



City of Ketchum

CITY COUNCIL MEETING AGENDA MEMO

Meeting Date: Staff Member/Dept:

Agenda Item:

Recommended Motion:

Motion to approve the monthly report 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 April

MONTHLY FINANCIAL REPORT

April 2026



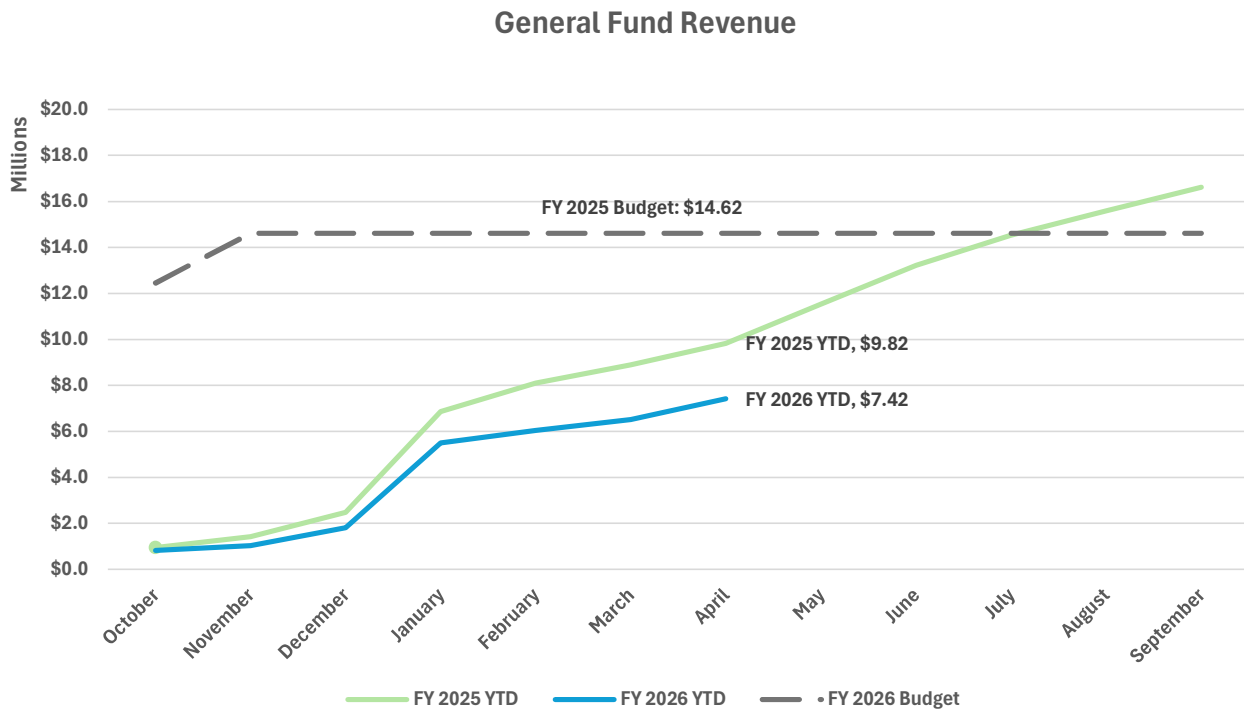
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Note: All other fund summaries and balance sheet information are shown in the comprehensive financial statement, which is posted on the city website. Please see the URL below.

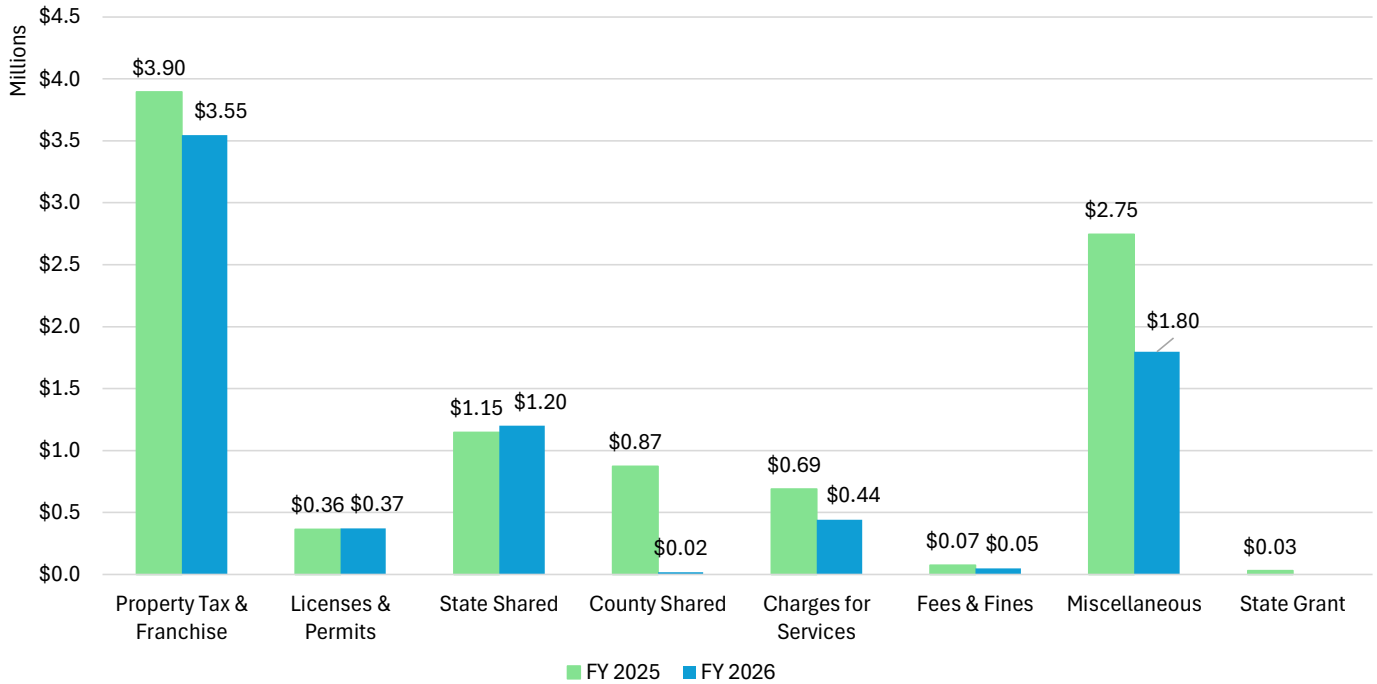
ketchumidaho.org/administration/page/revenue-expenditure-report

General Fund



General Fund revenues are down \$2.4M, or 24.4%, fiscal year to date compared to FY 2025. The primary reasons are outlined on the following page.

General Fund Revenues by Category YTD



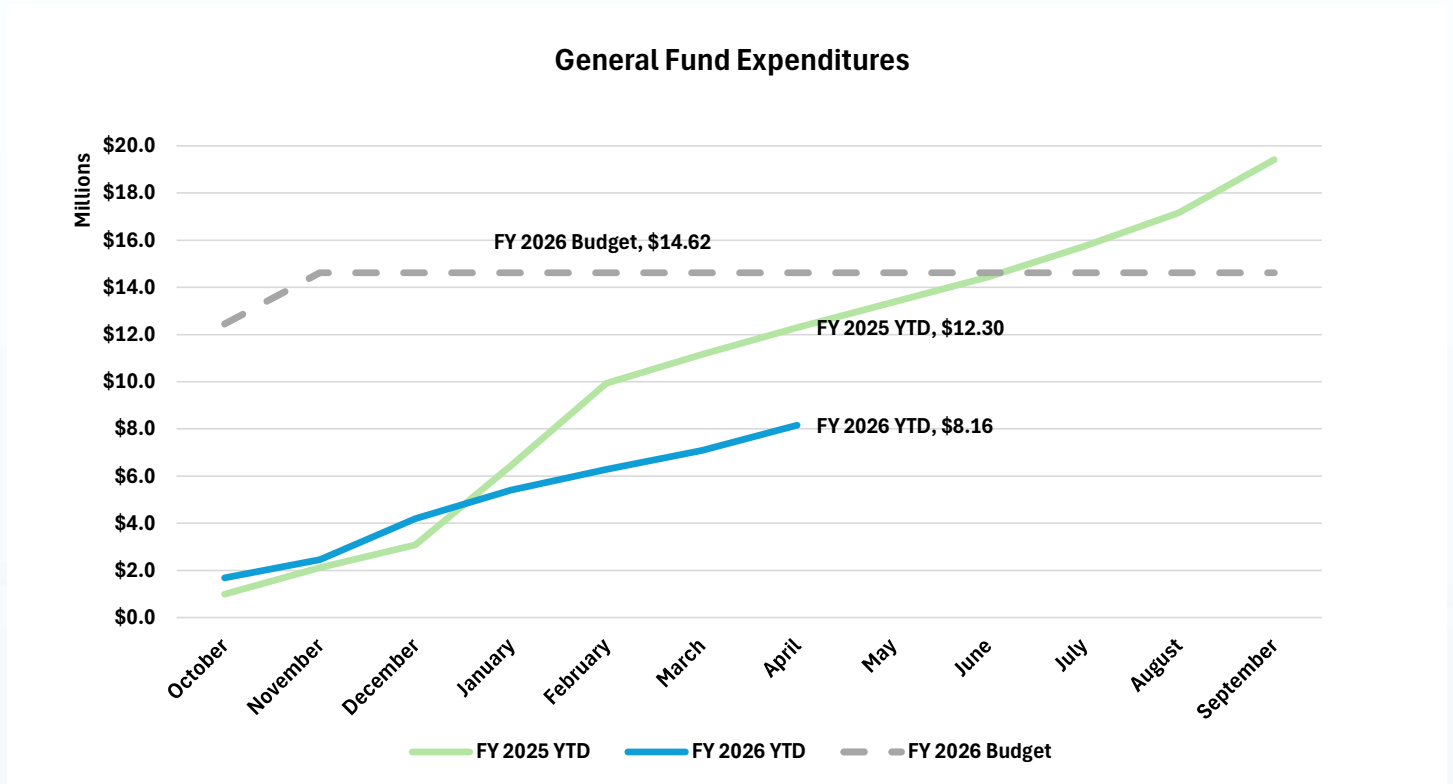
- **Property Tax/Franchise Fees.** Reduction in property tax collections as a result of the fire district creation, \$750k less than the maximum allowed amount (\$380k).
- **County Shared.** Loss of EMS revenue as a result of the creation of the Ketchum Fire District (\$793k).
- **Charges for Services.** Charges for services are down \$249k year of year primarily due to a revenue booking in FY 2025 (\$175k) that was later reclassified to a different revenue category in May 2025.

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

- **Reduced LOT Revenue.** The FY 2026 budget includes a planned annual \$800k reduction in LOT transfer to the General Fund (\$467k reduction thus far).
- **Fire Revenue.** There are pending IDL reimbursements that have not yet been received (\$312k).

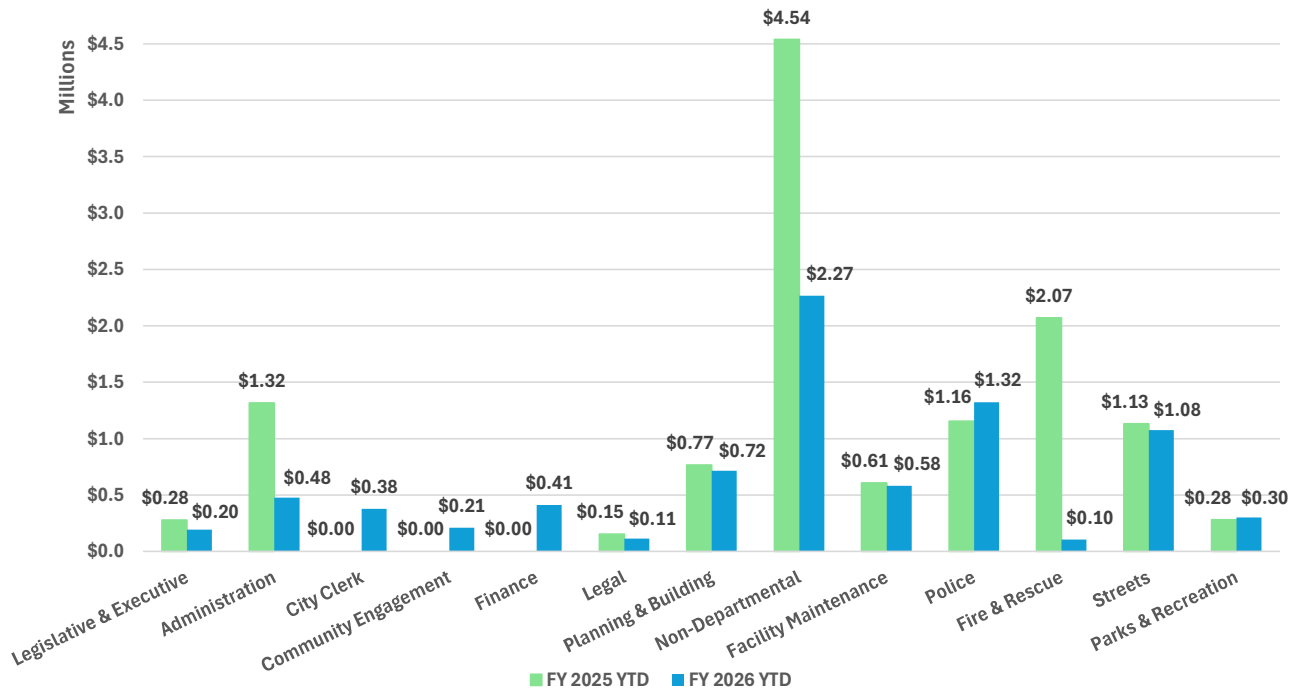


General Fund Expenditures



General Fund Expenditures are down \$4.1M, or 33.7%, fiscal year to date compared to FY 2025. See the departmental breakdown on the next page.

General Fund Expenditures by Department



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

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



Capital Improvement Fund

FY 2026 FUND STATUS/PROJECTION

AS OF 04/30/2026

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

FY 2026 BUDGET

REVENUES

2 Approved Budget 5,923,105

3 YTD Revenue 3,067,080

EXPENDITURES

4 Approved Budget 5,914,430

5 YTD Expenditures 1,528,759

6 **Net Position** **1,538,321**

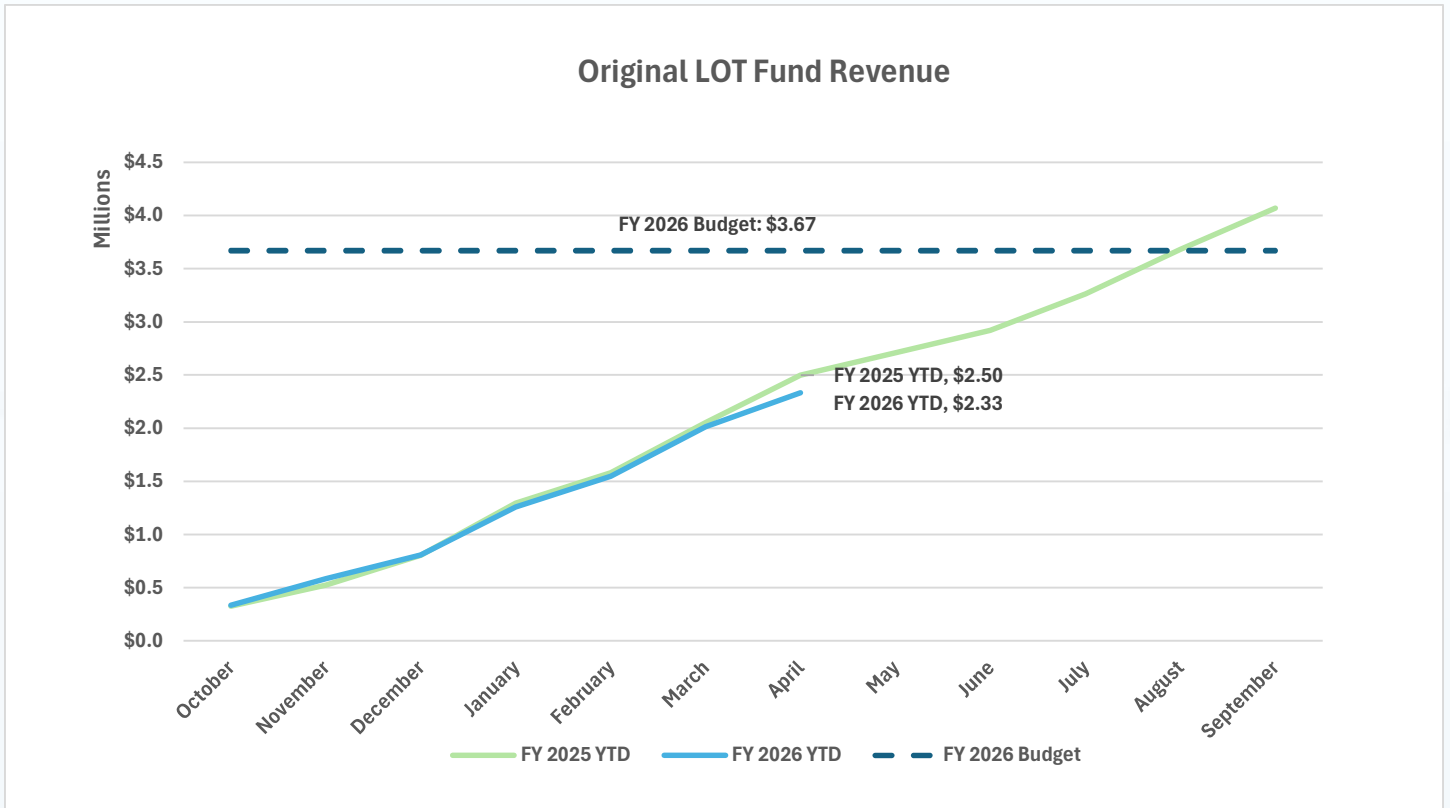
7 **Current Fund Balance** **2,479,753**

