City of Ketchum

CITY COUNCIL MEETING AGENDA MEMO

Meeting Date:	July 21, 2025	Staff Member/Dept:	Brent Davis – Director of Finance/Treasurer
Agenda Item:	Recommendation to receive and file Treasurer's Monthly & Quarterly Financial Reports		

Recommended Motion:

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

Reasons for Recommendation:

Idaho State Statute 50-208 establishes requirements for monthly financial reports from the City Treasurer to the Council. The Statute provides that the Treasurer "render an accounting to the city council showing the financial condition of the treasury at the date of such accounting."
Idaho State Statute 50-1011 establishes an additional requirement for a quarterly financial report "indicating salaries, capital outlay and a percentage comparison to the original appropriation." Such quarterly reports require publication on the City website within 30 days of the end of the quarter pursuant to 50-208.
Finally, 50- 708 creates the requirement that "at least once in each quarter of each year, the council shall examine by review of a quarterly treasurer's report included upon the city council agenda the accounts and doings subject to management by the chief financial officer of the city."

Sustainability Impact:

No Sustainability impact

Financial Impact:

No Financial Impact

Attachments:

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

MONTHLY FINANCIAL REPORT

JUNE 2025

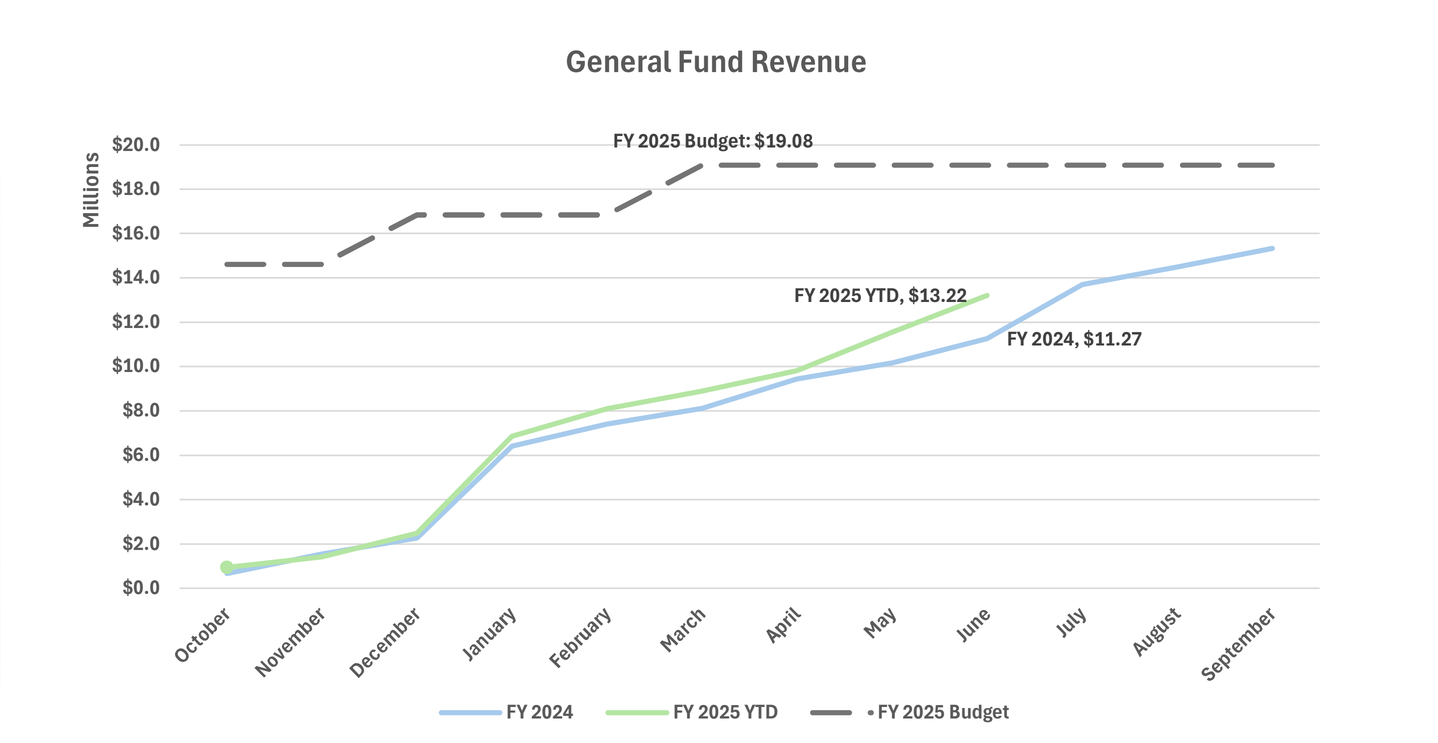
KETCHUM

Report Contents

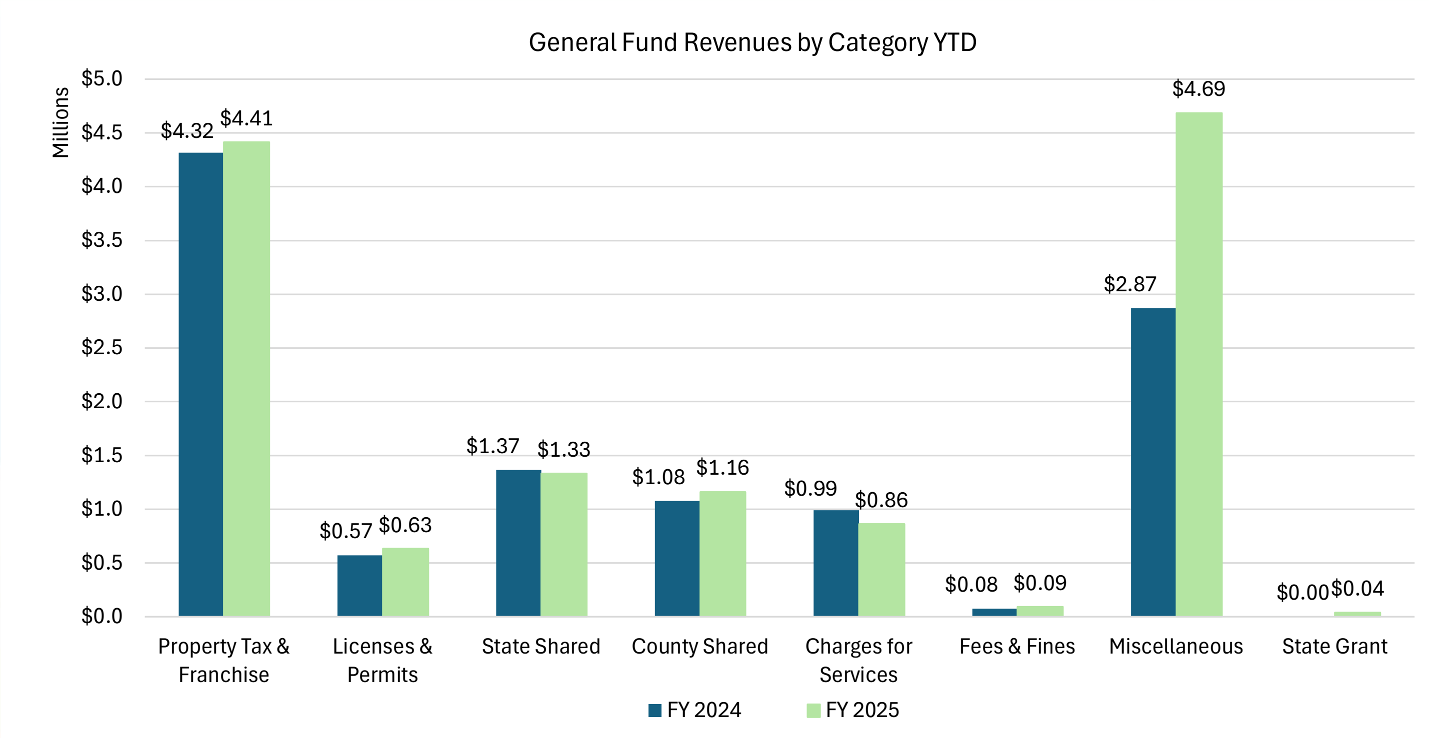
Note: All other fund summaries and balance sheet information are shown in the comprehensive financial statement, which is posted on the city website. Please see the URL below.

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

General Fund

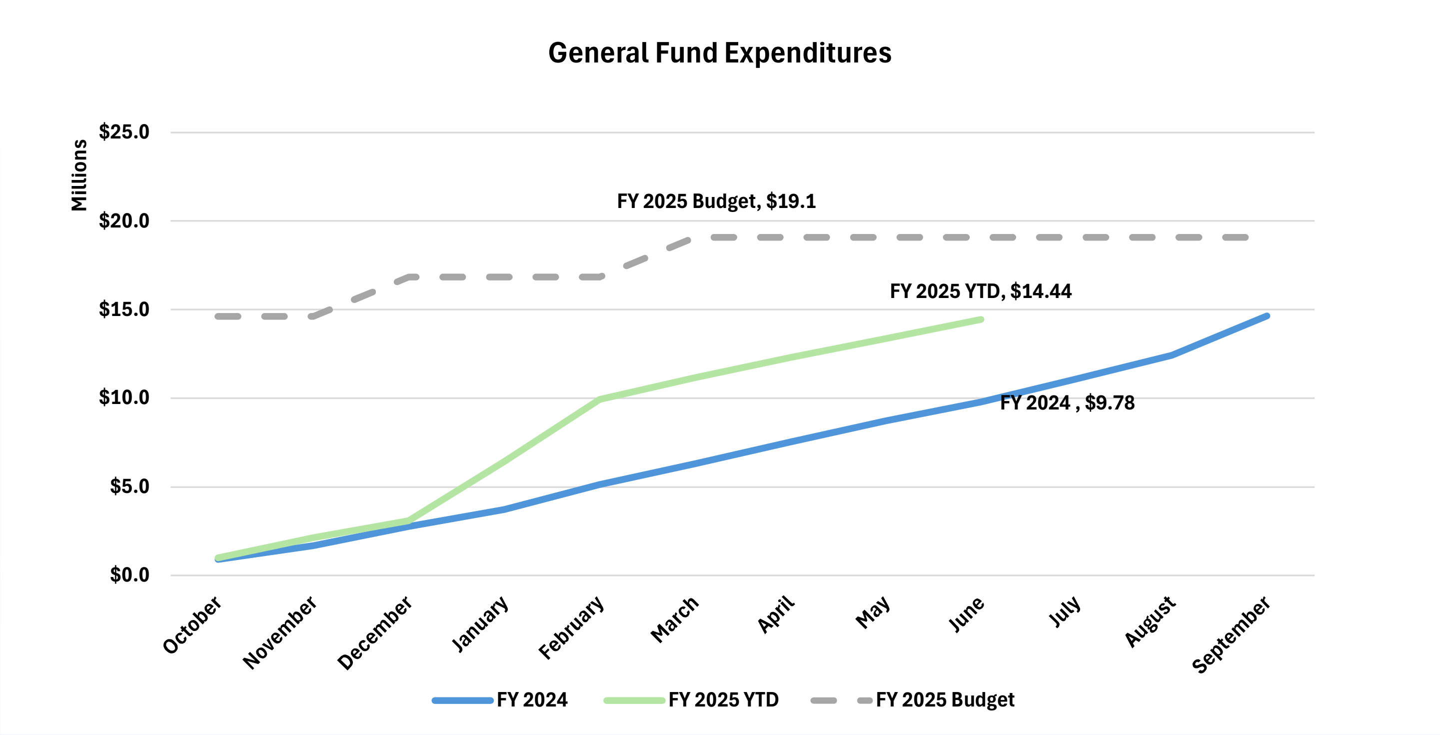


General Fund revenues are up $1.9M, or 17.3%, fiscal year to date compared to FY 2024. The primary reason is due to an increase in miscellaneous revenues due to the timing of the IDL fire assignments ($487k) and donations received from the Wood River Land Trust for Warm Springs ($690k) which were reclassed in July and will be represented next month.

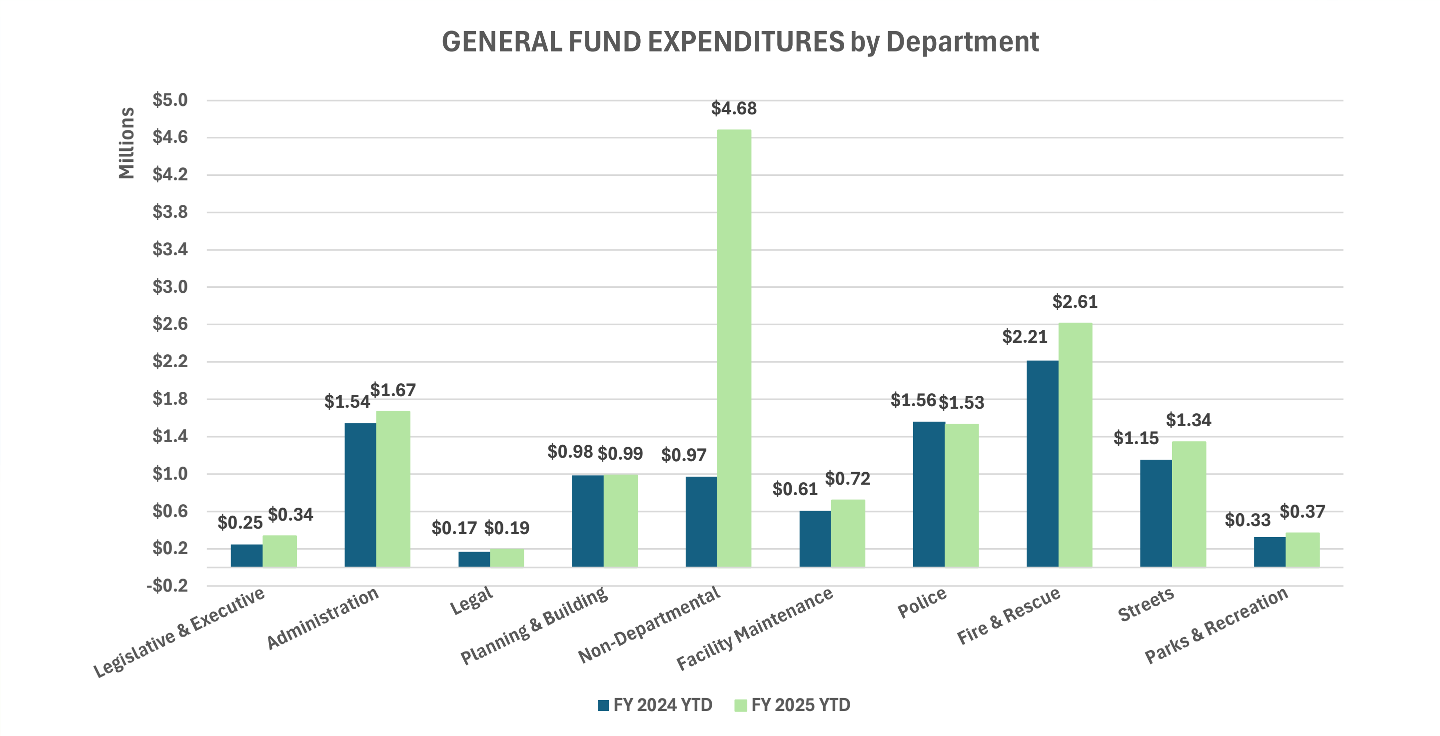


As mentioned prior, miscellaneous revenues explain the year-over-year difference. The other categories are within expectations given slight variances in timing.

