



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

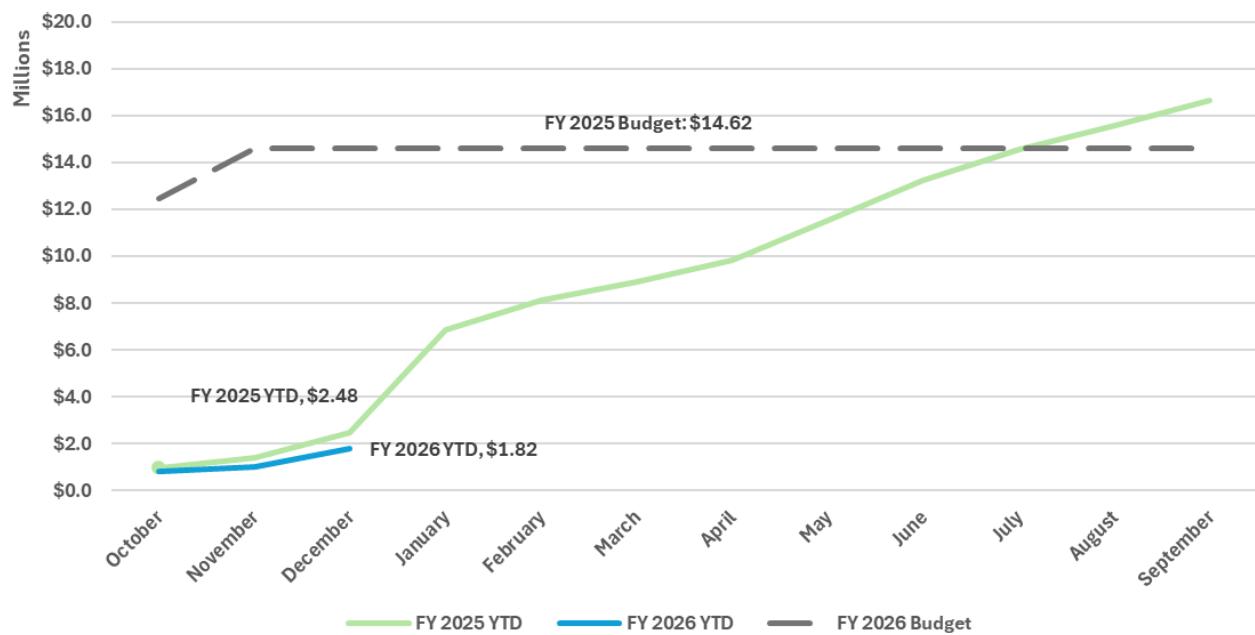
General Fund Summary Financials	Pages 1-4
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In-Lieu Housing Fund Summary Financials	Page 11
Community Housing Fund Summary Financials	Pages 12-13
Enterprise Funds Summary Financials	Pages 14-17

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.

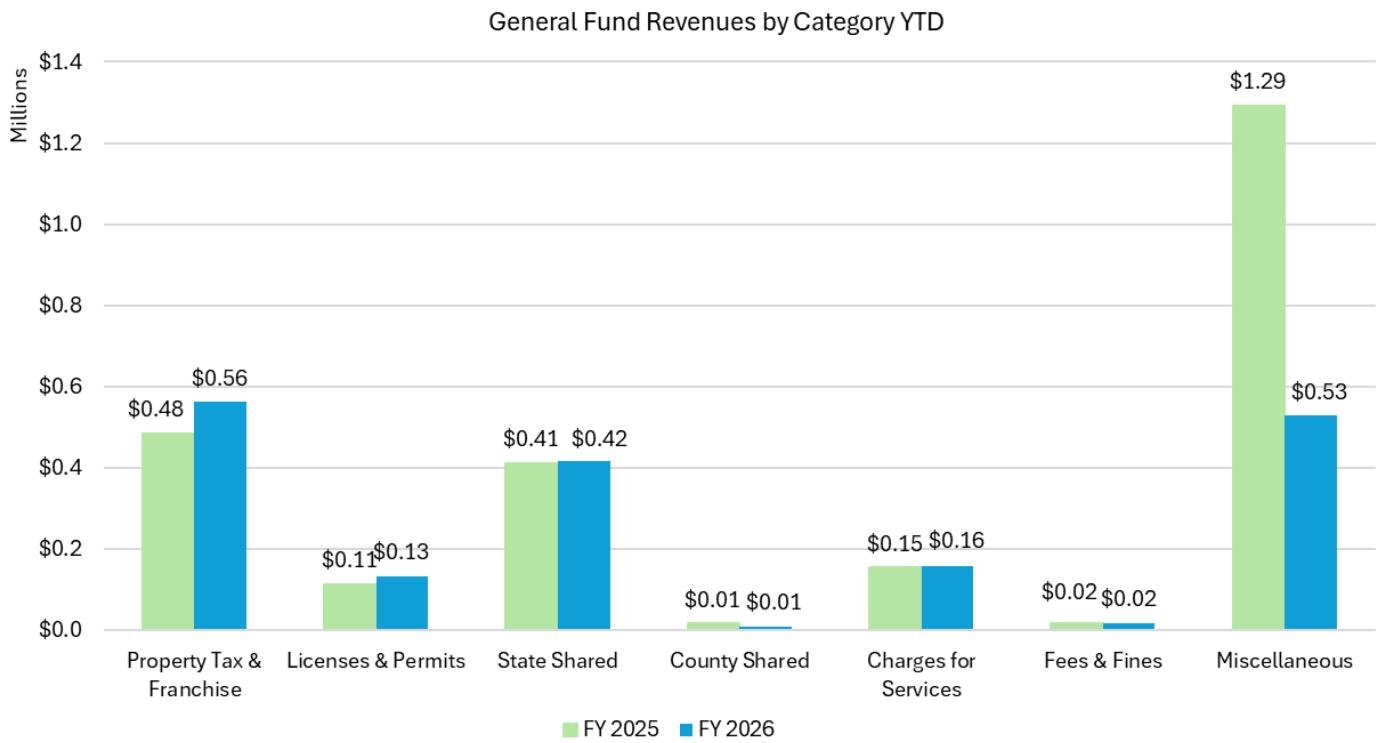
ketchumidaho.org/administration/page/revenue-expenditure-report

General Fund

General Fund Revenue



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.



