

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
<u>PROPERTY TAX & FRANCHISE</u>					
01-3100-1000	87,296.03	3,103,267.53	4,713,368.00	1,610,100.47	65.8
01-3100-1010	.00	.00	50,000.00	50,000.00	.0
01-3100-1050	10.75	6,825.18	13,650.00	6,824.82	50.0
01-3100-6110	25,804.77	35,647.22	130,000.00	94,352.78	27.4
01-3100-6120	32,044.86	65,612.77	137,500.00	71,887.23	47.7
01-3100-6130	12,500.00	62,500.00	150,000.00	87,500.00	41.7
01-3100-6140	12,333.00	61,665.00	148,000.00	86,335.00	41.7
01-3100-6150	.00	34,388.98	100,000.00	65,611.02	34.4
01-3100-9000	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
<u>LICENSES & PERMITS</u>					
01-3200-1110	.00	670.33	12,000.00	11,329.67	5.6
01-3200-1120	.00	576.94	8,400.00	7,823.06	6.9
01-3200-1130	.00	665.69	13,000.00	12,334.31	5.1
01-3200-1140	.00	100.00	1,500.00	1,400.00	6.7
01-3200-1150	.00	2,880.00	20,000.00	17,120.00	14.4
01-3200-1400	1,565.00	10,987.04	33,000.00	22,012.96	33.3
01-3200-1410	18,594.78	54,882.78	200,000.00	145,117.22	27.4
01-3200-1520	690.00	1,570.00	2,500.00	930.00	62.8
01-3200-2100	19,392.30	165,571.50	450,000.00	284,428.50	36.8
01-3200-2140	900.00	6,300.00	13,000.00	6,700.00	48.5
01-3200-2160	.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
<u>STATE OF IDAHO SHARED REVENUE</u>					
01-3310-5100	.00	136,790.00	395,000.00	258,210.00	34.6
01-3310-5200	.00	93,318.80	250,000.00	156,681.20	37.3
01-3310-5600	.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
<u>COUNTY SHARED REVENUE</u>					
01-3320-8400	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
<u>CHARGES FOR SERVICES</u>					
01-3400-1100	19,425.00	92,100.00	150,000.00	57,900.00	61.4
01-3400-1110	7,899.27	68,175.47	292,500.00	224,324.53	23.3
01-3400-1120	5,529.50	47,329.06	204,750.00	157,420.94	23.1
01-3400-1130	5,529.50	47,479.06	200,000.00	152,520.94	23.7
01-3400-1500	166.00	205.00	500.00	295.00	41.0
01-3400-2260	.00	30.00	.00	(30.00)	.0
01-3400-3600	.00	1,750.00	5,000.00	3,250.00	35.0
01-3400-6100	.00	.00	18,928.00	18,928.00	.0
01-3400-6300	.00	23,488.23	120,000.00	96,511.77	19.6
01-3400-6320	650.00	7,976.00	20,000.00	12,024.00	39.9
01-3400-6700	.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
<u>FINES & FEES</u>					
01-3500-1100	7,183.00	29,934.00	90,000.00	60,066.00	33.3
01-3500-1300	.00	.01	3,000.00	2,999.99	.0
01-3500-1400	.00	1,800.00	4,000.00	2,200.00	45.0
TOTAL FINES & FEES	7,183.00	31,734.01	97,000.00	65,265.99	32.7
<u>MISCELLANEOUS REVENUE</u>					
01-3700-1000	18,742.06	99,847.90	250,000.00	150,152.10	39.9
01-3700-2000	500.00	2,000.00	6,000.00	4,000.00	33.3
01-3700-2010	(170.00)	640.00	9,000.00	8,360.00	7.1
01-3700-2020	5,762.78	28,813.90	108,000.00	79,186.10	26.7
01-3700-3600	4,277.00	9,082.08	50,000.00	40,917.92	18.2
01-3700-3610	250.00	34,250.00	34,500.00	250.00	99.3
01-3700-3650	.00	.00	8,000.00	8,000.00	.0
01-3700-4000	.00	4,075.00	.00	(4,075.00)	.0
01-3700-7000	45,000.00	45,378.88	209,300.00	163,921.12	21.7
01-3700-8722	100,000.00	500,000.00	1,200,000.00	700,000.00	41.7
01-3700-8763	33,636.17	168,180.85	403,634.00	235,453.15	41.7
01-3700-8765	72,016.25	360,081.25	864,195.00	504,113.75	41.7
01-3700-8798	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
<u>MISCELLANEOUS REVENUE CONT.</u>					
01-3710-8722	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

