-491 SUN VALLEY ROAD	5,762.78	17,288.34	108,000.00	90,711.66	16.0
01-3700-3600	REFUNDS & REIMBURSEMENTS	45,624.60	3,264.75	50,000.00	46,735.25	6.5
01-3700-3610	REIMBURSEMENTS-RESORT CITIES	132,083.00	22,500.00	34,500.00	12,000.00	65.2
01-3700-3650	REIMBURSEMENT-BLAINE CITY TOUR	.00	.00	8,000.00	8,000.00	.0
01-3700-7000	MISCELLANEOUS	.00	.00	209,300.00	209,300.00	.0
01-3700-8722	TRANSFER FROM LOT FUND	.00	200,000.00	1,200,000.00	1,000,000.00	16.7
01-3700-8763	REIMBURSEMENT FROM WATER FUND	.00	67,272.34	403,634.00	336,361.66	16.7
01-3700-8765	REIMBURSMNT FROM WASTEWATER FD	.00	144,032.50	864,195.00	720,162.50	16.7
01-3700-8798	URA FND REIM-SALARIES/BENEFITS	.00	9,511.15	95,000.00	85,488.85	10.0
	TOTAL MISCELLANEOUS REVENUE	202,962.46	526,663.87	3,237,629.00	2,710,965.13	16.3
	<u>MISCELLANEOUS REVENUE CONT.</u>					
01-3710-8722	LOT FUND REIMB-ADMIN.EXPENSES	.00	833.34	5,000.00	4,166.66	16.7
	TOTAL MISCELLANEOUS REVENUE CONT.	.00	833.34	5,000.00	4,166.66	16.7

