



City of Ketchum

CITY COUNCIL MEETING AGENDA MEMO

Meeting Date: November 3, 2025 Staff Member/Dept: Brent Davis – Director of Finance/Treasurer

Agenda Item: FY 2025 End of Year Process: Carryover/Rebudgets, EOY Fund Summaries, General Fund Forecast & Updated FY 2025 Financial Statement

Recommended Motion:

Motion to approve the FY 2026 Budget Amendments listed as part of the FY 2025 End of Year process and city council direction.

Reasons for Recommendation:

The recommendation is based on carryover funding needed to:

- Complete projects/tasks in progress as well as
- Fund projects/initiatives that were not completed and pushed from FY 2025
- Recommend Interim Budgets Changes resulting from strategic City Council Direction
 - Approve/edit the recommended End of Year allocation to the Capital Improvement Fund and Community Housing

Fund summaries are also included to demonstrate a solid financial position of each fund before and after the recommended End of Year adjustments.

A formal budget amendment will occur later this fiscal year via the public hearing process.

Sustainability Impact:

The FY 2026 Budget includes recommended funding for the partnership with Blaine County (reference agenda item #10 for work plan details). There is also \$50k programmed for sustainability efforts within the Capital Improvement Plan.

Financial Impact:

The Financial Impact is funded using prior year resources and/or known fund balance availability. The fund financial summaries within the packet show the current fund balance and expected FY 2026 end of year fund balance.

Attachments:

1. EOY FY 2025 Budget Amendments
2. EOY Fund Summaries
3. General Fund Forecast as of 10.28.25
4. Preliminary FY 2025 End of Year Financial Statement

City of Ketchum
2026 Budget Amendments
by Fund

1 General Fund

2 Department	Account	Revenue	Expenditure	Amendment Type	Justification
3 Non-Departmental	01-4193-4200		\$ 65,600	Re-Budget/Carryover	Approved stop sign study
4 Non-Departmental	01-4193-4200		\$ 35,000	Re-Budget/Carryover	Website project management
5 Clerk	01-4152-5100		\$ 35,000	Re-Budget/Carryover	Cover subscription costs based on recent needs assessment
6 Streets	01-4310-4200		\$ 20,000	Re-Budget/Carryover	Carry over remaining funds to account for weather volatility, snow hauling
7 Streets	01-4310-6950		\$ 50,000	Re-Budget/Carryover	Electrical street light repair, bridge repair, and sidewalk repair that got pushed to FY 2026.
8 Facilities	01-4194-4200		\$ 30,000	Re-Budget/Carryover	Budget Increase from departmental savings due to FY 2025 EOY
9 Facilities	01-4194-4200		\$ (70,000)	Revenue Neutral	Reclass to new snow removal account
10 Facilities	01-4194-4205		\$ 70,000	Revenue Neutral	Budget allocated to new snow removal account
11 EOY Transfer Out to Capital Fund	01-4193-8803		\$ 600,000	Interim Budget Change	EOY Commitment by City Council
12 EOY Transfer Out to Housing Fund	01-4193-8804		\$ 400,000	Interim Budget Change	EOY Commitment by City Council
13 General Fund Total		\$ -	\$ 1,235,600		

14 Wagon Days Fund

15 Program	Account	Revenue	Expenditure	Amendment Type	Justification
16 Transfer In from Original LOT (2025 Operations)	02-3700-8722	\$ 46,000		Interim Budget Change	
17 Transfer In from Original LOT (2026 Operations)	02-3700-8722	\$ 50,000		Interim Budget Change	
18 Events Professional Services	02-4530-4200		\$ 50,000	Interim Budget Change	Based on recent expenditure levels
19 Wagon Days Fund Total		\$ 96,000	\$ 50,000		

20 Capital Fund

21 Project/Department	Account	Revenue	Expenditure	Amendment Type	Justification
22 Technology Upgrades	03-4193-7200		\$ 30,000	Re-Budget/Carryover	Project in progress
23 Website Rebuild	03-4193-7205		\$ 60,000	Re-Budget/Carryover	Pushed from 2025, in progress
24 Parking Management	03-4193-7500		\$ 95,000		Pushed form FY 2025
25 URA Funding	03-3700-8798	\$ 95,000		Re-Budget/Carryover	Funding for Parking Management
26 Bike Network Improvements	03-4193-7150		\$ 59,563	Re-Budget/Carryover	Multi-year project, plus additional \$44k to cover task orders
27 Atkinson Park Irrigation Upgrades	03-4194-7120		\$ 50,000	Re-Budget/Carryover	Pushed from 2025

