



City of Ketchum

CITY COUNCIL MEETING AGENDA MEMO

Meeting Date: Staff Member/Dept:

Agenda Item:

Recommended Motion:

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

Reasons for Recommendation:

Idaho State Statute 50-208 establishes requirements for monthly financial reports from the City Treasurer to the Council. The Statute provides that the Treasurer “render an accounting to the city council showing the financial condition of the treasury at the date of such accounting.”

Sustainability Impact:

No Sustainability impact

Financial Impact:

No Financial Impact

Attachments:

- 1. Monthly Financial Report
- 2. FY 2026 Financial Statement YTD January

MONTHLY FINANCIAL REPORT

January 2026



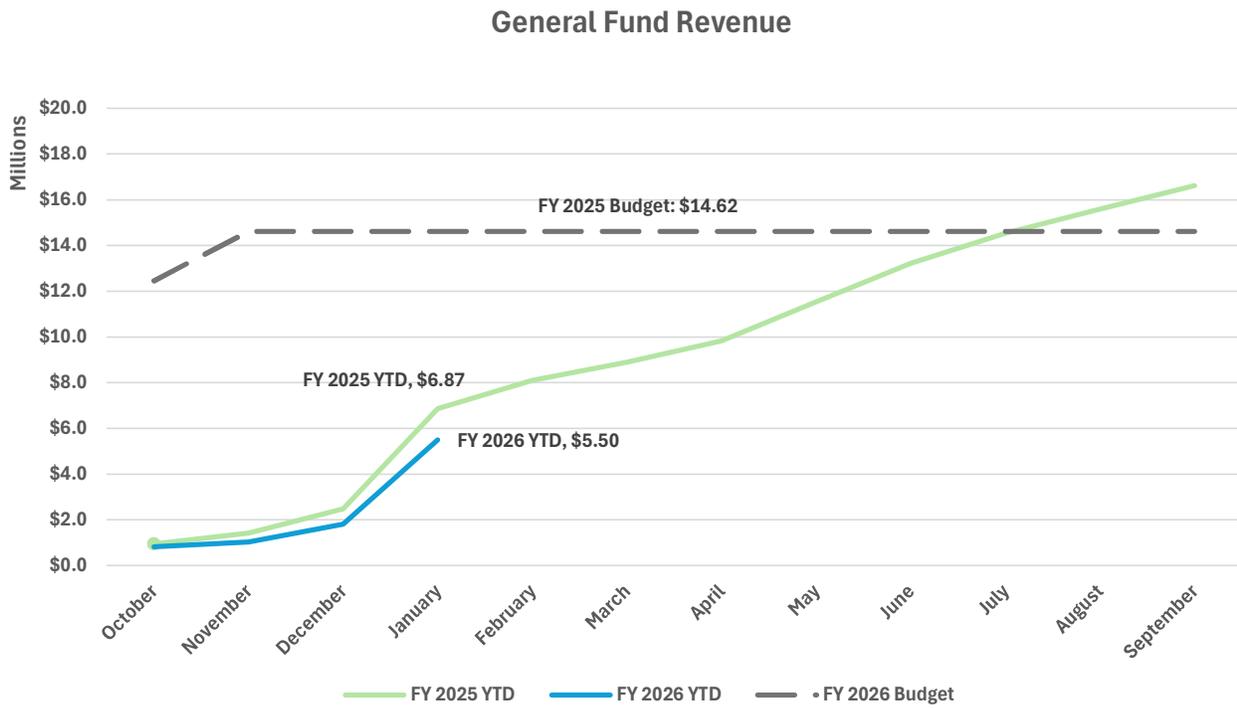
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Note: All other fund summaries and balance sheet information are shown in the comprehensive financial statement, which is posted on the city website. Please see the URL below.

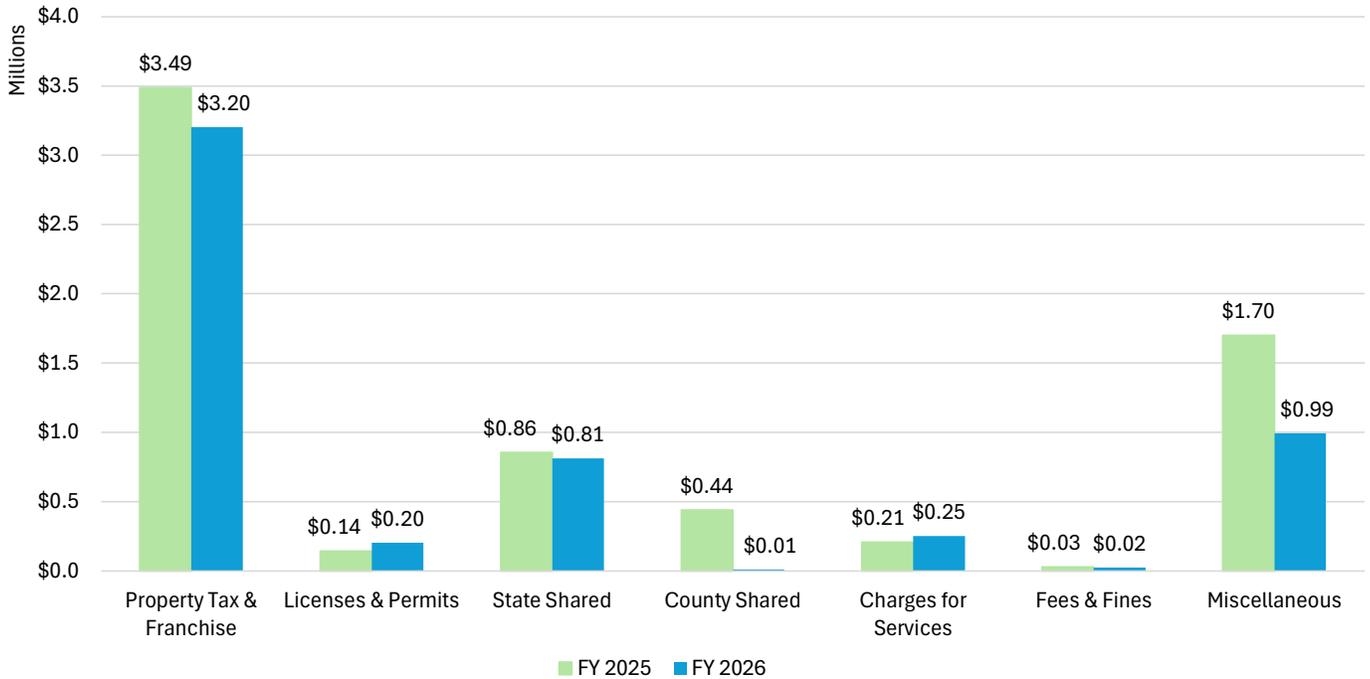
ketchumidaho.org/administration/page/revenue-expenditure-report

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 and the planned reduction following the Ketchum Fire District creation (EMS contract revenue). See the breakdown on the next page for more information.

General Fund Revenues by Category YTD



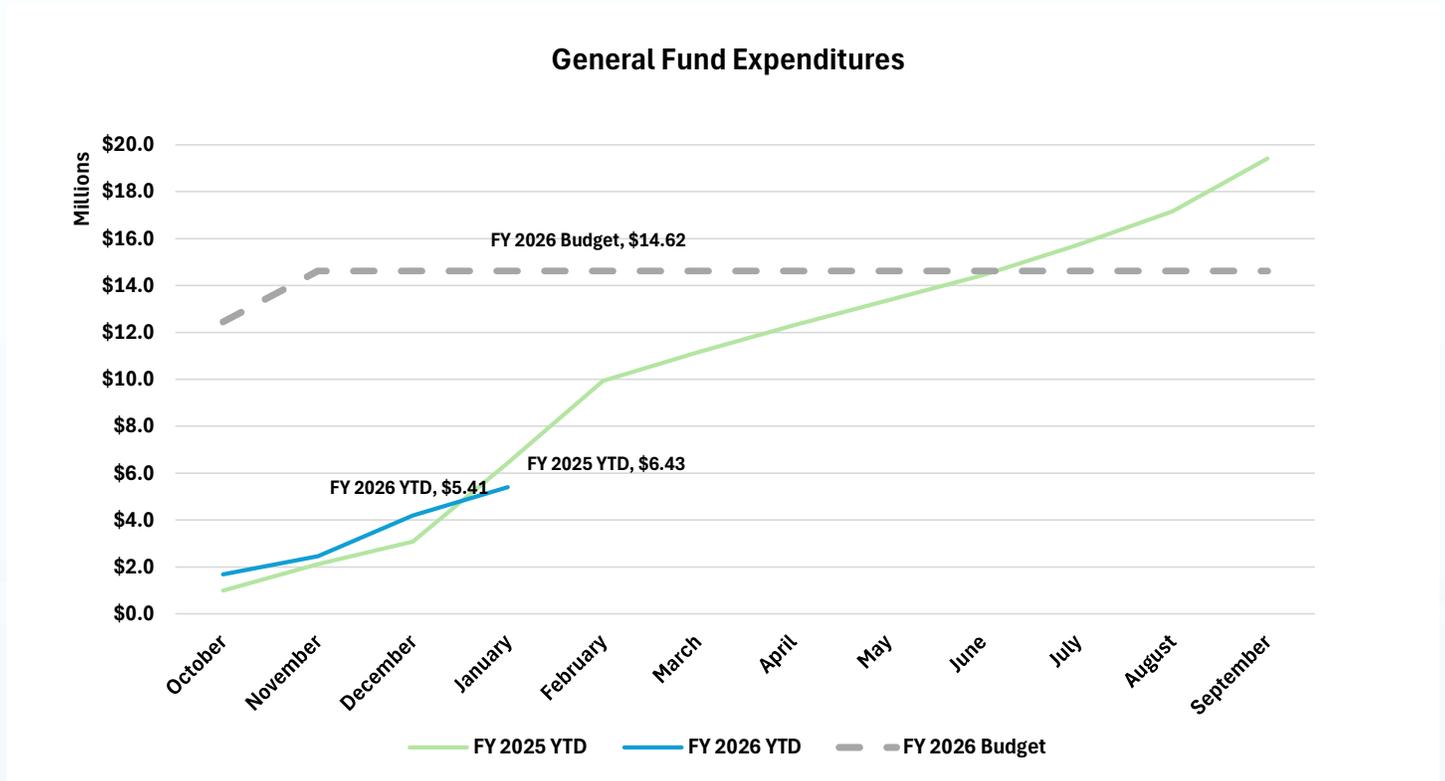
- Property Tax.** Given the creation of the Ketchum Fire District and the promised reduction in the allowed property tax budget for the City, this reduction is expected as the maximum allowed property tax budget was reduced by \$750k.

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

- Reduced LOT Revenue.** The FY 2026 budget includes a planned \$800k reduction in LOT transfer to the General Fund.
- Fire Revenues.** There are pending IDL reimbursements that have not yet been received. Also, previous EMS contract revenue is no longer received by the city as it goes to the newly created Ketchum Fire District.

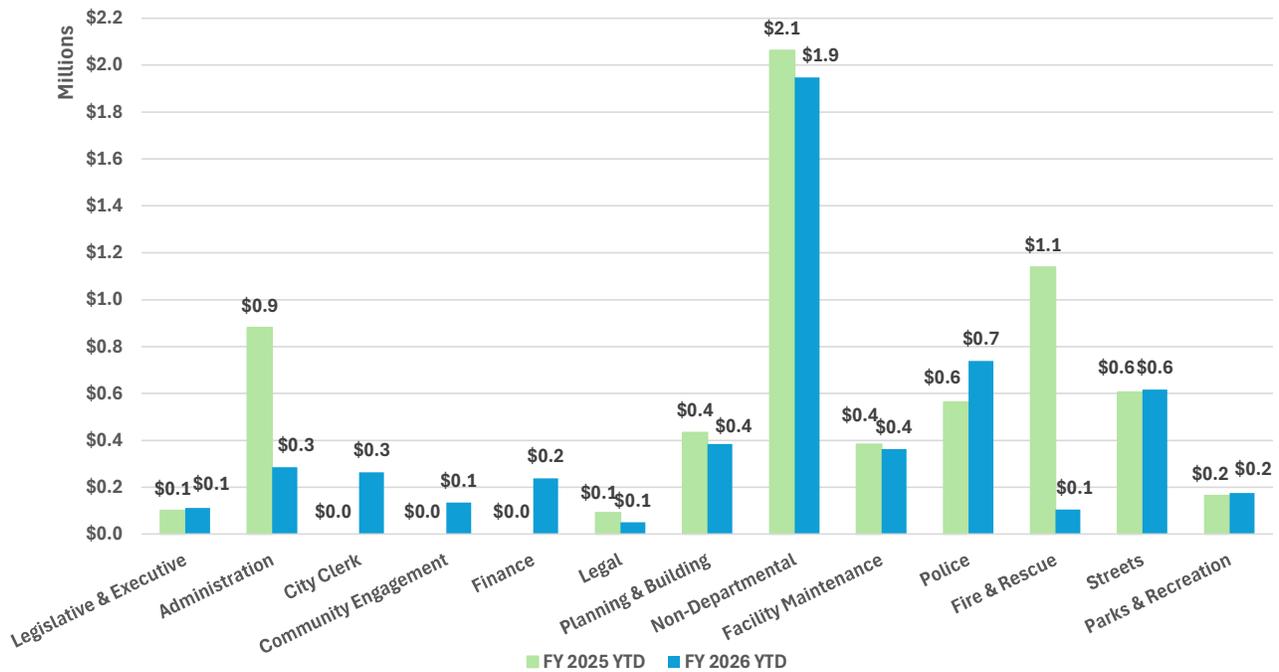


General Fund Expenditures



General Fund Expenditures are down \$1.011M, or 32.9%, fiscal year to date compared to FY 2025. See the departmental breakdown on the next page.

General Fund Expenditures by Department



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

- **Administration.** This department in FY 2025 included Administration, Clerk, Community Engagement and Finance. In FY 2026 these departments are now stand-alone departments.
- **Non-Departmental.** Expenses are down \$116k compared to FY 2025 as there have been no contracts for services expended to date.
- **Fire & Rescue.** The City does not have the operating expenses associated with Fire service due the creation of the Ketchum Fire District. There are a few fire payroll expenses that were booked in FY 2026 based on payroll timing and when the checks were paid to the employees (payroll is cash basis). The expenses will be reclassified by year end as a transitional expense.
- **Police.** The year-over-year increase is due to the timing of contract payments.



Capital Improvement Fund

CAPITAL IMPROVEMENT FUND

FY 2026 FUND STATUS/PROJECTION

AS OF 01/31/2026

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

FY 2026 BUDGET

REVENUES

2 Approved Budget 6,223,105

3 YTD Revenue* 2,539,765

EXPENDITURES

4 Approved Budget 5,914,430

5 YTD Expenditures 1,131,563

6 **Net Position** **1,408,203**

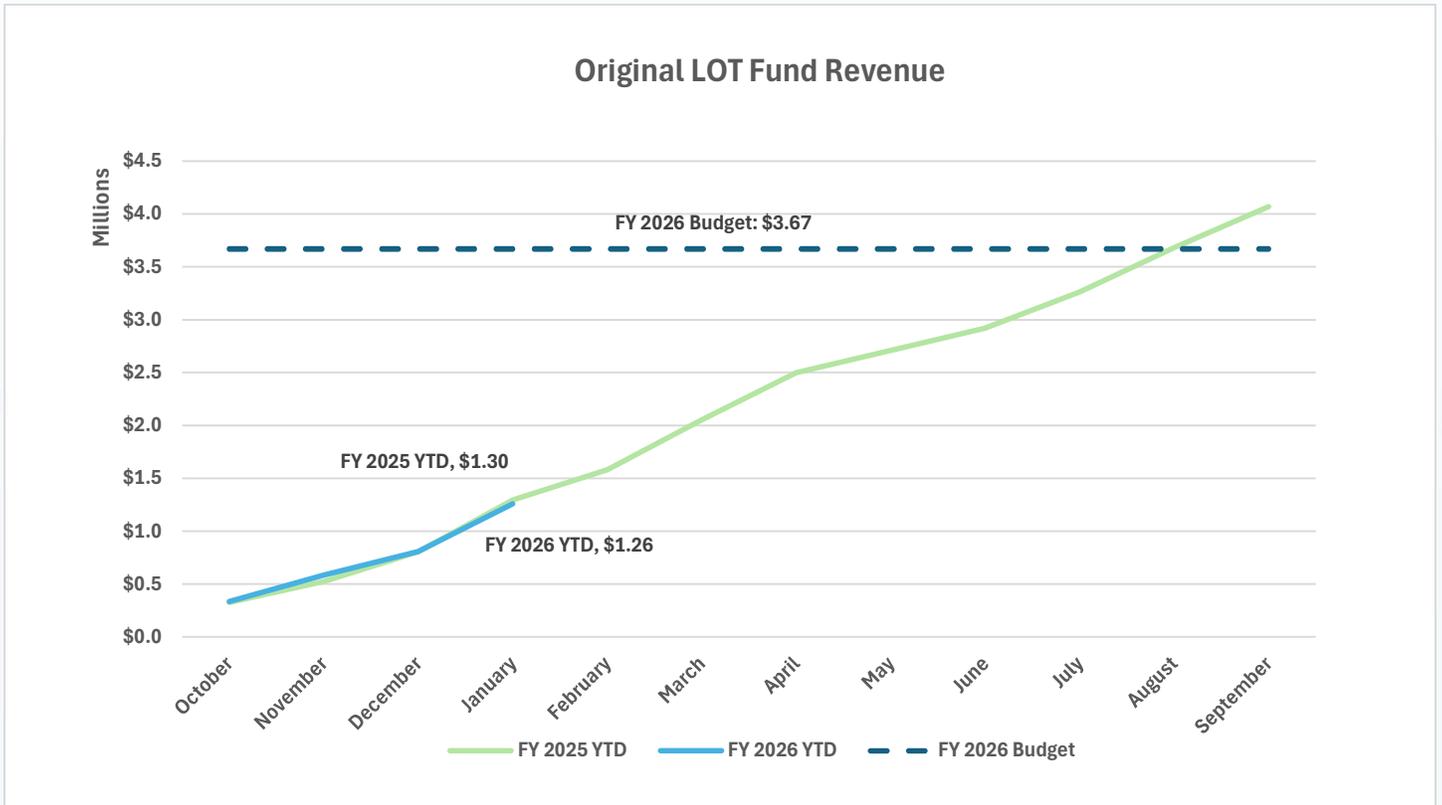
7 **Current Fund Balance** **2,349,634**

