City of Ketchum

CITY COUNCIL MEETING AGENDA MEMO

Meeting Date:	August 18, 2025	Staff Member/Dept:	Brent Davis – Director of Finance/Treasurer
Agenda Item:	Recommendation to receive and file Treasurer's Monthly Financial Reports		

Recommended Motion:

Motion to approve the monthly financial 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."

Sustainability Impact:

No Sustainability impact

Financial Impact:

No Financial Impact

Attachments:

1. Monthly Financial Report July 2025
2. Financial Statement FYTD July 2025

MONTHLY FINANCIAL REPORT

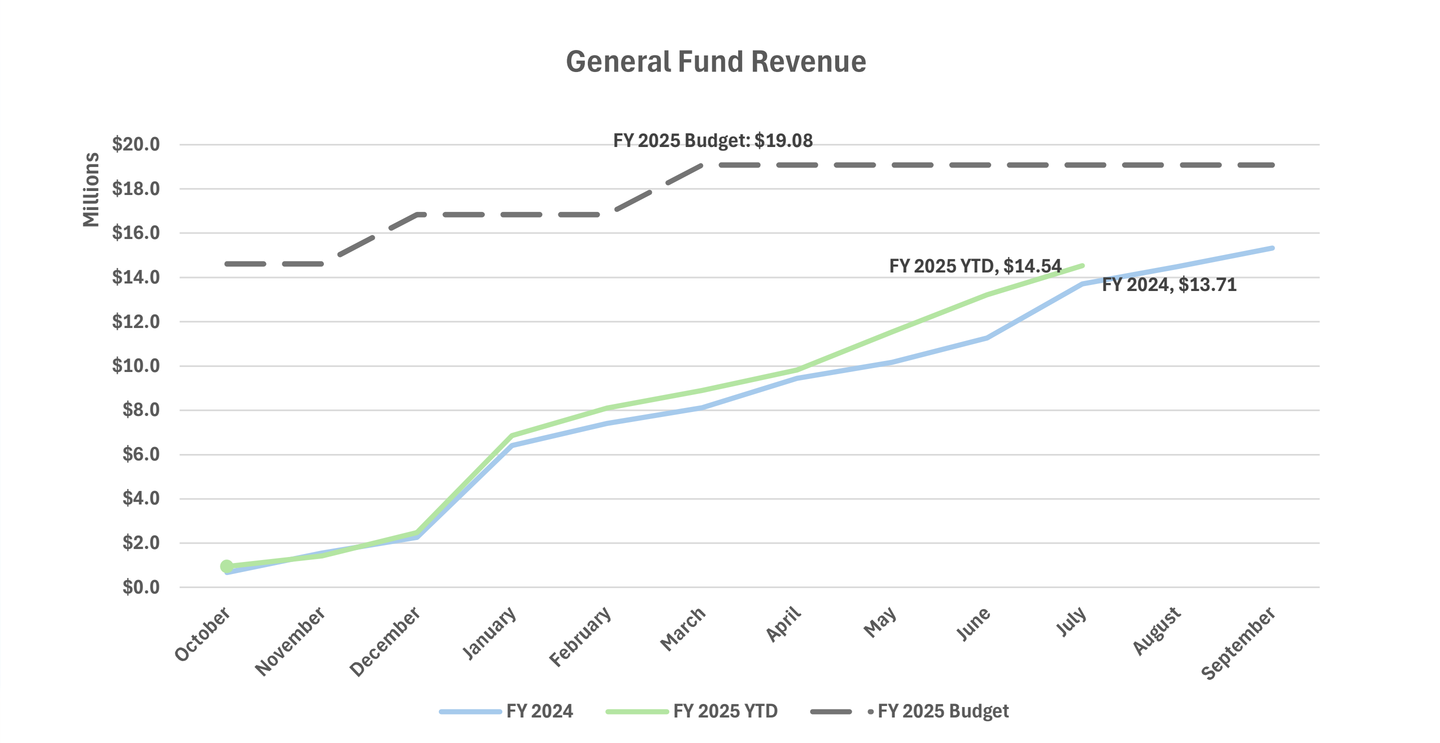
JULY 2025

Report Contents

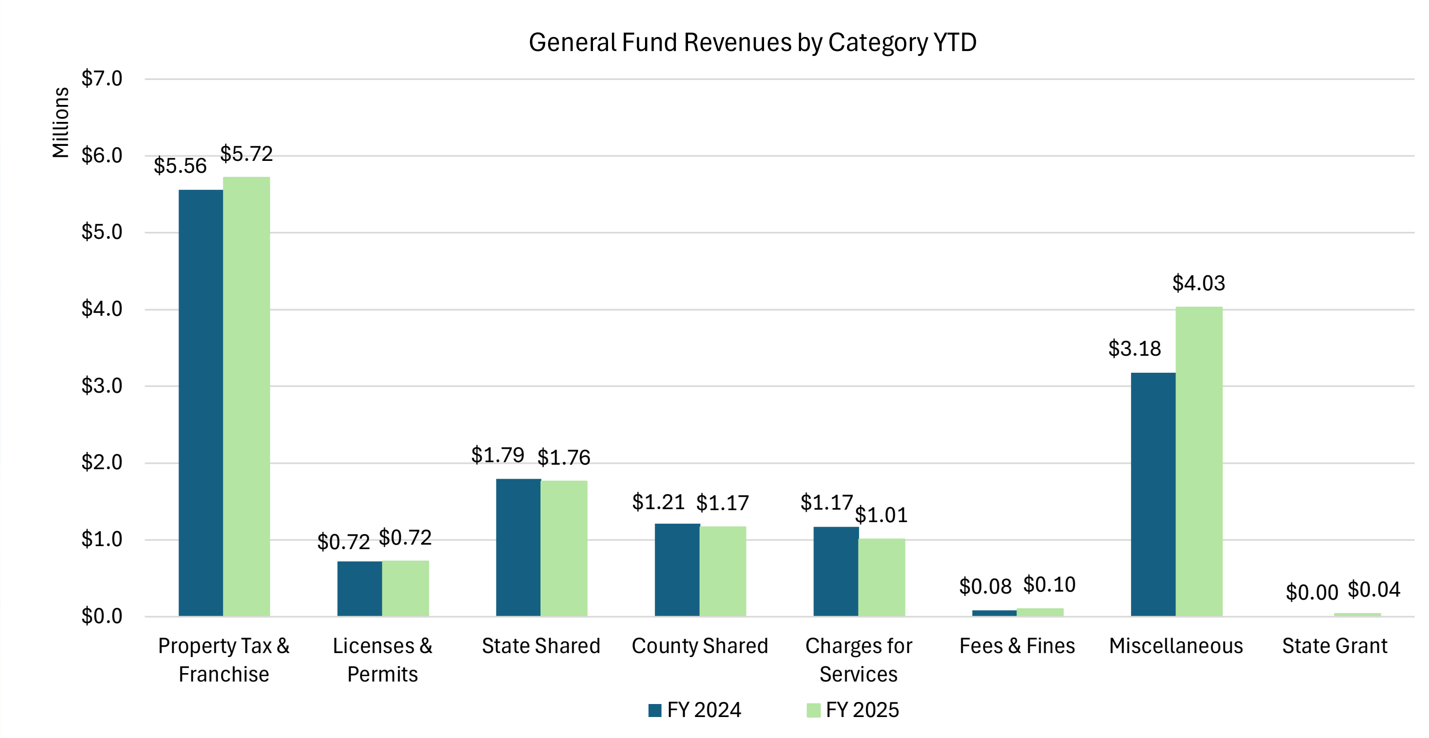
Note: All other fund summaries and balance sheet information are shown in the comprehensive financial statement, which is posted on the city website. Please see the URL below.

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

General Fund

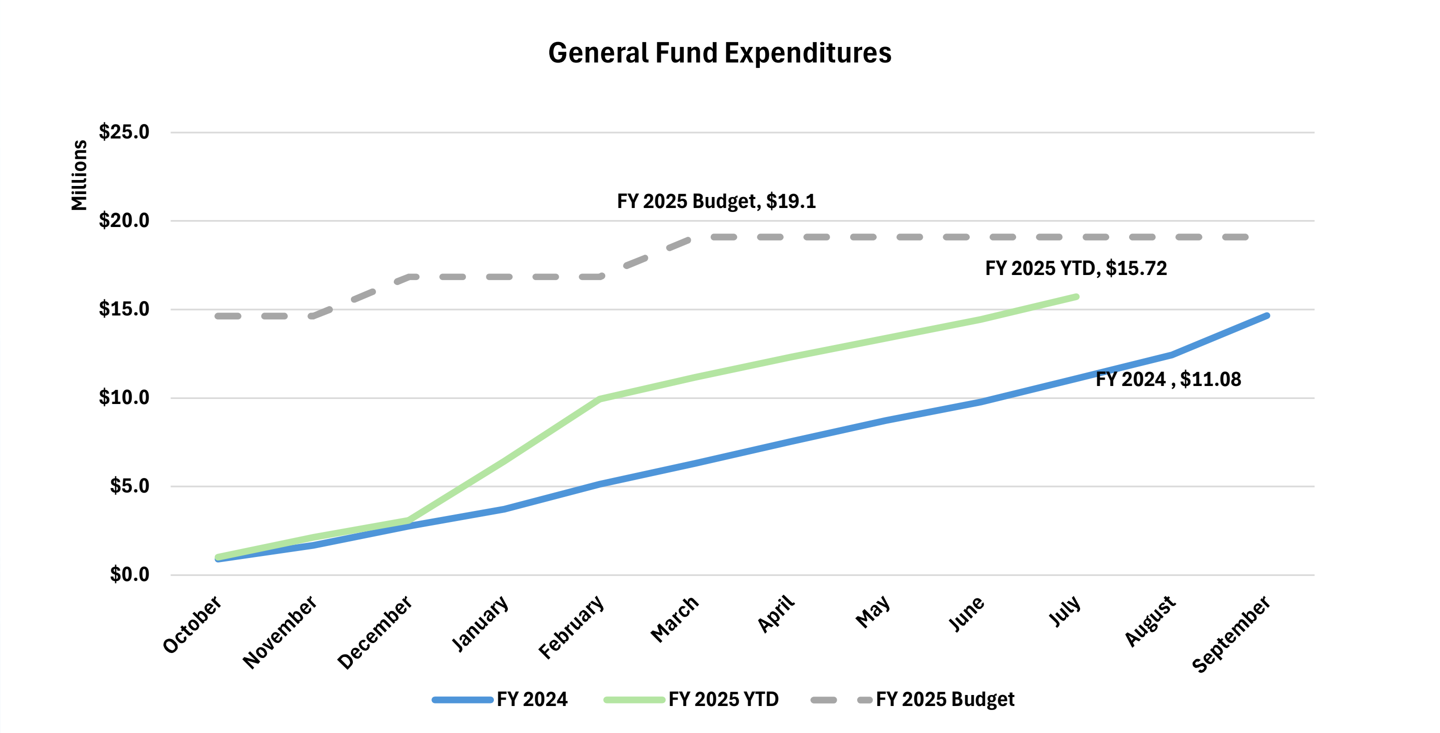


General Fund revenues are up $824k, or 6.0%, fiscal year to date compared to FY 2024. The primary reason is due to an increase in miscellaneous revenues due to the timing of the IDL fire assignments ($487k) and various increases in several other accounts.

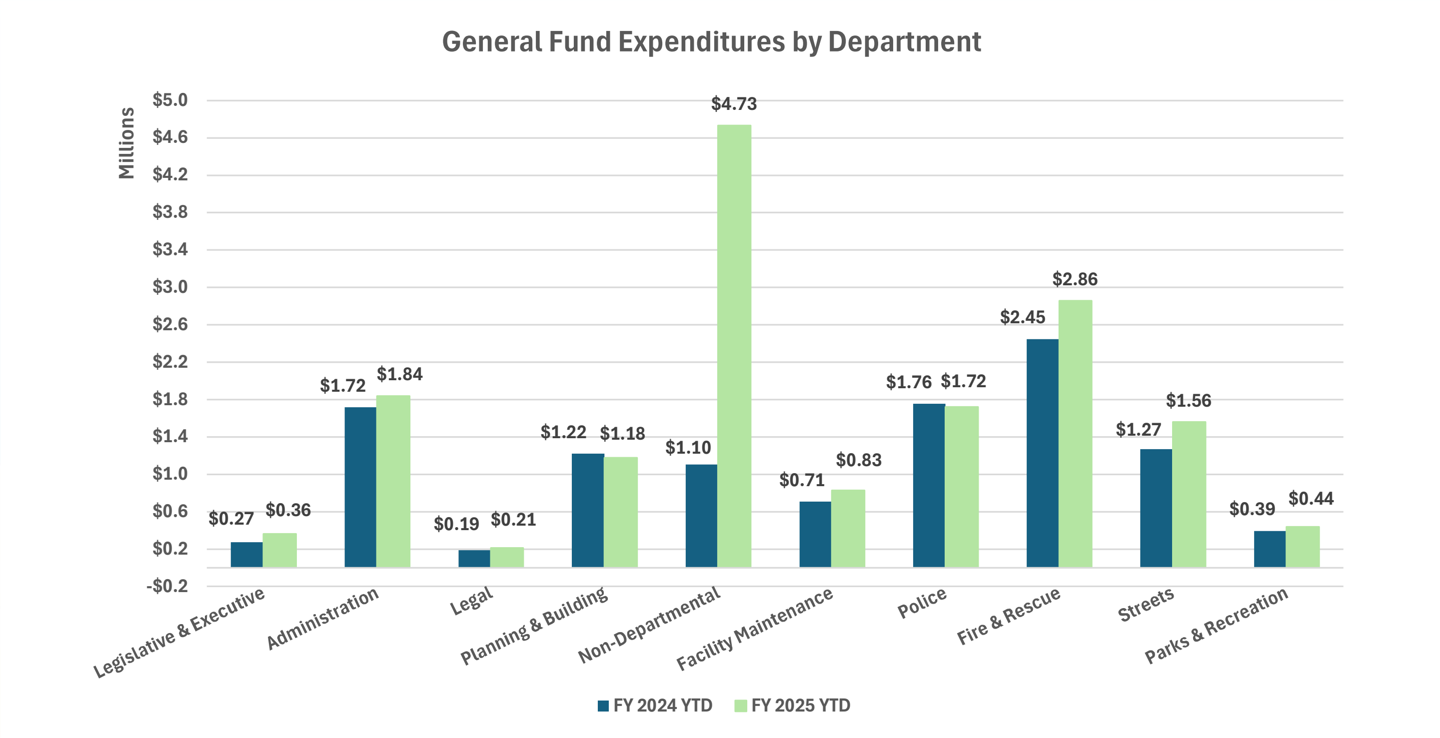


As mentioned prior, miscellaneous revenues explain the year-over-year difference. The other categories are within expectations given slight variances in timing.

General Fund Expenditures



General Fund Expenditures are up $4.6M, or 41.9%, fiscal year to date compared to FY 2024. See the departmental breakdown on the next page.



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

- **Non-Departmental**: Expenses are up due to the recent 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.
- **Fire & Rescue**: Paid on-call, working out of class, and overtime expenses are all tracking above FY 2024. The Fire department has taken measures to control these expenditures. The year-end result is expected to be positive.
- **Streets**: Expenses are up primary because of two reasons: Personnel costs are up due to the lack of vacancy savings while professional services are up due to a heavier snow hauling environment in FY 2025 compared to FY 2024.

Capital Improvement Fund

CAPITAL IMPROVEMENT FUND

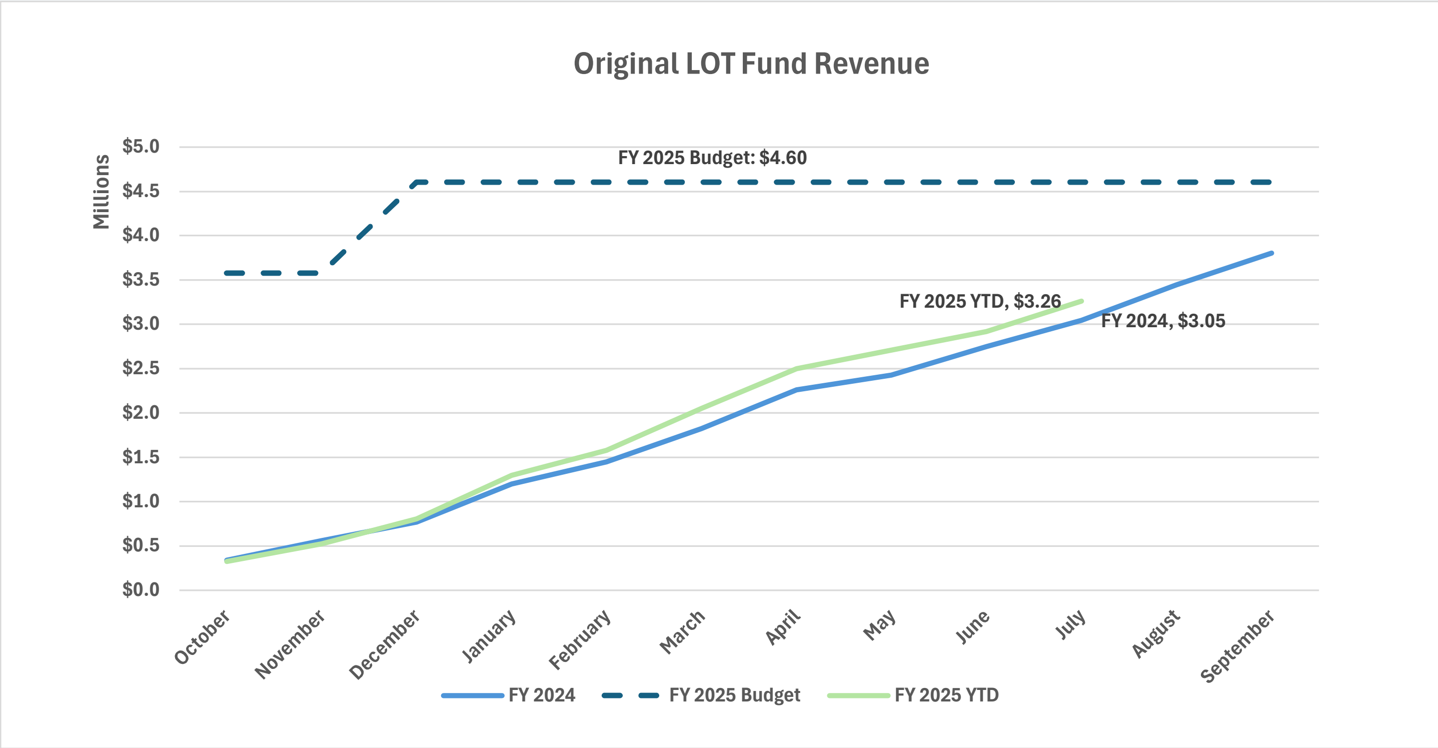
FY 2025 FUND STATUS/PROJECTION

as of 07/31/2025

1	**FY 2025 Beginning Fund Balance**	**5,250,319**
	FY 2025 BUDGET	
	REVENUES	
2	Approved Budget	3,387,678
3	YTD Revenue	3,712,749
	EXPENDITURES	
4	Approved Budget	6,994,411
5	YTD Expenditures	5,046,044
6	**Net Position**	**(1,333,295)**
7	**Current Fund Balance**	**3,917,025**
	PROJECTION	
8	**Projected FY 2025 EOY Fund Balance**	**1,643,586**
9	**Less Approved Adjustments**	
10	Main Street Budget Increase	394,751
11	Powerline Undergrounding (5th & Spruce)	160,000
12	Road Barriers (50%)	43,323
13	**Less Pending Adjustments**	
14	291 N 2nd Ave Critical Rehab*	243,125
15	**Adjusted FY 2025 EOY Projected Fund Balance**	**802,388**

