



City of Ketchum

CITY COUNCIL MEETING AGENDA MEMO

Meeting Date: Staff Member/Dept:

Agenda Item:

Recommended Motion:

Motion to approve the monthly financial reports provided by the City Treasurer.

Note: Balance sheet information represents the preliminary starting point for FY 2026 given FY 2025 is unaudited at this time.

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 November 2025 (FY 2026 Period 2)
2. November 2025 Financial Statement

MONTHLY FINANCIAL REPORT

NOVEMBER 2025



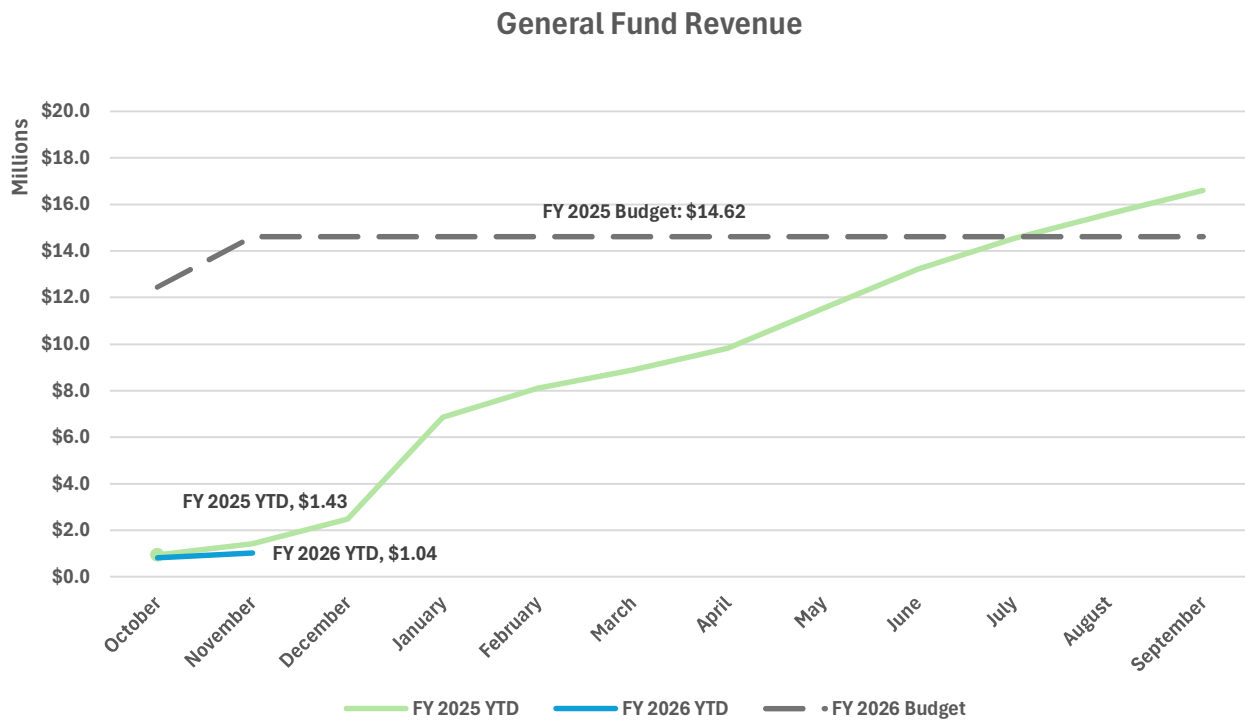
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Note: All other fund summaries and balance sheet information are shown in the comprehensive financial statement, which is posted on the city website. Please see the URL below.

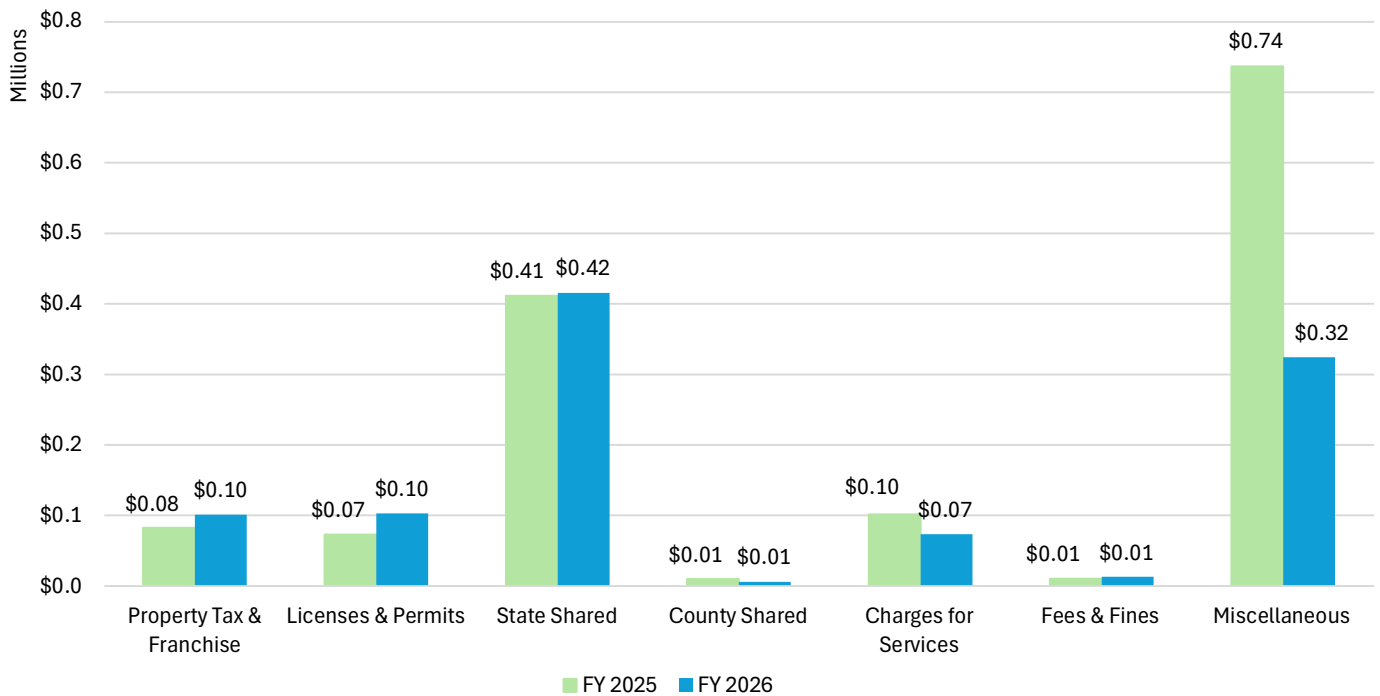
ketchumidaho.org/administration/page/revenue-expenditure-report

General Fund



General Fund revenues are down \$388k, or 25.1%, fiscal year to date compared to FY 2025. The primary reason is the planned reduction of LOT revenue to the General Fund as a result of the Fire District creation along with the timing of realized revenue and general ledger corrections made in December due to a system error.

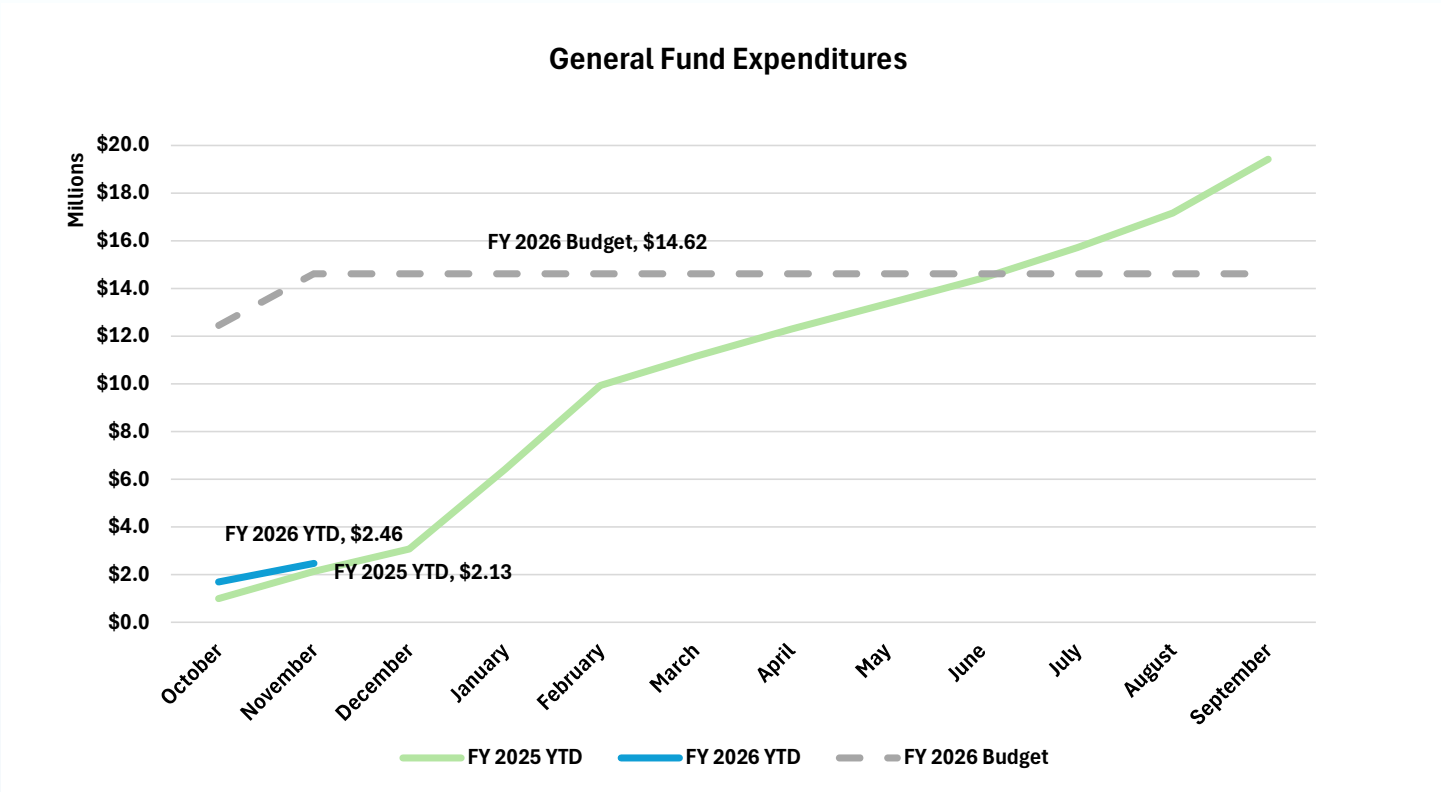
General Fund Revenues by Category YTD



As mentioned prior, the material difference in the chart above is an increase in Miscellaneous revenues. This is primarily due to the reduced monthly transfer from the LOT Fund coupled with system errors that were corrected in December.

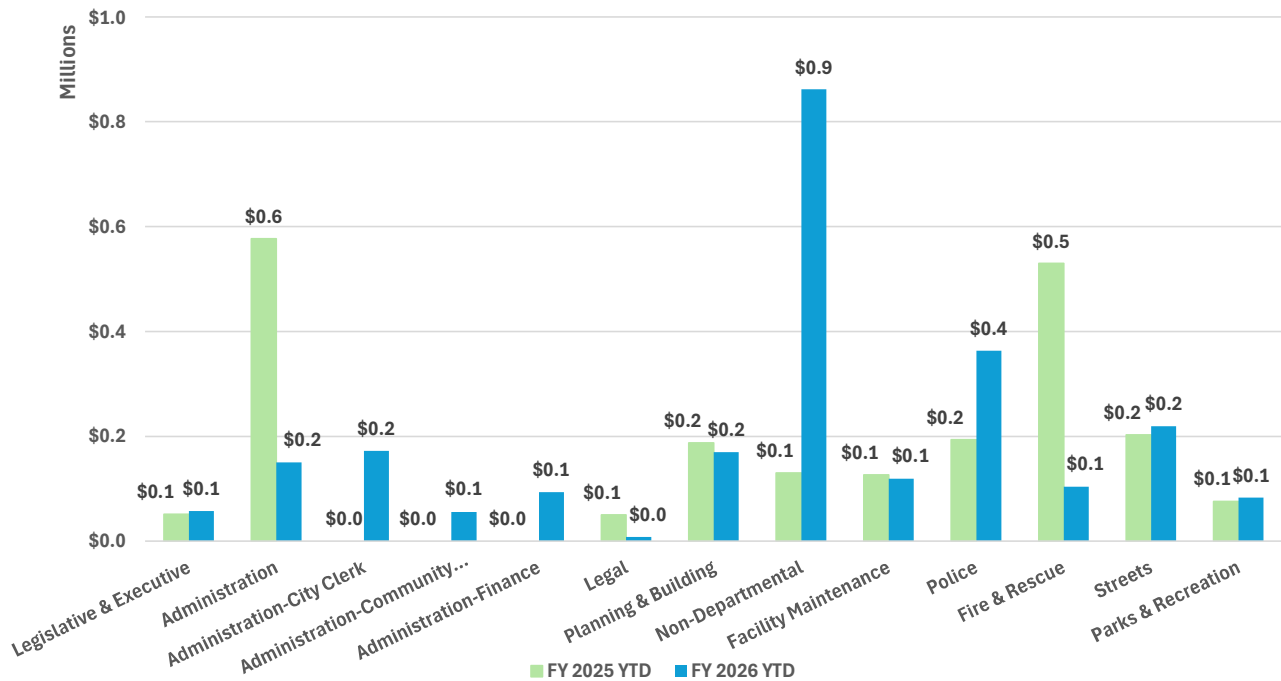


General Fund Expenditures



General Fund Expenditures are up \$332k, or 15.6%, fiscal year to date compared to FY 2025. 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:** This department in FY 2025 included Clerk, Community Engagement and Finance. In FY 2026 these departments are now stand-alone departments.
- **Non-Departmental:** Expenses are up due to the transition agreement with the newly created Ketchum Fire District.
- **Fire & Rescue:** There are a few fire payroll expenses that were booked in FY 2026 based on payroll timing and when the checks were paid to the employees (payroll is cash basis). The expenses will be reclassified by year end as a transitional expense.
- **Police:** The year-over-year increase is due to the timing of the receipt of contract payments.



Capital Improvement Fund

Fund Balance Status/Projection

As of 12/08/25 (December corrections included)

FY 2026 Beginning Fund Balance (unaudited)	941,431
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FY 2026 BUDGET

REVENUES

Approved Budget	6,223,105
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YTD Revenue*	1,020,488
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EXPENDITURES

Approved Budget	5,914,430
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YTD Expenditures	107,589
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Net Position	912,898
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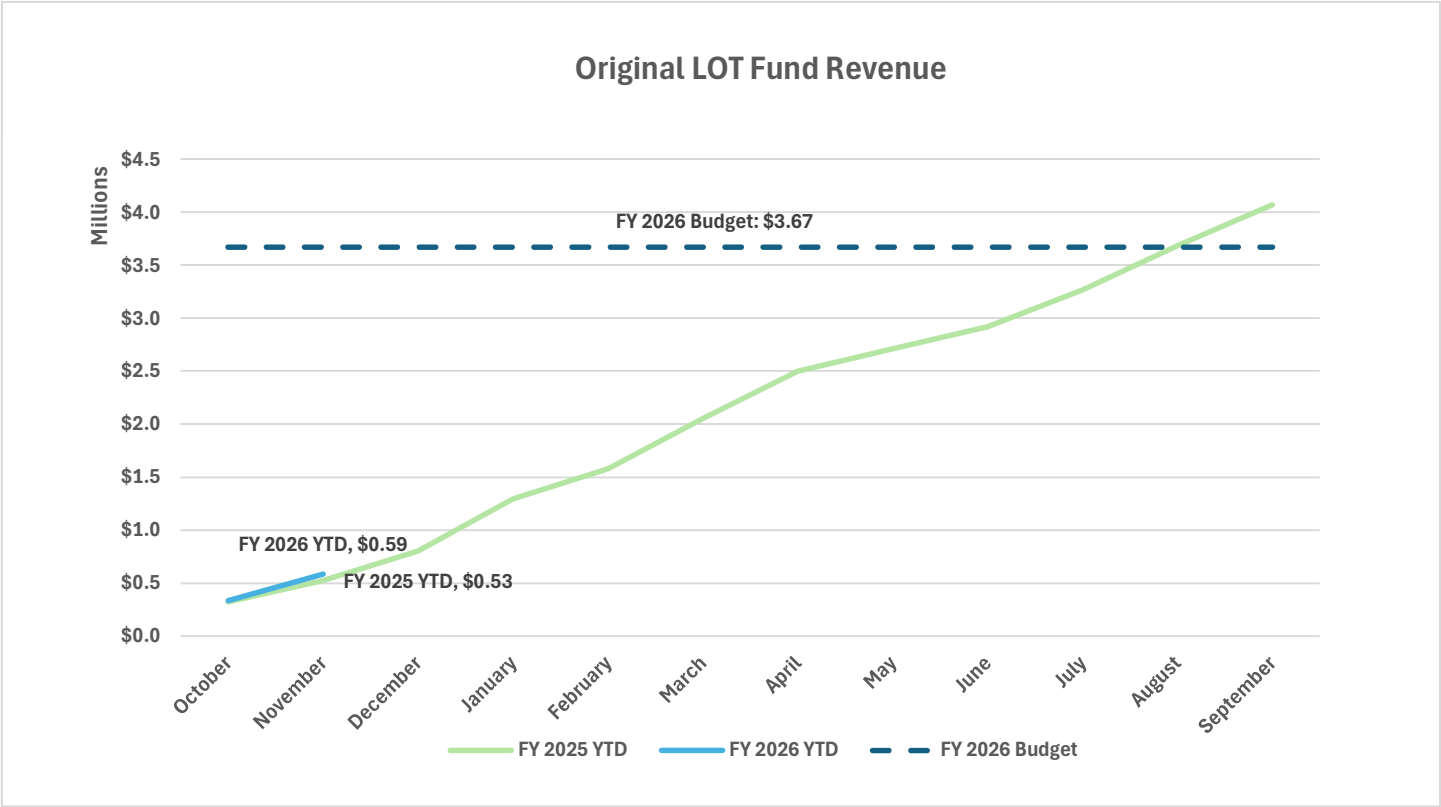
Current Fund Balance	1,854,330
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PROJECTION