City of Ketchum
2026 Budget Amendments
by Fund

28	Forest Service Park Renovation/Preservation	03-4194-7135		\$	80,921	Re-Budget/Carryover	Multi-year project, Big House and Master Planning]
29	KURA Commitment - Forest Service Park	03-3700-8798	\$	55,921		Re-Budget/Carryover	\$150k Commitment in 2025, amount remaining
30	Bonning Cabin Preservation	03-4194-7140		\$	95,456	Re-Budget/Carryover	Multi-year project
27	Rotary Park Rehabilitation	03-4194-7155		\$	10,000	Re-Budget/Carryover	Multi-year project
28	Ore Wagon	03-4194-7156		\$	95,000	Re-Budget/Carryover	Pushed from 2025, \$75k repurpose to Bonning Cabin
29	Mower Replacement (Warm Springs Preserve)	03-4194-7602		\$	30,000	Re-Budget/Carryover	Pushed from 2025
30	ATV (Warm Springs Preserve)	03-4194-7604		\$	20,000	Re-Budget/Carryover	Delivery 2026 - Repurpose Mower Budget from 2025
31	Hyperborean Condo Renovation	03-4194-7136		\$	203,640	Re-Budget/Carryover	Previously Approved by City Council
32	John Deere Gator (Recreation)	03-4510-7130		\$	20,000	Re-Budget/Carryover	Pushed from 2025
33	KURA Reimbursement (2025 Expenses)	03-3700-8798	\$	764,079		Re-Budget/Carryover	Capital Expense Reimbursement
34	Main Street Light Poles	03-4193-7135		\$	66,250	Revenue Neutral	Revenue received will cover budget overage
35	Main Street Reimbursement (ITD Revenue)	03-3700-8790	\$	142,000		Revenue Neutral	Revenue received will cover budget overage
36	ROW Re-Development Reimbursement - Main Street	03-3700-8795	\$	167,505		Revenue Neutral	Pavers/Benches/Street Lights/Bike Racks, Trees, Irrigation
37	Transfer In from General Fund EOY	03-3700-8722	\$	600,000		Interim Budget Change	EOY Commitment by City Council
38	Transfer In from LOT Overage	03-3700-8701	\$	650,000		Interim Budget Change	EOY Commitment by City Council
39	Capital Contingency	03-4193-9930			\$ 1,250,000	Interim Budget Change	Capital Contingency
40	Capital Fund Total		\$	2,474,505	\$	2,165,830	
41	Original LOT Fund						
42	Program	Account		Revenue	Expenditure	Amendment Type	Justification
43	Transfer Out to Wagon Day Fund (2025 Expenses)	22-4910-8802			\$ 46,000	Interim Budget Change	FY 2025 Expense Overage
44	Transfer Out to Wagon Days Fund (FY 2026 Operations)	22-4910-8802			\$ 50,000	Interim Budget Change	Based on recent events, needed due to cost increases. Mule skinner, big hitch, travel expenses, parade participants.
45	LOT Overage Transfer Out to CIP	22-4910-8850			\$ 650,000	Interim Budget Change	EOY Priority per Council Direction
46	Original LOT Fund Total		\$	-	\$	746,000	

City of Ketchum
2026 Budget Amendments
by Fund

47 Additional LOT Fund

48	Sun Valley Air Service Board	25-4910-4240		\$ 105,115	Interim Budget Change	Release of Fund Balance (\$50k prior plus 50% of remaining
49	Community Housing	25-4910-4250		\$ 55,115	Interim Budget Change	50% of amount after prior \$50k to SVASB
50	Additional LOT Fund Total		\$ -	\$ 160,229		

51 Housing Fund

52	Program	Account	Revenue	Expenditure	Amendment Type	Justification
53	Lift Tower Lodge	54-4410-5900		\$ 60,000	Interim Budget Change	Repairs & Maintenance Fund Balance Use (ITD Revenue)
54	Transfer In from General Fund	54-3700-8701	\$ 400,000		Interim Budget Change	EOY Commitment by City Council
55	Deed Restriction Program	54-4410-4225		\$ 400,000	Interim Budget Change	Offsetting Expense Appropriation
56	Housing Fund Total		\$ 400,000	\$ 460,000		

57 Water Funds

58	Program/Project	Account	Revenue	Expenditure	Amendment Type	Justification
59	S. Ketchum Water Line Project A	64-4340-7809		\$ 134,791	Re-Budget/Carryover	Multi-year project, rebudget all remaining funds
60	S. Ketchum Water Line Project B	64-43040-7810		\$ 8,181	Re-Budget/Carryover	Multi-year project, rebudget all remaining funds
61	Water Funds Total		\$ -	\$ 142,972		

62 Wastewater Funds

63	Program/Project	Account	Revenue	Expenditure	Amendment Type	Justification
64	Repair & Maintenance	65-4350-6100		\$ 30,000	Re-Budget/Carryover	Filter media, purchased delayed in FY 2025
65	Professional Services	65-4350-4200		\$ 125,000	Interim Budget Change	Aeration Basin 1 & 2 Cleaning prior to CIP Project, shared 50/50 with SVWSD
66	SVWSD Revenue Share	65-3400-7800	\$ 62,500		Interim Budget Change	SVWSD Revenue Offset
67	Haul Truck Used	67-4350-7823		\$ 60,000	Interim Budget Change	Current truck is not in service due to frame issues. Not repairable. Purchase is shared 50/50 with SVWSD
68	SVWSD Revenue Share	67-3400-7800	\$ 30,000			SVWSD Revenue Offset
69	Collections CIP (Non-sharing)	67-4350-7813		\$ 42,502	Re-Budget/Carryover	Ongoing project, \$100k annually has been historically insufficient due to manhole repair/maintenance

