



City of Ketchum

### CITY COUNCIL MEETING AGENDA MEMO

Meeting Date:  Staff Member/Dept:

Agenda Item:

**Recommended Motion:**

Motion to approve the monthly Treasurer’s report and Financial Statement for January 2025.

**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 – January 2025
- 2. Financial Statement – January 2025

# MONTHLY FINANCIAL REPORT

JANUARY 2025



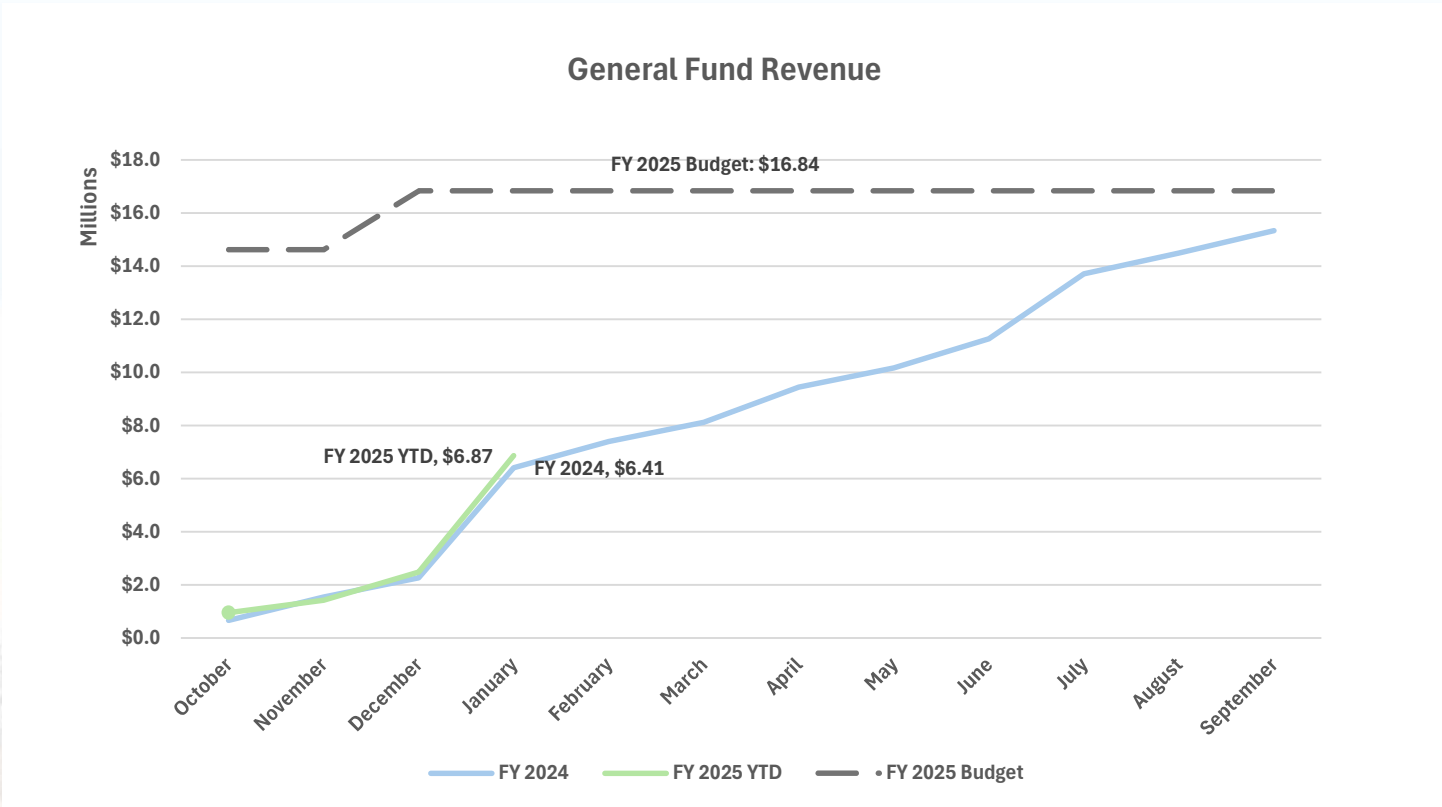
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Note: All other fund summaries and balance sheet information are shown in the comprehensive financial statement, which is posted on the city website. Please see the URL below.

[ketchumidaho.org/administration/page/revenue-expenditure-report](http://ketchumidaho.org/administration/page/revenue-expenditure-report)

# General Fund

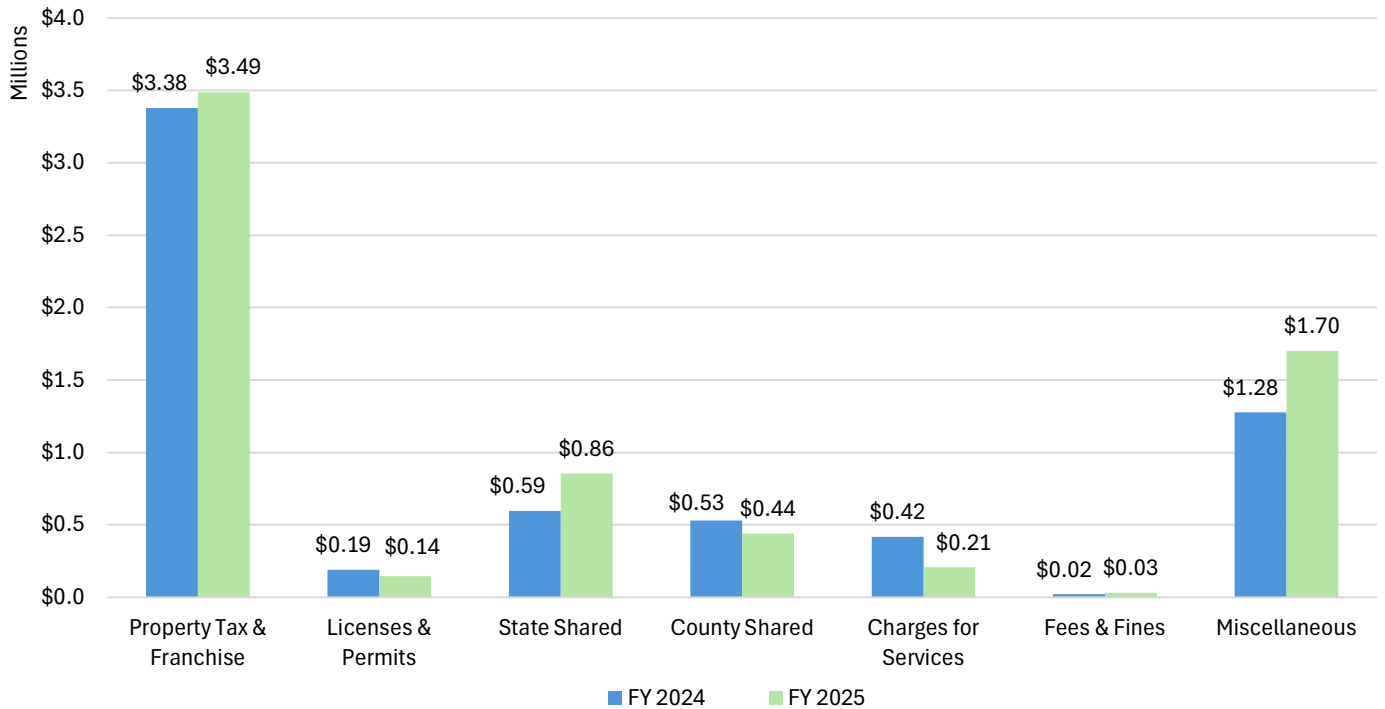


General Fund revenues are up \$459k, or 7.2%, fiscal year to date compared to FY 2024. The primary reason is due to the timing of state shared revenue remittance.





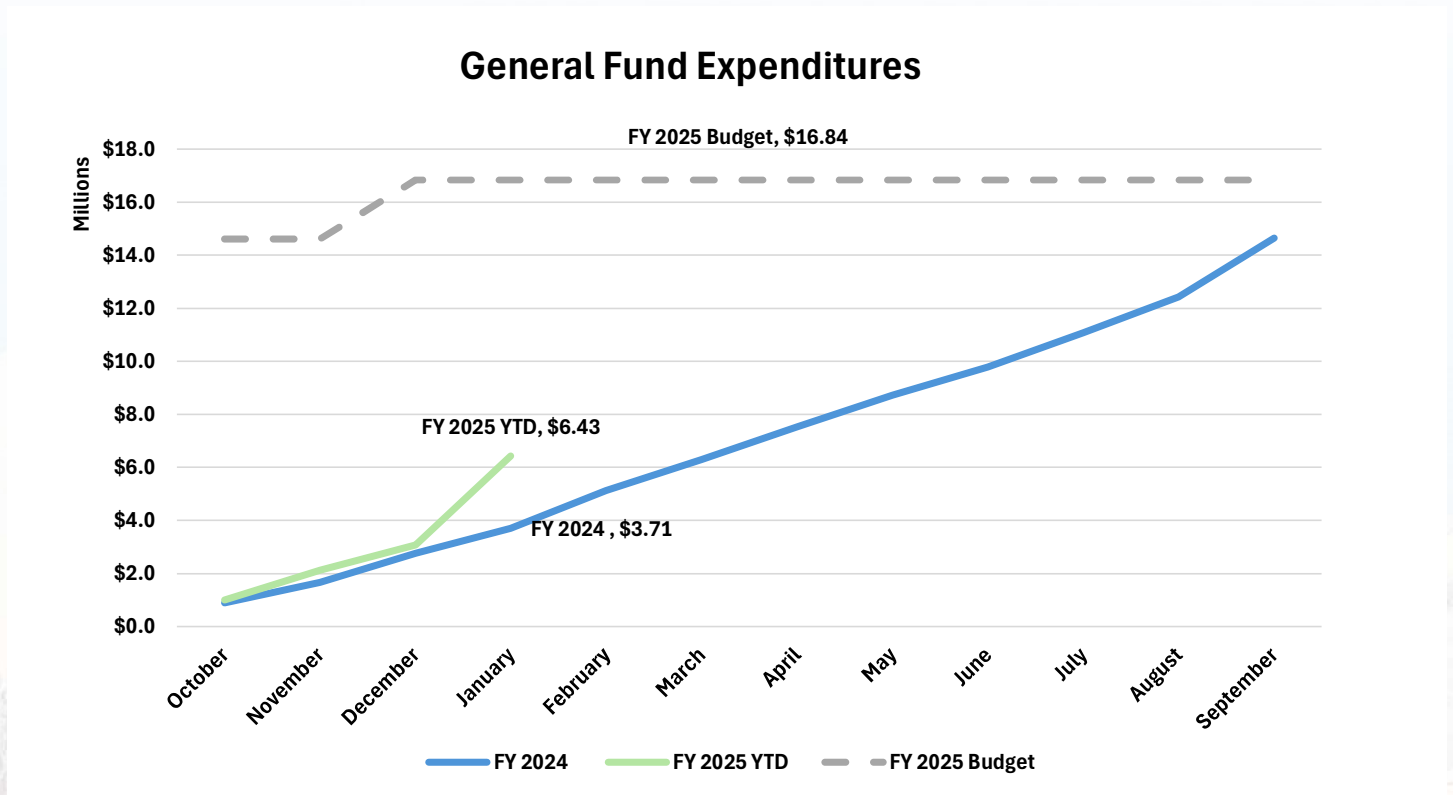
### General Fund Revenues by Category YTD



As mentioned previously the timing of state shared revenues explains the year-over-year difference. The other notable differences are Charges for Services and Miscellaneous revenue. The year-over-year difference for Charges for Services is primarily due to an accounting change for special fire fees related to non-local fire assignments. This revenue was previously recognized in Charges for Service and is now recognized in Miscellaneous revenue in a specific IDL Fire Reimbursement account.



# General Fund Expenditures

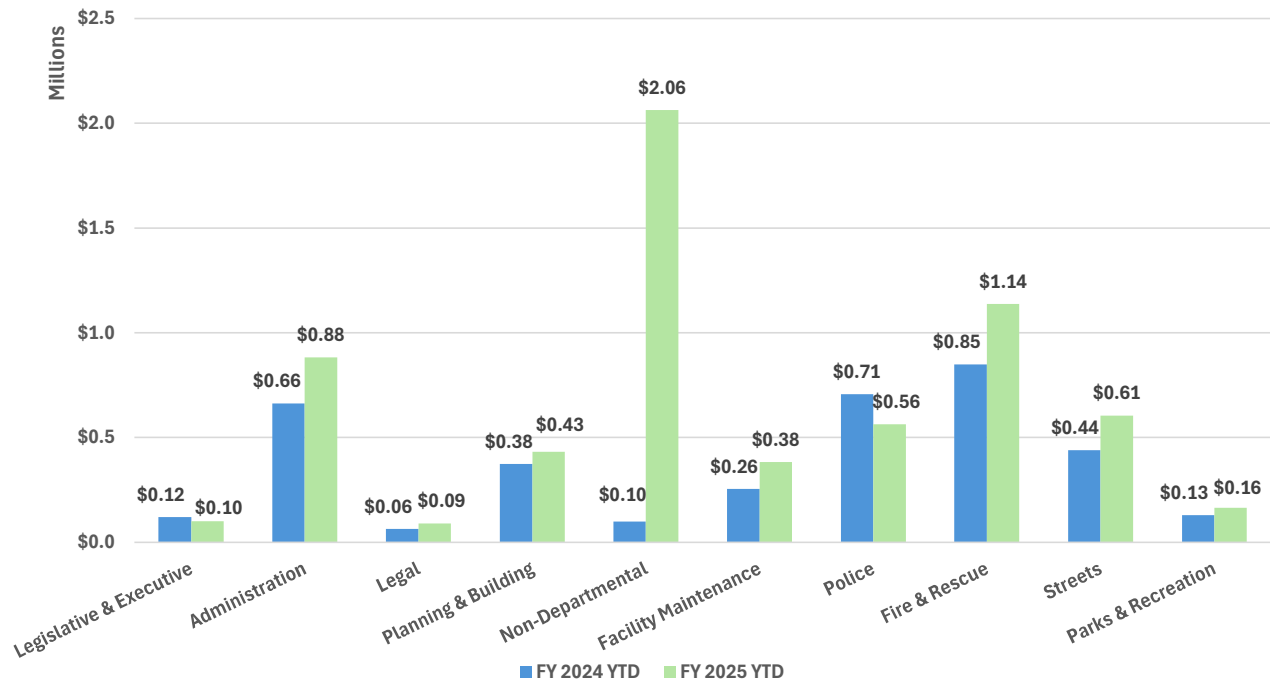


General Fund Expenditures are up \$2.72M, or 73.4%, fiscal year to date compared to FY 2024. See the departmental breakdown on the next page.





## GENERAL FUND EXPENDITURES by Department

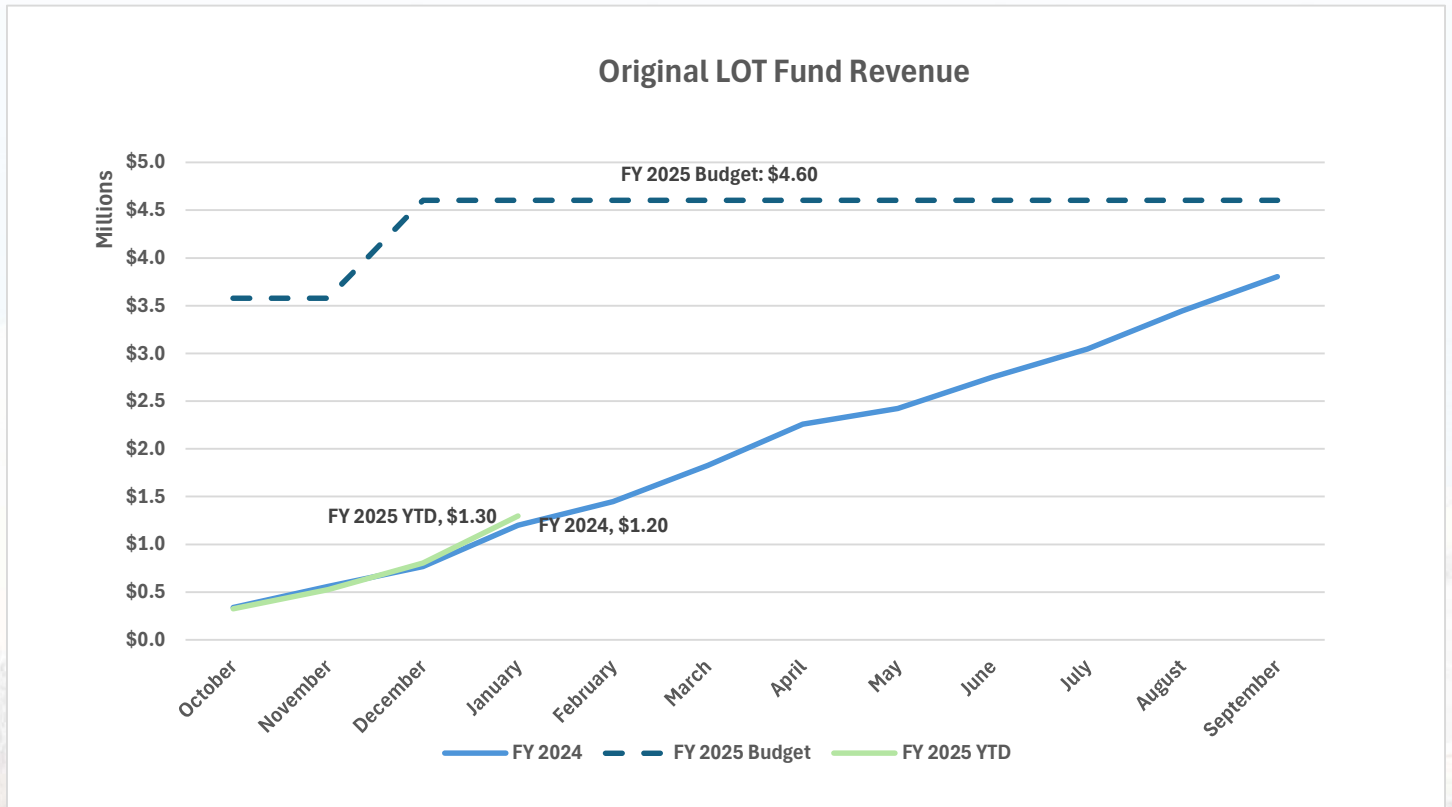


The departments listed below have material year-over-year differences. Please see the explanations below:

- **Administration:** Salary expenses are up due to the timing of payroll and approved changes made in FY 2025. Liability expenses are up (\$17k), and there were technology purchases that occurred early in FY 2025 that did not in FY 2024 (\$37k).
- **Legal:** Year-over-year expenses are up due to the payment of a retainer overage based on total hours spent on legal matters in comparison to what the monthly retainer allows.
- **Non-Departmental:** Expenses are up due to the End of Year commitments made by the Mayor and City Council. These include a \$848k transfer to the Capital Fund for existing and future projects as well as a \$500k commitment to the Housing Fund to support Deed Restriction programs. Other increases are due to the timing of expenses in professional services and various smaller accounts.
- **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 Sheriffs 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 because of two reasons. Personnel costs are up due to no vacancy savings while professional services are up due to a heavier snow hauling environment in FY 2025 compared to FY 2024.