Projected FY 2026 EOY Fund Balance	1,250,106
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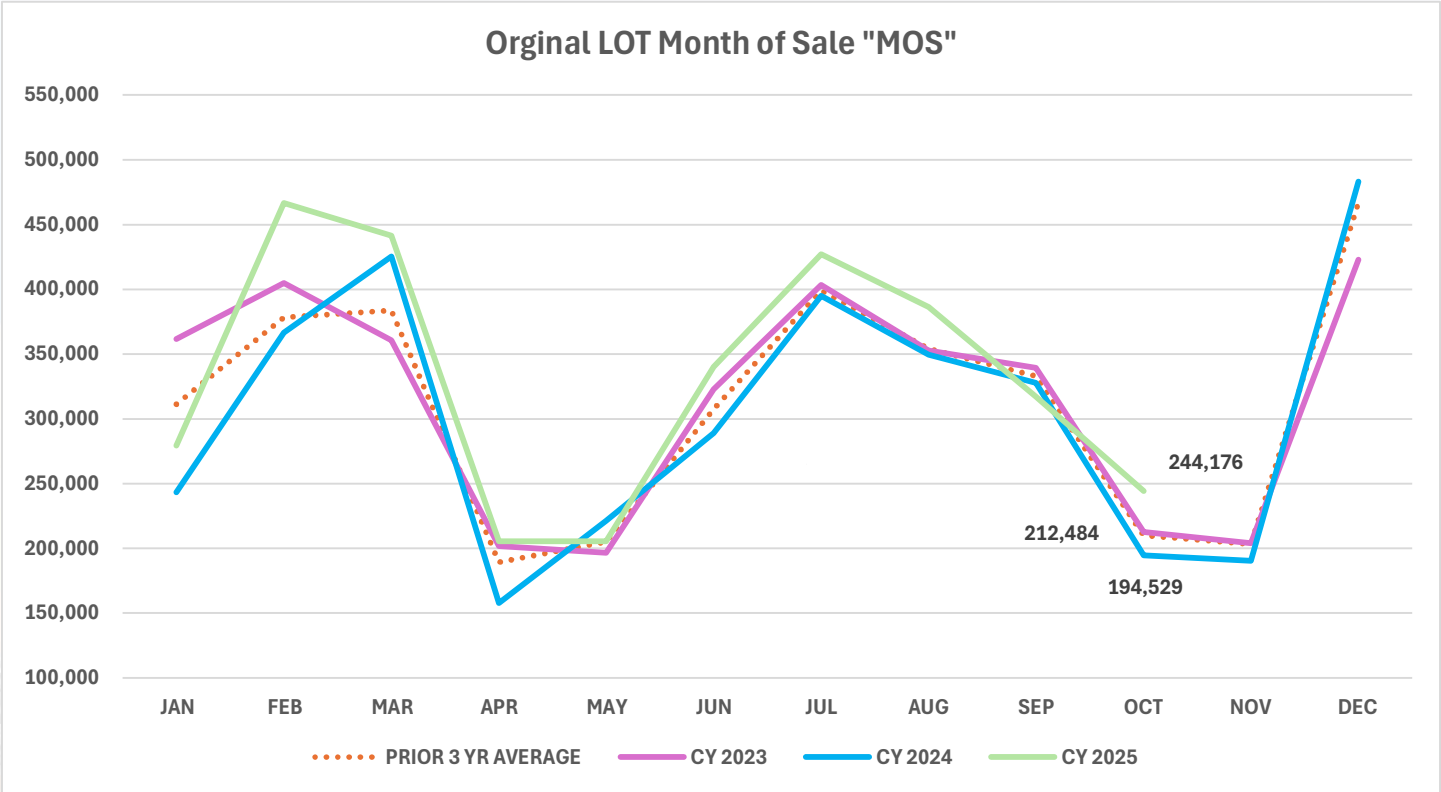
Original LOT Fund



Original LOT revenue is up \$61k, or 11.6%, year-over-year. The "Month of Sale" year-over-year comparison is shown on the next page.

Note: Revenue above includes interest income and admin fees from the Additional LOT fund.

Original LOT "Month of Sale" Data

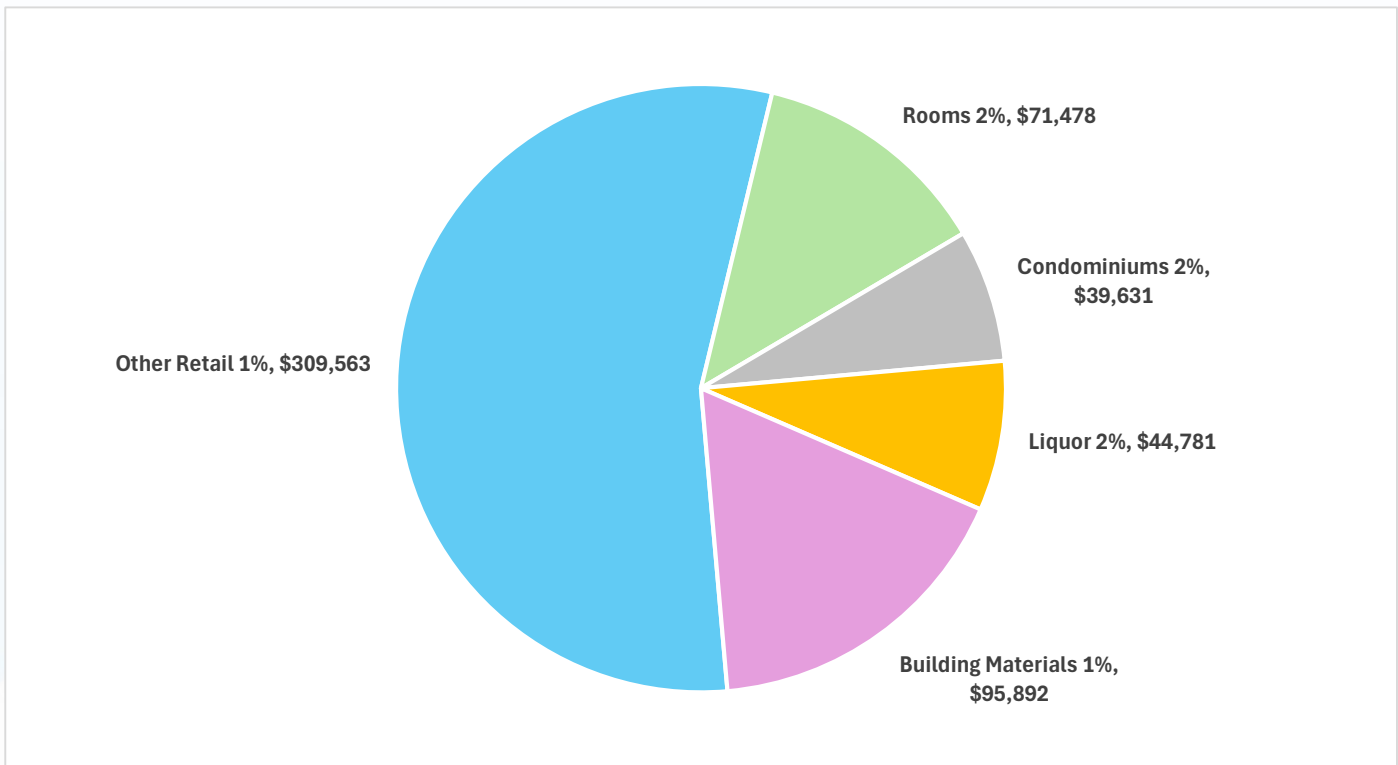


October 2025 month-of-sale receipts were up \$49.6k, or 25.5%, compared to October 2024 MOS and 16.3% above the previous three-year average (2022-2024).

Note: Revenue above does not include interest income and admin fees from the Additional LOT fund. Also, there is a fiscal year cross over correction of approximately \$12.6k.

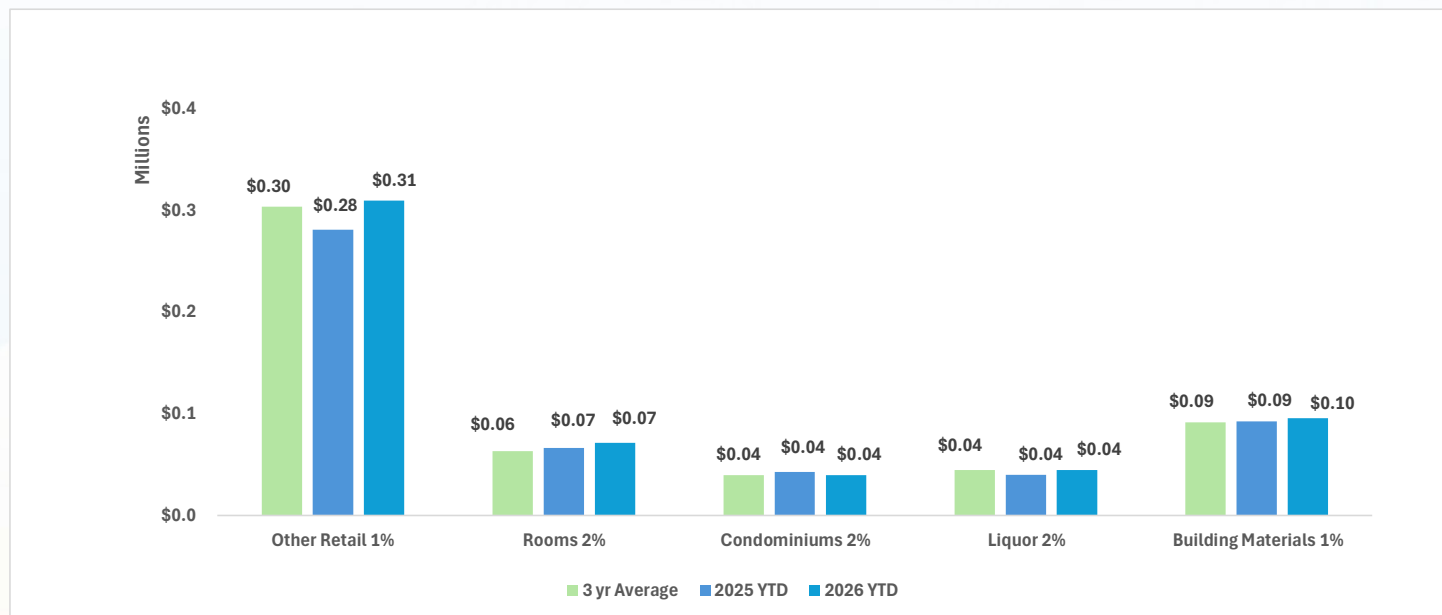


Original LOT Sector Percentage of Total



The chart above shows the percentage share of each of the sectors for FY 2026 YTD.

Original LOT Sector Performance



The chart above shows the current 2026 fiscal year-to-date amount for each business sector compared to the prior three-year average and the prior year-to-date. October LOT received (October MOS) is the second month of the fiscal year, thus any fiscal year trends are based on a light data set. Based on fiscal year-to-date totals, here is how each sector compares to the previous 3-year average:

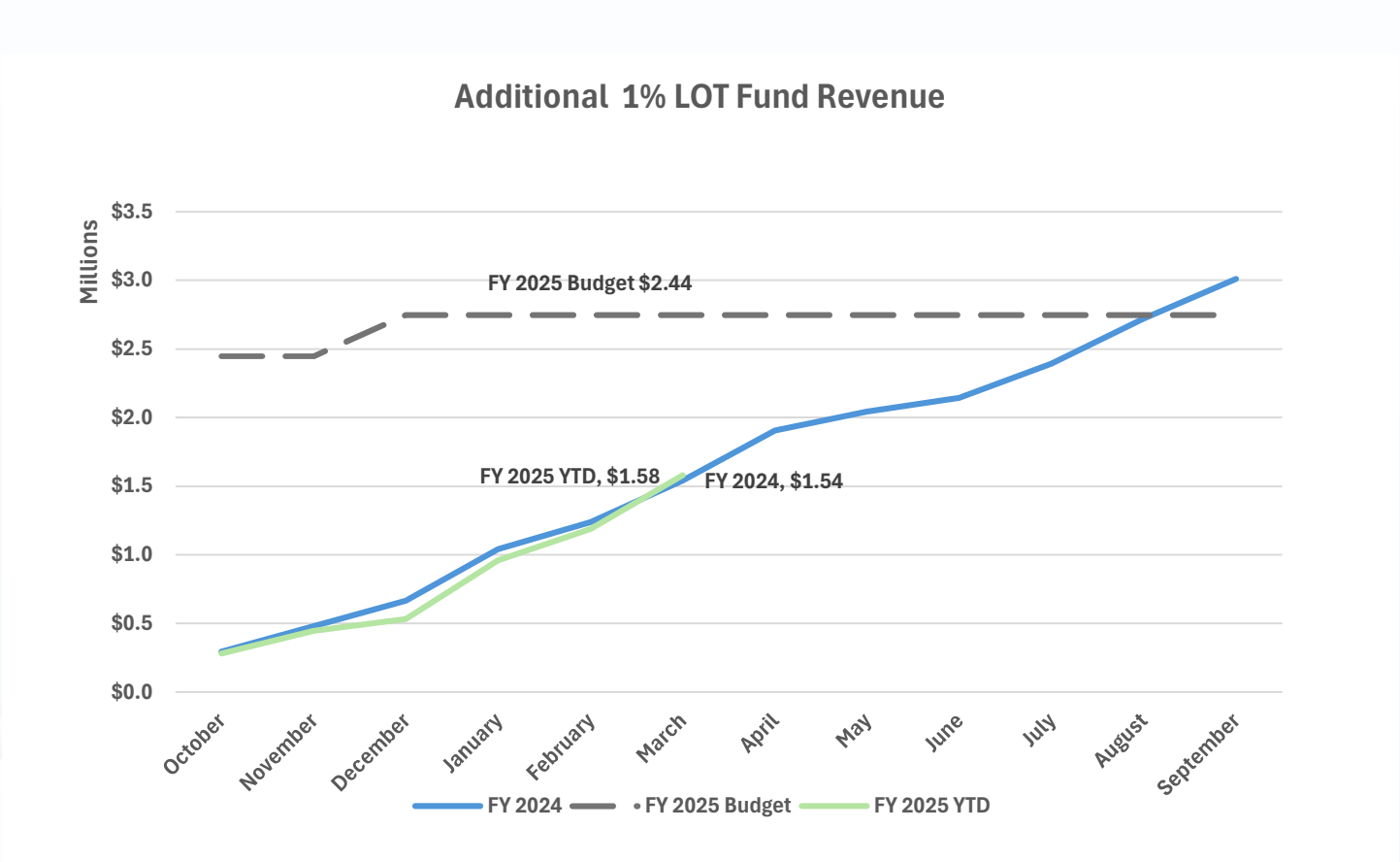
Retail: Up 2.0%
 Rooms: Up 12.8%
 Condominiums: Up 0.2%
 Liquor: Up 0.2%
 Building Materials: Up 4.7%
 In Total: Up 3.4%

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

Retail: Up 10.3%
 Rooms: Down 7.7%
 Condominiums: Down 7.5%
 Liquor: Up 12.5%
 Building Materials: Up 3.5%
 In Total: Up 7.5%



Additional LOT Fund



Additional LOT fund revenue received in November 2025 (October MOS) was up \$51k, or 31.1%, compared to November 2024.

In-Lieu Housing Fund

AS OF 11/30/2025

FY 2026 Beginning Fund Balance (unaudited)	485,868
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FY 2026 BUDGET

REVENUES

Approved Budget	2,000,000
YTD Revenue	5,628

EXPENDITURES

Approved Budget	2,000,000
YTD Expenditures	-

Net Position	5,628
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Current Fund Balance	491,497
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Pending Developments

200 N. Leadville	421,650
140 W. 2nd	450,600
Limelight Hotel Conversion	466,200
108 Ritchie Drive Townhows	2,453,000

Total	3,791,450
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Potential Future Fund Balance	4,282,947
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The In-Lieu Housing Fund remains in sound financial position.