City of Ketchum
2026 Budget Amendments
by Fund

70	Aeration Basins Blowers & Electric	67-4350-7815	\$	525,000	Re-Budget/Carryover	Ongoing project, estimated completion 11/25
71	Upgrade Filter PLC	67-4350-7816	\$	50,000	Re-Budget/Carryover	Expense pushed to FY 2026
72	Dewatering Building	67-4350-7818	\$	1,473,733	Re-Budget/Carryover	Multi-year project, estimated completion Summer 2027
73	Replace Pumps	67-4350-7819	\$	40,000	Re-Budget/Carryover	Expense pushed to FY 2026, Rebudget \$33k, add additional \$7k for installation and programing
74	SVWSD Revenue Share	67-3400-7800	\$	1,044,367		SVWSD Revenue Offset
75	Wastewater Funds Total		\$	1,136,867	\$	2,346,235
76	Parks Development Trust Fund					
77	Program/Project	Account	Revenue	Expenditure	Amendment Type	Justification
78	Warm Springs Preserve Restoration	93-4900-7950		\$ 4,617,481	Re-Budget/Carryover	Reset to Project Total
79	Warms Spring Preserve Restoration Revenue (BOR, KURA, Donations)	93-3700-5910	\$ 3,997,560		Re-Budget/Carryover	Reset to Project Total
80	Ice Rink	93-4900-6200		\$ 24,836		Match EOY Equity Amount
81	Ketchum Arts Commission (including 2026 funding)	93-4900-6800		\$ 51,143	Re-Budget/Carryover	Total Equity plus \$35k 2026 Funding
82	Youth Recreation Scholarships	93-4900-7100		\$ 9,892	Re-Budget/Carryover	Match EOY Equity Amount
83	Jazz in the Park	93-4900-7200		\$ 36,179	Re-Budget/Carryover	Match EOY Equity Amount
84	Ketchum Alive	93-4900-7300		\$ 4,570	Re-Budget/Carryover	Match EOY Equity Amount
85	Kagan Park	93-4900-6600		\$ 4,658	Re-Budget/Carryover	Match EOY Equity Amount
86	Guy Coles Skate Park	93-4900-6000		\$ 1,176	Re-Budget/Carryover	Match EOY Equity Amount
87	Hemingway Splash Pad	93-4900-6100		\$ 500	Re-Budget/Carryover	Match EOY Equity Amount
88	Children's Recreation	93-4900-7400		\$ 4,987	Re-Budget/Carryover	Match EOY Equity Amount
89	Tree Fund	93-4900-7499		\$ 1,502	Re-Budget/Carryover	Match EOY Equity Amount
90	Little League Field	93-4900-6710		\$ 2,529	Re-Budget/Carryover	Match EOY Equity Amount
91	Watch Me Grow Garden	93-4900-7700		\$ 219	Re-Budget/Carryover	Match EOY Equity Amount
92	Youth Golf	93-4900-7900		\$ 21,395	Re-Budget/Carryover	Match EOY Equity Amount
93	Parks Development Trust Fund Total		\$	3,997,560	\$	4,781,067

GENERAL FUND (01)

Financial Status

FY 2025 Preliminary Financials as of 10.30.2025

FY 2025 Starting Fund Balance	\$ 8,032,793	
FY 2024 Gain/(Planned Use)	\$ (2,825,799)	Budgeted Loss of 4,078,623
Fund Balance	\$ 5,206,993	

FY 2026 Budget

Revenues	\$ 12,343,100
Expenses	\$ 12,343,100
Fund Balance post FY 2026 Budget	\$ 5,206,993

Rebudgets/IBC's

Net Revenues	\$ -
Net Expenses	\$ 235,600

Projected FY 2025 EOY Fund Balance **\$ 4,971,393**

17% Reserve Minimum Amount **\$ 2,117,048**

Actual Use of Resources in FY 2025	\$ (3,061,399)
Planned Use of Resources in FY 2025	\$ 4,078,623

Total Financial Swing **\$ 1,017,224** After Rebudgets

Recommended EOY Funding

Housing Contribution	\$ 400,000	Recommended EOY Priority
Capital Fund Contribution	\$ 600,000	Recommended EOY Priority

Total Recommended EOY Funding **\$ 1,000,000**

Net General Fund Change **\$ 17,224** Falls to bottom line

WAGON DAYS FUND (02)

Financial Status

FY 2025 Preliminary Financials as of 10.30.2025

FY 2025 Starting Fund Balance	\$	5,264
FY 2025 Gain/(Planned Use)	\$	(50,935)
Fund Balance	\$	(45,672)