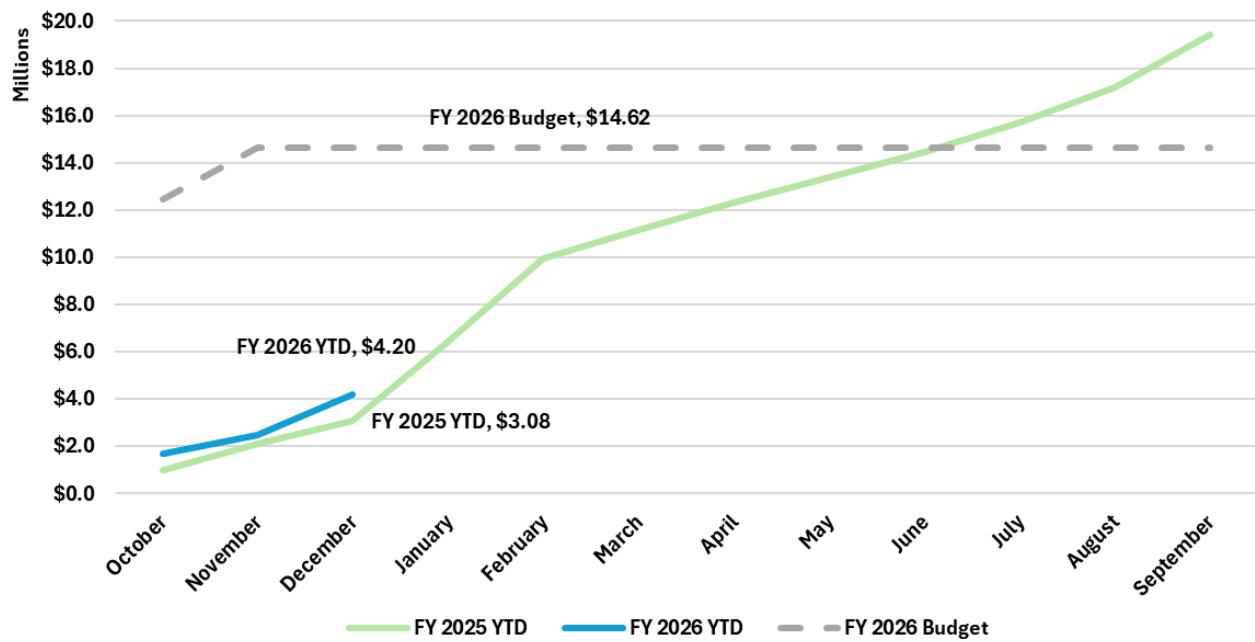
As described previously, the material difference in the chart above is a decrease in Miscellaneous revenues:

- **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.



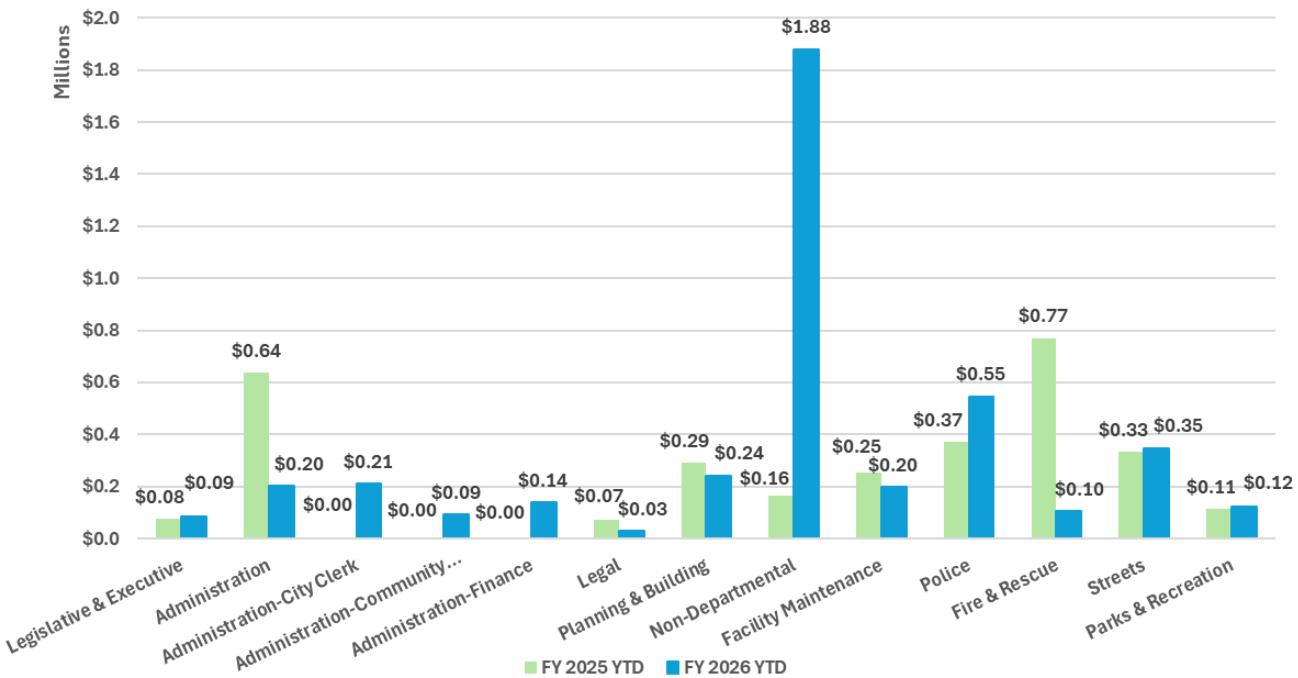
General Fund Expenditures

General Fund Expenditures



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.