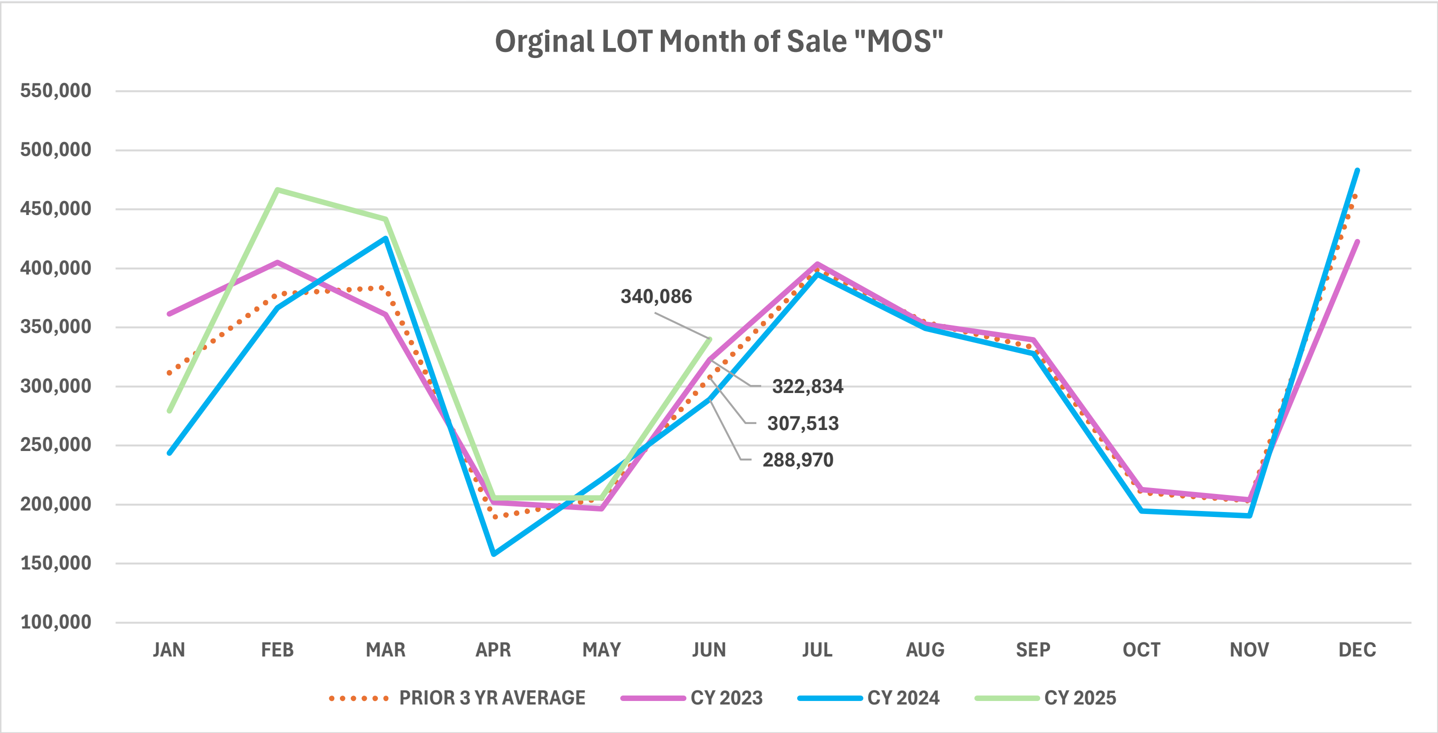
*Future Reimbursement Planned

Original LOT Fund



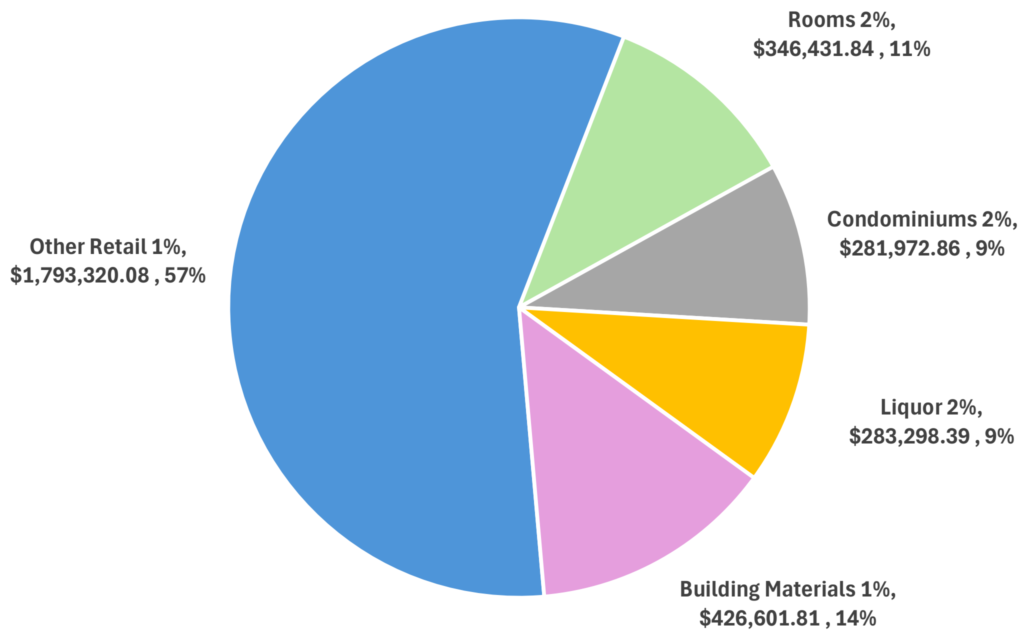
Original LOT revenues are up $218k, or 7.2%, year-over-year. The "Month of Sale" year-over-year comparison is shown on the next page.

Original LOT "Month of Sale" Data



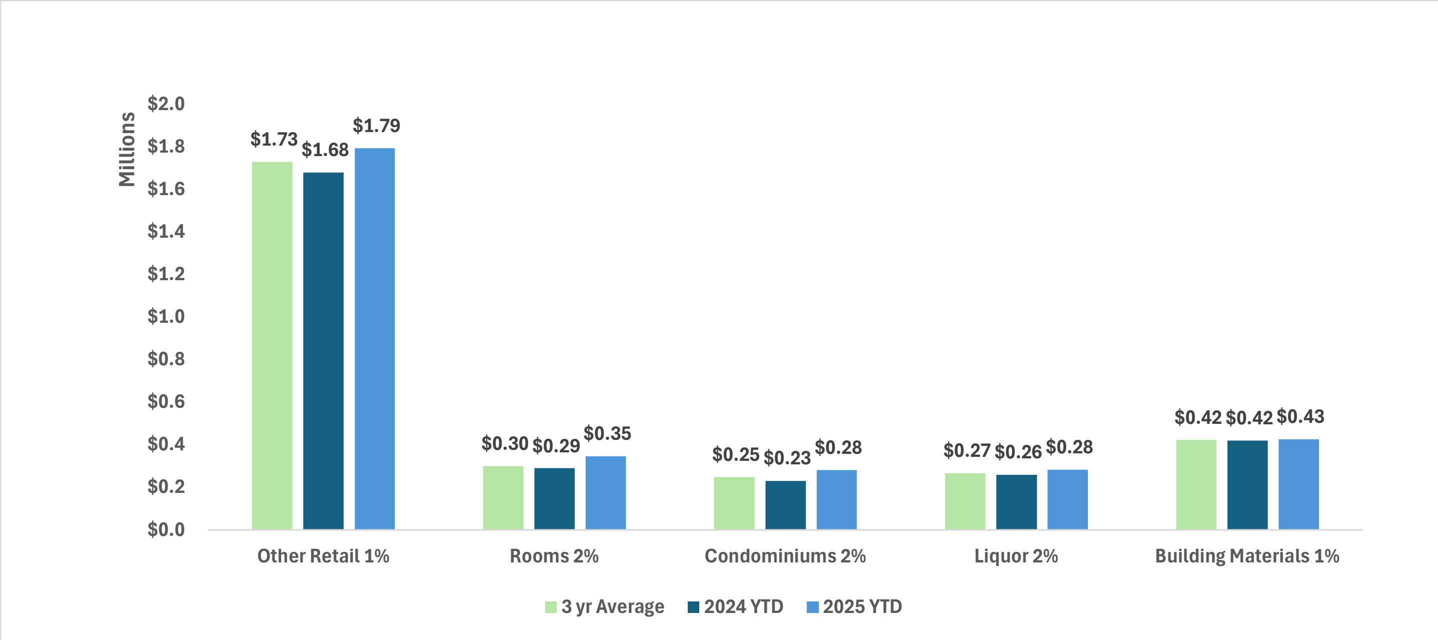
June 2025 month-of-sale receipts were up $51k, or 17.7%, compared to June 2024 and 10.6% above the previous three-year average.

Original LOT Sector Percentage of Total



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

Original LOT Sector Performance



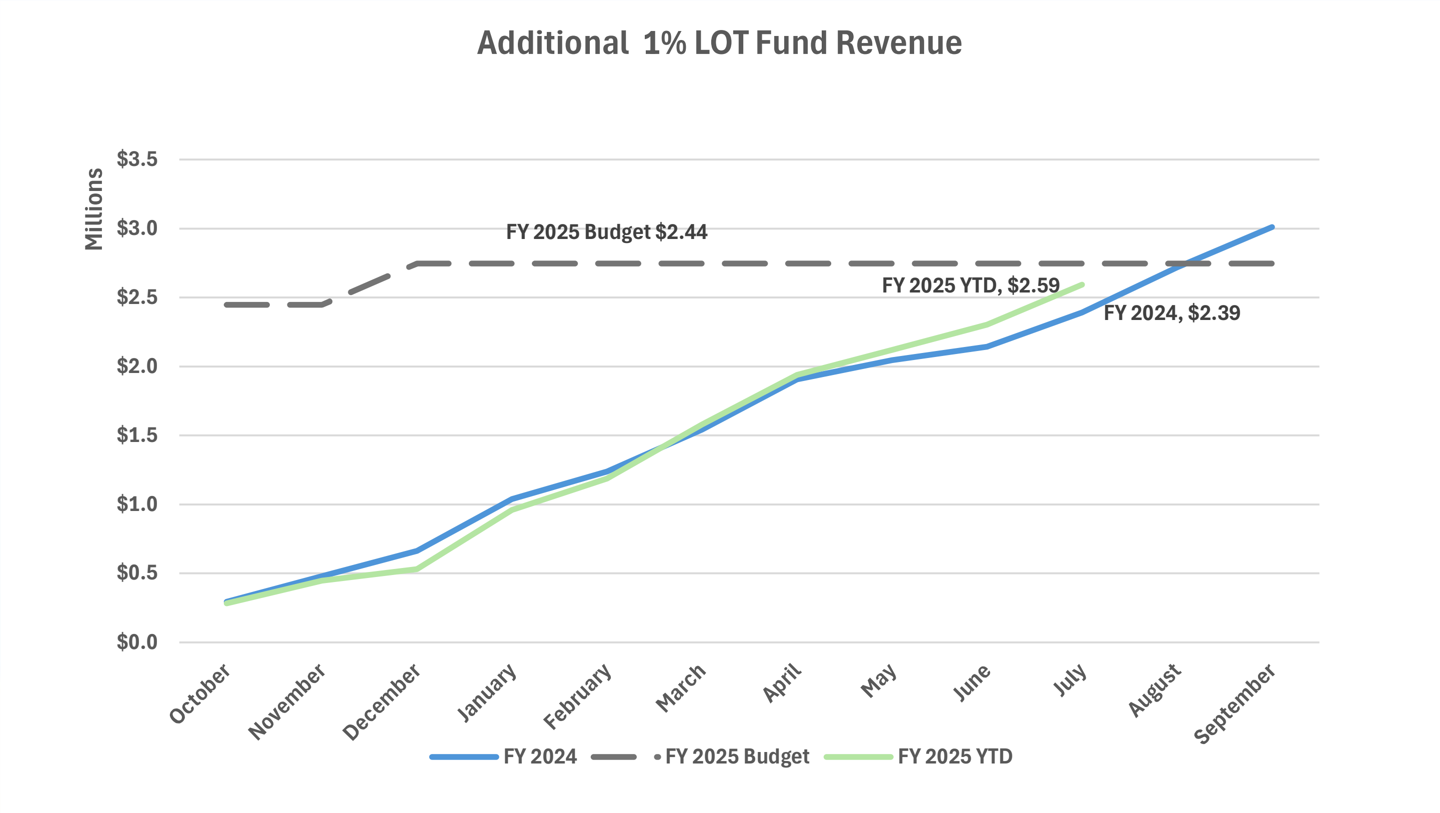
The chart above shows the current 2025 fiscal year-to-date amount for each business sector compared to the prior three-year average and the prior year-to-date. June LOT received proved to be another strong month-of-sale compared to years prior. Based on fiscal year-to-date totals, here is how each sector compares to the previous 3-year average:

Retail: Up 3.7%
Rooms: Up 15.6%
Condominiums: Up 13.3%
Liquor: Up 6.0%
Building Materials: Up 0.6%

Based on fiscal year-to-date totals, here is how each sector compares to the same period last year:

Retail: Up 6.7%
Rooms: Up 19.4%
Condominiums: Up 21.9%
Liquor: Up 8.9%
Building Materials: Up 1.6%

Additional LOT Fund



Additional LOT fund revenue received in July 2025 (June MOS) was up $41kk, or 16.5%, compared to July 2024. Year-to-date Additional LOT collections are up by $199k or 8.3%.

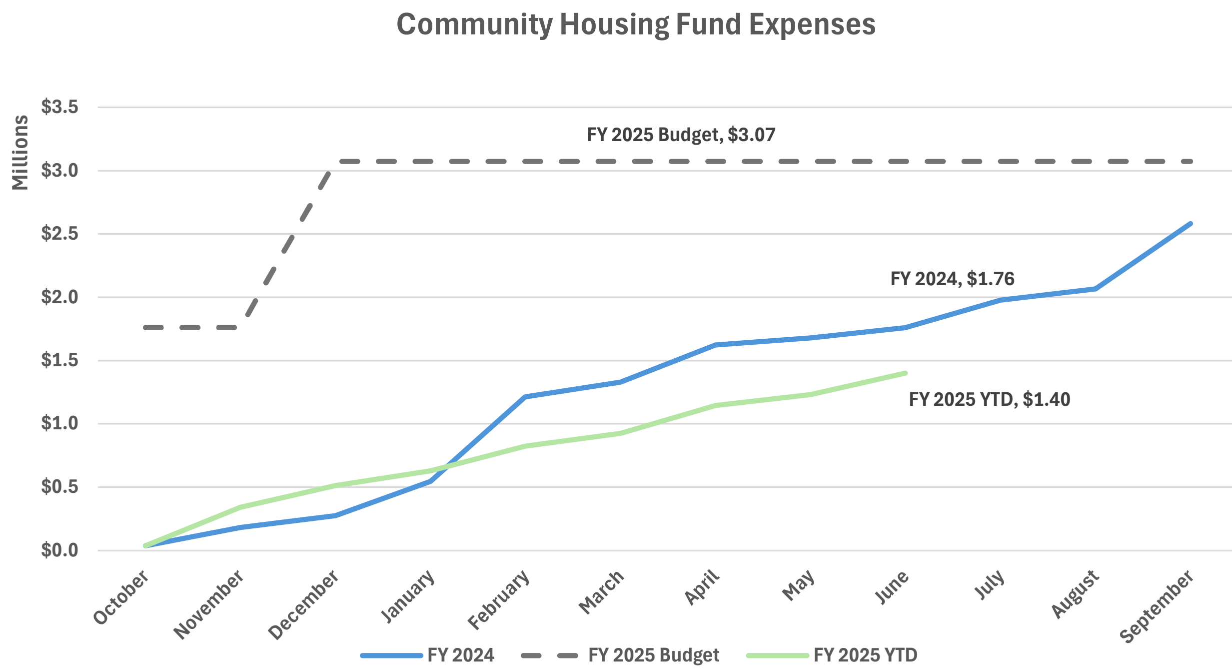
In-Lieu Housing Fund

IN-LIEU HOUSING FUND
July 2025

FY 2025 Beginning Fund Balance	**1,779,662**
FY 2025 BUDGET	
REVENUES	
Approved Budget	2,394,874
YTD Revenue	36,542
EXPENDITURES	
Approved Budget	2,394,874
YTD Expenditures	1,180,000
Net Position	**(1,143,458)**
Current Fund Balance	**636,203**
Pending Developments ***(Amounts as of 6/10/25)***	
200 N. Leadville	421,650
140 W. 2nd	450,600
Limelight Hotel Conversion	466,200
108 Ritchie Drive Townhowns	2,453,000
Total	**3,791,450**
Potential Future Fund Balance	**4,427,653**