FY 2026 Budget

Revenues	\$	220,900
Expenses	\$	220,900
Fund Balance post FY 2026 Budget	\$	(45,672)

Rebudgets/IBC's

Net Revenues	\$	96,000
Net Expenses	\$	50,000
Projected FY 2026 EOY Fund Balance	\$	328

CIP FUND (03)

Financial Status

FY 2025 Preliminary Financials as of 10.30.2025

FY 2025 Starting Fund Balance	\$ 5,250,319
FY 2025 Gain/(Planned Use)	\$ (4,308,888)
Fund Balance	\$ 941,431

FY 2026 Budget

Revenues	\$ 3,998,600	
Green Light Project Expenses	\$ 4,298,600	300k Visitors Center
Fund Balance post FY 2026 Budget	\$ 641,431	

Recommended EOY Funding Inflows

General Fund Transfer In	\$ 600,000	Funding to address various CIP priorities
Original LOT Transfer In	\$ 650,000	Use of LOT Fund Balance
Total Recommended EOY Funding	\$ 1,250,000	

Rebudgets/IBC's

Net Revenues	\$ 2,474,505	Includes EOY Recommendations
Net Expenses*	\$ 2,165,830	Includes \$1.25M CIP Contingency
Projected FY 2026 EOY Fund Balance	\$ 950,106	
With Appropriation Contingency	\$ 2,200,106	

FY 2026 Unfunded Project List	\$ 1,108,000
FY 2027 Current Shortfall	\$ 1,375,000
FY 2028 Current Shortfall	\$ 1,240,000

ORIGINAL LOT FUND (22)

Financial Status

FY 2025 Preliminary Financials as of 10.30.2025

FY 2025 Starting Fund Balance	\$ 1,362,694
FY 2025 Gain/(Planned Use)	\$ (563,417)
Fund Balance	\$ 799,277

FY 2026 Budget

Revenues	\$ 3,670,000
Expenses	\$ 3,670,000
Fund Balance post FY 2026 Budget	\$ 799,277

Rebudgets/IBC's

Net Revenues	\$ -
Net Expenses	\$ 96,000
Projected FY 2026 EOY Fund Balance	\$ 703,277

Recommended EOY Funding

Transfer Out (CIP Contribution)	\$ 650,000
Projected Fund Balance	\$ 53,277

ADDITIONAL LOT FUND (25)

Financial Status

FY 2025 Preliminary Financials as of 10.30.2025

FY 2025 Starting Fund Balance	\$ 349,125	
FY 2025 Gain/(Planned Use)	<u>(188,895)</u>	Budgeted Loss of 299,125
Fund Balance	\$ 160,230	

FY 2026 Budget

Revenues	\$ 2,900,000
Expenses	<u>\$ 2,900,000</u>
Fund Balance post FY 2026 Budget	\$ 160,230

Rebudgets/IBC's

Net Revenues	\$ -
Net Expenses	<u>\$ 160,229</u>
Projected FY 2026 EOY Fund Balance	\$ 1

FIRE BOND FUND (41)

Financial Status

FY 2025 Preliminary Financials as of 10.30.2025

FY 2025 Starting Fund Balance	\$	(1,884)
FY 2025 Gain/(Planned Use)	\$	5,033
Fund Balance	\$	3,150

FY 2026 Budget

Revenues	\$	617,019
Expenses	\$	617,019
Fund Balance post FY 2026 Budget	\$	3,150

Rebudgets/IBC's

Net Revenues	\$	-
Net Expenses	\$	-
Projected FY 2026 EOY Fund Balance	\$	3,150

IN-LIEU Housing Fund (52)

Financial Status

FY 2025 Preliminary Financials as of 10.30.2025

FY 2025 Starting Fund Balance	\$ 1,779,662
FY 2025 Gain/(Planned Use)	\$ (1,293,793)

Fund Balance	\$ 485,868
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Rebudgets/IBC's

Net Revenues	\$ -
Net Expenses	\$ -

Projected Unassigned	\$ 485,868
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Pending Revenue (Est.)

200 N. Leadville	\$ 421,650
140 W. 2nd	\$ 450,600
Limelight Hotel Conversion	\$ 466,200
108 Ritchie Drive Townhomes	\$ 2,453,000
Total	\$ 3,791,450

COMMUNITY HOUSING FUND (54)

Financial Status

FY 2025 Preliminary Financials as of 10.30.25

FY 2025 Starting Fund Balance	\$	128,744
FY 2025 Gain/(Planned Use)	\$	917,430
Fund Balance	\$	1,046,173

FY 2026 Budget

Revenues	\$	1,876,017
Expenses	\$	1,876,017
Fund Balance post FY 2026 Budget	\$	1,046,173

Rebudgets/IBC's

Net Revenues (EOY GF Commitment)	\$	400,000
Net Expenses	\$	460,000
Projected FY 2026 EOY Fund Balance	\$	986,173

