



City of Ketchum

CITY COUNCIL MEETING AGENDA MEMO

Meeting Date: Staff Member/Dept:

Agenda Item:

Recommended Motion:

Motion to approve the monthly and quarterly reports provided by the City Treasurer.

Reasons for Recommendation:

Idaho State Statute 50-208 establishes requirements for monthly financial reports from the City Treasurer to the Council. The Statute provides that the Treasurer “render an accounting to the city council showing the financial condition of the treasury at the date of such accounting.”

Idaho State Statute 50-1011 establishes an additional requirement for a quarterly financial report “indicating salaries, capital outlay and a percentage comparison to the original appropriation.” Such quarterly reports require publication on the City website within 30 days of the end of the quarter pursuant to 50-208.

Finally, 50- 708 creates the requirement that “at least once in each quarter of each year, the council shall examine by review of a quarterly treasurer’s report included upon the city council agenda the accounts and doings subject to management by the chief financial officer of the city.”

Sustainability Impact:

No Sustainability impact

Financial Impact:

No Financial Impact

Attachments:

1. Monthly Financial Report
2. Quarterly Financial Report
3. FY 2025 Financial Statement YTD March

MONTHLY FINANCIAL REPORT

MARCH 2025



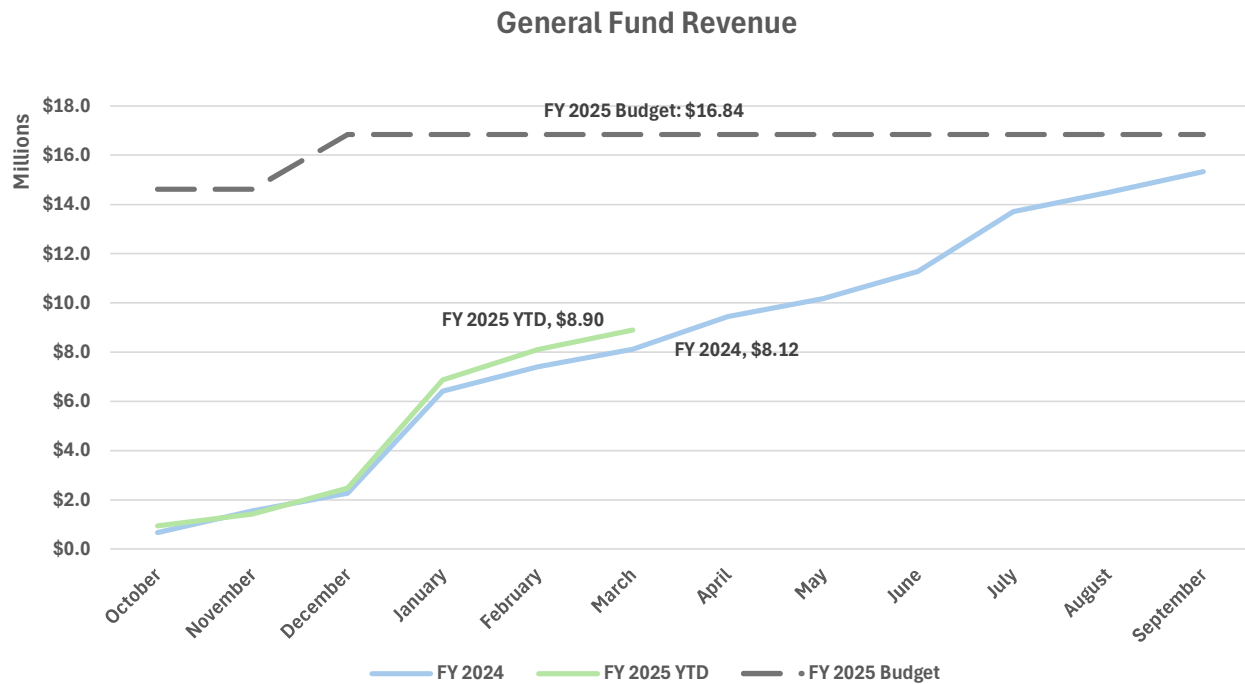
Report Contents

General Fund Summary Financials	Pages 1-4
Capital Improvement Fund Financials.....	Page 5
Original LOT Summary Financials	Pages 6-9
Additional LOT Summary Financials	Page 10
In-Lieu Housing Fund Summary Financials	Page 11
Community Housing Fund Summary Financials	Pages 12-13
Enterprise Funds Summary Financials	Pages 14-17

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

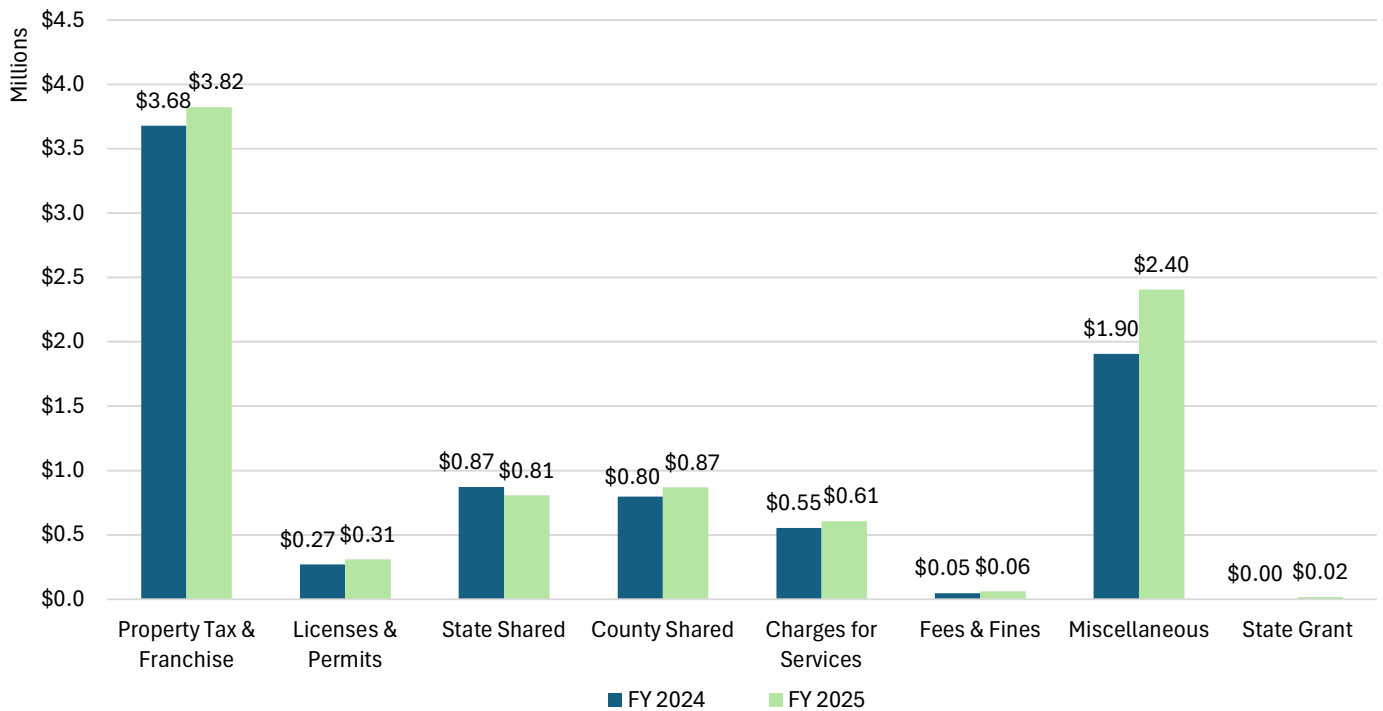
ketchumidaho.org/administration/page/revenue-expenditure-report

General Fund



General Fund revenues are up \$776k, or 9.5%, fiscal year to date compared to FY 2024. The primary reason is an increase in special fire assignment (IDL) revenue within Miscellaneous revenue coupled with increased property tax revenue as projected and an increase in revenue from other funds as a result of General Fund support (administrative overhead).

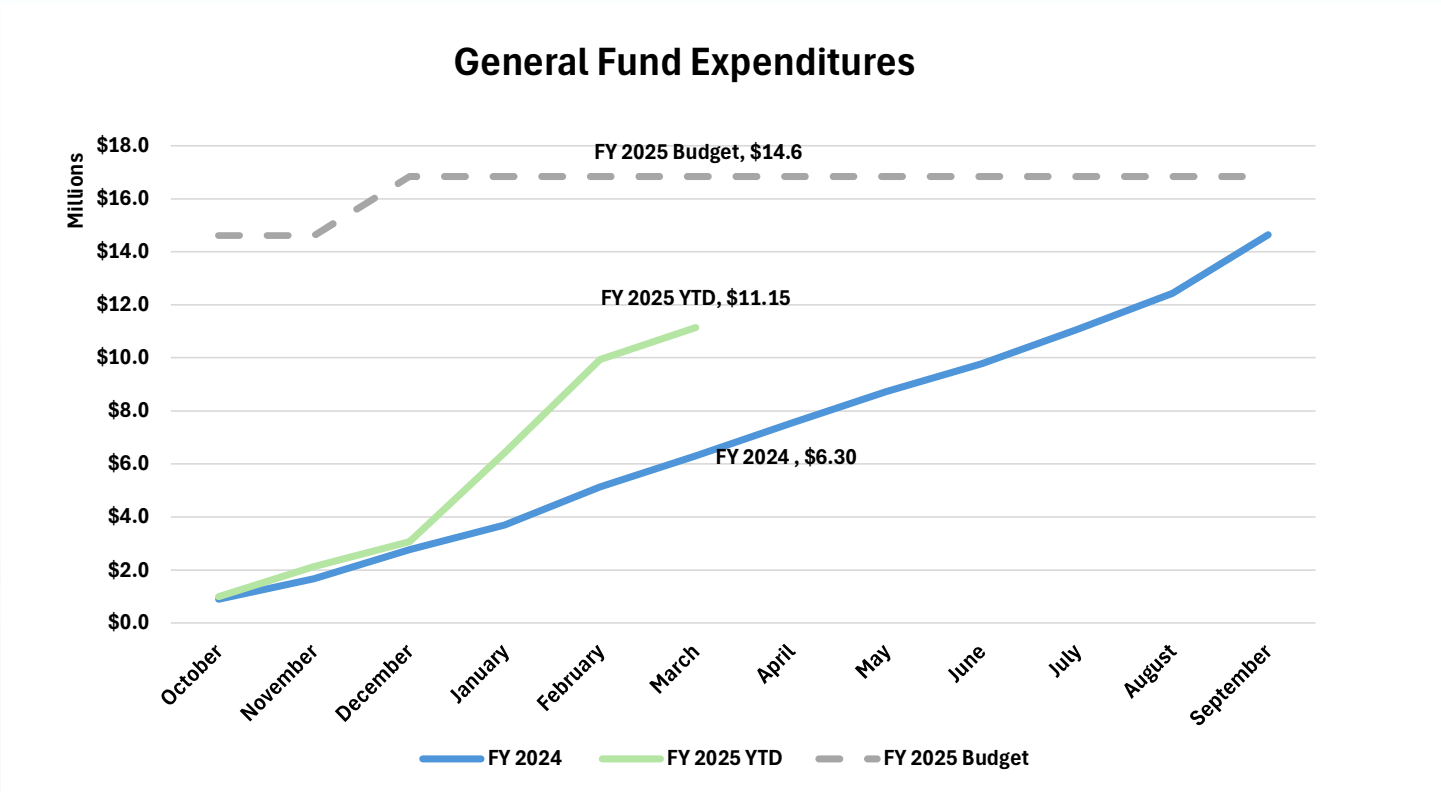
General Fund Revenues by Category YTD



As mentioned prior, the material difference in the chart above is an increase in Miscellaneous revenues. This is primarily due to the timing and aggregate amount of reimbursements received for IDL Fire assignments.

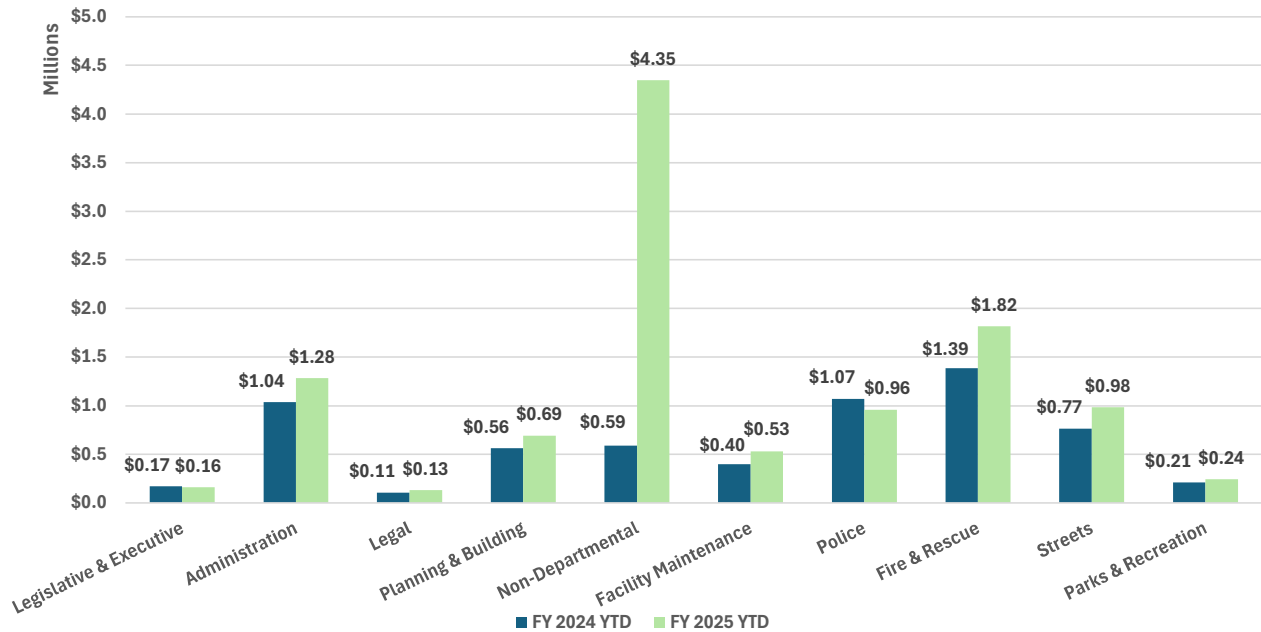


General Fund Expenditures



General Fund Expenditures are up \$4.8M, or 77%, fiscal year to date compared to FY 2024. See the departmental breakdown on the next page.

GENERAL FUND EXPENDITURES by Department



The departments listed below have material year-over-year differences. Please see the explanations below:

- **Administration:** Expenses are up year-over-year due to full staffing and the timing of both technology and contract for service expenses.
- **Non-Departmental:** Expenses are up due to property acquisition, as well as the end-of-year commitments/transfers to Housing and the Capital Improvement Plan.
- **Facility Maintenance:** Expenses have increased year-over-year due to the timing of both professional services and repair & maintenance expenses.
- **Police:** Expenses are down year-over-year due to the timing of contract payments made to the Blaine County Sheriff's Office.
- **Fire & Rescue:** Paid on-call, working out of class, and overtime expenses are all tracking above FY 2024. The central finance office and the department will continue to monitor personnel expenses.
- **Streets:** Expenses are up primary due to no personnel savings through vacancy coupled with increased professional services due to a heavier snow hauling environment in FY 2025 compared to FY 2024.



Capital Improvement Fund

Fund Balance Status/Projection

FY 2025 Beginning Fund Balance	5,250,319
---------------------------------------	------------------

FY 2025 BUDGET

REVENUES

Approved Budget	3,387,678
-----------------	-----------

YTD Revenue	2,378,620
-------------	-----------

EXPENDITURES

Approved Budget	6,994,411
-----------------	-----------

YTD Expenditures	2,131,040
------------------	-----------

Net Position	247,580
---------------------	----------------

Current Fund Balance	5,497,899
-----------------------------	------------------

PROJECTION

Projected FY 2025 EOY Fund Balance	1,643,586
---	------------------

Less Approved Adjustments

Main Street Budget Increase	394,751
-----------------------------	---------

Powerline Undergrounding (5th & Spruce)	160,000
---	---------

Road Barriers (50%)	43,323
---------------------	--------

Less Pending Adjustments

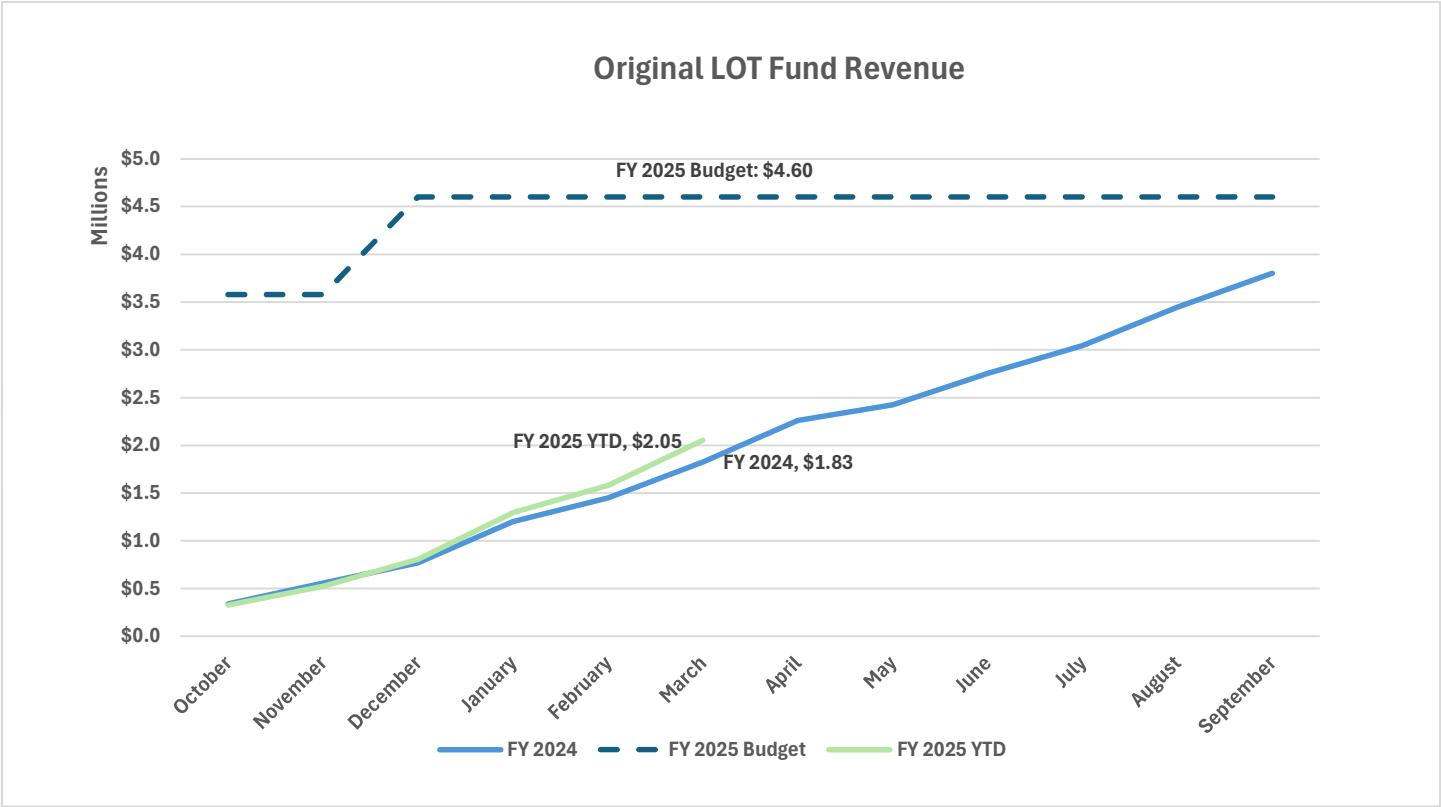
291 N 2nd Ave Critical Rehab*	243,125
-------------------------------	---------

Adjusted FY 2025 EOY Projected Fund Balance	802,388
--	----------------

*Future Reimbursement Planned

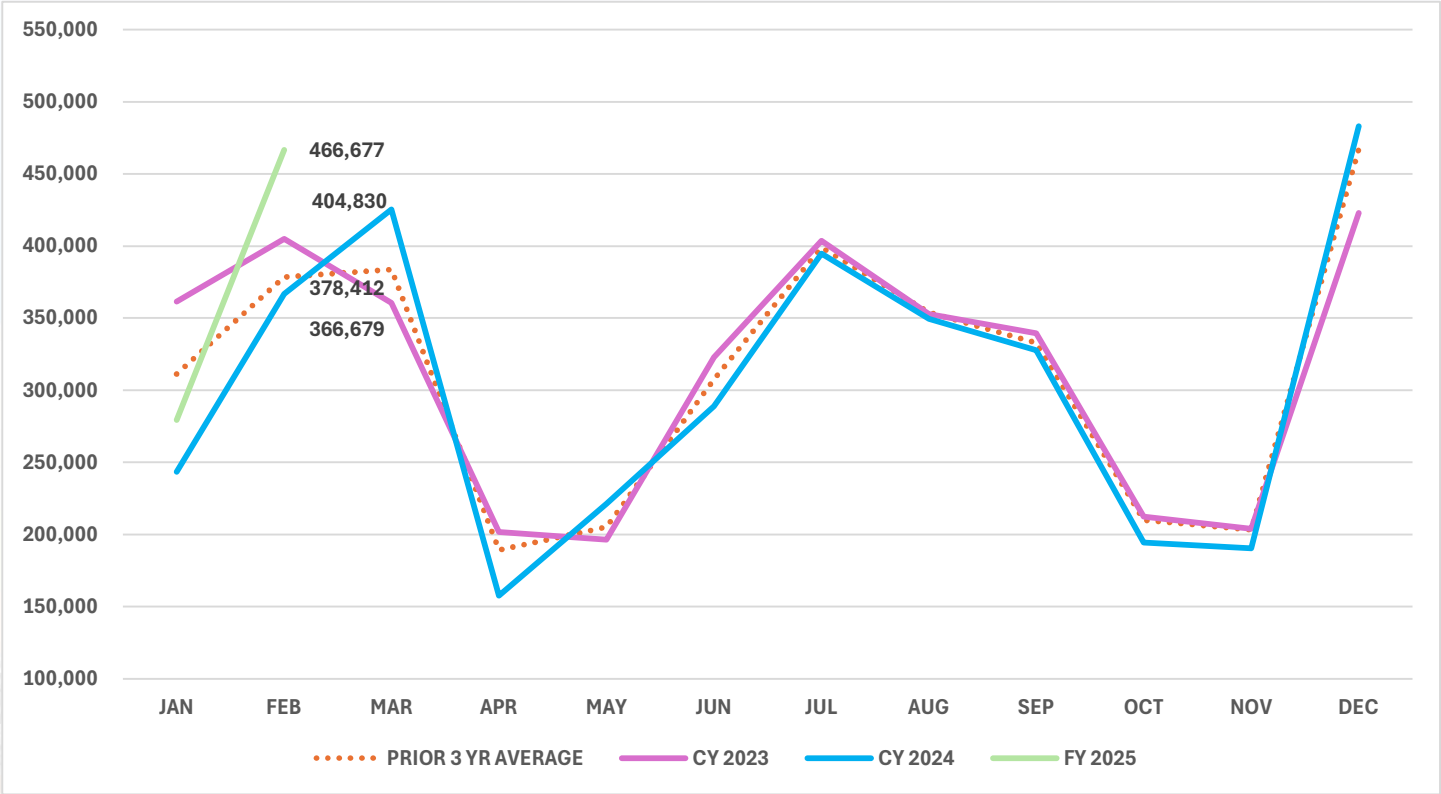


Original LOT Fund



Original LOT revenue is up \$226k, or 12.4%, year-over-year. The "Month of Sale" year-over-year comparison is shown on the next page.

