City of Ketchum

CITY COUNCIL MEETING AGENDA MEMO

Meeting Date:	March 25, 2026	Staff Member/Dept:	Brent Davis – Director of Finance/Treasurer

Agenda Item:	Recommendation to receive and file Treasurer's Monthly Financial Report

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 February

MONTHLY FINANCIAL REPORT

February 2026

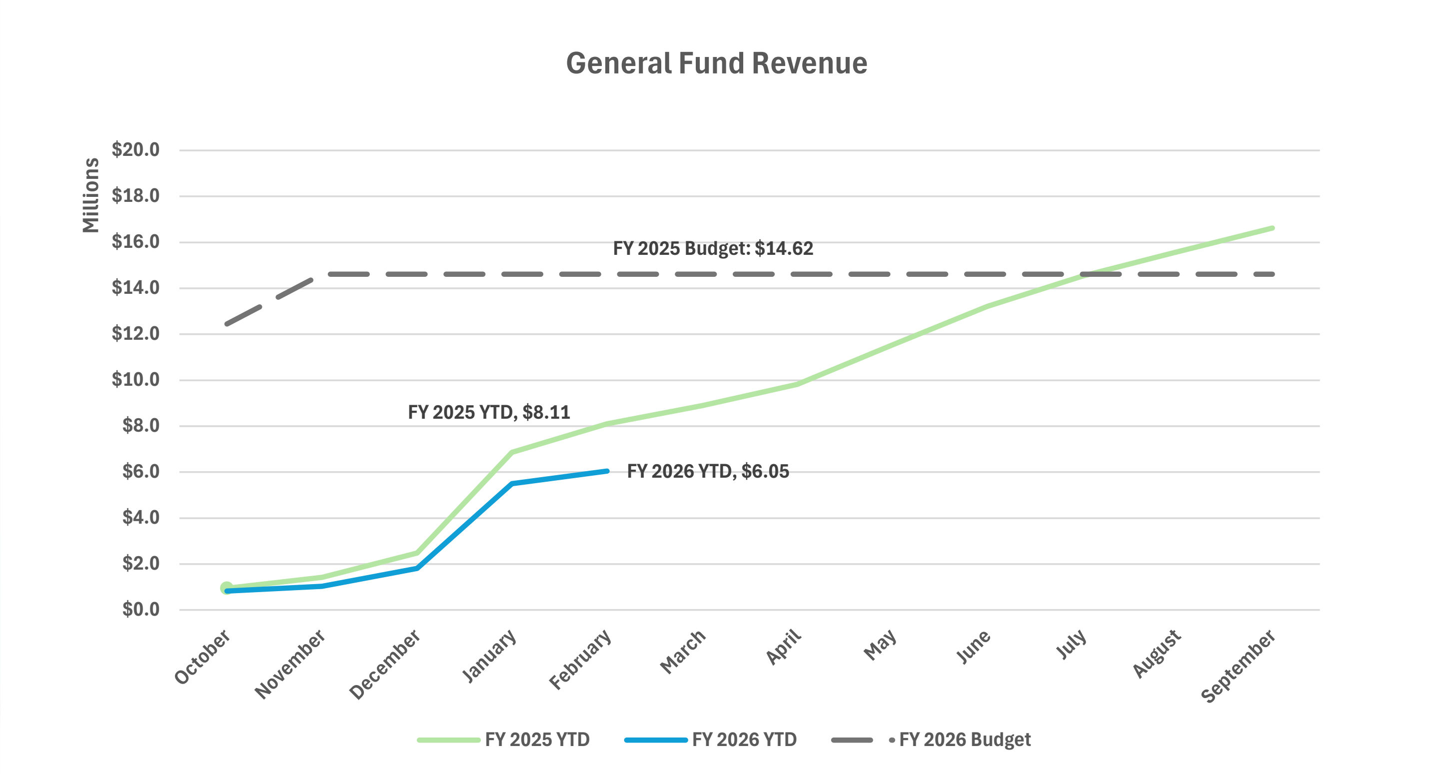
KETCHUM

Report Contents

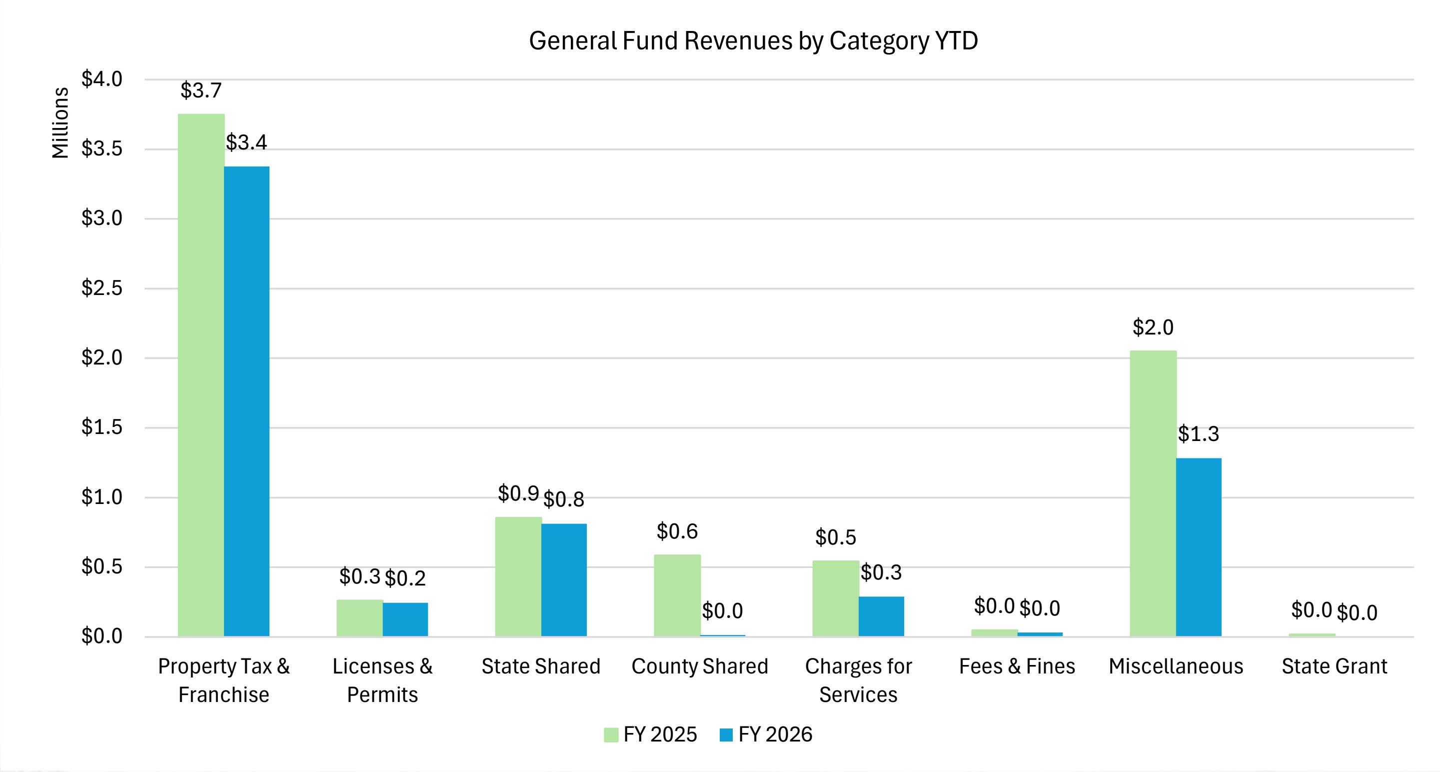
Note: All other fund summaries and balance sheet information are shown in the comprehensive financial statement, which is posted on the city website. Please see the URL below.

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

General Fund



General Fund revenues are down $2.1M, or 33.9%, fiscal year to date compared to FY 2025. The primary reasons are outlined on the following page.

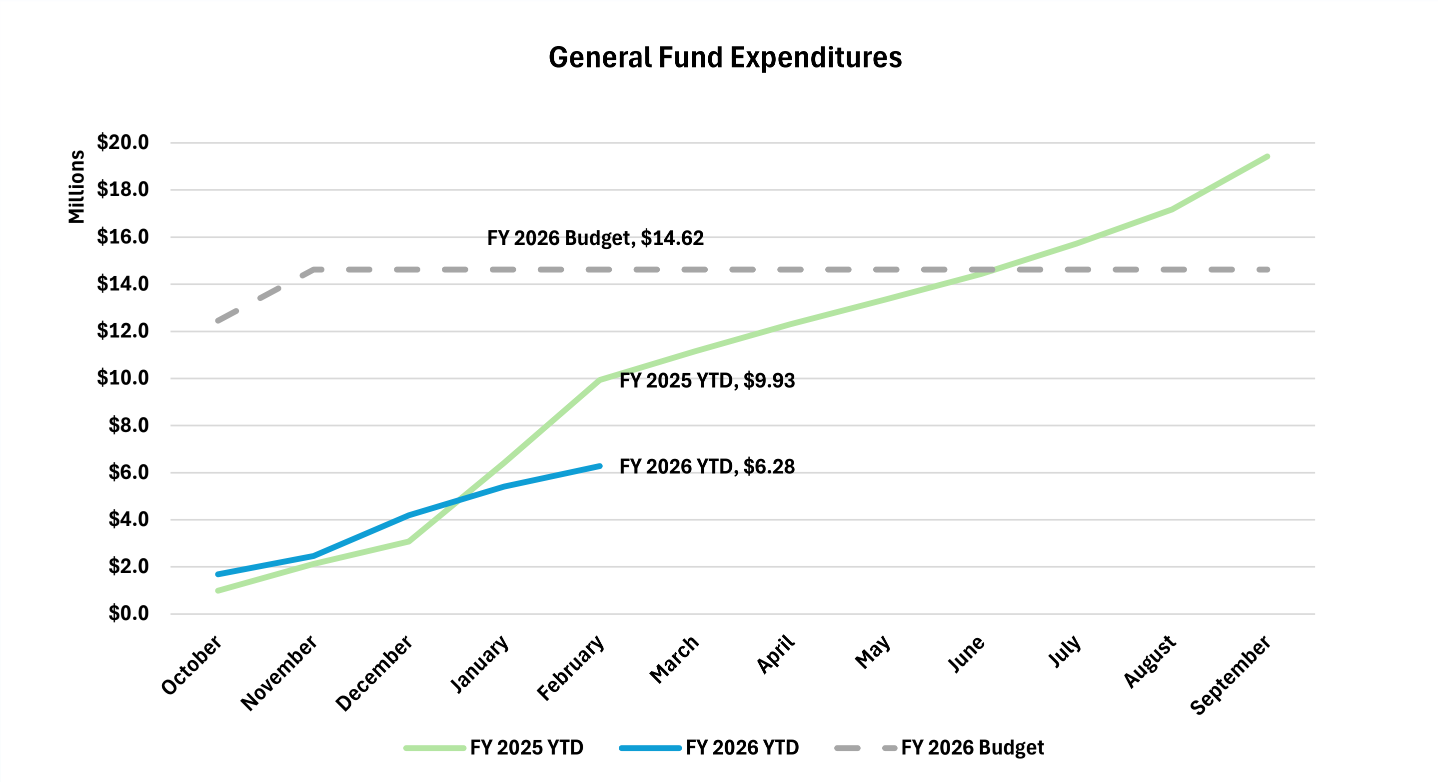


- **Property Tax/Franchise Fees.** Reduction in property tax collections as a result of the as a result of the fire district creation, $750k less than the maximum allowed amount ($360k).
- **County Shared.** Loss of EMS revenue as a result of the creation of the Ketchum Fire District ($562k).
- **Charges for Services.** Charges for services is down year of year due to a revenue booking in FY 2025 ($175k) that was later reclassified to a different revenue category in May 2025.

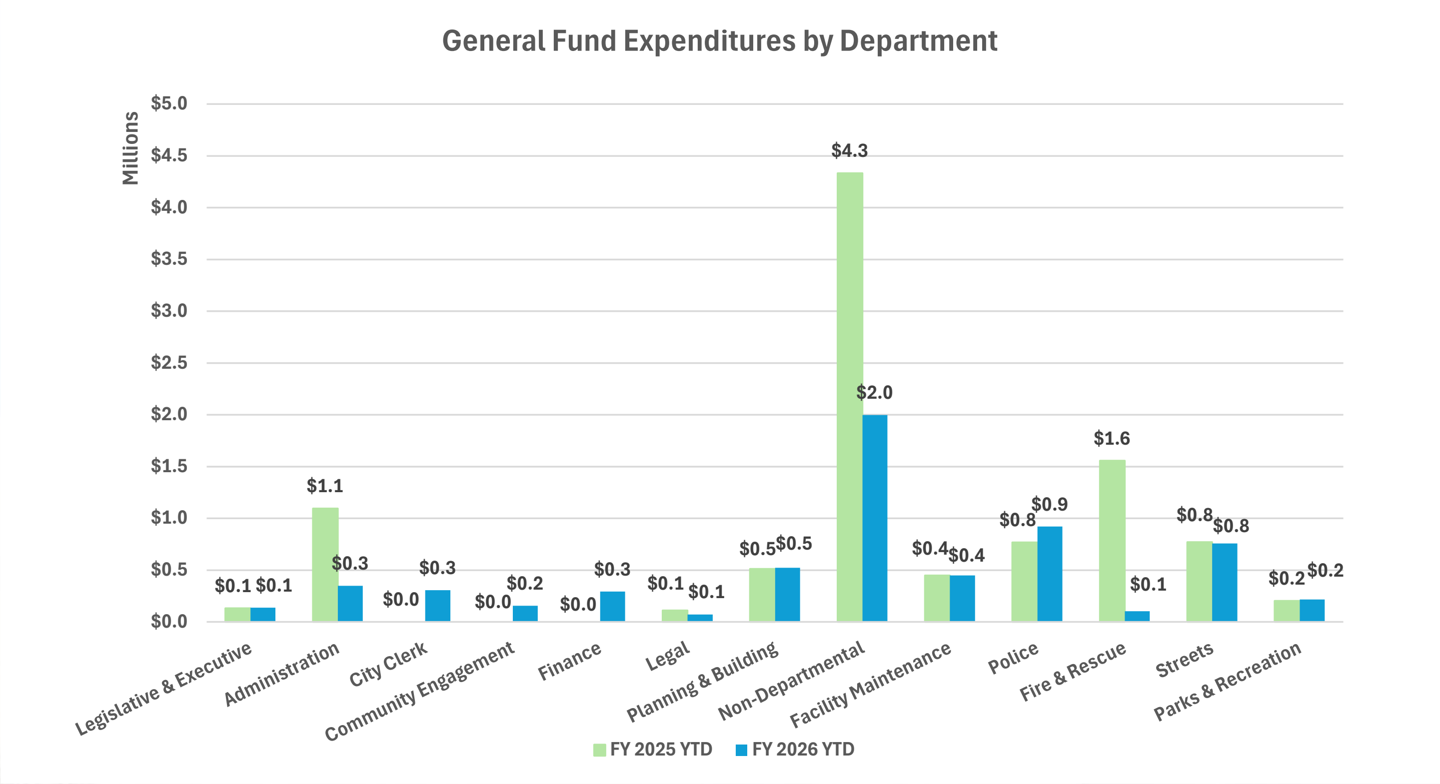
Within the **Miscellaneous category** the following are the factors contributing to the year-over-year reduction:

- **Reduced LOT Revenue.** The FY 2026 budget includes a planned annual $800k reduction in LOT transfer to the General Fund ($333k).
- **Fire Revenue.** There are pending IDL reimbursements that have not yet been received ($287k).

General Fund Expenditures



General Fund Expenditures are down $3.7M, or 36.8%, fiscal year to date compared to FY 2025. See the departmental breakdown on the next page.



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 property acquisition (Hyperborean). There is no similar acquisition budgeted for FY 2026.
- **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 reclassed by year end as a transitional expense.

