CITY OF HAILEY
BALANCE SHEET
MAY 31, 2026

GENERAL FUND

ASSETS

100-00-10100	CASH IN COMBINED CASH FUND		1,922,797.82	
100-00-10110	CASH IN FLEX ACCOUNT		3,304.65	
100-00-10125	ELECTRONIC CHECKS IN TRANSIT		5,709.01	
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		724,736.78	
100-00-15101	GENERAL FUND INVESTMENTS STATE		4,999,940.43	
100-00-15103	OPERATING RESERVE 35%		(12,403.49)	
100-00-15106	ST INV POOL CCD RATE STBLZTN		782,940.14	
100-00-15110	ALLOWANCE FOR DOUBTFUL ACCTS		20,541.34	
100-00-15121	FIREWORKS DONATIONS INVESTMENT		38,013.95	
	TOTAL ASSETS			8,544,679.99

LIABILITIES AND EQUITY

LIABILITIES

100-00-20301	VOUCHERS PAYABLE		(23,387.91)	
100-00-20302	FICA W/H		29,765.24	
100-00-20303	FEDERAL W/H		14,985.30	
100-00-20304	STATE W/H		5,604.00	
100-00-20305	PUB. EMPL. RETIREMENT		37,998.64	
100-00-20306	TAXABLE H&A W/H		20.90	
100-00-20307	PRE-TAX H&A W/H		(17,558.83)	
100-00-20309	NCPERS LIFE INSURANCE PAYABLE		144.00	
100-00-20310	WORKERS COMP PAYABLE		61,568.66	
100-00-20314	DEPOSITS		305,683.79	
100-00-20316	FLEX PLAN LIABILITY		3,266.23	
100-00-20317	SALES TAX		326.29	
100-00-20318	SALARY AND WAGES PAYABLE		133,799.46	
100-00-20320	PENDING REIMBURSEMENTS		29,788.72	
100-00-20321	NATIONWIDE 457 W/H PAYABLE		3,984.38	
100-00-20325	DEPT BLDG SAFETY PAYABLE		51,768.95	
100-00-20326	CLEAN ENERGY BUILDING DEPOSITS		104,839.75	
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		1,126,143.15	
	TOTAL LIABILITIES			1,882,007.24

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
100-00-27301	NET FUND BALANCE	6,661,799.26		
	REVENUE OVER EXPENDITURES - YTD	873.49		
	BALANCE - CURRENT DATE		6,662,672.75	
	TOTAL FUND EQUITY			6,662,672.75

GENERAL FUND

TOTAL LIABILITIES AND EQUITY	8,544,679.99

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	GENERAL FUND REVENUE					
100-00-31001	PROPERTY TAXES FROM COUNTY	26,560.17	2,192,842.73	3,372,382.89	1,179,540.16	65.0
100-00-31910	PENALTIES & INTEREST ON TAXES	2,109.80	24,734.39	14,645.00	(10,089.39)	168.9
100-00-31911	MOTOR VEHICLE FINES THROUGH CO	12,923.55	61,751.95	90,000.00	28,248.05	68.6
100-00-32205	ALCOHOL CATERING LICENSES	80.00	180.00	1,000.00	820.00	18.0
100-00-32209	CSO REVENUE	.00	.00	20,000.00	20,000.00	.0
100-00-32210	BUILDING PERMITS	(9,729.00)	177,037.92	800,000.00	622,962.08	22.1
100-00-32211	BUSINESS LICENSES	4,748.70	28,101.60	65,000.00	36,898.40	43.2
100-00-32213	BUSINESS LICENSES - LOT	61,879.98	793,509.25	1,409,715.00	616,205.75	56.3
100-00-32215	DONATIONS-FIREWORKS	.00	.00	18,000.00	18,000.00	.0
100-00-32216	DONATIONS- MISCELLANEOUS	16,547.00	155,062.00	.00	(155,062.00)	.0
100-00-32217	FENCE PERMITS - COMM DEVEL	.00	236.00	1,061.00	825.00	22.2
100-00-32220	ENCROACHMENT PERMITS	.00	13,629.87	22,240.00	8,610.13	61.3
100-00-32225	CLEAN ENERGY BUILDING FEES	.00	.00	20,500.00	20,500.00	.0
100-00-32230	FRANCHISES-CABLE T.V.	.00	35,320.62	102,700.00	67,379.38	34.4
100-00-32234	BANNER FEES	700.00	7,666.00	6,000.00	(1,666.00)	127.8
100-00-32235	FRANCHISE FEES-IDAHO POWER	.00	110,317.04	250,000.00	139,682.96	44.1
100-00-32236	FRANCHISES-INTERMOUNTAIN GAS	26,779.14	33,805.14	92,700.00	58,894.86	36.5
100-00-32237	RUBBISH COMPANY FRANCHISE FEES	.00	61,832.73	140,000.00	78,167.27	44.2
100-00-32257	LIBRARY FINES & MEMBERSHIPS	399.33	4,687.10	6,180.00	1,492.90	75.8
100-00-32265	PARK RENTAL FEES	1,983.00	5,854.00	33,000.00	27,146.00	17.7
100-00-32267	HAILEY RODEO PARK RENTAL FEES	.00	.00	8,510.00	8,510.00	.0
100-00-32273	PROPERTY SALES	.00	.00	5,000.00	5,000.00	.0
100-00-32280	R. V. DUMP FEES	.00	575.00	1,500.00	925.00	38.3
100-00-32286	SIGN PERMITS	.00	260.00	600.00	340.00	43.3
100-00-32290	FIRE DEPT PERMITS	.00	2,632.27	60,000.00	57,367.73	4.4
100-00-32294	SUBDIVISION INSPECTION PERMITS	.00	48,133.76	21,218.00	(26,915.76)	226.9
100-00-32296	ZONING APPLICATIONS	.00	18,098.55	51,000.00	32,901.45	35.5
100-00-32298	MAPS, COPIES & POSTAGE	.00	1,998.72	5,000.00	3,001.28	40.0
100-00-32413	INTEREST EARNED	22,165.80	178,521.78	460,000.00	281,478.22	38.8
100-00-32415	REFUNDS	67,739.05	171,159.33	15,000.00	(156,159.33)	1141.1
100-00-32417	MUTUAL AID REIMBURSEMENTS	.00	.00	75,000.00	75,000.00	.0
100-00-33510	STATE SHARED LIQUOR APPORT.	.00	116,988.00	315,005.00	198,017.00	37.1
100-00-33550	STATE SHARED SALES TAX	.00	559,464.16	1,063,440.00	503,975.84	52.6
100-00-33560	STATE SHARED HIGHWAY USERS FUN	.00	261,552.97	800,000.00	538,447.03	32.7
100-00-33570	STATE SHARED GRANT	(500.00)	13,749.70	51,600.00	37,850.30	26.7
100-00-34000	RECYCLING OUTREACH CCD CONTRCT	.00	10,305.45	25,957.03	15,651.58	39.7
100-00-34002	CAPITAL PROJECT REIMB/REVENUE	.00	.00	60,000.00	60,000.00	.0
100-00-34003	RUBBISH BOOKKEEPING CONTRACT	.00	61,832.71	140,000.00	78,167.29	44.2
100-00-34004	POLICE SECURITY CONTRACTS	.00	.00	10,000.00	10,000.00	.0
100-00-34006	POLICE SECURITY CONTR-SCHOOL	.00	87,418.00	174,836.22	87,418.22	50.0
100-00-34008	ROOM LEASES/RENTALS	.00	.00	36,000.00	36,000.00	.0
	TOTAL GENERAL FUND REVENUE	234,386.52	5,239,258.74	9,844,790.14	4,605,531.40	53.2
100-25-32216	POLICE - DONATIONS/GRANTS	.00	49,358.42	.00	(49,358.42)	.0
	TOTAL SOURCE 25	.00	49,358.42	.00	(49,358.42)	.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
100-45-32216	LIBRARY - DONATIONS AND GRANTS	500.00	5,507.45	.00	(5,507.45)	.0
	TOTAL SOURCE 45	500.00	5,507.45	.00	(5,507.45)	.0
	TOTAL FUND REVENUE	234,886.52	5,294,124.61	9,844,790.14	4,550,665.53	53.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEGISLATIVE DEPARTMENT					
100-10-41110	SALARIES	2,000.00	18,004.54	24,000.00	5,995.46	75.0
100-10-41121	PERSONAL BENEFITS FICA	273.35	1,497.69	1,836.00	338.31	81.6
100-10-41122	PERSONAL BENEFITS RETIREMENT	239.20	2,183.81	2,865.60	681.79	76.2
100-10-41124	PERSONAL BENEFITS WORKMAN'S CO	3.28	29.52	84.00	54.48	35.1
100-10-41126	PERSONAL BENEFITS H&A INSURANC	63.78	555.14	1,440.00	884.86	38.6
100-10-41215	DEPARTMENTAL SUPPLIES	50.00	4,050.00	300.00	(3,750.00)	1350.0
100-10-41313	SERVICES/STIPEN - COMMISSIONER	.00	6,000.00	16,600.00	10,600.00	36.1
100-10-41327	PUBLIC ART MAINTENANCE	.00	246.99	.00	(246.99)	.0
100-10-41547	HOUSING STIPEND & COSTS	1,921.86	4,286.38	21,000.00	16,713.62	20.4
100-10-41549	GRANTS - ID HIST PRESERVATION	.00	472.50	.00	(472.50)	.0
100-10-41707	CONTRACTS TO OUTSIDE PARTIES	33,484.11	203,868.53	581,655.70	377,787.17	35.1
100-10-41717	WELCOME CTR & RENTAL UTILITIES	538.40	4,111.28	6,000.00	1,888.72	68.5
100-10-41723	PERSONNEL TRAINING	.00	873.00	2,500.00	1,627.00	34.9
100-10-41724	TRAVEL EXPENSES	930.00	930.00	1,000.00	70.00	93.0
	TOTAL LEGISLATIVE DEPARTMENT	39,503.98	247,109.38	659,281.30	412,171.92	37.5