Assigned Fund Balance	\$	568,492	ITD Proceeds for ROW, Held for Lift Tower
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Unassigned Fund Balance	\$	417,682
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WATER FUND OPERATING FUND (63)

Financial Status

FY 2025 Preliminary Financials as of 10.30.25

FY 2025 Starting Fund Balance	\$ 3,995,125	Cash & Investments
FY 2025 Gain/(Planned Use)	\$ 1,305,296	
Cash & Investments Balance	\$ 5,300,421	

FY 2026 Budget

Revenues	\$ 3,410,500
Expenses	\$ 3,100,492
Cash & Investments post FY 2026 Budget	\$ 5,610,429

Rebudgets/IBC's

Net Revenues	
Net Expenses	
Projected FY 2026 Cash & Investments	\$ 5,610,429

WATER FUND CIP FUND (64)

Financial Status

FY 2025 Preliminary Financials as of 10.30.2025

FY 2025 Starting Fund Balance	\$	821,048	
FY 2025 Gain/(Planned Use)	\$	(539,377)	Budgeted Loss of 674,835
Fund Balance	\$	281,672	

FY 2026 Budget

Revenues	\$	830,000
Expenses	\$	700,000
Fund Balance post FY 2026 Budget	\$	411,672

Rebudgets/IBC's

Net Revenues	\$	-
Net Expenses	\$	142,972
Projected FY 2026 EOY Fund Balance	\$	268,700

WASTEWATER OPERATING FUND (65)

Financial Status

FY 2025 Preliminary Financials as of 10.30.2025

FY 2025 Starting Cash & Investments	\$	2,698,942
FY 2025 Gain/(Planned Use)	\$	520,668
Cash & Investments Balance	\$	3,219,610

FY 2026 Budget

Revenues	\$	4,158,293
Expenses	\$	4,010,845
Cash & Investments post FY 2026 Budget	\$	3,367,058

Rebudgets/IBC's

Net Revenues	\$	62,500
Net Expenses	\$	155,000
Projected FY 2026 Cash & Investments	\$	3,274,558

WASTEWATER CIP FUND (67)

Financial Status

FY 2025 Preliminary Financials as of 10.30.2025

FY 2025 Starting Fund Balance	\$ 7,434,528
FY 2025 Gain/(Planned Use)	\$ (986,309)
Fund Balance	\$ 6,448,219

FY 2026 Budget

Revenues	\$ 3,246,043
Expenses	\$ 5,242,086
Fund Balance post FY 2026 Budget	\$ 4,452,176

Rebudgets/IBC's

Net Revenues	\$ 1,013,690
Net Expenses	\$ 2,069,883
Projected FY 2026 EOY Fund Balance	\$ 3,395,983

POLICE TRUST FUND (90)

Financial Status

FY 2025 Preliminary Financials as of 10.30.2025

FY 2025 Starting Fund Balance	\$	7,971
FY 2025 Gain/(Planned Use)	\$	989
Fund Balance	\$	8,959

FY 2026 Budget

Revenues	\$	7,500
Expenses	\$	7,500
Fund Balance post FY 2026 Budget	\$	8,959

Preliminary Rebudgets/IBC's

Net Revenues	\$	-
Net Expenses	\$	-
Projected FY 2026 EOY Fund Balance	\$	8,959

PARKS-REC DEVELOPMENT TRUST FUND (93)

Financial Status

FY 2025 Preliminary Financials as of 10.30.2025

FY 2025 Starting Fund Balance	\$ 1,308,492	
FY 2025 Gain/(Planned Use)	\$ (523,788)	Planned use for Warm Springs
Fund Balance	\$ 784,705	

FY 2026 Budget

Revenues	\$ -	Reset Below
Expenses	\$ -	Reset Below

Fund Balance post FY 2026 Budget	\$ 784,705	Fund balance is restricted and allocated on Budget Amendment sheet and shown in total below
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Preliminary Rebudgets/IBC's

Net Revenues	\$ 3,997,560	Reset Warms Springs Budget
Net Expenses	\$ 4,781,067	Reset Warms Springs Budget and Equity backed expenses
Projected FY 2026 EOY Fund Balance	\$ 1,198	

KETCHUM URBAN RENEWAL AGENCY (98)

Financial Status

FY 2025 Preliminary Financials

as of 10.30.25

FY 2025 Starting Cash & Investments	\$	4,857,482
FY 2025 Gain/(Planned Use)	\$	1,213,578
Fund Balance	\$	6,071,060

FY 2026 Budget

Revenues	\$	2,779,773
Expenses	\$	3,015,581
Fund Balance post FY 2026 Budget	\$	5,835,252

Rebudgets/IBC's

Net Revenues	\$	-	
Net Expenses	\$	915,000	2025 Reimbursement & ongoing projects
Projected FY 2026 EOY Fund Balance	\$	4,920,252	