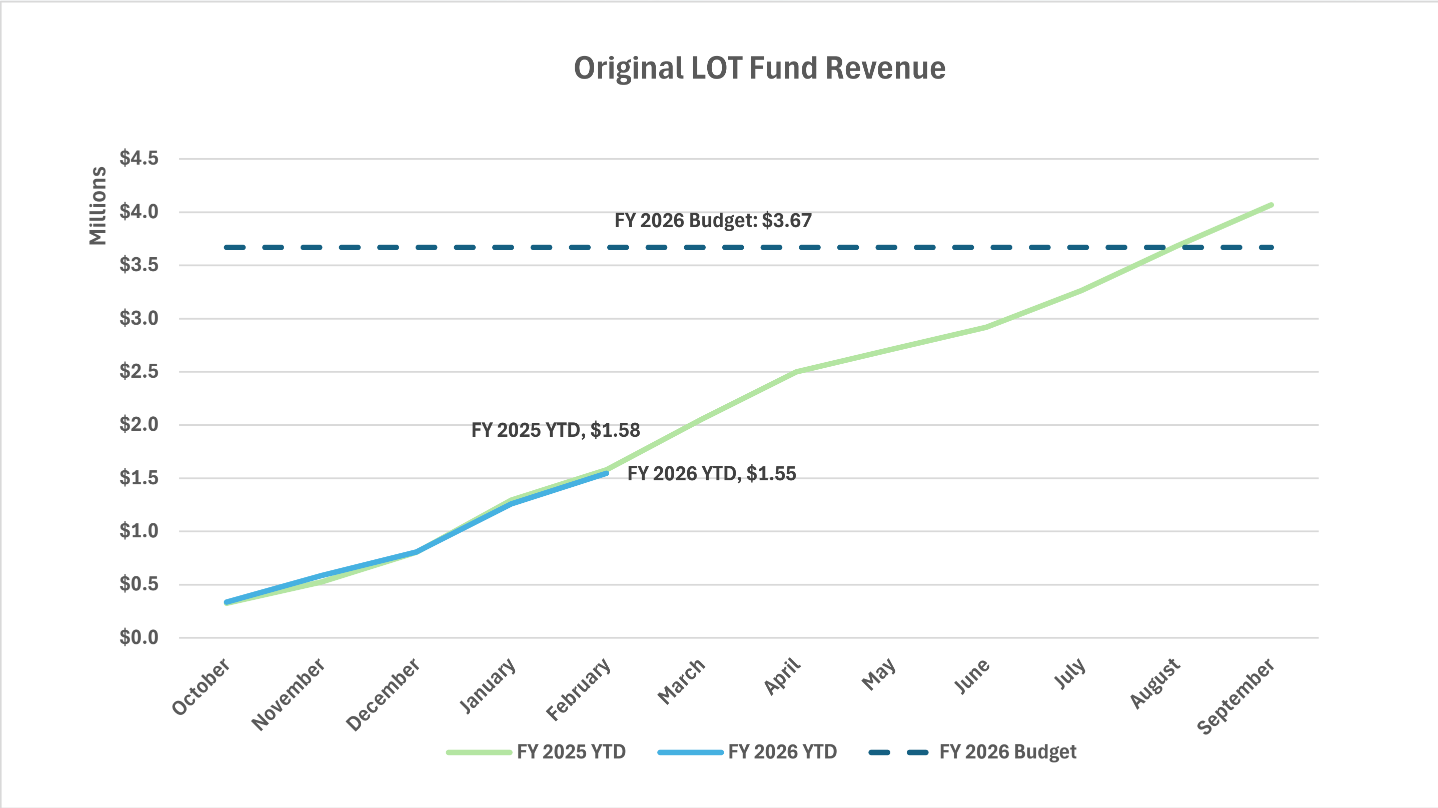
Capital Improvement Fund

FY 2026 FUND STATUS/PROJECTION

AS OF 02/28/2026

1	**FY 2026 Beginning Fund Balance**	**941,431**
	FY 2026 BUDGET	
	REVENUES	
2	Approved Budget	6,223,105
3	YTD Revenue	2,744,441
	EXPENDITURES	
4	Approved Budget	5,914,430
5	YTD Expenditures	1,218,312
6	**Net Position**	**1,526,129**
7	**Current Fund Balance**	**2,467,560**
	PROJECTION	
8	**Projected FY 2026 EOY Fund Balance**	**1,250,106**

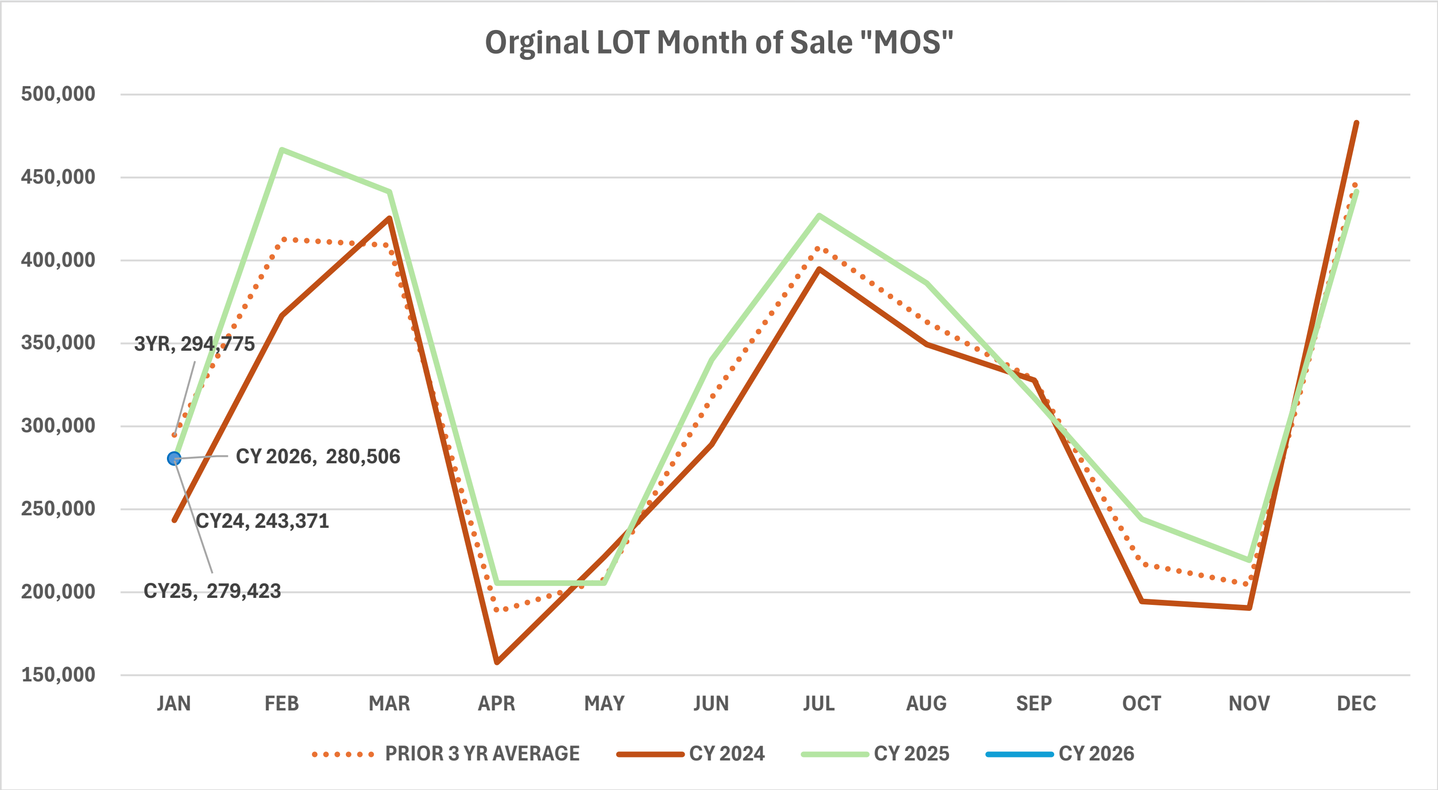
Original LOT Fund



Original LOT revenue is down $34.9k, or 2.2%, 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.

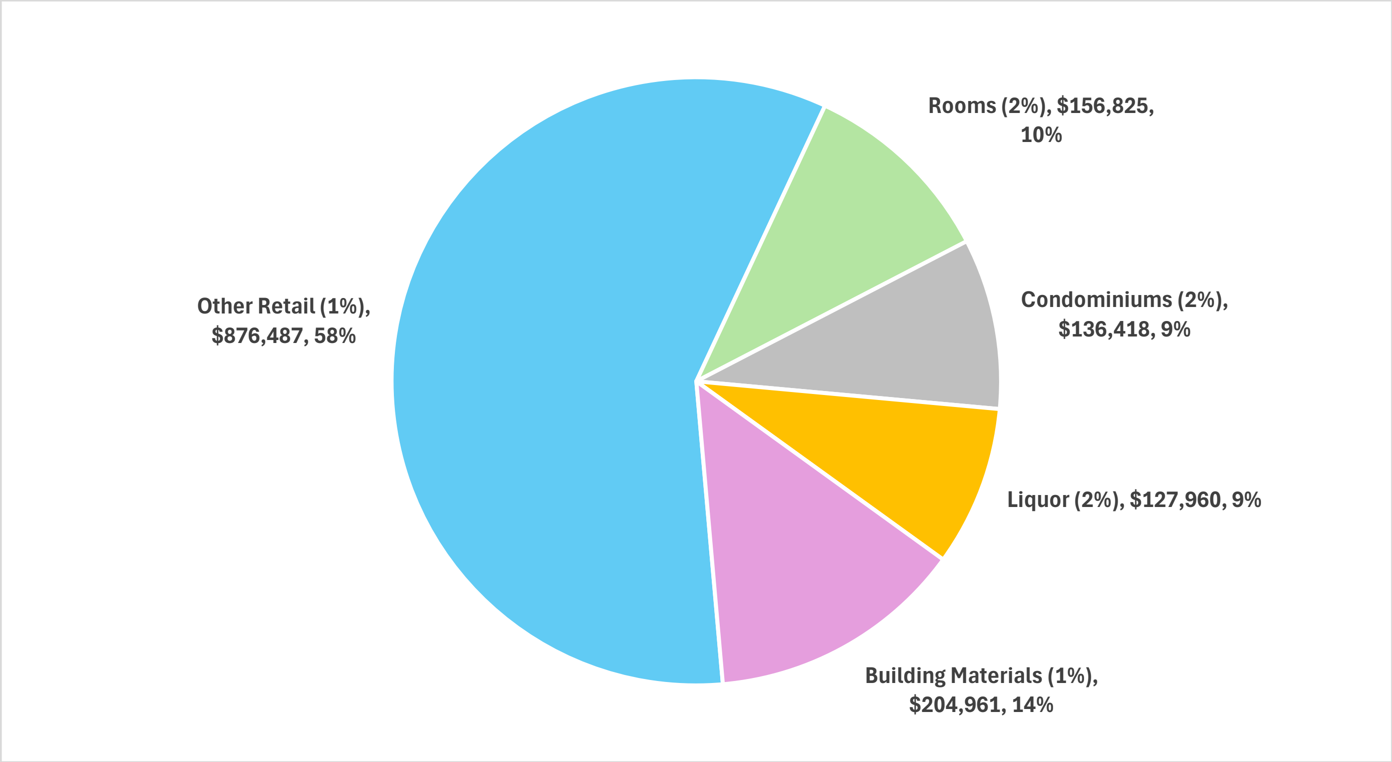
Original LOT "Month of Sale" Data



January 2026 month-of-sale (MOS) receipts were up $1k, or 0.4%, compared to January 2025 MOS and 4.8% below the previous three-year average (2023-2025).

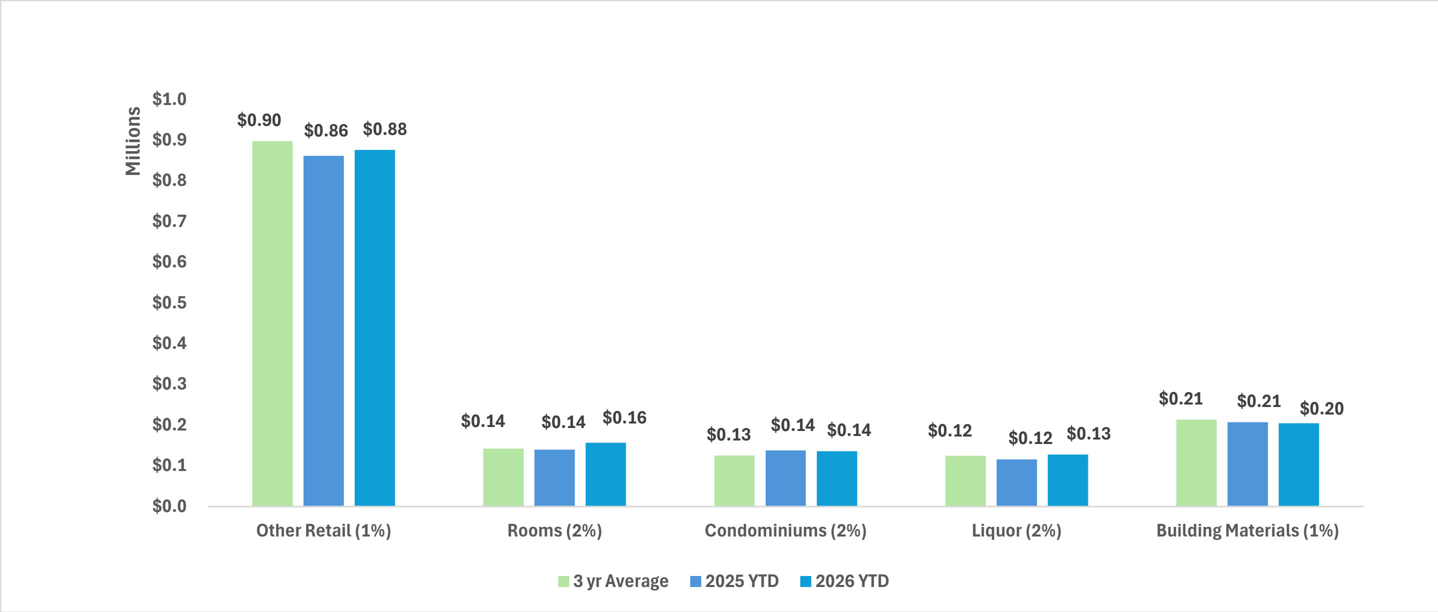
Note: Revenue above does not include interest income and admin fees from the Additional LOT fund. Also, there is a fiscal year cross over correction of approximately $12.6k.

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 2.4%
Rooms: Up 10.2%
Condominiums: Up 8.7%
Liquor: Up 2.7%
Building Materials: Down 4.2%

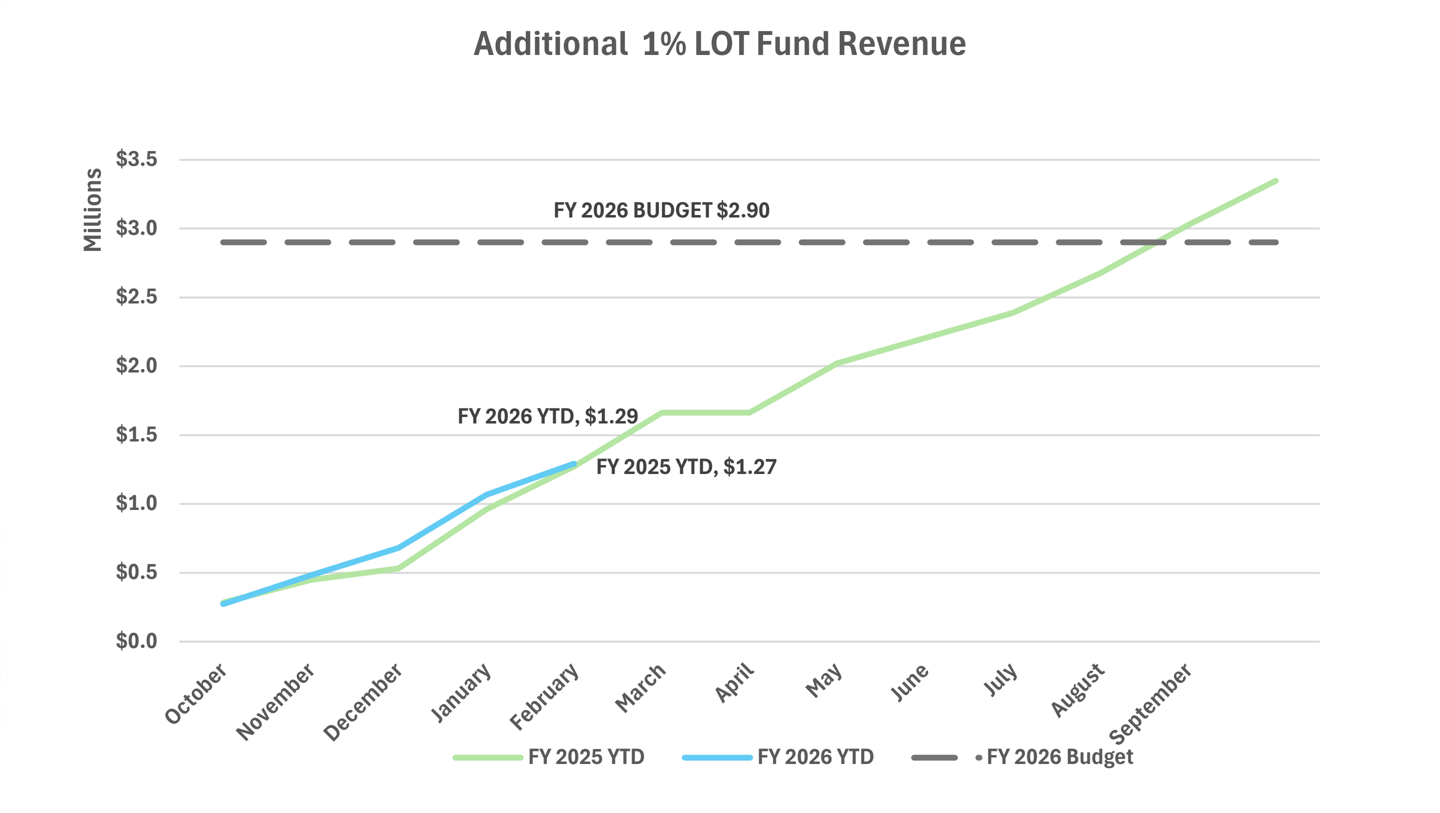
In Total: Down 0.1%

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

Retail: Up 1.7%
Rooms: Up 12.1%
Condominiums: Down 1.2%
Liquor: Up 10.0%
Building Materials: Down 1.2%

In Total: Up 2.7%

Additional LOT Fund



Additional LOT fund revenue received year to date for FY 2026 is up $19.7k, or 1.55%, compared to FY 2025.

