

CITY OF HAILEY  
 BALANCE SHEET  
 MARCH 31, 2026

GENERAL FUND

ASSETS

100-00-10100	CASH IN COMBINED CASH FUND	724,412.15	
100-00-10110	CASH IN FLEX ACCOUNT	3,304.65	
100-00-10125	ELECTRONIC CHECKS IN TRANSIT	88,335.89	
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	695,373.65	
100-00-15101	GENERAL FUND INVESTMENTS STATE	6,300,207.76	
100-00-15106	ST INV POOL CCD RATE STBLZTN	706,243.34	
100-00-15110	ALLOWANCE FOR DOUBTFUL ACCTS	2,824.44	
100-00-15121	FIREWORKS DONATIONS INVESTMENT	37,772.11	
100-00-15800	SUSPENSE	5,277.47	
	TOTAL ASSETS		8,622,850.82

LIABILITIES AND EQUITY

LIABILITIES

100-00-20301	VOUCHERS PAYABLE	( 23,563.45)	
100-00-20307	PRE-TAX H&A W/H	( 3,762.76)	
100-00-20310	WORKERS COMP PAYABLE	37,640.11	
100-00-20314	DEPOSITS	305,683.79	
100-00-20316	FLEX PLAN LIABILITY	1,929.33	
100-00-20317	SALES TAX	( 79.49)	
100-00-20318	SALARY AND WAGES PAYABLE	.01	
100-00-20320	PENDING REIMBURSEMENTS	29,798.44	
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	987,623.76	
	TOTAL LIABILITIES		1,506,394.96

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
100-00-27301	NET FUND BALANCE	6,661,799.26	
	REVENUE OVER EXPENDITURES - YTD	454,656.60	
	BALANCE - CURRENT DATE		7,116,455.86
	TOTAL FUND EQUITY		7,116,455.86
	TOTAL LIABILITIES AND EQUITY		8,622,850.82

CITY OF HAILEY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GENERAL FUND REVENUE</u>					
100-00-31001	17,432.24	2,149,595.43	3,372,382.89	1,222,787.46	63.7
100-00-31910	1,159.87	22,245.10	14,645.00	( 7,600.10)	151.9
100-00-31911	.00	42,008.65	90,000.00	47,991.35	46.7
100-00-32205	.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	40,408.16	180,439.86	800,000.00	619,560.14	22.6
100-00-32211	3,131.96	21,029.90	65,000.00	43,970.10	32.4
100-00-32213	159,912.68	609,193.67	1,409,715.00	800,521.33	43.2
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	.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	.00	35,320.62	102,700.00	67,379.38	34.4
100-00-32234	1,400.00	5,741.00	6,000.00	259.00	95.7
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	.00	61,832.73	140,000.00	78,167.27	44.2
100-00-32257	682.94	3,629.83	6,180.00	2,550.17	58.7
100-00-32265	630.00	2,965.00	33,000.00	30,035.00	9.0
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	.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	30,431.02	145,356.26	460,000.00	314,643.74	31.6
100-00-32415	214.91	60,463.18	15,000.00	( 45,463.18)	403.1
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	500.00	15,499.70	51,600.00	36,100.30	30.0
100-00-34000	.00	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	.00	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
	<u>255,903.78</u>	<u>4,195,650.02</u>	<u>9,844,790.14</u>	<u>5,649,140.12</u>	<u>42.6</u>
100-25-32216	15,675.64	49,358.42	.00	( 49,358.42)	.0
	<u>15,675.64</u>	<u>49,358.42</u>	<u>.00</u>	<u>( 49,358.42)</u>	<u>.0</u>

CITY OF HAILEY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING MARCH 31, 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	 271,579.42	 4,247,208.44	 9,844,790.14	 5,597,581.70	 43.1

CITY OF HAILEY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE DEPARTMENT</u>					
100-10-41110 SALARIES	2,000.00	12,004.54	24,000.00	11,995.46	50.0
100-10-41121 PERSONAL BENEFITS FICA	153.00	918.34	1,836.00	917.66	50.0
100-10-41122 PERSONAL BENEFITS RETIREMENT	239.20	1,466.21	2,865.60	1,399.39	51.2
100-10-41124 PERSONAL BENEFITS WORKMAN'S CO	3.28	19.68	84.00	64.32	23.4
100-10-41126 PERSONAL BENEFITS H&A INSURANC	63.78	363.80	1,440.00	1,076.20	25.3
100-10-41215 DEPARTMENTAL SUPPLIES	.00	4,000.00	300.00	( 3,700.00)	1333.3
100-10-41313 SERVICES/STIPEN - COMMISSIONER	800.00	4,100.00	16,600.00	12,500.00	24.7
100-10-41547 HOUSING STIPEND & COSTS	.00	2,364.52	21,000.00	18,635.48	11.3
100-10-41707 CONTRACTS TO OUTSIDE PARTIES	22,667.21	143,268.34	581,655.70	438,387.36	24.6
100-10-41717 WELCOME CTR & RENTAL UTILITIES	680.54	2,975.92	6,000.00	3,024.08	49.6
100-10-41723 PERSONNEL TRAINING	873.00	873.00	2,500.00	1,627.00	34.9
100-10-41724 TRAVEL EXPENSES	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL LEGISLATIVE DEPARTMENT</b>	<b>27,480.01</b>	<b>172,354.35</b>	<b>659,281.30</b>	<b>486,926.95</b>	<b>26.1</b>
<u>FINANCE &amp; RECORDS DEPARTMENT</u>					
100-15-41110 SALARIES	14,145.38	94,948.73	221,617.25	126,668.52	42.8
100-15-41114 SALARIES - PHONE ALLOWANCE	30.00	220.00	480.10	260.10	45.8
100-15-41121 PERSONAL BENEFITS FICA	979.30	7,245.10	14,547.92	7,302.82	49.8
100-15-41122 PERSONAL BENEFITS RETIREMENT	1,695.40	12,129.96	25,368.90	13,238.94	47.8
100-15-41124 PERSONAL BENEFITS WORKMAN'S CO	37.98	271.32	310.95	39.63	87.3
100-15-41126 PERSONAL BENEFITS H&A INSURANC	2,216.97	19,248.91	70,471.67	51,222.76	27.3
100-15-41211 OFFICE SUPPLIES	38.89	171.77	200.00	28.23	85.9
100-15-41213 POSTAGE	400.00	1,199.15	1,400.00	200.85	85.7
100-15-41215 DEPARTMENTAL SUPPLIES	1,875.97	13,266.34	16,000.00	2,733.66	82.9
100-15-41313 PROFESSIONAL SERVICES	4,844.17	26,444.52	82,000.00	55,555.48	32.3
100-15-41319 ADVERTISING AND PUBLISHING	.00	354.35	500.00	145.65	70.9
100-15-41323 PRINTING SERVICES	1,512.33	7,968.52	19,000.00	11,031.48	41.9
100-15-41325 SERVICE CONTRACTS	.00	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	.00	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	.00	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	43,808.83	87,617.66	87,902.00	284.34	99.7
100-15-41711 DUES & SUBSCRIPTIONS	116.40	3,856.35	2,833.33	( 1,023.02)	136.1
100-15-41713 TELEPHONE & COMMUNICATIONS	1,666.48	2,528.42	2,500.00	( 28.42)	101.1
100-15-41719 GAS & OIL	.00	.00	30.00	30.00	.0
100-15-41723 PERSONNEL TRAINING	97.00	122.00	2,700.00	2,578.00	4.5
100-15-41724 TRAVEL EXPENSES	206.00	368.07	3,000.00	2,631.93	12.3
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
<b>TOTAL FINANCE &amp; RECORDS DEPARTMENT</b>	<b>73,671.10</b>	<b>299,651.67</b>	<b>582,692.12</b>	<b>283,040.45</b>	<b>51.4</b>