City of Ketchum
General Fund Financial Forecast

Version 10.28.25

General Fund Revenues

Revenue Source	FY 2024 Actual	FY 2025 Preliminary Actuals	FY 2026 Current Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
1 Undesigned Fund Balance		\$8,032,793	\$5,206,993	\$4,006,393	\$3,893,378	\$3,661,989	\$3,306,631
2 Property Tax	\$5,142,852	\$5,307,324	\$4,795,518	\$4,951,372	\$5,112,292	\$5,278,441	\$5,449,991
3 Franchise Fees	\$622,730	\$666,212	\$665,500	\$678,810	\$692,386	\$706,234	\$720,359
4 Licenses & Permits	\$800,874	\$858,725	\$754,900	\$769,998	\$785,398	\$801,106	\$817,128
5 Grants	\$4,039	\$39,163	\$0	\$0	\$0	\$0	\$0
6 Highway State Share	\$339,141	\$289,963	\$250,000	\$255,000	\$260,100	\$265,302	\$270,608
7 Liquor Tax	\$362,218	\$334,489	\$395,000	\$402,900	\$410,958	\$419,177	\$427,561
8 Sales Tax Allocation	\$1,114,447	\$1,122,604	\$1,150,000	\$1,161,500	\$1,173,115	\$1,184,846	\$1,196,695
9 County Agreement/Shared	\$1,606,020	\$1,736,861	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
10 Charges for Services	\$1,311,632	\$1,187,771	\$1,026,678	\$1,057,478	\$1,089,203	\$1,121,879	\$1,155,535
11 Miscellaneous Revenue/Reimbursements	\$1,993,181	\$3,853,575	\$2,130,629	\$2,130,629	\$2,130,629	\$2,130,629	\$2,130,629
12 LOT Transfer & Reimbursement	\$2,005,000	\$1,205,000	\$1,205,000	\$1,229,100	\$1,253,682	\$1,278,756	\$1,304,331
13 Total	\$15,302,133	\$16,601,687	\$12,453,225	\$12,716,788	\$12,987,763	\$13,266,370	\$13,552,836

General Fund Expenditures

Expenditure Type	FY 2024 Prelim. Actual	FY 2025 Amended Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
14 Personnel	\$7,545,466	\$8,392,391	\$5,595,607	\$5,819,431	\$6,052,209	\$6,294,297	\$6,546,069
15 Materials & Services	\$5,876,479	\$9,025,156	\$6,110,140	\$6,262,894	\$6,419,466	\$6,579,952	\$6,744,451
16 Operating Capital	\$207,487	\$213,090	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000
17 Operating Contingency/Transfers	\$1,018,479	\$1,796,850	\$724,478	\$724,478	\$724,478	\$724,478	\$724,478
18 Total	\$14,647,911	\$19,427,486	\$12,453,225	\$12,829,803	\$13,219,152	\$13,621,727	\$14,037,998
19 Net Surplus/(Assumed Use of Fund Balance)	\$654,222	-\$2,825,799	\$0	-\$113,015	-\$231,390	-\$355,357	-\$485,162
20 Rebudgets & EOY Commitments			\$1,200,600				
21 Total Fund Balance		\$5,206,993	\$4,006,393	\$3,893,378	\$3,661,989	\$3,306,631	\$2,821,469
22 17% Assigned Fund Balance	\$2,490,145		\$2,117,048	\$2,181,066	\$2,247,256	\$2,315,694	\$2,386,460
23 Projected Unassigned Fund Balance			\$3,089,945	\$1,712,312	\$1,414,733	\$990,938	\$435,009

*Annual growth assumptions (revenues): Property Tax 3.25%; Charges for Services 3%; Franchise Fees, Licenses & Permits, Liquor, Highway & LOT Transfer 2%; Sales Tax 1%

*Annual growth assumptions (expenses): Personnel 4.0%; Materials & Services 2.5%

CITY OF KETCHUM
COMBINED CASH INVESTMENT
SEPTEMBER 30, 2025

COMBINED CASH ACCOUNTS

99-1010-0000	CASH - COMBINED CHECKING	(	243,283.34)
99-1020-0000	CASH - XPRESS DEPOSIT ACCOUNT		118,315.18
99-1030-0000	CASH - PARKING OPERATIONS		66,214.74
99-1050-0000	CASH - GRANTS & STR PERMITTING		68,507.00
99-1173-0000	CASH CLEARING-BUSINESS LICENSE		700.00
99-1174-0000	CASH CLEARING-ACCTS.RECEIVABLE	(	650.00)
99-1175-0000	CASH CLEARING - UTILITY BILLNG	(	1,403.83)
	TOTAL COMBINED CASH		8,399.75
99-1000-0000	CASH ALLOCATED TO OTHER FUNDS	(	24,899.75)
	TOTAL UNALLOCATED CASH	(	16,500.00)