PROJECTION

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



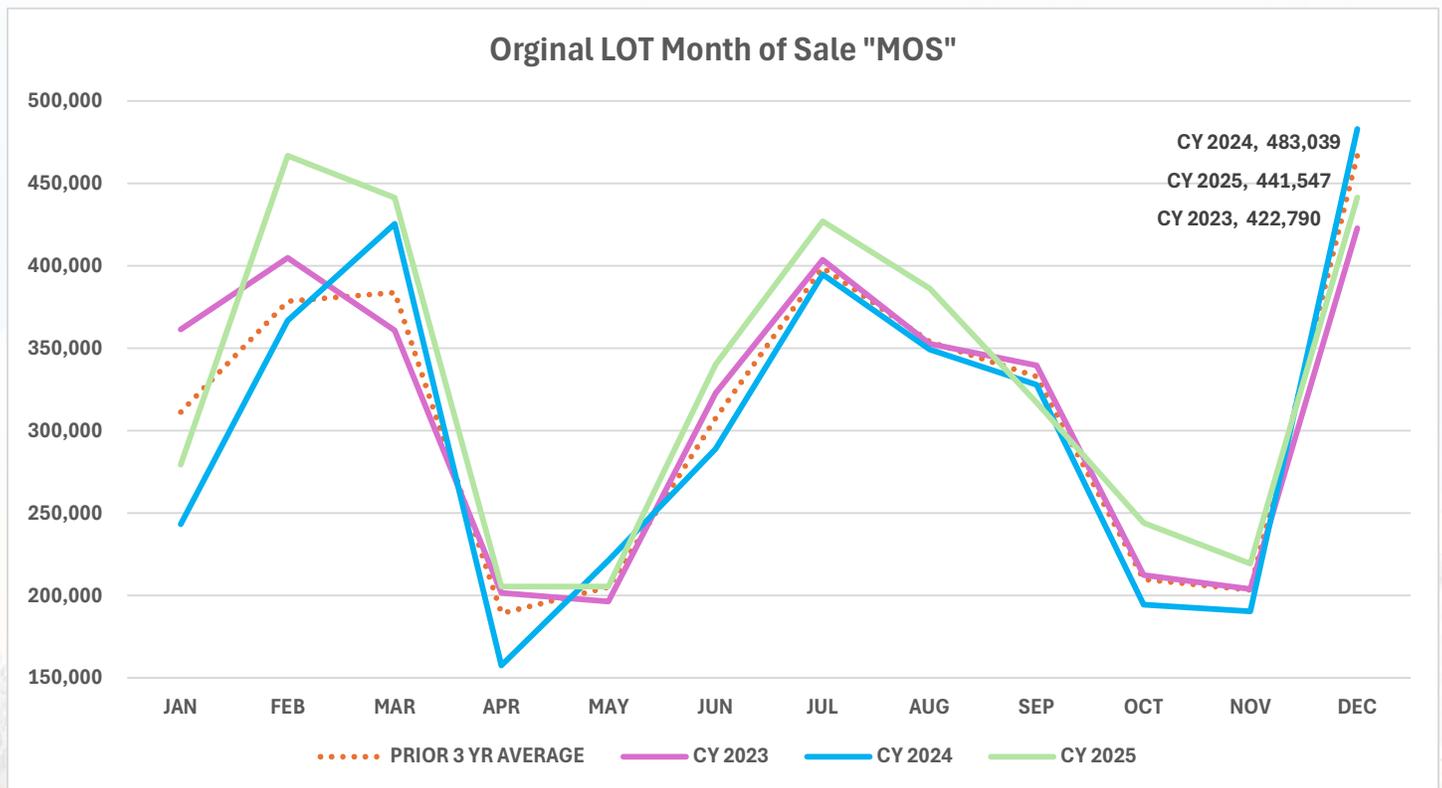
Original LOT Fund



Original LOT revenue was down \$36.6k, or 2.8%, year-over-year. The "Month of Sale" year-over-year comparison is shown on the next page.

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

Original LOT "Month of Sale" Data

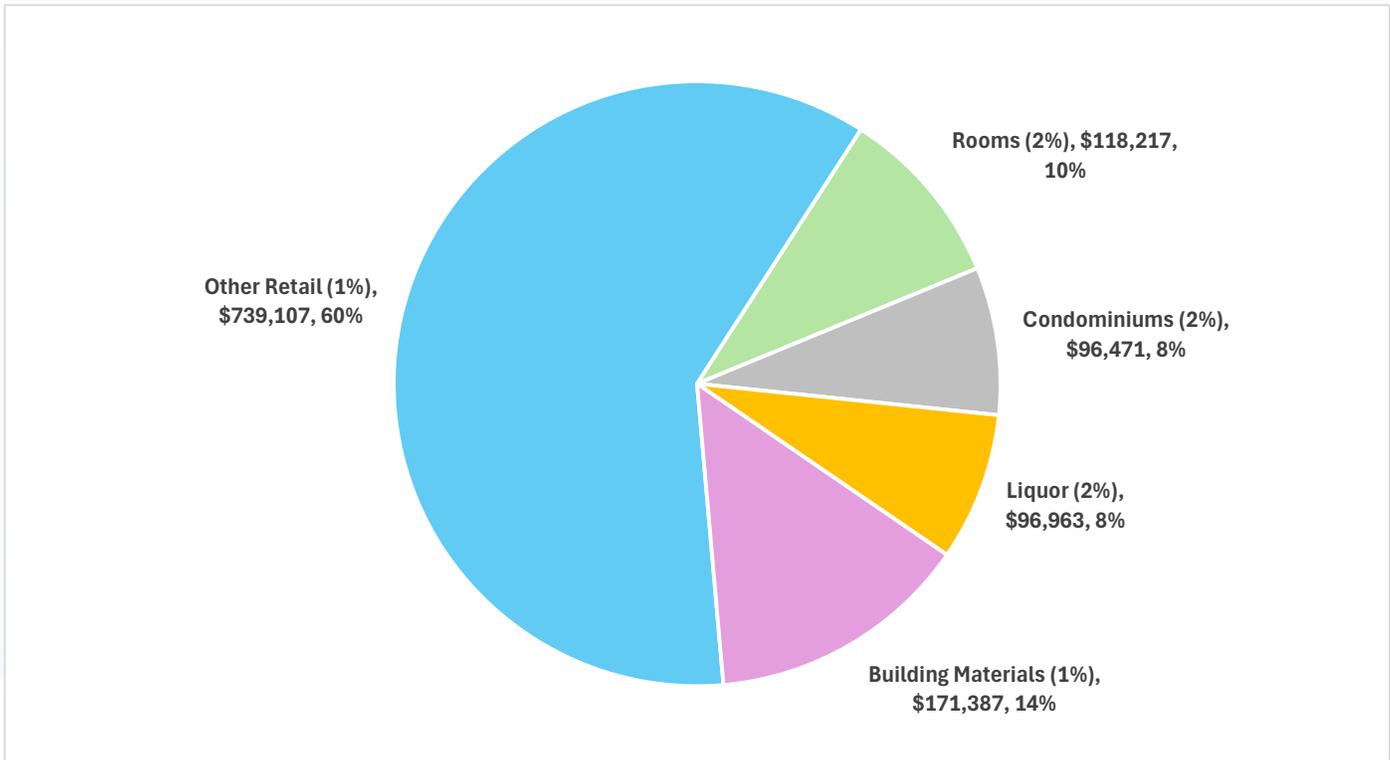


December 2025 month-of-sale (MOS) receipts were down \$41.5k, or 8.6%, compared to December 2024 MOS and 5.5% below the previous three-year average (2022-2024). Calendar year 2025 total was up 9.1% compared to calendar year 2024.

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.

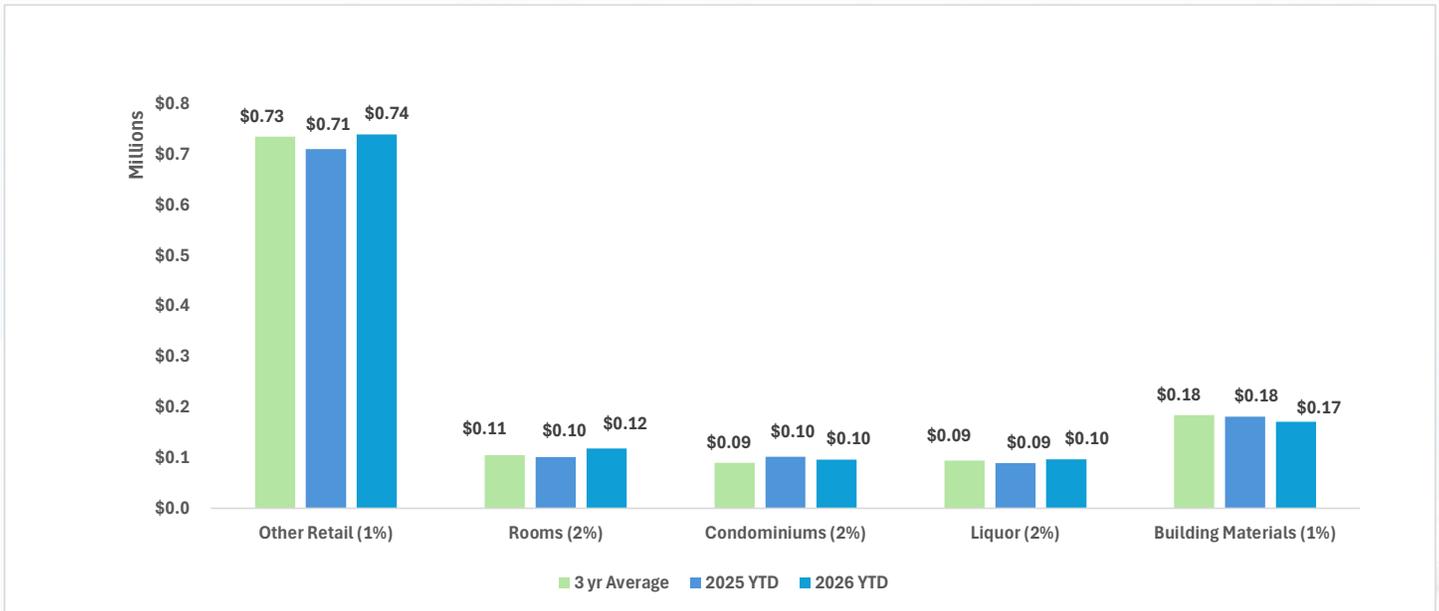


Original LOT Sector Percentage of Total



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. December LOT received (December 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 0.6%
- Rooms: Up 12.4%
- Condominiums: Up 7.1%
- Liquor: Up 2.5%
- Building Materials: Down 7.2%
- In Total: Up 1.1%

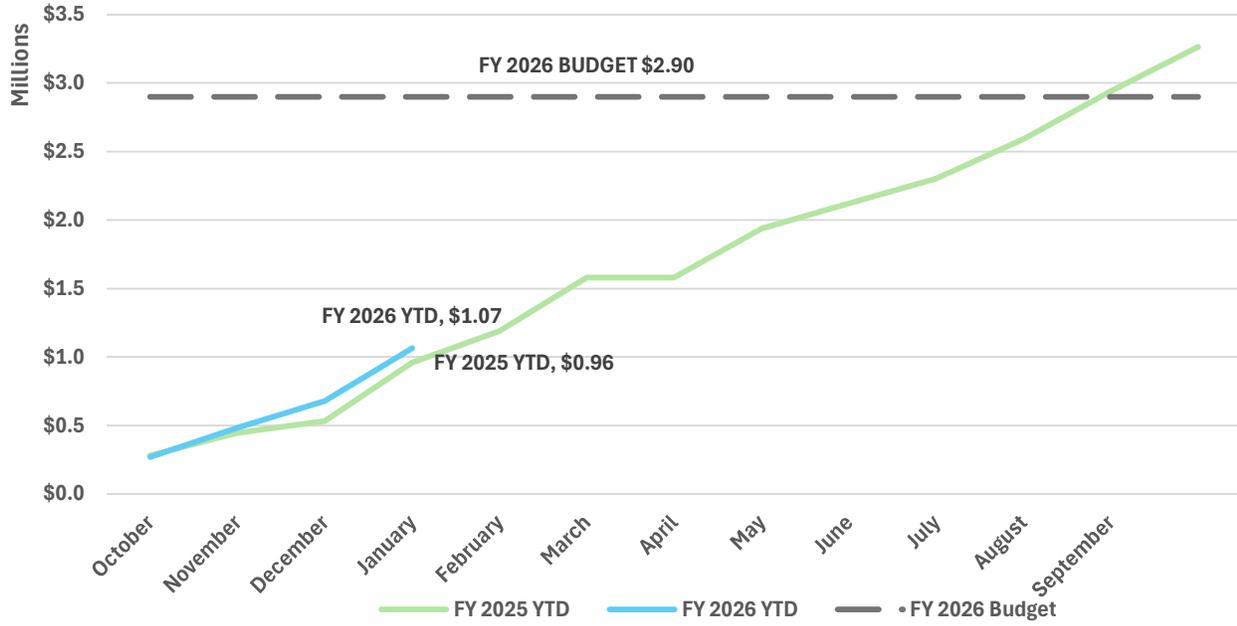
Based on fiscal year-to-date totals, here is how each sector compares to the same period last year:

- Retail: Up 4.1%
- Rooms: Up 16.4%
- Condominiums: Down 5.2%
- Liquor: Up 8.6%
- Building Materials: Down 5.6%
- In Total: Up 3.2%



Additional LOT Fund

Additional 1% LOT Fund Revenue



Additional LOT fund revenue received year to date for FY 2026 was up \$106k, or 11.1%, compared to FY 2025.