CITY OF HAILEY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT DEPT</u>					
100-20-41110 SALARIES	18,733.48	137,516.10	330,756.12	193,240.02	41.6
100-20-41114 SALARIES - PHONE ALLOWANCE	30.00	210.00	720.00	510.00	29.2
100-20-41121 PERSONAL BENEFITS FICA	1,381.43	11,285.11	24,974.85	13,689.74	45.2
100-20-41122 PERSONAL BENEFITS RETIREMENT	2,244.11	17,350.41	52,219.18	34,868.77	33.2
100-20-41124 PERSONAL BENEFITS WORKMAN'S CO	70.98	575.30	1,072.84	497.54	53.6
100-20-41126 PERSONAL BENEFITS H&A INSURANC	4,045.31	30,155.01	56,595.56	26,440.55	53.3
100-20-41130 HOUSING STIPEND	100.00	549.99	.00	( 549.99)	.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	.00	561.93	5,000.00	4,438.07	11.2
100-20-41313 PROFESS./ENGINEERING SERVICES	8,395.00	24,976.25	30,000.00	5,023.75	83.3
100-20-41315 DEPT BUILDING SAFETY CONTRACT	75,983.84	103,666.91	221,260.40	117,593.49	46.9
100-20-41319 ADVERTISING AND PUBLISHING	472.64	2,242.17	7,000.00	4,757.83	32.0
100-20-41323 PRINTING SERVICES	129.00	574.60	6,000.00	5,425.40	9.6
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	305.06	1,700.57	5,000.00	3,299.43	34.0
100-20-41723 PERSONNEL TRAINING	579.02	579.02	7,000.00	6,420.98	8.3
100-20-41724 TRAVEL EXPENSES	.00	127.96	7,000.00	6,872.04	1.8
TOTAL COMMUNITY DEVELOPMENT DEPT	112,469.87	335,233.88	780,408.95	445,175.07	43.0

CITY OF HAILEY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
100-25-41110 SALARIES	88,475.81	548,196.50	1,344,431.18	796,234.68	40.8
100-25-41111 OVERTIME SALARIES	577.27	10,423.71	30,000.00	19,576.29	34.8
100-25-41121 PERSONAL BENEFITS FICA	6,797.75	46,799.67	94,604.71	47,805.04	49.5
100-25-41122 PERSONAL BENEFITS RETIREMENT	12,310.40	83,508.04	197,205.21	113,697.17	42.4
100-25-41124 PERSONAL BENEFITS WORKMAN'S CO	2,212.42	15,399.37	42,564.81	27,165.44	36.2
100-25-41126 PERSONAL BENEFITS H&A INSURANC	17,367.50	109,635.46	266,668.67	157,033.21	41.1
100-25-41128 UNEMPLOYMENT INSURANCE	.00	1,723.05	.00	( 1,723.05)	.0
100-25-41130 HOUSING STIPEND	1,249.96	7,149.81	.00	( 7,149.81)	.0
100-25-41211 OFFICE SUPPLIES	199.42	954.95	1,000.00	45.05	95.5
100-25-41213 POSTAGE	.00	152.01	325.00	172.99	46.8
100-25-41215 DEPARTMENTAL SUPPLIES	468.90	2,791.13	7,500.00	4,708.87	37.2
100-25-41217 TRAINING SUPPLIES	.00	45.36	300.00	254.64	15.1
100-25-41313 PROFESSIONAL SERVICES	4,434.00	36,571.79	53,207.95	16,636.16	68.7
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	.00	1,150.07	60,000.00	58,849.93	1.9
100-25-41405 REPAIR & MAINT.- EQUIPMENT	91.11	111.10	1,300.00	1,188.90	8.6
100-25-41411 REPAIR & MAINT.-OFFICE EQUIP.	183.95	405.77	1,000.00	594.23	40.6
100-25-41413 REPAIR & MAINT.-BUILDING	6,013.62	6,795.25	3,700.00	( 3,095.25)	183.7
100-25-41415 REPAIR & MAINT.-AUTO	1,801.52	8,016.88	10,000.00	1,983.12	80.2
100-25-41417 REPAIR & MAINT.-RADIO	.00	.00	1,850.00	1,850.00	.0
100-25-41515 SOFTWARE LEASES & LICENSES-RMS	4,125.78	34,848.40	43,194.29	8,345.89	80.7
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	1,606.21	4,728.93	8,000.00	3,271.07	59.1
100-25-41711 DUES & SUBSCRIPTIONS	802.57	3,638.34	4,000.00	361.66	91.0
100-25-41713 TELEPHONE & COMMUNICATIONS	1,162.91	6,514.94	20,000.00	13,485.06	32.6
100-25-41717 UTILITIES & BUILDING LEASE	850.31	3,867.45	15,000.00	11,132.55	25.8
100-25-41719 GAS & OIL	2,152.20	12,955.47	22,000.00	9,044.53	58.9
100-25-41723 PERSONNEL TRAINING	400.00	3,248.00	10,000.00	6,752.00	32.5
100-25-41724 TRAVEL EXPENSES	1,454.78	10,977.72	10,000.00	( 977.72)	109.8
100-25-41733 INVESTIGATIVE EXPENSES	225.00	2,109.34	2,000.00	( 109.34)	105.5
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
<b>TOTAL POLICE DEPARTMENT</b>	<b>154,963.39</b>	<b>1,072,115.76</b>	<b>2,406,063.22</b>	<b>1,333,947.46</b>	<b>44.6</b>

CITY OF HAILEY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS DEPARTMENT</u>					
100-40-41110 SALARIES	53,654.78	310,728.06	745,408.66	434,680.60	41.7
100-40-41111 OVERTIME SALARIES	583.62	2,786.61	60,000.00	57,213.39	4.6
100-40-41114 SALARIES - PHONE ALLOWANCE	30.00	180.00	360.00	180.00	50.0
100-40-41121 PERSONAL BENEFITS FICA	4,029.92	25,652.10	56,175.03	30,522.93	45.7
100-40-41122 PERSONAL BENEFITS RETIREMENT	6,490.50	39,246.51	81,740.03	42,493.52	48.0
100-40-41124 PERSONAL BENEFITS WORKMAN'S CO	3,194.67	20,582.63	33,538.78	12,956.15	61.4
100-40-41126 PERSONAL BENEFITS H&A INSURANC	11,050.87	68,250.25	148,606.00	80,355.75	45.9
100-40-41128 UNEMPLOYMENT INSURANCE	.00	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	.00	1,375.81	3,000.00	1,624.19	45.9
100-40-41313 PROFESSIONAL SERVICES	395.83	10,895.82	15,000.00	4,104.18	72.6
100-40-41319 ADVERTISING AND PUBLISHING	.00	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	92.97	74,327.72	52,000.00	( 22,327.72)	142.9
100-40-41403 REPAIR & MAINT.-SYSTEM	11,353.50	100,362.58	480,000.00	379,637.42	20.9
100-40-41405 REPAIR & MAINT.-EQUIPMENT	3,233.39	37,338.45	95,000.00	57,661.55	39.3
100-40-41413 REPAIR & MAINT.-BUILDING	233.95	5,354.85	6,000.00	645.15	89.3
100-40-41415 REPAIR & MAINT.-AUTO	522.02	2,887.18	3,000.00	112.82	96.2
100-40-41417 REPAIR & MAINT.-RADIO	.00	.00	500.00	500.00	.0
100-40-41423 REPAIR & MAINT.- TOOLS	622.95	1,862.55	3,500.00	1,637.45	53.2
100-40-41425 REPMANT - PATHWAYS FOR PEOPLE	.00	.00	10,000.00	10,000.00	.0
100-40-41703 CLOTHING, UNIFORMS, AND CLEANI	255.02	4,149.74	6,000.00	1,850.26	69.2
100-40-41711 DUES & SUBSCRIPTIONS	.00	2,487.56	3,000.00	512.44	82.9
100-40-41713 TELEPHONE & COMMUNICATIONS	476.26	4,329.53	4,000.00	( 329.53)	108.2
100-40-41715 STREET LIGHTING	2,684.31	15,303.78	28,000.00	12,696.22	54.7
100-40-41717 UTILITIES	2,867.07	12,602.01	30,000.00	17,397.99	42.0
100-40-41719 GAS & OIL	2,896.17	19,488.41	85,000.00	65,511.59	22.9
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	22,003.98	140,000.00	117,996.02	15.7
100-40-41775 EQUIPMENT RENTAL & LEASE	.00	.00	224,099.00	224,099.00	.0
<b>TOTAL STREETS DEPARTMENT</b>	<b>105,327.80</b>	<b>791,371.46</b>	<b>2,406,777.50</b>	<b>1,615,406.04</b>	<b>32.9</b>