# Original LOT Fund

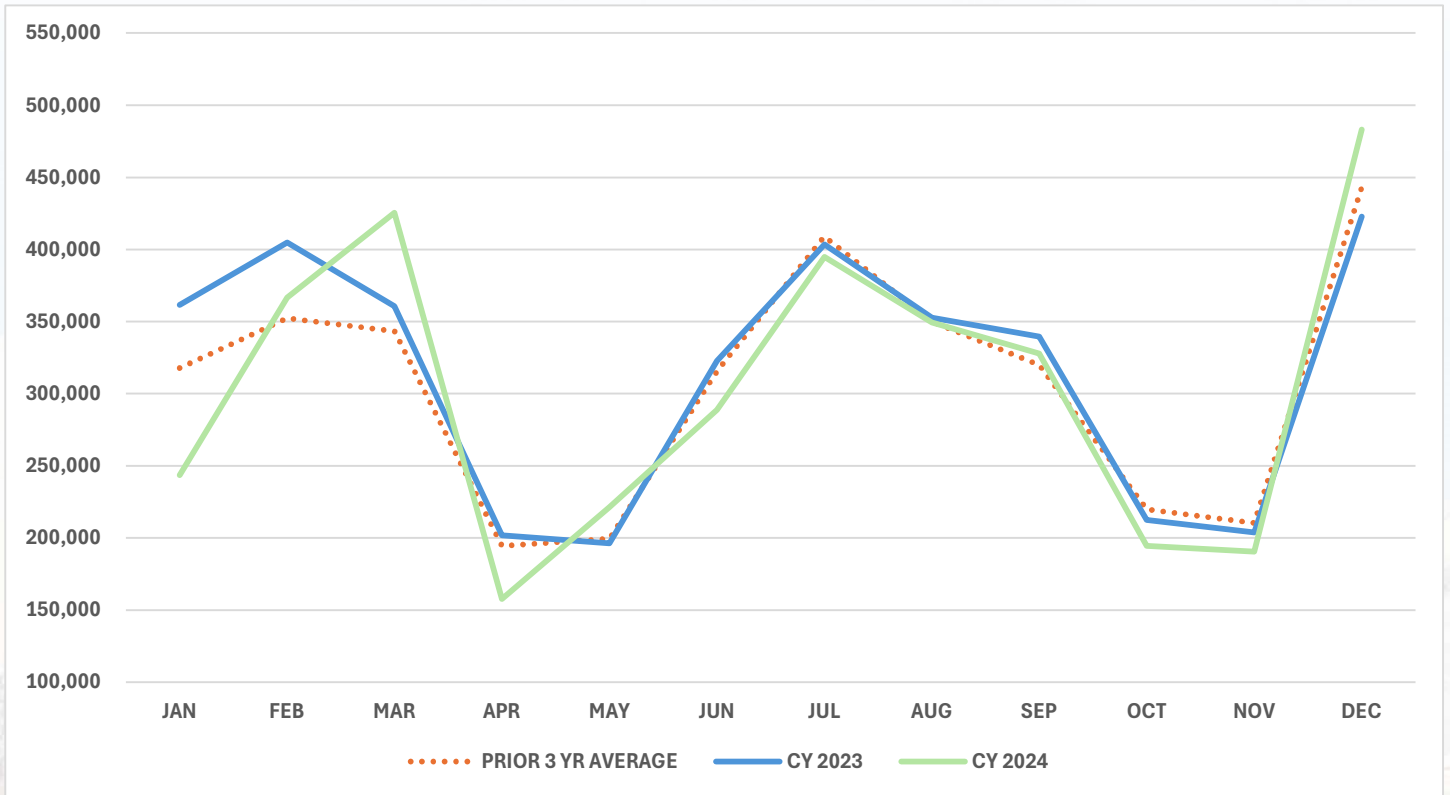


Original LOT revenue is up \$95.2k, or 7.9%, year-over-year. The "Month of Sale" year-over-year comparison is shown on the next page.





# Original LOT "Month of Sale" Data

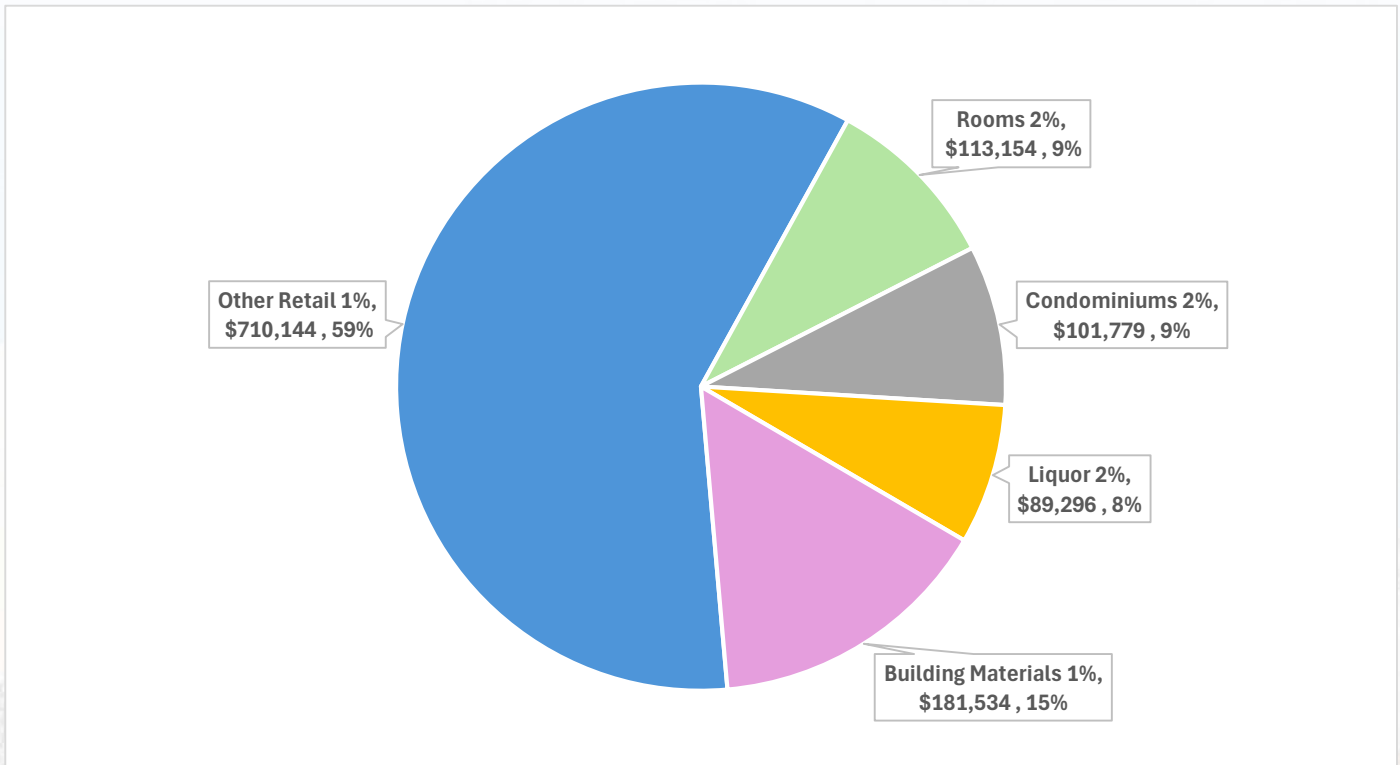


December 2024 month-of-sale receipts were up \$60.2k, or 14.3%, compared to December 2023, and 9.0% above the previous three-year average.





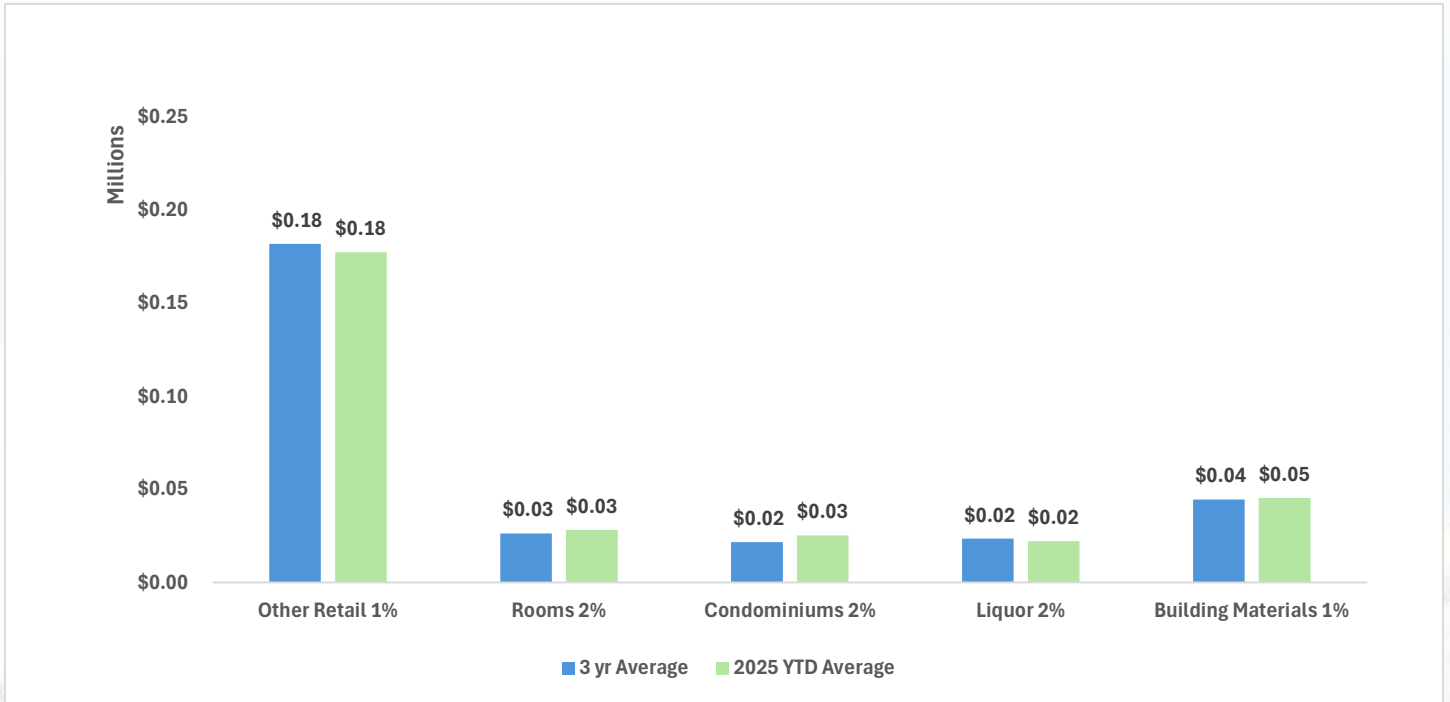
# Original LOT Sector Percentage of Total



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. It is early in the fiscal year thus numbers can be volatile. Also, the prior 3-year average includes the COVID years which were very strong LOT years. Based on fiscal year-to-date totals, here is how each sector compares to the previous 3-year average:

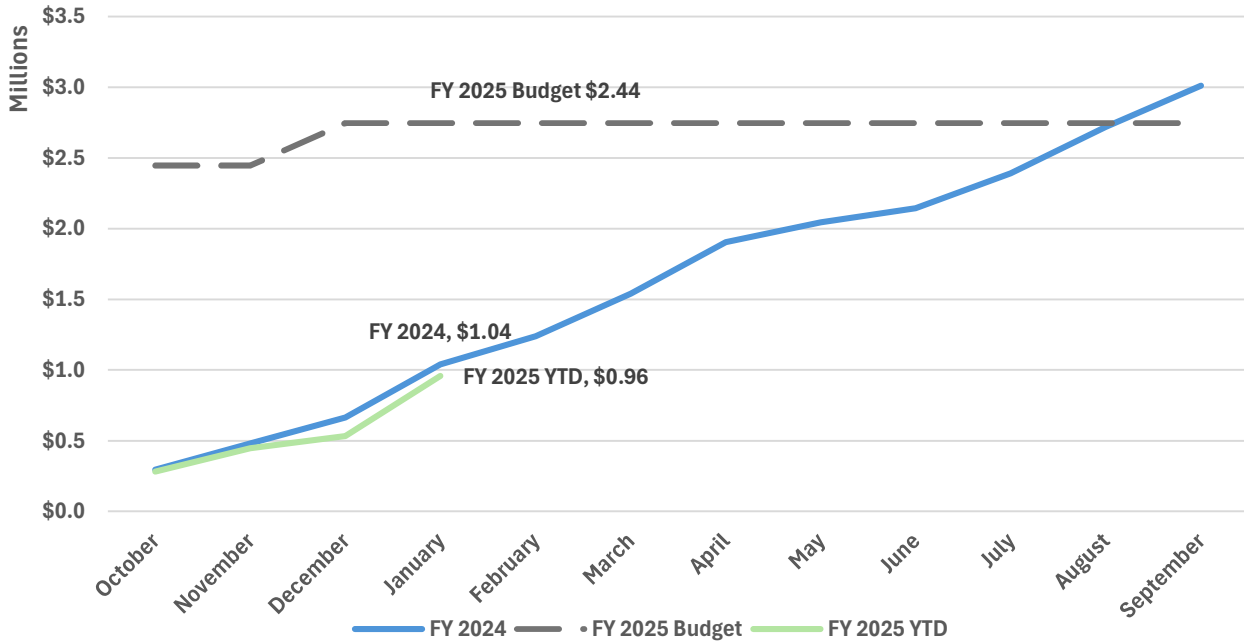
- Retail: Down 2.5%
- Rooms: Up 6.6%
- Condominiums: Up 14.8%
- Liquor: Down 5.4%
- Building Materials: Up 1.5%





# Additional LOT Fund

## Additional 1% LOT Fund Revenue



Additional LOT fund revenue received in January 2025 was down \$79.5k, or 21.2%, less than the amount received in January 2024.