General Fund Expenditures



General Fund Expenditures are up $4.6M, or 47.6%, 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 continues to take operational measures to control these expenses.
- **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

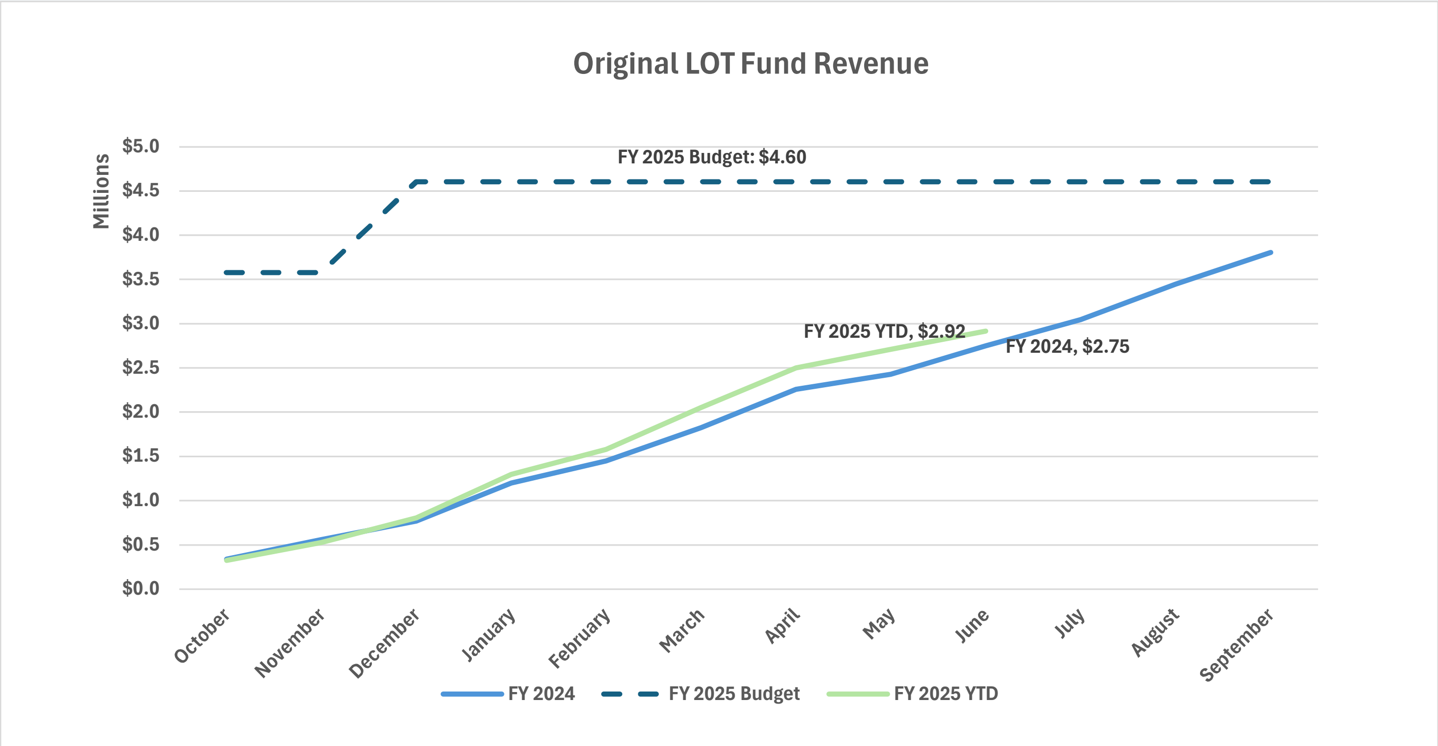
FY 2025 FUND STATUS/PROJECTION

as of 06/30/2025

1	**FY 2025 Beginning Fund Balance**	**5,250,319**
	FY 2025 BUDGET	
	REVENUES	
2	Approved Budget	3,397,678
3	YTD Revenue	2,973,511
	EXPENDITURES	
4	Approved Budget	6,994,411
5	YTD Expenditures	3,342,275
6	**Net Position**	**(368,763)**
7	**Current Fund Balance**	**4,881,556**
	PROJECTION	
8	**Projected FY 2025 EOY Fund Balance**	**1,653,586**
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**	**812,388**

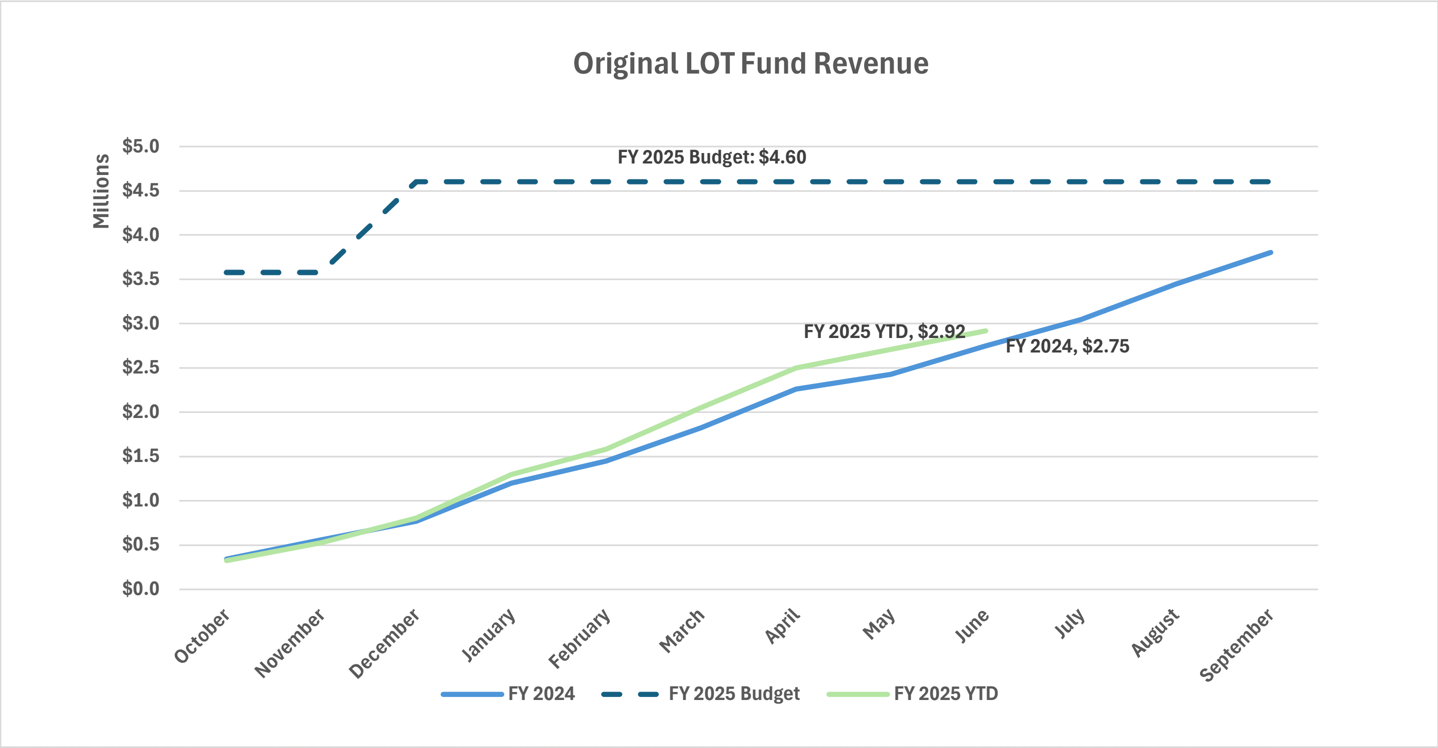
*Future Reimbursement Planned

Original LOT Fund



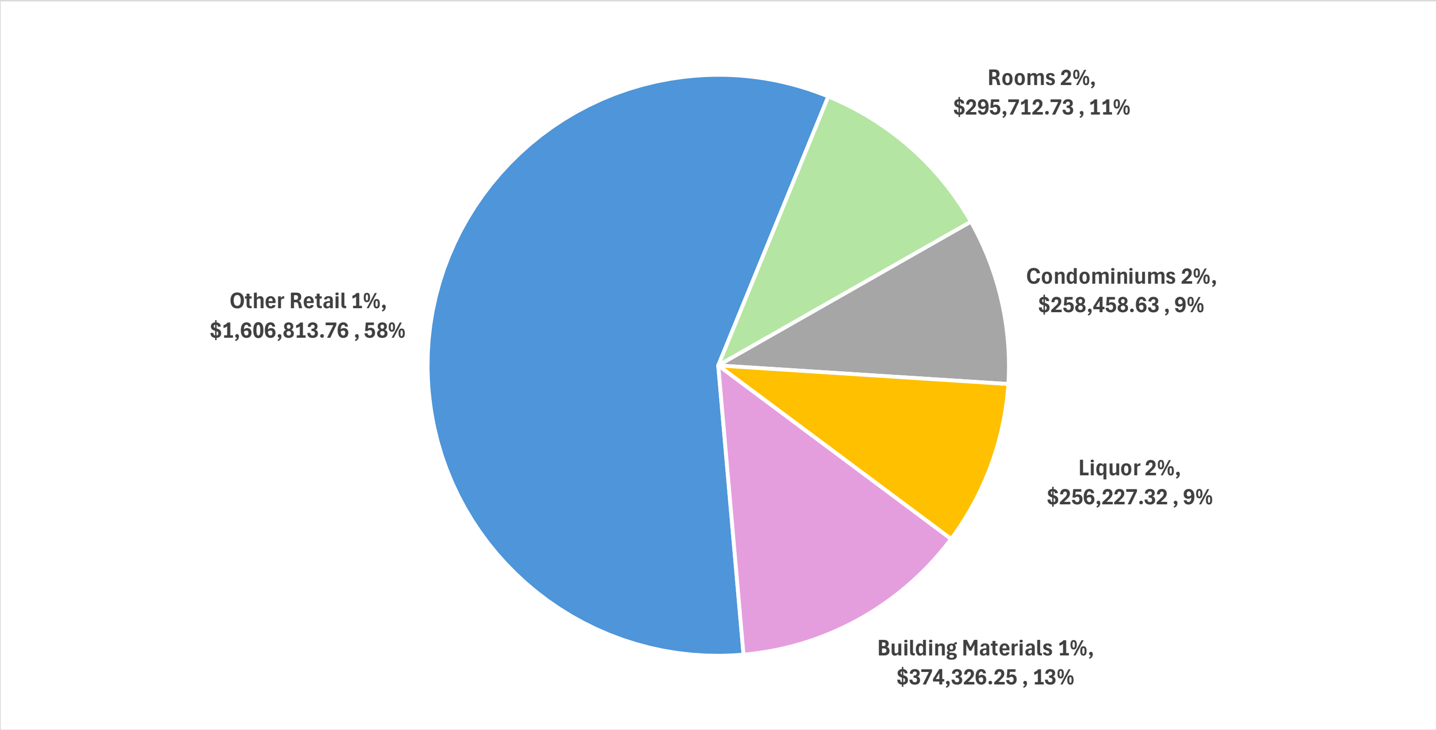
Original LOT revenues are up $166k, or 6.9%, year-over-year. The "Month of Sale" year-over-year comparison is shown on the next page.

Original LOT "Month of Sale" Data



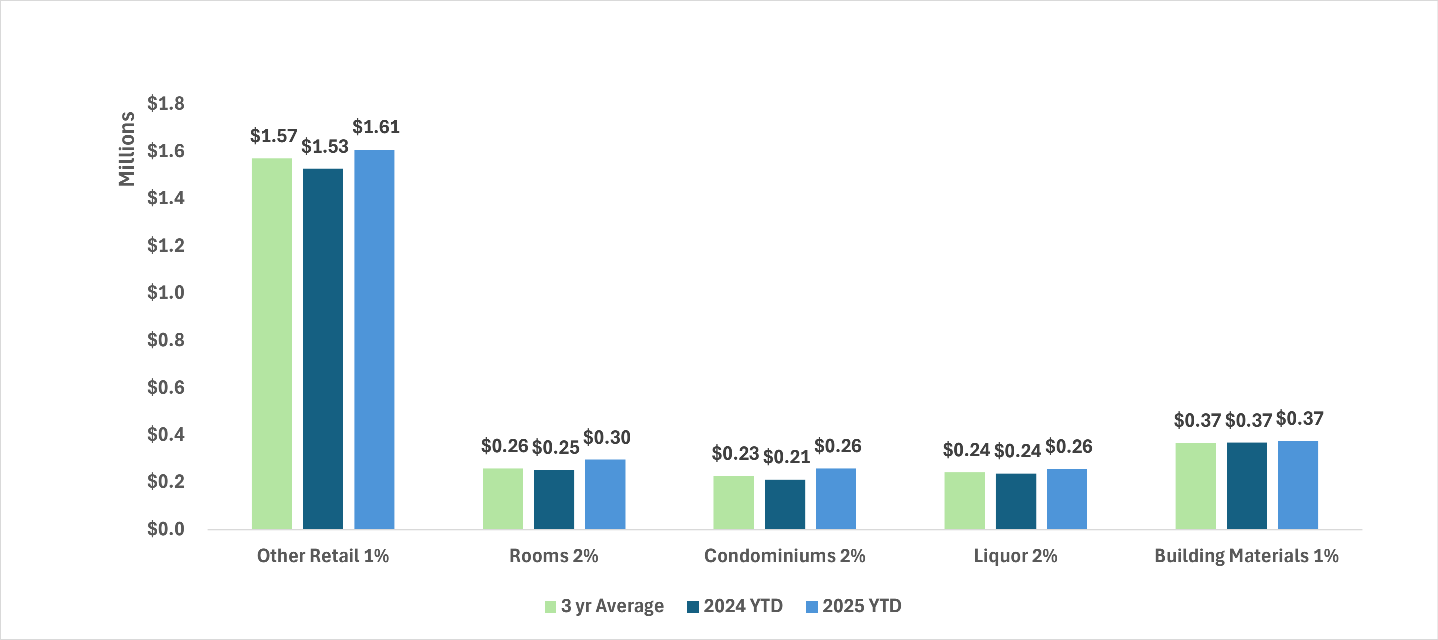
May 2025 month-of-sale receipts were down $16k, or 7.1%, compared to May 2024 and 0.2% above the previous three-year average.

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



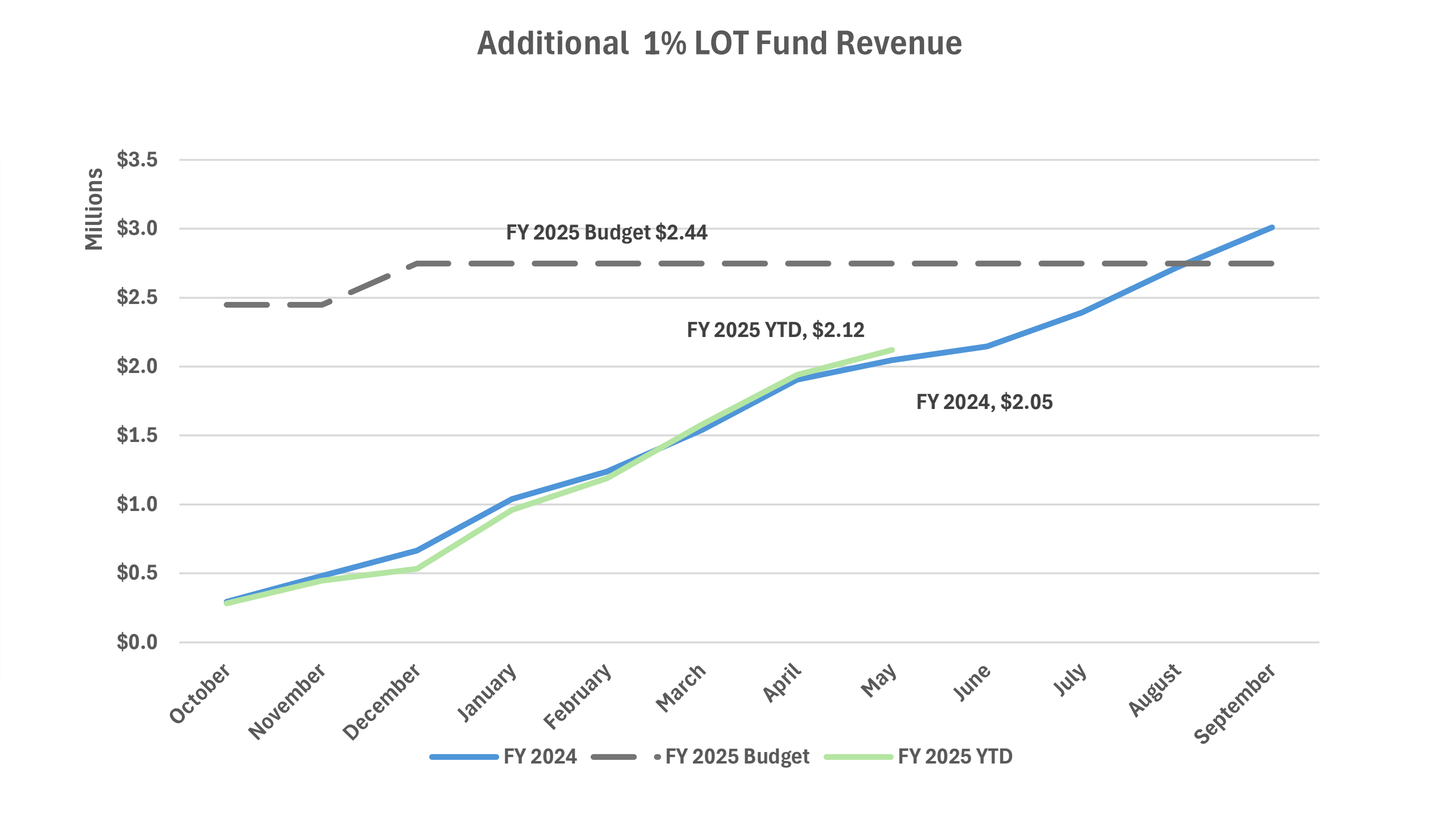
The chart above shows the current 2025 fiscal year-to-date amount for each business sector compared to the prior three-year average and the prior year-to-date. June LOT received proved to be another strong month-of-sale compared to years prior. Based on fiscal year-to-date totals, here is how each sector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

Retail: Up 2.4%
Rooms: Up 14.4%
Condominiums: Up 14.0%
Liquor: Up 6.1%
Building Materials: Up 2.4%

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

Retail: Up 5.3%
Rooms: Up 17.2%
Condominiums: Up 22.4%
Liquor: Up 8.0%
Building Materials: Up 2.0%

Additional LOT Fund



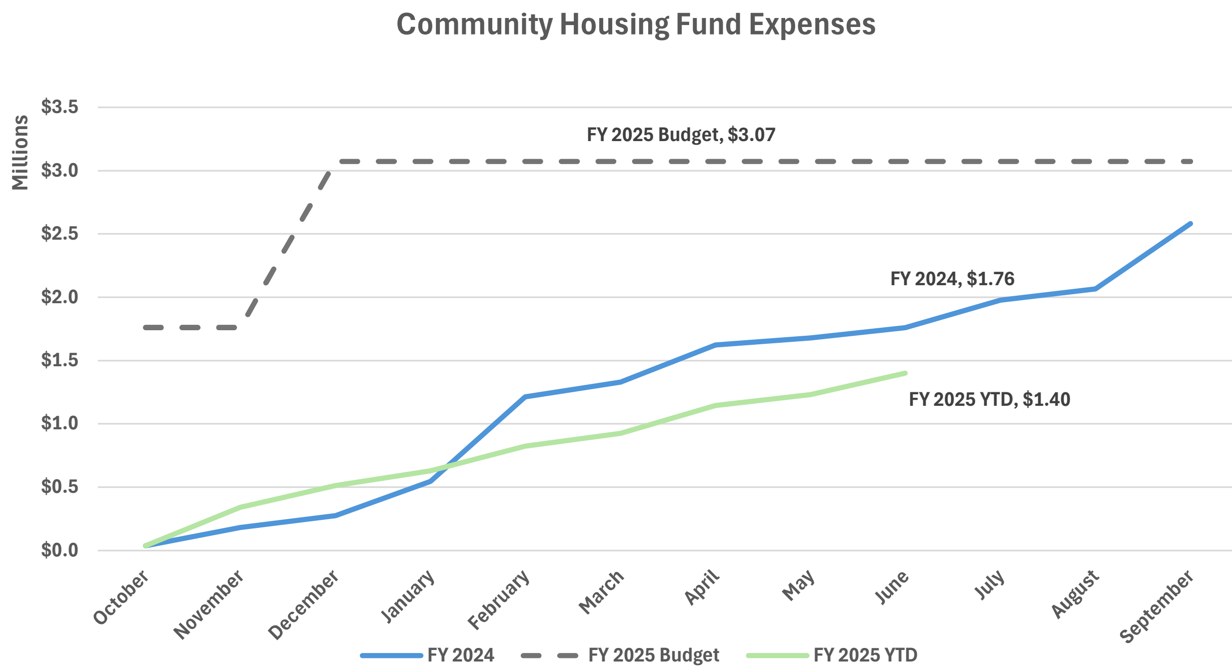
Additional LOT fund revenue received in June 2025 was down $16k, or 11.3%, compared to June 2024. Year-to-date Additional LOT collections are up by $144k or 6.4%.