CITY OF HAILEY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS DEPARTMENT</u>					
100-42-41110 SALARIES	8,049.75	47,625.83	113,499.26	65,873.43	42.0
100-42-41114 SALARIES - PHONE ALLOWANCE	10.00	60.00	120.02	60.02	50.0
100-42-41121 PERSONAL BENEFITS FICA	635.52	4,165.31	11,190.49	7,025.18	37.2
100-42-41122 PERSONAL BENEFITS RETIREMENT	963.95	6,272.40	18,650.81	12,378.41	33.6
100-42-41124 PERSONAL BENEFITS WORKMAN'S CO	68.69	452.55	1,067.17	614.62	42.4
100-42-41126 PERSONAL BENEFITS H&A INSURANC	1,653.70	10,451.97	31,657.98	21,206.01	33.0
100-42-41130 HOUSING STIPEND	247.94	2,004.40	.00	( 2,004.40)	.0
100-42-41213 POSTAGE	.00	5.06	.00	( 5.06)	.0
100-42-41215 DEPARTMENTAL SUPPLIES	.00	125.84	750.00	624.16	16.8
100-42-41313 PROFESSIONAL SERVICES	616.75	2,385.70	7,500.00	5,114.30	31.8
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	.00	1,246.52	1,000.00	( 246.52)	124.7
100-42-41413 REPAIR & MAINT.-BUILDING	90.26	11,995.31	10,000.00	( 1,995.31)	120.0
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	101.90	769.90	333.40	( 436.50)	230.9
100-42-41713 TELEPHONE & COMMUNICATIONS	221.22	914.04	3,000.00	2,085.96	30.5
100-42-41717 UTILITIES	591.32	2,132.64	6,000.00	3,867.36	35.5
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	121.33	140.22	1,500.00	1,359.78	9.4
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>13,372.33</b>	<b>90,956.02</b>	<b>213,944.13</b>	<b>122,988.11</b>	<b>42.5</b>

CITY OF HAILEY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY DEPARTMENT</u>					
100-45-41110 SALARIES	37,689.64	228,733.25	521,727.09	292,993.84	43.8
100-45-41114 SALARIES - PHONE ALLOWANCE	30.00	180.00	360.00	180.00	50.0
100-45-41121 PERSONAL BENEFITS FICA	2,756.03	18,525.70	39,381.67	20,855.97	47.0
100-45-41122 PERSONAL BENEFITS RETIREMENT	4,106.07	27,693.32	63,338.88	35,645.56	43.7
100-45-41124 PERSONAL BENEFITS WORKMAN'S CO	85.57	571.80	707.59	135.79	80.8
100-45-41126 PERSONAL BENEFITS H&A INSURANC	7,438.92	63,497.05	144,098.11	80,601.06	44.1
100-45-41130 HOUSING STIPEND	500.00	4,000.00	.00	( 4,000.00)	.0
100-45-41213 POSTAGE	6.99	739.40	3,000.00	2,260.60	24.7
100-45-41215 DEPARTMENTAL SUPPLIES	743.73	4,207.16	8,400.00	4,192.84	50.1
100-45-41313 PROFESSIONAL SERVICES	2,915.00	5,558.70	11,000.00	5,441.30	50.5
100-45-41319 PUBLICATIONS	.00	668.00	1,800.00	1,132.00	37.1
100-45-41323 PRINTING SERVICES	324.99	1,669.41	12,312.00	10,642.59	13.6
100-45-41325 SERVICE CONTRACTS	2,816.00	2,816.00	16,000.00	13,184.00	17.6
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	4,859.16	15,328.15	45,925.00	30,596.85	33.4
100-45-41515 COMPUTER SUBSCRIPTIONS	.00	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)	3,756.62	22,096.62	49,900.00	27,803.38	44.3
100-45-41539 EQUIPMENT-REPLACEMENT	.00	262.40	1,000.00	737.60	26.2
100-45-41549 SPECIAL PROJECTS (GRANTS)	300.00	1,050.00	.00	( 1,050.00)	.0
100-45-41711 DUES & SUBSCRIPTIONS	99.00	399.00	1,000.00	601.00	39.9
100-45-41713 TELEPHONE & COMMUNICATIONS	244.60	1,398.00	3,500.00	2,102.00	39.9
100-45-41717 UTILITIES	656.42	3,175.09	7,000.00	3,824.91	45.4
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
<b>TOTAL LIBRARY DEPARTMENT</b>	<b>69,328.74</b>	<b>407,647.76</b>	<b>958,050.34</b>	<b>550,402.58</b>	<b>42.6</b>

CITY OF HAILEY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS DEPARTMENT</u>					
100-50-41110 SALARIES	9,800.62	59,137.89	299,677.71	240,539.82	19.7
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	745.33	5,405.36	22,768.90	17,363.54	23.7
100-50-41122 PERSONAL BENEFITS RETIREMENT	1,172.15	8,024.12	26,940.01	18,915.89	29.8
100-50-41124 PERSONAL BENEFITS WORKMAN'S CO	216.50	1,621.56	8,388.18	6,766.62	19.3
100-50-41126 PERSONAL BENEFITS H&A INSURANC	2,103.10	14,396.40	45,959.50	31,563.10	31.3
100-50-41128 UNEMPLOYMENT INSURANCE	.00	.00	5,173.13	5,173.13	.0
100-50-41215 DEPARTMENTAL SUPPLIES	85.73	735.45	6,000.00	5,264.55	12.3
100-50-41313 PROFESSIONAL SERVICES	.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	80.01	80.01	300.00	219.99	26.7
100-50-41325 SERVICE CONTRACTS	1,695.92	38,523.83	143,420.00	104,896.17	26.9
100-50-41402 PARK TREES AND IRRIGATION	68.98	20,768.98	27,000.00	6,231.02	76.9
100-50-41403 REPAIR & MAINT.-SYSTEM	150.00	795.76	95,000.00	94,204.24	.8
100-50-41405 REPAIR & MAINT.- EQUIPMENT	4,622.02	12,987.13	4,000.00	( 8,987.13)	324.7
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	1,653.02	3,572.09	2,000.00	( 1,572.09)	178.6
100-50-41547 CAPITAL OUTLAY-SYSTEM	.00	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	.00	109.06	8,000.00	7,890.94	1.4
100-50-41617 RODEO PARK UTILITIES	646.37	2,324.49	8,000.00	5,675.51	29.1
100-50-41703 CLOTHING, UNIFORMS, AND CLEANI	144.98	144.98	500.00	355.02	29.0
100-50-41707 TREE COMMITTEE EXPENSES	.00	373.52	5,000.00	4,626.48	7.5
100-50-41713 TELEPHONE & COMMUNICATIONS	150.82	810.67	3,000.00	2,189.33	27.0
100-50-41717 UTILITIES	1,903.07	10,916.49	95,000.00	84,083.51	11.5
100-50-41718 UTILITIES&COSTS116 RIVER ST S.	386.19	2,761.14	9,000.00	6,238.86	30.7
100-50-41719 GAS & OIL	226.87	1,428.08	8,000.00	6,571.92	17.9
100-50-41723 PERSONNEL TRAINING	780.00	780.00	2,000.00	1,220.00	39.0
100-50-41724 TRAVEL EXPENSES	219.00	219.00	1,500.00	1,281.00	14.6
100-50-41775 EQUIPMENT RENTAL	.00	960.00	1,500.00	540.00	64.0
TOTAL PARKS DEPARTMENT	26,850.68	196,307.91	888,237.43	691,929.52	22.1

