

CITY OF HAILEY
BALANCE SHEET
FEBRUARY 28, 2026

GENERAL FUND

ASSETS

100-00-10100	CASH IN COMBINED CASH FUND	367,436.64	
100-00-10110	CASH IN FLEX ACCOUNT	3,304.65	
100-00-10125	ELECTRONIC CHECKS IN TRANSIT	104,740.67	
100-00-10225	W&S CASH ON HAND	100.00	
100-00-14100	DELINQUENT PROPERTY TAXES A/R	58,999.36	
100-00-15100	ACCOUNTS RECEIVABLE	703,801.69	
100-00-15101	GENERAL FUND INVESTMENTS STATE	6,981,624.77	
100-00-15106	ST INV POOL CCD RATE STBLZTN	678,260.20	
100-00-15121	FIREWORKS DONATIONS INVESTMENT	37,662.44	
	TOTAL ASSETS		8,935,930.42

LIABILITIES AND EQUITY

LIABILITIES

100-00-20301	VOUCHERS PAYABLE	(23,694.83)	
100-00-20307	PRE-TAX H&A W/H	(251.78)	
100-00-20310	WORKERS COMP PAYABLE	28,187.92	
100-00-20314	DEPOSITS	305,683.79	
100-00-20316	FLEX PLAN LIABILITY	1,929.33	
100-00-20317	SALES TAX	(146.93)	
100-00-20318	SALARY AND WAGES PAYABLE	.01	
100-00-20320	PENDING REIMBURSEMENTS	29,869.06	
100-00-20325	DEPT BLDG SAFETY PAYABLE	51,768.95	
100-00-20326	CLEAN ENERGY BUILDING DEPOSITS	106,089.75	
100-00-20327	COBRA	25.59	
100-00-20330	PREPAID PROJECTS	12,715.93	
100-00-20513	IDWR MOU FEE PAYABLE	525.00	
100-00-20515	GARBAGE COLLECTION A/C PAYABLE	931,234.97	
	TOTAL LIABILITIES		1,443,936.76

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
100-00-27301	NET FUND BALANCE	6,661,799.26	
	REVENUE OVER EXPENDITURES - YTD	830,194.40	
	BALANCE - CURRENT DATE		7,491,993.66
	TOTAL FUND EQUITY		7,491,993.66
	TOTAL LIABILITIES AND EQUITY		8,935,930.42

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GENERAL FUND REVENUE</u>					
100-00-31001	41,297.93	2,132,163.19	3,372,382.89	1,240,219.70	63.2
100-00-31910	561.00	21,085.23	14,645.00	(6,440.23)	144.0
100-00-31911	7,293.72	42,008.65	90,000.00	47,991.35	46.7
100-00-32205	20.00	80.00	1,000.00	920.00	8.0
100-00-32209	.00	.00	20,000.00	20,000.00	.0
100-00-32210	(7,609.65)	140,031.70	800,000.00	659,968.30	17.5
100-00-32211	3,530.37	17,897.94	65,000.00	47,102.06	27.5
100-00-32213	164,345.38	449,280.99	1,409,715.00	960,434.01	31.9
100-00-32215	.00	.00	18,000.00	18,000.00	.0
100-00-32217	.00	236.00	1,061.00	825.00	22.2
100-00-32220	(59.00)	13,629.87	22,240.00	8,610.13	61.3
100-00-32225	.00	.00	20,500.00	20,500.00	.0
100-00-32230	17,427.01	35,320.62	102,700.00	67,379.38	34.4
100-00-32234	1,225.00	4,341.00	6,000.00	1,659.00	72.4
100-00-32235	.00	110,317.04	250,000.00	139,682.96	44.1
100-00-32236	.00	7,026.00	92,700.00	85,674.00	7.6
100-00-32237	12,517.88	61,832.73	140,000.00	78,167.27	44.2
100-00-32257	454.46	2,946.89	6,180.00	3,233.11	47.7
100-00-32265	782.00	2,335.00	33,000.00	30,665.00	7.1
100-00-32267	.00	.00	8,510.00	8,510.00	.0
100-00-32273	.00	.00	5,000.00	5,000.00	.0
100-00-32280	.00	.00	1,500.00	1,500.00	.0
100-00-32286	115.00	260.00	600.00	340.00	43.3
100-00-32290	.00	2,632.27	60,000.00	57,367.73	4.4
100-00-32294	.00	48,133.76	21,218.00	(26,915.76)	226.9
100-00-32296	.00	18,098.55	51,000.00	32,901.45	35.5
100-00-32298	.00	1,998.72	5,000.00	3,001.28	40.0
100-00-32413	36,967.43	114,925.24	460,000.00	345,074.76	25.0
100-00-32415	26,186.30	60,248.27	15,000.00	(45,248.27)	401.7
100-00-32417	.00	.00	75,000.00	75,000.00	.0
100-00-33510	.00	58,494.00	315,005.00	256,511.00	18.6
100-00-33550	.00	287,306.37	1,063,440.00	776,133.63	27.0
100-00-33560	.00	132,560.35	800,000.00	667,439.65	16.6
100-00-33570	750.00	14,999.70	51,600.00	36,600.30	29.1
100-00-34000	2,086.31	10,305.45	25,957.03	15,651.58	39.7
100-00-34002	.00	.00	60,000.00	60,000.00	.0
100-00-34003	12,517.87	61,832.71	140,000.00	78,167.29	44.2
100-00-34004	.00	.00	10,000.00	10,000.00	.0
100-00-34006	.00	87,418.00	174,836.22	87,418.22	50.0
100-00-34008	.00	.00	36,000.00	36,000.00	.0
TOTAL GENERAL FUND REVENUE	320,409.01	3,939,746.24	9,844,790.14	5,905,043.90	40.0
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100-25-32216	.00	33,682.78	.00	(33,682.78)	.0
TOTAL SOURCE 25	.00	33,682.78	.00	(33,682.78)	.0

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
100-45-32216 LIBRARY - DONATIONS AND GRANTS	.00	2,200.00	.00	(2,200.00)	.0
TOTAL SOURCE 45	.00	2,200.00	.00	(2,200.00)	.0
 TOTAL FUND REVENUE	 320,409.01	 3,975,629.02	 9,844,790.14	 5,869,161.12	 40.4

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE DEPARTMENT</u>					
100-10-41110 SALARIES	2,000.00	10,004.54	24,000.00	13,995.46	41.7
100-10-41121 PERSONAL BENEFITS FICA	153.00	765.34	1,836.00	1,070.66	41.7
100-10-41122 PERSONAL BENEFITS RETIREMENT	239.20	1,227.01	2,865.60	1,638.59	42.8
100-10-41124 PERSONAL BENEFITS WORKMAN'S CO	3.28	16.40	84.00	67.60	19.5
100-10-41126 PERSONAL BENEFITS H&A INSURANC	63.78	300.02	1,440.00	1,139.98	20.8
100-10-41215 DEPARTMENTAL SUPPLIES	.00	4,000.00	300.00	(3,700.00)	1333.3
100-10-41313 SERVICES/STIPEN - COMMISSIONER	1,000.00	3,300.00	16,600.00	13,300.00	19.9
100-10-41547 HOUSING STIPEND & COSTS	672.50	1,447.50	21,000.00	19,552.50	6.9
100-10-41707 CONTRACTS TO OUTSIDE PARTIES	54,408.32	120,601.13	581,655.70	461,054.57	20.7
100-10-41717 WELCOME CTR & RENTAL UTILITIES	576.07	2,295.38	6,000.00	3,704.62	38.3
100-10-41723 PERSONNEL TRAINING	.00	.00	2,500.00	2,500.00	.0
100-10-41724 TRAVEL EXPENSES	.00	.00	1,000.00	1,000.00	.0
TOTAL LEGISLATIVE DEPARTMENT	59,116.15	143,957.32	659,281.30	515,323.98	21.8
<u>FINANCE & RECORDS DEPARTMENT</u>					
100-15-41110 SALARIES	14,102.74	80,803.35	221,617.25	140,813.90	36.5
100-15-41114 SALARIES - PHONE ALLOWANCE	30.00	190.00	480.10	290.10	39.6
100-15-41121 PERSONAL BENEFITS FICA	976.03	6,265.80	14,547.92	8,282.12	43.1
100-15-41122 PERSONAL BENEFITS RETIREMENT	1,690.32	10,434.56	25,368.90	14,934.34	41.1
100-15-41124 PERSONAL BENEFITS WORKMAN'S CO	37.80	233.34	310.95	77.61	75.0
100-15-41126 PERSONAL BENEFITS H&A INSURANC	2,981.17	17,031.94	70,471.67	53,439.73	24.2
100-15-41211 OFFICE SUPPLIES	58.42	132.88	200.00	67.12	66.4
100-15-41213 POSTAGE	300.00	799.15	1,400.00	600.85	57.1
100-15-41215 DEPARTMENTAL SUPPLIES	2,166.81	11,390.37	16,000.00	4,609.63	71.2
100-15-41313 PROFESSIONAL SERVICES	6,032.39	21,600.35	82,000.00	60,399.65	26.3
100-15-41319 ADVERTISING AND PUBLISHING	40.83	354.35	500.00	145.65	70.9
100-15-41323 PRINTING SERVICES	2,208.17	6,456.19	19,000.00	12,543.81	34.0
100-15-41325 SERVICE CONTRACTS	45.60	91.20	1,000.00	908.80	9.1
100-15-41327 AUDIT EXPENSE	.00	.00	6,000.00	6,000.00	.0
100-15-41329 OTHER SPECIAL SERVICES	.00	3,952.30	1,000.00	(2,952.30)	395.2
100-15-41403 REPAIR & MAINT.-SYSTEM	3.33	3.33	300.00	296.67	1.1
100-15-41411 REPAIR & MAINT.-OFFICE EQUIP.	.00	.00	30.00	30.00	.0
100-15-41515 SOFTWARE AND LICENSES	.00	10,571.16	12,000.00	1,428.84	88.1
100-15-41523 CAPITAL OUTLAY-OFFICE EQPMNT &	.00	301.98	.00	(301.98)	.0
100-15-41533 CAPITAL OUTLAY-COMPUTER	2,830.27	6,596.17	8,333.34	1,737.17	79.2
100-15-41535 CAPITAL OUTLAY-BOOKS AND CODES	.00	27.03	166.66	139.63	16.2
100-15-41539 CAPITAL OUTLAY-EQUIPMENT	.00	.00	500.00	500.00	.0
100-15-41709 INS. & BOND	.00	43,808.83	87,902.00	44,093.17	49.8
100-15-41711 DUES & SUBSCRIPTIONS	475.51	3,739.95	2,833.33	(906.62)	132.0
100-15-41713 TELEPHONE & COMMUNICATIONS	197.70	861.94	2,500.00	1,638.06	34.5
100-15-41719 GAS & OIL	.00	.00	30.00	30.00	.0
100-15-41723 PERSONNEL TRAINING	.00	25.00	2,700.00	2,675.00	.9
100-15-41724 TRAVEL EXPENSES	109.71	162.07	3,000.00	2,837.93	5.4
100-15-41773 PROPERTY/BUILDING RENTAL	.00	.00	2,000.00	2,000.00	.0
100-15-41775 EQUIPMENT RENTAL	.00	147.33	500.00	352.67	29.5
TOTAL FINANCE & RECORDS DEPARTMENT	34,286.80	225,980.57	582,692.12	356,711.55	38.8