In-Lieu Housing Fund

IN-LIEU HOUSING FUND	
June 2025	
FY 2025 Beginning Fund Balance	**1,779,662**
FY 2025 BUDGET	
REVENUES	
Approved Budget	2,394,874
YTD Revenue	33,069
EXPENDITURES	
Approved Budget	2,394,874
YTD Expenditures	1,180,000
Net Position	**(1,146,931)**
Current Fund Balance	**632,731**
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	**4,424,181**

Community Housing Fund

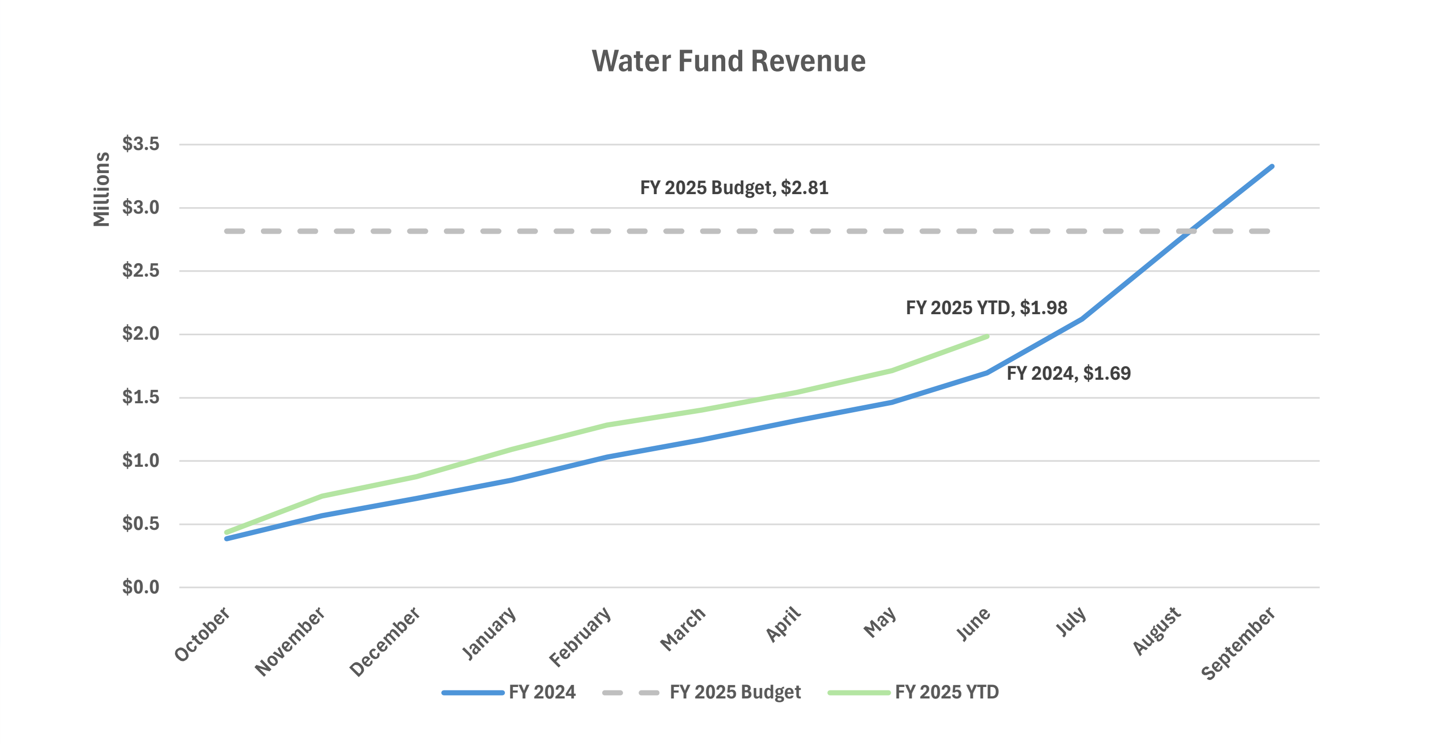
FY 2025 Beginning Fund Balance	**128,744**
FY 2025 BUDGET	
REVENUES	**YTD**
Approved Budget	3,074,045
YTD Revenue	3,211,145
EXPENDITURES	
Approved Budget	2,992,315
YTD Expenditures	1,399,907
Net Position	**1,811,238**
Current Fund Balance	**1,939,982**

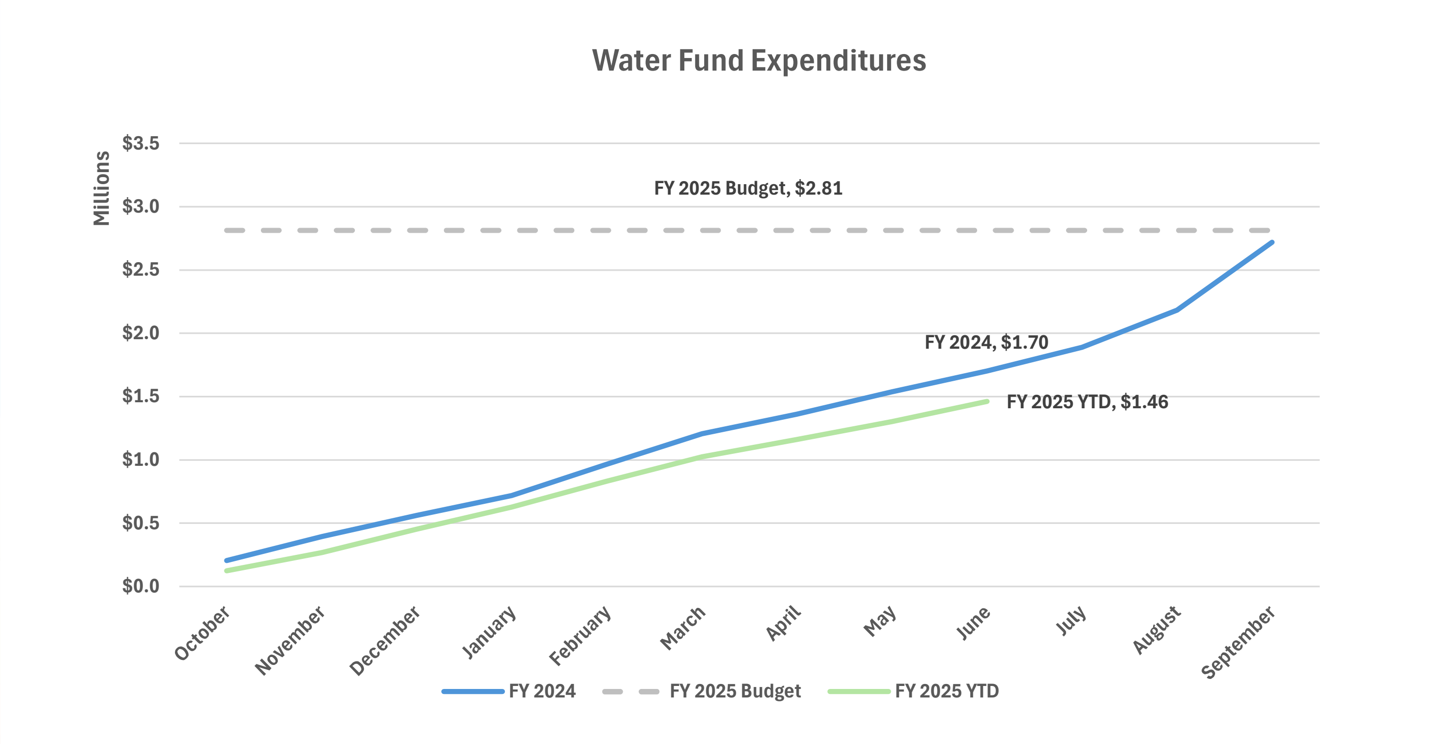


FY 2025 year-to-date expenses are down $362k, or 20.5%. This is due to the timing of Deed Restriction program expenses.

Enterprise Funds

Water Fund

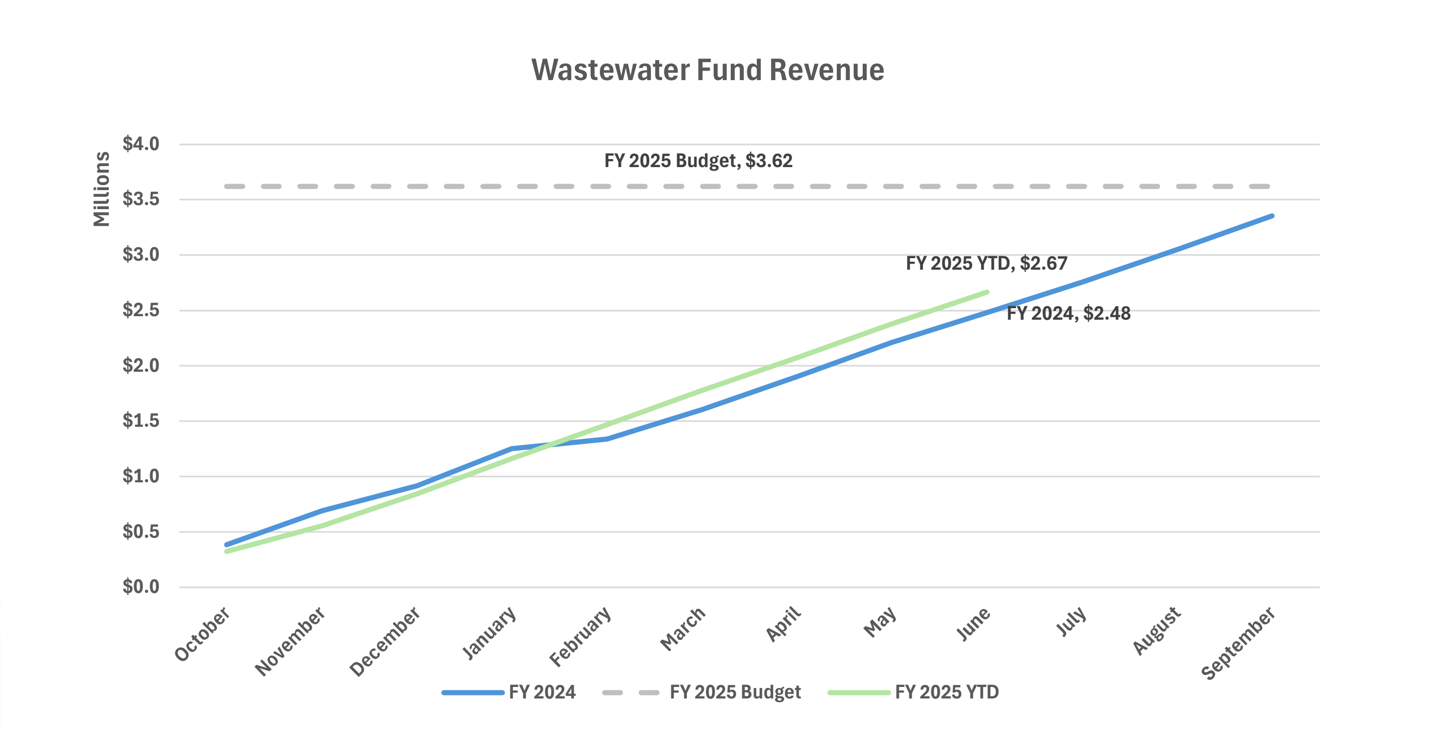


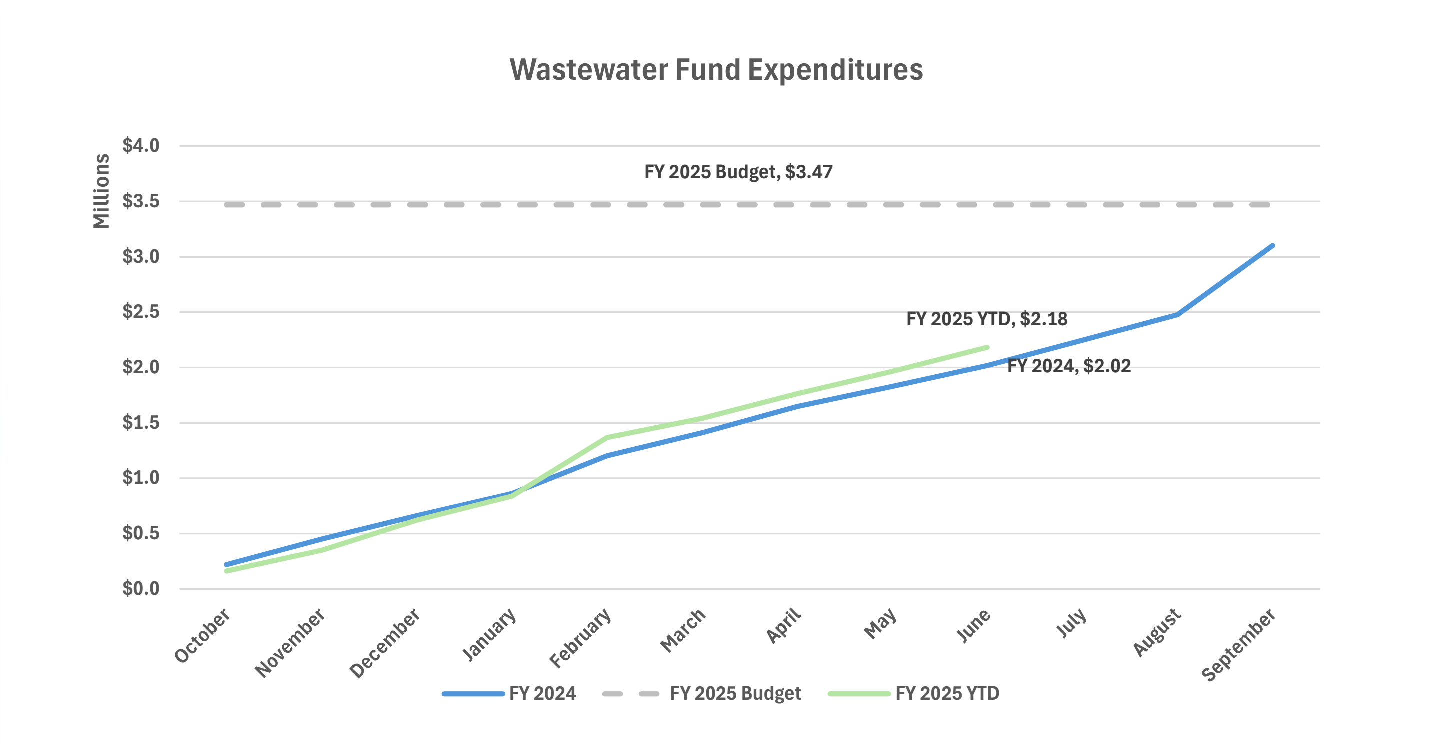


Water Fund Operational revenue and expenditures are tracking within expectations.

The Water Operational Fund remains in solid financial position, with approximately $4.5 million in cash & investments, while the Water Capital Fund has approximately $661k 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 $7.0 million in cash & investments, due to bond proceeds that will be spent in the short term as part of the capital improvement plan. The Wastewater Funds are in a good financial position to foster long-term stability while investing heavily in infrastructure needs.