GENERAL FUND

FINANCE & RECORDS DEPARTMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-15-41110	SALARIES	14,332.86	131,004.52	221,617.25	90,612.73	59.1
100-15-41114	SALARIES - PHONE ALLOWANCE	119.99	384.99	480.10	95.11	80.2
100-15-41121	PERSONAL BENEFITS FICA	1,000.51	9,753.01	14,547.92	4,794.91	67.0
100-15-41122	PERSONAL BENEFITS RETIREMENT	1,728.56	16,462.00	25,368.90	8,906.90	64.9
100-15-41124	PERSONAL BENEFITS WORKMAN'S CO	38.62	367.81	310.95	(56.86)	118.3
100-15-41126	PERSONAL BENEFITS H&A INSURANC	2,118.24	26,024.28	70,471.67	44,447.39	36.9
100-15-41211	OFFICE SUPPLIES	83.17	254.94	200.00	(54.94)	127.5
100-15-41213	POSTAGE	225.16	1,690.97	1,400.00	(290.97)	120.8
100-15-41215	DEPARTMENTAL SUPPLIES	1,907.95	17,148.64	16,000.00	(1,148.64)	107.2
100-15-41313	PROFESSIONAL SERVICES	4,446.25	34,537.02	82,000.00	47,462.98	42.1
100-15-41319	ADVERTISING AND PUBLISHING	216.00	570.35	500.00	(70.35)	114.1
100-15-41323	PRINTING SERVICES	1,844.86	11,007.42	19,000.00	7,992.58	57.9
100-15-41325	SERVICE CONTRACTS	.00	136.80	1,000.00	863.20	13.7
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	11,832.02	12,000.00	167.98	98.6
100-15-41523	CAPITAL OUTLAY-OFFICE EQPMNT &	.00	301.98	.00	(301.98)	.0
100-15-41533	CAPITAL OUTLAY-COMPUTER	52.47	6,648.64	8,333.34	1,684.70	79.8
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	87,617.66	87,902.00	284.34	99.7
100-15-41711	DUES & SUBSCRIPTIONS	101.61	4,058.36	2,833.33	(1,225.03)	143.2
100-15-41713	TELEPHONE & COMMUNICATIONS	413.85	3,391.16	2,500.00	(891.16)	135.7
100-15-41719	GAS & OIL	.00	.00	30.00	30.00	.0
100-15-41723	PERSONNEL TRAINING	166.67	288.67	2,700.00	2,411.33	10.7
100-15-41724	TRAVEL EXPENSES	423.10	810.50	3,000.00	2,189.50	27.0
100-15-41773	PROPERTY/BUILDING RENTAL	.00	.00	2,000.00	2,000.00	.0
100-15-41775	EQUIPMENT RENTAL	.00	294.66	500.00	205.34	58.9
	TOTAL FINANCE & RECORDS DEPARTMENT	29,219.87	368,569.06	582,692.12	214,123.06	63.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMUNITY DEVELOPMENT DEPT					
100-20-41110	SALARIES	20,647.27	191,662.09	330,756.12	139,094.03	58.0
100-20-41114	SALARIES - PHONE ALLOWANCE	30.00	285.00	720.00	435.00	39.6
100-20-41121	PERSONAL BENEFITS FICA	1,549.72	15,321.98	24,974.85	9,652.87	61.4
100-20-41122	PERSONAL BENEFITS RETIREMENT	2,132.17	23,494.41	52,219.18	28,724.77	45.0
100-20-41124	PERSONAL BENEFITS WORKMAN'S CO	78.44	781.27	1,072.84	291.57	72.8
100-20-41126	PERSONAL BENEFITS H&A INSURANC	3,527.32	40,959.63	56,595.56	15,635.93	72.4
100-20-41130	HOUSING STIPEND	50.00	749.99	.00	(749.99)	.0
100-20-41211	OFFICE SUPPLIES	341.19	511.74	1,200.00	688.26	42.7
100-20-41213	POSTAGE	.00	742.00	4,500.00	3,758.00	16.5
100-20-41215	DEPARTMENTAL SUPPLIES	57.96	801.05	5,000.00	4,198.95	16.0
100-20-41313	PROFESS./ENGINEERING SERVICES	1,306.25	28,518.75	30,000.00	1,481.25	95.1
100-20-41315	DEPT BUILDING SAFETY CONTRACT	23,085.23	185,810.37	221,260.40	35,450.03	84.0
100-20-41319	ADVERTISING AND PUBLISHING	609.21	3,642.64	7,000.00	3,357.36	52.0
100-20-41323	PRINTING SERVICES	26.00	998.60	6,000.00	5,001.40	16.6
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	347.16	1,200.00	852.84	28.9
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	1,800.00	2,300.00	1,500.00	(800.00)	153.3
100-20-41713	TELEPHONE & COMMUNICATIONS	305.52	2,311.87	5,000.00	2,688.13	46.2
100-20-41723	PERSONNEL TRAINING	.00	579.02	7,000.00	6,420.98	8.3
100-20-41724	TRAVEL EXPENSES	310.00	437.96	7,000.00	6,562.04	6.3
	TOTAL COMMUNITY DEVELOPMENT DEPT	55,856.28	502,005.53	780,408.95	278,403.42	64.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE DEPARTMENT					
100-25-41110	SALARIES	88,936.39	770,100.41	1,344,431.18	574,330.77	57.3
100-25-41111	OVERTIME SALARIES	1,099.39	15,441.58	30,000.00	14,558.42	51.5
100-25-41121	PERSONAL BENEFITS FICA	6,831.78	64,098.25	94,604.71	30,506.46	67.8
100-25-41122	PERSONAL BENEFITS RETIREMENT	12,445.72	114,881.58	197,205.21	82,323.63	58.3
100-25-41124	PERSONAL BENEFITS WORKMAN'S CO	2,234.48	21,021.55	42,564.81	21,543.26	49.4
100-25-41126	PERSONAL BENEFITS H&A INSURANC	14,109.29	154,104.05	266,668.67	112,564.62	57.8
100-25-41128	UNEMPLOYMENT INSURANCE	.00	5,743.50	.00	(5,743.50)	.0
100-25-41130	HOUSING STIPEND	699.98	9,949.73	.00	(9,949.73)	.0
100-25-41211	OFFICE SUPPLIES	535.13	1,490.08	1,000.00	(490.08)	149.0
100-25-41213	POSTAGE	.00	152.01	325.00	172.99	46.8
100-25-41215	DEPARTMENTAL SUPPLIES	130.88	2,922.01	7,500.00	4,577.99	39.0
100-25-41217	TRAINING SUPPLIES	.00	45.36	300.00	254.64	15.1
100-25-41313	PROFESSIONAL SERVICES	5,221.50	46,227.29	53,207.95	6,980.66	86.9
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	1,361.40	1,472.50	1,300.00	(172.50)	113.3
100-25-41411	REPAIR & MAINT.-OFFICE EQUIP.	203.71	609.48	1,000.00	390.52	61.0
100-25-41413	REPAIR & MAINT.-BUILDING	1,893.43	8,688.68	3,700.00	(4,988.68)	234.8
100-25-41415	REPAIR & MAINT.-AUTO	2,148.63	10,165.51	10,000.00	(165.51)	101.7
100-25-41417	REPAIR & MAINT.-RADIO	143.50	143.50	1,850.00	1,706.50	7.8
100-25-41515	SOFTWARE LEASES & LICENSES-RMS	7,200.00	42,048.40	43,194.29	1,145.89	97.4