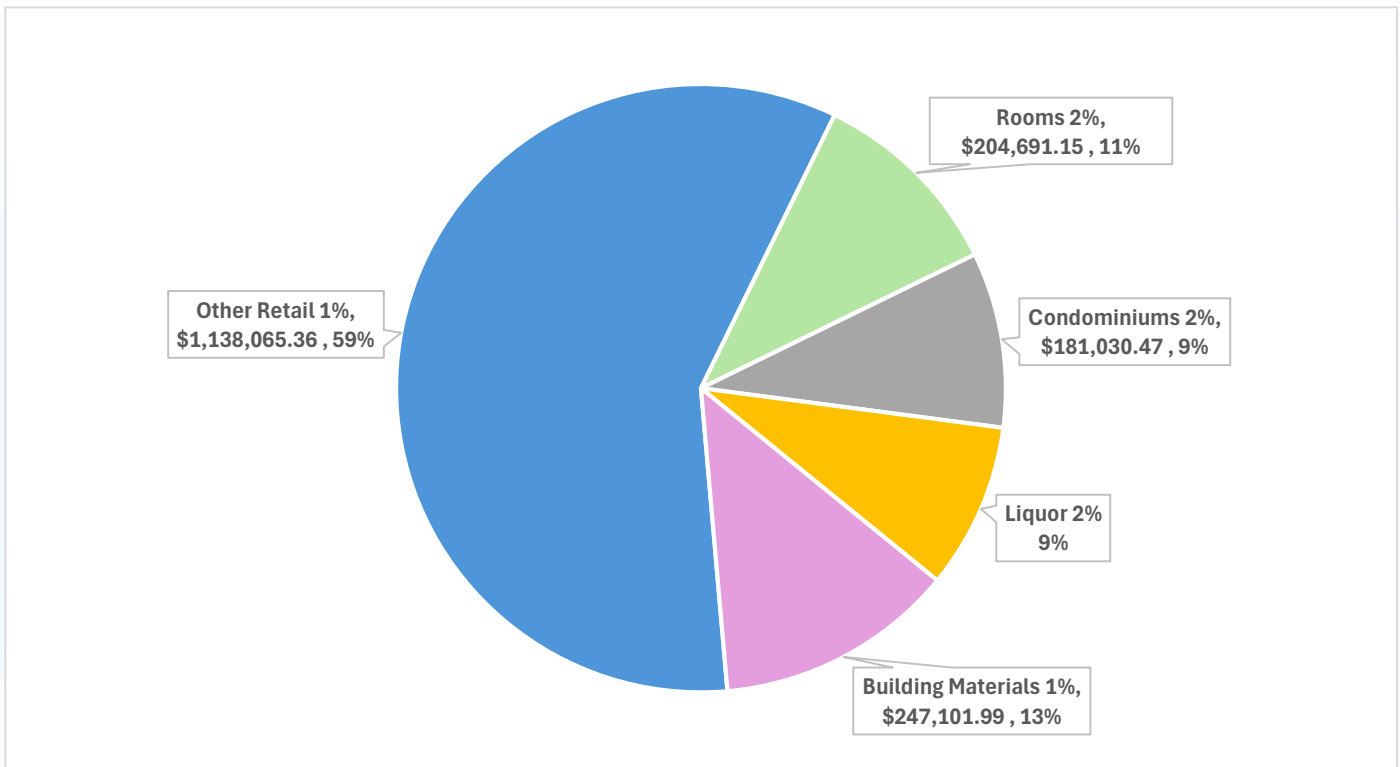
Original LOT "Month of Sale" Data



February 2025 month-of-sale receipts were up \$99.9k, or 27.3%, compared to February 2024 MOS and 26.5% above the previous three-year average (2022-2024).

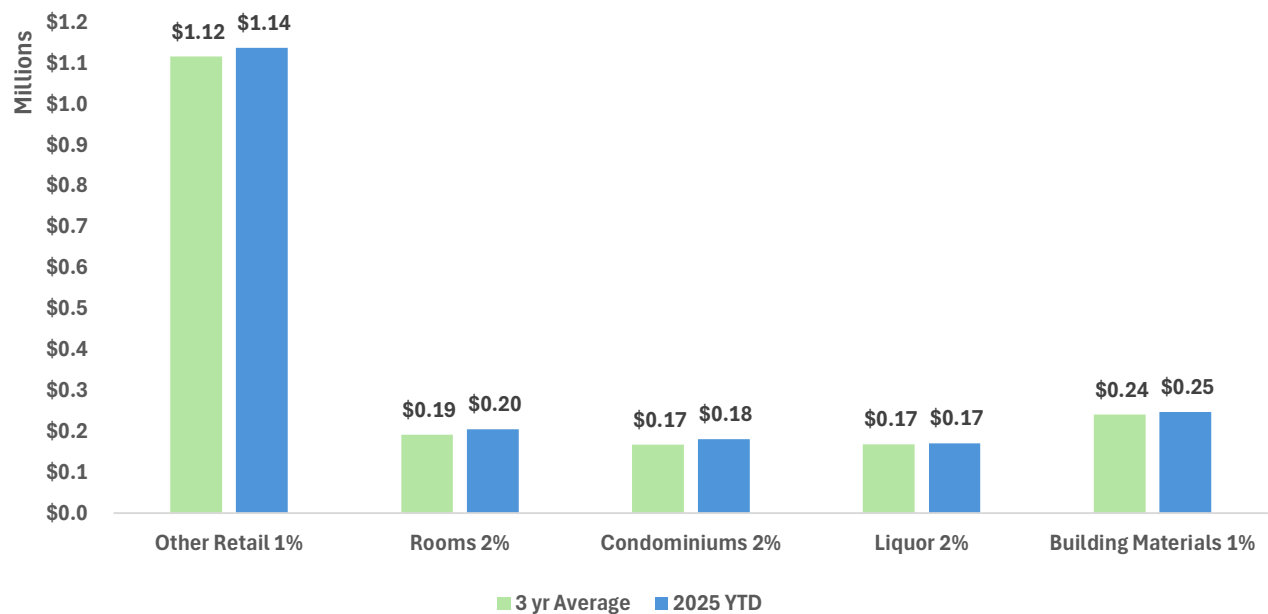


Original LOT Sector Percentage of Total



The chart above shows the percentage share of each of the sectors for FY 2025 YTD.

Original LOT Sector Performance

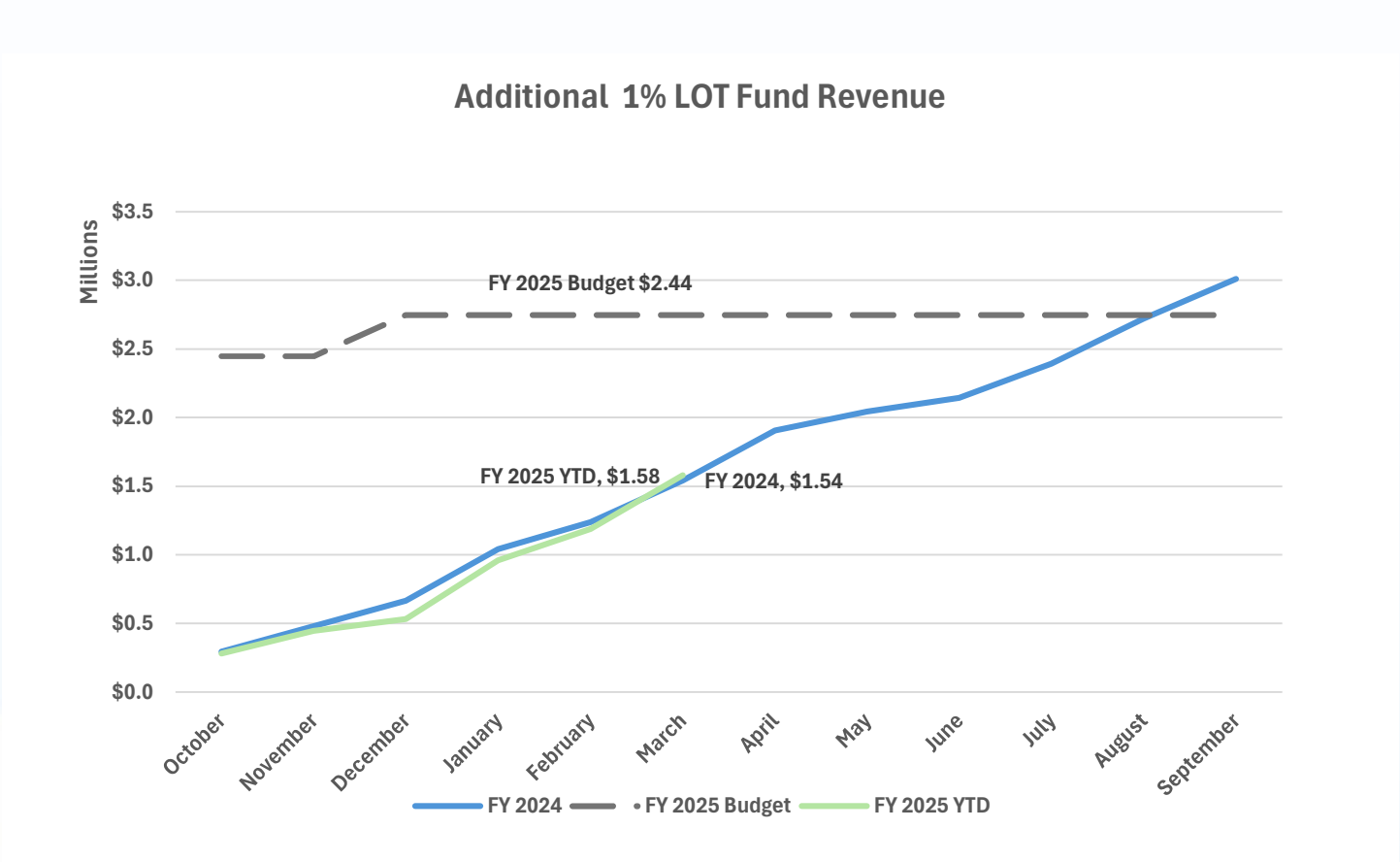


The chart above shows the current 2025 fiscal year-to-date amount for each business sector compared to the prior three-year average. Based on fiscal year-to-date totals, here is how each sector compares to the previous 3-year average:

Retail: Up 2.0%
Rooms: Up 7.1%
Condominiums: Up 8.5%
Liquor: Up 2.1%
Building Materials: Up 2.5%



Additional LOT Fund



Additional LOT fund revenue received in March 2025 (February MOS) was up \$88k, or 29.4%, compared to March 2024. Lodging was up just over 10%, while Sales, Liquor, and Building were all up over 30% individually.

In-Lieu Housing Fund

FY 2025 Beginning Fund Balance	1,779,662
---------------------------------------	------------------

FY 2025 BUDGET

REVENUES

	YTD
Approved Budget	2,394,874
YTD Revenue	22,452

EXPENDITURES

Approved Budget	2,394,874
YTD Expenditures	1,180,000

Net Position	(1,157,548)
---------------------	--------------------

Current Fund Balance	622,113
-----------------------------	----------------

Pending Revenue	
200 N. Leadville	421,650
108 Ritchie Drive Townhowns	2,453,000

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



Community Housing Fund

FY 2025 Beginning Fund Balance	128,744
---------------------------------------	----------------

FY 2025 BUDGET

REVENUES	YTD
Approved Budget	3,074,045
YTD Revenue	2,698,118

EXPENDITURES

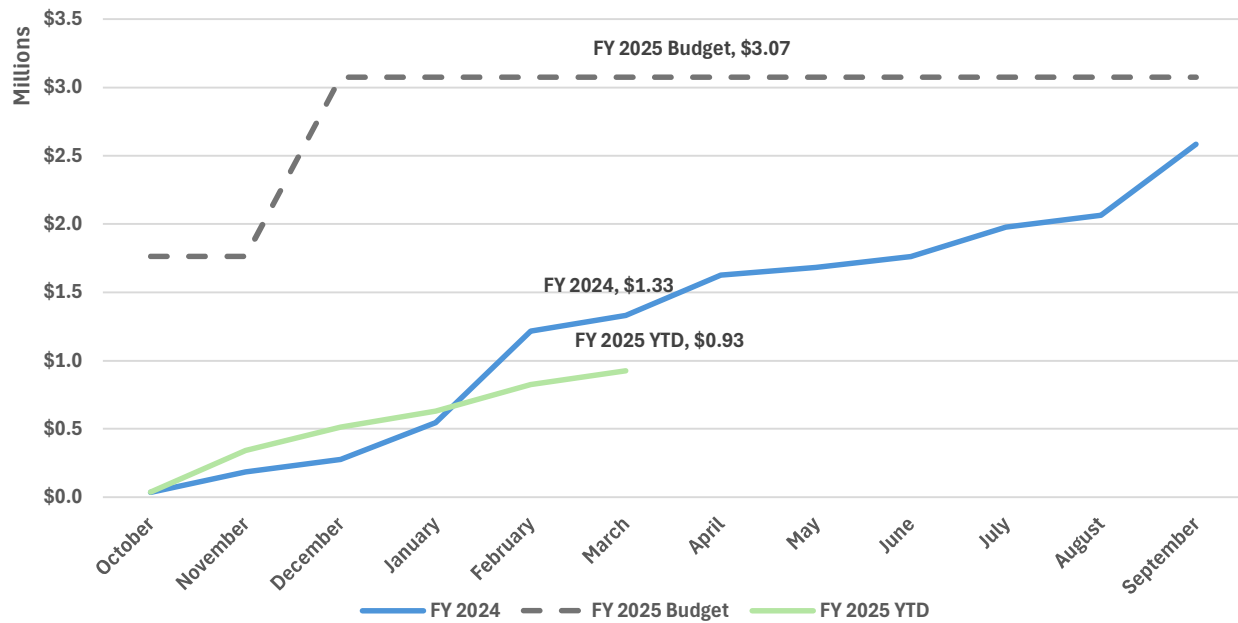
Approved Budget	2,992,315
YTD Expenditures	925,747

Net Position	1,772,371
---------------------	------------------

Current Fund Balance	1,901,115
-----------------------------	------------------

The Community Housing Fund remains in sound financial position with the fund balance dedicated to executing housing initiatives.

Community Housing Fund Expenses

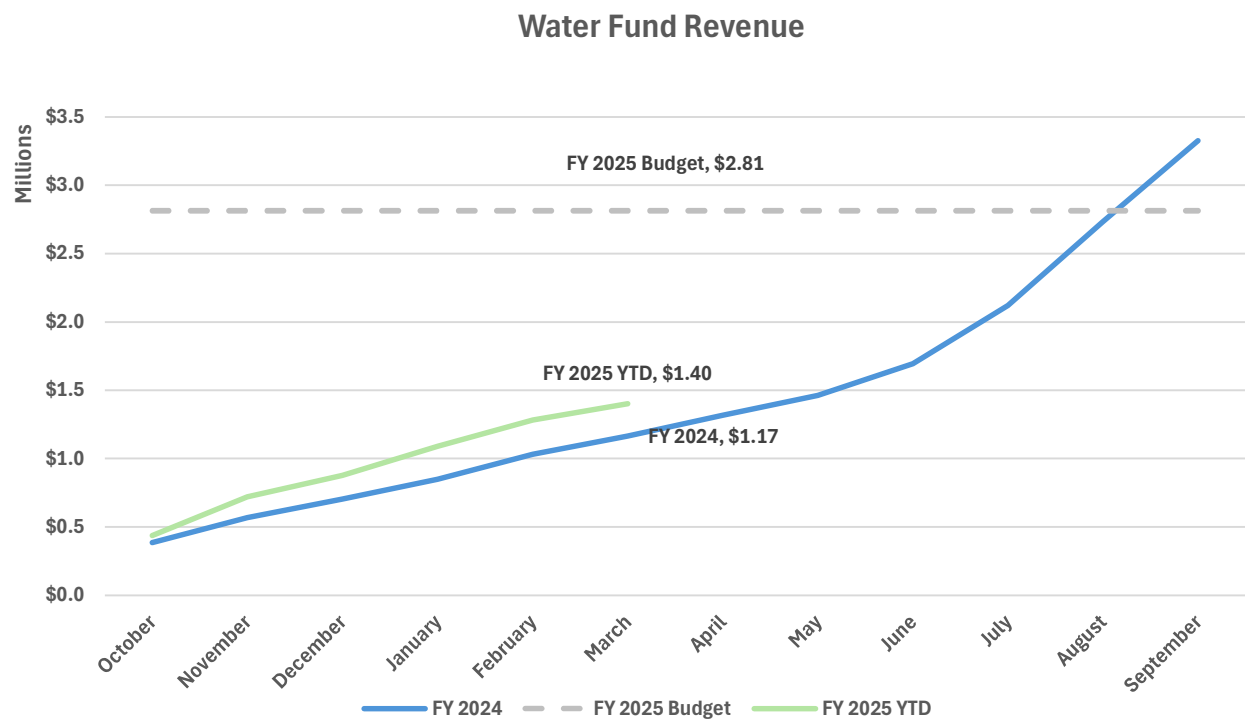


FY 2025 year-to-date expenses are down \$405k, or 30.5%. This is due to the timing of Deed Restriction program expenses.