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<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	779,505.14	1,816,704.59	13,688,825.00	11,872,120.41	13.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE & EXECUTIVE</u>					
PERSONAL SERVICES:					
01-4110-1000 SALARIES	12,480.08	37,440.24	167,108.00	129,667.76	22.4
01-4110-2100 FICA TAXES-CITY	925.64	2,776.92	12,784.00	10,007.08	21.7
01-4110-2200 STATE RETIREMENT-CITY	1,492.58	4,477.74	19,986.00	15,508.26	22.4
01-4110-2400 WORKER'S COMPENSATION-CITY	8.48	25.56	117.00	91.44	21.9
01-4110-2500 HEALTH INSURANCE-CITY	12,123.90	36,371.70	145,487.00	109,115.30	25.0
01-4110-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	609.43	8,000.00	7,390.57	7.6
01-4110-2510 DENTAL INSURANCE-CITY	314.00	942.00	3,768.00	2,826.00	25.0
01-4110-2515 VISION	152.00	456.00	1,824.00	1,368.00	25.0
01-4110-2600 ST & LONG TERM DISABILITY	67.16	201.48	1,116.00	914.52	18.1
TOTAL PERSONAL SERVICES	27,563.84	83,301.07	360,190.00	276,888.93	23.1
MATERIALS AND SERVICES:					
01-4110-3100 OFFICE SUPPLIES & POSTAGE	.00	.00	1,000.00	1,000.00	.0
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 & MEMBERSH	.00	.00	1,700.00	1,700.00	.0
01-4110-4910 MYR/CNCL-TRAINING/TRAVEL/MTG	.00	2,070.15	30,000.00	27,929.85	6.9
TOTAL MATERIAL AND SERVICES	.00	2,070.15	41,700.00	39,629.85	5.0
CAPITAL OUTLAY:					
01-4110-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	1,000.00	1,000.00	.0
TOTAL LEGISLATIVE & EXECUTIVE	27,563.84	85,371.22	402,890.00	317,518.78	21.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE SERVICES</u>						
PERSONAL SERVICES:						
01-4150-1000	SALARIES	30,697.38	114,633.88	391,046.00	276,412.12	29.3
01-4150-1500	PART TIME SALARIES	.00	.00	10,000.00	10,000.00	.0
01-4150-1900	OVERTIME	15.00	30.00	1,500.00	1,470.00	2.0
01-4150-2100	FICA TAXES-CITY	1,401.46	6,722.11	27,902.00	21,179.89	24.1
01-4150-2200	STATE RETIREMENT-CITY	4,375.07	15,819.40	43,623.00	27,803.60	36.3
01-4150-2400	WORKMEN'S COMPENSATION-CITY	28.92	112.01	394.00	281.99	28.4
01-4150-2500	HEALTH INSURANCE-CITY	10,628.34	31,885.02	127,540.00	95,654.98	25.0
01-4150-2505	HEALTH REIMBURSEMENT ACCT(HRA)	.00	5,727.98	6,000.00	272.02	95.5
01-4150-2510	DENTAL INSURANCE-CITY	211.00	633.00	2,532.00	1,899.00	25.0
01-4150-2515	VISION	132.00	396.00	1,584.00	1,188.00	25.0
01-4150-2600	ST & LONG TERM DISABILITY	148.17	444.51	1,973.00	1,528.49	22.5
01-4150-2760	OTHER EMPLOYEE BENEFITS	10,939.18	14,423.84	26,400.00	11,976.16	54.6
TOTAL PERSONAL SERVICES		58,576.52	190,827.75	640,494.00	449,666.25	29.8
MATERIALS AND SERVICES:						
01-4150-3100	OFFICE SUPPLIES & POSTAGE	1,588.51	5,292.46	25,000.00	19,707.54	21.2
01-4150-4200	PROFESSIONAL SERVICES	(9,087.67)	3,193.35	137,138.00	133,944.65	2.3
01-4150-4800	DUES, SUBSCRIPTIONS & MEMBERSH	300.00	300.00	6,000.00	5,700.00	5.0
01-4150-4900	PERSONNEL TRAINING/TRAVEL/MTG	.00	625.58	.00	(625.58)	.0
01-4150-4902	TRAINNG/TRVL/MTG-CITY ADM/ASST	77.00	77.00	8,000.00	7,923.00	1.0
01-4150-5100	TELEPHONE & COMMUNICATIONS	60.00	180.00	.00	(180.00)	.0
01-4150-5110	COMPUTER NETWORK	.00	225.00	.00	(225.00)	.0
01-4150-5200	UTILITIES	1,779.25	2,933.22	32,000.00	29,066.78	9.2
01-4150-6500	CONTRACTS FOR SERVICES	.00	.00	55,000.00	55,000.00	.0
TOTAL MATERIAL AND SERVICES		(5,282.91)	12,826.61	263,138.00	250,311.39	4.9
CAPITAL OUTLAY:						
01-4150-7400	OFFICE FURNITURE & EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY		.00	.00	5,000.00	5,000.00	.0
TOTAL ADMINISTRATIVE SERVICES		53,293.61	203,654.36	908,632.00	704,977.64	22.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CITY CLERK</u>					
	PERSONAL SERVICES:					
01-4152-1000	SALARIES	17,463.44	52,651.77	224,863.00	172,211.23	23.4
01-4152-1500	PART TIME SALARIES	.00	.00	1,500.00	1,500.00	.0
01-4152-1900	OVERTIME	785.44	2,050.86	.00	(2,050.86)	.0
01-4152-2100	FICA TAXES-CITY	1,394.81	4,181.10	18,684.00	14,502.90	22.4
01-4152-2200	STATE RETIREMENT-CITY	2,182.57	6,542.44	29,210.00	22,667.56	22.4
01-4152-2400	WORKMEN'S COMPENSATION-CITY	16.39	50.77	264.00	213.23	19.2
01-4152-2500	HEALTH INSURANCE-CITY	3,825.00	11,475.00	45,900.00	34,425.00	25.0
01-4152-2505	HEALTH REIMBURSEMENT ACCT(HRA)	.00	2,210.04	4,000.00	1,789.96	55.3
01-4152-2510	DENTAL INSURANCE-CITY	148.00	444.00	1,776.00	1,332.00	25.0
01-4152-2515	VISION	92.00	276.00	720.00	444.00	38.3
01-4152-2600	ST & LONG TERM DISABILITY	110.34	331.02	1,321.00	989.98	25.1
	TOTAL PERSONAL SERVICES	26,017.99	80,213.00	328,238.00	248,025.00	24.4
	MATERIALS AND SERVICES:					
01-4152-4200	PROFESSIONAL SERVICES	3,333.34	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	156.80	2,526.06	5,000.00	2,473.94	50.5
01-4152-5100	TELEPHONE & COMMUNICATIONS	3,981.74	5,735.67	78,000.00	72,264.33	7.4
01-4152-5110	COMPUTER NETWORK	3,750.74	9,873.17	80,000.00	70,126.83	12.3
	TOTAL MATERIAL AND SERVICES	11,222.62	129,323.52	295,000.00	165,676.48	43.8
	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	37,240.61	209,536.52	626,238.00	416,701.48	33.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY ENGAGEMENT</u>						
PERSONAL SERVICES:						
01-4154-1000	SALARIES	14,359.76	43,079.28	190,103.00	147,023.72	22.7
01-4154-2100	FICA TAXES-CITY	1,091.88	3,275.64	14,149.00	10,873.36	23.2
01-4154-2200	STATE RETIREMENT-CITY	1,717.42	5,152.26	22,121.00	16,968.74	23.3
01-4154-2400	WORKMEN'S COMPENSATION-CITY	13.08	40.48	200.00	159.52	20.2
01-4154-2500	HEALTH INSURANCE-CITY	3,763.34	11,290.02	45,160.00	33,869.98	25.0
01-4154-2505	HEALTH REIMBURSEMENT ACCT(HRA)	.00	1,733.51	3,000.00	1,266.49	57.8
01-4154-2510	DENTAL INSURANCE-CITY	103.00	309.00	1,236.00	927.00	25.0
01-4154-2515	VISION	48.00	144.00	576.00	432.00	25.0
01-4154-2600	ST & LONG TERM DISABILITY	86.51	259.53	1,000.00	740.47	26.0
TOTAL PERSONAL SERVICES		21,182.99	65,283.72	277,545.00	212,261.28	23.5
MATERIALS AND SERVICES:						
01-4154-4200	PROFESSIONAL SERVICES	13,333.36	16,666.70	80,000.00	63,333.30	20.8
01-4154-4900	PERSONNEL TRAINING/TRAVEL/MTG	(26.74)	86.83	5,000.00	4,913.17	1.7
01-4154-5150	COMMUNICATIONS	1,218.00	9,950.20	50,000.00	40,049.80	19.9
TOTAL MATERIAL AND SERVICES		14,524.62	26,703.73	135,000.00	108,296.27	19.8
CAPITAL OUTLAY:						
01-4154-7400	OFFICE FURNITURE & EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
TOTAL CAPITAL OUTLAY		.00	.00	1,000.00	1,000.00	.0
TOTAL COMMUNITY ENGAGEMENT		35,707.61	91,987.45	413,545.00	321,557.55	22.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>						
PERSONAL SERVICES:						
01-4156-1000	SALARIES	26,315.18	78,970.62	381,314.00	302,343.38	20.7
01-4156-1500	PART TIME SALARIES	584.00	1,752.00	.00	(1,752.00)	.0
01-4156-1900	OVERTIME	937.37	1,751.41	3,000.00	1,248.59	58.4
01-4156-2100	FICA TAXES-CITY	2,090.62	6,192.61	21,410.00	15,217.39	28.9
01-4156-2200	STATE RETIREMENT-CITY	3,029.97	8,963.04	33,471.00	24,507.96	26.8
01-4156-2400	WORKMEN'S COMPENSATION-CITY	24.65	75.65	299.00	223.35	25.3
01-4156-2500	HEALTH INSURANCE-CITY	8,360.56	25,081.68	102,973.00	77,891.32	24.4
01-4156-2505	HEALTH REIMBURSEMENT ACCT(HRA)	.00	2,809.78	4,000.00	1,190.22	70.2
01-4156-2510	DENTAL INSURANCE-CITY	253.00	759.00	2,250.00	1,491.00	33.7
01-4156-2515	VISION	120.00	360.00	912.00	552.00	39.5
01-4156-2600	ST & LONG TERM DISABILITY	131.19	393.57	1,497.00	1,103.43	26.3
TOTAL PERSONAL SERVICES		41,846.54	127,109.36	551,126.00	424,016.64	23.1
MATERIALS AND SERVICES:						
01-4156-3100	OFFICE SUPPLIES & POSTAGE	1,079.61	1,181.33	2,500.00	1,318.67	47.3
01-4156-4200	PROFESSIONAL SERVICES	(2,083.33)	15.00	18,000.00	17,985.00	.1
01-4156-4900	PERSONNEL TRAINING/TRAVEL/MTG	610.40	2,053.25	12,000.00	9,946.75	17.1
01-4156-5100	TELEPHONE & COMMUNICATIONS	120.00	360.00	.00	(360.00)	.0
01-4156-6510	COMPUTER SERVICES	4,550.00	9,100.00	60,000.00	50,900.00	15.2
TOTAL MATERIAL AND SERVICES		4,276.68	12,709.58	92,500.00	79,790.42	13.7
CAPITAL OUTLAY:						
01-4156-7400	OFFICE FURNITURE & EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY		.00	.00	5,000.00	5,000.00	.0
TOTAL FINANCE		46,123.22	139,818.94	648,626.00	508,807.06	21.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>LEGAL</u>					
	MATERIALS AND SERVICES:					
01-4160-4200	PROFESSIONAL SERVICES	17,500.00	17,500.00	210,000.00	192,500.00	8.3
01-4160-4270	CITY PROSECUTOR	3,883.33	11,649.99	50,920.00	39,270.01	22.9
	TOTAL MATERIAL AND SERVICES	21,383.33	29,149.99	260,920.00	231,770.01	11.2
	TOTAL LEGAL	21,383.33	29,149.99	260,920.00	231,770.01	11.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING & BUILDING</u>					
PERSONAL SERVICES:					
01-4170-1000 SALARIES	41,933.96	125,801.88	548,176.00	422,374.12	23.0
01-4170-1200 PLANNING & ZONING COMMISSION	1,200.00	4,200.00	25,200.00	21,000.00	16.7
01-4170-2100 FICA TAXES-CITY	3,281.06	9,889.08	41,857.00	31,967.92	23.6
01-4170-2200 STATE RETIREMENT-CITY	5,158.82	15,548.22	65,440.00	49,891.78	23.8
01-4170-2400 WORKER'S COMPENSATION-CITY	367.31	1,126.46	4,518.00	3,391.54	24.9
01-4170-2500 HEALTH INSURANCE-CITY	11,197.20	33,591.60	148,926.00	115,334.40	22.6
01-4170-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	3,315.68	9,000.00	5,684.32	36.8
01-4170-2510 DENTAL INSURANCE-CITY	312.00	936.00	3,708.00	2,772.00	25.2
01-4170-2515 VISION	140.00	420.00	1,728.00	1,308.00	24.3
01-4170-2600 ST & LONG TERM DISABILITY	271.47	814.41	3,362.00	2,547.59	24.2
TOTAL PERSONAL SERVICES	63,861.82	195,643.33	851,915.00	656,271.67	23.0
MATERIALS AND SERVICES:					
01-4170-3100 OFFICE SUPPLIES & POSTAGE	9.41	70.27	4,000.00	3,929.73	1.8
01-4170-3200 OPERATING SUPPLIES	.00	520.64	5,000.00	4,479.36	10.4
01-4170-4200 PROFESSIONAL SERVICES	2,425.00	8,237.50	260,000.00	251,762.50	3.2
01-4170-4210 PROFESSIONAL SERVICES - IDBS	.00	28,504.75	423,525.00	395,020.25	6.7
01-4170-4220 PROF SVCS-FLOOD PLAIN PROG REM	1,832.50	1,832.50	10,000.00	8,167.50	18.3
01-4170-4400 ADVERTISING & LEGAL PUBLICATIO	281.05	281.05	15,000.00	14,718.95	1.9
01-4170-4500 GEOGRAPHIC INFO SYSTEMS	3,790.00	5,320.00	15,000.00	9,680.00	35.5
01-4170-4800 DUES, SUBSCRIPTIONS & MEMBERSH	.00	156.00	4,000.00	3,844.00	3.9
01-4170-4900 PERSONNEL TRAINING/TRAVEL/MTG	37.49	1,457.69	10,000.00	8,542.31	14.6
01-4170-4970 TRAINING/TRAVEL/MTG-P&Z COMM	.00	.00	3,000.00	3,000.00	.0
01-4170-5100 TELEPHONE & COMMUNICATIONS	30.00	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	8,405.45	46,470.40	753,245.00	706,774.60	6.2
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	72,267.27	242,113.73	1,608,160.00	1,366,046.27	15.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
MATERIALS AND SERVICES:					
01-4193-4200 PROFESSIONAL SERVICE	4,166.66	14,204.41	300,600.00	286,395.59	4.7
01-4193-4210 RESORT CITIES	455.00	455.00	60,000.00	59,545.00	.8
01-4193-4220 IT PROFESSIONAL SERVICES	13,462.00	26,074.00	165,000.00	138,926.00	15.8
01-4193-4250 BLAINE CITY TOUR	621.00	621.00	8,000.00	7,379.00	7.8
01-4193-4901 CULTURE PROJECTS	8.54	8.54	.00	(8.54)	.0
01-4193-6500 CONTRACT FOR SERVICE	.00	.00	155,920.00	155,920.00	.0
01-4193-6505 FIRE DISTRICT MOU	.00	800,000.00	.00	(800,000.00)	.0
01-4193-6900 MISCELLANEOUS EXPENSE	.00	.00	199,300.00	199,300.00	.0
TOTAL MATERIAL AND SERVICES	18,713.20	841,362.95	888,820.00	47,457.05	94.7
OTHER EXPENDITURES:					
01-4193-8803 TRANSFER TO GENERAL CIP FUND	600,000.00	600,000.00	600,000.00	.00	100.0
01-4193-8804 TRANSFER TO CITY/CO HOUSING	400,000.00	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 ADJUSTMENTS	.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	.00	4,158.60	331,900.00	327,741.40	1.3
TOTAL OTHER EXPENDITURES	1,000,000.00	1,039,158.60	1,491,900.00	452,741.40	69.7
TOTAL NON-DEPARTMENTAL	1,018,713.20	1,880,521.55	2,380,720.00	500,198.45	79.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINTENANCE</u>					
PERSONAL SERVICES:					
01-4194-1000 SALARIES	26,742.27	82,001.47	461,003.00	379,001.53	17.8
01-4194-1500 PART-TIME/SEASONAL	4,094.88	8,756.28	35,000.00	26,243.72	25.0
01-4194-1800 SHIFT COVERAGE ON CALL	198.60	264.80	4,000.00	3,735.20	6.6
01-4194-1900 OVERTIME	.00	260.67	8,500.00	8,239.33	3.1
01-4194-2100 FICA TAXES - CITY	2,327.30	6,838.87	38,524.00	31,685.13	17.8
01-4194-2200 STATE RETIREMENT - CITY	3,150.39	9,655.03	56,183.00	46,527.97	17.2
01-4194-2400 WORKER'S COMPENSATION-CITY	381.41	1,128.43	6,743.00	5,614.57	16.7
01-4194-2500 HEALTH INSURANCE - CITY	12,527.75	37,583.25	179,240.00	141,656.75	21.0
01-4194-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	803.56	10,000.00	9,196.44	8.0
01-4194-2510 DENTAL INSURANCE-CITY	338.25	1,014.75	4,536.00	3,521.25	22.4
01-4194-2515 VISION	162.00	486.00	2,160.00	1,674.00	22.5
01-4194-2600 LONG TERM DISABILITY	162.56	487.68	2,565.00	2,077.32	19.0
01-4194-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	5,000.00	5,000.00	.0
TOTAL PERSONAL SERVICES	50,085.41	149,280.79	813,454.00	664,173.21	18.4
MATERIALS AND SERVICES:					
01-4194-3100 OFFICE SUPPLIES & POSTAGE	.00	9.73	300.00	290.27	3.2
01-4194-3200 OPERATING SUPPLIES	1,054.53	1,119.28	7,500.00	6,380.72	14.9
01-4194-3500 MOTOR FUELS & LUBRICANTS	134.51	207.09	2,500.00	2,292.91	8.3
01-4194-4200 PROFESSIONAL SERVICES	16,811.94	17,506.94	35,000.00	17,493.06	50.0
01-4194-4205 SNOW REMOVAL	.00	.00	70,000.00	70,000.00	.0
01-4194-4210 PROFESSIONAL SERVC-CITY TREES	.00	.00	15,000.00	15,000.00	.0
01-4194-4220 PROF SERV-CITY BEAUTIFICATION	538.00	2,540.54	80,000.00	77,459.46	3.2
01-4194-4800 DUES, SUBSCRIPTIONS & MEMBERSH	305.00	305.00	440.00	135.00	69.3
01-4194-4900 PERSONNEL TRAINING/TRAVEL/MTG	49.98	297.78	1,500.00	1,202.22	19.9
01-4194-5100 TELEPHONE & COMMUNICATIONS	30.00	90.00	500.00	410.00	18.0
01-4194-5200 UTILITIES	1,272.42	3,090.57	60,000.00	56,909.43	5.2
01-4194-5300 CUSTODIAL & CLEANING SERVICES	.00	6,977.00	65,000.00	58,023.00	10.7
01-4194-5900 REPAIR & MAINTENANCE-BUILDINGS	1,249.36	5,093.01	50,000.00	44,906.99	10.2
01-4194-5910 REPAIR & MAINT-491 SV ROAD	1,350.54	3,435.68	70,000.00	66,564.32	4.9
01-4194-5950 REPAIR & MAINT-WARM SPRINGS PR	3,845.67	5,134.04	48,000.00	42,865.96	10.7
01-4194-6000 REPAIR & MAINT-AUTOMOTIVE EQUI	.00	21.95	5,000.00	4,978.05	.4
01-4194-6100 REPAIR & MAINT-MACHINERY & EQ	.00	99.63	5,000.00	4,900.37	2.0
01-4194-6950 MAINTENANCE	680.63	1,448.27	36,000.00	34,551.73	4.0
TOTAL MATERIAL AND SERVICES	27,322.58	47,376.51	551,740.00	504,363.49	8.6
TOTAL FACILITY MAINTENANCE	77,407.99	196,657.30	1,365,194.00	1,168,536.70	14.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>						
PERSONAL SERVICES:						
01-4210-1000	SALARIES	9,168.00	27,504.00	147,847.00	120,343.00	18.6
01-4210-1500	PART-TIME	.00	55.18	20,000.00	19,944.82	.3
01-4210-1900	OVERTIME	.00	259.44	5,000.00	4,740.56	5.2
01-4210-2100	FICA TAXES-CITY	675.08	2,049.30	13,222.00	11,172.70	15.5
01-4210-2200	STATE RETIREMENT-CITY	1,096.50	3,320.52	18,281.00	14,960.48	18.2
01-4210-2400	WORKMEN'S COMPENSATION-CITY	226.82	674.24	2,895.00	2,220.76	23.3
01-4210-2500	HEALTH INSURANCE-CITY	7,085.56	21,256.68	85,027.00	63,770.32	25.0
01-4210-2505	HEALTH REIMBURSEMENT ACCT(HRA)	.00	362.22	4,000.00	3,637.78	9.1
01-4210-2510	DENTAL INSURANCE-CITY	169.00	507.00	2,028.00	1,521.00	25.0
01-4210-2515	VISION	88.00	264.00	1,056.00	792.00	25.0
01-4210-2600	ST & LONG TERM DISABILITY	56.71	170.13	716.00	545.87	23.8
TOTAL PERSONAL SERVICES		18,565.67	56,422.71	300,072.00	243,649.29	18.8
MATERIALS AND SERVICES:						
01-4210-3100	OFFICE SUPPLIES & POSTAGE	2,164.92	2,164.92	5,000.00	2,835.08	43.3
01-4210-3200	OPERATING SUPPLIES	.00	720.47	1,000.00	279.53	72.1
01-4210-3500	MOTOR FUELS & LUBRICANTS	235.13	463.31	1,500.00	1,036.69	30.9
01-4210-3600	COMPUTER SOFTWARE	.00	.00	1,500.00	1,500.00	.0
01-4210-3610	PARKING OPS PROCESSING FEES	637.71	1,750.31	21,000.00	19,249.69	8.3
01-4210-3620	PARKING OPS EQUIPMENT FEES	.00	.00	6,000.00	6,000.00	.0
01-4210-4200	PROFESSIONAL SERVICES	1,335.00	2,275.00	59,750.00	57,475.00	3.8
01-4210-4250	PROF.SERVICES-BCSO CONTRACT	159,837.92	479,513.76	1,994,777.00	1,515,263.24	24.0
01-4210-5100	TELEPHONE & COMMUNICATIONS	194.43	596.63	5,000.00	4,403.37	11.9
01-4210-6000	REPAIR & MAINT--AUTOMOTIVE EQU	53.88	2,064.46	10,000.00	7,935.54	20.6
TOTAL MATERIAL AND SERVICES		164,458.99	489,548.86	2,105,527.00	1,615,978.14	23.3
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		183,024.66	545,987.76	2,410,599.00	1,864,611.24	22.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