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT DEPT</u>					
100-20-41110 SALARIES	19,381.91	118,782.62	330,756.12	211,973.50	35.9
100-20-41114 SALARIES - PHONE ALLOWANCE	30.00	180.00	720.00	540.00	25.0
100-20-41121 PERSONAL BENEFITS FICA	1,431.04	9,903.68	24,974.85	15,071.17	39.7
100-20-41122 PERSONAL BENEFITS RETIREMENT	2,321.67	15,106.30	52,219.18	37,112.88	28.9
100-20-41124 PERSONAL BENEFITS WORKMAN'S CO	73.51	504.32	1,072.84	568.52	47.0
100-20-41126 PERSONAL BENEFITS H&A INSURANC	4,045.33	26,109.70	56,595.56	30,485.86	46.1
100-20-41130 HOUSING STIPEND	100.00	449.99	.00	(449.99)	.0
100-20-41211 OFFICE SUPPLIES	.00	170.55	1,200.00	1,029.45	14.2
100-20-41213 POSTAGE	.00	742.00	4,500.00	3,758.00	16.5
100-20-41215 DEPARTMENTAL SUPPLIES	48.51	561.93	5,000.00	4,438.07	11.2
100-20-41313 PROFESS./ENGINEERING SERVICES	2,893.75	16,581.25	30,000.00	13,418.75	55.3
100-20-41315 DEPT BUILDING SAFETY CONTRACT	5,519.82	27,683.07	221,260.40	193,577.33	12.5
100-20-41319 ADVERTISING AND PUBLISHING	789.76	1,769.53	7,000.00	5,230.47	25.3
100-20-41323 PRINTING SERVICES	.00	445.60	6,000.00	5,554.40	7.4
100-20-41325 SERVICE CONTRACTS	.00	1,750.00	3,000.00	1,250.00	58.3
100-20-41411 REPAIR & MAINT.-OFFICE EQUIP.	.00	.00	1,200.00	1,200.00	.0
100-20-41533 CAPITAL OUTLAY-COMPUTER	.00	.00	6,170.00	6,170.00	.0
100-20-41709 ARTS COMMISSION PROGRAMS	.00	.00	8,240.00	8,240.00	.0
100-20-41711 DUES & SUBSCRIPTIONS	.00	500.00	1,500.00	1,000.00	33.3
100-20-41713 TELEPHONE & COMMUNICATIONS	305.09	1,395.51	5,000.00	3,604.49	27.9
100-20-41723 PERSONNEL TRAINING	.00	.00	7,000.00	7,000.00	.0
100-20-41724 TRAVEL EXPENSES	.00	127.96	7,000.00	6,872.04	1.8
TOTAL COMMUNITY DEVELOPMENT DEPT	36,940.39	222,764.01	780,408.95	557,644.94	28.5

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
100-25-41110 SALARIES	98,178.53	459,720.69	1,344,431.18	884,710.49	34.2
100-25-41111 OVERTIME SALARIES	1,693.62	9,846.44	30,000.00	20,153.56	32.8
100-25-41121 PERSONAL BENEFITS FICA	7,613.86	40,001.92	94,604.71	54,602.79	42.3
100-25-41122 PERSONAL BENEFITS RETIREMENT	13,153.40	71,197.64	197,205.21	126,007.57	36.1
100-25-41124 PERSONAL BENEFITS WORKMAN'S CO	2,536.83	13,186.95	42,564.81	29,377.86	31.0
100-25-41126 PERSONAL BENEFITS H&A INSURANC	18,761.99	92,267.96	266,668.67	174,400.71	34.6
100-25-41128 UNEMPLOYMENT INSURANCE	1,723.05	1,723.05	.00	(1,723.05)	.0
100-25-41130 HOUSING STIPEND	1,099.96	5,899.85	.00	(5,899.85)	.0
100-25-41211 OFFICE SUPPLIES	283.31	755.53	1,000.00	244.47	75.6
100-25-41213 POSTAGE	.00	152.01	325.00	172.99	46.8
100-25-41215 DEPARTMENTAL SUPPLIES	860.51	2,322.23	7,500.00	5,177.77	31.0
100-25-41217 TRAINING SUPPLIES	.00	45.36	300.00	254.64	15.1
100-25-41313 PROFESSIONAL SERVICES	4,771.50	32,137.79	53,207.95	21,070.16	60.4
100-25-41315 MEDICAL SERVICES	.00	.00	350.00	350.00	.0
100-25-41319 ADVERTISING AND PUBLISHING	.00	.00	750.00	750.00	.0
100-25-41323 PRINTING SERVICES	.00	.00	400.00	400.00	.0
100-25-41325 SERVICE CONTRACTS	802.57	1,150.07	60,000.00	58,849.93	1.9
100-25-41405 REPAIR & MAINT.- EQUIPMENT	.00	19.99	1,300.00	1,280.01	1.5
100-25-41411 REPAIR & MAINT.-OFFICE EQUIP.	70.92	221.82	1,000.00	778.18	22.2
100-25-41413 REPAIR & MAINT.-BUILDING	.00	781.63	3,700.00	2,918.37	21.1
100-25-41415 REPAIR & MAINT.-AUTO	259.77	6,215.36	10,000.00	3,784.64	62.2
100-25-41417 REPAIR & MAINT.-RADIO	.00	.00	1,850.00	1,850.00	.0
100-25-41515 SOFTWARE LEASES & LICENSES-RMS	30,722.62	30,722.62	43,194.29	12,471.67	71.1
100-25-41527 CAPITAL OUTLAY-FIREARMS, VESTS	.00	42,016.68	8,000.00	(34,016.68)	525.2
100-25-41529 CAPITAL OUTLAY-AUTO	.00	.00	8,000.00	8,000.00	.0
100-25-41533 CAPITAL OUTLAY-COMPUTER	.00	2,479.67	6,000.00	3,520.33	41.3
100-25-41703 CLOTHING, UNIFORMS, AND CLEANI	77.57	3,122.72	8,000.00	4,877.28	39.0
100-25-41711 DUES & SUBSCRIPTIONS	450.00	2,835.77	4,000.00	1,164.23	70.9
100-25-41713 TELEPHONE & COMMUNICATIONS	1,162.94	5,352.03	20,000.00	14,647.97	26.8
100-25-41717 UTILITIES & BUILDING LEASE	927.25	3,017.14	15,000.00	11,982.86	20.1
100-25-41719 GAS & OIL	2,638.97	10,803.27	22,000.00	11,196.73	49.1
100-25-41723 PERSONNEL TRAINING	1,198.00	2,848.00	10,000.00	7,152.00	28.5
100-25-41724 TRAVEL EXPENSES	1,427.46	9,522.94	10,000.00	477.06	95.2
100-25-41733 INVESTIGATIVE EXPENSES	.00	1,884.34	2,000.00	115.66	94.2
100-25-41739 VEHICLE TOWING CHARGE	.00	300.00	450.00	150.00	66.7
100-25-41741 DISPATCH SERVICE BC (TELETYPE)	.00	64,600.90	132,261.40	67,660.50	48.8
TOTAL POLICE DEPARTMENT	190,414.63	917,152.37	2,406,063.22	1,488,910.85	38.1