Community Housing Fund

AS OF 11/30/2025

FY 2026 Beginning Fund Balance **1,046,173**

FY 2026 BUDGET

REVENUES

YTD

Approved Budget 2,276,017

YTD Revenue 255,626

EXPENDITURES

Approved Budget 2,336,017

YTD Expenditures 587,173

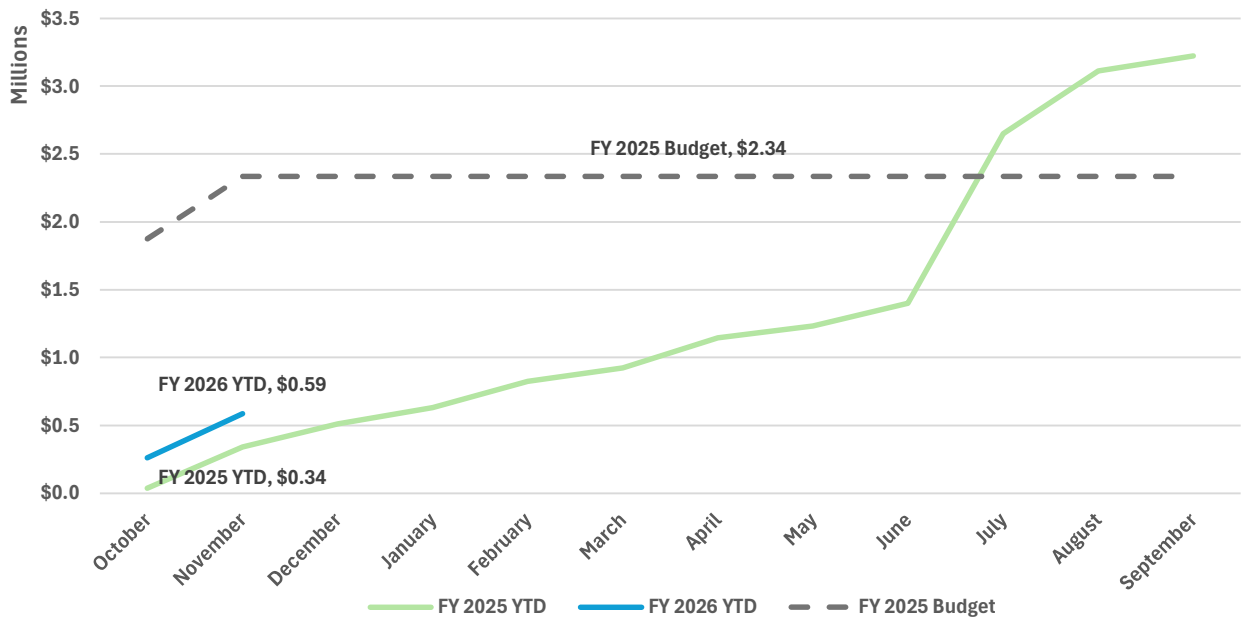
Net Position **(331,548)**

Current Fund Balance **714,625**

Projected FY 2026 EOY Fund Balance **986,173**

Fund balance dedicated to executing housing initiatives.

Community Housing Fund Expenses

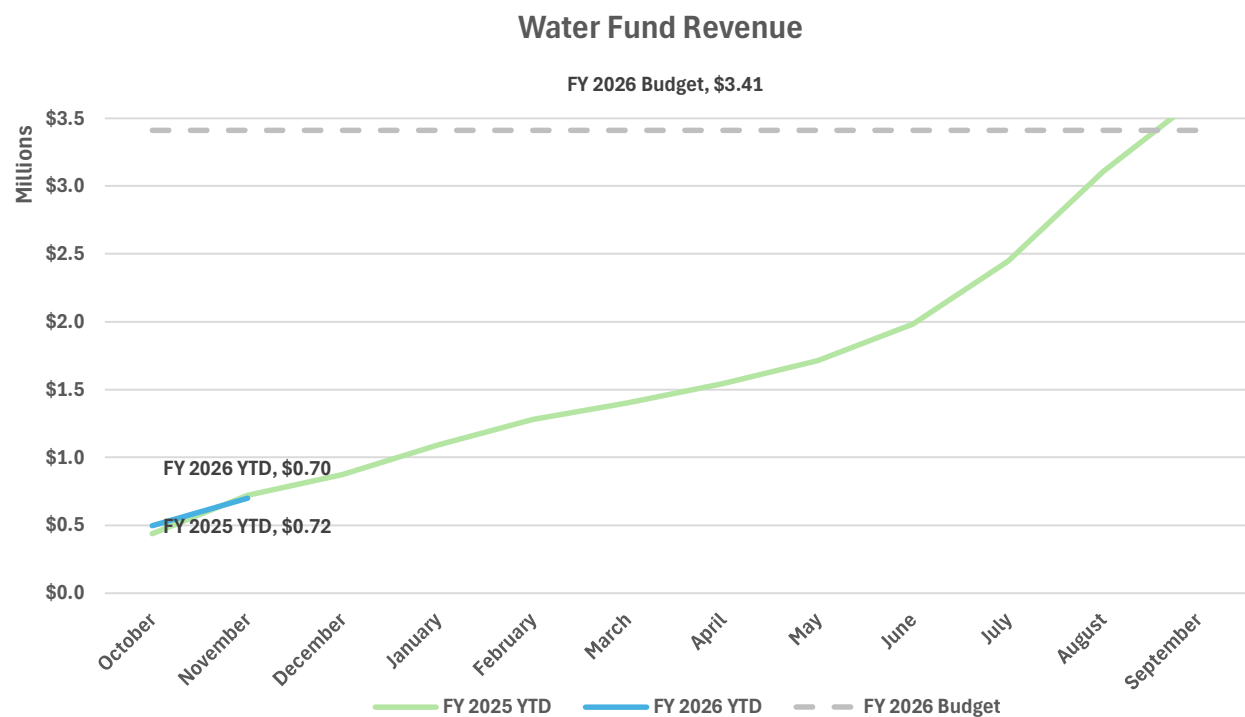


FY 2026 year-to-date expenses are up significantly due to the timing of payments from the Community Housing Fund to BCHA for program and operational support.

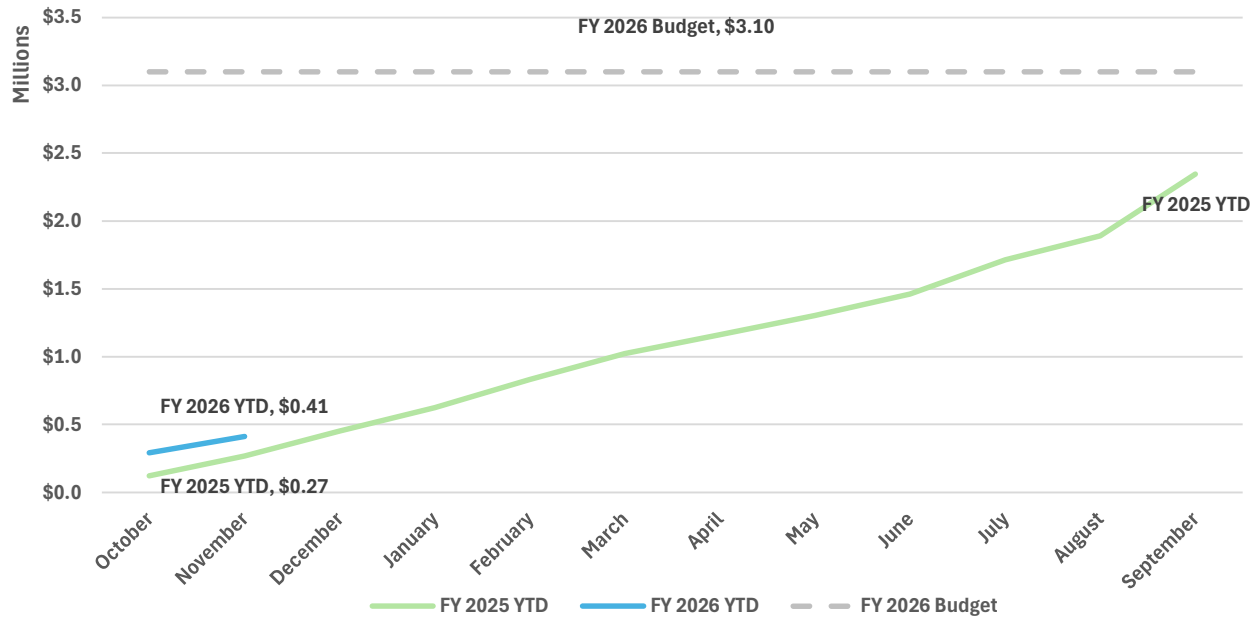


Enterprise Funds

Water Fund (graphs show operational fund)



Water Fund Expenditures



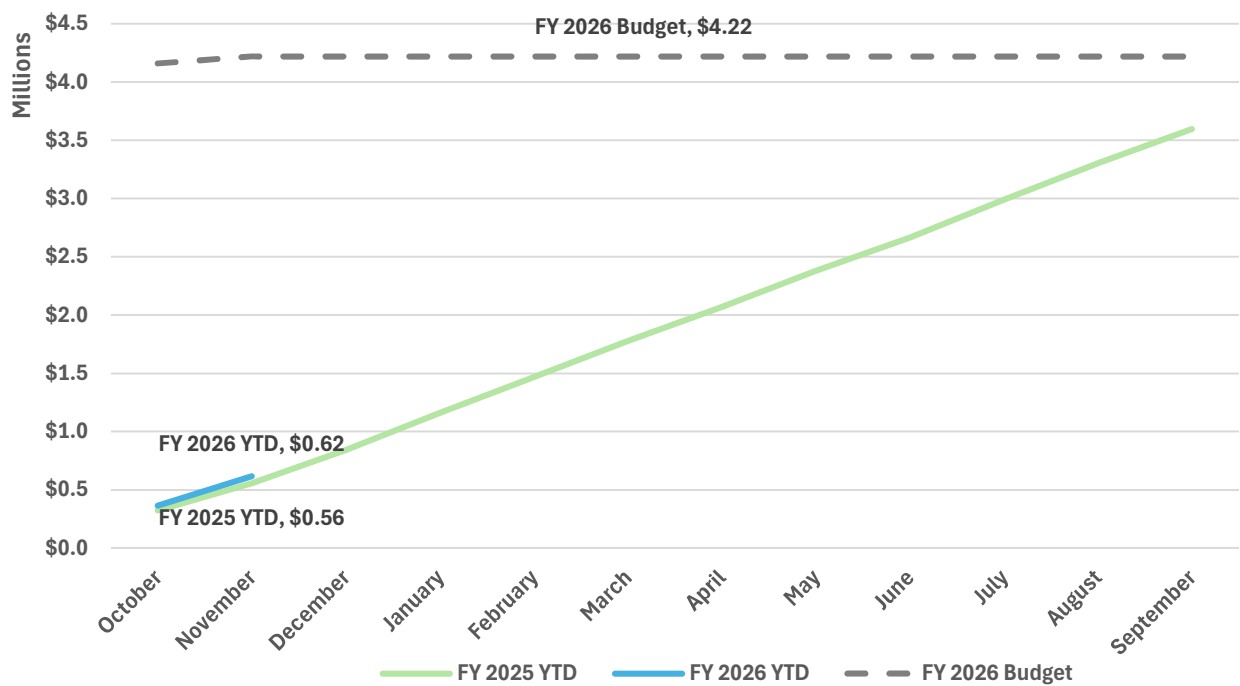
Water Fund Operational revenue and expenditures are tracking within expectations. Expenditures are up year-over-year due to an increased transfer from the Operational Fund to the Capital Fund (budgeted).

The Water Operational Fund remains in solid financial position, with approximately \$5.6 million in cash & investments, while the Water Capital Fund has approximately \$300k 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.

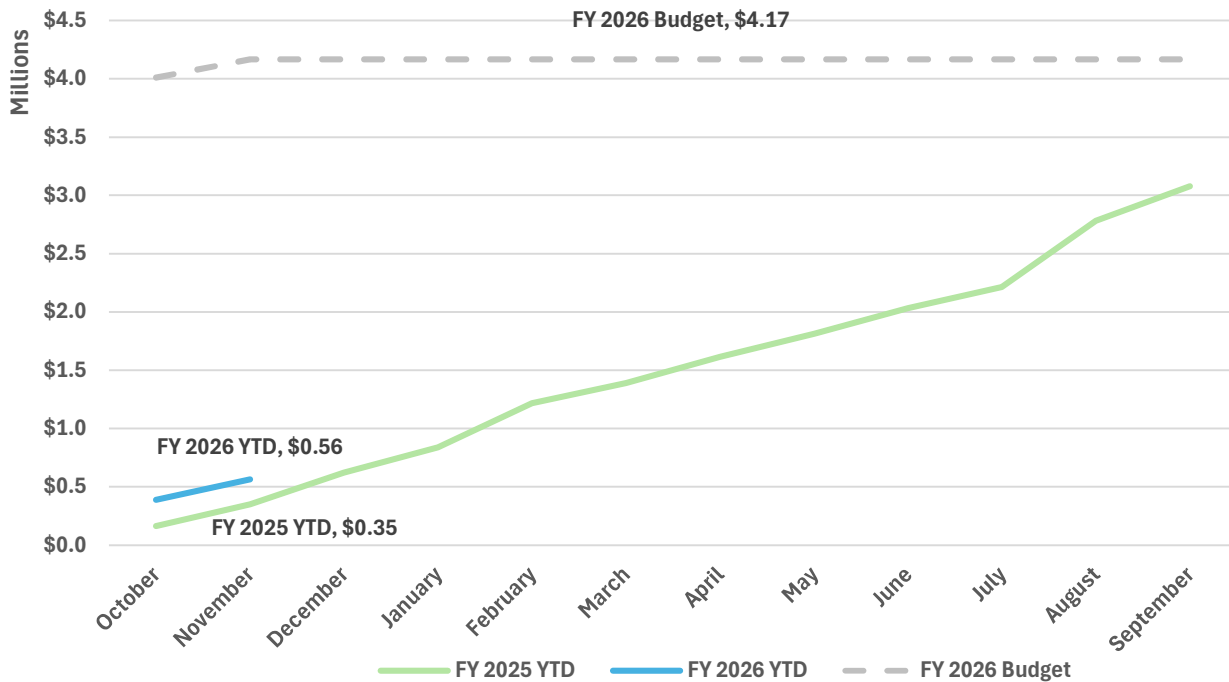


Wastewater Funds (graphs show operational fund)

Wastewater Fund Revenue



Wastewater Fund Expenditures



Wastewater Fund Operational revenue and expenditures are tracking within expectations. Expenditures are up year-over-year due to a transfer from the Operational Fund to the Capital Fund (budgeted).

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 \$6.5 million in cash & investments. The Wastewater Funds are in a good financial position to foster long-term stability while continuing to invest heavily in infrastructure needs.



CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2025

GENERAL FUND

ASSETS

01-1000-0000	CASH - COMBINED	(3,950,706.42)	
01-1030-0000	PETTY CASH		324.00	
01-1050-0000	TAXES RECEIVABLE--CURRENT		46,277.53	
01-1100-0000	ACCOUNTS RECEIVABLE - A/R	(1,385,539.79)	
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		413,004.00	
01-1510-0000	INVESTMENTS--GENERAL FUND #911		8,284,433.05	
TOTAL ASSETS				3,820,817.01

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		185.65	
01-2171-9000	P/R DEDUC PBL--HEALTH INSURANC	(5,079.55)	
01-2175-8000	P/R DEDUC PBL--EMP CAF FSA-MD		132,167.32	
01-2175-9000	P/R DEDUC PBL--EMP CAF FSA-DC	(47,892.25)	
01-2300-0000	DEPOSITS-PARKS & EVENTS		15,550.00	
01-2310-0000	DEPOSITS-STREET DIG PERMIT		5,000.00	
TOTAL LIABILITIES				34,850.81

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
01-2710-0000	GENERAL FUND BALANCE		5,206,993.32	
	REVENUE OVER EXPENDITURES - YTD	(1,421,027.12)	
BALANCE - CURRENT DATE			3,785,966.20	
TOTAL FUND EQUITY				3,785,966.20
TOTAL LIABILITIES AND EQUITY				3,820,817.01

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX & FRANCHISE</u>						
01-3100-1000	GENERAL PROPERTY TAXES	8,883.15	16,635.58	4,713,368.00	4,696,732.42	.4
01-3100-1010	PROPERTY TAX CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
01-3100-1050	PROPERTY TAX REPLACEMENT	.00	.00	13,650.00	13,650.00	.0
01-3100-6110	GAS FRANCHISE	9,842.45	9,842.45	130,000.00	120,157.55	7.6
01-3100-6120	T.V. CABLE FRANCHISE	.00	.00	137,500.00	137,500.00	.0
01-3100-6130	WATER UTILITY ROW FEE (5%)	12,500.00	25,000.00	150,000.00	125,000.00	16.7
01-3100-6140	WASTEWATER UTILITY ROW FEE(5%)	12,333.00	24,666.00	148,000.00	123,334.00	16.7
01-3100-6150	SOLID WASTE FRANCHISE	17,783.25	23,014.13	100,000.00	76,985.87	23.0
01-3100-9000	PENALTY & INTEREST ON TAXES	1,278.04	2,099.23	18,500.00	16,400.77	11.4
	TOTAL PROPERTY TAX & FRANCHISE	62,619.89	101,257.39	5,461,018.00	5,359,760.61	1.9
<u>LICENSES & PERMITS</u>						
01-3200-1110	BEER LICENSES	.00	211.49	12,000.00	11,788.51	1.8
01-3200-1120	LIQUOR LICENSES	.00	560.00	8,400.00	7,840.00	6.7
01-3200-1130	WINE LICENSES	.00	38.39	13,000.00	12,961.61	.3
01-3200-1140	CATERING PERMITS	20.00	60.00	1,500.00	1,440.00	4.0
01-3200-1150	OFF-SITE BUS./SPECIAL EVENTS P	1,060.00	2,655.00	20,000.00	17,345.00	13.3
01-3200-1400	BUSINESS LICENSES	1,985.00	4,460.12	33,000.00	28,539.88	13.5
01-3200-1410	SHORT TERM RENTAL LICENSES	10,581.00	22,174.50	200,000.00	177,825.50	11.1
01-3200-1520	TAXI-LIMO PERMITS	70.00	70.00	2,500.00	2,430.00	2.8
01-3200-2100	BUILDING PERMITS	7,614.65	68,107.39	450,000.00	381,892.61	15.1
01-3200-2140	RIGHT-OF-WAY PERMITS	2,600.00	4,400.00	13,000.00	8,600.00	33.9
01-3200-2160	STREET EXCAVATION PERMIT FEE	.00	200.00	1,500.00	1,300.00	13.3
	TOTAL LICENSES & PERMITS	23,930.65	102,936.89	754,900.00	651,963.11	13.6
<u>STATE OF IDAHO SHARED REVENUE</u>						
01-3310-5100	STATE LIQUOR APPORTIONMENT	.00	68,395.00	395,000.00	326,605.00	17.3
01-3310-5200	HIGHWAY USER'S REVENUE - STREE	.00	45,362.68	250,000.00	204,637.32	18.2
01-3310-5600	STATE SHARED REVENUE	.00	301,668.28	1,150,000.00	848,331.72	26.2
	TOTAL STATE OF IDAHO SHARED REVENUE	.00	415,425.96	1,795,000.00	1,379,574.04	23.1
<u>COUNTY SHARED REVENUE</u>						
01-3320-8400	COUNTY COURT FINES	2,834.56	6,125.63	80,000.00	73,874.37	7.7
	TOTAL COUNTY SHARED REVENUE	2,834.56	6,125.63	80,000.00	73,874.37	7.7