In-Lieu Housing Fund

AS OF 02/28/2026

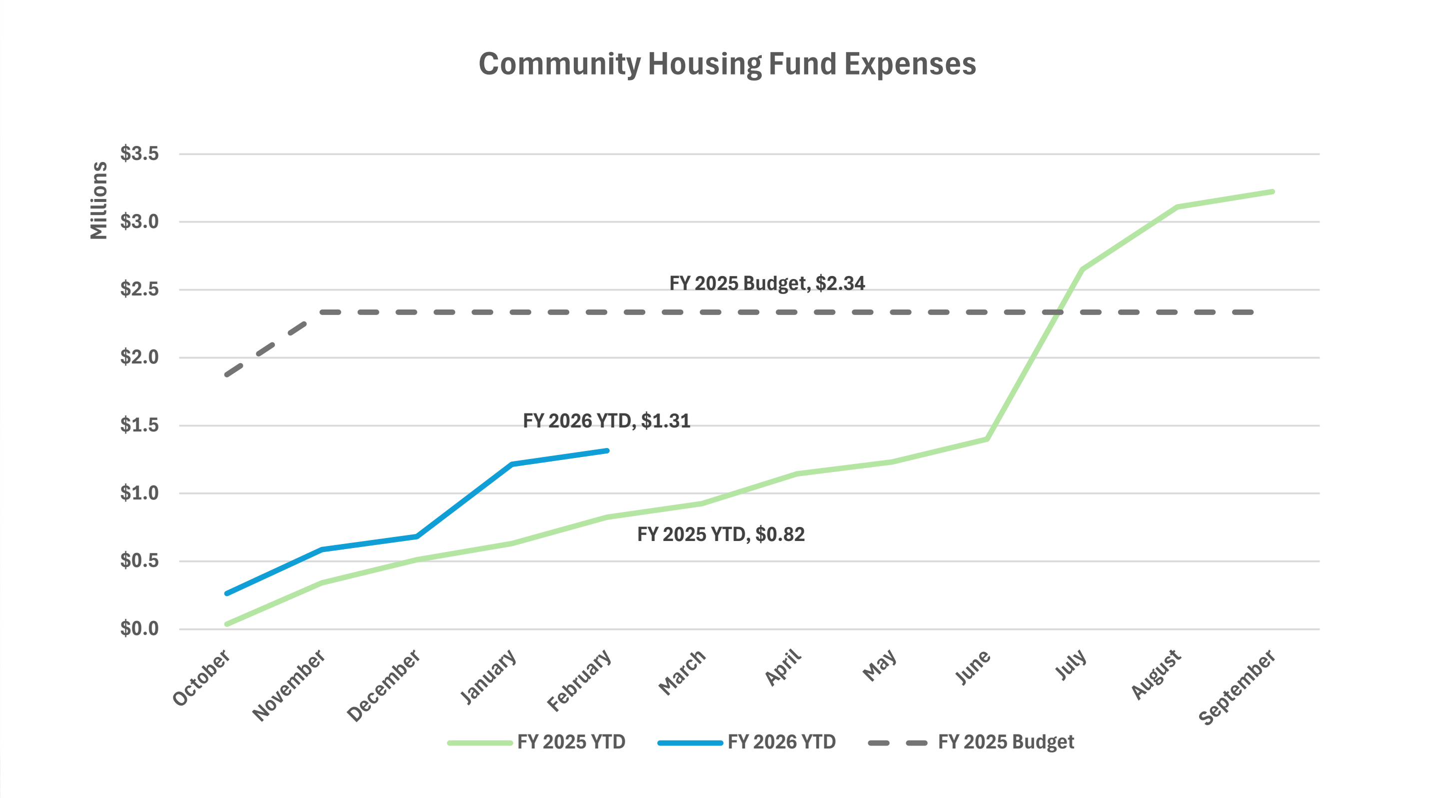
FY 2026 Beginning Fund Balance (unaudited)	**485,868**
FY 2026 BUDGET	
REVENUES	
Approved Budget	2,000,000
YTD Revenue	10,537
EXPENDITURES	
Approved Budget	2,000,000
YTD Expenditures	-
Net Position	**10,537**
Current Fund Balance	**496,405**
Pending Developments	
200 N. Leadville	421,650
140 W. 2nd	450,600
Limelight Hotel Conversion	466,200
108 Ritchie Drive Townhowns	2,244,561
Total	**3,583,011**
Potential Future Fund Balance	**4,079,416**

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

Community Housing Fund

AS OF 02/28/2026	
FY 2026 Beginning Fund Balance	**1,046,173**
FY 2026 BUDGET	
REVENUES	**YTD**
Approved Budget	2,276,017
YTD Revenue	1,090,046
EXPENDITURES	
Approved Budget	2,336,017
YTD Expenditures	1,314,642
Net Position	**(224,596)**
Current Fund Balance	**821,577**
Projected FY 2026 EOY Fund Balance	**986,173**

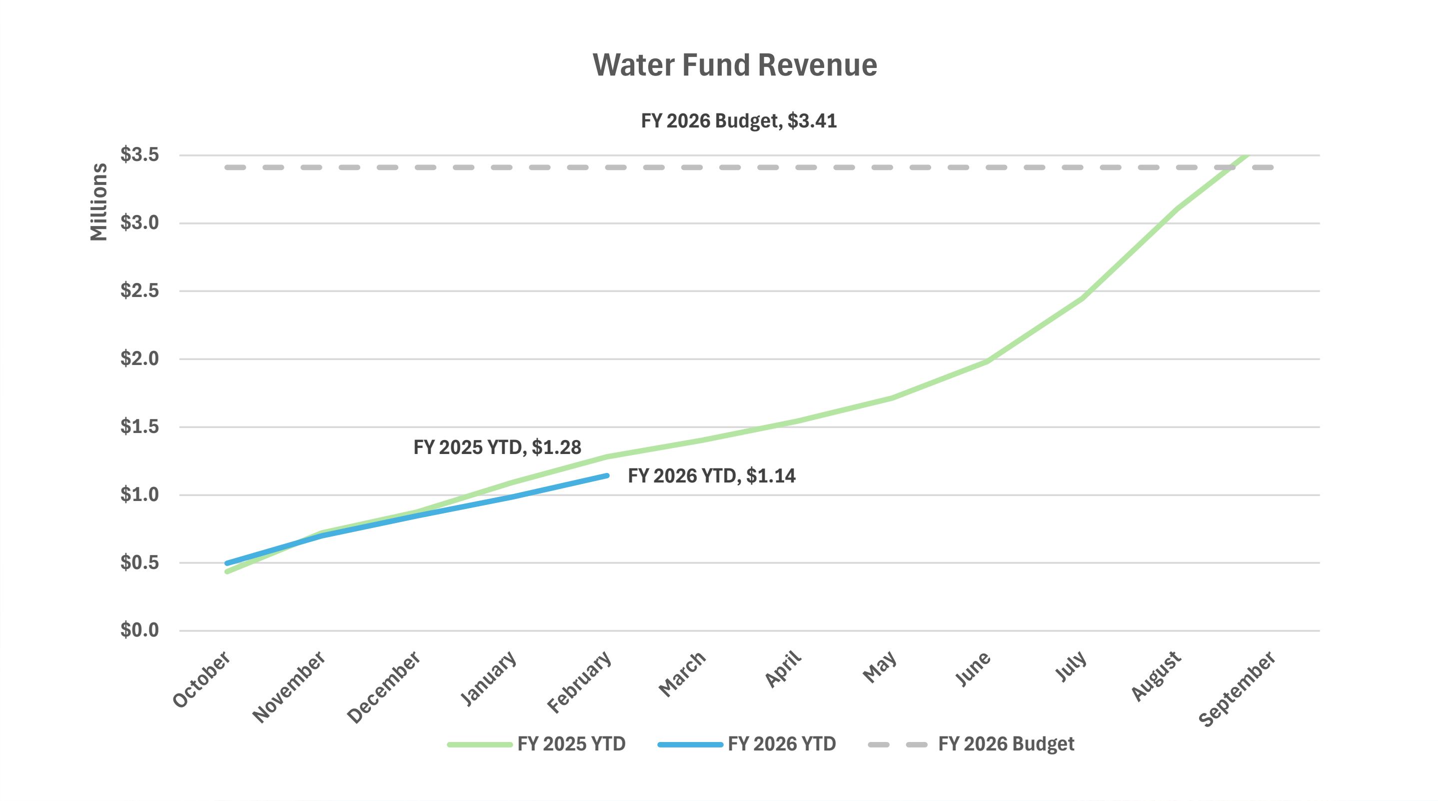
Fund balance dedicated to executing housing initiatives.

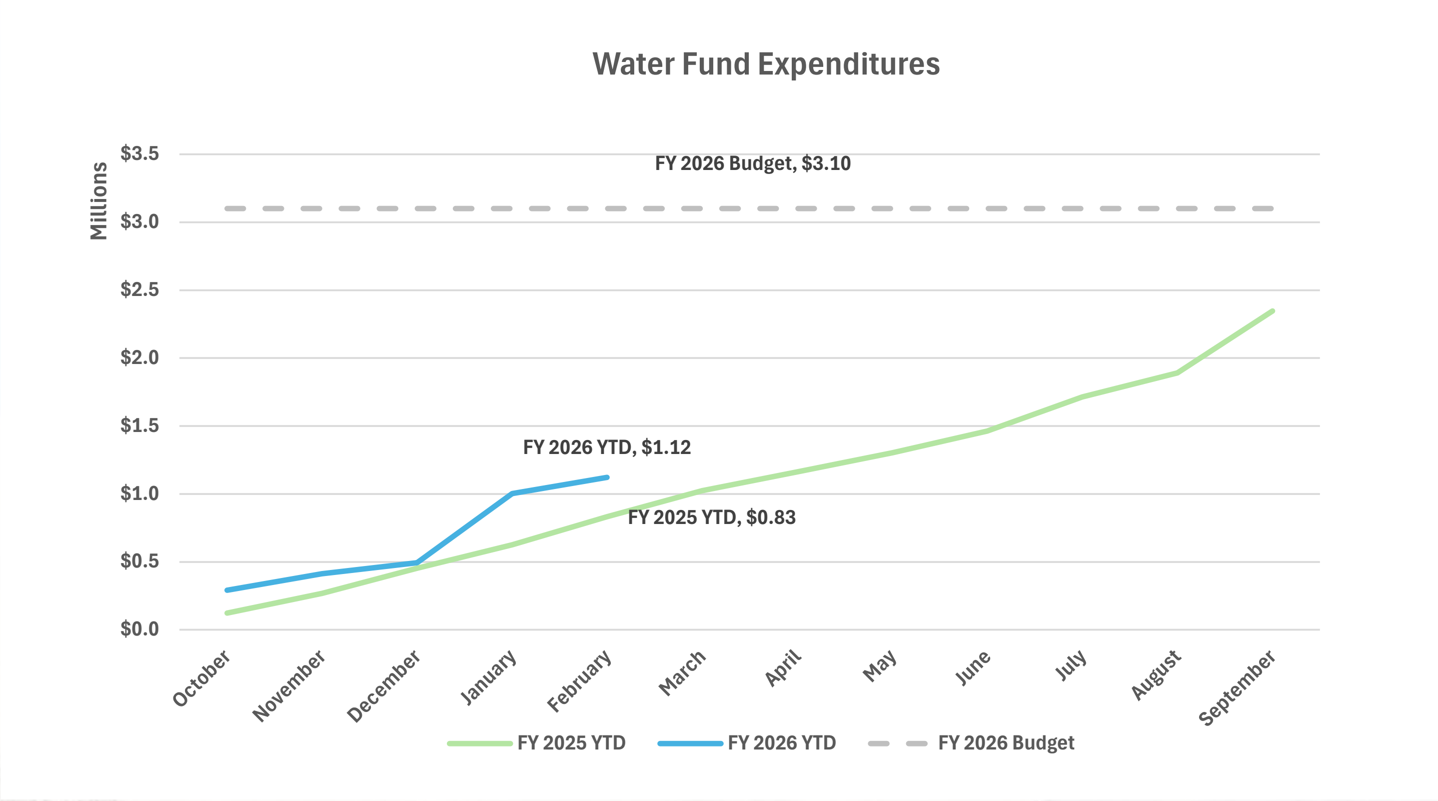


FY 2026 year-to-date expenses are up 59.4% due to the timing of deed restriction payments through the Community Housing Fund.

Enterprise Funds

Water Fund (graphs show operational fund)

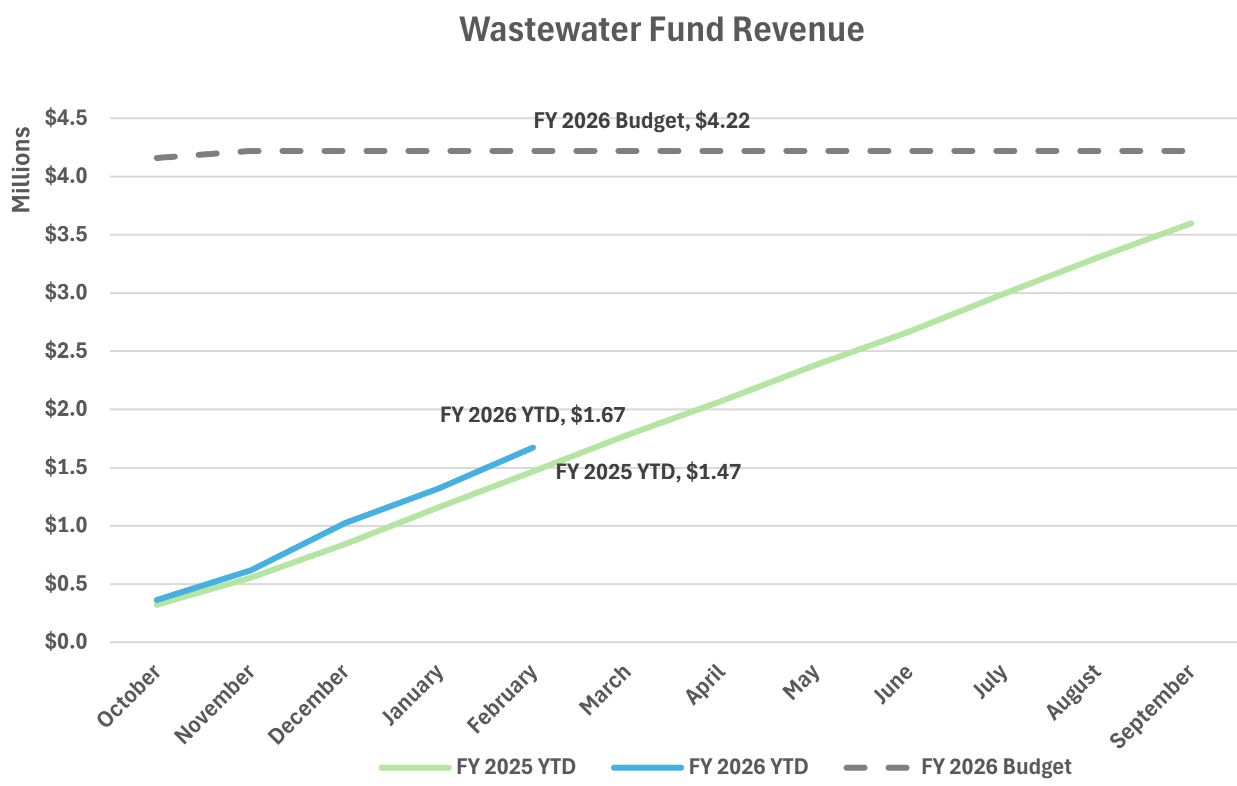


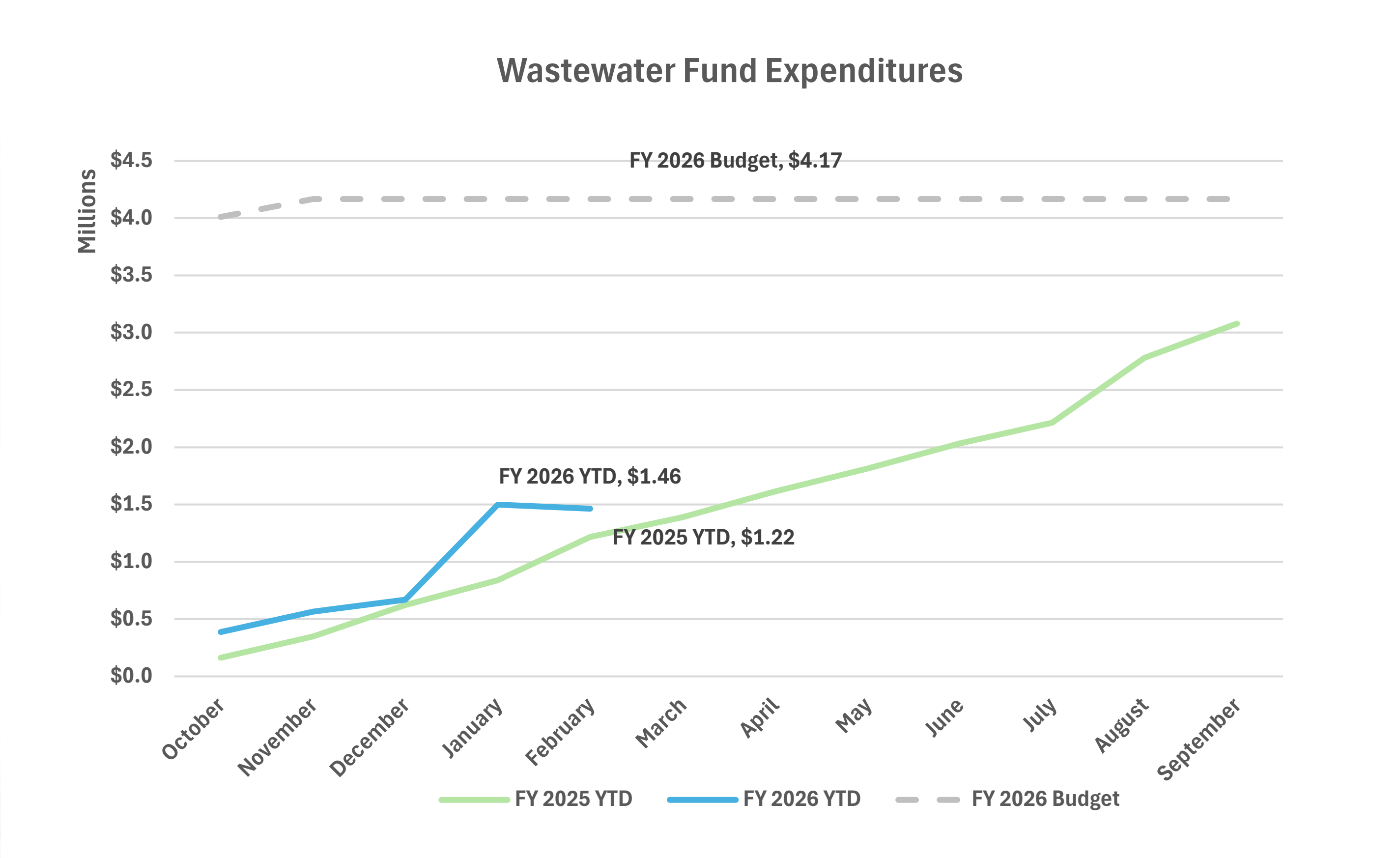


Water Fund Operational revenue is trending lower than FY 2025 as there was a one-time equipment warranty reimbursement booked last year. In addition, water usage is down in FY 2026 compared to FY 2025. The spike in expenditures is due to a planned increased transfer from the Water Operational Fund to 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 $222k 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 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 $3.4M in cash & investments, while the Wastewater Capital Fund has approximately $6.3M 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
BALANCE SHEET
FEBRUARY 28, 2026