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	(	1,839,438.55)
2	ALLOCATION TO WAGON DAYS FUND	(	68,597.97)
3	ALLOCATION TO GENERAL CAPITAL IMPROVEMENT FD	(	344,172.44)
22	ALLOCATION TO ORIGINAL LOT FUND		131,449.78
25	ALLOCATION TO ADDITIONAL1%-LOT FUND		2,509.86
41	ALLOCATION TO FIRE BOND FUND	(	2,588.72)
54	ALLOCATION TO COMMUNITY HOUSING		1,044,866.05
63	ALLOCATION TO WATER FUND		1,717,017.44
64	ALLOCATION TO WATER CAPITAL IMPROVEMENT FUND	(	441,010.92)
65	ALLOCATION TO WASTEWATER FUND		551,696.13
67	ALLOCATION TO WASTEWATER CAPITAL IMPROVE FND	(	990,684.47)
90	ALLOCATION TO POLICE TRUST FUND		1,385.60
93	ALLOCATION TO PARKS/REC DEV TRUST FUND		9,436.38
94	ALLOCATION TO DEVELOPMENT TRUST FUND		241,752.03
98	ALLOCATION TO URBAN RENEWAL AGENCY		11,279.54
	TOTAL ALLOCATIONS TO OTHER FUNDS		24,899.74
	ALLOCATION FROM COMBINED CASH FUND - 99-1000-0000	(	24,899.75)
	ZERO PROOF IF ALLOCATIONS BALANCE	(	.01)

CITY OF KETCHUM
BALANCE SHEET
SEPTEMBER 30, 2025

GENERAL FUND

ASSETS

01-1000-0000	CASH - COMBINED	(	1,839,438.55)	
01-1030-0000	PETTY CASH		324.00	
01-1050-0000	TAXES RECEIVABLE--CURRENT		46,277.53	
01-1100-0000	ACCOUNTS RECEIVABLE - A/R	(	45,631.38)	
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		409,044.68	
01-1510-0000	INVESTMENTS--GENERAL FUND #911		6,277,533.76	
TOTAL ASSETS				5,261,134.68

LIABILITIES AND EQUITY

LIABILITIES

01-2030-0000	ACCOUNTS PAYABLE	(	80,353.10)	
01-2171-3000	P/R TAXES PBL--PAY REDUCTION		83.44	
01-2175-8000	P/R DEDUC PBL--EMP CAF FSA-MD		127,715.60	
01-2175-9000	P/R DEDUC PBL--EMP CAF FSA-DC	(	29,854.58)	
01-2300-0000	DEPOSITS-PARKS & EVENTS		15,050.00	
01-2310-0000	DEPOSITS-STREET DIG PERMIT		5,000.00	
TOTAL LIABILITIES				37,641.36

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
01-2710-0000	GENERAL FUND BALANCE		8,032,792.55	
	REVENUE OVER EXPENDITURES - YTD	(	2,825,799.23)	
BALANCE - CURRENT DATE			5,206,993.32	
TOTAL FUND EQUITY				5,206,993.32
TOTAL LIABILITIES AND EQUITY				5,244,634.68

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX & FRANCHISE</u>					
01-3100-1000 GENERAL PROPERTY TAXES	24,579.71	5,271,782.03	5,228,548.83	(43,233.20)	100.8
01-3100-1010 PROPERTY TAX CONTINGENCY	.00	.00	30,000.00	30,000.00	.0
01-3100-1050 PROPERTY TAX REPLACEMENT	.00	13,650.36	11,714.19	(1,936.17)	116.5
01-3100-6110 GAS FRANCHISE	.00	106,485.07	100,000.00	(6,485.07)	106.5
01-3100-6120 T.V. CABLE FRANCHISE	.00	134,111.26	150,000.00	15,888.74	89.4
01-3100-6130 WATER UTILITY ROW FEE (5%)	48,438.64	173,253.00	136,161.11	(37,091.89)	127.2
01-3100-6140 WASTEWATER UTILITY ROW FEE(5%)	11,363.38	142,884.00	143,477.09	593.09	99.6
01-3100-6150 SOLID WASTE FRANCHISE	5,621.14	109,478.86	95,000.00	(14,478.86)	115.2
01-3100-9000 PENALTY & INTEREST ON TAXES	2,457.04	21,891.59	15,000.00	(6,891.59)	145.9
TOTAL PROPERTY TAX & FRANCHISE	92,459.91	5,973,536.17	5,909,901.22	(63,634.95)	101.1
<u>LICENSES & PERMITS</u>					
01-3200-1110 BEER LICENSES	1,224.90	14,517.66	12,700.00	(1,817.66)	114.3
01-3200-1120 LIQUOR LICENSES	.00	11,077.88	8,400.00	(2,677.88)	131.9
01-3200-1130 WINE LICENSES	905.59	15,305.63	13,500.00	(1,805.63)	113.4
01-3200-1140 CATERING PERMITS	(130.00)	1,300.00	1,500.00	200.00	86.7
01-3200-1150 OFF-SITE BUS./SPECIAL EVENTS P	(1,100.00)	20,694.00	20,000.00	(694.00)	103.5
01-3200-1400 BUSINESS LICENSES	2,904.51	35,239.09	3,300.00	(31,939.09)	1067.9
01-3200-1410 SHORT TERM RENTAL LICENSES	12,601.50	98,825.36	204,624.00	105,798.64	48.3
01-3200-1520 TAXI-LIMO PERMITS	420.00	3,325.00	2,500.00	(825.00)	133.0
01-3200-2100 BUILDING PERMITS	20,831.92	636,044.08	305,000.00	(331,044.08)	208.5
01-3200-2140 RIGHT-OF-WAY PERMITS	1,001.00	21,096.00	4,000.00	(17,096.00)	527.4
01-3200-2160 STREET EXCAVATION PERMIT FEE	100.00	1,300.00	1,500.00	200.00	86.7
TOTAL LICENSES & PERMITS	38,759.42	858,724.70	577,024.00	(281,700.70)	148.8
<u>GRANTS</u>					
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
<u>STATE OF IDAHO SHARED REVENUE</u>					
01-3310-5100 STATE LIQUOR APPORTIONMENT	.00	334,489.00	395,000.00	60,511.00	84.7
01-3310-5200 HIGHWAY USER'S REVENUE - STREE	.00	289,962.54	195,071.00	(94,891.54)	148.6
01-3310-5600 STATE SHARED REVENUE	(69,181.00)	1,122,604.27	1,086,365.00	(36,239.27)	103.3
TOTAL STATE OF IDAHO SHARED REVENUE	(69,181.00)	1,747,055.81	1,676,436.00	(70,619.81)	104.2