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	93.88	93.88	.00	(93.88)	.0
01-4230-4200 PROFESSIONAL SERVICES FIRE	.00	250.00	.00	(250.00)	.0
01-4230-5200 UTILITIES	169.80	169.80	.00	(169.80)	.0
TOTAL MATERIAL AND SERVICES	263.68	513.68	.00	(513.68)	.0
TOTAL FIRE & RESCUE	263.68	104,469.62	.00	(104,469.62)	.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET</u>					
PERSONAL SERVICES:					
01-4310-1000 SALARIES	56,646.64	159,907.98	664,804.00	504,896.02	24.1
01-4310-1500 PART-TIME	.00	.00	25,000.00	25,000.00	.0
01-4310-1800 SHIFT COVERAGE ON CALL	1,648.28	2,865.56	17,500.00	14,634.44	16.4
01-4310-1900 OVERTIME	80.82	1,056.14	35,000.00	33,943.86	3.0
01-4310-2100 FICA TAXES-CITY	4,407.03	12,378.71	60,985.00	48,606.29	20.3
01-4310-2200 STATE RETIREMENT-CITY	6,981.73	19,594.01	92,353.00	72,758.99	21.2
01-4310-2400 WORKER'S COMPENSATION-CITY	1,787.83	5,045.93	23,491.00	18,445.07	21.5
01-4310-2500 HEALTH INSURANCE-CITY	23,021.09	61,977.71	247,346.00	185,368.29	25.1
01-4310-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	4,570.55	12,000.00	7,429.45	38.1
01-4310-2510 DENTAL INSURANCE-CITY	652.25	1,746.30	5,814.00	4,067.70	30.0
01-4310-2515 VISION	314.00	826.40	2,400.00	1,573.60	34.4
01-4310-2600 ST & LONG TERM DISABILITY	351.28	1,022.60	4,594.00	3,571.40	22.3
01-4310-2760 OTHER EMPLOYEE BENEFITS	.00	500.00	.00	(500.00)	.0
TOTAL PERSONAL SERVICES	95,890.95	271,491.89	1,191,287.00	919,795.11	22.8
MATERIALS AND SERVICES:					
01-4310-3200 OPERATING SUPPLIES	3,757.13	5,557.81	17,000.00	11,442.19	32.7
01-4310-3400 MINOR EQUIPMENT	668.61	835.59	3,500.00	2,664.41	23.9
01-4310-3500 MOTOR FUELS & LUBRICANTS	11,064.26	17,162.45	100,000.00	82,837.55	17.2
01-4310-3600 COMPUTER SOFTWARE	44.99	44.99	6,800.00	6,755.01	.7
01-4310-4200 PROFESSIONAL SERVICES	124.78	936.18	240,000.00	239,063.82	.4
01-4310-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	.00	3,000.00	3,000.00	.0
01-4310-5100 TELEPHONE & COMMUNICATIONS	30.00	90.00	8,000.00	7,910.00	1.1
01-4310-5200 UTILITIES	1,183.21	1,792.89	19,500.00	17,707.11	9.2
01-4310-6000 REPAIR & MAINT--AUTOMOTIVE EQU	249.59	293.98	7,500.00	7,206.02	3.9
01-4310-6100 REPAIR & MAINT--MACHINERY & EQ	4,214.36	21,924.24	90,000.00	68,075.76	24.4
01-4310-6910 OTHER PURCHASED SERVICES	796.65	1,448.85	16,000.00	14,551.15	9.1
01-4310-6920 SIGNS & SIGNALIZATION	108.14	1,684.56	16,000.00	14,315.44	10.5
01-4310-6930 STREET LIGHTING	1,159.84	3,032.24	18,500.00	15,467.76	16.4
01-4310-6950 MAINTENANCE & IMPROVEMENTS	9,810.57	21,945.15	350,000.00	328,054.85	6.3
TOTAL MATERIAL AND SERVICES	33,212.13	76,748.93	895,800.00	819,051.07	8.6
TOTAL STREET	129,103.08	348,240.82	2,087,087.00	1,738,846.18	16.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
PERSONAL SERVICES:					
01-4510-1000 SALARIES	21,822.92	65,349.30	283,682.00	218,332.70	23.0
01-4510-1500 PART-TIME/SEASONAL	661.50	3,899.50	65,000.00	61,100.50	6.0
01-4510-1900 OVERTIME	.00	119.74	.00	(119.74)	.0
01-4510-2100 FICA TAXES - CITY	1,689.02	5,213.59	26,674.00	21,460.41	19.6
01-4510-2200 STATE RETIREMENT - CITY	2,610.04	7,830.15	33,928.00	26,097.85	23.1
01-4510-2400 WORKER'S COMPENSATION - CITY	320.09	1,026.12	4,709.00	3,682.88	21.8
01-4510-2500 HEALTH INSURANCE - CITY	8,581.12	25,743.36	88,413.00	62,669.64	29.1
01-4510-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	3,111.41	5,000.00	1,888.59	62.2
01-4510-2510 DENTAL INSURANCE-CITY	229.50	688.50	2,526.00	1,837.50	27.3
01-4510-2515 VISION	108.00	324.00	1,104.00	780.00	29.4
01-4510-2600 ST & LONG TERM DISABILITY	136.55	409.65	1,828.00	1,418.35	22.4
01-4510-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	1,000.00	1,000.00	.0
TOTAL PERSONAL SERVICES	36,158.74	113,715.32	513,864.00	400,148.68	22.1
MATERIALS AND SERVICES:					
01-4510-3100 OFFICE SUPPLIES & POSTAGE	.78	2.32	750.00	747.68	.3
01-4510-3200 OPERATING SUPPLIES	297.34	328.24	4,500.00	4,171.76	7.3
01-4510-3250 RECREATION SUPPLIES	229.29	1,331.72	11,000.00	9,668.28	12.1
01-4510-3280 YOUTH GOLF	.00	.00	1,100.00	1,100.00	.0
01-4510-3300 RESALE ITEMS-CONCESSION SUPPLY	689.66	1,714.04	7,500.00	5,785.96	22.9
01-4510-3310 STATE SALES TAX-PARK	47.83	2,236.94	8,500.00	6,263.06	26.3
01-4510-3500 MOTOR FUELS & LUBRICANTS	.00	.00	1,500.00	1,500.00	.0
01-4510-4200 PROFESSIONAL SERVICE	.00	476.90	7,000.00	6,523.10	6.8
01-4510-4410 ADVERTISING & PUBLICATIONS	.00	.00	1,000.00	1,000.00	.0
01-4510-4800 DUES, SUBSCRIPTIONS & MEMBERSH	.00	.00	500.00	500.00	.0
01-4510-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	.00	1,000.00	1,000.00	.0
01-4510-5100 TELEPHONE & COMMUNICATIONS	69.99	69.99	1,500.00	1,430.01	4.7
01-4510-5200 UTILITIES	224.36	468.41	10,500.00	10,031.59	4.5
01-4510-6000 REPAIR & MAINT--AUTOMOTIVE EQU	26.00	199.57	3,000.00	2,800.43	6.7
01-4510-6100 REPAIR & MAINT--MACHINERY & EQ	.00	9.95	3,000.00	2,990.05	.3
TOTAL MATERIAL AND SERVICES	1,585.25	6,838.08	62,350.00	55,511.92	11.0
TOTAL RECREATION	37,743.99	120,553.40	576,214.00	455,660.60	20.9
TOTAL FUND EXPENDITURES	1,739,836.09	4,198,062.66	13,688,825.00	9,490,762.34	30.7
NET REVENUE OVER EXPENDITURES	(960,330.95)	(2,381,358.07)	.00	2,381,358.07	.0