GENERAL FUND

ASSETS

01-1000-0000	CASH - COMBINED		(2,099,177.92)	
01-1030-0000	PETTY CASH		324.00	
01-1050-0000	TAXES RECEIVABLE--CURRENT		59,937.58	
01-1100-0000	ACCOUNTS RECEIVABLE - A/R		(51,422.23)	
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		418,935.58	
01-1510-0000	INVESTMENTS--GENERAL FUND #911		6,279,713.67	
	TOTAL ASSETS			5,025,498.01

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		98.59	
01-2171-9000	P/R DEDUC PBL--HEALTH INSURANC		(11,143.31)	
01-2172-2000	P/R DEDUC PBL--STD & LTD		(7.35)	
01-2175-8000	P/R DEDUC PBL--EMP CAF FSA-MD		134,825.51	
01-2175-9000	P/R DEDUC PBL--EMP CAF FSA-DC		(46,539.40)	
01-2300-0000	DEPOSITS-PARKS & EVENTS		16,050.00	
01-2310-0000	DEPOSITS-STREET DIG PERMIT		5,000.00	
	TOTAL LIABILITIES			33,203.68

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
01-2710-0000	GENERAL FUND BALANCE	5,224,816.06		
	REVENUE OVER EXPENDITURES - YTD	(232,521.73)		
	BALANCE - CURRENT DATE		4,992,294.33	
	TOTAL FUND EQUITY			4,992,294.33
	TOTAL LIABILITIES AND EQUITY			5,025,498.01

CITY OF KETCHUM

REVENUES WITH COMPARISON TO BUDGET

FOR THE 5 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PROPERTY TAX & FRANCHISE					
01-3100-1000	GENERAL PROPERTY TAXES	87,296.03	3,103,267.53	4,713,368.00	1,610,100.47	65.8
01-3100-1010	PROPERTY TAX CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
01-3100-1050	PROPERTY TAX REPLACEMENT	10.75	6,825.18	13,650.00	6,824.82	50.0
01-3100-6110	GAS FRANCHISE	25,804.77	35,647.22	130,000.00	94,352.78	27.4
01-3100-6120	T.V. CABLE FRANCHISE	32,044.86	65,612.77	137,500.00	71,887.23	47.7
01-3100-6130	WATER UTILITY ROW FEE (5%)	12,500.00	62,500.00	150,000.00	87,500.00	41.7
01-3100-6140	WASTEWATER UTILITY ROW FEE(5%)	12,333.00	61,665.00	148,000.00	86,335.00	41.7
01-3100-6150	SOLID WASTE FRANCHISE	.00	34,388.98	100,000.00	65,611.02	34.4
01-3100-9000	PENALTY & INTEREST ON TAXES	1,398.41	5,849.17	18,500.00	12,650.83	31.6
	TOTAL PROPERTY TAX & FRANCHISE	171,387.82	3,375,755.85	5,461,018.00	2,085,262.15	61.8
	LICENSES & PERMITS					
01-3200-1110	BEER LICENSES	.00	670.33	12,000.00	11,329.67	5.6
01-3200-1120	LIQUOR LICENSES	.00	576.94	8,400.00	7,823.06	6.9
01-3200-1130	WINE LICENSES	.00	665.69	13,000.00	12,334.31	5.1
01-3200-1140	CATERING PERMITS	.00	100.00	1,500.00	1,400.00	6.7
01-3200-1150	OFF-SITE BUS./SPECIAL EVENTS P	.00	2,880.00	20,000.00	17,120.00	14.4
01-3200-1400	BUSINESS LICENSES	1,565.00	10,987.04	33,000.00	22,012.96	33.3
01-3200-1410	SHORT TERM RENTAL LICENSES	18,594.78	54,882.78	200,000.00	145,117.22	27.4
01-3200-1520	TAXI-LIMO PERMITS	690.00	1,570.00	2,500.00	930.00	62.8
01-3200-2100	BUILDING PERMITS	19,392.30	165,571.50	450,000.00	284,428.50	36.8
01-3200-2140	RIGHT-OF-WAY PERMITS	900.00	6,300.00	13,000.00	6,700.00	48.5
01-3200-2160	STREET EXCAVATION PERMIT FEE	.00	200.00	1,500.00	1,300.00	13.3
	TOTAL LICENSES & PERMITS	41,142.08	244,404.28	754,900.00	510,495.72	32.4
	STATE OF IDAHO SHARED REVENUE					
01-3310-5100	STATE LIQUOR APPORTIONMENT	.00	136,790.00	395,000.00	258,210.00	34.6
01-3310-5200	HIGHWAY USER'S REVENUE - STREE	.00	93,318.80	250,000.00	156,681.20	37.3
01-3310-5600	STATE SHARED REVENUE	.00	582,714.15	1,150,000.00	567,285.85	50.7
	TOTAL STATE OF IDAHO SHARED RE	.00	812,822.95	1,795,000.00	982,177.05	45.3
	COUNTY SHARED REVENUE					
01-3320-8400	COUNTY COURT FINES	3,673.35	13,723.52	80,000.00	66,276.48	17.2
	TOTAL COUNTY SHARED REVENUE	3,673.35	13,723.52	80,000.00	66,276.48	17.2