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
100-25-41537	HPD BLDG AND COMM UPGRADES	599.88	599.88	.00	(599.88)	.0
100-25-41703	CLOTHING, UNIFORMS, AND CLEANI	2,343.14	7,072.07	8,000.00	927.93	88.4
100-25-41711	DUES & SUBSCRIPTIONS	1.00	4,441.91	4,000.00	(441.91)	111.1
100-25-41713	TELEPHONE & COMMUNICATIONS	1,163.04	8,841.61	20,000.00	11,158.39	44.2
100-25-41717	UTILITIES & BUILDING LEASE	604.83	5,218.17	15,000.00	9,781.83	34.8
100-25-41719	GAS & OIL	1,613.67	15,695.67	22,000.00	6,304.33	71.3
100-25-41723	PERSONNEL TRAINING	4,420.00	7,668.00	10,000.00	2,332.00	76.7
100-25-41724	TRAVEL EXPENSES	1,085.00	13,489.08	10,000.00	(3,489.08)	134.9
100-25-41733	INVESTIGATIVE EXPENSES	150.00	2,259.34	2,000.00	(259.34)	113.0
100-25-41739	VEHICLE TOWING CHARGE	.00	300.00	450.00	150.00	66.7
100-25-41741	DISPATCH SERVICE BC (TELETYPE)	.00	96,901.35	132,261.40	35,360.05	73.3
	TOTAL POLICE DEPARTMENT	157,175.77	1,477,438.97	2,406,063.22	928,624.25	61.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREETS DEPARTMENT					
100-40-41110	SALARIES	46,508.56	436,355.52	745,408.66	309,053.14	58.5
100-40-41111	OVERTIME SALARIES	296.28	3,747.17	60,000.00	56,252.83	6.3
100-40-41114	SALARIES - PHONE ALLOWANCE	30.00	255.00	360.00	105.00	70.8
100-40-41121	PERSONAL BENEFITS FICA	3,467.59	34,998.70	56,175.03	21,176.33	62.3
100-40-41122	PERSONAL BENEFITS RETIREMENT	5,601.47	54,200.16	81,740.03	27,539.87	66.3
100-40-41124	PERSONAL BENEFITS WORKMAN'S CO	2,833.72	28,207.13	33,538.78	5,331.65	84.1
100-40-41126	PERSONAL BENEFITS H&A INSURANC	7,935.11	96,797.66	148,606.00	51,808.34	65.1
100-40-41128	UNEMPLOYMENT INSURANCE	.00	3,130.98	1,000.00	(2,130.98)	313.1
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	55.50	1,522.18	3,000.00	1,477.82	50.7
100-40-41313	PROFESSIONAL SERVICES	2,384.21	13,380.03	15,000.00	1,619.97	89.2
100-40-41319	ADVERTISING AND PUBLISHING	45.33	157.02	1,500.00	1,342.98	10.5
100-40-41323	PRINTING SERVICES	.00	.00	2,000.00	2,000.00	.0
100-40-41325	SERVICE CONTRACTS	.00	8,477.72	27,000.00	18,522.28	31.4
100-40-41401	R & M SYST-SIDEWALK REPLACMENT	.00	.00	20,000.00	20,000.00	.0
100-40-41402	STREET TREES AND IRRIGATION	.00	77,389.52	52,000.00	(25,389.52)	148.8
100-40-41403	REPAIR & MAINT.-SYSTEM	4,000.30	126,278.42	480,000.00	353,721.58	26.3
100-40-41405	REPAIR & MAINT.- EQUIPMENT	7,770.37	58,052.17	95,000.00	36,947.83	61.1
100-40-41413	REPAIR & MAINT.-BUILDING	9,837.64	17,024.66	6,000.00	(11,024.66)	283.7
100-40-41415	REPAIR & MAINT.-AUTO	164.21	3,565.89	3,000.00	(565.89)	118.9
100-40-41417	REPAIR & MAINT.-RADIO	.00	.00	500.00	500.00	.0
100-40-41423	REPAIR & MAINT.- TOOLS	724.82	2,894.88	3,500.00	605.12	82.7
100-40-41425	REPMAINT - PATHWAYS FOR PEOPLE	.00	.00	10,000.00	10,000.00	.0
100-40-41703	CLOTHING, UNIFORMS, AND CLEANI	350.29	5,755.44	6,000.00	244.56	95.9
100-40-41711	DUES & SUBSCRIPTIONS	.00	2,487.56	3,000.00	512.44	82.9
100-40-41713	TELEPHONE & COMMUNICATIONS	479.69	5,287.53	4,000.00	(1,287.53)	132.2
100-40-41715	STREET LIGHTING	2,426.29	21,670.08	28,000.00	6,329.92	77.4
100-40-41717	UTILITIES	2,061.49	17,413.32	30,000.00	12,586.68	58.0
100-40-41719	GAS & OIL	1,414.87	26,994.06	85,000.00	58,005.94	31.8
100-40-41723	PERSONNEL TRAINING	200.00	600.00	9,000.00	8,400.00	6.7
100-40-41724	TRAVEL EXPENSES	159.84	271.84	7,000.00	6,728.16	3.9
100-40-41747	PREVENTION PROGRAM	.00	220.00	1,000.00	780.00	22.0
100-40-41767	WEED CONTROL	.00	.00	24,000.00	24,000.00	.0
100-40-41771	SNOW REMOVAL EXP.	1,193.00	24,937.32	140,000.00	115,062.68	17.8
100-40-41775	EQUIPMENT RENTAL & LEASE	20,166.64	20,166.64	224,099.00	203,932.36	9.0
	TOTAL STREETS DEPARTMENT	120,107.22	1,092,295.58	2,406,777.50	1,314,481.92	45.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET		UNEXPENDED	PCNT
	PUBLIC WORKS DEPARTMENT						
100-42-41110	SALARIES	8,070.16	67,922.25	113,499.26		45,577.01	59.8
100-42-41114	SALARIES - PHONE ALLOWANCE	10.00	85.00	120.02		35.02	70.8
100-42-41121	PERSONAL BENEFITS FICA	630.74	5,760.97	11,190.49		5,429.52	51.5
100-42-41122	PERSONAL BENEFITS RETIREMENT	966.41	8,702.87	18,650.81		9,947.94	46.7
100-42-41124	PERSONAL BENEFITS WORKMAN'S CO	65.89	622.05	1,067.17		445.12	58.3
100-42-41126	PERSONAL BENEFITS H&A INSURANC	1,468.72	15,068.39	31,657.98		16,589.59	47.6
100-42-41130	HOUSING STIPEND	123.97	2,500.28	.00	(	2,500.28)	.0
100-42-41213	POSTAGE	.00	5.06	.00	(	5.06)	.0
100-42-41215	DEPARTMENTAL SUPPLIES	12.50	186.53	750.00		563.47	24.9
100-42-41313	PROFESSIONAL SERVICES	1,373.73	4,977.76	7,500.00		2,522.24	66.4
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	1,550.55	1,000.00	(	550.55)	155.1
100-42-41413	REPAIR & MAINT.-BUILDING	625.40	12,975.15	10,000.00	(	2,975.15)	129.8
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	45.33	840.56	333.40	(	507.16)	252.1
100-42-41713	TELEPHONE & COMMUNICATIONS	161.61	1,237.34	3,000.00		1,762.66	41.2
100-42-41717	UTILITIES	385.93	3,042.08	6,000.00		2,957.92	50.7
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	513.67	1,500.00		986.33	34.2
	TOTAL PUBLIC WORKS DEPARTMENT	14,214.55	126,198.84	213,944.13		87,745.29	59.0