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS DEPARTMENT</u>					
100-40-41110 SALARIES	48,928.09	257,073.28	745,408.66	488,335.38	34.5
100-40-41111 OVERTIME SALARIES	334.11	2,202.99	60,000.00	57,797.01	3.7
100-40-41114 SALARIES - PHONE ALLOWANCE	30.00	150.00	360.00	210.00	41.7
100-40-41121 PERSONAL BENEFITS FICA	3,649.25	21,622.18	56,175.03	34,552.85	38.5
100-40-41122 PERSONAL BENEFITS RETIREMENT	5,895.37	32,756.01	81,740.03	48,984.02	40.1
100-40-41124 PERSONAL BENEFITS WORKMAN'S CO	2,977.13	17,387.96	33,538.78	16,150.82	51.8
100-40-41126 PERSONAL BENEFITS H&A INSURANC	11,960.52	57,199.38	148,606.00	91,406.62	38.5
100-40-41128 UNEMPLOYMENT INSURANCE	918.94	918.94	1,000.00	81.06	91.9
100-40-41211 OFFICE SUPPLIES	.00	56.98	200.00	143.02	28.5
100-40-41213 POSTAGE	.00	.00	150.00	150.00	.0
100-40-41215 DEPARTMENTAL SUPPLIES	192.27	1,375.81	3,000.00	1,624.19	45.9
100-40-41313 PROFESSIONAL SERVICES	952.08	10,499.99	15,000.00	4,500.01	70.0
100-40-41319 ADVERTISING AND PUBLISHING	111.69	111.69	1,500.00	1,388.31	7.5
100-40-41323 PRINTING SERVICES	.00	.00	2,000.00	2,000.00	.0
100-40-41325 SERVICE CONTRACTS	.00	7,977.72	27,000.00	19,022.28	29.6
100-40-41401 R & M SYST-SIDEWALK REPLACMENT	.00	.00	20,000.00	20,000.00	.0
100-40-41402 STREET TREES AND IRRIGATION	71,506.16	74,234.75	52,000.00	(22,234.75)	142.8
100-40-41403 REPAIR & MAINT.-SYSTEM	24,547.54	89,009.08	480,000.00	390,990.92	18.5
100-40-41405 REPAIR & MAINT.-EQUIPMENT	3,060.85	34,105.06	95,000.00	60,894.94	35.9
100-40-41413 REPAIR & MAINT.-BUILDING	199.43	5,120.90	6,000.00	879.10	85.4
100-40-41415 REPAIR & MAINT.-AUTO	1,005.52	2,365.16	3,000.00	634.84	78.8
100-40-41417 REPAIR & MAINT.-RADIO	.00	.00	500.00	500.00	.0
100-40-41423 REPAIR & MAINT.- TOOLS	257.97	1,239.60	3,500.00	2,260.40	35.4
100-40-41425 REPMANT - PATHWAYS FOR PEOPLE	.00	.00	10,000.00	10,000.00	.0
100-40-41703 CLOTHING, UNIFORMS, AND CLEANI	1,481.85	3,894.72	6,000.00	2,105.28	64.9
100-40-41711 DUES & SUBSCRIPTIONS	390.00	2,487.56	3,000.00	512.44	82.9
100-40-41713 TELEPHONE & COMMUNICATIONS	476.28	3,853.27	4,000.00	146.73	96.3
100-40-41715 STREET LIGHTING	2,920.77	12,619.47	28,000.00	15,380.53	45.1
100-40-41717 UTILITIES	2,758.70	9,734.94	30,000.00	20,265.06	32.5
100-40-41719 GAS & OIL	1,495.13	16,592.24	85,000.00	68,407.76	19.5
100-40-41723 PERSONNEL TRAINING	.00	.00	9,000.00	9,000.00	.0
100-40-41724 TRAVEL EXPENSES	.00	.00	7,000.00	7,000.00	.0
100-40-41747 PREVENTION PROGRAM	.00	110.00	1,000.00	890.00	11.0
100-40-41767 WEED CONTROL	.00	.00	24,000.00	24,000.00	.0
100-40-41771 SNOW REMOVAL EXP.	660.00	21,343.98	140,000.00	118,656.02	15.3
100-40-41775 EQUIPMENT RENTAL & LEASE	.00	.00	224,099.00	224,099.00	.0
TOTAL STREETS DEPARTMENT	186,709.65	686,043.66	2,406,777.50	1,720,733.84	28.5

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS DEPARTMENT</u>					
100-42-41110 SALARIES	8,035.95	39,576.08	113,499.26	73,923.18	34.9
100-42-41114 SALARIES - PHONE ALLOWANCE	10.00	50.00	120.02	70.02	41.7
100-42-41121 PERSONAL BENEFITS FICA	634.47	3,529.79	11,190.49	7,660.70	31.5
100-42-41122 PERSONAL BENEFITS RETIREMENT	962.31	5,308.45	18,650.81	13,342.36	28.5
100-42-41124 PERSONAL BENEFITS WORKMAN'S CO	68.92	383.86	1,067.17	683.31	36.0
100-42-41126 PERSONAL BENEFITS H&A INSURANC	1,538.62	8,798.27	31,657.98	22,859.71	27.8
100-42-41130 HOUSING STIPEND	247.94	1,756.46	.00	(1,756.46)	.0
100-42-41213 POSTAGE	.00	5.06	.00	(5.06)	.0
100-42-41215 DEPARTMENTAL SUPPLIES	44.82	125.84	750.00	624.16	16.8
100-42-41313 PROFESSIONAL SERVICES	187.50	1,768.95	7,500.00	5,731.05	23.6
100-42-41319 ADVERTISING AND PUBLISHING SER	.00	.00	500.00	500.00	.0
100-42-41323 PRINTING SERVICES	.00	.00	375.00	375.00	.0
100-42-41325 SERVICE CONTRACTS	274.16	1,246.52	1,000.00	(246.52)	124.7
100-42-41413 REPAIR & MAINT.-BUILDING	1,057.56	11,905.05	10,000.00	(1,905.05)	119.1
100-42-41415 REPAIR & MAINT.-AUTO	.00	.00	500.00	500.00	.0
100-42-41533 CAPITAL OUTLAY-COMPUTER	.00	.00	2,500.00	2,500.00	.0
100-42-41535 CAPITAL OUTLAY-BOOKS AND CODES	.00	.00	100.00	100.00	.0
100-42-41709 INS. & BOND	.00	.00	500.00	500.00	.0
100-42-41711 DUES & SUBSCRIPTIONS	440.00	668.00	333.40	(334.60)	200.4
100-42-41713 TELEPHONE & COMMUNICATIONS	101.69	692.82	3,000.00	2,307.18	23.1
100-42-41717 UTILITIES	485.20	1,541.32	6,000.00	4,458.68	25.7
100-42-41719 GAS & OIL	.00	.00	200.00	200.00	.0
100-42-41723 PERSONNEL TRAINING	.00	208.33	3,000.00	2,791.67	6.9
100-42-41724 TRAVEL EXPENSES	.00	18.89	1,500.00	1,481.11	1.3
TOTAL PUBLIC WORKS DEPARTMENT	14,089.14	77,583.69	213,944.13	136,360.44	36.3

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY DEPARTMENT</u>					
100-45-41110 SALARIES	36,149.87	191,043.61	521,727.09	330,683.48	36.6
100-45-41114 SALARIES - PHONE ALLOWANCE	30.00	150.00	360.00	210.00	41.7
100-45-41121 PERSONAL BENEFITS FICA	2,640.45	15,769.67	39,381.67	23,612.00	40.0
100-45-41122 PERSONAL BENEFITS RETIREMENT	4,081.35	23,587.25	63,338.88	39,751.63	37.2
100-45-41124 PERSONAL BENEFITS WORKMAN'S CO	83.28	486.23	707.59	221.36	68.7
100-45-41126 PERSONAL BENEFITS H&A INSURANC	9,640.53	56,058.13	144,098.11	88,039.98	38.9
100-45-41130 HOUSING STIPEND	700.00	3,500.00	.00	(3,500.00)	.0
100-45-41213 POSTAGE	68.02	732.41	3,000.00	2,267.59	24.4
100-45-41215 DEPARTMENTAL SUPPLIES	1,436.99	3,463.43	8,400.00	4,936.57	41.2
100-45-41313 PROFESSIONAL SERVICES	1,180.00	2,643.70	11,000.00	8,356.30	24.0
100-45-41319 PUBLICATIONS	.00	668.00	1,800.00	1,132.00	37.1
100-45-41323 PRINTING SERVICES	324.99	1,344.42	12,312.00	10,967.58	10.9
100-45-41325 SERVICE CONTRACTS	.00	.00	16,000.00	16,000.00	.0
100-45-41326 PUBLIC PROGRAMING	.00	.00	5,500.00	5,500.00	.0
100-45-41411 REPAIR & MAINT.-OFFICE EQUIP.	.00	.00	600.00	600.00	.0
100-45-41413 REPAIR & MAINT.-BUILDING	2,892.00	10,468.99	45,925.00	35,456.01	22.8
100-45-41515 COMPUTER SUBSCRIPTIONS	435.28	848.21	1,500.00	651.79	56.6
100-45-41533 COMPUTERS	.00	3,776.97	9,000.00	5,223.03	42.0
100-45-41535 LIBRARY MATERIALS (BOOKS)	5,084.56	18,340.00	49,900.00	31,560.00	36.8
100-45-41539 EQUIPMENT-REPLACEMENT	.00	262.40	1,000.00	737.60	26.2
100-45-41549 SPECIAL PROJECTS (GRANTS)	200.00	750.00	.00	(750.00)	.0
100-45-41711 DUES & SUBSCRIPTIONS	.00	300.00	1,000.00	700.00	30.0
100-45-41713 TELEPHONE & COMMUNICATIONS	244.60	1,153.40	3,500.00	2,346.60	33.0
100-45-41717 UTILITIES	643.46	2,518.67	7,000.00	4,481.33	36.0
100-45-41723 PERSONNEL TRAINING	.00	60.00	3,000.00	2,940.00	2.0
100-45-41724 TRAVEL EXPENSES	.00	232.54	3,000.00	2,767.46	7.8
100-45-41735 SUBSCRIPTIONS-PERIODICALS & MA	.00	160.99	5,000.00	4,839.01	3.2
TOTAL LIBRARY DEPARTMENT	65,835.38	338,319.02	958,050.34	619,731.32	35.3

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS DEPARTMENT</u>					
100-50-41110 SALARIES	9,730.63	49,337.27	299,677.71	250,340.44	16.5
100-50-41111 OVERTIME SALARIES	.00	3,003.08	10,000.00	6,996.92	30.0
100-50-41114 SALARIES - PHONE ALLOWANCE	.00	.00	360.00	360.00	.0
100-50-41121 PERSONAL BENEFITS FICA	740.15	4,660.03	22,768.90	18,108.87	20.5
100-50-41122 PERSONAL BENEFITS RETIREMENT	1,163.78	6,851.97	26,940.01	20,088.04	25.4
100-50-41124 PERSONAL BENEFITS WORKMAN'S CO	216.34	1,405.06	8,388.18	6,983.12	16.8
100-50-41126 PERSONAL BENEFITS H&A INSURANC	2,025.61	12,293.30	45,959.50	33,666.20	26.8
100-50-41128 UNEMPLOYMENT INSURANCE	.00	.00	5,173.13	5,173.13	.0
100-50-41215 DEPARTMENTAL SUPPLIES	146.78	649.72	6,000.00	5,350.28	10.8
100-50-41313 PROFESSIONAL SERVICES	225.00	1,378.12	10,000.00	8,621.88	13.8
100-50-41319 ADVERTISING AND PUBLISHING SER	.00	1,841.94	1,000.00	(841.94)	184.2
100-50-41323 PRINTING SERVICES	.00	.00	300.00	300.00	.0
100-50-41325 SERVICE CONTRACTS	1,424.68	36,827.91	143,420.00	106,592.09	25.7
100-50-41402 PARK TREES AND IRRIGATION	20,700.00	20,700.00	27,000.00	6,300.00	76.7
100-50-41403 REPAIR & MAINT.-SYSTEM	.00	645.76	95,000.00	94,354.24	.7
100-50-41405 REPAIR & MAINT.- EQUIPMENT	1,134.85	8,365.11	4,000.00	(4,365.11)	209.1
100-50-41407 PARKS - SPECIAL PROJECTS	.00	.00	15,000.00	15,000.00	.0
100-50-41413 REPAIR & MAINT.-BUILDING	.00	31.48	500.00	468.52	6.3
100-50-41415 REPAIR & MAINT.-AUTO	.00	1,919.07	2,000.00	80.93	96.0
100-50-41547 CAPITAL OUTLAY-SYSTEM	997.36	997.36	10,250.00	9,252.64	9.7
100-50-41603 RODEO PARK MAINTENANCE	.00	2,179.92	13,000.00	10,820.08	16.8
100-50-41615 RODEO PARK SUPPLIES	42.76	109.06	8,000.00	7,890.94	1.4
100-50-41617 RODEO PARK UTILITIES	531.35	1,678.12	8,000.00	6,321.88	21.0
100-50-41703 CLOTHING, UNIFORMS, AND CLEANI	.00	.00	500.00	500.00	.0
100-50-41707 TREE COMMITTEE EXPENSES	.00	373.52	5,000.00	4,626.48	7.5
100-50-41713 TELEPHONE & COMMUNICATIONS	150.82	659.85	3,000.00	2,340.15	22.0
100-50-41717 UTILITIES	1,891.81	9,013.42	95,000.00	85,986.58	9.5
100-50-41718 UTILITIES&COSTS116 RIVER ST S.	417.31	2,374.95	9,000.00	6,625.05	26.4
100-50-41719 GAS & OIL	182.52	1,201.21	8,000.00	6,798.79	15.0
100-50-41723 PERSONNEL TRAINING	.00	.00	2,000.00	2,000.00	.0
100-50-41724 TRAVEL EXPENSES	.00	.00	1,500.00	1,500.00	.0
100-50-41775 EQUIPMENT RENTAL	.00	960.00	1,500.00	540.00	64.0
TOTAL PARKS DEPARTMENT	41,721.75	169,457.23	888,237.43	718,780.20	19.1