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
01-3400-1100	PLANNING FEES	19,425.00	92,100.00	150,000.00	57,900.00	61.4
01-3400-1110	BUILDING PLAN CHECK FEES	7,899.27	68,175.47	292,500.00	224,324.53	23.3
01-3400-1120	PLANNING PLAN CHECK FEES	5,529.50	47,329.06	204,750.00	157,420.94	23.1
01-3400-1130	FIRE PLAN CHECK FEES	5,529.50	47,479.06	200,000.00	152,520.94	23.7
01-3400-1500	REPRODUCTION/FINGERPRINT FEES	166.00	205.00	500.00	295.00	41.0
01-3400-2260	PUBLIC EDUCATION FEES	.00	30.00	.00	(30.00)	.0
01-3400-3600	BANNER FEES	.00	1,750.00	5,000.00	3,250.00	35.0
01-3400-6100	BC SCH DIST.PARK MAINT. CONTR	.00	.00	18,928.00	18,928.00	.0
01-3400-6300	PARK YOUTH PROGRAM FEES	.00	23,488.23	120,000.00	96,511.77	19.6
01-3400-6320	PARK USER FEES	650.00	7,976.00	20,000.00	12,024.00	39.9
01-3400-6700	PARK CONCESSION SALES	.00	1,396.47	11,000.00	9,603.53	12.7
	TOTAL CHARGES FOR SERVICES	39,199.27	289,929.29	1,022,678.00	732,748.71	28.4
	FINES & FEES					
01-3500-1100	PARKING FINES	7,183.00	29,934.00	90,000.00	60,066.00	33.3
01-3500-1300	PAID PARKING	.00	.01	3,000.00	2,999.99	.0
01-3500-1400	PLANNING & BUILDING FINES	.00	1,800.00	4,000.00	2,200.00	45.0
	TOTAL FINES & FEES	7,183.00	31,734.01	97,000.00	65,265.99	32.7
	MISCELLANEOUS REVENUE					
01-3700-1000	INTEREST EARNINGS	18,742.06	99,847.90	250,000.00	150,152.10	39.9
01-3700-2000	RENT	500.00	2,000.00	6,000.00	4,000.00	33.3
01-3700-2010	RENT-PARK RESERVATIONS	(170.00)	640.00	9,000.00	8,360.00	7.1
01-3700-2020	RENT-491 SUN VALLEY ROAD	5,762.78	28,813.90	108,000.00	79,186.10	26.7
01-3700-3600	REFUNDS & REIMBURSEMENTS	4,277.00	9,082.08	50,000.00	40,917.92	18.2
01-3700-3610	REIMBURSEMENTS-RESORT CITIES	250.00	34,250.00	34,500.00	250.00	99.3
01-3700-3650	REIMBURSEMENT-BLAINE CITY TOUR	.00	.00	8,000.00	8,000.00	.0
01-3700-4000	SALE OF FIXED ASSETS	.00	4,075.00	.00	(4,075.00)	.0
01-3700-7000	MISCELLANEOUS	45,000.00	45,378.88	209,300.00	163,921.12	21.7
01-3700-8722	TRANSFER FROM LOT FUND	100,000.00	500,000.00	1,200,000.00	700,000.00	41.7
01-3700-8763	REIMBURSEMENT FROM WATER FUN	33,636.17	168,180.85	403,634.00	235,453.15	41.7
01-3700-8765	REIMBURSMNT FROM WASTEWATER	72,016.25	360,081.25	864,195.00	504,113.75	41.7
01-3700-8798	URA FND REIM-SALARIES/BENEFITS	9,511.15	28,533.45	95,000.00	66,466.55	30.0
	TOTAL MISCELLANEOUS REVENUE	289,525.41	1,280,883.31	3,237,629.00	1,956,745.69	39.6
	MISCELLANEOUS REVENUE CONT.					
01-3710-8722	LOT FUND REIMB-ADMIN.EXPENSES	416.67	2,083.35	5,000.00	2,916.65	41.7
	TOTAL MISCELLANEOUS REVENUE C	416.67	2,083.35	5,000.00	2,916.65	41.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FUND BALANCE					
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	552,527.60	6,051,336.56	13,688,825.00	7,637,488.44	44.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEGISLATIVE & EXECUTIVE					
	PERSONAL SERVICES:					
01-4110-1000	SALARIES	12,854.50	69,389.28	167,108.00	97,718.72	41.5
01-4110-2100	FICA TAXES-CITY	960.96	5,187.42	12,784.00	7,596.58	40.6
01-4110-2200	STATE RETIREMENT-CITY	1,272.30	7,768.63	19,986.00	12,217.37	38.9
01-4110-2400	WORKER'S COMPENSATION-CITY	8.80	47.40	117.00	69.60	40.5
01-4110-2500	HEALTH INSURANCE-CITY	10,910.56	49,832.26	145,487.00	95,654.74	34.3
01-4110-2505	HEALTH REIMBURSEMENT ACCT(HRA	470.00	1,385.76	8,000.00	6,614.24	17.3
01-4110-2510	DENTAL INSURANCE-CITY	295.00	1,321.00	3,768.00	2,447.00	35.1
01-4110-2515	VISION	136.00	624.00	1,824.00	1,200.00	34.2
01-4110-2600	ST & LONG TERM DISABILITY	55.58	312.64	1,116.00	803.36	28.0
	TOTAL PERSONAL SERVICES	26,963.70	135,868.39	360,190.00	224,321.61	37.7
	MATERIALS AND SERVICES:					
01-4110-3100	OFFICE SUPPLIES & POSTAGE	54.26	54.26	1,000.00	945.74	5.4
01-4110-4000	ELECTIONS	.00	.00	1,000.00	1,000.00	.0
01-4110-4200	PROFESSIONAL SERVICES	.00	.00	8,000.00	8,000.00	.0
01-4110-4800	DUES, SUBSCRIPTIONS & MEMBERS	.00	.00	1,700.00	1,700.00	.0
01-4110-4910	MYR/CNCL-TRAINING/TRAVEL/MTG	200.00	2,270.15	30,000.00	27,729.85	7.6
	TOTAL MATERIAL AND SERVICES	254.26	2,324.41	41,700.00	39,375.59	5.6
	CAPITAL OUTLAY:					
01-4110-7400	OFFICE FURNITURE & EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	1,000.00	1,000.00	.0
	TOTAL LEGISLATIVE & EXECUTIVE	27,217.96	138,192.80	402,890.00	264,697.20	34.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATIVE SERVICES					
	PERSONAL SERVICES:					
01-4150-1000	SALARIES	30,329.07	190,516.87	385,546.00	195,029.13	49.4
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	2,274.39	12,389.68	29,494.00	17,104.32	42.0
01-4150-2200	STATE RETIREMENT-CITY	4,329.23	26,649.68	46,111.00	19,461.32	57.8
01-4150-2400	WORKMEN'S COMPENSATION-CITY	28.52	182.92	417.00	234.08	43.9
01-4150-2500	HEALTH INSURANCE-CITY	10,628.34	53,141.70	127,540.00	74,398.30	41.7
01-4150-2505	HEALTH REIMBURSEMENT ACCT(HRA	90.00	6,627.48	6,000.00	(627.48)	110.5
01-4150-2510	DENTAL INSURANCE-CITY	211.00	1,055.00	2,532.00	1,477.00	41.7
01-4150-2515	VISION	132.00	660.00	1,584.00	924.00	41.7
01-4150-2600	ST & LONG TERM DISABILITY	148.17	740.85	2,085.00	1,344.15	35.5
01-4150-2760	OTHER EMPLOYEE BENEFITS	1,000.00	16,907.08	12,000.00	(4,907.08)	140.9
	TOTAL PERSONAL SERVICES	49,170.72	308,901.26	624,809.00	315,907.74	49.4
	MATERIALS AND SERVICES:					
01-4150-3100	OFFICE SUPPLIES & POSTAGE	2,421.72	10,972.14	25,000.00	14,027.86	43.9
01-4150-4200	PROFESSIONAL SERVICES	1,106.63	9,426.98	137,138.00	127,711.02	6.9
01-4150-4400	ADVERTISING & LEGAL PUBLICATIO	224.80	820.64	.00	(820.64)	.0
01-4150-4800	DUES, SUBSCRIPTIONS & MEMBERS	.00	1,307.26	6,000.00	4,692.74	21.8
01-4150-4900	PERSONNEL TRAINING/TRAVEL/MTG	.00	742.70	4,000.00	3,257.30	18.6
01-4150-4902	TRAINNG/TRVL/MTG-CITY ADM/ASST	709.56	786.56	4,000.00	3,213.44	19.7
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	(1,383.70)	(1,383.70)	.00	1,383.70	.0
01-4150-5200	UTILITIES	2,869.27	7,756.59	32,000.00	24,243.41	24.2
01-4150-6500	CONTRACTS FOR SERVICES	8,245.00	8,245.00	55,000.00	46,755.00	15.0
	TOTAL MATERIAL AND SERVICES	14,193.28	39,079.17	263,138.00	224,058.83	14.9
	CAPITAL OUTLAY:					
01-4150-7400	OFFICE FURNITURE & EQUIPMENT	.00	608.62	5,000.00	4,391.38	12.2
	TOTAL CAPITAL OUTLAY	.00	608.62	5,000.00	4,391.38	12.2
	TOTAL ADMINISTRATIVE SERVICES	63,364.00	348,589.05	892,947.00	544,357.95	39.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CITY CLERK					
	PERSONAL SERVICES:					
01-4152-1000	SALARIES	17,870.34	97,745.75	227,213.00	129,467.25	43.0
01-4152-1500	PART TIME SALARIES	.00	.00	1,500.00	1,500.00	.0
01-4152-1900	OVERTIME	523.62	3,098.11	.00	(3,098.11)	.0
01-4152-2100	FICA TAXES-CITY	1,405.93	7,708.49	17,382.00	9,673.51	44.4
01-4152-2200	STATE RETIREMENT-CITY	2,199.92	12,060.93	27,175.00	15,114.07	44.4
01-4152-2400	WORKMEN'S COMPENSATION-CITY	16.60	92.49	245.00	152.51	37.8
01-4152-2500	HEALTH INSURANCE-CITY	3,825.00	19,125.00	45,900.00	26,775.00	41.7
01-4152-2505	HEALTH REIMBURSEMENT ACCT(HRA	433.60	4,515.49	4,000.00	(515.49)	112.9
01-4152-2510	DENTAL INSURANCE-CITY	148.00	740.00	1,776.00	1,036.00	41.7
01-4152-2515	VISION	92.00	460.00	720.00	260.00	63.9
01-4152-2600	ST & LONG TERM DISABILITY	110.34	551.70	1,288.00	736.30	42.8
	TOTAL PERSONAL SERVICES	26,625.35	146,097.96	327,199.00	181,101.04	44.7
	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	2,533.51	5,000.00	2,466.49	50.7
01-4152-5100	TELEPHONE & COMMUNICATIONS	4,470.89	16,829.81	78,000.00	61,170.19	21.6
01-4152-5110	COMPUTER NETWORK	12,895.34	27,571.67	80,000.00	52,428.33	34.5
	TOTAL MATERIAL AND SERVICES	17,366.23	161,123.61	295,000.00	133,876.39	54.6
	CAPITAL OUTLAY:					
01-4152-7400	OFFICE FURNITURE & EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	3,000.00	3,000.00	.0
	TOTAL CITY CLERK	43,991.58	307,221.57	625,199.00	317,977.43	49.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMUNITY ENGAGEMENT					
	PERSONAL SERVICES:					
01-4154-1000	SALARIES	8,846.16	72,086.68	186,677.00	114,590.32	38.6
01-4154-2100	FICA TAXES-CITY	670.10	5,744.20	14,281.00	8,536.80	40.2
01-4154-2200	STATE RETIREMENT-CITY	1,058.00	8,621.54	22,327.00	13,705.46	38.6
01-4154-2400	WORKMEN'S COMPENSATION-CITY	8.06	70.11	202.00	131.89	34.7
01-4154-2500	HEALTH INSURANCE-CITY	2,488.34	17,541.70	45,160.00	27,618.30	38.8
01-4154-2505	HEALTH REIMBURSEMENT ACCT(HRA	(91.85)	3,054.60	3,000.00	(54.60)	101.8
01-4154-2510	DENTAL INSURANCE-CITY	61.00	473.00	1,236.00	763.00	38.3
01-4154-2515	VISION	32.00	224.00	576.00	352.00	38.9
01-4154-2600	ST & LONG TERM DISABILITY	49.52	395.56	1,009.00	613.44	39.2
01-4154-2700	VACATION/SICK ACCRUAL PAYOUT	.00	3,514.92	.00	(3,514.92)	.0
	TOTAL PERSONAL SERVICES	13,121.33	111,726.31	274,468.00	162,741.69	40.7
	MATERIALS AND SERVICES:					
01-4154-4200	PROFESSIONAL SERVICES	6,666.68	30,000.06	80,000.00	49,999.94	37.5
01-4154-4900	PERSONNEL TRAINING/TRAVEL/MTG	8.42	209.03	5,000.00	4,790.97	4.2
01-4154-5150	COMMUNICATIONS	453.76	12,679.86	50,000.00	37,320.14	25.4
	TOTAL MATERIAL AND SERVICES	7,128.86	42,888.95	135,000.00	92,111.05	31.8
	CAPITAL OUTLAY:					
01-4154-7400	OFFICE FURNITURE & EQUIPMENT	14.24	878.97	1,000.00	121.03	87.9
	TOTAL CAPITAL OUTLAY	14.24	878.97	1,000.00	121.03	87.9
	TOTAL COMMUNITY ENGAGEMENT	20,264.43	155,494.23	410,468.00	254,973.77	37.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FINANCE					
	PERSONAL SERVICES:					
01-4156-1000	SALARIES	35,134.70	162,502.49	432,740.00	270,237.51	37.6
01-4156-1500	PART TIME SALARIES	584.00	2,920.00	.00	(2,920.00)	.0
01-4156-1900	OVERTIME	248.03	2,470.70	5,000.00	2,529.30	49.4
01-4156-2100	FICA TAXES-CITY	2,711.50	12,645.11	33,105.00	20,459.89	38.2
01-4156-2200	STATE RETIREMENT-CITY	3,961.81	18,375.73	45,605.00	27,229.27	40.3
01-4156-2400	WORKMEN'S COMPENSATION-CITY	32.14	152.14	468.00	315.86	32.5
01-4156-2500	HEALTH INSURANCE-CITY	10,848.90	44,291.14	130,187.00	85,895.86	34.0
01-4156-2505	HEALTH REIMBURSEMENT ACCT(HRA	54.00	3,089.78	7,000.00	3,910.22	44.1
01-4156-2510	DENTAL INSURANCE-CITY	314.00	1,326.00	3,546.00	2,220.00	37.4
01-4156-2515	VISION	152.00	632.00	1,632.00	1,000.00	38.7
01-4156-2600	ST & LONG TERM DISABILITY	169.04	731.65	2,340.00	1,608.35	31.3
	TOTAL PERSONAL SERVICES	54,210.12	249,136.74	661,623.00	412,486.26	37.7
	MATERIALS AND SERVICES:					
01-4156-3100	OFFICE SUPPLIES & POSTAGE	433.58	1,963.64	5,000.00	3,036.36	39.3
01-4156-4200	PROFESSIONAL SERVICES	.00	16,443.88	18,000.00	1,556.12	91.4
01-4156-4900	PERSONNEL TRAINING/TRAVEL/MTG	90.64	2,521.56	12,000.00	9,478.44	21.0
01-4156-5100	TELEPHONE & COMMUNICATIONS	.00	360.00	1,440.00	1,080.00	25.0
01-4156-6510	COMPUTER SERVICES	.00	22,520.00	60,000.00	37,480.00	37.5
	TOTAL MATERIAL AND SERVICES	524.22	43,809.08	96,440.00	52,630.92	45.4
	CAPITAL OUTLAY:					
01-4156-7400	OFFICE FURNITURE & EQUIPMENT	149.00	149.00	5,000.00	4,851.00	3.0
	TOTAL CAPITAL OUTLAY	149.00	149.00	5,000.00	4,851.00	3.0
	TOTAL FINANCE	54,883.34	293,094.82	763,063.00	469,968.18	38.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEGAL					
	MATERIALS AND SERVICES:					
01-4160-4200	PROFESSIONAL SERVICES	17,500.00	52,500.00	210,000.00	157,500.00	25.0
01-4160-4270	CITY PROSECUTOR	3,883.33	19,416.65	50,920.00	31,503.35	38.1
	TOTAL MATERIAL AND SERVICES	21,383.33	71,916.65	260,920.00	189,003.35	27.6
	TOTAL LEGAL	21,383.33	71,916.65	260,920.00	189,003.35	27.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PLANNING & BUILDING					
	PERSONAL SERVICES:					
01-4170-1000	SALARIES	36,729.66	220,242.03	547,182.00	326,939.97	40.3
01-4170-1200	PLANNING & ZONING COMMISSION	2,400.00	8,200.00	25,200.00	17,000.00	32.5
01-4170-2100	FICA TAXES-CITY	2,978.50	17,385.11	41,859.00	24,473.89	41.5
01-4170-2200	STATE RETIREMENT-CITY	4,679.90	27,321.64	65,443.00	38,121.36	41.8
01-4170-2400	WORKER'S COMPENSATION-CITY	316.49	1,942.07	5,502.00	3,559.93	35.3
01-4170-2500	HEALTH INSURANCE-CITY	8,708.86	53,497.66	134,366.00	80,868.34	39.8
01-4170-2505	HEALTH REIMBURSEMENT ACCT(HRA	869.20	4,225.88	9,000.00	4,774.12	47.0
01-4170-2510	DENTAL INSURANCE-CITY	251.00	1,499.00	3,744.00	2,245.00	40.0
01-4170-2515	VISION	108.00	668.00	1,680.00	1,012.00	39.8
01-4170-2600	ST & LONG TERM DISABILITY	233.62	1,281.65	3,362.00	2,080.35	38.1
	TOTAL PERSONAL SERVICES	57,275.23	336,263.04	837,338.00	501,074.96	40.2
	MATERIALS AND SERVICES:					
01-4170-3100	OFFICE SUPPLIES & POSTAGE	.00	96.60	4,000.00	3,903.40	2.4
01-4170-3200	OPERATING SUPPLIES	241.33	1,313.99	5,000.00	3,686.01	26.3
01-4170-4200	PROFESSIONAL SERVICES	27,556.42	53,498.92	260,000.00	206,501.08	20.6
01-4170-4210	PROFESSIONAL SERVICES - IDBS	52,497.06	109,080.58	423,525.00	314,444.42	25.8
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	.00	1,293.03	15,000.00	13,706.97	8.6
01-4170-4500	GEOGRAPHIC INFO SYSTEMS	.00	14,900.00	15,000.00	100.00	99.3
01-4170-4800	DUES, SUBSCRIPTIONS & MEMBERS	312.49	505.98	4,000.00	3,494.02	12.7
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	.00	600.00	3,000.00	2,400.00	20.0
	TOTAL MATERIAL AND SERVICES	80,607.30	186,406.79	753,245.00	566,838.21	24.8
	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	137,882.53	522,669.83	1,593,583.00	1,070,913.17	32.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NON-DEPARTMENTAL					
	MATERIALS AND SERVICES:					
01-4193-4200	PROFESSIONAL SERVICE	3,079.83	33,950.90	244,905.00	210,954.10	13.9
01-4193-4210	RESORT CITIES	.00	840.00	60,000.00	59,160.00	1.4
01-4193-4220	IT PROFESSIONAL SERVICES	14,098.25	56,339.25	165,000.00	108,660.75	34.2
01-4193-4250	BLAINE CITY TOUR	.00	621.00	8,000.00	7,379.00	7.8
01-4193-4901	CULTURE PROJECTS	.00	6,468.94	.00	(6,468.94)	.0
01-4193-6500	CONTRACT FOR SERVICE	.00	.00	155,920.00	155,920.00	.0
01-4193-6505	FIRE DISTRICT MOU	.00	800,000.00	.00	(800,000.00)	.0
01-4193-6900	MISCELLANEOUS EXPENSE	.00	.00	199,300.00	199,300.00	.0
	TOTAL MATERIAL AND SERVICES	17,178.08	898,220.09	833,125.00	(65,095.09)	107.8
	OTHER EXPENDITURES:					
01-4193-8803	TRANSFER TO GENERAL CIP FUND	.00	600,000.00	600,000.00	.00	100.0
01-4193-8804	TRANSFER TO CITY/CO HOUSING	.00	400,000.00	400,000.00	.00	100.0
01-4193-8893	TRANSFER TO PARK TRUST-KAC	.00	35,000.00	10,000.00	(25,000.00)	350.0
01-4193-9910	MERIT/COMPENSATION ADJUSTMEN	.00	.00	100,000.00	100,000.00	.0
01-4193-9925	PROPERTY TAX CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
01-4193-9930	GENERAL FUND OP. CONTINGENCY	33,944.24	65,630.58	337,778.00	272,147.42	19.4
	TOTAL OTHER EXPENDITURES	33,944.24	1,100,630.58	1,497,778.00	397,147.42	73.5
	TOTAL NON-DEPARTMENTAL	51,122.32	1,998,850.67	2,330,903.00	332,052.33	85.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FACILITY MAINTENANCE					
	PERSONAL SERVICES:					
01-4194-1000	SALARIES	23,887.71	142,962.74	461,051.00	318,088.26	31.0
01-4194-1500	PART-TIME/SEASONAL	4,310.40	19,532.28	35,000.00	15,467.72	55.8
01-4194-1800	SHIFT COVERAGE ON CALL	464.40	1,438.98	4,000.00	2,561.02	36.0
01-4194-1900	OVERTIME	.00	1,148.08	8,500.00	7,351.92	13.5
01-4194-2100	FICA TAXES - CITY	2,157.04	12,409.48	35,270.00	22,860.52	35.2
01-4194-2200	STATE RETIREMENT - CITY	2,840.79	16,968.57	55,142.00	38,173.43	30.8
01-4194-2400	WORKER'S COMPENSATION-CITY	346.73	2,021.19	6,799.00	4,777.81	29.7
01-4194-2500	HEALTH INSURANCE - CITY	10,756.36	59,926.08	179,240.00	119,313.92	33.4
01-4194-2505	HEALTH REIMBURSEMENT ACCT(HRA	90.00	2,236.94	10,000.00	7,763.06	22.4
01-4194-2510	DENTAL INSURANCE-CITY	282.81	1,598.03	4,818.00	3,219.97	33.2
01-4194-2515	VISION	134.98	765.45	2,304.00	1,538.55	33.2
01-4194-2600	LONG TERM DISABILITY	162.56	812.80	2,587.00	1,774.20	31.4
01-4194-2800	STATE UNEMPLOYMENT INSURANCE	.00	.00	5,000.00	5,000.00	.0
	TOTAL PERSONAL SERVICES	45,433.78	261,820.62	809,711.00	547,890.38	32.3
	MATERIALS AND SERVICES:					
01-4194-3100	OFFICE SUPPLIES & POSTAGE	.00	9.73	300.00	290.27	3.2
01-4194-3200	OPERATING SUPPLIES	1,236.41	3,343.67	7,500.00	4,156.33	44.6
01-4194-3500	MOTOR FUELS & LUBRICANTS	101.59	308.68	2,500.00	2,191.32	12.4
01-4194-4200	PROFESSIONAL SERVICES	405.00	22,805.94	35,000.00	12,194.06	65.2
01-4194-4205	SNOW REMOVAL	4,287.75	13,378.50	70,000.00	56,621.50	19.1
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	5,405.93	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	60.00	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	2,418.04	7,122.44	60,000.00	52,877.56	11.9
01-4194-5300	CUSTODIAL & CLEANING SERVICES	9,274.86	20,889.29	65,000.00	44,110.71	32.1
01-4194-5900	REPAIR & MAINTENANCE-BUILDINGS	3,130.75	24,317.83	50,000.00	25,682.17	48.6
01-4194-5910	REPAIR & MAINT-491 SV ROAD	7,294.49	17,687.51	70,000.00	52,312.49	25.3
01-4194-5950	REPAIR & MAINT-WARM SPRINGS PR	4,245.97	10,497.65	48,000.00	37,502.35	21.9
01-4194-6000	REPAIR & MAINT-AUTOMOTIVE EQUI	449.30	2,492.15	5,000.00	2,507.85	49.8
01-4194-6100	REPAIR & MAINT--MACHINERY & EQ	1,025.79	1,269.30	5,000.00	3,730.70	25.4
01-4194-6950	MAINTENANCE	1,177.83	3,301.28	36,000.00	32,698.72	9.2
	TOTAL MATERIAL AND SERVICES	40,513.71	186,459.31	551,740.00	365,280.69	33.8
	TOTAL FACILITY MAINTENANCE	85,947.49	448,279.93	1,361,451.00	913,171.07	32.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE					
	PERSONAL SERVICES:					
01-4210-1000	SALARIES	8,204.50	49,560.23	147,878.00	98,317.77	33.5
01-4210-1500	PART-TIME	275.90	2,717.62	20,000.00	17,282.38	13.6
01-4210-1900	OVERTIME	1,633.07	3,712.65	5,000.00	1,287.35	74.3
01-4210-2100	FICA TAXES-CITY	751.23	4,159.54	11,313.00	7,153.46	36.8
01-4210-2200	STATE RETIREMENT-CITY	1,151.83	6,194.51	17,686.00	11,491.49	35.0
01-4210-2400	WORKMEN'S COMPENSATION-CITY	247.14	1,353.14	2,896.00	1,542.86	46.7
01-4210-2500	HEALTH INSURANCE-CITY	7,085.56	35,427.80	85,027.00	49,599.20	41.7
01-4210-2505	HEALTH REIMBURSEMENT ACCT(HRA	18.00	380.22	4,000.00	3,619.78	9.5
01-4210-2510	DENTAL INSURANCE-CITY	169.00	845.00	2,028.00	1,183.00	41.7
01-4210-2515	VISION	88.00	440.00	1,056.00	616.00	41.7
01-4210-2600	ST & LONG TERM DISABILITY	56.71	283.55	716.00	432.45	39.6
	TOTAL PERSONAL SERVICES	19,680.94	105,074.26	297,600.00	192,525.74	35.3
	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	382.43	1,782.66	1,000.00	(782.66)	178.3
01-4210-3500	MOTOR FUELS & LUBRICANTS	271.64	938.02	1,500.00	561.98	62.5
01-4210-3600	COMPUTER SOFTWARE	.00	.00	1,500.00	1,500.00	.0
01-4210-3610	PARKING OPS PROCESSING FEES	1,660.78	4,125.67	21,000.00	16,874.33	19.7
01-4210-3620	PARKING OPS EQUIPMENT FEES	.00	.00	6,000.00	6,000.00	.0
01-4210-4200	PROFESSIONAL SERVICES	.00	3,971.00	59,750.00	55,779.00	6.7
01-4210-4250	PROF.SERVICES-BCSO CONTRACT	159,837.92	799,189.60	1,994,777.00	1,195,587.40	40.1
01-4210-5100	TELEPHONE & COMMUNICATIONS	372.91	1,327.64	5,000.00	3,672.36	26.6
01-4210-6000	REPAIR & MAINT--AUTOMOTIVE EQU	.00	2,198.25	10,000.00	7,801.75	22.0
	TOTAL MATERIAL AND SERVICES	162,525.68	815,697.76	2,105,527.00	1,289,829.24	38.7
	CAPITAL OUTLAY:					
01-4210-7500	AUTOMOTIVE EQUIPMENT	.00	16.19	5,000.00	4,983.81	.3
	TOTAL CAPITAL OUTLAY	.00	16.19	5,000.00	4,983.81	.3
	TOTAL POLICE	182,206.62	920,788.21	2,408,127.00	1,487,338.79	38.2