CITY OF HAILEY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2026

GENERAL FUND

LIBRARY DEPARTMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-45-41110	SALARIES	35,864.73	316,166.12	521,727.09	205,560.97	60.6
100-45-41114	SALARIES - PHONE ALLOWANCE	60.00	285.00	360.00	75.00	79.2
100-45-41121	PERSONAL BENEFITS FICA	2,603.39	24,859.93	39,381.67	14,521.74	63.1
100-45-41122	PERSONAL BENEFITS RETIREMENT	4,197.83	37,964.85	63,338.88	25,374.03	59.9
100-45-41124	PERSONAL BENEFITS WORKMAN'S CO	81.50	770.38	707.59	(62.79)	108.9
100-45-41126	PERSONAL BENEFITS H&A INSURANC	7,682.61	86,386.13	144,098.11	57,711.98	60.0
100-45-41130	HOUSING STIPEND	300.00	4,750.00	.00	(4,750.00)	.0
100-45-41213	POSTAGE	24.56	763.96	3,000.00	2,236.04	25.5
100-45-41215	DEPARTMENTAL SUPPLIES	669.58	5,313.12	8,400.00	3,086.88	63.3
100-45-41313	PROFESSIONAL SERVICES	1,901.25	8,479.95	11,000.00	2,520.05	77.1
100-45-41319	PUBLICATIONS	.00	1,180.50	1,800.00	619.50	65.6
100-45-41323	PRINTING SERVICES	324.99	2,340.06	12,312.00	9,971.94	19.0
100-45-41325	SERVICE CONTRACTS	.00	2,816.00	16,000.00	13,184.00	17.6
100-45-41326	PUBLIC PROGRAMING	43.35	693.09	5,500.00	4,806.91	12.6
100-45-41411	REPAIR & MAINT.-OFFICE EQUIP.	.00	316.86	600.00	283.14	52.8
100-45-41413	REPAIR & MAINT.-BUILDING	2,962.00	21,710.05	45,925.00	24,214.95	47.3
100-45-41515	COMPUTER SUBSCRIPTIONS	48.85	897.06	1,500.00	602.94	59.8
100-45-41533	COMPUTERS	1,393.60	5,170.57	9,000.00	3,829.43	57.5
100-45-41535	LIBRARY MATERIALS (BOOKS)	4,090.37	30,072.40	49,900.00	19,827.60	60.3
100-45-41539	EQUIPMENT-REPLACEMENT	.00	262.40	1,000.00	737.60	26.2
100-45-41549	SPECIAL PROJECTS (GRANTS)	25.00	1,740.17	.00	(1,740.17)	.0
100-45-41711	DUES & SUBSCRIPTIONS	.00	399.00	1,000.00	601.00	39.9
100-45-41713	TELEPHONE & COMMUNICATIONS	434.18	2,076.78	3,500.00	1,423.22	59.3
100-45-41717	UTILITIES	620.39	4,410.21	7,000.00	2,589.79	63.0
100-45-41723	PERSONNEL TRAINING	.00	60.00	3,000.00	2,940.00	2.0
100-45-41724	TRAVEL EXPENSES	828.00	1,060.54	3,000.00	1,939.46	35.4
100-45-41735	SUBSCRIPTIONS-PERIODICALS & MA	72.00	2,681.79	5,000.00	2,318.21	53.6
	TOTAL LIBRARY DEPARTMENT	64,228.18	563,626.92	958,050.34	394,423.42	58.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS DEPARTMENT					
100-50-41110	SALARIES	17,401.49	95,676.88	299,677.71	204,000.83	31.9
100-50-41111	OVERTIME SALARIES	2,986.28	7,150.14	10,000.00	2,849.86	71.5
100-50-41114	SALARIES - PHONE ALLOWANCE	.00	.00	360.00	360.00	.0
100-50-41121	PERSONAL BENEFITS FICA	1,555.29	8,495.51	22,768.90	14,273.39	37.3
100-50-41122	PERSONAL BENEFITS RETIREMENT	1,697.57	12,040.14	26,940.01	14,899.87	44.7
100-50-41124	PERSONAL BENEFITS WORKMAN'S CO	542.81	2,662.37	8,388.18	5,725.81	31.7
100-50-41126	PERSONAL BENEFITS H&A INSURANC	2,162.99	22,941.11	45,959.50	23,018.39	49.9
100-50-41128	UNEMPLOYMENT INSURANCE	.00	.00	5,173.13	5,173.13	.0
100-50-41215	DEPARTMENTAL SUPPLIES	1,904.05	4,037.19	6,000.00	1,962.81	67.3
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	.00	80.01	300.00	219.99	26.7
100-50-41325	SERVICE CONTRACTS	14,859.56	59,794.84	143,420.00	83,625.16	41.7
100-50-41402	PARK TREES AND IRRIGATION	.00	21,742.53	27,000.00	5,257.47	80.5
100-50-41403	REPAIR & MAINT.-SYSTEM	1,227.20	5,694.08	95,000.00	89,305.92	6.0
100-50-41405	REPAIR & MAINT.- EQUIPMENT	2,596.67	17,787.56	4,000.00	(13,787.56)	444.7
100-50-41407	PARKS - SPECIAL PROJECTS	.00	.00	15,000.00	15,000.00	.0
100-50-41413	REPAIR & MAINT.-BUILDING	15,009.00	15,040.48	500.00	(14,540.48)	3008.1
100-50-41415	REPAIR & MAINT.-AUTO	.00	3,612.33	2,000.00	(1,612.33)	180.6
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	458.41	3,391.68	8,000.00	4,608.32	42.4
100-50-41703	CLOTHING, UNIFORMS, AND CLEANI	159.99	304.97	500.00	195.03	61.0
100-50-41707	TREE COMMITTEE EXPENSES	274.85	648.37	5,000.00	4,351.63	13.0
100-50-41713	TELEPHONE & COMMUNICATIONS	150.78	1,112.25	3,000.00	1,887.75	37.1
100-50-41717	UTILITIES	2,804.66	15,745.38	95,000.00	79,254.62	16.6
100-50-41718	UTILITIES&COSTS116 RIVER ST S.	1,024.66	4,571.63	9,000.00	4,428.37	50.8
100-50-41719	GAS & OIL	157.28	2,106.12	8,000.00	5,893.88	26.3
100-50-41723	PERSONNEL TRAINING	.00	780.00	2,000.00	1,220.00	39.0
100-50-41724	TRAVEL EXPENSES	.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	66,973.54	313,100.97	888,237.43	575,136.46	35.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRE DEPARTMENT					
100-55-41110	SALARIES	33,936.13	262,309.96	415,423.10	153,113.14	63.1
100-55-41111	OVERTIME SALARIES	704.25	13,704.05	.00	(13,704.05)	.0
100-55-41114	SALARIES - PHONE ALLOWANCE	30.00	255.00	360.00	105.00	70.8
100-55-41118	VOLUNTEER SALARIES	9,412.72	63,826.48	170,000.00	106,173.52	37.5
100-55-41121	PERSONAL BENEFITS FICA	3,275.91	26,978.14	41,282.77	14,304.63	65.4
100-55-41122	PERSONAL BENEFITS RETIREMENT	4,846.90	41,481.17	60,190.92	18,709.75	68.9
100-55-41124	PERSONAL BENEFITS WORKMAN'S CO	1,603.92	12,354.92	16,657.86	4,302.94	74.2
100-55-41126	PERSONAL BENEFITS H&A INSURANC	5,614.15	58,365.75	84,862.44	26,496.69	68.8
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	17.68	34,004.16	10,000.00	(24,004.16)	340.0
100-55-41217	TRAINING SUPPLIES	.00	210.56	1,500.00	1,289.44	14.0
100-55-41219	MEDICAL SUPPLIES	.00	1,075.12	3,000.00	1,924.88	35.8
100-55-41313	PROFESSIONAL SERVICES	1,150.00	4,237.50	4,500.00	262.50	94.2
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	369.22	2,500.00	2,130.78	14.8
100-55-41405	REPAIR & MAINT.- EQUIPMENT	.00	1,662.33	5,000.00	3,337.67	33.3
100-55-41413	REPAIR & MAINT.-BUILDING	.00	22.99	2,500.00	2,477.01	.9
100-55-41415	REPAIR & MAINT.-AUTO	1,431.41	4,465.67	7,000.00	2,534.33	63.8
100-55-41417	REPAIR & MAINT.-RADIO	13.97	5,298.92	5,000.00	(298.92)	106.0
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	834.71	10,586.44	7,000.00	(3,586.44)	151.2
100-55-41711	DUES & SUBSCRIPTIONS	95.00	5,848.97	5,000.00	(848.97)	117.0
100-55-41713	TELEPHONE & COMMUNICATIONS	106.28	1,066.90	1,500.00	433.10	71.1
100-55-41717	UTILITIES	483.82	3,853.01	6,500.00	2,646.99	59.3
100-55-41719	GAS & OIL	478.26	4,084.67	12,000.00	7,915.33	34.0
100-55-41723	PERSONNEL TRAINING	267.89	3,783.89	6,500.00	2,716.11	58.2
100-55-41724	TRAVEL EXPENSES	273.41	6,039.45	8,500.00	2,460.55	71.1
100-55-41741	DISPATCH	.00	36,735.87	48,207.76	11,471.89	76.2
100-55-41747	PREVENTION PROGRAM	129.99	129.99	2,000.00	1,870.01	6.5
100-55-41775	EQUIPMENT RENTAL	.00	.00	750.00	750.00	.0
	TOTAL FIRE DEPARTMENT	64,706.40	602,905.87	949,334.85	346,428.98	63.5
	TOTAL FUND EXPENDITURES	611,985.79	5,293,251.12	9,844,789.84	4,551,538.72	53.8
	NET REVENUE OVER EXPENDITURES	(377,099.27)	873.49	.30	(873.19)	29116