CITY OF KETCHUM
BALANCE SHEET
DECEMBER 31, 2025

WAGON DAYS FUND

ASSETS

02-1000-0000	CASH - COMBINED	(	35,689.01)	
02-1510-0000	INVESTMENTS--WAGON DAYS #1625	(	.03)	
02-1520-0000	WAGON DAYS- US BANK #2315		22,673.76	
	TOTAL ASSETS			(13,015.28)

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		32,906.52	
	BALANCE - CURRENT DATE	(	12,765.28)	
	TOTAL FUND EQUITY			(12,765.28)
	TOTAL LIABILITIES AND EQUITY			(13,015.28)

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

WAGON DAYS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WAGON DAYS REVENUE</u>					
02-3400-1100	WAGON DAYS FEES	.00	.00	1,500.00	1,500.00	.0
02-3400-6700	SALES-SOUVENIRS,TICKET,PICNIC	.00	.00	10,000.00	10,000.00	.0
	TOTAL WAGON DAYS REVENUE	.00	.00	11,500.00	11,500.00	.0
	<u>MISCELLANEOUS REVENUE</u>					
02-3700-1000	INTEREST EARNINGS	2.07	6.52	500.00	493.48	1.3
02-3700-6500	SPONSORSHIPS	.00	.00	8,000.00	8,000.00	.0
02-3700-7000	RESERVED SEATING	.00	.00	3,500.00	3,500.00	.0
02-3700-8722	TRANSFER FROM LOT	.00	32,900.00	293,400.00	260,500.00	11.2
	TOTAL MISCELLANEOUS REVENUE	2.07	32,906.52	305,400.00	272,493.48	10.8
	TOTAL FUND REVENUE	2.07	32,906.52	316,900.00	283,993.48	10.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

WAGON DAYS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>WAGON DAYS EXPENDITURES</u>					
	PERSONAL SERVICES:					
02-4530-2900	AWARDS	.00	.00	6,000.00	6,000.00	.0
	TOTAL PERSONAL SERVICES	.00	.00	6,000.00	6,000.00	.0
	MATERIALS AND SERVICES:					
02-4530-3100	OFFICE SUPPLIES & POSTAGE	.00	.00	500.00	500.00	.0
02-4530-3200	OPERATING SUPPLIES	.00	.00	7,000.00	7,000.00	.0
02-4530-3250	SOUVENIRS SUPPLIES	.00	.00	7,500.00	7,500.00	.0
02-4530-3310	STATE SALES TAX	.00	.00	900.00	900.00	.0
02-4530-4200	PROFESSIONAL SERVICES	.00	.00	122,000.00	122,000.00	.0
02-4530-4210	PARADE PARTCPNT/FIDDLERS/POETS	.00	.00	75,000.00	75,000.00	.0
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	.00	.00	264,900.00	264,900.00	.0
	TOTAL WAGON DAYS EXPENDITURES	.00	.00	270,900.00	270,900.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	270,900.00	270,900.00	.0
	NET REVENUE OVER EXPENDITURES	2.07	32,906.52	46,000.00	13,093.48	71.5

CITY OF KETCHUM
BALANCE SHEET
DECEMBER 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

ASSETS

03-1000-0000	CASH - COMBINED	1,476,424.78	
03-1510-0000	INVESTMENTS--GEN CIP #2572	1,471,594.82	
	TOTAL ASSETS		2,948,019.60

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	1,846,638.17	
	BALANCE - CURRENT DATE	2,788,069.60	
	TOTAL FUND EQUITY		2,788,069.60
	TOTAL LIABILITIES AND EQUITY		2,948,019.60

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>GENERAL CIP REVENUE</u>					
03-3100-6100	IDAHO POWER FRANCHISE	.00	63,628.69	300,000.00	236,371.31	21.2
	TOTAL GENERAL CIP REVENUE	.00	63,628.69	300,000.00	236,371.31	21.2
	<u>SOURCE 3400</u>					
03-3400-7200	STREET IMPACT FEES	4,492.00	4,492.00	.00	(4,492.00)	.0
03-3400-7210	PARKS & RECREATION IMPACT FEE	1,047.00	1,047.00	.00	(1,047.00)	.0
03-3400-7220	FIRE & RESCUE IMPACT FEES	2,092.00	2,092.00	.00	(2,092.00)	.0
03-3400-7230	POLICE IMPACT FEES	104.00	104.00	.00	(104.00)	.0
	TOTAL SOURCE 3400	7,735.00	7,735.00	.00	(7,735.00)	.0
	<u>MISCELLANEOUS REVENUE</u>					
03-3700-1000	INTEREST EARNINGS	4,958.47	26,040.95	25,000.00	(1,040.95)	104.2
03-3700-3610	WOOD RIVER LAND TRUST REIMB	1,168,524.71	(7,235.85)	.00	7,235.85	.0
03-3700-8701	TRANSFER FROM GENERAL FUND	600,000.00	600,000.00	600,000.00	.00	100.0
03-3700-8722	TRANSFER FROM LOT FUND	650,000.00	828,933.34	1,723,600.00	894,666.66	48.1
03-3700-8790	ITD MAIN STREET FUNDING	.00	.00	142,000.00	142,000.00	.0
03-3700-8795	OTHER DONATIONS & REIMBURSEMENT	.00	.00	167,505.00	167,505.00	.0
03-3700-8798	URA FUNDING	.00	764,078.84	2,965,000.00	2,200,921.16	25.8
	TOTAL MISCELLANEOUS REVENUE	2,423,483.18	2,211,817.28	5,623,105.00	3,411,287.72	39.3
	<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	2,431,218.18	2,283,180.97	6,223,105.00	3,939,924.03	36.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

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)	43,476.59	52,014.09	900,000.00	847,985.91	5.8
03-4193-7135	MAIN STREET REHAB	2,000.00	17,442.24	66,250.00	48,807.76	26.3
03-4193-7150	BIKE NETWORK IMPROVEMENTS	20,815.31	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	.00	88,600.00	88,600.00	.0
03-4193-7199	LONG-TERM PLANNING & DESIGN	15,342.95	36,315.20	150,000.00	113,684.80	24.2
03-4193-7200	TECHNOLOGY UPGRADES	.00	156.37	95,000.00	94,843.63	.2
03-4193-7205	WEBSITE REBUILD	53,594.00	64,609.00	60,000.00	(4,609.00)	107.7
03-4193-7210	SUSTAINABILITY	.00	.00	50,000.00	50,000.00	.0
03-4193-7500	PARKING MANAGEMENT	35,886.00	35,886.00	95,000.00	59,114.00	37.8
03-4193-7501	PUBLIC PARKING OPTIONS (P)	.00	.00	100,000.00	100,000.00	.0
03-4193-7502	INFRASTRUCTURE FOR HOUSING	1,412.00	1,757.00	800,000.00	798,243.00	.2
03-4193-7607	SIDEWALK CURB AND GUTTER	919.00	919.00	.00	(919.00)	.0
03-4193-7611	PAVEMENT MANAGEMENT PROG (P)	.00	.00	600,000.00	600,000.00	.0
03-4193-7614	BOOM TRUCK	.00	.00	100,000.00	100,000.00	.0
03-4193-7615	STREET READER BOARDS	.00	.00	45,000.00	45,000.00	.0
	TOTAL CAPITAL OUTLAY	173,445.85	229,914.21	3,259,413.00	3,029,498.79	7.1
	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	173,445.85	229,914.21	4,332,054.00	4,102,139.79	5.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

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	1,000.00	80,921.00	79,921.00	1.2
03-4194-7136 HYPERBOREAN CONDO RENOVATION	14,558.21	14,558.21	203,640.00	189,081.79	7.2
03-4194-7140 BONNING CABIN PRESERVATION	.00	.00	95,456.00	95,456.00	.0
03-4194-7155 ROTARY PARK REHABILATION	.00	.00	10,000.00	10,000.00	.0
03-4194-7156 ORE WAGON R&M	21,982.19	44,049.60	120,000.00	75,950.40	36.7
03-4194-7161 VISITOR CENTER BUIDLING R&M	3,347.50	5,492.50	300,000.00	294,507.50	1.8
03-4194-7162 TOWN SQUARE REMODEL PHASE I	35,781.12	42,263.62	250,000.00	207,736.38	16.9
03-4194-7176 CITY HALL ELECTRICAL UPGRADES	.00	.00	15,000.00	15,000.00	.0
03-4194-7177 CITY HALL 3RD FLOOR	.00	.00	68,000.00	68,000.00	.0
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	75,669.02	126,789.93	1,393,017.00	1,266,227.07	9.1
TOTAL FACILITY MAINT CIP EXPENDITURE	75,669.02	126,789.93	1,393,017.00	1,266,227.07	9.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

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	.00	60,000.00	60,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	60,000.00	60,000.00	.0
	TOTAL POLICE CIP EXPENDITURES	.00	.00	60,000.00	60,000.00	.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