PROJECTION

8 **Projected FY 2026 EOY Fund Balance** **950,106**



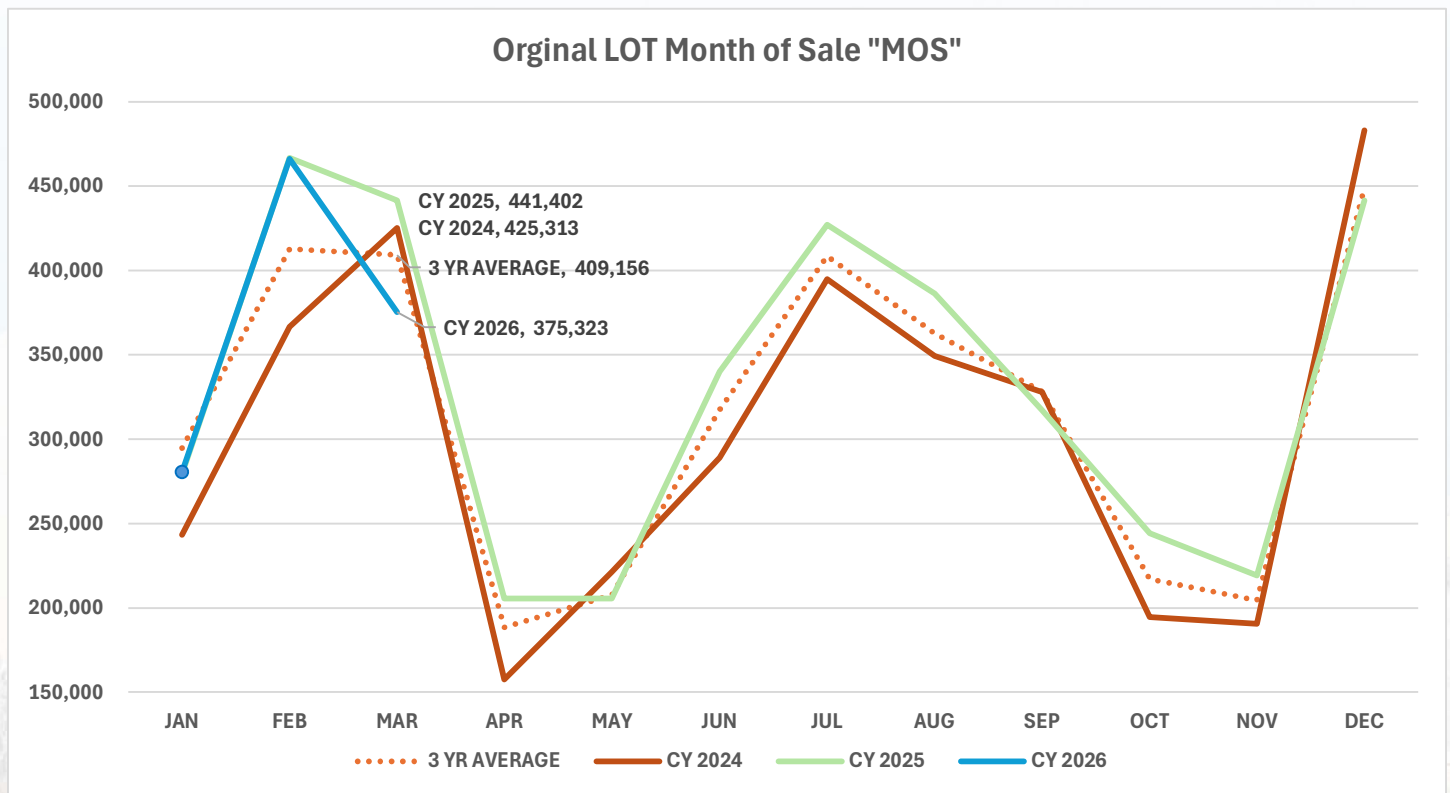
Original LOT Fund



Original LOT revenue is down \$166.5k, or 6.7%, 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

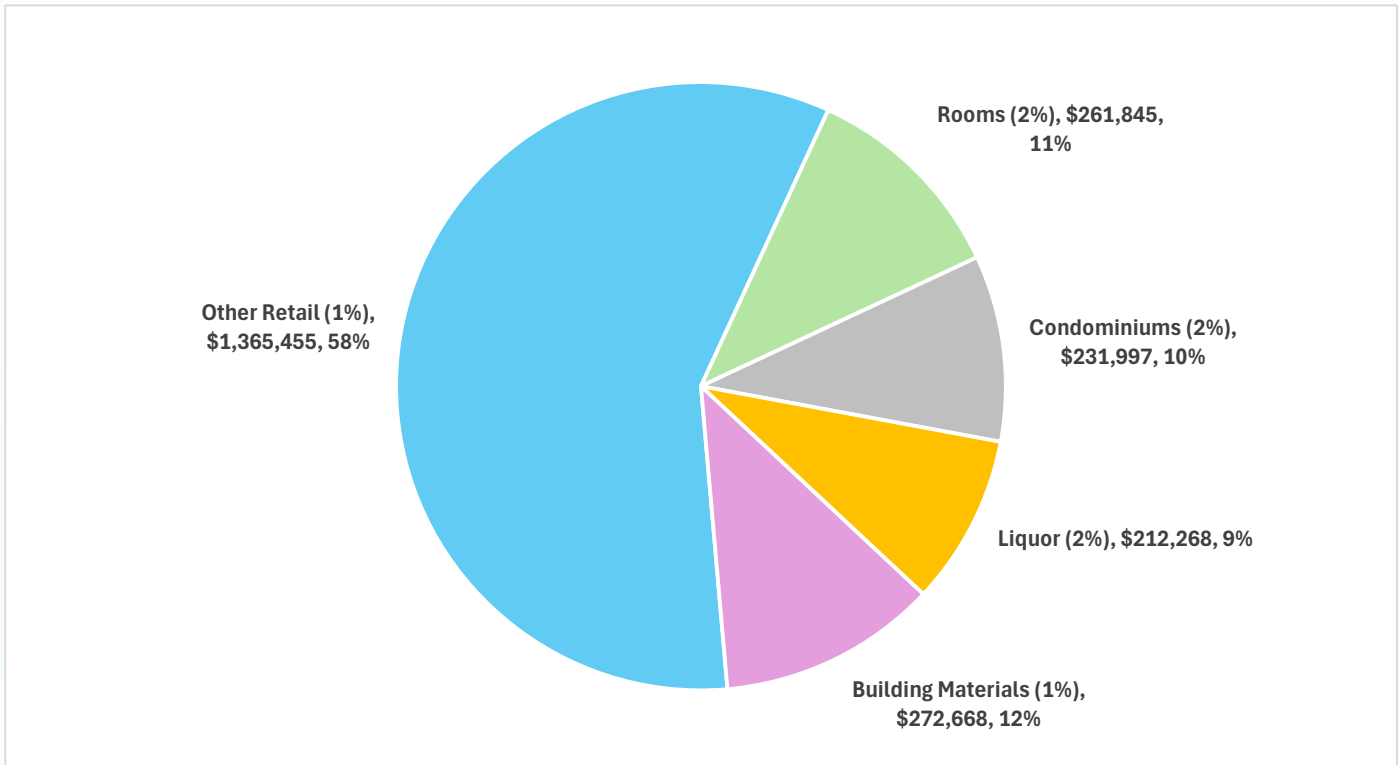


March 2026 month-of-sale (MOS) receipts were down \$66.1k, or 15.0%, compared to March 2025 MOS and 8.3% below the previous three-year average (2023-2025). The March reduction is primarily due to the FIS World Cup event that took place for the first time in March 2025.

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.

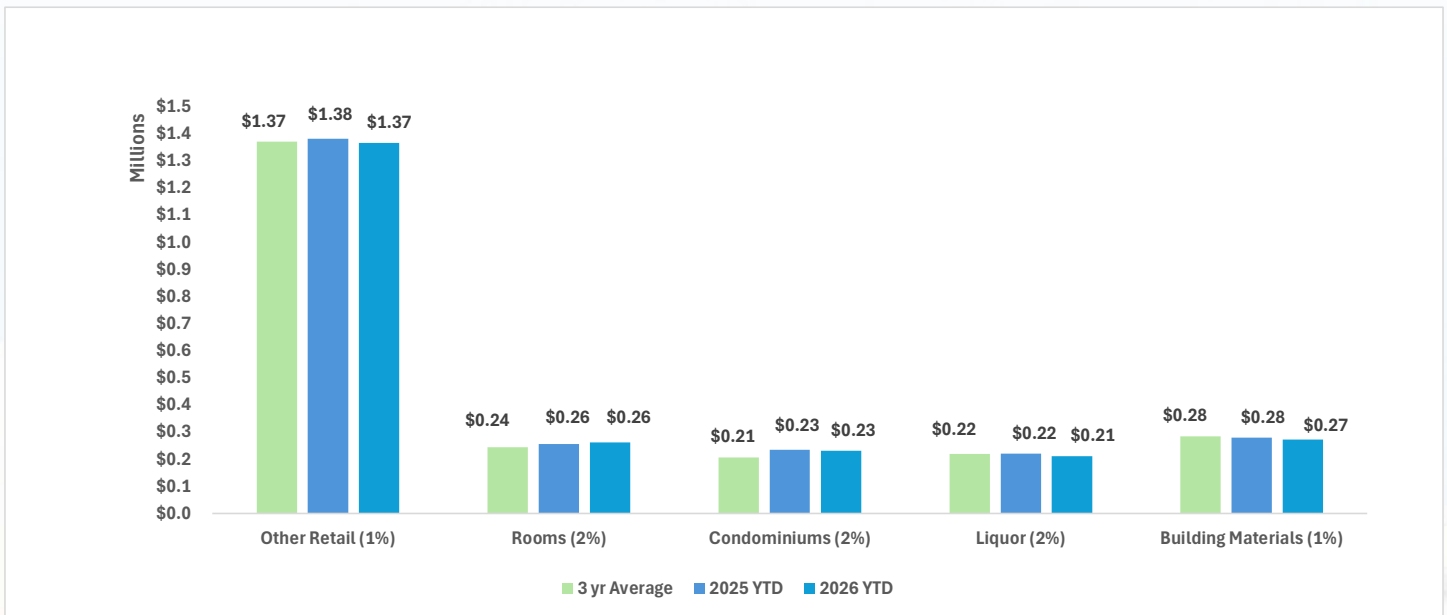


Original LOT Sector Percentage of Total



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. Based on fiscal year-to-date totals, the following details how each sector **compares to the previous 3-year average**:

- Retail: **Down 0.4%**
- Rooms: **Up 7.2%**
- Condominiums: **Up 12.2%**
- Liquor: **Down 3.4%**
- Building Materials: **Down 4.3%**
- In Total: **Up 0.8%**

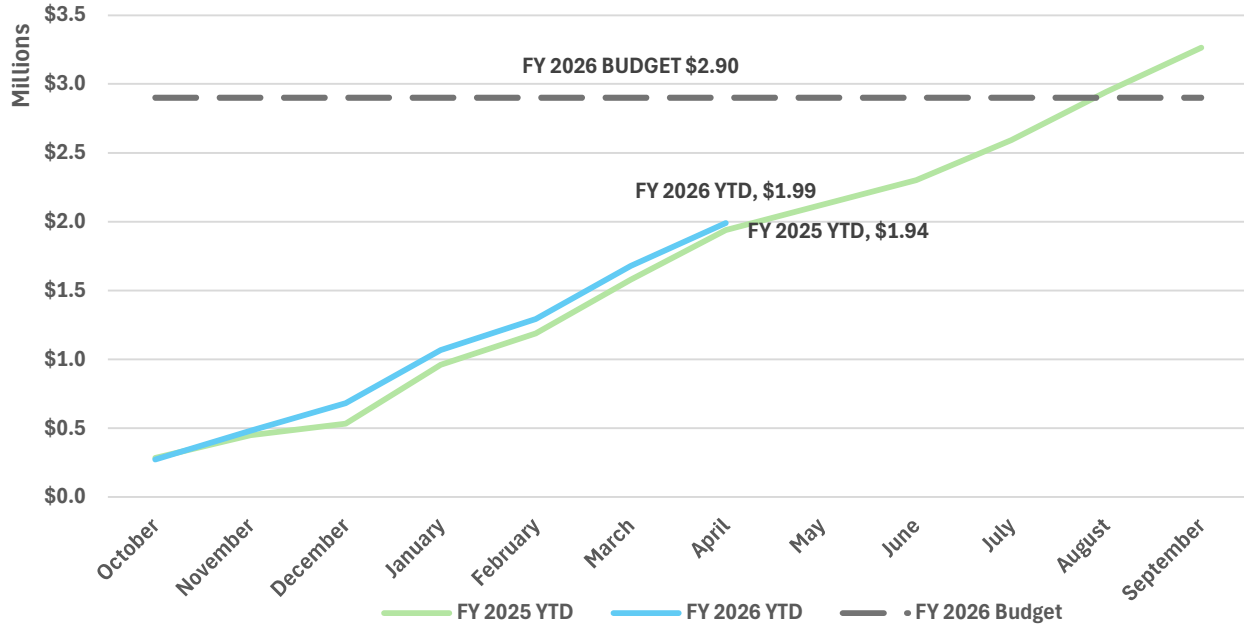
Based on fiscal year-to-date totals, here is how each sector **compares to the same period last year**:

- Retail: **Down 1.1%**
- Rooms: **Up 2.2%**
- Condominiums: **Down 1.0%**
- Liquor: **Down 3.5%**
- Building Materials: **Down 2.7%**
- In Total: **Down 1.2%**



Additional LOT Fund

Additional 1% LOT Fund Revenue



Additional LOT fund revenue received year to date for FY 2026 is up \$52.5k, or 2.7%, compared to FY 2025.

In-Lieu Housing Fund

AS OF 04/30/2026

FY 2026 Beginning Fund Balance (unaudited) 485,868

FY 2026 BUDGET

REVENUES

Approved Budget 2,000,000

YTD Revenue 435,216

EXPENDITURES

Approved Budget 2,000,000

YTD Expenditures -

Net Position 435,216

Current Fund Balance 921,085

Pending Developments

200 N. Leadville 421,650

140 W. 2nd 450,600

Limelight Hotel Conversion 466,200

108 Ritchie Drive Townhowns 2,244,561

Total 3,583,011

Potential Future Fund Balance 4,504,096

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



Community Housing Fund

AS OF 04/30/2026

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

FY 2026 BUDGET

REVENUES

	<u>YTD</u>
Approved Budget	2,276,017
YTD Revenue	1,455,354

EXPENDITURES

Approved Budget	2,336,017
YTD Expenditures	1,515,568

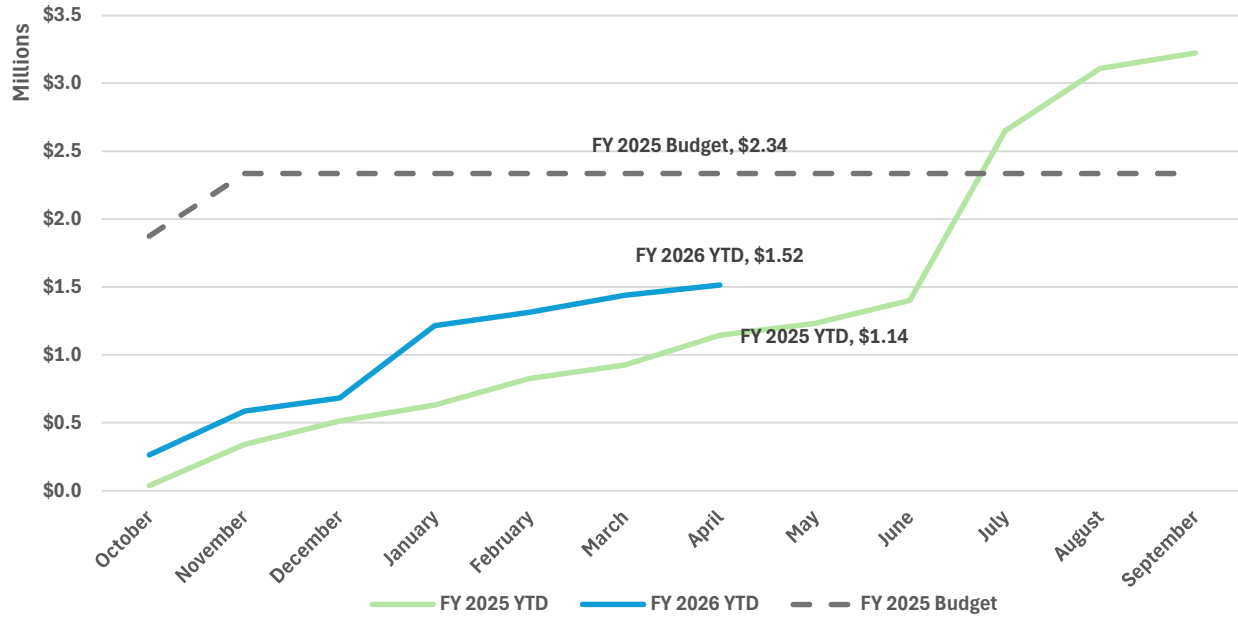
Net Position **(60,214)**

Current Fund Balance **985,959**

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

Fund balance dedicated to executing housing initiatives.