CITY OF HAILEY
BALANCE SHEET
MAY 31, 2026

CAPITAL PROJECT FUND

	ASSETS			
120-00-10100	CASH IN COMBINED CASH FUND		(3,223,255.00)	
120-00-15104	DEVELOPMENT IMPACT FEE RESERVE		46,547.73	
120-00-15106	ST INV POOL CAPITAL PROJECTS		3,210,414.31	
120-00-15107	LGIP INLIEUFEES (PREVSUNBEAM)		330,030.79	
120-00-15110	LGIP PATHWAYS FOR PEOPLE		883.88	
120-00-15115	LGIP LOT HOUSING		255,978.62	
120-00-15122	PUBLIC ARTS INVESTMENT FUND		37,076.95	
	TOTAL ASSETS			657,677.28
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
120-00-27301	NET FUND BALANCE	1,238,018.31		
	REVENUE OVER EXPENDITURES - YTD	(580,341.03)		
	BALANCE - CURRENT DATE		657,677.28	
	TOTAL FUND EQUITY			657,677.28
	TOTAL LIABILITIES AND EQUITY			657,677.28

CAPITAL PROJECT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CAPITAL PROJECTS FUND REVENUE					
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	12,401.40	96,238.73	45,000.00	(51,238.73)	213.9
120-00-34002	CAPITAL PROJECT REIMB/REVENUE	.00	.00	3,000,000.00	3,000,000.00	.0
	TOTAL CAPITAL PROJECTS FUND REVENUE	12,401.40	495,920.45	3,045,000.00	2,549,079.55	16.3
	TOTAL FUND REVENUE	12,401.40	495,920.45	3,045,000.00	2,549,079.55	16.3

CAPITAL PROJECT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
120-10-41549	CAPITAL PROJECTS - LEGIS	49,643.45	52,660.95	520,000.00	467,339.05	10.1
	TOTAL DEPARTMENT 10	49,643.45	52,660.95	520,000.00	467,339.05	10.1
	DEPARTMENT 25					
120-25-41549	CAPITAL PROJECTS - HPD	45,204.10	74,071.87	100,000.00	25,928.13	74.1
	TOTAL DEPARTMENT 25	45,204.10	74,071.87	100,000.00	25,928.13	74.1
	CAPITAL PROJECTS STREETS					
120-40-41525	LEVY PROJ- PATHWAYS FOR PEOPLE	.00	.00	395,000.00	395,000.00	.0
120-40-41539	CAPITAL PROJECTS - RIVER ST	29,987.13	191,453.74	6,750,000.00	6,558,546.26	2.8
120-40-41545	CAPITAL PROJ - DRY WELLS, BLDG	.00	.00	65,000.00	65,000.00	.0
120-40-41549	CAPITAL PROJECTS - STREETS	24,251.27	37,360.94	.00	(37,360.94)	.0
	TOTAL CAPITAL PROJECTS STREETS	54,238.40	228,814.68	7,210,000.00	6,981,185.32	3.2
	CAPITAL PROJECTS FOX BLDG					
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
	CAPITAL PROJECTS PARKS					
120-50-41539	CAPITAL PROJECTS - PARKS	47,896.66	332,883.14	360,000.00	27,116.86	92.5
120-50-41549	CAPITAL PROJECTS - DOWNTOWN SQ	3,400.00	175,330.31	150,000.00	(25,330.31)	116.9
	TOTAL CAPITAL PROJECTS PARKS	51,296.66	508,213.45	510,000.00	1,786.55	99.7
	DEPARTMENT 54					
120-54-41549	CAPITAL PROJECTS - PARKS	87,285.59	87,285.59	.00	(87,285.59)	.0
	TOTAL DEPARTMENT 54	87,285.59	87,285.59	.00	(87,285.59)	.0
	CAPITAL PROJECTS HAILEY FIRE					
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

CAPITAL PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	287,668.20	1,076,261.48	8,875,479.00	7,799,217.52	12.1
NET REVENUE OVER EXPENDITURES	(275,266.80)	(580,341.03)	(5,830,479.00)	(5,250,137.97)	(10.0)

CITY OF HAILEY
BALANCE SHEET
MAY 31, 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 8 MONTHS ENDING MAY 31, 2026

GENERAL OBLIGATIONS BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	GEN OBLIGATION BOND REVENUE					
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
MAY 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
MAY 31, 2026

WATER USER FUND

	ASSETS			
200-00-10100	CASH IN COMBINED CASH FUND		(550,306.93)	
200-00-10225	W&S CASH ON HAND		100.00	
200-00-15100	ACCOUNTS RECEIVABLE		39,734.25	
200-00-15110	ALLOWANCE FOR DOUBTFUL ACCTS		671.18	
200-00-15123	WATER REVENUE FUND RESERVES		3,791,510.29	
200-00-15125	WATER RATE STABILIZATION		232,741.17	
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			8,457,821.42
	LIABILITIES AND EQUITY			
	LIABILITIES			
200-00-20314	DEPOSITS		13,006.93	
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			949,940.62
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
200-00-27301	NET FUND BALANCE	8,498,473.00		
	REVENUE OVER EXPENDITURES - YTD	(990,592.20)		
	BALANCE - CURRENT DATE		7,507,880.80	
	TOTAL FUND EQUITY			7,507,880.80
	TOTAL LIABILITIES AND EQUITY			8,457,821.42

WATER USER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER FUND REVENUE					
200-00-31010	CAPITAL PROJECTS BOND REVENUE	12,934.98	102,739.62	151,750.00	49,010.38	67.7
200-00-32290	WATER FILL TOWER PERMITS	1,697.92	3,924.56	8,000.00	4,075.44	49.1
200-00-32294	SUBDIVISION INSPECTION PERMITS	.00	23,354.59	.00	(23,354.59)	.0
200-00-32413	INTEREST EARNED	13,249.07	120,328.99	175,000.00	54,671.01	68.8
200-00-34610	USER CHARGES	162,946.77	669,752.49	1,900,000.00	1,230,247.51	35.3
200-00-34611	SERVICE CHARGES	2,677.74	12,322.78	10,000.00	(2,322.78)	123.2
200-00-34612	INSPECTION/LIVE TAP FEES	.00	660.00	2,000.00	1,340.00	33.0
200-00-34613	SURCHARGE FEE	24,532.42	24,532.42	.00	(24,532.42)	.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	218,038.90	963,388.46	2,262,222.84	1,298,834.38	42.6
	TOTAL FUND REVENUE	218,038.90	963,388.46	2,262,222.84	1,298,834.38	42.6