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

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4510-7130 PARKS UTV	23,217.92	23,217.92	20,000.00	(3,217.92)	116.1
TOTAL CAPITAL OUTLAY	23,217.92	23,217.92	20,000.00	(3,217.92)	116.1
TOTAL RECREATION CIP EXPENDITURES	23,217.92	23,217.92	20,000.00	(3,217.92)	116.1
TOTAL FUND EXPENDITURES	328,953.53	436,542.80	5,914,430.00	5,477,887.20	7.4
NET REVENUE OVER EXPENDITURES	2,102,264.65	1,846,638.17	308,675.00	(1,537,963.17)	598.3

CITY OF KETCHUM
BALANCE SHEET
DECEMBER 31, 2025

ORIGINAL LOT FUND

ASSETS

22-1000-0000	CASH - COMBINED	(	369,911.72)	
22-1050-0000	TAXES RECEIVABLE		342,890.11	
22-1510-0000	INVESTMENTS-LOT #3183		369,519.22	
TOTAL ASSETS				342,497.61

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	(	484,389.33)	
BALANCE - CURRENT DATE			343,997.61	
TOTAL FUND EQUITY				343,997.61
TOTAL LIABILITIES AND EQUITY				342,497.61

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

ORIGINAL LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>ORIGINAL LOT TAX</u>					
22-3100-3000	ORIGINAL LOT TAX	219,134.05	793,086.51	3,600,000.00	2,806,913.49	22.0
	TOTAL ORIGINAL LOT TAX	219,134.05	793,086.51	3,600,000.00	2,806,913.49	22.0
	<u>MISCELLANEOUS REVENUE</u>					
22-3700-1000	INTEREST EARNINGS	1,245.08	3,858.95	10,000.00	6,141.05	38.6
22-3700-8725	TRANSFR FROM ADDITIONAL 1%-LOT	.00	9,666.66	60,000.00	50,333.34	16.1
	TOTAL MISCELLANEOUS REVENUE	1,245.08	13,525.61	70,000.00	56,474.39	19.3
	TOTAL FUND REVENUE	220,379.13	806,612.12	3,670,000.00	2,863,387.88	22.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

ORIGINAL LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ORIGINAL LOT TAX</u>					
MATERIALS AND SERVICES:					
22-4910-3610 PROCESSING FEE XBP	223.74	714.53	2,000.00	1,285.47	35.7
22-4910-4200 PROFESSIONAL SERVICES	.00	.00	22,000.00	22,000.00	.0
22-4910-5000 ADMINISTRATIVE EXPENSE-GEN FND	.00	833.34	5,000.00	4,166.66	16.7
22-4910-6060 EVENTS/PROMOTIONS	1,581.93	8,875.24	120,000.00	111,124.76	7.4
22-4910-6070 SVED	.00	3,750.00	15,000.00	11,250.00	25.0
22-4910-6075 IDAHO DARK SKY ALLIANCE	.00	.00	3,000.00	3,000.00	.0
22-4910-6080 MOUNTAIN RIDES	.00	212,000.00	848,000.00	636,000.00	25.0
22-4910-6085 FRIENDS OF THE SAWTOOTH NF	.00	.00	10,000.00	10,000.00	.0
22-4910-6090 CONSOLIDATED DISPATCH	.00	.00	171,005.00	171,005.00	.0
22-4910-6095 MOUNTAIN HUMANE	.00	2,995.00	2,995.00	.00	100.0
TOTAL MATERIAL AND SERVICES	1,805.67	229,168.11	1,199,000.00	969,831.89	19.1
OTHER EXPENDITURES:					
22-4910-8801 REIMBURSE GF POLICE/FIRE/AMB	.00	200,000.00	1,200,000.00	1,000,000.00	16.7
22-4910-8802 TRNSFR TO WAGON DAYS FUND	.00	32,900.00	293,400.00	260,500.00	11.2
22-4910-8803 TRANSFER TO GENERAL CIP	.00	178,933.34	1,073,600.00	894,666.66	16.7
22-4910-8850 TRNSFR TO CAPITAL IMPROV (CIP)	650,000.00	650,000.00	650,000.00	.00	100.0
TOTAL OTHER EXPENDITURES	650,000.00	1,061,833.34	3,217,000.00	2,155,166.66	33.0
TOTAL ORIGINAL LOT TAX	651,805.67	1,291,001.45	4,416,000.00	3,124,998.55	29.2
TOTAL FUND EXPENDITURES	651,805.67	1,291,001.45	4,416,000.00	3,124,998.55	29.2
NET REVENUE OVER EXPENDITURES	(431,426.54)	(484,389.33)	(746,000.00)	(261,610.67)	(64.9)

CITY OF KETCHUM
BALANCE SHEET
DECEMBER 31, 2025

ADDITIONAL1%-LOT FUND

ASSETS

25-1000-0000	CASH - COMBINED	109,797.49	
	TOTAL ASSETS		109,797.49

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
25-2710-0000	FUND BALANCE	160,229.70	
	REVENUE OVER EXPENDITURES - YTD	(50,432.21)	
	BALANCE - CURRENT DATE	109,797.49	
	TOTAL FUND EQUITY		109,797.49
	TOTAL LIABILITIES AND EQUITY		109,797.49

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

ADDITIONAL1%-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%	196,749.79	680,149.02	2,900,000.00	2,219,850.98	23.5
	TOTAL ADDITIONAL 1%-LOT	196,749.79	680,149.02	2,900,000.00	2,219,850.98	23.5
	TOTAL FUND REVENUE	196,749.79	680,149.02	2,900,000.00	2,219,850.98	23.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

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	103,831.32	394,585.46	1,421,000.00	1,026,414.54	27.8
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	103,831.32	394,585.46	1,581,230.00	1,186,644.54	25.0
	OTHER EXPENDITURES:					
25-4910-8822	TRANSFER TO ORIG LOT-DIR COST	.00	9,666.66	58,000.00	48,333.34	16.7
25-4910-8824	TRANSFER TO HOUSING	93,541.57	326,329.11	1,421,000.00	1,094,670.89	23.0
	TOTAL OTHER EXPENDITURES	93,541.57	335,995.77	1,479,000.00	1,143,004.23	22.7
	TOTAL ADDITIONAL 1%-LOT	197,372.89	730,581.23	3,060,230.00	2,329,648.77	23.9
	TOTAL FUND EXPENDITURES	197,372.89	730,581.23	3,060,230.00	2,329,648.77	23.9
	NET REVENUE OVER EXPENDITURES	(623.10)	(50,432.21)	(160,230.00)	(109,797.79)	(31.5)

CITY OF KETCHUM
BALANCE SHEET
DECEMBER 31, 2025

FIRE BOND FUND

ASSETS

41-1000-0000	CASH - COMBINED	56,395.68	
41-1050-0000	TAXES RECEIVABLE--CURRENT	7,291.72	
	TOTAL ASSETS		63,687.40

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
41-2710-0000	FUND BALANCE	4,703.00	
	REVENUE OVER EXPENDITURES - YTD	58,984.40	
	BALANCE - CURRENT DATE	63,687.40	
	TOTAL FUND EQUITY		63,687.40
	TOTAL LIABILITIES AND EQUITY		63,687.40

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

FIRE BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>PROPERTY TAX</u>					
41-3100-1000	PROPERTY TAX GO LEVY	56,369.04	58,582.47	617,019.00	558,436.53	9.5
41-3100-9000	PENALTY & INTEREST ON TAXES	130.12	401.93	.00	(401.93)	.0
	TOTAL PROPERTY TAX	56,499.16	58,984.40	617,019.00	558,034.60	9.6
	TOTAL FUND REVENUE	56,499.16	58,984.40	617,019.00	558,034.60	9.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

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	.00	3,000.00	3,000.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	3,000.00	3,000.00	.0
	OTHER EXPENDITURES:					
41-4800-8100	DEBT SRVC ACCT PRINCIPL-FIRE	.00	.00	355,000.00	355,000.00	.0
41-4800-8200	DEBT SRVC ACCT INTEREST-FIRE	.00	.00	259,019.00	259,019.00	.0
	TOTAL OTHER EXPENDITURES	.00	.00	614,019.00	614,019.00	.0
	TOTAL FIRE BOND FUND EXP/TRNFRS	.00	.00	617,019.00	617,019.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	617,019.00	617,019.00	.0
	NET REVENUE OVER EXPENDITURES	56,499.16	58,984.40	.00	(58,984.40)	.0

CITY OF KETCHUM
BALANCE SHEET
DECEMBER 31, 2025

IN-LIEU HOUSING FUND

ASSETS

52-1515-0000	INVESTMENTS--IN-LIEU HOUS#3044	493,158.54	
	TOTAL ASSETS		493,158.54

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
52-2710-0000	FUND BALANCE	485,868.45	
	REVENUE OVER EXPENDITURES - YTD	7,290.09	
	BALANCE - CURRENT DATE	493,158.54	
	TOTAL FUND EQUITY		493,158.54
	TOTAL LIABILITIES AND EQUITY		493,158.54

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

IN-LIEU HOUSING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
52-3700-1000	INTEREST EARNINGS	1,661.67	7,290.09	.00	(7,290.09)	.0
52-3700-7500	IN-LIEU-AFFORDABLE HOUSING FEE	.00	.00	800,000.00	800,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	1,661.67	7,290.09	800,000.00	792,709.91	.9
	<u>FUND BALANCE</u>					
52-3800-9000	FUND BALANCE	.00	.00	1,200,000.00	1,200,000.00	.0
	TOTAL FUND BALANCE	.00	.00	1,200,000.00	1,200,000.00	.0
	TOTAL FUND REVENUE	1,661.67	7,290.09	2,000,000.00	1,992,709.91	.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

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 EXPENDITURES	.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	1,661.67	7,290.09	.00	(7,290.09)	.0

CITY OF KETCHUM
BALANCE SHEET
DECEMBER 31, 2025

COMMUNITY HOUSING

ASSETS

54-1000-0000	CASH - COMBINED	1,127,442.36	
	TOTAL ASSETS		1,127,442.36

LIABILITIES AND EQUITY

LIABILITIES

54-2030-0000	ACCOUNTS PAYABLE	(132.15)	
54-2300-0000	DEPOSITS-SEC DEP LTL	1,075.00	
54-2300-0001	DEPOSITS-SEC DEP BIRD DR	(3,100.00)	
	TOTAL LIABILITIES		(2,157.15)

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
54-2710-0000	FUND BALANCE	1,046,173.20	
	REVENUE OVER EXPENDITURES - YTD	83,426.31	
	BALANCE - CURRENT DATE	1,129,599.51	
	TOTAL FUND EQUITY		1,129,599.51
	TOTAL LIABILITIES AND EQUITY		1,127,442.36