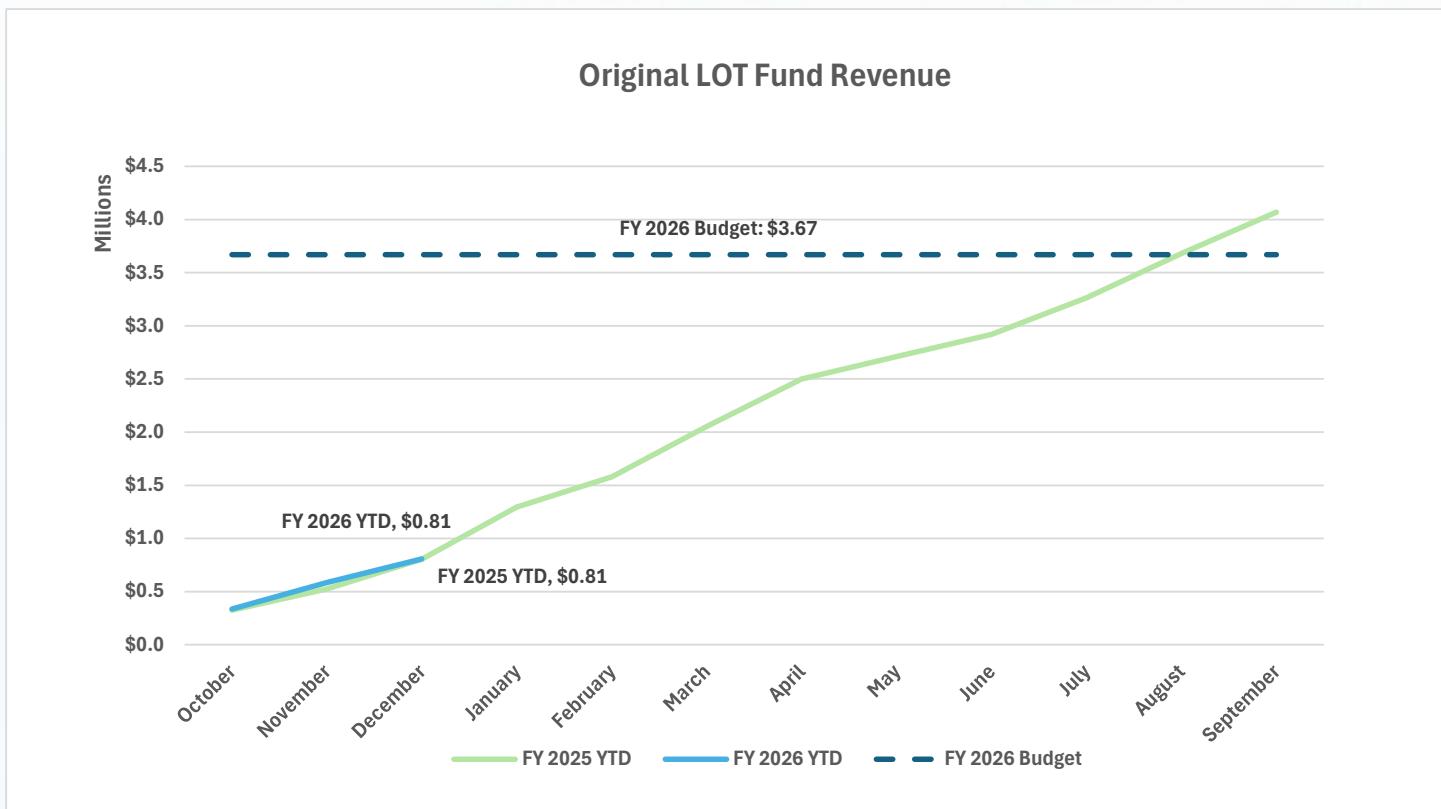
Capital Improvement Fund

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



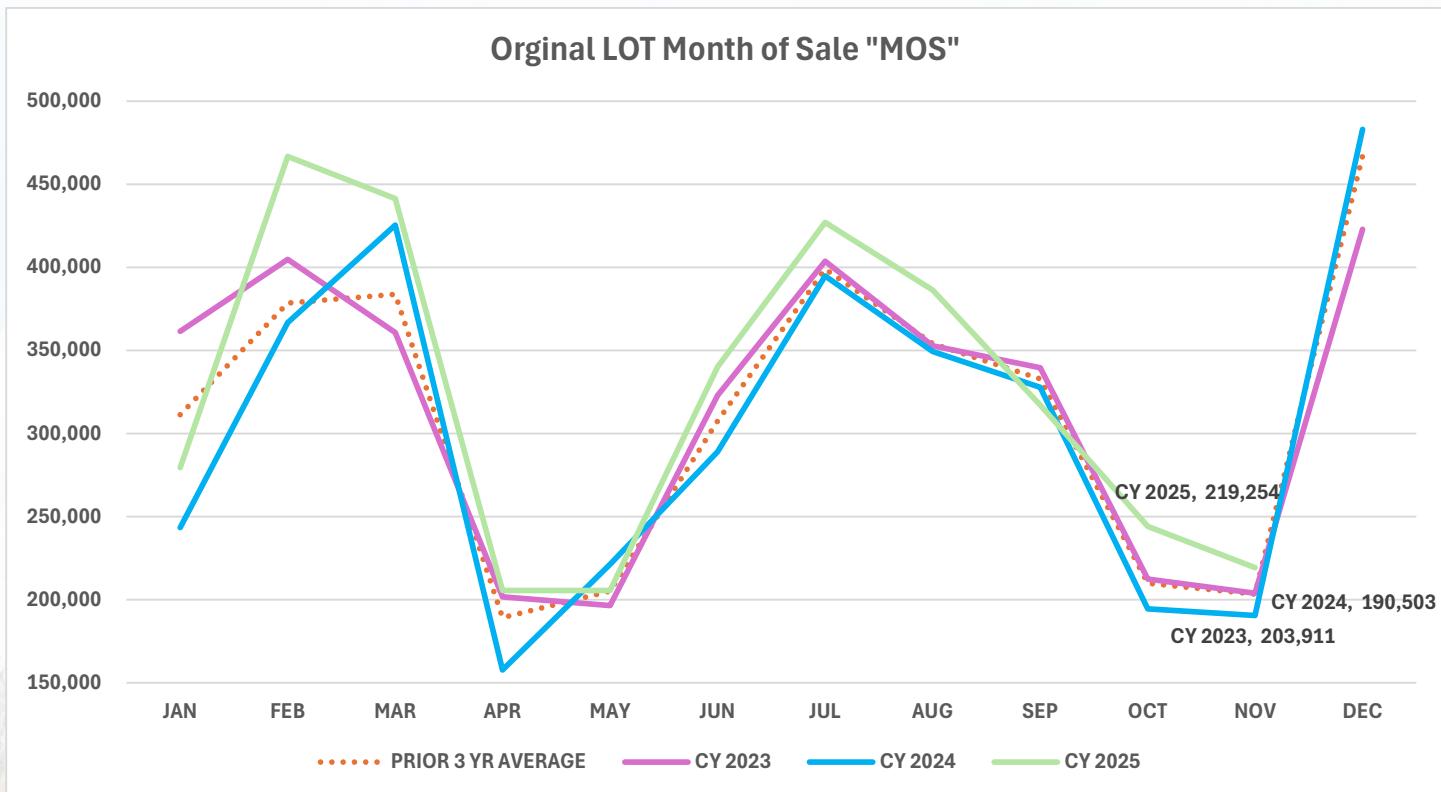
Original LOT Fund



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