CITY OF KETCHUM
TREASURER'S QUARTERLY FINANCIAL REPORT
3RD QUARTER FY 2025 - JUNE 30, 2025

FUND	BUDGET	PERSONNEL	OPERATING & ADM EXPENSES	CAPITAL OUTLAY	TRANSFERS	% EXP.	RECEIPTS
GENERAL	19,084,763	6,004,312	6,862,808	212,977	1,357,677	75.7%	13,216,781
WAGON DAYS	188,000	-	90,330	-	-	48.0%	120,759
GENERAL CIP	6,994,411	-	-	3,342,275	-	47.8%	2,973,511
LOT SALES TAX	4,603,226	-	933,609	-	2,805,328	81.2%	2,918,184
LOT-ADDITIONAL 1%	2,746,378	-	1,376,949	-	1,193,170	93.6%	2,302,679
FIRE GO BOND	617,019	-	129,509	-	-	21.0%	466,316
IN-LIEU HOUSING	2,394,874	-	-	680,000	500,000	49.3%	33,069
CITY COUNTY HOUSING	2,992,315	485,303	914,604	-	-	46.8%	3,211,145
WATER	2,814,908	435,991	508,368	5,500	512,185	51.9%	1,982,104
WATER CIP	1,088,000	-	1,580	440,768	-	40.7%	282,285
WASTEWATER	3,470,836	679,059	643,512	-	709,881	58.6%	2,666,970
WASTEWATER CIP	5,382,850	-	-	1,913,488	-	35.5%	1,508,863
POLICE TRUST	7,500	-	-	-	-	0.0%	906
PARKS/REC DEV TRUST	1,130,650	-	19,446	234,184	-	22.4%	198,023
DEVELOPMENT TRUST	650,000	-	20,047	-	-	3.1%	404,387

CITIZENS ARE INVITED TO INSPECT THE DETAILED SUPPORTING RECORDS OF THE ABOVE FINANCIAL STATEMENTS AT:
https://ketchumidaho.org/administration/page/city-ketchum-financial-reports.

PUBLISHED ON CITY WEBSITE
PUBLISH 7.23.25 IDAHO MOUNTAIN EXPRESS PER IDAHO CODE 50-1011

BRENT DAVIS: DIRECTOR OF FINANCE/CITY TREASURER

CITY OF KETCHUM
COMBINED CASH INVESTMENT
JUNE 30, 2025

COMBINED CASH ACCOUNTS

99-1010-0000	CASH - COMBINED CHECKING	1,599,276.47
99-1020-0000	CASH - XPRESS DEPOSIT ACCOUNT	69,463.76
99-1030-0000	CASH - PARKING OPERATIONS	47,020.72
99-1050-0000	CASH - GRANTS & STR PERMITTING	39,783.50
99-1174-0000	CASH CLEARING-ACCTS.RECEIVABLE	250.42
	TOTAL COMBINED CASH	1,755,794.87
99-1000-0000	CASH ALLOCATED TO OTHER FUNDS	(1,755,794.87)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	(3,073,495.50)
2	ALLOCATION TO WAGON DAYS FUND	(22,155.05)
3	ALLOCATION TO GENERAL CAPITAL IMPROVEMENT FD	1,178,014.59
22	ALLOCATION TO ORIGINAL LOT FUND	(136,432.23)
25	ALLOCATION TO ADDITIONAL1%-LOT FUND	81,684.96
41	ALLOCATION TO FIRE BOND FUND	329,184.63
52	ALLOCATION TO IN-LIEU HOUSING FUND	(335,803.34)
54	ALLOCATION TO COMMUNITY HOUSING	1,941,225.04
63	ALLOCATION TO WATER FUND	969,279.49
64	ALLOCATION TO WATER CAPITAL IMPROVEMENT FUND	(53,791.46)
65	ALLOCATION TO WASTEWATER FUND	692,533.44
67	ALLOCATION TO WASTEWATER CAPITAL IMPROVE FND	(72,953.98)
90	ALLOCATION TO POLICE TRUST FUND	1,385.60
93	ALLOCATION TO PARKS/REC DEV TRUST FUND	(134,555.68)
94	ALLOCATION TO DEVELOPMENT TRUST FUND	380,394.81
98	ALLOCATION TO URBAN RENEWAL AGENCY	11,279.54
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,755,794.86
	ALLOCATION FROM COMBINED CASH FUND - 99-1000-0000	(1,755,794.87)
	ZERO PROOF IF ALLOCATIONS BALANCE	(.01)

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2025

GENERAL FUND

ASSETS

01-1000-0000	CASH - COMBINED		(3,073,495.50)	
01-1030-0000	PETTY CASH		324.00	
01-1050-0000	TAXES RECEIVABLE--CURRENT		46,277.53	
01-1100-0000	ACCOUNTS RECEIVABLE - A/R		(231,856.27)	
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		403,171.06	
01-1510-0000	INVESTMENTS--GENERAL FUND #911		9,181,687.06	
	TOTAL ASSETS			6,739,132.52

LIABILITIES AND EQUITY

LIABILITIES

01-2030-0000	ACCOUNTS PAYABLE		(65,163.80)	
01-2171-0000	P/R TAXES PBL--FICA		(42,151.02)	
01-2171-1000	P/R TAXES PBL--FEDERAL W/H		(24,891.94)	
01-2171-2000	P/R TAXES PBL--STATE W/H		(8,652.00)	
01-2171-3000	P/R TAXES PBL--PAY REDUCTION		83.44	
01-2171-4000	P/R TAXES PBL -- WORKERS COMP		(50.23)	
01-2171-9000	P/R DEDUC PBL--HEALTH INSURANC		6,693.95	
01-2172-1000	P/R DEDUC PBL--AFLAC INSURANCE		.19	
01-2172-2000	P/R DEDUC PBL--STD & LTD		(83.23)	
01-2172-3000	P/R DEDUC PBL--DELTA DENTAL		16.00	
01-2173-0000	P/R DEDUC PBL--RETIREMENT		(37,138.86)	
01-2173-1000	P/R DEDUC PBL--FIREMEN RETIREM		(14,806.01)	
01-2173-2000	P/R DEDUC PBL--RET 401K		(6,702.80)	
01-2173-2010	P/R DEDUC PBL--401K PAY BACK		(526.03)	
01-2175-1000	P/R DEDUC PBL--UNION DUES		(1,258.00)	
01-2175-8000	P/R DEDUC PBL--EMP CAF FSA-MD		119,426.34	
01-2175-9000	P/R DEDUC PBL--EMP CAF FSA-DC		(17,513.84)	
01-2300-0000	DEPOSITS-PARKS & EVENTS		15,050.00	
01-2310-0000	DEPOSITS-STREET DIG PERMIT		5,000.00	
	TOTAL LIABILITIES			(72,667.84)

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
01-2710-0000	GENERAL FUND BALANCE	8,032,792.55		
	REVENUE OVER EXPENDITURES - YTD	(1,220,992.19)		
	BALANCE - CURRENT DATE		6,811,800.36	
	TOTAL FUND EQUITY			6,811,800.36
	TOTAL LIABILITIES AND EQUITY			6,739,132.52

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PROPERTY TAX & FRANCHISE					
01-3100-1000	GENERAL PROPERTY TAXES	317,849.64	3,913,378.19	5,228,548.83	1,315,170.64	74.9
01-3100-1010	PROPERTY TAX CONTINGENCY	.00	.00	30,000.00	30,000.00	.0
01-3100-1050	PROPERTY TAX REPLACEMENT	10.75	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	102,120.84	136,161.11	34,040.27	75.0
01-3100-6140	WASTEWATER UTILITY ROW FEE(5%)	11,956.42	107,607.78	143,477.09	35,869.31	75.0
01-3100-6150	SOLID WASTE FRANCHISE	22,015.96	81,824.35	95,000.00	13,175.65	86.1
01-3100-9000	PENALTY & INTEREST ON TAXES	1,593.00	10,305.02	15,000.00	4,694.98	68.7
	TOTAL PROPERTY TAX & FRANCHISE	364,772.53	4,413,264.42	5,909,901.22	1,496,636.80	74.7
	LICENSES & PERMITS					
01-3200-1110	BEER LICENSES	1,989.67	5,131.12	12,700.00	7,568.88	40.4
01-3200-1120	LIQUOR LICENSES	1,680.00	5,009.25	8,400.00	3,390.75	59.6
01-3200-1130	WINE LICENSES	1,790.33	5,324.33	13,500.00	8,175.67	39.4
01-3200-1140	CATERING PERMITS	580.00	1,190.00	1,500.00	310.00	79.3
01-3200-1150	OFF-SITE BUS./SPECIAL EVENTS P	3,770.00	14,782.50	20,000.00	5,217.50	73.9
01-3200-1400	BUSINESS LICENSES	1,495.00	26,618.21	3,300.00	(23,318.21)	806.6
01-3200-1410	SHORT TERM RENTAL LICENSES	14,623.50	70,101.86	204,624.00	134,522.14	34.3
01-3200-1520	TAXI-LIMO PERMITS	.00	2,765.00	2,500.00	(265.00)	110.6
01-3200-2100	BUILDING PERMITS	114,969.17	485,013.92	305,000.00	(180,013.92)	159.0
01-3200-2140	RIGHT-OF-WAY PERMITS	870.00	15,695.00	4,000.00	(11,695.00)	392.4
01-3200-2160	STREET EXCAVATION PERMIT FEE	50.00	800.00	1,500.00	700.00	53.3
	TOTAL LICENSES & PERMITS	141,817.67	632,431.19	577,024.00	(55,407.19)	109.6
	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	69,181.00	276,724.00	395,000.00	118,276.00	70.1
01-3310-5200	HIGHWAY USER'S REVENUE - STREE	.00	138,332.53	195,071.00	56,738.47	70.9
01-3310-5600	STATE SHARED REVENUE	.00	916,572.68	1,086,365.00	169,792.32	84.4
	TOTAL STATE OF IDAHO SHARED REVENUE	69,181.00	1,331,629.21	1,676,436.00	344,806.79	79.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	COUNTY SHARED REVENUE					
01-3320-8400	COUNTY COURT FINES	3,894.30	38,716.63	50,000.00	11,283.37	77.4
01-3320-8600	COUNTY AMBULANCE CONTRACT	280,846.00	1,123,384.08	1,685,076.00	561,691.92	66.7
	TOTAL COUNTY SHARED REVENUE	284,740.30	1,162,100.71	1,735,076.00	572,975.29	67.0
	CHARGES FOR SERVICES					
01-3400-1100	PLANNING FEES	15,975.00	115,708.00	90,000.00	(25,708.00)	128.6
01-3400-1110	BUILDING PLAN CHECK FEES	65,944.55	260,889.53	175,500.00	(85,389.53)	148.7
01-3400-1120	PLANNING PLAN CHECK FEES	40,632.72	177,903.80	122,850.00	(55,053.80)	144.8
01-3400-1130	FIRE PLAN CHECK FEES	40,632.72	180,757.27	122,850.00	(57,907.27)	147.1
01-3400-1500	REPRODUCTION/FINGERPRINT FEES	12.00	111.00	500.00	389.00	22.2
01-3400-2250	SPECIAL FIRE FEES	750.00	11,400.70	50,000.00	38,599.30	22.8
01-3400-2260	PUBLIC EDUCATION FEES	270.00	9,040.00	.00	(9,040.00)	.0
01-3400-3600	BANNER FEES	.00	2,458.30	.00	(2,458.30)	.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	7,774.22	60,978.70	120,000.00	59,021.30	50.8
01-3400-6320	PARK USER FEES	6,950.00	14,009.51	20,000.00	5,990.49	70.1
01-3400-6700	PARK CONCESSION SALES	70.27	8,966.66	9,000.00	33.34	99.6
01-3400-6800	TREE SERVICES	.00	50.00	.00	(50.00)	.0
	TOTAL CHARGES FOR SERVICES	179,011.48	861,201.47	728,900.00	(132,301.47)	118.2
	FINES & FEES					
01-3500-1100	PARKING FINES	5,152.44	84,114.44	100,000.00	15,885.56	84.1
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	900.00	4,300.00	.00	(4,300.00)	.0
	TOTAL FINES & FEES	6,052.44	91,260.19	102,525.00	11,264.81	89.0