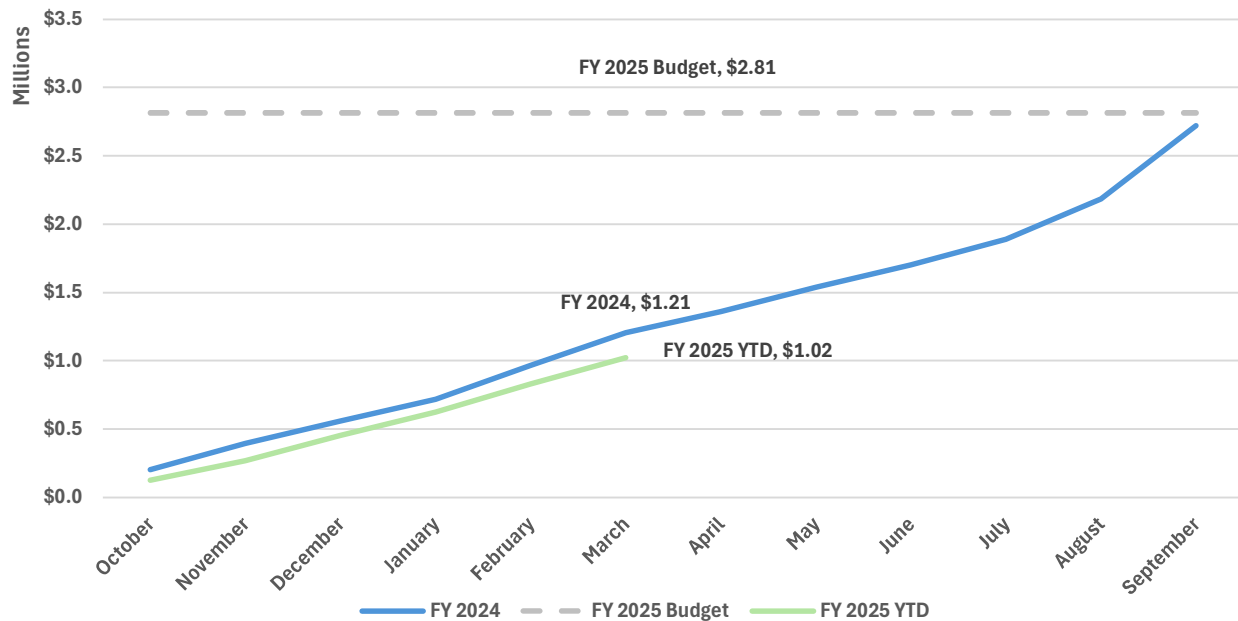


Enterprise Funds

Water Fund



Water Fund Expenditures



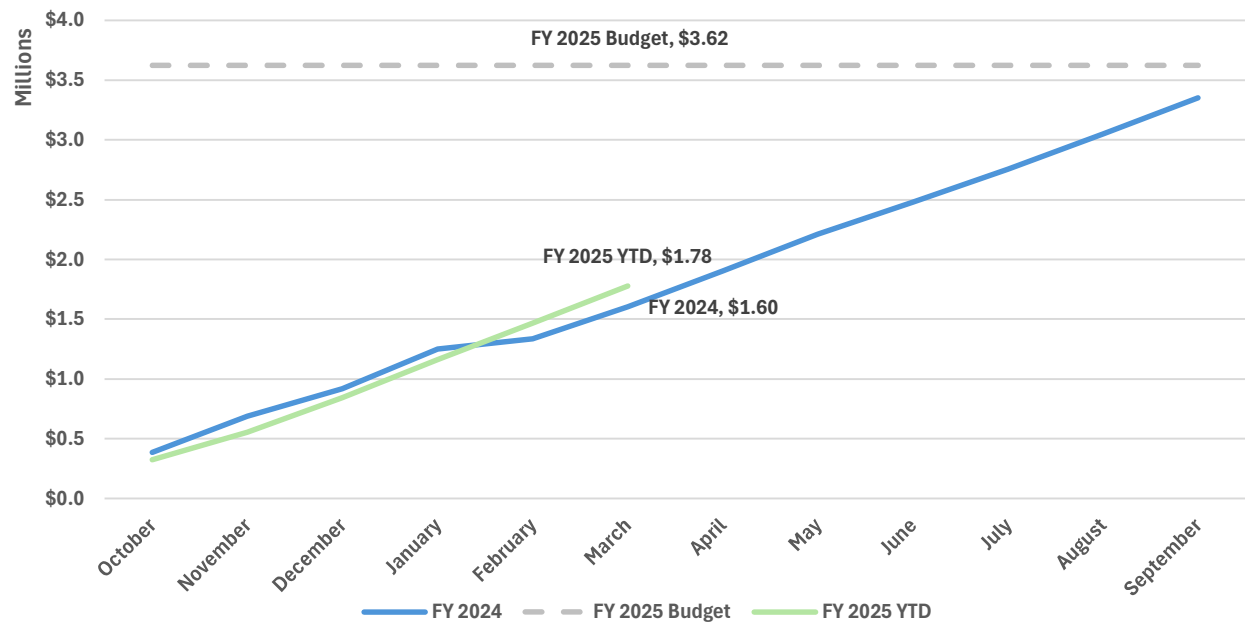
Water Fund Operational revenue is up due to increased water charges/usage year-over year, and expenditures are down due to the timing of a transfer to the Water CIP fund that occurred last year and has not occurred FY 2025 YTD.

The Water Operational Fund remains in solid financial position, with approximately \$4.4 million in cash & investments, while the Water Capital Fund has approximately \$884k in cash & investments. Both of these amounts are needed for financial stability to account for emergency reserves and the execution of the long-term capital plan.

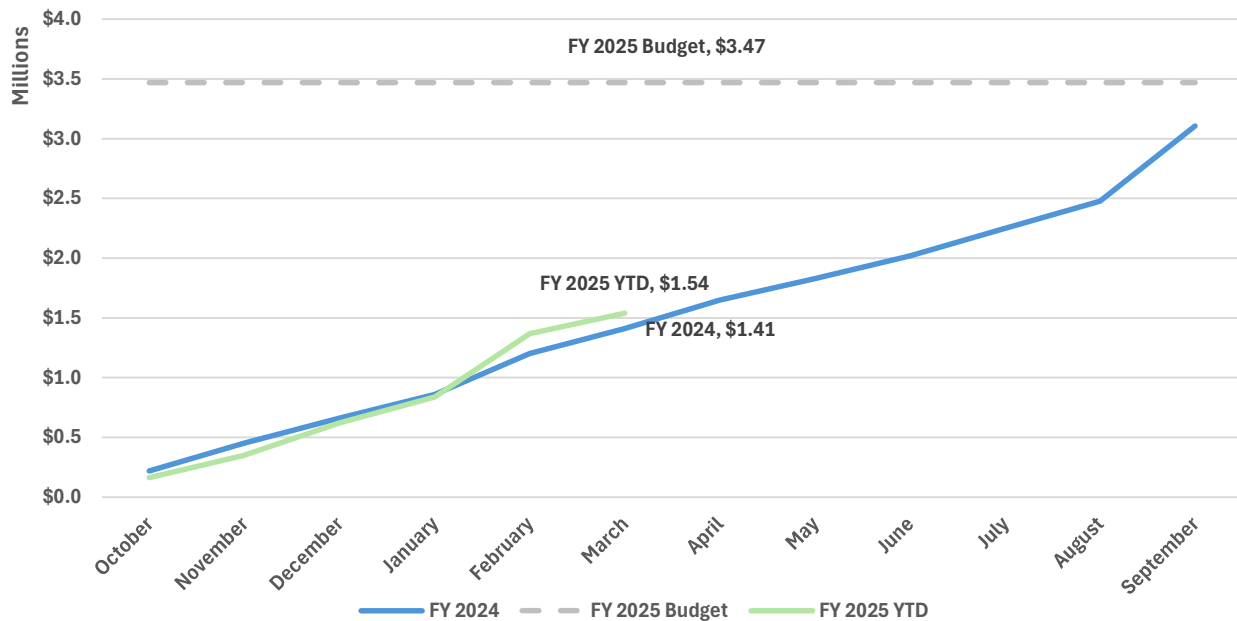


Wastewater Funds

Wastewater Fund Revenue



Wastewater Fund Expenditures



Wastewater Fund Operational revenues and expenditures are tracking within expectations.

The Wastewater Operational Fund remains in a solid financial position, with approximately \$3.1 million in cash & investments, while the Wastewater Capital Fund has approximately \$7.4 million in cash & investments, due to bond proceeds that will be spent in the short term as part of the capital improvement plan. The Wastewater Funds are in a good financial position to foster long-term stability while investing heavily in infrastructure needs.





CITY OF KETCHUM
TREASURER'S QUARTERLY FINANCIAL REPORT
2ND QUARTER FY 2025 - MARCH 31, 2025

FUND	BUDGET	PERSONNEL	OPERATING & ADM EXPENSES	CAPITAL OUTLAY	TRANSFERS	% EXP.	RECEIPTS
GENERAL	19,084,763	4,134,275	5,505,946	154,208	1,357,677	58.4%	8,900,671
WAGON DAYS	188,000	0	23,183	0	0	12.3%	80,769
GENERAL CIP	6,994,411	0	0	2,131,040	0	30.5%	2,378,620
LOT SALES TAX	4,603,226	0	660,756	0	2,200,771	62.2%	2,052,472
LOT-ADDITIONAL 1%	2,746,378	0	620,758	0	789,963	51.4%	1,579,927
FIRE GO BOND	617,019	0	129,509	0	0	21.0%	416,485
IN-LIEU HOUSING	2,394,874	0	0	680,000	500,000	49.3%	22,452
CITY COUNTY HOUSING	2,992,315	318,360	607,387	0	0	30.9%	2,698,118
WATER	2,814,908	292,769	364,823	5,500	360,150	36.4%	1,402,085
WATER CIP	1,088,000	0	1,580	87,009	0	8.1%	152,033
WASTEWATER	3,470,836	462,922	404,393	0	523,321	40.1%	1,778,366
WASTEWATER CIP	5,382,850	0	0	1,359,926	0	25.3%	1,324,589
POLICE TRUST	7,500	0	0	0	0	0.0%	174
PARKS/REC DEV TRUST	1,130,650	0	9,399	163,930	0	15.3%	158,546
DEVELOPMENT TRUST	650,000	0	20,047	0	0	3.1%	404,366

CITIZENS ARE INVITED TO INSPECT THE DETAILED SUPPORTING RECORDS OF THE ABOVE FINANCIAL STATEMENTS AT:

<https://ketchumidaho.org/administration/page/city-ketchum-financial-reports>.

PUBLISHED ON CITY WEBSITE

BRENT DAVIS: DIRECTOR OF FINANCE/CITY TREASURER

PUBLISHED 4.23.25 IDAHO MOUNTAIN EXPRESS PER IDAHO CODE 50-1011

CITY OF KETCHUM
COMBINED CASH INVESTMENT
MARCH 31, 2025

COMBINED CASH ACCOUNTS

99-1010-0000	CASH - COMBINED CHECKING	1,468,557.65
99-1020-0000	CASH - XPRESS DEPOSIT ACCOUNT	30,545.85
99-1030-0000	CASH - PARKING OPERATIONS	21,083.20
99-1050-0000	CASH - GRANTS & STR PERMITTING	12,560.00
		<hr/>
	TOTAL COMBINED CASH	1,532,746.70
99-1000-0000	CASH ALLOCATED TO OTHER FUNDS	(1,532,746.70)
		<hr/>
TOTAL UNALLOCATED CASH		.00
		<hr/> <hr/>

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	(4,631,047.53)
2	ALLOCATION TO WAGON DAYS FUND	39,786.64
3	ALLOCATION TO GENERAL CAPITAL IMPROVEMENT FD	1,676,710.82
22	ALLOCATION TO ORIGINAL LOT FUND	(122,634.17)
25	ALLOCATION TO ADDITIONAL 1%-LOT FUND	518,330.41
41	ALLOCATION TO FIRE BOND FUND	279,354.04
52	ALLOCATION TO IN-LIEU HOUSING FUND	(335,803.34)
54	ALLOCATION TO COMMUNITY HOUSING	1,901,607.11
63	ALLOCATION TO WATER FUND	867,172.42
64	ALLOCATION TO WATER CAPITAL IMPROVEMENT FUND	177,551.19
65	ALLOCATION TO WASTEWATER FUND	472,491.35
67	ALLOCATION TO WASTEWATER CAPITAL IMPROVE FND	374,197.75
90	ALLOCATION TO POLICE TRUST FUND	735.60
93	ALLOCATION TO PARKS/REC DEV TRUST FUND	(77,379.95)
94	ALLOCATION TO DEVELOPMENT TRUST FUND	380,394.81
98	ALLOCATION TO URBAN RENEWAL AGENCY	11,279.54
		<hr/>
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,532,746.69
	ALLOCATION FROM COMBINED CASH FUND - 99-1000-0000	(1,532,746.70)
		<hr/>
ZERO PROOF IF ALLOCATIONS BALANCE		(.01)
		<hr/> <hr/>

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2025

GENERAL FUND

ASSETS

01-1000-0000	CASH - COMBINED	(	4,631,047.53)	
01-1030-0000	PETTY CASH		324.00	
01-1050-0000	TAXES RECEIVABLE--CURRENT		46,277.53	
01-1100-0000	ACCOUNTS RECEIVABLE - A/R	(	37,363.05)	
01-1320-0000	ACCTS RCVBL--IDAHO SHARED REVE		411,263.27	
01-1500-0000	INVESTMENTS-US BANK MIA ACCT		1,761.37	
01-1500-1000	INVESTMENTS-ST.TRS.DIV.BOND FD		397,602.12	
01-1510-0000	INVESTMENTS--GENERAL FUND #911		9,652,720.77	
	TOTAL ASSETS			5,841,538.48

LIABILITIES AND EQUITY

LIABILITIES

01-2030-0000	ACCOUNTS PAYABLE	(	65,163.80)	
01-2171-3000	P/R TAXES PBL--PAY REDUCTION		83.44	
01-2171-4000	P/R TAXES PBL -- WORKERS COMP	(	10.06)	
01-2171-9000	P/R DEDUC PBL--HEALTH INSURANC		10,018.73	
01-2172-1000	P/R DEDUC PBL--AFLAC INSURANCE		.16	
01-2172-2000	P/R DEDUC PBL--STD & LTD	(	163.63)	
01-2172-3000	P/R DEDUC PBL--DELTA DENTAL		16.00	
01-2173-0000	P/R DEDUC PBL--RETIREMENT		.11	
01-2173-3000	P/R DEDUC PBL--NATIONWIDE	(	1,069.89)	
01-2175-8000	P/R DEDUC PBL--EMP CAF FSA-MD		111,792.46	
01-2175-9000	P/R DEDUC PBL--EMP CAF FSA-DC	(	13,373.10)	
01-2300-0000	DEPOSITS-PARKS & EVENTS		13,050.00	
01-2310-0000	DEPOSITS-STREET DIG PERMIT		5,000.00	
	TOTAL LIABILITIES			60,180.42

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
01-2710-0000	GENERAL FUND BALANCE		8,032,792.55	
	REVENUE OVER EXPENDITURES - YTD	(	2,251,434.49)	
	BALANCE - CURRENT DATE		5,781,358.06	
	TOTAL FUND EQUITY			5,781,358.06
	TOTAL LIABILITIES AND EQUITY			5,841,538.48

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX & FRANCHISE</u>					
01-3100-1000 GENERAL PROPERTY TAXES	45,669.16	3,509,999.95	5,228,548.83	1,718,548.88	67.1
01-3100-1010 PROPERTY TAX CONTINGENCY	.00	.00	30,000.00	30,000.00	.0
01-3100-1050 PROPERTY TAX REPLACEMENT	10.75	6,825.18	11,714.19	4,889.01	58.3
01-3100-6110 GAS FRANCHISE	.00	41,441.48	100,000.00	58,558.52	41.4
01-3100-6120 T.V. CABLE FRANCHISE	.00	65,367.77	150,000.00	84,632.23	43.6
01-3100-6130 WATER UTILITY ROW FEE (5%)	11,346.76	68,080.56	136,161.11	68,080.55	50.0
01-3100-6140 WASTEWATER UTILITY ROW FEE(5%)	11,956.42	71,738.52	143,477.09	71,738.57	50.0
01-3100-6150 SOLID WASTE FRANCHISE	5,633.57	54,182.68	95,000.00	40,817.32	57.0
01-3100-9000 PENALTY & INTEREST ON TAXES	1,478.61	6,729.19	15,000.00	8,270.81	44.9
TOTAL PROPERTY TAX & FRANCHISE	76,095.27	3,824,365.33	5,909,901.22	2,085,535.89	64.7
<u>LICENSES & PERMITS</u>					
01-3200-1110 BEER LICENSES	250.00	1,819.26	12,700.00	10,880.74	14.3
01-3200-1120 LIQUOR LICENSES	266.96	1,649.64	8,400.00	6,750.36	19.6
01-3200-1130 WINE LICENSES	250.00	2,403.30	13,500.00	11,096.70	17.8
01-3200-1140 CATERING PERMITS	260.00	460.00	1,500.00	1,040.00	30.7
01-3200-1150 OFF-SITE BUS./SPECIAL EVENTS P	475.00	4,167.50	20,000.00	15,832.50	20.8
01-3200-1400 BUSINESS LICENSES	3,344.94	19,710.17	3,300.00 (	16,410.17)	597.3
01-3200-1410 SHORT TERM RENTAL LICENSES	1,527.36	42,878.36	204,624.00	161,745.64	21.0
01-3200-1520 TAXI-LIMO PERMITS	560.00	2,765.00	2,500.00 (	265.00)	110.6
01-3200-2100 BUILDING PERMITS	39,948.40	223,733.75	305,000.00	81,266.25	73.4
01-3200-2140 RIGHT-OF-WAY PERMITS	1,300.00	8,925.00	4,000.00 (	4,925.00)	223.1
01-3200-2160 STREET EXCAVATION PERMIT FEE	.00	450.00	1,500.00	1,050.00	30.0
TOTAL LICENSES & PERMITS	48,182.66	308,961.98	577,024.00	268,062.02	53.5
<u>GRANTS</u>					
01-3300-4100 STATE GRANTS	.00	18,312.00	.00 (	18,312.00)	.0
TOTAL GRANTS	.00	18,312.00	.00 (	18,312.00)	.0
<u>STATE OF IDAHO SHARED REVENUE</u>					
01-3310-5100 STATE LIQUOR APPORTIONMENT	.00	138,362.00	395,000.00	256,638.00	35.0
01-3310-5200 HIGHWAY USER'S REVENUE - STREE	(48,282.87)	91,683.67	195,071.00	103,387.33	47.0
01-3310-5600 STATE SHARED REVENUE	.00	576,944.71	1,086,365.00	509,420.29	53.1
TOTAL STATE OF IDAHO SHARED REVENUE	(48,282.87)	806,990.38	1,676,436.00	869,445.62	48.1