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRE & RESCUE					
	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 5 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREET					
	PERSONAL SERVICES:					
01-4310-1000	SALARIES	57,775.48	309,734.15	662,917.00	353,182.85	46.7
01-4310-1500	PART-TIME	7,050.00	11,050.00	25,000.00	13,950.00	44.2
01-4310-1800	SHIFT COVERAGE ON CALL	2,793.88	9,887.04	17,500.00	7,612.96	56.5
01-4310-1900	OVERTIME	1,724.17	9,397.34	35,000.00	25,602.66	26.9
01-4310-2100	FICA TAXES-CITY	5,245.42	25,633.03	50,713.00	25,079.97	50.6
01-4310-2200	STATE RETIREMENT-CITY	7,444.07	39,224.81	79,285.00	40,060.19	49.5
01-4310-2400	WORKER'S COMPENSATION-CITY	1,980.12	9,995.53	21,638.00	11,642.47	46.2
01-4310-2500	HEALTH INSURANCE-CITY	24,792.48	111,128.25	247,346.00	136,217.75	44.9
01-4310-2505	HEALTH REIMBURSEMENT ACCT(HRA	182.00	4,960.33	14,000.00	9,039.67	35.4
01-4310-2510	DENTAL INSURANCE-CITY	704.28	3,180.93	6,558.00	3,377.07	48.5
01-4310-2515	VISION	339.72	1,513.50	3,072.00	1,558.50	49.3
01-4310-2600	ST & LONG TERM DISABILITY	310.79	1,685.84	4,231.00	2,545.16	39.8
01-4310-2760	OTHER EMPLOYEE BENEFITS	.00	500.00	.00	(500.00)	.0
	TOTAL PERSONAL SERVICES	110,342.41	537,890.75	1,167,260.00	629,369.25	46.1
	MATERIALS AND SERVICES:					
01-4310-3200	OPERATING SUPPLIES	634.73	8,501.06	17,000.00	8,498.94	50.0
01-4310-3400	MINOR EQUIPMENT	749.98	1,804.84	3,500.00	1,695.16	51.6
01-4310-3500	MOTOR FUELS & LUBRICANTS	3,380.21	28,926.98	100,000.00	71,073.02	28.9
01-4310-3600	COMPUTER SOFTWARE	44.99	134.97	6,800.00	6,665.03	2.0
01-4310-4200	PROFESSIONAL SERVICES	7,359.50	50,971.24	240,000.00	189,028.76	21.2
01-4310-4900	PERSONNEL TRAINING/TRAVEL/MTG	113.00	373.00	3,000.00	2,627.00	12.4
01-4310-5100	TELEPHONE & COMMUNICATIONS	.00	90.00	8,000.00	7,910.00	1.1
01-4310-5200	UTILITIES	2,222.97	5,440.44	19,500.00	14,059.56	27.9
01-4310-6000	REPAIR & MAINT--AUTOMOTIVE EQU	267.19	5,307.05	7,500.00	2,192.95	70.8
01-4310-6100	REPAIR & MAINT--MACHINERY & EQ	905.63	58,460.35	90,000.00	31,539.65	65.0
01-4310-6910	OTHER PURCHASED SERVICES	490.42	3,436.64	16,000.00	12,563.36	21.5
01-4310-6920	SIGNS & SIGNALIZATION	2,038.45	4,493.40	16,000.00	11,506.60	28.1
01-4310-6930	STREET LIGHTING	2,109.53	7,743.15	18,500.00	10,756.85	41.9
01-4310-6950	MAINTENANCE & IMPROVEMENTS	9,357.13	43,467.97	350,000.00	306,532.03	12.4
	TOTAL MATERIAL AND SERVICES	29,673.73	219,151.09	895,800.00	676,648.91	24.5
	TOTAL STREET	140,016.14	757,041.84	2,063,060.00	1,306,018.16	36.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION					
	PERSONAL SERVICES:					
01-4510-1000	SALARIES	21,822.95	118,399.76	283,682.00	165,282.24	41.7
01-4510-1500	PART-TIME/SEASONAL	2,868.00	7,895.00	65,000.00	57,105.00	12.2
01-4510-1900	OVERTIME	.00	1,592.21	.00	(1,592.21)	.0
01-4510-2100	FICA TAXES - CITY	1,860.90	9,631.26	26,674.00	17,042.74	36.1
01-4510-2200	STATE RETIREMENT - CITY	2,610.04	14,351.12	33,928.00	19,576.88	42.3
01-4510-2400	WORKER'S COMPENSATION - CITY	362.26	1,867.82	4,709.00	2,841.18	39.7
01-4510-2500	HEALTH INSURANCE - CITY	8,581.12	42,905.60	88,413.00	45,507.40	48.5
01-4510-2505	HEALTH REIMBURSEMENT ACCT(HRA	93.59	4,083.62	5,000.00	916.38	81.7
01-4510-2510	DENTAL INSURANCE-CITY	229.50	1,147.50	2,526.00	1,378.50	45.4
01-4510-2515	VISION	108.00	540.00	1,104.00	564.00	48.9
01-4510-2600	ST & LONG TERM DISABILITY	136.55	682.75	1,828.00	1,145.25	37.4
01-4510-2800	STATE UNEMPLOYMENT INSURANCE	.00	.00	1,000.00	1,000.00	.0
	TOTAL PERSONAL SERVICES	38,672.91	203,096.64	513,864.00	310,767.36	39.5
	MATERIALS AND SERVICES:					
01-4510-3100	OFFICE SUPPLIES & POSTAGE	.00	2.32	750.00	747.68	.3
01-4510-3200	OPERATING SUPPLIES	492.64	1,810.79	4,500.00	2,689.21	40.2
01-4510-3250	RECREATION SUPPLIES	457.84	2,008.79	11,000.00	8,991.21	18.3
01-4510-3280	YOUTH GOLF	.00	.00	1,100.00	1,100.00	.0
01-4510-3300	RESALE ITEMS-CONCESSION SUPPL	124.06	2,001.11	7,500.00	5,498.89	26.7
01-4510-3310	STATE SALES TAX-PARK	.00	3,219.75	8,500.00	5,280.25	37.9
01-4510-3500	MOTOR FUELS & LUBRICANTS	234.77	234.77	1,500.00	1,265.23	15.7
01-4510-4200	PROFESSIONAL SERVICE	27.45	1,239.35	7,000.00	5,760.65	17.7
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	.00	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	1,569.70	2,949.48	10,500.00	7,550.52	28.1
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	.00	168.71	3,000.00	2,831.29	5.6
	TOTAL MATERIAL AND SERVICES	2,906.46	14,152.43	62,350.00	48,197.57	22.7
	TOTAL RECREATION	41,579.37	217,249.07	576,214.00	358,964.93	37.7
	TOTAL FUND EXPENDITURES	869,859.11	6,283,858.29	13,688,825.00	7,404,966.71	45.9
	NET REVENUE OVER EXPENDITURES	(317,331.51)	(232,521.73)	.00	232,521.73	.0

CITY OF KETCHUM
BALANCE SHEET
FEBRUARY 28, 2026

WAGON DAYS FUND

	ASSETS			
02-1000-0000	CASH - COMBINED		13,551.01	
02-1510-0000	INVESTMENTS--WAGON DAYS #1625		(.03)	
02-1520-0000	WAGON DAYS- US BANK #2315		22,677.44	
	TOTAL ASSETS			36,228.42
	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	82,150.22		
	BALANCE - CURRENT DATE		36,478.42	
	TOTAL FUND EQUITY			36,478.42
	TOTAL LIABILITIES AND EQUITY			36,228.42

WAGON DAYS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WAGON DAYS REVENUE					
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
	MISCELLANEOUS REVENUE					
02-3700-1000	INTEREST EARNINGS	1.73	10.20	500.00	489.80	2.0
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	82,250.00	293,400.00	211,150.00	28.0
	TOTAL MISCELLANEOUS REVENUE	16,451.73	82,260.20	305,400.00	223,139.80	26.9
	TOTAL FUND REVENUE	16,451.73	82,260.20	316,900.00	234,639.80	26.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING FEBRUARY 28, 2026

WAGON DAYS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WAGON DAYS EXPENDITURES					
	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	279.98	609.98	7,000.00	6,390.02	8.7
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	(500.00)	(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	(220.02)	109.98	264,900.00	264,790.02	.0
	TOTAL WAGON DAYS EXPENDITURES	(220.02)	109.98	270,900.00	270,790.02	.0
	TOTAL FUND EXPENDITURES	(220.02)	109.98	270,900.00	270,790.02	.0
	NET REVENUE OVER EXPENDITURES	16,671.75	82,150.22	46,000.00	(36,150.22)	178.6

GENERAL CAPITAL IMPROVEMENT FD

	ASSETS			
03-1000-0000	CASH - COMBINED		1,146,228.11	
03-1510-0000	INVESTMENTS--GEN CIP #2572		1,481,282.18	
	TOTAL ASSETS			2,627,510.29
	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 IMPRVMNT BALANCE	941,431.43		
	REVENUE OVER EXPENDITURES - YTD	1,526,128.86		
	BALANCE - CURRENT DATE		2,467,560.29	
	TOTAL FUND EQUITY			2,467,560.29
	TOTAL LIABILITIES AND EQUITY			2,627,510.29

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	GENERAL CIP REVENUE					
03-3100-6100	IDAHO POWER FRANCHISE	.00	136,374.91	300,000.00	163,625.09	45.5
	TOTAL GENERAL CIP REVENUE	.00	136,374.91	300,000.00	163,625.09	45.5
	SOURCE 3400					
03-3400-7200	STREET IMPACT FEES	8,984.00	13,476.00	.00	(13,476.00)	.0
03-3400-7210	PARKS & RECREATION IMPACT FEE	2,094.00	3,141.00	.00	(3,141.00)	.0
03-3400-7220	FIRE & RESCUE IMPACT FEES	2,092.00	4,184.00	.00	(4,184.00)	.0
03-3400-7230	POLICE IMPACT FEES	208.00	312.00	.00	(312.00)	.0
	TOTAL SOURCE 3400	13,378.00	21,113.00	.00	(21,113.00)	.0
	MISCELLANEOUS REVENUE					
03-3700-1000	INTEREST EARNINGS	4,782.73	35,728.31	25,000.00	(10,728.31)	142.9
03-3700-2000	ROW USAGE FEE (ENERGY)	6,460.00	6,460.00	.00	(6,460.00)	.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	1,097,333.35	1,723,600.00	626,266.65	63.7
03-3700-8790	ITD MAIN STREET FUNDING	.00	.00	142,000.00	142,000.00	.0
03-3700-8795	OTHER DONATIONS & REIMBURSEME	90,588.79	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	191,298.19	2,586,953.44	5,623,105.00	3,036,151.56	46.0
	FUND BALANCE					
03-3800-9000	FUND BALANCE	.00	.00	300,000.00	300,000.00	.0
	TOTAL FUND BALANCE	.00	.00	300,000.00	300,000.00	.0
	TOTAL FUND REVENUE	204,676.19	2,744,441.35	6,223,105.00	3,478,663.65	44.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING FEBRUARY 28, 2026

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL CIP EXPENDITURES					
	CAPITAL OUTLAY:					
03-4193-7110	DOWNTOWN CORE SIDEWALK (P)	12,245.90	78,508.59	900,000.00	821,491.41	8.7
03-4193-7135	MAIN STREET REHAB	6,570.71	106,511.08	66,250.00	(40,261.08)	160.8
03-4193-7150	BIKE NETWORK IMPROVEMENTS	.00	20,815.31	59,563.00	38,747.69	35.0
03-4193-7160	TOWN SQUARE ALLEY-ASPHALT	.00	.00	50,000.00	50,000.00	.0
03-4193-7180	POWER LINE UNDERGROUNDING (P)	13,483.00	13,483.00	88,600.00	75,117.00	15.2
03-4193-7199	LONG-TERM PLANNING & DESIGN	22,622.85	71,598.35	150,000.00	78,401.65	47.7
03-4193-7200	TECHNOLOGY UPGRADES	3,606.42	6,317.25	95,000.00	88,682.75	6.7
03-4193-7205	WEBSITE REBUILD	5,500.00	81,109.00	60,000.00	(21,109.00)	135.2
03-4193-7210	SUSTAINABILITY	.00	.00	50,000.00	50,000.00	.0
03-4193-7500	PARKING MANAGEMENT	.00	48,732.30	95,000.00	46,267.70	51.3
03-4193-7501	PUBLIC PARKING OPTIONS (P)	.00	.00	100,000.00	100,000.00	.0
03-4193-7502	INFRASTRUCTURE FOR HOUSING	735.00	5,718.00	800,000.00	794,282.00	.7
03-4193-7607	SIDEWALK CURB AND GUTTER	(919.00)	.00	.00	.00	.0
03-4193-7611	PAVEMENT MANAGEMENT PROG (P)	8,334.00	8,334.00	600,000.00	591,666.00	1.4
03-4193-7614	BOOM TRUCK	.00	.00	100,000.00	100,000.00	.0
03-4193-7615	STREET READER BOARDS	.00	38,778.00	45,000.00	6,222.00	86.2
	TOTAL CAPITAL OUTLAY	72,178.88	479,904.88	3,259,413.00	2,779,508.12	14.7
	OTHER EXPENDITURES:					
03-4193-9930	CIP FUND CONTINGENCY	.00	.00	1,072,641.00	1,072,641.00	.0
	TOTAL OTHER EXPENDITURES	.00	.00	1,072,641.00	1,072,641.00	.0
	TOTAL GENERAL CIP EXPENDITURES	72,178.88	479,904.88	4,332,054.00	3,852,149.12	11.1

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FACILITY MAINT CIP EXPENDITURE					
	CAPITAL OUTLAY:					
03-4194-7120	ATKINSON PARK IRRIG UPGRADES	.00	.00	200,000.00	200,000.00	.0
03-4194-7135	FOREST SRV PARK RENOVATION	4,634.00	9,345.50	80,921.00	71,575.50	11.6
03-4194-7136	HYPERBOREAN CONDO RENOVATIO	50,438.21	173,652.91	203,640.00	29,987.09	85.3
03-4194-7140	BONNING CABIN PRESERVATION	.00	92,500.00	95,456.00	2,956.00	96.9
03-4194-7155	ROTARY PARK REHABILATION	2,819.23	2,819.23	10,000.00	7,180.77	28.2
03-4194-7156	ORE WAGON R&M	.00	46,368.00	120,000.00	73,632.00	38.6
03-4194-7161	VISITOR CENTER BUIDLING R&M	.00	179,435.00	300,000.00	120,565.00	59.8
03-4194-7162	TOWN SQUARE REMODEL PHASE I	85.00	44,823.62	250,000.00	205,176.38	17.9
03-4194-7176	CITY HALL ELECTRICAL UPGRADES	.00	.00	15,000.00	15,000.00	.0
03-4194-7177	CITY HALL 3RD FLOOR	13,215.27	13,643.67	68,000.00	54,356.33	20.1
03-4194-7602	MOWER REPLACEMENT	.00	.00	30,000.00	30,000.00	.0
03-4194-7604	ATV WARMS SPRINGS PRESERVE	.00	19,426.00	20,000.00	574.00	97.1
	TOTAL CAPITAL OUTLAY	71,191.71	582,013.93	1,393,017.00	811,003.07	41.8
	TOTAL FACILITY MAINT CIP EXPENDIT	71,191.71	582,013.93	1,393,017.00	811,003.07	41.8

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE CIP EXPENDITURES					
	CAPITAL OUTLAY:					
03-4210-7100	POLICE VEHICLE (NEW)	.00	76,555.02	60,000.00	(16,555.02)	127.6
	TOTAL CAPITAL OUTLAY	.00	76,555.02	60,000.00	(16,555.02)	127.6
	TOTAL POLICE CIP EXPENDITURES	.00	76,555.02	60,000.00	(16,555.02)	127.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING FEBRUARY 28, 2026

GENERAL CAPITAL IMPROVEMENT FD

STREETS CIP EXPENDITURES

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

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION CIP EXPENDITURES					
	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 EXPENDITU	.00	23,217.92	20,000.00	(3,217.92)	116.1
	TOTAL FUND EXPENDITURES	86,749.85	1,218,312.49	5,914,430.00	4,696,117.51	20.6
	NET REVENUE OVER EXPENDITURES	117,926.34	1,526,128.86	308,675.00	(1,217,453.86)	494.4

CITY OF KETCHUM
BALANCE SHEET
FEBRUARY 28, 2026

ORIGINAL LOT FUND

	ASSETS			
22-1000-0000	CASH - COMBINED		(628,487.51)	
22-1050-0000	TAXES RECEIVABLE		342,830.47	
22-1510-0000	INVESTMENTS-LOT #3183		371,951.73	
	TOTAL ASSETS			86,294.69
	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	(740,592.25)		
	BALANCE - CURRENT DATE		87,794.69	
	TOTAL FUND EQUITY			87,794.69
	TOTAL LIABILITIES AND EQUITY			86,294.69

ORIGINAL LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	ORIGINAL LOT TAX					
22-3100-3000	ORIGINAL LOT TAX	280,506.48	1,515,140.39	3,600,000.00	2,084,859.61	42.1
	TOTAL ORIGINAL LOT TAX	280,506.48	1,515,140.39	3,600,000.00	2,084,859.61	42.1
	MISCELLANEOUS REVENUE					
22-3700-1000	INTEREST EARNINGS	1,200.95	6,291.46	10,000.00	3,708.54	62.9
22-3700-8725	TRANSFR FROM ADDITIONAL 1%-LOT	4,833.33	24,166.65	60,000.00	35,833.35	40.3
	TOTAL MISCELLANEOUS REVENUE	6,034.28	30,458.11	70,000.00	39,541.89	43.5
	TOTAL FUND REVENUE	286,540.76	1,545,598.50	3,670,000.00	2,124,401.50	42.1