CITY OF HAILEY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
100-55-41110 SALARIES	30,450.56	176,666.31	415,423.10	238,756.79	42.5
100-55-41111 OVERTIME SALARIES	581.03	12,396.05	.00	( 12,396.05)	.0
100-55-41114 SALARIES - PHONE ALLOWANCE	30.00	180.00	360.00	180.00	50.0
100-55-41118 VOLUNTEER SALARIES	6,342.63	43,489.13	170,000.00	126,510.87	25.6
100-55-41121 PERSONAL BENEFITS FICA	2,764.97	19,005.94	41,282.77	22,276.83	46.0
100-55-41122 PERSONAL BENEFITS RETIREMENT	4,342.40	29,319.38	60,190.92	30,871.54	48.7
100-55-41124 PERSONAL BENEFITS WORKMAN'S CO	1,361.12	8,469.46	16,657.86	8,188.40	50.8
100-55-41126 PERSONAL BENEFITS H&A INSURANC	5,611.77	40,740.10	84,862.44	44,122.34	48.0
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	111.22	33,913.49	10,000.00	( 23,913.49)	339.1
100-55-41217 TRAINING SUPPLIES	.00	210.56	1,500.00	1,289.44	14.0
100-55-41219 MEDICAL SUPPLIES	324.91	1,034.18	3,000.00	1,965.82	34.5
100-55-41313 PROFESSIONAL SERVICES	1,468.75	1,918.75	4,500.00	2,581.25	42.6
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	( 14.45)	1,010.70	7,000.00	5,989.30	14.4
100-55-41417 REPAIR & MAINT.-RADIO	.00	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	.00	9,751.73	7,000.00	( 2,751.73)	139.3
100-55-41711 DUES & SUBSCRIPTIONS	615.24	1,659.82	5,000.00	3,340.18	33.2
100-55-41713 TELEPHONE & COMMUNICATIONS	104.58	523.14	1,500.00	976.86	34.9
100-55-41717 UTILITIES	643.53	2,789.98	6,500.00	3,710.02	42.9
100-55-41719 GAS & OIL	523.39	2,786.34	12,000.00	9,213.66	23.2
100-55-41723 PERSONNEL TRAINING	252.00	2,431.00	6,500.00	4,069.00	37.4
100-55-41724 TRAVEL EXPENSES	3,267.22	5,336.67	8,500.00	3,163.33	62.8
100-55-41741 DISPATCH	3,955.41	25,969.05	48,207.76	22,238.71	53.9
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
<b>TOTAL FIRE DEPARTMENT</b>	<b>62,736.28</b>	<b>426,913.03</b>	<b>949,334.85</b>	<b>522,421.82</b>	<b>45.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>646,200.20</b>	<b>3,792,551.84</b>	<b>9,844,789.84</b>	<b>6,052,238.00</b>	<b>38.5</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 374,620.78)</b>	<b>454,656.60</b>	<b>.30</b>	<b>( 454,656.30)</b>	<b>15155</b>

CITY OF HAILEY  
 BALANCE SHEET  
 MARCH 31, 2026

CAPITAL PROJECT FUND

ASSETS

120-00-10100	CASH IN COMBINED CASH FUND	( 2,701,135.46)	
120-00-15104	DEVELOPMENT IMPACT FEE RESERVE	46,251.61	
120-00-15106	ST INV POOL CAPITAL PROJECTS	3,189,990.54	
120-00-15107	LGIP INLIEUFEEES (PREVSUNBEAM)	327,931.23	
120-00-15110	LGIP PATHWAYS FOR PEOPLE	883.88	
120-00-15115	LGIP LOT HOUSING	244,230.66	
120-00-15122	PUBLIC ARTS INVESTMENT FUND	36,841.08	
	TOTAL ASSETS		<u>1,144,993.54</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
120-00-27301	NET FUND BALANCE	1,238,018.31	
	REVENUE OVER EXPENDITURES - YTD	( 93,024.77)	
	BALANCE - CURRENT DATE		<u>1,144,993.54</u>
	TOTAL FUND EQUITY		<u>1,144,993.54</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,144,993.54</u>

CITY OF HAILEY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 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
120-00-32413 INTEREST EARNED - CAPITAL PROJ	1,854.59	71,629.03	45,000.00	( 26,629.03)	159.2
120-00-34002 CAPITAL PROJECT REIMB/REVENUE	.00	.00	3,000,000.00	3,000,000.00	.0
<b>TOTAL CAPITAL PROJECTS FUND REVENUE</b>	<b>1,854.59</b>	<b>471,310.75</b>	<b>3,045,000.00</b>	<b>2,573,689.25</b>	<b>15.5</b>
<b>TOTAL FUND REVENUE</b>	<b>1,854.59</b>	<b>471,310.75</b>	<b>3,045,000.00</b>	<b>2,573,689.25</b>	<b>15.5</b>

CITY OF HAILEY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 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	37,118.36	126,572.54	6,750,000.00	6,623,427.46	1.9
120-40-41545 CAPITAL PROJ - DRY WELLS, BLDG	.00	.00	65,000.00	65,000.00	.0
120-40-41549 CAPITAL PROJECTS - STREETS	2,335.70	3,780.70	.00	( 3,780.70)	.0
TOTAL CAPITAL PROJECTS STREETS	39,454.06	130,353.24	7,210,000.00	7,079,646.76	1.8
<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	21,028.88	188,617.56	360,000.00	171,382.44	52.4
120-50-41549 CAPITAL PROJECTS - DOWNTOWN SQ	49,303.50	117,132.28	150,000.00	32,867.72	78.1
TOTAL CAPITAL PROJECTS PARKS	70,332.38	305,749.84	510,000.00	204,250.16	60.0
<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	109,786.44	564,335.52	8,875,479.00	8,311,143.48	6.4
NET REVENUE OVER EXPENDITURES	( 107,931.85)	( 93,024.77)	( 5,830,479.00)	( 5,737,454.23)	( 1.6)

CITY OF HAILEY  
 BALANCE SHEET  
 MARCH 31, 2026

GENERAL OBLIGATIONS BOND FUND

<u>ASSETS</u>			
140-00-10100	CASH IN COMBINED CASH FUND		101,664.32
	TOTAL ASSETS		<u>101,664.32</u>
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
140-00-27301	NET FUND BALANCE	100,128.09	
	REVENUE OVER EXPENDITURES - YTD	<u>1,536.23</u>	
	BALANCE - CURRENT DATE		<u>101,664.32</u>
	TOTAL FUND EQUITY		<u>101,664.32</u>
	TOTAL LIABILITIES AND EQUITY		<u>101,664.32</u>

CITY OF HAILEY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

GENERAL OBLIGATIONS BOND FUND

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

CITY OF HAILEY  
BALANCE SHEET  
MARCH 31, 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  
MARCH 31, 2026