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>						
01-3400-1100	PLANNING FEES	15,325.00	21,225.00	150,000.00	128,775.00	14.2
01-3400-1110	BUILDING PLAN CHECK FEES	5,915.40	17,580.47	292,500.00	274,919.53	6.0
01-3400-1120	PLANNING PLAN CHECK FEES	3,746.99	11,912.54	204,750.00	192,837.46	5.8
01-3400-1130	FIRE PLAN CHECK FEES	3,746.99	11,912.54	200,000.00	188,087.46	6.0
01-3400-1500	REPRODUCTION/FINGERPRINT FEES	.00	12.00	500.00	488.00	2.4
01-3400-2260	PUBLIC EDUCATION FEES	.00	30.00	.00	(30.00)	.0
01-3400-3600	BANNER FEES	.00	1,225.00	5,000.00	3,775.00	24.5
01-3400-6100	BC SCH DIST.PARK MAINT. CONTR	.00	.00	18,928.00	18,928.00	.0
01-3400-6300	PARK YOUTH PROGRAM FEES	.00	9,307.50	120,000.00	110,692.50	7.8
01-3400-6320	PARK USER FEES	525.00	525.00	20,000.00	19,475.00	2.6
01-3400-6700	PARK CONCESSION SALES	.00	(77.23)	11,000.00	11,077.23	(.7)
TOTAL CHARGES FOR SERVICES		29,259.38	73,652.82	1,022,678.00	949,025.18	7.2
<u>FINES & FEES</u>						
01-3500-1100	PARKING FINES	3,945.00	12,366.00	90,000.00	77,634.00	13.7
01-3500-1300	PAID PARKING	.00	.01	3,000.00	2,999.99	.0
01-3500-1400	PLANNING & BUILDING FINES	600.00	900.00	4,000.00	3,100.00	22.5
TOTAL FINES & FEES		4,545.00	13,266.01	97,000.00	83,733.99	13.7
<u>MISCELLANEOUS REVENUE</u>						
01-3700-1000	INTEREST EARNINGS	21,227.87	41,652.71	250,000.00	208,347.29	16.7
01-3700-2000	RENT	500.00	1,000.00	6,000.00	5,000.00	16.7
01-3700-2010	RENT-PARK RESERVATIONS	320.00	650.00	9,000.00	8,350.00	7.2
01-3700-2020	RENT-491 SUN VALLEY ROAD	5,762.78	11,525.56	108,000.00	96,474.44	10.7
01-3700-3600	REFUNDS & REIMBURSEMENTS	(42,359.85)	(42,359.85)	50,000.00	92,359.85	(84.7)
01-3700-3610	REIMBURSEMENTS-RESORT CITIES	(110,083.00)	(109,583.00)	34,500.00	144,083.00	(317.6)
01-3700-3650	REIMBURSEMENT-BLAINE CITY TOUR	.00	.00	8,000.00	8,000.00	.0
01-3700-7000	MISCELLANEOUS	.00	.00	209,300.00	209,300.00	.0
01-3700-8722	TRANSFER FROM LOT FUND	100,000.00	200,000.00	1,200,000.00	1,000,000.00	16.7
01-3700-8763	REIMBURSEMENT FROM WATER FUND	33,636.17	67,272.34	403,634.00	336,361.66	16.7
01-3700-8765	REIMBURSMNT FROM WASTEWATER FD	72,016.25	144,032.50	864,195.00	720,162.50	16.7
01-3700-8798	URA FND REIM-SALARIES/BENEFITS	9,511.15	9,511.15	95,000.00	85,488.85	10.0
TOTAL MISCELLANEOUS REVENUE		90,531.37	323,701.41	3,237,629.00	2,913,927.59	10.0
<u>MISCELLANEOUS REVENUE CONT.</u>						
01-3710-8722	LOT FUND REIMB-ADMIN.EXPENSES	416.67	833.34	5,000.00	4,166.66	16.7
TOTAL MISCELLANEOUS REVENUE CONT.		416.67	833.34	5,000.00	4,166.66	16.7