In-Lieu Housing Fund

AS OF 01/31/2025

FY 2026 Beginning Fund Balance (unaudited) 485,868

FY 2026 BUDGET

REVENUES

Approved Budget	2,000,000
YTD Revenue	8,934

EXPENDITURES

Approved Budget	2,000,000
YTD Expenditures	-

Net Position 8,934

Current Fund Balance 494,802

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 4,286,252

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

	<u>YTD</u>
Approved Budget	2,276,017
YTD Revenue	766,057

EXPENDITURES

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

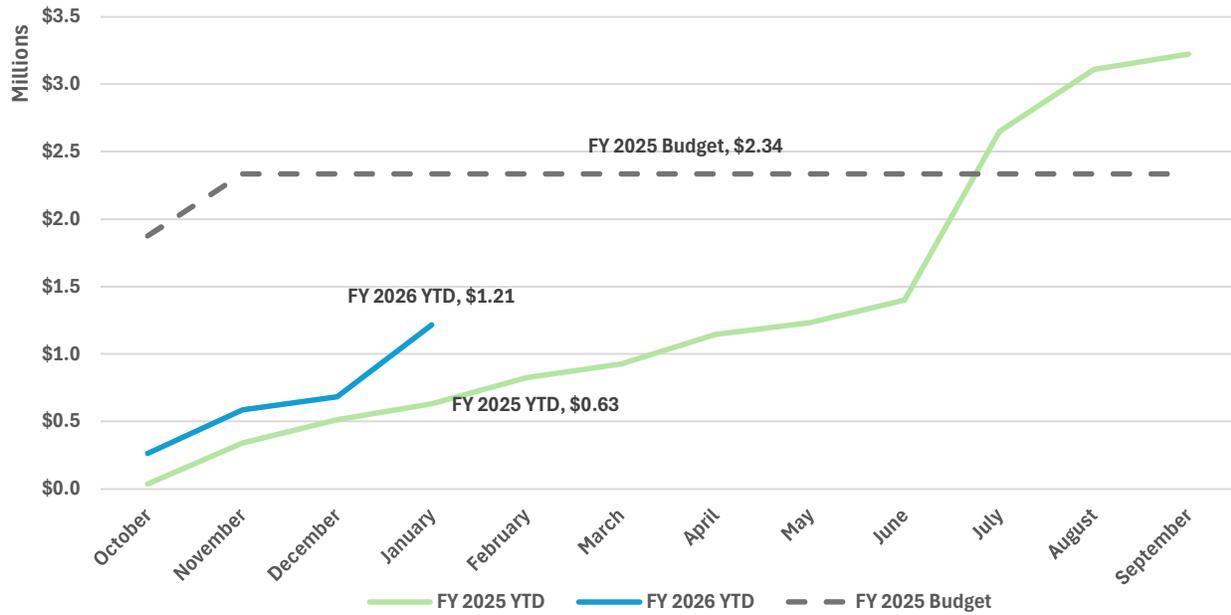
Net Position **83,426**

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

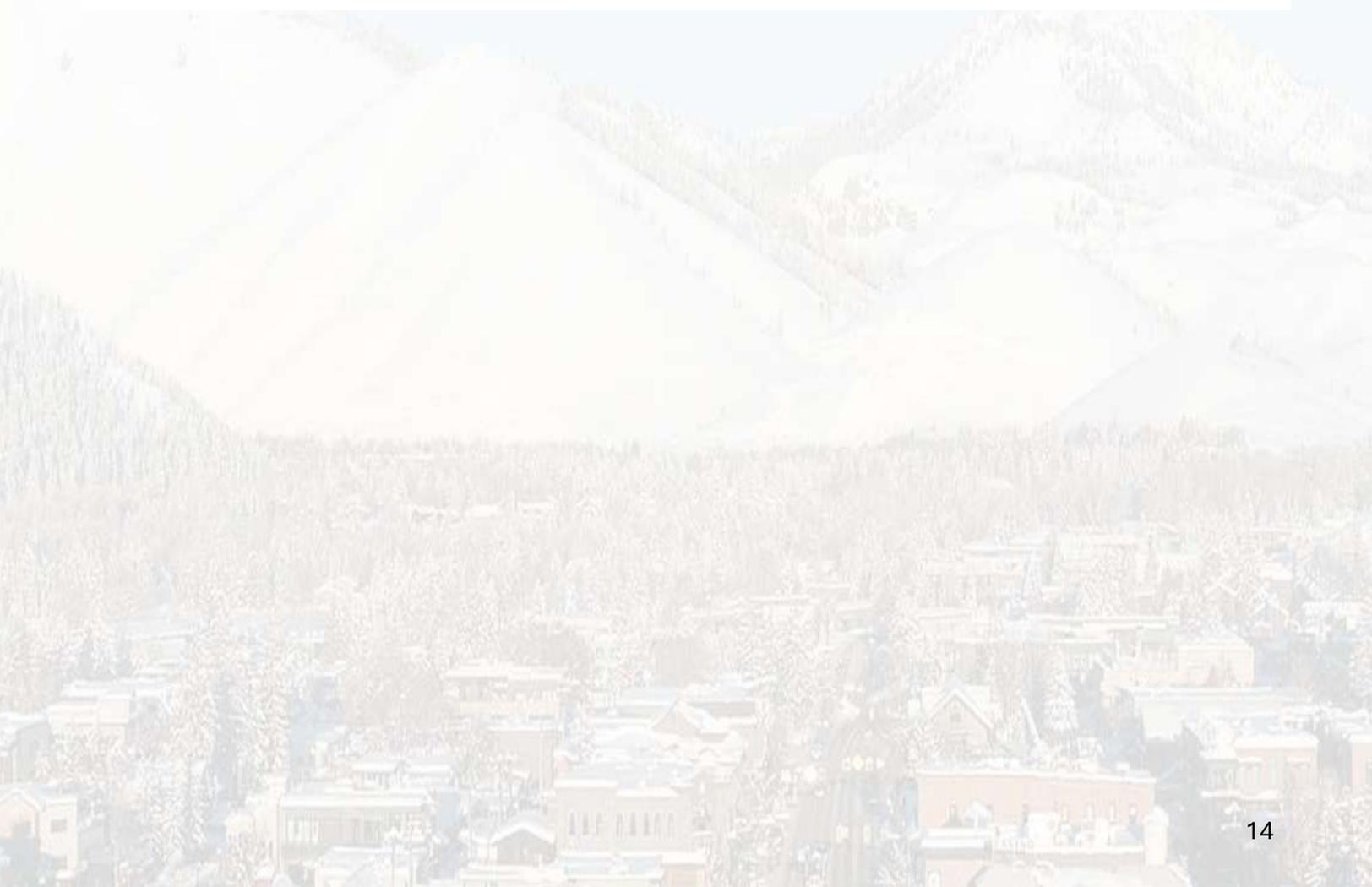
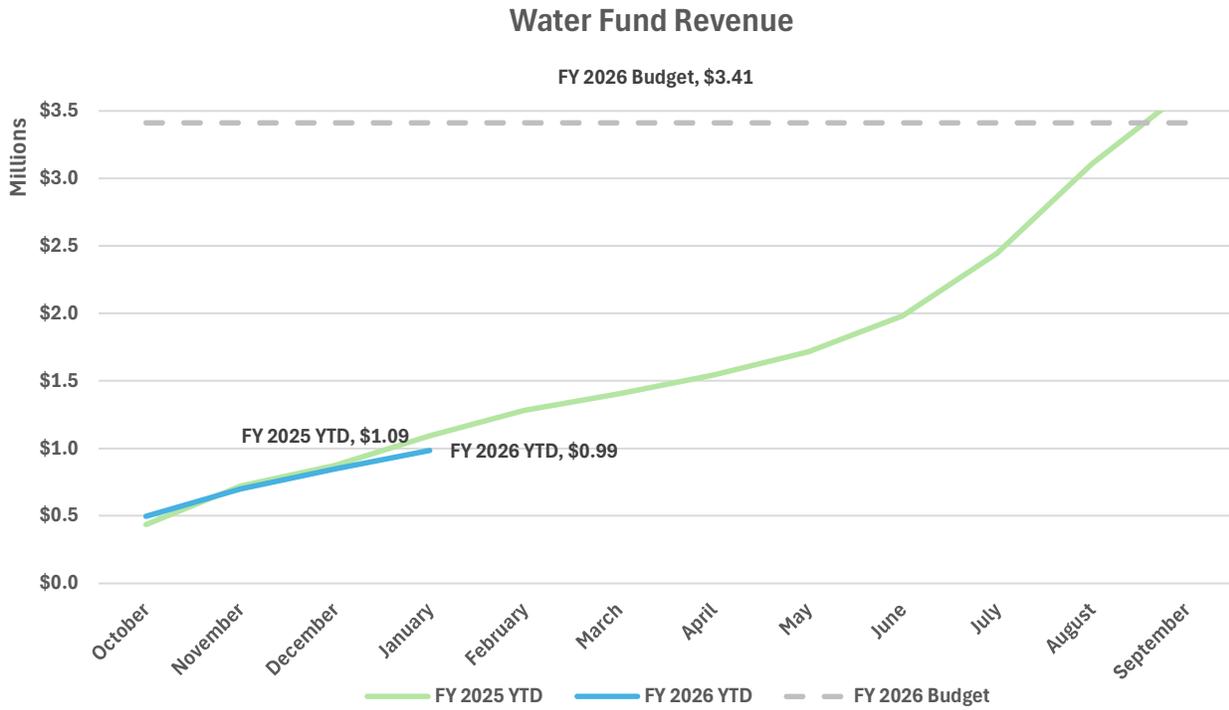


FY 2026 year-to-date expenses are up 92.7% due to the timing of deed restriction payments through the Community Housing Fund.

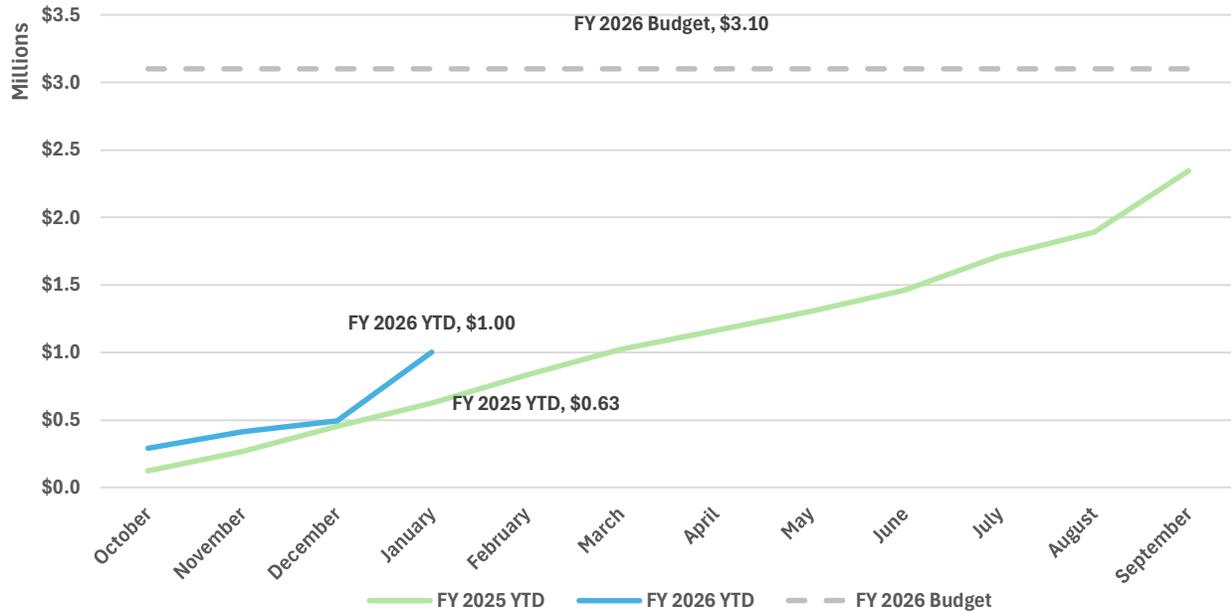


Enterprise Funds

Water Fund (graphs show operational fund)



Water Fund Expenditures



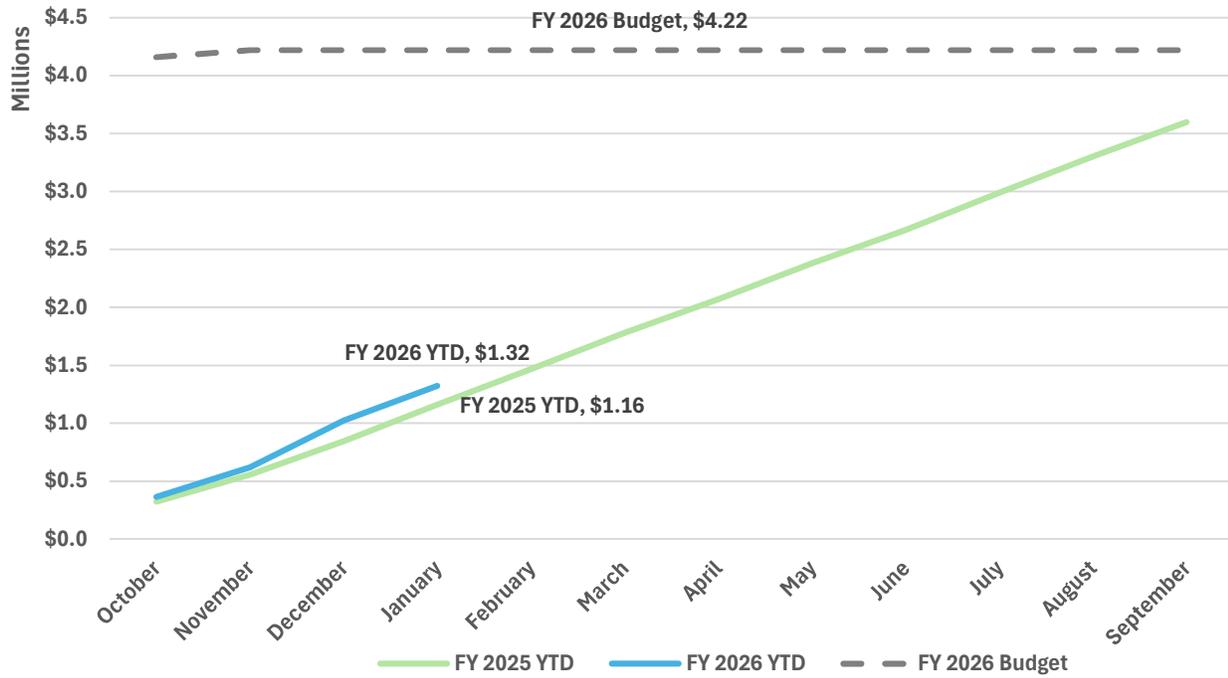
Water Fund Operational revenue is on target. The spike in expenditures is due to a planned increased transfer from the Water Operational Fund to the Water CIP fund along with the timing of an annual state water fee.

The Water Operational Fund remains in solid financial position, with approximately \$5.4M in cash & investments, while the Water Capital Fund has approximately \$269k in cash & investments. Both of these amounts are needed for financial stability to account for emergency reserves and the execution of the long-term capital plan.

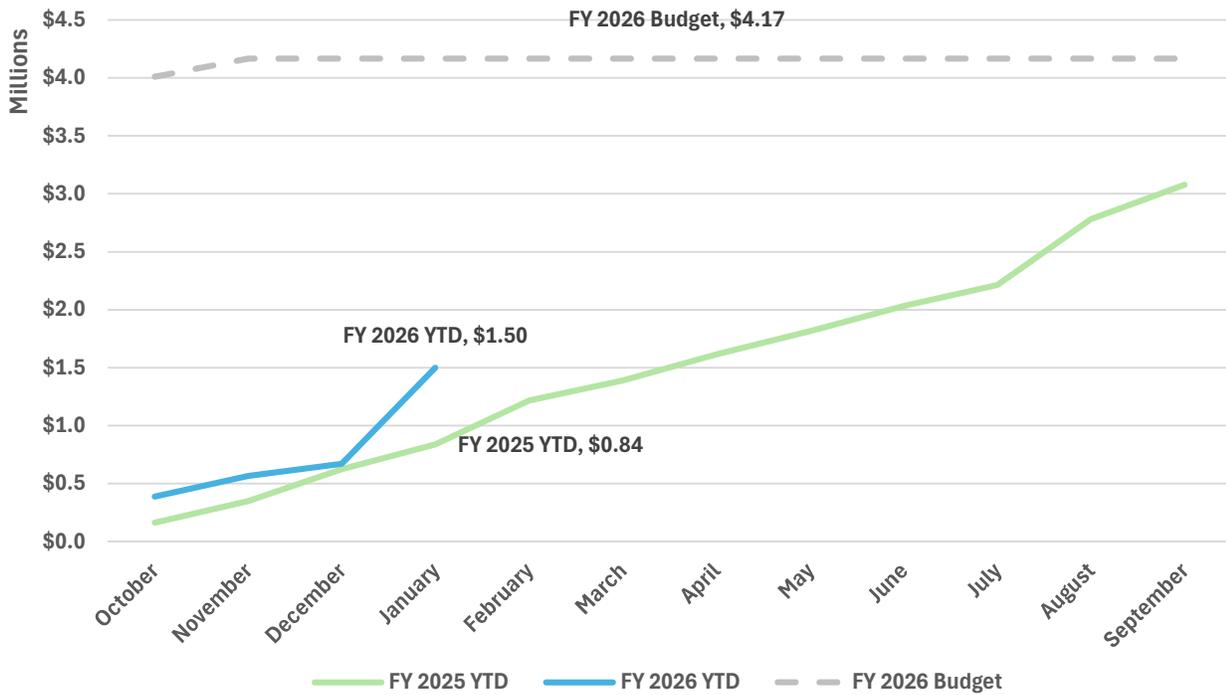


Wastewater Funds (graphs show operational fund)

Wastewater Fund Revenue



Wastewater Fund Expenditures



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

The Wastewater Operational Fund remains in a solid financial position, with approximately \$3.1M in cash & investments, while the Wastewater Capital Fund has approximately \$6.8M in cash & investments. The Wastewater Funds are in a good financial position to foster long-term stability while continuing to invest heavily in infrastructure needs.



CITY OF KETCHUM
 COMBINED CASH INVESTMENT
 JANUARY 31, 2026

COMBINED CASH ACCOUNTS

99-1010-0000	CASH - COMBINED CHECKING	440,529.50
99-1020-0000	CASH - XPRESS DEPOSIT ACCOUNT	83,506.96
99-1030-0000	CASH - PARKING OPERATIONS	1,757.43
99-1050-0000	CASH - GRANTS & STR PERMITTING	5,537.50
99-1174-0000	CASH CLEARING-ACCTS.RECEIVABLE	(1,950.00)
	TOTAL COMBINED CASH	529,381.39
99-1000-0000	CASH ALLOCATED TO OTHER FUNDS	(529,381.39)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	(3,267,046.26)
2	ALLOCATION TO WAGON DAYS FUND	(3,119.01)
3	ALLOCATION TO GENERAL CAPITAL IMPROVEMENT FD	1,033,084.50
22	ALLOCATION TO ORIGINAL LOT FUND	(495,118.36)
25	ALLOCATION TO ADDITIONAL1%-LOT FUND	201,642.16
41	ALLOCATION TO FIRE BOND FUND	396,492.22
54	ALLOCATION TO COMMUNITY HOUSING	797,325.25
63	ALLOCATION TO WATER FUND	1,649,453.73
64	ALLOCATION TO WATER CAPITAL IMPROVEMENT FUND	(463,682.65)
65	ALLOCATION TO WASTEWATER FUND	340,325.35
67	ALLOCATION TO WASTEWATER CAPITAL IMPROVE FND	(498,158.29)
90	ALLOCATION TO POLICE TRUST FUND	1,385.60
93	ALLOCATION TO PARKS/REC DEV TRUST FUND	536,737.67
94	ALLOCATION TO DEVELOPMENT TRUST FUND	288,779.93
98	ALLOCATION TO URBAN RENEWAL AGENCY	11,279.54
	TOTAL ALLOCATIONS TO OTHER FUNDS	529,381.38
	ALLOCATION FROM COMBINED CASH FUND - 99-1000-0000	(529,381.39)
	ZERO PROOF IF ALLOCATIONS BALANCE	(.01)

CITY OF KETCHUM
BALANCE SHEET
JANUARY 31, 2026

GENERAL FUND

ASSETS

01-1000-0000	CASH - COMBINED	(	3,267,046.26)	
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		416,948.27	
01-1510-0000	INVESTMENTS--GENERAL FUND #911		7,763,051.02	
	TOTAL ASSETS			5,339,104.71

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		127.27	
01-2171-9000	P/R DEDUC PBL--HEALTH INSURANC	(	15,145.53)	
01-2172-2000	P/R DEDUC PBL--STD & LTD		24.66	
01-2175-8000	P/R DEDUC PBL--EMP CAF FSA-MD		135,853.77	
01-2175-9000	P/R DEDUC PBL--EMP CAF FSA-DC	(	47,350.94)	
01-2300-0000	DEPOSITS-PARKS & EVENTS		16,050.00	
01-2310-0000	DEPOSITS-STREET DIG PERMIT		5,000.00	
	TOTAL LIABILITIES			29,478.87

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
01-2710-0000	GENERAL FUND BALANCE	5,224,816.06		
	REVENUE OVER EXPENDITURES - YTD	84,809.78		
	BALANCE - CURRENT DATE		5,309,625.84	
	TOTAL FUND EQUITY			5,309,625.84
	TOTAL LIABILITIES AND EQUITY			5,339,104.71

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX & FRANCHISE</u>					
01-3100-1000	2,579,215.33	3,015,971.50	4,713,368.00	1,697,396.50	64.0
01-3100-1010	.00	.00	50,000.00	50,000.00	.0
01-3100-1050	6,803.68	6,814.43	13,650.00	6,835.57	49.9
01-3100-6110	.00	9,842.45	130,000.00	120,157.55	7.6
01-3100-6120	.00	33,567.91	137,500.00	103,932.09	24.4
01-3100-6130	25,000.00	50,000.00	150,000.00	100,000.00	33.3
01-3100-6140	24,666.00	49,332.00	148,000.00	98,668.00	33.3
01-3100-6150	5,757.18	34,388.98	100,000.00	65,611.02	34.4
01-3100-9000	1,675.27	4,450.76	18,500.00	14,049.24	24.1
TOTAL PROPERTY TAX & FRANCHISE	2,643,117.46	3,204,368.03	5,461,018.00	2,256,649.97	58.7
<u>LICENSES & PERMITS</u>					
01-3200-1110	239.79	670.33	12,000.00	11,329.67	5.6
01-3200-1120	.00	576.94	8,400.00	7,823.06	6.9
01-3200-1130	408.16	665.69	13,000.00	12,334.31	5.1
01-3200-1140	.00	100.00	1,500.00	1,400.00	6.7
01-3200-1150	75.00	2,880.00	20,000.00	17,120.00	14.4
01-3200-1400	2,187.05	9,422.04	33,000.00	23,577.96	28.6
01-3200-1410	7,563.00	36,288.00	200,000.00	163,712.00	18.1
01-3200-1520	380.00	880.00	2,500.00	1,620.00	35.2
01-3200-2100	60,826.11	146,179.20	450,000.00	303,820.80	32.5
01-3200-2140	100.00	5,400.00	13,000.00	7,600.00	41.5
01-3200-2160	.00	200.00	1,500.00	1,300.00	13.3
TOTAL LICENSES & PERMITS	71,779.11	203,262.20	754,900.00	551,637.80	26.9
<u>STATE OF IDAHO SHARED REVENUE</u>					
01-3310-5100	68,395.00	136,790.00	395,000.00	258,210.00	34.6
01-3310-5200	47,956.12	93,318.80	250,000.00	156,681.20	37.3
01-3310-5600	281,045.87	582,714.15	1,150,000.00	567,285.85	50.7
TOTAL STATE OF IDAHO SHARED RE	397,396.99	812,822.95	1,795,000.00	982,177.05	45.3
<u>COUNTY SHARED REVENUE</u>					
01-3320-8400	1,589.04	10,050.17	80,000.00	69,949.83	12.6
TOTAL COUNTY SHARED REVENUE	1,589.04	10,050.17	80,000.00	69,949.83	12.6