WATER USER FUND

ASSETS

200-00-10100	CASH IN COMBINED CASH FUND	(	127,775.12)	
200-00-10225	W&S CASH ON HAND		100.00	
200-00-15100	ACCOUNTS RECEIVABLE	(	108,934.75)	
200-00-15110	ALLOWANCE FOR DOUBTFUL ACCTS		671.18	
200-00-15123	WATER REVENUE FUND RESERVES		3,767,389.75	
200-00-15125	WATER RATE STABILIZATION		231,260.53	
200-00-17100	INVENTORY		91,605.41	
200-00-18100	EQUIPMENT & TRUCKS		12,927,656.46	
200-00-18300	ACCUM. DEPRECIATION - WATER	(	8,134,942.54)	
200-00-18500	DEFERRED OUTFLOWS OF RESOURCES		59,052.13	
	TOTAL ASSETS			<u>8,706,083.05</u>

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		410,000.00	
200-00-20410	PREMIUM ON BOND REFINANCING		12,837.21	
200-00-21200	INTEREST PAYABLE		854.17	
200-00-22000	DEFERRED INFLOWS OF RESOURCES		135,660.51	
200-00-23000	NET PENSION LIABILITY		313,367.37	
	TOTAL LIABILITIES			950,140.62

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
200-00-27301	NET FUND BALANCE		8,498,473.00	
	REVENUE OVER EXPENDITURES - YTD	(	742,530.57)	
	BALANCE - CURRENT DATE			<u>7,755,942.43</u>
	TOTAL FUND EQUITY			<u>7,755,942.43</u>
	TOTAL LIABILITIES AND EQUITY			<u>8,706,083.05</u>

CITY OF HAILEY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

WATER USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER FUND REVENUE</u>					
200-00-31010 CAPITAL PROJECTS BOND REVENUE	12,886.71	76,910.09	151,750.00	74,839.91	50.7
200-00-32290 WATER FILL TOWER PERMITS	393.00	972.64	8,000.00	7,027.36	12.2
200-00-32294 SUBDIVISION INSPECTION PERMITS	.00	23,354.59	.00	( 23,354.59)	.0
200-00-32413 INTEREST EARNED	11,748.82	94,153.09	175,000.00	80,846.91	53.8
200-00-34610 USER CHARGES	41,333.97	435,228.12	1,900,000.00	1,464,771.88	22.9
200-00-34611 SERVICE CHARGES	841.24	8,269.26	10,000.00	1,730.74	82.7
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	67,203.74	645,320.80	2,262,222.84	1,616,902.04	28.5
TOTAL FUND REVENUE	67,203.74	645,320.80	2,262,222.84	1,616,902.04	28.5

CITY OF HAILEY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

WATER USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE DEPARTMENT</u>					
200-10-41110 SALARIES	1,000.00	6,002.28	12,000.00	5,997.72	50.0
200-10-41121 PERSONAL BENEFITS FICA	76.52	459.29	918.00	458.71	50.0
200-10-41122 PERSONAL BENEFITS RETIREMENT	119.60	733.11	1,432.80	699.69	51.2
200-10-41124 PERSONAL BENEFITS WORKMAN'S CO	1.64	9.84	42.00	32.16	23.4
200-10-41126 PERSONAL BENEFITS H&A INSURANC	31.88	126.86	720.00	593.14	17.6
200-10-41215 DEPARTMENTAL SUPPLIES	.00	.00	150.00	150.00	.0
200-10-41313 SERVICES/STIPEND-COMMISSIONERS	500.00	2,766.06	4,800.00	2,033.94	57.6
200-10-41329 OTHER SPECIAL SERVICES	.00	126.99	.00	( 126.99)	.0
200-10-41547 HISTORICAL PRESERVATION EXPENS	.00	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
<b>TOTAL LEGISLATIVE DEPARTMENT</b>	<b>1,729.64</b>	<b>11,135.68</b>	<b>29,312.80</b>	<b>18,177.12</b>	<b>38.0</b>
<u>FINANCE &amp; RECORDS DEPARTMENT</u>					
200-15-41110 SALARIES	14,486.84	96,701.37	221,570.98	124,869.61	43.6
200-15-41114 SALARIES - PHONE ALLOWANCE	30.00	220.00	479.95	259.95	45.8
200-15-41121 PERSONAL BENEFITS FICA	1,005.43	7,388.70	15,262.62	7,873.92	48.4
200-15-41122 PERSONAL BENEFITS RETIREMENT	1,736.25	12,340.62	25,361.56	13,020.94	48.7
200-15-41124 PERSONAL BENEFITS WORKMAN'S CO	51.40	340.64	290.85	( 49.79)	117.1
200-15-41126 PERSONAL BENEFITS H&A INSURANC	2,302.96	19,694.27	52,961.28	33,267.01	37.2
200-15-41211 OFFICE SUPPLIES	38.89	171.77	200.00	28.23	85.9
200-15-41213 POSTAGE	400.00	1,199.15	1,000.00	( 199.15)	119.9
200-15-41215 DEPARTMENTAL SUPPLIES	1,875.98	13,248.40	16,000.00	2,751.60	82.8
200-15-41313 PROFESSIONAL SERVICES	4,844.17	26,444.52	77,000.00	50,555.48	34.3
200-15-41319 ADVERTISING AND PUBLISHING SER	.00	354.35	500.00	145.65	70.9
200-15-41323 PRINTING SERVICES	1,205.77	6,955.96	13,000.00	6,044.04	53.5
200-15-41325 SERVICE CONTRACTS	.00	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	.00	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	.00	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	43,808.83	87,617.66	87,902.00	284.34	99.7
200-15-41711 DUES & SUBSCRIPTIONS	116.40	3,856.35	2,833.34	( 1,023.01)	136.1
200-15-41713 TELEPHONE & COMMUNICATIONS	1,666.48	2,586.75	2,500.00	( 86.75)	103.5
200-15-41719 GAS & OIL	.00	.00	30.00	30.00	.0
200-15-41723 PERSONNEL TRAINING	97.00	122.00	3,000.00	2,878.00	4.1
200-15-41724 TRAVEL EXPENSES	206.00	368.08	3,000.00	2,631.92	12.3
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
<b>TOTAL FINANCE &amp; RECORDS DEPARTMENT</b>	<b>73,872.40</b>	<b>297,348.79</b>	<b>551,722.60</b>	<b>254,373.81</b>	<b>53.9</b>

CITY OF HAILEY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

WATER USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS DEPARTMENT</u>					
200-42-41110 SALARIES	8,047.54	47,610.93	113,415.75	65,804.82	42.0
200-42-41114 SALARIES - PHONE ALLOWANCE	10.00	60.00	119.99	59.99	50.0
200-42-41121 PERSONAL BENEFITS FICA	635.37	4,164.20	7,246.73	3,082.53	57.5
200-42-41122 PERSONAL BENEFITS RETIREMENT	963.68	6,270.64	12,077.88	5,807.24	51.9
200-42-41124 PERSONAL BENEFITS WORKMAN'S CO	68.69	452.47	1,066.73	614.26	42.4
200-42-41126 PERSONAL BENEFITS H&A INSURANC	1,480.64	10,276.98	30,649.05	20,372.07	33.5
200-42-41130 HOUSING STIPEND	247.90	2,004.00	.00	( 2,004.00)	.0
200-42-41215 DEPARTMENTAL SUPPLIES	.00	75.63	1,000.00	924.37	7.6
200-42-41313 PROFESSIONAL SERVICES	616.75	2,385.70	8,000.00	5,614.30	29.8
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	.00	1,161.52	1,000.00	( 161.52)	116.2
200-42-41413 REPAIR & MAINT.-BUILDING	90.28	11,955.51	10,000.00	( 1,955.51)	119.6
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	101.90	439.90	665.73	225.83	66.1
200-42-41713 TELEPHONE & COMMUNICATIONS	221.23	914.09	3,000.00	2,085.91	30.5
200-42-41717 UTILITIES	591.32	2,132.63	6,000.00	3,867.37	35.5
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	121.33	140.23	1,000.00	859.77	14.0
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>13,196.63</b>	<b>90,252.76</b>	<b>229,608.58</b>	<b>139,355.82</b>	<b>39.3</b>