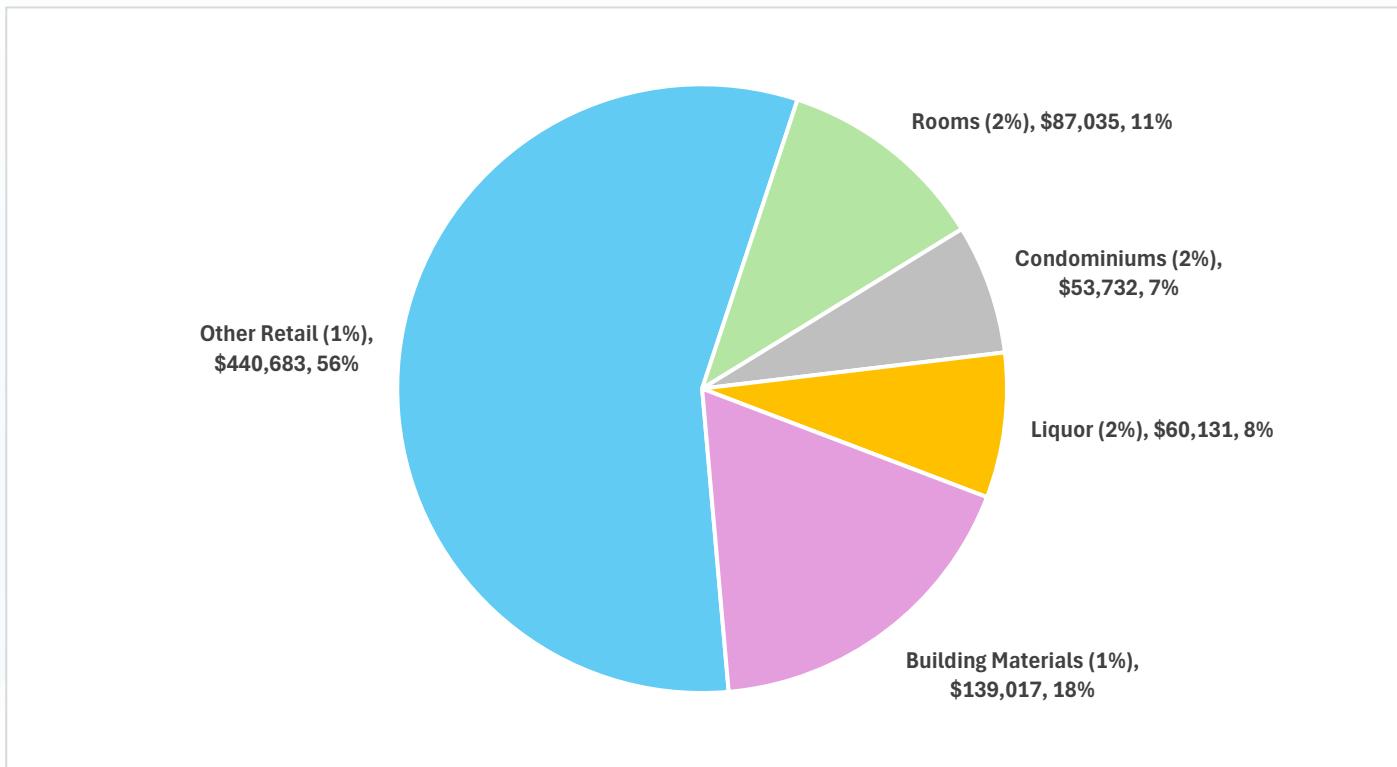


November 2025 month-of-sale (MOS) receipts were up \$28.8k, or 15.1%, compared to November 2024 MOS and 7.8% above the previous three-year average (2022-2024).

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.