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>COUNTY SHARED REVENUE</u>					
01-3320-8400	COUNTY COURT FINES	3,420.90	26,693.54	50,000.00	23,306.46	53.4
01-3320-8600	COUNTY AMBULANCE CONTRACT	280,846.00	842,538.00	1,685,076.00	842,538.00	50.0
	<u>TOTAL COUNTY SHARED REVENUE</u>	<u>284,266.90</u>	<u>869,231.54</u>	<u>1,735,076.00</u>	<u>865,844.46</u>	<u>50.1</u>
	<u>CHARGES FOR SERVICES</u>					
01-3400-1100	PLANNING FEES	10,025.00	66,983.00	90,000.00	23,017.00	74.4
01-3400-1110	BUILDING PLAN CHECK FEES	19,349.71	117,495.25	175,500.00	58,004.75	67.0
01-3400-1120	PLANNING PLAN CHECK FEES	13,152.31	81,143.99	122,850.00	41,706.01	66.1
01-3400-1130	FIRE PLAN CHECK FEES	13,177.31	85,534.68	122,850.00	37,315.32	69.6
01-3400-1500	REPRODUCTION/FINGERPRINT FEES	12.00	87.00	500.00	413.00	17.4
01-3400-2250	SPECIAL FIRE FEES	1,919.00	185,658.69	50,000.00	(135,658.69)	371.3
01-3400-2260	PUBLIC EDUCATION FEES	1,730.00	8,235.00	.00	(8,235.00)	.0
01-3400-3600	BANNER FEES	350.00	2,075.00	.00	(2,075.00)	.0
01-3400-6100	BC SCH DIST.PARK MAINT. CONTR	.00	.00	18,200.00	18,200.00	.0
01-3400-6130	URA PROPERTY MAINTENANCE	.00	18,928.00	.00	(18,928.00)	.0
01-3400-6300	PARK YOUTH PROGRAM FEES	3,196.63	32,549.95	120,000.00	87,450.05	27.1
01-3400-6320	PARK USER FEES	1,353.49	6,669.51	20,000.00	13,330.49	33.4
01-3400-6700	PARK CONCESSION SALES	762.22	1,574.52	9,000.00	7,425.48	17.5
	<u>TOTAL CHARGES FOR SERVICES</u>	<u>65,027.67</u>	<u>606,934.59</u>	<u>728,900.00</u>	<u>121,965.41</u>	<u>83.3</u>
	<u>FINES & FEES</u>					
01-3500-1100	PARKING FINES	13,571.00	56,118.00	100,000.00	43,882.00	56.1
01-3500-1200	ELECTRIC VEHICLE CHARGING	.00	.00	25.00	25.00	.0
01-3500-1300	PAID PARKING	669.00	2,823.00	2,500.00	(323.00)	112.9
01-3500-1400	PLANNING & BUILDING FINES	.00	2,200.00	.00	(2,200.00)	.0
	<u>TOTAL FINES & FEES</u>	<u>14,240.00</u>	<u>61,141.00</u>	<u>102,525.00</u>	<u>41,384.00</u>	<u>59.6</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
01-3700-1000	INTEREST EARNINGS	37,628.21	228,662.67	150,000.00	(78,662.67)	152.4
01-3700-2000	RENT	.00	1,000.00	6,000.00	5,000.00	16.7
01-3700-2010	RENT-PARK RESERVATIONS	160.00	4,350.00	12,000.00	7,650.00	36.3
01-3700-2020	RENT-491 SUN VALLEY ROAD	.00	34,463.68	66,468.00	32,004.32	51.9
01-3700-3600	REFUNDS & REIMBURSEMENTS	2,400.00	37,238.26	253,400.00	216,161.74	14.7
01-3700-3610	REIMBURSEMENTS-RESORT CITIES	.00	33,500.00	22,000.00	(11,500.00)	152.3
01-3700-3650	REIMBURSEMENT-BLAINE CITY TOUR	.00	.00	8,000.00	8,000.00	.0
01-3700-7000	MISCELLANEOUS	500.00	2,458.38	.00	(2,458.38)	.0
01-3700-7010	MISCELLANEOUS-STREET	.00	1,770.96	.00	(1,770.96)	.0
01-3700-8722	TRANSFER FROM LOT FUND	166,666.67	1,000,000.02	2,000,000.00	999,999.98	50.0
01-3700-8763	REIMBURSEMENT FROM WATER FUND	30,678.17	184,069.02	368,138.00	184,068.98	50.0
01-3700-8765	REIMBURSMNT FROM WASTEWATER FD	62,186.75	373,120.50	746,241.00	373,120.50	50.0
01-3700-8798	URA FND REIM-SALARIES/BENEFITS	6,262.58	45,422.16	125,000.00	79,577.84	36.3
01-3700-8799	IDL FIRE REIMBURSEMENT	24,817.18	311,663.47	200,000.00	(111,663.47)	155.8
	TOTAL MISCELLANEOUS REVENUE	331,299.56	2,257,719.12	3,957,247.00	1,699,527.88	57.1
	<u>MISCELLANEOUS REVENUE CONT.</u>					
01-3710-8722	LOT FUND REIMB-ADMIN.EXPENSES	416.67	2,500.02	5,000.00	2,499.98	50.0
01-3710-8763	WATER FUND REIMB-ADMIN.EXPENSE	12,398.25	74,389.50	148,779.00	74,389.50	50.0
01-3710-8765	WW FUND REIMB-ADMIN.EXPENSES	11,687.67	70,126.02	140,252.00	70,125.98	50.0
01-3710-8798	URA FUND REIMB-ADMIN. EXPENSES	.00	.00	25,000.00	25,000.00	.0
	TOTAL MISCELLANEOUS REVENUE CONT.	24,502.59	147,015.54	319,031.00	172,015.46	46.1
	<u>FUND BALANCE</u>					
01-3800-9000	FUND BALANCE	.00	.00	4,078,623.00	4,078,623.00	.0
	TOTAL FUND BALANCE	.00	.00	4,078,623.00	4,078,623.00	.0
	TOTAL FUND REVENUE	795,331.78	8,900,671.48	19,084,763.22	10,184,091.74	46.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE & EXECUTIVE</u>					
PERSONAL SERVICES:					
01-4110-1000 SALARIES	12,480.08	68,651.74	120,686.04	52,034.30	56.9
01-4110-2100 FICA TAXES-CITY	925.64	5,057.30	9,232.48	4,175.18	54.8
01-4110-2200 STATE RETIREMENT-CITY	1,492.58	8,210.74	14,434.05	6,223.31	56.9
01-4110-2400 WORKER'S COMPENSATION-CITY	8.60	47.81	157.00	109.19	30.5
01-4110-2500 HEALTH INSURANCE-CITY	11,488.80	68,932.80	137,867.00	68,934.20	50.0
01-4110-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	4,968.12	8,000.00	3,031.88	62.1
01-4110-2510 DENTAL INSURANCE-CITY	314.00	1,884.00	3,768.00	1,884.00	50.0
01-4110-2515 VISION	174.95	1,003.80	.00	1,003.80)	.0
01-4110-2600 ST & LONG TERM DISABILITY	67.16	402.96	805.92	402.96	50.0
TOTAL PERSONAL SERVICES	26,951.81	159,159.27	294,950.49	135,791.22	54.0
MATERIALS AND SERVICES:					
01-4110-3100 OFFICE SUPPLIES & POSTAGE	.00	23.82	3,167.00	3,143.18	.8
01-4110-3200 OPERATING SUPPLIES	.00	.00	2,125.00	2,125.00	.0
01-4110-4000 ELECTIONS	.00	.00	2,500.00	2,500.00	.0
01-4110-4200 PROFESSIONAL SERVICES	.00	.00	9,460.00	9,460.00	.0
01-4110-4800 DUES, SUBSCRIPTIONS & MEMBERSH	.00	.00	1,700.00	1,700.00	.0
01-4110-4910 MYR/CNCL-TRAINING/TRAVEL/MTG	1,065.49	2,066.42	3,000.00	933.58	68.9
TOTAL MATERIAL AND SERVICES	1,065.49	2,090.24	21,952.00	19,861.76	9.5
CAPITAL OUTLAY:					
01-4110-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	1,000.00	1,000.00	.0
TOTAL LEGISLATIVE & EXECUTIVE	28,017.30	161,249.51	317,902.49	156,652.98	50.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE SERVICES</u>					
PERSONAL SERVICES:					
01-4150-1000 SALARIES	77,734.33	525,183.22	965,737.00	440,553.78	54.4
01-4150-1500 PART TIME SALARIES	584.00	8,030.00	10,000.00	1,970.00	80.3
01-4150-1900 OVERTIME	719.59	4,285.32	.00	(4,285.32)	.0
01-4150-2100 FICA TAXES-CITY	6,097.64	39,257.96	73,879.00	34,621.04	53.1
01-4150-2200 STATE RETIREMENT-CITY	9,809.82	66,225.64	114,270.00	48,044.36	58.0
01-4150-2400 WORKMEN'S COMPENSATION-CITY	80.39	422.04	1,200.00	777.96	35.2
01-4150-2500 HEALTH INSURANCE-CITY	21,260.70	131,005.92	294,644.00	163,638.08	44.5
01-4150-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	3,221.45	19,000.00	15,778.55	17.0
01-4150-2510 DENTAL INSURANCE-CITY	663.50	4,038.00	8,209.00	4,171.00	49.2
01-4150-2515 VISION	361.47	2,108.72	.00	(2,108.72)	.0
01-4150-2600 ST & LONG TERM DISABILITY	444.39	2,666.34	5,187.16	2,520.82	51.4
01-4150-2760 OTHER EMPLOYEE BENEFITS	2,107.70	13,200.05	26,400.00	13,199.95	50.0
TOTAL PERSONAL SERVICES	119,863.53	799,644.66	1,518,526.16	718,881.50	52.7
MATERIALS AND SERVICES:					
01-4150-3100 OFFICE SUPPLIES & POSTAGE	3,842.43	14,536.15	25,000.00	10,463.85	58.1
01-4150-3310 STATE SALES TAX-GEN.GOV. & PAR	2.61	53.05	250.00	196.95	21.2
01-4150-4200 PROFESSIONAL SERVICES	14,452.57	78,979.31	.00	(78,979.31)	.0
01-4150-4400 ADVERTISING & LEGAL PUBLICATIO	970.19	3,752.84	12,000.00	8,247.16	31.3
01-4150-4600 PROPERTY & LIABILITY INSURANCE	.00	126,193.98	116,015.00	(10,178.98)	108.8
01-4150-4800 DUES, SUBSCRIPTIONS & MEMBERSH	800.00	2,044.00	7,500.00	5,456.00	27.3
01-4150-4900 PERSONNEL TRAINING/TRAVEL/MTG	3,954.91	11,870.20	20,000.00	8,129.80	59.4
01-4150-4902 TRAINNG/TRVL/MTG-CITY ADM/ASST	.00	620.30	12,000.00	11,379.70	5.2
01-4150-5100 TELEPHONE & COMMUNICATIONS	2,020.10	41,085.32	43,000.00	1,914.68	95.6
01-4150-5110 COMPUTER NETWORK	20,256.95	95,490.39	80,000.00	(15,490.39)	119.4
01-4150-5150 COMMUNICATIONS	10,272.45	30,004.43	105,000.00	74,995.57	28.6
01-4150-5200 UTILITIES	1,334.65	10,427.60	42,682.00	32,254.40	24.4
01-4150-6500 CONTRACTS FOR SERVICES	3,485.00	31,801.50	25,000.00	(6,801.50)	127.2
01-4150-6510 COMPUTER SERVICES	3,635.00	21,810.00	45,500.00	23,690.00	47.9
TOTAL MATERIAL AND SERVICES	65,026.86	468,669.07	533,947.00	65,277.93	87.8
CAPITAL OUTLAY:					
01-4150-7400 OFFICE FURNITURE & EQUIPMENT	672.48	13,406.76	1,000.00	(12,406.76)	1340.7
TOTAL CAPITAL OUTLAY	672.48	13,406.76	1,000.00	(12,406.76)	1340.7
TOTAL ADMINISTRATIVE SERVICES	185,562.87	1,281,720.49	2,053,473.16	771,752.67	62.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>LEGAL</u>					
	MATERIALS AND SERVICES:					
01-4160-4200	PROFESSIONAL SERVICES	16,500.00	112,326.25	209,803.79	97,477.54	53.5
01-4160-4270	CITY PROSECUTOR	3,883.33	19,416.65	47,998.00	28,581.35	40.5
	TOTAL MATERIAL AND SERVICES	20,383.33	131,742.90	257,801.79	126,058.89	51.1
	TOTAL LEGAL	20,383.33	131,742.90	257,801.79	126,058.89	51.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING & BUILDING</u>					
PERSONAL SERVICES:					
01-4170-1000 SALARIES	32,584.16	217,013.86	509,601.00	292,587.14	42.6
01-4170-1200 PLANNING & ZONING COMMISSION	2,000.00	10,800.00	25,200.00	14,400.00	42.9
01-4170-1900 OVERTIME	181.78	1,255.06	.00	(1,255.06)	.0
01-4170-2100 FICA TAXES-CITY	2,652.92	18,315.35	76,755.20	58,439.85	23.9
01-4170-2200 STATE RETIREMENT-CITY	4,158.00	28,463.75	59,154.00	30,690.25	48.1
01-4170-2400 WORKER'S COMPENSATION-CITY	254.30	2,003.65	6,220.00	4,216.35	32.2
01-4170-2500 HEALTH INSURANCE-CITY	7,197.24	52,657.11	140,406.00	87,748.89	37.5
01-4170-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	1,358.65	9,000.00	7,641.35	15.1
01-4170-2510 DENTAL INSURANCE-CITY	229.00	1,621.05	3,990.00	2,368.95	40.6
01-4170-2515 VISION	115.85	796.58	.00	(796.58)	.0
01-4170-2600 ST & LONG TERM DISABILITY	212.76	1,258.41	3,057.72	1,799.31	41.2
01-4170-2700 VACATION/SICK ACCRUAL PAYOUT	.00	11,453.97	6,793.20	(4,660.77)	168.6
TOTAL PERSONAL SERVICES	49,586.01	346,997.44	840,177.12	493,179.68	41.3
MATERIALS AND SERVICES:					
01-4170-3100 OFFICE SUPPLIES & POSTAGE	160.87	2,653.12	6,000.00	3,346.88	44.2
01-4170-3200 OPERATING SUPPLIES	.00	5,534.40	1,200.00	(4,334.40)	461.2
01-4170-4200 PROFESSIONAL SERVICES	19,153.32	128,718.30	245,842.00	117,123.70	52.4
01-4170-4210 PROFESSIONAL SERVICES - IDBS	98,655.12	166,900.20	260,000.00	93,099.80	64.2
01-4170-4220 PROF SVCS-FLOOD PLAIN PROG REM	2,062.50	8,468.75	10,000.00	1,531.25	84.7
01-4170-4400 ADVERTISING & LEGAL PUBLICATIO	9,536.15	17,256.88	10,000.00	(7,256.88)	172.6
01-4170-4500 GEOGRAPHIC INFO SYSTEMS	1,830.00	9,730.00	10,000.00	270.00	97.3
01-4170-4800 DUES, SUBSCRIPTIONS & MEMBERSH	.00	1,261.98	4,000.00	2,738.02	31.6
01-4170-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	4,747.87	10,000.00	5,252.13	47.5
01-4170-4970 TRAINING/TRAVEL/MTG-P&Z COMM	.00	51.00	3,000.00	2,949.00	1.7
01-4170-5100 TELEPHONE & COMMUNICATIONS	30.00	180.00	.00	(180.00)	.0
01-4170-6910 OTHER PURCHASED SERVICES	.00	.00	2,000.00	2,000.00	.0
TOTAL MATERIAL AND SERVICES	131,427.96	345,502.50	562,042.00	216,539.50	61.5
CAPITAL OUTLAY:					
01-4170-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	1,000.00	1,000.00	.0
TOTAL PLANNING & BUILDING	181,013.97	692,499.94	1,403,219.12	710,719.18	49.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
PERSONAL SERVICES:					
01-4193-1000 SALARIES	4,095.00	29,510.00	70,980.00	41,470.00	41.6
01-4193-2100 FICA TAXES-CITY	313.27	2,257.53	5,429.97	3,172.44	41.6
01-4193-2200 STATE RETIREMENT-CITY	489.76	3,529.39	8,489.21	4,959.82	41.6
01-4193-2400 WORKMEN'S COMPENSATION-CITY	4.09	29.70	75.00	45.30	39.6
01-4193-2500 HEALTH INSURANCE-CITY	1,210.00	7,260.00	14,520.00	7,260.00	50.0
01-4193-2510 DENTAL INSURANCE-CITY	42.00	192.41	504.00	311.59	38.2
01-4193-2515 VISION	16.00	54.08	.00	(54.08)	.0
TOTAL PERSONAL SERVICES	6,170.12	42,833.11	99,998.18	57,165.07	42.8
MATERIALS AND SERVICES:					
01-4193-4200 PROFESSIONAL SERVICE	2,160.50	38,203.60	163,296.00	125,092.40	23.4
01-4193-4210 RESORT CITIES	.00	8,000.00	25,000.00	17,000.00	32.0
01-4193-4220 IT PROFESSIONAL SERVICES	.00	.00	178,260.00	178,260.00	.0
01-4193-4250 BLAINE CITY TOUR	.00	.00	8,000.00	8,000.00	.0
01-4193-4400 PROPERTY ACQUISITION	.00	2,248,345.91	2,248,346.00	.09	100.0
01-4193-4500 1ST/WASHINGTON RENT	.00	.00	18,000.00	18,000.00	.0
01-4193-4901 CULTURE PROJECTS	1,056.38	1,056.38	.00	(1,056.38)	.0
01-4193-6500 CONTRACT FOR SERVICE	.00	66,140.00	131,904.00	65,764.00	50.1
01-4193-6900 MISCELLANEOUS EXPENSE	.00	475,000.00	475,000.00	.00	100.0
TOTAL MATERIAL AND SERVICES	3,216.88	2,836,745.89	3,247,806.00	411,060.11	87.3
OTHER EXPENDITURES:					
01-4193-8803 TRANSFER TO GENERAL CIP FUND	.00	847,677.00	847,677.00	.00	100.0
01-4193-8804 TRANSFER TO CITY/CO HOUSING	.00	500,000.00	500,000.00	.00	100.0
01-4193-8893 TRANSFER TO PARK TRUST-KAC	.00	10,000.00	10,000.00	.00	100.0
01-4193-9910 MERIT/COMPENSATION ADJUSTMENTS	.00	3,189.38	140,000.00	136,810.62	2.3
01-4193-9930 GENERAL FUND OP. CONTINGENCY	6,298.75	108,737.64	429,826.06	321,088.42	25.3
TOTAL OTHER EXPENDITURES	6,298.75	1,469,604.02	1,927,503.06	457,899.04	76.2
TOTAL NON-DEPARTMENTAL	15,685.75	4,349,183.02	5,275,307.24	926,124.22	82.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINTENANCE</u>					
PERSONAL SERVICES:					
01-4194-1000 SALARIES	21,981.82	164,064.00	362,894.00	198,830.00	45.2
01-4194-1500 PART-TIME/SEASONAL	.00	.00	60,921.00	60,921.00	.0
01-4194-1800 SHIFT COVERAGE ON CALL	109.18	2,487.08	5,000.00	2,512.92	49.7
01-4194-1900 OVERTIME	571.65	5,062.10	8,500.00	3,437.90	59.6
01-4194-2100 FICA TAXES - CITY	2,077.46	14,040.56	32,422.00	18,381.44	43.3
01-4194-2200 STATE RETIREMENT - CITY	2,826.89	19,306.45	48,822.00	29,515.55	39.5
01-4194-2400 WORKER'S COMPENSATION-CITY	372.00	2,525.43	3,983.00	1,457.57	63.4
01-4194-2500 HEALTH INSURANCE - CITY	10,193.86	61,163.16	162,596.00	101,432.84	37.6
01-4194-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	1,778.23	10,000.00	8,221.77	17.8
01-4194-2510 DENTAL INSURANCE-CITY	290.42	1,733.25	4,566.00	2,832.75	38.0
01-4194-2515 VISION	167.03	940.32	.00 (	940.32)	.0
01-4194-2600 LONG TERM DISABILITY	147.51	885.06	2,114.62	1,229.56	41.9
01-4194-2800 STATE UNEMPLOYMENT INSURANCE	.00	2,840.00	8,000.00	5,160.00	35.5
TOTAL PERSONAL SERVICES	38,737.82	276,825.64	709,818.62	432,992.98	39.0
MATERIALS AND SERVICES:					
01-4194-3100 OFFICE SUPPLIES & POSTAGE	.00	.00	300.00	300.00	.0
01-4194-3200 OPERATING SUPPLIES	25.63	3,171.86	10,000.00	6,828.14	31.7
01-4194-3500 MOTOR FUELS & LUBRICANTS	51.00	897.11	16,000.00	15,102.89	5.6
01-4194-4200 PROFESSIONAL SERVICES	27,009.00	73,159.65	62,718.00 (	10,441.65)	116.7
01-4194-4210 PROFESSIONAL SERVC-CITY TREES	.00	135.00	15,000.00	14,865.00	.9
01-4194-4220 PROF SERV-CITY BEAUTIFICATION	1,664.00	39,253.97	85,000.00	45,746.03	46.2
01-4194-4800 DUES, SUBSCRIPTIONS & MEMBERSH	.00	305.00	440.00	135.00	69.3
01-4194-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	1,317.08	1,000.00 (	317.08)	131.7
01-4194-5100 TELEPHONE & COMMUNICATIONS	30.00	180.00	720.00	540.00	25.0
01-4194-5200 UTILITIES	2,133.25	22,725.59	36,000.00	13,274.41	63.1
01-4194-5300 CUSTODIAL & CLEANING SERVICES	4,637.00	23,251.77	80,000.00	56,748.23	29.1
01-4194-5900 REPAIR & MAINTENANCE-BUILDINGS	1,837.49	39,747.50	56,000.00	16,252.50	71.0
01-4194-5910 REPAIR & MAINT-491 SV ROAD	3,436.85	30,063.75	77,000.00	46,936.25	39.0
01-4194-5950 REPAIR & MAINT-WARM SPRINGS PR	4,590.41	16,470.17	48,100.00	31,629.83	34.2
01-4194-6000 REPAIR & MAINT-AUTOMOTIVE EQUI	36.90	379.77	3,500.00	3,120.23	10.9
01-4194-6100 REPAIR & MAINT--MACHINERY & EQ	212.77	726.93	6,000.00	5,273.07	12.1
01-4194-6950 MAINTENANCE	940.04	4,764.54	36,000.00	31,235.46	13.2
TOTAL MATERIAL AND SERVICES	46,604.34	256,549.69	533,778.00	277,228.31	48.1
TOTAL FACILITY MAINTENANCE	85,342.16	533,375.33	1,243,596.62	710,221.29	42.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>						
PERSONAL SERVICES:						
01-4210-1000	SALARIES	11,409.83	64,966.76	115,690.00	50,723.24	56.2
01-4210-1500	PART-TIME	.00	.00	27,851.00	27,851.00	.0
01-4210-1900	OVERTIME	1,625.35	4,735.18	5,000.00	264.82	94.7
01-4210-2100	FICA TAXES-CITY	970.92	5,172.64	10,981.00	5,808.36	47.1
01-4210-2200	STATE RETIREMENT-CITY	1,222.71	7,312.64	17,167.00	9,854.36	42.6
01-4210-2400	WORKMEN'S COMPENSATION-CITY	294.15	1,620.75	4,637.00	3,016.25	35.0
01-4210-2500	HEALTH INSURANCE-CITY	6,711.56	40,269.36	80,539.00	40,269.64	50.0
01-4210-2505	HEALTH REIMBURSEMENT ACCT(HRA)	.00	487.01	4,000.00	3,512.99	12.2
01-4210-2510	DENTAL INSURANCE-CITY	169.00	1,014.00	2,028.00	1,014.00	50.0
01-4210-2515	VISION	97.80	586.80	.00 (	586.80)	.0
01-4210-2600	ST & LONG TERM DISABILITY	56.71	340.26	680.52	340.26	50.0
TOTAL PERSONAL SERVICES		22,558.03	126,505.40	268,573.52	142,068.12	47.1
MATERIALS AND SERVICES:						
01-4210-3100	OFFICE SUPPLIES & POSTAGE	486.00	1,121.75	5,000.00	3,878.25	22.4
01-4210-3200	OPERATING SUPPLIES	.00	24.68	300.00	275.32	8.2
01-4210-3500	MOTOR FUELS & LUBRICANTS	625.99	2,626.38	7,000.00	4,373.62	37.5
01-4210-3600	COMPUTER SOFTWARE	.00	.00	2,000.00	2,000.00	.0
01-4210-3610	PARKING OPS PROCESSING FEES	4,351.03	9,092.83	26,000.00	16,907.17	35.0
01-4210-3620	PARKING OPS EQUIPMENT FEES	117.34	1,040.76	11,000.00	9,959.24	9.5
01-4210-4200	PROFESSIONAL SERVICES	1,456.00	10,584.00	59,750.00	49,166.00	17.7
01-4210-4250	PROF.SERVICES-BCSO CONTRACT	159,837.92	803,848.82	1,918,054.67	1,114,205.85	41.9
01-4210-4900	PERSONNEL TRAINING/TRAVEL/MTG	256.60	339.26	.00 (	339.26)	.0
01-4210-5100	TELEPHONE & COMMUNICATIONS	171.04	1,683.06	4,350.00	2,666.94	38.7
01-4210-6000	REPAIR & MAINT--AUTOMOTIVE EQU	221.34	1,219.17	13,000.00	11,780.83	9.4
TOTAL MATERIAL AND SERVICES		167,523.26	831,580.71	2,046,454.67	1,214,873.96	40.6
CAPITAL OUTLAY:						
01-4210-7500	AUTOMOTIVE EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY		.00	.00	5,000.00	5,000.00	.0
TOTAL POLICE		190,081.29	958,086.11	2,320,028.19	1,361,942.08	41.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE & RESCUE</u>					
PERSONAL SERVICES:					
01-4230-1000 SALARIES	109,982.23	695,879.81	1,470,123.00	774,243.19	47.3
01-4230-1500 PAID ON-CALL WAGES	23,281.00	153,473.41	135,000.00	(18,473.41)	113.7
01-4230-1700 WOOC (WORKING OUT OF CLASS)	5,077.76	50,176.74	8,000.00	(42,176.74)	627.2
01-4230-1900 OVERTIME	11,875.20	110,054.60	120,000.00	9,945.40	91.7
01-4230-2100 FICA TAXES-CITY	11,322.73	78,141.86	132,584.00	54,442.14	58.9
01-4230-2300 FIREMEN'S RETIREMENT-CITY	18,422.61	123,502.52	234,125.00	110,622.48	52.8
01-4230-2310 DEF.COMP-PD ON CALL/PT EMP	.00	.00	12,000.00	12,000.00	.0
01-4230-2400 WORKMEN'S COMPENSATION-CITY	4,383.38	29,999.15	40,000.00	10,000.85	75.0
01-4230-2500 HEALTH INSURANCE-CITY	33,114.12	196,708.04	369,852.00	173,143.96	53.2
01-4230-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	2,398.92	26,000.00	23,601.08	9.2
01-4230-2510 DENTAL INSURANCE-CITY	939.50	5,700.00	11,040.00	5,340.00	51.6
01-4230-2515 VISION	545.10	3,077.70	.00	(3,077.70)	.0
01-4230-2530 EMPLOYEE MEDICAL SERVICES	.00	2,313.00	.00	(2,313.00)	.0
01-4230-2535 VEBA	5,100.00	30,600.00	57,600.00	27,000.00	53.1
01-4230-2540 MERP-MEDICAL EXP REIMBURSEMENT	600.00	3,600.00	7,200.00	3,600.00	50.0
01-4230-2600 ST & LONG TERM DISABILITY	653.29	4,083.10	8,310.64	4,227.54	49.1
01-4230-2700 VACATION/SICK ACCRUAL PAYOUT	.00	25,300.13	25,000.00	(300.13)	101.2
01-4230-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	3,000.00	3,000.00	.0
01-4230-2900 PERFORMANCE AWARDS	314.92	5,054.46	4,200.00	(854.46)	120.3
TOTAL PERSONAL SERVICES	225,611.84	1,520,063.44	2,664,034.64	1,143,971.20	57.1
MATERIALS AND SERVICES:					
01-4230-3200 OPERATING SUPPLIES FIRE	457.95	6,248.90	45,000.00	38,751.10	13.9
01-4230-3210 OPERATING SUPPLIES EMS	6,199.20	27,924.09	63,000.00	35,075.91	44.3
01-4230-3500 MOTOR FUELS & LUBRICANTS FIRE	617.64	2,712.82	8,000.00	5,287.18	33.9
01-4230-3510 MOTOR FUELS & LUBRICANTS EMS	710.95	2,806.10	8,000.00	5,193.90	35.1
01-4230-4200 PROFESSIONAL SERVICES FIRE	6,237.82	17,020.09	27,000.00	9,979.91	63.0
01-4230-4210 PROFESSIONAL SERVICES EMS	6,711.66	14,598.19	20,000.00	5,401.81	73.0
01-4230-4800 DUES, SUBSCRIPTIONS & MEMBERSH	.00	110.00	.00	(110.00)	.0
01-4230-4900 TRAINING/TRAVEL/MTG FIRE	735.95	3,235.80	16,000.00	12,764.20	20.2
01-4230-4910 TRAINING EMS	340.00	3,350.12	12,000.00	8,649.88	27.9
01-4230-4920 TRAINING-FACILITY	301.31	721.90	12,000.00	11,278.10	6.0
01-4230-4930 PUBLIC EDUCATION	.00	5,644.39	.00	(5,644.39)	.0
01-4230-4940 IDL FIRE EXPENSES	.00	914.50	200,000.00	199,085.50	.5
01-4230-5100 TELEPHONE & COMMUNICATION FIRE	164.31	8,451.62	21,000.00	12,548.38	40.3
01-4230-5110 TELEPHONE & COMMUNICATION EMS	164.31	8,431.51	21,000.00	12,568.49	40.2
01-4230-5200 UTILITIES	2,480.25	13,707.88	45,600.00	31,892.12	30.1
01-4230-5900 REPAIR & MAINTENANCE-BUILDINGS	7,971.55	9,668.20	24,000.00	14,331.80	40.3
01-4230-6000 REPAIR & MAINT-AUTO EQUIP FIRE	304.33	18,781.46	18,000.00	(781.46)	104.3
01-4230-6010 REPAIR & MAINT-AUTO EQUIP EMS	313.11	5,120.15	12,000.00	6,879.85	42.7
01-4230-6100 REPAIR & MAINT--MACHINERY & EQ	198.61	2,511.04	60,000.00	57,488.96	4.2
01-4230-6110 REPAIR & MAINT--MACHINERY & EQ	198.61	2,426.01	2,500.00	73.99	97.0
01-4230-6200 REPAIR & MAINT--FACILITY	.00	1,565.09	.00	(1,565.09)	.0
01-4230-6900 OTHER PURCHASED SERVICES FIRE	.00	.00	3,250.00	3,250.00	.0
01-4230-6910 OTHER PURCHASED SERVICES EMS	.00	.00	7,000.00	7,000.00	.0
TOTAL MATERIAL AND SERVICES	34,107.56	155,949.86	625,350.00	469,400.14	24.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
CAPITAL OUTLAY:					
01-4230-7700 LEASE-AERIAL TOWER	.00	.00	58,430.00	58,430.00	.0
01-4230-7710 LEASE-ENFORCER PUC PUMPERKB790	.00	140,801.73	141,000.00	198.27	99.9
TOTAL CAPITAL OUTLAY	.00	140,801.73	199,430.00	58,628.27	70.6
TOTAL FIRE & RESCUE	259,719.40	1,816,815.03	3,488,814.64	1,671,999.61	52.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET</u>					
PERSONAL SERVICES:					
01-4310-1000 SALARIES	62,789.23	374,318.74	719,144.00	344,825.26	52.1
01-4310-1500 PART-TIME	.00	.00	65,800.00	65,800.00	.0
01-4310-1800 SHIFT COVERAGE ON CALL	1,814.10	17,847.96	17,500.00	(347.96)	102.0
01-4310-1900 OVERTIME	2,143.13	35,915.58	35,000.00	(915.58)	102.6
01-4310-2100 FICA TAXES-CITY	5,077.69	32,556.34	60,977.70	28,421.36	53.4
01-4310-2200 STATE RETIREMENT-CITY	7,044.02	48,699.02	87,463.00	38,763.98	55.7
01-4310-2400 WORKER'S COMPENSATION-CITY	546.09	11,131.19	27,628.00	16,496.81	40.3
01-4310-2500 HEALTH INSURANCE-CITY	18,057.08	109,657.99	216,685.00	107,027.01	50.6
01-4310-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	905.45	15,500.00	14,594.55	5.8
01-4310-2510 DENTAL INSURANCE-CITY	546.62	3,325.92	6,576.00	3,250.08	50.6
01-4310-2515 VISION	262.27	1,565.36	.00	(1,565.36)	.0
01-4310-2600 ST & LONG TERM DISABILITY	350.72	2,103.73	4,323.06	2,219.33	48.7
01-4310-2800 STATE UNEMPLOYMENT INSURANCE	.00	33.44	6,000.00	5,966.56	.6
TOTAL PERSONAL SERVICES	98,630.95	638,060.72	1,262,596.76	624,536.04	50.5
MATERIALS AND SERVICES:					
01-4310-3200 OPERATING SUPPLIES	1,718.03	10,075.81	16,240.00	6,164.19	62.0
01-4310-3400 MINOR EQUIPMENT	.00	693.61	3,800.00	3,106.39	18.3
01-4310-3500 MOTOR FUELS & LUBRICANTS	12,673.55	68,334.64	109,092.00	40,757.36	62.6
01-4310-3600 COMPUTER SOFTWARE	6,000.00	6,000.00	6,800.00	800.00	88.2
01-4310-4200 PROFESSIONAL SERVICES	82,733.25	167,789.99	204,000.00	36,210.01	82.3
01-4310-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	340.00	4,515.00	4,175.00	7.5
01-4310-5100 TELEPHONE & COMMUNICATIONS	30.00	180.00	7,000.00	6,820.00	2.6
01-4310-5200 UTILITIES	2,029.73	8,992.99	19,500.00	10,507.01	46.1
01-4310-6000 REPAIR & MAINT--AUTOMOTIVE EQU	390.64	1,571.06	8,700.00	7,128.94	18.1
01-4310-6100 REPAIR & MAINT--MACHINERY & EQ	3,605.84	34,666.72	98,650.00	63,983.28	35.1
01-4310-6910 OTHER PURCHASED SERVICES	1,782.15	4,858.29	16,000.00	11,141.71	30.4
01-4310-6920 SIGNS & SIGNALIZATION	.00	4,352.61	16,000.00	11,647.39	27.2
01-4310-6930 STREET LIGHTING	1,785.47	13,970.66	18,500.00	4,529.34	75.5
01-4310-6950 MAINTENANCE & IMPROVEMENTS	1,325.75	24,295.80	338,300.00	314,004.20	7.2
TOTAL MATERIAL AND SERVICES	114,074.41	346,122.18	867,097.00	520,974.82	39.9
TOTAL STREET	212,705.36	984,182.90	2,129,693.76	1,145,510.86	46.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
PERSONAL SERVICES:					
01-4510-1000 SALARIES	21,411.11	137,922.93	275,420.00	137,497.07	50.1
01-4510-1500 PART-TIME/SEASONAL	1,599.75	8,912.28	85,000.00	76,087.72	10.5
01-4510-1900 OVERTIME	.00	833.25	.00	833.25	.0
01-4510-2100 FICA TAXES - CITY	1,735.93	11,150.25	27,540.00	16,389.75	40.5
01-4510-2200 STATE RETIREMENT - CITY	2,533.86	16,503.32	43,056.00	26,552.68	38.3
01-4510-2400 WORKER'S COMPENSATION - CITY	362.04	2,320.19	7,700.00	5,379.81	30.1
01-4510-2500 HEALTH INSURANCE - CITY	6,985.78	41,914.68	83,829.00	41,914.32	50.0
01-4510-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	1,903.10	5,000.00	3,096.90	38.1
01-4510-2510 DENTAL INSURANCE-CITY	210.50	1,263.00	2,526.00	1,263.00	50.0
01-4510-2515 VISION	114.70	642.80	.00	642.80	.0
01-4510-2600 ST & LONG TERM DISABILITY	136.55	819.30	1,612.80	793.50	50.8
01-4510-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	1,000.00	1,000.00	.0
TOTAL PERSONAL SERVICES	35,090.22	224,185.10	532,683.80	308,498.70	42.1
MATERIALS AND SERVICES:					
01-4510-3100 OFFICE SUPPLIES & POSTAGE	.00	30.51	1,000.00	969.49	3.1
01-4510-3200 OPERATING SUPPLIES	151.16	1,297.52	4,500.00	3,202.48	28.8
01-4510-3250 RECREATION SUPPLIES	(1.38)	3,176.95	11,000.00	7,823.05	28.9
01-4510-3280 YOUTH GOLF	.00	.00	1,000.00	1,000.00	.0
01-4510-3300 RESALE ITEMS-CONCESSION SUPPLY	862.08	3,538.96	7,500.00	3,961.04	47.2
01-4510-3310 STATE SALES TAX-PARK	938.90	2,618.29	8,500.00	5,881.71	30.8
01-4510-3500 MOTOR FUELS & LUBRICANTS	312.13	1,426.21	3,500.00	2,073.79	40.8
01-4510-4200 PROFESSIONAL SERVICE	857.50	2,034.16	3,842.00	1,807.84	53.0
01-4510-4410 ADVERTISING & PUBLICATIONS	.00	524.40	1,000.00	475.60	52.4
01-4510-4800 DUES, SUBSCRIPTIONS & MEMBERSH	.00	.00	500.00	500.00	.0
01-4510-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	.00	1,000.00	1,000.00	.0
01-4510-5100 TELEPHONE & COMMUNICATIONS	.00	.00	1,500.00	1,500.00	.0
01-4510-5200 UTILITIES	511.81	2,039.56	11,400.00	9,360.44	17.9
01-4510-6000 REPAIR & MAINT--AUTOMOTIVE EQU	.00	607.54	3,500.00	2,892.46	17.4
01-4510-6100 REPAIR & MAINT--MACHINERY & EQ	43.90	1,771.54	2,500.00	728.46	70.9
TOTAL MATERIAL AND SERVICES	3,676.10	19,065.64	62,242.00	43,176.36	30.6
TOTAL RECREATION	38,766.32	243,250.74	594,925.80	351,675.06	40.9
TOTAL FUND EXPENDITURES	1,217,277.75	11,152,105.97	19,084,762.81	7,932,656.84	58.4
NET REVENUE OVER EXPENDITURES	(421,945.97)	(2,251,434.49)	.41	2,251,434.90	(54913