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FUND BALANCE</u>					
01-3800-9000	FUND BALANCE	.00	.00	1,235,600.00	1,235,600.00	.0
	TOTAL FUND BALANCE	.00	.00	1,235,600.00	1,235,600.00	.0
	TOTAL FUND REVENUE	214,137.52	1,037,199.45	13,688,825.00	12,651,625.55	7.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE & EXECUTIVE</u>						
PERSONAL SERVICES:						
01-4110-1000	SALARIES	12,480.08	24,960.16	167,108.00	142,147.84	14.9
01-4110-2100	FICA TAXES-CITY	925.64	1,851.28	12,784.00	10,932.72	14.5
01-4110-2200	STATE RETIREMENT-CITY	1,492.58	2,985.16	19,986.00	17,000.84	14.9
01-4110-2400	WORKER'S COMPENSATION-CITY	8.48	17.08	117.00	99.92	14.6
01-4110-2500	HEALTH INSURANCE-CITY	12,123.90	24,247.80	145,487.00	121,239.20	16.7
01-4110-2505	HEALTH REIMBURSEMENT ACCT(HRA)	609.43	609.43	8,000.00	7,390.57	7.6
01-4110-2510	DENTAL INSURANCE-CITY	314.00	628.00	3,768.00	3,140.00	16.7
01-4110-2515	VISION	152.00	304.00	1,824.00	1,520.00	16.7
01-4110-2600	ST & LONG TERM DISABILITY	67.16	134.32	1,116.00	981.68	12.0
TOTAL PERSONAL SERVICES		28,173.27	55,737.23	360,190.00	304,452.77	15.5
MATERIALS AND SERVICES:						
01-4110-3100	OFFICE SUPPLIES & POSTAGE	.00	.00	1,000.00	1,000.00	.0
01-4110-4000	ELECTIONS	.00	.00	1,000.00	1,000.00	.0
01-4110-4200	PROFESSIONAL SERVICES	.00	.00	8,000.00	8,000.00	.0
01-4110-4800	DUES, SUBSCRIPTIONS & MEMBERSH	.00	.00	1,700.00	1,700.00	.0
01-4110-4910	MYR/CNCL-TRAINING/TRAVEL/MTG	2,070.15	2,070.15	30,000.00	27,929.85	6.9
TOTAL MATERIAL AND SERVICES		2,070.15	2,070.15	41,700.00	39,629.85	5.0
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		30,243.42	57,807.38	402,890.00	345,082.62	14.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE SERVICES</u>					
PERSONAL SERVICES:					
01-4150-1000 SALARIES	30,587.38	83,936.50	391,046.00	307,109.50	21.5
01-4150-1500 PART TIME SALARIES	.00	.00	10,000.00	10,000.00	.0
01-4150-1900 OVERTIME	15.00	15.00	1,500.00	1,485.00	1.0
01-4150-2100 FICA TAXES-CITY	1,393.04	5,320.65	27,902.00	22,581.35	19.1
01-4150-2200 STATE RETIREMENT-CITY	4,361.91	11,444.33	43,623.00	32,178.67	26.2
01-4150-2400 WORKMEN'S COMPENSATION-CITY	28.82	83.09	394.00	310.91	21.1
01-4150-2500 HEALTH INSURANCE-CITY	10,628.34	21,256.68	127,540.00	106,283.32	16.7
01-4150-2505 HEALTH REIMBURSEMENT ACCT(HRA)	5,727.98	5,727.98	6,000.00	272.02	95.5
01-4150-2510 DENTAL INSURANCE-CITY	211.00	422.00	2,532.00	2,110.00	16.7
01-4150-2515 VISION	132.00	264.00	1,584.00	1,320.00	16.7
01-4150-2600 ST & LONG TERM DISABILITY	148.17	296.34	1,973.00	1,676.66	15.0
01-4150-2760 OTHER EMPLOYEE BENEFITS	2,484.66	3,484.66	26,400.00	22,915.34	13.2
TOTAL PERSONAL SERVICES	55,718.30	132,251.23	640,494.00	508,242.77	20.7
MATERIALS AND SERVICES:					
01-4150-3100 OFFICE SUPPLIES & POSTAGE	2,927.58	3,703.95	25,000.00	21,296.05	14.8
01-4150-4200 PROFESSIONAL SERVICES	5,614.34	12,281.02	137,138.00	124,856.98	9.0
01-4150-4800 DUES, SUBSCRIPTIONS & MEMBERSH	.00	.00	6,000.00	6,000.00	.0
01-4150-4900 PERSONNEL TRAINING/TRAVEL/MTG	625.58	625.58	.00 (625.58)	.0
01-4150-4902 TRAINNG/TRVL/MTG-CITY ADM/ASST	.00	.00	8,000.00	8,000.00	.0
01-4150-5100 TELEPHONE & COMMUNICATIONS	60.00	120.00	.00 (120.00)	.0
01-4150-5110 COMPUTER NETWORK	.00	225.00	.00 (225.00)	.0
01-4150-5200 UTILITIES	1,153.97	1,153.97	32,000.00	30,846.03	3.6
01-4150-6500 CONTRACTS FOR SERVICES	.00	.00	55,000.00	55,000.00	.0
TOTAL MATERIAL AND SERVICES	10,381.47	18,109.52	263,138.00	245,028.48	6.9
CAPITAL OUTLAY:					
01-4150-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	5,000.00	5,000.00	.0
TOTAL ADMINISTRATIVE SERVICES	66,099.77	150,360.75	908,632.00	758,271.25	16.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY CLERK</u>					
PERSONAL SERVICES:					
01-4152-1000 SALARIES	17,593.94	35,188.33	224,863.00	189,674.67	15.7
01-4152-1500 PART TIME SALARIES	.00	.00	1,500.00	1,500.00	.0
01-4152-1900 OVERTIME	545.44	1,265.42	.00	(1,265.42)	.0
01-4152-2100 FICA TAXES-CITY	1,386.44	2,786.29	18,684.00	15,897.71	14.9
01-4152-2200 STATE RETIREMENT-CITY	2,169.47	4,359.87	29,210.00	24,850.13	14.9
01-4152-2400 WORKMEN'S COMPENSATION-CITY	16.36	34.38	264.00	229.62	13.0
01-4152-2500 HEALTH INSURANCE-CITY	3,825.00	7,650.00	45,900.00	38,250.00	16.7
01-4152-2505 HEALTH REIMBURSEMENT ACCT(HRA)	2,210.04	2,210.04	4,000.00	1,789.96	55.3
01-4152-2510 DENTAL INSURANCE-CITY	148.00	296.00	1,776.00	1,480.00	16.7
01-4152-2515 VISION	92.00	184.00	720.00	536.00	25.6
01-4152-2600 ST & LONG TERM DISABILITY	110.34	220.68	1,321.00	1,100.32	16.7
TOTAL PERSONAL SERVICES	28,097.03	54,195.01	328,238.00	274,042.99	16.5
MATERIALS AND SERVICES:					
01-4152-4400 ADVERTISING & LEGAL PUBLICATIO	.00	.00	12,000.00	12,000.00	.0
01-4152-4600 PROPERTY & LIABILITY INSURANCE	.00	107,855.28	120,000.00	12,144.72	89.9
01-4152-4900 PERSONNEL TRAINING/TRAVEL/MTG	1,649.26	2,369.26	5,000.00	2,630.74	47.4
01-4152-5100 TELEPHONE & COMMUNICATIONS	1,753.93	1,753.93	78,000.00	76,246.07	2.3
01-4152-5110 COMPUTER NETWORK	4,611.59	6,122.43	80,000.00	73,877.57	7.7
TOTAL MATERIAL AND SERVICES	8,014.78	118,100.90	295,000.00	176,899.10	40.0
CAPITAL OUTLAY:					
01-4152-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	3,000.00	3,000.00	.0
TOTAL CITY CLERK	36,111.81	172,295.91	626,238.00	453,942.09	27.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY ENGAGEMENT</u>						
PERSONAL SERVICES:						
01-4154-1000	SALARIES	14,359.76	28,719.52	190,103.00	161,383.48	15.1
01-4154-2100	FICA TAXES-CITY	1,091.88	2,183.76	14,149.00	11,965.24	15.4
01-4154-2200	STATE RETIREMENT-CITY	1,717.42	3,434.84	22,121.00	18,686.16	15.5
01-4154-2400	WORKMEN'S COMPENSATION-CITY	13.08	27.40	200.00	172.60	13.7
01-4154-2500	HEALTH INSURANCE-CITY	3,763.34	7,526.68	45,160.00	37,633.32	16.7
01-4154-2505	HEALTH REIMBURSEMENT ACCT(HRA)	1,733.51	1,733.51	3,000.00	1,266.49	57.8
01-4154-2510	DENTAL INSURANCE-CITY	103.00	206.00	1,236.00	1,030.00	16.7
01-4154-2515	VISION	48.00	96.00	576.00	480.00	16.7
01-4154-2600	ST & LONG TERM DISABILITY	86.51	173.02	1,000.00	826.98	17.3
TOTAL PERSONAL SERVICES		22,916.50	44,100.73	277,545.00	233,444.27	15.9
MATERIALS AND SERVICES:						
01-4154-4200	PROFESSIONAL SERVICES	3,333.34	3,333.34	80,000.00	76,666.66	4.2
01-4154-4900	PERSONNEL TRAINING/TRAVEL/MTG	113.57	113.57	5,000.00	4,886.43	2.3
01-4154-5150	COMMUNICATIONS	8,732.20	8,732.20	50,000.00	41,267.80	17.5
TOTAL MATERIAL AND SERVICES		12,179.11	12,179.11	135,000.00	122,820.89	9.0
CAPITAL OUTLAY:						
01-4154-7400	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 COMMUNITY ENGAGEMENT		35,095.61	56,279.84	413,545.00	357,265.16	13.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
PERSONAL SERVICES:					
01-4156-1000 SALARIES	26,327.54	52,655.44	381,314.00	328,658.56	13.8
01-4156-1500 PART TIME SALARIES	584.00	1,168.00	.00 (1,168.00)	.0
01-4156-1900 OVERTIME	197.35	814.04	3,000.00	2,185.96	27.1
01-4156-2100 FICA TAXES-CITY	2,034.94	4,101.99	21,410.00	17,308.01	19.2
01-4156-2200 STATE RETIREMENT-CITY	2,941.46	5,933.07	33,471.00	27,537.93	17.7
01-4156-2400 WORKMEN'S COMPENSATION-CITY	24.21	51.00	299.00	248.00	17.1
01-4156-2500 HEALTH INSURANCE-CITY	8,360.56	16,721.12	102,973.00	86,251.88	16.2
01-4156-2505 HEALTH REIMBURSEMENT ACCT(HRA)	2,809.78	2,809.78	4,000.00	1,190.22	70.2
01-4156-2510 DENTAL INSURANCE-CITY	253.00	506.00	2,250.00	1,744.00	22.5
01-4156-2515 VISION	120.00	240.00	912.00	672.00	26.3
01-4156-2600 ST & LONG TERM DISABILITY	131.19	262.38	1,497.00	1,234.62	17.5
TOTAL PERSONAL SERVICES	43,784.03	85,262.82	551,126.00	465,863.18	15.5
MATERIALS AND SERVICES:					
01-4156-3100 OFFICE SUPPLIES & POSTAGE	101.72	101.72	2,500.00	2,398.28	4.1
01-4156-4200 PROFESSIONAL SERVICES	15.00	2,098.33	18,000.00	15,901.67	11.7
01-4156-4900 PERSONNEL TRAINING/TRAVEL/MTG	124.47	1,442.85	12,000.00	10,557.15	12.0
01-4156-5100 TELEPHONE & COMMUNICATIONS	120.00	240.00	.00 (240.00)	.0
01-4156-6510 COMPUTER SERVICES	.00	4,550.00	60,000.00	55,450.00	7.6
TOTAL MATERIAL AND SERVICES	361.19	8,432.90	92,500.00	84,067.10	9.1
CAPITAL OUTLAY:					
01-4156-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	5,000.00	5,000.00	.0
TOTAL FINANCE	44,145.22	93,695.72	648,626.00	554,930.28	14.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>LEGAL</u>					
	MATERIALS AND SERVICES:					
01-4160-4200	PROFESSIONAL SERVICES	.00	.00	210,000.00	210,000.00	.0
01-4160-4270	CITY PROSECUTOR	3,883.33	7,766.66	50,920.00	43,153.34	15.3
	TOTAL MATERIAL AND SERVICES	3,883.33	7,766.66	260,920.00	253,153.34	3.0
	TOTAL LEGAL	3,883.33	7,766.66	260,920.00	253,153.34	3.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING & BUILDING</u>					
PERSONAL SERVICES:					
01-4170-1000 SALARIES	41,933.96	83,867.92	548,176.00	464,308.08	15.3
01-4170-1200 PLANNING & ZONING COMMISSION	1,000.00	3,000.00	25,200.00	22,200.00	11.9
01-4170-2100 FICA TAXES-CITY	3,265.76	6,608.02	41,857.00	35,248.98	15.8
01-4170-2200 STATE RETIREMENT-CITY	5,134.90	10,389.40	65,440.00	55,050.60	15.9
01-4170-2400 WORKER'S COMPENSATION-CITY	367.17	759.15	4,518.00	3,758.85	16.8
01-4170-2500 HEALTH INSURANCE-CITY	11,197.20	22,394.40	148,926.00	126,531.60	15.0
01-4170-2505 HEALTH REIMBURSEMENT ACCT(HRA)	3,315.68	3,315.68	9,000.00	5,684.32	36.8
01-4170-2510 DENTAL INSURANCE-CITY	312.00	624.00	3,708.00	3,084.00	16.8
01-4170-2515 VISION	140.00	280.00	1,728.00	1,448.00	16.2
01-4170-2600 ST & LONG TERM DISABILITY	271.47	542.94	3,362.00	2,819.06	16.2
TOTAL PERSONAL SERVICES	66,938.14	131,781.51	851,915.00	720,133.49	15.5
MATERIALS AND SERVICES:					
01-4170-3100 OFFICE SUPPLIES & POSTAGE	11.38	60.86	4,000.00	3,939.14	1.5
01-4170-3200 OPERATING SUPPLIES	520.64	520.64	5,000.00	4,479.36	10.4
01-4170-4200 PROFESSIONAL SERVICES	5,812.50	5,812.50	260,000.00	254,187.50	2.2
01-4170-4210 PROFESSIONAL SERVICES - IDBS	28,504.75	28,504.75	423,525.00	395,020.25	6.7
01-4170-4220 PROF SVCS-FLOOD PLAIN PROG REM	.00	.00	10,000.00	10,000.00	.0
01-4170-4400 ADVERTISING & LEGAL PUBLICATIO	.00	.00	15,000.00	15,000.00	.0
01-4170-4500 GEOGRAPHIC INFO SYSTEMS	810.00	1,530.00	15,000.00	13,470.00	10.2
01-4170-4800 DUES, SUBSCRIPTIONS & MEMBERSH	156.00	156.00	4,000.00	3,844.00	3.9
01-4170-4900 PERSONNEL TRAINING/TRAVEL/MTG	870.84	1,420.20	10,000.00	8,579.80	14.2
01-4170-4970 TRAINING/TRAVEL/MTG-P&Z COMM	.00	.00	3,000.00	3,000.00	.0
01-4170-5100 TELEPHONE & COMMUNICATIONS	30.00	60.00	720.00	660.00	8.3
01-4170-6910 OTHER PURCHASED SERVICES	.00	.00	3,000.00	3,000.00	.0
TOTAL MATERIAL AND SERVICES	36,716.11	38,064.95	753,245.00	715,180.05	5.1
CAPITAL OUTLAY:					
01-4170-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	3,000.00	3,000.00	.0
TOTAL PLANNING & BUILDING	103,654.25	169,846.46	1,608,160.00	1,438,313.54	10.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
MATERIALS AND SERVICES:					
01-4193-4200 PROFESSIONAL SERVICE	10,037.75	10,037.75	300,600.00	290,562.25	3.3
01-4193-4210 RESORT CITIES	.00	.00	60,000.00	60,000.00	.0
01-4193-4220 IT PROFESSIONAL SERVICES	12,612.00	12,612.00	165,000.00	152,388.00	7.6
01-4193-4250 BLAINE CITY TOUR	.00	.00	8,000.00	8,000.00	.0
01-4193-6500 CONTRACT FOR SERVICE	.00	.00	155,920.00	155,920.00	.0
01-4193-6505 FIRE DISTRICT MOU	.00	800,000.00	.00	(800,000.00)	.0
01-4193-6900 MISCELLANEOUS EXPENSE	.00	.00	199,300.00	199,300.00	.0
TOTAL MATERIAL AND SERVICES	22,649.75	822,649.75	888,820.00	66,170.25	92.6
OTHER EXPENDITURES:					
01-4193-8803 TRANSFER TO GENERAL CIP FUND	.00	.00	600,000.00	600,000.00	.0
01-4193-8804 TRANSFER TO CITY/CO HOUSING	.00	.00	400,000.00	400,000.00	.0
01-4193-8893 TRANSFER TO PARK TRUST-KAC	.00	35,000.00	10,000.00	(25,000.00)	350.0
01-4193-9910 MERIT/COMPENSATION ADJUSTMENTS	.00	.00	100,000.00	100,000.00	.0
01-4193-9925 PROPERTY TAX CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
01-4193-9930 GENERAL FUND OP. CONTINGENCY	3,158.60	4,158.60	331,900.00	327,741.40	1.3
TOTAL OTHER EXPENDITURES	3,158.60	39,158.60	1,491,900.00	1,452,741.40	2.6
TOTAL NON-DEPARTMENTAL	25,808.35	861,808.35	2,380,720.00	1,518,911.65	36.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINTENANCE</u>					
PERSONAL SERVICES:					
01-4194-1000 SALARIES	27,621.32	55,259.20	461,003.00	405,743.80	12.0
01-4194-1500 PART-TIME/SEASONAL	.00	4,661.40	35,000.00	30,338.60	13.3
01-4194-1800 SHIFT COVERAGE ON CALL	.00	66.20	4,000.00	3,933.80	1.7
01-4194-1900 OVERTIME	111.72	260.67	8,500.00	8,239.33	3.1
01-4194-2100 FICA TAXES - CITY	2,072.90	4,511.57	38,524.00	34,012.43	11.7
01-4194-2200 STATE RETIREMENT - CITY	3,245.14	6,504.64	56,183.00	49,678.36	11.6
01-4194-2400 WORKER'S COMPENSATION-CITY	322.58	747.02	6,743.00	5,995.98	11.1
01-4194-2500 HEALTH INSURANCE - CITY	12,527.75	25,055.50	179,240.00	154,184.50	14.0
01-4194-2505 HEALTH REIMBURSEMENT ACCT(HRA)	803.56	803.56	10,000.00	9,196.44	8.0
01-4194-2510 DENTAL INSURANCE-CITY	338.25	676.50	4,536.00	3,859.50	14.9
01-4194-2515 VISION	162.00	324.00	2,160.00	1,836.00	15.0
01-4194-2600 LONG TERM DISABILITY	162.56	325.12	2,565.00	2,239.88	12.7
01-4194-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	5,000.00	5,000.00	.0
TOTAL PERSONAL SERVICES	47,367.78	99,195.38	813,454.00	714,258.62	12.2
MATERIALS AND SERVICES:					
01-4194-3100 OFFICE SUPPLIES & POSTAGE	.00	9.73	300.00	290.27	3.2
01-4194-3200 OPERATING SUPPLIES	64.75	64.75	7,500.00	7,435.25	.9
01-4194-3500 MOTOR FUELS & LUBRICANTS	72.58	72.58	2,500.00	2,427.42	2.9
01-4194-4200 PROFESSIONAL SERVICES	695.00	695.00	35,000.00	34,305.00	2.0
01-4194-4205 SNOW REMOVAL	.00	.00	70,000.00	70,000.00	.0
01-4194-4210 PROFESSIONAL SERVC-CITY TREES	.00	.00	15,000.00	15,000.00	.0
01-4194-4220 PROF SERV-CITY BEAUTIFICATION	1,390.04	2,002.54	80,000.00	77,997.46	2.5
01-4194-4800 DUES, SUBSCRIPTIONS & MEMBERSH	.00	.00	440.00	440.00	.0
01-4194-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	247.80	1,500.00	1,252.20	16.5
01-4194-5100 TELEPHONE & COMMUNICATIONS	30.00	60.00	500.00	440.00	12.0
01-4194-5200 UTILITIES	1,495.81	1,818.15	60,000.00	58,181.85	3.0
01-4194-5300 CUSTODIAL & CLEANING SERVICES	6,977.00	6,977.00	65,000.00	58,023.00	10.7
01-4194-5900 REPAIR & MAINTENANCE-BUILDINGS	2,725.96	3,843.65	50,000.00	46,156.35	7.7
01-4194-5910 REPAIR & MAINT-491 SV ROAD	1,932.52	2,085.14	70,000.00	67,914.86	3.0
01-4194-5950 REPAIR & MAINT-WARM SPRINGS PR	606.14	1,288.37	48,000.00	46,711.63	2.7
01-4194-6000 REPAIR & MAINT-AUTOMOTIVE EQUI	21.95	21.95	5,000.00	4,978.05	.4
01-4194-6100 REPAIR & MAINT-MACHINERY & EQ	99.63	99.63	5,000.00	4,900.37	2.0
01-4194-6950 MAINTENANCE	583.51	767.64	36,000.00	35,232.36	2.1
TOTAL MATERIAL AND SERVICES	16,694.89	20,053.93	551,740.00	531,686.07	3.6
TOTAL FACILITY MAINTENANCE	64,062.67	119,249.31	1,365,194.00	1,245,944.69	8.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
PERSONAL SERVICES:					
01-4210-1000 SALARIES	9,168.00	18,336.00	147,847.00	129,511.00	12.4
01-4210-1500 PART-TIME	.00	55.18	20,000.00	19,944.82	.3
01-4210-1900 OVERTIME	.00	259.44	5,000.00	4,740.56	5.2
01-4210-2100 FICA TAXES-CITY	675.08	1,374.22	13,222.00	11,847.78	10.4
01-4210-2200 STATE RETIREMENT-CITY	1,096.50	2,224.02	18,281.00	16,056.98	12.2
01-4210-2400 WORKMEN'S COMPENSATION-CITY	226.82	447.42	2,895.00	2,447.58	15.5
01-4210-2500 HEALTH INSURANCE-CITY	7,085.56	14,171.12	85,027.00	70,855.88	16.7
01-4210-2505 HEALTH REIMBURSEMENT ACCT(HRA)	362.22	362.22	4,000.00	3,637.78	9.1
01-4210-2510 DENTAL INSURANCE-CITY	169.00	338.00	2,028.00	1,690.00	16.7
01-4210-2515 VISION	88.00	176.00	1,056.00	880.00	16.7
01-4210-2600 ST & LONG TERM DISABILITY	56.71	113.42	716.00	602.58	15.8
TOTAL PERSONAL SERVICES	18,927.89	37,857.04	300,072.00	262,214.96	12.6
MATERIALS AND SERVICES:					
01-4210-3100 OFFICE SUPPLIES & POSTAGE	.00	.00	5,000.00	5,000.00	.0
01-4210-3200 OPERATING SUPPLIES	720.47	720.47	1,000.00	279.53	72.1
01-4210-3500 MOTOR FUELS & LUBRICANTS	228.18	228.18	1,500.00	1,271.82	15.2
01-4210-3600 COMPUTER SOFTWARE	.00	.00	1,500.00	1,500.00	.0
01-4210-3610 PARKING OPS PROCESSING FEES	1,051.82	1,112.60	21,000.00	19,887.40	5.3
01-4210-3620 PARKING OPS EQUIPMENT FEES	.00	.00	6,000.00	6,000.00	.0
01-4210-4200 PROFESSIONAL SERVICES	700.00	940.00	59,750.00	58,810.00	1.6
01-4210-4250 PROF.SERVICES-BCSO CONTRACT	159,837.92	319,675.84	1,994,777.00	1,675,101.16	16.0
01-4210-5100 TELEPHONE & COMMUNICATIONS	402.20	402.20	5,000.00	4,597.80	8.0
01-4210-6000 REPAIR & MAINT--AUTOMOTIVE EQU	2,010.58	2,010.58	10,000.00	7,989.42	20.1
TOTAL MATERIAL AND SERVICES	164,951.17	325,089.87	2,105,527.00	1,780,437.13	15.4
CAPITAL OUTLAY:					
01-4210-7500 AUTOMOTIVE EQUIPMENT	16.19	16.19	5,000.00	4,983.81	.3
TOTAL CAPITAL OUTLAY	16.19	16.19	5,000.00	4,983.81	.3
TOTAL POLICE	183,895.25	362,963.10	2,410,599.00	2,047,635.90	15.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>FIRE & RESCUE</u>					
	PERSONAL SERVICES:					
01-4230-1000	SALARIES	.00	39,153.39	.00	(39,153.39)	.0
01-4230-1500	PAID ON-CALL WAGES	.00	21,885.25	.00	(21,885.25)	.0
01-4230-1700	WOOC (WORKING OUT OF CLASS)	.00	1,758.24	.00	(1,758.24)	.0
01-4230-1900	OVERTIME	.00	13,183.35	.00	(13,183.35)	.0
01-4230-2100	FICA TAXES-CITY	.00	5,785.69	.00	(5,785.69)	.0
01-4230-2300	FIREMEN'S RETIREMENT-CITY	.00	6,877.39	.00	(6,877.39)	.0
01-4230-2400	WORKMEN'S COMPENSATION-CITY	.00	2,174.95	.00	(2,174.95)	.0
01-4230-2505	HEALTH REIMBURSEMENT ACCT(HRA)	13,137.68	13,137.68	.00	(13,137.68)	.0
	TOTAL PERSONAL SERVICES	13,137.68	103,955.94	.00	(103,955.94)	.0
	MATERIALS AND SERVICES:					
01-4230-4200	PROFESSIONAL SERVICES FIRE	.00	250.00	.00	(250.00)	.0
	TOTAL MATERIAL AND SERVICES	.00	250.00	.00	(250.00)	.0
	TOTAL FIRE & RESCUE	13,137.68	104,205.94	.00	(104,205.94)	.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET</u>					
PERSONAL SERVICES:					
01-4310-1000 SALARIES	53,087.48	103,261.34	664,804.00	561,542.66	15.5
01-4310-1500 PART-TIME	.00	.00	25,000.00	25,000.00	.0
01-4310-1800 SHIFT COVERAGE ON CALL	1,020.68	1,217.28	17,500.00	16,282.72	7.0
01-4310-1900 OVERTIME	192.71	975.32	35,000.00	34,024.68	2.8
01-4310-2100 FICA TAXES-CITY	4,102.64	7,971.68	60,985.00	53,013.32	13.1
01-4310-2200 STATE RETIREMENT-CITY	6,494.37	12,612.28	92,353.00	79,740.72	13.7
01-4310-2400 WORKER'S COMPENSATION-CITY	1,646.49	3,258.10	23,491.00	20,232.90	13.9
01-4310-2500 HEALTH INSURANCE-CITY	19,478.31	38,956.62	247,346.00	208,389.38	15.8
01-4310-2505 HEALTH REIMBURSEMENT ACCT(HRA)	4,570.55	4,570.55	12,000.00	7,429.45	38.1
01-4310-2510 DENTAL INSURANCE-CITY	568.80	1,094.05	5,814.00	4,719.95	18.8
01-4310-2515 VISION	270.40	512.40	2,400.00	1,887.60	21.4
01-4310-2600 ST & LONG TERM DISABILITY	351.28	671.32	4,594.00	3,922.68	14.6
01-4310-2760 OTHER EMPLOYEE BENEFITS	.00	500.00	.00	(500.00)	.0
TOTAL PERSONAL SERVICES	91,783.71	175,600.94	1,191,287.00	1,015,686.06	14.7
MATERIALS AND SERVICES:					
01-4310-3200 OPERATING SUPPLIES	1,540.20	1,800.68	17,000.00	15,199.32	10.6
01-4310-3400 MINOR EQUIPMENT	88.06	166.98	3,500.00	3,333.02	4.8
01-4310-3500 MOTOR FUELS & LUBRICANTS	6,098.19	6,098.19	100,000.00	93,901.81	6.1
01-4310-3600 COMPUTER SOFTWARE	.00	.00	6,800.00	6,800.00	.0
01-4310-4200 PROFESSIONAL SERVICES	811.40	811.40	240,000.00	239,188.60	.3
01-4310-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	.00	3,000.00	3,000.00	.0
01-4310-5100 TELEPHONE & COMMUNICATIONS	30.00	60.00	8,000.00	7,940.00	.8
01-4310-5200 UTILITIES	609.68	609.68	19,500.00	18,890.32	3.1
01-4310-6000 REPAIR & MAINT--AUTOMOTIVE EQU	44.39	44.39	7,500.00	7,455.61	.6
01-4310-6100 REPAIR & MAINT--MACHINERY & EQ	5,775.14	17,709.88	90,000.00	72,290.12	19.7
01-4310-6910 OTHER PURCHASED SERVICES	271.25	652.20	16,000.00	15,347.80	4.1
01-4310-6920 SIGNS & SIGNALIZATION	1,576.42	1,576.42	16,000.00	14,423.58	9.9
01-4310-6930 STREET LIGHTING	1,762.77	1,872.40	18,500.00	16,627.60	10.1
01-4310-6950 MAINTENANCE & IMPROVEMENTS	11,123.17	12,134.58	350,000.00	337,865.42	3.5
TOTAL MATERIAL AND SERVICES	29,730.67	43,536.80	895,800.00	852,263.20	4.9
TOTAL STREET	121,514.38	219,137.74	2,087,087.00	1,867,949.26	10.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
PERSONAL SERVICES:					
01-4510-1000 SALARIES	21,703.46	43,526.38	283,682.00	240,155.62	15.3
01-4510-1500 PART-TIME/SEASONAL	1,633.00	3,238.00	65,000.00	61,762.00	5.0
01-4510-1900 OVERTIME	119.74	119.74	.00	(119.74)	.0
01-4510-2100 FICA TAXES - CITY	1,763.36	3,524.57	26,674.00	23,149.43	13.2
01-4510-2200 STATE RETIREMENT - CITY	2,610.07	5,220.11	33,928.00	28,707.89	15.4
01-4510-2400 WORKER'S COMPENSATION - CITY	338.77	706.03	4,709.00	4,002.97	15.0
01-4510-2500 HEALTH INSURANCE - CITY	8,581.12	17,162.24	88,413.00	71,250.76	19.4
01-4510-2505 HEALTH REIMBURSEMENT ACCT(HRA)	3,111.41	3,111.41	5,000.00	1,888.59	62.2
01-4510-2510 DENTAL INSURANCE-CITY	229.50	459.00	2,526.00	2,067.00	18.2
01-4510-2515 VISION	108.00	216.00	1,104.00	888.00	19.6
01-4510-2600 ST & LONG TERM DISABILITY	136.55	273.10	1,828.00	1,554.90	14.9
01-4510-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	1,000.00	1,000.00	.0
TOTAL PERSONAL SERVICES	40,334.98	77,556.58	513,864.00	436,307.42	15.1
MATERIALS AND SERVICES:					
01-4510-3100 OFFICE SUPPLIES & POSTAGE	.76	1.54	750.00	748.46	.2
01-4510-3200 OPERATING SUPPLIES	30.90	30.90	4,500.00	4,469.10	.7
01-4510-3250 RECREATION SUPPLIES	946.71	1,102.43	11,000.00	9,897.57	10.0
01-4510-3280 YOUTH GOLF	.00	.00	1,100.00	1,100.00	.0
01-4510-3300 RESALE ITEMS-CONCESSION SUPPLY	455.78	1,024.38	7,500.00	6,475.62	13.7
01-4510-3310 STATE SALES TAX-PARK	541.15	2,189.11	8,500.00	6,310.89	25.8
01-4510-3500 MOTOR FUELS & LUBRICANTS	.00	.00	1,500.00	1,500.00	.0
01-4510-4200 PROFESSIONAL SERVICE	476.90	476.90	7,000.00	6,523.10	6.8
01-4510-4410 ADVERTISING & PUBLICATIONS	.00	.00	1,000.00	1,000.00	.0
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	244.05	244.05	10,500.00	10,255.95	2.3
01-4510-6000 REPAIR & MAINT--AUTOMOTIVE EQU	173.57	173.57	3,000.00	2,826.43	5.8
01-4510-6100 REPAIR & MAINT--MACHINERY & EQ	9.95	9.95	3,000.00	2,990.05	.3
TOTAL MATERIAL AND SERVICES	2,879.77	5,252.83	62,350.00	57,097.17	8.4
TOTAL RECREATION	43,214.75	82,809.41	576,214.00	493,404.59	14.4
TOTAL FUND EXPENDITURES	770,866.49	2,458,226.57	13,688,825.00	11,230,598.43	18.0
NET REVENUE OVER EXPENDITURES	(556,728.97)	(1,421,027.12)	.00	1,421,027.12	.0