Community Housing Fund

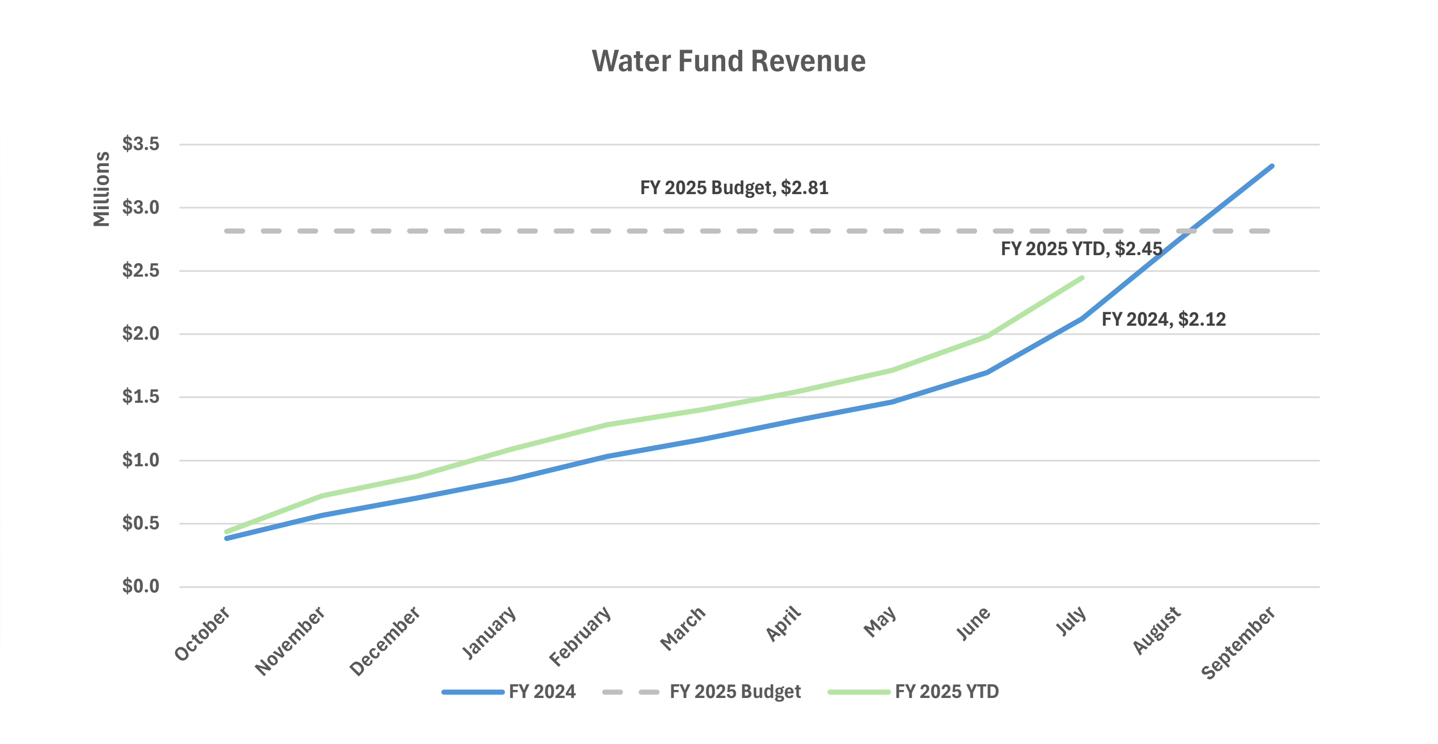
FY 2025 Beginning Fund Balance	**128,744**
FY 2025 BUDGET	
REVENUES	**YTD**
Approved Budget	3,074,045
YTD Revenue	3,211,145
EXPENDITURES	
Approved Budget	2,992,315
YTD Expenditures	1,399,907
Net Position	**1,811,238**
Current Fund Balance	**1,939,982**

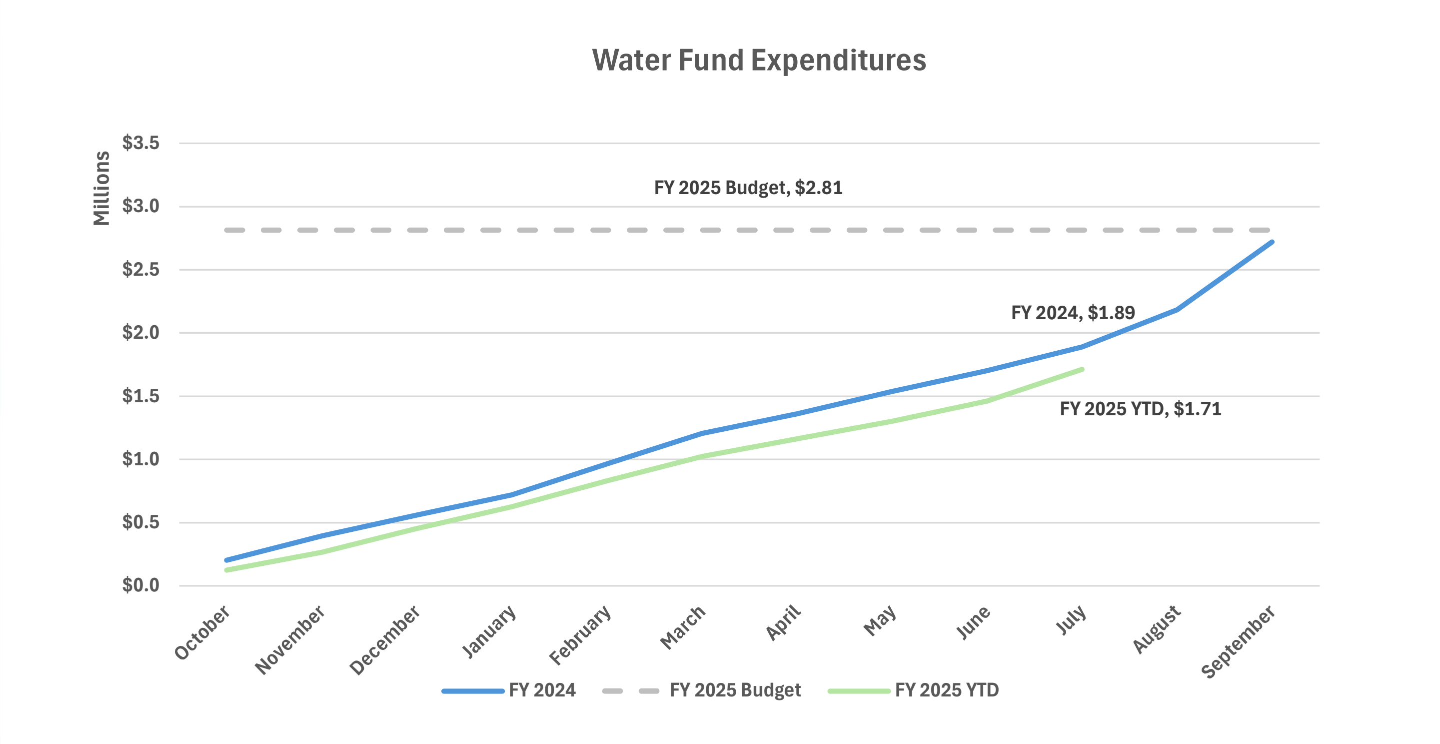


FY 2025 year-to-date expenses are up $673kk, or 34.0%. This is due to the timing of a large property acquisition in July 2025.

Enterprise Funds

Water Fund

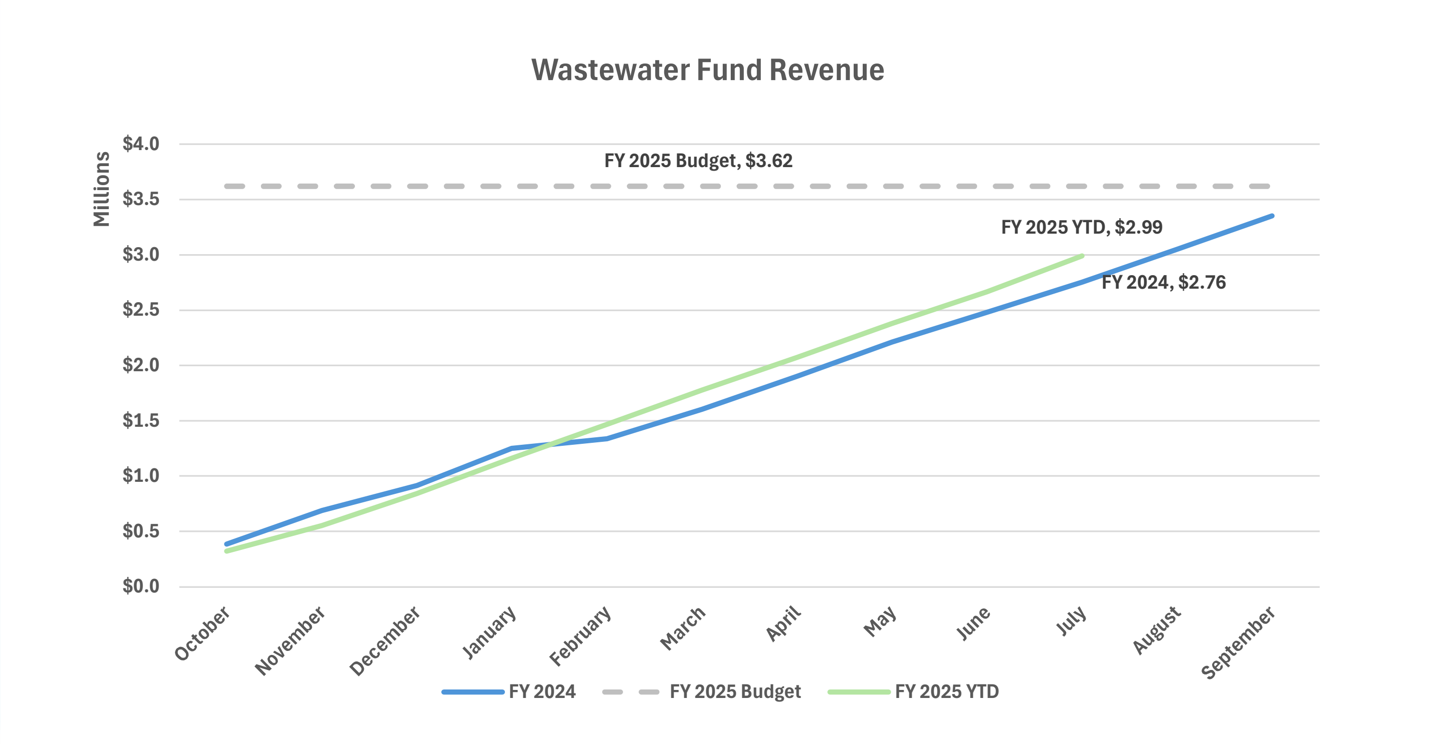


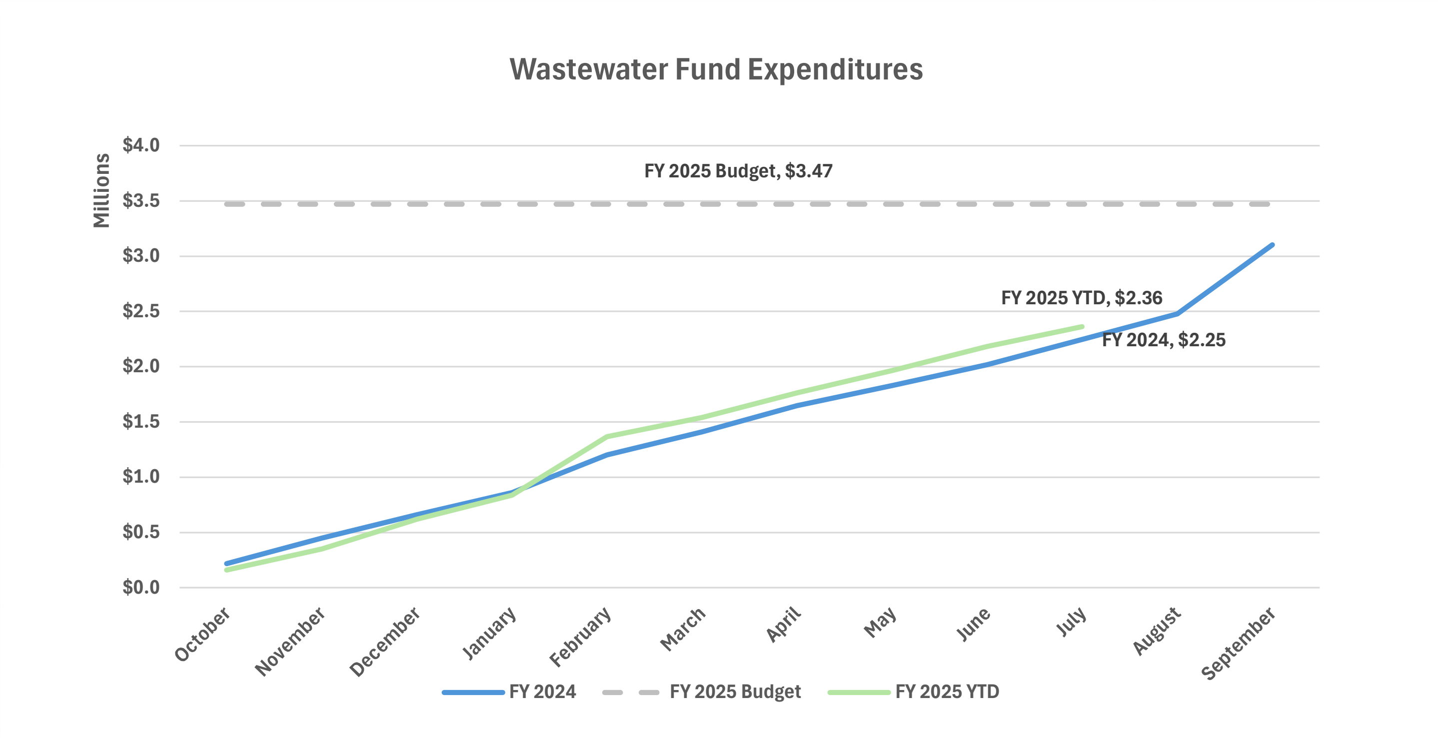


Water Fund Operational revenue and expenditures are tracking within expectations.

The Water Operational Fund remains in solid financial position, with approximately $4.8 million in cash & investments, while the Water Capital Fund has approximately $569k 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 Operational revenues and expenditures are tracking within expectations.

The Wastewater Operational Fund remains in a solid financial position, with approximately $3.3 million in cash & investments, while the Wastewater Capital Fund has approximately $7.2 million in cash & investments. The Wastewater Funds are in a good financial position to foster long-term stability while investing heavily in infrastructure needs.

CITY OF KETCHUM
COMBINED CASH INVESTMENT
JULY 31, 2025

COMBINED CASH ACCOUNTS

99-1010-0000	CASH - COMBINED CHECKING	721,340.92
99-1020-0000	CASH - XPRESS DEPOSIT ACCOUNT	27,163.39
99-1030-0000	CASH - PARKING OPERATIONS	52,170.59
99-1050-0000	CASH - GRANTS & STR PERMITTING	49,355.00
99-1173-0000	CASH CLEARING-BUSINESS LICENSE	50.00
	TOTAL COMBINED CASH	850,079.90
99-1000-0000	CASH ALLOCATED TO OTHER FUNDS	(850,079.90)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	(2,558,681.07)
2	ALLOCATION TO WAGON DAYS FUND	(3,021.72)
3	ALLOCATION TO GENERAL CAPITAL IMPROVEMENT FD	199,631.40
22	ALLOCATION TO ORIGINAL LOT FUND	(21,284.05)
25	ALLOCATION TO ADDITIONAL1%-LOT FUND	137,614.43
41	ALLOCATION TO FIRE BOND FUND	469,148.04
52	ALLOCATION TO IN-LIEU HOUSING FUND	(335,803.34)
54	ALLOCATION TO COMMUNITY HOUSING	849,654.58
63	ALLOCATION TO WATER FUND	1,171,109.73
64	ALLOCATION TO WATER CAPITAL IMPROVEMENT FUND	(148,395.91)
65	ALLOCATION TO WASTEWATER FUND	826,954.87
67	ALLOCATION TO WASTEWATER CAPITAL IMPROVE FND	118,784.99
90	ALLOCATION TO POLICE TRUST FUND	1,385.60
93	ALLOCATION TO PARKS/REC DEV TRUST FUND	(242,992.01)
94	ALLOCATION TO DEVELOPMENT TRUST FUND	374,694.81
98	ALLOCATION TO URBAN RENEWAL AGENCY	11,279.54
	TOTAL ALLOCATIONS TO OTHER FUNDS	850,079.89
	ALLOCATION FROM COMBINED CASH FUND - 99-1000-0000	(850,079.90)
	ZERO PROOF IF ALLOCATIONS BALANCE	(.01)

CITY OF KETCHUM
BALANCE SHEET
JULY 31, 2025

GENERAL FUND

	ASSETS			
01-1000-0000	CASH - COMBINED		(2,558,681.07)	
01-1030-0000	PETTY CASH		324.00	
01-1050-0000	TAXES RECEIVABLE--CURRENT		46,277.53	
01-1100-0000	ACCOUNTS RECEIVABLE - A/R		(37,791.30)	
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		405,094.15	
01-1510-0000	INVESTMENTS--GENERAL FUND #911		8,638,906.50	
	TOTAL ASSETS			6,907,154.45
	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		9,361.72	
01-2172-1000	P/R DEDUC PBL--AFLAC INSURANCE		.19	
01-2173-0000	P/R DEDUC PBL--RETIREMENT		.07	
01-2175-8000	P/R DEDUC PBL--EMP CAF FSA-MD		121,794.70	
01-2175-9000	P/R DEDUC PBL--EMP CAF FSA-DC		(27,886.30)	
01-2300-0000	DEPOSITS-PARKS & EVENTS		15,050.00	
01-2310-0000	DEPOSITS-STREET DIG PERMIT		5,000.00	
	TOTAL LIABILITIES			58,240.02
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
01-2710-0000	GENERAL FUND BALANCE	8,032,792.55		
	REVENUE OVER EXPENDITURES - YTD	(1,183,878.12)		
	BALANCE - CURRENT DATE		6,848,914.43	
	TOTAL FUND EQUITY			6,848,914.43
	TOTAL LIABILITIES AND EQUITY			6,907,154.45