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

GENERAL FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>FUND BALANCE</u>						
01-3800-9000	FUND BALANCE	.00	.00	1,235,600.00	1,235,600.00	.0
	TOTAL FUND BALANCE	.00	.00	1,235,600.00	1,235,600.00	.0
	TOTAL FUND REVENUE	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
<u>LEGISLATIVE & EXECUTIVE</u>					
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
<u>ADMINISTRATIVE SERVICES</u>					
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

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
<u>CITY CLERK</u>					
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
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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
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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
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TOTAL CAPITAL OUTLAY	.00	.00	3,000.00	3,000.00	.0
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TOTAL CITY CLERK	43,991.58	307,221.57	625,199.00	317,977.43	49.1

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
<u>COMMUNITY ENGAGEMENT</u>					
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

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
<u>FINANCE</u>					
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

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
<u>LEGAL</u>					
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

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
<u>PLANNING & BUILDING</u>					
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
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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
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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
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TOTAL CAPITAL OUTLAY	.00	.00	3,000.00	3,000.00	.0
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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
<u>FACILITY MAINTENANCE</u>					
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
<u>POLICE</u>					
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

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
<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 5 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET</u>					
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

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
<u>RECREATION</u>					
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		<u>36,228.42</u>

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
02-2710-0000	WAGON DAYS FUND BALANCE	(45,671.80)	
	REVENUE OVER EXPENDITURES - YTD	82,150.22	
	BALANCE - CURRENT DATE	36,478.42	
	TOTAL FUND EQUITY		<u>36,478.42</u>
	TOTAL LIABILITIES AND EQUITY		<u>36,228.42</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING FEBRUARY 28, 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	1.73	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
<u>WAGON DAYS EXPENDITURES</u>						
PERSONAL SERVICES:						
02-4530-2900	AWARDS	.00	.00	6,000.00	6,000.00	.0
TOTAL PERSONAL SERVICES		.00	.00	6,000.00	6,000.00	.0
MATERIALS AND SERVICES:						
02-4530-3100	OFFICE SUPPLIES & POSTAGE	.00	.00	500.00	500.00	.0
02-4530-3200	OPERATING SUPPLIES	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

CITY OF KETCHUM
BALANCE SHEET
FEBRUARY 28, 2026

GENERAL CAPITAL IMPROVEMENT FD

<u>ASSETS</u>			
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
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
03-2030-0000	ACCOUNTS PAYABLE	159,950.00	
	TOTAL LIABILITIES		159,950.00
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
03-2710-0000	GEN CAPITAL IMPRVMT BALANCE	941,431.43	
	REVENUE OVER EXPENDITURES - YTD	1,526,128.86	
	BALANCE - CURRENT DATE	2,467,560.29	
	TOTAL FUND EQUITY		2,467,560.29
	TOTAL LIABILITIES AND EQUITY		2,627,510.29

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

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GENERAL CIP REVENUE</u>					
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
<u>SOURCE 3400</u>					
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
<u>MISCELLANEOUS REVENUE</u>					
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
<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	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
<u>GENERAL CIP EXPENDITURES</u>					
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