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

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
100-55-41110 SALARIES	30,400.00	146,215.75	415,423.10	269,207.35	35.2
100-55-41111 OVERTIME SALARIES	63.71	11,815.02	.00	(11,815.02)	.0
100-55-41114 SALARIES - PHONE ALLOWANCE	30.00	150.00	360.00	210.00	41.7
100-55-41118 VOLUNTEER SALARIES	6,217.00	37,146.50	170,000.00	132,853.50	21.9
100-55-41121 PERSONAL BENEFITS FICA	2,711.87	16,240.97	41,282.77	25,041.80	39.3
100-55-41122 PERSONAL BENEFITS RETIREMENT	4,263.03	24,976.98	60,190.92	35,213.94	41.5
100-55-41124 PERSONAL BENEFITS WORKMAN'S CO	1,342.05	7,108.34	16,657.86	9,549.52	42.7
100-55-41126 PERSONAL BENEFITS H&A INSURANC	6,312.22	35,128.33	84,862.44	49,734.11	41.4
100-55-41211 OFFICE SUPPLIES	.00	154.74	1,000.00	845.26	15.5
100-55-41213 POSTAGE	.00	.00	400.00	400.00	.0
100-55-41215 DEPARTMENTAL SUPPLIES	2,495.79	33,802.27	10,000.00	(23,802.27)	338.0
100-55-41217 TRAINING SUPPLIES	64.64	210.56	1,500.00	1,289.44	14.0
100-55-41219 MEDICAL SUPPLIES	273.96	709.27	3,000.00	2,290.73	23.6
100-55-41313 PROFESSIONAL SERVICES	450.00	450.00	4,500.00	4,050.00	10.0
100-55-41315 MEDICAL SERVICES	.00	.00	250.00	250.00	.0
100-55-41319 ADVERTISING AND PUBLISHING	.00	.00	200.00	200.00	.0
100-55-41323 PRINTING SERVICES	.00	.00	250.00	250.00	.0
100-55-41325 SERVICE CONTRACTS	.00	279.61	2,500.00	2,220.39	11.2
100-55-41405 REPAIR & MAINT.- EQUIPMENT	.00	1,639.90	5,000.00	3,360.10	32.8
100-55-41413 REPAIR & MAINT.-BUILDING	.00	22.99	2,500.00	2,477.01	.9
100-55-41415 REPAIR & MAINT.-AUTO	39.98	1,025.15	7,000.00	5,974.85	14.7
100-55-41417 REPAIR & MAINT.-RADIO	67.90	5,214.01	5,000.00	(214.01)	104.3
100-55-41421 REPAIR & MAINT.-SHOP	.00	.00	500.00	500.00	.0
100-55-41523 FURNITURE, FIXTURES & EQUIP	.00	.00	1,000.00	1,000.00	.0
100-55-41529 CAPITAL OUTLAY-AUTO	.00	.00	8,000.00	8,000.00	.0
100-55-41533 CAPITAL OUTLAY-COMPUTER	.00	.00	2,500.00	2,500.00	.0
100-55-41545 CAPITAL OUTLAY-REPLACEMENT EQU	.00	.00	7,500.00	7,500.00	.0
100-55-41703 CLOTHING, UNIFORMS, AND CLEANI	813.07	9,751.73	7,000.00	(2,751.73)	139.3
100-55-41711 DUES & SUBSCRIPTIONS	222.71	1,044.58	5,000.00	3,955.42	20.9
100-55-41713 TELEPHONE & COMMUNICATIONS	104.61	418.56	1,500.00	1,081.44	27.9
100-55-41717 UTILITIES	634.62	2,146.45	6,500.00	4,353.55	33.0
100-55-41719 GAS & OIL	419.14	2,262.95	12,000.00	9,737.05	18.9
100-55-41723 PERSONNEL TRAINING	1,879.00	2,179.00	6,500.00	4,321.00	33.5
100-55-41724 TRAVEL EXPENSES	302.95	2,069.45	8,500.00	6,430.55	24.4
100-55-41741 DISPATCH	.00	22,013.64	48,207.76	26,194.12	45.7
100-55-41747 PREVENTION PROGRAM	.00	.00	2,000.00	2,000.00	.0
100-55-41775 EQUIPMENT RENTAL	.00	.00	750.00	750.00	.0
TOTAL FIRE DEPARTMENT	59,108.25	364,176.75	949,334.85	585,158.10	38.4
TOTAL FUND EXPENDITURES	688,222.14	3,145,434.62	9,844,789.84	6,699,355.22	32.0
NET REVENUE OVER EXPENDITURES	(367,813.13)	830,194.40	.30	(830,194.10)	27673

CITY OF HAILEY
BALANCE SHEET
FEBRUARY 28, 2026

CAPITAL PROJECT FUND

ASSETS

120-00-10100	CASH IN COMBINED CASH FUND	(2,567,400.33)	
120-00-15104	DEVELOPMENT IMPACT FEE RESERVE	46,117.32	
120-00-15106	ST INV POOL CAPITAL PROJECTS	3,180,728.41	
120-00-15107	LGIP INLIEUFEEES (PREVSUNBEAM)	326,979.08	
120-00-15110	LGIP PATHWAYS FOR PEOPLE	883.88	
120-00-15115	LGIP LOT HOUSING	227,965.90	
120-00-15122	PUBLIC ARTS INVESTMENT FUND	36,734.11	
	TOTAL ASSETS		1,252,008.37

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
120-00-27301	NET FUND BALANCE	1,238,018.31	
	REVENUE OVER EXPENDITURES - YTD	13,990.06	
	BALANCE - CURRENT DATE		1,252,008.37
	TOTAL FUND EQUITY		1,252,008.37
	TOTAL LIABILITIES AND EQUITY		1,252,008.37

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

CAPITAL PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CAPITAL PROJECTS FUND REVENUE</u>					
120-00-32240 ANNEXATION FEES	.00	196,077.00	.00	(196,077.00)	.0
120-00-32242 IN-LIEU FEES FOR CAPITAL PROJ	.00	149,938.40	.00	(149,938.40)	.0
120-00-32245 D. I. F. - PARKS	.00	18,212.52	.00	(18,212.52)	.0
120-00-32246 D. I. F. - TRANSPORTATION	.00	30,027.76	.00	(30,027.76)	.0
120-00-32247 D. I. F. - POLICE	.00	428.07	.00	(428.07)	.0
120-00-32248 D. I. F. - FIRE AND EMS	.00	4,659.43	.00	(4,659.43)	.0
120-00-32249 D. I. F. - CIP COST	.00	338.54	.00	(338.54)	.0
120-00-32250 LOT 0.5% HOUSING	.00	(917.02)	.00	917.02	.0
120-00-32413 INTEREST EARNED - CAPITAL PROJ	14,073.89	69,774.44	45,000.00	(24,774.44)	155.1
120-00-34002 CAPITAL PROJECT REIMB/REVENUE	.00	.00	3,000,000.00	3,000,000.00	.0
TOTAL CAPITAL PROJECTS FUND REVENUE	14,073.89	468,539.14	3,045,000.00	2,576,460.86	15.4
TOTAL FUND REVENUE	14,073.89	468,539.14	3,045,000.00	2,576,460.86	15.4