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
01-3400-1100	12,025.00	72,675.00	150,000.00	77,325.00	48.5
01-3400-1110	32,362.47	60,276.20	292,500.00	232,223.80	20.6
01-3400-1120	22,653.74	41,799.56	204,750.00	162,950.44	20.4
01-3400-1130	22,653.74	41,949.56	200,000.00	158,050.44	21.0
01-3400-1500	27.00	39.00	500.00	461.00	7.8
01-3400-2260	.00	30.00	.00	(30.00)	.0
01-3400-3600	350.00	1,750.00	5,000.00	3,250.00	35.0
01-3400-6100	.00	.00	18,928.00	18,928.00	.0
01-3400-6300	417.57	23,488.23	120,000.00	96,511.77	19.6
01-3400-6320	4,674.88	7,326.00	20,000.00	12,674.00	36.6
01-3400-6700	.00	1,396.47	11,000.00	9,603.53	12.7
TOTAL CHARGES FOR SERVICES	95,164.40	250,730.02	1,022,678.00	771,947.98	24.5
<u>FINES & FEES</u>					
01-3500-1100	7,530.00	22,751.00	90,000.00	67,249.00	25.3
01-3500-1300	.00	.01	3,000.00	2,999.99	.0
01-3500-1400	.00	1,800.00	4,000.00	2,200.00	45.0
TOTAL FINES & FEES	7,530.00	24,551.01	97,000.00	72,448.99	25.3
<u>MISCELLANEOUS REVENUE</u>					
01-3700-1000	19,961.05	81,105.84	250,000.00	168,894.16	32.4
01-3700-2000	500.00	1,500.00	6,000.00	4,500.00	25.0
01-3700-2010	160.00	810.00	9,000.00	8,190.00	9.0
01-3700-2020	5,762.78	23,051.12	108,000.00	84,948.88	21.3
01-3700-3600	1,540.33	4,805.08	50,000.00	45,194.92	9.6
01-3700-3610	11,500.00	34,000.00	34,500.00	500.00	98.6
01-3700-3650	.00	.00	8,000.00	8,000.00	.0
01-3700-4000	4,075.00	4,075.00	.00	(4,075.00)	.0
01-3700-7000	378.88	378.88	209,300.00	208,921.12	.2
01-3700-8722	200,000.00	400,000.00	1,200,000.00	800,000.00	33.3
01-3700-8763	67,272.34	134,544.68	403,634.00	269,089.32	33.3
01-3700-8765	144,032.50	288,065.00	864,195.00	576,130.00	33.3
01-3700-8798	9,511.15	19,022.30	95,000.00	75,977.70	20.0
TOTAL MISCELLANEOUS REVENUE	464,694.03	991,357.90	3,237,629.00	2,246,271.10	30.6
<u>MISCELLANEOUS REVENUE CONT.</u>					
01-3710-8722	833.34	1,666.68	5,000.00	3,333.32	33.3
TOTAL MISCELLANEOUS REVENUE C	833.34	1,666.68	5,000.00	3,333.32	33.3

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>FUND BALANCE</u>						
01-3800-9000	FUND BALANCE	.00	.00	1,235,600.00	1,235,600.00	.0
	TOTAL FUND BALANCE	.00	.00	1,235,600.00	1,235,600.00	.0
	TOTAL FUND REVENUE	3,682,104.37	5,498,808.96	13,688,825.00	8,190,016.04	40.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE & EXECUTIVE</u>					
PERSONAL SERVICES:					
01-4110-1000	19,094.54	56,534.78	167,108.00	110,573.22	33.8
01-4110-2100	1,449.54	4,226.46	12,784.00	8,557.54	33.1
01-4110-2200	2,018.59	6,496.33	19,986.00	13,489.67	32.5
01-4110-2400	13.04	38.60	117.00	78.40	33.0
01-4110-2500	2,550.00	38,921.70	145,487.00	106,565.30	26.8
01-4110-2505	306.33	915.76	8,000.00	7,084.24	11.5
01-4110-2510	84.00	1,026.00	3,768.00	2,742.00	27.2
01-4110-2515	32.00	488.00	1,824.00	1,336.00	26.8
01-4110-2600	55.58	257.06	1,116.00	858.94	23.0
	<u>25,603.62</u>	<u>108,904.69</u>	<u>360,190.00</u>	<u>251,285.31</u>	<u>30.2</u>
MATERIALS AND SERVICES:					
01-4110-3100	.00	.00	1,000.00	1,000.00	.0
01-4110-4000	.00	.00	1,000.00	1,000.00	.0
01-4110-4200	.00	.00	8,000.00	8,000.00	.0
01-4110-4800	.00	.00	1,700.00	1,700.00	.0
01-4110-4910	.00	2,070.15	30,000.00	27,929.85	6.9
	<u>.00</u>	<u>2,070.15</u>	<u>41,700.00</u>	<u>39,629.85</u>	<u>5.0</u>
CAPITAL OUTLAY:					
01-4110-7400	.00	.00	1,000.00	1,000.00	.0
	<u>.00</u>	<u>.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>.0</u>
	<u>25,603.62</u>	<u>110,974.84</u>	<u>402,890.00</u>	<u>291,915.16</u>	<u>27.5</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE SERVICES</u>					
PERSONAL SERVICES:					
01-4150-1000 SALARIES	45,553.92	160,187.80	385,546.00	225,358.20	41.6
01-4150-1500 PART TIME SALARIES	.00	.00	10,000.00	10,000.00	.0
01-4150-1900 OVERTIME	.00	30.00	1,500.00	1,470.00	2.0
01-4150-2100 FICA TAXES-CITY	3,393.18	10,115.29	29,494.00	19,378.71	34.3
01-4150-2200 STATE RETIREMENT-CITY	6,501.05	22,320.45	46,111.00	23,790.55	48.4
01-4150-2400 WORKMEN'S COMPENSATION-CITY	42.39	154.40	417.00	262.60	37.0
01-4150-2500 HEALTH INSURANCE-CITY	10,628.34	42,513.36	127,540.00	85,026.64	33.3
01-4150-2505 HEALTH REIMBURSEMENT ACCT(HRA	809.50	6,537.48	6,000.00	(537.48)	109.0
01-4150-2510 DENTAL INSURANCE-CITY	211.00	844.00	2,532.00	1,688.00	33.3
01-4150-2515 VISION	132.00	528.00	1,584.00	1,056.00	33.3
01-4150-2600 ST & LONG TERM DISABILITY	148.17	592.68	2,085.00	1,492.32	28.4
01-4150-2760 OTHER EMPLOYEE BENEFITS	1,483.24	15,907.08	12,000.00	(3,907.08)	132.6
	<u>68,902.79</u>	<u>259,730.54</u>	<u>624,809.00</u>	<u>365,078.46</u>	<u>41.6</u>
TOTAL PERSONAL SERVICES					
MATERIALS AND SERVICES:					
01-4150-3100 OFFICE SUPPLIES & POSTAGE	3,257.96	8,550.42	25,000.00	16,449.58	34.2
01-4150-4200 PROFESSIONAL SERVICES	5,127.00	8,320.35	137,138.00	128,817.65	6.1
01-4150-4400 ADVERTISING & LEGAL PUBLICATIO	595.84	595.84	.00	(595.84)	.0
01-4150-4800 DUES, SUBSCRIPTIONS & MEMBERS	1,007.26	1,307.26	6,000.00	4,692.74	21.8
01-4150-4900 PERSONNEL TRAINING/TRAVEL/MTG	117.12	742.70	.00	(742.70)	.0
01-4150-4902 TRAINNG/TRVL/MTG-CITY ADM/ASST	.00	77.00	8,000.00	7,923.00	1.0
01-4150-5100 TELEPHONE & COMMUNICATIONS	.00	180.00	.00	(180.00)	.0
01-4150-5110 COMPUTER NETWORK	.00	225.00	.00	(225.00)	.0
01-4150-5200 UTILITIES	1,954.10	4,887.32	32,000.00	27,112.68	15.3
01-4150-6500 CONTRACTS FOR SERVICES	.00	.00	55,000.00	55,000.00	.0
	<u>12,059.28</u>	<u>24,885.89</u>	<u>263,138.00</u>	<u>238,252.11</u>	<u>9.5</u>
TOTAL MATERIAL AND SERVICES					
CAPITAL OUTLAY:					
01-4150-7400 OFFICE FURNITURE & EQUIPMENT	608.62	608.62	5,000.00	4,391.38	12.2
	<u>608.62</u>	<u>608.62</u>	<u>5,000.00</u>	<u>4,391.38</u>	<u>12.2</u>
TOTAL CAPITAL OUTLAY					
	<u>81,570.69</u>	<u>285,225.05</u>	<u>892,947.00</u>	<u>607,721.95</u>	<u>31.9</u>
TOTAL ADMINISTRATIVE SERVICES					

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY CLERK</u>					
PERSONAL SERVICES:					
01-4152-1000 SALARIES	27,223.64	79,875.41	227,213.00	147,337.59	35.2
01-4152-1500 PART TIME SALARIES	.00	.00	1,500.00	1,500.00	.0
01-4152-1900 OVERTIME	523.63	2,574.49	.00	(2,574.49)	.0
01-4152-2100 FICA TAXES-CITY	2,121.46	6,302.56	17,382.00	11,079.44	36.3
01-4152-2200 STATE RETIREMENT-CITY	3,318.57	9,861.01	27,175.00	17,313.99	36.3
01-4152-2400 WORKMEN'S COMPENSATION-CITY	25.12	75.89	245.00	169.11	31.0
01-4152-2500 HEALTH INSURANCE-CITY	3,825.00	15,300.00	45,900.00	30,600.00	33.3
01-4152-2505 HEALTH REIMBURSEMENT ACCT(HRA	1,871.85	4,081.89	4,000.00	(81.89)	102.1
01-4152-2510 DENTAL INSURANCE-CITY	148.00	592.00	1,776.00	1,184.00	33.3
01-4152-2515 VISION	92.00	368.00	720.00	352.00	51.1
01-4152-2600 ST & LONG TERM DISABILITY	110.34	441.36	1,288.00	846.64	34.3
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TOTAL PERSONAL SERVICES	39,259.61	119,472.61	327,199.00	207,726.39	36.5
MATERIALS AND SERVICES:					
01-4152-3100 OFFICE SUPPLIES & POSTAGE	3,000.00	3,000.00	.00	(3,000.00)	.0
01-4152-4200 PROFESSIONAL SERVICES	.00	3,333.34	.00	(3,333.34)	.0
01-4152-4400 ADVERTISING & LEGAL PUBLICATIO	.00	.00	12,000.00	12,000.00	.0
01-4152-4600 PROPERTY & LIABILITY INSURANCE	.00	107,855.28	120,000.00	12,144.72	89.9
01-4152-4900 PERSONNEL TRAINING/TRAVEL/MTG	7.45	2,533.51	5,000.00	2,466.49	50.7
01-4152-5100 TELEPHONE & COMMUNICATIONS	6,623.25	12,358.92	78,000.00	65,641.08	15.8
01-4152-5110 COMPUTER NETWORK	4,803.16	14,676.33	80,000.00	65,323.67	18.4
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TOTAL MATERIAL AND SERVICES	14,433.86	143,757.38	295,000.00	151,242.62	48.7
CAPITAL OUTLAY:					
01-4152-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
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TOTAL CAPITAL OUTLAY	.00	.00	3,000.00	3,000.00	.0
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TOTAL CITY CLERK	53,693.47	263,229.99	625,199.00	361,969.01	42.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY ENGAGEMENT</u>					
PERSONAL SERVICES:					
01-4154-1000 SALARIES	20,161.24	63,240.52	186,677.00	123,436.48	33.9
01-4154-2100 FICA TAXES-CITY	1,798.46	5,074.10	14,281.00	9,206.90	35.5
01-4154-2200 STATE RETIREMENT-CITY	2,411.28	7,563.54	22,327.00	14,763.46	33.9
01-4154-2400 WORKMEN'S COMPENSATION-CITY	21.57	62.05	202.00	139.95	30.7
01-4154-2500 HEALTH INSURANCE-CITY	3,763.34	15,053.36	45,160.00	30,106.64	33.3
01-4154-2505 HEALTH REIMBURSEMENT ACCT(HRA	1,412.94	3,146.45	3,000.00	(146.45)	104.9
01-4154-2510 DENTAL INSURANCE-CITY	103.00	412.00	1,236.00	824.00	33.3
01-4154-2515 VISION	48.00	192.00	576.00	384.00	33.3
01-4154-2600 ST & LONG TERM DISABILITY	86.51	346.04	1,009.00	662.96	34.3
01-4154-2700 VACATION/SICK ACCRUAL PAYOUT	3,514.92	3,514.92	.00	(3,514.92)	.0
TOTAL PERSONAL SERVICES	33,321.26	98,604.98	274,468.00	175,863.02	35.9
MATERIALS AND SERVICES:					
01-4154-4200 PROFESSIONAL SERVICES	6,666.68	23,333.38	80,000.00	56,666.62	29.2
01-4154-4900 PERSONNEL TRAINING/TRAVEL/MTG	113.78	200.61	5,000.00	4,799.39	4.0
01-4154-5150 COMMUNICATIONS	2,275.90	12,226.10	50,000.00	37,773.90	24.5
TOTAL MATERIAL AND SERVICES	9,056.36	35,760.09	135,000.00	99,239.91	26.5
CAPITAL OUTLAY:					
01-4154-7400 OFFICE FURNITURE & EQUIPMENT	864.73	864.73	1,000.00	135.27	86.5
TOTAL CAPITAL OUTLAY	864.73	864.73	1,000.00	135.27	86.5
TOTAL COMMUNITY ENGAGEMENT	43,242.35	135,229.80	410,468.00	275,238.20	33.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
PERSONAL SERVICES:					
01-4156-1000 SALARIES	48,397.17	127,367.79	432,740.00	305,372.21	29.4
01-4156-1500 PART TIME SALARIES	584.00	2,336.00	.00	(2,336.00)	.0
01-4156-1900 OVERTIME	471.26	2,222.67	5,000.00	2,777.33	44.5
01-4156-2100 FICA TAXES-CITY	3,741.00	9,933.61	33,105.00	23,171.39	30.0
01-4156-2200 STATE RETIREMENT-CITY	5,450.88	14,413.92	45,605.00	31,191.08	31.6
01-4156-2400 WORKMEN'S COMPENSATION-CITY	44.35	120.00	468.00	348.00	25.6
01-4156-2500 HEALTH INSURANCE-CITY	8,360.56	33,442.24	130,187.00	96,744.76	25.7
01-4156-2505 HEALTH REIMBURSEMENT ACCT(HRA	226.00	3,035.78	7,000.00	3,964.22	43.4
01-4156-2510 DENTAL INSURANCE-CITY	253.00	1,012.00	3,546.00	2,534.00	28.5
01-4156-2515 VISION	120.00	480.00	1,632.00	1,152.00	29.4
01-4156-2600 ST & LONG TERM DISABILITY	169.04	562.61	2,340.00	1,777.39	24.0
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TOTAL PERSONAL SERVICES	67,817.26	194,926.62	661,623.00	466,696.38	29.5
MATERIALS AND SERVICES:					
01-4156-3100 OFFICE SUPPLIES & POSTAGE	348.73	1,530.06	5,000.00	3,469.94	30.6
01-4156-4200 PROFESSIONAL SERVICES	16,428.88	16,443.88	18,000.00	1,556.12	91.4
01-4156-4900 PERSONNEL TRAINING/TRAVEL/MTG	377.67	2,430.92	12,000.00	9,569.08	20.3
01-4156-5100 TELEPHONE & COMMUNICATIONS	.00	360.00	1,440.00	1,080.00	25.0
01-4156-6510 COMPUTER SERVICES	13,420.00	22,520.00	60,000.00	37,480.00	37.5
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TOTAL MATERIAL AND SERVICES	30,575.28	43,284.86	96,440.00	53,155.14	44.9
CAPITAL OUTLAY:					
01-4156-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
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TOTAL CAPITAL OUTLAY	.00	.00	5,000.00	5,000.00	.0
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TOTAL FINANCE	98,392.54	238,211.48	763,063.00	524,851.52	31.2