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2025

WAGON DAYS FUND

ASSETS

02-1000-0000	CASH - COMBINED	39,786.64	
02-1510-0000	INVESTMENTS--WAGON DAYS #1625	5,639.67	
02-1520-0000	WAGON DAYS- US BANK #2315	17,172.52	
	TOTAL ASSETS		62,598.83

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
02-2710-0000	WAGON DAYS FUND BALANCE	5,263.59	
	REVENUE OVER EXPENDITURES - YTD	57,585.24	
	BALANCE - CURRENT DATE	62,848.83	
	TOTAL FUND EQUITY		62,848.83
	TOTAL LIABILITIES AND EQUITY		62,598.83

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

WAGON DAYS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WAGON DAYS REVENUE</u>					
02-3400-1100	WAGON DAYS FEES	.00	1,500.00	1,500.00	.00	100.0
02-3400-6700	SALES-SOUVENIRS,TICKET,PICNIC	.00	.00	6,000.00	6,000.00	.0
	TOTAL WAGON DAYS REVENUE	.00	1,500.00	7,500.00	6,000.00	20.0
	<u>MISCELLANEOUS REVENUE</u>					
02-3700-1000	INTEREST EARNINGS	(5,556.68)	139.85	150.00	10.15	93.2
02-3700-3600	REFUNDS & REIMBURSEMENTS	.00	2,100.00	.00	(2,100.00)	.0
02-3700-6500	SPONSORSHIPS	.00	7,507.96	10,000.00	2,492.04	75.1
02-3700-7000	RESERVED SEATING	.00	.00	3,500.00	3,500.00	.0
02-3700-8722	TRANSFER FROM LOT	.00	69,520.83	166,850.00	97,329.17	41.7
	TOTAL MISCELLANEOUS REVENUE	(5,556.68)	79,268.64	180,500.00	101,231.36	43.9
	TOTAL FUND REVENUE	(5,556.68)	80,768.64	188,000.00	107,231.36	43.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

WAGON DAYS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>WAGON DAYS EXPENDITURES</u>					
	PERSONAL SERVICES:					
02-4530-2900	AWARDS	.00	.00	5,300.00	5,300.00	.0
	TOTAL PERSONAL SERVICES	.00	.00	5,300.00	5,300.00	.0
	MATERIALS AND SERVICES:					
02-4530-3100	OFFICE SUPPLIES & POSTAGE	.00	1,863.00	400.00	(1,463.00)	465.8
02-4530-3200	OPERATING SUPPLIES	.00	198.00	9,000.00	8,802.00	2.2
02-4530-3250	SOUVENIRS SUPPLIES	.00	850.00	6,500.00	5,650.00	13.1
02-4530-3310	STATE SALES TAX	.00	212.82	800.00	587.18	26.6
02-4530-4200	PROFESSIONAL SERVICES	.00	14,444.44	72,000.00	57,555.56	20.1
02-4530-4210	PARADE PARTCPNT/FIDDLERS/POETS	.00	.00	50,000.00	50,000.00	.0
02-4530-4220	GRAND MARSHAL DINNER	.00	130.65	5,500.00	5,369.35	2.4
02-4530-4230	HISTORY/CHILDREN'S ACTIVITIES	.00	71.00	5,000.00	4,929.00	1.4
02-4530-4240	CONCERT	.00	.00	21,000.00	21,000.00	.0
02-4530-4400	ADVERTISING & LEGAL PUBLICATIO	.00	5,054.64	8,000.00	2,945.36	63.2
02-4530-5210	SOLID WASTE COLLECTION	.00	358.85	4,500.00	4,141.15	8.0
	TOTAL MATERIAL AND SERVICES	.00	23,183.40	182,700.00	159,516.60	12.7
	TOTAL WAGON DAYS EXPENDITURES	.00	23,183.40	188,000.00	164,816.60	12.3
	TOTAL FUND EXPENDITURES	.00	23,183.40	188,000.00	164,816.60	12.3
	NET REVENUE OVER EXPENDITURES	(5,556.68)	57,585.24	.00	(57,585.24)	.0

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

ASSETS

03-1000-0000	CASH - COMBINED	1,676,710.82	
03-1510-0000	INVESTMENTS--GEN CIP #2572	3,821,138.51	
	TOTAL ASSETS		5,497,849.33

LIABILITIES AND EQUITY

LIABILITIES

03-2030-0000	ACCOUNTS PAYABLE	(50.00)	
	TOTAL LIABILITIES		(50.00)

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
03-2710-0000	GEN CAPITAL IMPRVMT BALANCE	5,250,319.45	
	REVENUE OVER EXPENDITURES - YTD	247,579.88	
	BALANCE - CURRENT DATE	5,497,899.33	
	TOTAL FUND EQUITY		5,497,899.33
	TOTAL LIABILITIES AND EQUITY		5,497,849.33