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

		CAPITAL PROJECT FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
120-10-41549	CAPITAL PROJECTS - LEGIS	.00	3,017.50	520,000.00	516,982.50	.6
	TOTAL DEPARTMENT 10	.00	3,017.50	520,000.00	516,982.50	.6
<u>DEPARTMENT 25</u>						
120-25-41549	CAPITAL PROJECTS - HPD	.00	.00	100,000.00	100,000.00	.0
	TOTAL DEPARTMENT 25	.00	.00	100,000.00	100,000.00	.0
<u>CAPITAL PROJECTS STREETS</u>						
120-40-41525	LEVY PROJ- PATHWAYS FOR PEOPLE	.00	.00	395,000.00	395,000.00	.0
120-40-41539	CAPITAL PROJECTS - RIVER ST	15,687.68	89,454.18	6,750,000.00	6,660,545.82	1.3
120-40-41545	CAPITAL PROJ - DRY WELLS, BLDG	.00	.00	65,000.00	65,000.00	.0
120-40-41549	CAPITAL PROJECTS - STREETS	1,220.00	1,445.00	.00	(1,445.00)	.0
	TOTAL CAPITAL PROJECTS STREETS	16,907.68	90,899.18	7,210,000.00	7,119,100.82	1.3
<u>CAPITAL PROJECTS FOX BLDG</u>						
120-42-41549	CAPITAL PROJECTS - FOX BLDG	.00	12,736.40	250,000.00	237,263.60	5.1
	TOTAL CAPITAL PROJECTS FOX BLDG	.00	12,736.40	250,000.00	237,263.60	5.1
<u>CAPITAL PROJECTS PARKS</u>						
120-50-41539	CAPITAL PROJECTS - PARKS	5,085.39	167,588.68	360,000.00	192,411.32	46.6
120-50-41549	CAPITAL PROJECTS - DOWNTOWN SQ	27,183.00	67,828.78	150,000.00	82,171.22	45.2
	TOTAL CAPITAL PROJECTS PARKS	32,268.39	235,417.46	510,000.00	274,582.54	46.2
<u>CAPITAL PROJECTS HAILEY FIRE</u>						
120-55-41549	CAPITAL PROJECTS - FIRE DEPART	.00	112,478.54	285,479.00	173,000.46	39.4
	TOTAL CAPITAL PROJECTS HAILEY FIRE	.00	112,478.54	285,479.00	173,000.46	39.4
	TOTAL FUND EXPENDITURES	49,176.07	454,549.08	8,875,479.00	8,420,929.92	5.1
	NET REVENUE OVER EXPENDITURES	(35,102.18)	13,990.06	(5,830,479.00)	(5,844,469.06)	.2

CITY OF HAILEY
BALANCE SHEET
FEBRUARY 28, 2026

GENERAL OBLIGATIONS BOND FUND

ASSETS

140-00-10100	CASH IN COMBINED CASH FUND	101,664.32	
	TOTAL ASSETS		101,664.32

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
140-00-27301	NET FUND BALANCE	100,128.09	
	REVENUE OVER EXPENDITURES - YTD	1,536.23	
	BALANCE - CURRENT DATE	101,664.32	
	TOTAL FUND EQUITY		101,664.32
	TOTAL LIABILITIES AND EQUITY		101,664.32

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

GENERAL OBLIGATIONS BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GEN OBLIGATION BOND REVENUE</u>						
140-00-32413	INTEREST EARNED	293.25	1,536.23	.00	(1,536.23)	.0
	TOTAL GEN OBLIGATION BOND REVENUE	293.25	1,536.23	.00	(1,536.23)	.0
	TOTAL FUND REVENUE	293.25	1,536.23	.00	(1,536.23)	.0
	NET REVENUE OVER EXPENDITURES	293.25	1,536.23	.00	(1,536.23)	.0

CITY OF HAILEY
BALANCE SHEET
FEBRUARY 28, 2026

GRANTS FUND

ASSETS

160-00-10100	CASH IN COMBINED CASH FUND	(561.44)		
	TOTAL ASSETS			(561.44)

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:				
160-00-27301	NET FUND BALANCE	(561.44)		
	BALANCE - CURRENT DATE			(561.44)
	TOTAL FUND EQUITY			(561.44)
	TOTAL LIABILITIES AND EQUITY			(561.44)

CITY OF HAILEY
BALANCE SHEET
FEBRUARY 28, 2026

WATER USER FUND

ASSETS

200-00-10100	CASH IN COMBINED CASH FUND	(23,257.80)	
200-00-10225	W&S CASH ON HAND	100.00	
200-00-15100	ACCOUNTS RECEIVABLE	(83,814.77)	
200-00-15110	ALLOWANCE FOR DOUBTFUL ACCTS	671.18	
200-00-15123	WATER REVENUE FUND RESERVES	3,756,451.14	
200-00-15125	WATER RATE STABILIZATION	230,589.07	
200-00-17100	INVENTORY	91,605.41	
200-00-18100	EQUIPMENT & TRUCKS	12,693,504.73	
200-00-18300	ACCUM. DEPRECIATION - WATER	(7,843,103.04)	
200-00-18500	DEFERRED OUTFLOWS OF RESOURCES	98,377.93	
	TOTAL ASSETS		8,921,123.85

LIABILITIES AND EQUITY

LIABILITIES

200-00-20314	DEPOSITS	13,206.93	
200-00-20318	SALARY AND WAGES PAYABLE	.01	
200-00-20319	ACCRUED COMPENSATED ABSENCES	64,214.42	
200-00-20400	IBBA BOND PAYABLE SERIES 2012D	535,000.00	
200-00-20410	PREMIUM ON BOND REFINANCING	21,382.68	
200-00-21200	INTEREST PAYABLE	1,114.58	
200-00-22000	DEFERRED INFLOWS OF RESOURCES	8,980.87	
200-00-23000	NET PENSION LIABILITY	494,798.76	
	TOTAL LIABILITIES		1,138,698.25

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
200-00-27301	NET FUND BALANCE	8,406,928.94	
	REVENUE OVER EXPENDITURES - YTD	(624,503.34)	
	BALANCE - CURRENT DATE		7,782,425.60
	TOTAL FUND EQUITY		7,782,425.60
	TOTAL LIABILITIES AND EQUITY		8,921,123.85

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

WATER USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER FUND REVENUE</u>					
200-00-31010 CAPITAL PROJECTS BOND REVENUE	12,707.05	64,023.38	151,750.00	87,726.62	42.2
200-00-32290 WATER FILL TOWER PERMITS	.00	579.64	8,000.00	7,420.36	7.3
200-00-32294 SUBDIVISION INSPECTION PERMITS	.00	23,354.59	.00	(23,354.59)	.0
200-00-32413 INTEREST EARNED	13,033.27	82,404.27	175,000.00	92,595.73	47.1
200-00-34610 USER CHARGES	63,004.53	393,894.15	1,900,000.00	1,506,105.85	20.7
200-00-34611 SERVICE CHARGES	1,121.82	7,428.02	10,000.00	2,571.98	74.3
200-00-34612 INSPECTION/LIVE TAP FEES	.00	660.00	2,000.00	1,340.00	33.0
200-00-34616 METER & VAULT REIMBURSEMENTS	.00	5,773.01	11,575.00	5,801.99	49.9
200-00-34618 IDAHO POWER HYDROPLANT REVENUE	.00	.00	3,897.84	3,897.84	.0
TOTAL WATER FUND REVENUE	89,866.67	578,117.06	2,262,222.84	1,684,105.78	25.6
TOTAL FUND REVENUE	89,866.67	578,117.06	2,262,222.84	1,684,105.78	25.6

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

WATER USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE DEPARTMENT</u>					
200-10-41110 SALARIES	1,000.00	5,002.28	12,000.00	6,997.72	41.7
200-10-41121 PERSONAL BENEFITS FICA	76.52	382.77	918.00	535.23	41.7
200-10-41122 PERSONAL BENEFITS RETIREMENT	119.60	613.51	1,432.80	819.29	42.8
200-10-41124 PERSONAL BENEFITS WORKMAN'S CO	1.64	8.20	42.00	33.80	19.5
200-10-41126 PERSONAL BENEFITS H&A INSURANC	31.88	94.98	720.00	625.02	13.2
200-10-41215 DEPARTMENTAL SUPPLIES	.00	.00	150.00	150.00	.0
200-10-41313 SERVICES/STIPEND-COMMISSIONERS	500.00	2,266.06	4,800.00	2,533.94	47.2
200-10-41329 OTHER SPECIAL SERVICES	.00	126.99	.00	(126.99)	.0
200-10-41547 HISTORICAL PRESERVATION EXPENS	336.25	911.25	.00	(911.25)	.0
200-10-41549 HOUSING STIPEND & COSTS	.00	.00	9,000.00	9,000.00	.0
200-10-41723 PERSONNEL TRAINING	.00	.00	125.00	125.00	.0
200-10-41724 TRAVEL EXPENSES	.00	.00	125.00	125.00	.0
TOTAL LEGISLATIVE DEPARTMENT	2,065.89	9,406.04	29,312.80	19,906.76	32.1
<u>FINANCE & RECORDS DEPARTMENT</u>					
200-15-41110 SALARIES	14,431.99	82,214.53	221,570.98	139,356.45	37.1
200-15-41114 SALARIES - PHONE ALLOWANCE	30.00	190.00	479.95	289.95	39.6
200-15-41121 PERSONAL BENEFITS FICA	1,001.22	6,383.27	15,262.62	8,879.35	41.8
200-15-41122 PERSONAL BENEFITS RETIREMENT	1,729.68	10,604.37	25,361.56	14,757.19	41.8
200-15-41124 PERSONAL BENEFITS WORKMAN'S CO	50.73	289.24	290.85	1.61	99.5
200-15-41126 PERSONAL BENEFITS H&A INSURANC	3,067.22	17,391.31	52,961.28	35,569.97	32.8
200-15-41211 OFFICE SUPPLIES	58.42	132.88	200.00	67.12	66.4
200-15-41213 POSTAGE	300.00	799.15	1,000.00	200.85	79.9
200-15-41215 DEPARTMENTAL SUPPLIES	2,166.88	11,372.42	16,000.00	4,627.58	71.1
200-15-41313 PROFESSIONAL SERVICES	6,032.39	21,600.35	77,000.00	55,399.65	28.1
200-15-41319 ADVERTISING AND PUBLISHING SER	40.83	354.35	500.00	145.65	70.9
200-15-41323 PRINTING SERVICES	1,937.41	5,750.19	13,000.00	7,249.81	44.2
200-15-41325 SERVICE CONTRACTS	45.60	91.20	1,000.00	908.80	9.1
200-15-41327 AUDIT EXPENSE	.00	.00	6,000.00	6,000.00	.0
200-15-41329 OTHER SPECIAL SERVICES	.00	.00	1,000.00	1,000.00	.0
200-15-41403 REPAIR & MAINT.-SYSTEM	3.33	3.33	300.00	296.67	1.1
200-15-41411 REPAIR & MAINT.-OFFICE EQUIP.	.00	.00	30.00	30.00	.0
200-15-41515 SOFTWARE AND LICENSES	.00	10,571.16	9,000.00	(1,571.16)	117.5
200-15-41523 CAPITAL OUTLAY-OFFICE EQPMNT &	.00	301.98	.00	(301.98)	.0
200-15-41533 CAPITAL OUTLAY-COMPUTER	2,830.27	6,596.17	8,333.34	1,737.17	79.2
200-15-41535 CAPITAL OUTLAY-BOOKS AND CODES	.00	27.03	166.68	139.65	16.2
200-15-41539 CAPITAL OUTLAY-EQUIPMENT	.00	.00	500.00	500.00	.0
200-15-41709 INS. & BOND	.00	43,808.83	87,902.00	44,093.17	49.8
200-15-41711 DUES & SUBSCRIPTIONS	475.51	3,739.95	2,833.34	(906.61)	132.0
200-15-41713 TELEPHONE & COMMUNICATIONS	197.70	920.27	2,500.00	1,579.73	36.8
200-15-41719 GAS & OIL	.00	.00	30.00	30.00	.0
200-15-41723 PERSONNEL TRAINING	.00	25.00	3,000.00	2,975.00	.8
200-15-41724 TRAVEL EXPENSES	109.72	162.08	3,000.00	2,837.92	5.4
200-15-41747 PREVENTION PROGRAM	.00	.00	2,000.00	2,000.00	.0
200-15-41775 EQUIPMENT RENTAL	.00	147.33	500.00	352.67	29.5
TOTAL FINANCE & RECORDS DEPARTMENT	34,508.90	223,476.39	551,722.60	328,246.21	40.5