WATER USER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEGISLATIVE DEPARTMENT					
200-10-41110	SALARIES	1,000.00	9,115.47	12,000.00	2,884.53	76.0
200-10-41121	PERSONAL BENEFITS FICA	76.52	697.51	918.00	220.49	76.0
200-10-41122	PERSONAL BENEFITS RETIREMENT	119.60	1,105.45	1,432.80	327.35	77.2
200-10-41124	PERSONAL BENEFITS WORKMAN'S CO	1.64	18.14	42.00	23.86	43.2
200-10-41126	PERSONAL BENEFITS H&A INSURANC	31.88	222.50	720.00	497.50	30.9
200-10-41215	DEPARTMENTAL SUPPLIES	.00	.00	150.00	150.00	.0
200-10-41313	SERVICES/STIPEND-COMMISSIONERS	.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	100.00	1,011.25	.00	(1,011.25)	.0
200-10-41549	HOUSING STIPEND & COSTS	.00	236.25	9,000.00	8,763.75	2.6
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	1,329.64	15,299.62	29,312.80	14,013.18	52.2
	FINANCE & RECORDS DEPARTMENT					
200-15-41110	SALARIES	14,649.81	133,502.50	221,570.98	88,068.48	60.3
200-15-41114	SALARIES - PHONE ALLOWANCE	119.99	384.99	479.95	94.96	80.2
200-15-41121	PERSONAL BENEFITS FICA	1,024.78	9,953.76	15,262.62	5,308.86	65.2
200-15-41122	PERSONAL BENEFITS RETIREMENT	1,766.48	16,761.80	25,361.56	8,599.76	66.1
200-15-41124	PERSONAL BENEFITS WORKMAN'S CO	51.09	469.53	290.85	(178.68)	161.4
200-15-41126	PERSONAL BENEFITS H&A INSURANC	2,286.54	26,685.07	52,961.28	26,276.21	50.4
200-15-41211	OFFICE SUPPLIES	83.17	254.94	200.00	(54.94)	127.5
200-15-41213	POSTAGE	225.16	1,690.98	1,000.00	(690.98)	169.1
200-15-41215	DEPARTMENTAL SUPPLIES	1,907.96	17,130.71	16,000.00	(1,130.71)	107.1
200-15-41313	PROFESSIONAL SERVICES	4,446.25	34,537.02	77,000.00	42,462.98	44.9
200-15-41319	ADVERTISING AND PUBLISHING SER	216.00	570.35	500.00	(70.35)	114.1
200-15-41323	PRINTING SERVICES	1,844.86	9,994.86	13,000.00	3,005.14	76.9
200-15-41325	SERVICE CONTRACTS	.00	136.80	1,000.00	863.20	13.7
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	11,832.02	9,000.00	(2,832.02)	131.5
200-15-41523	CAPITAL OUTLAY-OFFICE EQPMNT &	.00	301.98	.00	(301.98)	.0
200-15-41533	CAPITAL OUTLAY-COMPUTER	52.47	6,648.64	8,333.34	1,684.70	79.8
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	87,617.66	87,902.00	284.34	99.7
200-15-41711	DUES & SUBSCRIPTIONS	126.94	4,083.69	2,833.34	(1,250.35)	144.1
200-15-41713	TELEPHONE & COMMUNICATIONS	413.85	3,449.49	2,500.00	(949.49)	138.0
200-15-41719	GAS & OIL	.00	.00	30.00	30.00	.0
200-15-41723	PERSONNEL TRAINING	166.67	288.67	3,000.00	2,711.33	9.6
200-15-41724	TRAVEL EXPENSES	423.10	810.51	3,000.00	2,189.49	27.0
200-15-41747	PREVENTION PROGRAM	.00	.00	2,000.00	2,000.00	.0
200-15-41775	EQUIPMENT RENTAL	.00	294.66	500.00	205.34	58.9
	TOTAL FINANCE & RECORDS DEPARTMENT	29,805.12	367,430.99	551,722.60	184,291.61	66.6

WATER USER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS DEPARTMENT					
200-42-41110	SALARIES	8,067.86	67,901.61	113,415.75	45,514.14	59.9
200-42-41114	SALARIES - PHONE ALLOWANCE	10.00	85.00	119.99	34.99	70.8
200-42-41121	PERSONAL BENEFITS FICA	630.58	5,759.46	7,246.73	1,487.27	79.5
200-42-41122	PERSONAL BENEFITS RETIREMENT	966.14	8,700.45	12,077.88	3,377.43	72.0
200-42-41124	PERSONAL BENEFITS WORKMAN'S CO	65.87	621.95	1,066.73	444.78	58.3
200-42-41126	PERSONAL BENEFITS H&A INSURANC	1,410.75	14,835.06	30,649.05	15,813.99	48.4
200-42-41130	HOUSING STIPEND	123.95	2,499.80	.00	(2,499.80)	.0
200-42-41215	DEPARTMENTAL SUPPLIES	12.51	136.33	1,000.00	863.67	13.6
200-42-41313	PROFESSIONAL SERVICES	1,373.76	4,977.79	8,000.00	3,022.21	62.2
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	1,465.55	1,000.00	(465.55)	146.6
200-42-41413	REPAIR & MAINT.-BUILDING	625.42	12,935.37	10,000.00	(2,935.37)	129.4
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	20.00	485.23	665.73	180.50	72.9
200-42-41713	TELEPHONE & COMMUNICATIONS	161.62	1,237.41	3,000.00	1,762.59	41.3
200-42-41717	UTILITIES	385.93	3,042.06	6,000.00	2,957.94	50.7
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	513.71	1,000.00	486.29	51.4
	TOTAL PUBLIC WORKS DEPARTMENT	14,128.55	125,405.11	229,608.58	104,203.47	54.6

WATER USER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER USER DEPARTMENT					
200-60-41110	SALARIES	27,658.43	244,019.52	440,380.48	196,360.96	55.4
200-60-41121	PERSONAL BENEFITS FICA	2,072.66	19,876.88	31,831.42	11,954.54	62.4
200-60-41122	PERSONAL BENEFITS RETIREMENT	3,307.93	31,291.93	53,052.36	21,760.43	59.0
200-60-41124	PERSONAL BENEFITS WORKMAN'S CO	825.95	7,886.37	10,610.47	2,724.10	74.3
200-60-41126	PERSONAL BENEFITS H&A INSURANC	5,093.76	60,260.76	103,333.56	43,072.80	58.3
200-60-41130	HOUSING STIPEND	400.00	6,400.00	.00	(6,400.00)	.0
200-60-41211	OFFICE SUPPLIES	147.19	485.09	2,300.00	1,814.91	21.1
200-60-41213	POSTAGE	189.00	1,461.38	1,500.00	38.62	97.4
200-60-41215	DEPARTMENTAL SUPPLIES	28.00	56.00	500.00	444.00	11.2
200-60-41311	SPECIALIZED CONTRACTS	.00	54,174.65	42,000.00	(12,174.65)	129.0
200-60-41313	PROFESSIONAL SERVICES	46,143.97	128,054.51	140,000.00	11,945.49	91.5
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	127.74	3,200.95	10,000.00	6,799.05	32.0
200-60-41401	REPAIR & MAINT.-PLANT EQUIPMEN	100.00	17,873.77	35,000.00	17,126.23	51.1
200-60-41403	REPAIR & MAINT.-SYSTEM	2,949.28	36,055.02	90,000.00	53,944.98	40.1
200-60-41405	REPAIR & MAINT.- EQUIPMENT	112.97	3,207.93	25,000.00	21,792.07	12.8
200-60-41411	REPAIR & MAINT.-OFFICE EQUIP.	356.71	1,887.70	17,000.00	15,112.30	11.1
200-60-41413	REPAIR & MAINT.-BUILDING	1,084.58	3,239.36	30,000.00	26,760.64	10.8
200-60-41415	REPAIR & MAINT.-AUTO	560.92	9,933.06	15,000.00	5,066.94	66.2
200-60-41417	REPAIR & MAINT. - RADIOS	.00	.00	500.00	500.00	.0
200-60-41513	CAPITAL OUTLAY-LAND ACQ. & IMP	6,930.00	6,930.00	.00	(6,930.00)	.0
200-60-41533	CAPITAL OUTLAY-COMPUTER	.00	3,893.61	4,000.00	106.39	97.3
200-60-41547	CAPITAL OUTLAY-SYSTEM	54,834.69	702,570.49	2,175,000.00	1,472,429.51	32.3
200-60-41613	BOND PRINCIPAL & INTEREST	.00	10,632.64	151,750.00	141,117.36	7.0
200-60-41703	CLOTHING, UNIFORMS, AND CLEANI	1,001.07	2,572.98	6,500.00	3,927.02	39.6
200-60-41711	DUES & SUBSCRIPTIONS	.00	11,651.78	13,000.00	1,348.22	89.6
200-60-41713	TELEPHONE & COMMUNICATIONS	1,618.07	12,141.06	25,000.00	12,858.94	48.6
200-60-41717	UTILITIES	5,243.91	34,929.89	150,000.00	115,070.11	23.3
200-60-41719	GAS & OIL	845.44	5,315.03	15,000.00	9,684.97	35.4
200-60-41723	PERSONNEL TRAINING	108.00	4,139.00	8,000.00	3,861.00	51.7
200-60-41724	TRAVEL EXPENSES	.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	.00	598.92	11,000.00	10,401.08	5.4
200-60-41795	LAB TESTING & SUPPLIES	654.68	17,545.86	35,000.00	17,454.14	50.1
	TOTAL WATER USER DEPARTMENT	162,394.95	1,445,844.94	3,718,758.29	2,272,913.35	38.9
	TOTAL FUND EXPENDITURES	207,658.26	1,953,980.66	4,529,402.27	2,575,421.61	43.1
	NET REVENUE OVER EXPENDITURES	10,380.64	(990,592.20)	(2,267,179.43)	(1,276,587.23)	(43.7)