Community Housing Fund Expenses

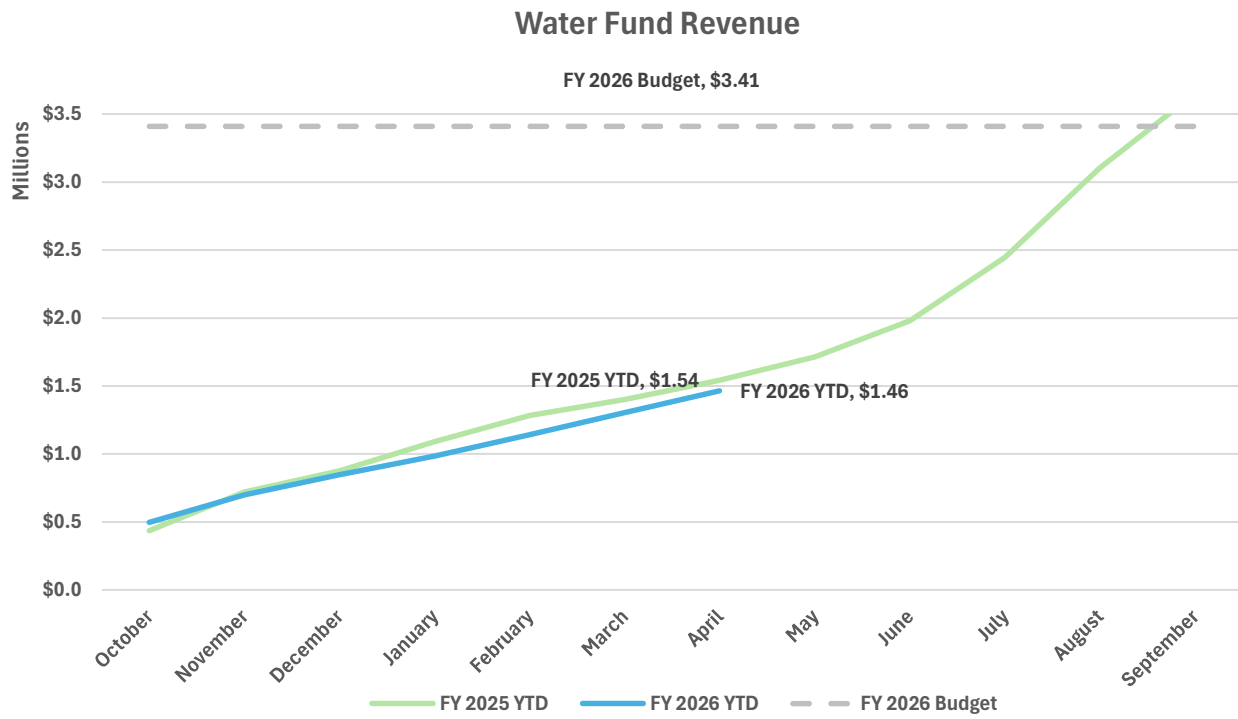


FY 2026 year-to-date expenses are up \$371.4k, or 32.5%, due to the timing of deed restriction payments.

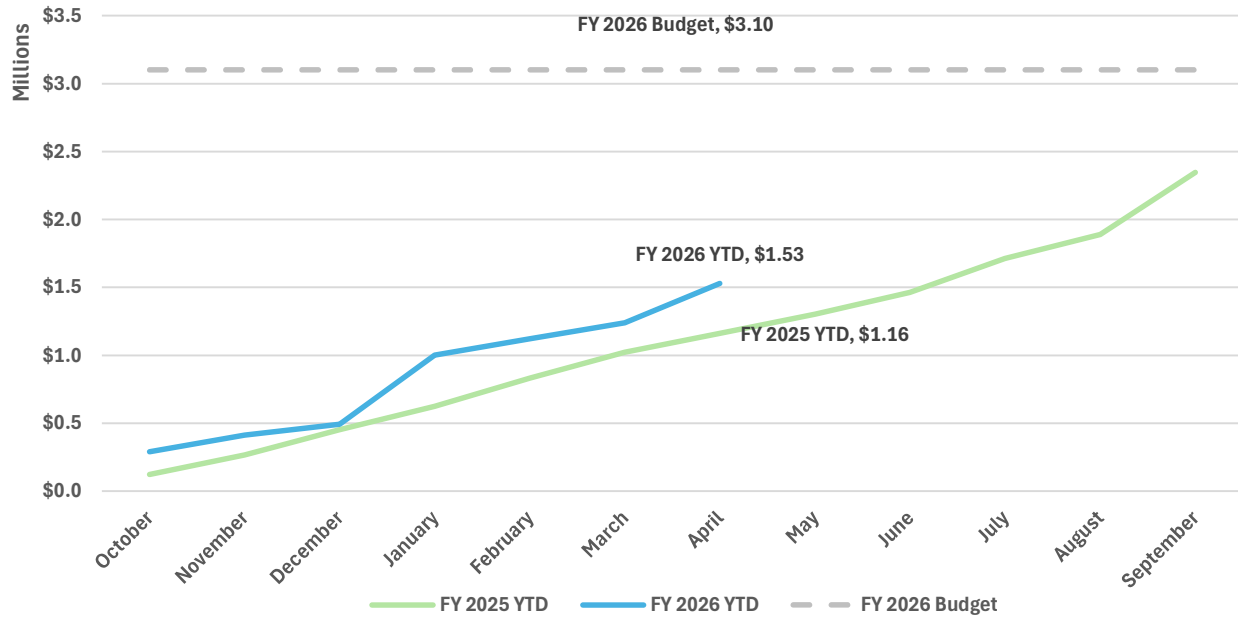


Enterprise Funds

Water Fund (graphs show operational fund)



Water Fund Expenditures



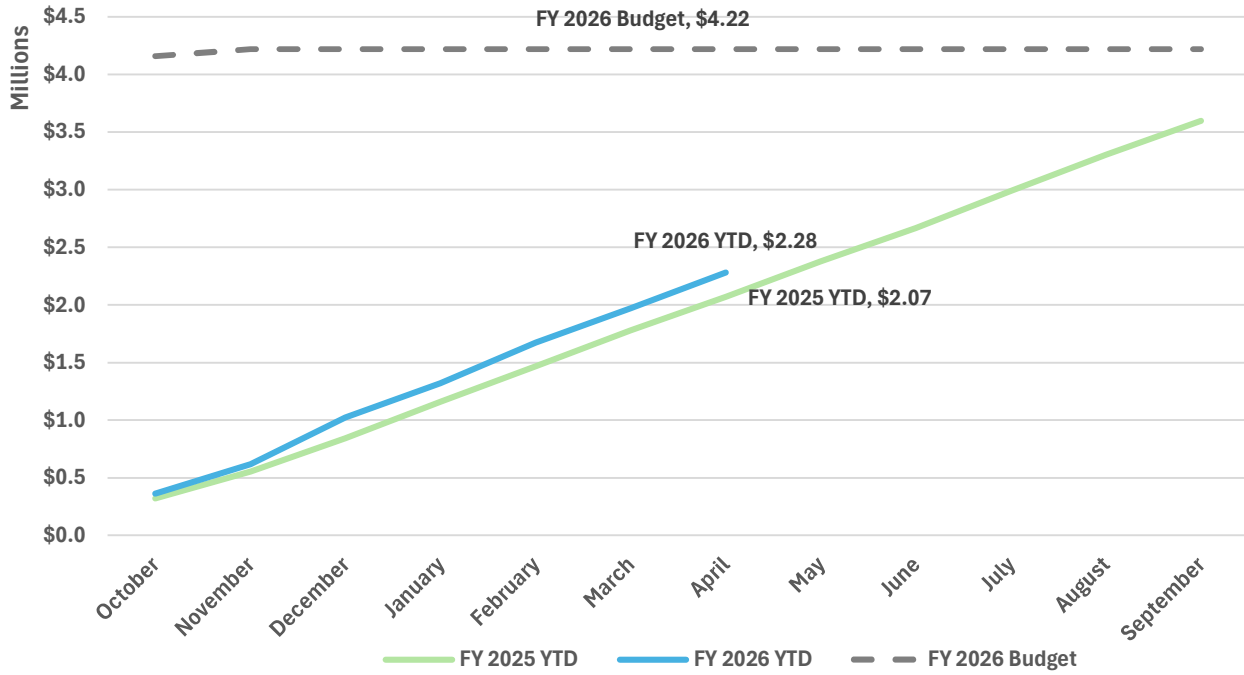
Water Fund Operational revenue is trending lower than FY 2025 as there was a one-time equipment warranty reimbursement booked in FY 2025. The spike in expenditures is due to a planned increased transfer from the Water Operational Fund to the Water CIP fund.

The Water Operational Fund remains in solid financial position, with approximately \$5.3M in cash & investments, while the Water Capital Fund has approximately \$342.4k in cash & investments. Both of these amounts are needed for financial stability to account for emergency reserves and the execution of the long-term capital plan.

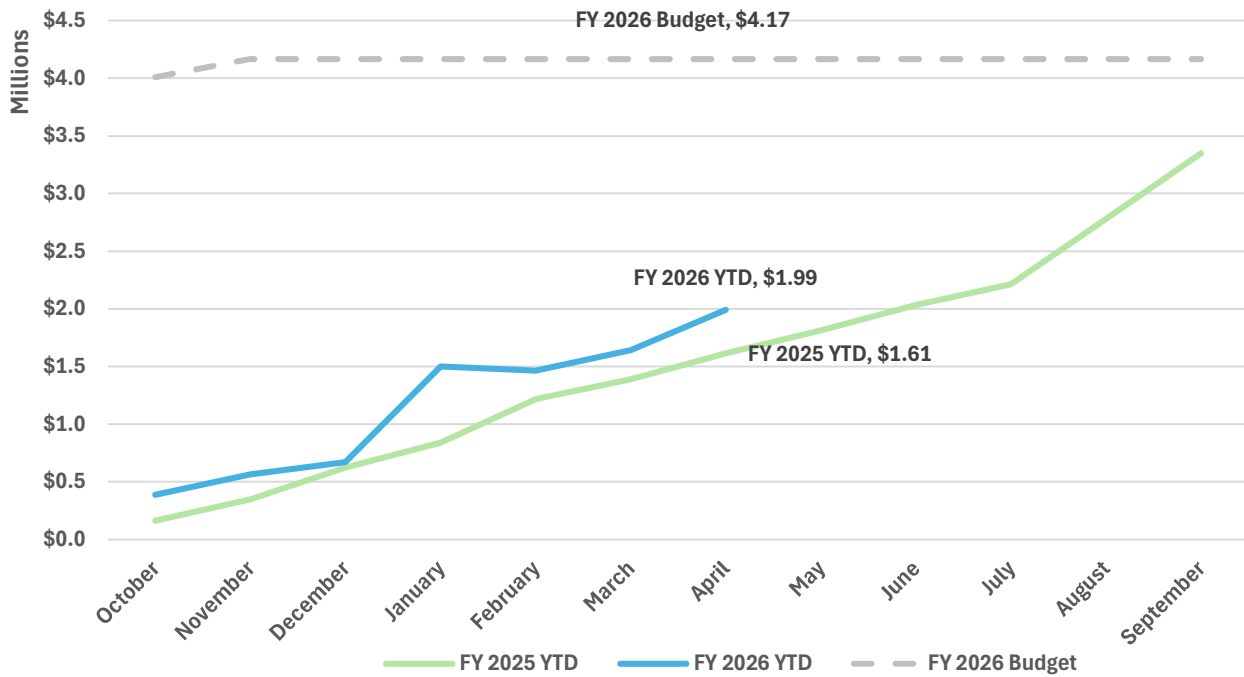


Wastewater Funds (graphs show operational fund)

Wastewater Fund Revenue



Wastewater Fund Expenditures



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

The Wastewater Operational Fund remains in a solid financial position, with approximately \$3.5M in cash & investments, while the Wastewater Capital Fund has approximately \$6.4M 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
 APRIL 30, 2026

COMBINED CASH ACCOUNTS

99-1010-0000	CASH - COMBINED CHECKING	1,029,086.75
99-1020-0000	CASH - XPRESS DEPOSIT ACCOUNT	39,093.92
99-1030-0000	CASH - PARKING OPERATIONS	21,736.22
99-1050-0000	CASH - GRANTS & STR PERMITTING	42,296.14
99-1175-0000	CASH CLEARING - UTILITY BILLNG	(122.60)
		<hr/>
	TOTAL COMBINED CASH	1,132,090.43
99-1000-0000	CASH ALLOCATED TO OTHER FUNDS	(1,132,090.43)
		<hr/>
	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	(3,921,761.77)
2	ALLOCATION TO WAGON DAYS FUND	45,855.11
3	ALLOCATION TO GENERAL CAPITAL IMPROVEMENT FD	1,149,379.53
22	ALLOCATION TO ORIGINAL LOT FUND	(196,398.68)
25	ALLOCATION TO ADDITIONAL1%-LOT FUND	174,361.92
41	ALLOCATION TO FIRE BOND FUND	297,765.38
52	ALLOCATION TO IN-LIEU HOUSING FUND	421,650.00
54	ALLOCATION TO COMMUNITY HOUSING	984,502.00
63	ALLOCATION TO WATER FUND	1,567,357.00
64	ALLOCATION TO WATER CAPITAL IMPROVEMENT FUND	(397,215.85)
65	ALLOCATION TO WASTEWATER FUND	782,679.36
67	ALLOCATION TO WASTEWATER CAPITAL IMPROVE FND	(981,304.99)
90	ALLOCATION TO POLICE TRUST FUND	224,478.99
93	ALLOCATION TO PARKS/REC DEV TRUST FUND	680,682.95
94	ALLOCATION TO DEVELOPMENT TRUST FUND	288,779.93
98	ALLOCATION TO URBAN RENEWAL AGENCY	11,279.54
		<hr/>
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,132,090.42
	ALLOCATION FROM COMBINED CASH FUND - 99-1000-0000	(1,132,090.43)
		<hr/>
	ZERO PROOF IF ALLOCATIONS BALANCE	<u>(.01)</u>

CITY OF KETCHUM

BALANCE SHEET

APRIL 30, 2026

GENERAL FUND

ASSETS

01-1000-0000	CASH - COMBINED	(	3,921,761.77)	
01-1030-0000	PETTY CASH		324.00	
01-1050-0000	TAXES RECEIVABLE--CURRENT		59,937.58	
01-1100-0000	ACCOUNTS RECEIVABLE - A/R	(	57,250.25)	
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		422,858.74	
01-1510-0000	INVESTMENTS--GENERAL FUND #911		7,608,094.73	
				<u>4,529,390.36</u>
	TOTAL ASSETS			<u>4,529,390.36</u>

LIABILITIES AND EQUITY

LIABILITIES

01-2030-0000	ACCOUNTS PAYABLE	(	65,163.80)	
01-2171-9000	P/R DEDUC PBL--HEALTH INSURANC		44.70	
01-2172-2000	P/R DEDUC PBL--STD & LTD	(	60.39)	
01-2175-8000	P/R DEDUC PBL--EMP CAF FSA-MD		131,402.70	
01-2175-9000	P/R DEDUC PBL--EMP CAF FSA-DC	(	45,983.67)	
01-2300-0000	DEPOSITS-PARKS & EVENTS		17,800.00	
01-2310-0000	DEPOSITS-STREET DIG PERMIT		5,000.00	
				<u>43,039.54</u>
	TOTAL LIABILITIES			43,039.54

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
01-2710-0000	GENERAL FUND BALANCE		5,224,816.06	
	REVENUE OVER EXPENDITURES - YTD	(	738,465.24)	
				<u>4,486,350.82</u>
	BALANCE - CURRENT DATE			4,486,350.82
	TOTAL FUND EQUITY			<u>4,486,350.82</u>
	TOTAL LIABILITIES AND EQUITY			<u>4,529,390.36</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX & FRANCHISE</u>					
01-3100-1000	59,490.75	3,189,315.46	4,713,368.00	1,524,052.54	67.7
01-3100-1010	.00	.00	50,000.00	50,000.00	.0
01-3100-1050	.00	6,825.18	13,650.00	6,824.82	50.0
01-3100-6110	.00	35,647.22	130,000.00	94,352.78	27.4
01-3100-6120	.00	65,612.77	137,500.00	71,887.23	47.7
01-3100-6130	12,500.00	87,500.00	150,000.00	62,500.00	58.3
01-3100-6140	12,333.00	86,331.00	148,000.00	61,669.00	58.3
01-3100-6150	5,891.56	66,955.05	100,000.00	33,044.95	67.0
01-3100-9000	3,602.93	9,897.29	18,500.00	8,602.71	53.5
TOTAL PROPERTY TAX & FRANCHISE	93,818.24	3,548,083.97	5,461,018.00	1,912,934.03	65.0
<u>LICENSES & PERMITS</u>					
01-3200-1110	24.55	944.88	12,000.00	11,055.12	7.9
01-3200-1120	.00	576.94	8,400.00	7,823.06	6.9
01-3200-1130	20.03	1,085.72	13,000.00	11,914.28	8.4
01-3200-1140	.00	120.00	1,500.00	1,380.00	8.0
01-3200-1150	5,420.00	8,300.00	20,000.00	11,700.00	41.5
01-3200-1400	2,890.36	16,267.40	33,000.00	16,732.60	49.3
01-3200-1410	2,501.64	72,527.28	200,000.00	127,472.72	36.3
01-3200-1520	25.00	2,470.00	2,500.00	30.00	98.8
01-3200-2100	49,678.90	255,855.60	450,000.00	194,144.40	56.9
01-3200-2140	5,300.00	12,500.00	13,000.00	500.00	96.2
01-3200-2160	50.00	250.00	1,500.00	1,250.00	16.7
TOTAL LICENSES & PERMITS	65,910.48	370,897.82	754,900.00	384,002.18	49.1
<u>STATE OF IDAHO SHARED REVENUE</u>					
01-3310-5100	68,395.00	205,185.00	395,000.00	189,815.00	52.0
01-3310-5200	46,665.43	139,984.23	250,000.00	110,015.77	56.0
01-3310-5600	272,487.71	855,201.86	1,150,000.00	294,798.14	74.4
TOTAL STATE OF IDAHO SHARED RE	387,548.14	1,200,371.09	1,795,000.00	594,628.91	66.9
<u>COUNTY SHARED REVENUE</u>					
01-3320-8400	3,705.29	17,428.81	80,000.00	62,571.19	21.8
TOTAL COUNTY SHARED REVENUE	3,705.29	17,428.81	80,000.00	62,571.19	21.8