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
<u>FACILITY MAINT CIP EXPENDITURE</u>					
CAPITAL OUTLAY:					
03-4194-7120	.00	.00	200,000.00	200,000.00	.0
03-4194-7135	4,634.00	9,345.50	80,921.00	71,575.50	11.6
03-4194-7136	50,438.21	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	2,819.23	2,819.23	10,000.00	7,180.77	28.2
03-4194-7156	.00	46,368.00	120,000.00	73,632.00	38.6
03-4194-7161	.00	179,435.00	300,000.00	120,565.00	59.8
03-4194-7162	85.00	44,823.62	250,000.00	205,176.38	17.9
03-4194-7176	.00	.00	15,000.00	15,000.00	.0
03-4194-7177	13,215.27	13,643.67	68,000.00	54,356.33	20.1
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	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

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
<u>POLICE CIP EXPENDITURES</u>					
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

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

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING FEBRUARY 28, 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	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	
			<u> </u>	
	TOTAL ASSETS			<u>86,294.69</u>

LIABILITIES AND EQUITY

LIABILITIES

22-2030-0000	ACCOUNTS PAYABLE	(	1,500.00)	
			<u> </u>	
	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)	
			<u> </u>	
	BALANCE - CURRENT DATE		87,794.69	
			<u> </u>	
	TOTAL FUND EQUITY			<u>87,794.69</u>
	TOTAL LIABILITIES AND EQUITY			<u>86,294.69</u>

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

ORIGINAL LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ORIGINAL LOT TAX</u>						
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
<u>MISCELLANEOUS REVENUE</u>						
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

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

ORIGINAL LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ORIGINAL LOT TAX</u>					
MATERIALS AND SERVICES:					
22-4910-3610	303.34	1,219.28	2,000.00	780.72	61.0
22-4910-4200	.00	.00	22,000.00	22,000.00	.0
22-4910-5000	416.67	2,083.35	5,000.00	2,916.65	41.7
22-4910-6060	175.77	12,269.19	120,000.00	107,730.81	10.2
22-4910-6070	.00	3,750.00	15,000.00	11,250.00	25.0
22-4910-6075	.00	.00	3,000.00	3,000.00	.0
22-4910-6080	212,000.00	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
TOTAL MATERIAL AND SERVICES	212,895.78	606,607.40	1,199,000.00	592,392.60	50.6
OTHER EXPENDITURES:					
22-4910-8801	100,000.00	500,000.00	1,200,000.00	700,000.00	41.7
22-4910-8802	16,450.00	82,250.00	293,400.00	211,150.00	28.0
22-4910-8803	89,466.67	447,333.35	1,073,600.00	626,266.65	41.7
22-4910-8850	.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

ADDITIONAL 1%-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

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING FEBRUARY 28, 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%	225,730.26	1,292,050.08	2,900,000.00	1,607,949.92	44.6
	TOTAL ADDITIONAL 1%-LOT	<u>225,730.26</u>	<u>1,292,050.08</u>	<u>2,900,000.00</u>	<u>1,607,949.92</u>	<u>44.6</u>
	TOTAL FUND REVENUE	<u>225,730.26</u>	<u>1,292,050.08</u>	<u>2,900,000.00</u>	<u>1,607,949.92</u>	<u>44.6</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING FEBRUARY 28, 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	189,223.69	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	
		<u> </u>	
	TOTAL ASSETS		<u>296,022.74</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
41-2710-0000	FUND BALANCE	4,703.00	
	REVENUE OVER EXPENDITURES - YTD	291,319.74	
		<u> </u>	
	BALANCE - CURRENT DATE		<u>296,022.74</u>
	TOTAL FUND EQUITY		<u>296,022.74</u>
	TOTAL LIABILITIES AND EQUITY		<u>296,022.74</u>

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

FIRE BOND FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>PROPERTY TAX</u>						
41-3100-1000	PROPERTY TAX GO LEVY	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	<u>12,873.18</u>	<u>411,954.12</u>	<u>617,019.00</u>	<u>205,064.88</u>	<u>66.8</u>
	TOTAL FUND REVENUE	<u>12,873.18</u>	<u>411,954.12</u>	<u>617,019.00</u>	<u>205,064.88</u>	<u>66.8</u>