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

WATER USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS DEPARTMENT</u>					
200-42-41110 SALARIES	8,033.63	39,563.39	113,415.75	73,852.36	34.9
200-42-41114 SALARIES - PHONE ALLOWANCE	10.00	50.00	119.99	69.99	41.7
200-42-41121 PERSONAL BENEFITS FICA	634.32	3,528.83	7,246.73	3,717.90	48.7
200-42-41122 PERSONAL BENEFITS RETIREMENT	962.03	5,306.96	12,077.88	6,770.92	43.9
200-42-41124 PERSONAL BENEFITS WORKMAN'S CO	68.91	383.78	1,066.73	682.95	36.0
200-42-41126 PERSONAL BENEFITS H&A INSURANC	1,538.22	8,796.34	30,649.05	21,852.71	28.7
200-42-41130 HOUSING STIPEND	247.90	1,756.10	.00	(1,756.10)	.0
200-42-41215 DEPARTMENTAL SUPPLIES	44.82	75.63	1,000.00	924.37	7.6
200-42-41313 PROFESSIONAL SERVICES	187.50	1,768.95	8,000.00	6,231.05	22.1
200-42-41319 ADVERTISING AND PUBLISHING SER	.00	.00	500.00	500.00	.0
200-42-41323 PRINTING SERVICES	.00	.00	400.00	400.00	.0
200-42-41325 SERVICE CONTRACTS	274.16	1,161.52	1,000.00	(161.52)	116.2
200-42-41413 REPAIR & MAINT.-BUILDING	1,057.59	11,865.23	10,000.00	(1,865.23)	118.7
200-42-41415 REPAIR & MAINT.-AUTO	.00	.00	500.00	500.00	.0
200-42-41533 CAPITAL OUTLAY-COMPUTER	.00	.00	2,500.00	2,500.00	.0
200-42-41535 CAPITAL OUTLAY-BOOKS AND CODES	.00	.00	100.00	100.00	.0
200-42-41549 SYSTEM MAINTENANCE PLAN	.00	.00	26,666.72	26,666.72	.0
200-42-41709 INS. & BOND	.00	.00	500.00	500.00	.0
200-42-41711 DUES & SUBSCRIPTIONS	110.00	338.00	665.73	327.73	50.8
200-42-41713 TELEPHONE & COMMUNICATIONS	101.68	692.86	3,000.00	2,307.14	23.1
200-42-41717 UTILITIES	485.19	1,541.31	6,000.00	4,458.69	25.7
200-42-41719 GAS & OIL	.00	.00	200.00	200.00	.0
200-42-41723 PERSONNEL TRAINING	.00	208.33	3,000.00	2,791.67	6.9
200-42-41724 TRAVEL EXPENSES	.00	18.90	1,000.00	981.10	1.9
TOTAL PUBLIC WORKS DEPARTMENT	13,755.95	77,056.13	229,608.58	152,552.45	33.6

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

WATER USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER USER DEPARTMENT</u>					
200-60-41110 SALARIES	31,594.25	137,519.20	440,380.48	302,861.28	31.2
200-60-41121 PERSONAL BENEFITS FICA	2,371.56	11,838.83	31,831.42	19,992.59	37.2
200-60-41122 PERSONAL BENEFITS RETIREMENT	3,778.69	18,728.25	53,052.36	34,324.11	35.3
200-60-41124 PERSONAL BENEFITS WORKMAN'S CO	943.47	4,702.50	10,610.47	5,907.97	44.3
200-60-41126 PERSONAL BENEFITS H&A INSURANC	7,898.81	37,345.01	103,333.56	65,988.55	36.1
200-60-41130 HOUSING STIPEND	800.00	4,000.00	.00	(4,000.00)	.0
200-60-41211 OFFICE SUPPLIES	.00	270.46	2,300.00	2,029.54	11.8
200-60-41213 POSTAGE	126.00	922.73	1,500.00	577.27	61.5
200-60-41215 DEPARTMENTAL SUPPLIES	.00	28.00	500.00	472.00	5.6
200-60-41311 SPECIALIZED CONTRACTS	.00	43,487.25	42,000.00	(1,487.25)	103.5
200-60-41313 PROFESSIONAL SERVICES	11,624.71	47,443.76	140,000.00	92,556.24	33.9
200-60-41319 ADVERTISING AND PUBLISHING SER	.00	361.40	500.00	138.60	72.3
200-60-41323 PRINTING SERVICES	.00	.00	500.00	500.00	.0
200-60-41324 WATER REBATE PROGRAM	.00	.00	60,000.00	60,000.00	.0
200-60-41325 SERVICE CONTRACTS	77.79	1,017.69	10,000.00	8,982.31	10.2
200-60-41401 REPAIR & MAINT.-PLANT EQUIPMEN	419.40	2,431.12	35,000.00	32,568.88	7.0
200-60-41403 REPAIR & MAINT.-SYSTEM	675.00	15,890.57	90,000.00	74,109.43	17.7
200-60-41405 REPAIR & MAINT.- EQUIPMENT	409.05	2,279.96	25,000.00	22,720.04	9.1
200-60-41411 REPAIR & MAINT.-OFFICE EQUIP.	28.90	1,439.89	17,000.00	15,560.11	8.5
200-60-41413 REPAIR & MAINT.-BUILDING	339.94	632.37	30,000.00	29,367.63	2.1
200-60-41415 REPAIR & MAINT.-AUTO	211.44	7,856.27	15,000.00	7,143.73	52.4
200-60-41417 REPAIR & MAINT. - RADIOS	.00	.00	500.00	500.00	.0
200-60-41533 CAPITAL OUTLAY-COMPUTER	.00	.00	4,000.00	4,000.00	.0
200-60-41547 CAPITAL OUTLAY-SYSTEM	104,326.70	498,615.75	2,175,000.00	1,676,384.25	22.9
200-60-41613 BOND PRINCIPAL & INTEREST	163.94	363.41	151,750.00	151,386.59	.2
200-60-41703 CLOTHING, UNIFORMS, AND CLEANI	430.00	1,555.92	6,500.00	4,944.08	23.9
200-60-41711 DUES & SUBSCRIPTIONS	4,278.58	4,318.58	13,000.00	8,681.42	33.2
200-60-41713 TELEPHONE & COMMUNICATIONS	697.65	6,620.55	25,000.00	18,379.45	26.5
200-60-41717 UTILITIES	4,509.19	21,386.64	150,000.00	128,613.36	14.3
200-60-41719 GAS & OIL	590.16	2,626.94	15,000.00	12,373.06	17.5
200-60-41723 PERSONNEL TRAINING	233.00	2,315.00	8,000.00	5,685.00	28.9
200-60-41724 TRAVEL EXPENSES	.00	1,057.40	4,000.00	2,942.60	26.4
200-60-41747 PREVENTION PROGRAM	.00	.00	1,000.00	1,000.00	.0
200-60-41775 EQUIPMENT RENTAL	.00	105.00	10,500.00	10,395.00	1.0
200-60-41791 CHEMICALS	.00	477.50	11,000.00	10,522.50	4.3
200-60-41795 LAB TESTING & SUPPLIES	9.61	15,043.89	35,000.00	19,956.11	43.0
TOTAL WATER USER DEPARTMENT	176,537.84	892,681.84	3,718,758.29	2,826,076.45	24.0
TOTAL FUND EXPENDITURES	226,868.58	1,202,620.40	4,529,402.27	3,326,781.87	26.6
NET REVENUE OVER EXPENDITURES	(137,001.91)	(624,503.34)	(2,267,179.43)	(1,642,676.09)	(27.6)

CITY OF HAILEY
BALANCE SHEET
FEBRUARY 28, 2026

SEWER USER FUND

ASSETS

210-00-10100	CASH IN COMBINED CASH FUND	1,334,689.24	
210-00-10225	W&S CASH ON HAND	100.00	
210-00-15100	ACCOUNTS RECEIVABLE	355,273.26	
210-00-15110	ALLOWANCE FOR DOUBTFUL ACCTS	55.19	
210-00-15125	BIO-SOLIDS/2013 DSRF LGIP	937,768.17	
210-00-15127	ST LGIP FUND WW REVENUE	3,508,601.17	
210-00-18200	PLANT FACILITIES	18,825,007.01	
210-00-18300	ACCUM. DEPRECIATION - WW	(8,931,042.26)	
210-00-18500	DEFERRED OUTFLOWS OF RESOURCES	106,386.47	
	TOTAL ASSETS		16,136,838.25

LIABILITIES AND EQUITY

LIABILITIES

210-00-20318	SALARY AND WAGES PAYABLE	(.02)	
210-00-20319	ACCRUED COMPENSATED ABSENCES	83,616.70	
210-00-20405	IBBA BOND PAYABLE SERIES 2014D	4,750,000.00	
210-00-20410	PREMIUM ON BOND REFINANCING	158,100.50	
210-00-21200	INTEREST PAYABLE	6,976.04	
210-00-22000	DEFERRED INFLOWS OF RESOURCES	9,712.98	
210-00-23000	NET PENSION LIABILITY	535,077.40	
	TOTAL LIABILITIES		5,543,483.60

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
210-00-27301	NET FUND BALANCE	9,810,739.81	
	REVENUE OVER EXPENDITURES - YTD	782,614.84	
	BALANCE - CURRENT DATE	10,593,354.65	
	TOTAL FUND EQUITY		10,593,354.65
	TOTAL LIABILITIES AND EQUITY		16,136,838.25