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

COMMUNITY HOUSING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>COMMUNITY HOUSING REVENUE</u>					
54-3700-2000	LIFT TOWER LODGE RENTS	6,544.00	19,032.00	70,000.00	50,968.00	27.2
54-3700-2012	EVERGREEN RENTS	10,346.00	20,696.00	.00	(20,696.00)	.0
54-3700-3610	REFUNDS & REIM BLAINE COUNTY	.00	.00	154,500.00	154,500.00	.0
54-3700-4000	DEED RESTRICTED PROP SALE	.00	.00	230,517.00	230,517.00	.0
54-3700-8701	TRANSFER FROM GENERAL FUND	400,000.00	400,000.00	400,000.00	.00	100.0
54-3700-8705	TRANSFER FROM ADDITIONAL .50%	93,541.57	326,329.11	1,421,000.00	1,094,670.89	23.0
	TOTAL COMMUNITY HOUSING REVENUE	510,431.57	766,057.11	2,276,017.00	1,509,959.89	33.7
	TOTAL FUND REVENUE	510,431.57	766,057.11	2,276,017.00	1,509,959.89	33.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY HOUSING EXPENSE</u>					
PERSONAL SERVICES:					
54-4410-1000 SALARIES	34,153.20	102,171.20	440,057.00	337,885.80	23.2
54-4410-2100 FICA TAXES-CITY	2,538.50	7,593.42	33,664.00	26,070.58	22.6
54-4410-2200 STATE RETIREMENT-CITY	4,084.73	12,219.69	52,631.00	40,411.31	23.2
54-4410-2400 WORKMEN'S COMPENSATION-CITY	31.13	96.05	1,248.00	1,151.95	7.7
54-4410-2500 HEALTH INSURANCE-CITY	10,910.56	32,731.68	124,099.00	91,367.32	26.4
54-4410-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	7,095.07	7,000.00	(95.07)	101.4
54-4410-2510 DENTAL INSURANCE-CITY	295.00	885.00	3,540.00	2,655.00	25.0
54-4410-2515 VISION REIMBURSEMENT ACCT(HRA)	136.00	408.00	1,632.00	1,224.00	25.0
54-4410-2600 LONG TERM DISABILITY	210.45	631.35	2,640.00	2,008.65	23.9
TOTAL PERSONAL SERVICES	52,359.57	163,831.46	666,511.00	502,679.54	24.6
MATERIALS AND SERVICES:					
54-4410-3100 GENERAL OFFICE	1,602.81	2,722.25	11,489.00	8,766.75	23.7
54-4410-4200 PROFESSIONAL SERVICES	15,258.75	15,738.75	100,000.00	84,261.25	15.7
54-4410-4210 LEASE TO LOCALS INCENTIVES	3,000.00	3,000.00	.00	(3,000.00)	.0
54-4410-4225 DEED RESTRICTIONS	.00	202,575.00	608,100.00	405,525.00	33.3
54-4410-4250 LIFT TOWER LODGE PROFF SVCS	7,591.10	8,317.35	40,000.00	31,682.65	20.8
54-4410-4260 EVERGREEN PROF SVCS	10,475.64	28,582.98	.00	(28,582.98)	.0
54-4410-4270 291 N 2ND PROF SVCS	640.00	640.00	.00	(640.00)	.0
54-4410-5110 COMPUTER NETWORK	.00	.00	4,000.00	4,000.00	.0
54-4410-5200 LIFT TOWER LODGE UTILITIES	2,074.18	3,147.83	25,000.00	21,852.17	12.6
54-4410-5210 291 N 2ND AVE UTILITIES	578.01	1,113.77	.00	(1,113.77)	.0
54-4410-5215 EVERGREEN UTILITIES	958.74	1,539.99	.00	(1,539.99)	.0
54-4410-5900 LIFT TOWER LDG REPAIR & MAINT	163.47	208.23	100,000.00	99,791.77	.2
54-4410-5910 291 REPAIR & MAINTENANCE	212.00	212.00	.00	(212.00)	.0
54-4410-5915 EVERGREEN REPAIR & MAINTENANCE	543.17	1,001.19	.00	(1,001.19)	.0
TOTAL MATERIAL AND SERVICES	43,097.87	268,799.34	888,589.00	619,789.66	30.3
OTHER EXPENDITURES:					
54-4410-8000 REIMBURSEMENT BCHA OP & PROG	.00	200,000.00	395,900.00	195,900.00	50.5
54-4410-8010 REIMBURSE BCHA BLAINE CO CONTR	.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	250,000.00	780,917.00	530,917.00	32.0
TOTAL COMMUNITY HOUSING EXPENSE	95,457.44	682,630.80	2,336,017.00	1,653,386.20	29.2
TOTAL FUND EXPENDITURES	95,457.44	682,630.80	2,336,017.00	1,653,386.20	29.2
NET REVENUE OVER EXPENDITURES	414,974.13	83,426.31	(60,000.00)	(143,426.31)	139.0

CITY OF KETCHUM
BALANCE SHEET
DECEMBER 31, 2025

WATER FUND

ASSETS

63-1000-0000	CASH - COMBINED	2,032,279.16	
63-1150-0000	ACCTS RCVBL--WATER	45,549.36	
63-1510-0000	INVESTMENTS-WATER FUND #976	3,645,285.79	
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			12,034,393.72

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	353,329.99	
BALANCE - CURRENT DATE		9,099,443.59	
TOTAL FUND EQUITY			9,099,443.59
TOTAL LIABILITIES AND EQUITY			12,034,393.72

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

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	134,066.30	808,021.10	3,298,000.00	2,489,978.90	24.5
63-3400-6600	WA CONNECT FEE/FIRELINE/METER	.00	.00	10,000.00	10,000.00	.0
	TOTAL WATER REVENUE	<u>134,066.30</u>	<u>808,021.10</u>	<u>3,308,000.00</u>	<u>2,499,978.90</u>	<u>24.4</u>
	<u>MISCELLANEOUS REVENUE</u>					
63-3700-1000	INTEREST EARNINGS	12,282.61	38,068.27	100,000.00	61,931.73	38.1
63-3700-7000	MISCELLANEOUS REVENUE	1,146.24	1,464.64	2,500.00	1,035.36	58.6
	TOTAL MISCELLANEOUS REVENUE	<u>13,428.85</u>	<u>39,532.91</u>	<u>102,500.00</u>	<u>62,967.09</u>	<u>38.6</u>
	TOTAL FUND REVENUE	<u>147,495.15</u>	<u>847,554.01</u>	<u>3,410,500.00</u>	<u>2,562,945.99</u>	<u>24.9</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>						
PERSONAL SERVICES:						
63-4340-1000	SALARIES-WATER	30,325.62	92,058.50	326,609.00	234,550.50	28.2
63-4340-1800	SHIFT COVERAGE ON CALL	1,949.08	5,709.08	22,000.00	16,290.92	26.0
63-4340-1900	OVERTIME	1,222.88	2,751.92	20,000.00	17,248.08	13.8
63-4340-2100	FICA TAXES-CITY	2,533.21	7,601.65	28,199.00	20,597.35	27.0
63-4340-2200	STATE RETIREMENT-CITY	4,006.32	12,022.17	44,086.00	32,063.83	27.3
63-4340-2400	WORKMEN'S COMPENSATION-CITY	555.61	1,725.08	5,863.00	4,137.92	29.4
63-4340-2500	HEALTH INSURANCE-CITY	9,521.94	28,565.82	93,833.00	65,267.18	30.4
63-4340-2505	HEALTH REIMBURSEMENT ACCT(HRA)	.00	9,679.93	6,000.00	(3,679.93)	161.3
63-4340-2510	DENTAL INSURANCE-CITY	284.50	853.50	2,910.00	2,056.50	29.3
63-4340-2515	VISION	122.00	366.00	1,272.00	906.00	28.8
63-4340-2600	LONG TERM DISABILITY	187.13	561.39	1,937.00	1,375.61	29.0
TOTAL PERSONAL SERVICES		50,708.29	161,895.04	552,709.00	390,813.96	29.3
MATERIALS AND SERVICES:						
63-4340-3100	OFFICE SUPPLIES & POSTAGE	.00	.00	1,000.00	1,000.00	.0
63-4340-3120	DATA PROCESSING	635.13	635.13	7,500.00	6,864.87	8.5
63-4340-3200	OPERATING SUPPLIES	2,232.40	4,932.72	20,000.00	15,067.28	24.7
63-4340-3250	LABORATORY/ANALYSIS	.00	.00	3,000.00	3,000.00	.0
63-4340-3400	MINOR EQUIPMENT	194.98	411.54	3,000.00	2,588.46	13.7
63-4340-3500	MOTOR FUELS & LUBRICANTS	809.73	1,770.57	10,000.00	8,229.43	17.7
63-4340-3600	COMPUTER SOFTWARE	644.00	644.00	10,000.00	9,356.00	6.4
63-4340-3800	CHEMICALS	351.72	703.44	10,000.00	9,296.56	7.0
63-4340-4200	PROFESSIONAL SERVICES	1,141.00	7,006.98	150,000.00	142,993.02	4.7
63-4340-4300	STATE & WA DISTRICT FEES	7,852.00	7,852.00	65,000.00	57,148.00	12.1
63-4340-4600	INSURANCE	.00	12,369.78	16,000.00	3,630.22	77.3
63-4340-4800	DUES, SUBSCRIPTIONS, & MEMBERS	.00	.00	1,000.00	1,000.00	.0
63-4340-4900	PERSONNEL TRAINING/TRAVEL/MTG	.00	315.00	5,000.00	4,685.00	6.3
63-4340-5100	TELEPHONE & COMMUNICATIONS	482.73	1,276.31	12,000.00	10,723.69	10.6
63-4340-5200	UTILITIES	741.75	9,969.88	120,000.00	110,030.12	8.3
63-4340-5500	RIGHT-OF-WAY FEE (STREET DEPT)	.00	25,000.00	150,000.00	125,000.00	16.7
63-4340-6000	REPAIR & MAINT-AUTO EQUIP	1,136.76	1,918.87	6,000.00	4,081.13	32.0
63-4340-6100	REPAIR & MAINT-MACH & EQUIP	14,881.18	14,881.18	60,000.00	45,118.82	24.8
63-4340-6910	OTHER PURCHASED SERVICES	.00	369.24	10,000.00	9,630.76	3.7
TOTAL MATERIAL AND SERVICES		31,103.38	90,056.64	659,500.00	569,443.36	13.7
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	.00	67,272.34	403,634.00	336,361.66	16.7
63-4340-8864	TRANSFER TO WA CAPITAL IMP FND	.00	175,000.00	700,000.00	525,000.00	25.0
63-4340-9930	WATER FUND OP. CONTINGENCY	.00	.00	200,000.00	200,000.00	.0
TOTAL OTHER EXPENDITURES		.00	242,272.34	1,303,634.00	1,061,361.66	18.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER EXPENDITURES	81,811.67	494,224.02	2,790,843.00	2,296,618.98	17.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>WATER DEBT SERVICE EXPENDITRES</u>					
	MATERIALS AND SERVICES:					
63-4800-4200	PROF.SERVICES-PAYING AGENT	.00	.00	500.00	500.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	500.00	500.00	.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	.00	51,125.00	51,125.00	.0
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	.00	2,950.00	2,950.00	.0
	TOTAL OTHER EXPENDITURES	.00	.00	309,150.00	309,150.00	.0
	TOTAL WATER DEBT SERVICE EXPENDITRES	.00	.00	309,650.00	309,650.00	.0
	TOTAL FUND EXPENDITURES	81,811.67	494,224.02	3,100,493.00	2,606,268.98	15.9
	NET REVENUE OVER EXPENDITURES	65,683.48	353,329.99	310,007.00	(43,322.99)	114.0