CITY OF KETCHUM
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>LEGAL</u>					
MATERIALS AND SERVICES:					
01-4160-4200	PROFESSIONAL SERVICES	17,500.00	35,000.00	210,000.00	175,000.00 16.7
01-4160-4270	CITY PROSECUTOR	3,883.33	15,533.32	50,920.00	35,386.68 30.5
	TOTAL MATERIAL AND SERVICES	<u>21,383.33</u>	<u>50,533.32</u>	<u>260,920.00</u>	<u>210,386.68 19.4</u>
	TOTAL LEGAL	<u>21,383.33</u>	<u>50,533.32</u>	<u>260,920.00</u>	<u>210,386.68 19.4</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING & BUILDING</u>					
PERSONAL SERVICES:					
01-4170-1000 SALARIES	57,710.49	183,512.37	547,182.00	363,669.63	33.5
01-4170-1200 PLANNING & ZONING COMMISSION	1,600.00	5,800.00	25,200.00	19,400.00	23.0
01-4170-2100 FICA TAXES-CITY	4,517.53	14,406.61	41,859.00	27,452.39	34.4
01-4170-2200 STATE RETIREMENT-CITY	7,093.52	22,641.74	65,443.00	42,801.26	34.6
01-4170-2400 WORKER'S COMPENSATION-CITY	499.12	1,625.58	5,502.00	3,876.42	29.6
01-4170-2500 HEALTH INSURANCE-CITY	11,197.20	44,788.80	134,366.00	89,577.20	33.3
01-4170-2505 HEALTH REIMBURSEMENT ACCT(HRA	41.00	3,356.68	9,000.00	5,643.32	37.3
01-4170-2510 DENTAL INSURANCE-CITY	312.00	1,248.00	3,744.00	2,496.00	33.3
01-4170-2515 VISION	140.00	560.00	1,680.00	1,120.00	33.3
01-4170-2600 ST & LONG TERM DISABILITY	233.62	1,048.03	3,362.00	2,313.97	31.2
TOTAL PERSONAL SERVICES	83,344.48	278,987.81	837,338.00	558,350.19	33.3
MATERIALS AND SERVICES:					
01-4170-3100 OFFICE SUPPLIES & POSTAGE	26.33	96.60	4,000.00	3,903.40	2.4
01-4170-3200 OPERATING SUPPLIES	552.02	1,072.66	5,000.00	3,927.34	21.5
01-4170-4200 PROFESSIONAL SERVICES	17,705.00	25,942.50	260,000.00	234,057.50	10.0
01-4170-4210 PROFESSIONAL SERVICES - IDBS	28,078.77	56,583.52	423,525.00	366,941.48	13.4
01-4170-4220 PROF SVCS-FLOOD PLAIN PROG RE	1,737.50	3,570.00	10,000.00	6,430.00	35.7
01-4170-4400 ADVERTISING & LEGAL PUBLICATIO	1,011.98	1,293.03	15,000.00	13,706.97	8.6
01-4170-4500 GEOGRAPHIC INFO SYSTEMS	9,580.00	14,900.00	15,000.00	100.00	99.3
01-4170-4800 DUES, SUBSCRIPTIONS & MEMBERS	37.49	193.49	4,000.00	3,806.51	4.8
01-4170-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	1,457.69	10,000.00	8,542.31	14.6
01-4170-4970 TRAINING/TRAVEL/MTG-P&Z COMM	.00	.00	3,000.00	3,000.00	.0
01-4170-5100 TELEPHONE & COMMUNICATIONS	.00	90.00	720.00	630.00	12.5
01-4170-6910 OTHER PURCHASED SERVICES	600.00	600.00	3,000.00	2,400.00	20.0
TOTAL MATERIAL AND SERVICES	59,329.09	105,799.49	753,245.00	647,445.51	14.1
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	142,673.57	384,787.30	1,593,583.00	1,208,795.70	24.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
MATERIALS AND SERVICES:					
01-4193-4200	16,666.66	30,871.07	244,905.00	214,033.93	12.6
01-4193-4210	385.00	840.00	60,000.00	59,160.00	1.4
01-4193-4220	16,167.00	42,241.00	165,000.00	122,759.00	25.6
01-4193-4250	.00	621.00	8,000.00	7,379.00	7.8
01-4193-4901	6,460.40	6,468.94	.00	(6,468.94)	.0
01-4193-6500	.00	.00	155,920.00	155,920.00	.0
01-4193-6505	.00	800,000.00	.00	(800,000.00)	.0
01-4193-6900	.00	.00	199,300.00	199,300.00	.0
	<u>39,679.06</u>	<u>881,042.01</u>	<u>833,125.00</u>	<u>(47,917.01)</u>	<u>105.8</u>
TOTAL MATERIAL AND SERVICES					
OTHER EXPENDITURES:					
01-4193-8803	.00	600,000.00	600,000.00	.00	100.0
01-4193-8804	.00	400,000.00	400,000.00	.00	100.0
01-4193-8893	.00	35,000.00	10,000.00	(25,000.00)	350.0
01-4193-9910	.00	.00	100,000.00	100,000.00	.0
01-4193-9925	.00	.00	50,000.00	50,000.00	.0
01-4193-9930	27,527.74	31,686.34	337,778.00	306,091.66	9.4
	<u>27,527.74</u>	<u>1,066,686.34</u>	<u>1,497,778.00</u>	<u>431,091.66</u>	<u>71.2</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>383,174.65</u>	<u>83.6</u>
	<u>67,206.80</u>	<u>1,947,728.35</u>	<u>2,330,903.00</u>	<u>38</u>	

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINTENANCE</u>					
PERSONAL SERVICES:					
01-4194-1000 SALARIES	37,073.56	119,075.03	461,051.00	341,975.97	25.8
01-4194-1500 PART-TIME/SEASONAL	6,465.60	15,221.88	35,000.00	19,778.12	43.5
01-4194-1800 SHIFT COVERAGE ON CALL	709.78	974.58	4,000.00	3,025.42	24.4
01-4194-1900 OVERTIME	887.41	1,148.08	8,500.00	7,351.92	13.5
01-4194-2100 FICA TAXES - CITY	3,413.57	10,252.44	35,270.00	25,017.56	29.1
01-4194-2200 STATE RETIREMENT - CITY	4,472.75	14,127.78	55,142.00	41,014.22	25.6
01-4194-2400 WORKER'S COMPENSATION-CITY	546.03	1,674.46	6,799.00	5,124.54	24.6
01-4194-2500 HEALTH INSURANCE - CITY	11,586.47	49,169.72	179,240.00	130,070.28	27.4
01-4194-2505 HEALTH REIMBURSEMENT ACCT(HRA)	1,343.38	2,146.94	10,000.00	7,853.06	21.5
01-4194-2510 DENTAL INSURANCE-CITY	300.47	1,315.22	4,818.00	3,502.78	27.3
01-4194-2515 VISION	144.47	630.47	2,304.00	1,673.53	27.4
01-4194-2600 LONG TERM DISABILITY	162.56	650.24	2,587.00	1,936.76	25.1
01-4194-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	5,000.00	5,000.00	.0
TOTAL PERSONAL SERVICES	67,106.05	216,386.84	809,711.00	593,324.16	26.7
MATERIALS AND SERVICES:					
01-4194-3100 OFFICE SUPPLIES & POSTAGE	.00	9.73	300.00	290.27	3.2
01-4194-3200 OPERATING SUPPLIES	987.98	2,107.26	7,500.00	5,392.74	28.1
01-4194-3500 MOTOR FUELS & LUBRICANTS	.00	207.09	2,500.00	2,292.91	8.3
01-4194-4200 PROFESSIONAL SERVICES	4,894.00	22,400.94	35,000.00	12,599.06	64.0
01-4194-4205 SNOW REMOVAL	9,090.75	9,090.75	70,000.00	60,909.25	13.0
01-4194-4210 PROFESSIONAL SERVC-CITY TREES	3,812.22	3,812.22	15,000.00	11,187.78	25.4
01-4194-4220 PROF SERV-CITY BEAUTIFICATION	44,682.96	47,223.50	80,000.00	32,776.50	59.0
01-4194-4800 DUES, SUBSCRIPTIONS & MEMBERS	438.00	743.00	440.00	(303.00)	168.9
01-4194-4900 PERSONNEL TRAINING/TRAVEL/MTG	1,402.91	1,700.69	1,500.00	(200.69)	113.4
01-4194-5100 TELEPHONE & COMMUNICATIONS	.00	90.00	500.00	410.00	18.0
01-4194-5200 UTILITIES	1,613.83	4,704.40	60,000.00	55,295.60	7.8
01-4194-5300 CUSTODIAL & CLEANING SERVICES	4,637.43	11,614.43	65,000.00	53,385.57	17.9
01-4194-5900 REPAIR & MAINTENANCE-BUILDINGS	16,094.07	21,187.08	50,000.00	28,812.92	42.4
01-4194-5910 REPAIR & MAINT-491 SV ROAD	6,957.34	10,393.02	70,000.00	59,606.98	14.9
01-4194-5950 REPAIR & MAINT-WARM SPRINGS PR	1,117.64	6,251.68	48,000.00	41,748.32	13.0
01-4194-6000 REPAIR & MAINT-AUTOMOTIVE EQUI	2,020.90	2,042.85	5,000.00	2,957.15	40.9
01-4194-6100 REPAIR & MAINT--MACHINERY & EQ	143.88	243.51	5,000.00	4,756.49	4.9
01-4194-6950 MAINTENANCE	675.18	2,123.45	36,000.00	33,876.55	5.9
TOTAL MATERIAL AND SERVICES	98,569.09	145,945.60	551,740.00	405,794.40	26.5
TOTAL FACILITY MAINTENANCE	165,675.14	362,332.44	1,361,451.00	999,118.56	26.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
PERSONAL SERVICES:					
01-4210-1000 SALARIES	13,851.73	41,355.73	147,878.00	106,522.27	28.0
01-4210-1500 PART-TIME	2,386.54	2,441.72	20,000.00	17,558.28	12.2
01-4210-1900 OVERTIME	1,820.14	2,079.58	5,000.00	2,920.42	41.6
01-4210-2100 FICA TAXES-CITY	1,359.01	3,408.31	11,313.00	7,904.69	30.1
01-4210-2200 STATE RETIREMENT-CITY	1,722.16	5,042.68	17,686.00	12,643.32	28.5
01-4210-2400 WORKMEN'S COMPENSATION-CITY	431.76	1,106.00	2,896.00	1,790.00	38.2
01-4210-2500 HEALTH INSURANCE-CITY	7,085.56	28,342.24	85,027.00	56,684.76	33.3
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	676.00	2,028.00	1,352.00	33.3
01-4210-2515 VISION	88.00	352.00	1,056.00	704.00	33.3
01-4210-2600 ST & LONG TERM DISABILITY	56.71	226.84	716.00	489.16	31.7
	<u>28,970.61</u>	<u>85,393.32</u>	<u>297,600.00</u>	<u>212,206.68</u>	<u>28.7</u>
MATERIALS AND SERVICES:					
01-4210-3100 OFFICE SUPPLIES & POSTAGE	.00	2,164.92	5,000.00	2,835.08	43.3
01-4210-3200 OPERATING SUPPLIES	679.76	1,400.23	1,000.00	(400.23)	140.0
01-4210-3500 MOTOR FUELS & LUBRICANTS	203.07	666.38	1,500.00	833.62	44.4
01-4210-3600 COMPUTER SOFTWARE	.00	.00	1,500.00	1,500.00	.0
01-4210-3610 PARKING OPS PROCESSING FEES	714.58	2,464.89	21,000.00	18,535.11	11.7
01-4210-3620 PARKING OPS EQUIPMENT FEES	.00	.00	6,000.00	6,000.00	.0
01-4210-4200 PROFESSIONAL SERVICES	1,696.00	3,971.00	59,750.00	55,779.00	6.7
01-4210-4250 PROF.SERVICES-BCSO CONTRACT	159,837.92	639,351.68	1,994,777.00	1,355,425.32	32.1
01-4210-5100 TELEPHONE & COMMUNICATIONS	358.10	954.73	5,000.00	4,045.27	19.1
01-4210-6000 REPAIR & MAINT--AUTOMOTIVE EQU	133.79	2,198.25	10,000.00	7,801.75	22.0
	<u>163,623.22</u>	<u>653,172.08</u>	<u>2,105,527.00</u>	<u>1,452,354.92</u>	<u>31.0</u>
CAPITAL OUTLAY:					
01-4210-7500 AUTOMOTIVE EQUIPMENT	.00	16.19	5,000.00	4,983.81	.3
	<u>.00</u>	<u>16.19</u>	<u>5,000.00</u>	<u>4,983.81</u>	<u>.3</u>
	<u>192,593.83</u>	<u>738,581.59</u>	<u>2,408,127.00</u>	<u>1,669,545.41</u>	<u>30.7</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

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

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET</u>					
PERSONAL SERVICES:					
01-4310-1000 SALARIES	92,050.69	251,958.67	662,917.00	410,958.33	38.0
01-4310-1500 PART-TIME	4,000.00	4,000.00	25,000.00	21,000.00	16.0
01-4310-1800 SHIFT COVERAGE ON CALL	4,227.60	7,093.16	17,500.00	10,406.84	40.5
01-4310-1900 OVERTIME	6,617.03	7,673.17	35,000.00	27,326.83	21.9
01-4310-2100 FICA TAXES-CITY	8,008.90	20,387.61	50,713.00	30,325.39	40.2
01-4310-2200 STATE RETIREMENT-CITY	12,186.73	31,780.74	79,285.00	47,504.26	40.1
01-4310-2400 WORKER'S COMPENSATION-CITY	2,969.48	8,015.41	21,638.00	13,622.59	37.0
01-4310-2500 HEALTH INSURANCE-CITY	24,358.06	86,335.77	247,346.00	161,010.23	34.9
01-4310-2505 HEALTH REIMBURSEMENT ACCT(HRA	207.78	4,778.33	14,000.00	9,221.67	34.1
01-4310-2510 DENTAL INSURANCE-CITY	730.35	2,476.65	6,558.00	4,081.35	37.8
01-4310-2515 VISION	347.38	1,173.78	3,072.00	1,898.22	38.2
01-4310-2600 ST & LONG TERM DISABILITY	352.45	1,375.05	4,231.00	2,855.95	32.5
01-4310-2760 OTHER EMPLOYEE BENEFITS	.00	500.00	.00	(500.00)	.0
TOTAL PERSONAL SERVICES	156,056.45	427,548.34	1,167,260.00	739,711.66	36.6
MATERIALS AND SERVICES:					
01-4310-3200 OPERATING SUPPLIES	2,308.52	7,866.33	17,000.00	9,133.67	46.3
01-4310-3400 MINOR EQUIPMENT	219.27	1,054.86	3,500.00	2,445.14	30.1
01-4310-3500 MOTOR FUELS & LUBRICANTS	8,384.32	25,546.77	100,000.00	74,453.23	25.6
01-4310-3600 COMPUTER SOFTWARE	44.99	89.98	6,800.00	6,710.02	1.3
01-4310-4200 PROFESSIONAL SERVICES	42,675.56	43,611.74	240,000.00	196,388.26	18.2
01-4310-4900 PERSONNEL TRAINING/TRAVEL/MTG	260.00	260.00	3,000.00	2,740.00	8.7
01-4310-5100 TELEPHONE & COMMUNICATIONS	.00	90.00	8,000.00	7,910.00	1.1
01-4310-5200 UTILITIES	1,424.58	3,217.47	19,500.00	16,282.53	16.5
01-4310-6000 REPAIR & MAINT--AUTOMOTIVE EQU	4,745.88	5,039.86	7,500.00	2,460.14	67.2
01-4310-6100 REPAIR & MAINT--MACHINERY & EQ	35,630.48	57,554.72	90,000.00	32,445.28	64.0
01-4310-6910 OTHER PURCHASED SERVICES	1,497.37	2,946.22	16,000.00	13,053.78	18.4
01-4310-6920 SIGNS & SIGNALIZATION	770.39	2,454.95	16,000.00	13,545.05	15.3
01-4310-6930 STREET LIGHTING	2,601.38	5,633.62	18,500.00	12,866.38	30.5
01-4310-6950 MAINTENANCE & IMPROVEMENTS	12,165.69	34,110.84	350,000.00	315,889.16	9.8
TOTAL MATERIAL AND SERVICES	112,728.43	189,477.36	895,800.00	706,322.64	21.2
TOTAL STREET	268,784.88	617,025.70	2,063,060.00	1,446,034.30	29.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
PERSONAL SERVICES:					
01-4510-1000 SALARIES	31,227.51	96,576.81	283,682.00	187,105.19	34.0
01-4510-1500 PART-TIME/SEASONAL	1,127.50	5,027.00	65,000.00	59,973.00	7.7
01-4510-1900 OVERTIME	1,472.47	1,592.21	.00	(1,592.21)	.0
01-4510-2100 FICA TAXES - CITY	2,556.77	7,770.36	26,674.00	18,903.64	29.1
01-4510-2200 STATE RETIREMENT - CITY	3,910.93	11,741.08	33,928.00	22,186.92	34.6
01-4510-2400 WORKER'S COMPENSATION - CITY	479.44	1,505.56	4,709.00	3,203.44	32.0
01-4510-2500 HEALTH INSURANCE - CITY	8,581.12	34,324.48	88,413.00	54,088.52	38.8
01-4510-2505 HEALTH REIMBURSEMENT ACCT(HRA	878.62	3,990.03	5,000.00	1,009.97	79.8
01-4510-2510 DENTAL INSURANCE-CITY	229.50	918.00	2,526.00	1,608.00	36.3
01-4510-2515 VISION	108.00	432.00	1,104.00	672.00	39.1
01-4510-2600 ST & LONG TERM DISABILITY	136.55	546.20	1,828.00	1,281.80	29.9
01-4510-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	1,000.00	1,000.00	.0
TOTAL PERSONAL SERVICES	50,708.41	164,423.73	513,864.00	349,440.27	32.0
MATERIALS AND SERVICES:					
01-4510-3100 OFFICE SUPPLIES & POSTAGE	.00	2.32	750.00	747.68	.3
01-4510-3200 OPERATING SUPPLIES	989.91	1,318.15	4,500.00	3,181.85	29.3
01-4510-3250 RECREATION SUPPLIES	219.23	1,550.95	11,000.00	9,449.05	14.1
01-4510-3280 YOUTH GOLF	.00	.00	1,100.00	1,100.00	.0
01-4510-3300 RESALE ITEMS-CONCESSION SUPPL	163.01	1,877.05	7,500.00	5,622.95	25.0
01-4510-3310 STATE SALES TAX-PARK	982.81	3,219.75	8,500.00	5,280.25	37.9
01-4510-3500 MOTOR FUELS & LUBRICANTS	.00	.00	1,500.00	1,500.00	.0
01-4510-4200 PROFESSIONAL SERVICE	735.00	1,211.90	7,000.00	5,788.10	17.3
01-4510-4410 ADVERTISING & PUBLICATIONS	.00	.00	1,000.00	1,000.00	.0
01-4510-4800 DUES, SUBSCRIPTIONS & MEMBERS	.00	.00	500.00	500.00	.0
01-4510-4900 PERSONNEL TRAINING/TRAVEL/MTG	247.80	247.80	1,000.00	752.20	24.8
01-4510-5100 TELEPHONE & COMMUNICATIONS	.00	69.99	1,500.00	1,430.01	4.7
01-4510-5200 UTILITIES	911.37	1,379.78	10,500.00	9,120.22	13.1
01-4510-6000 REPAIR & MAINT--AUTOMOTIVE EQU	.00	199.57	3,000.00	2,800.43	6.7
01-4510-6100 REPAIR & MAINT--MACHINERY & EQ	158.76	168.71	3,000.00	2,831.29	5.6
TOTAL MATERIAL AND SERVICES	4,407.89	11,245.97	62,350.00	51,104.03	18.0
TOTAL RECREATION	55,116.30	175,669.70	576,214.00	400,544.30	30.5
TOTAL FUND EXPENDITURES	1,215,936.52	5,413,999.18	13,688,825.00	8,274,825.82	39.6
NET REVENUE OVER EXPENDITURES	2,466,167.85	84,809.78	.00	(84,809.78)	.0

CITY OF KETCHUM
BALANCE SHEET
JANUARY 31, 2026

WAGON DAYS FUND

ASSETS

02-1000-0000	CASH - COMBINED	(	3,119.01)	
02-1510-0000	INVESTMENTS--WAGON DAYS #1625	(	.03)	
02-1520-0000	WAGON DAYS- US BANK #2315		22,675.71	
				<u>19,556.67</u>
	TOTAL ASSETS			<u>19,556.67</u>

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
02-2710-0000	WAGON DAYS FUND BALANCE	(	45,671.80)	
	REVENUE OVER EXPENDITURES - YTD		65,478.47	
				<u>19,806.67</u>
	BALANCE - CURRENT DATE			<u>19,806.67</u>
	TOTAL FUND EQUITY			<u>19,806.67</u>
	TOTAL LIABILITIES AND EQUITY			<u>19,556.67</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