# In-Lieu Housing Fund

## IN-LIEU HOUSING

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

### FY 2025 BUDGET

#### REVENUES

	<u>YTD</u>
Approved Budget	2,394,874
YTD Revenue	15,516

#### EXPENDITURES

Approved Budget	2,394,874
YTD Expenditures	1,160,000

**Net Position** **(1,144,485)**

**Current Fund Balance** **635,177**

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**

Approved Budget

YTD Revenue

### **YTD**

3,074,045

2,282,997

### **EXPENDITURES**

Approved Budget

YTD Expenditures

2,992,315

630,255

**Net Position**

**1,652,743**

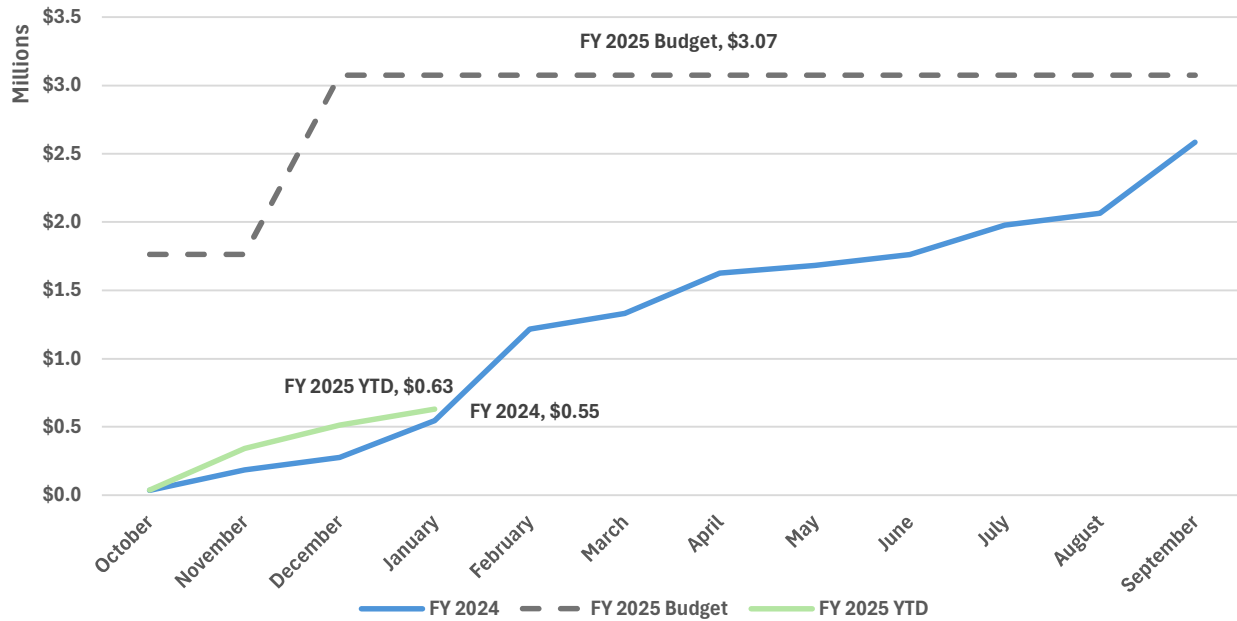
**Current Fund Balance**

**1,781,487**

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



## Community Housing Fund Expenses



The chart above represents the strategic focus and financial commitment to housing based on community need and the corresponding direction of the Mayor and City Council.

FY 2025 year-to-date expenses are up due to the timing of deed restriction program expenses. The FY 2025 budget was adjusted in December 2024 based on year-end direction and priorities.

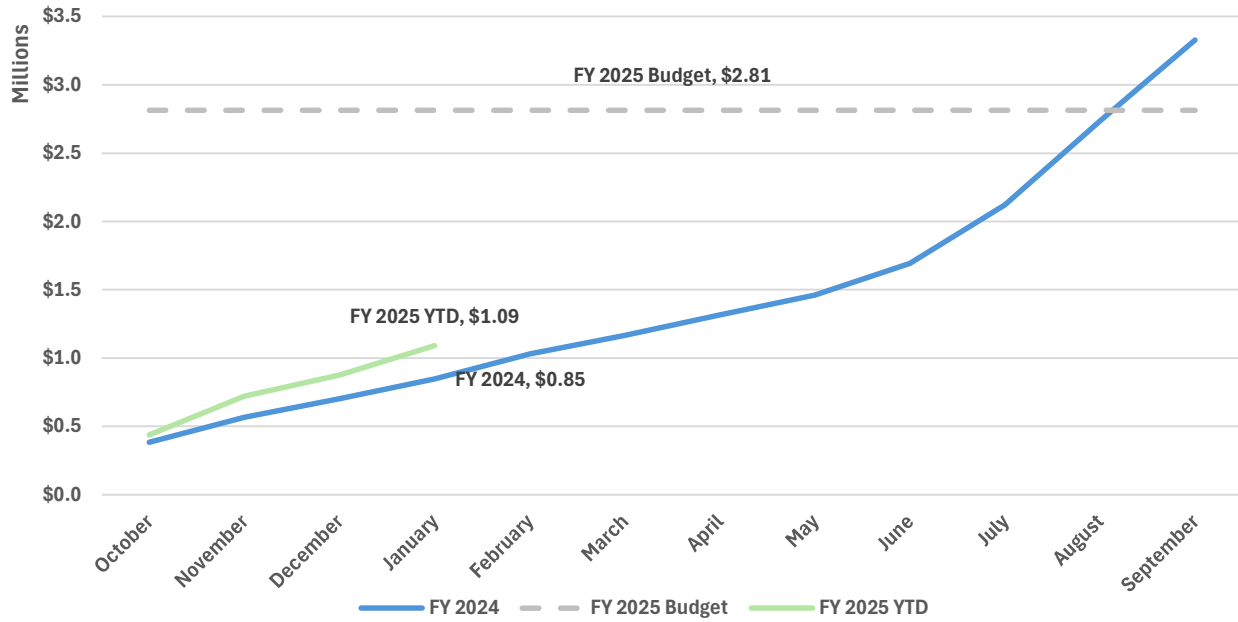




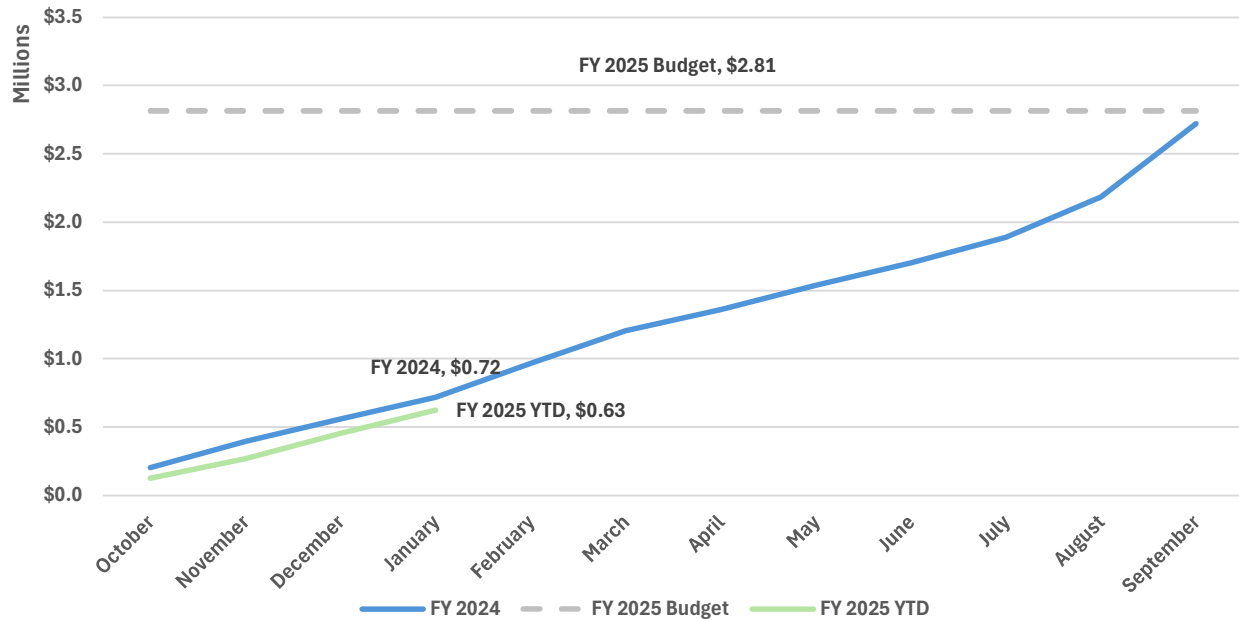
# Enterprise Funds

## Water Fund

### Water Fund Revenue



## Water Fund Expenditures



Water Fund Operational revenue and expenditures are tracking within expectations.

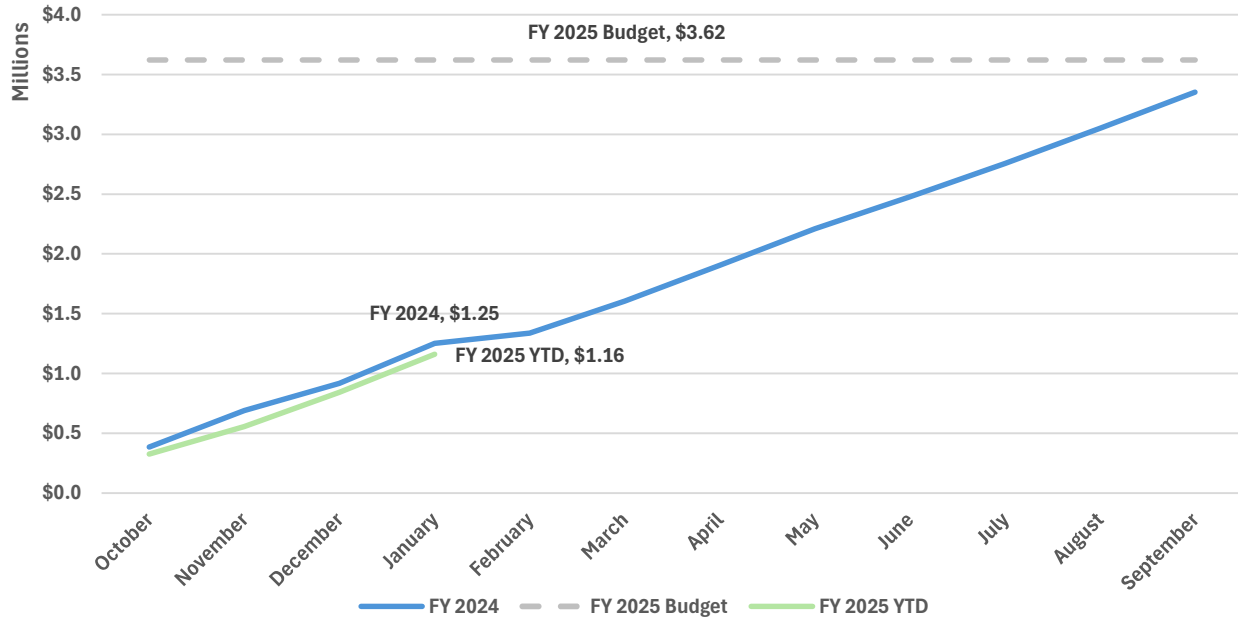
The Water Operational Fund remains in solid financial position, with approximately \$4.5 million in cash & investments, while the Water Capital Fund has approximately \$863k in cash & investments. Both of these amounts are needed for financial stability to account for emergency reserves and the execution of the long-term capital plan.



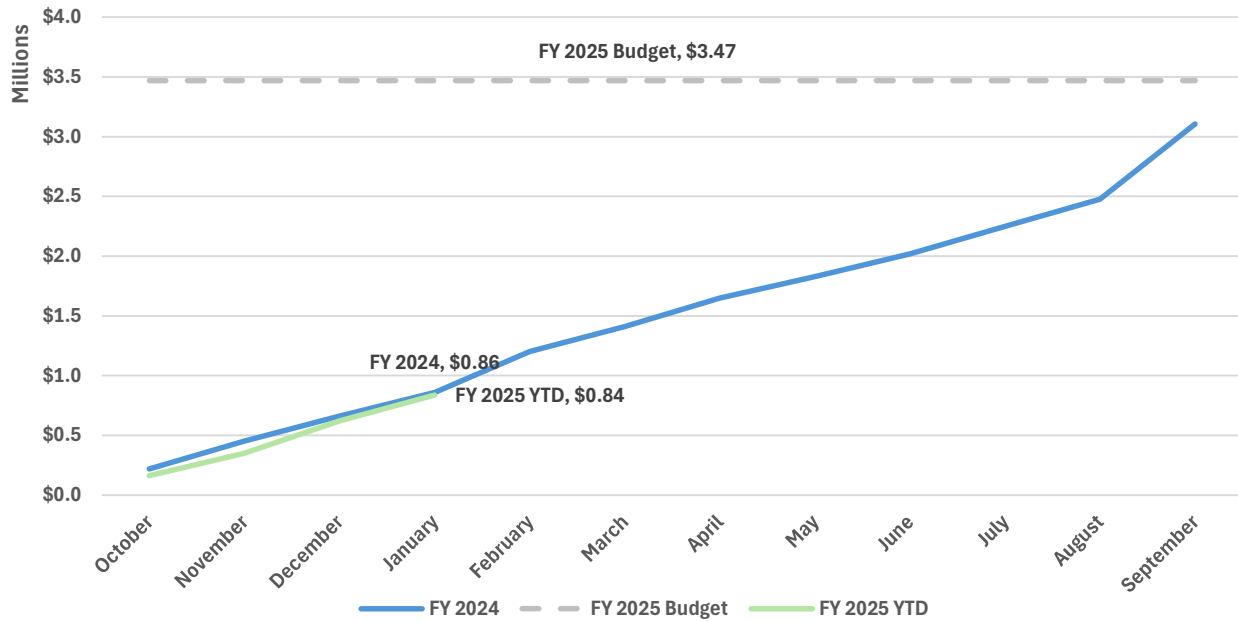


# Wastewater Funds

## 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 \$3.0 million in cash & investments, while the Wastewater Capital Fund has approximately \$7.33 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  
 COMBINED CASH INVESTMENT  
 JANUARY 31, 2025

COMBINED CASH ACCOUNTS

99-1010-0000	CASH - COMBINED CHECKING	1,105,482.42
99-1020-0000	CASH - XPRESS DEPOSIT ACCOUNT	51,242.10
99-1030-0000	CASH - PARKING OPERATIONS	129,433.88
99-1050-0000	CASH - GRANTS & STR PERMITTING	160,689.71
99-1175-0000	CASH CLEARING - UTILITY BILLNG	436.42
		1,447,284.53
	TOTAL COMBINED CASH	1,447,284.53
99-1000-0000	CASH ALLOCATED TO OTHER FUNDS	( 1,447,284.53)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	( 4,171,278.88)
2	ALLOCATION TO WAGON DAYS FUND	17,877.78
3	ALLOCATION TO GENERAL CAPITAL IMPROVEMENT FD	1,608,893.79
22	ALLOCATION TO ORIGINAL LOT FUND	( 235,836.73)
25	ALLOCATION TO ADDITIONAL 1%-LOT FUND	530,448.02
41	ALLOCATION TO FIRE BOND FUND	382,831.33
52	ALLOCATION TO IN-LIEU HOUSING FUND	( 315,803.34)
54	ALLOCATION TO COMMUNITY HOUSING	1,781,979.44
63	ALLOCATION TO WATER FUND	957,111.31
64	ALLOCATION TO WATER CAPITAL IMPROVEMENT FUND	161,387.56
65	ALLOCATION TO WASTEWATER FUND	424,232.28
67	ALLOCATION TO WASTEWATER CAPITAL IMPROVE FND	356,392.15
90	ALLOCATION TO POLICE TRUST FUND	735.60
93	ALLOCATION TO PARKS/REC DEV TRUST FUND	( 51,869.86)
94	ALLOCATION TO DEVELOPMENT TRUST FUND	( 11,095.47)
98	ALLOCATION TO URBAN RENEWAL AGENCY	11,279.54
		1,447,284.52
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,447,284.52
	ALLOCATION FROM COMBINED CASH FUND - 99-1000-0000	( 1,447,284.53)
		.01
	ZERO PROOF IF ALLOCATIONS BALANCE	.01

CITY OF KETCHUM  
BALANCE SHEET  
JANUARY 31, 2025

GENERAL FUND

ASSETS

01-1000-0000	CASH - COMBINED	(	4,171,278.88)	
01-1030-0000	PETTY CASH		324.00	
01-1050-0000	TAXES RECEIVABLE--CURRENT		46,277.53	
01-1100-0000	ACCOUNTS RECEIVABLE - A/R	(	34,969.03)	
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		394,106.30	
01-1510-0000	INVESTMENTS--GENERAL FUND #911		11,880,821.17	
	TOTAL ASSETS			8,528,305.73

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		1,529.15	
01-2171-9000	P/R DEDUC PBL--HEALTH INSURANC		5,392.50	
01-2172-1000	P/R DEDUC PBL--AFLAC INSURANCE		.13	
01-2172-2000	P/R DEDUC PBL--STD & LTD	(	117.57)	
01-2172-3000	P/R DEDUC PBL--DELTA DENTAL	(	101.03)	
01-2173-0000	P/R DEDUC PBL--RETIREMENT		.10	
01-2175-8000	P/R DEDUC PBL--EMP CAF FSA-MD		106,632.70	
01-2175-9000	P/R DEDUC PBL--EMP CAF FSA-DC	(	9,995.33)	
01-2300-0000	DEPOSITS-PARKS & EVENTS		12,050.00	
01-2310-0000	DEPOSITS-STREET DIG PERMIT		5,000.00	
	TOTAL LIABILITIES			55,310.29

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
01-2710-0000	GENERAL FUND BALANCE		8,032,792.55	
	REVENUE OVER EXPENDITURES - YTD		440,202.89	
	BALANCE - CURRENT DATE			8,472,995.44
	TOTAL FUND EQUITY			8,472,995.44
	TOTAL LIABILITIES AND EQUITY			8,528,305.73



CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING JANUARY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX &amp; FRANCHISE</u>					
01-3100-1000	2,959,488.84	3,307,398.03	5,228,548.83	1,921,150.80	63.3
01-3100-1010	.00	.00	30,000.00	30,000.00	.0
01-3100-1050	6,803.68	6,814.43	11,714.19	4,899.76	58.2
01-3100-6110	.00	11,508.53	100,000.00	88,491.47	11.5
01-3100-6120	.00	33,150.46	150,000.00	116,849.54	22.1
01-3100-6130	11,346.76	45,387.04	136,161.11	90,774.07	33.3
01-3100-6140	11,956.42	47,825.68	143,477.09	95,651.41	33.3
01-3100-6150	11,671.42	31,771.17	95,000.00	63,228.83	33.4
01-3100-9000	1,439.15	2,417.47	15,000.00	12,582.53	16.1
<b>TOTAL PROPERTY TAX &amp; FRANCHISE</b>	<b>3,002,706.27</b>	<b>3,486,272.81</b>	<b>5,909,901.22</b>	<b>2,423,628.41</b>	<b>59.0</b>
<u>LICENSES &amp; PERMITS</u>					
01-3200-1110	383.79	1,259.76	12,700.00	11,440.24	9.9
01-3200-1120	.00	917.95	8,400.00	7,482.05	10.9
01-3200-1130	1,509.88	2,056.07	13,500.00	11,443.93	15.2
01-3200-1140	.00	100.00	1,500.00	1,400.00	6.7
01-3200-1150	.00	2,237.50	20,000.00	17,762.50	11.2
01-3200-1400	4,768.49	13,375.09	3,300.00	( 10,075.09)	405.3
01-3200-1410	10,080.00	33,264.00	204,624.00	171,360.00	16.3
01-3200-1520	970.00	1,415.00	2,500.00	1,085.00	56.6
01-3200-2100	15,511.15	84,007.75	305,000.00	220,992.25	27.5
01-3200-2140	400.00	5,950.00	4,000.00	( 1,950.00)	148.8
01-3200-2160	.00	400.00	1,500.00	1,100.00	26.7
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>33,623.31</b>	<b>144,983.12</b>	<b>577,024.00</b>	<b>432,040.88</b>	<b>25.1</b>
<u>STATE OF IDAHO SHARED REVENUE</u>					
01-3310-5100	69,181.00	138,362.00	395,000.00	256,638.00	35.0
01-3310-5200	96,565.74	139,966.54	195,071.00	55,104.46	71.8
01-3310-5600	278,263.24	576,944.71	1,086,365.00	509,420.29	53.1
<b>TOTAL STATE OF IDAHO SHARED REVENUE</b>	<b>444,009.98</b>	<b>855,273.25</b>	<b>1,676,436.00</b>	<b>821,162.75</b>	<b>51.0</b>
<u>COUNTY SHARED REVENUE</u>					
01-3320-8400	4,842.00	19,539.89	50,000.00	30,460.11	39.1
01-3320-8600	421,269.00	421,269.08	1,685,076.00	1,263,806.92	25.0
<b>TOTAL COUNTY SHARED REVENUE</b>	<b>426,111.00</b>	<b>440,808.97</b>	<b>1,735,076.00</b>	<b>1,294,267.03</b>	<b>25.4</b>

CITY OF KETCHUM  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
01-3400-1100	19,905.00	52,383.00	90,000.00	37,617.00	58.2
01-3400-1110	8,461.28	38,278.20	175,500.00	137,221.80	21.8
01-3400-1120	5,572.68	26,462.03	122,850.00	96,387.97	21.5
01-3400-1130	8,056.90	30,520.25	122,850.00	92,329.75	24.8
01-3400-1500	27.00	63.00	500.00	437.00	12.6
01-3400-2250	165.00	5,570.00	50,000.00	44,430.00	11.1
01-3400-2260	3,400.00	5,175.00	.00	( 5,175.00)	.0
01-3400-3600	350.00	1,025.00	.00	( 1,025.00)	.0
01-3400-6100	.00	.00	18,200.00	18,200.00	.0
01-3400-6130	.00	18,928.00	.00	( 18,928.00)	.0
01-3400-6300	5,842.92	22,628.49	120,000.00	97,371.51	18.9
01-3400-6320	2,326.72	5,126.72	20,000.00	14,873.28	25.6
01-3400-6700	88.63	771.79	9,000.00	8,228.21	8.6
<b>TOTAL CHARGES FOR SERVICES</b>	<b>54,196.13</b>	<b>206,931.48</b>	<b>728,900.00</b>	<b>521,968.52</b>	<b>28.4</b>
<u>FINES &amp; FEES</u>					
01-3500-1100	13,652.00	26,772.00	100,000.00	73,228.00	26.8
01-3500-1200	.00	.00	25.00	25.00	.0
01-3500-1300	506.50	1,733.75	2,500.00	766.25	69.4
01-3500-1400	400.00	1,300.00	.00	( 1,300.00)	.0
<b>TOTAL FINES &amp; FEES</b>	<b>14,558.50</b>	<b>29,805.75</b>	<b>102,525.00</b>	<b>72,719.25</b>	<b>29.1</b>
<u>MISCELLANEOUS REVENUE</u>					
01-3700-1000	32,644.43	156,457.33	150,000.00	( 6,457.33)	104.3
01-3700-2000	500.00	1,000.00	6,000.00	5,000.00	16.7
01-3700-2010	.00	3,230.00	12,000.00	8,770.00	26.9
01-3700-2020	11,299.56	28,248.90	66,468.00	38,219.10	42.5
01-3700-3600	5,452.51	29,850.11	253,400.00	223,549.89	11.8
01-3700-3610	4,600.00	33,000.00	22,000.00	( 11,000.00)	150.0
01-3700-3650	.00	.00	8,000.00	8,000.00	.0
01-3700-7000	( 20,000.00)	1,458.38	.00	( 1,458.38)	.0
01-3700-7010	.00	1,770.96	.00	( 1,770.96)	.0
01-3700-8722	166,666.67	666,666.68	2,000,000.00	1,333,333.32	33.3
01-3700-8763	30,678.17	122,712.68	368,138.00	245,425.32	33.3
01-3700-8765	62,186.75	248,747.00	746,241.00	497,494.00	33.3
01-3700-8798	.00	23,501.90	125,000.00	101,498.10	18.8
01-3700-8799	91,922.55	286,846.29	200,000.00	( 86,846.29)	143.4
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>385,950.64</b>	<b>1,603,490.23</b>	<b>3,957,247.00</b>	<b>2,353,756.77</b>	<b>40.5</b>



CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING JANUARY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE CONT.</u>					
01-3710-8722	416.67	1,666.68	5,000.00	3,333.32	33.3
01-3710-8763	12,398.25	49,593.00	148,779.00	99,186.00	33.3
01-3710-8765	11,687.67	46,750.68	140,252.00	93,501.32	33.3
01-3710-8798	.00	.00	25,000.00	25,000.00	.0
	<u>24,502.59</u>	<u>98,010.36</u>	<u>319,031.00</u>	<u>221,020.64</u>	<u>30.7</u>
<u>FUND BALANCE</u>					
01-3800-9000	.00	.00	1,830,277.00	1,830,277.00	.0
	<u>.00</u>	<u>.00</u>	<u>1,830,277.00</u>	<u>1,830,277.00</u>	<u>.0</u>
	<u>4,385,658.42</u>	<u>6,865,575.97</u>	<u>16,836,417.22</u>	<u>9,970,841.25</u>	<u>40.8</u>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE &amp; EXECUTIVE</u>					
PERSONAL SERVICES:					
01-4110-1000 SALARIES	10,057.17	40,228.68	120,686.04	80,457.36	33.3
01-4110-2100 FICA TAXES-CITY	740.29	2,941.11	9,232.48	6,291.37	31.9
01-4110-2200 STATE RETIREMENT-CITY	1,202.85	4,811.40	14,434.05	9,622.65	33.3
01-4110-2400 WORKER'S COMPENSATION-CITY	7.02	28.08	157.00	128.92	17.9
01-4110-2500 HEALTH INSURANCE-CITY	11,488.80	45,955.20	137,867.00	91,911.80	33.3
01-4110-2505 HEALTH REIMBURSEMENT ACCT(HRA)	673.52	3,848.52	8,000.00	4,151.48	48.1
01-4110-2510 DENTAL INSURANCE-CITY	314.00	1,256.00	3,768.00	2,512.00	33.3
01-4110-2515 VISION	174.95	653.90	.00 (	653.90)	.0
01-4110-2600 ST & LONG TERM DISABILITY	67.16	268.64	805.92	537.28	33.3
	<u>24,725.76</u>	<u>99,991.53</u>	<u>294,950.49</u>	<u>194,958.96</u>	<u>33.9</u>
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	.00	1,000.93	3,000.00	1,999.07	33.4
	<u>.00</u>	<u>1,024.75</u>	<u>21,952.00</u>	<u>20,927.25</u>	<u>4.7</u>
CAPITAL OUTLAY:					
01-4110-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
	<u>.00</u>	<u>.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>.0</u>
	<u>24,725.76</u>	<u>101,016.28</u>	<u>317,902.49</u>	<u>216,886.21</u>	<u>31.8</u>



CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE SERVICES</u>					
PERSONAL SERVICES:					
01-4150-1000	SALARIES	113,812.99	366,565.72	965,737.00	599,171.28 38.0
01-4150-1500	PART TIME SALARIES	584.00	6,862.00	10,000.00	3,138.00 68.6
01-4150-1900	OVERTIME	766.91	2,707.48	.00 (	2,707.48) .0
01-4150-2100	FICA TAXES-CITY	8,875.33	26,811.22	73,879.00	47,067.78 36.3
01-4150-2200	STATE RETIREMENT-CITY	14,355.39	46,313.52	114,270.00	67,956.48 40.5
01-4150-2400	WORKMEN'S COMPENSATION-CITY	( 18.62)	257.12	1,200.00	942.88 21.4
01-4150-2500	HEALTH INSURANCE-CITY	21,260.70	88,484.52	294,644.00	206,159.48 30.0
01-4150-2505	HEALTH REIMBURSEMENT ACCT(HRA)	934.49	3,221.45	19,000.00	15,778.55 17.0
01-4150-2510	DENTAL INSURANCE-CITY	663.50	2,711.00	8,209.00	5,498.00 33.0
01-4150-2515	VISION	361.22	1,359.78	.00 (	1,359.78) .0
01-4150-2600	ST & LONG TERM DISABILITY	444.39	1,777.56	5,187.16	3,409.60 34.3
01-4150-2760	EMPLOYEE HOUSING SUBSIDY	2,661.55	8,984.65	26,400.00	17,415.35 34.0
	TOTAL PERSONAL SERVICES	164,701.85	556,056.02	1,518,526.16	962,470.14 36.6
MATERIALS AND SERVICES:					
01-4150-3100	OFFICE SUPPLIES & POSTAGE	1,633.58	5,336.01	25,000.00	19,663.99 21.3
01-4150-3310	STATE SALES TAX-GEN.GOV. & PAR	.51	50.44	250.00	199.56 20.2
01-4150-4200	PROFESSIONAL SERVICES	21,617.20	49,255.72	.00 (	49,255.72) .0
01-4150-4400	ADVERTISING & LEGAL PUBLICATIO	896.66	2,782.65	12,000.00	9,217.35 23.2
01-4150-4600	PROPERTY & LIABILITY INSURANCE	.00	126,193.98	116,015.00 (	10,178.98) 108.8
01-4150-4800	DUES, SUBSCRIPTIONS & MEMBERSH	595.00	895.00	7,500.00	6,605.00 11.9
01-4150-4900	PERSONNEL TRAINING/TRAVEL/MTG	2,946.82	5,022.46	20,000.00	14,977.54 25.1
01-4150-4902	TRAINNG/TRVL/MTG-CITY ADM/ASST	320.30	320.30	12,000.00	11,679.70 2.7
01-4150-5100	TELEPHONE & COMMUNICATIONS	14,757.51	30,957.84	43,000.00	12,042.16 72.0
01-4150-5110	COMPUTER NETWORK	17,722.77	48,040.08	80,000.00	31,959.92 60.1
01-4150-5150	COMMUNICATIONS	6,178.92	17,482.81	105,000.00	87,517.19 16.7
01-4150-5200	UTILITIES	4,106.63	6,974.34	42,682.00	35,707.66 16.3
01-4150-6500	CONTRACTS FOR SERVICES	3,655.00	6,077.50	25,000.00	18,922.50 24.3
01-4150-6510	COMPUTER SERVICES	3,635.00	14,540.00	45,500.00	30,960.00 32.0
	TOTAL MATERIAL AND SERVICES	78,065.90	313,929.13	533,947.00	220,017.87 58.8
CAPITAL OUTLAY:					
01-4150-7400	OFFICE FURNITURE & EQUIPMENT	416.90	11,725.56	1,000.00 (	10,725.56) 1172.6
	TOTAL CAPITAL OUTLAY	416.90	11,725.56	1,000.00 (	10,725.56) 1172.6
	TOTAL ADMINISTRATIVE SERVICES	243,184.65	881,710.71	2,053,473.16	1,171,762.45 42.9

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 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	79,326.25	209,803.79	130,477.54	37.8
01-4160-4270 CITY PROSECUTOR	3,883.33	11,649.99	47,998.00	36,348.01	24.3
TOTAL MATERIAL AND SERVICES	20,383.33	90,976.24	257,801.79	166,825.55	35.3
TOTAL LEGAL	20,383.33	90,976.24	257,801.79	166,825.55	35.3

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING &amp; BUILDING</u>					
PERSONAL SERVICES:					
01-4170-1000 SALARIES	49,741.52	151,845.54	509,601.00	357,755.46	29.8
01-4170-1200 PLANNING & ZONING COMMISSION	.00	4,800.00	25,200.00	20,400.00	19.1
01-4170-1900 OVERTIME	161.59	689.53	.00	( 689.53)	.0
01-4170-2100 FICA TAXES-CITY	3,870.78	12,841.06	76,755.20	63,914.14	16.7
01-4170-2200 STATE RETIREMENT-CITY	6,074.20	19,884.40	59,154.00	39,269.60	33.6
01-4170-2400 WORKER'S COMPENSATION-CITY	384.99	1,490.77	6,220.00	4,729.23	24.0
01-4170-2500 HEALTH INSURANCE-CITY	8,344.48	38,262.63	140,406.00	102,143.37	27.3
01-4170-2505 HEALTH REIMBURSEMENT ACCT(HRA)	202.50	1,134.30	9,000.00	7,865.70	12.6
01-4170-2510 DENTAL INSURANCE-CITY	261.41	1,163.05	3,990.00	2,826.95	29.2
01-4170-2515 VISION	140.31	568.23	.00	( 568.23)	.0
01-4170-2600 ST & LONG TERM DISABILITY	181.60	832.89	3,057.72	2,224.83	27.2
01-4170-2700 VACATION/SICK ACCRUAL PAYOUT	884.58	11,453.97	6,793.20	( 4,660.77)	168.6
TOTAL PERSONAL SERVICES	70,247.96	244,966.37	840,177.12	595,210.75	29.2
MATERIALS AND SERVICES:					
01-4170-3100 OFFICE SUPPLIES & POSTAGE	408.46	457.71	6,000.00	5,542.29	7.6
01-4170-3200 OPERATING SUPPLIES	.00	1,444.65	1,200.00	( 244.65)	120.4
01-4170-4200 PROFESSIONAL SERVICES	32,374.56	102,567.48	245,842.00	143,274.52	41.7
01-4170-4210 PROFESSIONAL SERVICES - IDBS	33,090.05	60,712.84	260,000.00	199,287.16	23.4
01-4170-4220 PROF SVCS-FLOOD PLAIN PROG REM	2,273.75	3,591.25	10,000.00	6,408.75	35.9
01-4170-4400 ADVERTISING & LEGAL PUBLICATIO	2,092.94	7,720.73	10,000.00	2,279.27	77.2
01-4170-4500 GEOGRAPHIC INFO SYSTEMS	3,090.00	5,740.00	10,000.00	4,260.00	57.4
01-4170-4800 DUES, SUBSCRIPTIONS & MEMBERSH	119.98	1,160.98	4,000.00	2,839.02	29.0
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	120.00	.00	( 120.00)	.0
01-4170-6910 OTHER PURCHASED SERVICES	.00	.00	2,000.00	2,000.00	.0
TOTAL MATERIAL AND SERVICES	73,479.74	188,314.51	562,042.00	373,727.49	33.5
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	143,727.70	433,280.88	1,403,219.12	969,938.24	30.9



CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
PERSONAL SERVICES:					
01-4193-1000 SALARIES	4,810.00	21,417.50	70,980.00	49,562.50	30.2
01-4193-2100 FICA TAXES-CITY	367.96	1,638.44	5,429.97	3,791.53	30.2
01-4193-2200 STATE RETIREMENT-CITY	575.27	2,561.53	8,489.21	5,927.68	30.2
01-4193-2400 WORKMEN'S COMPENSATION-CITY	4.85	21.58	75.00	53.42	28.8
01-4193-2500 HEALTH INSURANCE-CITY	1,210.00	4,840.00	14,520.00	9,680.00	33.3
01-4193-2510 DENTAL INSURANCE-CITY	28.59	108.41	504.00	395.59	21.5
01-4193-2515 VISION	10.89	22.08	.00	( 22.08)	.0
TOTAL PERSONAL SERVICES	7,007.56	30,609.54	99,998.18	69,388.64	30.6
MATERIALS AND SERVICES:					
01-4193-4200 PROFESSIONAL SERVICE	14,451.20	32,130.60	163,296.00	131,165.40	19.7
01-4193-4210 RESORT CITIES	8,000.00	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
01-4193-4500 1ST/WASHINGTON RENT	.00	.00	18,000.00	18,000.00	.0
01-4193-6500 CONTRACT FOR SERVICE	33,070.00	66,140.00	131,904.00	65,764.00	50.1
01-4193-6900 MISCELLANEOUS EXPENSE	475,000.00	475,000.00	475,000.00	.00	100.0
TOTAL MATERIAL AND SERVICES	530,521.20	581,270.60	999,460.00	418,189.40	58.2
OTHER EXPENDITURES:					
01-4193-8803 TRANSFER TO GENERAL CIP FUND	847,677.00	847,677.00	847,677.00	.00	100.0
01-4193-8804 TRANSFER TO CITY/CO HOUSING	500,000.00	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	13,809.39	90,673.39	429,826.06	339,152.67	21.1
TOTAL OTHER EXPENDITURES	1,361,486.39	1,451,539.77	1,927,503.06	475,963.29	75.3
TOTAL NON-DEPARTMENTAL	1,899,015.15	2,063,419.91	3,026,961.24	963,541.33	68.2