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
01-3400-1100	28,850.00	135,150.00	150,000.00	14,850.00	90.1
01-3400-1110	26,597.08	106,108.45	292,500.00	186,391.55	36.3
01-3400-1120	18,930.59	74,844.15	204,750.00	129,905.85	36.6
01-3400-1130	18,657.65	74,622.65	200,000.00	125,377.35	37.3
01-3400-1500	57.00	586.00	500.00	(86.00)	117.2
01-3400-2260	.00	30.00	.00	(30.00)	.0
01-3400-3600	350.00	2,275.00	5,000.00	2,725.00	45.5
01-3400-6100	.00	.00	18,928.00	18,928.00	.0
01-3400-6300	11,457.32	36,531.34	120,000.00	83,468.66	30.4
01-3400-6320	160.00	9,166.00	20,000.00	10,834.00	45.8
01-3400-6700	78.71	1,503.93	11,000.00	9,496.07	13.7
TOTAL CHARGES FOR SERVICES	105,138.35	440,817.52	1,022,678.00	581,860.48	43.1
<u>FINES & FEES</u>					
01-3500-1100	7,471.00	44,357.00	90,000.00	45,643.00	49.3
01-3500-1200	142.24	142.24	.00	(142.24)	.0
01-3500-1300	.00	.01	3,000.00	2,999.99	.0
01-3500-1400	.00	3,000.00	4,000.00	1,000.00	75.0
TOTAL FINES & FEES	7,613.24	47,499.25	97,000.00	49,500.75	49.0
<u>MISCELLANEOUS REVENUE</u>					
01-3700-1000	22,116.51	144,762.79	250,000.00	105,237.21	57.9
01-3700-2000	500.00	2,500.00	6,000.00	3,500.00	41.7
01-3700-2010	800.00	1,520.00	9,000.00	7,480.00	16.9
01-3700-2020	6,853.78	43,539.46	108,000.00	64,460.54	40.3
01-3700-3600	530.29	12,038.54	50,000.00	37,961.46	24.1
01-3700-3610	.00	34,250.00	34,500.00	250.00	99.3
01-3700-3650	581.92	8,700.00	8,000.00	(700.00)	108.8
01-3700-4000	.00	4,075.00	.00	(4,075.00)	.0
01-3700-7000	.00	45,378.88	209,300.00	163,921.12	21.7
01-3700-8722	100,000.00	700,000.00	1,200,000.00	500,000.00	58.3
01-3700-8763	33,636.17	235,453.19	403,634.00	168,180.81	58.3
01-3700-8765	72,016.25	504,113.75	864,195.00	360,081.25	58.3
01-3700-8798	9,511.15	57,066.90	95,000.00	37,933.10	60.1
TOTAL MISCELLANEOUS REVENUE	246,546.07	1,793,398.51	3,237,629.00	1,444,230.49	55.4
<u>MISCELLANEOUS REVENUE CONT.</u>					
01-3710-8722	416.67	2,916.69	5,000.00	2,083.31	58.3
TOTAL MISCELLANEOUS REVENUE C	416.67	2,916.69	5,000.00	2,083.31	58.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE & EXECUTIVE</u>					
PERSONAL SERVICES:					
01-4110-1000	12,854.50	95,098.28	167,108.00	72,009.72	56.9
01-4110-2100	960.96	7,109.34	12,784.00	5,674.66	55.6
01-4110-2200	1,272.30	10,313.23	19,986.00	9,672.77	51.6
01-4110-2400	8.80	65.00	117.00	52.00	55.6
01-4110-2500	10,910.56	71,653.38	145,487.00	73,833.62	49.3
01-4110-2505	162.82	1,625.97	8,000.00	6,374.03	20.3
01-4110-2510	295.00	1,911.00	3,768.00	1,857.00	50.7
01-4110-2515	136.00	896.00	1,824.00	928.00	49.1
01-4110-2600	84.04	480.72	1,116.00	635.28	43.1
	<u>26,684.98</u>	<u>189,152.92</u>	<u>360,190.00</u>	<u>171,037.08</u>	<u>52.5</u>
MATERIALS AND SERVICES:					
01-4110-3100	.00	54.26	1,000.00	945.74	5.4
01-4110-4000	.00	.00	1,000.00	1,000.00	.0
01-4110-4200	.00	.00	8,000.00	8,000.00	.0
01-4110-4800	.00	.00	1,700.00	1,700.00	.0
01-4110-4910	1,848.40	4,883.20	30,000.00	25,116.80	16.3
	<u>1,848.40</u>	<u>4,937.46</u>	<u>41,700.00</u>	<u>36,762.54</u>	<u>11.8</u>
CAPITAL OUTLAY:					
01-4110-7400	1,209.97	1,209.97	1,000.00	(209.97)	121.0
	<u>1,209.97</u>	<u>1,209.97</u>	<u>1,000.00</u>	<u>(209.97)</u>	<u>121.0</u>
	<u>29,743.35</u>	<u>195,300.35</u>	<u>402,890.00</u>	<u>207,589.65</u>	<u>48.5</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE SERVICES</u>					
PERSONAL SERVICES:					
01-4150-1000 SALARIES	30,500.00	251,687.81	385,546.00	133,858.19	65.3
01-4150-1500 PART TIME SALARIES	.00	.00	10,000.00	10,000.00	.0
01-4150-1900 OVERTIME	45.25	75.25	1,500.00	1,424.75	5.0
01-4150-2100 FICA TAXES-CITY	2,290.93	16,981.14	29,494.00	12,512.86	57.6
01-4150-2200 STATE RETIREMENT-CITY	4,355.08	35,374.88	46,111.00	10,736.12	76.7
01-4150-2400 WORKMEN'S COMPENSATION-CITY	28.70	240.46	417.00	176.54	57.7
01-4150-2500 HEALTH INSURANCE-CITY	16,757.92	80,527.96	127,540.00	47,012.04	63.1
01-4150-2505 HEALTH REIMBURSEMENT ACCT(HRA	568.20	7,195.68	6,000.00	(1,195.68)	119.9
01-4150-2510 DENTAL INSURANCE-CITY	211.00	1,477.00	2,532.00	1,055.00	58.3
01-4150-2515 VISION	132.00	924.00	1,584.00	660.00	58.3
01-4150-2600 ST & LONG TERM DISABILITY	148.17	1,037.19	2,085.00	1,047.81	49.8
01-4150-2760 OTHER EMPLOYEE BENEFITS	1,000.00	17,511.55	12,000.00	(5,511.55)	145.9
	<u>56,037.25</u>	<u>413,032.92</u>	<u>624,809.00</u>	<u>211,776.08</u>	<u>66.1</u>
TOTAL PERSONAL SERVICES					
MATERIALS AND SERVICES:					
01-4150-3100 OFFICE SUPPLIES & POSTAGE	1,944.30	18,226.01	25,000.00	6,773.99	72.9
01-4150-4200 PROFESSIONAL SERVICES	7,385.49	21,213.91	137,138.00	115,924.09	15.5
01-4150-4400 ADVERTISING & LEGAL PUBLICATIO	.00	1,183.46	.00	(1,183.46)	.0
01-4150-4800 DUES, SUBSCRIPTIONS & MEMBERS	486.00	2,593.26	6,000.00	3,406.74	43.2
01-4150-4900 PERSONNEL TRAINING/TRAVEL/MTG	352.22	1,161.11	4,000.00	2,838.89	29.0
01-4150-4902 TRAINNG/TRVL/MTG-CITY ADM/ASST	.00	1,251.37	4,000.00	2,748.63	31.3
01-4150-5100 TELEPHONE & COMMUNICATIONS	.00	180.00	.00	(180.00)	.0
01-4150-5110 COMPUTER NETWORK	.00	225.00	.00	(225.00)	.0
01-4150-5150 COMMUNICATIONS	.00	(1,383.70)	.00	1,383.70	.0
01-4150-5200 UTILITIES	1,515.98	11,097.64	32,000.00	20,902.36	34.7
01-4150-6500 CONTRACTS FOR SERVICES	.00	8,245.00	55,000.00	46,755.00	15.0
	<u>11,683.99</u>	<u>63,993.06</u>	<u>263,138.00</u>	<u>199,144.94</u>	<u>24.3</u>
TOTAL MATERIAL AND SERVICES					
CAPITAL OUTLAY:					
01-4150-7400 OFFICE FURNITURE & EQUIPMENT	239.97	995.56	5,000.00	4,004.44	19.9
	<u>239.97</u>	<u>995.56</u>	<u>5,000.00</u>	<u>4,004.44</u>	<u>19.9</u>
TOTAL CAPITAL OUTLAY					
	<u>67,961.21</u>	<u>478,021.54</u>	<u>892,947.00</u>	<u>414,925.46</u>	<u>53.5</u>
TOTAL ADMINISTRATIVE SERVICES					

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY CLERK</u>					
PERSONAL SERVICES:					
01-4152-1000 SALARIES	16,601.65	131,204.50	227,213.00	96,008.50	57.8
01-4152-1500 PART TIME SALARIES	.00	.00	1,500.00	1,500.00	.0
01-4152-1900 OVERTIME	240.00	3,730.83	.00	(3,730.83)	.0
01-4152-2100 FICA TAXES-CITY	1,287.16	10,314.04	17,382.00	7,067.96	59.3
01-4152-2200 STATE RETIREMENT-CITY	2,014.26	16,138.27	27,175.00	11,036.73	59.4
01-4152-2400 WORKMEN'S COMPENSATION-CITY	15.26	123.34	245.00	121.66	50.3
01-4152-2500 HEALTH INSURANCE-CITY	3,825.00	26,775.00	45,900.00	19,125.00	58.3
01-4152-2505 HEALTH REIMBURSEMENT ACCT(HRA	2,660.20	8,098.19	4,000.00	(4,098.19)	202.5
01-4152-2510 DENTAL INSURANCE-CITY	148.00	1,036.00	1,776.00	740.00	58.3
01-4152-2515 VISION	92.00	644.00	720.00	76.00	89.4
01-4152-2600 ST & LONG TERM DISABILITY	111.49	774.68	1,288.00	513.32	60.2
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TOTAL PERSONAL SERVICES	26,995.02	198,838.85	327,199.00	128,360.15	60.8
MATERIALS AND SERVICES:					
01-4152-3100 OFFICE SUPPLIES & POSTAGE	.00	3,000.00	.00	(3,000.00)	.0
01-4152-4200 PROFESSIONAL SERVICES	.00	3,333.34	.00	(3,333.34)	.0
01-4152-4400 ADVERTISING & LEGAL PUBLICATIO	.00	.00	12,000.00	12,000.00	.0
01-4152-4600 PROPERTY & LIABILITY INSURANCE	.00	107,855.28	120,000.00	12,144.72	89.9
01-4152-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	4,058.34	5,000.00	941.66	81.2
01-4152-5100 TELEPHONE & COMMUNICATIONS	4,276.27	23,489.60	78,000.00	54,510.40	30.1
01-4152-5110 COMPUTER NETWORK	6,679.40	37,654.14	80,000.00	42,345.86	47.1
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TOTAL MATERIAL AND SERVICES	10,955.67	179,390.70	295,000.00	115,609.30	60.8
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	37,950.69	378,229.55	625,199.00	246,969.45	60.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY ENGAGEMENT</u>					
PERSONAL SERVICES:					
01-4154-1000	15,577.14	99,875.36	186,677.00	86,801.64	53.5
01-4154-2100	1,150.26	7,804.63	14,281.00	6,476.37	54.7
01-4154-2200	1,863.03	11,945.07	22,327.00	10,381.93	53.5
01-4154-2400	14.18	95.41	202.00	106.59	47.2
01-4154-2500	4,976.68	30,342.72	45,160.00	14,817.28	67.2
01-4154-2505	20.00	3,137.49	3,000.00	(137.49)	104.6
01-4154-2510	122.00	656.00	1,236.00	580.00	53.1
01-4154-2515	64.00	320.00	576.00	256.00	55.6
01-4154-2600	86.51	568.58	1,009.00	440.42	56.4
01-4154-2700	.00	3,514.92	.00	(3,514.92)	.0
TOTAL PERSONAL SERVICES	23,873.80	158,260.18	274,468.00	116,207.82	57.7
MATERIALS AND SERVICES:					
01-4154-4200	3,372.74	36,706.14	80,000.00	43,293.86	45.9
01-4154-4900	482.69	724.24	5,000.00	4,275.76	14.5
01-4154-5150	686.50	13,821.22	50,000.00	36,178.78	27.6
TOTAL MATERIAL AND SERVICES	4,541.93	51,251.60	135,000.00	83,748.40	38.0
CAPITAL OUTLAY:					
01-4154-7400	.00	878.97	1,000.00	121.03	87.9
TOTAL CAPITAL OUTLAY	.00	878.97	1,000.00	121.03	87.9
TOTAL COMMUNITY ENGAGEMENT	28,415.73	210,390.75	410,468.00	200,077.25	51.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
PERSONAL SERVICES:					
01-4156-1000 SALARIES	33,335.95	229,161.97	432,740.00	203,578.03	53.0
01-4156-1500 PART TIME SALARIES	584.00	4,088.00	.00	(4,088.00)	.0
01-4156-1900 OVERTIME	421.66	3,983.68	5,000.00	1,016.32	79.7
01-4156-2100 FICA TAXES-CITY	2,587.17	17,869.73	33,105.00	15,235.27	54.0
01-4156-2200 STATE RETIREMENT-CITY	3,803.18	26,062.18	45,605.00	19,542.82	57.2
01-4156-2400 WORKMEN'S COMPENSATION-CITY	30.60	213.74	468.00	254.26	45.7
01-4156-2500 HEALTH INSURANCE-CITY	10,848.90	65,988.94	130,187.00	64,198.06	50.7
01-4156-2505 HEALTH REIMBURSEMENT ACCT(HRA	100.00	4,063.71	7,000.00	2,936.29	58.1
01-4156-2510 DENTAL INSURANCE-CITY	314.00	1,954.00	3,546.00	1,592.00	55.1
01-4156-2515 VISION	152.00	936.00	1,632.00	696.00	57.4
01-4156-2600 ST & LONG TERM DISABILITY	169.04	1,069.73	2,340.00	1,270.27	45.7
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TOTAL PERSONAL SERVICES	52,346.50	355,391.68	661,623.00	306,231.32	53.7
MATERIALS AND SERVICES:					
01-4156-3100 OFFICE SUPPLIES & POSTAGE	42.77	2,194.41	5,000.00	2,805.59	43.9
01-4156-4200 PROFESSIONAL SERVICES	1,281.74	17,740.62	18,000.00	259.38	98.6
01-4156-4900 PERSONNEL TRAINING/TRAVEL/MTG	923.80	4,255.56	12,000.00	7,744.44	35.5
01-4156-5100 TELEPHONE & COMMUNICATIONS	.00	360.00	1,440.00	1,080.00	25.0
01-4156-6510 COMPUTER SERVICES	4,550.00	31,620.00	60,000.00	28,380.00	52.7
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TOTAL MATERIAL AND SERVICES	6,798.31	56,170.59	96,440.00	40,269.41	58.2
CAPITAL OUTLAY:					
01-4156-7400 OFFICE FURNITURE & EQUIPMENT	1,526.83	1,675.83	5,000.00	3,324.17	33.5
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TOTAL CAPITAL OUTLAY	1,526.83	1,675.83	5,000.00	3,324.17	33.5
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TOTAL FINANCE	60,671.64	413,238.10	763,063.00	349,824.90	54.2