WAGON DAYS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WAGON DAYS REVENUE</u>					
02-3400-1100 WAGON DAYS FEES	.00	.00	1,500.00	1,500.00	.0
02-3400-6700 SALES-SOUVENIRS,TICKET,PICNIC	.00	.00	10,000.00	10,000.00	.0
TOTAL WAGON DAYS REVENUE	.00	.00	11,500.00	11,500.00	.0
<u>MISCELLANEOUS REVENUE</u>					
02-3700-1000 INTEREST EARNINGS	1.95	8.47	500.00	491.53	1.7
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	32,900.00	65,800.00	293,400.00	227,600.00	22.4
TOTAL MISCELLANEOUS REVENUE	32,901.95	65,808.47	305,400.00	239,591.53	21.6
TOTAL FUND REVENUE	32,901.95	65,808.47	316,900.00	251,091.53	20.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

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	330.00	330.00	7,000.00	6,670.00	4.7
02-4530-3250 SOUVENIRS SUPPLIES	.00	.00	7,500.00	7,500.00	.0
02-4530-3310 STATE SALES TAX	.00	.00	900.00	900.00	.0
02-4530-4200 PROFESSIONAL SERVICES	.00	.00	122,000.00	122,000.00	.0
02-4530-4210 PARADE PARTCPNT/FIDDLERS/POET	.00	.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	330.00	330.00	264,900.00	264,570.00	.1
TOTAL WAGON DAYS EXPENDITURES	330.00	330.00	270,900.00	270,570.00	.1
TOTAL FUND EXPENDITURES	330.00	330.00	270,900.00	270,570.00	.1
NET REVENUE OVER EXPENDITURES	32,571.95	65,478.47	46,000.00	(19,478.47)	142.3

CITY OF KETCHUM
BALANCE SHEET
JANUARY 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

<u>ASSETS</u>			
03-1000-0000	CASH - COMBINED	1,033,084.50	
03-1510-0000	INVESTMENTS--GEN CIP #2572	1,476,499.45	
	TOTAL ASSETS		2,509,583.95
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
03-2030-0000	ACCOUNTS PAYABLE	159,950.00	
	TOTAL LIABILITIES		159,950.00
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
03-2710-0000	GEN CAPITAL IMPRVMT BALANCE	941,431.43	
	REVENUE OVER EXPENDITURES - YTD	1,408,202.52	
	BALANCE - CURRENT DATE	2,349,633.95	
	TOTAL FUND EQUITY		2,349,633.95
	TOTAL LIABILITIES AND EQUITY		2,509,583.95

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GENERAL CIP REVENUE</u>						
03-3100-6100	IDAHO POWER FRANCHISE	72,746.22	136,374.91	300,000.00	163,625.09	45.5
	TOTAL GENERAL CIP REVENUE	72,746.22	136,374.91	300,000.00	163,625.09	45.5
<u>SOURCE 3400</u>						
03-3400-7200	STREET IMPACT FEES	.00	4,492.00	.00	(4,492.00)	.0
03-3400-7210	PARKS & RECREATION IMPACT FEE	.00	1,047.00	.00	(1,047.00)	.0
03-3400-7220	FIRE & RESCUE IMPACT FEES	.00	2,092.00	.00	(2,092.00)	.0
03-3400-7230	POLICE IMPACT FEES	.00	104.00	.00	(104.00)	.0
	TOTAL SOURCE 3400	.00	7,735.00	.00	(7,735.00)	.0
<u>MISCELLANEOUS REVENUE</u>						
03-3700-1000	INTEREST EARNINGS	4,904.63	30,945.58	25,000.00	(5,945.58)	123.8
03-3700-3610	WOOD RIVER LAND TRUST REIMB	.00	(7,235.85)	.00	7,235.85	.0
03-3700-8701	TRANSFER FROM GENERAL FUND	.00	600,000.00	600,000.00	.00	100.0
03-3700-8722	TRANSFER FROM LOT FUND	178,933.34	1,007,866.68	1,723,600.00	715,733.32	58.5
03-3700-8790	ITD MAIN STREET FUNDING	.00	.00	142,000.00	142,000.00	.0
03-3700-8795	OTHER DONATIONS & REIMBURSEME	.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	183,837.97	2,395,655.25	5,623,105.00	3,227,449.75	42.6
<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	256,584.19	2,539,765.16	6,223,105.00	3,683,339.84	40.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4193-7110	14,248.60	66,262.69	900,000.00	833,737.31	7.4
03-4193-7135	82,498.13	99,940.37	66,250.00	(33,690.37)	150.9
03-4193-7150	.00	20,815.31	59,563.00	38,747.69	35.0
03-4193-7160	.00	.00	50,000.00	50,000.00	.0
03-4193-7180	.00	.00	88,600.00	88,600.00	.0
03-4193-7199	12,660.30	48,975.50	150,000.00	101,024.50	32.7
03-4193-7200	2,554.46	2,710.83	95,000.00	92,289.17	2.9
03-4193-7205	11,000.00	75,609.00	60,000.00	(15,609.00)	126.0
03-4193-7210	.00	.00	50,000.00	50,000.00	.0
03-4193-7500	12,846.30	48,732.30	95,000.00	46,267.70	51.3
03-4193-7501	.00	.00	100,000.00	100,000.00	.0
03-4193-7502	3,226.00	4,983.00	800,000.00	795,017.00	.6
03-4193-7607	.00	919.00	.00	(919.00)	.0
03-4193-7611	.00	.00	600,000.00	600,000.00	.0
03-4193-7614	.00	.00	100,000.00	100,000.00	.0
03-4193-7615	38,778.00	38,778.00	45,000.00	6,222.00	86.2
	<u>177,811.79</u>	<u>407,726.00</u>	<u>3,259,413.00</u>	<u>2,851,687.00</u>	<u>12.5</u>
OTHER EXPENDITURES:					
03-4193-9930	.00	.00	1,072,641.00	1,072,641.00	.0
	<u>.00</u>	<u>.00</u>	<u>1,072,641.00</u>	<u>1,072,641.00</u>	<u>.0</u>
	<u>177,811.79</u>	<u>407,726.00</u>	<u>4,332,054.00</u>	<u>3,924,328.00</u>	<u>9.4</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINT CIP EXPENDITURE</u>					
CAPITAL OUTLAY:					
03-4194-7120	.00	.00	200,000.00	200,000.00	.0
03-4194-7135	3,711.50	4,711.50	80,921.00	76,209.50	5.8
03-4194-7136	108,656.49	123,214.70	203,640.00	80,425.30	60.5
03-4194-7140	92,500.00	92,500.00	95,456.00	2,956.00	96.9
03-4194-7155	.00	.00	10,000.00	10,000.00	.0
03-4194-7156	2,318.40	46,368.00	120,000.00	73,632.00	38.6
03-4194-7161	173,942.50	179,435.00	300,000.00	120,565.00	59.8
03-4194-7162	2,475.00	44,738.62	250,000.00	205,261.38	17.9
03-4194-7176	.00	.00	15,000.00	15,000.00	.0
03-4194-7177	428.40	428.40	68,000.00	67,571.60	.6
03-4194-7602	.00	.00	30,000.00	30,000.00	.0
03-4194-7604	.00	19,426.00	20,000.00	574.00	97.1
TOTAL CAPITAL OUTLAY	384,032.29	510,822.22	1,393,017.00	882,194.78	36.7
TOTAL FACILITY MAINT CIP EXPENDIT	384,032.29	510,822.22	1,393,017.00	882,194.78	36.7

CITY OF KETCHUM
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>POLICE CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4210-7100 POLICE VEHICLE (NEW)	76,555.02	76,555.02	60,000.00	(16,555.02)	127.6
TOTAL CAPITAL OUTLAY	<u>76,555.02</u>	<u>76,555.02</u>	<u>60,000.00</u>	<u>(16,555.02)</u>	<u>127.6</u>
TOTAL POLICE CIP EXPENDITURES	<u>76,555.02</u>	<u>76,555.02</u>	<u>60,000.00</u>	<u>(16,555.02)</u>	<u>127.6</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4310-7125 ELGIN EAGLE - SWEEPER	.00	.00	52,738.00	52,738.00	.0
03-4310-7140 140 GRADER (TBD) - (LEASE/PURC	56,620.74	113,241.48	56,621.00	(56,620.48)	200.0
TOTAL CAPITAL OUTLAY	56,620.74	113,241.48	109,359.00	(3,882.48)	103.6
TOTAL STREETS CIP EXPENDITURES	56,620.74	113,241.48	109,359.00	(3,882.48)	103.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION CIP EXPENDITURES</u>						
CAPITAL OUTLAY:						
03-4510-7130	PARKS UTV	.00	23,217.92	20,000.00	(3,217.92)	116.1
	TOTAL CAPITAL OUTLAY	.00	23,217.92	20,000.00	(3,217.92)	116.1
	TOTAL RECREATION CIP EXPENDITURE	.00	23,217.92	20,000.00	(3,217.92)	116.1
	TOTAL FUND EXPENDITURES	695,019.84	1,131,562.64	5,914,430.00	4,782,867.36	19.1
	NET REVENUE OVER EXPENDITURES	(438,435.65)	1,408,202.52	308,675.00	(1,099,527.52)	456.2

CITY OF KETCHUM
 BALANCE SHEET
 JANUARY 31, 2026

ORIGINAL LOT FUND

ASSETS

22-1000-0000	CASH - COMBINED	(	495,118.36)	
22-1050-0000	TAXES RECEIVABLE		342,933.96	
22-1510-0000	INVESTMENTS-LOT #3183		370,750.78	
				<u>218,566.38</u>
	TOTAL ASSETS			<u>218,566.38</u>

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	(	608,320.56)	
	BALANCE - CURRENT DATE		220,066.38	
	TOTAL FUND EQUITY			<u>220,066.38</u>
	TOTAL LIABILITIES AND EQUITY			<u>218,566.38</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

ORIGINAL LOT FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>ORIGINAL LOT TAX</u>						
22-3100-3000	ORIGINAL LOT TAX	441,547.40	1,234,633.91	3,600,000.00	2,365,366.09	34.3
	TOTAL ORIGINAL LOT TAX	<u>441,547.40</u>	<u>1,234,633.91</u>	<u>3,600,000.00</u>	<u>2,365,366.09</u>	<u>34.3</u>
<u>MISCELLANEOUS REVENUE</u>						
22-3700-1000	INTEREST EARNINGS	1,231.56	5,090.51	10,000.00	4,909.49	50.9
22-3700-8725	TRANSFR FROM ADDITIONAL 1%-LOT	9,666.66	19,333.32	60,000.00	40,666.68	32.2
	TOTAL MISCELLANEOUS REVENUE	<u>10,898.22</u>	<u>24,423.83</u>	<u>70,000.00</u>	<u>45,576.17</u>	<u>34.9</u>
	TOTAL FUND REVENUE	<u>452,445.62</u>	<u>1,259,057.74</u>	<u>3,670,000.00</u>	<u>2,410,942.26</u>	<u>34.3</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

ORIGINAL LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ORIGINAL LOT TAX</u>					
MATERIALS AND SERVICES:					
22-4910-3610	201.41	915.94	2,000.00	1,084.06	45.8
22-4910-4200	.00	.00	22,000.00	22,000.00	.0
22-4910-5000	833.34	1,666.68	5,000.00	3,333.32	33.3
22-4910-6060	3,218.18	12,093.42	120,000.00	107,906.58	10.1
22-4910-6070	.00	3,750.00	15,000.00	11,250.00	25.0
22-4910-6075	.00	.00	3,000.00	3,000.00	.0
22-4910-6080	.00	212,000.00	848,000.00	636,000.00	25.0
22-4910-6085	.00	.00	10,000.00	10,000.00	.0
22-4910-6090	160,290.58	160,290.58	171,005.00	10,714.42	93.7
22-4910-6095	.00	2,995.00	2,995.00	.00	100.0
	<u>164,543.51</u>	<u>393,711.62</u>	<u>1,199,000.00</u>	<u>805,288.38</u>	<u>32.8</u>
TOTAL MATERIAL AND SERVICES					
OTHER EXPENDITURES:					
22-4910-8801	200,000.00	400,000.00	1,200,000.00	800,000.00	33.3
22-4910-8802	32,900.00	65,800.00	293,400.00	227,600.00	22.4
22-4910-8803	178,933.34	357,866.68	1,073,600.00	715,733.32	33.3
22-4910-8850	.00	650,000.00	650,000.00	.00	100.0
	<u>411,833.34</u>	<u>1,473,666.68</u>	<u>3,217,000.00</u>	<u>1,743,333.32</u>	<u>45.8</u>
	<u>411,833.34</u>	<u>1,473,666.68</u>	<u>3,217,000.00</u>	<u>1,743,333.32</u>	<u>45.8</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
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	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
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	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
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	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
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	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</u>
	<u>576,376.85</u>	<u>1,867,378.30</u>	<u>4,416,000.00</u>	<u>2,548,621.70</u>	<u>42.3</</u>

CITY OF KETCHUM
 BALANCE SHEET
 JANUARY 31, 2026

ADDITIONAL1%-LOT FUND

ASSETS

25-1000-0000	CASH - COMBINED		201,642.16	
	TOTAL ASSETS			201,642.16

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
25-2710-0000	FUND BALANCE	160,229.70		
	REVENUE OVER EXPENDITURES - YTD	41,412.46		
	BALANCE - CURRENT DATE		201,642.16	
	TOTAL FUND EQUITY			201,642.16
	TOTAL LIABILITIES AND EQUITY			201,642.16

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING JANUARY 31, 2026

ADDITIONAL 1%-LOT FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>ADDITIONAL 1%-LOT</u>						
25-3100-3010	ADDITIONAL 1%	386,170.80	1,066,319.82	2,900,000.00	1,833,680.18	36.8
	TOTAL ADDITIONAL 1%-LOT	<u>386,170.80</u>	<u>1,066,319.82</u>	<u>2,900,000.00</u>	<u>1,833,680.18</u>	<u>36.8</u>
	TOTAL FUND REVENUE	<u>386,170.80</u>	<u>1,066,319.82</u>	<u>2,900,000.00</u>	<u>1,833,680.18</u>	<u>36.8</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

ADDITIONAL 1%-LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADDITIONAL 1%-LOT</u>					
MATERIALS AND SERVICES:					
25-4910-4220	SUN VALLEY AIR SERVICE BOARD	96,407.40	490,992.86	1,421,000.00	930,007.14 34.6
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	96,407.40	490,992.86	1,581,230.00	1,090,237.14 31.1
OTHER EXPENDITURES:					
25-4910-8822	TRANSFER TO ORIG LOT-DIR COST	9,666.66	19,333.32	58,000.00	38,666.68 33.3
25-4910-8824	TRANSFER TO HOUSING	188,252.07	514,581.18	1,421,000.00	906,418.82 36.2
	TOTAL OTHER EXPENDITURES	197,918.73	533,914.50	1,479,000.00	945,085.50 36.1
	TOTAL ADDITIONAL 1%-LOT	294,326.13	1,024,907.36	3,060,230.00	2,035,322.64 33.5
	TOTAL FUND EXPENDITURES	294,326.13	1,024,907.36	3,060,230.00	2,035,322.64 33.5
	NET REVENUE OVER EXPENDITURES	91,844.67	41,412.46	(160,230.00)	(201,642.46) 25.9

CITY OF KETCHUM
 BALANCE SHEET
 JANUARY 31, 2026

FIRE BOND FUND

ASSETS

41-1000-0000	CASH - COMBINED	396,492.22	
41-1050-0000	TAXES RECEIVABLE--CURRENT	7,291.72	
			<u>403,783.94</u>
	TOTAL ASSETS		<u>403,783.94</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
41-2710-0000	FUND BALANCE	4,703.00	
	REVENUE OVER EXPENDITURES - YTD	399,080.94	
			<u>403,783.94</u>
	BALANCE - CURRENT DATE		<u>403,783.94</u>
	TOTAL FUND EQUITY		<u>403,783.94</u>
	TOTAL LIABILITIES AND EQUITY		<u>403,783.94</u>

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING JANUARY 31, 2026

FIRE BOND FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>PROPERTY TAX</u>						
41-3100-1000	PROPERTY TAX GO LEVY	339,874.80	398,457.27	617,019.00	218,561.73	64.6
41-3100-9000	PENALTY & INTEREST ON TAXES	221.74	623.67	.00	(623.67)	.0
	TOTAL PROPERTY TAX	<u>340,096.54</u>	<u>399,080.94</u>	<u>617,019.00</u>	<u>217,938.06</u>	<u>64.7</u>
	TOTAL FUND REVENUE	<u>340,096.54</u>	<u>399,080.94</u>	<u>617,019.00</u>	<u>217,938.06</u>	<u>64.7</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

FIRE BOND FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE BOND FUND EXP/TRNFRS</u>					
MATERIALS AND SERVICES:					
41-4800-4205	.00	.00	3,000.00	3,000.00	.0
	.00	.00	3,000.00	3,000.00	.0
TOTAL MATERIAL AND SERVICES					
OTHER EXPENDITURES:					
41-4800-8100	.00	.00	355,000.00	355,000.00	.0
41-4800-8200	.00	.00	259,019.00	259,019.00	.0
	.00	.00	614,019.00	614,019.00	.0
TOTAL OTHER EXPENDITURES					
TOTAL FIRE BOND FUND EXP/TRNFR					
	.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					
	340,096.54	399,080.94	.00	(399,080.94)	.0

CITY OF KETCHUM
 BALANCE SHEET
 JANUARY 31, 2026

IN-LIEU HOUSING FUND

ASSETS

52-1515-0000	INVESTMENTS--IN-LIEU HOUS#3044		494,802.17	
	TOTAL ASSETS			494,802.17

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
52-2710-0000	FUND BALANCE	485,868.45		
	REVENUE OVER EXPENDITURES - YTD	8,933.72		
	BALANCE - CURRENT DATE		494,802.17	
	TOTAL FUND EQUITY			494,802.17
	TOTAL LIABILITIES AND EQUITY			494,802.17

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING JANUARY 31, 2026

IN-LIEU HOUSING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
52-3700-1000 INTEREST EARNINGS	1,643.63	8,933.72	.00	(8,933.72)	.0
52-3700-7500 IN-LIEU-AFFORDABLE HOUSING FEE	.00	.00	800,000.00	800,000.00	.0
TOTAL MISCELLANEOUS REVENUE	1,643.63	8,933.72	800,000.00	791,066.28	1.1
<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	1,643.63	8,933.72	2,000,000.00	1,991,066.28	.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