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

FIRE BOND FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE BOND FUND EXP/TRNFRS</u>					
MATERIALS AND SERVICES:					
41-4800-4205	.00	.00	3,000.00	3,000.00	.0
	.00	.00	3,000.00	3,000.00	.0
TOTAL MATERIAL AND SERVICES					
OTHER EXPENDITURES:					
41-4800-8100	.00	.00	355,000.00	355,000.00	.0
41-4800-8200	120,634.38	120,634.38	259,019.00	138,384.62	46.6
	120,634.38	120,634.38	614,019.00	493,384.62	19.7
TOTAL OTHER EXPENDITURES					
	120,634.38	120,634.38	617,019.00	496,384.62	19.6
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

CITY OF KETCHUM
 BALANCE SHEET
 FEBRUARY 28, 2026

IN-LIEU HOUSING FUND

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

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

IN-LIEU HOUSING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
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
<u>FUND BALANCE</u>					
52-3800-9000 FUND BALANCE	.00	.00	1,200,000.00	1,200,000.00	.0
TOTAL FUND BALANCE	.00	.00	1,200,000.00	1,200,000.00	.0
TOTAL FUND REVENUE	1,602.78	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
<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	1,602.78	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			<u>820,270.26</u>

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			<u>821,577.41</u>
	TOTAL LIABILITIES AND EQUITY			<u>820,270.26</u>

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

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COMMUNITY HOUSING REVENUE</u>					
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

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

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY HOUSING EXPENSE</u>					
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

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

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>						
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
<u>MISCELLANEOUS REVENUE</u>						
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

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

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
PERSONAL SERVICES:					
63-4340-1000	30,419.97	168,565.41	326,609.00	158,043.59	51.6
63-4340-1800	1,835.96	10,248.02	22,000.00	11,751.98	46.6
63-4340-1900	894.45	5,217.40	20,000.00	14,782.60	26.1
63-4340-2100	2,496.93	13,927.74	28,199.00	14,271.26	49.4
63-4340-2200	3,964.81	22,010.17	44,086.00	22,075.83	49.9
63-4340-2400	549.56	3,109.27	5,863.00	2,753.73	53.0
63-4340-2500	9,521.93	47,214.00	93,833.00	46,619.00	50.3
63-4340-2505	1,189.16	11,230.24	6,000.00	(5,230.24)	187.2
63-4340-2510	284.50	1,409.47	2,910.00	1,500.53	48.4
63-4340-2515	122.00	605.03	1,272.00	666.97	47.6
63-4340-2600	187.13	935.65	1,937.00	1,001.35	48.3
	<u>51,466.40</u>	<u>284,472.40</u>	<u>552,709.00</u>	<u>268,236.60</u>	<u>51.5</u>
TOTAL PERSONAL SERVICES					
MATERIALS AND SERVICES:					
63-4340-3100	22.75	22.75	1,000.00	977.25	2.3
63-4340-3120	1,246.86	2,504.96	7,500.00	4,995.04	33.4
63-4340-3200	1,395.69	8,253.17	20,000.00	11,746.83	41.3
63-4340-3250	132.00	702.00	3,000.00	2,298.00	23.4
63-4340-3400	299.00	785.53	3,000.00	2,214.47	26.2
63-4340-3500	802.27	3,361.87	10,000.00	6,638.13	33.6
63-4340-3600	.00	644.00	10,000.00	9,356.00	6.4
63-4340-3800	939.53	2,379.88	10,000.00	7,620.12	23.8
63-4340-4200	715.69	28,758.26	150,000.00	121,241.74	19.2
63-4340-4300	8,544.84	68,720.59	65,000.00	(3,720.59)	105.7
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	.00	690.00	5,000.00	4,310.00	13.8
63-4340-5100	674.98	3,757.91	12,000.00	8,242.09	31.3
63-4340-5200	1,770.66	29,605.57	120,000.00	90,394.43	24.7
63-4340-5500	12,500.00	62,500.00	150,000.00	87,500.00	41.7
63-4340-6000	225.71	6,504.85	6,000.00	(504.85)	108.4
63-4340-6100	2,659.73	38,787.99	60,000.00	21,212.01	64.7
63-4340-6910	.00	369.24	10,000.00	9,630.76	3.7
	<u>31,929.71</u>	<u>270,970.35</u>	<u>659,500.00</u>	<u>388,529.65</u>	<u>41.1</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	168,180.85	403,634.00	235,453.15	41.7
63-4340-8864	.00	350,000.00	700,000.00	350,000.00	50.0
63-4340-9930	.00	.00	200,000.00	200,000.00	.0
	<u>33,636.17</u>	<u>518,180.85</u>	<u>1,303,634.00</u>	<u>785,453.15</u>	<u>39.8</u>
TOTAL OTHER EXPENDITURES					