CITY OF HAILEY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

WATER USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER USER DEPARTMENT</u>					
200-60-41110 SALARIES	32,350.42	169,869.62	440,380.48	270,510.86	38.6
200-60-41121 PERSONAL BENEFITS FICA	2,429.39	14,268.22	31,831.42	17,563.20	44.8
200-60-41122 PERSONAL BENEFITS RETIREMENT	3,869.13	22,597.38	53,052.36	30,454.98	42.6
200-60-41124 PERSONAL BENEFITS WORKMAN'S CO	966.05	5,668.55	10,610.47	4,941.92	53.4
200-60-41126 PERSONAL BENEFITS H&A INSURANC	6,477.78	43,822.79	103,333.56	59,510.77	42.4
200-60-41130 HOUSING STIPEND	800.00	4,800.00	.00	( 4,800.00)	.0
200-60-41211 OFFICE SUPPLIES	.00	270.46	2,300.00	2,029.54	11.8
200-60-41213 POSTAGE	126.00	1,048.73	1,500.00	451.27	69.9
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	15,359.27	62,803.03	140,000.00	77,196.97	44.9
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	700.00	1,717.69	10,000.00	8,282.31	17.2
200-60-41401 REPAIR & MAINT.-PLANT EQUIPMEN	899.38	3,330.50	35,000.00	31,669.50	9.5
200-60-41403 REPAIR & MAINT.-SYSTEM	1,822.94	17,713.51	90,000.00	72,286.49	19.7
200-60-41405 REPAIR & MAINT.- EQUIPMENT	232.91	2,512.87	25,000.00	22,487.13	10.1
200-60-41411 REPAIR & MAINT.-OFFICE EQUIP.	.00	1,439.89	17,000.00	15,560.11	8.5
200-60-41413 REPAIR & MAINT.-BUILDING	159.49	791.86	30,000.00	29,208.14	2.6
200-60-41415 REPAIR & MAINT.-AUTO	1,484.89	9,341.16	15,000.00	5,658.84	62.3
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	3,820.00	502,435.75	2,175,000.00	1,672,564.25	23.1
200-60-41613 BOND PRINCIPAL & INTEREST	9,914.85	10,278.26	151,750.00	141,471.74	6.8
200-60-41703 CLOTHING, UNIFORMS, AND CLEANI	.00	1,555.92	6,500.00	4,944.08	23.9
200-60-41711 DUES & SUBSCRIPTIONS	2,970.25	7,288.83	13,000.00	5,711.17	56.1
200-60-41713 TELEPHONE & COMMUNICATIONS	2,368.98	8,989.53	25,000.00	16,010.47	36.0
200-60-41717 UTILITIES	4,000.20	25,386.84	150,000.00	124,613.16	16.9
200-60-41719 GAS & OIL	672.27	3,299.21	15,000.00	11,700.79	22.0
200-60-41723 PERSONNEL TRAINING	1,691.00	4,006.00	8,000.00	3,994.00	50.1
200-60-41724 TRAVEL EXPENSES	2,035.00	3,092.40	4,000.00	907.60	77.3
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	121.42	598.92	11,000.00	10,401.08	5.4
200-60-41795 LAB TESTING & SUPPLIES	1,160.68	16,204.57	35,000.00	18,795.43	46.3
<b>TOTAL WATER USER DEPARTMENT</b>	<b>96,432.30</b>	<b>989,114.14</b>	<b>3,718,758.29</b>	<b>2,729,644.15</b>	<b>26.6</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>185,230.97</b>	<b>1,387,851.37</b>	<b>4,529,402.27</b>	<b>3,141,550.90</b>	<b>30.6</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 118,027.23)</b>	<b>( 742,530.57)</b>	<b>( 2,267,179.43)</b>	<b>( 1,524,648.86)</b>	<b>( 32.8)</b>

CITY OF HAILEY  
BALANCE SHEET  
MARCH 31, 2026

SEWER USER FUND

ASSETS

210-00-10100	CASH IN COMBINED CASH FUND	1,352,819.38	
210-00-10225	W&S CASH ON HAND	100.00	
210-00-15100	ACCOUNTS RECEIVABLE	355,710.26	
210-00-15110	ALLOWANCE FOR DOUBTFUL ACCTS	55.19	
210-00-15125	BIO-SOLIDS/2013 DSRF LGIP	940,498.91	
210-00-15127	ST LGIP FUND WW REVENUE	3,518,818.05	
210-00-18200	PLANT FACILITIES	19,595,835.73	
210-00-18300	ACCUM. DEPRECIATION - WW	( 9,528,800.28)	
210-00-18500	DEFERRED OUTFLOWS OF RESOURCES	66,088.99	
	TOTAL ASSETS		<u>16,301,126.23</u>

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	4,350,000.00	
210-00-20410	PREMIUM ON BOND REFINANCING	144,786.77	
210-00-21200	INTEREST PAYABLE	6,142.71	
210-00-22000	DEFERRED INFLOWS OF RESOURCES	151,826.94	
210-00-23000	NET PENSION LIABILITY	350,708.39	
	TOTAL LIABILITIES		5,087,081.49

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
210-00-27301	NET FUND BALANCE	10,399,915.14	
	REVENUE OVER EXPENDITURES - YTD	814,129.60	
	BALANCE - CURRENT DATE		<u>11,214,044.74</u>
	TOTAL FUND EQUITY		<u>11,214,044.74</u>
	TOTAL LIABILITIES AND EQUITY		<u>16,301,126.23</u>

CITY OF HAILEY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

SEWER USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTE WATER FUND REVENUE</u>					
210-00-31010 CAPITAL PROJECTS BOND REVENUE	.00	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	13,193.76	86,392.29	150,000.00	63,607.71	57.6
210-00-34610 USER CHARGES	354,212.29	1,616,249.87	2,310,000.00	693,750.13	70.0
210-00-34611 SERVICE CHARGES	1,323.20	8,751.22	15,000.00	6,248.78	58.3
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	368,729.25	1,982,815.10	3,063,425.00	1,080,609.90	64.7
TOTAL FUND REVENUE	368,729.25	1,982,815.10	3,063,425.00	1,080,609.90	64.7