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
01-3700-1000	INTEREST EARNINGS	336,693.24	638,904.53	150,000.00	(488,904.53)	425.9
01-3700-2000	RENT	500.00	4,000.00	6,000.00	2,000.00	66.7
01-3700-2010	RENT-PARK RESERVATIONS	915.00	7,745.00	12,000.00	4,255.00	64.5
01-3700-2020	RENT-491 SUN VALLEY ROAD	5,762.78	51,752.02	66,468.00	14,715.98	77.9
01-3700-3600	REFUNDS & REIMBURSEMENTS	.00	732,502.93	253,400.00	(479,102.93)	289.1
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	10.00	1,780.96	.00	(1,780.96)	.0
01-3700-8722	TRANSFER FROM LOT FUND	166,666.67	1,500,000.03	2,000,000.00	499,999.97	75.0
01-3700-8763	REIMBURSEMENT FROM WATER FUND	30,678.17	276,103.53	368,138.00	92,034.47	75.0
01-3700-8765	REIMBURSMNT FROM WASTEWATER FD	62,186.75	559,680.75	746,241.00	186,560.25	75.0
01-3700-8798	URA FND REIM-SALARIES/BENEFITS	7,039.68	66,028.41	125,000.00	58,971.59	52.8
01-3700-8799	IDL FIRE REIMBURSMENT	.00	486,938.16	200,000.00	(286,938.16)	243.5
	TOTAL MISCELLANEOUS REVENUE	610,452.29	4,465,208.00	3,957,247.00	(507,961.00)	112.8
	MISCELLANEOUS REVENUE CONT.					
01-3710-8722	LOT FUND REIMB-ADMIN.EXPENSES	416.67	3,750.03	5,000.00	1,249.97	75.0
01-3710-8763	WATER FUND REIMB-ADMIN.EXPENSE	12,398.25	111,584.25	148,779.00	37,194.75	75.0
01-3710-8765	WW FUND REIMB-ADMIN.EXPENSES	11,687.67	105,189.03	140,252.00	35,062.97	75.0
01-3710-8798	URA FUND REIMB-ADMIN. EXPENSES	.00	.00	25,000.00	25,000.00	.0
	TOTAL MISCELLANEOUS REVENUE CONT.	24,502.59	220,523.31	319,031.00	98,507.69	69.1
	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	1,680,530.30	13,216,781.10	19,084,763.22	5,867,982.12	69.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEGISLATIVE & EXECUTIVE					
	PERSONAL SERVICES:					
01-4110-1000	SALARIES	12,480.08	181,314.98	120,686.04	(60,628.94)	150.2
01-4110-2100	FICA TAXES-CITY	925.64	13,588.78	9,232.48	(4,356.30)	147.2
01-4110-2200	STATE RETIREMENT-CITY	1,492.58	21,685.16	14,434.05	(7,251.11)	150.2
01-4110-2400	WORKER'S COMPENSATION-CITY	8.60	125.54	157.00	31.46	80.0
01-4110-2500	HEALTH INSURANCE-CITY	11,488.80	103,399.20	137,867.00	34,467.80	75.0
01-4110-2505	HEALTH REIMBURSEMENT ACCT(HRA)	22.95	5,224.02	8,000.00	2,775.98	65.3
01-4110-2510	DENTAL INSURANCE-CITY	314.00	2,826.00	3,768.00	942.00	75.0
01-4110-2515	VISION	152.00	1,482.75	.00	(1,482.75)	.0
01-4110-2600	ST & LONG TERM DISABILITY	67.16	604.44	805.92	201.48	75.0
	TOTAL PERSONAL SERVICES	26,951.81	330,250.87	294,950.49	(35,300.38)	112.0
	MATERIALS AND SERVICES:					
01-4110-3100	OFFICE SUPPLIES & POSTAGE	.00	23.82	3,167.00	3,143.18	.8
01-4110-3200	OPERATING SUPPLIES	.00	.00	2,125.00	2,125.00	.0
01-4110-4000	ELECTIONS	.00	.00	2,500.00	2,500.00	.0
01-4110-4200	PROFESSIONAL SERVICES	.00	.00	9,460.00	9,460.00	.0
01-4110-4800	DUES, SUBSCRIPTIONS & MEMBERSH	.00	.00	1,700.00	1,700.00	.0
01-4110-4910	MYR/CNCL-TRAINING/TRAVEL/MTG	1,802.36	5,440.98	3,000.00	(2,440.98)	181.4
	TOTAL MATERIAL AND SERVICES	1,802.36	5,464.80	21,952.00	16,487.20	24.9
	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	28,754.17	335,715.67	317,902.49	(17,813.18)	105.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATIVE SERVICES					
	PERSONAL SERVICES:					
01-4150-1000	SALARIES	73,063.47	755,635.76	965,737.00	210,101.24	78.2
01-4150-1500	PART TIME SALARIES	584.00	9,782.00	10,000.00	218.00	97.8
01-4150-1900	OVERTIME	674.40	7,100.72	.00	(7,100.72)	.0
01-4150-2100	FICA TAXES-CITY	5,730.09	57,379.15	73,879.00	16,499.85	77.7
01-4150-2200	STATE RETIREMENT-CITY	9,236.27	95,398.03	114,270.00	18,871.97	83.5
01-4150-2400	WORKMEN'S COMPENSATION-CITY	75.61	660.80	1,200.00	539.20	55.1
01-4150-2500	HEALTH INSURANCE-CITY	22,196.48	195,723.80	294,644.00	98,920.20	66.4
01-4150-2505	HEALTH REIMBURSEMENT ACCT(HRA)	55.70	7,617.44	19,000.00	11,382.56	40.1
01-4150-2510	DENTAL INSURANCE-CITY	645.00	6,010.00	8,209.00	2,199.00	73.2
01-4150-2515	VISION	314.67	3,087.53	.00	(3,087.53)	.0
01-4150-2600	ST & LONG TERM DISABILITY	411.98	3,934.69	5,187.16	1,252.47	75.9
01-4150-2760	OTHER EMPLOYEE BENEFITS	2,107.70	19,885.65	26,400.00	6,514.35	75.3
01-4150-2900	PERFORMANCE AWARDS	257.95	314.90	.00	(314.90)	.0
	TOTAL PERSONAL SERVICES	115,353.32	1,162,530.47	1,518,526.16	355,995.69	76.6
	MATERIALS AND SERVICES:					
01-4150-3100	OFFICE SUPPLIES & POSTAGE	2,084.42	21,466.45	25,000.00	3,533.55	85.9
01-4150-3310	STATE SALES TAX-GEN.GOV. & PAR	.00	53.05	250.00	196.95	21.2
01-4150-3600	COMPUTER SOFTWARE	19.99	4,865.97	.00	(4,865.97)	.0
01-4150-4200	PROFESSIONAL SERVICES	12,343.21	19,663.57	.00	(19,663.57)	.0
01-4150-4400	ADVERTISING & LEGAL PUBLICATIO	167.33	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	375.00	2,899.00	7,500.00	4,601.00	38.7
01-4150-4900	PERSONNEL TRAINING/TRAVEL/MTG	2,869.10	16,922.19	20,000.00	3,077.81	84.6
01-4150-4902	TRAINNG/TRVL/MTG-CITY ADM/ASST	.00	694.31	12,000.00	11,305.69	5.8
01-4150-5100	TELEPHONE & COMMUNICATIONS	8,557.59	56,338.83	43,000.00	(13,338.83)	131.0
01-4150-5110	COMPUTER NETWORK	16,051.75	60,598.17	80,000.00	19,401.83	75.8
01-4150-5150	COMMUNICATIONS	7,081.99	69,480.95	105,000.00	35,519.05	66.2
01-4150-5200	UTILITIES	2,566.34	17,622.46	42,682.00	25,059.54	41.3
01-4150-5900	REPAIR & MAINTENANCE-BUILDINGS	.00	219.00	.00	(219.00)	.0
01-4150-6500	CONTRACTS FOR SERVICES	4,590.00	46,974.00	25,000.00	(21,974.00)	187.9
01-4150-6510	COMPUTER SERVICES	8,141.00	29,951.00	45,500.00	15,549.00	65.8
	TOTAL MATERIAL AND SERVICES	64,847.72	489,015.10	533,947.00	44,931.90	91.6
	CAPITAL OUTLAY:					
01-4150-7400	OFFICE FURNITURE & EQUIPMENT	35.16	13,745.26	1,000.00	(12,745.26)	1374.5
	TOTAL CAPITAL OUTLAY	35.16	13,745.26	1,000.00	(12,745.26)	1374.5
	TOTAL ADMINISTRATIVE SERVICES	180,236.20	1,665,290.83	2,053,473.16	388,182.33	81.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEGAL					
	MATERIALS AND SERVICES:					
01-4160-4200	PROFESSIONAL SERVICES	16,817.50	162,143.75	209,803.79	47,660.04	77.3
01-4160-4270	CITY PROSECUTOR	3,883.33	31,066.64	47,998.00	16,931.36	64.7
	TOTAL MATERIAL AND SERVICES	20,700.83	193,210.39	257,801.79	64,591.40	75.0
	TOTAL LEGAL	20,700.83	193,210.39	257,801.79	64,591.40	75.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PLANNING & BUILDING					
	PERSONAL SERVICES:					
01-4170-1000	SALARIES	35,467.66	321,862.70	509,601.00	187,738.30	63.2
01-4170-1200	PLANNING & ZONING COMMISSION	1,800.00	19,400.00	25,200.00	5,800.00	77.0
01-4170-1900	OVERTIME	.00	2,002.37	.00	(2,002.37)	.0
01-4170-2100	FICA TAXES-CITY	2,838.99	27,015.09	76,755.20	49,740.11	35.2
01-4170-2200	STATE RETIREMENT-CITY	4,457.20	42,121.57	59,154.00	17,032.43	71.2
01-4170-2400	WORKER'S COMPENSATION-CITY	325.34	2,926.12	6,220.00	3,293.88	47.0
01-4170-2500	HEALTH INSURANCE-CITY	8,257.76	76,369.87	140,406.00	64,036.13	54.4
01-4170-2505	HEALTH REIMBURSEMENT ACCT(HRA)	34.50	1,844.00	9,000.00	7,156.00	20.5
01-4170-2510	DENTAL INSURANCE-CITY	251.00	2,352.05	3,990.00	1,637.95	59.0
01-4170-2515	VISION	108.00	1,128.43	.00	(1,128.43)	.0
01-4170-2600	ST & LONG TERM DISABILITY	233.62	1,928.15	3,057.72	1,129.57	63.1
01-4170-2700	VACATION/SICK ACCRUAL PAYOUT	.00	11,453.97	6,793.20	(4,660.77)	168.6
	TOTAL PERSONAL SERVICES	53,774.07	510,404.32	840,177.12	329,772.80	60.8
	MATERIALS AND SERVICES:					
01-4170-3100	OFFICE SUPPLIES & POSTAGE	260.96	3,505.37	6,000.00	2,494.63	58.4
01-4170-3200	OPERATING SUPPLIES	124.22	6,109.00	1,200.00	(4,909.00)	509.1
01-4170-4200	PROFESSIONAL SERVICES	11,104.02	181,258.76	248,842.00	67,583.24	72.8
01-4170-4210	PROFESSIONAL SERVICES - IDBS	35,315.74	232,973.47	260,000.00	27,026.53	89.6
01-4170-4220	PROF SVCS-FLOOD PLAIN PROG REM	2,550.00	13,956.25	10,000.00	(3,956.25)	139.6
01-4170-4400	ADVERTISING & LEGAL PUBLICATIO	4,692.20	22,385.53	10,000.00	(12,385.53)	223.9
01-4170-4500	GEOGRAPHIC INFO SYSTEMS	1,680.00	11,860.00	10,000.00	(1,860.00)	118.6
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	112.49	4,897.85	10,000.00	5,102.15	49.0
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	270.00	.00	(270.00)	.0
01-4170-6910	OTHER PURCHASED SERVICES	.00	.00	2,000.00	2,000.00	.0
	TOTAL MATERIAL AND SERVICES	55,869.63	478,647.37	565,042.00	86,394.63	84.7
	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	109,643.70	989,051.69	1,416,464.12	427,412.43	69.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	NON-DEPARTMENTAL					
	PERSONAL SERVICES:					
01-4193-1000	SALARIES	2,990.00	38,090.00	70,980.00	32,890.00	53.7
01-4193-2100	FICA TAXES-CITY	228.73	2,913.90	5,429.97	2,516.07	53.7
01-4193-2200	STATE RETIREMENT-CITY	357.60	4,555.55	8,489.21	3,933.66	53.7
01-4193-2400	WORKMEN'S COMPENSATION-CITY	2.98	38.26	75.00	36.74	51.0
01-4193-2500	HEALTH INSURANCE-CITY	1,210.00	10,890.00	14,520.00	3,630.00	75.0
01-4193-2510	DENTAL INSURANCE-CITY	42.00	318.41	504.00	185.59	63.2
01-4193-2515	VISION	16.00	102.08	.00	(102.08)	.0
	TOTAL PERSONAL SERVICES	4,847.31	56,908.20	99,998.18	43,089.98	56.9
	MATERIALS AND SERVICES:					
01-4193-4200	PROFESSIONAL SERVICE	8,449.58	206,608.44	213,296.00	6,687.56	96.9
01-4193-4210	RESORT CITIES	.00	14,000.00	25,000.00	11,000.00	56.0
01-4193-4220	IT PROFESSIONAL SERVICES	17,018.80	120,202.63	178,260.00	58,057.37	67.4
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	25,468.38	3,165,327.22	3,297,806.00	132,478.78	96.0
	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	11,201.32	95,888.90	366,581.06	270,692.16	26.2
	TOTAL OTHER EXPENDITURES	11,201.32	1,456,755.28	1,864,258.06	407,502.78	78.1
	TOTAL NON-DEPARTMENTAL	41,517.01	4,678,990.70	5,262,062.24	583,071.54	88.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FACILITY MAINTENANCE					
	PERSONAL SERVICES:					
01-4194-1000	SALARIES	26,892.80	220,947.29	362,894.00	141,946.71	60.9
01-4194-1500	PART-TIME/SEASONAL	.00	.00	60,921.00	60,921.00	.0
01-4194-1800	SHIFT COVERAGE ON CALL	.00	2,886.04	5,000.00	2,113.96	57.7
01-4194-1900	OVERTIME	.00	6,066.04	8,500.00	2,433.96	71.4
01-4194-2100	FICA TAXES - CITY	2,200.39	20,075.36	32,422.00	12,346.64	61.9
01-4194-2200	STATE RETIREMENT - CITY	2,916.70	27,558.21	48,822.00	21,263.79	56.5
01-4194-2400	WORKER'S COMPENSATION-CITY	394.95	3,610.33	3,983.00	372.67	90.6
01-4194-2500	HEALTH INSURANCE - CITY	10,193.86	91,621.99	162,596.00	70,974.01	56.4
01-4194-2505	HEALTH REIMBURSEMENT ACCT(HRA)	29.15	1,836.53	10,000.00	8,163.47	18.4
01-4194-2510	DENTAL INSURANCE-CITY	291.23	2,578.21	4,566.00	1,987.79	56.5
01-4194-2515	VISION	138.18	1,372.80	.00	(1,372.80)	.0
01-4194-2600	LONG TERM DISABILITY	162.80	1,342.88	2,114.62	771.74	63.5
01-4194-2800	STATE UNEMPLOYMENT INSURANCE	.00	4,674.34	8,000.00	3,325.66	58.4
	TOTAL PERSONAL SERVICES	43,220.06	384,570.02	709,818.62	325,248.60	54.2
	MATERIALS AND SERVICES:					
01-4194-3100	OFFICE SUPPLIES & POSTAGE	.00	.00	300.00	300.00	.0
01-4194-3200	OPERATING SUPPLIES	1,131.52	6,258.10	10,000.00	3,741.90	62.6
01-4194-3500	MOTOR FUELS & LUBRICANTS	134.64	1,284.35	16,000.00	14,715.65	8.0
01-4194-4200	PROFESSIONAL SERVICES	8,789.00	87,443.78	62,718.00	(24,725.78)	139.4
01-4194-4210	PROFESSIONAL SERVC-CITY TREES	.00	135.00	15,000.00	14,865.00	.9
01-4194-4220	PROF SERV-CITY BEAUTIFICATION	.00	49,423.96	85,000.00	35,576.04	58.2
01-4194-4800	DUES, SUBSCRIPTIONS & MEMBERSH	185.00	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	270.00	720.00	450.00	37.5
01-4194-5200	UTILITIES	3,114.39	33,641.36	36,000.00	2,358.64	93.5
01-4194-5300	CUSTODIAL & CLEANING SERVICES	.00	32,525.77	80,000.00	47,474.23	40.7
01-4194-5900	REPAIR & MAINTENANCE-BUILDINGS	.00	48,043.06	56,000.00	7,956.94	85.8
01-4194-5910	REPAIR & MAINT-491 SV ROAD	3,809.24	39,771.80	77,000.00	37,228.20	51.7
01-4194-5950	REPAIR & MAINT-WARM SPRINGS PR	771.33	22,791.70	48,100.00	25,308.30	47.4
01-4194-6000	REPAIR & MAINT-AUTOMOTIVE EQUI	.00	379.77	3,500.00	3,120.23	10.9
01-4194-6100	REPAIR & MAINT--MACHINERY & EQ	9.90	1,866.87	6,000.00	4,133.13	31.1
01-4194-6950	MAINTENANCE	952.02	10,845.37	36,000.00	25,154.63	30.1
	TOTAL MATERIAL AND SERVICES	18,927.04	336,930.37	533,778.00	196,847.63	63.1
	TOTAL FACILITY MAINTENANCE	62,147.10	721,500.39	1,243,596.62	522,096.23	58.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE					
	PERSONAL SERVICES:					
01-4210-1000	SALARIES	8,899.20	94,061.17	115,690.00	21,628.83	81.3
01-4210-1500	PART-TIME	.00	.00	27,851.00	27,851.00	.0
01-4210-1900	OVERTIME	540.75	6,983.16	5,000.00	(1,983.16)	139.7
01-4210-2100	FICA TAXES-CITY	695.89	7,491.53	10,981.00	3,489.47	68.2
01-4210-2200	STATE RETIREMENT-CITY	1,129.01	10,721.67	17,167.00	6,445.33	62.5
01-4210-2400	WORKMEN'S COMPENSATION-CITY	217.37	2,338.91	4,637.00	2,298.09	50.4
01-4210-2500	HEALTH INSURANCE-CITY	6,711.56	60,404.04	80,539.00	20,134.96	75.0
01-4210-2505	HEALTH REIMBURSEMENT ACCT(HRA)	9.80	695.51	4,000.00	3,304.49	17.4
01-4210-2510	DENTAL INSURANCE-CITY	169.00	1,521.00	2,028.00	507.00	75.0
01-4210-2515	VISION	88.00	860.60	.00	(860.60)	.0
01-4210-2600	ST & LONG TERM DISABILITY	56.71	510.39	680.52	170.13	75.0
	TOTAL PERSONAL SERVICES	18,517.29	185,587.98	268,573.52	82,985.54	69.1
	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	.00	438.79	300.00	(138.79)	146.3
01-4210-3500	MOTOR FUELS & LUBRICANTS	182.23	3,414.77	7,000.00	3,585.23	48.8
01-4210-3600	COMPUTER SOFTWARE	.00	.00	2,000.00	2,000.00	.0
01-4210-3610	PARKING OPS PROCESSING FEES	1,268.70	14,766.18	26,000.00	11,233.82	56.8
01-4210-3620	PARKING OPS EQUIPMENT FEES	.00	8,862.12	11,000.00	2,137.88	80.6
01-4210-4200	PROFESSIONAL SERVICES	5,050.00	27,096.25	59,750.00	32,653.75	45.4
01-4210-4250	PROF.SERVICES-BCSO CONTRACT	159,837.92	1,283,362.58	1,918,054.67	634,692.09	66.9
01-4210-4900	PERSONNEL TRAINING/TRAVEL/MTG	.00	867.63	.00	(867.63)	.0
01-4210-5100	TELEPHONE & COMMUNICATIONS	911.90	3,144.96	4,350.00	1,205.04	72.3
01-4210-6000	REPAIR & MAINT--AUTOMOTIVE EQU	265.29	1,556.26	13,000.00	11,443.74	12.0
	TOTAL MATERIAL AND SERVICES	167,516.04	1,344,880.89	2,046,454.67	701,573.78	65.7
	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	186,033.33	1,530,468.87	2,320,028.19	789,559.32	66.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRE & RESCUE					
	PERSONAL SERVICES:					
01-4230-1000	SALARIES	103,044.73	1,001,064.14	1,470,123.00	469,058.86	68.1
01-4230-1500	PAID ON-CALL WAGES	6,260.75	190,249.41	135,000.00	(55,249.41)	140.9
01-4230-1700	WOOC (WORKING OUT OF CLASS)	7,897.42	74,853.34	8,000.00	(66,853.34)	935.7
01-4230-1900	OVERTIME	12,692.66	146,325.45	120,000.00	(26,325.45)	121.9
01-4230-2100	FICA TAXES-CITY	9,765.32	108,454.91	132,584.00	24,129.09	81.8
01-4230-2300	FIREMEN'S RETIREMENT-CITY	17,274.17	174,747.21	234,125.00	59,377.79	74.6
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	3,778.35	41,740.05	40,000.00	(1,740.05)	104.4
01-4230-2500	HEALTH INSURANCE-CITY	34,324.12	297,260.40	369,852.00	72,591.60	80.4
01-4230-2505	HEALTH REIMBURSEMENT ACCT(HRA)	82.00	2,737.12	26,000.00	23,262.88	10.5
01-4230-2510	DENTAL INSURANCE-CITY	981.50	8,560.50	11,040.00	2,479.50	77.5
01-4230-2515	VISION	460.00	4,504.35	.00	(4,504.35)	.0
01-4230-2530	EMPLOYEE MEDICAL SERVICES	.00	3,857.00	.00	(3,857.00)	.0
01-4230-2535	VEBA	5,400.00	46,200.00	57,600.00	11,400.00	80.2
01-4230-2540	MERP-MEDICAL EXP REIMBURSEMENT	637.50	5,437.50	7,200.00	1,762.50	75.5
01-4230-2600	ST & LONG TERM DISABILITY	653.29	6,042.97	8,310.64	2,267.67	72.7
01-4230-2700	VACATION/SICK ACCRUAL PAYOUT	.00	25,300.13	25,000.00	(300.13)	101.2
01-4230-2800	STATE UNEMPLOYMENT INSURANCE	.00	.00	3,000.00	3,000.00	.0
01-4230-2900	PERFORMANCE AWARDS	.00	5,194.35	4,200.00	(994.35)	123.7
	TOTAL PERSONAL SERVICES	203,251.81	2,142,528.83	2,664,034.64	521,505.81	80.4
	MATERIALS AND SERVICES:					
01-4230-3200	OPERATING SUPPLIES FIRE	1,815.85	11,530.98	45,000.00	33,469.02	25.6
01-4230-3210	OPERATING SUPPLIES EMS	1,982.37	41,894.78	63,000.00	21,105.22	66.5
01-4230-3500	MOTOR FUELS & LUBRICANTS FIRE	612.90	4,140.71	8,000.00	3,859.29	51.8
01-4230-3510	MOTOR FUELS & LUBRICANTS EMS	586.30	4,207.41	8,000.00	3,792.59	52.6
01-4230-4200	PROFESSIONAL SERVICES FIRE	3,088.66	30,032.18	27,000.00	(3,032.18)	111.2
01-4230-4210	PROFESSIONAL SERVICES EMS	3,237.03	18,315.52	20,000.00	1,684.48	91.6
01-4230-4800	DUES, SUBSCRIPTIONS & MEMBERSH	.00	110.00	.00	(110.00)	.0
01-4230-4900	TRAINING/TRAVEL/MTG FIRE	808.79	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	135.65	1,057.95	12,000.00	10,942.05	8.8
01-4230-4930	PUBLIC EDUCATION	.00	12,758.74	.00	(12,758.74)	.0
01-4230-4940	IDL FIRE EXPENSES	1,181.84	16,868.36	200,000.00	183,131.64	8.4
01-4230-5100	TELEPHONE & COMMUNICATION FIRE	2,173.23	11,654.25	21,000.00	9,345.75	55.5
01-4230-5110	TELEPHONE & COMMUNICATION EMS	493.22	9,940.12	21,000.00	11,059.88	47.3
01-4230-5200	UTILITIES	2,020.31	25,362.78	45,600.00	20,237.22	55.6
01-4230-5900	REPAIR & MAINTENANCE-BUILDINGS	208.59	23,118.79	24,000.00	881.21	96.3
01-4230-6000	REPAIR & MAINT-AUTO EQUIP FIRE	8,196.37	29,827.76	18,000.00	(11,827.76)	165.7
01-4230-6010	REPAIR & MAINT-AUTO EQUIP EMS	259.77	6,566.24	12,000.00	5,433.76	54.7
01-4230-6100	REPAIR & MAINT--MACHINERY & EQ	3,193.48	6,002.00	60,000.00	53,998.00	10.0
01-4230-6110	REPAIR & MAINT--MACHINERY & EQ	1,203.92	3,745.45	2,500.00	(1,245.45)	149.8
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	31,198.28	270,728.01	625,350.00	354,621.99	43.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL OUTLAY:					
01-4230-7700	LEASE-AERIAL TOWER	58,429.65	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	58,429.65	199,231.38	199,430.00	198.62	99.9
	TOTAL FIRE & RESCUE	292,879.74	2,612,488.22	3,488,814.64	876,326.42	74.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREET					
	PERSONAL SERVICES:					
01-4310-1000	SALARIES	52,820.95	536,506.37	719,144.00	182,637.63	74.6
01-4310-1500	PART-TIME	.00	.00	65,800.00	65,800.00	.0
01-4310-1800	SHIFT COVERAGE ON CALL	.00	18,976.34	17,500.00	(1,476.34)	108.4
01-4310-1900	OVERTIME	.00	36,154.73	35,000.00	(1,154.73)	103.3
01-4310-2100	FICA TAXES-CITY	4,010.50	44,985.53	60,977.70	15,992.17	73.8
01-4310-2200	STATE RETIREMENT-CITY	6,317.37	68,047.88	87,463.00	19,415.12	77.8
01-4310-2400	WORKER'S COMPENSATION-CITY	1,570.44	15,742.57	27,628.00	11,885.43	57.0
01-4310-2500	HEALTH INSURANCE-CITY	18,057.08	163,829.23	216,685.00	52,855.77	75.6
01-4310-2505	HEALTH REIMBURSEMENT ACCT(HRA)	26.80	1,100.86	15,500.00	14,399.14	7.1
01-4310-2510	DENTAL INSURANCE-CITY	543.23	4,933.16	6,576.00	1,642.84	75.0
01-4310-2515	VISION	234.18	2,286.15	.00	(2,286.15)	.0
01-4310-2600	ST & LONG TERM DISABILITY	340.16	3,145.33	4,323.06	1,177.73	72.8
01-4310-2800	STATE UNEMPLOYMENT INSURANCE	.00	33.44	6,000.00	5,966.56	.6
	TOTAL PERSONAL SERVICES	83,920.71	895,741.59	1,262,596.76	366,855.17	70.9
	MATERIALS AND SERVICES:					
01-4310-3200	OPERATING SUPPLIES	725.34	13,041.08	16,240.00	3,198.92	80.3
01-4310-3400	MINOR EQUIPMENT	511.45	1,292.20	3,800.00	2,507.80	34.0
01-4310-3500	MOTOR FUELS & LUBRICANTS	2,537.71	78,013.12	109,092.00	31,078.88	71.5
01-4310-3600	COMPUTER SOFTWARE	.00	6,799.00	6,800.00	1.00	100.0
01-4310-4200	PROFESSIONAL SERVICES	133.68	188,214.23	204,000.00	15,785.77	92.3
01-4310-4900	PERSONNEL TRAINING/TRAVEL/MTG	200.00	620.00	4,515.00	3,895.00	13.7
01-4310-5100	TELEPHONE & COMMUNICATIONS	30.00	270.00	7,000.00	6,730.00	3.9
01-4310-5200	UTILITIES	1,098.07	13,204.55	19,500.00	6,295.45	67.7
01-4310-6000	REPAIR & MAINT--AUTOMOTIVE EQU	3,645.47	6,126.96	8,700.00	2,573.04	70.4
01-4310-6100	REPAIR & MAINT--MACHINERY & EQ	2,269.21	44,791.49	98,650.00	53,858.51	45.4
01-4310-6910	OTHER PURCHASED SERVICES	3,054.48	11,276.60	16,000.00	4,723.40	70.5
01-4310-6920	SIGNS & SIGNALIZATION	450.86	12,901.12	16,000.00	3,098.88	80.6
01-4310-6930	STREET LIGHTING	1,131.00	18,815.51	18,500.00	(315.51)	101.7
01-4310-6950	MAINTENANCE & IMPROVEMENTS	7,368.14	52,354.75	338,300.00	285,945.25	15.5
	TOTAL MATERIAL AND SERVICES	23,155.41	447,720.61	867,097.00	419,376.39	51.6
	TOTAL STREET	107,076.12	1,343,462.20	2,129,693.76	786,231.56	63.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION					
	PERSONAL SERVICES:					
01-4510-1000	SALARIES	22,292.98	202,178.86	275,420.00	73,241.14	73.4
01-4510-1500	PART-TIME/SEASONAL	5,223.63	17,406.80	85,000.00	67,593.20	20.5
01-4510-1900	OVERTIME	.00	833.25	.00	(833.25)	.0
01-4510-2100	FICA TAXES - CITY	2,073.98	16,635.78	27,540.00	10,904.22	60.4
01-4510-2200	STATE RETIREMENT - CITY	2,533.86	24,028.14	43,056.00	19,027.86	55.8
01-4510-2400	WORKER'S COMPENSATION - CITY	451.57	3,486.11	7,700.00	4,213.89	45.3
01-4510-2500	HEALTH INSURANCE - CITY	8,133.02	64,019.26	83,829.00	19,809.74	76.4
01-4510-2505	HEALTH REIMBURSEMENT ACCT(HRA)	22.70	3,101.65	5,000.00	1,898.35	62.0
01-4510-2510	DENTAL INSURANCE-CITY	229.50	1,913.50	2,526.00	612.50	75.8
01-4510-2515	VISION	108.00	957.50	.00	(957.50)	.0
01-4510-2600	ST & LONG TERM DISABILITY	136.55	1,228.95	1,612.80	383.85	76.2
01-4510-2800	STATE UNEMPLOYMENT INSURANCE	.00	.00	1,000.00	1,000.00	.0
	TOTAL PERSONAL SERVICES	41,205.79	335,789.80	532,683.80	196,894.00	63.0
	MATERIALS AND SERVICES:					
01-4510-3100	OFFICE SUPPLIES & POSTAGE	.00	32.01	1,000.00	967.99	3.2
01-4510-3200	OPERATING SUPPLIES	1,028.41	2,828.06	4,500.00	1,671.94	62.9
01-4510-3250	RECREATION SUPPLIES	699.31	7,160.22	11,000.00	3,839.78	65.1
01-4510-3280	YOUTH GOLF	237.60	237.60	1,000.00	762.40	23.8
01-4510-3300	RESALE ITEMS-CONCESSION SUPPLY	1,092.08	5,888.77	7,500.00	1,611.23	78.5
01-4510-3310	STATE SALES TAX-PARK	.00	4,289.27	8,500.00	4,210.73	50.5
01-4510-3500	MOTOR FUELS & LUBRICANTS	.00	1,647.82	3,500.00	1,852.18	47.1
01-4510-4200	PROFESSIONAL SERVICE	.00	2,465.61	3,842.00	1,376.39	64.2
01-4510-4410	ADVERTISING & PUBLICATIONS	.00	1,099.40	1,000.00	(99.40)	109.9
01-4510-4800	DUES, SUBSCRIPTIONS & MEMBERSH	65.00	65.00	500.00	435.00	13.0
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	551.73	3,702.70	11,400.00	7,697.30	32.5
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	3,674.13	31,804.53	62,242.00	30,437.47	51.1
	TOTAL RECREATION	44,879.92	367,594.33	594,925.80	227,331.47	61.8
	TOTAL FUND EXPENDITURES	1,073,868.12	14,437,773.29	19,084,762.81	4,646,989.52	75.7
	NET REVENUE OVER EXPENDITURES	606,662.18	(1,220,992.19)	.41	1,220,992.60	(29780