CITY OF HAILEY
BALANCE SHEET
MAY 31, 2026

SEWER USER FUND

	ASSETS			
210-00-10100	CASH IN COMBINED CASH FUND		1,501,684.81	
210-00-10225	W&S CASH ON HAND		100.00	
210-00-15100	ACCOUNTS RECEIVABLE		361,151.16	
210-00-15110	ALLOWANCE FOR DOUBTFUL ACCTS		55.19	
210-00-15125	BIO-SOLIDS/2013 DSRF LGIP		946,520.41	
210-00-15127	ST LGIP FUND WW REVENUE		3,541,347.12	
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			16,483,983.13
	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	996,986.50		
	BALANCE - CURRENT DATE		11,396,901.64	
	TOTAL FUND EQUITY			11,396,901.64
	TOTAL LIABILITIES AND EQUITY			16,483,983.13

SEWER USER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WASTE WATER FUND REVENUE					
210-00-31010	CAPITAL PROJECTS BOND REVENUE	.00	297,352.13	567,425.00	270,072.87	52.4
210-00-32294	SUBDIVISION INSPECTION PERMITS	.00	23,354.59	.00	(23,354.59)	.0
210-00-32413	INTEREST EARNED	14,851.54	115,754.39	150,000.00	34,245.61	77.2
210-00-34610	USER CHARGES	362,485.11	2,239,430.84	2,310,000.00	70,569.16	97.0
210-00-34611	SERVICE CHARGES	1,837.43	12,231.92	15,000.00	2,768.08	81.6
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	379,174.08	2,688,838.87	3,063,425.00	374,586.13	87.8
	TOTAL FUND REVENUE	379,174.08	2,688,838.87	3,063,425.00	374,586.13	87.8

SEWER USER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEGISLATIVE DEPARTMENT					
210-10-41110	SALARIES	1,000.00	9,002.28	12,000.00	2,997.72	75.0
210-10-41121	PERSONAL BENEFITS FICA	76.48	688.50	918.00	229.50	75.0
210-10-41122	PERSONAL BENEFITS RETIREMENT	119.60	1,091.91	1,432.80	340.89	76.2
210-10-41124	PERSONAL BENEFITS WORKMAN'S CO	1.60	14.42	42.00	27.58	34.3
210-10-41126	PERSONAL BENEFITS H&A INSURANC	31.88	222.50	720.00	497.50	30.9
210-10-41215	DEPARTMENTAL SUPPLIES	.00	.00	150.00	150.00	.0
210-10-41313	SERVICES/STIPEND-COMMISSIONERS	.00	2,050.00	4,800.00	2,750.00	42.7
210-10-41547	HISTORICAL PRESERVATION EXPENS	100.00	636.25	.00	(636.25)	.0
210-10-41549	HOUSING STIPEND & COSTS	.00	236.25	9,000.00	8,763.75	2.6
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	1,329.56	13,942.11	29,312.80	15,370.69	47.6
	FINANCE & RECORDS DEPARTMENT					
210-15-41110	SALARIES	14,577.88	133,447.82	221,558.13	88,110.31	60.2
210-15-41114	SALARIES - PHONE ALLOWANCE	120.02	385.02	479.95	94.93	80.2
210-15-41121	PERSONAL BENEFITS FICA	1,019.19	9,949.15	15,262.06	5,312.91	65.2
210-15-41122	PERSONAL BENEFITS RETIREMENT	1,757.84	16,754.50	25,360.63	8,606.13	66.1
210-15-41124	PERSONAL BENEFITS WORKMAN'S CO	48.19	466.82	290.84	(175.98)	160.5
210-15-41126	PERSONAL BENEFITS H&A INSURANC	2,225.02	26,626.01	52,460.05	25,834.04	50.8
210-15-41128	UNEMPLOYMENT INSURANCE	.00	.00	450.00	450.00	.0
210-15-41211	OFFICE SUPPLIES	83.18	254.98	200.00	(54.98)	127.5
210-15-41213	POSTAGE	225.17	1,690.99	1,000.00	(690.99)	169.1
210-15-41215	DEPARTMENTAL SUPPLIES	1,907.99	20,301.21	16,000.00	(4,301.21)	126.9
210-15-41313	PROFESSIONAL SERVICES	4,446.25	34,537.01	77,000.00	42,462.99	44.9
210-15-41319	ADVERTISING AND PUBLISHING SER	216.00	570.35	500.00	(70.35)	114.1
210-15-41323	PRINTING SERVICES	1,844.84	9,969.82	13,000.00	3,030.18	76.7
210-15-41325	SERVICE CONTRACTS	.00	136.80	1,000.00	863.20	13.7
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	11,832.02	9,000.00	(2,832.02)	131.5
210-15-41523	CAPITAL OUTLAY-OFFICE EQPMNT &	.00	301.97	.00	(301.97)	.0
210-15-41533	CAPITAL OUTLAY-COMPUTER	52.46	3,486.62	8,333.34	4,846.72	41.8
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	87,617.68	87,902.00	284.32	99.7
210-15-41711	DUES & SUBSCRIPTIONS	126.96	4,083.81	2,833.34	(1,250.47)	144.1
210-15-41713	TELEPHONE & COMMUNICATIONS	413.86	3,335.83	2,500.00	(835.83)	133.4
210-15-41719	GAS & OIL	.00	.00	30.00	30.00	.0
210-15-41723	PERSONNEL TRAINING	166.66	288.66	3,000.00	2,711.34	9.6
210-15-41724	TRAVEL EXPENSES	423.13	810.55	3,000.00	2,189.45	27.0
210-15-41747	PREVENTION PROGRAM	.00	.00	2,000.00	2,000.00	.0
210-15-41775	EQUIPMENT RENTAL	.00	294.66	500.00	205.34	58.9
	TOTAL FINANCE & RECORDS DEPARTMENT	29,654.64	367,172.64	551,657.02	184,484.38	66.6

SEWER USER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS DEPARTMENT					
210-42-41110	SALARIES	8,068.28	67,905.35	113,415.75	45,510.40	59.9
210-42-41114	SALARIES - PHONE ALLOWANCE	10.00	85.00	119.99	34.99	70.8
210-42-41121	PERSONAL BENEFITS FICA	630.51	5,759.62	9,665.73	3,906.11	59.6
210-42-41122	PERSONAL BENEFITS RETIREMENT	966.13	8,700.72	15,877.88	7,177.16	54.8
210-42-41124	PERSONAL BENEFITS WORKMAN'S CO	65.86	621.97	1,066.73	444.76	58.3
210-42-41126	PERSONAL BENEFITS H&A INSURANC	1,410.83	14,835.52	31,149.05	16,313.53	47.6
210-42-41130	HOUSING STIPEND	123.96	2,499.96	.00	(2,499.96)	.0
210-42-41215	DEPARTMENTAL SUPPLIES	12.51	136.32	1,000.00	863.68	13.6
210-42-41313	PROFESSIONAL SERVICES	1,373.76	4,977.82	8,000.00	3,022.18	62.2
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	1,465.56	1,000.00	(465.56)	146.6
210-42-41413	REPAIR & MAINT.-BUILDING	625.43	12,935.52	10,000.00	(2,935.52)	129.4
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	20.00	4,160.22	333.30	(3,826.92)	1248.2
210-42-41713	TELEPHONE & COMMUNICATIONS	161.64	1,237.45	3,000.00	1,762.55	41.3
210-42-41717	UTILITIES	385.93	3,042.05	6,000.00	2,957.95	50.7
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	1,038.72	1,500.00	461.28	69.3
	TOTAL PUBLIC WORKS DEPARTMENT	14,129.00	129,610.14	236,494.99	106,884.85	54.8