CITY OF KETCHUM
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGAL</u>					
MATERIALS AND SERVICES:					
01-4160-4200	PROFESSIONAL SERVICES	17,500.00	87,500.00	210,000.00	41.7
01-4160-4270	CITY PROSECUTOR	7,766.66	27,183.31	50,920.00	53.4
	TOTAL MATERIAL AND SERVICES	25,266.66	114,683.31	260,920.00	44.0
	TOTAL LEGAL	25,266.66	114,683.31	260,920.00	44.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING & BUILDING</u>					
PERSONAL SERVICES:					
01-4170-1000 SALARIES	36,729.66	293,701.35	547,182.00	253,480.65	53.7
01-4170-1200 PLANNING & ZONING COMMISSION	1,600.00	11,800.00	25,200.00	13,400.00	46.8
01-4170-2100 FICA TAXES-CITY	2,917.30	23,250.31	41,859.00	18,608.69	55.5
01-4170-2200 STATE RETIREMENT-CITY	4,584.22	36,537.92	65,443.00	28,905.08	55.8
01-4170-2400 WORKER'S COMPENSATION-CITY	315.94	2,574.23	5,502.00	2,927.77	46.8
01-4170-2500 HEALTH INSURANCE-CITY	8,708.86	70,915.38	134,366.00	63,450.62	52.8
01-4170-2505 HEALTH REIMBURSEMENT ACCT(HRA	1,132.54	6,008.42	9,000.00	2,991.58	66.8
01-4170-2510 DENTAL INSURANCE-CITY	251.00	2,001.00	3,744.00	1,743.00	53.5
01-4170-2515 VISION	108.00	884.00	1,680.00	796.00	52.6
01-4170-2600 ST & LONG TERM DISABILITY	233.62	1,748.89	3,362.00	1,613.11	52.0
TOTAL PERSONAL SERVICES	56,581.14	449,421.50	837,338.00	387,916.50	53.7
MATERIALS AND SERVICES:					
01-4170-3100 OFFICE SUPPLIES & POSTAGE	56.20	195.13	4,000.00	3,804.87	4.9
01-4170-3200 OPERATING SUPPLIES	.00	1,313.99	5,000.00	3,686.01	26.3
01-4170-4200 PROFESSIONAL SERVICES	12,916.25	83,008.92	260,000.00	176,991.08	31.9
01-4170-4210 PROFESSIONAL SERVICES - IDBS	32,070.10	157,475.76	423,525.00	266,049.24	37.2
01-4170-4220 PROF SVCS-FLOOD PLAIN PROG RE	.00	3,570.00	10,000.00	6,430.00	35.7
01-4170-4400 ADVERTISING & LEGAL PUBLICATIO	214.32	2,867.21	15,000.00	12,132.79	19.1
01-4170-4500 GEOGRAPHIC INFO SYSTEMS	820.80	15,720.80	15,000.00	(720.80)	104.8
01-4170-4800 DUES, SUBSCRIPTIONS & MEMBERS	37.49	580.96	4,000.00	3,419.04	14.5
01-4170-4900 PERSONNEL TRAINING/TRAVEL/MTG	1,136.26	2,593.95	10,000.00	7,406.05	25.9
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)	.00	3,000.00	3,000.00	.0
TOTAL MATERIAL AND SERVICES	46,651.42	267,416.72	753,245.00	485,828.28	35.5
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	103,232.56	716,838.22	1,593,583.00	876,744.78	45.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
MATERIALS AND SERVICES:					
01-4193-4200	12,780.73	48,814.96	244,905.00	196,090.04	19.9
01-4193-4210	15,385.00	17,905.00	60,000.00	42,095.00	29.8
01-4193-4220	19,355.75	89,262.00	165,000.00	75,738.00	54.1
01-4193-4250	3,180.20	3,801.20	8,000.00	4,198.80	47.5
01-4193-4901	693.46	9,285.13	.00	(9,285.13)	.0
01-4193-6500	32,730.00	57,730.00	155,920.00	98,190.00	37.0
01-4193-6505	.00	800,000.00	.00	(800,000.00)	.0
01-4193-6900	32,934.76	50,301.00	199,300.00	148,999.00	25.2
	<u>117,059.90</u>	<u>1,077,099.29</u>	<u>833,125.00</u>	<u>(243,974.29)</u>	<u>129.3</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	14,435.37	154,317.63	337,778.00	183,460.37	45.7
	<u>14,435.37</u>	<u>1,189,317.63</u>	<u>1,497,778.00</u>	<u>308,460.37</u>	<u>79.4</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
	<u>131,495.27</u>	<u>2,266,416.92</u>	<u>2,330,903.00</u>	<u>64,486.08</u>	<u>97.2</u>
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	<u>131,495.27</u>	<u>2,266,416.92</</u>			

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINTENANCE</u>					
PERSONAL SERVICES:					
01-4194-1000 SALARIES	25,541.93	193,593.08	461,051.00	267,457.92	42.0
01-4194-1500 PART-TIME/SEASONAL	862.08	23,627.16	35,000.00	11,372.84	67.5
01-4194-1800 SHIFT COVERAGE ON CALL	33.10	1,756.84	4,000.00	2,243.16	43.9
01-4194-1900 OVERTIME	.00	1,247.38	8,500.00	7,252.62	14.7
01-4194-2100 FICA TAXES - CITY	1,984.03	16,552.22	35,270.00	18,717.78	46.9
01-4194-2200 STATE RETIREMENT - CITY	2,987.05	22,930.39	55,142.00	32,211.61	41.6
01-4194-2400 WORKER'S COMPENSATION-CITY	310.89	2,666.39	6,799.00	4,132.61	39.2
01-4194-2500 HEALTH INSURANCE - CITY	10,756.36	81,483.08	179,240.00	97,756.92	45.5
01-4194-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	2,458.82	10,000.00	7,541.18	24.6
01-4194-2510 DENTAL INSURANCE-CITY	293.69	2,178.16	4,818.00	2,639.84	45.2
01-4194-2515 VISION	139.13	1,041.09	2,304.00	1,262.91	45.2
01-4194-2600 LONG TERM DISABILITY	162.56	1,137.92	2,587.00	1,449.08	44.0
01-4194-2800 STATE UNEMPLOYMENT INSURANCE	624.00	624.00	5,000.00	4,376.00	12.5
TOTAL PERSONAL SERVICES	43,694.82	351,296.53	809,711.00	458,414.47	43.4
MATERIALS AND SERVICES:					
01-4194-3100 OFFICE SUPPLIES & POSTAGE	.00	9.73	300.00	290.27	3.2
01-4194-3200 OPERATING SUPPLIES	1,196.04	4,539.71	7,500.00	2,960.29	60.5
01-4194-3500 MOTOR FUELS & LUBRICANTS	62.26	411.74	2,500.00	2,088.26	16.5
01-4194-4200 PROFESSIONAL SERVICES	931.72	27,531.21	35,000.00	7,468.79	78.7
01-4194-4205 SNOW REMOVAL	.00	20,290.75	70,000.00	49,709.25	29.0
01-4194-4210 PROFESSIONAL SERVC-CITY TREES	.00	3,812.22	15,000.00	11,187.78	25.4
01-4194-4220 PROF SERV-CITY BEAUTIFICATION	.00	52,629.43	80,000.00	27,370.57	65.8
01-4194-4800 DUES, SUBSCRIPTIONS & MEMBERS	.00	743.00	440.00	(303.00)	168.9
01-4194-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	1,760.69	1,500.00	(260.69)	117.4
01-4194-5100 TELEPHONE & COMMUNICATIONS	.00	90.00	500.00	410.00	18.0
01-4194-5200 UTILITIES	2,104.92	11,161.13	60,000.00	48,838.87	18.6
01-4194-5300 CUSTODIAL & CLEANING SERVICES	4,637.43	30,164.15	65,000.00	34,835.85	46.4
01-4194-5900 REPAIR & MAINTENANCE-BUILDINGS	270.39	28,472.73	50,000.00	21,527.27	57.0
01-4194-5910 REPAIR & MAINT-491 SV ROAD	2,313.45	24,712.17	70,000.00	45,287.83	35.3
01-4194-5950 REPAIR & MAINT-WARM SPRINGS PR	529.91	15,624.90	48,000.00	32,375.10	32.6
01-4194-6000 REPAIR & MAINT-AUTOMOTIVE EQUI	137.63	3,153.51	5,000.00	1,846.49	63.1
01-4194-6100 REPAIR & MAINT--MACHINERY & EQ	.00	1,762.91	5,000.00	3,237.09	35.3
01-4194-6950 MAINTENANCE	376.17	5,030.61	36,000.00	30,969.39	14.0
TOTAL MATERIAL AND SERVICES	12,559.92	231,900.59	551,740.00	319,839.41	42.0
TOTAL FACILITY MAINTENANCE	56,254.74	583,197.12	1,361,451.00	778,253.88	42.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
PERSONAL SERVICES:					
01-4210-1000 SALARIES	10,244.80	70,049.83	147,878.00	77,828.17	47.4
01-4210-1500 PART-TIME	1,353.15	4,921.95	20,000.00	15,078.05	24.6
01-4210-1900 OVERTIME	.00	3,712.65	5,000.00	1,287.35	74.3
01-4210-2100 FICA TAXES-CITY	864.82	5,850.78	11,313.00	5,462.22	51.7
01-4210-2200 STATE RETIREMENT-CITY	1,225.28	8,645.07	17,686.00	9,040.93	48.9
01-4210-2400 WORKMEN'S COMPENSATION-CITY	286.94	1,914.60	2,896.00	981.40	66.1
01-4210-2500 HEALTH INSURANCE-CITY	7,085.56	49,598.92	85,027.00	35,428.08	58.3
01-4210-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	380.22	4,000.00	3,619.78	9.5
01-4210-2510 DENTAL INSURANCE-CITY	169.00	1,183.00	2,028.00	845.00	58.3
01-4210-2515 VISION	88.00	616.00	1,056.00	440.00	58.3
01-4210-2600 ST & LONG TERM DISABILITY	56.71	396.97	716.00	319.03	55.4
	<u>21,374.26</u>	<u>147,269.99</u>	<u>297,600.00</u>	<u>150,330.01</u>	<u>49.5</u>
TOTAL PERSONAL SERVICES					
MATERIALS AND SERVICES:					
01-4210-3100 OFFICE SUPPLIES & POSTAGE	333.60	2,542.82	5,000.00	2,457.18	50.9
01-4210-3200 OPERATING SUPPLIES	38.03	2,232.75	1,000.00	(1,232.75)	223.3
01-4210-3500 MOTOR FUELS & LUBRICANTS	479.81	1,709.30	1,500.00	(209.30)	114.0
01-4210-3600 COMPUTER SOFTWARE	.00	.00	1,500.00	1,500.00	.0
01-4210-3610 PARKING OPS PROCESSING FEES	1,152.75	6,505.74	21,000.00	14,494.26	31.0
01-4210-3620 PARKING OPS EQUIPMENT FEES	89.13	89.13	6,000.00	5,910.87	1.5
01-4210-4200 PROFESSIONAL SERVICES	.00	37,496.70	59,750.00	22,253.30	62.8
01-4210-4250 PROF.SERVICES-BCSO CONTRACT	319,675.84	1,118,865.44	1,994,777.00	875,911.56	56.1
01-4210-5100 TELEPHONE & COMMUNICATIONS	393.25	1,915.35	5,000.00	3,084.65	38.3
01-4210-6000 REPAIR & MAINT--AUTOMOTIVE EQU	991.09	3,819.97	10,000.00	6,180.03	38.2
	<u>323,153.50</u>	<u>1,175,177.20</u>	<u>2,105,527.00</u>	<u>930,349.80</u>	<u>55.8</u>
TOTAL MATERIAL AND SERVICES					
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>
TOTAL CAPITAL OUTLAY					
	<u>344,527.76</u>	<u>1,322,463.38</u>	<u>2,408,127.00</u>	<u>1,085,663.62</u>	<u>54.9</u>
TOTAL POLICE					

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

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

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET</u>					
PERSONAL SERVICES:					
01-4310-1000 SALARIES	53,662.31	417,810.17	662,917.00	245,106.83	63.0
01-4310-1500 PART-TIME	2,687.50	21,062.50	25,000.00	3,937.50	84.3
01-4310-1800 SHIFT COVERAGE ON CALL	587.64	11,951.66	17,500.00	5,548.34	68.3
01-4310-1900 OVERTIME	.00	9,496.64	35,000.00	25,503.36	27.1
01-4310-2100 FICA TAXES-CITY	4,278.81	34,680.65	50,713.00	16,032.35	68.4
01-4310-2200 STATE RETIREMENT-CITY	6,488.29	52,409.51	79,285.00	26,875.49	66.1
01-4310-2400 WORKER'S COMPENSATION-CITY	1,890.61	13,643.12	21,638.00	7,994.88	63.1
01-4310-2500 HEALTH INSURANCE-CITY	24,638.00	170,589.68	247,346.00	76,756.32	69.0
01-4310-2505 HEALTH REIMBURSEMENT ACCT(HRA)	1,343.78	6,780.73	14,000.00	7,219.27	48.4
01-4310-2510 DENTAL INSURANCE-CITY	612.31	4,393.80	6,558.00	2,164.20	67.0
01-4310-2515 VISION	292.87	2,085.86	3,072.00	986.14	67.9
01-4310-2600 ST & LONG TERM DISABILITY	311.94	2,243.09	4,231.00	1,987.91	53.0
01-4310-2760 OTHER EMPLOYEE BENEFITS	.00	416.56	.00	(416.56)	.0
	<u>96,794.06</u>	<u>747,563.97</u>	<u>1,167,260.00</u>	<u>419,696.03</u>	<u>64.0</u>
TOTAL PERSONAL SERVICES					
MATERIALS AND SERVICES:					
01-4310-3200 OPERATING SUPPLIES	1,037.05	10,786.09	17,000.00	6,213.91	63.5
01-4310-3400 MINOR EQUIPMENT	73.45	1,878.29	3,500.00	1,621.71	53.7
01-4310-3500 MOTOR FUELS & LUBRICANTS	7,456.59	42,132.87	100,000.00	57,867.13	42.1
01-4310-3600 COMPUTER SOFTWARE	799.00	8,662.96	6,800.00	(1,862.96)	127.4
01-4310-4200 PROFESSIONAL SERVICES	16,109.38	87,236.12	240,000.00	152,763.88	36.4
01-4310-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	293.00	3,000.00	2,707.00	9.8
01-4310-5100 TELEPHONE & COMMUNICATIONS	.00	90.00	8,000.00	7,910.00	1.1
01-4310-5200 UTILITIES	1,859.06	9,528.54	19,500.00	9,971.46	48.9
01-4310-6000 REPAIR & MAINT--AUTOMOTIVE EQU	47.69	7,296.48	7,500.00	203.52	97.3
01-4310-6100 REPAIR & MAINT--MACHINERY & EQ	9,167.15	69,268.73	90,000.00	20,731.27	77.0
01-4310-6910 OTHER PURCHASED SERVICES	874.50	4,586.11	16,000.00	11,413.89	28.7
01-4310-6920 SIGNS & SIGNALIZATION	232.37	5,745.45	16,000.00	10,254.55	35.9
01-4310-6930 STREET LIGHTING	1,711.87	13,021.25	18,500.00	5,478.75	70.4
01-4310-6950 MAINTENANCE & IMPROVEMENTS	18,061.10	67,667.91	350,000.00	282,332.09	19.3
	<u>57,429.21</u>	<u>328,193.80</u>	<u>895,800.00</u>	<u>567,606.20</u>	<u>36.6</u>
	<u>154,223.27</u>	<u>1,075,757.77</u>	<u>2,063,060.00</u>	<u>987,302.23</u>	<u>52.1</u>
	TOTAL STREET				

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
PERSONAL SERVICES:					
01-4510-1000 SALARIES	22,525.34	163,450.43	283,682.00	120,231.57	57.6
01-4510-1500 PART-TIME/SEASONAL	2,028.00	12,537.00	65,000.00	52,463.00	19.3
01-4510-1900 OVERTIME	.00	1,592.21	.00	(1,592.21)	.0
01-4510-2100 FICA TAXES - CITY	1,850.35	13,376.80	26,674.00	13,297.20	50.2
01-4510-2200 STATE RETIREMENT - CITY	2,694.02	19,739.16	33,928.00	14,188.84	58.2
01-4510-2400 WORKER'S COMPENSATION - CITY	358.42	2,594.03	4,709.00	2,114.97	55.1
01-4510-2500 HEALTH INSURANCE - CITY	8,581.12	60,067.84	88,413.00	28,345.16	67.9
01-4510-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	4,474.82	5,000.00	525.18	89.5
01-4510-2510 DENTAL INSURANCE-CITY	229.50	1,606.50	2,526.00	919.50	63.6
01-4510-2515 VISION	108.00	756.00	1,104.00	348.00	68.5
01-4510-2600 ST & LONG TERM DISABILITY	136.55	955.85	1,828.00	872.15	52.3
01-4510-2800 STATE UNEMPLOYMENT INSURANCE	161.55	161.55	1,000.00	838.45	16.2
TOTAL PERSONAL SERVICES	38,672.85	281,312.19	513,864.00	232,551.81	54.7
MATERIALS AND SERVICES:					
01-4510-3100 OFFICE SUPPLIES & POSTAGE	1.59	4.69	750.00	745.31	.6
01-4510-3200 OPERATING SUPPLIES	211.41	2,320.28	4,500.00	2,179.72	51.6
01-4510-3250 RECREATION SUPPLIES	316.48	2,450.98	11,000.00	8,549.02	22.3
01-4510-3280 YOUTH GOLF	.00	.00	1,100.00	1,100.00	.0
01-4510-3300 RESALE ITEMS-CONCESSION SUPPL	733.56	3,537.87	7,500.00	3,962.13	47.2
01-4510-3310 STATE SALES TAX-PARK	154.22	3,401.14	8,500.00	5,098.86	40.0
01-4510-3500 MOTOR FUELS & LUBRICANTS	.00	273.75	1,500.00	1,226.25	18.3
01-4510-4200 PROFESSIONAL SERVICE	346.47	1,766.32	7,000.00	5,233.68	25.2
01-4510-4410 ADVERTISING & PUBLICATIONS	.00	767.59	1,000.00	232.41	76.8
01-4510-4800 DUES, SUBSCRIPTIONS & MEMBERS	.00	.00	500.00	500.00	.0
01-4510-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	595.80	1,000.00	404.20	59.6
01-4510-5100 TELEPHONE & COMMUNICATIONS	.00	117.84	1,500.00	1,382.16	7.9
01-4510-5200 UTILITIES	469.65	3,917.24	10,500.00	6,582.76	37.3
01-4510-6000 REPAIR & MAINT--AUTOMOTIVE EQU	.00	237.87	3,000.00	2,762.13	7.9
01-4510-6100 REPAIR & MAINT--MACHINERY & EQ	.00	168.71	3,000.00	2,831.29	5.6
TOTAL MATERIAL AND SERVICES	2,233.38	19,560.08	62,350.00	42,789.92	31.4
TOTAL RECREATION	40,906.23	300,872.27	576,214.00	275,341.73	52.2
TOTAL FUND EXPENDITURES	1,080,649.11	8,159,878.90	13,688,825.00	5,528,946.10	59.6
NET REVENUE OVER EXPENDITURES	(169,952.63)	(738,465.24)	.00	738,465.24	.0

CITY OF KETCHUM
 BALANCE SHEET
 APRIL 30, 2026

WAGON DAYS FUND

ASSETS

02-1000-0000	CASH - COMBINED		45,855.11	
02-1510-0000	INVESTMENTS--WAGON DAYS #1625	(	.03)	
02-1520-0000	WAGON DAYS- US BANK #2315		24,961.22	
			<u> </u>	
	TOTAL ASSETS			<u>70,816.30</u>

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
02-2710-0000	WAGON DAYS FUND BALANCE	(	45,671.80)	
	REVENUE OVER EXPENDITURES - YTD		116,738.10	
			<u> </u>	
	BALANCE - CURRENT DATE		71,066.30	
			<u> </u>	
	TOTAL FUND EQUITY			<u>71,066.30</u>
	TOTAL LIABILITIES AND EQUITY			<u>70,816.30</u>