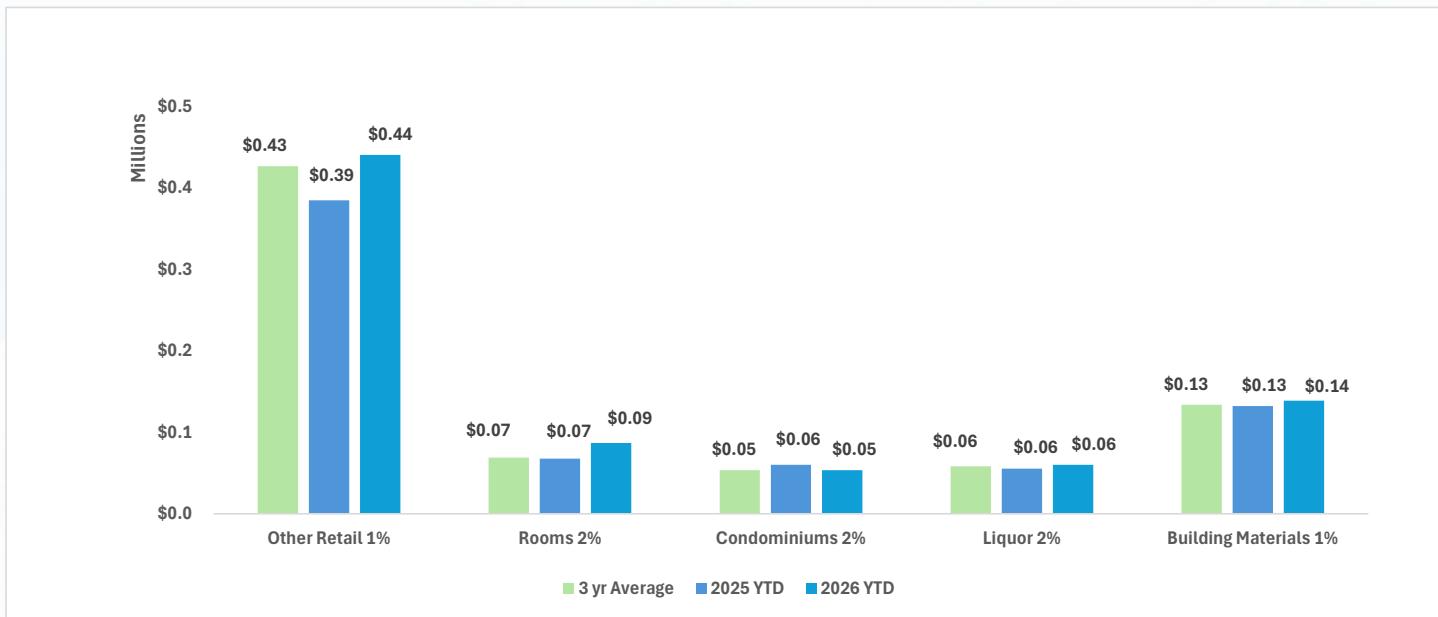


Original LOT Sector Percentage of Total



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%

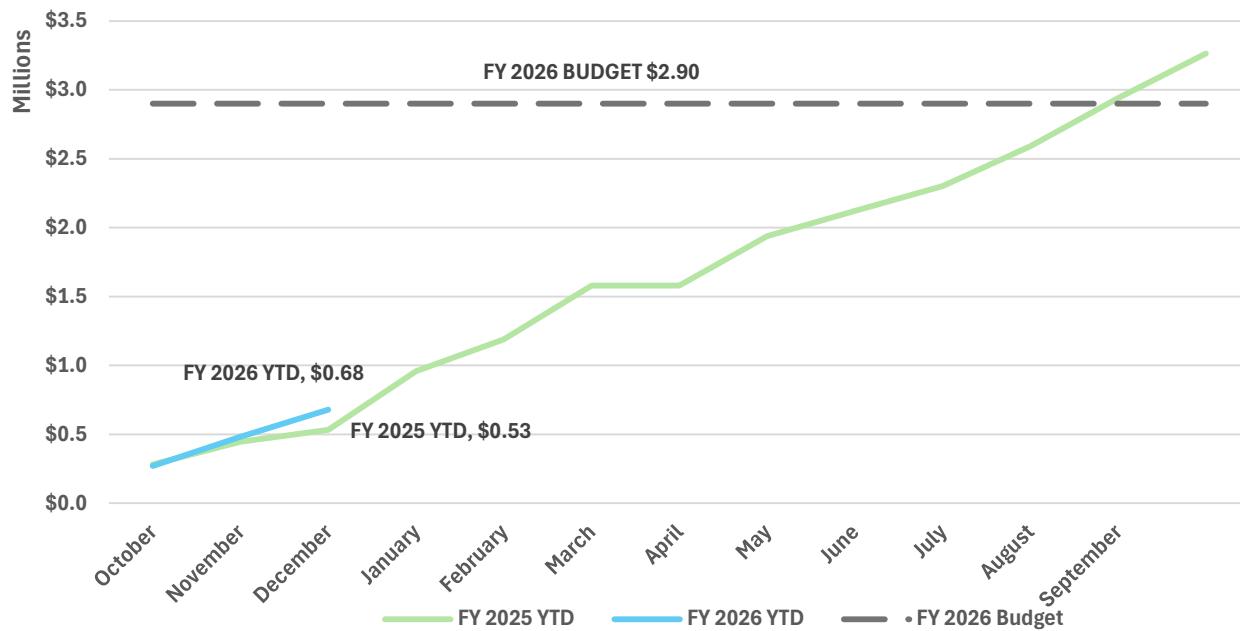
Based on fiscal year-to-date totals, here is how each sector compares to the same period last year:

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 Townhowns	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

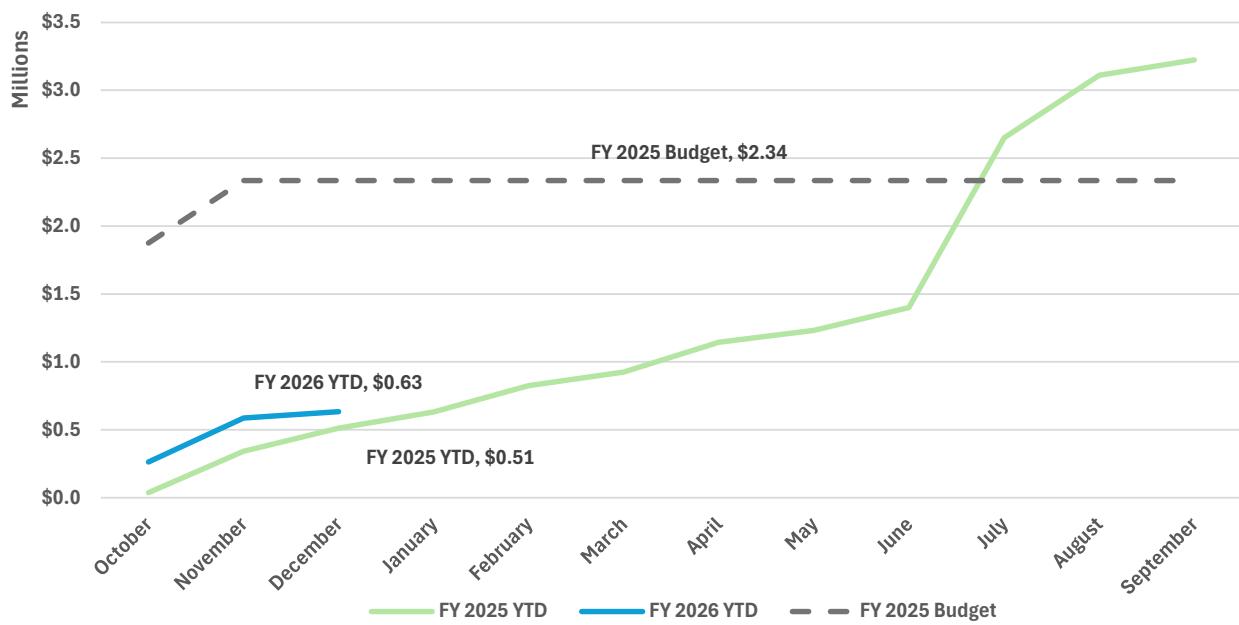
REVENUES	YTD
Approved Budget	2,276,017
YTD Revenue	766,057
EXPENDITURES	
Approved Budget	2,336,017
YTD Expenditures	682,631
Net Position	83,426