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINTENANCE</u>					
PERSONAL SERVICES:					
01-4194-1000 SALARIES	39,931.15	116,551.25	362,894.00	246,342.75	32.1
01-4194-1500 PART-TIME/SEASONAL	.00	.00	60,921.00	60,921.00	.0
01-4194-1800 SHIFT COVERAGE ON CALL	1,014.13	1,452.08	5,000.00	3,547.92	29.0
01-4194-1900 OVERTIME	1,822.99	3,353.22	8,500.00	5,146.78	39.5
01-4194-2100 FICA TAXES - CITY	3,427.08	9,678.13	32,422.00	22,743.87	29.9
01-4194-2200 STATE RETIREMENT - CITY	4,582.54	13,413.73	48,822.00	35,408.27	27.5
01-4194-2400 WORKER'S COMPENSATION-CITY	609.89	1,744.69	3,983.00	2,238.31	43.8
01-4194-2500 HEALTH INSURANCE - CITY	10,193.86	40,775.44	162,596.00	121,820.56	25.1
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	291.38	1,153.29	4,566.00	3,412.71	25.3
01-4194-2515 VISION	167.39	606.60	.00	( 606.60)	.0
01-4194-2600 LONG TERM DISABILITY	147.51	590.04	2,114.62	1,524.58	27.9
01-4194-2800 STATE UNEMPLOYMENT INSURANCE	.00	2,840.00	8,000.00	5,160.00	35.5
<b>TOTAL PERSONAL SERVICES</b>	<b>62,187.92</b>	<b>193,936.70</b>	<b>709,818.62</b>	<b>515,881.92</b>	<b>27.3</b>
MATERIALS AND SERVICES:					
01-4194-3100 OFFICE SUPPLIES & POSTAGE	.00	.00	300.00	300.00	.0
01-4194-3200 OPERATING SUPPLIES	671.50	2,541.67	10,000.00	7,458.33	25.4
01-4194-3500 MOTOR FUELS & LUBRICANTS	73.85	846.11	16,000.00	15,153.89	5.3
01-4194-4200 PROFESSIONAL SERVICES	24,971.65	42,341.65	62,718.00	20,376.35	67.5
01-4194-4210 PROFESSIONAL SERVC-CITY TREES	.00	135.00	15,000.00	14,865.00	.9
01-4194-4220 PROF SERV-CITY BEAUTIFICATION	139.98	37,589.97	85,000.00	47,410.03	44.2
01-4194-4800 DUES, SUBSCRIPTIONS & MEMBERSH	305.00	305.00	440.00	135.00	69.3
01-4194-4900 PERSONNEL TRAINING/TRAVEL/MTG	275.00	275.00	1,000.00	725.00	27.5
01-4194-5100 TELEPHONE & COMMUNICATIONS	30.00	120.00	720.00	600.00	16.7
01-4194-5200 UTILITIES	3,722.26	17,434.09	36,000.00	18,565.91	48.4
01-4194-5300 CUSTODIAL & CLEANING SERVICES	4,637.00	13,977.77	80,000.00	66,022.23	17.5
01-4194-5900 REPAIR & MAINTENANCE-BUILDINGS	14,145.03	36,847.01	56,000.00	19,152.99	65.8
01-4194-5910 REPAIR & MAINT-491 SV ROAD	15,339.37	23,245.51	77,000.00	53,754.49	30.2
01-4194-5950 REPAIR & MAINT-WARM SPRINGS PR	3,243.76	8,484.40	48,100.00	39,615.60	17.6
01-4194-6000 REPAIR & MAINT-AUTOMOTIVE EQUI	56.12	315.76	3,500.00	3,184.24	9.0
01-4194-6100 REPAIR & MAINT--MACHINERY & EQ	841.15	886.42	6,000.00	5,113.58	14.8
01-4194-6950 MAINTENANCE	612.27	3,565.88	36,000.00	32,434.12	9.9
<b>TOTAL MATERIAL AND SERVICES</b>	<b>69,063.94</b>	<b>188,911.24</b>	<b>533,778.00</b>	<b>344,866.76</b>	<b>35.4</b>
<b>TOTAL FACILITY MAINTENANCE</b>	<b>131,251.86</b>	<b>382,847.94</b>	<b>1,243,596.62</b>	<b>860,748.68</b>	<b>30.8</b>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
PERSONAL SERVICES:					
01-4210-1000 SALARIES	15,937.20	43,131.26	115,690.00	72,558.74	37.3
01-4210-1500 PART-TIME	.00	.00	27,851.00	27,851.00	.0
01-4210-1900 OVERTIME	1,535.73	1,838.55	5,000.00	3,161.45	36.8
01-4210-2100 FICA TAXES-CITY	1,308.48	3,333.18	10,981.00	7,647.82	30.4
01-4210-2200 STATE RETIREMENT-CITY	1,644.56	4,917.18	17,167.00	12,249.82	28.6
01-4210-2400 WORKMEN'S COMPENSATION-CITY	404.26	1,054.21	4,637.00	3,582.79	22.7
01-4210-2500 HEALTH INSURANCE-CITY	6,711.56	26,846.24	80,539.00	53,692.76	33.3
01-4210-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	170.80	4,000.00	3,829.20	4.3
01-4210-2510 DENTAL INSURANCE-CITY	169.00	676.00	2,028.00	1,352.00	33.3
01-4210-2515 VISION	97.80	391.20	.00	( 391.20)	.0
01-4210-2600 ST & LONG TERM DISABILITY	56.71	226.84	680.52	453.68	33.3
TOTAL PERSONAL SERVICES	27,865.30	82,585.46	268,573.52	185,988.06	30.8
MATERIALS AND SERVICES:					
01-4210-3100 OFFICE SUPPLIES & POSTAGE	.00	.00	5,000.00	5,000.00	.0
01-4210-3200 OPERATING SUPPLIES	24.68	24.68	300.00	275.32	8.2
01-4210-3500 MOTOR FUELS & LUBRICANTS	645.97	1,557.05	7,000.00	5,442.95	22.2
01-4210-3600 COMPUTER SOFTWARE	.00	.00	2,000.00	2,000.00	.0
01-4210-3610 PARKING OPS PROCESSING FEES	3,058.84	4,588.15	26,000.00	21,411.85	17.7
01-4210-3620 PARKING OPS EQUIPMENT FEES	116.99	864.75	11,000.00	10,135.25	7.9
01-4210-4200 PROFESSIONAL SERVICES	5,008.00	6,344.00	59,750.00	53,406.00	10.6
01-4210-4250 PROF.SERVICES-BCSO CONTRACT	155,178.70	465,536.10	1,918,054.67	1,452,518.57	24.3
01-4210-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	82.66	.00	( 82.66)	.0
01-4210-5100 TELEPHONE & COMMUNICATIONS	362.58	1,149.20	4,350.00	3,200.80	26.4
01-4210-6000 REPAIR & MAINT--AUTOMOTIVE EQU	518.40	997.83	13,000.00	12,002.17	7.7
TOTAL MATERIAL AND SERVICES	164,914.16	481,144.42	2,046,454.67	1,565,310.25	23.5
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	192,779.46	563,729.88	2,320,028.19	1,756,298.31	24.3



CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE &amp; RESCUE</u>					
PERSONAL SERVICES:					
01-4230-1000 SALARIES	168,712.13	483,116.83	1,470,123.00	987,006.17	32.9
01-4230-1500 PAID ON-CALL WAGES	19,734.75	116,333.91	135,000.00	18,666.09	86.2
01-4230-1700 WOOC (WORKING OUT OF CLASS)	10,918.65	39,460.42	8,000.00	( 31,460.42)	493.3
01-4230-1900 OVERTIME	29,604.61	83,540.89	120,000.00	36,459.11	69.6
01-4230-2100 FICA TAXES-CITY	18,785.75	56,040.42	132,584.00	76,543.58	42.3
01-4230-2300 FIREMEN'S RETIREMENT-CITY	30,276.30	87,254.67	234,125.00	146,870.33	37.3
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	7,229.16	21,413.60	40,000.00	18,586.40	53.5
01-4230-2500 HEALTH INSURANCE-CITY	34,992.88	129,269.80	369,852.00	240,582.20	35.0
01-4230-2505 HEALTH REIMBURSEMENT ACCT(HRA)	643.41	2,398.92	26,000.00	23,601.08	9.2
01-4230-2510 DENTAL INSURANCE-CITY	1,022.00	3,779.00	11,040.00	7,261.00	34.2
01-4230-2515 VISION	605.75	1,971.50	.00	( 1,971.50)	.0
01-4230-2530 EMPLOYEE MEDICAL SERVICES	.00	1,880.00	.00	( 1,880.00)	.0
01-4230-2535 VEBA	5,400.00	20,400.00	57,600.00	37,200.00	35.4
01-4230-2540 MERP-MEDICAL EXP REIMBURSEMENT	637.50	2,400.00	7,200.00	4,800.00	33.3
01-4230-2600 ST & LONG TERM DISABILITY	694.13	2,776.52	8,310.64	5,534.12	33.4
01-4230-2700 VACATION/SICK ACCRUAL PAYOUT	19,110.84	19,110.84	25,000.00	5,889.16	76.4
01-4230-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	3,000.00	3,000.00	.0
01-4230-2900 PERFORMANCE AWARDS	300.00	4,658.40	4,200.00	( 458.40)	110.9
<b>TOTAL PERSONAL SERVICES</b>	<b>348,667.86</b>	<b>1,075,805.72</b>	<b>2,664,034.64</b>	<b>1,588,228.92</b>	<b>40.4</b>
MATERIALS AND SERVICES:					
01-4230-3200 OPERATING SUPPLIES FIRE	2,407.09	4,390.08	45,000.00	40,609.92	9.8
01-4230-3210 OPERATING SUPPLIES EMS	4,425.09	13,623.31	63,000.00	49,376.69	21.6
01-4230-3500 MOTOR FUELS & LUBRICANTS FIRE	614.25	1,408.22	8,000.00	6,591.78	17.6
01-4230-3510 MOTOR FUELS & LUBRICANTS EMS	614.24	1,408.18	8,000.00	6,591.82	17.6
01-4230-4200 PROFESSIONAL SERVICES FIRE	1,461.48	5,432.38	27,000.00	21,567.62	20.1
01-4230-4210 PROFESSIONAL SERVICES EMS	833.88	2,895.10	20,000.00	17,104.90	14.5
01-4230-4800 DUES, SUBSCRIPTIONS & MEMBERSH	110.00	110.00	.00	( 110.00)	.0
01-4230-4900 TRAINING/TRAVEL/MTG FIRE	1,123.05	1,123.05	16,000.00	14,876.95	7.0
01-4230-4910 TRAINING EMS	( 150.00)	2,800.00	12,000.00	9,200.00	23.3
01-4230-4920 TRAINING-FACILITY	72.44	350.26	12,000.00	11,649.74	2.9
01-4230-4930 PUBLIC EDUCATION	775.00	775.00	.00	( 775.00)	.0
01-4230-4940 IDL FIRE EXPENSES	.00	914.50	200,000.00	199,085.50	.5
01-4230-5100 TELEPHONE & COMMUNICATION FIRE	634.44	1,525.44	21,000.00	19,474.56	7.3
01-4230-5110 TELEPHONE & COMMUNICATION EMS	614.35	1,505.32	21,000.00	19,494.68	7.2
01-4230-5200 UTILITIES	3,929.94	9,206.81	45,600.00	36,393.19	20.2
01-4230-5900 REPAIR & MAINTENANCE-BUILDINGS	525.68	1,569.65	24,000.00	22,430.35	6.5
01-4230-6000 REPAIR & MAINT-AUTO EQUIP FIRE	433.86	4,038.40	18,000.00	13,961.60	22.4
01-4230-6010 REPAIR & MAINT-AUTO EQUIP EMS	143.89	4,743.47	12,000.00	7,256.53	39.5
01-4230-6100 REPAIR & MAINT--MACHINERY & EQ	797.57	1,218.98	60,000.00	58,781.02	2.0
01-4230-6110 REPAIR & MAINT--MACHINERY & EQ	797.56	2,159.46	2,500.00	340.54	86.4
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
<b>TOTAL MATERIAL AND SERVICES</b>	<b>20,163.81</b>	<b>62,762.70</b>	<b>625,350.00</b>	<b>562,587.30</b>	<b>10.0</b>

CITY OF KETCHUM  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING JANUARY 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	.00	141,000.00	141,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	199,430.00	199,430.00	.0
TOTAL FIRE & RESCUE	368,831.67	1,138,568.42	3,488,814.64	2,350,246.22	32.6

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET</u>					
PERSONAL SERVICES:					
01-4310-1000 SALARIES	84,925.57	248,475.79	719,144.00	470,668.21	34.6
01-4310-1500 PART-TIME	.00	.00	65,800.00	65,800.00	.0
01-4310-1800 SHIFT COVERAGE ON CALL	7,111.39	10,075.16	17,500.00	7,424.84	57.6
01-4310-1900 OVERTIME	9,028.36	15,410.97	35,000.00	19,589.03	44.0
01-4310-2100 FICA TAXES-CITY	7,694.83	20,836.05	60,977.70	40,141.65	34.2
01-4310-2200 STATE RETIREMENT-CITY	11,848.20	32,526.63	87,463.00	54,936.37	37.2
01-4310-2400 WORKER'S COMPENSATION-CITY	2,980.62	8,089.51	27,628.00	19,538.49	29.3
01-4310-2500 HEALTH INSURANCE-CITY	18,667.72	72,174.83	216,685.00	144,510.17	33.3
01-4310-2505 HEALTH REIMBURSEMENT ACCT(HRA)	74.30	905.45	15,500.00	14,594.55	5.8
01-4310-2510 DENTAL INSURANCE-CITY	577.61	2,185.22	6,576.00	4,390.78	33.2
01-4310-2515 VISION	282.30	1,019.06	.00	( 1,019.06)	.0
01-4310-2600 ST & LONG TERM DISABILITY	350.72	1,402.29	4,323.06	2,920.77	32.4
01-4310-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	6,000.00	6,000.00	.0
<b>TOTAL PERSONAL SERVICES</b>	<b>143,541.62</b>	<b>413,100.96</b>	<b>1,262,596.76</b>	<b>849,495.80</b>	<b>32.7</b>
MATERIALS AND SERVICES:					
01-4310-3200 OPERATING SUPPLIES	1,177.24	6,873.43	16,240.00	9,366.57	42.3
01-4310-3400 MINOR EQUIPMENT	.00	693.61	3,800.00	3,106.39	18.3
01-4310-3500 MOTOR FUELS & LUBRICANTS	40,211.43	45,517.91	109,092.00	63,574.09	41.7
01-4310-3600 COMPUTER SOFTWARE	.00	.00	6,800.00	6,800.00	.0
01-4310-4200 PROFESSIONAL SERVICES	57,972.57	78,408.49	204,000.00	125,591.51	38.4
01-4310-4900 PERSONNEL TRAINING/TRAVEL/MTG	100.00	300.00	4,515.00	4,215.00	6.6
01-4310-5100 TELEPHONE & COMMUNICATIONS	30.00	120.00	7,000.00	6,880.00	1.7
01-4310-5200 UTILITIES	2,977.14	4,444.32	19,500.00	15,055.68	22.8
01-4310-6000 REPAIR & MAINT--AUTOMOTIVE EQU	121.15	967.46	8,700.00	7,732.54	11.1
01-4310-6100 REPAIR & MAINT--MACHINERY & EQ	16,123.77	24,447.97	98,650.00	74,202.03	24.8
01-4310-6910 OTHER PURCHASED SERVICES	447.08	2,293.96	16,000.00	13,706.04	14.3
01-4310-6920 SIGNS & SIGNALIZATION	1,452.63	3,065.73	16,000.00	12,934.27	19.2
01-4310-6930 STREET LIGHTING	2,391.78	10,417.49	18,500.00	8,082.51	56.3
01-4310-6950 MAINTENANCE & IMPROVEMENTS	4,477.43	14,581.29	338,300.00	323,718.71	4.3
<b>TOTAL MATERIAL AND SERVICES</b>	<b>127,482.22</b>	<b>192,131.66</b>	<b>867,097.00</b>	<b>674,965.34</b>	<b>22.2</b>
<b>TOTAL STREET</b>	<b>271,023.84</b>	<b>605,232.62</b>	<b>2,129,693.76</b>	<b>1,524,461.14</b>	<b>28.4</b>



CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
PERSONAL SERVICES:					
01-4510-1000 SALARIES	31,431.65	95,231.22	275,420.00	180,188.78	34.6
01-4510-1500 PART-TIME/SEASONAL	2,220.76	5,499.02	85,000.00	79,500.98	6.5
01-4510-1900 OVERTIME	521.25	637.50	.00	( 637.50)	.0
01-4510-2100 FICA TAXES - CITY	2,585.31	7,657.03	27,540.00	19,882.97	27.8
01-4510-2200 STATE RETIREMENT - CITY	3,821.58	11,427.79	43,056.00	31,628.21	26.5
01-4510-2400 WORKER'S COMPENSATION - CITY	532.66	1,588.89	7,700.00	6,111.11	20.6
01-4510-2500 HEALTH INSURANCE - CITY	6,985.78	27,943.12	83,829.00	55,885.88	33.3
01-4510-2505 HEALTH REIMBURSEMENT ACCT(HRA)	10.00	1,903.10	5,000.00	3,096.90	38.1
01-4510-2510 DENTAL INSURANCE-CITY	210.50	842.00	2,526.00	1,684.00	33.3
01-4510-2515 VISION	114.70	413.40	.00	( 413.40)	.0
01-4510-2600 ST & LONG TERM DISABILITY	136.55	546.20	1,612.80	1,066.60	33.9
01-4510-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL PERSONAL SERVICES</b>	<b>48,570.74</b>	<b>153,689.27</b>	<b>532,683.80</b>	<b>378,994.53</b>	<b>28.9</b>
MATERIALS AND SERVICES:					
01-4510-3100 OFFICE SUPPLIES & POSTAGE	30.51	30.51	1,000.00	969.49	3.1
01-4510-3200 OPERATING SUPPLIES	525.88	847.03	4,500.00	3,652.97	18.8
01-4510-3250 RECREATION SUPPLIES	357.93	2,522.74	11,000.00	8,477.26	22.9
01-4510-3280 YOUTH GOLF	.00	.00	1,000.00	1,000.00	.0
01-4510-3300 RESALE ITEMS-CONCESSION SUPPLY	629.09	2,549.63	7,500.00	4,950.37	34.0
01-4510-3310 STATE SALES TAX-PARK	.00	1,679.39	8,500.00	6,820.61	19.8
01-4510-3500 MOTOR FUELS & LUBRICANTS	455.33	595.32	3,500.00	2,904.68	17.0
01-4510-4200 PROFESSIONAL SERVICE	.00	562.40	3,842.00	3,279.60	14.6
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	567.32	783.31	11,400.00	10,616.69	6.9
01-4510-6000 REPAIR & MAINT--AUTOMOTIVE EQU	288.27	607.54	3,500.00	2,892.46	17.4
01-4510-6100 REPAIR & MAINT--MACHINERY & EQ	187.60	198.66	2,500.00	2,301.34	8.0
<b>TOTAL MATERIAL AND SERVICES</b>	<b>3,041.93</b>	<b>10,900.93</b>	<b>62,242.00</b>	<b>51,341.07</b>	<b>17.5</b>
<b>TOTAL RECREATION</b>	<b>51,612.67</b>	<b>164,590.20</b>	<b>594,925.80</b>	<b>430,335.60</b>	<b>27.7</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>3,346,536.09</b>	<b>6,425,373.08</b>	<b>16,836,416.81</b>	<b>10,411,043.73</b>	<b>38.2</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>1,039,122.33</b>	<b>440,202.89</b>	<b>.41</b>	<b>( 440,202.48)</b>	<b>10736</b>

CITY OF KETCHUM  
 BALANCE SHEET  
 JANUARY 31, 2025

WAGON DAYS FUND

ASSETS

02-1000-0000	CASH - COMBINED	17,877.78	
02-1510-0000	INVESTMENTS--WAGON DAYS #1625	5,598.83	
02-1520-0000	WAGON DAYS- US BANK #2315	17,170.03	
		<u>                    </u>	
	TOTAL ASSETS		<u><u>40,646.64</u></u>

LIABILITIES AND EQUITY

LIABILITIES

02-2030-0000	ACCOUNTS PAYABLE	( 250.00)	
		<u>                    </u>	
	TOTAL LIABILITIES		( 250.00)

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
02-2710-0000	WAGON DAYS FUND BALANCE	5,263.59	
	REVENUE OVER EXPENDITURES - YTD	35,633.05	
		<u>                    </u>	
	BALANCE - CURRENT DATE		<u>40,896.64</u>
	TOTAL FUND EQUITY		<u><u>40,896.64</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>40,646.64</u></u>

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING JANUARY 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
	.00	1,500.00	7,500.00	6,000.00	20.0
<u>MISCELLANEOUS REVENUE</u>					
02-3700-1000 INTEREST EARNINGS	23.61	96.52	150.00	53.48	64.4
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	11,820.83	47,283.32	166,850.00	119,566.68	28.3
	11,844.44	56,987.80	180,500.00	123,512.20	31.6
<u>TOTAL FUND REVENUE</u>					
	11,844.44	58,487.80	188,000.00	129,512.20	31.1

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 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	.00	9,000.00	9,000.00	.0
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	3,611.11	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	.00	5,500.00	5,500.00	.0
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	3,611.11	22,854.75	182,700.00	159,845.25	12.5
TOTAL WAGON DAYS EXPENDITURES	3,611.11	22,854.75	188,000.00	165,145.25	12.2
TOTAL FUND EXPENDITURES	3,611.11	22,854.75	188,000.00	165,145.25	12.2
NET REVENUE OVER EXPENDITURES	8,233.33	35,633.05	.00	( 35,633.05)	.0



CITY OF KETCHUM  
 BALANCE SHEET  
 JANUARY 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

ASSETS

03-1000-0000	CASH - COMBINED	1,608,893.79	
03-1510-0000	INVESTMENTS--GEN CIP #2572	3,792,259.75	
	TOTAL ASSETS		5,401,153.54

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	150,884.09	
	BALANCE - CURRENT DATE	5,401,203.54	
	TOTAL FUND EQUITY		5,401,203.54
	TOTAL LIABILITIES AND EQUITY		5,401,153.54

CITY OF KETCHUM  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GENERAL CIP REVENUE</u>					
03-3100-6100 IDAHO POWER FRANCHISE	80,340.45	147,133.20	300,000.00	152,866.80	49.0
TOTAL GENERAL CIP REVENUE	80,340.45	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	20,680.62	86,724.68	.00 (	86,724.68)	.0
03-3700-3600 REFUNDS & REIMBURSEMENTS	.00	18,731.00	62,501.00	43,770.00	30.0
03-3700-3610 WOOD RIVER LAND TRUST REIMB	.00	38,395.60	.00 (	38,395.60)	.0
03-3700-3650 FIRE DEPARTMENT DONATIONS	20,000.00	20,000.00	.00 (	20,000.00)	.0
03-3700-8701 TRANSFER FROM GENERAL FUND	847,677.00	847,677.00	847,677.00	.00	100.0
03-3700-8722 TRANSFER FROM LOT FUND	1,021,875.00	1,087,500.00	1,262,500.00	175,000.00	86.1
03-3700-8795 OTHER DONATIONS & REIMBURSEMEN	.00	.00	150,000.00	150,000.00	.0
03-3700-8798 URA FUNDING	.00	.00	1,315,000.00	1,315,000.00	.0
TOTAL MISCELLANEOUS REVENUE	1,910,232.62	2,099,028.28	3,637,678.00	1,538,649.72	57.7
<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	1,990,573.07	2,261,631.48	7,534,411.00	5,272,779.52	30.0

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4193-7110	15,074.50	28,507.50	900,000.00	871,492.50	3.2
03-4193-7135	272,617.28	975,833.66	3,492,204.00	2,516,370.34	27.9
03-4193-7150	.00	.00	80,000.00	80,000.00	.0
03-4193-7180	.00	700,000.00	700,632.00	632.00	99.9
03-4193-7200	7,304.05	55,423.54	199,575.00	144,151.46	27.8
03-4193-7205	.00	.00	60,000.00	60,000.00	.0
03-4193-7210	880.81	2,900.84	50,000.00	47,099.16	5.8
03-4193-7500	.00	.00	95,000.00	95,000.00	.0
03-4193-7607	8,038.00	8,038.00	115,000.00	106,962.00	7.0
03-4193-7611	.00	.00	250,000.00	250,000.00	.0
	303,914.64	1,770,703.54	5,942,411.00	4,171,707.46	29.8
OTHER EXPENDITURES:					
03-4193-9930	.00	960.00	.00	( 960.00)	.0
	.00	960.00	.00	( 960.00)	.0
	303,914.64	1,771,663.54	5,942,411.00	4,170,747.46	29.8

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 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	34,245.75	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
03-4194-7132 GUY COLES SKATE PARK	.00	.00	125,000.00	125,000.00	.0
03-4194-7135 FOREST SRV PARK RENOVATION	.00	.00	200,000.00	200,000.00	.0
03-4194-7140 BONNING CABIN PRESERVATION	.00	28,974.00	50,000.00	21,026.00	58.0
03-4194-7152 FARNLUN PARK ENHANCEMENTS	.00	.00	25,000.00	25,000.00	.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	100,000.00	44,000.00	56.0
03-4194-7170 TRASH CANS (CITYWIDE) REPLACE	.00	.00	20,000.00	20,000.00	.0
03-4194-7180 WATER CONSERVATION UPGRADES	.00	.00	20,000.00	20,000.00	.0
03-4194-7200 SOLAR (FIRE)	.00	.00	200,000.00	200,000.00	.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	34,245.75	120,699.75	1,169,500.00	1,048,800.25	10.3
TOTAL FACILITY MAINT CIP EXPENDITURE	34,245.75	120,699.75	1,169,500.00	1,048,800.25	10.3



CITY OF KETCHUM  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING JANUARY 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 4 MONTHS ENDING JANUARY 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE &amp; RESCUE CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4230-7100 UTILITY/PICK-UP TRUCK	.00	.00	110,000.00	110,000.00	.0
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)	.00	344.71	30,000.00	29,655.29	1.2
03-4230-7130 PPE (TURNOUT GEAR)	6,973.25	7,413.04	32,000.00	24,586.96	23.2
03-4230-7135 MEDICAL (CITY PROVIDED)	.00	.00	4,000.00	4,000.00	.0
03-4230-7140 SHOP TOOLS	498.00	676.12	2,500.00	1,823.88	27.0
03-4230-7150 ENFORCER PUC PUMPER KB790	.00	140,801.73	.00	( 140,801.73)	.0
TOTAL CAPITAL OUTLAY	7,471.25	152,703.36	207,500.00	54,796.64	73.6
TOTAL FIRE & RESCUE CIP EXPENDITURES	7,471.25	152,703.36	207,500.00	54,796.64	73.6

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 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	9,060.00	9,060.00	.00	( 9,060.00)	.0
03-4310-7600 DODGE DURANGO (2001)	.00	.00	35,000.00	35,000.00	.0
TOTAL CAPITAL OUTLAY	9,060.00	65,680.74	135,000.00	69,319.26	48.7
TOTAL STREETS CIP EXPENDITURES	9,060.00	65,680.74	135,000.00	69,319.26	48.7

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4510-7130 JOHN DEER GATOR	.00	.00	20,000.00	20,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	20,000.00	20,000.00	.0
TOTAL RECREATION CIP EXPENDITURES	.00	.00	20,000.00	20,000.00	.0
TOTAL FUND EXPENDITURES	354,691.64	2,110,747.39	7,534,411.00	5,423,663.61	28.0
NET REVENUE OVER EXPENDITURES	1,635,881.43	150,884.09	.00	( 150,884.09)	.0

CITY OF KETCHUM  
 BALANCE SHEET  
 JANUARY 31, 2025

ORIGINAL LOT FUND

ASSETS

22-1000-0000	CASH - COMBINED	(	235,836.73)	
22-1050-0000	TAXES RECEIVABLE		322,759.56	
22-1510-0000	INVESTMENTS-LOT #3183		355,105.36	
	TOTAL ASSETS			<u>442,028.19</u>

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	(	919,165.51)	
	BALANCE - CURRENT DATE		443,528.19	
	TOTAL FUND EQUITY			<u>443,528.19</u>
	TOTAL LIABILITIES AND EQUITY			<u>442,028.19</u>



CITY OF KETCHUM  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

ORIGINAL LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ORIGINAL LOT TAX</u>						
22-3100-3000	ORIGINAL LOT TAX	483,038.54	1,272,116.47	3,195,890.00	1,923,773.53	39.8
	TOTAL ORIGINAL LOT TAX	483,038.54	1,272,116.47	3,195,890.00	1,923,773.53	39.8
<u>MISCELLANEOUS REVENUE</u>						
22-3700-1000	INTEREST EARNINGS	1,414.37	5,793.63	.00	( 5,793.63)	.0
22-3700-3600	REFUNDS & REIMBURSEMENTS	1,400.00	1,400.00	.00	( 1,400.00)	.0
22-3700-8725	TRANSFR FROM ADDITIONAL 1%-LOT	4,078.75	16,315.00	48,945.00	32,630.00	33.3
	TOTAL MISCELLANEOUS REVENUE	6,893.12	23,508.63	48,945.00	25,436.37	48.0
<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	489,931.66	1,295,625.10	4,603,226.00	3,307,600.90	28.2

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

ORIGINAL LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ORIGINAL LOT TAX</u>					
MATERIALS AND SERVICES:					
22-4910-3610	174.76	787.84	1,000.00	212.16	78.8
22-4910-4200	.00	.00	21,591.00	21,591.00	.0
22-4910-5000	416.67	1,666.68	5,000.00	3,333.32	33.3
22-4910-6060	15,797.71	23,532.61	115,195.00	91,662.39	20.4
22-4910-6070	.00	.00	15,000.00	15,000.00	.0
22-4910-6075	.00	.00	2,500.00	2,500.00	.0
22-4910-6080	.00	206,000.00	824,000.00	618,000.00	25.0
22-4910-6085	.00	.00	5,000.00	5,000.00	.0
22-4910-6090	.00	178,127.48	180,512.00	2,384.52	98.7
22-4910-6095	.00	3,226.00	4,078.00	852.00	79.1
TOTAL MATERIAL AND SERVICES	16,389.14	413,340.61	1,173,876.00	760,535.39	35.2
OTHER EXPENDITURES:					
22-4910-8801	166,666.67	666,666.68	2,000,000.00	1,333,333.32	33.3
22-4910-8802	11,820.83	47,283.32	166,850.00	119,566.68	28.3
22-4910-8803	1,021,875.00	1,087,500.00	1,262,500.00	175,000.00	86.1
TOTAL OTHER EXPENDITURES	1,200,362.50	1,801,450.00	3,429,350.00	1,627,900.00	52.5
TOTAL ORIGINAL LOT TAX	1,216,751.64	2,214,790.61	4,603,226.00	2,388,435.39	48.1
TOTAL FUND EXPENDITURES	1,216,751.64	2,214,790.61	4,603,226.00	2,388,435.39	48.1
NET REVENUE OVER EXPENDITURES	( 726,819.98)	( 919,165.51)	.00	919,165.51	.0

CITY OF KETCHUM  
 BALANCE SHEET  
 JANUARY 31, 2025

ADDITIONAL 1%-LOT FUND

<u>ASSETS</u>			
25-1000-0000	CASH - COMBINED		530,448.02
	TOTAL ASSETS		<u>530,448.02</u>
 <u>LIABILITIES AND EQUITY</u>			
 <u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
25-2710-0000	FUND BALANCE	349,124.86	
	REVENUE OVER EXPENDITURES - YTD	<u>181,323.16</u>	
	BALANCE - CURRENT DATE		<u>530,448.02</u>
	TOTAL FUND EQUITY		<u>530,448.02</u>
	TOTAL LIABILITIES AND EQUITY		<u>530,448.02</u>

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING JANUARY 31, 2025

ADDITIONAL 1%-LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ADDITIONAL 1%-LOT</u>					
25-3100-3010 ADDITIONAL 1%	428,614.33	960,131.69	2,447,253.00	1,487,121.31	39.2
TOTAL ADDITIONAL 1%-LOT	428,614.33	960,131.69	2,447,253.00	1,487,121.31	39.2
<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	428,614.33	960,131.69	2,746,378.00	1,786,246.31	35.0

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 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	81,987.00	298,742.68	1,199,154.00	900,411.32	24.9
25-4910-4240	SVASB RELEASE FUND BALANCE	.00	.00	299,125.00	299,125.00	.0
TOTAL MATERIAL AND SERVICES		81,987.00	298,742.68	1,498,279.00	1,199,536.32	19.9
OTHER EXPENDITURES:						
25-4910-8822	TRANSFER TO ORIG LOT-DIR COST	4,078.75	16,315.00	48,945.00	32,630.00	33.3
25-4910-8824	TRANSFER TO HOUSING	210,228.42	463,750.85	1,199,154.00	735,403.15	38.7
TOTAL OTHER EXPENDITURES		214,307.17	480,065.85	1,248,099.00	768,033.15	38.5
TOTAL ADDITIONAL 1%-LOT		296,294.17	778,808.53	2,746,378.00	1,967,569.47	28.4
TOTAL FUND EXPENDITURES		296,294.17	778,808.53	2,746,378.00	1,967,569.47	28.4
NET REVENUE OVER EXPENDITURES		132,320.16	181,323.16	.00	( 181,323.16)	.0