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING APRIL 30, 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	1.86	13.98	500.00	486.02	2.8
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	16,450.00	115,150.00	293,400.00	178,250.00	39.3
TOTAL MISCELLANEOUS REVENUE	16,451.86	115,163.98	305,400.00	190,236.02	37.7
TOTAL FUND REVENUE	16,451.86	115,163.98	316,900.00	201,736.02	36.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

WAGON DAYS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WAGON DAYS EXPENDITURES</u>					
PERSONAL SERVICES:					
02-4530-2900 AWARDS	.00	(2,280.00)	6,000.00	8,280.00	(38.0)
TOTAL PERSONAL SERVICES	.00	(2,280.00)	6,000.00	8,280.00	(38.0)
MATERIALS AND SERVICES:					
02-4530-3100 OFFICE SUPPLIES & POSTAGE	.00	.00	500.00	500.00	.0
02-4530-3200 OPERATING SUPPLIES	.00	1,205.88	7,000.00	5,794.12	17.2
02-4530-3250 SOUVENIRS SUPPLIES	.00	.00	7,500.00	7,500.00	.0
02-4530-3310 STATE SALES TAX	.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	(500.00)	75,000.00	75,500.00	(.7)
02-4530-4220 GRAND MARSHAL DINNER	.00	.00	5,500.00	5,500.00	.0
02-4530-4230 HISTORY/CHILDREN'S ACTIVITIES	.00	.00	7,500.00	7,500.00	.0
02-4530-4240 CONCERT	.00	.00	27,000.00	27,000.00	.0
02-4530-4400 ADVERTISING & LEGAL PUBLICATIO	.00	.00	8,000.00	8,000.00	.0
02-4530-5210 SOLID WASTE COLLECTION	.00	.00	4,000.00	4,000.00	.0
TOTAL MATERIAL AND SERVICES	.00	705.88	264,900.00	264,194.12	.3
TOTAL WAGON DAYS EXPENDITURES	.00	(1,574.12)	270,900.00	272,474.12	(.6)
TOTAL FUND EXPENDITURES	.00	(1,574.12)	270,900.00	272,474.12	(.6)
NET REVENUE OVER EXPENDITURES	16,451.86	116,738.10	46,000.00	(70,738.10)	253.8

CITY OF KETCHUM
 BALANCE SHEET
 APRIL 30, 2026

GENERAL CAPITAL IMPROVEMENT FD

ASSETS

03-1000-0000	CASH - COMBINED	1,149,379.53	
03-1510-0000	INVESTMENTS--GEN CIP #2572	1,490,323.37	
	TOTAL ASSETS		2,639,702.90

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
03-2710-0000	GEN CAPITAL IMPRVMT BALANCE	941,431.43	
	REVENUE OVER EXPENDITURES - YTD	1,538,321.47	
	BALANCE - CURRENT DATE	2,479,752.90	
	TOTAL FUND EQUITY		2,479,752.90
	TOTAL LIABILITIES AND EQUITY		2,639,702.90

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GENERAL CIP REVENUE</u>					
03-3100-6100 IDAHO POWER FRANCHISE	111,546.54	247,921.45	300,000.00	52,078.55	82.6
TOTAL GENERAL CIP REVENUE	111,546.54	247,921.45	300,000.00	52,078.55	82.6
<u>SOURCE 3400</u>					
03-3400-7200 STREET IMPACT FEES	.00	29,615.81	.00	(29,615.81)	.0
03-3400-7210 PARKS & RECREATION IMPACT FEE	.00	6,615.00	.00	(6,615.00)	.0
03-3400-7220 FIRE & RESCUE IMPACT FEES	.00	2,092.00	.00	(2,092.00)	.0
03-3400-7230 POLICE IMPACT FEES	.00	936.06	.00	(936.06)	.0
TOTAL SOURCE 3400	.00	39,258.87	.00	(39,258.87)	.0
<u>MISCELLANEOUS REVENUE</u>					
03-3700-1000 INTEREST EARNINGS	4,727.77	44,769.50	25,000.00	(19,769.50)	179.1
03-3700-2000 ROW USAGE FEE (ENERGY)	.00	11,432.00	.00	(11,432.00)	.0
03-3700-3610 WOOD RIVER LAND TRUST REIMB	.00	(7,235.85)	.00	7,235.85	.0
03-3700-8701 TRANSFER FROM GENERAL FUND	.00	600,000.00	600,000.00	.00	100.0
03-3700-8722 TRANSFER FROM LOT FUND	89,466.67	1,276,266.69	1,723,600.00	447,333.31	74.1
03-3700-8790 ITD MAIN STREET FUNDING	.00	.00	142,000.00	142,000.00	.0
03-3700-8795 OTHER DONATIONS & REIMBURSEME	.00	90,588.79	167,505.00	76,916.21	54.1
03-3700-8798 URA FUNDING	.00	764,078.84	2,965,000.00	2,200,921.16	25.8
TOTAL MISCELLANEOUS REVENUE	94,194.44	2,779,899.97	5,623,105.00	2,843,205.03	49.4
<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	205,740.98	3,067,080.29	6,223,105.00	3,156,024.71	49.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4193-7110	58,267.05	146,882.14	900,000.00	753,117.86	16.3
03-4193-7135	.00	106,511.08	66,250.00	(40,261.08)	160.8
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	13,483.00	88,600.00	75,117.00	15.2
03-4193-7199	9,367.85	87,273.40	150,000.00	62,726.60	58.2
03-4193-7200	250.98	9,340.23	95,000.00	85,659.77	9.8
03-4193-7205	6,942.00	90,801.00	60,000.00	(30,801.00)	151.3
03-4193-7210	.00	.00	50,000.00	50,000.00	.0
03-4193-7500	.00	81,091.80	95,000.00	13,908.20	85.4
03-4193-7501	.00	20,886.84	100,000.00	79,113.16	20.9
03-4193-7502	3,837.50	9,555.50	800,000.00	790,444.50	1.2
03-4193-7607	(1,269.00)	.00	.00	.00	.0
03-4193-7611	.00	27,229.50	600,000.00	572,770.50	4.5
03-4193-7614	65,016.00	65,016.00	100,000.00	34,984.00	65.0
03-4193-7615	.00	38,778.00	45,000.00	6,222.00	86.2
	<u>142,412.38</u>	<u>717,663.80</u>	<u>3,259,413.00</u>	<u>2,541,749.20</u>	<u>22.0</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>142,412.38</u>	<u>717,663.80</u>	<u>4,332,054.00</u>	<u>3,614,390.20</u>	<u>16.6</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINT CIP EXPENDITURE</u>					
CAPITAL OUTLAY:					
03-4194-7120	.00	.00	200,000.00	200,000.00	.0
03-4194-7135	.00	10,110.50	80,921.00	70,810.50	12.5
03-4194-7136	.00	173,652.91	203,640.00	29,987.09	85.3
03-4194-7140	.00	92,500.00	95,456.00	2,956.00	96.9
03-4194-7155	.00	2,819.23	10,000.00	7,180.77	28.2
03-4194-7156	.00	46,410.50	120,000.00	73,589.50	38.7
03-4194-7161	.00	179,477.50	300,000.00	120,522.50	59.8
03-4194-7162	9,673.75	61,332.83	250,000.00	188,667.17	24.5
03-4194-7176	.00	.00	15,000.00	15,000.00	.0
03-4194-7177	3,652.52	62,628.54	68,000.00	5,371.46	92.1
03-4194-7602	.00	.00	30,000.00	30,000.00	.0
03-4194-7604	.00	19,426.00	20,000.00	574.00	97.1
TOTAL CAPITAL OUTLAY	<u>13,326.27</u>	<u>648,358.01</u>	<u>1,393,017.00</u>	<u>744,658.99</u>	<u>46.5</u>
TOTAL FACILITY MAINT CIP EXPENDIT	<u>13,326.27</u>	<u>648,358.01</u>	<u>1,393,017.00</u>	<u>744,658.99</u>	<u>46.5</u>

CITY OF KETCHUM
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4210-7100 POLICE VEHICLE (NEW)	.00	82,898.35	60,000.00	(22,898.35)	138.2
TOTAL CAPITAL OUTLAY	.00	82,898.35	60,000.00	(22,898.35)	138.2
TOTAL POLICE CIP EXPENDITURES	.00	82,898.35	60,000.00	(22,898.35)	138.2

CITY OF KETCHUM
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL CAPITAL IMPROVEMENT FD

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

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION CIP EXPENDITURES</u>						
	CAPITAL OUTLAY:					
03-4510-7130	PARKS UTV	.00	23,217.92	20,000.00	(3,217.92)	116.1
	TOTAL CAPITAL OUTLAY	.00	23,217.92	20,000.00	(3,217.92)	116.1
	TOTAL RECREATION CIP EXPENDITURE	.00	23,217.92	20,000.00	(3,217.92)	116.1
	TOTAL FUND EXPENDITURES	155,738.65	1,528,758.82	5,914,430.00	4,385,671.18	25.9
	NET REVENUE OVER EXPENDITURES	50,002.33	1,538,321.47	308,675.00	(1,229,646.47)	498.4

CITY OF KETCHUM
 BALANCE SHEET
 APRIL 30, 2026

ORIGINAL LOT FUND

ASSETS

22-1000-0000	CASH - COMBINED	(	196,398.68)	
22-1050-0000	TAXES RECEIVABLE		341,393.38	
22-1510-0000	INVESTMENTS-LOT #3183		374,221.99	
				<u>519,216.69</u>
	TOTAL ASSETS			<u>519,216.69</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	(	307,670.25)	
	BALANCE - CURRENT DATE		520,716.69	
	TOTAL FUND EQUITY			<u>520,716.69</u>
	TOTAL LIABILITIES AND EQUITY			<u>519,216.69</u>

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING APRIL 30, 2026

ORIGINAL LOT FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>ORIGINAL LOT TAX</u>						
22-3100-3000	ORIGINAL LOT TAX	375,322.77	2,354,100.40	3,600,000.00	1,245,899.60	65.4
	TOTAL ORIGINAL LOT TAX	<u>375,322.77</u>	<u>2,354,100.40</u>	<u>3,600,000.00</u>	<u>1,245,899.60</u>	<u>65.4</u>
<u>MISCELLANEOUS REVENUE</u>						
22-3700-1000	INTEREST EARNINGS	1,187.15	8,561.72	10,000.00	1,438.28	85.6
22-3700-8725	TRANSFR FROM ADDITIONAL 1%-LOT	4,833.33	33,833.31	60,000.00	26,166.69	56.4
	TOTAL MISCELLANEOUS REVENUE	<u>6,020.48</u>	<u>42,395.03</u>	<u>70,000.00</u>	<u>27,604.97</u>	<u>60.6</u>
	TOTAL FUND REVENUE	<u>381,343.25</u>	<u>2,396,495.43</u>	<u>3,670,000.00</u>	<u>1,273,504.57</u>	<u>65.3</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

ORIGINAL LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ORIGINAL LOT TAX</u>					
MATERIALS AND SERVICES:					
22-4910-3610	227.85	1,658.14	2,000.00	341.86	82.9
22-4910-4200	.00	.00	22,000.00	22,000.00	.0
22-4910-5000	416.67	2,916.69	5,000.00	2,083.31	58.3
22-4910-6060	1,119.39	13,388.58	120,000.00	106,611.42	11.2
22-4910-6070	3,750.00	7,500.00	15,000.00	7,500.00	50.0
22-4910-6075	.00	.00	3,000.00	3,000.00	.0
22-4910-6080	.00	424,000.00	848,000.00	424,000.00	50.0
22-4910-6085	.00	.00	10,000.00	10,000.00	.0
22-4910-6090	.00	160,290.58	171,005.00	10,714.42	93.7
22-4910-6095	.00	2,995.00	2,995.00	.00	100.0
	<u>5,513.91</u>	<u>612,748.99</u>	<u>1,199,000.00</u>	<u>586,251.01</u>	<u>51.1</u>
TOTAL MATERIAL AND SERVICES					
OTHER EXPENDITURES:					
22-4910-8801	100,000.00	700,000.00	1,200,000.00	500,000.00	58.3
22-4910-8802	16,450.00	115,150.00	293,400.00	178,250.00	39.3
22-4910-8803	89,466.67	626,266.69	1,073,600.00	447,333.31	58.3
22-4910-8850	.00	650,000.00	650,000.00	.00	100.0
	<u>205,916.67</u>	<u>2,091,416.69</u>	<u>3,217,000.00</u>	<u>1,125,583.31</u>	<u>65.0</u>
	<u>211,430.58</u>	<u>2,704,165.68</u>	<u>4,416,000.00</u>	<u>1,711,834.32</u>	<u>61.2</u>
	<u>211,430.58</u>	<u>2,704,165.68</u>	<u>4,416,000.00</u>	<u>1,711,834.32</u>	<u>61.2</u>
	<u>169,912.67</u>	<u>(307,670.25)</u>	<u>(746,000.00)</u>	<u>(438,329.75)</u>	<u>(41.2)</u>
	<u>169,912.67</u>	<u>(307,670.25)</u>	<u>(746,000.00)</u>	<u>(438,329.75)</u>	<u>(41.2)</u>

CITY OF KETCHUM
 BALANCE SHEET
 APRIL 30, 2026

ADDITIONAL1%-LOT FUND

ASSETS

25-1000-0000	CASH - COMBINED		174,361.92	
	TOTAL ASSETS			174,361.92

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
25-2710-0000	FUND BALANCE	160,229.70		
	REVENUE OVER EXPENDITURES - YTD	14,132.22		
	BALANCE - CURRENT DATE		174,361.92	
	TOTAL FUND EQUITY			174,361.92
	TOTAL LIABILITIES AND EQUITY			174,361.92

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING APRIL 30, 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%	311,622.20	1,991,177.72	2,900,000.00	908,822.28	68.7
TOTAL ADDITIONAL 1%-LOT	<u>311,622.20</u>	<u>1,991,177.72</u>	<u>2,900,000.00</u>	<u>908,822.28</u>	<u>68.7</u>
TOTAL FUND REVENUE	<u>311,622.20</u>	<u>1,991,177.72</u>	<u>2,900,000.00</u>	<u>908,822.28</u>	<u>68.7</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

ADDITIONAL 1%-LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADDITIONAL 1%-LOT</u>					
MATERIALS AND SERVICES:					
25-4910-4220	SUN VALLEY AIR SERVICE BOARD	189,877.67	980,702.05	1,421,000.00	440,297.95 69.0
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	189,877.67	980,702.05	1,581,230.00	600,527.95 62.0
OTHER EXPENDITURES:					
25-4910-8822	TRANSFER TO ORIG LOT-DIR COST	4,833.33	33,833.31	58,000.00	24,166.69 58.3
25-4910-8824	TRANSFER TO HOUSING	150,977.77	962,510.14	1,421,000.00	458,489.86 67.7
	TOTAL OTHER EXPENDITURES	155,811.10	996,343.45	1,479,000.00	482,656.55 67.4
	TOTAL ADDITIONAL 1%-LOT	345,688.77	1,977,045.50	3,060,230.00	1,083,184.50 64.6
	TOTAL FUND EXPENDITURES	345,688.77	1,977,045.50	3,060,230.00	1,083,184.50 64.6
	NET REVENUE OVER EXPENDITURES	(34,066.57)	14,132.22	(160,230.00)	(174,362.22) 8.8

CITY OF KETCHUM
 BALANCE SHEET
 APRIL 30, 2026

FIRE BOND FUND

ASSETS

41-1000-0000	CASH - COMBINED	297,765.38	
41-1050-0000	TAXES RECEIVABLE--CURRENT	7,291.72	
		<u> </u>	
	TOTAL ASSETS		<u>305,057.10</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
41-2710-0000	FUND BALANCE	4,703.00	
	REVENUE OVER EXPENDITURES - YTD	300,354.10	
		<u> </u>	
	BALANCE - CURRENT DATE		<u>305,057.10</u>
	TOTAL FUND EQUITY		<u>305,057.10</u>
	TOTAL LIABILITIES AND EQUITY		<u>305,057.10</u>

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING APRIL 30, 2026

FIRE BOND FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX</u>					
41-3100-1000	7,376.14	421,942.07	617,019.00	195,076.93	68.4
41-3100-9000	413.76	1,296.41	.00	(1,296.41)	.0
	<u>7,789.90</u>	<u>423,238.48</u>	<u>617,019.00</u>	<u>193,780.52</u>	<u>68.6</u>
TOTAL PROPERTY TAX					
	<u>7,789.90</u>	<u>423,238.48</u>	<u>617,019.00</u>	<u>193,780.52</u>	<u>68.6</u>
TOTAL FUND REVENUE					

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

FIRE BOND FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE BOND FUND EXP/TRNFRS</u>					
MATERIALS AND SERVICES:					
41-4800-4205	.00	2,250.00	3,000.00	750.00	75.0
	.00	2,250.00	3,000.00	750.00	75.0
TOTAL MATERIAL AND SERVICES					
OTHER EXPENDITURES:					
41-4800-8100	.00	.00	355,000.00	355,000.00	.0
41-4800-8200	.00	120,634.38	259,019.00	138,384.62	46.6
	.00	120,634.38	614,019.00	493,384.62	19.7
TOTAL OTHER EXPENDITURES					
	.00	122,884.38	617,019.00	494,134.62	19.9
TOTAL FIRE BOND FUND EXP/TRNFR					
	.00	122,884.38	617,019.00	494,134.62	19.9
TOTAL FUND EXPENDITURES					
	7,789.90	300,354.10	.00	(300,354.10)	.0
NET REVENUE OVER EXPENDITURES					