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>GENERAL CIP REVENUE</u>					
03-3100-6100	IDAHO POWER FRANCHISE	.00	147,133.20	300,000.00	152,866.80	49.0
	TOTAL GENERAL CIP REVENUE	.00	147,133.20	300,000.00	152,866.80	49.0
	<u>SOURCE 3400</u>					
03-3400-7200	STREET IMPACT FEES	.00	8,984.00	.00	(8,984.00)	.0
03-3400-7210	PARKS & RECREATION IMPACT FEE	.00	2,094.00	.00	(2,094.00)	.0
03-3400-7220	FIRE & RESCUE IMPACT FEES	.00	4,184.00	.00	(4,184.00)	.0
03-3400-7230	POLICE IMPACT FEES	.00	208.00	.00	(208.00)	.0
	TOTAL SOURCE 3400	.00	15,470.00	.00	(15,470.00)	.0
	<u>MISCELLANEOUS REVENUE</u>					
03-3700-1000	INTEREST EARNINGS	13,088.73	115,603.44	.00	(115,603.44)	.0
03-3700-3600	REFUNDS & REIMBURSEMENTS	.00	62,916.00	62,501.00	(415.00)	100.7
03-3700-3610	WOOD RIVER LAND TRUST REIMB	.00	38,395.60	.00	(38,395.60)	.0
03-3700-3650	FIRE DEPARTMENT DONATIONS	30.00	20,175.00	.00	(20,175.00)	.0
03-3700-8701	TRANSFER FROM GENERAL FUND	.00	847,677.00	847,677.00	.00	100.0
03-3700-8722	TRANSFER FROM LOT FUND	21,875.00	1,131,250.00	1,262,500.00	131,250.00	89.6
03-3700-8795	OTHER DONATIONS & REIMBURSEMEN	.00	.00	150,000.00	150,000.00	.0
03-3700-8798	URA FUNDING	.00	.00	765,000.00	765,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	34,993.73	2,216,017.04	3,087,678.00	871,660.96	71.8
	<u>FUND BALANCE</u>					
03-3800-9000	FUND BALANCE	.00	.00	3,596,733.00	3,596,733.00	.0
	TOTAL FUND BALANCE	.00	.00	3,596,733.00	3,596,733.00	.0
	TOTAL FUND REVENUE	34,993.73	2,378,620.24	6,984,411.00	4,605,790.76	34.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4193-7110 DOWNTOWN CORE SIDEWALK INFILL	7,707.59	55,050.09	500,000.00	444,949.91	11.0
03-4193-7135 MAIN STREET REHAB	382.50	1,007,777.27	3,492,204.00	2,484,426.73	28.9
03-4193-7145 5TH STREET SIDEWALK REPLACE	.00	2,290.00	.00	(2,290.00)	.0
03-4193-7150 BIKE NETWORK IMPROVEMENTS	.00	10,743.50	80,000.00	69,256.50	13.4
03-4193-7180 POWER LINE UNDERGROUNDING	.00	703,450.00	700,632.00	(2,818.00)	100.4
03-4193-7195 MAIN STREET DESIGN & RECONSTR	1,886.75	1,886.75	.00	(1,886.75)	.0
03-4193-7200 TECHNOLOGY UPGRADES	10,439.59	69,865.10	199,575.00	129,709.90	35.0
03-4193-7205 WEBSITE REBUILD	.00	.00	60,000.00	60,000.00	.0
03-4193-7210 SUSTAINABILITY	.00	2,900.84	.00	(2,900.84)	.0
03-4193-7500 PARKING MANAGEMENT	.00	.00	95,000.00	95,000.00	.0
03-4193-7607 SIDEWALK CURB AND GUTTER	.00	8,038.00	.00	(8,038.00)	.0
03-4193-7611 PAVEMENT MANAGEMENT PROG	1,500.48	2,191.23	600,000.00	597,808.77	.4
03-4193-7613 ROAD BARRIERS	43,322.59	43,322.59	.00	(43,322.59)	.0
TOTAL CAPITAL OUTLAY	65,239.50	1,907,515.37	5,727,411.00	3,819,895.63	33.3
OTHER EXPENDITURES:					
03-4193-9930 GENERAL FUND CIP CONTINGENCY	.00	960.00	.00	(960.00)	.0
TOTAL OTHER EXPENDITURES	.00	960.00	.00	(960.00)	.0
TOTAL GENERAL CIP EXPENDITURES	65,239.50	1,908,475.37	5,727,411.00	3,818,935.63	33.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINT CIP EXPENDITURE</u>					
CAPITAL OUTLAY:					
03-4194-7000 WARM SPRINGS PRESERVE PHASE I	.00	35,725.75	.00 (	35,725.75)	.0
03-4194-7110 FORD RANGER	.00	.00	35,000.00	35,000.00	.0
03-4194-7120 ATKINSON PARK IRRIG UPGRADES	.00	.00	50,000.00	50,000.00	.0
03-4194-7135 FOREST SRV PARK RENOVATION	.00	.00	175,000.00	175,000.00	.0
03-4194-7140 BONNING CABIN PRESERVATION	.00	28,974.00	50,000.00	21,026.00	58.0
03-4194-7155 ROTARY PARK REHABILATION	.00	.00	124,500.00	124,500.00	.0
03-4194-7156 ORE WAGON R&M	.00	.00	170,000.00	170,000.00	.0
03-4194-7160 TOWNE SQUARE DESIGN SCOPE	.00	56,000.00	.00 (	56,000.00)	.0
03-4194-7170 TRASH CANS (CITYWIDE) REPLACE	.00	4,150.00	20,000.00	15,850.00	20.8
03-4194-7180 WATER CONSERVATION UPGRADES	.00	.00	20,000.00	20,000.00	.0
03-4194-7200 SOLAR (FIRE)	.00	.00	150,000.00	150,000.00	.0
03-4194-7602 MOWER REPLACEMENT	.00	.00	34,000.00	34,000.00	.0
03-4194-7603 GRAVELY ZERO TURN MOWER	.00	.00	16,000.00	16,000.00	.0
TOTAL CAPITAL OUTLAY	.00	124,849.75	844,500.00	719,650.25	14.8
TOTAL FACILITY MAINT CIP EXPENDITURE	.00	124,849.75	844,500.00	719,650.25	14.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>POLICE CIP EXPENDITURES</u>					
	CAPITAL OUTLAY:					
03-4210-7100	POLICE VEHICLE (NEW)	.00	.00	60,000.00	60,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	60,000.00	60,000.00	.0
	TOTAL POLICE CIP EXPENDITURES	.00	.00	60,000.00	60,000.00	.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>FIRE & RESCUE CIP EXPENDITURES</u>					
	CAPITAL OUTLAY:					
03-4230-7100	UTILITY/PICK-UP TRUCK	11,489.34	11,489.34	110,000.00	98,510.66	10.4
03-4230-7115	FIREFIGHTIN EQ (TOOLS)	.00	2,855.41	15,000.00	12,144.59	19.0
03-4230-7120	RADIOS (PORTABLE)	.00	612.35	14,000.00	13,387.65	4.4
03-4230-7125	RESCUE (CITY PROVIDED)	1,734.00	2,078.71	30,000.00	27,921.29	6.9
03-4230-7130	PPE (TURNOUT GEAR)	2,744.48	11,714.85	32,000.00	20,285.15	36.6
03-4230-7135	MEDICAL (CITY PROVIDED)	.00	.00	4,000.00	4,000.00	.0
03-4230-7140	SHOP TOOLS	.00	676.12	2,500.00	1,823.88	27.0
	TOTAL CAPITAL OUTLAY	15,967.82	29,426.78	207,500.00	178,073.22	14.2
	TOTAL FIRE & RESCUE CIP EXPENDITURES	15,967.82	29,426.78	207,500.00	178,073.22	14.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>STREETS CIP EXPENDITURES</u>					
	CAPITAL OUTLAY:					
03-4310-7125	ELGIN EAGLE - SWEEPER	.00	.00	50,000.00	50,000.00	.0
03-4310-7140	140 GRADER (TBD) - (LEASE/PURC	.00	56,620.74	50,000.00	(6,620.74)	113.2
03-4310-7150	CAPITAL EQUIPMENT	.00	9,060.00	.00	(9,060.00)	.0
03-4310-7600	DODGE DURANGO (2001)	2,424.00	2,424.00	35,000.00	32,576.00	6.9
	TOTAL CAPITAL OUTLAY	2,424.00	68,104.74	135,000.00	66,895.26	50.5
	TOTAL STREETS CIP EXPENDITURES	2,424.00	68,104.74	135,000.00	66,895.26	50.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4510-7125 PUMP PARK OVERHAUL	.00	183.72	.00	(183.72)	.0
03-4510-7130 JOHN DEER GATOR	.00	.00	20,000.00	20,000.00	.0
TOTAL CAPITAL OUTLAY	.00	183.72	20,000.00	19,816.28	.9
TOTAL RECREATION CIP EXPENDITURES	.00	183.72	20,000.00	19,816.28	.9
TOTAL FUND EXPENDITURES	83,631.32	2,131,040.36	6,994,411.00	4,863,370.64	30.5
NET REVENUE OVER EXPENDITURES	(48,637.59)	247,579.88	(10,000.00)	(257,579.88)	2475.8

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2025

ORIGINAL LOT FUND

ASSETS

22-1000-0000	CASH - COMBINED	(	122,634.17)	
22-1050-0000	TAXES RECEIVABLE		317,078.11	
22-1510-0000	INVESTMENTS-LOT #3183		357,695.39	
TOTAL ASSETS				552,139.33

LIABILITIES AND EQUITY

LIABILITIES

22-2030-0000	ACCOUNTS PAYABLE	(	1,500.00)	
TOTAL LIABILITIES			(	1,500.00)

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
22-2710-0000	FUND BALANCE		1,362,693.70	
	REVENUE OVER EXPENDITURES - YTD	(	809,054.37)	
BALANCE - CURRENT DATE			553,639.33	
TOTAL FUND EQUITY				553,639.33
TOTAL LIABILITIES AND EQUITY				552,139.33

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

ORIGINAL LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>ORIGINAL LOT TAX</u>					
22-3100-3000	ORIGINAL LOT TAX	466,676.67	2,018,216.26	3,195,890.00	1,177,673.74	63.2
	TOTAL ORIGINAL LOT TAX	466,676.67	2,018,216.26	3,195,890.00	1,177,673.74	63.2
	<u>MISCELLANEOUS REVENUE</u>					
22-3700-1000	INTEREST EARNINGS	1,225.23	8,383.66	.00	(8,383.66)	.0
22-3700-3600	REFUNDS & REIMBURSEMENTS	.00	1,400.00	.00	(1,400.00)	.0
22-3700-8725	TRANSFR FROM ADDITIONAL 1%-LOT	4,078.75	24,472.50	48,945.00	24,472.50	50.0
	TOTAL MISCELLANEOUS REVENUE	5,303.98	34,256.16	48,945.00	14,688.84	70.0
	<u>FUND BALANCE</u>					
22-3800-9000	FUND BALANCE	.00	.00	1,358,391.00	1,358,391.00	.0
	TOTAL FUND BALANCE	.00	.00	1,358,391.00	1,358,391.00	.0
	TOTAL FUND REVENUE	471,980.65	2,052,472.42	4,603,226.00	2,550,753.58	44.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

ORIGINAL LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ORIGINAL LOT TAX</u>					
MATERIALS AND SERVICES:					
22-4910-3610 PROCESSING FEE XBP	211.68	1,308.43	1,000.00	(308.43)	130.8
22-4910-4200 PROFESSIONAL SERVICES	27,000.00	27,000.00	21,591.00	(5,409.00)	125.1
22-4910-5000 ADMINISTRATIVE EXPENSE-GEN FND	416.67	2,500.02	5,000.00	2,499.98	50.0
22-4910-6060 EVENTS/PROMOTIONS	9,871.50	34,094.01	115,195.00	81,100.99	29.6
22-4910-6070 SVED	.00	.00	15,000.00	15,000.00	.0
22-4910-6075 IDAHO DARK SKY ALLIANCE	.00	2,500.00	2,500.00	.00	100.0
22-4910-6080 MOUNTAIN RIDES	.00	412,000.00	824,000.00	412,000.00	50.0
22-4910-6085 FRIENDS OF THE SAWTOOTH NF	.00	.00	5,000.00	5,000.00	.0
22-4910-6090 CONSOLIDATED DISPATCH	.00	178,127.48	180,512.00	2,384.52	98.7
22-4910-6095 MOUNTAIN HUMANE	.00	3,226.00	4,078.00	852.00	79.1
TOTAL MATERIAL AND SERVICES	37,499.85	660,755.94	1,173,876.00	513,120.06	56.3
OTHER EXPENDITURES:					
22-4910-8801 REIMBURSE GF POLICE/FIRE/AMB	166,666.67	1,000,000.02	2,000,000.00	999,999.98	50.0
22-4910-8802 TRNSFR TO WAGON DAYS FUND	.00	69,520.83	166,850.00	97,329.17	41.7
22-4910-8803 TRANSFER TO GENERAL CIP	21,875.00	1,131,250.00	1,262,500.00	131,250.00	89.6
TOTAL OTHER EXPENDITURES	188,541.67	2,200,770.85	3,429,350.00	1,228,579.15	64.2
TOTAL ORIGINAL LOT TAX	226,041.52	2,861,526.79	4,603,226.00	1,741,699.21	62.2
TOTAL FUND EXPENDITURES	226,041.52	2,861,526.79	4,603,226.00	1,741,699.21	62.2
NET REVENUE OVER EXPENDITURES	245,939.13	(809,054.37)	.00	809,054.37	.0

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2025

ADDITIONAL1%-LOT FUND

ASSETS

25-1000-0000	CASH - COMBINED	518,330.41	
	TOTAL ASSETS		518,330.41

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
25-2710-0000	FUND BALANCE	349,124.86	
	REVENUE OVER EXPENDITURES - YTD	169,205.55	
	BALANCE - CURRENT DATE	518,330.41	
	TOTAL FUND EQUITY		518,330.41
	TOTAL LIABILITIES AND EQUITY		518,330.41

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

ADDITIONAL 1%-LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>ADDITIONAL 1%-LOT</u>					
25-3100-3010	ADDITIONAL 1%	391,235.68	1,579,926.54	2,447,253.00	867,326.46	64.6
	TOTAL ADDITIONAL 1%-LOT	391,235.68	1,579,926.54	2,447,253.00	867,326.46	64.6
	<u>FUND BALANCE</u>					
25-3800-9000	FUND BALANCE	.00	.00	299,125.00	299,125.00	.0
	TOTAL FUND BALANCE	.00	.00	299,125.00	299,125.00	.0
	TOTAL FUND REVENUE	391,235.68	1,579,926.54	2,746,378.00	1,166,451.46	57.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

ADDITIONAL 1%-LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADDITIONAL 1%-LOT</u>					
	MATERIALS AND SERVICES:					
25-4910-4220	SUN VALLEY AIR SERVICE BOARD	111,994.01	620,757.71	1,199,154.00	578,396.29	51.8
25-4910-4240	SVASB RELEASE FUND BALANCE	.00	.00	299,125.00	299,125.00	.0
	TOTAL MATERIAL AND SERVICES	111,994.01	620,757.71	1,498,279.00	877,521.29	41.4
	OTHER EXPENDITURES:					
25-4910-8822	TRANSFER TO ORIG LOT-DIR COST	4,078.75	24,472.50	48,945.00	24,472.50	50.0
25-4910-8824	TRANSFER TO HOUSING	191,539.09	765,490.78	1,199,154.00	433,663.22	63.8
	TOTAL OTHER EXPENDITURES	195,617.84	789,963.28	1,248,099.00	458,135.72	63.3
	TOTAL ADDITIONAL 1%-LOT	307,611.85	1,410,720.99	2,746,378.00	1,335,657.01	51.4
	TOTAL FUND EXPENDITURES	307,611.85	1,410,720.99	2,746,378.00	1,335,657.01	51.4
	NET REVENUE OVER EXPENDITURES	83,623.83	169,205.55	.00	(169,205.55)	.0

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2025

FIRE BOND FUND

ASSETS

41-1000-0000	CASH - COMBINED	279,354.04	
41-1050-0000	TAXES RECEIVABLE--CURRENT	5,738.43	
	TOTAL ASSETS		285,092.47

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
41-2710-0000	FUND BALANCE	(1,883.51)	
	REVENUE OVER EXPENDITURES - YTD	286,975.98	
	BALANCE - CURRENT DATE	285,092.47	
	TOTAL FUND EQUITY		285,092.47
	TOTAL LIABILITIES AND EQUITY		285,092.47

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

FIRE BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>PROPERTY TAX</u>					
41-3100-1000	PROPERTY TAX GO LEVY	5,117.67	415,680.10	617,019.00	201,338.90	67.4
41-3100-9000	PENALTY & INTEREST ON TAXES	165.05	805.26	.00	(805.26)	.0
	TOTAL PROPERTY TAX	5,282.72	416,485.36	617,019.00	200,533.64	67.5
	TOTAL FUND REVENUE	5,282.72	416,485.36	617,019.00	200,533.64	67.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

FIRE BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>FIRE BOND FUND EXP/TRNFRS</u>					
	MATERIALS AND SERVICES:					
41-4800-4205	PROF SERVICES PAYING AGENT	.00	.00	3,000.00	3,000.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	3,000.00	3,000.00	.0
	OTHER EXPENDITURES:					
41-4800-8100	DEBT SRVC ACCT PRINCIPL-FIRE	.00	129,509.38	355,000.00	225,490.62	36.5
41-4800-8200	DEBT SRVC ACCT INTEREST-FIRE	.00	.00	259,019.00	259,019.00	.0
	TOTAL OTHER EXPENDITURES	.00	129,509.38	614,019.00	484,509.62	21.1
	TOTAL FIRE BOND FUND EXP/TRNFRS	.00	129,509.38	617,019.00	487,509.62	21.0
	TOTAL FUND EXPENDITURES	.00	129,509.38	617,019.00	487,509.62	21.0
	NET REVENUE OVER EXPENDITURES	5,282.72	286,975.98	.00	(286,975.98)	.0

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2025

IN-LIEU HOUSING FUND

ASSETS

52-1000-0000	CASH - COMBINED	(	335,803.34)	
52-1515-0000	INVESTMENTS--IN-LIEU HOUS#3044		957,916.65	

TOTAL ASSETS				622,113.31
--------------	--	--	--	------------

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
52-2710-0000	FUND BALANCE		1,779,661.65	
	REVENUE OVER EXPENDITURES - YTD	(	1,157,548.34)	
BALANCE - CURRENT DATE			622,113.31	
TOTAL FUND EQUITY				622,113.31
TOTAL LIABILITIES AND EQUITY				622,113.31

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

IN-LIEU HOUSING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
52-3700-1000	INTEREST EARNINGS	3,281.20	22,451.66	5,000.00	(17,451.66)	449.0
52-3700-7500	IN-LIEU-AFFORDABLE HOUSING FEE	.00	.00	300,000.00	300,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	3,281.20	22,451.66	305,000.00	282,548.34	7.4
	<u>FUND BALANCE</u>					
52-3800-9000	FUND BALANCE	.00	.00	2,089,874.00	2,089,874.00	.0
	TOTAL FUND BALANCE	.00	.00	2,089,874.00	2,089,874.00	.0
	TOTAL FUND REVENUE	3,281.20	22,451.66	2,394,874.00	2,372,422.34	.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

IN-LIEU HOUSING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>IN-LIEU HOUSING EXPENDITURES</u>					
	CAPITAL OUTLAY:					
52-4410-7116	BLUEBIRD VILLAGE HOUSING	.00	680,000.00	680,000.00	.00	100.0
	TOTAL CAPITAL OUTLAY	.00	680,000.00	680,000.00	.00	100.0
	OTHER EXPENDITURES:					
52-4410-8899	TRANSFER TO HOUSING FUND	.00	500,000.00	500,000.00	.00	100.0
52-4410-9930	COM.HOUSING OP. CONTINGENCY	.00	.00	1,214,874.00	1,214,874.00	.0
	TOTAL OTHER EXPENDITURES	.00	500,000.00	1,714,874.00	1,214,874.00	29.2
	TOTAL IN-LIEU HOUSING EXPENDITURES	.00	1,180,000.00	2,394,874.00	1,214,874.00	49.3
	TOTAL FUND EXPENDITURES	.00	1,180,000.00	2,394,874.00	1,214,874.00	49.3
	NET REVENUE OVER EXPENDITURES	3,281.20	(1,157,548.34)	.00	1,157,548.34	.0

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2025

COMMUNITY HOUSING

ASSETS

54-1000-0000	CASH - COMBINED	1,901,607.11	
	TOTAL ASSETS		1,901,607.11

LIABILITIES AND EQUITY

LIABILITIES

54-2030-0000	ACCOUNTS PAYABLE	(132.15)	
54-2300-0000	DEPOSITS-SEC DEP LTL	625.00	
	TOTAL LIABILITIES		492.85

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
54-2710-0000	FUND BALANCE	128,743.70	
	REVENUE OVER EXPENDITURES - YTD	1,772,370.56	
	BALANCE - CURRENT DATE	1,901,114.26	
	TOTAL FUND EQUITY		1,901,114.26
	TOTAL LIABILITIES AND EQUITY		1,901,607.11