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

SEWER USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTE WATER FUND REVENUE</u>					
210-00-31010 CAPITAL PROJECTS BOND REVENUE	47,877.95	247,352.13	567,425.00	320,072.87	43.6
210-00-32294 SUBDIVISION INSPECTION PERMITS	.00	23,354.59	.00	(23,354.59)	.0
210-00-32413 INTEREST EARNED	14,635.41	73,198.53	150,000.00	76,801.47	48.8
210-00-34610 USER CHARGES	254,264.90	1,262,037.58	2,310,000.00	1,047,962.42	54.6
210-00-34611 SERVICE CHARGES	1,121.82	7,428.02	15,000.00	7,571.98	49.5
210-00-34612 INSPECTION FEES	.00	715.00	1,000.00	285.00	71.5
210-00-35000 PREMIUM EARNED ON BOND REFI	.00	.00	20,000.00	20,000.00	.0
TOTAL WASTE WATER FUND REVENUE	317,900.08	1,614,085.85	3,063,425.00	1,449,339.15	52.7
TOTAL FUND REVENUE	317,900.08	1,614,085.85	3,063,425.00	1,449,339.15	52.7

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

SEWER USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE DEPARTMENT</u>					
210-10-41110 SALARIES	1,000.00	5,002.28	12,000.00	6,997.72	41.7
210-10-41121 PERSONAL BENEFITS FICA	76.48	382.58	918.00	535.42	41.7
210-10-41122 PERSONAL BENEFITS RETIREMENT	119.60	613.51	1,432.80	819.29	42.8
210-10-41124 PERSONAL BENEFITS WORKMAN'S CO	1.60	8.02	42.00	33.98	19.1
210-10-41126 PERSONAL BENEFITS H&A INSURANC	31.88	94.98	720.00	625.02	13.2
210-10-41215 DEPARTMENTAL SUPPLIES	.00	.00	150.00	150.00	.0
210-10-41313 SERVICES/STIPEND-COMMISSIONERS	500.00	1,550.00	4,800.00	3,250.00	32.3
210-10-41547 HISTORICAL PRESERVATION EXPENS	336.25	536.25	.00	(536.25)	.0
210-10-41549 HOUSING STIPEND & COSTS	.00	.00	9,000.00	9,000.00	.0
210-10-41723 PERSONNEL TRAINING	.00	.00	125.00	125.00	.0
210-10-41724 TRAVEL EXPENSES	.00	.00	125.00	125.00	.0
TOTAL LEGISLATIVE DEPARTMENT	2,065.81	8,187.62	29,312.80	21,125.18	27.9
<u>FINANCE & RECORDS DEPARTMENT</u>					
210-15-41110 SALARIES	14,433.70	82,227.32	221,558.13	139,330.81	37.1
210-15-41114 SALARIES - PHONE ALLOWANCE	30.00	190.00	479.95	289.95	39.6
210-15-41121 PERSONAL BENEFITS FICA	1,001.25	6,384.02	15,262.06	8,878.04	41.8
210-15-41122 PERSONAL BENEFITS RETIREMENT	1,729.78	10,605.38	25,360.63	14,755.25	41.8
210-15-41124 PERSONAL BENEFITS WORKMAN'S CO	50.73	289.38	290.84	1.46	99.5
210-15-41126 PERSONAL BENEFITS H&A INSURANC	3,067.63	17,393.14	52,460.05	35,066.91	33.2
210-15-41128 UNEMPLOYMENT INSURANCE	.00	.00	450.00	450.00	.0
210-15-41211 OFFICE SUPPLIES	58.44	132.89	200.00	67.11	66.5
210-15-41213 POSTAGE	300.00	799.15	1,000.00	200.85	79.9
210-15-41215 DEPARTMENTAL SUPPLIES	2,166.92	14,542.88	16,000.00	1,457.12	90.9
210-15-41313 PROFESSIONAL SERVICES	6,032.39	21,600.35	77,000.00	55,399.65	28.1
210-15-41319 ADVERTISING AND PUBLISHING SER	40.82	354.35	500.00	145.65	70.9
210-15-41323 PRINTING SERVICES	1,937.41	5,750.13	13,000.00	7,249.87	44.2
210-15-41325 SERVICE CONTRACTS	45.60	91.20	1,000.00	908.80	9.1
210-15-41327 AUDIT EXPENSE	.00	.00	6,000.00	6,000.00	.0
210-15-41329 OTHER SPECIAL SERVICES	.00	.00	1,000.00	1,000.00	.0
210-15-41403 REPAIR & MAINT.-SYSTEM	3.34	3.34	300.00	296.66	1.1
210-15-41411 REPAIR & MAINT.-OFFICE EQUIP.	.00	.00	30.00	30.00	.0
210-15-41515 SOFTWARE AND LICENSES	.00	10,571.15	9,000.00	(1,571.15)	117.5
210-15-41523 CAPITAL OUTLAY-OFFICE EQPMNT &	.00	301.97	.00	(301.97)	.0
210-15-41533 CAPITAL OUTLAY-COMPUTER	2,830.26	3,434.16	8,333.34	4,899.18	41.2
210-15-41535 CAPITAL OUTLAY-BOOKS AND CODES	.00	27.02	166.68	139.66	16.2
210-15-41539 CAPITAL OUTLAY-EQUIPMENT	.00	.00	500.00	500.00	.0
210-15-41709 INS. & BOND	.00	43,808.84	87,902.00	44,093.16	49.8
210-15-41711 DUES & SUBSCRIPTIONS	475.53	3,740.03	2,833.34	(906.69)	132.0
210-15-41713 TELEPHONE & COMMUNICATIONS	197.72	803.61	2,500.00	1,696.39	32.1
210-15-41719 GAS & OIL	.00	.00	30.00	30.00	.0
210-15-41723 PERSONNEL TRAINING	.00	25.00	3,000.00	2,975.00	.8
210-15-41724 TRAVEL EXPENSES	109.72	162.08	3,000.00	2,837.92	5.4
210-15-41747 PREVENTION PROGRAM	.00	.00	2,000.00	2,000.00	.0
210-15-41775 EQUIPMENT RENTAL	.00	147.33	500.00	352.67	29.5
TOTAL FINANCE & RECORDS DEPARTMENT	34,511.24	223,384.72	551,657.02	328,272.30	40.5

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

SEWER USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS DEPARTMENT</u>					
210-42-41110 SALARIES	8,034.04	39,565.67	113,415.75	73,850.08	34.9
210-42-41114 SALARIES - PHONE ALLOWANCE	10.00	50.00	119.99	69.99	41.7
210-42-41121 PERSONAL BENEFITS FICA	634.33	3,529.00	9,665.73	6,136.73	36.5
210-42-41122 PERSONAL BENEFITS RETIREMENT	962.06	5,307.14	15,877.88	10,570.74	33.4
210-42-41124 PERSONAL BENEFITS WORKMAN'S CO	68.91	383.85	1,066.73	682.88	36.0
210-42-41126 PERSONAL BENEFITS H&A INSURANC	1,538.25	8,796.51	31,149.05	22,352.54	28.2
210-42-41130 HOUSING STIPEND	247.92	1,756.20	.00	(1,756.20)	.0
210-42-41215 DEPARTMENTAL SUPPLIES	44.82	75.62	1,000.00	924.38	7.6
210-42-41313 PROFESSIONAL SERVICES	187.50	1,768.97	8,000.00	6,231.03	22.1
210-42-41319 ADVERTISING AND PUBLISHING SER	.00	.00	500.00	500.00	.0
210-42-41323 PRINTING SERVICES	.00	.00	400.00	400.00	.0
210-42-41325 SERVICE CONTRACTS	274.16	1,161.53	1,000.00	(161.53)	116.2
210-42-41413 REPAIR & MAINT.-BUILDING	1,057.64	11,865.36	10,000.00	(1,865.36)	118.7
210-42-41415 REPAIR & MAINT.-AUTO	.00	.00	500.00	500.00	.0
210-42-41533 CAPITAL OUTLAY-COMPUTER	.00	.00	2,500.00	2,500.00	.0
210-42-41535 CAPITAL OUTLAY-BOOKS AND CODES	.00	.00	100.00	100.00	.0
210-42-41549 SYSTEM MAINTENANCE PLAN	.00	.00	26,666.56	26,666.56	.0
210-42-41709 INS. & BOND	.00	.00	500.00	500.00	.0
210-42-41711 DUES & SUBSCRIPTIONS	110.00	4,013.00	333.30	(3,679.70)	1204.0
210-42-41713 TELEPHONE & COMMUNICATIONS	101.69	692.86	3,000.00	2,307.14	23.1
210-42-41717 UTILITIES	485.17	1,541.29	6,000.00	4,458.71	25.7
210-42-41719 GAS & OIL	.00	.00	200.00	200.00	.0
210-42-41723 PERSONNEL TRAINING	.00	208.34	3,000.00	2,791.66	6.9
210-42-41724 TRAVEL EXPENSES	.00	18.90	1,500.00	1,481.10	1.3
TOTAL PUBLIC WORKS DEPARTMENT	13,756.49	80,734.24	236,494.99	155,760.75	34.1