CITY OF KETCHUM
 BALANCE SHEET
 APRIL 30, 2026

IN-LIEU HOUSING FUND

ASSETS

52-1000-0000	CASH - COMBINED		421,650.00	
52-1515-0000	INVESTMENTS--IN-LIEU HOUS#3044		499,434.82	
	TOTAL ASSETS			<u>921,084.82</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
52-2710-0000	FUND BALANCE	485,868.45		
	REVENUE OVER EXPENDITURES - YTD	435,216.37		
	BALANCE - CURRENT DATE		<u>921,084.82</u>	
	TOTAL FUND EQUITY			<u>921,084.82</u>
	TOTAL LIABILITIES AND EQUITY			<u>921,084.82</u>

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING APRIL 30, 2026

IN-LIEU HOUSING FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>MISCELLANEOUS REVENUE</u>					
52-3700-1000 INTEREST EARNINGS	1,584.36	13,566.37	.00	(13,566.37)	.0
52-3700-7500 IN-LIEU-AFFORDABLE HOUSING FEE	.00	421,650.00	800,000.00	378,350.00	52.7
TOTAL MISCELLANEOUS REVENUE	<u>1,584.36</u>	<u>435,216.37</u>	<u>800,000.00</u>	<u>364,783.63</u>	<u>54.4</u>
<u>FUND BALANCE</u>					
52-3800-9000 FUND BALANCE	.00	.00	1,200,000.00	1,200,000.00	.0
TOTAL FUND BALANCE	<u>.00</u>	<u>.00</u>	<u>1,200,000.00</u>	<u>1,200,000.00</u>	<u>.0</u>
TOTAL FUND REVENUE	<u>1,584.36</u>	<u>435,216.37</u>	<u>2,000,000.00</u>	<u>1,564,783.63</u>	<u>21.8</u>

CITY OF KETCHUM
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING APRIL 30, 2026

IN-LIEU HOUSING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IN-LIEU HOUSING EXPENDITURES</u>					
OTHER EXPENDITURES:					
52-4410-9930 COM.HOUSING OP. CONTINGENCY	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL OTHER EXPENDITURES	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL IN-LIEU HOUSING EXPENDITURE	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	2,000,000.00	2,000,000.00	.0
NET REVENUE OVER EXPENDITURES	1,584.36	435,216.37	.00	(435,216.37)	.0

CITY OF KETCHUM
BALANCE SHEET
APRIL 30, 2026

COMMUNITY HOUSING

ASSETS

54-1000-0000	CASH - COMBINED		984,502.00	
	TOTAL ASSETS			984,502.00

LIABILITIES AND EQUITY

LIABILITIES

54-2030-0000	ACCOUNTS PAYABLE	(	132.15)	
54-2300-0000	DEPOSITS-SEC DEP LTL		275.00	
54-2300-0001	DEPOSITS-SEC DEP BIRD DR	(	3,100.00)	
54-2300-0002	DEPOSITS-SEC DEP EVERGREEN		1,500.00	
	TOTAL LIABILITIES	(		1,457.15)

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
54-2710-0000	FUND BALANCE		1,046,173.20	
	REVENUE OVER EXPENDITURES - YTD	(	60,214.05)	
	BALANCE - CURRENT DATE		985,959.15	
	TOTAL FUND EQUITY			985,959.15
	TOTAL LIABILITIES AND EQUITY			984,502.00

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COMMUNITY HOUSING REVENUE</u>					
54-3700-2000 LIFT TOWER LODGE RENTS	2,395.00	41,211.00	70,000.00	28,789.00	58.9
54-3700-2012 EVERGREEN RENTS	9,215.00	51,633.00	.00	(51,633.00)	.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%	150,977.77	962,510.14	1,421,000.00	458,489.86	67.7
TOTAL COMMUNITY HOUSING REVEN	162,587.77	1,455,354.14	2,276,017.00	820,662.86	63.9
TOTAL FUND REVENUE	162,587.77	1,455,354.14	2,276,017.00	820,662.86	63.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY HOUSING EXPENSE</u>					
PERSONAL SERVICES:					
54-4410-1000 SALARIES	34,009.00	255,211.70	440,057.00	184,845.30	58.0
54-4410-1500 PART-TIME SALARIES	.00	668.48	.00	(668.48)	.0
54-4410-2100 FICA TAXES-CITY	2,533.06	19,054.54	33,664.00	14,609.46	56.6
54-4410-2200 STATE RETIREMENT-CITY	4,067.48	30,603.30	52,631.00	22,027.70	58.2
54-4410-2400 WORKMEN'S COMPENSATION-CITY	31.00	243.67	1,248.00	1,004.33	19.5
54-4410-2500 HEALTH INSURANCE-CITY	10,910.56	76,373.92	124,099.00	47,725.08	61.5
54-4410-2505 HEALTH REIMBURSEMENT ACCT(HRA)	38.60	7,418.78	7,000.00	(418.78)	106.0
54-4410-2510 DENTAL INSURANCE-CITY	295.00	2,068.41	3,540.00	1,471.59	58.4
54-4410-2515 VISION REIMBURSEMENT ACCT(HRA)	136.00	953.30	1,632.00	678.70	58.4
54-4410-2600 LONG TERM DISABILITY	210.45	1,473.15	2,640.00	1,166.85	55.8
TOTAL PERSONAL SERVICES	52,231.15	394,069.25	666,511.00	272,441.75	59.1
MATERIALS AND SERVICES:					
54-4410-3100 GENERAL OFFICE	841.09	5,649.66	11,489.00	5,839.34	49.2
54-4410-4200 PROFESSIONAL SERVICES	8,552.99	62,848.74	100,000.00	37,151.26	62.9
54-4410-4210 LEASE TO LOCALS INCENTIVES	.00	13,200.00	.00	(13,200.00)	.0
54-4410-4225 DEED RESTRICTIONS	.00	443,149.34	608,100.00	164,950.66	72.9
54-4410-4250 LIFT TOWER LODGE PROFF SVCS	455.00	10,590.93	40,000.00	29,409.07	28.5
54-4410-4260 EVERGREEN PROF SVCS	9,353.67	68,797.13	.00	(68,797.13)	.0
54-4410-4270 291 N 2ND PROF SVCS	320.00	4,420.00	.00	(4,420.00)	.0
54-4410-5110 COMPUTER NETWORK	.00	.00	4,000.00	4,000.00	.0
54-4410-5200 LIFT TOWER LODGE UTILITIES	1,295.56	11,300.24	25,000.00	13,699.76	45.2
54-4410-5210 291 N 2ND AVE UTILITIES	829.92	4,100.11	.00	(4,100.11)	.0
54-4410-5215 EVERGREEN UTILITIES	1,666.53	7,754.28	.00	(7,754.28)	.0
54-4410-5900 LIFT TOWER LDG REPAIR & MAINT	1,973.54	22,713.15	100,000.00	77,286.85	22.7
54-4410-5910 291 REPAIR & MAINTENANCE	.00	1,604.50	.00	(1,604.50)	.0
54-4410-5915 EVERGREEN REPAIR & MAINTENANC	.00	19,470.86	.00	(19,470.86)	.0
TOTAL MATERIAL AND SERVICES	25,288.30	675,598.94	888,589.00	212,990.06	76.0
OTHER EXPENDITURES:					
54-4410-8000 REIMBURSEMENT BCHA OP & PROG	.00	395,900.00	395,900.00	.00	100.0
54-4410-8010 REIMBURSE BCHA BLAINE CO CONT	.00	.00	154,500.00	154,500.00	.0
54-4410-8030 REIMBURSE GENERAL FUND	.00	.00	230,517.00	230,517.00	.0
54-4410-8040 BLAINE COUNTY CHARITABLE FUND	.00	50,000.00	.00	(50,000.00)	.0
TOTAL OTHER EXPENDITURES	.00	445,900.00	780,917.00	335,017.00	57.1
TOTAL COMMUNITY HOUSING EXPEN	77,519.45	1,515,568.19	2,336,017.00	820,448.81	64.9
TOTAL FUND EXPENDITURES	77,519.45	1,515,568.19	2,336,017.00	820,448.81	64.9
NET REVENUE OVER EXPENDITURES	85,068.32	(60,214.05)	(60,000.00)	214.05	(100.4)

CITY OF KETCHUM
BALANCE SHEET
APRIL 30, 2026

WATER FUND

ASSETS

63-1000-0000	CASH - COMBINED	1,567,357.00	
63-1150-0000	ACCTS RCVBL--WATER	45,549.36	
63-1510-0000	INVESTMENTS-WATER FUND #976	3,691,678.26	
63-1610-0000	FIXED ASSETS--LAND	15,380.00	
63-1620-0000	FIXED ASSETS--BUILDINGS	13,922,544.35	
63-1630-0000	ACCUM DEPRN--BUILDINGS	(8,516,282.06)	
63-1660-0000	FIXED ASSETS--MACHINERY & EQUIP	1,341,870.88	
63-1670-0000	ACCUM DEPRN--MACHINERY & EQUIP	(502,655.12)	
63-1800-0000	DEFERRED OUTFLOWS OF RESOURCES	42,761.88	
63-1900-0000	UNAMORTIZED BOND DISCOUNT 2016	7,659.48	
	TOTAL ASSETS		11,615,864.03

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	(65,199.70)	
	BALANCE - CURRENT DATE		8,680,913.90
	TOTAL FUND EQUITY		8,680,913.90
	TOTAL LIABILITIES AND EQUITY		11,615,864.03

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>					
63-3400-6100	146,634.01	1,362,291.67	3,298,000.00	1,935,708.33	41.3
63-3400-6600	1,800.00	1,800.00	10,000.00	8,200.00	18.0
TOTAL WATER REVENUE	148,434.01	1,364,091.67	3,308,000.00	1,943,908.33	41.2
<u>MISCELLANEOUS REVENUE</u>					
63-3700-1000	11,711.15	84,460.74	100,000.00	15,539.26	84.5
63-3700-3600	.00	13,288.99	.00	(13,288.99)	.0
63-3700-7000	.00	1,464.64	2,500.00	1,035.36	58.6
TOTAL MISCELLANEOUS REVENUE	11,711.15	99,214.37	102,500.00	3,285.63	96.8
TOTAL FUND REVENUE	160,145.16	1,463,306.04	3,410,500.00	1,947,193.96	42.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
PERSONAL SERVICES:					
63-4340-1000	31,375.23	230,352.66	326,609.00	96,256.34	70.5
63-4340-1800	2,054.26	14,158.12	22,000.00	7,841.88	64.4
63-4340-1900	918.03	6,968.74	20,000.00	13,031.26	34.8
63-4340-2100	2,593.64	19,019.67	28,199.00	9,179.33	67.5
63-4340-2200	4,107.98	30,077.06	44,086.00	14,008.94	68.2
63-4340-2400	571.19	4,229.64	5,863.00	1,633.36	72.1
63-4340-2500	9,521.93	66,257.87	93,833.00	27,575.13	70.6
63-4340-2505	.00	11,479.74	6,000.00	(5,479.74)	191.3
63-4340-2510	284.50	1,978.47	2,910.00	931.53	68.0
63-4340-2515	122.00	849.03	1,272.00	422.97	66.8
63-4340-2600	187.13	1,309.91	1,937.00	627.09	67.6
	<u>51,735.89</u>	<u>386,680.91</u>	<u>552,709.00</u>	<u>166,028.09</u>	<u>70.0</u>
TOTAL PERSONAL SERVICES					
MATERIALS AND SERVICES:					
63-4340-3100	.00	22.75	1,000.00	977.25	2.3
63-4340-3120	.00	3,122.55	7,500.00	4,377.45	41.6
63-4340-3200	1,465.72	11,253.66	20,000.00	8,746.34	56.3
63-4340-3250	132.00	966.00	3,000.00	2,034.00	32.2
63-4340-3400	834.90	2,585.32	3,000.00	414.68	86.2
63-4340-3500	616.87	4,447.94	10,000.00	5,552.06	44.5
63-4340-3600	540.00	1,184.00	10,000.00	8,816.00	11.8
63-4340-3800	121.26	2,886.33	10,000.00	7,113.67	28.9
63-4340-4200	552.07	29,855.97	150,000.00	120,144.03	19.9
63-4340-4300	.00	69,514.12	65,000.00	(4,514.12)	106.9
63-4340-4600	.00	12,369.78	16,000.00	3,630.22	77.3
63-4340-4800	.00	252.00	1,000.00	748.00	25.2
63-4340-4900	197.00	887.00	5,000.00	4,113.00	17.7
63-4340-5100	323.98	4,479.30	12,000.00	7,520.70	37.3
63-4340-5200	7,463.67	44,842.29	120,000.00	75,157.71	37.4
63-4340-5500	12,500.00	87,500.00	150,000.00	62,500.00	58.3
63-4340-6000	.00	7,238.60	6,000.00	(1,238.60)	120.6
63-4340-6100	4,955.45	43,854.35	60,000.00	16,145.65	73.1
63-4340-6910	38.29	407.53	10,000.00	9,592.47	4.1
	<u>29,741.21</u>	<u>327,669.49</u>	<u>659,500.00</u>	<u>331,830.51</u>	<u>49.7</u>
TOTAL MATERIAL AND SERVICES					
CAPITAL OUTLAY:					
63-4340-7900	.00	.00	275,000.00	275,000.00	.0
	<u>.00</u>	<u>.00</u>	<u>275,000.00</u>	<u>275,000.00</u>	<u>.0</u>
TOTAL CAPITAL OUTLAY					
OTHER EXPENDITURES:					
63-4340-8801	33,636.17	235,453.19	403,634.00	168,180.81	58.3
63-4340-8864	175,000.00	525,000.00	700,000.00	175,000.00	75.0
63-4340-9930	.00	.00	200,000.00	200,000.00	.0
	<u>208,636.17</u>	<u>760,453.19</u>	<u>1,303,634.00</u>	<u>543,180.81</u>	<u>58.3</u>
TOTAL OTHER EXPENDITURES					

CITY OF KETCHUM
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING APRIL 30, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER EXPENDITURES	290,113.27	1,474,803.59	2,790,843.00	1,316,039.41	52.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>WATER DEBT SERVICE EXPENDITRE</u>						
MATERIALS AND SERVICES:						
63-4800-4200	PROF.SERVICES-PAYING AGENT	.00	.00	500.00	500.00	.0
TOTAL MATERIAL AND SERVICES		.00	.00	500.00	500.00	.0
OTHER EXPENDITURES:						
63-4800-8300	DEBT SRVC ACCT PRINCIPAL-2015B	.00	.00	86,125.00	86,125.00	.0
63-4800-8400	DEBT SRVC ACCT INTEREST-2015B	.00	50,752.85	51,125.00	372.15	99.3
63-4800-8600	DEBT SRVC ACCT PRINCIPAL-2016	.00	.00	168,950.00	168,950.00	.0
63-4800-8700	DEBT SRVC ACCT INTEREST-2016	.00	2,949.30	2,950.00	.70	100.0
TOTAL OTHER EXPENDITURES		.00	53,702.15	309,150.00	255,447.85	17.4
TOTAL WATER DEBT SERVICE EXPEN		.00	53,702.15	309,650.00	255,947.85	17.3
TOTAL FUND EXPENDITURES		290,113.27	1,528,505.74	3,100,493.00	1,571,987.26	49.3
NET REVENUE OVER EXPENDITURES		(129,968.11)	(65,199.70)	310,007.00	375,206.70	(21.0)

CITY OF KETCHUM
BALANCE SHEET
APRIL 30, 2026

WATER CAPITAL IMPROVEMENT FUND

ASSETS

64-1000-0000	CASH - COMBINED	(397,215.85)	
64-1510-0000	INVESTMENTS--WATER CIP #2138	739,603.87	
	TOTAL ASSETS		342,388.02

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
64-2710-0000	FUND BALANCE	281,671.79	
	REVENUE OVER EXPENDITURES - YTD	60,716.23	
	BALANCE - CURRENT DATE		342,388.02
	TOTAL FUND EQUITY		342,388.02
	TOTAL LIABILITIES AND EQUITY		342,388.02

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING APRIL 30, 2026

WATER CAPITAL IMPROVEMENT FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>WATER CIP REVENUE</u>						
64-3400-7300	WATER CONNECTION FEES	5,016.00	15,102.00	100,000.00	84,898.00	15.1
	TOTAL WATER CIP REVENUE	<u>5,016.00</u>	<u>15,102.00</u>	<u>100,000.00</u>	<u>84,898.00</u>	<u>15.1</u>
<u>MISCELLANEOUS REVENUE</u>						
64-3700-1000	INTEREST EARNINGS	2,346.25	16,921.16	30,000.00	13,078.84	56.4
64-3700-8763	TRANSFER FROM WATER FUND	175,000.00	525,000.00	700,000.00	175,000.00	75.0
	TOTAL MISCELLANEOUS REVENUE	<u>177,346.25</u>	<u>541,921.16</u>	<u>730,000.00</u>	<u>188,078.84</u>	<u>74.2</u>
	TOTAL FUND REVENUE	<u>182,362.25</u>	<u>557,023.16</u>	<u>830,000.00</u>	<u>272,976.84</u>	<u>67.1</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

WATER CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
64-4340-7650	4,544.07	102,880.73	200,000.00	97,119.27	51.4
64-4340-7804	.00	3,358.75	.00	(3,358.75)	.0
64-4340-7809	.00	227,717.50	298,791.00	71,073.50	76.2
64-4340-7810	.00	26,245.45	44,181.00	17,935.55	59.4
64-4340-7811	20,891.34	85,843.58	150,000.00	64,156.42	57.2
64-4340-7812	.00	.00	100,000.00	100,000.00	.0
64-4340-7813	10,651.56	50,260.92	50,000.00	(260.92)	100.5
TOTAL CAPITAL OUTLAY	<u>36,086.97</u>	<u>496,306.93</u>	<u>842,972.00</u>	<u>346,665.07</u>	<u>58.9</u>
TOTAL WATER CIP EXPENDITURES	<u>36,086.97</u>	<u>496,306.93</u>	<u>842,972.00</u>	<u>346,665.07</u>	<u>58.9</u>
TOTAL FUND EXPENDITURES	<u>36,086.97</u>	<u>496,306.93</u>	<u>842,972.00</u>	<u>346,665.07</u>	<u>58.9</u>
NET REVENUE OVER EXPENDITURES	<u>146,275.28</u>	<u>60,716.23</u>	<u>(12,972.00)</u>	<u>(73,688.23)</u>	<u>468.1</u>