CITY OF KETCHUM
BALANCE SHEET
DECEMBER 31, 2025

WATER CAPITAL IMPROVEMENT FUND

ASSETS

64-1000-0000	CASH - COMBINED	(	425,503.32)	
64-1510-0000	INVESTMENTS--WATER CIP #2138		730,309.44	
	TOTAL ASSETS			304,806.12

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
64-2710-0000	FUND BALANCE	281,671.79		
	REVENUE OVER EXPENDITURES - YTD	23,134.33		
	BALANCE - CURRENT DATE		304,806.12	
	TOTAL FUND EQUITY			304,806.12
	TOTAL LIABILITIES AND EQUITY			304,806.12

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

WATER CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WATER CIP REVENUE</u>					
64-3400-7300	WATER CONNECTION FEES	10,086.00	10,086.00	100,000.00	89,914.00	10.1
	TOTAL WATER CIP REVENUE	10,086.00	10,086.00	100,000.00	89,914.00	10.1
	<u>MISCELLANEOUS REVENUE</u>					
64-3700-1000	INTEREST EARNINGS	2,460.74	7,626.73	30,000.00	22,373.27	25.4
64-3700-8763	TRANSFER FROM WATER FUND	.00	175,000.00	700,000.00	525,000.00	25.0
	TOTAL MISCELLANEOUS REVENUE	2,460.74	182,626.73	730,000.00	547,373.27	25.0
	TOTAL FUND REVENUE	12,546.74	192,712.73	830,000.00	637,287.27	23.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

WATER CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
64-4340-7650 WATER METERS	4,511.36	20,791.16	200,000.00	179,208.84	10.4
64-4340-7800 CONSTRUCTION	.00	.00	150,000.00	150,000.00	.0
64-4340-7804 REINHEIMER WEST MAILINE EXT	3,358.75	3,358.75	.00	(3,358.75)	.0
64-4340-7809 S. KETCHUM WATER LINE PROJ. A	.00	81,691.25	134,791.00	53,099.75	60.6
64-4340-7810 S. KETCHUM WATER LINE PROJ. B	.00	.00	8,181.00	8,181.00	.0
64-4340-7811 TRAIL CREEK HWY 75 MAINLINE	.00	63,737.24	200,000.00	136,262.76	31.9
64-4340-7812 OPS BUILDING ADDITION DESIGN	.00	.00	100,000.00	100,000.00	.0
64-4340-7813 NORTHWOOD WELL ROOF ADDITION	.00	.00	50,000.00	50,000.00	.0
TOTAL CAPITAL OUTLAY	7,870.11	169,578.40	842,972.00	673,393.60	20.1
TOTAL WATER CIP EXPENDITURES	7,870.11	169,578.40	842,972.00	673,393.60	20.1
TOTAL FUND EXPENDITURES	7,870.11	169,578.40	842,972.00	673,393.60	20.1
NET REVENUE OVER EXPENDITURES	4,676.63	23,134.33	(12,972.00)	(36,106.33)	178.3

CITY OF KETCHUM
BALANCE SHEET
DECEMBER 31, 2025

WASTEWATER FUND

ASSETS

65-1000-0000	CASH - COMBINED	880,397.34	
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	2,492,853.06	
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			16,440,244.09

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	354,734.46	
BALANCE - CURRENT DATE		9,422,138.81	
TOTAL FUND EQUITY			9,422,138.81
TOTAL LIABILITIES AND EQUITY			16,440,244.09

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WASTEWATER REVENUE</u>					
65-3400-7100	WASTEWATER CHARGES	264,952.21	775,280.34	2,960,000.00	2,184,719.66	26.2
65-3400-7300	WASTEWATER INSPECTION FEES	40.00	40.00	.00	(40.00)	.0
65-3400-7800	SUN VALLEY WA & SW DISTRICT CH	128,164.95	219,464.67	1,200,793.00	981,328.33	18.3
	TOTAL WASTEWATER REVENUE	393,157.16	994,785.01	4,160,793.00	3,166,007.99	23.9
	<u>MISCELLANEOUS REVENUE</u>					
65-3700-1000	INTEREST EARNINGS	8,399.55	26,033.25	60,000.00	33,966.75	43.4
65-3700-7000	MISCELLANEOUS REVENUE	2,242.50	2,242.50	.00	(2,242.50)	.0
	TOTAL MISCELLANEOUS REVENUE	10,642.05	28,275.75	60,000.00	31,724.25	47.1
	TOTAL FUND REVENUE	403,799.21	1,023,060.76	4,220,793.00	3,197,732.24	24.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>						
PERSONAL SERVICES:						
65-4350-1000	SALARIES-WASTEWATER	40,401.73	117,246.63	530,195.00	412,948.37	22.1
65-4350-1800	SHIFT COVERAGE ON CALL	1,674.36	4,271.50	20,000.00	15,728.50	21.4
65-4350-1900	OVERTIME	1,093.93	4,125.67	15,000.00	10,874.33	27.5
65-4350-2100	FICA TAXES-CITY	3,243.77	9,435.50	43,237.00	33,801.50	21.8
65-4350-2200	STATE RETIREMENT-CITY	5,163.12	15,026.99	67,597.00	52,570.01	22.2
65-4350-2400	WORKMEN'S COMPENSATION-CITY	604.09	1,785.60	7,815.00	6,029.40	22.9
65-4350-2500	HEALTH INSURANCE-CITY	16,673.56	48,745.68	203,403.00	154,657.32	24.0
65-4350-2505	HEALTH REIMBURSEMENT ACCT(HRA)	.00	10,515.77	13,000.00	2,484.23	80.9
65-4350-2510	DENTAL INSURANCE-CITY	452.00	1,312.95	5,652.00	4,339.05	23.2
65-4350-2515	VISION	210.00	613.60	2,712.00	2,098.40	22.6
65-4350-2600	LONG TERM DISABILITY	255.57	711.35	3,338.00	2,626.65	21.3
TOTAL PERSONAL SERVICES		69,772.13	213,791.24	911,949.00	698,157.76	23.4
MATERIALS AND SERVICES:						
65-4350-3100	OFFICE SUPPLIES & POSTAGE	.00	.00	500.00	500.00	.0
65-4350-3120	DATA PROCESSING	635.14	635.14	8,000.00	7,364.86	7.9
65-4350-3200	OPERATING SUPPLIES	987.51	1,229.27	14,000.00	12,770.73	8.8
65-4350-3400	MINOR EQUIPMENT	15.19	227.87	2,000.00	1,772.13	11.4
65-4350-3500	MOTOR FUELS & LUBRICANTS	3,888.98	4,100.92	20,000.00	15,899.08	20.5
65-4350-3600	COMPUTER SOFTWARE	644.00	644.00	5,000.00	4,356.00	12.9
65-4350-3800	CHEMICALS	2,973.02	9,688.23	105,000.00	95,311.77	9.2
65-4350-4200	PROFESSIONAL SERVICES	3,397.25	3,999.90	205,000.00	201,000.10	2.0
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	340.95	569.19	3,000.00	2,430.81	19.0
65-4350-5100	TELEPHONE & COMMUNICATIONS	1,840.86	2,463.45	7,000.00	4,536.55	35.2
65-4350-5200	UTILITIES	11,857.11	25,364.78	175,000.00	149,635.22	14.5
65-4350-5500	RIGHT-OF-WAY FEE (STREET DEPT)	.00	24,666.00	148,000.00	123,334.00	16.7
65-4350-6000	REPAIR & MAINT-AUTO EQUIP	87.93	6,710.92	12,000.00	5,289.08	55.9
65-4350-6100	REPAIR & MAINT-MACH & EQUIP	6,458.46	7,375.90	100,000.00	92,624.10	7.4
65-4350-6900	COLLECTION SYSTEM SERVICES/CHA	1,440.96	8,865.05	65,000.00	56,134.95	13.6
TOTAL MATERIAL AND SERVICES		34,567.36	185,502.56	963,300.00	777,797.44	19.3
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	.00	144,032.50	864,195.00	720,162.50	16.7
65-4350-8867	TRANSFER TO WW CAP IMP FUND	.00	125,000.00	500,000.00	375,000.00	25.0
65-4350-9930	WASTEWATER FUND OP.CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
TOTAL OTHER EXPENDITURES		.00	269,032.50	1,414,195.00	1,145,162.50	19.0
TOTAL WASTEWATER EXPENDITURES		104,339.49	668,326.30	3,664,444.00	2,996,117.70	18.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

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	.00	1,000.00	1,000.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	1,000.00	1,000.00	.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	.00	290,400.00	290,400.00	.0
	TOTAL OTHER EXPENDITURES	.00	.00	500,400.00	500,400.00	.0
	TOTAL WASTEWATER DEBT SERVICE EXP	.00	.00	501,400.00	501,400.00	.0
	TOTAL FUND EXPENDITURES	104,339.49	668,326.30	4,165,844.00	3,497,517.70	16.0
	NET REVENUE OVER EXPENDITURES	299,459.72	354,734.46	54,949.00	(299,785.46)	645.6

CITY OF KETCHUM
BALANCE SHEET
DECEMBER 31, 2025

WASTEWATER CAPITAL IMPROVE FND

ASSETS

67-1000-0000	CASH - COMBINED	(	1,025,197.38)	
67-1510-0000	INVESTMENTS--WW CIP #884		7,257,208.03	
	TOTAL ASSETS			6,232,010.65