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

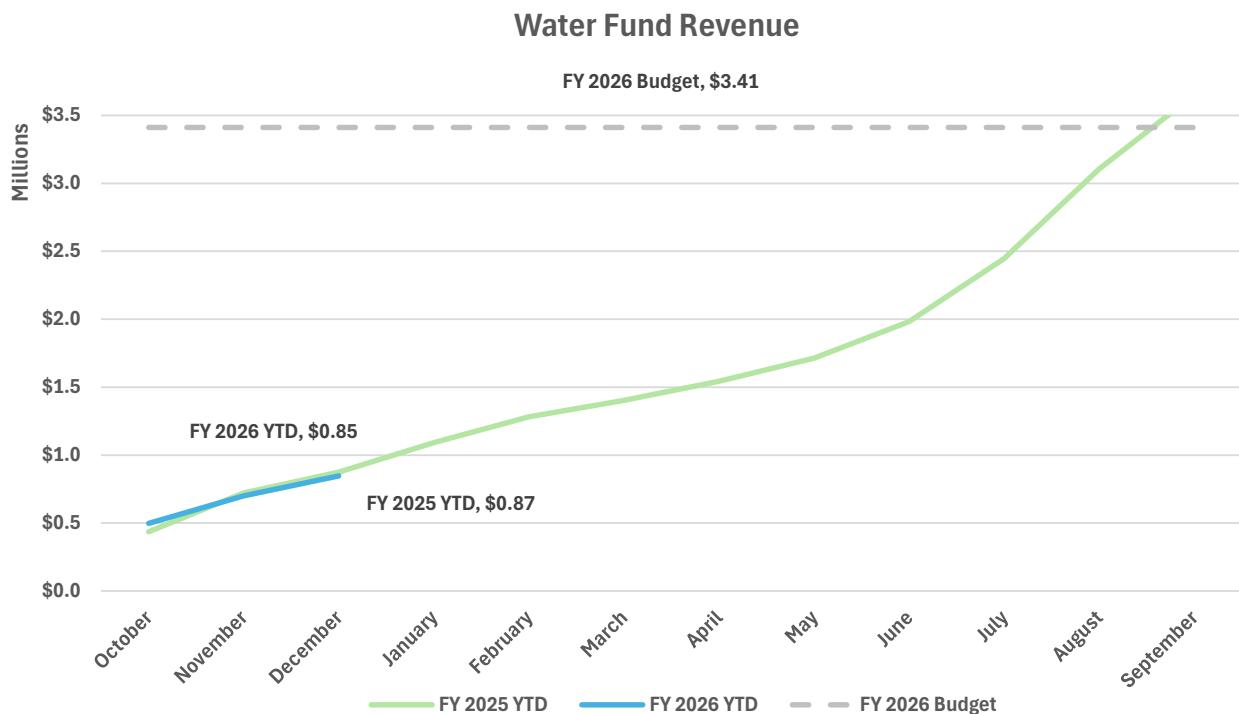


FY 2026 year-to-date expenses are up 23.6% due to the timing of deed restriction payments through the Community Housing Fund. Additionally, personnel costs have increased due to the timing of an additional position that was added to the department after the start of FY 2025.

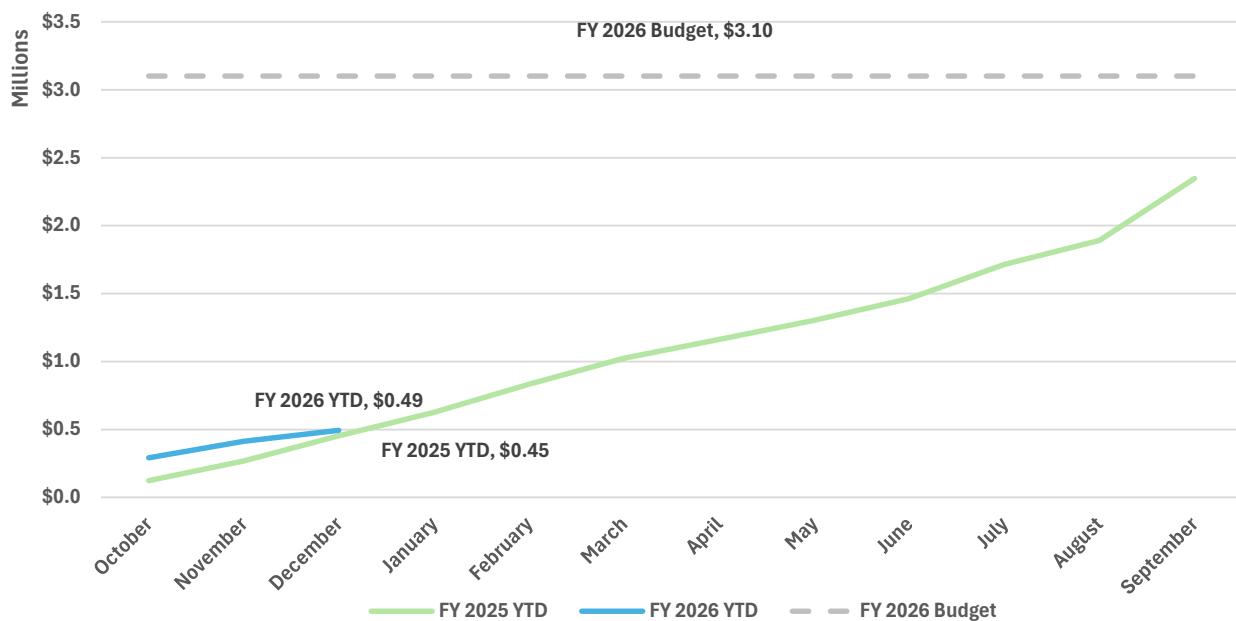


Enterprise Funds

Water Fund (graphs show operational fund)