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

COMMUNITY HOUSING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>COMMUNITY HOUSING REVENUE</u>					
54-3700-2000	LIFT TOWER LODGE RENTS	4,225.00	48,301.81	94,836.00	46,534.19	50.9
54-3700-2010	291 N 2ND AVE RENTS	1,750.00	7,345.20	.00	(7,345.20)	.0
54-3700-2020	DEED RESTRICTION RENTS	.00	11,200.00	.00	(11,200.00)	.0
54-3700-3600	REFUNDS & REIMBURSEMENTS(BCHA)	41,309.65	258,663.48	252,055.00	(6,608.48)	102.6
54-3700-3610	REFUNDS & REIM BLAINE COUNTY	.00	38,625.00	150,000.00	111,375.00	25.8
54-3700-3620	MISCELLANEOUS REVENUE	.00	568,491.69	.00	(568,491.69)	.0
54-3700-4000	DEED RESTRICTED PROP SALE	.00	.00	378,000.00	378,000.00	.0
54-3700-8701	TRANSFER FROM GENERAL FUND	.00	500,000.00	500,000.00	.00	100.0
54-3700-8705	TRANSFER FROM ADDITIONAL .50%	191,539.09	765,490.78	1,199,154.00	433,663.22	63.8
54-3700-8730	TRANSFER FROM IN-LIEU FUND	.00	500,000.00	500,000.00	.00	100.0
	TOTAL COMMUNITY HOUSING REVENUE	238,823.74	2,698,117.96	3,074,045.00	375,927.04	87.8
	TOTAL FUND REVENUE	238,823.74	2,698,117.96	3,074,045.00	375,927.04	87.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY HOUSING EXPENSE</u>					
PERSONAL SERVICES:					
54-4410-1000 SALARIES	32,864.62	200,338.83	692,968.00	492,629.17	28.9
54-4410-1500 PART-TIME SALARIES	2,396.80	13,493.07	.00 (	13,493.07)	.0
54-4410-2100 FICA TAXES-CITY	2,618.26	15,937.97	.00 (	15,937.97)	.0
54-4410-2200 STATE RETIREMENT-CITY	4,217.26	25,427.06	.00 (	25,427.06)	.0
54-4410-2400 WORKMEN'S COMPENSATION-CITY	62.79	450.87	.00 (	450.87)	.0
54-4410-2500 HEALTH INSURANCE-CITY	10,341.56	57,627.25	.00 (	57,627.25)	.0
54-4410-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	1,537.05	.00 (	1,537.05)	.0
54-4410-2510 DENTAL INSURANCE-CITY	301.96	1,681.84	.00 (	1,681.84)	.0
54-4410-2515 VISION REIMBURSEMENT ACCT(HRA)	161.60	841.21	.00 (	841.21)	.0
54-4410-2600 LONG TERM DISABILITY	201.77	1,025.14	.00 (	1,025.14)	.0
TOTAL PERSONAL SERVICES	53,166.62	318,360.29	692,968.00	374,607.71	45.9
MATERIALS AND SERVICES:					
54-4410-3100 GENERAL OFFICE	1,056.98	3,859.55	11,500.00	7,640.45	33.6
54-4410-3200 LIFT TOWER LODGE OPERATIONS	191.21	5,180.02	89,200.00	84,019.98	5.8
54-4410-4200 PROFESSIONAL SERVICES	21,446.38	58,227.47	75,000.00	16,772.53	77.6
54-4410-4210 LEASE TO LOCALS INCENTIVES	.00	31,750.00	200,000.00	168,250.00	15.9
54-4410-4215 LEASE TO LOCALS PROF SERVICES	6,000.00	24,761.56	100,000.00	75,238.44	24.8
54-4410-4225 DEED RESTRICTIONS	3,559.11	135,323.65	1,085,635.00	950,311.35	12.5
54-4410-4250 LIFT TOWER LODGE PROFF SVCS	6,102.35	18,181.90	.00 (	18,181.90)	.0
54-4410-5200 LIFT TOWER LODGE UTILITIES	2,033.24	7,875.96	.00 (	7,875.96)	.0
54-4410-5900 LIFT TOWER LDG REPAIR & MAINT	7,481.93	22,219.00	.00 (	22,219.00)	.0
TOTAL MATERIAL AND SERVICES	47,871.20	307,379.11	1,561,335.00	1,253,955.89	19.7
OTHER EXPENDITURES:					
54-4410-8000 REIMBURSEMENT BCHA OP & PROG	.00	300,008.00	357,495.00	57,487.00	83.9
54-4410-8010 REIMBURSE BCHA BLAINE CO CONTR	.00	.00	150,000.00	150,000.00	.0
54-4410-8030 REIMBURSE GENERAL FUND	.00	.00	230,517.00	230,517.00	.0
TOTAL OTHER EXPENDITURES	.00	300,008.00	738,012.00	438,004.00	40.7
TOTAL COMMUNITY HOUSING EXPENSE	101,037.82	925,747.40	2,992,315.00	2,066,567.60	30.9
TOTAL FUND EXPENDITURES	101,037.82	925,747.40	2,992,315.00	2,066,567.60	30.9
NET REVENUE OVER EXPENDITURES	137,785.92	1,772,370.56	81,730.00 (	1,690,640.56)	2168.6

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2025

WATER FUND

ASSETS

63-1000-0000	CASH - COMBINED	867,172.42	
63-1150-0000	ACCTS RCVBL--WATER	13,823.06	
63-1510-0000	INVESTMENTS-WATER FUND #976	3,528,644.45	
63-1610-0000	FIXED ASSETS--LAND	15,380.00	
63-1620-0000	FIXED ASSETS--BUILDINGS	13,210,514.35	
63-1630-0000	ACCUM DEPRN--BUILDINGS	(8,287,273.25)	
63-1660-0000	FIXED ASSETS--MACHINERY & EQUI	1,341,870.88	
63-1670-0000	ACCUM DEPRN--MACHINERY & EQUIP	(430,283.54)	
63-1800-0000	DEFERRED OUTFLOWS OF RESOURCES	53,662.86	
63-1900-0000	UNAMORTIZED BOND DISCOUNT 2016	11,319.77	
TOTAL ASSETS			10,324,831.00

LIABILITIES AND EQUITY

LIABILITIES

63-2300-0000	ACCRUED INTEREST PAYABLE	4,696.54	
63-2330-0000	BONDS PAYABLE-2015B	2,080,000.00	
63-2340-0000	WA REFNDING BONDS PAYABLE 2016	501,000.00	
63-2390-0000	COMPENSATED ABSENCES PAYABLE	49,473.77	
63-2395-0000	NET PENSION LIABILITY	269,901.85	
63-2500-0000	UNAMORTIZED BOND PREMIUM	146,950.83	
TOTAL LIABILITIES			3,052,022.99

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
63-2710-0000	WATER FUND BALANCE	308,928.61	
63-2720-0000	RETAINED EARNINGS	6,585,036.55	
	REVENUE OVER EXPENDITURES - YTD	378,842.85	
BALANCE - CURRENT DATE		7,272,808.01	
TOTAL FUND EQUITY			7,272,808.01
TOTAL LIABILITIES AND EQUITY			10,324,831.00

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WATER REVENUE</u>					
63-3400-6100	WATER CHARGES	130,128.22	1,302,885.93	2,723,222.25	1,420,336.32	47.8
63-3400-6600	WA CONNECT FEE/FIRELINE/METER	.00	.00	23,000.00	23,000.00	.0
	TOTAL WATER REVENUE	130,128.22	1,302,885.93	2,746,222.25	1,443,336.32	47.4
	<u>MISCELLANEOUS REVENUE</u>					
63-3700-1000	INTEREST EARNINGS	12,086.83	82,704.41	10,000.00	(72,704.41)	827.0
63-3700-3600	REFUNDS & REIMBURSEMENTS	(21,811.47)	(21,811.47)	.00	21,811.47	.0
63-3700-7000	MISCELLANEOUS REVENUE	.00	38,306.01	2,500.00	(35,806.01)	1532.2
	TOTAL MISCELLANEOUS REVENUE	(9,724.64)	99,198.95	12,500.00	(86,698.95)	793.6
	<u>FUND BALANCE</u>					
63-3800-9000	FUND BALANCE	.00	.00	56,186.00	56,186.00	.0
	TOTAL FUND BALANCE	.00	.00	56,186.00	56,186.00	.0
	TOTAL FUND REVENUE	120,403.58	1,402,084.88	2,814,908.25	1,412,823.37	49.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>						
PERSONAL SERVICES:						
63-4340-1000	SALARIES-WATER	27,600.32	183,398.59	426,133.91	242,735.32	43.0
63-4340-1800	SHIFT COVERAGE ON CALL	1,426.43	9,048.36	20,000.00	10,951.64	45.2
63-4340-1900	OVERTIME	786.69	9,540.03	11,000.00	1,459.97	86.7
63-4340-2100	FICA TAXES-CITY	2,232.73	15,235.42	34,129.24	18,893.82	44.6
63-4340-2200	STATE RETIREMENT-CITY	3,565.71	24,157.76	54,673.22	30,515.46	44.2
63-4340-2400	WORKMEN'S COMPENSATION-CITY	479.55	3,278.52	11,513.00	8,234.48	28.5
63-4340-2500	HEALTH INSURANCE-CITY	8,937.91	44,664.61	194,162.80	149,498.19	23.0
63-4340-2505	HEALTH REIMBURSEMENT ACCT(HRA)	.00	424.00	12,429.17	12,005.17	3.4
63-4340-2510	DENTAL INSURANCE-CITY	256.50	1,332.19	4,870.92	3,538.73	27.4
63-4340-2515	VISION	137.17	671.15	.00 (	671.15)	.0
63-4340-2600	LONG TERM DISABILITY	169.76	1,018.56	2,701.10	1,682.54	37.7
	TOTAL PERSONAL SERVICES	45,592.77	292,769.19	771,613.36	478,844.17	37.9
MATERIALS AND SERVICES:						
63-4340-3100	OFFICE SUPPLIES & POSTAGE	.00	.00	1,000.00	1,000.00	.0
63-4340-3120	DATA PROCESSING	595.93	2,398.87	6,000.00	3,601.13	40.0
63-4340-3200	OPERATING SUPPLIES	1,996.19	11,179.00	16,500.00	5,321.00	67.8
63-4340-3250	LABORATORY/ANALYSIS	238.00	706.00	6,500.00	5,794.00	10.9
63-4340-3400	MINOR EQUIPMENT	.00	2,869.63	2,500.00 (	369.63)	114.8
63-4340-3500	MOTOR FUELS & LUBRICANTS	500.58	3,171.74	10,000.00	6,828.26	31.7
63-4340-3600	COMPUTER SOFTWARE	.00	2,483.96	10,000.00	7,516.04	24.8
63-4340-3800	CHEMICALS	485.82	2,505.07	10,000.00	7,494.93	25.1
63-4340-4200	PROFESSIONAL SERVICES	2,320.73	29,486.86	170,000.00	140,513.14	17.4
63-4340-4300	STATE & WA DISTRICT FEES	306.25	70,062.78	65,000.00 (	5,062.78)	107.8
63-4340-4600	INSURANCE	.00	14,259.29	19,000.00	4,740.71	75.1
63-4340-4800	DUES, SUBSCRIPTIONS, & MEMBERS	.00	252.00	1,000.00	748.00	25.2
63-4340-4900	PERSONNEL TRAINING/TRAVEL/MTG	.00	720.00	5,000.00	4,280.00	14.4
63-4340-5000	ADMINISTRATIVE EXPENSE-GEN FND	12,398.25	74,389.50	148,779.00	74,389.50	50.0
63-4340-5100	TELEPHONE & COMMUNICATIONS	354.22	3,589.27	12,000.00	8,410.73	29.9
63-4340-5200	UTILITIES	8,083.39	40,783.50	120,000.00	79,216.50	34.0
63-4340-5500	RIGHT-OF-WAY FEE (STREET DEPT)	11,346.76	68,080.56	136,161.11	68,080.55	50.0
63-4340-6000	REPAIR & MAINT-AUTO EQUIP	30.23	1,600.52	5,500.00	3,899.48	29.1
63-4340-6100	REPAIR & MAINT-MACH & EQUIP	.00	36,283.97	60,000.00	23,716.03	60.5
63-4340-6910	OTHER PURCHASED SERVICES	.00	.00	10,000.00	10,000.00	.0
	TOTAL MATERIAL AND SERVICES	38,656.35	364,822.52	814,940.11	450,117.59	44.8
CAPITAL OUTLAY:						
63-4340-7100	WATER EASEMENTS, LAND, ETC	.00	5,500.00	.00 (	5,500.00)	.0
63-4340-7900	DEPRECIATION EXPENSE	.00	.00	275,000.00	275,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	5,500.00	275,000.00	269,500.00	2.0
OTHER EXPENDITURES:						
63-4340-8801	REIMBURSE CITY GENERAL FUND	30,678.17	184,069.02	368,138.00	184,068.98	50.0
63-4340-8864	TRANSFER TO WA CAPITAL IMP FND	20,000.00	120,000.00	240,000.00	120,000.00	50.0
63-4340-9910	MERIT/COMPENSATION ADJUSTMENTS	.00	.00	35,000.00	35,000.00	.0
	TOTAL OTHER EXPENDITURES	50,678.17	304,069.02	643,138.00	339,068.98	47.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER EXPENDITURES	134,927.29	967,160.73	2,504,691.47	1,537,530.74	38.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEBT SERVICE EXPENDITRES</u>					
MATERIALS AND SERVICES:					
63-4800-4200 PROF.SERVICES-PAYING AGENT	.00	.00	500.00	500.00	.0
TOTAL MATERIAL AND SERVICES	.00	.00	500.00	500.00	.0
OTHER EXPENDITURES:					
63-4800-8300 DEBT SRVC ACCT PRINCIPAL-2015B	.00	.00	35,000.00	35,000.00	.0
63-4800-8400 DEBT SRVC ACCT INTEREST-2015B	51,722.60	51,722.60	104,000.00	52,277.40	49.7
63-4800-8600 DEBT SRVC ACCT PRINCIPAL-2016	.00	.00	162,000.00	162,000.00	.0
63-4800-8700 DEBT SRVC ACCT INTEREST-2016	4,358.70	4,358.70	8,717.00	4,358.30	50.0
TOTAL OTHER EXPENDITURES	56,081.30	56,081.30	309,717.00	253,635.70	18.1
TOTAL WATER DEBT SERVICE EXPENDITRES	56,081.30	56,081.30	310,217.00	254,135.70	18.1
TOTAL FUND EXPENDITURES	191,008.59	1,023,242.03	2,814,908.47	1,791,666.44	36.4
NET REVENUE OVER EXPENDITURES	(70,605.01)	378,842.85	(.22)	(378,843.07)	17220

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2025

WATER CAPITAL IMPROVEMENT FUND

ASSETS

64-1000-0000	CASH - COMBINED	177,551.19	
64-1510-0000	INVESTMENTS--WATER CIP #2138	706,941.11	
	TOTAL ASSETS		884,492.30

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
64-2710-0000	FUND BALANCE	821,048.32	
	REVENUE OVER EXPENDITURES - YTD	63,443.98	
	BALANCE - CURRENT DATE	884,492.30	
	TOTAL FUND EQUITY		884,492.30
	TOTAL LIABILITIES AND EQUITY		884,492.30

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

WATER CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WATER CIP REVENUE</u>					
64-3400-7300	WATER CONNECTION FEES	.00	15,464.08	25,000.00	9,535.92	61.9
	TOTAL WATER CIP REVENUE	.00	15,464.08	25,000.00	9,535.92	61.9
	<u>MISCELLANEOUS REVENUE</u>					
64-3700-1000	INTEREST EARNINGS	2,421.52	16,569.29	.00	(16,569.29)	.0
64-3700-8763	TRANSFER FROM WATER FUND	20,000.00	120,000.00	240,000.00	120,000.00	50.0
	TOTAL MISCELLANEOUS REVENUE	22,421.52	136,569.29	240,000.00	103,430.71	56.9
	<u>FUND BALANCE</u>					
64-3800-9000	FUND BALANCE	.00	.00	823,000.00	823,000.00	.0
	TOTAL FUND BALANCE	.00	.00	823,000.00	823,000.00	.0
	TOTAL FUND REVENUE	22,421.52	152,033.37	1,088,000.00	935,966.63	14.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

WATER CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>WATER CIP EXPENDITURES</u>					
	MATERIALS AND SERVICES:					
64-4340-6900	MISC SERVICES & CHARGES	.00	1,580.00	.00	(1,580.00)	.0
	TOTAL MATERIAL AND SERVICES	.00	1,580.00	.00	(1,580.00)	.0
	CAPITAL OUTLAY:					
64-4340-7135	MAIN STREET	.00	8,900.00	23,000.00	14,100.00	38.7
64-4340-7650	WATER METERS	.00	16,200.00	100,000.00	83,800.00	16.2
64-4340-7800	CONSTRUCTION	12,140.50	27,462.22	110,000.00	82,537.78	25.0
64-4340-7804	REINHEIMER WEST MAILINE EXT	.00	988.75	.00	(988.75)	.0
64-4340-7806	NEW STAND-BY GENERATOR WA/ADM.	.00	2,345.47	.00	(2,345.47)	.0
64-4340-7807	WEYYAKING MAINLINE EXT	.00	20,833.75	.00	(20,833.75)	.0
64-4340-7809	S. KETCHUM WATER LINE PROJ. A	3,419.77	5,144.77	480,000.00	474,855.23	1.1
64-4340-7810	S. KETCHUM WATER LINE PROJ. B	3,409.43	5,134.43	375,000.00	369,865.57	1.4
	TOTAL CAPITAL OUTLAY	18,969.70	87,009.39	1,088,000.00	1,000,990.61	8.0
	TOTAL WATER CIP EXPENDITURES	18,969.70	88,589.39	1,088,000.00	999,410.61	8.1
	TOTAL FUND EXPENDITURES	18,969.70	88,589.39	1,088,000.00	999,410.61	8.1
	NET REVENUE OVER EXPENDITURES	3,451.82	63,443.98	.00	(63,443.98)	.0

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2025

WASTEWATER FUND

ASSETS

65-1000-0000	CASH - COMBINED	472,491.35	
65-1150-0000	ACCTS RCVBL	48,611.18	
65-1320-0000	DUE FROM OTHER GOV'T UNITS	30,960.10	
65-1500-1000	INVSTMNT-ST.TR.DIV.BND-WW	201,093.97	
65-1510-0000	INVESTMENTS-WASTEWATER #889	2,413,087.10	
65-1620-0000	FIXED ASSETS--BUILDINGS	16,578,988.55	
65-1630-0000	ACCUM DEPRN--BUILDINGS	(7,429,576.29)	
65-1660-0000	FIXED ASSETS--MACHINERY & EQUI	1,661,875.75	
65-1670-0000	ACCUM DEPRN--MACHINERY & EQUIP	(686,706.99)	
65-1800-0000	DEFERRED OUTFLOWS OF RESOURCES	71,550.03	
TOTAL ASSETS			13,362,374.75

LIABILITIES AND EQUITY

LIABILITIES

65-2030-0000	ACCOUNTS PAYABLE	3.33	
65-2300-0000	ACCRUED INTEREST PAYABLE	12,513.34	
65-2350-0000	BONDS PAYABLE-S2023	6,100,000.00	
65-2390-0000	COMPENSATED ABSENCES PAYABLE	51,652.82	
65-2395-0000	NET PENSION LIABILITY	359,867.84	
65-2500-0000	UNAMORTIZED BOND PREMIUM	688,553.26	
TOTAL LIABILITIES			7,212,590.59

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
65-2710-0000	WASTEWATER FUND BALANCE	8,235,523.94	
65-2720-0000	RETAINED EARNINGS	(2,473,470.69)	
	REVENUE OVER EXPENDITURES - YTD	387,730.91	
BALANCE - CURRENT DATE		6,149,784.16	
TOTAL FUND EQUITY			6,149,784.16
TOTAL LIABILITIES AND EQUITY			13,362,374.75