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

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

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

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEBT SERVICE EXPENDITRE</u>					
MATERIALS AND SERVICES:					
63-4800-4200	.00	.00	500.00	500.00	.0
	.00	.00	500.00	500.00	.0
OTHER EXPENDITURES:					
63-4800-8300	.00	.00	86,125.00	86,125.00	.0
63-4800-8400	.00	46,115.01	51,125.00	5,009.99	90.2
63-4800-8600	.00	.00	168,950.00	168,950.00	.0
63-4800-8700	2,949.30	2,949.30	2,950.00	.70	100.0
	2,949.30	49,064.31	309,150.00	260,085.69	15.9
	2,949.30	49,064.31	309,650.00	260,585.69	15.9
	119,981.58	1,122,687.91	3,100,493.00	1,977,805.09	36.2
	36,616.73	19,270.54	310,007.00	290,736.46	6.2

CITY OF KETCHUM
BALANCE SHEET
FEBRUARY 28, 2026

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

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

WATER CAPITAL IMPROVEMENT FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>WATER CIP REVENUE</u>						
64-3400-7300	WATER CONNECTION FEES	.00	10,086.00	100,000.00	89,914.00	10.1
	TOTAL WATER CIP REVENUE	<u>.00</u>	<u>10,086.00</u>	<u>100,000.00</u>	<u>89,914.00</u>	<u>10.1</u>
<u>MISCELLANEOUS REVENUE</u>						
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	<u>2,373.53</u>	<u>362,434.28</u>	<u>730,000.00</u>	<u>367,565.72</u>	<u>49.7</u>
	TOTAL FUND REVENUE	<u>2,373.53</u>	<u>372,520.28</u>	<u>830,000.00</u>	<u>457,479.72</u>	<u>44.9</u>

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

WATER CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
64-4340-7650	16,645.50	98,336.66	200,000.00	101,663.34	49.2
64-4340-7804	.00	3,358.75	.00	(3,358.75)	.0
64-4340-7809	3,030.50	202,498.75	298,791.00	96,292.25	67.8
64-4340-7810	3,248.25	26,245.45	44,181.00	17,935.55	59.4
64-4340-7811	.00	63,737.24	150,000.00	86,262.76	42.5
64-4340-7812	.00	.00	100,000.00	100,000.00	.0
64-4340-7813	26,796.68	38,301.81	50,000.00	11,698.19	76.6
TOTAL CAPITAL OUTLAY	<u>49,720.93</u>	<u>432,478.66</u>	<u>842,972.00</u>	<u>410,493.34</u>	<u>51.3</u>
TOTAL WATER CIP EXPENDITURES	<u>49,720.93</u>	<u>432,478.66</u>	<u>842,972.00</u>	<u>410,493.34</u>	<u>51.3</u>
TOTAL FUND EXPENDITURES	<u>49,720.93</u>	<u>432,478.66</u>	<u>842,972.00</u>	<u>410,493.34</u>	<u>51.3</u>
NET REVENUE OVER EXPENDITURES	<u>(47,347.40)</u>	<u>(59,958.38)</u>	<u>(12,972.00)</u>	<u>46,986.38</u>	<u>(462.2)</u>