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2025

WAGON DAYS FUND

ASSETS

02-1000-0000	CASH - COMBINED	(35,689.01)	
02-1510-0000	INVESTMENTS--WAGON DAYS #1625	(.03)	
02-1520-0000	WAGON DAYS- US BANK #2315		22,671.69	
TOTAL ASSETS			(13,017.35)

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	(45,671.80)	
	REVENUE OVER EXPENDITURES - YTD		32,904.45	
BALANCE - CURRENT DATE			(12,767.35)
TOTAL FUND EQUITY			(12,767.35)
TOTAL LIABILITIES AND EQUITY			(13,017.35)

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

WAGON DAYS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WAGON DAYS REVENUE</u>					
02-3400-1100	WAGON DAYS FEES	.00	.00	1,500.00	1,500.00	.0
02-3400-6700	SALES-SOUVENIRS,TICKET,PICNIC	.00	.00	10,000.00	10,000.00	.0
	TOTAL WAGON DAYS REVENUE	.00	.00	11,500.00	11,500.00	.0
	<u>MISCELLANEOUS REVENUE</u>					
02-3700-1000	INTEREST EARNINGS	2.02	4.45	500.00	495.55	.9
02-3700-6500	SPONSORSHIPS	.00	.00	8,000.00	8,000.00	.0
02-3700-7000	RESERVED SEATING	.00	.00	3,500.00	3,500.00	.0
02-3700-8722	TRANSFER FROM LOT	16,450.00	32,900.00	293,400.00	260,500.00	11.2
	TOTAL MISCELLANEOUS REVENUE	16,452.02	32,904.45	305,400.00	272,495.55	10.8
	TOTAL FUND REVENUE	16,452.02	32,904.45	316,900.00	283,995.55	10.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

WAGON DAYS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>WAGON DAYS EXPENDITURES</u>					
	PERSONAL SERVICES:					
02-4530-2900	AWARDS	.00	.00	6,000.00	6,000.00	.0
	TOTAL PERSONAL SERVICES	.00	.00	6,000.00	6,000.00	.0
	MATERIALS AND SERVICES:					
02-4530-3100	OFFICE SUPPLIES & POSTAGE	.00	.00	500.00	500.00	.0
02-4530-3200	OPERATING SUPPLIES	.00	.00	7,000.00	7,000.00	.0
02-4530-3250	SOUVENIRS SUPPLIES	.00	.00	7,500.00	7,500.00	.0
02-4530-3310	STATE SALES TAX	.00	.00	900.00	900.00	.0
02-4530-4200	PROFESSIONAL SERVICES	.00	.00	122,000.00	122,000.00	.0
02-4530-4210	PARADE PARTCPNT/FIDDLERS/POETS	.00	.00	75,000.00	75,000.00	.0
02-4530-4220	GRAND MARSHAL DINNER	.00	.00	5,500.00	5,500.00	.0
02-4530-4230	HISTORY/CHILDREN'S ACTIVITIES	.00	.00	7,500.00	7,500.00	.0
02-4530-4240	CONCERT	.00	.00	27,000.00	27,000.00	.0
02-4530-4400	ADVERTISING & LEGAL PUBLICATIO	.00	.00	8,000.00	8,000.00	.0
02-4530-5210	SOLID WASTE COLLECTION	.00	.00	4,000.00	4,000.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	264,900.00	264,900.00	.0
	TOTAL WAGON DAYS EXPENDITURES	.00	.00	270,900.00	270,900.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	270,900.00	270,900.00	.0
	NET REVENUE OVER EXPENDITURES	16,452.02	32,904.45	46,000.00	13,095.55	71.5

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2025

GENERAL CAPITAL IMPROVEMENT FD

ASSETS

03-1000-0000	CASH - COMBINED	1,839,789.33	
03-1510-0000	INVESTMENTS--GEN CIP #2572	(994,034.38)	
	TOTAL ASSETS		845,754.95

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 IMPRVMT BALANCE	941,431.43	
	REVENUE OVER EXPENDITURES - YTD	(255,626.48)	
	BALANCE - CURRENT DATE	685,804.95	
	TOTAL FUND EQUITY		685,804.95
	TOTAL LIABILITIES AND EQUITY		845,754.95

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>GENERAL CIP REVENUE</u>					
03-3100-6100	IDAHO POWER FRANCHISE	63,628.69	63,628.69	300,000.00	236,371.31	21.2
	TOTAL GENERAL CIP REVENUE	63,628.69	63,628.69	300,000.00	236,371.31	21.2
	<u>MISCELLANEOUS REVENUE</u>					
03-3700-1000	INTEREST EARNINGS	7,235.58	21,082.48	25,000.00	3,917.52	84.3
03-3700-3610	WOOD RIVER LAND TRUST REIMB	(1,175,760.56)	(1,175,760.56)	.00	1,175,760.56	.0
03-3700-8701	TRANSFER FROM GENERAL FUND	.00	.00	600,000.00	600,000.00	.0
03-3700-8722	TRANSFER FROM LOT FUND	89,466.67	178,933.34	1,723,600.00	1,544,666.66	10.4
03-3700-8790	ITD MAIN STREET FUNDING	.00	.00	142,000.00	142,000.00	.0
03-3700-8795	OTHER DONATIONS & REIMBURSEMEN	.00	.00	167,505.00	167,505.00	.0
03-3700-8798	URA FUNDING	764,078.84	764,078.84	2,965,000.00	2,200,921.16	25.8
	TOTAL MISCELLANEOUS REVENUE	(314,979.47)	(211,665.90)	5,623,105.00	5,834,770.90	(3.8)
	<u>FUND BALANCE</u>					
03-3800-9000	FUND BALANCE	.00	.00	300,000.00	300,000.00	.0
	TOTAL FUND BALANCE	.00	.00	300,000.00	300,000.00	.0
	TOTAL FUND REVENUE	(251,350.78)	(148,037.21)	6,223,105.00	6,371,142.21	(2.4)

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL CIP EXPENDITURES</u>						
	CAPITAL OUTLAY:					
03-4193-7110	DOWNTOWN CORE SIDEWALK (P)	85.00	8,537.50	900,000.00	891,462.50	1.0
03-4193-7135	MAIN STREET REHAB	15,442.24	15,442.24	66,250.00	50,807.76	23.3
03-4193-7150	BIKE NETWORK IMPROVEMENTS	.00	.00	59,563.00	59,563.00	.0
03-4193-7160	TOWN SQUARE ALLEY-ASPHALT	.00	.00	50,000.00	50,000.00	.0
03-4193-7180	POWER LINE UNDERGROUNDING (P)	.00	.00	88,600.00	88,600.00	.0
03-4193-7199	LONG-TERM PLANNING & DESIGN	20,972.25	20,972.25	150,000.00	129,027.75	14.0
03-4193-7200	TECHNOLOGY UPGRADES	156.37	156.37	95,000.00	94,843.63	.2
03-4193-7205	WEBSITE REBUILD	11,015.00	11,015.00	60,000.00	48,985.00	18.4
03-4193-7210	SUSTAINABILITY	.00	.00	50,000.00	50,000.00	.0
03-4193-7500	PARKING MANAGEMENT	.00	.00	95,000.00	95,000.00	.0
03-4193-7501	PUBLIC PARKING OPTIONS (P)	.00	.00	100,000.00	100,000.00	.0
03-4193-7502	INFRASTRUCTURE FOR HOUSING	345.00	345.00	800,000.00	799,655.00	.0
03-4193-7611	PAVEMENT MANAGEMENT PROG (P)	.00	.00	600,000.00	600,000.00	.0
03-4193-7614	BOOM TRUCK	.00	.00	100,000.00	100,000.00	.0
03-4193-7615	STREET READER BOARDS	.00	.00	45,000.00	45,000.00	.0
	TOTAL CAPITAL OUTLAY	48,015.86	56,468.36	3,259,413.00	3,202,944.64	1.7
	OTHER EXPENDITURES:					
03-4193-9930	CIP FUND CONTINGENCY	.00	.00	1,182,000.00	1,182,000.00	.0
	TOTAL OTHER EXPENDITURES	.00	.00	1,182,000.00	1,182,000.00	.0
	TOTAL GENERAL CIP EXPENDITURES	48,015.86	56,468.36	4,441,413.00	4,384,944.64	1.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINT CIP EXPENDITURE</u>					
CAPITAL OUTLAY:					
03-4194-7120 ATKINSON PARK IRRIG UPGRADES	.00	.00	200,000.00	200,000.00	.0
03-4194-7135 FOREST SRV PARK RENOVATION	1,000.00	1,000.00	80,921.00	79,921.00	1.2
03-4194-7136 HYPERBOREAN CONDO RENOVATION	.00	.00	203,640.00	203,640.00	.0
03-4194-7140 BONNING CABIN PRESERVATION	.00	.00	95,456.00	95,456.00	.0
03-4194-7155 ROTARY PARK REHABILATION	.00	.00	10,000.00	10,000.00	.0
03-4194-7156 ORE WAGON R&M	22,067.41	22,067.41	120,000.00	97,932.59	18.4
03-4194-7161 VISITOR CENTER BUIDLING R&M	85.00	2,145.00	300,000.00	297,855.00	.7
03-4194-7162 TOWN SQUARE REMODEL PHASE I	4,422.50	6,482.50	250,000.00	243,517.50	2.6
03-4194-7176 CITY HALL ELECTRICAL UPGRADES	.00	.00	15,000.00	15,000.00	.0
03-4194-7177 CITY HALL 3RD FLOOR	.00	.00	68,000.00	68,000.00	.0
03-4194-7602 MOWER REPLACEMENT	.00	.00	30,000.00	30,000.00	.0
03-4194-7604 ATV WARMS SPRINGS PRESERVE	.00	19,426.00	20,000.00	574.00	97.1
TOTAL CAPITAL OUTLAY	27,574.91	51,120.91	1,393,017.00	1,341,896.09	3.7
TOTAL FACILITY MAINT CIP EXPENDITURE	27,574.91	51,120.91	1,393,017.00	1,341,896.09	3.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 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 2 MONTHS ENDING NOVEMBER 30, 2025

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4510-7130 PARKS UTV	.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	75,590.77	107,589.27	5,914,430.00	5,806,840.73	1.8
NET REVENUE OVER EXPENDITURES	(326,941.55)	(255,626.48)	308,675.00	564,301.48	(82.8)

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2025

ORIGINAL LOT FUND

ASSETS

22-1000-0000	CASH - COMBINED	62,640.26	
22-1050-0000	TAXES RECEIVABLE	313,899.50	
22-1510-0000	INVESTMENTS-LOT #3183	368,274.14	
	TOTAL ASSETS		744,813.90

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	799,276.69	
	REVENUE OVER EXPENDITURES - YTD	(52,962.79)	
	BALANCE - CURRENT DATE	746,313.90	
	TOTAL FUND EQUITY		746,313.90
	TOTAL LIABILITIES AND EQUITY		744,813.90

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

ORIGINAL LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>ORIGINAL LOT TAX</u>					
22-3100-3000	ORIGINAL LOT TAX	244,175.57	573,952.46	3,600,000.00	3,026,047.54	15.9
	TOTAL ORIGINAL LOT TAX	244,175.57	573,952.46	3,600,000.00	3,026,047.54	15.9
	<u>MISCELLANEOUS REVENUE</u>					
22-3700-1000	INTEREST EARNINGS	1,317.67	2,613.87	10,000.00	7,386.13	26.1
22-3700-8725	TRANSFR FROM ADDITIONAL 1%-LOT	4,833.33	9,666.66	60,000.00	50,333.34	16.1
	TOTAL MISCELLANEOUS REVENUE	6,151.00	12,280.53	70,000.00	57,719.47	17.5
	TOTAL FUND REVENUE	250,326.57	586,232.99	3,670,000.00	3,083,767.01	16.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

ORIGINAL LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ORIGINAL LOT TAX</u>					
MATERIALS AND SERVICES:					
22-4910-3610 PROCESSING FEE XBP	263.75	490.79	2,000.00	1,509.21	24.5
22-4910-4200 PROFESSIONAL SERVICES	.00	.00	22,000.00	22,000.00	.0
22-4910-5000 ADMINISTRATIVE EXPENSE-GEN FND	416.67	833.34	5,000.00	4,166.66	16.7
22-4910-6060 EVENTS/PROMOTIONS	7,293.31	7,293.31	120,000.00	112,706.69	6.1
22-4910-6070 SVED	3,750.00	3,750.00	15,000.00	11,250.00	25.0
22-4910-6075 IDAHO DARK SKY ALLIANCE	.00	.00	3,000.00	3,000.00	.0
22-4910-6080 MOUNTAIN RIDES	212,000.00	212,000.00	848,000.00	636,000.00	25.0
22-4910-6085 FRIENDS OF THE SAWTOOTH NF	.00	.00	10,000.00	10,000.00	.0
22-4910-6090 CONSOLIDATED DISPATCH	.00	.00	171,005.00	171,005.00	.0
22-4910-6095 MOUNTAIN HUMANE	.00	2,995.00	2,995.00	.00	100.0
TOTAL MATERIAL AND SERVICES	223,723.73	227,362.44	1,199,000.00	971,637.56	19.0
OTHER EXPENDITURES:					
22-4910-8801 REIMBURSE GF POLICE/FIRE/AMB	100,000.00	200,000.00	1,200,000.00	1,000,000.00	16.7
22-4910-8802 TRNSFR TO WAGON DAYS FUND	16,450.00	32,900.00	293,400.00	260,500.00	11.2
22-4910-8803 TRANSFER TO GENERAL CIP	89,466.67	178,933.34	1,073,600.00	894,666.66	16.7
22-4910-8850 TRNSFR TO CAPITAL IMPROV (CIP)	.00	.00	650,000.00	650,000.00	.0
TOTAL OTHER EXPENDITURES	205,916.67	411,833.34	3,217,000.00	2,805,166.66	12.8
TOTAL ORIGINAL LOT TAX	429,640.40	639,195.78	4,416,000.00	3,776,804.22	14.5
TOTAL FUND EXPENDITURES	429,640.40	639,195.78	4,416,000.00	3,776,804.22	14.5
NET REVENUE OVER EXPENDITURES	(179,313.83)	(52,962.79)	(746,000.00)	(693,037.21)	(7.1)

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2025

ADDITIONAL1%-LOT FUND

ASSETS

25-1000-0000	CASH - COMBINED	110,420.59	
	TOTAL ASSETS		110,420.59

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
25-2710-0000	FUND BALANCE	160,229.70	
	REVENUE OVER EXPENDITURES - YTD	(49,809.11)	
	BALANCE - CURRENT DATE	110,420.59	
	TOTAL FUND EQUITY		110,420.59
	TOTAL LIABILITIES AND EQUITY		110,420.59

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

ADDITIONAL1%-LOT FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>ADDITIONAL 1%-LOT</u>					
25-3100-3010	ADDITIONAL 1%	211,900.65	483,399.23	2,900,000.00	2,416,600.77	16.7
	TOTAL ADDITIONAL 1%-LOT	211,900.65	483,399.23	2,900,000.00	2,416,600.77	16.7
	TOTAL FUND REVENUE	211,900.65	483,399.23	2,900,000.00	2,416,600.77	16.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 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	133,034.30	290,754.14	1,421,000.00	1,130,245.86	20.5
25-4910-4240	SVASB RELEASE FUND BALANCE	.00	.00	105,115.00	105,115.00	.0
25-4910-4250	HOUSING RELEASE FUND BALANCE	.00	.00	55,115.00	55,115.00	.0
	TOTAL MATERIAL AND SERVICES	133,034.30	290,754.14	1,581,230.00	1,290,475.86	18.4
	OTHER EXPENDITURES:					
25-4910-8822	TRANSFER TO ORIG LOT-DIR COST	4,833.33	9,666.66	58,000.00	48,333.34	16.7
25-4910-8824	TRANSFER TO HOUSING	101,117.00	232,787.54	1,421,000.00	1,188,212.46	16.4
	TOTAL OTHER EXPENDITURES	105,950.33	242,454.20	1,479,000.00	1,236,545.80	16.4
	TOTAL ADDITIONAL 1%-LOT	238,984.63	533,208.34	3,060,230.00	2,527,021.66	17.4
	TOTAL FUND EXPENDITURES	238,984.63	533,208.34	3,060,230.00	2,527,021.66	17.4
	NET REVENUE OVER EXPENDITURES	(27,083.98)	(49,809.11)	(160,230.00)	(110,420.89)	(31.1)