CITY OF KETCHUM
BALANCE SHEET
APRIL 30, 2026

WASTEWATER FUND

ASSETS

65-1000-0000	CASH - COMBINED	782,679.36	
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	2,524,578.86	
65-1620-0000	FIXED ASSETS--BUILDINGS	19,726,457.55	
65-1630-0000	ACCUM DEPRN--BUILDINGS	(7,719,399.16)	
65-1660-0000	FIXED ASSETS--MACHINERY & EQUI	1,661,875.75	
65-1670-0000	ACCUM DEPRN--MACHINERY & EQUIP	(875,808.53)	
65-1800-0000	DEFERRED OUTFLOWS OF RESOURCES	52,264.07	
	TOTAL ASSETS		16,374,251.91

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	288,742.28	
	BALANCE - CURRENT DATE		9,356,146.63
	TOTAL FUND EQUITY		9,356,146.63
	TOTAL LIABILITIES AND EQUITY		16,374,251.91

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
65-3400-7100	WASTEWATER CHARGES	256,656.94	1,786,093.52	2,960,000.00	1,173,906.48 60.3
65-3400-7300	WASTEWATER INSPECTION FEES	40.00	80.00	.00 (80.00)	.0
65-3400-7800	SUN VALLEY WA & SW DISTRICT CH	43,185.59	432,405.43	1,200,793.00	768,387.57 36.0
	TOTAL WASTEWATER REVENUE	299,882.53	2,218,578.95	4,160,793.00	1,942,214.05 53.3
<u>MISCELLANEOUS REVENUE</u>					
65-3700-1000	INTEREST EARNINGS	8,008.75	57,759.05	60,000.00	2,240.95 96.3
65-3700-3600	REFUNDS & REIMBURSEMENTS	.00	1,020.66	.00 (1,020.66)	.0
65-3700-7000	MISCELLANEOUS REVENUE	.00	2,963.83	.00 (2,963.83)	.0
	TOTAL MISCELLANEOUS REVENUE	8,008.75	61,743.54	60,000.00 (1,743.54)	102.9
	TOTAL FUND REVENUE	307,891.28	2,280,322.49	4,220,793.00	1,940,470.51 54.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
WASTEWATER EXPENDITURES					
PERSONAL SERVICES:					
65-4350-1000	43,074.67	309,931.67	530,195.00	220,263.33	58.5
65-4350-1800	1,515.78	11,037.44	20,000.00	8,962.56	55.2
65-4350-1900	461.40	9,924.61	15,000.00	5,075.39	66.2
65-4350-2100	3,366.38	24,799.97	43,237.00	18,437.03	57.4
65-4350-2200	5,388.19	39,574.83	67,597.00	28,022.17	58.6
65-4350-2400	637.33	4,680.71	7,815.00	3,134.29	59.9
65-4350-2500	17,948.57	120,539.94	203,403.00	82,863.06	59.3
65-4350-2505	1,740.13	16,399.37	13,000.00	(3,399.37)	126.2
65-4350-2510	494.00	3,261.66	5,652.00	2,390.34	57.7
65-4350-2515	226.00	1,506.72	2,712.00	1,205.28	55.6
65-4350-2600	256.82	1,736.13	3,338.00	1,601.87	52.0
TOTAL PERSONAL SERVICES	75,109.27	543,393.05	911,949.00	368,555.95	59.6
MATERIALS AND SERVICES:					
65-4350-3100	.00	10.80	500.00	489.20	2.2
65-4350-3120	.00	3,122.56	8,000.00	4,877.44	39.0
65-4350-3200	798.52	4,207.41	14,000.00	9,792.59	30.1
65-4350-3400	786.91	1,144.73	2,000.00	855.27	57.2
65-4350-3500	.00	4,703.24	20,000.00	15,296.76	23.5
65-4350-3600	.00	4,995.47	5,000.00	4.53	99.9
65-4350-3800	1,212.86	35,597.80	105,000.00	69,402.20	33.9
65-4350-4200	4,453.31	32,737.27	205,000.00	172,262.73	16.0
65-4350-4201	.00	.00	3,800.00	3,800.00	.0
65-4350-4600	.00	88,961.94	90,000.00	1,038.06	98.9
65-4350-4900	468.75	1,786.54	3,000.00	1,213.46	59.6
65-4350-5100	321.45	4,085.50	7,000.00	2,914.50	58.4
65-4350-5200	28,589.16	80,319.59	175,000.00	94,680.41	45.9
65-4350-5500	12,333.00	86,331.00	148,000.00	61,669.00	58.3
65-4350-6000	652.23	9,354.82	12,000.00	2,645.18	78.0
65-4350-6100	26,628.52	46,169.79	100,000.00	53,830.21	46.2
65-4350-6900	1,444.33	19,902.95	65,000.00	45,097.05	30.6
TOTAL MATERIAL AND SERVICES	77,689.04	423,431.41	963,300.00	539,868.59	44.0
CAPITAL OUTLAY:					
65-4350-7900	.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	72,016.25	504,113.75	864,195.00	360,081.25	58.3
65-4350-8867	125,000.00	375,000.00	500,000.00	125,000.00	75.0
65-4350-9930	.00	.00	50,000.00	50,000.00	.0
TOTAL OTHER EXPENDITURES	197,016.25	879,113.75	1,414,195.00	535,081.25	62.2
TOTAL WASTEWATER EXPENDITURE	349,814.56	1,845,938.21	3,664,444.00	1,818,505.79	50.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER DEBT SERVICE EXP</u>					
MATERIALS AND SERVICES:					
65-4800-4200	.00	1,250.00	1,000.00	(250.00)	125.0
	.00	1,250.00	1,000.00	(250.00)	125.0
TOTAL MATERIAL AND SERVICES					
	.00	1,250.00	1,000.00	(250.00)	125.0
OTHER EXPENDITURES:					
65-4800-8500	.00	.00	210,000.00	210,000.00	.0
65-4800-8600	.00	144,392.00	290,400.00	146,008.00	49.7
	.00	144,392.00	500,400.00	356,008.00	28.9
TOTAL OTHER EXPENDITURES					
	.00	144,392.00	500,400.00	356,008.00	28.9
TOTAL WASTEWATER DEBT SERVICE					
	.00	145,642.00	501,400.00	355,758.00	29.1
TOTAL FUND EXPENDITURES					
	349,814.56	1,991,580.21	4,165,844.00	2,174,263.79	47.8
NET REVENUE OVER EXPENDITURES					
	(41,923.28)	288,742.28	54,949.00	(233,793.28)	525.5

CITY OF KETCHUM
 BALANCE SHEET
 APRIL 30, 2026

WASTEWATER CAPITAL IMPROVE FND

ASSETS

67-1000-0000	CASH - COMBINED	(	981,304.99)	
67-1510-0000	INVESTMENTS--WW CIP #884		7,349,568.38	
				<u>6,368,263.39</u>
	TOTAL ASSETS			<u>6,368,263.39</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
67-2710-0000	FUND BALANCE		6,190,735.43	
	REVENUE OVER EXPENDITURES - YTD		177,527.96	
				<u>6,368,263.39</u>
	BALANCE - CURRENT DATE			<u>6,368,263.39</u>
	TOTAL FUND EQUITY			<u>6,368,263.39</u>
	TOTAL LIABILITIES AND EQUITY			<u>6,368,263.39</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

WASTEWATER CAPITAL IMPROVE FND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER CAPITAL REVENUE</u>					
67-3400-7300 WASTEWATER CONNECTION FEES	3,824.00	10,396.25	75,000.00	64,603.75	13.9
67-3400-7800 SUN VALLEY WA & SW DISTRICT CH	215,645.69	1,181,853.56	3,645,410.00	2,463,556.44	32.4
TOTAL WASTEWATER CAPITAL REVE	219,469.69	1,192,249.81	3,720,410.00	2,528,160.19	32.1
<u>MISCELLANEOUS REVENUE</u>					
67-3700-1000 INTEREST EARNINGS	23,315.12	168,148.48	100,000.00	(68,148.48)	168.2
67-3700-8765 TRANSFER FROM WASTEWATER FUN	125,000.00	375,000.00	500,000.00	125,000.00	75.0
TOTAL MISCELLANEOUS REVENUE	148,315.12	543,148.48	600,000.00	56,851.52	90.5
TOTAL FUND REVENUE	367,784.81	1,735,398.29	4,320,410.00	2,585,011.71	40.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

WASTEWATER CAPITAL IMPROVE FND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
67-4350-7800 CONSTRUCTION	.00	.00	100,000.00	100,000.00	.0
67-4350-7809 ENERGY EFFICIENCY PROJECTS	.00	10,256.68	50,000.00	39,743.32	20.5
67-4350-7813 CAPITAL IMP PLAN(NO SHARING)	.00	28,958.29	142,502.00	113,543.71	20.3
67-4350-7814 AERATION BASINS - ANOXIC AND M	.00	51,815.91	.00	(51,815.91)	.0
67-4350-7815 AERATION BASINS BLOWERS & ELEC	2,804.38	276,521.08	525,000.00	248,478.92	52.7
67-4350-7816 UPGRADE FILTER PLC	4,612.16	4,612.16	50,000.00	45,387.84	9.2
67-4350-7818 ROTARY DRUM THICK & DEWATERIN	18,471.63	1,127,941.21	6,152,319.00	5,024,377.79	18.3
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>25,888.17</u>	<u>1,557,870.33</u>	<u>7,433,321.00</u>	<u>5,875,450.67</u>	<u>21.0</u>
TOTAL WASTEWATER CIP EXPENDITURE	<u>25,888.17</u>	<u>1,557,870.33</u>	<u>7,433,321.00</u>	<u>5,875,450.67</u>	<u>21.0</u>
TOTAL FUND EXPENDITURES	<u>25,888.17</u>	<u>1,557,870.33</u>	<u>7,433,321.00</u>	<u>5,875,450.67</u>	<u>21.0</u>
NET REVENUE OVER EXPENDITURES	<u>341,896.64</u>	<u>177,527.96</u>	<u>(3,112,911.00)</u>	<u>(3,290,438.96)</u>	<u>5.7</u>

CITY OF KETCHUM
 BALANCE SHEET
 APRIL 30, 2026

POLICE TRUST FUND

ASSETS

90-1000-0000	CASH - COMBINED	224,478.99	
90-1510-0000	INVESTMENTS-POLICE TR-JUS#1755	7,372.90	
90-1512-0000	INVESTMENTS-POLICE TR-TRS#2196	378.00	
		<u> </u>	
	TOTAL ASSETS		<u>232,229.89</u>

LIABILITIES AND EQUITY

FUND EQUITY

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

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 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	24.59	177.32	.00	(177.32)	.0
90-3700-3600 REFUNDS & REIMBURSEMENTS	223,093.39	223,093.39	.00	(223,093.39)	.0
TOTAL MISCELLANEOUS REVENUE	<u>223,117.98</u>	<u>223,270.71</u>	<u>.00</u>	<u>(223,270.71)</u>	<u>.0</u>
<u>FUND BALANCE</u>					
90-3800-9000 FUND BALANCE	.00	.00	7,500.00	7,500.00	.0
TOTAL FUND BALANCE	<u>.00</u>	<u>.00</u>	<u>7,500.00</u>	<u>7,500.00</u>	<u>.0</u>
TOTAL FUND REVENUE	<u>223,117.98</u>	<u>223,270.71</u>	<u>7,500.00</u>	<u>(215,770.71)</u>	<u>2976.9</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 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	223,117.98	223,270.71	.00	(223,270.71)	.0

CITY OF KETCHUM
BALANCE SHEET
APRIL 30, 2026

PARKS/REC DEV TRUST FUND

ASSETS

93-1000-0000	CASH - COMBINED	680,682.95	
93-1510-0000	INVESTMENTS--PARK DEV TR #3280	146,777.07	
93-1512-0000	INVESTMENTS--WSP RESTOR #3766	468,655.14	
93-1515-0000	WSRESTORE US BANK#2333	181,401.49	
	TOTAL ASSETS		1,477,516.65

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	694,084.32	
	BALANCE - CURRENT DATE		1,477,516.65
	TOTAL FUND EQUITY		1,477,516.65
	TOTAL LIABILITIES AND EQUITY		1,477,516.65

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
93-3700-1000 INTEREST EARNINGS	1,965.74	14,510.41	40,000.00	25,489.59	36.3
93-3700-5900 WARM SPRINGS PRESERVE	323,237.15	2,171,231.02	3,997,560.00	1,826,328.98	54.3
93-3700-5910 WARM SPRINGS PRES-RESTORATIO	(28,364.53)	270.29	.00	(270.29)	.0
93-3700-6000 GUY COLES SKATE PARK	.00	50.00	.00	(50.00)	.0
93-3700-6500 ICE RINK/ZAMBONI	.00	1,050.00	.00	(1,050.00)	.0
93-3700-6800 KETCHUM ARTS COMMISSION	.00	35,000.00	.00	(35,000.00)	.0
93-3700-7000 MISCELLANEOUS DONATIONS	.00	5,800.00	.00	(5,800.00)	.0
93-3700-7200 JAZZ IN THE PARK	10,500.00	16,700.00	.00	(16,700.00)	.0
93-3700-7900 DONATIONS-C. GATES YOUTH GOLF	.00	1,272.23	.00	(1,272.23)	.0
TOTAL MISCELLANEOUS REVENUE	307,338.36	2,245,883.95	4,037,560.00	1,791,676.05	55.6
TOTAL FUND REVENUE	307,338.36	2,245,883.95	4,037,560.00	1,791,676.05	55.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS/REC TRUST EXPENDITURES</u>					
MATERIALS AND SERVICES:					
93-4900-6000 GUY COLES SKATE PARK	.00	.00	1,176.00	1,176.00	.0
93-4900-6100 HEMINGWAY SPLASH PARK	.00	.00	500.00	500.00	.0
93-4900-6500 ICE RINK-PRIVATE	.00	1,994.94	24,836.00	22,841.06	8.0
93-4900-6600 KAGAN PARK	.00	.00	4,658.00	4,658.00	.0
93-4900-6710 LITTLE PARK	.00	.00	2,529.00	2,529.00	.0
93-4900-6800 KETCHUM ARTS COMMISSION	.00	.00	51,143.00	51,143.00	.0
TOTAL MATERIAL AND SERVICES	.00	1,994.94	84,842.00	82,847.06	2.4
CAPITAL OUTLAY:					
93-4900-7100 YOUTH RECREATION SCHOLARSHIP	.00	.00	9,892.00	9,892.00	.0
93-4900-7200 JAZZ IN THE PARK	.00	.00	36,179.00	36,179.00	.0
93-4900-7300 KETCH'EM ALIVE	.00	.00	4,570.00	4,570.00	.0
93-4900-7400 CHILDREN'S RECREATION	.00	.00	4,987.00	4,987.00	.0
93-4900-7499 TREE FUND EXPENSES	.00	.00	1,502.00	1,502.00	.0
93-4900-7700 WATCH ME GROW GARDEN	46.83	46.83	219.00	172.17	21.4
93-4900-7900 YOUTH GOLF	.00	.00	21,395.00	21,395.00	.0
93-4900-7950 WARM SPRINGS PRESR-RESTORATI	(5,526.00)	1,549,757.86	4,617,481.00	3,067,723.14	33.6
TOTAL CAPITAL OUTLAY	(5,479.17)	1,549,804.69	4,696,225.00	3,146,420.31	33.0
TOTAL PARKS/REC TRUST EXPENDIT	(5,479.17)	1,551,799.63	4,781,067.00	3,229,267.37	32.5
TOTAL FUND EXPENDITURES	(5,479.17)	1,551,799.63	4,781,067.00	3,229,267.37	32.5
NET REVENUE OVER EXPENDITURES	312,817.53	694,084.32	(743,507.00)	(1,437,591.32)	93.4

CITY OF KETCHUM
BALANCE SHEET
APRIL 30, 2026

DEVELOPMENT TRUST FUND

<u>ASSETS</u>			
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	93,301.97	
	TOTAL ASSETS		379,081.90
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
94-2060-0000	DEVELOPMENT TRUST FUNDS PAYABL	332,005.28	
	TOTAL LIABILITIES		332,005.28
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	47,076.62	
	BALANCE - CURRENT DATE	47,076.62	
	TOTAL FUND EQUITY		47,076.62
	TOTAL LIABILITIES AND EQUITY		379,081.90

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING APRIL 30, 2026

DEVELOPMENT TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
94-3700-1000 INTEREST EARNINGS	6.90	48.72	.00	(48.72)	.0
94-3700-7000 MISCELLANEOUS REVENUE	.00	.00	650,000.00	650,000.00	.0
94-3700-8119 POSTER CONSTRUCTION	.00	163,527.90	.00	(163,527.90)	.0
TOTAL MISCELLANEOUS REVENUE	6.90	163,576.62	650,000.00	486,423.38	25.2
TOTAL FUND REVENUE	6.90	163,576.62	650,000.00	486,423.38	25.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING APRIL 30, 2026

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEVELOPMENT TRUST EXPENDITUR</u>						
MATERIALS AND SERVICES:						
94-4900-6910	OTHER MISC. ACCOUNTS	.00	.00	650,000.00	650,000.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	650,000.00	650,000.00	.0
OTHER EXPENDITURES:						
94-4900-8100	J BROWN DEVELOPMENT LLC	.00	62,800.00	.00	(62,800.00)	.0
94-4900-8115	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	6.90	47,076.62	.00	(47,076.62)	.0