CITY OF KETCHUM
BALANCE SHEET
FEBRUARY 28, 2026

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

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

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER REVENUE</u>					
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
<u>MISCELLANEOUS REVENUE</u>					
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

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

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
PERSONAL SERVICES:					
65-4350-1000	42,527.28	223,707.32	530,195.00	306,487.68	42.2
65-4350-1800	1,601.74	7,890.56	20,000.00	12,109.44	39.5
65-4350-1900	1,592.59	8,646.81	15,000.00	6,353.19	57.7
65-4350-2100	3,418.95	18,025.50	43,237.00	25,211.50	41.7
65-4350-2200	5,468.31	28,733.23	67,597.00	38,863.77	42.5
65-4350-2400	642.55	3,399.32	7,815.00	4,415.68	43.5
65-4350-2500	17,948.57	84,642.81	203,403.00	118,760.19	41.6
65-4350-2505	764.03	14,409.52	13,000.00	(1,409.52)	110.8
65-4350-2510	494.00	2,273.66	5,652.00	3,378.34	40.2
65-4350-2515	226.00	1,054.72	2,712.00	1,657.28	38.9
65-4350-2600	255.57	1,222.49	3,338.00	2,115.51	36.6
	<u>74,939.59</u>	<u>394,005.94</u>	<u>911,949.00</u>	<u>517,943.06</u>	<u>43.2</u>
TOTAL PERSONAL SERVICES					
MATERIALS AND SERVICES:					
65-4350-3100	10.80	10.80	500.00	489.20	2.2
65-4350-3120	1,246.86	2,504.96	8,000.00	5,495.04	31.3
65-4350-3200	89.76	2,498.77	14,000.00	11,501.23	17.9
65-4350-3400	54.95	357.82	2,000.00	1,642.18	17.9
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	46.75	23,425.69	105,000.00	81,574.31	22.3
65-4350-4200	16,021.45	27,215.50	205,000.00	177,784.50	13.3
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	131.95	1,185.84	3,000.00	1,814.16	39.5
65-4350-5100	333.55	3,678.86	7,000.00	3,321.14	52.6
65-4350-5200	14,116.54	50,205.17	175,000.00	124,794.83	28.7
65-4350-5500	12,333.00	61,665.00	148,000.00	86,335.00	41.7
65-4350-6000	224.66	7,674.50	12,000.00	4,325.50	64.0
65-4350-6100	.00	19,075.14	100,000.00	80,924.86	19.1
65-4350-6900	2,590.81	17,064.33	65,000.00	47,935.67	26.3
	<u>47,201.08</u>	<u>315,223.03</u>	<u>963,300.00</u>	<u>648,076.97</u>	<u>32.7</u>
TOTAL MATERIAL AND SERVICES					
CAPITAL OUTLAY:					
65-4350-7900	.00	.00	375,000.00	375,000.00	.0
	<u>.00</u>	<u>.00</u>	<u>375,000.00</u>	<u>375,000.00</u>	<u>.0</u>
TOTAL CAPITAL OUTLAY					
OTHER EXPENDITURES:					
65-4350-8801	72,016.25	360,081.25	864,195.00	504,113.75	41.7
65-4350-8867	(375,000.00)	250,000.00	500,000.00	250,000.00	50.0
65-4350-9930	.00	.00	50,000.00	50,000.00	.0
	<u>(302,983.75)</u>	<u>610,081.25</u>	<u>1,414,195.00</u>	<u>804,113.75</u>	<u>43.1</u>
TOTAL OTHER EXPENDITURES					
	<u>(180,843.08)</u>	<u>1,319,310.22</u>	<u>3,664,444.00</u>	<u>2,345,133.78</u>	<u>36.0</u>
TOTAL WASTEWATER EXPENDITURE					