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2025

FIRE BOND FUND

ASSETS

41-1000-0000	CASH - COMBINED	(103.48)	
41-1050-0000	TAXES RECEIVABLE--CURRENT		5,738.43	
	TOTAL ASSETS			5,634.95

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
41-2710-0000	FUND BALANCE	3,149.71		
	REVENUE OVER EXPENDITURES - YTD	2,485.24		
	BALANCE - CURRENT DATE		5,634.95	
	TOTAL FUND EQUITY			5,634.95
	TOTAL LIABILITIES AND EQUITY			5,634.95

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

FIRE BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>PROPERTY TAX</u>					
41-3100-1000	PROPERTY TAX GO LEVY	1,087.84	2,213.43	617,019.00	614,805.57	.4
41-3100-9000	PENALTY & INTEREST ON TAXES	152.70	271.81	.00	(271.81)	.0
	TOTAL PROPERTY TAX	1,240.54	2,485.24	617,019.00	614,533.76	.4
	TOTAL FUND REVENUE	1,240.54	2,485.24	617,019.00	614,533.76	.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 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 PRINCIPAL-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	1,240.54	2,485.24	.00	(2,485.24)	.0

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2025

IN-LIEU HOUSING FUND

ASSETS

52-1000-0000	CASH - COMBINED	493,378.34	
52-1515-0000	INVESTMENTS--IN-LIEU HOUS#3044	(1,881.47)	
	TOTAL ASSETS		491,496.87

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
52-2710-0000	FUND BALANCE	485,868.45	
	REVENUE OVER EXPENDITURES - YTD	5,628.42	
	BALANCE - CURRENT DATE	491,496.87	
	TOTAL FUND EQUITY		491,496.87
	TOTAL LIABILITIES AND EQUITY		491,496.87

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

IN-LIEU HOUSING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
52-3700-1000	INTEREST EARNINGS	2,157.16	5,628.42	.00	(5,628.42)	.0
52-3700-7500	IN-LIEU-AFFORDABLE HOUSING FEE	.00	.00	800,000.00	800,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	2,157.16	5,628.42	800,000.00	794,371.58	.7
	<u>FUND BALANCE</u>					
52-3800-9000	FUND BALANCE	.00	.00	1,200,000.00	1,200,000.00	.0
	TOTAL FUND BALANCE	.00	.00	1,200,000.00	1,200,000.00	.0
	TOTAL FUND REVENUE	2,157.16	5,628.42	2,000,000.00	1,994,371.58	.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

IN-LIEU HOUSING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IN-LIEU HOUSING EXPENDITURES</u>					
OTHER EXPENDITURES:					
52-4410-9930 COM.HOUSING OP. CONTINGENCY	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL OTHER EXPENDITURES	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL IN-LIEU HOUSING EXPENDITURES	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	2,000,000.00	2,000,000.00	.0
NET REVENUE OVER EXPENDITURES	2,157.16	5,628.42	.00	(5,628.42)	.0

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2025

COMMUNITY HOUSING

ASSETS

54-1000-0000	CASH - COMBINED	713,468.23	
	TOTAL ASSETS		713,468.23

LIABILITIES AND EQUITY

LIABILITIES

54-2030-0000	ACCOUNTS PAYABLE	(132.15)	
54-2300-0000	DEPOSITS-SEC DEP LTL	1,075.00	
54-2300-0001	DEPOSITS-SEC DEP BIRD DR	(2,100.00)	
	TOTAL LIABILITIES	(1,157.15)	

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
54-2710-0000	FUND BALANCE	1,046,173.20	
	REVENUE OVER EXPENDITURES - YTD	(331,547.82)	
	BALANCE - CURRENT DATE	714,625.38	
	TOTAL FUND EQUITY		714,625.38
	TOTAL LIABILITIES AND EQUITY		713,468.23

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

COMMUNITY HOUSING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>COMMUNITY HOUSING REVENUE</u>					
54-3700-2000	LIFT TOWER LODGE RENTS	6,244.00	12,488.00	70,000.00	57,512.00	17.8
54-3700-2012	EVERGREEN RENTS	.00	10,350.00	.00	(10,350.00)	.0
54-3700-3610	REFUNDS & REIM BLAINE COUNTY	.00	.00	154,500.00	154,500.00	.0
54-3700-4000	DEED RESTRICTED PROP SALE	.00	.00	230,517.00	230,517.00	.0
54-3700-8701	TRANSFER FROM GENERAL FUND	.00	.00	400,000.00	400,000.00	.0
54-3700-8705	TRANSFER FROM ADDITIONAL .50%	101,117.00	232,787.54	1,421,000.00	1,188,212.46	16.4
	<u>TOTAL COMMUNITY HOUSING REVENUE</u>	<u>107,361.00</u>	<u>255,625.54</u>	<u>2,276,017.00</u>	<u>2,020,391.46</u>	<u>11.2</u>
	 <u>TOTAL FUND REVENUE</u>	 <u>107,361.00</u>	 <u>255,625.54</u>	 <u>2,276,017.00</u>	 <u>2,020,391.46</u>	 <u>11.2</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY HOUSING EXPENSE</u>					
PERSONAL SERVICES:					
54-4410-1000 SALARIES	34,009.00	68,018.00	440,057.00	372,039.00	15.5
54-4410-2100 FICA TAXES-CITY	2,527.46	5,054.92	33,664.00	28,609.08	15.0
54-4410-2200 STATE RETIREMENT-CITY	4,067.48	8,134.96	52,631.00	44,496.04	15.5
54-4410-2400 WORKMEN'S COMPENSATION-CITY	31.00	64.92	1,248.00	1,183.08	5.2
54-4410-2500 HEALTH INSURANCE-CITY	10,910.56	21,821.12	124,099.00	102,277.88	17.6
54-4410-2505 HEALTH REIMBURSEMENT ACCT(HRA)	7,095.07	7,095.07	7,000.00	(95.07)	101.4
54-4410-2510 DENTAL INSURANCE-CITY	295.00	590.00	3,540.00	2,950.00	16.7
54-4410-2515 VISION REIMBURSEMENT ACCT(HRA)	136.00	272.00	1,632.00	1,360.00	16.7
54-4410-2600 LONG TERM DISABILITY	210.45	420.90	2,640.00	2,219.10	15.9
TOTAL PERSONAL SERVICES	59,282.02	111,471.89	666,511.00	555,039.11	16.7
MATERIALS AND SERVICES:					
54-4410-3100 GENERAL OFFICE	1,119.44	1,119.44	11,489.00	10,369.56	9.7
54-4410-4200 PROFESSIONAL SERVICES	160.00	480.00	100,000.00	99,520.00	.5
54-4410-4225 DEED RESTRICTIONS	202,575.00	202,575.00	608,100.00	405,525.00	33.3
54-4410-4250 LIFT TOWER LODGE PROFF SVCS	726.25	726.25	40,000.00	39,273.75	1.8
54-4410-4260 EVERGREEN PROF SVCS	9,053.67	18,107.34	.00	(18,107.34)	.0
54-4410-5110 COMPUTER NETWORK	.00	.00	4,000.00	4,000.00	.0
54-4410-5200 LIFT TOWER LODGE UTILITIES	1,073.65	1,073.65	25,000.00	23,926.35	4.3
54-4410-5210 291 N 2ND AVE UTILITIES	.00	535.76	.00	(535.76)	.0
54-4410-5215 EVERGREEN UTILITIES	581.25	581.25	.00	(581.25)	.0
54-4410-5900 LIFT TOWER LDG REPAIR & MAINT	39.00	44.76	100,000.00	99,955.24	.0
54-4410-5915 EVERGREEN REPAIR & MAINTENANCE	458.02	458.02	.00	(458.02)	.0
TOTAL MATERIAL AND SERVICES	215,786.28	225,701.47	888,589.00	662,887.53	25.4
OTHER EXPENDITURES:					
54-4410-8000 REIMBURSEMENT BCHA OP & PROG	.00	200,000.00	395,900.00	195,900.00	50.5
54-4410-8010 REIMBURSE BCHA BLAINE CO CONTR	.00	.00	154,500.00	154,500.00	.0
54-4410-8030 REIMBURSE GENERAL FUND	.00	.00	230,517.00	230,517.00	.0
54-4410-8040 BLAINE COUNTY CHARITABLE FUND	50,000.00	50,000.00	.00	(50,000.00)	.0
TOTAL OTHER EXPENDITURES	50,000.00	250,000.00	780,917.00	530,917.00	32.0
TOTAL COMMUNITY HOUSING EXPENSE	325,068.30	587,173.36	2,336,017.00	1,748,843.64	25.1
TOTAL FUND EXPENDITURES	325,068.30	587,173.36	2,336,017.00	1,748,843.64	25.1
NET REVENUE OVER EXPENDITURES	(217,707.30)	(331,547.82)	(60,000.00)	271,547.82	(552.6)

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2025

WATER FUND

ASSETS

63-1000-0000	CASH - COMBINED	1,978,878.29	
63-1150-0000	ACCTS RCVBL--WATER	11,857.67	
63-1510-0000	INVESTMENTS-WATER FUND #976	3,633,003.18	
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			11,538,930.21

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	1,614,224.16	
63-2720-0000	RETAINED EARNINGS	6,585,036.55	
	REVENUE OVER EXPENDITURES - YTD	287,646.51	
BALANCE - CURRENT DATE		8,486,907.22	
TOTAL FUND EQUITY			8,486,907.22
TOTAL LIABILITIES AND EQUITY			11,538,930.21

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WATER REVENUE</u>					
63-3400-6100	WATER CHARGES	189,898.07	673,954.80	3,298,000.00	2,624,045.20	20.4
63-3400-6600	WA CONNECT FEE/FIRELINE/METER	.00	.00	10,000.00	10,000.00	.0
	TOTAL WATER REVENUE	189,898.07	673,954.80	3,308,000.00	2,634,045.20	20.4
	<u>MISCELLANEOUS REVENUE</u>					
63-3700-1000	INTEREST EARNINGS	12,998.69	25,785.66	100,000.00	74,214.34	25.8
63-3700-7000	MISCELLANEOUS REVENUE	.00	318.40	2,500.00	2,181.60	12.7
	TOTAL MISCELLANEOUS REVENUE	12,998.69	26,104.06	102,500.00	76,395.94	25.5
	TOTAL FUND REVENUE	202,896.76	700,058.86	3,410,500.00	2,710,441.14	20.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
PERSONAL SERVICES:					
63-4340-1000 SALARIES-WATER	30,407.26	61,732.88	326,609.00	264,876.12	18.9
63-4340-1800 SHIFT COVERAGE ON CALL	1,815.58	3,760.00	22,000.00	18,240.00	17.1
63-4340-1900 OVERTIME	595.74	1,529.04	20,000.00	18,470.96	7.7
63-4340-2100 FICA TAXES-CITY	2,481.26	5,068.44	28,199.00	23,130.56	18.0
63-4340-2200 STATE RETIREMENT-CITY	3,925.11	8,015.85	44,086.00	36,070.15	18.2
63-4340-2400 WORKMEN'S COMPENSATION-CITY	547.12	1,169.47	5,863.00	4,693.53	20.0
63-4340-2500 HEALTH INSURANCE-CITY	9,521.94	19,043.88	93,833.00	74,789.12	20.3
63-4340-2505 HEALTH REIMBURSEMENT ACCT(HRA)	9,679.93	9,679.93	6,000.00	(3,679.93)	161.3
63-4340-2510 DENTAL INSURANCE-CITY	284.50	569.00	2,910.00	2,341.00	19.6
63-4340-2515 VISION	122.00	244.00	1,272.00	1,028.00	19.2
63-4340-2600 LONG TERM DISABILITY	187.13	374.26	1,937.00	1,562.74	19.3
TOTAL PERSONAL SERVICES	59,567.57	111,186.75	552,709.00	441,522.25	20.1
MATERIALS AND SERVICES:					
63-4340-3100 OFFICE SUPPLIES & POSTAGE	.00	.00	1,000.00	1,000.00	.0
63-4340-3120 DATA PROCESSING	.00	.00	7,500.00	7,500.00	.0
63-4340-3200 OPERATING SUPPLIES	1,580.85	2,700.32	20,000.00	17,299.68	13.5
63-4340-3250 LABORATORY/ANALYSIS	.00	.00	3,000.00	3,000.00	.0
63-4340-3400 MINOR EQUIPMENT	.00	216.56	3,000.00	2,783.44	7.2
63-4340-3500 MOTOR FUELS & LUBRICANTS	960.84	960.84	10,000.00	9,039.16	9.6
63-4340-3600 COMPUTER SOFTWARE	.00	.00	10,000.00	10,000.00	.0
63-4340-3800 CHEMICALS	351.72	351.72	10,000.00	9,648.28	3.5
63-4340-4200 PROFESSIONAL SERVICES	1,048.48	5,865.98	150,000.00	144,134.02	3.9
63-4340-4300 STATE & WA DISTRICT FEES	.00	.00	65,000.00	65,000.00	.0
63-4340-4600 INSURANCE	.00	12,369.78	16,000.00	3,630.22	77.3
63-4340-4800 DUES, SUBSCRIPTIONS, & MEMBERS	.00	.00	1,000.00	1,000.00	.0
63-4340-4900 PERSONNEL TRAINING/TRAVEL/MTG	315.00	315.00	5,000.00	4,685.00	6.3
63-4340-5100 TELEPHONE & COMMUNICATIONS	379.60	793.58	12,000.00	11,206.42	6.6
63-4340-5200 UTILITIES	9,228.13	9,228.13	120,000.00	110,771.87	7.7
63-4340-5500 RIGHT-OF-WAY FEE (STREET DEPT)	12,500.00	25,000.00	150,000.00	125,000.00	16.7
63-4340-6000 REPAIR & MAINT-AUTO EQUIP	782.11	782.11	6,000.00	5,217.89	13.0
63-4340-6100 REPAIR & MAINT-MACH & EQUIP	.00	.00	60,000.00	60,000.00	.0
63-4340-6910 OTHER PURCHASED SERVICES	.00	369.24	10,000.00	9,630.76	3.7
TOTAL MATERIAL AND SERVICES	27,146.73	58,953.26	659,500.00	600,546.74	8.9
CAPITAL OUTLAY:					
63-4340-7900 DEPRECIATION EXPENSE	.00	.00	275,000.00	275,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	275,000.00	275,000.00	.0
OTHER EXPENDITURES:					
63-4340-8801 REIMBURSE CITY GENERAL FUND	33,636.17	67,272.34	403,634.00	336,361.66	16.7
63-4340-8864 TRANSFER TO WA CAPITAL IMP FND	.00	175,000.00	700,000.00	525,000.00	25.0
63-4340-9930 WATER FUND OP. CONTINGENCY	.00	.00	200,000.00	200,000.00	.0
TOTAL OTHER EXPENDITURES	33,636.17	242,272.34	1,303,634.00	1,061,361.66	18.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER EXPENDITURES	120,350.47	412,412.35	2,790,843.00	2,378,430.65	14.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>WATER DEBT SERVICE EXPENDITRES</u>					
	MATERIALS AND SERVICES:					
63-4800-4200	PROF.SERVICES-PAYING AGENT	.00	.00	500.00	500.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	500.00	500.00	.0
	OTHER EXPENDITURES:					
63-4800-8300	DEBT SRVC ACCT PRINCIPAL-2015B	.00	.00	86,125.00	86,125.00	.0
63-4800-8400	DEBT SRVC ACCT INTEREST-2015B	.00	.00	51,125.00	51,125.00	.0
63-4800-8600	DEBT SRVC ACCT PRINCIPAL-2016	.00	.00	168,950.00	168,950.00	.0
63-4800-8700	DEBT SRVC ACCT INTEREST-2016	.00	.00	2,950.00	2,950.00	.0
	TOTAL OTHER EXPENDITURES	.00	.00	309,150.00	309,150.00	.0
	TOTAL WATER DEBT SERVICE EXPENDITRES	.00	.00	309,650.00	309,650.00	.0
	TOTAL FUND EXPENDITURES	120,350.47	412,412.35	3,100,493.00	2,688,080.65	13.3
	NET REVENUE OVER EXPENDITURES	82,546.29	287,646.51	310,007.00	22,360.49	92.8

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2025

WATER CAPITAL IMPROVEMENT FUND

ASSETS

64-1000-0000	CASH - COMBINED	(427,719.21)	
64-1510-0000	INVESTMENTS--WATER CIP #2138		727,848.70	
	TOTAL ASSETS			300,129.49

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
64-2710-0000	FUND BALANCE	281,671.79		
	REVENUE OVER EXPENDITURES - YTD	18,457.70		
	BALANCE - CURRENT DATE		300,129.49	
	TOTAL FUND EQUITY			300,129.49
	TOTAL LIABILITIES AND EQUITY			300,129.49

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

WATER CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WATER CIP REVENUE</u>					
64-3400-7300	WATER CONNECTION FEES	.00	.00	100,000.00	100,000.00	.0
	TOTAL WATER CIP REVENUE	.00	.00	100,000.00	100,000.00	.0
	<u>MISCELLANEOUS REVENUE</u>					
64-3700-1000	INTEREST EARNINGS	2,604.20	5,165.99	30,000.00	24,834.01	17.2
64-3700-8763	TRANSFER FROM WATER FUND	.00	175,000.00	700,000.00	525,000.00	25.0
	TOTAL MISCELLANEOUS REVENUE	2,604.20	180,165.99	730,000.00	549,834.01	24.7
	TOTAL FUND REVENUE	2,604.20	180,165.99	830,000.00	649,834.01	21.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