IN-LIEU HOUSING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IN-LIEU HOUSING EXPENDITURES</u>					
OTHER EXPENDITURES:					
52-4410-9930 COM.HOUSING OP. CONTINGENCY	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL OTHER EXPENDITURES	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL IN-LIEU HOUSING EXPENDITURE	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	2,000,000.00	2,000,000.00	.0
NET REVENUE OVER EXPENDITURES	1,643.63	8,933.72	.00	(8,933.72)	.0

CITY OF KETCHUM
 BALANCE SHEET
 JANUARY 31, 2026

COMMUNITY HOUSING

ASSETS

54-1000-0000	CASH - COMBINED		797,325.25	
	TOTAL ASSETS			<u>797,325.25</u>

LIABILITIES AND EQUITY

LIABILITIES

54-2030-0000	ACCOUNTS PAYABLE	(	132.15)	
54-2300-0000	DEPOSITS-SEC DEP LTL		575.00	
54-2300-0001	DEPOSITS-SEC DEP BIRD DR	(	3,100.00)	
	TOTAL LIABILITIES			(2,657.15)

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
54-2710-0000	FUND BALANCE		1,046,173.20	
	REVENUE OVER EXPENDITURES - YTD	(	246,190.80)	
	BALANCE - CURRENT DATE			<u>799,982.40</u>
	TOTAL FUND EQUITY			<u>799,982.40</u>
	TOTAL LIABILITIES AND EQUITY			<u>797,325.25</u>

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING JANUARY 31, 2026

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COMMUNITY HOUSING REVENUE</u>					
54-3700-2000 LIFT TOWER LODGE RENTS	7,104.00	26,136.00	70,000.00	43,864.00	37.3
54-3700-2012 EVERGREEN RENTS	6,972.00	27,668.00	.00	(27,668.00)	.0
54-3700-3610 REFUNDS & REIM BLAINE COUNTY	.00	.00	154,500.00	154,500.00	.0
54-3700-4000 DEED RESTRICTED PROP SALE	.00	.00	230,517.00	230,517.00	.0
54-3700-8701 TRANSFER FROM GENERAL FUND	.00	400,000.00	400,000.00	.00	100.0
54-3700-8705 TRANSFER FROM ADDITIONAL .50%	188,252.07	514,581.18	1,421,000.00	906,418.82	36.2
TOTAL COMMUNITY HOUSING REVEN	202,328.07	968,385.18	2,276,017.00	1,307,631.82	42.6
TOTAL FUND REVENUE	202,328.07	968,385.18	2,276,017.00	1,307,631.82	42.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY HOUSING EXPENSE</u>					
PERSONAL SERVICES:					
54-4410-1000 SALARIES	51,013.50	153,184.70	440,057.00	286,872.30	34.8
54-4410-1500 PART-TIME SALARIES	475.36	475.36	.00	(475.36)	.0
54-4410-2100 FICA TAXES-CITY	3,847.17	11,440.59	33,664.00	22,223.41	34.0
54-4410-2200 STATE RETIREMENT-CITY	6,158.07	18,377.76	52,631.00	34,253.24	34.9
54-4410-2400 WORKMEN'S COMPENSATION-CITY	52.27	148.32	1,248.00	1,099.68	11.9
54-4410-2500 HEALTH INSURANCE-CITY	10,910.56	43,642.24	124,099.00	80,456.76	35.2
54-4410-2505 HEALTH REIMBURSEMENT ACCT(HRA)	1,026.79	8,121.86	7,000.00	(1,121.86)	116.0
54-4410-2510 DENTAL INSURANCE-CITY	295.00	1,180.00	3,540.00	2,360.00	33.3
54-4410-2515 VISION REIMBURSEMENT ACCT(HRA)	136.00	544.00	1,632.00	1,088.00	33.3
54-4410-2600 LONG TERM DISABILITY	210.45	841.80	2,640.00	1,798.20	31.9
TOTAL PERSONAL SERVICES	74,125.17	237,956.63	666,511.00	428,554.37	35.7
MATERIALS AND SERVICES:					
54-4410-3100 GENERAL OFFICE	799.55	3,521.80	11,489.00	7,967.20	30.7
54-4410-4200 PROFESSIONAL SERVICES	14,159.50	29,898.25	100,000.00	70,101.75	29.9
54-4410-4210 LEASE TO LOCALS INCENTIVES	4,200.00	7,200.00	.00	(7,200.00)	.0
54-4410-4225 DEED RESTRICTIONS	225,131.88	427,706.88	608,100.00	180,393.12	70.3
54-4410-4250 LIFT TOWER LODGE PROFF SVCS	1,276.08	9,593.43	40,000.00	30,406.57	24.0
54-4410-4260 EVERGREEN PROF SVCS	9,466.17	38,049.15	.00	(38,049.15)	.0
54-4410-4270 291 N 2ND PROF SVCS	320.00	960.00	.00	(960.00)	.0
54-4410-5110 COMPUTER NETWORK	.00	.00	4,000.00	4,000.00	.0
54-4410-5200 LIFT TOWER LODGE UTILITIES	2,371.47	5,519.30	25,000.00	19,480.70	22.1
54-4410-5210 291 N 2ND AVE UTILITIES	1,082.50	2,196.27	.00	(2,196.27)	.0
54-4410-5215 EVERGREEN UTILITIES	1,116.92	2,656.91	.00	(2,656.91)	.0
54-4410-5900 LIFT TOWER LDG REPAIR & MAINT	380.32	588.55	100,000.00	99,411.45	.6
54-4410-5910 291 REPAIR & MAINTENANCE	693.00	905.00	.00	(905.00)	.0
54-4410-5915 EVERGREEN REPAIR & MAINTENANC	922.62	1,923.81	.00	(1,923.81)	.0
TOTAL MATERIAL AND SERVICES	261,920.01	530,719.35	888,589.00	357,869.65	59.7
OTHER EXPENDITURES:					
54-4410-8000 REIMBURSEMENT BCHA OP & PROG	195,900.00	395,900.00	395,900.00	.00	100.0
54-4410-8010 REIMBURSE BCHA BLAINE CO CONT	.00	.00	154,500.00	154,500.00	.0
54-4410-8030 REIMBURSE GENERAL FUND	.00	.00	230,517.00	230,517.00	.0
54-4410-8040 BLAINE COUNTY CHARITABLE FUND	.00	50,000.00	.00	(50,000.00)	.0
TOTAL OTHER EXPENDITURES	195,900.00	445,900.00	780,917.00	335,017.00	57.1
TOTAL COMMUNITY HOUSING EXPEN	531,945.18	1,214,575.98	2,336,017.00	1,121,441.02	52.0
TOTAL FUND EXPENDITURES	531,945.18	1,214,575.98	2,336,017.00	1,121,441.02	52.0
NET REVENUE OVER EXPENDITURES	(329,617.11)	(246,190.80)	(60,000.00)	186,190.80	(410.3)

CITY OF KETCHUM
BALANCE SHEET
JANUARY 31, 2026

WATER FUND

ASSETS

63-1000-0000	CASH - COMBINED	1,649,453.73	
63-1150-0000	ACCTS RCVBL--WATER	45,549.36	
63-1510-0000	INVESTMENTS-WATER FUND #976	3,657,435.04	
63-1610-0000	FIXED ASSETS--LAND	15,380.00	
63-1620-0000	FIXED ASSETS--BUILDINGS	13,922,544.35	
63-1630-0000	ACCUM DEPRN--BUILDINGS	(8,516,282.06)	
63-1660-0000	FIXED ASSETS--MACHINERY & EQUI	1,341,870.88	
63-1670-0000	ACCUM DEPRN--MACHINERY & EQUIP	(502,655.12)	
63-1800-0000	DEFERRED OUTFLOWS OF RESOURCES	42,761.88	
63-1900-0000	UNAMORTIZED BOND DISCOUNT 2016	7,659.48	
	TOTAL ASSETS		<u>11,663,717.54</u>

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
63-2710-0000	WATER FUND BALANCE	2,161,077.05	
63-2720-0000	RETAINED EARNINGS	6,585,036.55	
	REVENUE OVER EXPENDITURES - YTD	(17,346.19)	
	BALANCE - CURRENT DATE		<u>8,728,767.41</u>
	TOTAL FUND EQUITY		<u>8,728,767.41</u>
	TOTAL LIABILITIES AND EQUITY		<u>11,663,717.54</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
63-3400-6100 WATER CHARGES	125,656.88	933,677.98	3,298,000.00	2,364,322.02	28.3
63-3400-6600 WA CONNECT FEE/FIRELINE/METER	.00	.00	10,000.00	10,000.00	.0
TOTAL WATER REVENUE	125,656.88	933,677.98	3,308,000.00	2,374,322.02	28.2
<u>MISCELLANEOUS REVENUE</u>					
63-3700-1000 INTEREST EARNINGS	12,149.25	50,217.52	100,000.00	49,782.48	50.2
63-3700-7000 MISCELLANEOUS REVENUE	.00	1,464.64	2,500.00	1,035.36	58.6
TOTAL MISCELLANEOUS REVENUE	12,149.25	51,682.16	102,500.00	50,817.84	50.4
TOTAL FUND REVENUE	137,806.13	985,360.14	3,410,500.00	2,425,139.86	28.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
PERSONAL SERVICES:					
63-4340-1000	SALARIES-WATER	46,086.94	138,145.44	326,609.00	188,463.56 42.3
63-4340-1800	SHIFT COVERAGE ON CALL	2,702.98	8,412.06	22,000.00	13,587.94 38.2
63-4340-1900	OVERTIME	1,571.03	4,322.95	20,000.00	15,677.05 21.6
63-4340-2100	FICA TAXES-CITY	3,829.16	11,430.81	28,199.00	16,768.19 40.5
63-4340-2200	STATE RETIREMENT-CITY	6,023.19	18,045.36	44,086.00	26,040.64 40.9
63-4340-2400	WORKMEN'S COMPENSATION-CITY	834.63	2,559.71	5,863.00	3,303.29 43.7
63-4340-2500	HEALTH INSURANCE-CITY	9,126.25	37,692.07	93,833.00	56,140.93 40.2
63-4340-2505	HEALTH REIMBURSEMENT ACCT(HRA	361.15	10,041.08	6,000.00	(4,041.08) 167.4
63-4340-2510	DENTAL INSURANCE-CITY	271.47	1,124.97	2,910.00	1,785.03 38.7
63-4340-2515	VISION	117.03	483.03	1,272.00	788.97 38.0
63-4340-2600	LONG TERM DISABILITY	187.13	748.52	1,937.00	1,188.48 38.6
	TOTAL PERSONAL SERVICES	71,110.96	233,006.00	552,709.00	319,703.00 42.2
MATERIALS AND SERVICES:					
63-4340-3100	OFFICE SUPPLIES & POSTAGE	.00	.00	1,000.00	1,000.00 .0
63-4340-3120	DATA PROCESSING	622.97	1,258.10	7,500.00	6,241.90 16.8
63-4340-3200	OPERATING SUPPLIES	1,924.76	6,857.48	20,000.00	13,142.52 34.3
63-4340-3250	LABORATORY/ANALYSIS	570.00	570.00	3,000.00	2,430.00 19.0
63-4340-3400	MINOR EQUIPMENT	74.99	486.53	3,000.00	2,513.47 16.2
63-4340-3500	MOTOR FUELS & LUBRICANTS	789.03	2,559.60	10,000.00	7,440.40 25.6
63-4340-3600	COMPUTER SOFTWARE	.00	644.00	10,000.00	9,356.00 6.4
63-4340-3800	CHEMICALS	736.91	1,440.35	10,000.00	8,559.65 14.4
63-4340-4200	PROFESSIONAL SERVICES	21,035.59	28,042.57	150,000.00	121,957.43 18.7
63-4340-4300	STATE & WA DISTRICT FEES	52,323.75	60,175.75	65,000.00	4,824.25 92.6
63-4340-4600	INSURANCE	.00	12,369.78	16,000.00	3,630.22 77.3
63-4340-4800	DUES, SUBSCRIPTIONS, & MEMBERS	252.00	252.00	1,000.00	748.00 25.2
63-4340-4900	PERSONNEL TRAINING/TRAVEL/MTG	375.00	690.00	5,000.00	4,310.00 13.8
63-4340-5100	TELEPHONE & COMMUNICATIONS	1,806.62	3,082.93	12,000.00	8,917.07 25.7
63-4340-5200	UTILITIES	17,865.03	27,834.91	120,000.00	92,165.09 23.2
63-4340-5500	RIGHT-OF-WAY FEE (STREET DEPT)	25,000.00	50,000.00	150,000.00	100,000.00 33.3
63-4340-6000	REPAIR & MAINT-AUTO EQUIP	4,360.27	6,279.14	6,000.00	(279.14) 104.7
63-4340-6100	REPAIR & MAINT-MACH & EQUIP	21,247.08	36,128.26	60,000.00	23,871.74 60.2
63-4340-6910	OTHER PURCHASED SERVICES	.00	369.24	10,000.00	9,630.76 3.7
	TOTAL MATERIAL AND SERVICES	148,984.00	239,040.64	659,500.00	420,459.36 36.3
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	67,272.34	134,544.68	403,634.00	269,089.32 33.3
63-4340-8864	TRANSFER TO WA CAPITAL IMP FND	175,000.00	350,000.00	700,000.00	350,000.00 50.0
63-4340-9930	WATER FUND OP. CONTINGENCY	.00	.00	200,000.00	200,000.00 .0
	TOTAL OTHER EXPENDITURES	242,272.34	484,544.68	1,303,634.00	819,089.32 37.2

CITY OF KETCHUM
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING JANUARY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER EXPENDITURES	462,367.30	956,591.32	2,790,843.00	1,834,251.68	34.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEBT SERVICE EXPENDITRE</u>					
MATERIALS AND SERVICES:					
63-4800-4200 PROF.SERVICES-PAYING AGENT	.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	46,115.01	46,115.01	51,125.00	5,009.99	90.2
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	46,115.01	46,115.01	309,150.00	263,034.99	14.9
TOTAL WATER DEBT SERVICE EXPEN	46,115.01	46,115.01	309,650.00	263,534.99	14.9
TOTAL FUND EXPENDITURES	508,482.31	1,002,706.33	3,100,493.00	2,097,786.67	32.3
NET REVENUE OVER EXPENDITURES	(370,676.18)	(17,346.19)	310,007.00	327,353.19	(5.6)

CITY OF KETCHUM
 BALANCE SHEET
 JANUARY 31, 2026

WATER CAPITAL IMPROVEMENT FUND

ASSETS

64-1000-0000	CASH - COMBINED	(	463,682.65)	
64-1510-0000	INVESTMENTS--WATER CIP #2138		732,743.46	
				<u>269,060.81</u>
	TOTAL ASSETS			<u><u>269,060.81</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
64-2710-0000	FUND BALANCE		281,671.79	
	REVENUE OVER EXPENDITURES - YTD	(	12,610.98)	
				<u>269,060.81</u>
	BALANCE - CURRENT DATE			<u>269,060.81</u>
	TOTAL FUND EQUITY			<u>269,060.81</u>
	TOTAL LIABILITIES AND EQUITY			<u><u>269,060.81</u></u>

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING JANUARY 31, 2026

WATER CAPITAL IMPROVEMENT FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>WATER CIP REVENUE</u>					
64-3400-7300 WATER CONNECTION FEES	.00	10,086.00	100,000.00	89,914.00	10.1
TOTAL WATER CIP REVENUE	.00	10,086.00	100,000.00	89,914.00	10.1
<u>MISCELLANEOUS REVENUE</u>					
64-3700-1000 INTEREST EARNINGS	2,434.02	10,060.75	30,000.00	19,939.25	33.5
64-3700-8763 TRANSFER FROM WATER FUND	175,000.00	350,000.00	700,000.00	350,000.00	50.0
TOTAL MISCELLANEOUS REVENUE	177,434.02	360,060.75	730,000.00	369,939.25	49.3
TOTAL FUND REVENUE	177,434.02	370,146.75	830,000.00	459,853.25	44.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

WATER CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
64-4340-7650	60,900.00	81,691.16	200,000.00	118,308.84	40.9
64-4340-7800	.00	.00	150,000.00	150,000.00	.0
64-4340-7804	.00	3,358.75	.00	(3,358.75)	.0
64-4340-7809	117,777.00	199,468.25	134,791.00	(64,677.25)	148.0
64-4340-7810	22,997.20	22,997.20	8,181.00	(14,816.20)	281.1
64-4340-7811	.00	63,737.24	200,000.00	136,262.76	31.9
64-4340-7812	.00	.00	100,000.00	100,000.00	.0
64-4340-7813	11,505.13	11,505.13	50,000.00	38,494.87	23.0
TOTAL CAPITAL OUTLAY	<u>213,179.33</u>	<u>382,757.73</u>	<u>842,972.00</u>	<u>460,214.27</u>	<u>45.4</u>
TOTAL WATER CIP EXPENDITURES	<u>213,179.33</u>	<u>382,757.73</u>	<u>842,972.00</u>	<u>460,214.27</u>	<u>45.4</u>
TOTAL FUND EXPENDITURES	<u>213,179.33</u>	<u>382,757.73</u>	<u>842,972.00</u>	<u>460,214.27</u>	<u>45.4</u>
NET REVENUE OVER EXPENDITURES	<u>(35,745.31)</u>	<u>(12,610.98)</u>	<u>(12,972.00)</u>	<u>(361.02)</u>	<u>(97.2)</u>

CITY OF KETCHUM
BALANCE SHEET
JANUARY 31, 2026

WASTEWATER FUND

ASSETS

65-1000-0000	CASH - COMBINED	340,325.35	
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	2,501,161.41	
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		15,908,480.45

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	(177,029.18)	
	BALANCE - CURRENT DATE		8,890,375.17
	TOTAL FUND EQUITY		8,890,375.17
	TOTAL LIABILITIES AND EQUITY		15,908,480.45