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

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER DEBT SERVICE EXP</u>					
MATERIALS AND SERVICES:					
65-4800-4200	.00	.00	1,000.00	1,000.00	.0
	.00	.00	1,000.00	1,000.00	.0
OTHER EXPENDITURES:					
65-4800-8500	.00	.00	210,000.00	210,000.00	.0
65-4800-8600	144,392.00	144,392.00	290,400.00	146,008.00	49.7
	144,392.00	144,392.00	500,400.00	356,008.00	28.9
	144,392.00	144,392.00	501,400.00	357,008.00	28.8
	(36,451.08)	1,463,702.22	4,165,844.00	2,702,141.78	35.1
	385,676.56	208,647.38	54,949.00	(153,698.38)	379.7

CITY OF KETCHUM
 BALANCE SHEET
 FEBRUARY 28, 2026

WASTEWATER CAPITAL IMPROVE FND

ASSETS

67-1000-0000	CASH - COMBINED	(	963,363.91)	
67-1510-0000	INVESTMENTS--WW CIP #884		7,304,981.50	
				<u>6,341,617.59</u>
	TOTAL ASSETS			<u>6,341,617.59</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
67-2710-0000	FUND BALANCE	6,190,735.43		
	REVENUE OVER EXPENDITURES - YTD	150,882.16		
				<u>6,341,617.59</u>
	BALANCE - CURRENT DATE			<u>6,341,617.59</u>
	TOTAL FUND EQUITY			<u>6,341,617.59</u>
	TOTAL LIABILITIES AND EQUITY			<u>6,341,617.59</u>

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

WASTEWATER CAPITAL IMPROVE FND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTEWATER CAPITAL REVENUE</u>					
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
<u>MISCELLANEOUS REVENUE</u>					
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

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING FEBRUARY 28, 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)	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	<u>193,095.02</u>	<u>1,099,509.54</u>	<u>7,433,321.00</u>	<u>6,333,811.46</u>	<u>14.8</u>
TOTAL WASTEWATER CIP EXPENDITURE	<u>193,095.02</u>	<u>1,099,509.54</u>	<u>7,433,321.00</u>	<u>6,333,811.46</u>	<u>14.8</u>
TOTAL FUND EXPENDITURES	<u>193,095.02</u>	<u>1,099,509.54</u>	<u>7,433,321.00</u>	<u>6,333,811.46</u>	<u>14.8</u>
NET REVENUE OVER EXPENDITURES	<u>(441,619.46)</u>	<u>150,882.16</u>	<u>(3,112,911.00)</u>	<u>(3,263,793.16)</u>	<u>4.9</u>

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	
			<u> </u>	
	TOTAL ASSETS			<u>9,089.48</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
90-2710-0000	FUND BALANCE	8,959.18		
	REVENUE OVER EXPENDITURES - YTD	130.30		
		<u> </u>		
	BALANCE - CURRENT DATE		<u>9,089.48</u>	
	TOTAL FUND EQUITY			<u>9,089.48</u>
	TOTAL LIABILITIES AND EQUITY			<u>9,089.48</u>

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

POLICE TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>						
90-3700-1000	INTEREST EARNINGS	24.87	130.30	.00	(130.30)	.0
	TOTAL MISCELLANEOUS REVENUE	24.87	130.30	.00	(130.30)	.0
<u>FUND BALANCE</u>						
90-3800-9000	FUND BALANCE	.00	.00	7,500.00	7,500.00	.0
	TOTAL FUND BALANCE	.00	.00	7,500.00	7,500.00	.0
	TOTAL FUND REVENUE	24.87	130.30	7,500.00	7,369.70	1.7

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

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

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
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

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

<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	93,287.94	
	TOTAL ASSETS		379,067.87
<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	47,062.59	
	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
<u>MISCELLANEOUS REVENUE</u>						
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

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING FEBRUARY 28, 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		6.44	47,062.59	.00	(47,062.59)	.0