CITY OF KETCHUM  
 BALANCE SHEET  
 JANUARY 31, 2025

FIRE BOND FUND

ASSETS

41-1000-0000	CASH - COMBINED		382,831.33	
41-1050-0000	TAXES RECEIVABLE--CURRENT		5,738.43	
	TOTAL ASSETS			<u>388,569.76</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
41-2710-0000	FUND BALANCE	(	1,883.51)	
	REVENUE OVER EXPENDITURES - YTD		390,453.27	
	BALANCE - CURRENT DATE			<u>388,569.76</u>
	TOTAL FUND EQUITY			<u>388,569.76</u>
	TOTAL LIABILITIES AND EQUITY			<u>388,569.76</u>

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING JANUARY 31, 2025

FIRE BOND FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX</u>					
41-3100-1000	PROPERTY TAX GO LEVY	348,816.28	390,162.25	617,019.00	226,856.75    63.2
41-3100-9000	PENALTY & INTEREST ON TAXES	178.95	291.02	.00 (    291.02)	.0
	TOTAL PROPERTY TAX	348,995.23	390,453.27	617,019.00	226,565.73    63.3
	TOTAL FUND REVENUE	348,995.23	390,453.27	617,019.00	226,565.73    63.3

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 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	.00	355,000.00	355,000.00	.0
41-4800-8200 DEBT SRVC ACCT INTEREST-FIRE	.00	.00	259,019.00	259,019.00	.0
TOTAL OTHER EXPENDITURES	.00	.00	614,019.00	614,019.00	.0
TOTAL FIRE BOND FUND EXP/TRNFRS	.00	.00	617,019.00	617,019.00	.0
TOTAL FUND EXPENDITURES	.00	.00	617,019.00	617,019.00	.0
NET REVENUE OVER EXPENDITURES	348,995.23	390,453.27	.00	( 390,453.27)	.0

CITY OF KETCHUM  
 BALANCE SHEET  
 JANUARY 31, 2025

IN-LIEU HOUSING FUND

ASSETS

52-1000-0000	CASH - COMBINED	(	315,803.34)	
52-1515-0000	INVESTMENTS--IN-LIEU HOUS#3044		950,980.49	
	TOTAL ASSETS			<u>635,177.15</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
52-2710-0000	FUND BALANCE		1,779,661.65	
	REVENUE OVER EXPENDITURES - YTD	(	1,144,484.50)	
	BALANCE - CURRENT DATE		635,177.15	
	TOTAL FUND EQUITY			<u>635,177.15</u>
	TOTAL LIABILITIES AND EQUITY			<u>635,177.15</u>

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING JANUARY 31, 2025

IN-LIEU HOUSING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
52-3700-1000 INTEREST EARNINGS	3,787.73	15,515.50	5,000.00	( 10,515.50)	310.3
52-3700-7500 IN-LIEU-AFFORDABLE HOUSING FEE	.00	.00	300,000.00	300,000.00	.0
TOTAL MISCELLANEOUS REVENUE	<u>3,787.73</u>	<u>15,515.50</u>	<u>305,000.00</u>	<u>289,484.50</u>	<u>5.1</u>
<u>FUND BALANCE</u>					
52-3800-9000 FUND BALANCE	.00	.00	2,089,874.00	2,089,874.00	.0
TOTAL FUND BALANCE	<u>.00</u>	<u>.00</u>	<u>2,089,874.00</u>	<u>2,089,874.00</u>	<u>.0</u>
TOTAL FUND REVENUE	<u>3,787.73</u>	<u>15,515.50</u>	<u>2,394,874.00</u>	<u>2,379,358.50</u>	<u>.7</u>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 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	660,000.00	660,000.00	680,000.00	20,000.00	97.1
TOTAL CAPITAL OUTLAY	660,000.00	660,000.00	680,000.00	20,000.00	97.1
OTHER EXPENDITURES:					
52-4410-8899 TRANSFER TO HOUSING FUND	500,000.00	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	500,000.00	500,000.00	1,714,874.00	1,214,874.00	29.2
TOTAL IN-LIEU HOUSING EXPENDITURES	1,160,000.00	1,160,000.00	2,394,874.00	1,234,874.00	48.4
TOTAL FUND EXPENDITURES	1,160,000.00	1,160,000.00	2,394,874.00	1,234,874.00	48.4
NET REVENUE OVER EXPENDITURES	( 1,156,212.27)	( 1,144,484.50)	.00	1,144,484.50	.0



CITY OF KETCHUM  
 BALANCE SHEET  
 JANUARY 31, 2025

COMMUNITY HOUSING

ASSETS

54-1000-0000	CASH - COMBINED		1,781,979.44	
	TOTAL ASSETS			<u>1,781,979.44</u>

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	1,652,742.89		
	BALANCE - CURRENT DATE		<u>1,781,486.59</u>	
	TOTAL FUND EQUITY			<u>1,781,486.59</u>
	TOTAL LIABILITIES AND EQUITY			<u>1,781,979.44</u>

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING JANUARY 31, 2025

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COMMUNITY HOUSING REVENUE</u>					
54-3700-2000 LIFT TOWER LODGE RENTS	7,756.00	16,459.00	94,836.00	78,377.00	17.4
54-3700-2020 DEED RESTRICTION RENTS	5,600.00	8,400.00	.00	( 8,400.00)	.0
54-3700-3600 REFUNDS & REIMBURSEMENTS(BCHA)	46,771.38	187,270.95	252,055.00	64,784.05	74.3
54-3700-3610 REFUNDS & REIM BLAINE COUNTY	38,625.00	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	500,000.00	500,000.00	500,000.00	.00	100.0
54-3700-8705 TRANSFER FROM ADDITIONAL .50%	210,228.42	463,750.85	1,199,154.00	735,403.15	38.7
54-3700-8730 TRANSFER FROM IN-LIEU FUND	500,000.00	500,000.00	500,000.00	.00	100.0
TOTAL COMMUNITY HOUSING REVENUE	1,308,980.80	2,282,997.49	3,074,045.00	791,047.51	74.3
TOTAL FUND REVENUE	1,308,980.80	2,282,997.49	3,074,045.00	791,047.51	74.3

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY HOUSING EXPENSE</u>					
PERSONAL SERVICES:					
54-4410-1000 SALARIES	49,013.85	124,204.05	692,968.00	568,763.95	17.9
54-4410-1500 PART-TIME SALARIES	2,485.39	9,737.06	.00 (	9,737.06)	.0
54-4410-2100 FICA TAXES-CITY	3,830.48	9,984.17	.00 (	9,984.17)	.0
54-4410-2200 STATE RETIREMENT-CITY	6,159.29	16,019.34	.00 (	16,019.34)	.0
54-4410-2400 WORKMEN'S COMPENSATION-CITY	75.76	327.30	.00 (	327.30)	.0
54-4410-2500 HEALTH INSURANCE-CITY	10,192.08	34,673.61	.00 (	34,673.61)	.0
54-4410-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	1,044.60	.00 (	1,044.60)	.0
54-4410-2510 DENTAL INSURANCE-CITY	284.24	1,007.96	.00 (	1,007.96)	.0
54-4410-2515 VISION REIMBURSEMENT ACCT(HRA)	155.12	491.09	.00 (	491.09)	.0
54-4410-2600 LONG TERM DISABILITY	195.29	628.08	.00 (	628.08)	.0
TOTAL PERSONAL SERVICES	72,391.50	198,117.26	692,968.00	494,850.74	28.6
MATERIALS AND SERVICES:					
54-4410-3100 GENERAL OFFICE	1,028.34	2,504.69	11,500.00	8,995.31	21.8
54-4410-3200 LIFT TOWER LODGE OPERATIONS	1,153.58	3,669.75	89,200.00	85,530.25	4.1
54-4410-4200 PROFESSIONAL SERVICES	19,852.45	30,827.51	75,000.00	44,172.49	41.1
54-4410-4210 LEASE TO LOCALS INCENTIVES	.00	15,500.00	200,000.00	184,500.00	7.8
54-4410-4215 LEASE TO LOCALS PROF SERVICES	6,000.00	18,761.56	100,000.00	81,238.44	18.8
54-4410-4225 DEED RESTRICTIONS	775.00	131,033.83	1,085,635.00	954,601.17	12.1
54-4410-4250 LIFT TOWER LODGE PROFF SVCS	9,922.29	11,107.05	.00 (	11,107.05)	.0
54-4410-5200 LIFT TOWER LODGE UTILITIES	2,050.54	4,600.40	.00 (	4,600.40)	.0
54-4410-5900 LIFT TOWER LDG REPAIR & MAINT	4,884.08	11,618.42	.00 (	11,618.42)	.0
TOTAL MATERIAL AND SERVICES	45,666.28	229,623.21	1,561,335.00	1,331,711.79	14.7
OTHER EXPENDITURES:					
54-4410-8000 REIMBURSEMENT BCHA OP & PROG	.00	202,514.13	357,495.00	154,980.87	56.7
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	202,514.13	738,012.00	535,497.87	27.4
TOTAL COMMUNITY HOUSING EXPENSE	118,057.78	630,254.60	2,992,315.00	2,362,060.40	21.1
TOTAL FUND EXPENDITURES	118,057.78	630,254.60	2,992,315.00	2,362,060.40	21.1
NET REVENUE OVER EXPENDITURES	1,190,923.02	1,652,742.89	81,730.00 (	1,571,012.89)	2022.2

CITY OF KETCHUM  
BALANCE SHEET  
JANUARY 31, 2025

WATER FUND

ASSETS

63-1000-0000	CASH - COMBINED	957,111.31	
63-1150-0000	ACCTS RCVBL--WATER	35,671.67	
63-1510-0000	INVESTMENTS-WATER FUND #976	3,503,093.96	
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		10,411,068.01

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	465,079.86	
	BALANCE - CURRENT DATE	7,359,045.02	
	TOTAL FUND EQUITY		7,359,045.02
	TOTAL LIABILITIES AND EQUITY		10,411,068.01

CITY OF KETCHUM  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUE</u>						
63-3400-6100	WATER CHARGES	163,876.99	995,528.95	2,723,222.25	1,727,693.30	36.6
63-3400-6600	WA CONNECT FEE/FIRELINE/METER	.00	.00	23,000.00	23,000.00	.0
	<b>TOTAL WATER REVENUE</b>	<b>163,876.99</b>	<b>995,528.95</b>	<b>2,746,222.25</b>	<b>1,750,693.30</b>	<b>36.3</b>
<u>MISCELLANEOUS REVENUE</u>						
63-3700-1000	INTEREST EARNINGS	13,952.72	57,153.92	10,000.00	( 47,153.92)	571.5
63-3700-7000	MISCELLANEOUS REVENUE	38,306.01	38,306.01	2,500.00	( 35,806.01)	1532.2
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>52,258.73</b>	<b>95,459.93</b>	<b>12,500.00</b>	<b>( 82,959.93)</b>	<b>763.7</b>
<u>FUND BALANCE</u>						
63-3800-9000	FUND BALANCE	.00	.00	56,186.00	56,186.00	.0
	<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>.00</b>	<b>56,186.00</b>	<b>56,186.00</b>	<b>.0</b>
	<b>TOTAL FUND REVENUE</b>	<b>216,135.72</b>	<b>1,090,988.88</b>	<b>2,814,908.25</b>	<b>1,723,919.37</b>	<b>38.8</b>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
PERSONAL SERVICES:					
63-4340-1000 SALARIES-WATER	41,527.82	128,275.95	426,133.91	297,857.96	30.1
63-4340-1800 SHIFT COVERAGE ON CALL	1,869.95	5,703.98	20,000.00	14,296.02	28.5
63-4340-1900 OVERTIME	2,664.02	6,906.49	11,000.00	4,093.51	62.8
63-4340-2100 FICA TAXES-CITY	3,461.02	10,650.12	34,129.24	23,479.12	31.2
63-4340-2200 STATE RETIREMENT-CITY	5,509.02	16,850.10	54,673.22	37,823.12	30.8
63-4340-2400 WORKMEN'S COMPENSATION-CITY	743.14	2,291.89	11,513.00	9,221.11	19.9
63-4340-2500 HEALTH INSURANCE-CITY	8,327.27	28,157.79	194,162.80	166,005.01	14.5
63-4340-2505 HEALTH REIMBURSEMENT ACCT(HRA)	.00	424.00	12,429.17	12,005.17	3.4
63-4340-2510 DENTAL INSURANCE-CITY	234.15	857.20	4,870.92	4,013.72	17.6
63-4340-2515 VISION	127.51	414.80	.00	( 414.80)	.0
63-4340-2600 LONG TERM DISABILITY	169.76	679.04	2,701.10	2,022.06	25.1
<b>TOTAL PERSONAL SERVICES</b>	<b>64,633.66</b>	<b>201,211.36</b>	<b>771,613.36</b>	<b>570,402.00</b>	<b>26.1</b>
MATERIALS AND SERVICES:					
63-4340-3100 OFFICE SUPPLIES & POSTAGE	.00	.00	1,000.00	1,000.00	.0
63-4340-3120 DATA PROCESSING	601.28	1,202.91	6,000.00	4,797.09	20.1
63-4340-3200 OPERATING SUPPLIES	1,686.89	6,072.77	16,500.00	10,427.23	36.8
63-4340-3250 LABORATORY/ANALYSIS	232.00	468.00	6,500.00	6,032.00	7.2
63-4340-3400 MINOR EQUIPMENT	487.86	2,869.63	2,500.00	( 369.63)	114.8
63-4340-3500 MOTOR FUELS & LUBRICANTS	887.58	2,236.17	10,000.00	7,763.83	22.4
63-4340-3600 COMPUTER SOFTWARE	.00	2,483.96	10,000.00	7,516.04	24.8
63-4340-3800 CHEMICALS	578.24	1,526.24	10,000.00	8,473.76	15.3
63-4340-4200 PROFESSIONAL SERVICES	9,562.80	26,478.88	170,000.00	143,521.12	15.6
63-4340-4300 STATE & WA DISTRICT FEES	1,821.88	5,070.88	65,000.00	59,929.12	7.8
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	405.00	720.00	5,000.00	4,280.00	14.4
63-4340-5000 ADMINISTRATIVE EXPENSE-GEN FND	12,398.25	49,593.00	148,779.00	99,186.00	33.3
63-4340-5100 TELEPHONE & COMMUNICATIONS	521.35	2,465.11	12,000.00	9,534.89	20.5
63-4340-5200 UTILITIES	13,077.05	24,937.98	120,000.00	95,062.02	20.8
63-4340-5500 RIGHT-OF-WAY FEE (STREET DEPT)	11,346.76	45,387.04	136,161.11	90,774.07	33.3
63-4340-6000 REPAIR & MAINT-AUTO EQUIP	31.90	751.66	5,500.00	4,748.34	13.7
63-4340-6100 REPAIR & MAINT-MACH & EQUIP	3,974.01	29,709.46	60,000.00	30,290.54	49.5
63-4340-6910 OTHER PURCHASED SERVICES	.00	.00	10,000.00	10,000.00	.0
<b>TOTAL MATERIAL AND SERVICES</b>	<b>57,612.85</b>	<b>216,484.98</b>	<b>814,940.11</b>	<b>598,455.13</b>	<b>26.6</b>
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
<b>TOTAL CAPITAL OUTLAY</b>	<b>.00</b>	<b>5,500.00</b>	<b>275,000.00</b>	<b>269,500.00</b>	<b>2.0</b>
OTHER EXPENDITURES:					
63-4340-8801 REIMBURSE CITY GENERAL FUND	30,678.17	122,712.68	368,138.00	245,425.32	33.3
63-4340-8864 TRANSFER TO WA CAPITAL IMP FND	20,000.00	80,000.00	240,000.00	160,000.00	33.3
63-4340-9910 MERIT/COMPENSATION ADJUSTMENTS	.00	.00	35,000.00	35,000.00	.0
<b>TOTAL OTHER EXPENDITURES</b>	<b>50,678.17</b>	<b>202,712.68</b>	<b>643,138.00</b>	<b>440,425.32</b>	<b>31.5</b>



CITY OF KETCHUM  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING JANUARY 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER EXPENDITURES	172,924.68	625,909.02	2,504,691.47	1,878,782.45	25.0

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEBT SERVICE EXPENDITRES</u>					
MATERIALS AND SERVICES:					
63-4800-4200	.00	.00	500.00	500.00	.0
	.00	.00	500.00	500.00	.0
OTHER EXPENDITURES:					
63-4800-8300	.00	.00	35,000.00	35,000.00	.0
63-4800-8400	.00	.00	104,000.00	104,000.00	.0
63-4800-8600	.00	.00	162,000.00	162,000.00	.0
63-4800-8700	.00	.00	8,717.00	8,717.00	.0
	.00	.00	309,717.00	309,717.00	.0
	.00	.00	310,217.00	310,217.00	.0
	172,924.68	625,909.02	2,814,908.47	2,188,999.45	22.2
	43,211.04	465,079.86	( .22)	( 465,080.08)	21139

CITY OF KETCHUM  
BALANCE SHEET  
JANUARY 31, 2025

WATER CAPITAL IMPROVEMENT FUND

<u>ASSETS</u>			
64-1000-0000	CASH - COMBINED	161,387.56	
64-1510-0000	INVESTMENTS--WATER CIP #2138	701,822.23	
	TOTAL ASSETS		<u>863,209.79</u>
 <u>LIABILITIES AND EQUITY</u>			
 <u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
64-2710-0000	FUND BALANCE	821,048.32	
	REVENUE OVER EXPENDITURES - YTD	42,161.47	
	BALANCE - CURRENT DATE	863,209.79	
	TOTAL FUND EQUITY		<u>863,209.79</u>
	TOTAL LIABILITIES AND EQUITY		<u>863,209.79</u>