ORIGINAL LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ORIGINAL LOT TAX					
	MATERIALS AND SERVICES:					
22-4910-3610	PROCESSING FEE XBP	303.34	1,219.28	2,000.00	780.72	61.0
22-4910-4200	PROFESSIONAL SERVICES	.00	.00	22,000.00	22,000.00	.0
22-4910-5000	ADMINISTRATIVE EXPENSE-GEN FND	416.67	2,083.35	5,000.00	2,916.65	41.7
22-4910-6060	EVENTS/PROMOTIONS	175.77	12,269.19	120,000.00	107,730.81	10.2
22-4910-6070	SVED	.00	3,750.00	15,000.00	11,250.00	25.0
22-4910-6075	IDAHO DARK SKY ALLIANCE	.00	.00	3,000.00	3,000.00	.0
22-4910-6080	MOUNTAIN RIDES	212,000.00	424,000.00	848,000.00	424,000.00	50.0
22-4910-6085	FRIENDS OF THE SAWTOOTH NF	.00	.00	10,000.00	10,000.00	.0
22-4910-6090	CONSOLIDATED DISPATCH	.00	160,290.58	171,005.00	10,714.42	93.7
22-4910-6095	MOUNTAIN HUMANE	.00	2,995.00	2,995.00	.00	100.0
	TOTAL MATERIAL AND SERVICES	212,895.78	606,607.40	1,199,000.00	592,392.60	50.6
	OTHER EXPENDITURES:					
22-4910-8801	REIMBURSE GF POLICE/FIRE/AMB	100,000.00	500,000.00	1,200,000.00	700,000.00	41.7
22-4910-8802	TRNSFR TO WAGON DAYS FUND	16,450.00	82,250.00	293,400.00	211,150.00	28.0
22-4910-8803	TRANSFER TO GENERAL CIP	89,466.67	447,333.35	1,073,600.00	626,266.65	41.7
22-4910-8850	TRNSFR TO CAPITAL IMPROV (CIP)	.00	650,000.00	650,000.00	.00	100.0
	TOTAL OTHER EXPENDITURES	205,916.67	1,679,583.35	3,217,000.00	1,537,416.65	52.2
	TOTAL ORIGINAL LOT TAX	418,812.45	2,286,190.75	4,416,000.00	2,129,809.25	51.8
	TOTAL FUND EXPENDITURES	418,812.45	2,286,190.75	4,416,000.00	2,129,809.25	51.8
	NET REVENUE OVER EXPENDITURES	(132,271.69)	(740,592.25)	(746,000.00)	(5,407.75)	(99.3)

CITY OF KETCHUM
BALANCE SHEET
FEBRUARY 28, 2026

ADDITIONAL1%-LOT FUND

	ASSETS			
25-1000-0000	CASH - COMBINED		125,283.60	
	TOTAL ASSETS			125,283.60
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
25-2710-0000	FUND BALANCE	160,229.70		
	REVENUE OVER EXPENDITURES - YTD	(34,946.10)		
	BALANCE - CURRENT DATE		125,283.60	
	TOTAL FUND EQUITY			125,283.60
	TOTAL LIABILITIES AND EQUITY			125,283.60

ADDITIONAL1%-LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	ADDITIONAL 1%-LOT					
25-3100-3010	ADDITIONAL 1%	225,730.26	1,292,050.08	2,900,000.00	1,607,949.92	44.6
	TOTAL ADDITIONAL 1%-LOT	225,730.26	1,292,050.08	2,900,000.00	1,607,949.92	44.6
	TOTAL FUND REVENUE	225,730.26	1,292,050.08	2,900,000.00	1,607,949.92	44.6

ADDITIONAL1%-LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADDITIONAL 1%-LOT					
	MATERIALS AND SERVICES:					
25-4910-4220	SUN VALLEY AIR SERVICE BOARD	189,223.69	680,216.55	1,421,000.00	740,783.45	47.9
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	189,223.69	680,216.55	1,581,230.00	901,013.45	43.0
	OTHER EXPENDITURES:					
25-4910-8822	TRANSFER TO ORIG LOT-DIR COST	4,833.33	24,166.65	58,000.00	33,833.35	41.7
25-4910-8824	TRANSFER TO HOUSING	108,031.80	622,612.98	1,421,000.00	798,387.02	43.8
	TOTAL OTHER EXPENDITURES	112,865.13	646,779.63	1,479,000.00	832,220.37	43.7
	TOTAL ADDITIONAL 1%-LOT	302,088.82	1,326,996.18	3,060,230.00	1,733,233.82	43.4
	TOTAL FUND EXPENDITURES	302,088.82	1,326,996.18	3,060,230.00	1,733,233.82	43.4
	NET REVENUE OVER EXPENDITURES	(76,358.56)	(34,946.10)	(160,230.00)	(125,283.90)	(21.8)

CITY OF KETCHUM
BALANCE SHEET
FEBRUARY 28, 2026

FIRE BOND FUND

	ASSETS			
41-1000-0000	CASH - COMBINED		288,731.02	
41-1050-0000	TAXES RECEIVABLE--CURRENT		7,291.72	
	TOTAL ASSETS			296,022.74
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
41-2710-0000	FUND BALANCE	4,703.00		
	REVENUE OVER EXPENDITURES - YTD	291,319.74		
	BALANCE - CURRENT DATE		296,022.74	
	TOTAL FUND EQUITY			296,022.74
	TOTAL LIABILITIES AND EQUITY			296,022.74

FIRE BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PROPERTY TAX					
41-3100-1000	PROPERTY TAX GO LEVY	12,677.37	411,134.64	617,019.00	205,884.36	66.6
41-3100-9000	PENALTY & INTEREST ON TAXES	195.81	819.48	.00	(819.48)	.0
	TOTAL PROPERTY TAX	12,873.18	411,954.12	617,019.00	205,064.88	66.8
	TOTAL FUND REVENUE	12,873.18	411,954.12	617,019.00	205,064.88	66.8

FIRE BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRE BOND FUND EXP/TRNFRS					
	MATERIALS AND SERVICES:					
41-4800-4205	PROF SERVICES PAYING AGENT	.00	.00	3,000.00	3,000.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	3,000.00	3,000.00	.0
	OTHER EXPENDITURES:					
41-4800-8100	DEBT SRVC ACCT PRINCIPL-FIRE	.00	.00	355,000.00	355,000.00	.0
41-4800-8200	DEBT SRVC ACCT INTEREST-FIRE	120,634.38	120,634.38	259,019.00	138,384.62	46.6
	TOTAL OTHER EXPENDITURES	120,634.38	120,634.38	614,019.00	493,384.62	19.7
	TOTAL FIRE BOND FUND EXP/TRNFR	120,634.38	120,634.38	617,019.00	496,384.62	19.6
	TOTAL FUND EXPENDITURES	120,634.38	120,634.38	617,019.00	496,384.62	19.6
	NET REVENUE OVER EXPENDITURES	(107,761.20)	291,319.74	.00	(291,319.74)	.0

IN-LIEU HOUSING FUND

	ASSETS			
52-1515-0000	INVESTMENTS--IN-LIEU HOUS#3044		496,404.95	
	TOTAL ASSETS			496,404.95
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
52-2710-0000	FUND BALANCE	485,868.45		
	REVENUE OVER EXPENDITURES - YTD	10,536.50		
	BALANCE - CURRENT DATE		496,404.95	
	TOTAL FUND EQUITY			496,404.95
	TOTAL LIABILITIES AND EQUITY			496,404.95

IN-LIEU HOUSING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
52-3700-1000	INTEREST EARNINGS	1,602.78	10,536.50	.00	(10,536.50)	.0
52-3700-7500	IN-LIEU-AFFORDABLE HOUSING FEE	.00	.00	800,000.00	800,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	1,602.78	10,536.50	800,000.00	789,463.50	1.3
	FUND BALANCE					
52-3800-9000	FUND BALANCE	.00	.00	1,200,000.00	1,200,000.00	.0
	TOTAL FUND BALANCE	.00	.00	1,200,000.00	1,200,000.00	.0
	TOTAL FUND REVENUE	1,602.78	10,536.50	2,000,000.00	1,989,463.50	.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING FEBRUARY 28, 2026

IN-LIEU HOUSING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	IN-LIEU HOUSING EXPENDITURES					
	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 EXPENDITU	.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	1,602.78	10,536.50	.00	(10,536.50)	.0

CITY OF KETCHUM
BALANCE SHEET
FEBRUARY 28, 2026

COMMUNITY HOUSING

	ASSETS			
54-1000-0000	CASH - COMBINED		820,270.26	
	TOTAL ASSETS			820,270.26
	LIABILITIES AND EQUITY			
	LIABILITIES			
54-2030-0000	ACCOUNTS PAYABLE		(132.15)	
54-2300-0000	DEPOSITS-SEC DEP LTL		425.00	
54-2300-0001	DEPOSITS-SEC DEP BIRD DR		(3,100.00)	
54-2300-0002	DEPOSITS-SEC DEP EVERGREEN		1,500.00	
	TOTAL LIABILITIES			(1,307.15)
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
54-2710-0000	FUND BALANCE	1,046,173.20		
	REVENUE OVER EXPENDITURES - YTD	(224,595.79)		
	BALANCE - CURRENT DATE		821,577.41	
	TOTAL FUND EQUITY			821,577.41
	TOTAL LIABILITIES AND EQUITY			820,270.26

COMMUNITY HOUSING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	COMMUNITY HOUSING REVENUE					
54-3700-2000	LIFT TOWER LODGE RENTS	6,544.00	32,680.00	70,000.00	37,320.00	46.7
54-3700-2012	EVERGREEN RENTS	7,085.00	34,753.00	.00	(34,753.00)	.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%	108,031.80	622,612.98	1,421,000.00	798,387.02	43.8
	TOTAL COMMUNITY HOUSING REVEN	121,660.80	1,090,045.98	2,276,017.00	1,185,971.02	47.9
	TOTAL FUND REVENUE	121,660.80	1,090,045.98	2,276,017.00	1,185,971.02	47.9

COMMUNITY HOUSING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMUNITY HOUSING EXPENSE					
	PERSONAL SERVICES:					
54-4410-1000	SALARIES	34,009.00	187,193.70	440,057.00	252,863.30	42.5
54-4410-1500	PART-TIME SALARIES	193.12	668.48	.00	(668.48)	.0
54-4410-2100	FICA TAXES-CITY	2,547.83	13,988.42	33,664.00	19,675.58	41.6
54-4410-2200	STATE RETIREMENT-CITY	4,090.58	22,468.34	52,631.00	30,162.66	42.7
54-4410-2400	WORKMEN'S COMPENSATION-CITY	33.35	181.67	1,248.00	1,066.33	14.6
54-4410-2500	HEALTH INSURANCE-CITY	10,910.56	54,552.80	124,099.00	69,546.20	44.0
54-4410-2505	HEALTH REIMBURSEMENT ACCT(HRA	(932.08)	7,189.78	7,000.00	(189.78)	102.7
54-4410-2510	DENTAL INSURANCE-CITY	298.41	1,478.41	3,540.00	2,061.59	41.8
54-4410-2515	VISION REIMBURSEMENT ACCT(HRA)	137.30	681.30	1,632.00	950.70	41.8
54-4410-2600	LONG TERM DISABILITY	210.45	1,052.25	2,640.00	1,587.75	39.9
	TOTAL PERSONAL SERVICES	51,498.52	289,455.15	666,511.00	377,055.85	43.4
	MATERIALS AND SERVICES:					
54-4410-3100	GENERAL OFFICE	673.26	4,195.06	11,489.00	7,293.94	36.5
54-4410-4200	PROFESSIONAL SERVICES	350.00	30,248.25	100,000.00	69,751.75	30.3
54-4410-4210	LEASE TO LOCALS INCENTIVES	6,000.00	13,200.00	.00	(13,200.00)	.0
54-4410-4225	DEED RESTRICTIONS	.00	427,706.88	608,100.00	180,393.12	70.3
54-4410-4250	LIFT TOWER LODGE PROFF SVCS	306.25	9,899.68	40,000.00	30,100.32	24.8
54-4410-4260	EVERGREEN PROF SVCS	11,590.64	49,639.79	.00	(49,639.79)	.0
54-4410-4270	291 N 2ND PROF SVCS	1,720.00	2,680.00	.00	(2,680.00)	.0
54-4410-5110	COMPUTER NETWORK	.00	.00	4,000.00	4,000.00	.0
54-4410-5200	LIFT TOWER LODGE UTILITIES	3,094.74	8,614.04	25,000.00	16,385.96	34.5
54-4410-5210	291 N 2ND AVE UTILITIES	1,073.92	3,270.19	.00	(3,270.19)	.0
54-4410-5215	EVERGREEN UTILITIES	1,798.66	4,455.57	.00	(4,455.57)	.0
54-4410-5900	LIFT TOWER LDG REPAIR & MAINT	18,073.06	18,661.61	100,000.00	81,338.39	18.7
54-4410-5910	291 REPAIR & MAINTENANCE	.00	905.00	.00	(905.00)	.0
54-4410-5915	EVERGREEN REPAIR & MAINTENANC	3,886.74	5,810.55	.00	(5,810.55)	.0
	TOTAL MATERIAL AND SERVICES	48,567.27	579,286.62	888,589.00	309,302.38	65.2
	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	100,065.79	1,314,641.77	2,336,017.00	1,021,375.23	56.3
	TOTAL FUND EXPENDITURES	100,065.79	1,314,641.77	2,336,017.00	1,021,375.23	56.3
	NET REVENUE OVER EXPENDITURES	21,595.01	(224,595.79)	(60,000.00)	164,595.79	(374.3)

CITY OF KETCHUM
BALANCE SHEET
FEBRUARY 28, 2026

WATER FUND

	ASSETS			
63-1000-0000	CASH - COMBINED		1,674,223.16	
63-1150-0000	ACCTS RCVBL--WATER		45,549.36	
63-1510-0000	INVESTMENTS-WATER FUND #976		3,669,282.34	
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			11,700,334.27
	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	19,270.54		
	BALANCE - CURRENT DATE		8,765,384.14	
	TOTAL FUND EQUITY			8,765,384.14
	TOTAL LIABILITIES AND EQUITY			11,700,334.27

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER REVENUE					
63-3400-6100	WATER CHARGES	144,751.01	1,078,428.99	3,298,000.00	2,219,571.01	32.7
63-3400-6600	WA CONNECT FEE/FIRELINE/METER	.00	.00	10,000.00	10,000.00	.0
	TOTAL WATER REVENUE	144,751.01	1,078,428.99	3,308,000.00	2,229,571.01	32.6
	MISCELLANEOUS REVENUE					
63-3700-1000	INTEREST EARNINGS	11,847.30	62,064.82	100,000.00	37,935.18	62.1
63-3700-7000	MISCELLANEOUS REVENUE	.00	1,464.64	2,500.00	1,035.36	58.6
	TOTAL MISCELLANEOUS REVENUE	11,847.30	63,529.46	102,500.00	38,970.54	62.0
	TOTAL FUND REVENUE	156,598.31	1,141,958.45	3,410,500.00	2,268,541.55	33.5

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER EXPENDITURES					
	PERSONAL SERVICES:					
63-4340-1000	SALARIES-WATER	30,419.97	168,565.41	326,609.00	158,043.59	51.6
63-4340-1800	SHIFT COVERAGE ON CALL	1,835.96	10,248.02	22,000.00	11,751.98	46.6
63-4340-1900	OVERTIME	894.45	5,217.40	20,000.00	14,782.60	26.1
63-4340-2100	FICA TAXES-CITY	2,496.93	13,927.74	28,199.00	14,271.26	49.4
63-4340-2200	STATE RETIREMENT-CITY	3,964.81	22,010.17	44,086.00	22,075.83	49.9
63-4340-2400	WORKMEN'S COMPENSATION-CITY	549.56	3,109.27	5,863.00	2,753.73	53.0
63-4340-2500	HEALTH INSURANCE-CITY	9,521.93	47,214.00	93,833.00	46,619.00	50.3
63-4340-2505	HEALTH REIMBURSEMENT ACCT(HRA	1,189.16	11,230.24	6,000.00	(5,230.24)	187.2
63-4340-2510	DENTAL INSURANCE-CITY	284.50	1,409.47	2,910.00	1,500.53	48.4
63-4340-2515	VISION	122.00	605.03	1,272.00	666.97	47.6
63-4340-2600	LONG TERM DISABILITY	187.13	935.65	1,937.00	1,001.35	48.3
	TOTAL PERSONAL SERVICES	51,466.40	284,472.40	552,709.00	268,236.60	51.5
	MATERIALS AND SERVICES:					
63-4340-3100	OFFICE SUPPLIES & POSTAGE	22.75	22.75	1,000.00	977.25	2.3
63-4340-3120	DATA PROCESSING	1,246.86	2,504.96	7,500.00	4,995.04	33.4
63-4340-3200	OPERATING SUPPLIES	1,395.69	8,253.17	20,000.00	11,746.83	41.3
63-4340-3250	LABORATORY/ANALYSIS	132.00	702.00	3,000.00	2,298.00	23.4
63-4340-3400	MINOR EQUIPMENT	299.00	785.53	3,000.00	2,214.47	26.2
63-4340-3500	MOTOR FUELS & LUBRICANTS	802.27	3,361.87	10,000.00	6,638.13	33.6
63-4340-3600	COMPUTER SOFTWARE	.00	644.00	10,000.00	9,356.00	6.4
63-4340-3800	CHEMICALS	939.53	2,379.88	10,000.00	7,620.12	23.8
63-4340-4200	PROFESSIONAL SERVICES	715.69	28,758.26	150,000.00	121,241.74	19.2
63-4340-4300	STATE & WA DISTRICT FEES	8,544.84	68,720.59	65,000.00	(3,720.59)	105.7
63-4340-4600	INSURANCE	.00	12,369.78	16,000.00	3,630.22	77.3
63-4340-4800	DUES, SUBSCRIPTIONS, & MEMBERS	.00	252.00	1,000.00	748.00	25.2
63-4340-4900	PERSONNEL TRAINING/TRAVEL/MTG	.00	690.00	5,000.00	4,310.00	13.8
63-4340-5100	TELEPHONE & COMMUNICATIONS	674.98	3,757.91	12,000.00	8,242.09	31.3
63-4340-5200	UTILITIES	1,770.66	29,605.57	120,000.00	90,394.43	24.7
63-4340-5500	RIGHT-OF-WAY FEE (STREET DEPT)	12,500.00	62,500.00	150,000.00	87,500.00	41.7
63-4340-6000	REPAIR & MAINT-AUTO EQUIP	225.71	6,504.85	6,000.00	(504.85)	108.4
63-4340-6100	REPAIR & MAINT-MACH & EQUIP	2,659.73	38,787.99	60,000.00	21,212.01	64.7
63-4340-6910	OTHER PURCHASED SERVICES	.00	369.24	10,000.00	9,630.76	3.7
	TOTAL MATERIAL AND SERVICES	31,929.71	270,970.35	659,500.00	388,529.65	41.1
	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	33,636.17	168,180.85	403,634.00	235,453.15	41.7
63-4340-8864	TRANSFER TO WA CAPITAL IMP FND	.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	33,636.17	518,180.85	1,303,634.00	785,453.15	39.8