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FEDERAL REVENUE</u>					
65-3300-1200	GRANTS STATE	.00	5,448.00	.00	(5,448.00)	.0
	TOTAL FEDERAL REVENUE	.00	5,448.00	.00	(5,448.00)	.0
	<u>WASTEWATER REVENUE</u>					
65-3400-7100	WASTEWATER CHARGES	241,023.27	1,398,604.61	2,869,541.85	1,470,937.24	48.7
65-3400-7300	WASTEWATER INSPECTION FEES	.00	80.00	.00	(80.00)	.0
65-3400-7800	SUN VALLEY WA & SW DISTRICT CH	61,412.90	315,922.33	737,066.74	421,144.41	42.9
	TOTAL WASTEWATER REVENUE	302,436.17	1,714,606.94	3,606,608.59	1,892,001.65	47.5
	<u>MISCELLANEOUS REVENUE</u>					
65-3700-1000	INTEREST EARNINGS	8,265.66	56,557.97	15,000.00	(41,557.97)	377.1
65-3700-3600	REFUNDS & REIMBURSEMENTS	.00	1,302.07	.00	(1,302.07)	.0
65-3700-7000	MISCELLANEOUS REVENUE	.00	451.51	.00	(451.51)	.0
	TOTAL MISCELLANEOUS REVENUE	8,265.66	58,311.55	15,000.00	(43,311.55)	388.7
	TOTAL FUND REVENUE	310,701.83	1,778,366.49	3,621,608.59	1,843,242.10	49.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>						
PERSONAL SERVICES:						
65-4350-1000	SALARIES-WASTEWATER	41,728.17	270,587.86	525,300.07	254,712.21	51.5
65-4350-1800	SHIFT COVERAGE ON CALL	1,525.88	10,326.48	22,968.00	12,641.52	45.0
65-4350-1900	OVERTIME	661.36	6,160.14	15,000.00	8,839.86	41.1
65-4350-2100	FICA TAXES-CITY	3,272.47	21,440.77	43,090.01	21,649.24	49.8
65-4350-2200	STATE RETIREMENT-CITY	5,252.28	34,334.06	67,366.86	33,032.80	51.0
65-4350-2400	WORKMEN'S COMPENSATION-CITY	606.80	3,980.28	10,545.00	6,564.72	37.8
65-4350-2500	HEALTH INSURANCE-CITY	18,068.69	108,412.14	275,520.48	167,108.34	39.4
65-4350-2505	HEALTH REIMBURSEMENT ACCT(HRA)	.00	1,635.18	16,604.17	14,968.99	9.9
65-4350-2510	DENTAL INSURANCE-CITY	485.00	2,870.84	6,214.62	3,343.78	46.2
65-4350-2515	VISION	286.56	1,601.93	.00	1,601.93)	.0
65-4350-2600	LONG TERM DISABILITY	262.12	1,572.72	3,145.54	1,572.82	50.0
TOTAL PERSONAL SERVICES		72,149.33	462,922.40	985,754.75	522,832.35	47.0
MATERIALS AND SERVICES:						
65-4350-3100	OFFICE SUPPLIES & POSTAGE	.00	6.00	700.00	694.00	.9
65-4350-3120	DATA PROCESSING	595.93	2,398.87	7,500.00	5,101.13	32.0
65-4350-3200	OPERATING SUPPLIES	1,142.48	4,541.84	14,800.00	10,258.16	30.7
65-4350-3400	MINOR EQUIPMENT	.00	741.36	1,500.00	758.64	49.4
65-4350-3500	MOTOR FUELS & LUBRICANTS	1,418.70	2,693.62	20,000.00	17,306.38	13.5
65-4350-3600	COMPUTER SOFTWARE	.00	1,724.43	5,000.00	3,275.57	34.5
65-4350-3800	CHEMICALS	.00	29,904.80	104,500.00	74,595.20	28.6
65-4350-4200	PROFESSIONAL SERVICES	3,506.29	53,574.35	60,000.00	6,425.65	89.3
65-4350-4201	IPDES PERMIT FEE	.00	.00	3,711.00	3,711.00	.0
65-4350-4600	INSURANCE	.00	84,345.73	40,000.00	44,345.73)	210.9
65-4350-4900	PERSONNEL TRAINING/TRAVEL/MTG	.00	279.55	2,500.00	2,220.45	11.2
65-4350-5000	ADMINISTRATIVE EXPENSE-GEN FND	11,687.67	70,126.02	140,252.00	70,125.98	50.0
65-4350-5100	TELEPHONE & COMMUNICATIONS	237.11	2,594.85	7,000.00	4,405.15	37.1
65-4350-5200	UTILITIES	3,472.46	59,882.81	175,000.00	115,117.19	34.2
65-4350-5500	RIGHT-OF-WAY FEE (STREET DEPT)	11,956.42	71,738.52	143,477.09	71,738.57	50.0
65-4350-6000	REPAIR & MAINT-AUTO EQUIP	90.26	2,937.10	12,000.00	9,062.90	24.5
65-4350-6100	REPAIR & MAINT-MACH & EQUIP	355.99	1,869.39	70,000.00	68,130.61	2.7
65-4350-6150	OHIO GULCH REPAIR & REPLACE	.00	11.22	500.00	488.78	2.2
65-4350-6900	COLLECTION SYSTEM SERVICES/CHA	5,086.38	15,022.22	65,000.00	49,977.78	23.1
TOTAL MATERIAL AND SERVICES		39,549.69	404,392.68	873,440.09	469,047.41	46.3
CAPITAL OUTLAY:						
65-4350-7900	DEPRECIATION EXPENSE	.00	.00	330,000.00	330,000.00	.0
TOTAL CAPITAL OUTLAY		.00	.00	330,000.00	330,000.00	.0
OTHER EXPENDITURES:						
65-4350-8801	REIMBURSE CITY GENERAL FUND	62,186.75	373,120.50	746,241.00	373,120.50	50.0
65-4350-9910	MERIT/COMPENSATION ADJUSTMENTS	.00	.00	35,000.00	35,000.00	.0
TOTAL OTHER EXPENDITURES		62,186.75	373,120.50	781,241.00	408,120.50	47.8
TOTAL WASTEWATER EXPENDITURES		173,885.77	1,240,435.58	2,970,435.84	1,730,000.26	41.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER DEBT SERVICE EXP</u>					
OTHER EXPENDITURES:					
65-4800-8500 DEBT SRVC ACCT PRNCPL-S2023	.00	.00	200,000.00	200,000.00	.0
65-4800-8600 DEBT SRVC ACCT INTEREST-S2023	.00	150,200.00	300,400.00	150,200.00	50.0
TOTAL OTHER EXPENDITURES	.00	150,200.00	500,400.00	350,200.00	30.0
TOTAL WASTEWATER DEBT SERVICE EXP	.00	150,200.00	500,400.00	350,200.00	30.0
TOTAL FUND EXPENDITURES	173,885.77	1,390,635.58	3,470,835.84	2,080,200.26	40.1
NET REVENUE OVER EXPENDITURES	136,816.06	387,730.91	150,772.75	(236,958.16)	257.2

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2025

WASTEWATER CAPITAL IMPROVE FND

ASSETS

67-1000-0000	CASH - COMBINED	374,197.75	
67-1510-0000	INVESTMENTS--WW CIP #884	7,024,992.92	
	TOTAL ASSETS		7,399,190.67

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
67-2710-0000	FUND BALANCE	7,434,527.69	
	REVENUE OVER EXPENDITURES - YTD	(35,337.02)	
	BALANCE - CURRENT DATE	7,399,190.67	
	TOTAL FUND EQUITY		7,399,190.67
	TOTAL LIABILITIES AND EQUITY		7,399,190.67

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

WASTEWATER CAPITAL IMPROVE FND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WASTEWATER CAPITAL REVENUE</u>					
67-3400-7300	WASTEWATER CONNECTION FEES	.00	5,842.00	40,000.00	34,158.00	14.6
67-3400-7800	SUN VALLEY WA & SW DISTRICT CH	29,293.46	1,136,952.89	2,277,067.50	1,140,114.61	49.9
	TOTAL WASTEWATER CAPITAL REVENUE	29,293.46	1,142,794.89	2,317,067.50	1,174,272.61	49.3
	<u>MISCELLANEOUS REVENUE</u>					
67-3700-1000	INTEREST EARNINGS	24,093.04	181,793.80	100,000.00	(81,793.80)	181.8
	TOTAL MISCELLANEOUS REVENUE	24,093.04	181,793.80	100,000.00	(81,793.80)	181.8
	<u>FUND BALANCE</u>					
67-3800-9000	FUND BALANCE	.00	.00	2,965,783.00	2,965,783.00	.0
	TOTAL FUND BALANCE	.00	.00	2,965,783.00	2,965,783.00	.0
	TOTAL FUND REVENUE	53,386.50	1,324,588.69	5,382,850.50	4,058,261.81	24.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

WASTEWATER CAPITAL IMPROVE FND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
67-4350-7809 ENERGY EFFICIENCY PROJECTS	.00	.00	50,000.00	50,000.00	.0
67-4350-7813 CAPITAL IMP PLAN(NO SHARING)	4,930.58	129,466.11	225,000.00	95,533.89	57.5
67-4350-7815 AERATION BASINS BLOWERS & ELEC	58,163.31	981,495.30	2,100,090.00	1,118,594.70	46.7
67-4350-7816 UPGRADE FILTER PLC	.00	.00	50,000.00	50,000.00	.0
67-4350-7818 ROTARY DRUM THICK & DEWATERING	22,300.55	248,964.30	2,924,760.00	2,675,795.70	8.5
67-4350-7819 REPLACE PUMPS	.00	.00	33,000.00	33,000.00	.0
TOTAL CAPITAL OUTLAY	85,394.44	1,359,925.71	5,382,850.00	4,022,924.29	25.3
TOTAL WASTEWATER CIP EXPENDITURES	85,394.44	1,359,925.71	5,382,850.00	4,022,924.29	25.3
TOTAL FUND EXPENDITURES	85,394.44	1,359,925.71	5,382,850.00	4,022,924.29	25.3
NET REVENUE OVER EXPENDITURES	(32,007.94)	(35,337.02)	.50	35,337.52	(70674

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2025

POLICE TRUST FUND

ASSETS

90-1000-0000	CASH - COMBINED	735.60	
90-1510-0000	INVESTMENTS-POLICE TR-JUS#1755	7,047.30	
90-1512-0000	INVESTMENTS-POLICE TR-TRS#2196	361.31	
TOTAL ASSETS			8,144.21

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
90-2710-0000	FUND BALANCE	7,970.55	
	REVENUE OVER EXPENDITURES - YTD	173.66	
BALANCE - CURRENT DATE		8,144.21	
TOTAL FUND EQUITY			8,144.21
TOTAL LIABILITIES AND EQUITY			8,144.21

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

POLICE TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
90-3700-1000	INTEREST EARNINGS	25.38	173.66	.00	(173.66)	.0
	TOTAL MISCELLANEOUS REVENUE	25.38	173.66	.00	(173.66)	.0
	<u>FUND BALANCE</u>					
90-3800-9000	FUND BALANCE	.00	.00	7,500.00	7,500.00	.0
	TOTAL FUND BALANCE	.00	.00	7,500.00	7,500.00	.0
	TOTAL FUND REVENUE	25.38	173.66	7,500.00	7,326.34	2.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

POLICE TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE TRUST EXPENDITURES</u>						
MATERIALS AND SERVICES:						
90-4900-6910	OTHER PURCHASED SERVICES	.00	.00	7,500.00	7,500.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	7,500.00	7,500.00	.0
	TOTAL POLICE TRUST EXPENDITURES	.00	.00	7,500.00	7,500.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	7,500.00	7,500.00	.0
	NET REVENUE OVER EXPENDITURES	25.38	173.66	.00	(173.66)	.0

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2025

PARKS/REC DEV TRUST FUND

ASSETS

93-1000-0000	CASH - COMBINED	(	77,379.95)	
93-1510-0000	INVESTMENTS--PARK DEV TR #3280		138,799.65	
93-1512-0000	INVESTMENTS--WSP RESTOR #3766		1,077,917.50	
93-1515-0000	WSRESTORE US BANK#2333		154,372.19	
	TOTAL ASSETS			1,293,709.39

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
93-2710-0000	PARK/REC DEV TRUST UNASSIGNED		138,648.14	
93-2710-0001	WARM SPRINGS PRESERVE		1,048,169.79	
93-2710-0002	FIRE DEPARTMENT DONATIONS		805.00	
93-2710-0003	GUY COLES SKATE PARK		100.66	
93-2710-0004	HEMINGWAY SPLASH PARK		500.35	
93-2710-0005	PARK MEM. BENCH/TREE		3,736.51	
93-2710-0006	RIVER PARK		70.00	
93-2710-0007	ICE RINK		25,594.13	
93-2710-0008	KAGAN PARK		4,657.86	
93-2710-0009	PUMP PARK		2,260.25	
93-2710-0010	YOUTH RECREATION SCHOLARSHIPS		7,891.73	
93-2710-0011	JAZZ IN THE PARK		19,778.75	
93-2710-0012	KETCHEM ALIVE		3,145.29	
93-2710-0013	CHILDRENS RECREATION		4,987.00	
93-2710-0014	TREE FUND		1,501.95	
93-2710-0015	LITTLE LEAGUE FIELD		2,529.22	
93-2710-0016	WATCH ME GROW GARDEN		571.90	
93-2710-0017	YOUTH GOLF		19,394.55	
93-2710-0018	KETCHUM ARTS COMMISSION		12,471.15	
93-2710-0019	PERCENT FOR ART		11,678.07	
	REVENUE OVER EXPENDITURES - YTD	(	14,782.91)	
	BALANCE - CURRENT DATE		1,293,709.39	
	TOTAL FUND EQUITY			1,293,709.39
	TOTAL LIABILITIES AND EQUITY			1,293,709.39

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
93-3700-1000 INTEREST EARNINGS	4,179.46	28,591.12	5,000.00	(23,591.12)	571.8
93-3700-4100 FIRE DEPARTMENT DONATIONS	.00	85.00	.00	(85.00)	.0
93-3700-5900 WARM SPRINGS PRESERVE	.00	.00	1,000,000.00	1,000,000.00	.0
93-3700-5910 WARM SPRINGS PRES-RESTORATION	443.99	114,331.33	.00	(114,331.33)	.0
93-3700-6000 GUY COLES SKATE PARK	.00	1,075.00	.00	(1,075.00)	.0
93-3700-6500 ICE RINK/ZAMBONI	.00	50.00	19,700.00	19,650.00	.3
93-3700-6800 KETCHUM ARTS COMMISSION	.00	9,994.30	23,000.00	13,005.70	43.5
93-3700-6820 DONATIONS FOR KAC	.00	.00	2,500.00	2,500.00	.0
93-3700-6830 KAC COVER ART DONATIONS	.00	.00	1,900.00	1,900.00	.0
93-3700-6840 KAC PERFORMANCE ART	.00	.00	750.00	750.00	.0
93-3700-7000 MISCELLANEOUS DONATIONS	.00	1,000.00	28,700.00	27,700.00	3.5
93-3700-7100 YOUTH RECREATION SCHOLARSHIPS	.00	.00	10,200.00	10,200.00	.0
93-3700-7200 JAZZ IN THE PARK	.00	3,200.00	10,500.00	7,300.00	30.5
93-3700-7300 KETCH'EM ALIVE	.00	675.00	.00	(675.00)	.0
93-3700-7500 % FOR ARTS CITY HALL	.00	.00	12,000.00	12,000.00	.0
93-3700-7700 WATCH ME GROW GARDEN	.00	(455.47)	.00	455.47	.0
93-3700-7900 DONATIONS-C. GATES YOUTH GOLF	.00	.00	16,400.00	16,400.00	.0
TOTAL MISCELLANEOUS REVENUE	4,623.45	158,546.28	1,130,650.00	972,103.72	14.0
TOTAL FUND REVENUE	4,623.45	158,546.28	1,130,650.00	972,103.72	14.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS/REC TRUST EXPENDITURES</u>					
MATERIALS AND SERVICES:					
93-4900-5900 WARM SPRINGS PRESERVE	.00	.00	1,000,000.00	1,000,000.00	.0
93-4900-5910 WARM SPRINGS PRESR-RESTORATION	.00	3,948.30	.00	(3,948.30)	.0
93-4900-6200 PARK MEMORIAL BENCH/TREES	.00	4,642.29	.00	(4,642.29)	.0
93-4900-6500 ICE RINK-PRIVATE	.00	808.28	19,700.00	18,891.72	4.1
93-4900-6800 KETCHUM ARTS COMMISSION	.00	.00	23,000.00	23,000.00	.0
93-4900-6820 KETCHUM ARTS COMMISSION	.00	.00	2,500.00	2,500.00	.0
93-4900-6830 KAC COVER ART DONATIONS	.00	.00	1,900.00	1,900.00	.0
93-4900-6840 KAC PERFORMANCE ART DONATIONS	.00	.00	750.00	750.00	.0
TOTAL MATERIAL AND SERVICES	.00	9,398.87	1,047,850.00	1,038,451.13	.9
CAPITAL OUTLAY:					
93-4900-7000 OTHER DONATION PROGRAMS	.00	.00	33,700.00	33,700.00	.0
93-4900-7100 YOUTH RECREATION SCHOLARSHIPS	.00	.00	10,200.00	10,200.00	.0
93-4900-7200 JAZZ IN THE PARK	.00	.00	10,500.00	10,500.00	.0
93-4900-7500 % FOR ARTS CITY HALL	.00	.00	12,000.00	12,000.00	.0
93-4900-7900 YOUTH GOLF	.00	.00	16,400.00	16,400.00	.0
93-4900-7950 WARM SPRINGS PRESR-RESTORATION	22,875.35	163,930.32	.00	(163,930.32)	.0
TOTAL CAPITAL OUTLAY	22,875.35	163,930.32	82,800.00	(81,130.32)	198.0
TOTAL PARKS/REC TRUST EXPENDITURES	22,875.35	173,329.19	1,130,650.00	957,320.81	15.3
TOTAL FUND EXPENDITURES	22,875.35	173,329.19	1,130,650.00	957,320.81	15.3
NET REVENUE OVER EXPENDITURES	(18,251.90)	(14,782.91)	.00	14,782.91	.0

CITY OF KETCHUM
BALANCE SHEET
MARCH 31, 2025

DEVELOPMENT TRUST FUND

ASSETS

94-1000-0000	CASH - COMBINED	380,394.81	
94-1500-0000	OFFSITE VENDOR DEPOSITS	(2,500.00)	
94-1501-0000	INVST-ALPENGLOW	(500.00)	
94-1502-0000	INVST-CONST/PHASE DEV ECT	93,211.22	
	TOTAL ASSETS		470,606.03

LIABILITIES AND EQUITY

LIABILITIES

94-2060-0000	DEVELOPMENT TRUST FUNDS PAYABL	86,287.14	
	TOTAL LIABILITIES		86,287.14

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	384,318.89	
	BALANCE - CURRENT DATE	384,318.89	
	TOTAL FUND EQUITY		384,318.89
	TOTAL LIABILITIES AND EQUITY		470,606.03

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
94-3700-1000	INTEREST EARNINGS	7.12	48.61	.00	(48.61)	.0
94-3700-7000	MISCELLANEOUS REVENUE	.00	.00	650,000.00	650,000.00	.0
94-3700-8111	KMV BUILDERS	.00	12,827.49	.00	(12,827.49)	.0
94-3700-8112	KIRSTEN RITZAU	.00	5,700.00	.00	(5,700.00)	.0
94-3700-8113	ACQUIRE REALITY / ELIAS	115,710.00	115,710.00	.00	(115,710.00)	.0
94-3700-8114	JOHN & HEIDI JACOBS	83,437.50	83,437.50	.00	(83,437.50)	.0
94-3700-8115	JOHN & HEIDI JACOBS	53,700.00	53,700.00	.00	(53,700.00)	.0
94-3700-8116	JORDAN JUDALLAH	62,341.14	62,341.14	.00	(62,341.14)	.0
94-3700-8117	JORDAN JUDALLAH	70,601.64	70,601.64	.00	(70,601.64)	.0
	<u>TOTAL MISCELLANEOUS REVENUE</u>	<u>385,797.40</u>	<u>404,366.38</u>	<u>650,000.00</u>	<u>245,633.62</u>	<u>62.2</u>
	 <u>TOTAL FUND REVENUE</u>	 <u>385,797.40</u>	 <u>404,366.38</u>	 <u>650,000.00</u>	 <u>245,633.62</u>	 <u>62.2</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING MARCH 31, 2025

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEVELOPMENT TRUST EXPENDITURES</u>					
	MATERIALS AND SERVICES:					
94-4900-6910	OTHER MISC. ACCOUNTS	.00	.00	650,000.00	650,000.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	650,000.00	650,000.00	.0
	OTHER EXPENDITURES:					
94-4900-8107	POSTER CONSTRUCTION	.00	2,000.00	.00	(2,000.00)	.0
94-4900-8109	SARAH SMITH	.00	5,220.00	.00	(5,220.00)	.0
94-4900-8111	KMV BUILDERS	.00	12,827.49	.00	(12,827.49)	.0
	TOTAL OTHER EXPENDITURES	.00	20,047.49	.00	(20,047.49)	.0
	TOTAL DEVELOPMENT TRUST EXPENDITURES	.00	20,047.49	650,000.00	629,952.51	3.1
	TOTAL FUND EXPENDITURES	.00	20,047.49	650,000.00	629,952.51	3.1
	NET REVENUE OVER EXPENDITURES	385,797.40	384,318.89	.00	(384,318.89)	.0