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING JANUARY 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	15,432.00	25,000.00	9,568.00	61.7
TOTAL WATER CIP REVENUE	.00	15,432.00	25,000.00	9,568.00	61.7
<u>MISCELLANEOUS REVENUE</u>					
64-3700-1000 INTEREST EARNINGS	2,795.34	11,450.41	.00	( 11,450.41)	.0
64-3700-8763 TRANSFER FROM WATER FUND	20,000.00	80,000.00	240,000.00	160,000.00	33.3
TOTAL MISCELLANEOUS REVENUE	22,795.34	91,450.41	240,000.00	148,549.59	38.1
<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	22,795.34	106,882.41	1,088,000.00	981,117.59	9.8

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

WATER CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
64-4340-7135 MAIN STREET	.00	8,900.00	23,000.00	14,100.00	38.7
64-4340-7650 WATER METERS	16,200.00	16,200.00	100,000.00	83,800.00	16.2
64-4340-7800 CONSTRUCTION	.00	15,321.72	110,000.00	94,678.28	13.9
64-4340-7804 REINHEIMER WEST MAILINE EXT	988.75	988.75	.00 (	988.75)	.0
64-4340-7806 NEW STAND-BY GENERATOR WA/ADM.	875.47	2,345.47	.00 (	2,345.47)	.0
64-4340-7807 WEYYAKING MAINLINE EXT	988.75	20,965.00	.00 (	20,965.00)	.0
64-4340-7809 S. KETCHUM WATER LINE PROJ. A	.00	.00	480,000.00	480,000.00	.0
64-4340-7810 S. KETCHUM WATER LINE PROJ. B	.00	.00	375,000.00	375,000.00	.0
TOTAL CAPITAL OUTLAY	19,052.97	64,720.94	1,088,000.00	1,023,279.06	6.0
TOTAL WATER CIP EXPENDITURES	19,052.97	64,720.94	1,088,000.00	1,023,279.06	6.0
TOTAL FUND EXPENDITURES	19,052.97	64,720.94	1,088,000.00	1,023,279.06	6.0
NET REVENUE OVER EXPENDITURES	3,742.37	42,161.47	.00 (	42,161.47)	.0

CITY OF KETCHUM  
 BALANCE SHEET  
 JANUARY 31, 2025

WASTEWATER FUND

ASSETS

65-1000-0000	CASH - COMBINED		424,232.28
65-1150-0000	ACCTS RCVBL		48,611.18
65-1320-0000	DUE FROM OTHER GOV'T UNITS		30,960.10
65-1500-1000	INVTMNT-ST.TR.DIV.BND-WW		201,093.97
65-1510-0000	INVESTMENTS-WASTEWATER #889		2,395,614.22
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		<u>13,296,642.80</u>

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		<u>7,212,590.59</u>

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		<u>321,998.96</u>
	BALANCE - CURRENT DATE		<u>6,084,052.21</u>
	TOTAL FUND EQUITY		<u>6,084,052.21</u>
	TOTAL LIABILITIES AND EQUITY		<u>13,296,642.80</u>

CITY OF KETCHUM  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 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	263,378.97	917,156.93	2,869,541.85	1,952,384.92	32.0
65-3400-7300 WASTEWATER INSPECTION FEES	.00	40.00	.00	( 40.00)	.0
65-3400-7800 SUN VALLEY WA & SW DISTRICT CH	45,162.61	197,623.36	737,066.74	539,443.38	26.8
TOTAL WASTEWATER REVENUE	308,541.58	1,114,820.29	3,606,608.59	2,491,788.30	30.9
<u>MISCELLANEOUS REVENUE</u>					
65-3700-1000 INTEREST EARNINGS	9,541.66	39,085.09	15,000.00	( 24,085.09)	260.6
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	9,541.66	40,838.67	15,000.00	( 25,838.67)	272.3
TOTAL FUND REVENUE	318,083.24	1,161,106.96	3,621,608.59	2,460,501.63	32.1



CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 31, 2025

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
PERSONAL SERVICES:					
65-4350-1000	SALARIES-WASTEWATER	62,375.25	187,408.63	525,300.07	337,891.44 35.7
65-4350-1800	SHIFT COVERAGE ON CALL	2,138.22	7,010.12	22,968.00	15,957.88 30.5
65-4350-1900	OVERTIME	2,091.27	4,359.65	15,000.00	10,640.35 29.1
65-4350-2100	FICA TAXES-CITY	4,990.01	14,855.33	43,090.01	28,234.68 34.5
65-4350-2200	STATE RETIREMENT-CITY	7,965.92	23,773.86	67,366.86	43,593.00 35.3
65-4350-2400	WORKMEN'S COMPENSATION-CITY	921.43	2,759.15	10,545.00	7,785.85 26.2
65-4350-2500	HEALTH INSURANCE-CITY	18,068.69	72,274.76	275,520.48	203,245.72 26.2
65-4350-2505	HEALTH REIMBURSEMENT ACCT(HRA)	104.15	1,320.59	16,604.17	15,283.58 8.0
65-4350-2510	DENTAL INSURANCE-CITY	473.12	1,915.37	6,214.62	4,299.25 30.8
65-4350-2515	VISION	278.31	1,034.51	.00 ( 1,034.51)	.0
65-4350-2600	LONG TERM DISABILITY	262.12	1,048.48	3,145.54	2,097.06 33.3
	TOTAL PERSONAL SERVICES	99,668.49	317,760.45	985,754.75	667,994.30 32.2
MATERIALS AND SERVICES:					
65-4350-3100	OFFICE SUPPLIES & POSTAGE	6.00	6.00	700.00	694.00 .9
65-4350-3120	DATA PROCESSING	601.27	1,202.91	7,500.00	6,297.09 16.0
65-4350-3200	OPERATING SUPPLIES	613.40	2,876.73	14,800.00	11,923.27 19.4
65-4350-3400	MINOR EQUIPMENT	226.98	290.97	1,500.00	1,209.03 19.4
65-4350-3500	MOTOR FUELS & LUBRICANTS	6.58	860.08	20,000.00	19,139.92 4.3
65-4350-3600	COMPUTER SOFTWARE	.00	2,074.43	5,000.00	2,925.57 41.5
65-4350-3800	CHEMICALS	749.22	20,813.43	104,500.00	83,686.57 19.9
65-4350-4200	PROFESSIONAL SERVICES	14,674.30	18,739.12	60,000.00	41,260.88 31.2
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	150.00	279.55	2,500.00	2,220.45 11.2
65-4350-5000	ADMINISTRATIVE EXPENSE-GEN FND	11,687.67	46,750.68	140,252.00	93,501.32 33.3
65-4350-5100	TELEPHONE & COMMUNICATIONS	262.53	1,795.63	7,000.00	5,204.37 25.7
65-4350-5200	UTILITIES	11,869.54	33,355.95	175,000.00	141,644.05 19.1
65-4350-5500	RIGHT-OF-WAY FEE (STREET DEPT)	11,956.42	47,825.68	143,477.09	95,651.41 33.3
65-4350-6000	REPAIR & MAINT-AUTO EQUIP	568.81	1,887.80	12,000.00	10,112.20 15.7
65-4350-6100	REPAIR & MAINT-MACH & EQUIP	868.04	4,112.86	70,000.00	65,887.14 5.9
65-4350-6150	OHIO GULCH REPAIR & REPLACE	.00	11.22	500.00	488.78 2.2
65-4350-6900	COLLECTION SYSTEM SERVICES/CHA	1,459.27	5,371.78	65,000.00	59,628.22 8.3
	TOTAL MATERIAL AND SERVICES	55,700.03	272,600.55	873,440.09	600,839.54 31.2
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	248,747.00	746,241.00	497,494.00 33.3
65-4350-9910	MERIT/COMPENSATION ADJUSTMENTS	.00	.00	35,000.00	35,000.00 .0
	TOTAL OTHER EXPENDITURES	62,186.75	248,747.00	781,241.00	532,494.00 31.8
	TOTAL WASTEWATER EXPENDITURES	217,555.27	839,108.00	2,970,435.84	2,131,327.84 28.3

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 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	.00	300,400.00	300,400.00	.0
TOTAL OTHER EXPENDITURES	.00	.00	500,400.00	500,400.00	.0
TOTAL WASTEWATER DEBT SERVICE EXP	.00	.00	500,400.00	500,400.00	.0
TOTAL FUND EXPENDITURES	217,555.27	839,108.00	3,470,835.84	2,631,727.84	24.2
NET REVENUE OVER EXPENDITURES	100,527.97	321,998.96	150,772.75	( 171,226.21)	213.6

CITY OF KETCHUM  
 BALANCE SHEET  
 JANUARY 31, 2025

WASTEWATER CAPITAL IMPROVE FND

ASSETS

67-1000-0000	CASH - COMBINED		356,392.15	
67-1510-0000	INVESTMENTS--WW CIP #884		6,973,435.02	
	TOTAL ASSETS			<u>7,329,827.17</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
67-2710-0000	FUND BALANCE	7,434,527.69		
	REVENUE OVER EXPENDITURES - YTD	( 104,700.52)		
	BALANCE - CURRENT DATE		<u>7,329,827.17</u>	
	TOTAL FUND EQUITY			<u>7,329,827.17</u>
	TOTAL LIABILITIES AND EQUITY			<u>7,329,827.17</u>

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING JANUARY 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	371,858.26	973,962.39	2,277,067.50	1,303,105.11	42.8
<b>TOTAL WASTEWATER CAPITAL REVENUE</b>	<b>371,858.26</b>	<b>979,804.39</b>	<b>2,317,067.50</b>	<b>1,337,263.11</b>	<b>42.3</b>
<u>MISCELLANEOUS REVENUE</u>					
67-3700-1000 INTEREST EARNINGS	30,957.38	130,235.90	100,000.00	( 30,235.90)	130.2
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>30,957.38</b>	<b>130,235.90</b>	<b>100,000.00</b>	<b>( 30,235.90)</b>	<b>130.2</b>
<u>FUND BALANCE</u>					
67-3800-9000 FUND BALANCE	.00	.00	2,965,783.00	2,965,783.00	.0
<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>.00</b>	<b>2,965,783.00</b>	<b>2,965,783.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>402,815.64</b>	<b>1,110,040.29</b>	<b>5,382,850.50</b>	<b>4,272,810.21</b>	<b>20.6</b>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 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)	2,715.30	123,331.98	225,000.00	101,668.02	54.8
67-4350-7815 AERATION BASINS BLOWERS & ELEC	267,394.07	915,264.14	2,100,090.00	1,184,825.86	43.6
67-4350-7816 UPGRADE FILTER PLC	.00	.00	50,000.00	50,000.00	.0
67-4350-7818 ROTARY DRUM THICK & DEWATERING	.00	176,144.69	2,924,760.00	2,748,615.31	6.0
67-4350-7819 REPLACE PUMPS	.00	.00	33,000.00	33,000.00	.0
TOTAL CAPITAL OUTLAY	270,109.37	1,214,740.81	5,382,850.00	4,168,109.19	22.6
TOTAL WASTEWATER CIP EXPENDITURES	270,109.37	1,214,740.81	5,382,850.00	4,168,109.19	22.6
TOTAL FUND EXPENDITURES	270,109.37	1,214,740.81	5,382,850.00	4,168,109.19	22.6
NET REVENUE OVER EXPENDITURES	132,706.27	( 104,700.52)	.50	104,701.02	(20940

CITY OF KETCHUM  
 BALANCE SHEET  
 JANUARY 31, 2025

POLICE TRUST FUND

ASSETS

90-1000-0000	CASH - COMBINED		735.60	
90-1510-0000	INVESTMENTS-POLICE TR-JUS#1755		6,996.27	
90-1512-0000	INVESTMENTS-POLICE TR-TRS#2196		358.69	
			<u>          </u>	
	TOTAL ASSETS			<u>8,090.56</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
90-2710-0000	FUND BALANCE	7,970.55		
	REVENUE OVER EXPENDITURES - YTD	120.01		
		<u>          </u>		
	BALANCE - CURRENT DATE		8,090.56	
			<u>          </u>	
	TOTAL FUND EQUITY			<u>8,090.56</u>
	TOTAL LIABILITIES AND EQUITY			<u>8,090.56</u>

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING JANUARY 31, 2025

POLICE TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
90-3700-1000 INTEREST EARNINGS	29.30	120.01	.00	( 120.01)	.0
TOTAL MISCELLANEOUS REVENUE	29.30	120.01	.00	( 120.01)	.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	29.30	120.01	7,500.00	7,379.99	1.6



CITY OF KETCHUM  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING JANUARY 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	29.30	120.01	.00	( 120.01)	.0

CITY OF KETCHUM  
BALANCE SHEET  
JANUARY 31, 2025

PARKS/REC DEV TRUST FUND

ASSETS

93-1000-0000	CASH - COMBINED	( 51,869.86)	
93-1510-0000	INVESTMENTS--PARK DEV TR #3280	137,794.62	
93-1512-0000	INVESTMENTS--WSP RESTOR #3766	1,070,112.43	
93-1515-0000	WSRESTORE US BANK#2333	153,413.64	
	TOTAL ASSETS		1,309,450.83

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	958.53	
	BALANCE - CURRENT DATE		1,309,450.83
	TOTAL FUND EQUITY		1,309,450.83
	TOTAL LIABILITIES AND EQUITY		1,309,450.83

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING JANUARY 31, 2025

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
93-3700-1000 INTEREST EARNINGS	4,834.30	19,758.64	5,000.00	( 14,758.64)	395.2
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	58,987.88	113,045.16	.00	( 113,045.16)	.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	( 5.70)	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	1,500.00	1,500.00	10,500.00	9,000.00	14.3
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	65,316.48	146,727.63	1,130,650.00	983,922.37	13.0
TOTAL FUND REVENUE	65,316.48	146,727.63	1,130,650.00	983,922.37	13.0

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 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	2,085.50	3,948.30	.00	( 3,948.30)	.0
93-4900-6500 ICE RINK-PRIVATE	808.28	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	2,893.78	4,756.58	1,047,850.00	1,043,093.42	.5
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	18,190.82	141,012.52	.00	( 141,012.52)	.0
TOTAL CAPITAL OUTLAY	18,190.82	141,012.52	82,800.00	( 58,212.52)	170.3
TOTAL PARKS/REC TRUST EXPENDITURES	21,084.60	145,769.10	1,130,650.00	984,880.90	12.9
TOTAL FUND EXPENDITURES	21,084.60	145,769.10	1,130,650.00	984,880.90	12.9
NET REVENUE OVER EXPENDITURES	44,231.88	958.53	.00	( 958.53)	.0

CITY OF KETCHUM  
 BALANCE SHEET  
 JANUARY 31, 2025

DEVELOPMENT TRUST FUND

ASSETS

94-1000-0000	CASH - COMBINED	(	11,095.47)	
94-1500-0000	OFFSITE VENDOR DEPOSITS	(	2,500.00)	
94-1501-0000	INVST-ALPENGLOW	(	500.00)	
94-1502-0000	INVST-CONST/PHASE DEV ECT		93,197.67	
				<u>79,102.20</u>
	TOTAL ASSETS			<u>79,102.20</u>

LIABILITIES AND EQUITY

LIABILITIES

94-2060-0000	DEVELOPMENT TRUST FUNDS PAYABL		86,287.14	
				<u>86,287.14</u>
	TOTAL LIABILITIES			86,287.14

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	(	7,184.94)	
				<u>7,184.94</u>
	BALANCE - CURRENT DATE	(	7,184.94)	
				<u>7,184.94</u>
	TOTAL FUND EQUITY			( 7,184.94)
	TOTAL LIABILITIES AND EQUITY			<u>79,102.20</u>

CITY OF KETCHUM  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING JANUARY 31, 2025

DEVELOPMENT TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
94-3700-1000 INTEREST EARNINGS	7.12	35.06	.00	( 35.06)	.0
94-3700-7000 MISCELLANEOUS REVENUE	.00	.00	650,000.00	650,000.00	.0
94-3700-8111 KMV BUILDERS	25,654.98	12,827.49	.00	( 12,827.49)	.0
TOTAL MISCELLANEOUS REVENUE	<u>25,662.10</u>	<u>12,862.55</u>	<u>650,000.00</u>	<u>637,137.45</u>	<u>2.0</u>
TOTAL FUND REVENUE	<u>25,662.10</u>	<u>12,862.55</u>	<u>650,000.00</u>	<u>637,137.45</u>	<u>2.0</u>

CITY OF KETCHUM  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING JANUARY 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	2,000.00	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	25,654.98	12,827.49	.00	( 12,827.49)	.0
TOTAL OTHER EXPENDITURES	27,654.98	20,047.49	.00	( 20,047.49)	.0
TOTAL DEVELOPMENT TRUST EXPENDITURES	27,654.98	20,047.49	650,000.00	629,952.51	3.1
TOTAL FUND EXPENDITURES	27,654.98	20,047.49	650,000.00	629,952.51	3.1
NET REVENUE OVER EXPENDITURES	( 1,992.88)	( 7,184.94)	.00	7,184.94	.0