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2025

WAGON DAYS FUND

	ASSETS			
02-1000-0000	CASH - COMBINED		(22,155.05)	
02-1510-0000	INVESTMENTS--WAGON DAYS #1625		8.81	
02-1520-0000	WAGON DAYS- US BANK #2315		57,588.79	
	TOTAL ASSETS			35,442.55
	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	30,428.96		
	BALANCE - CURRENT DATE		35,692.55	
	TOTAL FUND EQUITY			35,692.55
	TOTAL LIABILITIES AND EQUITY			35,442.55

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 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	.00	.00	6,000.00	6,000.00	.0
	TOTAL WAGON DAYS REVENUE	.00	1,500.00	7,500.00	6,000.00	20.0
	MISCELLANEOUS REVENUE					
02-3700-1000	INTEREST EARNINGS	13.07	198.89	150.00	(48.89)	132.6
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	108,452.49	166,850.00	58,397.51	65.0
	TOTAL MISCELLANEOUS REVENUE	19,478.90	119,259.34	180,500.00	61,240.66	66.1
	TOTAL FUND REVENUE	19,478.90	120,759.34	188,000.00	67,240.66	64.2

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	210.27	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	.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	210.27	90,330.38	182,700.00	92,369.62	49.4
	TOTAL WAGON DAYS EXPENDITURES	210.27	90,330.38	188,000.00	97,669.62	48.1
	TOTAL FUND EXPENDITURES	210.27	90,330.38	188,000.00	97,669.62	48.1
	NET REVENUE OVER EXPENDITURES	19,268.63	30,428.96	.00	(30,428.96)	.0

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2025

GENERAL CAPITAL IMPROVEMENT FD

	ASSETS			
03-1000-0000	CASH - COMBINED		1,178,014.59	
03-1510-0000	INVESTMENTS--GEN CIP #2572		3,863,491.38	
	TOTAL ASSETS			5,041,505.97
	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	(368,763.48)		
	BALANCE - CURRENT DATE		4,881,555.97	
	TOTAL FUND EQUITY			4,881,555.97
	TOTAL LIABILITIES AND EQUITY			5,041,505.97

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	30,192.86	43,668.86	.00	(43,668.86)	.0
03-3400-7210	PARKS & RECREATION IMPACT FEE	6,139.00	9,280.00	.00	(9,280.00)	.0
03-3400-7220	FIRE & RESCUE IMPACT FEES	14,126.10	20,402.10	.00	(20,402.10)	.0
03-3400-7230	POLICE IMPACT FEES	1,678.36	1,990.36	.00	(1,990.36)	.0
	TOTAL SOURCE 3400	52,136.32	75,341.32	.00	(75,341.32)	.0
	MISCELLANEOUS REVENUE					
03-3700-1000	INTEREST EARNINGS	14,240.35	157,956.31	.00	(157,956.31)	.0
03-3700-3600	REFUNDS & REIMBURSEMENTS	.00	62,916.00	62,501.00	(415.00)	100.7
03-3700-3610	WOOD RIVER LAND TRUST REIMB	.00	38,395.60	.00	(38,395.60)	.0
03-3700-3650	FIRE DEPARTMENT DONATIONS	.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	1,196,875.00	1,262,500.00	65,625.00	94.8
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	36,115.35	2,623,994.91	3,087,678.00	463,683.09	85.0
	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	88,251.67	2,973,511.14	6,994,411.00	4,020,899.86	42.5

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL CIP EXPENDITURES					
	CAPITAL OUTLAY:					
03-4193-7110	DOWNTOWN CORE SIDEWALK (P)	287,072.02	378,328.45	500,000.00	121,671.55	75.7
03-4193-7135	MAIN STREET REHAB	82,811.00	1,163,170.53	3,492,204.00	2,329,033.47	33.3
03-4193-7145	5TH STREET SIDEWALK REPLACE	1,107.15	8,171.09	.00	(8,171.09)	.0
03-4193-7150	BIKE NETWORK IMPROVEMENTS	3,313.60	52,381.99	80,000.00	27,618.01	65.5
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	16,010.00	17,896.75	.00	(17,896.75)	.0
03-4193-7200	TECHNOLOGY UPGRADES	1,267.20	73,253.38	199,575.00	126,321.62	36.7
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)	.00	2,191.23	600,000.00	597,808.77	.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	391,580.97	2,923,026.44	5,727,411.00	2,804,384.56	51.0
	OTHER EXPENDITURES:					
03-4193-9930	GENERAL FUND CIP CONTINGENCY	.00	21,646.50	.00	(21,646.50)	.0
	TOTAL OTHER EXPENDITURES	.00	21,646.50	.00	(21,646.50)	.0
	TOTAL GENERAL CIP EXPENDITURES	391,580.97	2,944,672.94	5,727,411.00	2,782,738.06	51.4

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	.00	35,725.75	.00	(35,725.75)	.0
03-4194-7110	FORD RANGER	.00	.00	35,000.00	35,000.00	.0
03-4194-7120	ATKINSON PARK IRRIG UPGRADES	.00	.00	50,000.00	50,000.00	.0
03-4194-7135	FOREST SRV PARK RENOVATION	.00	17,911.50	175,000.00	157,088.50	10.2
03-4194-7140	BONNING CABIN PRESERVATION	.00	28,974.00	50,000.00	21,026.00	58.0
03-4194-7155	ROTARY PARK REHABILATION	2,975.33	2,975.33	124,500.00	121,524.67	2.4
03-4194-7156	ORE WAGON R&M	.00	.00	170,000.00	170,000.00	.0
03-4194-7160	TOWNE SQUARE DESIGN SCOPE	.00	56,000.00	.00	(56,000.00)	.0
03-4194-7170	TRASH CANS (CITYWIDE) REPLACE	.00	4,150.00	20,000.00	15,850.00	20.8
03-4194-7180	WATER CONSERVATION UPGRADES	.00	.00	20,000.00	20,000.00	.0
03-4194-7200	SOLAR (FIRE)	.00	.00	150,000.00	150,000.00	.0
03-4194-7602	MOWER REPLACEMENT	.00	.00	34,000.00	34,000.00	.0
03-4194-7603	GRAVELY ZERO TURN MOWER	.00	.00	16,000.00	16,000.00	.0
	TOTAL CAPITAL OUTLAY	2,975.33	145,736.58	844,500.00	698,763.42	17.3
	TOTAL FACILITY MAINT CIP EXPENDITURE	2,975.33	145,736.58	844,500.00	698,763.42	17.3

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE CIP EXPENDITURES					
	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

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRE & RESCUE CIP EXPENDITURES					
	CAPITAL OUTLAY:					
03-4230-7100	UTILITY/PICK-UP TRUCK	11,721.79	88,688.05	110,000.00	21,311.95	80.6
03-4230-7115	FIREFIGHTIN EQ (TOOLS)	.00	2,855.41	15,000.00	12,144.59	19.0
03-4230-7120	RADIOS (PORTABLE)	.00	16,795.33	14,000.00	(2,795.33)	120.0
03-4230-7125	RESCUE (CITY PROVIDED)	.00	2,078.71	30,000.00	27,921.29	6.9
03-4230-7130	PPE (TURNOUT GEAR)	439.39	17,850.02	32,000.00	14,149.98	55.8
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	12,161.18	128,943.64	207,500.00	78,556.36	62.1
	TOTAL FIRE & RESCUE CIP EXPENDITURES	12,161.18	128,943.64	207,500.00	78,556.36	62.1

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	406,717.48	3,342,274.62	6,994,411.00	3,652,136.38	47.8
	NET REVENUE OVER EXPENDITURES	(318,465.81)	(368,763.48)	.00	368,763.48	.0

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2025

ORIGINAL LOT FUND

	ASSETS			
22-1000-0000	CASH - COMBINED		(136,432.23)	
22-1050-0000	TAXES RECEIVABLE		315,213.66	
22-1510-0000	INVESTMENTS-LOT #3183		361,660.03	
	TOTAL ASSETS			540,441.46
	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	(820,752.24)		
	BALANCE - CURRENT DATE		541,941.46	
	TOTAL FUND EQUITY			541,941.46
	TOTAL LIABILITIES AND EQUITY			540,441.46

ORIGINAL LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	ORIGINAL LOT TAX					
22-3100-3000	ORIGINAL LOT TAX	202,556.41	2,867,726.78	3,195,890.00	328,163.22	89.7
	TOTAL ORIGINAL LOT TAX	202,556.41	2,867,726.78	3,195,890.00	328,163.22	89.7
	MISCELLANEOUS REVENUE					
22-3700-1000	INTEREST EARNINGS	1,333.03	12,348.30	.00	(12,348.30)	.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	36,708.75	48,945.00	12,236.25	75.0
	TOTAL MISCELLANEOUS REVENUE	5,411.78	50,457.05	48,945.00	(1,512.05)	103.1
	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	207,968.19	2,918,183.83	4,603,226.00	1,685,042.17	63.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2025