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PROPERTY TAX & FRANCHISE					
01-3100-1000	GENERAL PROPERTY TAXES	1,270,916.91	5,184,295.10	5,228,548.83	44,253.73	99.2
01-3100-1010	PROPERTY TAX CONTINGENCY	.00	.00	30,000.00	30,000.00	.0
01-3100-1050	PROPERTY TAX REPLACEMENT	.00	6,835.93	11,714.19	4,878.26	58.4
01-3100-6110	GAS FRANCHISE	.00	90,445.60	100,000.00	9,554.40	90.5
01-3100-6120	T.V. CABLE FRANCHISE	.00	100,746.71	150,000.00	49,253.29	67.2
01-3100-6130	WATER UTILITY ROW FEE (5%)	11,346.76	113,467.60	136,161.11	22,693.51	83.3
01-3100-6140	WASTEWATER UTILITY ROW FEE(5%)	11,956.42	119,564.20	143,477.09	23,912.89	83.3
01-3100-6150	SOLID WASTE FRANCHISE	5,108.14	86,932.49	95,000.00	8,067.51	91.5
01-3100-9000	PENALTY & INTEREST ON TAXES	3,624.34	13,929.36	15,000.00	1,070.64	92.9
	TOTAL PROPERTY TAX & FRANCHISE	1,302,952.57	5,716,216.99	5,909,901.22	193,684.23	96.7
	LICENSES & PERMITS					
01-3200-1110	BEER LICENSES	5,847.03	10,978.15	12,700.00	1,721.85	86.4
01-3200-1120	LIQUOR LICENSES	3,359.93	8,369.18	8,400.00	30.82	99.6
01-3200-1130	WINE LICENSES	7,032.77	12,357.10	13,500.00	1,142.90	91.5
01-3200-1140	CATERING PERMITS	.00	1,190.00	1,500.00	310.00	79.3
01-3200-1150	OFF-SITE BUS./SPECIAL EVENTS P	6,041.50	20,824.00	20,000.00	(824.00)	104.1
01-3200-1400	BUSINESS LICENSES	3,422.62	30,040.83	3,300.00	(26,740.83)	910.3
01-3200-1410	SHORT TERM RENTAL LICENSES	9,571.50	79,673.36	204,624.00	124,950.64	38.9
01-3200-1520	TAXI-LIMO PERMITS	.00	2,765.00	2,500.00	(265.00)	110.6
01-3200-2100	BUILDING PERMITS	48,792.39	533,806.31	305,000.00	(228,806.31)	175.0
01-3200-2140	RIGHT-OF-WAY PERMITS	1,500.00	17,195.00	4,000.00	(13,195.00)	429.9
01-3200-2160	STREET EXCAVATION PERMIT FEE	200.00	1,000.00	1,500.00	500.00	66.7
	TOTAL LICENSES & PERMITS	85,767.74	718,198.93	577,024.00	(141,174.93)	124.5
	GRANTS					
01-3300-4100	STATE GRANTS	.00	39,162.60	.00	(39,162.60)	.0
	TOTAL GRANTS	.00	39,162.60	.00	(39,162.60)	.0
	STATE OF IDAHO SHARED REVENUE					
01-3310-5100	STATE LIQUOR APPORTIONMENT	.00	276,724.00	395,000.00	118,276.00	70.1
01-3310-5200	HIGHWAY USER'S REVENUE - STREE	151,630.01	289,962.54	195,071.00	(94,891.54)	148.6
01-3310-5600	STATE SHARED REVENUE	275,212.59	1,191,785.27	1,086,365.00	(105,420.27)	109.7
	TOTAL STATE OF IDAHO SHARED REVENUE	426,842.60	1,758,471.81	1,676,436.00	(82,035.81)	104.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	COUNTY SHARED REVENUE					
01-3320-8400	COUNTY COURT FINES	4,482.89	43,199.52	50,000.00	6,800.48	86.4
01-3320-8600	COUNTY AMBULANCE CONTRACT	.00	1,123,384.08	1,685,076.00	561,691.92	66.7
	TOTAL COUNTY SHARED REVENUE	4,482.89	1,166,583.60	1,735,076.00	568,492.40	67.2
	CHARGES FOR SERVICES					
01-3400-1100	PLANNING FEES	20,300.00	136,008.00	90,000.00	(46,008.00)	151.1
01-3400-1110	BUILDING PLAN CHECK FEES	46,951.64	307,841.17	175,500.00	(132,341.17)	175.4
01-3400-1120	PLANNING PLAN CHECK FEES	32,866.15	210,769.95	122,850.00	(87,919.95)	171.6
01-3400-1130	FIRE PLAN CHECK FEES	33,103.15	213,860.42	122,850.00	(91,010.42)	174.1
01-3400-1500	REPRODUCTION/FINGERPRINT FEES	12.00	123.00	500.00	377.00	24.6
01-3400-2250	SPECIAL FIRE FEES	.00	11,400.70	50,000.00	38,599.30	22.8
01-3400-2260	PUBLIC EDUCATION FEES	.00	9,040.00	.00	(9,040.00)	.0
01-3400-3600	BANNER FEES	175.00	2,633.30	.00	(2,633.30)	.0
01-3400-6100	BC SCH DIST.PARK MAINT. CONTR	.00	18,928.00	18,200.00	(728.00)	104.0
01-3400-6300	PARK YOUTH PROGRAM FEES	10,520.93	71,499.63	120,000.00	48,500.37	59.6
01-3400-6320	PARK USER FEES	1,200.00	15,209.51	20,000.00	4,790.49	76.1
01-3400-6700	PARK CONCESSION SALES	.00	8,966.66	9,000.00	33.34	99.6
01-3400-6800	TREE SERVICES	350.00	400.00	.00	(400.00)	.0
	TOTAL CHARGES FOR SERVICES	145,478.87	1,006,680.34	728,900.00	(277,780.34)	138.1
	FINES & FEES					
01-3500-1100	PARKING FINES	5,949.00	90,063.44	100,000.00	9,936.56	90.1
01-3500-1200	ELECTRIC VEHICLE CHARGING	.00	.00	25.00	25.00	.0
01-3500-1300	PAID PARKING	.00	2,845.75	2,500.00	(345.75)	113.8
01-3500-1400	PLANNING & BUILDING FINES	4,400.00	8,700.00	.00	(8,700.00)	.0
	TOTAL FINES & FEES	10,349.00	101,609.19	102,525.00	915.81	99.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
01-3700-1000	INTEREST EARNINGS	(267,587.14)	371,317.39	150,000.00	(221,317.39)	247.5
01-3700-2000	RENT	500.00	4,500.00	6,000.00	1,500.00	75.0
01-3700-2010	RENT-PARK RESERVATIONS	1,310.00	9,055.00	12,000.00	2,945.00	75.5
01-3700-2020	RENT-491 SUN VALLEY ROAD	5,762.78	57,514.80	66,468.00	8,953.20	86.5
01-3700-3600	REFUNDS & REIMBURSEMENTS	(689,987.66)	42,515.27	253,400.00	210,884.73	16.8
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	.00	106,271.68	.00	(106,271.68)	.0
01-3700-7010	MISCELLANEOUS-STREET	.00	1,780.96	.00	(1,780.96)	.0
01-3700-8722	TRANSFER FROM LOT FUND	166,666.67	1,666,666.70	2,000,000.00	333,333.30	83.3
01-3700-8763	REIMBURSEMENT FROM WATER FUND	30,678.17	306,781.70	368,138.00	61,356.30	83.3
01-3700-8765	REIMBURSMNT FROM WASTEWATER FD	62,186.75	621,867.50	746,241.00	124,373.50	83.3
01-3700-8798	URA FND REIM-SALARIES/BENEFITS	9,359.91	75,388.32	125,000.00	49,611.68	60.3
01-3700-8799	IDL FIRE REIMBURSMENT	.00	486,938.16	200,000.00	(286,938.16)	243.5
	TOTAL MISCELLANEOUS REVENUE	(681,110.52)	3,784,097.48	3,957,247.00	173,149.52	95.6
	MISCELLANEOUS REVENUE CONT.					
01-3710-8722	LOT FUND REIMB-ADMIN.EXPENSES	416.67	4,166.70	5,000.00	833.30	83.3
01-3710-8763	WATER FUND REIMB-ADMIN.EXPENSE	12,398.25	123,982.50	148,779.00	24,796.50	83.3
01-3710-8765	WW FUND REIMB-ADMIN.EXPENSES	11,687.67	116,876.70	140,252.00	23,375.30	83.3
01-3710-8798	URA FUND REIMB-ADMIN. EXPENSES	.00	.00	25,000.00	25,000.00	.0
	TOTAL MISCELLANEOUS REVENUE CONT.	24,502.59	245,025.90	319,031.00	74,005.10	76.8
	FUND BALANCE					
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	1,319,265.74	14,536,046.84	19,084,763.22	4,548,716.38	76.2

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEGISLATIVE & EXECUTIVE					
	PERSONAL SERVICES:					
01-4110-1000	SALARIES	12,480.08	193,795.06	120,686.04	(73,109.02)	160.6
01-4110-2100	FICA TAXES-CITY	925.64	14,514.42	9,232.48	(5,281.94)	157.2
01-4110-2200	STATE RETIREMENT-CITY	1,492.58	23,177.74	14,434.05	(8,743.69)	160.6
01-4110-2400	WORKER'S COMPENSATION-CITY	8.60	134.14	157.00	22.86	85.4
01-4110-2500	HEALTH INSURANCE-CITY	11,488.80	114,888.00	137,867.00	22,979.00	83.3
01-4110-2505	HEALTH REIMBURSEMENT ACCT(HRA)	1,779.98	7,004.00	8,000.00	996.00	87.6
01-4110-2510	DENTAL INSURANCE-CITY	314.00	3,140.00	3,768.00	628.00	83.3
01-4110-2515	VISION	152.00	1,634.75	.00	(1,634.75)	.0
01-4110-2600	ST & LONG TERM DISABILITY	67.16	671.60	805.92	134.32	83.3
	TOTAL PERSONAL SERVICES	28,708.84	358,959.71	294,950.49	(64,009.22)	121.7
	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	284.76	5,725.74	3,000.00	(2,725.74)	190.9
	TOTAL MATERIAL AND SERVICES	284.76	5,749.56	21,952.00	16,202.44	26.2
	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	28,993.60	364,709.27	317,902.49	(46,806.78)	114.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATIVE SERVICES					
	PERSONAL SERVICES:					
01-4150-1000	SALARIES	69,072.12	824,707.88	965,737.00	141,029.12	85.4
01-4150-1500	PART TIME SALARIES	584.00	10,366.00	10,000.00	(366.00)	103.7
01-4150-1900	OVERTIME	838.16	7,938.88	.00	(7,938.88)	.0
01-4150-2100	FICA TAXES-CITY	5,447.02	62,826.17	73,879.00	11,052.83	85.0
01-4150-2200	STATE RETIREMENT-CITY	8,777.06	104,175.09	114,270.00	10,094.91	91.2
01-4150-2400	WORKMEN'S COMPENSATION-CITY	71.75	732.55	1,200.00	467.45	61.1
01-4150-2500	HEALTH INSURANCE-CITY	20,529.18	216,252.98	294,644.00	78,391.02	73.4
01-4150-2505	HEALTH REIMBURSEMENT ACCT(HRA)	1,456.99	9,074.43	19,000.00	9,925.57	47.8
01-4150-2510	DENTAL INSURANCE-CITY	581.00	6,591.00	8,209.00	1,618.00	80.3
01-4150-2515	VISION	286.67	3,374.20	.00	(3,374.20)	.0
01-4150-2600	ST & LONG TERM DISABILITY	381.30	4,315.99	5,187.16	871.17	83.2
01-4150-2760	OTHER EMPLOYEE BENEFITS	2,107.70	21,993.35	26,400.00	4,406.65	83.3
01-4150-2900	PERFORMANCE AWARDS	.00	314.90	.00	(314.90)	.0
	TOTAL PERSONAL SERVICES	110,132.95	1,272,663.42	1,518,526.16	245,862.74	83.8
	MATERIALS AND SERVICES:					
01-4150-3100	OFFICE SUPPLIES & POSTAGE	3,197.94	24,664.39	25,000.00	335.61	98.7
01-4150-3310	STATE SALES TAX-GEN.GOV. & PAR	405.12	458.17	250.00	(208.17)	183.3
01-4150-3600	COMPUTER SOFTWARE	19.99	4,885.96	.00	(4,885.96)	.0
01-4150-4200	PROFESSIONAL SERVICES	36,608.98	56,272.55	.00	(56,272.55)	.0
01-4150-4400	ADVERTISING & LEGAL PUBLICATIO	.00	3,920.17	12,000.00	8,079.83	32.7
01-4150-4600	PROPERTY & LIABILITY INSURANCE	.00	137,345.98	116,015.00	(21,330.98)	118.4
01-4150-4800	DUES, SUBSCRIPTIONS & MEMBERSH	1,832.60	4,731.60	7,500.00	2,768.40	63.1
01-4150-4900	PERSONNEL TRAINING/TRAVEL/MTG	2,599.35	19,521.54	20,000.00	478.46	97.6
01-4150-4902	TRAINNG/TRVL/MTG-CITY ADM/ASST	731.75	1,426.06	12,000.00	10,573.94	11.9
01-4150-5100	TELEPHONE & COMMUNICATIONS	1,304.19	57,643.02	43,000.00	(14,643.02)	134.1
01-4150-5110	COMPUTER NETWORK	7,974.06	68,572.23	80,000.00	11,427.77	85.7
01-4150-5150	COMMUNICATIONS	2,253.94	71,734.89	105,000.00	33,265.11	68.3
01-4150-5200	UTILITIES	1,817.99	19,440.45	42,682.00	23,241.55	45.6
01-4150-5900	REPAIR & MAINTENANCE-BUILDINGS	.00	219.00	.00	(219.00)	.0
01-4150-6500	CONTRACTS FOR SERVICES	3,612.50	50,586.50	25,000.00	(25,586.50)	202.4
01-4150-6510	COMPUTER SERVICES	.00	29,951.00	45,500.00	15,549.00	65.8
	TOTAL MATERIAL AND SERVICES	62,358.41	551,373.51	533,947.00	(17,426.51)	103.3
	CAPITAL OUTLAY:					
01-4150-7400	OFFICE FURNITURE & EQUIPMENT	.00	13,745.26	1,000.00	(12,745.26)	1374.5
	TOTAL CAPITAL OUTLAY	.00	13,745.26	1,000.00	(12,745.26)	1374.5
	TOTAL ADMINISTRATIVE SERVICES	172,491.36	1,837,782.19	2,053,473.16	215,690.97	89.5