Water Fund Expenditures



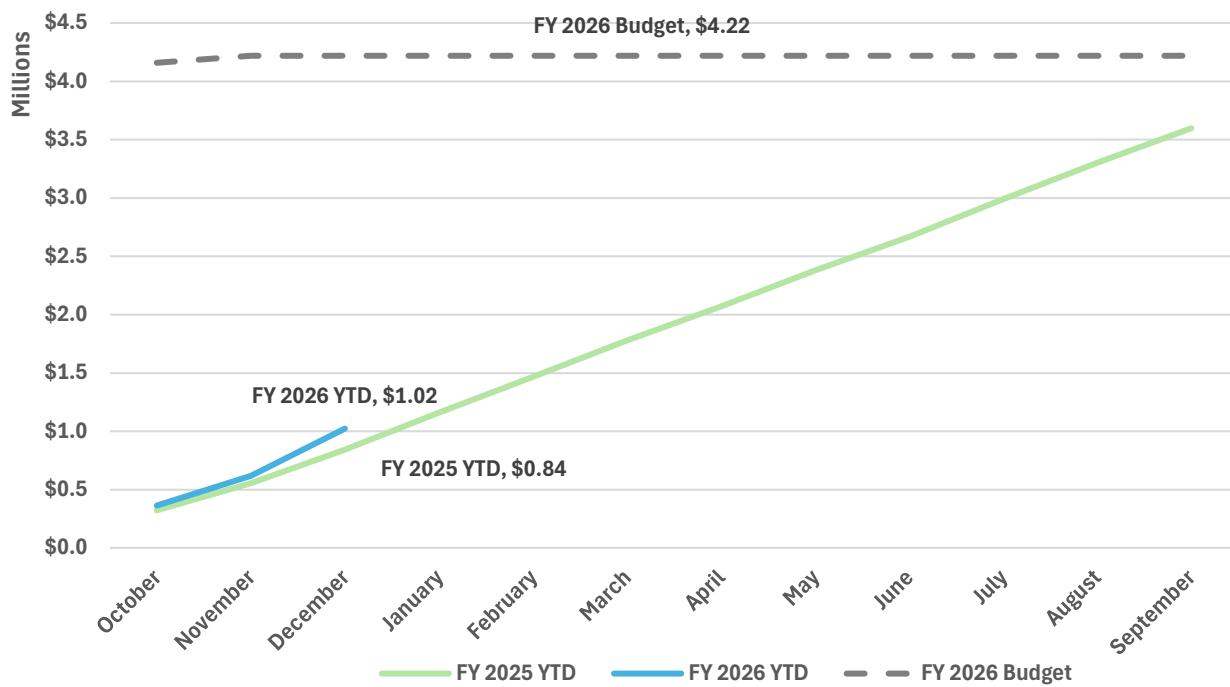
Water Fund Operational revenue and expenditures are tracking within expectations. Expenditures are up year-over-year due to an increased transfer from the Operational Fund to the Capital Fund (budgeted).

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.

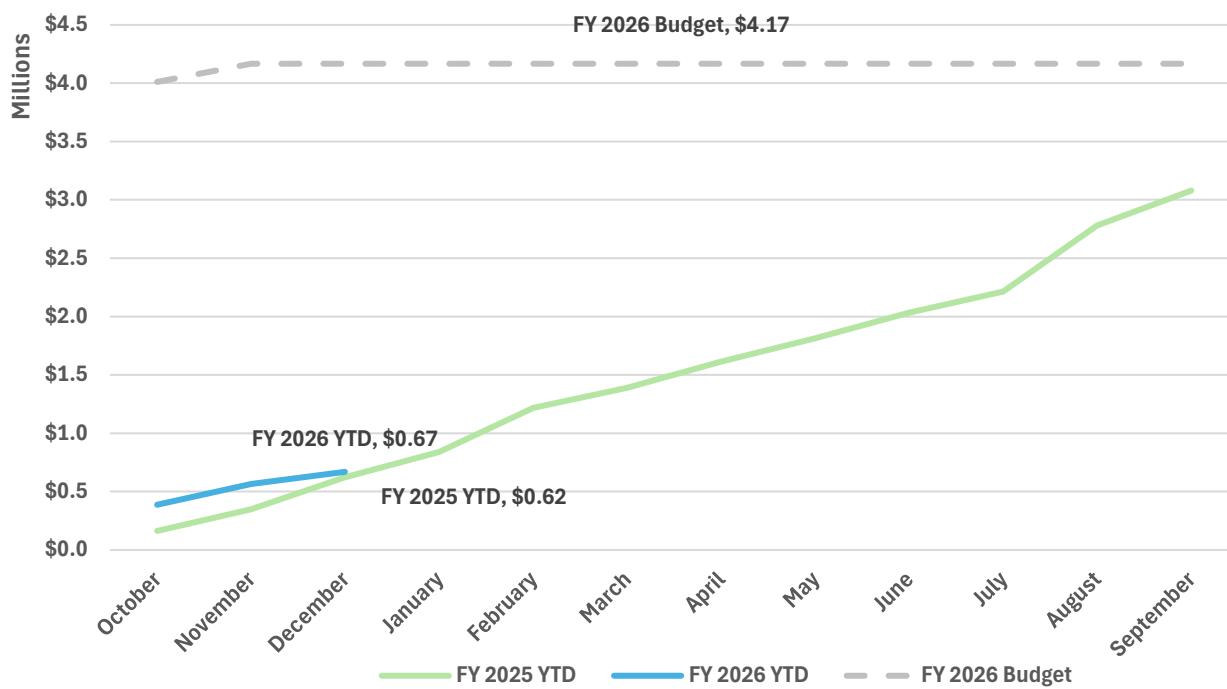


Wastewater Funds (graphs show operational fund)