WATER CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
64-4340-7650 WATER METERS	16,279.80	16,279.80	200,000.00	183,720.20	8.1
64-4340-7800 CONSTRUCTION	.00	.00	150,000.00	150,000.00	.0
64-4340-7809 S. KETCHUM WATER LINE PROJ. A	2,341.25	81,691.25	134,791.00	53,099.75	60.6
64-4340-7810 S. KETCHUM WATER LINE PROJ. B	.00	.00	8,181.00	8,181.00	.0
64-4340-7811 TRAIL CREEK HWY 75 MAINLINE	63,737.24	63,737.24	200,000.00	136,262.76	31.9
64-4340-7812 OPS BUILDING ADDITION DESIGN	.00	.00	100,000.00	100,000.00	.0
64-4340-7813 NORTHWOOD WELL ROOF ADDITION	.00	.00	50,000.00	50,000.00	.0
TOTAL CAPITAL OUTLAY	82,358.29	161,708.29	842,972.00	681,263.71	19.2
TOTAL WATER CIP EXPENDITURES	82,358.29	161,708.29	842,972.00	681,263.71	19.2
TOTAL FUND EXPENDITURES	82,358.29	161,708.29	842,972.00	681,263.71	19.2
NET REVENUE OVER EXPENDITURES	(79,754.09)	18,457.70	(12,972.00)	(31,429.70)	142.3

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2025

WASTEWATER FUND

ASSETS

65-1000-0000	CASH - COMBINED	589,337.17	
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	2,484,453.51	
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			13,550,586.98

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	8,756,192.34	
65-2720-0000	RETAINED EARNINGS	(2,473,470.69)	
	REVENUE OVER EXPENDITURES - YTD	55,274.74	
BALANCE - CURRENT DATE		6,337,996.39	
TOTAL FUND EQUITY			6,337,996.39
TOTAL LIABILITIES AND EQUITY			13,550,586.98

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WASTEWATER REVENUE</u>					
65-3400-7100	WASTEWATER CHARGES	247,405.78	510,328.13	2,960,000.00	2,449,671.87	17.2
65-3400-7800	SUN VALLEY WA & SW DISTRICT CH	.00	91,299.72	1,200,793.00	1,109,493.28	7.6
	TOTAL WASTEWATER REVENUE	247,405.78	601,627.85	4,160,793.00	3,559,165.15	14.5
	<u>MISCELLANEOUS REVENUE</u>					
65-3700-1000	INTEREST EARNINGS	8,889.24	17,633.70	60,000.00	42,366.30	29.4
	TOTAL MISCELLANEOUS REVENUE	8,889.24	17,633.70	60,000.00	42,366.30	29.4
	TOTAL FUND REVENUE	256,295.02	619,261.55	4,220,793.00	3,601,531.45	14.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>					
PERSONAL SERVICES:					
65-4350-1000 SALARIES-WASTEWATER	39,032.31	76,844.90	530,195.00	453,350.10	14.5
65-4350-1800 SHIFT COVERAGE ON CALL	1,271.48	2,597.14	20,000.00	17,402.86	13.0
65-4350-1900 OVERTIME	1,175.61	3,031.74	15,000.00	11,968.26	20.2
65-4350-2100 FICA TAXES-CITY	3,114.42	6,191.73	43,237.00	37,045.27	14.3
65-4350-2200 STATE RETIREMENT-CITY	4,960.94	9,863.87	67,597.00	57,733.13	14.6
65-4350-2400 WORKMEN'S COMPENSATION-CITY	582.99	1,181.51	7,815.00	6,633.49	15.1
65-4350-2500 HEALTH INSURANCE-CITY	16,673.56	32,072.12	203,403.00	171,330.88	15.8
65-4350-2505 HEALTH REIMBURSEMENT ACCT(HRA)	10,515.77	10,515.77	13,000.00	2,484.23	80.9
65-4350-2510 DENTAL INSURANCE-CITY	450.95	860.95	5,652.00	4,791.05	15.2
65-4350-2515 VISION	209.60	403.60	2,712.00	2,308.40	14.9
65-4350-2600 LONG TERM DISABILITY	227.89	455.78	3,338.00	2,882.22	13.7
TOTAL PERSONAL SERVICES	78,215.52	144,019.11	911,949.00	767,929.89	15.8
MATERIALS AND SERVICES:					
65-4350-3100 OFFICE SUPPLIES & POSTAGE	.00	.00	500.00	500.00	.0
65-4350-3120 DATA PROCESSING	.00	.00	8,000.00	8,000.00	.0
65-4350-3200 OPERATING SUPPLIES	241.76	241.76	14,000.00	13,758.24	1.7
65-4350-3400 MINOR EQUIPMENT	206.99	212.68	2,000.00	1,787.32	10.6
65-4350-3500 MOTOR FUELS & LUBRICANTS	11.90	211.94	20,000.00	19,788.06	1.1
65-4350-3600 COMPUTER SOFTWARE	.00	.00	5,000.00	5,000.00	.0
65-4350-3800 CHEMICALS	6,715.21	6,715.21	105,000.00	98,284.79	6.4
65-4350-4200 PROFESSIONAL SERVICES	602.65	602.65	205,000.00	204,397.35	.3
65-4350-4201 IPDES PERMIT FEE	.00	.00	3,800.00	3,800.00	.0
65-4350-4600 INSURANCE	.00	88,961.94	90,000.00	1,038.06	98.9
65-4350-4900 PERSONNEL TRAINING/TRAVEL/MTG	228.24	228.24	3,000.00	2,771.76	7.6
65-4350-5100 TELEPHONE & COMMUNICATIONS	259.60	622.59	7,000.00	6,377.41	8.9
65-4350-5200 UTILITIES	140.66	13,507.67	175,000.00	161,492.33	7.7
65-4350-5500 RIGHT-OF-WAY FEE (STREET DEPT)	12,333.00	24,666.00	148,000.00	123,334.00	16.7
65-4350-6000 REPAIR & MAINT-AUTO EQUIP	4,415.18	6,622.99	12,000.00	5,377.01	55.2
65-4350-6100 REPAIR & MAINT-MACH & EQUIP	876.54	917.44	100,000.00	99,082.56	.9
65-4350-6900 COLLECTION SYSTEM SERVICES/CHA	1,493.05	7,424.09	65,000.00	57,575.91	11.4
TOTAL MATERIAL AND SERVICES	27,524.78	150,935.20	963,300.00	812,364.80	15.7
CAPITAL OUTLAY:					
65-4350-7900 DEPRECIATION EXPENSE	.00	.00	375,000.00	375,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	375,000.00	375,000.00	.0
OTHER EXPENDITURES:					
65-4350-8801 REIMBURSE CITY GENERAL FUND	72,016.25	144,032.50	864,195.00	720,162.50	16.7
65-4350-8867 TRANSFER TO WW CAP IMP FUND	.00	125,000.00	500,000.00	375,000.00	25.0
65-4350-9930 WASTEWATER FUND OP.CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
TOTAL OTHER EXPENDITURES	72,016.25	269,032.50	1,414,195.00	1,145,162.50	19.0
TOTAL WASTEWATER EXPENDITURES	177,756.55	563,986.81	3,664,444.00	3,100,457.19	15.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>WASTEWATER DEBT SERVICE EXP</u>					
	MATERIALS AND SERVICES:					
65-4800-4200	PROF.SERVICES-PAYING AGENT	.00	.00	1,000.00	1,000.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	1,000.00	1,000.00	.0
	OTHER EXPENDITURES:					
65-4800-8500	DEBT SRVC ACCT PRNCPL-S2023	.00	.00	210,000.00	210,000.00	.0
65-4800-8600	DEBT SRVC ACCT INTEREST-S2023	.00	.00	290,400.00	290,400.00	.0
	TOTAL OTHER EXPENDITURES	.00	.00	500,400.00	500,400.00	.0
	TOTAL WASTEWATER DEBT SERVICE EXP	.00	.00	501,400.00	501,400.00	.0
	TOTAL FUND EXPENDITURES	177,756.55	563,986.81	4,165,844.00	3,601,857.19	13.5
	NET REVENUE OVER EXPENDITURES	78,538.47	55,274.74	54,949.00	(325.74)	100.6

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2025

WASTEWATER CAPITAL IMPROVE FND

ASSETS

67-1000-0000	CASH - COMBINED	(776,314.55)	
67-1510-0000	INVESTMENTS--WW CIP #884		7,232,755.22	
	TOTAL ASSETS			6,456,440.67

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
67-2710-0000	FUND BALANCE	6,190,735.43		
	REVENUE OVER EXPENDITURES - YTD	265,705.24		
	BALANCE - CURRENT DATE		6,456,440.67	
	TOTAL FUND EQUITY			6,456,440.67
	TOTAL LIABILITIES AND EQUITY			6,456,440.67

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

WASTEWATER CAPITAL IMPROVE FND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WASTEWATER CAPITAL REVENUE</u>					
67-3400-7300	WASTEWATER CONNECTION FEES	.00	.00	75,000.00	75,000.00	.0
67-3400-7800	SUN VALLEY WA & SW DISTRICT CH	.00	321,037.56	3,645,410.00	3,324,372.44	8.8
	<u>TOTAL WASTEWATER CAPITAL REVENUE</u>	<u>.00</u>	<u>321,037.56</u>	<u>3,720,410.00</u>	<u>3,399,372.44</u>	<u>8.6</u>
	<u>MISCELLANEOUS REVENUE</u>					
67-3700-1000	INTEREST EARNINGS	25,878.41	51,335.32	100,000.00	48,664.68	51.3
67-3700-8765	TRANSFER FROM WASTEWATER FUND	.00	125,000.00	500,000.00	375,000.00	25.0
	<u>TOTAL MISCELLANEOUS REVENUE</u>	<u>25,878.41</u>	<u>176,335.32</u>	<u>600,000.00</u>	<u>423,664.68</u>	<u>29.4</u>
	<u>TOTAL FUND REVENUE</u>	<u>25,878.41</u>	<u>497,372.88</u>	<u>4,320,410.00</u>	<u>3,823,037.12</u>	<u>11.5</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

WASTEWATER CAPITAL IMPROVE FND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
67-4350-7800 CONSTRUCTION	.00	.00	100,000.00	100,000.00	.0
67-4350-7809 ENERGY EFFICIENCY PROJECTS	10,256.68	10,256.68	50,000.00	39,743.32	20.5
67-4350-7813 CAPITAL IMP PLAN(NO SHARING)	.00	8,376.20	142,502.00	134,125.80	5.9
67-4350-7815 AERATION BASINS BLOWERS & ELEC	.00	.00	525,000.00	525,000.00	.0
67-4350-7816 UPGRADE FILTER PLC	.00	.00	50,000.00	50,000.00	.0
67-4350-7818 ROTARY DRUM THICK & DEWATERING	156,269.76	156,269.76	6,152,319.00	5,996,049.24	2.5
67-4350-7819 REPLACE PUMPS	.00	.00	40,000.00	40,000.00	.0
67-4350-7820 VEHICLE REPLACEMENT	.00	.00	70,000.00	70,000.00	.0
67-4350-7821 AERATION BASIN UPGRADE	.00	.00	160,000.00	160,000.00	.0
67-4350-7822 OUTFALL CLEARING	.00	.00	83,500.00	83,500.00	.0
67-4350-7823 HAUL TRUCK	56,765.00	56,765.00	60,000.00	3,235.00	94.6
TOTAL CAPITAL OUTLAY	223,291.44	231,667.64	7,433,321.00	7,201,653.36	3.1
TOTAL WASTEWATER CIP EXPENDITURES	223,291.44	231,667.64	7,433,321.00	7,201,653.36	3.1
TOTAL FUND EXPENDITURES	223,291.44	231,667.64	7,433,321.00	7,201,653.36	3.1
NET REVENUE OVER EXPENDITURES	(197,413.03)	265,705.24	(3,112,911.00)	(3,378,616.24)	8.5

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2025

POLICE TRUST FUND

ASSETS

90-1000-0000	CASH - COMBINED	1,385.60	
90-1510-0000	INVESTMENTS-POLICE TR-JUS#1755	7,255.72	
90-1512-0000	INVESTMENTS-POLICE TR-TRS#2196	372.00	
TOTAL ASSETS			9,013.32

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
90-2710-0000	FUND BALANCE	8,959.18	
	REVENUE OVER EXPENDITURES - YTD	54.14	
BALANCE - CURRENT DATE		9,013.32	
TOTAL FUND EQUITY			9,013.32
TOTAL LIABILITIES AND EQUITY			9,013.32

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

POLICE TRUST FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>MISCELLANEOUS REVENUE</u>					
90-3700-1000	INTEREST EARNINGS	27.29	54.14	.00	(54.14)	.0
	TOTAL MISCELLANEOUS REVENUE	27.29	54.14	.00	(54.14)	.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	27.29	54.14	7,500.00	7,445.86	.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 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	27.29	54.14	.00	(54.14)	.0

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2025

PARKS/REC DEV TRUST FUND

ASSETS

93-1000-0000	CASH - COMBINED	744,210.69	
93-1510-0000	INVESTMENTS--PARK DEV TR #3280	142,904.61	
93-1512-0000	INVESTMENTS--WSP RESTOR #3766	462,746.00	
93-1515-0000	WSRESTORE US BANK#2333	174,851.19	
TOTAL ASSETS			1,524,712.49

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
93-2710-0000	PARK/REC DEV TRUST UNASSIGNED	(385,139.60)	
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	740,007.93	
BALANCE - CURRENT DATE		1,524,712.49	
TOTAL FUND EQUITY			1,524,712.49
TOTAL LIABILITIES AND EQUITY			1,524,712.49

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

PARKS/REC DEV TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
93-3700-1000	INTEREST EARNINGS	2,179.90	4,324.90	40,000.00	35,675.10	10.8
93-3700-5900	WARM SPRINGS PRESERVE	1,371,403.41	1,371,403.41	.00	(1,371,403.41)	.0
93-3700-5910	WARM SPRINGS PRES-RESTORATION	450.61	908.72	3,997,560.00	3,996,651.28	.0
93-3700-6800	KETCHUM ARTS COMMISSION	.00	35,000.00	.00	(35,000.00)	.0
93-3700-7000	MISCELLANEOUS DONATIONS	1,200.00	1,200.00	.00	(1,200.00)	.0
	TOTAL MISCELLANEOUS REVENUE	1,375,233.92	1,412,837.03	4,037,560.00	2,624,722.97	35.0
	TOTAL FUND REVENUE	1,375,233.92	1,412,837.03	4,037,560.00	2,624,722.97	35.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS/REC TRUST EXPENDITURES</u>					
MATERIALS AND SERVICES:					
93-4900-6000 GUY COLES SKATE PARK	.00	.00	1,176.00	1,176.00	.0
93-4900-6100 HEMINGWAY SPLASH PARK	.00	.00	500.00	500.00	.0
93-4900-6500 ICE RINK-PRIVATE	1,189.99	1,189.99	24,836.00	23,646.01	4.8
93-4900-6600 KAGAN PARK	.00	.00	4,658.00	4,658.00	.0
93-4900-6710 LITTLE PARK	.00	.00	2,529.00	2,529.00	.0
93-4900-6800 KETCHUM ARTS COMMISSION	.00	.00	51,143.00	51,143.00	.0
TOTAL MATERIAL AND SERVICES	1,189.99	1,189.99	84,842.00	83,652.01	1.4
CAPITAL OUTLAY:					
93-4900-7100 YOUTH RECREATION SCHOLARSHIPS	.00	.00	9,892.00	9,892.00	.0
93-4900-7200 JAZZ IN THE PARK	.00	.00	36,179.00	36,179.00	.0
93-4900-7300 KETCH'EM ALIVE	.00	.00	4,570.00	4,570.00	.0
93-4900-7400 CHILDREN'S RECREATION	.00	.00	4,987.00	4,987.00	.0
93-4900-7499 TREE FUND EXPENSES	.00	.00	1,502.00	1,502.00	.0
93-4900-7700 WATCH ME GROW GARDEN	.00	.00	219.00	219.00	.0
93-4900-7900 YOUTH GOLF	.00	.00	21,395.00	21,395.00	.0
93-4900-7950 WARM SPRINGS PRESR-RESTORATION	659,254.23	671,639.11	4,617,481.00	3,945,841.89	14.6
TOTAL CAPITAL OUTLAY	659,254.23	671,639.11	4,696,225.00	4,024,585.89	14.3
TOTAL PARKS/REC TRUST EXPENDITURES	660,444.22	672,829.10	4,781,067.00	4,108,237.90	14.1
TOTAL FUND EXPENDITURES	660,444.22	672,829.10	4,781,067.00	4,108,237.90	14.1
NET REVENUE OVER EXPENDITURES	714,789.70	740,007.93	(743,507.00)	(1,483,514.93)	99.5

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2025

DEVELOPMENT TRUST FUND

ASSETS

94-1000-0000	CASH - COMBINED	241,752.03	
94-1500-0000	OFFSITE VENDOR DEPOSITS	(2,500.00)	
94-1501-0000	INVST-ALPENGLOW	(500.00)	
94-1502-0000	INVST-CONST/PHASE DEV ECT	93,267.26	
TOTAL ASSETS			332,019.29

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
94-2710-0000	FUND BALANCE	245,718.14	
	REVENUE OVER EXPENDITURES - YTD	14.01	
BALANCE - CURRENT DATE		245,732.15	
TOTAL FUND EQUITY			245,732.15
TOTAL LIABILITIES AND EQUITY			332,019.29

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2025

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
94-3700-1000	INTEREST EARNINGS	6.89	14.01	.00	(14.01)	.0
94-3700-7000	MISCELLANEOUS REVENUE	.00	.00	650,000.00	650,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	6.89	14.01	650,000.00	649,985.99	.0
	TOTAL FUND REVENUE	6.89	14.01	650,000.00	649,985.99	.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 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
TOTAL DEVELOPMENT TRUST EXPENDITURES	.00	.00	650,000.00	650,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	650,000.00	650,000.00	.0
NET REVENUE OVER EXPENDITURES	6.89	14.01	.00	(14.01)	.0