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

SEWER USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER USER DEPARTMENT</u>					
210-70-41110 SALARIES	45,871.91	216,348.16	565,972.04	349,623.88	38.2
210-70-41111 OVERTIME SALARIES	.00	1,244.98	.00	(1,244.98)	.0
210-70-41114 SALARIES - PHONE ALLOWANCE	30.00	150.00	360.00	210.00	41.7
210-70-41121 PERSONAL BENEFITS FICA	3,337.85	17,592.94	39,917.60	22,324.66	44.1
210-70-41122 PERSONAL BENEFITS RETIREMENT	5,062.01	26,823.42	66,529.34	39,705.92	40.3
210-70-41124 PERSONAL BENEFITS WORKMAN'S CO	1,084.82	6,069.24	12,358.10	6,288.86	49.1
210-70-41126 PERSONAL BENEFITS H&A INSURANC	9,053.02	47,596.77	129,352.00	81,755.23	36.8
210-70-41211 OFFICE SUPPLIES	652.31	1,029.14	2,000.00	970.86	51.5
210-70-41213 POSTAGE	31.50	178.50	1,500.00	1,321.50	11.9
210-70-41215 DEPARTMENTAL SUPPLIES	.00	.00	2,500.00	2,500.00	.0
210-70-41313 PROFESSIONAL SERVICES	1,576.84	27,768.86	70,000.00	42,231.14	39.7
210-70-41319 ADVERTISING AND PUBLISHING SER	.00	.00	4,000.00	4,000.00	.0
210-70-41321 ENGINEERING SERVICES	.00	.00	60,000.00	60,000.00	.0
210-70-41323 PRINTING SERVICES	.00	.00	250.00	250.00	.0
210-70-41325 SERVICE CONTRACTS	76.80	6,865.11	33,000.00	26,134.89	20.8
210-70-41401 REPAIR & MAINT.-PLANT EQUIPMEN	.00	24,762.18	220,000.00	195,237.82	11.3
210-70-41403 REPAIR & MAINT.-SYSTEM	499.25	6,349.95	50,000.00	43,650.05	12.7
210-70-41405 REPAIR & MAINT.- EQUIPMENT	.00	.00	22,000.00	22,000.00	.0
210-70-41411 REPAIR & MAINT.-OFFICE EQUIP.	144.02	1,520.49	3,000.00	1,479.51	50.7
210-70-41413 REPAIR & MAINT.-BUILDING	684.47	731.27	15,000.00	14,268.73	4.9
210-70-41415 REPAIR & MAINT.-AUTO	5,483.37	11,051.89	20,000.00	8,948.11	55.3
210-70-41419 REPAIR & MAINT- GROUNDS	.00	254.33	8,000.00	7,745.67	3.2
210-70-41421 REPAIR & MAINT.-SHOP	141.27	334.56	8,000.00	7,665.44	4.2
210-70-41423 REPAIR & MAINT.- TOOLS	213.42	510.36	7,000.00	6,489.64	7.3
210-70-41424 REPAIR & MAINT.- COMPUTERS	.00	.00	6,000.00	6,000.00	.0
210-70-41547 CAPITAL OUTLAY-SYSTEM	.00	.00	300,000.00	300,000.00	.0
210-70-41549 SPECIAL PROJECTS (GRANTS)	7,083.47	12,267.78	.00	(12,267.78)	.0
210-70-41613 BOND PRINCIPAL & INTEREST	.00	.00	567,425.00	567,425.00	.0
210-70-41703 CLOTHING, UNIFORMS, AND CLEANI	1,692.81	8,673.22	15,000.00	6,326.78	57.8
210-70-41711 DUES & SUBSCRIPTIONS	350.00	570.00	12,000.00	11,430.00	4.8
210-70-41713 TELEPHONE & COMMUNICATIONS	422.50	1,685.07	7,500.00	5,814.93	22.5
210-70-41717 UTILITIES	15,822.28	58,884.07	200,000.00	141,115.93	29.4
210-70-41719 GAS & OIL	.00	7,575.05	25,000.00	17,424.95	30.3
210-70-41723 PERSONNEL TRAINING	250.00	897.90	12,000.00	11,102.10	7.5
210-70-41724 TRAVEL EXPENSES	.00	.00	2,000.00	2,000.00	.0
210-70-41747 PREVENTION PROGRAM	.00	395.00	3,000.00	2,605.00	13.2
210-70-41775 EQUIPMENT RENTAL	102.92	402.56	13,000.00	12,597.44	3.1
210-70-41791 CHEMICALS	.00	18,991.54	130,000.00	111,008.46	14.6
210-70-41795 LAB TESTING & SUPPLIES	536.95	11,640.09	35,000.00	23,359.91	33.3
TOTAL SEWER USER DEPARTMENT	100,203.79	519,164.43	2,668,664.08	2,149,499.65	19.5
TOTAL FUND EXPENDITURES	150,537.33	831,471.01	3,486,128.89	2,654,657.88	23.9
NET REVENUE OVER EXPENDITURES	167,362.75	782,614.84	(422,703.89)	(1,205,318.73)	185.1

CITY OF HAILEY
BALANCE SHEET
FEBRUARY 28, 2026

WATER REPLACEMENT FUND

ASSETS

220-00-10100	CASH IN COMBINED CASH FUND	216,862.76	
220-00-15125	W&S REPLACEMENT FUND	4,321,365.19	
	TOTAL ASSETS		4,538,227.95

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
220-00-27301	NET FUND BALANCE	4,456,311.92	
	REVENUE OVER EXPENDITURES - YTD	81,916.03	
	BALANCE - CURRENT DATE		4,538,227.95
	TOTAL FUND EQUITY		4,538,227.95
	TOTAL LIABILITIES AND EQUITY		4,538,227.95

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

WATER REPLACEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REPL. FUND REVENUE</u>					
220-00-32413 INTEREST EARNED	13,315.04	56,586.64	250,000.00	193,413.36	22.6
220-00-32415 REFUNDS	2,204.19	2,204.19	.00	(2,204.19)	.0
220-00-32810 HOOK UP FEES	.00	68,433.84	250,000.00	181,566.16	27.4
TOTAL WATER REPL. FUND REVENUE	15,519.23	127,224.67	500,000.00	372,775.33	25.4
TOTAL FUND REVENUE	15,519.23	127,224.67	500,000.00	372,775.33	25.4

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

WATER REPLACEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER REPLACEMENT DEPARTMENT</u>					
220-65-41401 REPAIR & MAINT.-PLANT EQUIPMEN	1,376.65	1,376.65	.00	(1,376.65)	.0
220-65-41403 REPAIR & MAINT.-SYSTEM	.00	34,892.40	.00	(34,892.40)	.0
220-65-41405 REPAIR & MAINT.- EQUIPMENT	5,347.55	5,347.55	.00	(5,347.55)	.0
220-65-41411 REPAIR & MAINT.-OFFICE EQUIP.	2,791.80	2,791.80	.00	(2,791.80)	.0
220-65-41547 CAPITAL OUTLAY-SYSTEM	.00	900.24	1,350,000.00	1,349,099.76	.1
TOTAL WATER REPLACEMENT DEPARTMEN	9,516.00	45,308.64	1,350,000.00	1,304,691.36	3.4
TOTAL FUND EXPENDITURES	9,516.00	45,308.64	1,350,000.00	1,304,691.36	3.4
NET REVENUE OVER EXPENDITURES	6,003.23	81,916.03	(850,000.00)	(931,916.03)	9.6

CITY OF HAILEY
BALANCE SHEET
FEBRUARY 28, 2026

SEWER REPLACEMENT FUND

ASSETS

230-00-10100	CASH IN COMBINED CASH FUND	496,360.38	
230-00-15125	W&S REPLACEMENT FUND	1,903,730.33	
	TOTAL ASSETS		2,400,090.71

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
230-00-27301	NET FUND BALANCE	2,319,590.03	
	REVENUE OVER EXPENDITURES - YTD	80,500.68	
	BALANCE - CURRENT DATE		2,400,090.71
	TOTAL FUND EQUITY		2,400,090.71
	TOTAL LIABILITIES AND EQUITY		2,400,090.71

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

SEWER REPLACEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTE WATER REPL FUND REVENUE</u>					
230-00-32413 INTEREST EARNED	6,558.16	34,747.56	55,000.00	20,252.44	63.2
230-00-32810 HOOK UP FEES	.00	45,753.12	150,000.00	104,246.88	30.5
TOTAL WASTE WATER REPL FUND REVENUE	6,558.16	80,500.68	205,000.00	124,499.32	39.3
TOTAL FUND REVENUE	6,558.16	80,500.68	205,000.00	124,499.32	39.3

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

SEWER REPLACEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER REPLACEMENT DEPARTMENT</u>					
230-75-41547 CAPITAL OUTLAY-SYSTEM	.00	.00	1,750,000.00	1,750,000.00	.0
TOTAL SEWER REPLACEMENT DEPARTMEN	.00	.00	1,750,000.00	1,750,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	1,750,000.00	1,750,000.00	.0
NET REVENUE OVER EXPENDITURES	6,558.16	80,500.68	(1,545,000.00)	(1,625,500.68)	5.2

CITY OF HAILEY
BALANCE SHEET
FEBRUARY 28, 2026

FUND 235

ASSETS

235-00-10100	CASH IN COMBINED CASH FUND	73,456.19	
235-00-15125	HEADWORKS LGIP FUND	4,933,300.97	
235-00-15129	HEADWORKS LGIP BOND RESERVE	36,880.11	
	TOTAL ASSETS		5,043,637.27

LIABILITIES AND EQUITY

LIABILITIES

235-00-20405	BOND PAYABLE SERIES 2023	5,764,999.98	
235-00-20410	PREMIUM ON BOND REFINANCING	241,701.20	
235-00-21200	INTEREST PAYABLE	12,010.42	
	TOTAL LIABILITIES		6,018,711.60

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
235-00-27301	NET FUND BALANCE	(190,995.45)	
	REVENUE OVER EXPENDITURES - YTD	(784,078.88)	
	BALANCE - CURRENT DATE	(975,074.33)	
	TOTAL FUND EQUITY		(975,074.33)
	TOTAL LIABILITIES AND EQUITY		5,043,637.27

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

FUND 235

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 00</u>					
235-00-31010 HEADWORKS BOND REVENUE	50,000.00	250,000.00	600,000.00	350,000.00	41.7
235-00-32413 INTEREST EARNED	15,928.53	92,867.54	200,000.00	107,132.46	46.4
TOTAL SOURCE 00	65,928.53	342,867.54	800,000.00	457,132.46	42.9
TOTAL FUND REVENUE	65,928.53	342,867.54	800,000.00	457,132.46	42.9

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

FUND 235

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
235-78-41549 SPECIAL PROJECTS- HEADWORKS	143,051.53	1,125,446.42	5,776,882.00	4,651,435.58	19.5
235-78-41613 HEADWORKS BOND P&I PAYABLE	.00	1,500.00	(600,000.00)	(601,500.00)	.3
TOTAL DEPARTMENT 78	143,051.53	1,126,946.42	5,176,882.00	4,049,935.58	21.8
TOTAL FUND EXPENDITURES	143,051.53	1,126,946.42	5,176,882.00	4,049,935.58	21.8
NET REVENUE OVER EXPENDITURES	(77,123.00)	(784,078.88)	(4,376,882.00)	(3,592,803.12)	(17.9)