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER EXPENDITURES	117,032.28	1,073,623.60	2,790,843.00	1,717,219.40	38.5

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER DEBT SERVICE EXPENDITRE					
	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	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	2,949.30	2,949.30	2,950.00	.70	100.0
	TOTAL OTHER EXPENDITURES	2,949.30	49,064.31	309,150.00	260,085.69	15.9
	TOTAL WATER DEBT SERVICE EXPEN	2,949.30	49,064.31	309,650.00	260,585.69	15.9
	TOTAL FUND EXPENDITURES	119,981.58	1,122,687.91	3,100,493.00	1,977,805.09	36.2
	NET REVENUE OVER EXPENDITURES	36,616.73	19,270.54	310,007.00	290,736.46	6.2

CITY OF KETCHUM
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WATER CAPITAL IMPROVEMENT FUND

	ASSETS			
64-1000-0000	CASH - COMBINED		(513,403.58)	
64-1510-0000	INVESTMENTS--WATER CIP #2138		735,116.99	
	TOTAL ASSETS			221,713.41
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
64-2710-0000	FUND BALANCE	281,671.79		
	REVENUE OVER EXPENDITURES - YTD	(59,958.38)		
	BALANCE - CURRENT DATE		221,713.41	
	TOTAL FUND EQUITY			221,713.41
	TOTAL LIABILITIES AND EQUITY			221,713.41

WATER CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER CIP REVENUE					
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
	MISCELLANEOUS REVENUE					
64-3700-1000	INTEREST EARNINGS	2,373.53	12,434.28	30,000.00	17,565.72	41.5
64-3700-8763	TRANSFER FROM WATER FUND	.00	350,000.00	700,000.00	350,000.00	50.0
	TOTAL MISCELLANEOUS REVENUE	2,373.53	362,434.28	730,000.00	367,565.72	49.7
	TOTAL FUND REVENUE	2,373.53	372,520.28	830,000.00	457,479.72	44.9

WATER CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER CIP EXPENDITURES					
	CAPITAL OUTLAY:					
64-4340-7650	WATER METERS	16,645.50	98,336.66	200,000.00	101,663.34	49.2
64-4340-7804	REINHEIMER WEST MAILINE EXT	.00	3,358.75	.00	(3,358.75)	.0
64-4340-7809	S. KETCHUM WATER LINE PROJ. A	3,030.50	202,498.75	298,791.00	96,292.25	67.8
64-4340-7810	S. KETCHUM WATER LINE PROJ. B	3,248.25	26,245.45	44,181.00	17,935.55	59.4
64-4340-7811	TRAIL CREEK HWY 75 MAINLINE	.00	63,737.24	150,000.00	86,262.76	42.5
64-4340-7812	OPS BUILDING ADDITION DESIGN	.00	.00	100,000.00	100,000.00	.0
64-4340-7813	NORTHWOOD WELL ROOF ADDITION	26,796.68	38,301.81	50,000.00	11,698.19	76.6
	TOTAL CAPITAL OUTLAY	49,720.93	432,478.66	842,972.00	410,493.34	51.3
	TOTAL WATER CIP EXPENDITURES	49,720.93	432,478.66	842,972.00	410,493.34	51.3
	TOTAL FUND EXPENDITURES	49,720.93	432,478.66	842,972.00	410,493.34	51.3
	NET REVENUE OVER EXPENDITURES	(47,347.40)	(59,958.38)	(12,972.00)	46,986.38	(462.2)

CITY OF KETCHUM
BALANCE SHEET
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WASTEWATER FUND

	ASSETS			
65-1000-0000	CASH - COMBINED		717,900.06	
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		2,509,263.26	
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			16,294,157.01
	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	208,647.38		
	BALANCE - CURRENT DATE		9,276,051.73	
	TOTAL FUND EQUITY			9,276,051.73
	TOTAL LIABILITIES AND EQUITY			16,294,157.01

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WASTEWATER REVENUE					
65-3400-7100	WASTEWATER CHARGES	264,121.66	1,284,822.49	2,960,000.00	1,675,177.51	43.4
65-3400-7300	WASTEWATER INSPECTION FEES	.00	40.00	.00	(40.00)	.0
65-3400-7800	SUN VALLEY WA & SW DISTRICT CH	77,001.97	342,079.83	1,200,793.00	858,713.17	28.5
	TOTAL WASTEWATER REVENUE	341,123.63	1,626,942.32	4,160,793.00	2,533,850.68	39.1
	MISCELLANEOUS REVENUE					
65-3700-1000	INTEREST EARNINGS	8,101.85	42,443.45	60,000.00	17,556.55	70.7
65-3700-7000	MISCELLANEOUS REVENUE	.00	2,963.83	.00	(2,963.83)	.0
	TOTAL MISCELLANEOUS REVENUE	8,101.85	45,407.28	60,000.00	14,592.72	75.7
	TOTAL FUND REVENUE	349,225.48	1,672,349.60	4,220,793.00	2,548,443.40	39.6

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WASTEWATER EXPENDITURES					
	PERSONAL SERVICES:					
65-4350-1000	SALARIES-WASTEWATER	42,527.28	223,707.32	530,195.00	306,487.68	42.2
65-4350-1800	SHIFT COVERAGE ON CALL	1,601.74	7,890.56	20,000.00	12,109.44	39.5
65-4350-1900	OVERTIME	1,592.59	8,646.81	15,000.00	6,353.19	57.7
65-4350-2100	FICA TAXES-CITY	3,418.95	18,025.50	43,237.00	25,211.50	41.7
65-4350-2200	STATE RETIREMENT-CITY	5,468.31	28,733.23	67,597.00	38,863.77	42.5
65-4350-2400	WORKMEN'S COMPENSATION-CITY	642.55	3,399.32	7,815.00	4,415.68	43.5
65-4350-2500	HEALTH INSURANCE-CITY	17,948.57	84,642.81	203,403.00	118,760.19	41.6
65-4350-2505	HEALTH REIMBURSEMENT ACCT(HRA	764.03	14,409.52	13,000.00	(1,409.52)	110.8
65-4350-2510	DENTAL INSURANCE-CITY	494.00	2,273.66	5,652.00	3,378.34	40.2
65-4350-2515	VISION	226.00	1,054.72	2,712.00	1,657.28	38.9
65-4350-2600	LONG TERM DISABILITY	255.57	1,222.49	3,338.00	2,115.51	36.6
	TOTAL PERSONAL SERVICES	74,939.59	394,005.94	911,949.00	517,943.06	43.2
	MATERIALS AND SERVICES:					
65-4350-3100	OFFICE SUPPLIES & POSTAGE	10.80	10.80	500.00	489.20	2.2
65-4350-3120	DATA PROCESSING	1,246.86	2,504.96	8,000.00	5,495.04	31.3
65-4350-3200	OPERATING SUPPLIES	89.76	2,498.77	14,000.00	11,501.23	17.9
65-4350-3400	MINOR EQUIPMENT	54.95	357.82	2,000.00	1,642.18	17.9
65-4350-3500	MOTOR FUELS & LUBRICANTS	.00	4,703.24	20,000.00	15,296.76	23.5
65-4350-3600	COMPUTER SOFTWARE	.00	4,995.47	5,000.00	4.53	99.9
65-4350-3800	CHEMICALS	46.75	23,425.69	105,000.00	81,574.31	22.3
65-4350-4200	PROFESSIONAL SERVICES	16,021.45	27,215.50	205,000.00	177,784.50	13.3
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	131.95	1,185.84	3,000.00	1,814.16	39.5
65-4350-5100	TELEPHONE & COMMUNICATIONS	333.55	3,678.86	7,000.00	3,321.14	52.6
65-4350-5200	UTILITIES	14,116.54	50,205.17	175,000.00	124,794.83	28.7
65-4350-5500	RIGHT-OF-WAY FEE (STREET DEPT)	12,333.00	61,665.00	148,000.00	86,335.00	41.7
65-4350-6000	REPAIR & MAINT-AUTO EQUIP	224.66	7,674.50	12,000.00	4,325.50	64.0
65-4350-6100	REPAIR & MAINT-MACH & EQUIP	.00	19,075.14	100,000.00	80,924.86	19.1
65-4350-6900	COLLECTION SYSTEM SERVICES/CH	2,590.81	17,064.33	65,000.00	47,935.67	26.3
	TOTAL MATERIAL AND SERVICES	47,201.08	315,223.03	963,300.00	648,076.97	32.7
	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	72,016.25	360,081.25	864,195.00	504,113.75	41.7
65-4350-8867	TRANSFER TO WW CAP IMP FUND	(375,000.00)	250,000.00	500,000.00	250,000.00	50.0
65-4350-9930	WASTEWATER FUND OP.CONTINGEN	.00	.00	50,000.00	50,000.00	.0
	TOTAL OTHER EXPENDITURES	(302,983.75)	610,081.25	1,414,195.00	804,113.75	43.1
	TOTAL WASTEWATER EXPENDITURE	(180,843.08)	1,319,310.22	3,664,444.00	2,345,133.78	36.0

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WASTEWATER DEBT SERVICE EXP					
	MATERIALS AND SERVICES:					
65-4800-4200	PROF.SERVICES-PAYING AGENT	.00	.00	1,000.00	1,000.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	1,000.00	1,000.00	.0
	OTHER EXPENDITURES:					
65-4800-8500	DEBT SRVC ACCT PRNCPL-S2023	.00	.00	210,000.00	210,000.00	.0
65-4800-8600	DEBT SRVC ACCT INTEREST-S2023	144,392.00	144,392.00	290,400.00	146,008.00	49.7
	TOTAL OTHER EXPENDITURES	144,392.00	144,392.00	500,400.00	356,008.00	28.9
	TOTAL WASTEWATER DEBT SERVICE	144,392.00	144,392.00	501,400.00	357,008.00	28.8
	TOTAL FUND EXPENDITURES	(36,451.08)	1,463,702.22	4,165,844.00	2,702,141.78	35.1
	NET REVENUE OVER EXPENDITURES	385,676.56	208,647.38	54,949.00	(153,698.38)	379.7

CITY OF KETCHUM
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WASTEWATER CAPITAL IMPROVE FND

	ASSETS			
67-1000-0000	CASH - COMBINED		(963,363.91)	
67-1510-0000	INVESTMENTS--WW CIP #884		7,304,981.50	
	TOTAL ASSETS			6,341,617.59
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
67-2710-0000	FUND BALANCE	6,190,735.43		
	REVENUE OVER EXPENDITURES - YTD	150,882.16		
	BALANCE - CURRENT DATE		6,341,617.59	
	TOTAL FUND EQUITY			6,341,617.59
	TOTAL LIABILITIES AND EQUITY			6,341,617.59

WASTEWATER CAPITAL IMPROVE FND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WASTEWATER CAPITAL REVENUE					
67-3400-7300	WASTEWATER CONNECTION FEES	.00	6,572.25	75,000.00	68,427.75	8.8
67-3400-7800	SUN VALLEY WA & SW DISTRICT CH	102,889.40	870,257.85	3,645,410.00	2,775,152.15	23.9
	TOTAL WASTEWATER CAPITAL REVE	102,889.40	876,830.10	3,720,410.00	2,843,579.90	23.6
	MISCELLANEOUS REVENUE					
67-3700-1000	INTEREST EARNINGS	23,586.16	123,561.60	100,000.00	(23,561.60)	123.6
67-3700-8765	TRANSFER FROM WASTEWATER FUN	(375,000.00)	250,000.00	500,000.00	250,000.00	50.0
	TOTAL MISCELLANEOUS REVENUE	(351,413.84)	373,561.60	600,000.00	226,438.40	62.3
	TOTAL FUND REVENUE	(248,524.44)	1,250,391.70	4,320,410.00	3,070,018.30	28.9

WASTEWATER CAPITAL IMPROVE FND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WASTEWATER CIP EXPENDITURES					
	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)	1,195.00	27,777.04	142,502.00	114,724.96	19.5
67-4350-7815	AERATION BASINS BLOWERS & ELEC	2,990.87	26,884.52	525,000.00	498,115.48	5.1
67-4350-7816	UPGRADE FILTER PLC	.00	.00	50,000.00	50,000.00	.0
67-4350-7818	ROTARY DRUM THICK & DEWATERIN	188,909.15	976,826.30	6,152,319.00	5,175,492.70	15.9
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	193,095.02	1,099,509.54	7,433,321.00	6,333,811.46	14.8
	TOTAL WASTEWATER CIP EXPENDITU	193,095.02	1,099,509.54	7,433,321.00	6,333,811.46	14.8
	TOTAL FUND EXPENDITURES	193,095.02	1,099,509.54	7,433,321.00	6,333,811.46	14.8
	NET REVENUE OVER EXPENDITURES	(441,619.46)	150,882.16	(3,112,911.00)	(3,263,793.16)	4.9

CITY OF KETCHUM
BALANCE SHEET
FEBRUARY 28, 2026

POLICE TRUST FUND

	ASSETS			
90-1000-0000	CASH - COMBINED		1,385.60	
90-1510-0000	INVESTMENTS-POLICE TR-JUS#1755		7,328.17	
90-1512-0000	INVESTMENTS-POLICE TR-TRS#2196		375.71	
	TOTAL ASSETS			9,089.48
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
90-2710-0000	FUND BALANCE	8,959.18		
	REVENUE OVER EXPENDITURES - YTD	130.30		
	BALANCE - CURRENT DATE		9,089.48	
	TOTAL FUND EQUITY			9,089.48
	TOTAL LIABILITIES AND EQUITY			9,089.48

POLICE TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
90-3700-1000	INTEREST EARNINGS	24.87	130.30	.00	(130.30)	.0
	TOTAL MISCELLANEOUS REVENUE	24.87	130.30	.00	(130.30)	.0
	FUND BALANCE					
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	24.87	130.30	7,500.00	7,369.70	1.7

POLICE TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE TRUST EXPENDITURES					
	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	24.87	130.30	.00	(130.30)	.0

CITY OF KETCHUM
BALANCE SHEET
FEBRUARY 28, 2026

PARKS/REC DEV TRUST FUND

	ASSETS			
93-1000-0000	CASH - COMBINED		426,605.06	
93-1510-0000	INVESTMENTS--PARK DEV TR #3280		145,896.12	
93-1512-0000	INVESTMENTS--WSP RESTOR #3766		465,802.51	
93-1515-0000	WSRESTORE US BANK#2333		180,756.79	
	TOTAL ASSETS			1,219,060.48
	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	435,628.15		
	BALANCE - CURRENT DATE		1,219,060.48	
	TOTAL FUND EQUITY			1,219,060.48
	TOTAL LIABILITIES AND EQUITY			1,219,060.48

PARKS/REC DEV TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
93-3700-1000	INTEREST EARNINGS	2,324.47	10,749.61	40,000.00	29,250.39	26.9
93-3700-5900	WARM SPRINGS PRESERVE	.00	1,847,993.87	.00	(1,847,993.87)	.0
93-3700-5910	WARM SPRINGS PRES-RESTORATIO	12.46	28,187.63	3,997,560.00	3,969,372.37	.7
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	1,200.00	5,800.00	.00	(5,800.00)	.0
93-3700-7200	JAZZ IN THE PARK	.00	1,500.00	.00	(1,500.00)	.0
93-3700-7900	DONATIONS-C. GATES YOUTH GOLF	.00	1,272.23	.00	(1,272.23)	.0
	TOTAL MISCELLANEOUS REVENUE	3,536.93	1,931,603.34	4,037,560.00	2,105,956.66	47.8
	TOTAL FUND REVENUE	3,536.93	1,931,603.34	4,037,560.00	2,105,956.66	47.8

PARKS/REC DEV TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS/REC TRUST EXPENDITURES					
	MATERIALS AND SERVICES:					
93-4900-6000	GUY COLES SKATE PARK	.00	.00	1,176.00	1,176.00	.0
93-4900-6100	HEMINGWAY SPLASH PARK	.00	.00	500.00	500.00	.0
93-4900-6500	ICE RINK-PRIVATE	.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	.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	111,332.61	1,493,980.25	4,617,481.00	3,123,500.75	32.4
	TOTAL CAPITAL OUTLAY	111,332.61	1,493,980.25	4,696,225.00	3,202,244.75	31.8
	TOTAL PARKS/REC TRUST EXPENDIT	111,332.61	1,495,975.19	4,781,067.00	3,285,091.81	31.3
	TOTAL FUND EXPENDITURES	111,332.61	1,495,975.19	4,781,067.00	3,285,091.81	31.3
	NET REVENUE OVER EXPENDITURES	(107,795.68)	435,628.15	(743,507.00)	(1,179,135.15)	58.6

CITY OF KETCHUM
BALANCE SHEET
FEBRUARY 28, 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		93,287.94	
	TOTAL ASSETS			379,067.87
	LIABILITIES AND EQUITY			
	LIABILITIES			
94-2060-0000	DEVELOPMENT TRUST FUNDS PAYABL		332,005.28	
	TOTAL LIABILITIES			332,005.28
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	47,062.59		
	BALANCE - CURRENT DATE		47,062.59	
	TOTAL FUND EQUITY			47,062.59
	TOTAL LIABILITIES AND EQUITY			379,067.87

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING FEBRUARY 28, 2026

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
94-3700-1000	INTEREST EARNINGS	6.44	34.69	.00	(34.69)	.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	6.44	163,562.59	650,000.00	486,437.41	25.2
	TOTAL FUND REVENUE	6.44	163,562.59	650,000.00	486,437.41	25.2

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEVELOPMENT TRUST EXPENDITUR					
	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	6.44	47,062.59	.00	(47,062.59)	.0