CITY OF HAILEY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

SEWER USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE DEPARTMENT</u>					
210-10-41110 SALARIES	1,000.00	6,002.28	12,000.00	5,997.72	50.0
210-10-41121 PERSONAL BENEFITS FICA	76.48	459.06	918.00	458.94	50.0
210-10-41122 PERSONAL BENEFITS RETIREMENT	119.60	733.11	1,432.80	699.69	51.2
210-10-41124 PERSONAL BENEFITS WORKMAN'S CO	1.60	9.62	42.00	32.38	22.9
210-10-41126 PERSONAL BENEFITS H&A INSURANC	31.88	126.86	720.00	593.14	17.6
210-10-41215 DEPARTMENTAL SUPPLIES	.00	.00	150.00	150.00	.0
210-10-41313 SERVICES/STIPEND-COMMISSIONERS	500.00	2,050.00	4,800.00	2,750.00	42.7
210-10-41547 HISTORICAL PRESERVATION EXPENS	.00	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
<b>TOTAL LEGISLATIVE DEPARTMENT</b>	<b>1,729.56</b>	<b>9,917.18</b>	<b>29,312.80</b>	<b>19,395.62</b>	<b>33.8</b>
<u>FINANCE &amp; RECORDS DEPARTMENT</u>					
210-15-41110 SALARIES	14,488.61	96,715.93	221,558.13	124,842.20	43.7
210-15-41114 SALARIES - PHONE ALLOWANCE	30.00	220.00	479.95	259.95	45.8
210-15-41121 PERSONAL BENEFITS FICA	1,005.42	7,389.44	15,262.06	7,872.62	48.4
210-15-41122 PERSONAL BENEFITS RETIREMENT	1,736.36	12,341.74	25,360.63	13,018.89	48.7
210-15-41124 PERSONAL BENEFITS WORKMAN'S CO	51.41	340.79	290.84	( 49.95)	117.2
210-15-41126 PERSONAL BENEFITS H&A INSURANC	2,303.30	19,696.44	52,460.05	32,763.61	37.6
210-15-41128 UNEMPLOYMENT INSURANCE	.00	.00	450.00	450.00	.0
210-15-41211 OFFICE SUPPLIES	38.91	171.80	200.00	28.20	85.9
210-15-41213 POSTAGE	400.00	1,199.15	1,000.00	( 199.15)	119.9
210-15-41215 DEPARTMENTAL SUPPLIES	1,875.98	16,418.86	16,000.00	( 418.86)	102.6
210-15-41313 PROFESSIONAL SERVICES	4,844.16	26,444.51	77,000.00	50,555.49	34.3
210-15-41319 ADVERTISING AND PUBLISHING SER	.00	354.35	500.00	145.65	70.9
210-15-41323 PRINTING SERVICES	1,180.82	6,930.95	13,000.00	6,069.05	53.3
210-15-41325 SERVICE CONTRACTS	.00	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	.00	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	.00	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	43,808.84	87,617.68	87,902.00	284.32	99.7
210-15-41711 DUES & SUBSCRIPTIONS	116.40	3,856.43	2,833.34	( 1,023.09)	136.1
210-15-41713 TELEPHONE & COMMUNICATIONS	1,669.47	2,473.08	2,500.00	26.92	98.9
210-15-41719 GAS & OIL	.00	.00	30.00	30.00	.0
210-15-41723 PERSONNEL TRAINING	97.00	122.00	3,000.00	2,878.00	4.1
210-15-41724 TRAVEL EXPENSES	206.00	368.08	3,000.00	2,631.92	12.3
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
<b>TOTAL FINANCE &amp; RECORDS DEPARTMENT</b>	<b>73,852.68</b>	<b>297,237.40</b>	<b>551,657.02</b>	<b>254,419.62</b>	<b>53.9</b>

CITY OF HAILEY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

SEWER USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS DEPARTMENT</u>					
210-42-41110 SALARIES	8,047.97	47,613.64	113,415.75	65,802.11	42.0
210-42-41114 SALARIES - PHONE ALLOWANCE	10.00	60.00	119.99	59.99	50.0
210-42-41121 PERSONAL BENEFITS FICA	635.44	4,164.44	9,665.73	5,501.29	43.1
210-42-41122 PERSONAL BENEFITS RETIREMENT	963.74	6,270.88	15,877.88	9,607.00	39.5
210-42-41124 PERSONAL BENEFITS WORKMAN'S CO	68.66	452.51	1,066.73	614.22	42.4
210-42-41126 PERSONAL BENEFITS H&A INSURANC	1,480.77	10,277.28	31,149.05	20,871.77	33.0
210-42-41130 HOUSING STIPEND	247.92	2,004.12	.00	( 2,004.12)	.0
210-42-41215 DEPARTMENTAL SUPPLIES	.00	75.62	1,000.00	924.38	7.6
210-42-41313 PROFESSIONAL SERVICES	616.75	2,385.72	8,000.00	5,614.28	29.8
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	.00	1,161.53	( 1,000.00)	161.53)	116.2
210-42-41413 REPAIR & MAINT.-BUILDING	90.29	11,955.65	( 10,000.00)	1,955.65)	119.6
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	101.90	4,114.90	( 333.30)	3,781.60)	1234.6
210-42-41713 TELEPHONE & COMMUNICATIONS	221.24	914.10	3,000.00	2,085.90	30.5
210-42-41717 UTILITIES	591.32	2,132.61	6,000.00	3,867.39	35.5
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	646.34	665.24	1,500.00	834.76	44.4
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>13,722.34</b>	<b>94,456.58</b>	<b>236,494.99</b>	<b>142,038.41</b>	<b>39.9</b>

CITY OF HAILEY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

SEWER USER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER USER DEPARTMENT</u>					
210-70-41110 SALARIES	41,777.50	258,125.66	565,972.04	307,846.38	45.6
210-70-41111 OVERTIME SALARIES	.00	1,244.98	.00	( 1,244.98)	.0
210-70-41114 SALARIES - PHONE ALLOWANCE	30.00	180.00	360.00	180.00	50.0
210-70-41121 PERSONAL BENEFITS FICA	3,024.62	20,617.56	39,917.60	19,300.04	51.7
210-70-41122 PERSONAL BENEFITS RETIREMENT	4,800.51	31,623.93	66,529.34	34,905.41	47.5
210-70-41124 PERSONAL BENEFITS WORKMAN'S CO	991.53	7,060.77	12,358.10	5,297.33	57.1
210-70-41126 PERSONAL BENEFITS H&A INSURANC	6,107.19	53,703.96	129,352.00	75,648.04	41.5
210-70-41211 OFFICE SUPPLIES	719.09	1,748.23	2,000.00	251.77	87.4
210-70-41213 POSTAGE	31.50	210.00	1,500.00	1,290.00	14.0
210-70-41215 DEPARTMENTAL SUPPLIES	.00	.00	2,500.00	2,500.00	.0
210-70-41313 PROFESSIONAL SERVICES	6,468.94	34,237.80	70,000.00	35,762.20	48.9
210-70-41319 ADVERTISING AND PUBLISHING SER	.00	.00	4,000.00	4,000.00	.0
210-70-41321 ENGINEERING SERVICES	17,795.18	17,795.18	60,000.00	42,204.82	29.7
210-70-41323 PRINTING SERVICES	.00	.00	250.00	250.00	.0
210-70-41325 SERVICE CONTRACTS	.00	6,865.11	33,000.00	26,134.89	20.8
210-70-41401 REPAIR & MAINT.-PLANT EQUIPMEN	28,473.73	53,235.91	220,000.00	166,764.09	24.2
210-70-41403 REPAIR & MAINT.-SYSTEM	.00	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.	2,773.95	4,294.44	3,000.00	( 1,294.44)	143.2
210-70-41413 REPAIR & MAINT.-BUILDING	641.39	1,372.66	15,000.00	13,627.34	9.2
210-70-41415 REPAIR & MAINT.-AUTO	2,598.96	13,650.85	20,000.00	6,349.15	68.3
210-70-41419 REPAIR & MAINT- GROUNDS	28.21	282.54	8,000.00	7,717.46	3.5
210-70-41421 REPAIR & MAINT.-SHOP	64.99	399.55	8,000.00	7,600.45	5.0
210-70-41423 REPAIR & MAINT.- TOOLS	641.69	1,152.05	7,000.00	5,847.95	16.5
210-70-41424 REPAIR & MAINT.- COMPUTERS	511.58	511.58	6,000.00	5,488.42	8.5
210-70-41547 CAPITAL OUTLAY-SYSTEM	.00	.00	300,000.00	300,000.00	.0
210-70-41549 SPECIAL PROJECTS (GRANTS)	10,434.55	22,702.33	.00	( 22,702.33)	.0
210-70-41613 BOND PRINCIPAL & INTEREST	72,662.62	72,662.62	567,425.00	494,762.38	12.8
210-70-41703 CLOTHING, UNIFORMS, AND CLEANI	918.22	9,591.44	15,000.00	5,408.56	63.9
210-70-41711 DUES & SUBSCRIPTIONS	3,275.95	3,845.95	12,000.00	8,154.05	32.1
210-70-41713 TELEPHONE & COMMUNICATIONS	422.97	2,108.04	7,500.00	5,391.96	28.1
210-70-41717 UTILITIES	16,347.79	75,231.86	200,000.00	124,768.14	37.6
210-70-41719 GAS & OIL	1,349.59	8,924.64	25,000.00	16,075.36	35.7
210-70-41723 PERSONNEL TRAINING	1,340.00	2,237.90	12,000.00	9,762.10	18.7
210-70-41724 TRAVEL EXPENSES	1,104.38	1,104.38	2,000.00	895.62	55.2
210-70-41747 PREVENTION PROGRAM	.00	395.00	3,000.00	2,605.00	13.2
210-70-41775 EQUIPMENT RENTAL	1,946.56	2,349.12	13,000.00	10,650.88	18.1
210-70-41791 CHEMICALS	19,071.54	38,063.08	130,000.00	91,936.92	29.3
210-70-41795 LAB TESTING & SUPPLIES	1,555.18	13,195.27	35,000.00	21,804.73	37.7
<b>TOTAL SEWER USER DEPARTMENT</b>	<b>247,909.91</b>	<b>767,074.34</b>	<b>2,668,664.08</b>	<b>1,901,589.74</b>	<b>28.7</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>337,214.49</b>	<b>1,168,685.50</b>	<b>3,486,128.89</b>	<b>2,317,443.39</b>	<b>33.5</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>31,514.76</b>	<b>814,129.60</b>	<b>( 422,703.89)</b>	<b>( 1,236,833.49)</b>	<b>192.6</b>