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEGAL					
	MATERIALS AND SERVICES:					
01-4160-4200	PROFESSIONAL SERVICES	16,500.00	178,643.75	209,803.79	31,160.04	85.2
01-4160-4270	CITY PROSECUTOR	3,883.33	34,949.97	47,998.00	13,048.03	72.8
	TOTAL MATERIAL AND SERVICES	20,383.33	213,593.72	257,801.79	44,208.07	82.9
	TOTAL LEGAL	20,383.33	213,593.72	257,801.79	44,208.07	82.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PLANNING & BUILDING					
	PERSONAL SERVICES:					
01-4170-1000	SALARIES	45,868.46	367,731.16	509,601.00	141,869.84	72.2
01-4170-1200	PLANNING & ZONING COMMISSION	1,400.00	20,800.00	25,200.00	4,400.00	82.5
01-4170-1900	OVERTIME	.00	2,002.37	.00	(2,002.37)	.0
01-4170-2100	FICA TAXES-CITY	3,597.41	30,612.50	76,755.20	46,142.70	39.9
01-4170-2200	STATE RETIREMENT-CITY	5,653.29	47,774.86	59,154.00	11,379.14	80.8
01-4170-2400	WORKER'S COMPENSATION-CITY	405.84	3,331.96	6,220.00	2,888.04	53.6
01-4170-2500	HEALTH INSURANCE-CITY	10,615.00	86,984.87	140,406.00	53,421.13	62.0
01-4170-2505	HEALTH REIMBURSEMENT ACCT(HRA)	2,076.00	3,920.00	9,000.00	5,080.00	43.6
01-4170-2510	DENTAL INSURANCE-CITY	296.00	2,648.05	3,990.00	1,341.95	66.4
01-4170-2515	VISION	140.00	1,268.43	.00	(1,268.43)	.0
01-4170-2600	ST & LONG TERM DISABILITY	523.29	2,451.44	3,057.72	606.28	80.2
01-4170-2700	VACATION/SICK ACCRUAL PAYOUT	.00	11,453.97	6,793.20	(4,660.77)	168.6
	TOTAL PERSONAL SERVICES	70,575.29	580,979.61	840,177.12	259,197.51	69.2
	MATERIALS AND SERVICES:					
01-4170-3100	OFFICE SUPPLIES & POSTAGE	37.37	3,542.74	6,000.00	2,457.26	59.1
01-4170-3200	OPERATING SUPPLIES	419.60	6,528.60	1,200.00	(5,328.60)	544.1
01-4170-4200	PROFESSIONAL SERVICES	14,544.97	195,803.73	248,842.00	53,038.27	78.7
01-4170-4210	PROFESSIONAL SERVICES - IDBS	92,047.78	325,021.25	260,000.00	(65,021.25)	125.0
01-4170-4220	PROF SVCS-FLOOD PLAIN PROG REM	2,288.75	16,245.00	10,000.00	(6,245.00)	162.5
01-4170-4400	ADVERTISING & LEGAL PUBLICATIO	311.73	22,697.26	10,000.00	(12,697.26)	227.0
01-4170-4500	GEOGRAPHIC INFO SYSTEMS	1,020.00	12,880.00	10,000.00	(2,880.00)	128.8
01-4170-4800	DUES, SUBSCRIPTIONS & MEMBERSH	.00	1,380.14	4,000.00	2,619.86	34.5
01-4170-4900	PERSONNEL TRAINING/TRAVEL/MTG	1,298.41	6,196.26	10,000.00	3,803.74	62.0
01-4170-4970	TRAINING/TRAVEL/MTG-P&Z COMM	130.00	181.00	3,000.00	2,819.00	6.0
01-4170-5100	TELEPHONE & COMMUNICATIONS	30.00	300.00	.00	(300.00)	.0
01-4170-6910	OTHER PURCHASED SERVICES	5,000.00	5,000.00	2,000.00	(3,000.00)	250.0
	TOTAL MATERIAL AND SERVICES	117,128.61	595,775.98	565,042.00	(30,733.98)	105.4
	CAPITAL OUTLAY:					
01-4170-7400	OFFICE FURNITURE & EQUIPMENT	.00	.00	11,245.00	11,245.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	11,245.00	11,245.00	.0
	TOTAL PLANNING & BUILDING	187,703.90	1,176,755.59	1,416,464.12	239,708.53	83.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NON-DEPARTMENTAL					
	PERSONAL SERVICES:					
01-4193-1000	SALARIES	.00	38,090.00	70,980.00	32,890.00	53.7
01-4193-2100	FICA TAXES-CITY	.00	2,913.90	5,429.97	2,516.07	53.7
01-4193-2200	STATE RETIREMENT-CITY	.00	4,555.55	8,489.21	3,933.66	53.7
01-4193-2400	WORKMEN'S COMPENSATION-CITY	.00	38.26	75.00	36.74	51.0
01-4193-2500	HEALTH INSURANCE-CITY	.00	10,890.00	14,520.00	3,630.00	75.0
01-4193-2510	DENTAL INSURANCE-CITY	.00	318.41	504.00	185.59	63.2
01-4193-2515	VISION	.00	102.08	.00	(102.08)	.0
	TOTAL PERSONAL SERVICES	.00	56,908.20	99,998.18	43,089.98	56.9
	MATERIALS AND SERVICES:					
01-4193-4200	PROFESSIONAL SERVICE	4,948.92	211,557.36	213,296.00	1,738.64	99.2
01-4193-4210	RESORT CITIES	.00	14,000.00	25,000.00	11,000.00	56.0
01-4193-4220	IT PROFESSIONAL SERVICES	21,604.30	141,806.93	178,260.00	36,453.07	79.6
01-4193-4250	BLAINE CITY TOUR	.00	.00	8,000.00	8,000.00	.0
01-4193-4400	PROPERTY ACQUISTION	.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	.00	1,317.63	.00	(1,317.63)	.0
01-4193-6500	CONTRACT FOR SERVICE	.00	99,210.00	131,904.00	32,694.00	75.2
01-4193-6900	MISCELLANEOUS EXPENSE	.00	475,642.61	475,000.00	(642.61)	100.1
	TOTAL MATERIAL AND SERVICES	26,553.22	3,191,880.44	3,297,806.00	105,925.56	96.8
	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	24,914.94	120,803.84	366,581.06	245,777.22	33.0
	TOTAL OTHER EXPENDITURES	24,914.94	1,481,670.22	1,864,258.06	382,587.84	79.5
	TOTAL NON-DEPARTMENTAL	51,468.16	4,730,458.86	5,262,062.24	531,603.38	89.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FACILITY MAINTENANCE					
	PERSONAL SERVICES:					
01-4194-1000	SALARIES	28,107.55	249,054.84	362,894.00	113,839.16	68.6
01-4194-1500	PART-TIME/SEASONAL	.00	.00	60,921.00	60,921.00	.0
01-4194-1800	SHIFT COVERAGE ON CALL	212.15	3,098.19	5,000.00	1,901.81	62.0
01-4194-1900	OVERTIME	388.65	6,454.69	8,500.00	2,045.31	75.9
01-4194-2100	FICA TAXES - CITY	2,380.55	22,455.91	32,422.00	9,966.09	69.3
01-4194-2200	STATE RETIREMENT - CITY	3,165.26	30,723.47	48,822.00	18,098.53	62.9
01-4194-2400	WORKER'S COMPENSATION-CITY	424.76	4,035.09	3,983.00	(52.09)	101.3
01-4194-2500	HEALTH INSURANCE - CITY	11,027.51	102,649.50	162,596.00	59,946.50	63.1
01-4194-2505	HEALTH REIMBURSEMENT ACCT(HRA)	32.50	1,869.03	10,000.00	8,130.97	18.7
01-4194-2510	DENTAL INSURANCE-CITY	324.80	2,903.01	4,566.00	1,662.99	63.6
01-4194-2515	VISION	168.78	1,541.58	.00	(1,541.58)	.0
01-4194-2600	LONG TERM DISABILITY	162.80	1,505.68	2,114.62	608.94	71.2
01-4194-2800	STATE UNEMPLOYMENT INSURANCE	1,180.00	5,854.34	8,000.00	2,145.66	73.2
	TOTAL PERSONAL SERVICES	47,575.31	432,145.33	709,818.62	277,673.29	60.9
	MATERIALS AND SERVICES:					
01-4194-3100	OFFICE SUPPLIES & POSTAGE	.00	.00	300.00	300.00	.0
01-4194-3200	OPERATING SUPPLIES	1,980.74	8,238.84	10,000.00	1,761.16	82.4
01-4194-3500	MOTOR FUELS & LUBRICANTS	173.82	1,458.17	16,000.00	14,541.83	9.1
01-4194-4200	PROFESSIONAL SERVICES	7,205.22	94,649.00	62,718.00	(31,931.00)	150.9
01-4194-4210	PROFESSIONAL SERVC-CITY TREES	9,160.64	9,295.64	15,000.00	5,704.36	62.0
01-4194-4220	PROF SERV-CITY BEAUTIFICATION	14,367.70	63,791.66	85,000.00	21,208.34	75.1
01-4194-4800	DUES, SUBSCRIPTIONS & MEMBERSH	.00	490.00	440.00	(50.00)	111.4
01-4194-4900	PERSONNEL TRAINING/TRAVEL/MTG	.00	1,759.48	1,000.00	(759.48)	176.0
01-4194-5100	TELEPHONE & COMMUNICATIONS	30.00	300.00	720.00	420.00	41.7
01-4194-5200	UTILITIES	1,876.29	35,517.65	36,000.00	482.35	98.7
01-4194-5300	CUSTODIAL & CLEANING SERVICES	9,274.00	41,799.77	80,000.00	38,200.23	52.3
01-4194-5900	REPAIR & MAINTENANCE-BUILDINGS	3,170.10	51,213.16	56,000.00	4,786.84	91.5
01-4194-5910	REPAIR & MAINT-491 SV ROAD	2,102.72	41,874.52	77,000.00	35,125.48	54.4
01-4194-5950	REPAIR & MAINT-WARM SPRINGS PR	2,813.86	25,605.56	48,100.00	22,494.44	53.2
01-4194-6000	REPAIR & MAINT-AUTOMOTIVE EQUI	25.90	405.67	3,500.00	3,094.33	11.6
01-4194-6100	REPAIR & MAINT--MACHINERY & EQ	254.83	2,121.70	6,000.00	3,878.30	35.4
01-4194-6950	MAINTENANCE	4,832.02	15,677.39	36,000.00	20,322.61	43.6
	TOTAL MATERIAL AND SERVICES	57,267.84	394,198.21	533,778.00	139,579.79	73.9
	TOTAL FACILITY MAINTENANCE	104,843.15	826,343.54	1,243,596.62	417,253.08	66.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE					
	PERSONAL SERVICES:					
01-4210-1000	SALARIES	13,267.11	107,328.28	115,690.00	8,361.72	92.8
01-4210-1500	PART-TIME	.00	.00	27,851.00	27,851.00	.0
01-4210-1900	OVERTIME	2,743.92	9,727.08	5,000.00	(4,727.08)	194.5
01-4210-2100	FICA TAXES-CITY	1,198.58	8,690.11	10,981.00	2,290.89	79.1
01-4210-2200	STATE RETIREMENT-CITY	1,588.48	12,310.15	17,167.00	4,856.85	71.7
01-4210-2400	WORKMEN'S COMPENSATION-CITY	354.41	2,693.32	4,637.00	1,943.68	58.1
01-4210-2500	HEALTH INSURANCE-CITY	6,711.56	67,115.60	80,539.00	13,423.40	83.3
01-4210-2505	HEALTH REIMBURSEMENT ACCT(HRA)	270.80	966.31	4,000.00	3,033.69	24.2
01-4210-2510	DENTAL INSURANCE-CITY	169.00	1,690.00	2,028.00	338.00	83.3
01-4210-2515	VISION	88.00	948.60	.00	(948.60)	.0
01-4210-2600	ST & LONG TERM DISABILITY	56.71	567.10	680.52	113.42	83.3
	TOTAL PERSONAL SERVICES	26,448.57	212,036.55	268,573.52	56,536.97	79.0
	MATERIALS AND SERVICES:					
01-4210-3100	OFFICE SUPPLIES & POSTAGE	.00	1,371.35	5,000.00	3,628.65	27.4
01-4210-3200	OPERATING SUPPLIES	12.52	451.31	300.00	(151.31)	150.4
01-4210-3500	MOTOR FUELS & LUBRICANTS	238.99	3,653.76	7,000.00	3,346.24	52.2
01-4210-3600	COMPUTER SOFTWARE	.00	.00	2,000.00	2,000.00	.0
01-4210-3610	PARKING OPS PROCESSING FEES	60.00	14,826.18	26,000.00	11,173.82	57.0
01-4210-3620	PARKING OPS EQUIPMENT FEES	.00	8,862.12	11,000.00	2,137.88	80.6
01-4210-4200	PROFESSIONAL SERVICES	1,450.00	28,546.25	59,750.00	31,203.75	47.8
01-4210-4250	PROF.SERVICES-BCSO CONTRACT	159,837.92	1,443,200.50	1,918,054.67	474,854.17	75.2
01-4210-4900	PERSONNEL TRAINING/TRAVEL/MTG	.00	867.63	.00	(867.63)	.0
01-4210-5100	TELEPHONE & COMMUNICATIONS	518.02	3,662.98	4,350.00	687.02	84.2
01-4210-6000	REPAIR & MAINT--AUTOMOTIVE EQU	29.95	1,586.21	13,000.00	11,413.79	12.2
	TOTAL MATERIAL AND SERVICES	162,147.40	1,507,028.29	2,046,454.67	539,426.38	73.6
	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	188,595.97	1,719,064.84	2,320,028.19	600,963.35	74.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRE & RESCUE					
	PERSONAL SERVICES:					
01-4230-1000	SALARIES	100,160.28	1,101,224.42	1,470,123.00	368,898.58	74.9
01-4230-1500	PAID ON-CALL WAGES	28,405.25	218,654.66	135,000.00	(83,654.66)	162.0
01-4230-1700	WOOC (WORKING OUT OF CLASS)	6,232.68	81,086.02	8,000.00	(73,086.02)	1013.6
01-4230-1900	OVERTIME	3,272.02	149,597.47	120,000.00	(29,597.47)	124.7
01-4230-2100	FICA TAXES-CITY	10,662.19	119,117.10	132,584.00	13,466.90	89.8
01-4230-2300	FIREMEN'S RETIREMENT-CITY	16,726.87	191,474.08	234,125.00	42,650.92	81.8
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	4,102.14	45,842.19	40,000.00	(5,842.19)	114.6
01-4230-2500	HEALTH INSURANCE-CITY	29,343.16	326,603.56	369,852.00	43,248.44	88.3
01-4230-2505	HEALTH REIMBURSEMENT ACCT(HRA)	3,902.30	6,639.42	26,000.00	19,360.58	25.5
01-4230-2510	DENTAL INSURANCE-CITY	981.50	9,542.00	11,040.00	1,498.00	86.4
01-4230-2515	VISION	460.00	4,964.35	.00	(4,964.35)	.0
01-4230-2530	EMPLOYEE MEDICAL SERVICES	.00	3,857.00	.00	(3,857.00)	.0
01-4230-2535	VEBA	5,700.00	51,900.00	57,600.00	5,700.00	90.1
01-4230-2540	MERP-MEDICAL EXP REIMBURSEMENT	637.50	6,075.00	7,200.00	1,125.00	84.4
01-4230-2600	ST & LONG TERM DISABILITY	653.29	6,696.26	8,310.64	1,614.38	80.6
01-4230-2700	VACATION/SICK ACCRUAL PAYOUT	3,494.61	28,794.74	25,000.00	(3,794.74)	115.2
01-4230-2800	STATE UNEMPLOYMENT INSURANCE	.00	.00	3,000.00	3,000.00	.0
01-4230-2900	PERFORMANCE AWARDS	.00	5,194.35	4,200.00	(994.35)	123.7
	TOTAL PERSONAL SERVICES	214,733.79	2,357,262.62	2,664,034.64	306,772.02	88.5
	MATERIALS AND SERVICES:					
01-4230-3200	OPERATING SUPPLIES FIRE	1,324.33	12,855.31	45,000.00	32,144.69	28.6
01-4230-3210	OPERATING SUPPLIES EMS	5,066.07	46,960.85	63,000.00	16,039.15	74.5
01-4230-3500	MOTOR FUELS & LUBRICANTS FIRE	593.28	4,733.99	8,000.00	3,266.01	59.2
01-4230-3510	MOTOR FUELS & LUBRICANTS EMS	593.28	4,800.69	8,000.00	3,199.31	60.0
01-4230-4200	PROFESSIONAL SERVICES FIRE	7,530.40	37,562.58	27,000.00	(10,562.58)	139.1
01-4230-4210	PROFESSIONAL SERVICES EMS	7,530.39	25,845.91	20,000.00	(5,845.91)	129.2
01-4230-4800	DUES, SUBSCRIPTIONS & MEMBERSH	.00	110.00	.00	(110.00)	.0
01-4230-4900	TRAINING/TRAVEL/MTG FIRE	.00	8,653.78	16,000.00	7,346.22	54.1
01-4230-4910	TRAINING EMS	.00	3,375.12	12,000.00	8,624.88	28.1
01-4230-4920	TRAINING-FACILITY	113.33	1,171.28	12,000.00	10,828.72	9.8
01-4230-4930	PUBLIC EDUCATION	1,260.00	14,018.74	.00	(14,018.74)	.0
01-4230-4940	IDL FIRE EXPENSES	.00	16,868.36	200,000.00	183,131.64	8.4
01-4230-5100	TELEPHONE & COMMUNICATION FIRE	878.71	12,532.96	21,000.00	8,467.04	59.7
01-4230-5110	TELEPHONE & COMMUNICATION EMS	878.68	10,818.80	21,000.00	10,181.20	51.5
01-4230-5200	UTILITIES	1,548.82	26,911.60	45,600.00	18,688.40	59.0
01-4230-5900	REPAIR & MAINTENANCE-BUILDINGS	161.08	23,279.87	24,000.00	720.13	97.0
01-4230-6000	REPAIR & MAINT-AUTO EQUIP FIRE	615.92	30,443.68	18,000.00	(12,443.68)	169.1
01-4230-6010	REPAIR & MAINT-AUTO EQUIP EMS	604.01	7,170.25	12,000.00	4,829.75	59.8
01-4230-6100	REPAIR & MAINT--MACHINERY & EQ	665.04	6,667.04	60,000.00	53,332.96	11.1
01-4230-6110	REPAIR & MAINT--MACHINERY & EQ	135.55	3,881.00	2,500.00	(1,381.00)	155.2
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	29,498.89	300,226.90	625,350.00	325,123.10	48.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL OUTLAY:					
01-4230-7700	LEASE-AERIAL TOWER	.00	58,429.65	58,430.00	.35	100.0
01-4230-7710	LEASE-ENFORCER PUC PUMPERKB790	.00	140,801.73	141,000.00	198.27	99.9
	TOTAL CAPITAL OUTLAY	.00	199,231.38	199,430.00	198.62	99.9
	TOTAL FIRE & RESCUE	244,232.68	2,856,720.90	3,488,814.64	632,093.74	81.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREET					
	PERSONAL SERVICES:					
01-4310-1000	SALARIES	62,241.12	598,747.49	719,144.00	120,396.51	83.3
01-4310-1500	PART-TIME	.00	.00	65,800.00	65,800.00	.0
01-4310-1800	SHIFT COVERAGE ON CALL	160.65	19,136.99	17,500.00	(1,636.99)	109.4
01-4310-1900	OVERTIME	9,440.40	45,595.13	35,000.00	(10,595.13)	130.3
01-4310-2100	FICA TAXES-CITY	5,462.88	50,448.41	60,977.70	10,529.29	82.7
01-4310-2200	STATE RETIREMENT-CITY	8,592.32	76,640.20	87,463.00	10,822.80	87.6
01-4310-2400	WORKER'S COMPENSATION-CITY	2,024.99	17,767.56	27,628.00	9,860.44	64.3
01-4310-2500	HEALTH INSURANCE-CITY	17,680.73	181,509.96	216,685.00	35,175.04	83.8
01-4310-2505	HEALTH REIMBURSEMENT ACCT(HRA)	2,659.32	3,760.18	15,500.00	11,739.82	24.3
01-4310-2510	DENTAL INSURANCE-CITY	534.80	5,467.96	6,576.00	1,108.04	83.2
01-4310-2515	VISION	248.78	2,534.93	.00	(2,534.93)	.0
01-4310-2600	ST & LONG TERM DISABILITY	340.16	3,485.49	4,323.06	837.57	80.6
01-4310-2800	STATE UNEMPLOYMENT INSURANCE	.00	33.44	6,000.00	5,966.56	.6
	TOTAL PERSONAL SERVICES	109,386.15	1,005,127.74	1,262,596.76	257,469.02	79.6
	MATERIALS AND SERVICES:					
01-4310-3200	OPERATING SUPPLIES	400.39	13,441.47	16,240.00	2,798.53	82.8
01-4310-3400	MINOR EQUIPMENT	503.25	1,795.45	3,800.00	2,004.55	47.3
01-4310-3500	MOTOR FUELS & LUBRICANTS	4,784.12	82,797.24	109,092.00	26,294.76	75.9
01-4310-3600	COMPUTER SOFTWARE	15.00	6,814.00	6,800.00	(14.00)	100.2
01-4310-4200	PROFESSIONAL SERVICES	1,714.46	189,928.69	204,000.00	14,071.31	93.1
01-4310-4900	PERSONNEL TRAINING/TRAVEL/MTG	460.00	1,080.00	4,515.00	3,435.00	23.9
01-4310-5100	TELEPHONE & COMMUNICATIONS	30.00	300.00	7,000.00	6,700.00	4.3
01-4310-5200	UTILITIES	980.42	14,184.97	19,500.00	5,315.03	72.7
01-4310-6000	REPAIR & MAINT--AUTOMOTIVE EQU	1,023.85	7,150.81	8,700.00	1,549.19	82.2
01-4310-6100	REPAIR & MAINT--MACHINERY & EQ	5,651.40	50,442.89	98,650.00	48,207.11	51.1
01-4310-6910	OTHER PURCHASED SERVICES	1,811.33	13,087.93	16,000.00	2,912.07	81.8
01-4310-6920	SIGNS & SIGNALIZATION	.00	12,901.12	16,000.00	3,098.88	80.6
01-4310-6930	STREET LIGHTING	1,807.00	20,622.51	18,500.00	(2,122.51)	111.5
01-4310-6950	MAINTENANCE & IMPROVEMENTS	85,806.88	138,161.63	338,300.00	200,138.37	40.8
	TOTAL MATERIAL AND SERVICES	104,988.10	552,708.71	867,097.00	314,388.29	63.7
	TOTAL STREET	214,374.25	1,557,836.45	2,129,693.76	571,857.31	73.2