SEWER USER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER USER DEPARTMENT					
210-70-41110	SALARIES	34,827.19	351,446.34	565,972.04	214,525.70	62.1
210-70-41111	OVERTIME SALARIES	.00	1,244.98	.00	(1,244.98)	.0
210-70-41114	SALARIES - PHONE ALLOWANCE	30.00	255.00	360.00	105.00	70.8
210-70-41121	PERSONAL BENEFITS FICA	2,492.90	27,385.27	39,917.60	12,532.33	68.6
210-70-41122	PERSONAL BENEFITS RETIREMENT	3,989.53	42,682.42	66,529.34	23,846.92	64.2
210-70-41124	PERSONAL BENEFITS WORKMAN'S CO	834.79	9,311.21	12,358.10	3,046.89	75.3
210-70-41126	PERSONAL BENEFITS H&A INSURANC	4,674.03	70,571.81	129,352.00	58,780.19	54.6
210-70-41211	OFFICE SUPPLIES	.00	2,133.59	2,000.00	(133.59)	106.7
210-70-41213	POSTAGE	.00	210.00	1,500.00	1,290.00	14.0
210-70-41215	DEPARTMENTAL SUPPLIES	28.00	28.00	2,500.00	2,472.00	1.1
210-70-41313	PROFESSIONAL SERVICES	356.25	38,856.54	70,000.00	31,143.46	55.5
210-70-41319	ADVERTISING AND PUBLISHING SER	545.32	545.32	4,000.00	3,454.68	13.6
210-70-41321	ENGINEERING SERVICES	.00	17,795.18	60,000.00	42,204.82	29.7
210-70-41323	PRINTING SERVICES	18.99	18.99	250.00	231.01	7.6
210-70-41325	SERVICE CONTRACTS	16,426.75	23,395.37	33,000.00	9,604.63	70.9
210-70-41401	REPAIR & MAINT.-PLANT EQUIPMEN	55,048.71	128,503.00	220,000.00	91,497.00	58.4
210-70-41403	REPAIR & MAINT.-SYSTEM	56,485.12	67,135.55	50,000.00	(17,135.55)	134.3
210-70-41405	REPAIR & MAINT.- EQUIPMENT	.00	112.32	22,000.00	21,887.68	.5
210-70-41411	REPAIR & MAINT.-OFFICE EQUIP.	.00	4,294.44	3,000.00	(1,294.44)	143.2
210-70-41413	REPAIR & MAINT.-BUILDING	5,231.87	15,121.65	15,000.00	(121.65)	100.8
210-70-41415	REPAIR & MAINT.-AUTO	36,172.65	49,823.50	20,000.00	(29,823.50)	249.1
210-70-41419	REPAIR & MAINT- GROUNDS	.00	282.54	8,000.00	7,717.46	3.5
210-70-41421	REPAIR & MAINT.-SHOP	367.54	1,041.03	8,000.00	6,958.97	13.0
210-70-41423	REPAIR & MAINT.- TOOLS	165.40	1,317.45	7,000.00	5,682.55	18.8
210-70-41424	REPAIR & MAINT.- COMPUTERS	.00	2,310.58	6,000.00	3,689.42	38.5
210-70-41533	CAPITAL OUTLAY-COMPUTER	.00	873.82	.00	(873.82)	.0
210-70-41547	CAPITAL OUTLAY-SYSTEM	.00	.00	300,000.00	300,000.00	.0
210-70-41549	SPECIAL PROJECTS (GRANTS)	.00	30,999.84	.00	(30,999.84)	.0
210-70-41613	BOND PRINCIPAL & INTEREST	.00	72,662.62	567,425.00	494,762.38	12.8
210-70-41703	CLOTHING, UNIFORMS, AND CLEANI	1,359.98	12,373.01	15,000.00	2,626.99	82.5
210-70-41711	DUES & SUBSCRIPTIONS	216.18	4,362.13	12,000.00	7,637.87	36.4
210-70-41713	TELEPHONE & COMMUNICATIONS	506.88	3,037.71	7,500.00	4,462.29	40.5
210-70-41717	UTILITIES	14,535.12	104,656.71	200,000.00	95,343.29	52.3
210-70-41719	GAS & OIL	422.82	12,368.29	25,000.00	12,631.71	49.5
210-70-41723	PERSONNEL TRAINING	1,190.00	4,006.90	12,000.00	7,993.10	33.4
210-70-41724	TRAVEL EXPENSES	.00	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	232.80	2,682.84	13,000.00	10,317.16	20.6
210-70-41791	CHEMICALS	18,991.54	57,054.62	130,000.00	72,945.38	43.9
210-70-41795	LAB TESTING & SUPPLIES	3,942.11	18,727.53	35,000.00	16,272.47	53.5
	TOTAL SEWER USER DEPARTMENT	259,092.47	1,181,127.48	2,668,664.08	1,487,536.60	44.3
	TOTAL FUND EXPENDITURES	304,205.67	1,691,852.37	3,486,128.89	1,794,276.52	48.5
	NET REVENUE OVER EXPENDITURES	74,968.41	996,986.50	(422,703.89)	(1,419,690.39)	235.9

WATER REPLACEMENT FUND

	ASSETS			
220-00-10100	CASH IN COMBINED CASH FUND		76,658.34	
220-00-15125	W&S REPLACEMENT FUND		4,362,857.16	
	TOTAL ASSETS			4,439,515.50
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
220-00-27301	NET FUND BALANCE	4,456,311.92		
	REVENUE OVER EXPENDITURES - YTD	(16,796.42)		
	BALANCE - CURRENT DATE		4,439,515.50	
	TOTAL FUND EQUITY			4,439,515.50
	TOTAL LIABILITIES AND EQUITY			4,439,515.50

WATER REPLACEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER REPL. FUND REVENUE					
220-00-32413	INTEREST EARNED	13,959.23	98,078.61	250,000.00	151,921.39	39.2
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	13,959.23	168,716.64	500,000.00	331,283.36	33.7
	TOTAL FUND REVENUE	13,959.23	168,716.64	500,000.00	331,283.36	33.7

WATER REPLACEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER REPLACEMENT DEPARTMENT					
220-65-41401	REPAIR & MAINT.-PLANT EQUIPMEN	.00	7,757.10	.00	(7,757.10)	.0
220-65-41403	REPAIR & MAINT.-SYSTEM	12,227.85	78,742.87	.00	(78,742.87)	.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	.00	90,873.74	1,350,000.00	1,259,126.26	6.7
	TOTAL WATER REPLACEMENT DEPARTMEN	12,227.85	185,513.06	1,350,000.00	1,164,486.94	13.7
	TOTAL FUND EXPENDITURES	12,227.85	185,513.06	1,350,000.00	1,164,486.94	13.7
	NET REVENUE OVER EXPENDITURES	1,731.38	(16,796.42)	(850,000.00)	(833,203.58)	(2.0)

SEWER REPLACEMENT FUND

	ASSETS			
230-00-10100	CASH IN COMBINED CASH FUND		492,622.38	
230-00-15125	LGIP - W&S REPLACEMENT FUND		1,920,337.48	
	TOTAL ASSETS			2,412,959.86
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
230-00-27301	NET FUND BALANCE	2,319,590.03		
	REVENUE OVER EXPENDITURES - YTD	93,369.83		
	BALANCE - CURRENT DATE		2,412,959.86	
	TOTAL FUND EQUITY			2,412,959.86
	TOTAL LIABILITIES AND EQUITY			2,412,959.86

SEWER REPLACEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WASTE WATER REPL FUND REVENUE					
230-00-32413	INTEREST EARNED	6,144.24	51,354.71	55,000.00	3,645.29	93.4
230-00-32810	HOOK UP FEES	(3,738.00)	42,015.12	150,000.00	107,984.88	28.0
	TOTAL WASTE WATER REPL FUND REVENU	2,406.24	93,369.83	205,000.00	111,630.17	45.6
	TOTAL FUND REVENUE	2,406.24	93,369.83	205,000.00	111,630.17	45.6

SEWER REPLACEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER REPLACEMENT DEPARTMENT					
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	2,406.24	93,369.83	(1,545,000.00)	(1,638,369.83)	6.0

CITY OF HAILEY
BALANCE SHEET
MAY 31, 2026

FUND 235

	ASSETS			
235-00-10100	CASH IN COMBINED CASH FUND		(445,590.58)	
235-00-15125	HEADWORKS LGIP FUND		4,977,963.76	
235-00-15129	HEADWORKS LGIP BOND RESERVE		37,224.31	
	TOTAL ASSETS			4,569,597.49
	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	(1,258,118.66)		
	BALANCE - CURRENT DATE		(1,449,114.11)	
	TOTAL FUND EQUITY			(1,449,114.11)
	TOTAL LIABILITIES AND EQUITY			4,569,597.49

FUND 235

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SOURCE 00					
235-00-31010	HEADWORKS BOND REVENUE	.00	300,000.00	600,000.00	300,000.00	50.0
235-00-32413	INTEREST EARNED	15,931.71	137,530.33	200,000.00	62,469.67	68.8
	TOTAL SOURCE 00	15,931.71	437,530.33	800,000.00	362,469.67	54.7
	TOTAL FUND REVENUE	15,931.71	437,530.33	800,000.00	362,469.67	54.7

FUND 235

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
235-78-41549	SPECIAL PROJECTS- HEADWORKS	195,182.71	1,550,137.76	5,776,882.00	4,226,744.24	26.8
235-78-41613	HEADWORKS BOND P&I PAYABLE	.00	145,511.23	(600,000.00)	(745,511.23)	24.3
	TOTAL DEPARTMENT 78	195,182.71	1,695,648.99	5,176,882.00	3,481,233.01	32.8
	TOTAL FUND EXPENDITURES	195,182.71	1,695,648.99	5,176,882.00	3,481,233.01	32.8
	NET REVENUE OVER EXPENDITURES	(179,251.00)	(1,258,118.66)	(4,376,882.00)	(3,118,763.34)	(28.7)