CITY OF HAILEY  
BALANCE SHEET  
MARCH 31, 2026

WATER REPLACEMENT FUND

ASSETS

220-00-10100	CASH IN COMBINED CASH FUND	175,770.94	
220-00-15125	W&S REPLACEMENT FUND	4,335,396.27	
	TOTAL ASSETS		<u>4,511,167.21</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
220-00-27301	NET FUND BALANCE	4,456,311.92	
	REVENUE OVER EXPENDITURES - YTD	54,855.29	
	BALANCE - CURRENT DATE		<u>4,511,167.21</u>
	TOTAL FUND EQUITY		<u>4,511,167.21</u>
	TOTAL LIABILITIES AND EQUITY		<u>4,511,167.21</u>

CITY OF HAILEY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

WATER REPLACEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REPL. FUND REVENUE</u>						
220-00-32413	INTEREST EARNED	14,031.08	70,617.72	250,000.00	179,382.28	28.3
220-00-32415	REFUNDS	.00	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		14,031.08	141,255.75	500,000.00	358,744.25	28.3
TOTAL FUND REVENUE		14,031.08	141,255.75	500,000.00	358,744.25	28.3

CITY OF HAILEY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING MARCH 31, 2026

WATER REPLACEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER REPLACEMENT DEPARTMENT</u>					
220-65-41401 REPAIR & MAINT.-PLANT EQUIPMEN	6,380.45	7,757.10	.00	( 7,757.10)	.0
220-65-41403 REPAIR & MAINT.-SYSTEM	23,722.62	58,615.02	.00	( 58,615.02)	.0
220-65-41405 REPAIR & MAINT.- EQUIPMENT	.00	5,347.55	.00	( 5,347.55)	.0
220-65-41411 REPAIR & MAINT.-OFFICE EQUIP.	.00	2,791.80	.00	( 2,791.80)	.0
220-65-41547 CAPITAL OUTLAY-SYSTEM	10,988.75	11,888.99	1,350,000.00	1,338,111.01	.9
<b>TOTAL WATER REPLACEMENT DEPARTMEN</b>	<b>41,091.82</b>	<b>86,400.46</b>	<b>1,350,000.00</b>	<b>1,263,599.54</b>	<b>6.4</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>41,091.82</b>	<b>86,400.46</b>	<b>1,350,000.00</b>	<b>1,263,599.54</b>	<b>6.4</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 27,060.74)</b>	<b>54,855.29</b>	<b>( 850,000.00)</b>	<b>( 904,855.29)</b>	<b>6.5</b>

CITY OF HAILEY  
BALANCE SHEET  
MARCH 31, 2026

SEWER REPLACEMENT FUND

ASSETS

230-00-10100	CASH IN COMBINED CASH FUND	496,360.38	
230-00-15125	W&S REPLACEMENT FUND	1,907,826.43	
	TOTAL ASSETS		<u>2,404,186.81</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
230-00-27301	NET FUND BALANCE	2,319,590.03	
	REVENUE OVER EXPENDITURES - YTD	84,596.78	
	BALANCE - CURRENT DATE		<u>2,404,186.81</u>
	TOTAL FUND EQUITY		<u>2,404,186.81</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,404,186.81</u>

CITY OF HAILEY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

SEWER REPLACEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WASTE WATER REPL FUND REVENUE</u>						
230-00-32413	INTEREST EARNED	4,096.10	38,843.66	55,000.00	16,156.34	70.6
230-00-32810	HOOK UP FEES	.00	45,753.12	150,000.00	104,246.88	30.5
TOTAL WASTE WATER REPL FUND REVENUE		4,096.10	84,596.78	205,000.00	120,403.22	41.3
TOTAL FUND REVENUE		4,096.10	84,596.78	205,000.00	120,403.22	41.3

CITY OF HAILEY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING MARCH 31, 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	4,096.10	84,596.78	( 1,545,000.00)	( 1,629,596.78)	5.5

CITY OF HAILEY  
 BALANCE SHEET  
 MARCH 31, 2026

FUND 235

ASSETS

235-00-10100	CASH IN COMBINED CASH FUND	(	184,649.89)	
235-00-15125	HEADWORKS LGIP FUND		4,947,666.51	
235-00-15129	HEADWORKS LGIP BOND RESERVE		36,987.50	
			<u>                    </u>	
	TOTAL ASSETS			<u><u>4,800,004.12</u></u>

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	
			<u>                    </u>	
	TOTAL LIABILITIES			6,018,711.60

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
235-00-27301	NET FUND BALANCE	(	190,995.45)	
	REVENUE OVER EXPENDITURES - YTD	(	1,027,712.03)	
			<u>                    </u>	
	BALANCE - CURRENT DATE	(	1,218,707.48)	
	TOTAL FUND EQUITY			<u><u>( 1,218,707.48)</u></u>
	TOTAL LIABILITIES AND EQUITY			<u><u>4,800,004.12</u></u>

CITY OF HAILEY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

FUND 235

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 00</u>						
235-00-31010	HEADWORKS BOND REVENUE	.00	250,000.00	600,000.00	350,000.00	41.7
235-00-32413	INTEREST EARNED	14,365.54	107,233.08	200,000.00	92,766.92	53.6
TOTAL SOURCE 00		14,365.54	357,233.08	800,000.00	442,766.92	44.7
TOTAL FUND REVENUE		14,365.54	357,233.08	800,000.00	442,766.92	44.7

CITY OF HAILEY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING MARCH 31, 2026

FUND 235

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
235-78-41549 SPECIAL PROJECTS- HEADWORKS	113,987.46	1,239,433.88	5,776,882.00	4,537,448.12	21.5
235-78-41613 HEADWORKS BOND P&I PAYABLE	144,011.23	145,511.23	( 600,000.00)	( 745,511.23)	24.3
<b>TOTAL DEPARTMENT 78</b>	<b>257,998.69</b>	<b>1,384,945.11</b>	<b>5,176,882.00</b>	<b>3,791,936.89</b>	<b>26.8</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>257,998.69</b>	<b>1,384,945.11</b>	<b>5,176,882.00</b>	<b>3,791,936.89</b>	<b>26.8</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 243,633.15)</b>	<b>( 1,027,712.03)</b>	<b>( 4,376,882.00)</b>	<b>( 3,349,169.97)</b>	<b>( 23.5)</b>