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION					
	PERSONAL SERVICES:					
01-4510-1000	SALARIES	26,138.50	228,317.36	275,420.00	47,102.64	82.9
01-4510-1500	PART-TIME/SEASONAL	19,606.01	37,012.81	85,000.00	47,987.19	43.5
01-4510-1900	OVERTIME	.00	833.25	.00	(833.25)	.0
01-4510-2100	FICA TAXES - CITY	3,468.38	20,104.16	27,540.00	7,435.84	73.0
01-4510-2200	STATE RETIREMENT - CITY	2,533.86	26,562.00	43,056.00	16,494.00	61.7
01-4510-2400	WORKER'S COMPENSATION - CITY	814.68	4,300.79	7,700.00	3,399.21	55.9
01-4510-2500	HEALTH INSURANCE - CITY	8,133.02	72,152.28	83,829.00	11,676.72	86.1
01-4510-2505	HEALTH REIMBURSEMENT ACCT(HRA)	1,313.29	4,414.94	5,000.00	585.06	88.3
01-4510-2510	DENTAL INSURANCE-CITY	229.50	2,143.00	2,526.00	383.00	84.8
01-4510-2515	VISION	108.00	1,065.50	.00	(1,065.50)	.0
01-4510-2600	ST & LONG TERM DISABILITY	136.55	1,365.50	1,612.80	247.30	84.7
01-4510-2800	STATE UNEMPLOYMENT INSURANCE	.00	.00	1,000.00	1,000.00	.0
	TOTAL PERSONAL SERVICES	62,481.79	398,271.59	532,683.80	134,412.21	74.8
	MATERIALS AND SERVICES:					
01-4510-3100	OFFICE SUPPLIES & POSTAGE	181.71	213.72	1,000.00	786.28	21.4
01-4510-3200	OPERATING SUPPLIES	573.26	3,401.32	4,500.00	1,098.68	75.6
01-4510-3250	RECREATION SUPPLIES	2,246.90	9,407.12	11,000.00	1,592.88	85.5
01-4510-3280	YOUTH GOLF	(17.60)	220.00	1,000.00	780.00	22.0
01-4510-3300	RESALE ITEMS-CONCESSION SUPPLY	7.01	5,895.78	7,500.00	1,604.22	78.6
01-4510-3310	STATE SALES TAX-PARK	889.22	5,178.49	8,500.00	3,321.51	60.9
01-4510-3500	MOTOR FUELS & LUBRICANTS	40.80	1,688.62	3,500.00	1,811.38	48.3
01-4510-4200	PROFESSIONAL SERVICE	1,715.00	4,180.61	3,842.00	(338.61)	108.8
01-4510-4410	ADVERTISING & PUBLICATIONS	.00	1,099.40	1,000.00	(99.40)	109.9
01-4510-4800	DUES, SUBSCRIPTIONS & MEMBERSH	.00	65.00	500.00	435.00	13.0
01-4510-4900	PERSONNEL TRAINING/TRAVEL/MTG	688.50	688.50	1,000.00	311.50	68.9
01-4510-5100	TELEPHONE & COMMUNICATIONS	.00	.00	1,500.00	1,500.00	.0
01-4510-5200	UTILITIES	258.68	3,961.38	11,400.00	7,438.62	34.8
01-4510-6000	REPAIR & MAINT--AUTOMOTIVE EQU	.00	616.53	3,500.00	2,883.47	17.6
01-4510-6100	REPAIR & MAINT--MACHINERY & EQ	.00	1,771.54	2,500.00	728.46	70.9
	TOTAL MATERIAL AND SERVICES	6,583.48	38,388.01	62,242.00	23,853.99	61.7
	TOTAL RECREATION	69,065.27	436,659.60	594,925.80	158,266.20	73.4
	TOTAL FUND EXPENDITURES	1,282,151.67	15,719,924.96	19,084,762.81	3,364,837.85	82.4
	NET REVENUE OVER EXPENDITURES	37,114.07	(1,183,878.12)	.41	1,183,878.53	(28875

CITY OF KETCHUM
BALANCE SHEET
JULY 31, 2025

WAGON DAYS FUND

	ASSETS			
02-1000-0000	CASH - COMBINED		(3,021.72)	
02-1510-0000	INVESTMENTS--WAGON DAYS #1625		8.84	
02-1520-0000	WAGON DAYS- US BANK #2315		58,028.94	
	TOTAL ASSETS			55,016.06
	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	50,002.47		
	BALANCE - CURRENT DATE		55,266.06	
	TOTAL FUND EQUITY			55,266.06
	TOTAL LIABILITIES AND EQUITY			55,016.06

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2025

WAGON DAYS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WAGON DAYS REVENUE					
02-3400-1100	WAGON DAYS FEES	.00	1,500.00	1,500.00	.00	100.0
02-3400-6700	SALES-SOUVENIRS,TICKET,PICNIC	435.75	435.75	6,000.00	5,564.25	7.3
	TOTAL WAGON DAYS REVENUE	435.75	1,935.75	7,500.00	5,564.25	25.8
	MISCELLANEOUS REVENUE					
02-3700-1000	INTEREST EARNINGS	4.43	203.32	150.00	(53.32)	135.6
02-3700-3600	REFUNDS & REIMBURSEMENTS	.00	2,100.00	.00	(2,100.00)	.0
02-3700-6500	SPONSORSHIPS	.00	8,507.96	10,000.00	1,492.04	85.1
02-3700-7000	RESERVED SEATING	.00	.00	3,500.00	3,500.00	.0
02-3700-8722	TRANSFER FROM LOT	19,465.83	127,918.32	166,850.00	38,931.68	76.7
	TOTAL MISCELLANEOUS REVENUE	19,470.26	138,729.60	180,500.00	41,770.40	76.9
	TOTAL FUND REVENUE	19,906.01	140,665.35	188,000.00	47,334.65	74.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2025

WAGON DAYS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WAGON DAYS EXPENDITURES					
	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	2,967.11	400.00	(2,567.11)	741.8
02-4530-3200	OPERATING SUPPLIES	.00	3,390.87	9,000.00	5,609.13	37.7
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	71,444.44	72,000.00	555.56	99.2
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	5,850.00	21,000.00	15,150.00	27.9
02-4530-4400	ADVERTISING & LEGAL PUBLICATIO	332.50	5,387.14	8,000.00	2,612.86	67.3
02-4530-5210	SOLID WASTE COLLECTION	.00	358.85	4,500.00	4,141.15	8.0
	TOTAL MATERIAL AND SERVICES	332.50	90,662.88	182,700.00	92,037.12	49.6
	TOTAL WAGON DAYS EXPENDITURES	332.50	90,662.88	188,000.00	97,337.12	48.2
	TOTAL FUND EXPENDITURES	332.50	90,662.88	188,000.00	97,337.12	48.2
	NET REVENUE OVER EXPENDITURES	19,573.51	50,002.47	.00	(50,002.47)	.0

CITY OF KETCHUM
BALANCE SHEET
JULY 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

	ASSETS			
03-1000-0000	CASH - COMBINED		199,631.40	
03-1510-0000	INVESTMENTS--GEN CIP #2572		3,877,343.12	
	TOTAL ASSETS			4,076,974.52
	LIABILITIES AND EQUITY			
	LIABILITIES			
03-2030-0000	ACCOUNTS PAYABLE		159,950.00	
	TOTAL LIABILITIES			159,950.00
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
03-2710-0000	GEN CAPITAL IMPRVMNT BALANCE	5,250,319.45		
	REVENUE OVER EXPENDITURES - YTD	(1,333,294.93)		
	BALANCE - CURRENT DATE		3,917,024.52	
	TOTAL FUND EQUITY			3,917,024.52
	TOTAL LIABILITIES AND EQUITY			4,076,974.52

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	GENERAL CIP REVENUE					
03-3100-6100	IDAHO POWER FRANCHISE	.00	274,174.91	300,000.00	25,825.09	91.4
	TOTAL GENERAL CIP REVENUE	.00	274,174.91	300,000.00	25,825.09	91.4
	SOURCE 3400					
03-3400-7200	STREET IMPACT FEES	9,366.18	53,035.04	.00	(53,035.04)	.0
03-3400-7210	PARKS & RECREATION IMPACT FEE	.00	9,280.00	.00	(9,280.00)	.0
03-3400-7220	FIRE & RESCUE IMPACT FEES	4,317.63	24,719.73	.00	(24,719.73)	.0
03-3400-7230	POLICE IMPACT FEES	(160.00)	1,830.36	.00	(1,830.36)	.0
	TOTAL SOURCE 3400	13,523.81	88,865.13	.00	(88,865.13)	.0
	MISCELLANEOUS REVENUE					
03-3700-1000	INTEREST EARNINGS	13,851.74	171,808.05	.00	(171,808.05)	.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	689,987.66	728,383.26	.00	(728,383.26)	.0
03-3700-3650	FIRE DEPARTMENT DONATIONS	.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	1,218,750.00	1,262,500.00	43,750.00	96.5
03-3700-8790	ITD MAIN STREET FUNDING	.00	300,000.00	.00	(300,000.00)	.0
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	725,714.40	3,349,709.31	3,087,678.00	(262,031.31)	108.5
	FUND BALANCE					
03-3800-9000	FUND BALANCE	.00	.00	3,606,733.00	3,606,733.00	.0
	TOTAL FUND BALANCE	.00	.00	3,606,733.00	3,606,733.00	.0
	TOTAL FUND REVENUE	739,238.21	3,712,749.35	6,994,411.00	3,281,661.65	53.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL CIP EXPENDITURES					
	CAPITAL OUTLAY:					
03-4193-7110	DOWNTOWN CORE SIDEWALK (P)	105,264.60	483,593.05	500,000.00	16,406.95	96.7
03-4193-7135	MAIN STREET REHAB	840,945.76	2,004,116.29	3,492,204.00	1,488,087.71	57.4
03-4193-7145	5TH STREET SIDEWALK REPLACE	1,377.60	9,548.69	.00	(9,548.69)	.0
03-4193-7150	BIKE NETWORK IMPROVEMENTS	5,088.55	57,470.54	80,000.00	22,529.46	71.8
03-4193-7180	POWER LINE UNDERGROUNDING (P)	.00	1,045,463.00	700,632.00	(344,831.00)	149.2
03-4193-7195	MAIN STREET DESIGN & RECONSTR	.00	17,896.75	.00	(17,896.75)	.0
03-4193-7200	TECHNOLOGY UPGRADES	851.32	74,104.70	199,575.00	125,470.30	37.1
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	12,399.00	.00	(12,399.00)	.0
03-4193-7611	PAVEMENT MANAGEMENT PROG (P)	570,055.00	572,246.23	600,000.00	27,753.77	95.4
03-4193-7612	MASTIC PATCHER	.00	80,225.00	.00	(80,225.00)	.0
03-4193-7613	ROAD BARRIERS	.00	86,645.18	.00	(86,645.18)	.0
	TOTAL CAPITAL OUTLAY	1,523,582.83	4,446,609.27	5,727,411.00	1,280,801.73	77.6
	OTHER EXPENDITURES:					
03-4193-9930	GENERAL FUND CIP CONTINGENCY	19,737.00	41,383.50	.00	(41,383.50)	.0
	TOTAL OTHER EXPENDITURES	19,737.00	41,383.50	.00	(41,383.50)	.0
	TOTAL GENERAL CIP EXPENDITURES	1,543,319.83	4,487,992.77	5,727,411.00	1,239,418.23	78.4

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FACILITY MAINT CIP EXPENDITURE					
	CAPITAL OUTLAY:					
03-4194-7000	WARM SPRINGS PRESERVE PHASE I	(35,725.75)	.00	.00	.00	.0
03-4194-7110	FORD RANGER	27,280.00	27,280.00	35,000.00	7,720.00	77.9
03-4194-7120	ATKINSON PARK IRRIG UPGRADES	.00	.00	50,000.00	50,000.00	.0
03-4194-7135	FOREST SRV PARK RENOVATION	62,154.22	80,065.72	175,000.00	94,934.28	45.8
03-4194-7140	BONNING CABIN PRESERVATION	.00	28,974.00	50,000.00	21,026.00	58.0
03-4194-7155	ROTARY PARK REHABILATION	21,286.20	24,261.53	124,500.00	100,238.47	19.5
03-4194-7156	ORE WAGON R&M	.00	.00	170,000.00	170,000.00	.0
03-4194-7160	TOWNE SQUARE DESIGN SCOPE	12,000.00	68,000.00	.00	(68,000.00)	.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	86,994.67	232,731.25	844,500.00	611,768.75	27.6
	TOTAL FACILITY MAINT CIP EXPENDITURE	86,994.67	232,731.25	844,500.00	611,768.75	27.6

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE CIP EXPENDITURES					
	CAPITAL OUTLAY:					
03-4210-7100	POLICE VEHICLE (NEW)	55,572.74	55,572.74	60,000.00	4,427.26	92.6
	TOTAL CAPITAL OUTLAY	55,572.74	55,572.74	60,000.00	4,427.26	92.6
	TOTAL POLICE CIP EXPENDITURES	55,572.74	55,572.74	60,000.00	4,427.26	92.6

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRE & RESCUE CIP EXPENDITURES					
	CAPITAL OUTLAY:					
03-4230-7100	UTILITY/PICK-UP TRUCK	11,797.00	100,485.05	110,000.00	9,514.95	91.4
03-4230-7115	FIREFIGHTIN EQ (TOOLS)	375.13	3,230.54	15,000.00	11,769.46	21.5
03-4230-7120	RADIOS (PORTABLE)	.00	16,795.33	14,000.00	(2,795.33)	120.0
03-4230-7125	RESCUE (CITY PROVIDED)	2,710.19	4,788.90	30,000.00	25,211.10	16.0
03-4230-7130	PPE (TURNOUT GEAR)	3,000.10	20,850.12	32,000.00	11,149.88	65.2
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	17,882.42	146,826.06	207,500.00	60,673.94	70.8
	TOTAL FIRE & RESCUE CIP EXPENDITURES	17,882.42	146,826.06	207,500.00	60,673.94	70.8

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREETS CIP EXPENDITURES					
	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)	.00	57,057.00	35,000.00	(22,057.00)	163.0
	TOTAL CAPITAL OUTLAY	.00	122,737.74	135,000.00	12,262.26	90.9
	TOTAL STREETS CIP EXPENDITURES	.00	122,737.74	135,000.00	12,262.26	90.9

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION CIP EXPENDITURES					
	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	1,703,769.66	5,046,044.28	6,994,411.00	1,948,366.72	72.1
	NET REVENUE OVER EXPENDITURES	(964,531.45)	(1,333,294.93)	.00	1,333,294.93	.0

CITY OF KETCHUM
BALANCE SHEET
JULY 31, 2025

ORIGINAL LOT FUND

	ASSETS			
22-1000-0000	CASH - COMBINED		(21,284.05)	
22-1050-0000	TAXES RECEIVABLE		315,410.74	
22-1510-0000	INVESTMENTS-LOT #3183		362,956.69	
	TOTAL ASSETS			657,083.38
	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	(704,110.32)		
	BALANCE - CURRENT DATE		658,583.38	
	TOTAL FUND EQUITY			658,583.38
	TOTAL LIABILITIES AND EQUITY			657,083.38

ORIGINAL LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	ORIGINAL LOT TAX					
22-3100-3000	ORIGINAL LOT TAX	340,086.29	3,207,813.07	3,195,890.00	(11,923.07)	100.4
	TOTAL ORIGINAL LOT TAX	340,086.29	3,207,813.07	3,195,890.00	(11,923.07)	100.4
	MISCELLANEOUS REVENUE					
22-3700-1000	INTEREST EARNINGS	1,296.66	13,644.96	.00	(13,644.96)	.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	40,787.50	48,945.00	8,157.50	83.3
	TOTAL MISCELLANEOUS REVENUE	5,375.41	55,832.46	48,945.00	(6,887.46)	114.1
	FUND BALANCE					
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	345,461.70	3,263,645.53	4,603,226.00	1,339,580.47	70.9

ORIGINAL LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ORIGINAL LOT TAX					
	MATERIALS AND SERVICES:					
22-4910-3610	PROCESSING FEE XBP	203.14	2,180.48	1,000.00	(1,180.48)	218.1
22-4910-4200	PROFESSIONAL SERVICES	.00	27,000.00	21,591.00	(5,409.00)	125.1
22-4910-5000	ADMINISTRATIVE EXPENSE-GEN FND	416.67	4,166.70	5,000.00	833.30	83.3
22-4910-6060	EVENTS/PROMOTIONS	20,192.47	104,220.17	115,195.00	10,974.83	90.5
22-4910-6070	SVED	.00	15,000.00	15,000.00	.00	100.0
22-4910-6075	IDAHO DARK SKY ALLIANCE	.00	2,500.00	2,500.00	.00	100.0
22-4910-6080	MOUNTAIN RIDES	.00	618,000.00	824,000.00	206,000.00	75.0
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	20,812.28	954,420.83	1,173,876.00	219,455.17	81.3
	OTHER EXPENDITURES:					
22-4910-8801	REIMBURSE GF POLICE/FIRE/AMB	166,666.67	1,666,666.70	2,000,000.00	333,333.30	83.3
22-4910-8802	TRNSFR TO WAGON DAYS FUND	19,465.83	127,918.32	166,850.00	38,931.68	76.7
22-4910-8803	TRANSFER TO GENERAL CIP	21,875.00	1,218,750.00	1,262,500.00	43,750.00	96.5
	TOTAL OTHER EXPENDITURES	208,007.50	3,013,335.02	3,429,350.00	416,014.98	87.9
	TOTAL ORIGINAL LOT TAX	228,819.78	3,967,755.85	4,603,226.00	635,470.15	86.2
	TOTAL FUND EXPENDITURES	228,819.78	3,967,755.85	4,603,226.00	635,470.15	86.2
	NET REVENUE OVER EXPENDITURES	116,641.92	(704,110.32)	.00	704,110.32	.0

CITY OF KETCHUM
BALANCE SHEET
JULY 31, 2025

ADDITIONAL1%-LOT FUND

	ASSETS			
25-1000-0000	CASH - COMBINED		137,614.43	
	TOTAL ASSETS			137,614.43
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
25-2710-0000	FUND BALANCE	349,124.86		
	REVENUE OVER EXPENDITURES - YTD	(211,510.43)		
	BALANCE - CURRENT DATE		137,614.43	
	TOTAL FUND EQUITY			137,614.43
	TOTAL LIABILITIES AND EQUITY			137,614.43

ADDITIONAL1%-LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	ADDITIONAL 1%-LOT					
25-3100-3010	ADDITIONAL 1%	289,434.17	2,592,113.41	2,447,253.00	(144,860.41)	105.9
	TOTAL ADDITIONAL 1%-LOT	289,434.17	2,592,113.41	2,447,253.00	(144,860.41)	105.9
	FUND BALANCE					
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	289,434.17	2,592,113.41	2,746,378.00	154,264.59	94.4