Wastewater Fund Revenue



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****PUBLISHED 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
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TOTAL ASSETS		2,880,547.04
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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
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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)
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BALANCE - CURRENT DATE		2,843,457.99
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TOTAL FUND EQUITY		2,843,457.99
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TOTAL LIABILITIES AND EQUITY		2,880,547.04
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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
PROPERTY TAX & FRANCHISE						
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
LICENSES & PERMITS						
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
STATE OF IDAHO SHARED REVENUE						
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
COUNTY SHARED REVENUE						
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
CHARGES FOR SERVICES						
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
FINES & FEES						
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
MISCELLANEOUS REVENUE						
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
MISCELLANEOUS REVENUE CONT.						
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
LEGISLATIVE & EXECUTIVE						
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
ADMINISTRATIVE SERVICES						
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	TRAINING/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
CITY CLERK						
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
COMMUNITY ENGAGEMENT						
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
FINANCE						
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
PLANNING & BUILDING						
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
FACILITY MAINTENANCE						
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
POLICE						
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
STREET						
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
RECREATION						
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
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TOTAL LIABILITIES

159,950.00

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

03-2710-0000	GEN CAPITAL IMPRVMNT 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
GENERAL CIP REVENUE						
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
SOURCE 3400						
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
MISCELLANEOUS REVENUE						
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
FUND BALANCE						
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
GENERAL CIP EXPENDITURES						
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	HYPBORNEAN 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 REHABILITATION	.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)
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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
22-4910-4200	PROFESSIONAL SERVICES	.00	.00	22,000.00	22,000.00
22-4910-5000	ADMINISTRATIVE EXPENSE-GEN FND	.00	833.34	5,000.00	4,166.66
22-4910-6060	EVENTS/PROMOTIONS	1,581.93	8,875.24	120,000.00	111,124.76
22-4910-6070	SVED	.00	3,750.00	15,000.00	11,250.00
22-4910-6075	IDAHO DARK SKY ALLIANCE	.00	.00	3,000.00	3,000.00
22-4910-6080	MOUNTAIN RIDES	.00	212,000.00	848,000.00	636,000.00
22-4910-6085	FRIENDS OF THE SAWTOOTH NF	.00	.00	10,000.00	10,000.00
22-4910-6090	CONSOLIDATED DISPATCH	.00	.00	171,005.00	171,005.00
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
22-4910-8802	TRNSFR TO WAGON DAYS FUND	.00	32,900.00	293,400.00	260,500.00
22-4910-8803	TRANSFER TO GENERAL CIP	.00	178,933.34	1,073,600.00	894,666.66
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

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<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

ADDITIONAL1%-LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ADDITIONAL 1%-LOT					
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
PROPERTY TAX						
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	<u>56,499.16</u>	<u>58,984.40</u>	<u>.00</u>	<u>(58,984.40)</u>	<u>.0</u>

CITY OF KETCHUM
BALANCE SHEET
DECEMBER 31, 2025

IN-LIEU HOUSING FUND

ASSETS

52-1515-0000	INVESTMENTS--IN-LIEU HOUS#3044	493,158.54
		<hr/>
	TOTAL ASSETS	493,158.54
		<hr/>

LIABILITIES AND EQUITY

FUND EQUITY

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

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
MISCELLANEOUS REVENUE						
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
FUND BALANCE						
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	<u>1,127,442.36</u>

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	<u>83,426.31</u>
	BALANCE - CURRENT DATE	<u>1,129,599.51</u>
	TOTAL FUND EQUITY	<u>1,129,599.51</u>
	TOTAL LIABILITIES AND EQUITY	<u>1,127,442.36</u>

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
COMMUNITY HOUSING REVENUE						
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
COMMUNITY HOUSING EXPENSE						
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 & 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		12,034,393.72

LIABILITIES AND EQUITY

LIABILITIES

63-2300-0000	ACCURED 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

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<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	134,066.30	808,021.10	3,308,000.00	2,499,978.90	24.4
<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	13,428.85	39,532.91	102,500.00	62,967.09	38.6
	TOTAL FUND REVENUE	147,495.15	847,554.01	3,410,500.00	2,562,945.99	24.9

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
WATER EXPENDITURES						
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
WATER DEBT SERVICE EXPENDITRES					
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 & EQUIP	1,661,875.75
65-1670-0000	ACCUM DEPRN--MACHINERY & EQUIP	(875,808.53)
65-1800-0000	DEFERRED OUTFLOWS OF RESOURCES	52,264.07
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TOTAL ASSETS		<u>16,440,244.09</u>
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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
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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		<u>354,734.46</u>
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BALANCE - CURRENT DATE		<u>9,422,138.81</u>
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TOTAL FUND EQUITY		<u>9,422,138.81</u>
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TOTAL LIABILITIES AND EQUITY		<u>16,440,244.09</u>
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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
WASTEWATER REVENUE						
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
MISCELLANEOUS REVENUE						
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
WASTEWATER EXPENDITURES						
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
WASTEWATER DEBT SERVICE EXP					
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
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	TOTAL ASSETS	1,237,079.12
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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
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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
MISCELLANEOUS REVENUE						
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
PARKS/REC TRUST EXPENDITURES					
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
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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
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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
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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	<u>93,274.38</u>
TOTAL ASSETS		<u>215,526.41</u>

LIABILITIES AND EQUITY

LIABILITIES

94-2060-0000	DEVELOPMENT TRUST FUNDS PAYABL	<u>332,005.28</u>
TOTAL LIABILITIES		332,005.28

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

REVENUE OVER EXPENDITURES - YTD	<u>(116,478.87)</u>
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BALANCE - CURRENT DATE	<u>(116,478.87)</u>
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TOTAL FUND EQUITY	<u>(116,478.87)</u>
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TOTAL LIABILITIES AND EQUITY	<u>215,526.41</u>
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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
MISCELLANEOUS REVENUE						
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