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
67-2710-0000	FUND BALANCE	6,190,735.43		
	REVENUE OVER EXPENDITURES - YTD	41,275.22		
	BALANCE - CURRENT DATE		6,232,010.65	
	TOTAL FUND EQUITY			6,232,010.65
	TOTAL LIABILITIES AND EQUITY			6,232,010.65

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

WASTEWATER CAPITAL IMPROVE FND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WASTEWATER CAPITAL REVENUE</u>					
67-3400-7300	WASTEWATER CONNECTION FEES	6,572.25	6,572.25	75,000.00	68,427.75	8.8
67-3400-7800	SUN VALLEY WA & SW DISTRICT CH	220,949.76	541,987.32	3,645,410.00	3,103,422.68	14.9
	TOTAL WASTEWATER CAPITAL REVENUE	227,522.01	548,559.57	3,720,410.00	3,171,850.43	14.7
	<u>MISCELLANEOUS REVENUE</u>					
67-3700-1000	INTEREST EARNINGS	24,452.81	75,788.13	100,000.00	24,211.87	75.8
67-3700-8765	TRANSFER FROM WASTEWATER FUND	.00	125,000.00	500,000.00	375,000.00	25.0
	TOTAL MISCELLANEOUS REVENUE	24,452.81	200,788.13	600,000.00	399,211.87	33.5
	TOTAL FUND REVENUE	251,974.82	749,347.70	4,320,410.00	3,571,062.30	17.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

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)	18,205.84	26,582.04	142,502.00	115,919.96	18.7
67-4350-7815 AERATION BASINS BLOWERS & ELEC	14,938.91	14,938.91	525,000.00	510,061.09	2.9
67-4350-7816 UPGRADE FILTER PLC	.00	.00	50,000.00	50,000.00	.0
67-4350-7818 ROTARY DRUM THICK & DEWATERING	442,260.09	598,529.85	6,152,319.00	5,553,789.15	9.7
67-4350-7819 REPLACE PUMPS	.00	.00	40,000.00	40,000.00	.0
67-4350-7820 VEHICLE REPLACEMENT	.00	.00	70,000.00	70,000.00	.0
67-4350-7821 AERATION BASIN UPGRADE	.00	.00	160,000.00	160,000.00	.0
67-4350-7822 OUTFALL CLEARING	.00	.00	83,500.00	83,500.00	.0
67-4350-7823 HAUL TRUCK	1,000.00	57,765.00	60,000.00	2,235.00	96.3
TOTAL CAPITAL OUTLAY	476,404.84	708,072.48	7,433,321.00	6,725,248.52	9.5
TOTAL WASTEWATER CIP EXPENDITURES	476,404.84	708,072.48	7,433,321.00	6,725,248.52	9.5
TOTAL FUND EXPENDITURES	476,404.84	708,072.48	7,433,321.00	6,725,248.52	9.5
NET REVENUE OVER EXPENDITURES	(224,430.02)	41,275.22	(3,112,911.00)	(3,154,186.22)	1.3

CITY OF KETCHUM
BALANCE SHEET
DECEMBER 31, 2025

POLICE TRUST FUND

ASSETS

90-1000-0000	CASH - COMBINED	1,385.60	
90-1510-0000	INVESTMENTS-POLICE TR-JUS#1755	7,280.25	
90-1512-0000	INVESTMENTS-POLICE TR-TRS#2196	373.26	
TOTAL ASSETS			9,039.11

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
90-2710-0000	FUND BALANCE	8,959.18	
	REVENUE OVER EXPENDITURES - YTD	79.93	
BALANCE - CURRENT DATE		9,039.11	
TOTAL FUND EQUITY			9,039.11
TOTAL LIABILITIES AND EQUITY			9,039.11

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

POLICE TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
90-3700-1000	INTEREST EARNINGS	25.79	79.93	.00	(79.93)	.0
	TOTAL MISCELLANEOUS REVENUE	25.79	79.93	.00	(79.93)	.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	25.79	79.93	7,500.00	7,420.07	1.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

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 EXPENDITURES		.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		25.79	79.93	.00	(79.93)	.0

CITY OF KETCHUM
BALANCE SHEET
DECEMBER 31, 2025

PARKS/REC DEV TRUST FUND

ASSETS

93-1000-0000	CASH - COMBINED	447,584.27	
93-1510-0000	INVESTMENTS--PARK DEV TR #3280	144,952.22	
93-1512-0000	INVESTMENTS--WSP RESTOR #3766	462,746.00	
93-1515-0000	WSRESTORE US BANK#2333	181,796.63	
TOTAL ASSETS			1,237,079.12

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

93-2710-0000	PARK/REC DEV TRUST UNASSIGNED	(385,139.60)	
93-2710-0001	WARM SPRINGS PRESERVE	1,048,169.79	
93-2710-0002	FIRE DEPARTMENT DONATIONS	805.00	
93-2710-0003	GUY COLES SKATE PARK	100.66	
93-2710-0004	HEMINGWAY SPLASH PARK	500.35	
93-2710-0005	PARK MEM. BENCH/TREE	3,736.51	
93-2710-0006	RIVER PARK	70.00	
93-2710-0007	ICE RINK	25,594.13	
93-2710-0008	KAGAN PARK	4,657.86	
93-2710-0009	PUMP PARK	2,260.25	
93-2710-0010	YOUTH RECREATION SCHOLARSHIPS	7,891.73	
93-2710-0011	JAZZ IN THE PARK	19,778.75	
93-2710-0012	KETCHEM ALIVE	3,145.29	
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	571.90	
93-2710-0017	YOUTH GOLF	19,394.55	
93-2710-0018	KETCHUM ARTS COMMISSION	12,471.15	
93-2710-0019	PERCENT FOR ART	11,678.07	
	REVENUE OVER EXPENDITURES - YTD	452,374.56	
BALANCE - CURRENT DATE		1,237,079.12	
TOTAL FUND EQUITY			1,237,079.12
TOTAL LIABILITIES AND EQUITY			1,237,079.12

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

PARKS/REC DEV TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
93-3700-1000	INTEREST EARNINGS	2,061.04	6,385.94	40,000.00	33,614.06	16.0
93-3700-5900	WARM SPRINGS PRESERVE	.00	1,371,403.41	.00	(1,371,403.41)	.0
93-3700-5910	WARM SPRINGS PRES-RESTORATION	10,932.01	11,840.73	3,997,560.00	3,985,719.27	.3
93-3700-6500	ICE RINK/ZAMBONI	1,000.00	1,000.00	.00	(1,000.00)	.0
93-3700-6800	KETCHUM ARTS COMMISSION	.00	35,000.00	.00	(35,000.00)	.0
93-3700-7000	MISCELLANEOUS DONATIONS	2,200.00	3,400.00	.00	(3,400.00)	.0
	TOTAL MISCELLANEOUS REVENUE	16,193.05	1,429,030.08	4,037,560.00	2,608,529.92	35.4
	TOTAL FUND REVENUE	16,193.05	1,429,030.08	4,037,560.00	2,608,529.92	35.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

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	440.59	1,630.58	24,836.00	23,205.42	6.6
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	440.59	1,630.58	84,842.00	83,211.42	1.9
CAPITAL OUTLAY:					
93-4900-7100 YOUTH RECREATION SCHOLARSHIPS	.00	.00	9,892.00	9,892.00	.0
93-4900-7200 JAZZ IN THE PARK	.00	.00	36,179.00	36,179.00	.0
93-4900-7300 KETCH'EM ALIVE	.00	.00	4,570.00	4,570.00	.0
93-4900-7400 CHILDREN'S RECREATION	.00	.00	4,987.00	4,987.00	.0
93-4900-7499 TREE FUND EXPENSES	.00	.00	1,502.00	1,502.00	.0
93-4900-7700 WATCH ME GROW GARDEN	.00	.00	219.00	219.00	.0
93-4900-7900 YOUTH GOLF	.00	.00	21,395.00	21,395.00	.0
93-4900-7950 WARM SPRINGS PRESR-RESTORATION	303,385.83	975,024.94	4,617,481.00	3,642,456.06	21.1
TOTAL CAPITAL OUTLAY	303,385.83	975,024.94	4,696,225.00	3,721,200.06	20.8
TOTAL PARKS/REC TRUST EXPENDITURES	303,826.42	976,655.52	4,781,067.00	3,804,411.48	20.4
TOTAL FUND EXPENDITURES	303,826.42	976,655.52	4,781,067.00	3,804,411.48	20.4
NET REVENUE OVER EXPENDITURES	(287,633.37)	452,374.56	(743,507.00)	(1,195,881.56)	60.8

CITY OF KETCHUM
BALANCE SHEET
DECEMBER 31, 2025

DEVELOPMENT TRUST FUND

ASSETS

94-1000-0000	CASH - COMBINED	125,252.03	
94-1500-0000	OFFSITE VENDOR DEPOSITS	(2,500.00)	
94-1501-0000	INVST-ALPENGLOW	(500.00)	
94-1502-0000	INVST-CONST/PHASE DEV ECT	93,274.38	
TOTAL ASSETS			215,526.41

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		(116,478.87)	
BALANCE - CURRENT DATE		(116,478.87)	
TOTAL FUND EQUITY			(116,478.87)
TOTAL LIABILITIES AND EQUITY			215,526.41

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
94-3700-1000	INTEREST EARNINGS	7.12	21.13	.00	(21.13)	.0
94-3700-7000	MISCELLANEOUS REVENUE	.00	.00	650,000.00	650,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	7.12	21.13	650,000.00	649,978.87	.0
	TOTAL FUND REVENUE	7.12	21.13	650,000.00	649,978.87	.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING DECEMBER 31, 2025

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEVELOPMENT TRUST EXPENDITURES</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	62,800.00	62,800.00	.00	(62,800.00)	.0
94-4900-8115	JOHN & HEIDI JACOBI	53,700.00	53,700.00	.00	(53,700.00)	.0
	TOTAL OTHER EXPENDITURES	116,500.00	116,500.00	.00	(116,500.00)	.0
	TOTAL DEVELOPMENT TRUST EXPENDITURES	116,500.00	116,500.00	650,000.00	533,500.00	17.9
	TOTAL FUND EXPENDITURES	116,500.00	116,500.00	650,000.00	533,500.00	17.9
	NET REVENUE OVER EXPENDITURES	(116,492.88)	(116,478.87)	.00	116,478.87	.0