ADDITIONAL1%-LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADDITIONAL 1%-LOT					
	MATERIALS AND SERVICES:					
25-4910-4220	SUN VALLEY AIR SERVICE BOARD	88,787.61	1,166,612.01	1,199,154.00	32,541.99	97.3
25-4910-4240	SVASB RELEASE FUND BALANCE	.00	299,125.00	299,125.00	.00	100.0
	TOTAL MATERIAL AND SERVICES	88,787.61	1,465,737.01	1,498,279.00	32,541.99	97.8
	OTHER EXPENDITURES:					
25-4910-8822	TRANSFER TO ORIG LOT-DIR COST	4,078.75	40,787.50	48,945.00	8,157.50	83.3
25-4910-8824	TRANSFER TO HOUSING	140,638.34	1,297,099.33	1,199,154.00	(97,945.33)	108.2
	TOTAL OTHER EXPENDITURES	144,717.09	1,337,886.83	1,248,099.00	(89,787.83)	107.2
	TOTAL ADDITIONAL 1%-LOT	233,504.70	2,803,623.84	2,746,378.00	(57,245.84)	102.1
	TOTAL FUND EXPENDITURES	233,504.70	2,803,623.84	2,746,378.00	(57,245.84)	102.1
	NET REVENUE OVER EXPENDITURES	55,929.47	(211,510.43)	.00	211,510.43	.0

CITY OF KETCHUM
BALANCE SHEET
JULY 31, 2025

FIRE BOND FUND

	ASSETS				
41-1000-0000	CASH - COMBINED			469,148.04	
41-1050-0000	TAXES RECEIVABLE--CURRENT			5,738.43	
	TOTAL ASSETS				474,886.47
	LIABILITIES AND EQUITY				
	FUND EQUITY				
	UNAPPROPRIATED FUND BALANCE:				
41-2710-0000	FUND BALANCE	(	1,883.51)		
	REVENUE OVER EXPENDITURES - YTD		476,769.98		
	BALANCE - CURRENT DATE			474,886.47	
	TOTAL FUND EQUITY				474,886.47
	TOTAL LIABILITIES AND EQUITY				474,886.47

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2025

FIRE BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PROPERTY TAX					
41-3100-1000	PROPERTY TAX GO LEVY	141,796.73	606,879.89	617,019.00	10,139.11	98.4
41-3100-9000	PENALTY & INTEREST ON TAXES	416.68	1,649.47	.00	(1,649.47)	.0
	TOTAL PROPERTY TAX	142,213.41	608,529.36	617,019.00	8,489.64	98.6
	TOTAL FUND REVENUE	142,213.41	608,529.36	617,019.00	8,489.64	98.6

FIRE BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRE BOND FUND EXP/TRNFRS					
	MATERIALS AND SERVICES:					
41-4800-4205	PROF SERVICES PAYING AGENT	2,250.00	2,250.00	3,000.00	750.00	75.0
	TOTAL MATERIAL AND SERVICES	2,250.00	2,250.00	3,000.00	750.00	75.0
	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	2,250.00	131,759.38	617,019.00	485,259.62	21.4
	TOTAL FUND EXPENDITURES	2,250.00	131,759.38	617,019.00	485,259.62	21.4
	NET REVENUE OVER EXPENDITURES	139,963.41	476,769.98	.00	(476,769.98)	.0

CITY OF KETCHUM
BALANCE SHEET
JULY 31, 2025

IN-LIEU HOUSING FUND

	ASSETS			
52-1000-0000	CASH - COMBINED		(335,803.34)	
52-1515-0000	INVESTMENTS--IN-LIEU HOUS#3044		972,006.52	
	TOTAL ASSETS			636,203.18
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
52-2710-0000	FUND BALANCE	1,779,661.65		
	REVENUE OVER EXPENDITURES - YTD	(1,143,458.47)		
	BALANCE - CURRENT DATE		636,203.18	
	TOTAL FUND EQUITY			636,203.18
	TOTAL LIABILITIES AND EQUITY			636,203.18

IN-LIEU HOUSING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
52-3700-1000	INTEREST EARNINGS	3,472.48	36,541.53	5,000.00	(31,541.53)	730.8
52-3700-7500	IN-LIEU-AFFORDABLE HOUSING FEE	.00	.00	300,000.00	300,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	3,472.48	36,541.53	305,000.00	268,458.47	12.0
	FUND BALANCE					
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	3,472.48	36,541.53	2,394,874.00	2,358,332.47	1.5

IN-LIEU HOUSING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	IN-LIEU HOUSING EXPENDITURES					
	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	3,472.48	(1,143,458.47)	.00	1,143,458.47	.0

CITY OF KETCHUM
BALANCE SHEET
JULY 31, 2025

COMMUNITY HOUSING

	ASSETS			
54-1000-0000	CASH - COMBINED		849,654.58	
	TOTAL ASSETS			849,654.58
	LIABILITIES AND EQUITY			
	LIABILITIES			
54-2030-0000	ACCOUNTS PAYABLE		(132.15)	
54-2300-0000	DEPOSITS-SEC DEP LTL		1,375.00	
	TOTAL LIABILITIES			1,242.85
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
54-2710-0000	FUND BALANCE	128,743.70		
	REVENUE OVER EXPENDITURES - YTD	719,668.03		
	BALANCE - CURRENT DATE		848,411.73	
	TOTAL FUND EQUITY			848,411.73
	TOTAL LIABILITIES AND EQUITY			849,654.58

COMMUNITY HOUSING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	COMMUNITY HOUSING REVENUE					
54-3700-2000	LIFT TOWER LODGE RENTS	7,113.00	77,665.56	94,836.00	17,170.44	81.9
54-3700-2010	291 N 2ND AVE RENTS	4,950.00	23,945.20	.00	(23,945.20)	.0
54-3700-2020	DEED RESTRICTION RENTS	5,600.00	27,706.13	.00	(27,706.13)	.0
54-3700-3600	REFUNDS & REIMBURSEMENTS(BCHA)	.00	258,663.48	252,055.00	(6,608.48)	102.6
54-3700-3610	REFUNDS & REIM BLAINE COUNTY	.00	115,875.00	150,000.00	34,125.00	77.3
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%	140,638.34	1,297,099.33	1,199,154.00	(97,945.33)	108.2
54-3700-8730	TRANSFER FROM IN-LIEU FUND	.00	500,000.00	500,000.00	.00	100.0
	TOTAL COMMUNITY HOUSING REVENUE	158,301.34	3,369,446.39	3,074,045.00	(295,401.39)	109.6
	TOTAL FUND REVENUE	158,301.34	3,369,446.39	3,074,045.00	(295,401.39)	109.6

COMMUNITY HOUSING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMUNITY HOUSING EXPENSE					
	PERSONAL SERVICES:					
54-4410-1000	SALARIES	32,682.62	332,460.68	692,968.00	360,507.32	48.0
54-4410-1500	PART-TIME SALARIES	988.01	26,505.40	.00	(26,505.40)	.0
54-4410-2100	FICA TAXES-CITY	2,499.82	26,723.06	.00	(26,723.06)	.0
54-4410-2200	STATE RETIREMENT-CITY	4,026.99	42,785.10	.00	(42,785.10)	.0
54-4410-2400	WORKMEN'S COMPENSATION-CITY	44.25	741.19	.00	(741.19)	.0
54-4410-2500	HEALTH INSURANCE-CITY	10,341.56	99,116.24	.00	(99,116.24)	.0
54-4410-2505	HEALTH REIMBURSEMENT ACCT(HRA)	1,603.08	3,565.73	.00	(3,565.73)	.0
54-4410-2510	DENTAL INSURANCE-CITY	301.40	2,948.04	.00	(2,948.04)	.0
54-4410-2515	VISION REIMBURSEMENT ACCT(HRA)	138.44	1,444.63	.00	(1,444.63)	.0
54-4410-2600	LONG TERM DISABILITY	210.45	1,849.58	.00	(1,849.58)	.0
	TOTAL PERSONAL SERVICES	52,836.62	538,139.65	692,968.00	154,828.35	77.7
	MATERIALS AND SERVICES:					
54-4410-3100	GENERAL OFFICE	1,616.83	16,693.20	11,500.00	(5,193.20)	145.2
54-4410-3200	LIFT TOWER LODGE OPERATIONS	.00	5,211.34	89,200.00	83,988.66	5.8
54-4410-4200	PROFESSIONAL SERVICES	3,073.81	106,097.98	75,000.00	(31,097.98)	141.5
54-4410-4210	LEASE TO LOCALS INCENTIVES	8,700.00	57,700.00	200,000.00	142,300.00	28.9
54-4410-4215	LEASE TO LOCALS PROF SERVICES	.00	43,371.56	100,000.00	56,628.44	43.4
54-4410-4225	DEED RESTRICTIONS	1,022,804.67	1,160,128.32	1,035,635.00	(124,493.32)	112.0
54-4410-4250	LIFT TOWER LODGE PROFF SVCS	1,990.05	30,342.26	.00	(30,342.26)	.0
54-4410-5200	LIFT TOWER LODGE UTILITIES	1,194.02	17,108.76	.00	(17,108.76)	.0
54-4410-5210	291 N 2ND AVE UTILITIES	530.43	3,211.53	.00	(3,211.53)	.0
54-4410-5900	LIFT TOWER LDG REPAIR & MAINT	7,125.37	64,278.76	.00	(64,278.76)	.0
	TOTAL MATERIAL AND SERVICES	1,047,035.18	1,504,143.71	1,511,335.00	7,191.29	99.5
	CAPITAL OUTLAY:					
54-4410-7100	PROPERTY ACQUISTION	.00	50,000.00	50,000.00	.00	100.0
	TOTAL CAPITAL OUTLAY	.00	50,000.00	50,000.00	.00	100.0
	OTHER EXPENDITURES:					
54-4410-8000	REIMBURSEMENT BCHA OP & PROG	.00	357,495.00	357,495.00	.00	100.0
54-4410-8010	REIMBURSE BCHA BLAINE CO CONTR	150,000.00	150,000.00	150,000.00	.00	100.0
54-4410-8030	REIMBURSE GENERAL FUND	.00	.00	230,517.00	230,517.00	.0
54-4410-8040	BLAINE COUNTY CHARITABLE FUND	.00	50,000.00	.00	(50,000.00)	.0
	TOTAL OTHER EXPENDITURES	150,000.00	557,495.00	738,012.00	180,517.00	75.5
	TOTAL COMMUNITY HOUSING EXPENSE	1,249,871.80	2,649,778.36	2,992,315.00	342,536.64	88.6
	TOTAL FUND EXPENDITURES	1,249,871.80	2,649,778.36	2,992,315.00	342,536.64	88.6
	NET REVENUE OVER EXPENDITURES	(1,091,570.46)	719,668.03	81,730.00	(637,938.03)	880.5

CITY OF KETCHUM
BALANCE SHEET
JULY 31, 2025

WATER FUND

	ASSETS			
63-1000-0000	CASH - COMBINED		1,171,109.73	
63-1150-0000	ACCTS RCVBL--WATER		11,857.67	
63-1510-0000	INVESTMENTS-WATER FUND #976		3,580,546.81	
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			10,678,705.28
	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	732,717.13		
	BALANCE - CURRENT DATE		7,626,682.29	
	TOTAL FUND EQUITY			7,626,682.29
	TOTAL LIABILITIES AND EQUITY			10,678,705.28

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER REVENUE					
63-3400-6100	WATER CHARGES	451,693.90	2,289,281.83	2,723,222.25	433,940.42	84.1
63-3400-6600	WA CONNECT FEE/FIRELINE/METER	.00	.00	23,000.00	23,000.00	.0
	TOTAL WATER REVENUE	451,693.90	2,289,281.83	2,746,222.25	456,940.42	83.4
	MISCELLANEOUS REVENUE					
63-3700-1000	INTEREST EARNINGS	12,791.44	134,606.77	10,000.00	(124,606.77)	1346.1
63-3700-3600	REFUNDS & REIMBURSEMENTS	(627.75)	(19,607.75)	.00	19,607.75	.0
63-3700-7000	MISCELLANEOUS REVENUE	.00	41,681.05	2,500.00	(39,181.05)	1667.2
	TOTAL MISCELLANEOUS REVENUE	12,163.69	156,680.07	12,500.00	(144,180.07)	1253.4
	FUND BALANCE					
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	463,857.59	2,445,961.90	2,814,908.25	368,946.35	86.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER EXPENDITURES					
	PERSONAL SERVICES:					
63-4340-1000	SALARIES-WATER	27,522.32	293,571.04	426,133.91	132,562.87	68.9
63-4340-1800	SHIFT COVERAGE ON CALL	1,910.77	15,134.69	20,000.00	4,865.31	75.7
63-4340-1900	OVERTIME	5,636.41	23,121.69	11,000.00	(12,121.69)	210.2
63-4340-2100	FICA TAXES-CITY	2,634.48	24,974.89	34,129.24	9,154.35	73.2
63-4340-2200	STATE RETIREMENT-CITY	4,194.34	39,686.74	54,673.22	14,986.48	72.6
63-4340-2400	WORKMEN'S COMPENSATION-CITY	551.29	5,336.87	11,513.00	6,176.13	46.4
63-4340-2500	HEALTH INSURANCE-CITY	8,937.91	80,416.25	194,162.80	113,746.55	41.4
63-4340-2505	HEALTH REIMBURSEMENT ACCT(HRA)	36.50	493.50	12,429.17	11,935.67	4.0
63-4340-2510	DENTAL INSURANCE-CITY	256.50	2,358.19	4,870.92	2,512.73	48.4
63-4340-2515	VISION	120.67	1,170.33	.00	(1,170.33)	.0
63-4340-2600	LONG TERM DISABILITY	169.76	1,697.60	2,701.10	1,003.50	62.9
	TOTAL PERSONAL SERVICES	51,970.95	487,961.79	771,613.36	283,651.57	63.2
	MATERIALS AND SERVICES:					
63-4340-3100	OFFICE SUPPLIES & POSTAGE	.00	192.52	1,000.00	807.48	19.3
63-4340-3120	DATA PROCESSING	716.69	5,477.30	6,000.00	522.70	91.3
63-4340-3200	OPERATING SUPPLIES	1,936.15	20,025.97	16,500.00	(3,525.97)	121.4
63-4340-3250	LABORATORY/ANALYSIS	.00	1,102.15	6,500.00	5,397.85	17.0
63-4340-3400	MINOR EQUIPMENT	.00	2,869.63	2,500.00	(369.63)	114.8
63-4340-3500	MOTOR FUELS & LUBRICANTS	.00	4,564.75	10,000.00	5,435.25	45.7
63-4340-3600	COMPUTER SOFTWARE	3,700.00	6,441.46	10,000.00	3,558.54	64.4
63-4340-3800	CHEMICALS	1,379.88	5,036.25	10,000.00	4,963.75	50.4
63-4340-4200	PROFESSIONAL SERVICES	640.48	49,085.22	170,000.00	120,914.78	28.9
63-4340-4300	STATE & WA DISTRICT FEES	.00	70,316.53	65,000.00	(5,316.53)	108.2
63-4340-4600	INSURANCE	.00	15,519.29	19,000.00	3,480.71	81.7
63-4340-4800	DUES, SUBSCRIPTIONS, & MEMBERS	.00	252.00	1,000.00	748.00	25.2
63-4340-4900	PERSONNEL TRAINING/TRAVEL/MTG	.00	1,215.00	5,000.00	3,785.00	24.3
63-4340-5000	ADMINISTRATIVE EXPENSE-GEN FND	12,798.25	124,382.50	148,779.00	24,396.50	83.6
63-4340-5100	TELEPHONE & COMMUNICATIONS	257.14	6,586.08	12,000.00	5,413.92	54.9
63-4340-5110	COMPUTER NETWORK	.00	155.00	.00	(155.00)	.0
63-4340-5200	UTILITIES	13,302.66	78,045.80	120,000.00	41,954.20	65.0
63-4340-5500	RIGHT-OF-WAY FEE (STREET DEPT)	11,346.76	113,467.60	136,161.11	22,693.51	83.3
63-4340-6000	REPAIR & MAINT-AUTO EQUIP	33.90	2,149.29	5,500.00	3,350.71	39.1
63-4340-6100	REPAIR & MAINT-MACH & EQUIP	15,009.94	62,605.31	60,000.00	(2,605.31)	104.3
63-4340-6910	OTHER PURCHASED SERVICES	.00	.00	10,000.00	10,000.00	.0
	TOTAL MATERIAL AND SERVICES	61,121.85	569,489.65	814,940.11	245,450.46	69.9
	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	306,781.70	368,138.00	61,356.30	83.3
63-4340-8864	TRANSFER TO WA CAPITAL IMP FND	20,000.00	200,000.00	240,000.00	40,000.00	83.3
63-4340-9910	MERIT/COMPENSATION ADJUSTMENTS	.00	.00	35,000.00	35,000.00	.0
	TOTAL OTHER EXPENDITURES	50,678.17	506,781.70	643,138.00	136,356.30	78.8

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER EXPENDITURES	163,770.97	1,569,733.14	2,504,691.47	934,958.33	62.7

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER DEBT SERVICE EXPENDITRES					
	MATERIALS AND SERVICES:					
63-4800-4200	PROF.SERVICES-PAYING AGENT	450.00	450.00	500.00	50.00	90.0
	TOTAL MATERIAL AND SERVICES	450.00	450.00	500.00	50.00	90.0
	OTHER EXPENDITURES:					
63-4800-8300	DEBT SRVC ACCT PRINCIPAL-2015B	34,980.33	34,980.33	35,000.00	19.67	99.9
63-4800-8400	DEBT SRVC ACCT INTEREST-2015B	52,000.00	103,722.60	104,000.00	277.40	99.7
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	.00	4,358.70	8,717.00	4,358.30	50.0
	TOTAL OTHER EXPENDITURES	86,980.33	143,061.63	309,717.00	166,655.37	46.2
	TOTAL WATER DEBT SERVICE EXPENDITRES	87,430.33	143,511.63	310,217.00	166,705.37	46.3
	TOTAL FUND EXPENDITURES	251,201.30	1,713,244.77	2,814,908.47	1,101,663.70	60.9
	NET REVENUE OVER EXPENDITURES	212,656.29	732,717.13	(.22)	(732,717.35)	33305