ORIGINAL LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ORIGINAL LOT TAX					
	MATERIALS AND SERVICES:					
22-4910-3610	PROCESSING FEE XBP	213.36	1,977.34	1,000.00	(977.34)	197.7
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	3,750.03	5,000.00	1,249.97	75.0
22-4910-6060	EVENTS/PROMOTIONS	31,902.69	84,027.70	115,195.00	31,167.30	72.9
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	32,532.72	933,608.55	1,173,876.00	240,267.45	79.5
	OTHER EXPENDITURES:					
22-4910-8801	REIMBURSE GF POLICE/FIRE/AMB	166,666.67	1,500,000.03	2,000,000.00	499,999.97	75.0
22-4910-8802	TRNSFR TO WAGON DAYS FUND	19,465.83	108,452.49	166,850.00	58,397.51	65.0
22-4910-8803	TRANSFER TO GENERAL CIP	21,875.00	1,196,875.00	1,262,500.00	65,625.00	94.8
	TOTAL OTHER EXPENDITURES	208,007.50	2,805,327.52	3,429,350.00	624,022.48	81.8
	TOTAL ORIGINAL LOT TAX	240,540.22	3,738,936.07	4,603,226.00	864,289.93	81.2
	TOTAL FUND EXPENDITURES	240,540.22	3,738,936.07	4,603,226.00	864,289.93	81.2
	NET REVENUE OVER EXPENDITURES	(32,572.03)	(820,752.24)	.00	820,752.24	.0

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2025

ADDITIONAL1%-LOT FUND

	ASSETS			
25-1000-0000	CASH - COMBINED		81,684.96	
	TOTAL ASSETS			81,684.96
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
25-2710-0000	FUND BALANCE	349,124.86		
	REVENUE OVER EXPENDITURES - YTD	(267,439.90)		
	BALANCE - CURRENT DATE		81,684.96	
	TOTAL FUND EQUITY			81,684.96
	TOTAL LIABILITIES AND EQUITY			81,684.96

ADDITIONAL1%-LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	ADDITIONAL 1%-LOT					
25-3100-3010	ADDITIONAL 1%	181,199.21	2,302,679.24	2,447,253.00	144,573.76	94.1
	TOTAL ADDITIONAL 1%-LOT	181,199.21	2,302,679.24	2,447,253.00	144,573.76	94.1
	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	181,199.21	2,302,679.24	2,746,378.00	443,698.76	83.8

ADDITIONAL1%-LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADDITIONAL 1%-LOT					
	MATERIALS AND SERVICES:					
25-4910-4220	SUN VALLEY AIR SERVICE BOARD	89,579.48	1,077,824.40	1,199,154.00	121,329.60	89.9
25-4910-4240	SVASB RELEASE FUND BALANCE	.00	299,125.00	299,125.00	.00	100.0
	TOTAL MATERIAL AND SERVICES	89,579.48	1,376,949.40	1,498,279.00	121,329.60	91.9
	OTHER EXPENDITURES:					
25-4910-8822	TRANSFER TO ORIG LOT-DIR COST	4,078.75	36,708.75	48,945.00	12,236.25	75.0
25-4910-8824	TRANSFER TO HOUSING	128,350.96	1,156,460.99	1,199,154.00	42,693.01	96.4
	TOTAL OTHER EXPENDITURES	132,429.71	1,193,169.74	1,248,099.00	54,929.26	95.6
	TOTAL ADDITIONAL 1%-LOT	222,009.19	2,570,119.14	2,746,378.00	176,258.86	93.6
	TOTAL FUND EXPENDITURES	222,009.19	2,570,119.14	2,746,378.00	176,258.86	93.6
	NET REVENUE OVER EXPENDITURES	(40,809.98)	(267,439.90)	.00	267,439.90	.0

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2025

FIRE BOND FUND

	ASSETS			
41-1000-0000	CASH - COMBINED		329,184.63	
41-1050-0000	TAXES RECEIVABLE--CURRENT		5,738.43	
	TOTAL ASSETS			334,923.06
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
41-2710-0000	FUND BALANCE	(1,883.51)		
	REVENUE OVER EXPENDITURES - YTD	336,806.57		
	BALANCE - CURRENT DATE		334,923.06	
	TOTAL FUND EQUITY			334,923.06
	TOTAL LIABILITIES AND EQUITY			334,923.06

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2025

FIRE BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PROPERTY TAX					
41-3100-1000	PROPERTY TAX GO LEVY	38,121.13	465,083.16	617,019.00	151,935.84	75.4
41-3100-9000	PENALTY & INTEREST ON TAXES	235.28	1,232.79	.00	(1,232.79)	.0
	TOTAL PROPERTY TAX	38,356.41	466,315.95	617,019.00	150,703.05	75.6
	TOTAL FUND REVENUE	38,356.41	466,315.95	617,019.00	150,703.05	75.6

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	.00	.00	3,000.00	3,000.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	3,000.00	3,000.00	.0
	OTHER EXPENDITURES:					
41-4800-8100	DEBT SRVC ACCT PRINCIPL-FIRE	.00	129,509.38	355,000.00	225,490.62	36.5
41-4800-8200	DEBT SRVC ACCT INTEREST-FIRE	.00	.00	259,019.00	259,019.00	.0
	TOTAL OTHER EXPENDITURES	.00	129,509.38	614,019.00	484,509.62	21.1
	TOTAL FIRE BOND FUND EXP/TRNFRS	.00	129,509.38	617,019.00	487,509.62	21.0
	TOTAL FUND EXPENDITURES	.00	129,509.38	617,019.00	487,509.62	21.0
	NET REVENUE OVER EXPENDITURES	38,356.41	336,806.57	.00	(336,806.57)	.0

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2025

IN-LIEU HOUSING FUND

	ASSETS			
52-1000-0000	CASH - COMBINED		(335,803.34)	
52-1515-0000	INVESTMENTS--IN-LIEU HOUS#3044		968,534.04	
	TOTAL ASSETS			632,730.70
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
52-2710-0000	FUND BALANCE	1,779,661.65		
	REVENUE OVER EXPENDITURES - YTD	(1,146,930.95)		
	BALANCE - CURRENT DATE		632,730.70	
	TOTAL FUND EQUITY			632,730.70
	TOTAL LIABILITIES AND EQUITY			632,730.70

IN-LIEU HOUSING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
52-3700-1000	INTEREST EARNINGS	3,569.90	33,069.05	5,000.00	(28,069.05)	661.4
52-3700-7500	IN-LIEU-AFFORDABLE HOUSING FEE	.00	.00	300,000.00	300,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	3,569.90	33,069.05	305,000.00	271,930.95	10.8
	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	3,569.90	33,069.05	2,394,874.00	2,361,804.95	1.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2025

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	3,569.90	(1,146,930.95)	.00	1,146,930.95	.0

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2025

COMMUNITY HOUSING

	ASSETS			
54-1000-0000	CASH - COMBINED		1,941,225.04	
	TOTAL ASSETS			1,941,225.04
	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	1,811,238.49		
	BALANCE - CURRENT DATE		1,939,982.19	
	TOTAL FUND EQUITY			1,939,982.19
	TOTAL LIABILITIES AND EQUITY			1,941,225.04

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2025

COMMUNITY HOUSING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	COMMUNITY HOUSING REVENUE					
54-3700-2000	LIFT TOWER LODGE RENTS	11,142.25	70,552.56	94,836.00	24,283.44	74.4
54-3700-2010	291 N 2ND AVE RENTS	4,950.00	18,995.20	.00	(18,995.20)	.0
54-3700-2020	DEED RESTRICTION RENTS	2,800.00	22,106.13	.00	(22,106.13)	.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	77,250.00	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%	128,350.96	1,156,460.99	1,199,154.00	42,693.01	96.4
54-3700-8730	TRANSFER FROM IN-LIEU FUND	.00	500,000.00	500,000.00	.00	100.0
	TOTAL COMMUNITY HOUSING REVENUE	224,493.21	3,211,145.05	3,074,045.00	(137,100.05)	104.5
	TOTAL FUND REVENUE	224,493.21	3,211,145.05	3,074,045.00	(137,100.05)	104.5

COMMUNITY HOUSING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMUNITY HOUSING EXPENSE					
	PERSONAL SERVICES:					
54-4410-1000	SALARIES	32,864.62	299,778.06	692,968.00	393,189.94	43.3
54-4410-1500	PART-TIME SALARIES	739.00	25,517.39	.00	(25,517.39)	.0
54-4410-2100	FICA TAXES-CITY	2,494.85	24,223.24	.00	(24,223.24)	.0
54-4410-2200	STATE RETIREMENT-CITY	4,018.99	38,758.11	.00	(38,758.11)	.0
54-4410-2400	WORKMEN'S COMPENSATION-CITY	42.32	696.94	.00	(696.94)	.0
54-4410-2500	HEALTH INSURANCE-CITY	10,341.56	88,774.68	.00	(88,774.68)	.0
54-4410-2505	HEALTH REIMBURSEMENT ACCT(HRA)	26.30	1,962.65	.00	(1,962.65)	.0
54-4410-2510	DENTAL INSURANCE-CITY	304.54	2,646.64	.00	(2,646.64)	.0
54-4410-2515	VISION REIMBURSEMENT ACCT(HRA)	139.64	1,306.19	.00	(1,306.19)	.0
54-4410-2600	LONG TERM DISABILITY	210.45	1,639.13	.00	(1,639.13)	.0
	TOTAL PERSONAL SERVICES	51,182.27	485,303.03	692,968.00	207,664.97	70.0
	MATERIALS AND SERVICES:					
54-4410-3100	GENERAL OFFICE	2,506.06	15,076.37	11,500.00	(3,576.37)	131.1
54-4410-3200	LIFT TOWER LODGE OPERATIONS	.00	5,211.34	89,200.00	83,988.66	5.8
54-4410-4200	PROFESSIONAL SERVICES	30,640.99	103,024.17	75,000.00	(28,024.17)	137.4
54-4410-4210	LEASE TO LOCALS INCENTIVES	6,000.00	49,000.00	200,000.00	151,000.00	24.5
54-4410-4215	LEASE TO LOCALS PROF SERVICES	6,000.00	43,371.56	100,000.00	56,628.44	43.4
54-4410-4225	DEED RESTRICTIONS	400.00	137,323.65	1,035,635.00	898,311.35	13.3
54-4410-4250	LIFT TOWER LODGE PROFF SVCS	8,155.31	28,352.21	.00	(28,352.21)	.0
54-4410-5200	LIFT TOWER LODGE UTILITIES	3,707.76	15,914.74	.00	(15,914.74)	.0
54-4410-5210	291 N 2ND AVE UTILITIES	746.05	2,681.10	.00	(2,681.10)	.0
54-4410-5900	LIFT TOWER LDG REPAIR & MAINT	8,848.48	57,153.39	.00	(57,153.39)	.0
	TOTAL MATERIAL AND SERVICES	67,004.65	457,108.53	1,511,335.00	1,054,226.47	30.3
	CAPITAL OUTLAY:					
54-4410-7100	PROPERTY ACQUISTION	50,000.00	50,000.00	50,000.00	.00	100.0
	TOTAL CAPITAL OUTLAY	50,000.00	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	.00	.00	150,000.00	150,000.00	.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	.00	407,495.00	738,012.00	330,517.00	55.2
	TOTAL COMMUNITY HOUSING EXPENSE	168,186.92	1,399,906.56	2,992,315.00	1,592,408.44	46.8
	TOTAL FUND EXPENDITURES	168,186.92	1,399,906.56	2,992,315.00	1,592,408.44	46.8
	NET REVENUE OVER EXPENDITURES	56,306.29	1,811,238.49	81,730.00	(1,729,508.49)	2216.1

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2025

WATER FUND

	ASSETS			
63-1000-0000	CASH - COMBINED		969,279.49	
63-1150-0000	ACCTS RCVBL--WATER		13,823.06	
63-1510-0000	INVESTMENTS-WATER FUND #976		3,567,755.37	
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			10,466,048.99
	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	520,060.84		
	BALANCE - CURRENT DATE		7,414,026.00	
	TOTAL FUND EQUITY			7,414,026.00
	TOTAL LIABILITIES AND EQUITY			10,466,048.99

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER REVENUE					
63-3400-6100	WATER CHARGES	251,918.46	1,837,587.93	2,723,222.25	885,634.32	67.5
63-3400-6600	WA CONNECT FEE/FIRELINE/METER	.00	.00	23,000.00	23,000.00	.0
	TOTAL WATER REVENUE	251,918.46	1,837,587.93	2,746,222.25	908,634.32	66.9
	MISCELLANEOUS REVENUE					
63-3700-1000	INTEREST EARNINGS	13,150.31	121,815.33	10,000.00	(111,815.33)	1218.2
63-3700-3600	REFUNDS & REIMBURSEMENTS	2,831.47	(18,980.00)	.00	18,980.00	.0
63-3700-7000	MISCELLANEOUS REVENUE	.00	41,681.05	2,500.00	(39,181.05)	1667.2
	TOTAL MISCELLANEOUS REVENUE	15,981.78	144,516.38	12,500.00	(132,016.38)	1156.1
	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	267,900.24	1,982,104.31	2,814,908.25	832,803.94	70.4

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER EXPENDITURES					
	PERSONAL SERVICES:					
63-4340-1000	SALARIES-WATER	27,605.49	266,048.72	426,133.91	160,085.19	62.4
63-4340-1800	SHIFT COVERAGE ON CALL	1,279.26	13,223.92	20,000.00	6,776.08	66.1
63-4340-1900	OVERTIME	3,939.96	17,485.28	11,000.00	(6,485.28)	159.0
63-4340-2100	FICA TAXES-CITY	2,462.77	22,340.41	34,129.24	11,788.83	65.5
63-4340-2200	STATE RETIREMENT-CITY	3,925.84	35,492.40	54,673.22	19,180.82	64.9
63-4340-2400	WORKMEN'S COMPENSATION-CITY	518.21	4,785.58	11,513.00	6,727.42	41.6
63-4340-2500	HEALTH INSURANCE-CITY	8,937.91	71,478.34	194,162.80	122,684.46	36.8
63-4340-2505	HEALTH REIMBURSEMENT ACCT(HRA)	16.50	457.00	12,429.17	11,972.17	3.7
63-4340-2510	DENTAL INSURANCE-CITY	256.50	2,101.69	4,870.92	2,769.23	43.2
63-4340-2515	VISION	120.67	1,049.66	.00	(1,049.66)	.0
63-4340-2600	LONG TERM DISABILITY	169.76	1,527.84	2,701.10	1,173.26	56.6
	TOTAL PERSONAL SERVICES	49,232.87	435,990.84	771,613.36	335,622.52	56.5
	MATERIALS AND SERVICES:					
63-4340-3100	OFFICE SUPPLIES & POSTAGE	67.25	192.52	1,000.00	807.48	19.3
63-4340-3120	DATA PROCESSING	587.05	4,760.61	6,000.00	1,239.39	79.3
63-4340-3200	OPERATING SUPPLIES	2,825.24	18,089.82	16,500.00	(1,589.82)	109.6
63-4340-3250	LABORATORY/ANALYSIS	240.15	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	415.06	4,564.75	10,000.00	5,435.25	45.7
63-4340-3600	COMPUTER SOFTWARE	.00	2,741.46	10,000.00	7,258.54	27.4
63-4340-3800	CHEMICALS	403.24	3,656.37	10,000.00	6,343.63	36.6
63-4340-4200	PROFESSIONAL SERVICES	16,236.03	48,444.74	170,000.00	121,555.26	28.5
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	12,398.25	111,584.25	148,779.00	37,194.75	75.0
63-4340-5100	TELEPHONE & COMMUNICATIONS	952.00	6,328.94	12,000.00	5,671.06	52.7
63-4340-5110	COMPUTER NETWORK	155.00	155.00	.00	(155.00)	.0
63-4340-5200	UTILITIES	8,917.09	64,743.14	120,000.00	55,256.86	54.0
63-4340-5500	RIGHT-OF-WAY FEE (STREET DEPT)	11,346.76	102,120.84	136,161.11	34,040.27	75.0
63-4340-6000	REPAIR & MAINT-AUTO EQUIP	.00	2,115.39	5,500.00	3,384.61	38.5
63-4340-6100	REPAIR & MAINT-MACH & EQUIP	4,641.74	47,595.37	60,000.00	12,404.63	79.3
63-4340-6910	OTHER PURCHASED SERVICES	.00	.00	10,000.00	10,000.00	.0
	TOTAL MATERIAL AND SERVICES	59,184.86	508,367.80	814,940.11	306,572.31	62.4
	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	276,103.53	368,138.00	92,034.47	75.0
63-4340-8864	TRANSFER TO WA CAPITAL IMP FND	20,000.00	180,000.00	240,000.00	60,000.00	75.0
63-4340-9910	MERIT/COMPENSATION ADJUSTMENTS	.00	.00	35,000.00	35,000.00	.0
	TOTAL OTHER EXPENDITURES	50,678.17	456,103.53	643,138.00	187,034.47	70.9

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER EXPENDITURES	159,095.90	1,405,962.17	2,504,691.47	1,098,729.30	56.1

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER DEBT SERVICE EXPENDITRES					
	MATERIALS AND SERVICES:					
63-4800-4200	PROF.SERVICES-PAYING AGENT	.00	.00	500.00	500.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	500.00	500.00	.0
	OTHER EXPENDITURES:					
63-4800-8300	DEBT SRVC ACCT PRINCIPAL-2015B	.00	.00	35,000.00	35,000.00	.0
63-4800-8400	DEBT SRVC ACCT INTEREST-2015B	.00	51,722.60	104,000.00	52,277.40	49.7
63-4800-8600	DEBT SRVC ACCT PRINCIPAL-2016	.00	.00	162,000.00	162,000.00	.0
63-4800-8700	DEBT SRVC ACCT INTEREST-2016	.00	4,358.70	8,717.00	4,358.30	50.0
	TOTAL OTHER EXPENDITURES	.00	56,081.30	309,717.00	253,635.70	18.1
	TOTAL WATER DEBT SERVICE EXPENDITRES	.00	56,081.30	310,217.00	254,135.70	18.1
	TOTAL FUND EXPENDITURES	159,095.90	1,462,043.47	2,814,908.47	1,352,865.00	51.9
	NET REVENUE OVER EXPENDITURES	108,804.34	520,060.84	(.22)	(520,061.06)	23639