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING JANUARY 31, 2026

WASTEWATER FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>WASTEWATER REVENUE</u>						
65-3400-7100	WASTEWATER CHARGES	245,420.49	1,020,700.83	2,960,000.00	1,939,299.17	34.5
65-3400-7300	WASTEWATER INSPECTION FEES	.00	40.00	.00	(40.00)	.0
65-3400-7800	SUN VALLEY WA & SW DISTRICT CH	45,613.19	265,077.86	1,200,793.00	935,715.14	22.1
TOTAL WASTEWATER REVENUE		<u>291,033.68</u>	<u>1,285,818.69</u>	<u>4,160,793.00</u>	<u>2,874,974.31</u>	<u>30.9</u>
<u>MISCELLANEOUS REVENUE</u>						
65-3700-1000	INTEREST EARNINGS	8,308.35	34,341.60	60,000.00	25,658.40	57.2
65-3700-7000	MISCELLANEOUS REVENUE	721.33	2,963.83	.00	(2,963.83)	.0
TOTAL MISCELLANEOUS REVENUE		<u>9,029.68</u>	<u>37,305.43</u>	<u>60,000.00</u>	<u>22,694.57</u>	<u>62.2</u>
TOTAL FUND REVENUE		<u>300,063.36</u>	<u>1,323,124.12</u>	<u>4,220,793.00</u>	<u>2,897,668.88</u>	<u>31.4</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
WASTEWATER EXPENDITURES					
PERSONAL SERVICES:					
65-4350-1000 SALARIES-WASTEWATER	63,933.41	181,180.04	530,195.00	349,014.96	34.2
65-4350-1800 SHIFT COVERAGE ON CALL	2,017.32	6,288.82	20,000.00	13,711.18	31.4
65-4350-1900 OVERTIME	2,928.55	7,054.22	15,000.00	7,945.78	47.0
65-4350-2100 FICA TAXES-CITY	5,171.05	14,606.55	43,237.00	28,630.45	33.8
65-4350-2200 STATE RETIREMENT-CITY	8,237.93	23,264.92	67,597.00	44,332.08	34.4
65-4350-2400 WORKMEN'S COMPENSATION-CITY	971.17	2,756.77	7,815.00	5,058.23	35.3
65-4350-2500 HEALTH INSURANCE-CITY	17,948.56	66,694.24	203,403.00	136,708.76	32.8
65-4350-2505 HEALTH REIMBURSEMENT ACCT(HRA	3,129.72	13,645.49	13,000.00	(645.49)	105.0
65-4350-2510 DENTAL INSURANCE-CITY	466.71	1,779.66	5,652.00	3,872.34	31.5
65-4350-2515 VISION	215.12	828.72	2,712.00	1,883.28	30.6
65-4350-2600 LONG TERM DISABILITY	255.57	966.92	3,338.00	2,371.08	29.0
TOTAL PERSONAL SERVICES	105,275.11	319,066.35	911,949.00	592,882.65	35.0
MATERIALS AND SERVICES:					
65-4350-3100 OFFICE SUPPLIES & POSTAGE	.00	.00	500.00	500.00	.0
65-4350-3120 DATA PROCESSING	622.96	1,258.10	8,000.00	6,741.90	15.7
65-4350-3200 OPERATING SUPPLIES	1,179.74	2,409.01	14,000.00	11,590.99	17.2
65-4350-3400 MINOR EQUIPMENT	75.00	302.87	2,000.00	1,697.13	15.1
65-4350-3500 MOTOR FUELS & LUBRICANTS	602.32	4,703.24	20,000.00	15,296.76	23.5
65-4350-3600 COMPUTER SOFTWARE	4,351.47	4,995.47	5,000.00	4.53	99.9
65-4350-3800 CHEMICALS	13,690.71	23,378.94	105,000.00	81,621.06	22.3
65-4350-4200 PROFESSIONAL SERVICES	7,194.15	11,194.05	205,000.00	193,805.95	5.5
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	484.70	1,053.89	3,000.00	1,946.11	35.1
65-4350-5100 TELEPHONE & COMMUNICATIONS	881.86	3,345.31	7,000.00	3,654.69	47.8
65-4350-5200 UTILITIES	10,723.85	36,088.63	175,000.00	138,911.37	20.6
65-4350-5500 RIGHT-OF-WAY FEE (STREET DEPT)	24,666.00	49,332.00	148,000.00	98,668.00	33.3
65-4350-6000 REPAIR & MAINT-AUTO EQUIP	738.92	7,449.84	12,000.00	4,550.16	62.1
65-4350-6100 REPAIR & MAINT-MACH & EQUIP	11,699.24	19,075.14	100,000.00	80,924.86	19.1
65-4350-6900 COLLECTION SYSTEM SERVICES/CH	5,608.47	14,473.52	65,000.00	50,526.48	22.3
TOTAL MATERIAL AND SERVICES	82,519.39	268,021.95	963,300.00	695,278.05	27.8
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	144,032.50	288,065.00	864,195.00	576,130.00	33.3
65-4350-8867 TRANSFER TO WW CAP IMP FUND	500,000.00	625,000.00	500,000.00	(125,000.00)	125.0
65-4350-9930 WASTEWATER FUND OP.CONTINGEN	.00	.00	50,000.00	50,000.00	.0
TOTAL OTHER EXPENDITURES	644,032.50	913,065.00	1,414,195.00	501,130.00	64.6
TOTAL WASTEWATER EXPENDITURE	831,827.00	1,500,153.30	3,664,444.00	2,164,290.70	40.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER DEBT SERVICE EXP</u>					
MATERIALS AND SERVICES:					
65-4800-4200	.00	.00	1,000.00	1,000.00	.0
	.00	.00	1,000.00	1,000.00	.0
OTHER EXPENDITURES:					
65-4800-8500	.00	.00	210,000.00	210,000.00	.0
65-4800-8600	.00	.00	290,400.00	290,400.00	.0
	.00	.00	500,400.00	500,400.00	.0
	.00	.00	501,400.00	501,400.00	.0
	.00	.00	501,400.00	501,400.00	.0
	831,827.00	1,500,153.30	4,165,844.00	2,665,690.70	36.0
	(531,763.64)	(177,029.18)	54,949.00	231,978.18	(322.2)

CITY OF KETCHUM
BALANCE SHEET
JANUARY 31, 2026

WASTEWATER CAPITAL IMPROVE FND

ASSETS

67-1000-0000	CASH - COMBINED	(498,158.29)	
67-1510-0000	INVESTMENTS--WW CIP #884	7,281,395.34	
	TOTAL ASSETS		6,783,237.05

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
67-2710-0000	FUND BALANCE	6,190,735.43	
	REVENUE OVER EXPENDITURES - YTD	592,501.62	
	BALANCE - CURRENT DATE		6,783,237.05
	TOTAL FUND EQUITY		6,783,237.05
	TOTAL LIABILITIES AND EQUITY		6,783,237.05

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

WASTEWATER CAPITAL IMPROVE FND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER CAPITAL REVENUE</u>					
67-3400-7300	.00	6,572.25	75,000.00	68,427.75	8.8
67-3400-7800	225,381.13	767,368.45	3,645,410.00	2,878,041.55	21.1
	<u>225,381.13</u>	<u>773,940.70</u>	<u>3,720,410.00</u>	<u>2,946,469.30</u>	<u>20.8</u>
<u>MISCELLANEOUS REVENUE</u>					
67-3700-1000	24,187.31	99,975.44	100,000.00	24.56	100.0
67-3700-8765	500,000.00	625,000.00	500,000.00	(125,000.00)	125.0
	<u>524,187.31</u>	<u>724,975.44</u>	<u>600,000.00</u>	<u>(124,975.44)</u>	<u>120.8</u>
	<u>749,568.44</u>	<u>1,498,916.14</u>	<u>4,320,410.00</u>	<u>2,821,493.86</u>	<u>34.7</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

WASTEWATER CAPITAL IMPROVE FND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
67-4350-7800 CONSTRUCTION	.00	.00	100,000.00	100,000.00	.0
67-4350-7809 ENERGY EFFICIENCY PROJECTS	.00	10,256.68	50,000.00	39,743.32	20.5
67-4350-7813 CAPITAL IMP PLAN(NO SHARING)	.00	26,582.04	142,502.00	115,919.96	18.7
67-4350-7815 AERATION BASINS BLOWERS & ELEC	8,954.74	23,893.65	525,000.00	501,106.35	4.6
67-4350-7816 UPGRADE FILTER PLC	.00	.00	50,000.00	50,000.00	.0
67-4350-7818 ROTARY DRUM THICK & DEWATERIN	189,387.30	787,917.15	6,152,319.00	5,364,401.85	12.8
67-4350-7819 REPLACE PUMPS	.00	.00	40,000.00	40,000.00	.0
67-4350-7820 VEHICLE REPLACEMENT	.00	.00	70,000.00	70,000.00	.0
67-4350-7821 AERATION BASIN UPGRADE	.00	.00	160,000.00	160,000.00	.0
67-4350-7822 OUTFALL CLEARING	.00	.00	83,500.00	83,500.00	.0
67-4350-7823 HAUL TRUCK	.00	57,765.00	60,000.00	2,235.00	96.3
TOTAL CAPITAL OUTLAY	<u>198,342.04</u>	<u>906,414.52</u>	<u>7,433,321.00</u>	<u>6,526,906.48</u>	<u>12.2</u>
TOTAL WASTEWATER CIP EXPENDITU	<u>198,342.04</u>	<u>906,414.52</u>	<u>7,433,321.00</u>	<u>6,526,906.48</u>	<u>12.2</u>
TOTAL FUND EXPENDITURES	<u>198,342.04</u>	<u>906,414.52</u>	<u>7,433,321.00</u>	<u>6,526,906.48</u>	<u>12.2</u>
NET REVENUE OVER EXPENDITURES	<u>551,226.40</u>	<u>592,501.62</u>	<u>(3,112,911.00)</u>	<u>(3,705,412.62)</u>	<u>19.0</u>

CITY OF KETCHUM
 BALANCE SHEET
 JANUARY 31, 2026

POLICE TRUST FUND

ASSETS

90-1000-0000	CASH - COMBINED		1,385.60	
90-1510-0000	INVESTMENTS-POLICE TR-JUS#1755		7,304.51	
90-1512-0000	INVESTMENTS-POLICE TR-TRS#2196		374.50	
			<u> </u>	
	TOTAL ASSETS			<u>9,064.61</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
90-2710-0000	FUND BALANCE	8,959.18		
	REVENUE OVER EXPENDITURES - YTD	105.43		
		<u> </u>		
	BALANCE - CURRENT DATE		<u>9,064.61</u>	
	TOTAL FUND EQUITY			<u>9,064.61</u>
	TOTAL LIABILITIES AND EQUITY			<u>9,064.61</u>

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING JANUARY 31, 2026

POLICE TRUST FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>MISCELLANEOUS REVENUE</u>						
90-3700-1000	INTEREST EARNINGS	25.50	105.43	.00	(105.43)	.0
	TOTAL MISCELLANEOUS REVENUE	25.50	105.43	.00	(105.43)	.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	25.50	105.43	7,500.00	7,394.57	1.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

POLICE TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE TRUST EXPENDITURES</u>					
MATERIALS AND SERVICES:					
90-4900-6910 OTHER PURCHASED SERVICES	.00	.00	7,500.00	7,500.00	.0
TOTAL MATERIAL AND SERVICES	.00	.00	7,500.00	7,500.00	.0
TOTAL POLICE TRUST EXPENDITURE	.00	.00	7,500.00	7,500.00	.0
TOTAL FUND EXPENDITURES	.00	.00	7,500.00	7,500.00	.0
NET REVENUE OVER EXPENDITURES	25.50	105.43	.00	(105.43)	.0

CITY OF KETCHUM
BALANCE SHEET
JANUARY 31, 2026

PARKS/REC DEV TRUST FUND

ASSETS

93-1000-0000	CASH - COMBINED	536,737.67	
93-1510-0000	INVESTMENTS--PARK DEV TR #3280	145,430.11	
93-1512-0000	INVESTMENTS--WSP RESTOR #3766	464,293.49	
93-1515-0000	WSRESTORE US BANK#2333	180,394.89	
	TOTAL ASSETS		1,326,856.16

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

93-2710-0000	PARK/REC DEV TRUST UNASSIGNED	199,336.41	
93-2710-0001	WARM SPRINGS PRESERVE	462,956.84	
93-2710-0003	GUY COLES SKATE PARK	1,175.66	
93-2710-0004	HEMINGWAY SPLASH PARK	500.35	
93-2710-0005	PARK MEM. BENCH/TREE	(815.87)	
93-2710-0006	RIVER PARK	70.00	
93-2710-0007	ICE RINK	24,835.85	
93-2710-0008	KAGAN PARK	4,657.86	
93-2710-0009	PUMP PARK	2,260.25	
93-2710-0010	YOUTH RECREATION SCHOLARSHIPS	3,891.73	
93-2710-0011	JAZZ IN THE PARK	36,178.75	
93-2710-0012	KETCHEM ALIVE	4,570.29	
93-2710-0013	CHILDRENS RECREATION	4,987.00	
93-2710-0014	TREE FUND	1,501.95	
93-2710-0015	LITTLE LEAGUE FIELD	2,529.22	
93-2710-0016	WATCH ME GROW GARDEN	(742.03)	
93-2710-0017	YOUTH GOLF	19,394.55	
93-2710-0018	KETCHUM ARTS COMMISSION	4,465.45	
93-2710-0019	PERCENT FOR ART	11,678.07	
	REVENUE OVER EXPENDITURES - YTD	543,423.83	
	BALANCE - CURRENT DATE		1,326,856.16
	TOTAL FUND EQUITY		1,326,856.16
	TOTAL LIABILITIES AND EQUITY		1,326,856.16

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING JANUARY 31, 2026

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
93-3700-1000 INTEREST EARNINGS	2,039.20	8,425.14	40,000.00	31,574.86	21.1
93-3700-5900 WARM SPRINGS PRESERVE	476,590.46	1,847,993.87	.00	(1,847,993.87)	.0
93-3700-5910 WARM SPRINGS PRES-RESTORATIO	16,334.44	28,175.17	3,997,560.00	3,969,384.83	.7
93-3700-6000 GUY COLES SKATE PARK	50.00	50.00	.00	(50.00)	.0
93-3700-6500 ICE RINK/ZAMBONI	50.00	1,050.00	.00	(1,050.00)	.0
93-3700-6800 KETCHUM ARTS COMMISSION	.00	35,000.00	.00	(35,000.00)	.0
93-3700-7000 MISCELLANEOUS DONATIONS	1,200.00	4,600.00	.00	(4,600.00)	.0
93-3700-7200 JAZZ IN THE PARK	1,500.00	1,500.00	.00	(1,500.00)	.0
93-3700-7900 DONATIONS-C. GATES YOUTH GOLF	1,272.23	1,272.23	.00	(1,272.23)	.0
TOTAL MISCELLANEOUS REVENUE	499,036.33	1,928,066.41	4,037,560.00	2,109,493.59	47.8
TOTAL FUND REVENUE	499,036.33	1,928,066.41	4,037,560.00	2,109,493.59	47.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS/REC TRUST EXPENDITURES</u>					
MATERIALS AND SERVICES:					
93-4900-6000 GUY COLES SKATE PARK	.00	.00	1,176.00	1,176.00	.0
93-4900-6100 HEMINGWAY SPLASH PARK	.00	.00	500.00	500.00	.0
93-4900-6500 ICE RINK-PRIVATE	364.36	1,994.94	24,836.00	22,841.06	8.0
93-4900-6600 KAGAN PARK	.00	.00	4,658.00	4,658.00	.0
93-4900-6710 LITTLE PARK	.00	.00	2,529.00	2,529.00	.0
93-4900-6800 KETCHUM ARTS COMMISSION	.00	.00	51,143.00	51,143.00	.0
TOTAL MATERIAL AND SERVICES	364.36	1,994.94	84,842.00	82,847.06	2.4
CAPITAL OUTLAY:					
93-4900-7100 YOUTH RECREATION SCHOLARSHIP	.00	.00	9,892.00	9,892.00	.0
93-4900-7200 JAZZ IN THE PARK	.00	.00	36,179.00	36,179.00	.0
93-4900-7300 KETCH'EM ALIVE	.00	.00	4,570.00	4,570.00	.0
93-4900-7400 CHILDREN'S RECREATION	.00	.00	4,987.00	4,987.00	.0
93-4900-7499 TREE FUND EXPENSES	.00	.00	1,502.00	1,502.00	.0
93-4900-7700 WATCH ME GROW GARDEN	.00	.00	219.00	219.00	.0
93-4900-7900 YOUTH GOLF	.00	.00	21,395.00	21,395.00	.0
93-4900-7950 WARM SPRINGS PRESR-RESTORATI	407,622.70	1,382,647.64	4,617,481.00	3,234,833.36	29.9
TOTAL CAPITAL OUTLAY	407,622.70	1,382,647.64	4,696,225.00	3,313,577.36	29.4
TOTAL PARKS/REC TRUST EXPENDIT	407,987.06	1,384,642.58	4,781,067.00	3,396,424.42	29.0
TOTAL FUND EXPENDITURES	407,987.06	1,384,642.58	4,781,067.00	3,396,424.42	29.0
NET REVENUE OVER EXPENDITURES	91,049.27	543,423.83	(743,507.00)	(1,286,930.83)	73.1

CITY OF KETCHUM
BALANCE SHEET
JANUARY 31, 2026

DEVELOPMENT TRUST FUND

ASSETS

94-1000-0000	CASH - COMBINED	288,779.93	
94-1500-0000	OFFSITE VENDOR DEPOSITS	(2,500.00)	
94-1501-0000	INVST-ALPENGLOW	(500.00)	
94-1502-0000	INVST-CONST/PHASE DEV ECT	93,281.50	
		<u> </u>	
	TOTAL ASSETS		<u>379,061.43</u>

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	47,056.15	
		<u> </u>	
	BALANCE - CURRENT DATE	47,056.15	
		<u> </u>	
	TOTAL FUND EQUITY		<u>47,056.15</u>
	TOTAL LIABILITIES AND EQUITY		<u>379,061.43</u>

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING JANUARY 31, 2026

DEVELOPMENT TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
94-3700-1000 INTEREST EARNINGS	7.12	28.25	.00	(28.25)	.0
94-3700-7000 MISCELLANEOUS REVENUE	.00	.00	650,000.00	650,000.00	.0
94-3700-8119 POSTER CONSTRUCTION	163,527.90	163,527.90	.00	(163,527.90)	.0
TOTAL MISCELLANEOUS REVENUE	163,535.02	163,556.15	650,000.00	486,443.85	25.2
TOTAL FUND REVENUE	163,535.02	163,556.15	650,000.00	486,443.85	25.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING JANUARY 31, 2026

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEVELOPMENT TRUST EXPENDITUR</u>						
MATERIALS AND SERVICES:						
94-4900-6910	OTHER MISC. ACCOUNTS	.00	.00	650,000.00	650,000.00	.0
TOTAL MATERIAL AND SERVICES		.00	.00	650,000.00	650,000.00	.0
OTHER EXPENDITURES:						
94-4900-8100	J BROWN DEVELOPMENT LLC	.00	62,800.00	.00	(62,800.00)	.0
94-4900-8115	JOHN & HEIDI JACOBI	.00	53,700.00	.00	(53,700.00)	.0
TOTAL OTHER EXPENDITURES		.00	116,500.00	.00	(116,500.00)	.0
TOTAL DEVELOPMENT TRUST EXPEN		.00	116,500.00	650,000.00	533,500.00	17.9
TOTAL FUND EXPENDITURES		.00	116,500.00	650,000.00	533,500.00	17.9
NET REVENUE OVER EXPENDITURES		163,535.02	47,056.15	.00	(47,056.15)	.0