CITY OF KETCHUM
BALANCE SHEET
JULY 31, 2025

WATER CAPITAL IMPROVEMENT FUND

	ASSETS			
64-1000-0000	CASH - COMBINED		(148,395.91)	
64-1510-0000	INVESTMENTS--WATER CIP #2138		717,339.41	
	TOTAL ASSETS			568,943.50
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
64-2710-0000	FUND BALANCE	821,048.32		
	REVENUE OVER EXPENDITURES - YTD	(252,104.82)		
	BALANCE - CURRENT DATE		568,943.50	
	TOTAL FUND EQUITY			568,943.50
	TOTAL LIABILITIES AND EQUITY			568,943.50

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2025

WATER CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER CIP REVENUE					
64-3400-7300	WATER CONNECTION FEES	24,077.00	101,957.08	25,000.00	(76,957.08)	407.8
	TOTAL WATER CIP REVENUE	24,077.00	101,957.08	25,000.00	(76,957.08)	407.8
	MISCELLANEOUS REVENUE					
64-3700-1000	INTEREST EARNINGS	2,562.68	26,967.59	.00	(26,967.59)	.0
64-3700-8763	TRANSFER FROM WATER FUND	20,000.00	200,000.00	240,000.00	40,000.00	83.3
	TOTAL MISCELLANEOUS REVENUE	22,562.68	226,967.59	240,000.00	13,032.41	94.6
	FUND BALANCE					
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	46,639.68	328,924.67	1,088,000.00	759,075.33	30.2

WATER CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER CIP EXPENDITURES					
	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	8,322.75	70,492.30	100,000.00	29,507.70	70.5
64-4340-7800	CONSTRUCTION	.00	32,060.17	110,000.00	77,939.83	29.2
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	32,960.75	77,654.40	480,000.00	402,345.60	16.2
64-4340-7810	S. KETCHUM WATER LINE PROJ. B	97,397.95	366,174.65	375,000.00	8,825.35	97.7
	TOTAL CAPITAL OUTLAY	138,681.45	579,449.49	1,088,000.00	508,550.51	53.3
	TOTAL WATER CIP EXPENDITURES	138,681.45	581,029.49	1,088,000.00	506,970.51	53.4
	TOTAL FUND EXPENDITURES	138,681.45	581,029.49	1,088,000.00	506,970.51	53.4
	NET REVENUE OVER EXPENDITURES	(92,041.77)	(252,104.82)	.00	252,104.82	.0

CITY OF KETCHUM
BALANCE SHEET
JULY 31, 2025

WASTEWATER FUND

	ASSETS			
65-1000-0000	CASH - COMBINED		826,954.87	
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		2,448,580.87	
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			13,752,332.04
	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	777,688.20		
	BALANCE - CURRENT DATE		6,539,741.45	
	TOTAL FUND EQUITY			6,539,741.45
	TOTAL LIABILITIES AND EQUITY			13,752,332.04

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FEDERAL REVENUE					
65-3300-1200	GRANTS STATE	.00	(4,977.00)	.00	4,977.00	.0
	TOTAL FEDERAL REVENUE	.00	(4,977.00)	.00	4,977.00	.0
	WASTEWATER REVENUE					
65-3400-7100	WASTEWATER CHARGES	252,607.58	2,373,545.34	2,869,541.85	495,996.51	82.7
65-3400-7300	WASTEWATER INSPECTION FEES	.00	200.00	.00	(200.00)	.0
65-3400-7800	SUN VALLEY WA & SW DISTRICT CH	63,071.14	531,228.67	737,066.74	205,838.07	72.1
	TOTAL WASTEWATER REVENUE	315,678.72	2,904,974.01	3,606,608.59	701,634.58	80.6
	MISCELLANEOUS REVENUE					
65-3700-1000	INTEREST EARNINGS	8,747.51	92,051.74	15,000.00	(77,051.74)	613.7
65-3700-3600	REFUNDS & REIMBURSEMENTS	(1,378.69)	(2,482.69)	.00	2,482.69	.0
65-3700-7000	MISCELLANEOUS REVENUE	.00	451.51	.00	(451.51)	.0
	TOTAL MISCELLANEOUS REVENUE	7,368.82	90,020.56	15,000.00	(75,020.56)	600.1
	TOTAL FUND REVENUE	323,047.54	2,990,017.57	3,621,608.59	631,591.02	82.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2025

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WASTEWATER EXPENDITURES					
	PERSONAL SERVICES:					
65-4350-1000	SALARIES-WASTEWATER	41,977.92	437,750.22	525,300.07	87,549.85	83.3
65-4350-1800	SHIFT COVERAGE ON CALL	1,460.36	17,106.74	22,968.00	5,861.26	74.5
65-4350-1900	OVERTIME	947.04	9,729.36	15,000.00	5,270.64	64.9
65-4350-2100	FICA TAXES-CITY	3,313.29	34,686.77	43,090.01	8,403.24	80.5
65-4350-2200	STATE RETIREMENT-CITY	5,308.48	55,564.46	67,366.86	11,802.40	82.5
65-4350-2400	WORKMEN'S COMPENSATION-CITY	609.24	6,420.45	10,545.00	4,124.55	60.9
65-4350-2500	HEALTH INSURANCE-CITY	16,921.45	177,245.18	275,520.48	98,275.30	64.3
65-4350-2505	HEALTH REIMBURSEMENT ACCT(HRA)	2,283.69	4,322.07	16,604.17	12,282.10	26.0
65-4350-2510	DENTAL INSURANCE-CITY	485.00	4,810.84	6,214.62	1,403.78	77.4
65-4350-2515	VISION	240.66	2,610.47	.00	(2,610.47)	.0
65-4350-2600	LONG TERM DISABILITY	262.12	2,621.20	3,145.54	524.34	83.3
	TOTAL PERSONAL SERVICES	73,809.25	752,867.76	985,754.75	232,886.99	76.4
	MATERIALS AND SERVICES:					
65-4350-3100	OFFICE SUPPLIES & POSTAGE	14.97	730.96	700.00	(30.96)	104.4
65-4350-3120	DATA PROCESSING	716.69	5,477.28	7,500.00	2,022.72	73.0
65-4350-3200	OPERATING SUPPLIES	1,335.95	8,897.13	14,800.00	5,902.87	60.1
65-4350-3400	MINOR EQUIPMENT	.00	741.36	1,500.00	758.64	49.4
65-4350-3500	MOTOR FUELS & LUBRICANTS	2,345.42	7,371.46	20,000.00	12,628.54	36.9
65-4350-3600	COMPUTER SOFTWARE	.00	1,724.43	5,000.00	3,275.57	34.5
65-4350-3800	CHEMICALS	945.00	91,846.91	104,500.00	12,653.09	87.9
65-4350-4200	PROFESSIONAL SERVICES	482.98	60,739.38	60,000.00	(739.38)	101.2
65-4350-4201	IPDES PERMIT FEE	.00	.00	3,711.00	3,711.00	.0
65-4350-4600	INSURANCE	.00	91,798.73	40,000.00	(51,798.73)	229.5
65-4350-4900	PERSONNEL TRAINING/TRAVEL/MTG	189.40	724.95	2,500.00	1,775.05	29.0
65-4350-5000	ADMINISTRATIVE EXPENSE-GEN FND	11,687.67	116,876.70	140,252.00	23,375.30	83.3
65-4350-5100	TELEPHONE & COMMUNICATIONS	201.24	4,435.53	7,000.00	2,564.47	63.4
65-4350-5110	COMPUTER NETWORK	.00	154.99	.00	(154.99)	.0
65-4350-5200	UTILITIES	10,166.35	125,830.48	175,000.00	49,169.52	71.9
65-4350-5500	RIGHT-OF-WAY FEE (STREET DEPT)	11,956.42	119,564.20	143,477.09	23,912.89	83.3
65-4350-6000	REPAIR & MAINT-AUTO EQUIP	327.71	9,288.38	12,000.00	2,711.62	77.4
65-4350-6100	REPAIR & MAINT-MACH & EQUIP	584.95	8,889.92	70,000.00	61,110.08	12.7
65-4350-6150	OHIO GULCH REPAIR & REPLACE	.00	11.22	500.00	488.78	2.2
65-4350-6900	COLLECTION SYSTEM SERVICES/CHA	1,677.85	31,040.10	65,000.00	33,959.90	47.8
	TOTAL MATERIAL AND SERVICES	42,632.60	686,144.11	873,440.09	187,295.98	78.6
	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	621,867.50	746,241.00	124,373.50	83.3
65-4350-9910	MERIT/COMPENSATION ADJUSTMENTS	.00	.00	35,000.00	35,000.00	.0
	TOTAL OTHER EXPENDITURES	62,186.75	621,867.50	781,241.00	159,373.50	79.6

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WASTEWATER EXPENDITURES	178,628.60	2,060,879.37	2,970,435.84	909,556.47	69.4

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WASTEWATER DEBT SERVICE EXP					
	MATERIALS AND SERVICES:					
65-4800-4200	PROF.SERVICES-PAYING AGENT	1,250.00	1,250.00	.00	(1,250.00)	.0
	TOTAL MATERIAL AND SERVICES	1,250.00	1,250.00	.00	(1,250.00)	.0
	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	1,250.00	151,450.00	500,400.00	348,950.00	30.3
	TOTAL FUND EXPENDITURES	179,878.60	2,212,329.37	3,470,835.84	1,258,506.47	63.7
	NET REVENUE OVER EXPENDITURES	143,168.94	777,688.20	150,772.75	(626,915.45)	515.8

CITY OF KETCHUM
BALANCE SHEET
JULY 31, 2025

WASTEWATER CAPITAL IMPROVE FND

	ASSETS			
67-1000-0000	CASH - COMBINED		118,784.99	
67-1510-0000	INVESTMENTS--WW CIP #884		7,128,322.58	
	TOTAL ASSETS			7,247,107.57
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
67-2710-0000	FUND BALANCE	7,434,527.69		
	REVENUE OVER EXPENDITURES - YTD	(187,420.12)		
	BALANCE - CURRENT DATE		7,247,107.57	
	TOTAL FUND EQUITY			7,247,107.57
	TOTAL LIABILITIES AND EQUITY			7,247,107.57

WASTEWATER CAPITAL IMPROVE FND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WASTEWATER CAPITAL REVENUE					
67-3400-7300	WASTEWATER CONNECTION FEES	.00	33,591.50	40,000.00	6,408.50	84.0
67-3400-7800	SUN VALLEY WA & SW DISTRICT CH	234,044.78	1,449,658.98	2,277,067.50	827,408.52	63.7
	TOTAL WASTEWATER CAPITAL REVENUE	234,044.78	1,483,250.48	2,317,067.50	833,817.02	64.0
	MISCELLANEOUS REVENUE					
67-3700-1000	INTEREST EARNINGS	25,465.80	285,123.46	100,000.00	(185,123.46)	285.1
	TOTAL MISCELLANEOUS REVENUE	25,465.80	285,123.46	100,000.00	(185,123.46)	285.1
	FUND BALANCE					
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	259,510.58	1,768,373.94	5,382,850.50	3,614,476.56	32.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2025

WASTEWATER CAPITAL IMPROVE FND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WASTEWATER CIP EXPENDITURES					
	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)	5,039.24	143,623.17	225,000.00	81,376.83	63.8
67-4350-7815	AERATION BASINS BLOWERS & ELEC	32,812.68	1,491,554.96	2,100,090.00	608,535.04	71.0
67-4350-7816	UPGRADE FILTER PLC	.00	.00	50,000.00	50,000.00	.0
67-4350-7818	ROTARY DRUM THICK & DEWATERING	4,453.89	320,615.93	2,924,760.00	2,604,144.07	11.0
67-4350-7819	REPLACE PUMPS	.00	.00	33,000.00	33,000.00	.0
	TOTAL CAPITAL OUTLAY	42,305.81	1,955,794.06	5,382,850.00	3,427,055.94	36.3
	TOTAL WASTEWATER CIP EXPENDITURES	42,305.81	1,955,794.06	5,382,850.00	3,427,055.94	36.3
	TOTAL FUND EXPENDITURES	42,305.81	1,955,794.06	5,382,850.00	3,427,055.94	36.3
	NET REVENUE OVER EXPENDITURES	217,204.77	(187,420.12)	.50	187,420.62	(37484

CITY OF KETCHUM
BALANCE SHEET
JULY 31, 2025

POLICE TRUST FUND

	ASSETS			
90-1000-0000	CASH - COMBINED		1,385.60	
90-1510-0000	INVESTMENTS-POLICE TR-JUS#1755		7,150.96	
90-1512-0000	INVESTMENTS-POLICE TR-TRS#2196		366.63	
	TOTAL ASSETS			8,903.19
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
90-2710-0000	FUND BALANCE	7,970.55		
	REVENUE OVER EXPENDITURES - YTD	932.64		
	BALANCE - CURRENT DATE		8,903.19	
	TOTAL FUND EQUITY			8,903.19
	TOTAL LIABILITIES AND EQUITY			8,903.19

POLICE TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
90-3700-1000	INTEREST EARNINGS	26.86	282.64	.00	(282.64)	.0
90-3700-6500	DONATIONS - PRIVATE	.00	650.00	.00	(650.00)	.0
	TOTAL MISCELLANEOUS REVENUE	26.86	932.64	.00	(932.64)	.0
	FUND BALANCE					
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	26.86	932.64	7,500.00	6,567.36	12.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2025

POLICE TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE TRUST EXPENDITURES					
	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	26.86	932.64	.00	(932.64)	.0

CITY OF KETCHUM
BALANCE SHEET
JULY 31, 2025

PARKS/REC DEV TRUST FUND

	ASSETS			
93-1000-0000	CASH - COMBINED		(242,992.01)	
93-1510-0000	INVESTMENTS--PARK DEV TR #3280		140,841.23	
93-1512-0000	INVESTMENTS--WSP RESTOR #3766		1,093,772.45	
93-1515-0000	WSRESTORE US BANK#2333		163,637.60	
	TOTAL ASSETS			1,155,259.27
	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	(153,233.03)		
	BALANCE - CURRENT DATE		1,155,259.27	
	TOTAL FUND EQUITY			1,155,259.27
	TOTAL LIABILITIES AND EQUITY			1,155,259.27

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2025

PARKS/REC DEV TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
93-3700-1000	INTEREST EARNINGS	4,421.90	46,533.74	5,000.00	(41,533.74)	930.7
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	6,689.16	133,950.65	.00	(133,950.65)	.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	2,425.68	28,700.00	26,274.32	8.5
93-3700-7100	YOUTH RECREATION SCHOLARSHIPS	.00	2,000.00	10,200.00	8,200.00	19.6
93-3700-7200	JAZZ IN THE PARK	3,350.00	15,400.00	10,500.00	(4,900.00)	146.7
93-3700-7300	KETCH'EM ALIVE	.00	1,425.00	.00	(1,425.00)	.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	14,461.06	212,483.90	1,130,650.00	918,166.10	18.8
	TOTAL FUND REVENUE	14,461.06	212,483.90	1,130,650.00	918,166.10	18.8

PARKS/REC DEV TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS/REC TRUST EXPENDITURES					
	MATERIALS AND SERVICES:					
93-4900-5900	WARM SPRINGS PRESERVE	465.00	465.00	1,000,000.00	999,535.00	.1
93-4900-5910	WARM SPRINGS PRESR-RESTORATION	35,874.93	39,823.23	.00	(39,823.23)	.0
93-4900-6200	PARK MEMORIAL BENCH/TREES	.00	6,689.58	.00	(6,689.58)	.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	10,000.00	18,000.00	2,500.00	(15,500.00)	720.0
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	46,339.93	65,786.09	1,047,850.00	982,063.91	6.3
	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
93-4900-7700	WATCH ME GROW GARDEN	235.78	766.15	.00	(766.15)	.0
93-4900-7900	YOUTH GOLF	.00	.00	16,400.00	16,400.00	.0
93-4900-7950	WARM SPRINGS PRESR-RESTORATION	65,510.62	299,164.69	.00	(299,164.69)	.0
	TOTAL CAPITAL OUTLAY	65,746.40	299,930.84	82,800.00	(217,130.84)	362.2
	TOTAL PARKS/REC TRUST EXPENDITURES	112,086.33	365,716.93	1,130,650.00	764,933.07	32.4
	TOTAL FUND EXPENDITURES	112,086.33	365,716.93	1,130,650.00	764,933.07	32.4
	NET REVENUE OVER EXPENDITURES	(97,625.27)	(153,233.03)	.00	153,233.03	.0

CITY OF KETCHUM
BALANCE SHEET
JULY 31, 2025

DEVELOPMENT TRUST FUND

	ASSETS			
94-1000-0000	CASH - COMBINED		374,694.81	
94-1500-0000	OFFSITE VENDOR DEPOSITS		(2,500.00)	
94-1501-0000	INVST-ALPENGLOW		(500.00)	
94-1502-0000	INVST-CONST/PHASE DEV ECT		93,239.24	
	TOTAL ASSETS			464,934.05
	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	378,646.91		
	BALANCE - CURRENT DATE		378,646.91	
	TOTAL FUND EQUITY			378,646.91
	TOTAL LIABILITIES AND EQUITY			464,934.05

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
94-3700-1000	INTEREST EARNINGS	7.12	76.63	.00	(76.63)	.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	.00	115,710.00	.00	(115,710.00)	.0
94-3700-8114	JOHN & HEIDI JACOBS	.00	83,437.50	.00	(83,437.50)	.0
94-3700-8115	JOHN & HEIDI JACOBS	.00	53,700.00	.00	(53,700.00)	.0
94-3700-8116	JORDAN JUDALLAH	.00	62,341.14	.00	(62,341.14)	.0
94-3700-8117	JORDAN JUDALLAH	.00	70,601.64	.00	(70,601.64)	.0
	TOTAL MISCELLANEOUS REVENUE	7.12	404,394.40	650,000.00	245,605.60	62.2
	TOTAL FUND REVENUE	7.12	404,394.40	650,000.00	245,605.60	62.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING JULY 31, 2025

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEVELOPMENT TRUST EXPENDITURES					
	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
94-4900-8112	KIRSTEN RITZAU	5,700.00	5,700.00	.00	(5,700.00)	.0
	TOTAL OTHER EXPENDITURES	5,700.00	25,747.49	.00	(25,747.49)	.0
	TOTAL DEVELOPMENT TRUST EXPENDITURES	5,700.00	25,747.49	650,000.00	624,252.51	4.0
	TOTAL FUND EXPENDITURES	5,700.00	25,747.49	650,000.00	624,252.51	4.0
	NET REVENUE OVER EXPENDITURES	(5,692.88)	378,646.91	.00	(378,646.91)	.0