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2025

WATER CAPITAL IMPROVEMENT FUND

	ASSETS			
64-1000-0000	CASH - COMBINED		(53,791.46)	
64-1510-0000	INVESTMENTS--WATER CIP #2138		714,776.73	
	TOTAL ASSETS			660,985.27
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
64-2710-0000	FUND BALANCE	821,048.32		
	REVENUE OVER EXPENDITURES - YTD	(160,063.05)		
	BALANCE - CURRENT DATE		660,985.27	
	TOTAL FUND EQUITY			660,985.27
	TOTAL LIABILITIES AND EQUITY			660,985.27

WATER CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER CIP REVENUE					
64-3400-7300	WATER CONNECTION FEES	27,150.00	77,880.08	25,000.00	(52,880.08)	311.5
	TOTAL WATER CIP REVENUE	27,150.00	77,880.08	25,000.00	(52,880.08)	311.5
	MISCELLANEOUS REVENUE					
64-3700-1000	INTEREST EARNINGS	2,634.58	24,404.91	.00	(24,404.91)	.0
64-3700-8763	TRANSFER FROM WATER FUND	20,000.00	180,000.00	240,000.00	60,000.00	75.0
	TOTAL MISCELLANEOUS REVENUE	22,634.58	204,404.91	240,000.00	35,595.09	85.2
	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	49,784.58	282,284.99	1,088,000.00	805,715.01	26.0

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	10,838.07	62,169.55	100,000.00	37,830.45	62.2
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	33,879.50	44,693.65	480,000.00	435,306.35	9.3
64-4340-7810	S. KETCHUM WATER LINE PROJ. B	257,972.90	268,776.70	375,000.00	106,223.30	71.7
	TOTAL CAPITAL OUTLAY	302,690.47	440,768.04	1,088,000.00	647,231.96	40.5
	TOTAL WATER CIP EXPENDITURES	302,690.47	442,348.04	1,088,000.00	645,651.96	40.7
	TOTAL FUND EXPENDITURES	302,690.47	442,348.04	1,088,000.00	645,651.96	40.7
	NET REVENUE OVER EXPENDITURES	(252,905.89)	(160,063.05)	.00	160,063.05	.0

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2025

WASTEWATER FUND

	ASSETS			
65-1000-0000	CASH - COMBINED		692,533.44	
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		2,439,833.36	
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			13,609,163.10
	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	634,519.26		
	BALANCE - CURRENT DATE		6,396,572.51	
	TOTAL FUND EQUITY			6,396,572.51
	TOTAL LIABILITIES AND EQUITY			13,609,163.10

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	234,948.63	2,120,937.76	2,869,541.85	748,604.09	73.9
65-3400-7300	WASTEWATER INSPECTION FEES	40.00	200.00	.00	(200.00)	.0
65-3400-7800	SUN VALLEY WA & SW DISTRICT CH	45,944.53	468,157.53	737,066.74	268,909.21	63.5
	TOTAL WASTEWATER REVENUE	280,933.16	2,589,295.29	3,606,608.59	1,017,313.30	71.8
	MISCELLANEOUS REVENUE					
65-3700-1000	INTEREST EARNINGS	8,992.92	83,304.23	15,000.00	(68,304.23)	555.4
65-3700-3600	REFUNDS & REIMBURSEMENTS	(2,406.07)	(1,104.00)	.00	1,104.00	.0
65-3700-7000	MISCELLANEOUS REVENUE	.00	451.51	.00	(451.51)	.0
	TOTAL MISCELLANEOUS REVENUE	6,586.85	82,651.74	15,000.00	(67,651.74)	551.0
	TOTAL FUND REVENUE	287,520.01	2,666,970.03	3,621,608.59	954,638.56	73.6

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WASTEWATER EXPENDITURES					
	PERSONAL SERVICES:					
65-4350-1000	SALARIES-WASTEWATER	41,728.14	395,772.30	525,300.07	129,527.77	75.3
65-4350-1800	SHIFT COVERAGE ON CALL	1,749.44	15,646.38	22,968.00	7,321.62	68.1
65-4350-1900	OVERTIME	417.45	8,782.32	15,000.00	6,217.68	58.6
65-4350-2100	FICA TAXES-CITY	3,275.79	31,373.48	43,090.01	11,716.53	72.8
65-4350-2200	STATE RETIREMENT-CITY	5,249.85	50,255.98	67,366.86	17,110.88	74.6
65-4350-2400	WORKMEN'S COMPENSATION-CITY	607.81	5,811.21	10,545.00	4,733.79	55.1
65-4350-2500	HEALTH INSURANCE-CITY	16,921.45	160,323.73	275,520.48	115,196.75	58.2
65-4350-2505	HEALTH REIMBURSEMENT ACCT(HRA)	49.25	2,038.38	16,604.17	14,565.79	12.3
65-4350-2510	DENTAL INSURANCE-CITY	485.00	4,325.84	6,214.62	1,888.78	69.6
65-4350-2515	VISION	240.66	2,369.81	.00	(2,369.81)	.0
65-4350-2600	LONG TERM DISABILITY	262.12	2,359.08	3,145.54	786.46	75.0
	TOTAL PERSONAL SERVICES	70,986.96	679,058.51	985,754.75	306,696.24	68.9
	MATERIALS AND SERVICES:					
65-4350-3100	OFFICE SUPPLIES & POSTAGE	525.76	715.99	700.00	(15.99)	102.3
65-4350-3120	DATA PROCESSING	587.04	4,760.59	7,500.00	2,739.41	63.5
65-4350-3200	OPERATING SUPPLIES	740.47	7,561.18	14,800.00	7,238.82	51.1
65-4350-3400	MINOR EQUIPMENT	.00	741.36	1,500.00	758.64	49.4
65-4350-3500	MOTOR FUELS & LUBRICANTS	30.75	5,026.04	20,000.00	14,973.96	25.1
65-4350-3600	COMPUTER SOFTWARE	.00	1,724.43	5,000.00	3,275.57	34.5
65-4350-3800	CHEMICALS	34,659.57	90,901.91	104,500.00	13,598.09	87.0
65-4350-4200	PROFESSIONAL SERVICES	2,311.00	60,256.40	60,000.00	(256.40)	100.4
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	.00	535.55	2,500.00	1,964.45	21.4
65-4350-5000	ADMINISTRATIVE EXPENSE-GEN FND	11,687.67	105,189.03	140,252.00	35,062.97	75.0
65-4350-5100	TELEPHONE & COMMUNICATIONS	515.18	4,234.29	7,000.00	2,765.71	60.5
65-4350-5110	COMPUTER NETWORK	154.99	154.99	.00	(154.99)	.0
65-4350-5200	UTILITIES	11,644.72	115,664.13	175,000.00	59,335.87	66.1
65-4350-5500	RIGHT-OF-WAY FEE (STREET DEPT)	11,956.42	107,607.78	143,477.09	35,869.31	75.0
65-4350-6000	REPAIR & MAINT-AUTO EQUIP	547.90	8,960.67	12,000.00	3,039.33	74.7
65-4350-6100	REPAIR & MAINT-MACH & EQUIP	5,853.09	8,304.97	70,000.00	61,695.03	11.9
65-4350-6150	OHIO GULCH REPAIR & REPLACE	.00	11.22	500.00	488.78	2.2
65-4350-6900	COLLECTION SYSTEM SERVICES/CHA	3,307.50	29,362.25	65,000.00	35,637.75	45.2
	TOTAL MATERIAL AND SERVICES	84,522.06	643,511.51	873,440.09	229,928.58	73.7
	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	559,680.75	746,241.00	186,560.25	75.0
65-4350-9910	MERIT/COMPENSATION ADJUSTMENTS	.00	.00	35,000.00	35,000.00	.0
	TOTAL OTHER EXPENDITURES	62,186.75	559,680.75	781,241.00	221,560.25	71.6

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WASTEWATER EXPENDITURES	217,695.77	1,882,250.77	2,970,435.84	1,088,185.07	63.4

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WASTEWATER DEBT SERVICE EXP					
	OTHER EXPENDITURES:					
65-4800-8500	DEBT SRVC ACCT PRNCPL-S2023	.00	.00	200,000.00	200,000.00	.0
65-4800-8600	DEBT SRVC ACCT INTEREST-S2023	.00	150,200.00	300,400.00	150,200.00	50.0
	TOTAL OTHER EXPENDITURES	.00	150,200.00	500,400.00	350,200.00	30.0
	TOTAL WASTEWATER DEBT SERVICE EXP	.00	150,200.00	500,400.00	350,200.00	30.0
	TOTAL FUND EXPENDITURES	217,695.77	2,032,450.77	3,470,835.84	1,438,385.07	58.6
	NET REVENUE OVER EXPENDITURES	69,824.24	634,519.26	150,772.75	(483,746.51)	420.8

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2025

WASTEWATER CAPITAL IMPROVE FND

ASSETS

67-1000-0000	CASH - COMBINED		(72,953.98)	
67-1510-0000	INVESTMENTS--WW CIP #884		7,102,856.78	
	TOTAL ASSETS			7,029,902.80

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
67-2710-0000	FUND BALANCE	7,434,527.69		
	REVENUE OVER EXPENDITURES - YTD	(404,624.89)		
	BALANCE - CURRENT DATE		7,029,902.80	
	TOTAL FUND EQUITY			7,029,902.80
	TOTAL LIABILITIES AND EQUITY			7,029,902.80

WASTEWATER CAPITAL IMPROVE FND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WASTEWATER CAPITAL REVENUE					
67-3400-7300	WASTEWATER CONNECTION FEES	6,572.25	33,591.50	40,000.00	6,408.50	84.0
67-3400-7800	SUN VALLEY WA & SW DISTRICT CH	14,576.38	1,215,614.20	2,277,067.50	1,061,453.30	53.4
	TOTAL WASTEWATER CAPITAL REVENUE	21,148.63	1,249,205.70	2,317,067.50	1,067,861.80	53.9
	MISCELLANEOUS REVENUE					
67-3700-1000	INTEREST EARNINGS	26,180.25	259,657.66	100,000.00	(159,657.66)	259.7
	TOTAL MISCELLANEOUS REVENUE	26,180.25	259,657.66	100,000.00	(159,657.66)	259.7
	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	47,328.88	1,508,863.36	5,382,850.50	3,873,987.14	28.0

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)	3,194.82	138,583.93	225,000.00	86,416.07	61.6
67-4350-7815	AERATION BASINS BLOWERS & ELEC	451,035.46	1,458,742.28	2,100,090.00	641,347.72	69.5
67-4350-7816	UPGRADE FILTER PLC	.00	.00	50,000.00	50,000.00	.0
67-4350-7818	ROTARY DRUM THICK & DEWATERING	16,550.51	316,162.04	2,924,760.00	2,608,597.96	10.8
67-4350-7819	REPLACE PUMPS	.00	.00	33,000.00	33,000.00	.0
	TOTAL CAPITAL OUTLAY	470,780.79	1,913,488.25	5,382,850.00	3,469,361.75	35.6
	TOTAL WASTEWATER CIP EXPENDITURES	470,780.79	1,913,488.25	5,382,850.00	3,469,361.75	35.6
	TOTAL FUND EXPENDITURES	470,780.79	1,913,488.25	5,382,850.00	3,469,361.75	35.6
	NET REVENUE OVER EXPENDITURES	(423,451.91)	(404,624.89)	.50	404,625.39	(80924

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2025

POLICE TRUST FUND

	ASSETS			
90-1000-0000	CASH - COMBINED		1,385.60	
90-1510-0000	INVESTMENTS-POLICE TR-JUS#1755		7,125.41	
90-1512-0000	INVESTMENTS-POLICE TR-TRS#2196		365.32	
	TOTAL ASSETS			8,876.33
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
90-2710-0000	FUND BALANCE	7,970.55		
	REVENUE OVER EXPENDITURES - YTD	905.78		
	BALANCE - CURRENT DATE		8,876.33	
	TOTAL FUND EQUITY			8,876.33
	TOTAL LIABILITIES AND EQUITY			8,876.33

POLICE TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
90-3700-1000	INTEREST EARNINGS	27.61	255.78	.00	(255.78)	.0
90-3700-6500	DONATIONS - PRIVATE	650.00	650.00	.00	(650.00)	.0
	TOTAL MISCELLANEOUS REVENUE	677.61	905.78	.00	(905.78)	.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	677.61	905.78	7,500.00	6,594.22	12.1

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	677.61	905.78	.00	(905.78)	.0

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2025

PARKS/REC DEV TRUST FUND

ASSETS

93-1000-0000	CASH - COMBINED		(134,555.68)	
93-1510-0000	INVESTMENTS--PARK DEV TR #3280		140,338.08	
93-1512-0000	INVESTMENTS--WSP RESTOR #3766		1,089,864.97	
93-1515-0000	WSRESTORE US BANK#2333		157,237.17	
	TOTAL ASSETS			1,252,884.54

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	(55,607.76)		
	BALANCE - CURRENT DATE		1,252,884.54	
	TOTAL FUND EQUITY			1,252,884.54
	TOTAL LIABILITIES AND EQUITY			1,252,884.54

PARKS/REC DEV TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
93-3700-1000	INTEREST EARNINGS	4,545.95	42,111.84	5,000.00	(37,111.84)	842.2
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	12,288.93	127,261.49	.00	(127,261.49)	.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	125.26	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	750.00	12,050.00	10,500.00	(1,550.00)	114.8
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	17,710.14	198,022.84	1,130,650.00	932,627.16	17.5
	TOTAL FUND REVENUE	17,710.14	198,022.84	1,130,650.00	932,627.16	17.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2025

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	.00	.00	1,000,000.00	1,000,000.00	.0
93-4900-5910	WARM SPRINGS PRESR-RESTORATION	.00	3,948.30	.00	(3,948.30)	.0
93-4900-6200	PARK MEMORIAL BENCH/TREES	1,830.00	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	8,000.00	8,000.00	2,500.00	(5,500.00)	320.0
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	9,830.00	19,446.16	1,047,850.00	1,028,403.84	1.9
	CAPITAL OUTLAY:					
93-4900-7000	OTHER DONATION PROGRAMS	.00	.00	33,700.00	33,700.00	.0
93-4900-7100	YOUTH RECREATION SCHOLARSHIPS	.00	.00	10,200.00	10,200.00	.0
93-4900-7200	JAZZ IN THE PARK	.00	.00	10,500.00	10,500.00	.0
93-4900-7500	% FOR ARTS CITY HALL	.00	.00	12,000.00	12,000.00	.0
93-4900-7700	WATCH ME GROW GARDEN	162.06	530.37	.00	(530.37)	.0
93-4900-7900	YOUTH GOLF	.00	.00	16,400.00	16,400.00	.0
93-4900-7950	WARM SPRINGS PRESR-RESTORATION	6,723.75	233,654.07	.00	(233,654.07)	.0
	TOTAL CAPITAL OUTLAY	6,885.81	234,184.44	82,800.00	(151,384.44)	282.8
	TOTAL PARKS/REC TRUST EXPENDITURES	16,715.81	253,630.60	1,130,650.00	877,019.40	22.4
	TOTAL FUND EXPENDITURES	16,715.81	253,630.60	1,130,650.00	877,019.40	22.4
	NET REVENUE OVER EXPENDITURES	994.33	(55,607.76)	.00	55,607.76	.0

CITY OF KETCHUM
BALANCE SHEET
JUNE 30, 2025

DEVELOPMENT TRUST FUND

	ASSETS			
94-1000-0000	CASH - COMBINED		380,394.81	
94-1500-0000	OFFSITE VENDOR DEPOSITS		(2,500.00)	
94-1501-0000	INVST-ALPENGLOW		(500.00)	
94-1502-0000	INVST-CONST/PHASE DEV ECT		93,232.12	
	TOTAL ASSETS			470,626.93
	LIABILITIES AND EQUITY			
	LIABILITIES			
94-2060-0000	DEVELOPMENT TRUST FUNDS PAYABL		86,287.14	
	TOTAL LIABILITIES			86,287.14
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	384,339.79		
	BALANCE - CURRENT DATE		384,339.79	
	TOTAL FUND EQUITY			384,339.79
	TOTAL LIABILITIES AND EQUITY			470,626.93

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 2025

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
94-3700-1000	INTEREST EARNINGS	6.89	69.51	.00	(69.51)	.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
94-3700-8118	CANYON EXCAVATION	(15,538.75)	.00	.00	.00	.0
	TOTAL MISCELLANEOUS REVENUE	(15,531.86)	404,387.28	650,000.00	245,612.72	62.2
	TOTAL FUND REVENUE	(15,531.86)	404,387.28	650,000.00	245,612.72	62.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JUNE 30, 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
	TOTAL OTHER EXPENDITURES	.00	20,047.49	.00	(20,047.49)	.0
	TOTAL DEVELOPMENT TRUST EXPENDITURES	.00	20,047.49	650,000.00	629,952.51	3.1
	TOTAL FUND EXPENDITURES	.00	20,047.49	650,000.00	629,952.51	3.1
	NET REVENUE OVER EXPENDITURES	(15,531.86)	384,339.79	.00	(384,339.79)	.0