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>COUNTY SHARED REVENUE</u>					
01-3320-8400	COUNTY COURT FINES	4,027.05	51,784.87	50,000.00	(1,784.87)	103.6
01-3320-8600	COUNTY AMBULANCE CONTRACT	561,691.92	1,685,076.00	1,685,076.00	.00	100.0
	<u>TOTAL COUNTY SHARED REVENUE</u>	<u>565,718.97</u>	<u>1,736,860.87</u>	<u>1,735,076.00</u>	<u>(1,784.87)</u>	<u>100.1</u>
	<u>CHARGES FOR SERVICES</u>					
01-3400-1100	PLANNING FEES	(2,024.00)	140,184.00	90,000.00	(50,184.00)	155.8
01-3400-1110	BUILDING PLAN CHECK FEES	6,697.62	355,932.44	175,500.00	(180,432.44)	202.8
01-3400-1120	PLANNING PLAN CHECK FEES	4,688.34	242,733.87	122,850.00	(119,883.87)	197.6
01-3400-1130	FIRE PLAN CHECK FEES	4,688.34	247,599.34	122,850.00	(124,749.34)	201.6
01-3400-1500	REPRODUCTION/FINGERPRINT FEES	6.00	144.00	500.00	356.00	28.8
01-3400-2250	SPECIAL FIRE FEES	230.00	17,182.70	50,000.00	32,817.30	34.4
01-3400-2260	PUBLIC EDUCATION FEES	90.00	9,520.00	.00	(9,520.00)	.0
01-3400-3600	BANNER FEES	175.00	3,133.30	.00	(3,133.30)	.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	20,910.33	110,004.06	120,000.00	9,995.94	91.7
01-3400-6320	PARK USER FEES	5,190.00	20,399.51	20,000.00	(399.51)	102.0
01-3400-6700	PARK CONCESSION SALES	2,613.67	20,030.26	9,000.00	(11,030.26)	222.6
01-3400-6800	TREE SERVICES	.00	400.00	.00	(400.00)	.0
	<u>TOTAL CHARGES FOR SERVICES</u>	<u>43,265.30</u>	<u>1,186,191.48</u>	<u>728,900.00</u>	<u>(457,291.48)</u>	<u>162.7</u>
	<u>FINES & FEES</u>					
01-3500-1100	PARKING FINES	7,611.00	105,295.94	100,000.00	(5,295.94)	105.3
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	1,500.00	11,100.00	.00	(11,100.00)	.0
	<u>TOTAL FINES & FEES</u>	<u>9,111.00</u>	<u>119,241.69</u>	<u>102,525.00</u>	<u>(16,716.69)</u>	<u>116.3</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
01-3700-1000 INTEREST EARNINGS	25,626.49	429,587.98	150,000.00	(279,587.98)	286.4
01-3700-2000 RENT	500.00	5,500.00	6,000.00	500.00	91.7
01-3700-2010 RENT-PARK RESERVATIONS	400.00	10,185.00	12,000.00	1,815.00	84.9
01-3700-2020 RENT-491 SUN VALLEY ROAD	5,762.78	69,040.36	66,468.00	(2,572.36)	103.9
01-3700-3600 REFUNDS & REIMBURSEMENTS	331.27	281,181.55	253,400.00	(27,781.55)	111.0
01-3700-3610 REIMBURSEMENTS-RESORT CITIES	2,000.00	35,500.00	22,000.00	(13,500.00)	161.4
01-3700-3650 REIMBURSEMENT-BLAINE CITY TOUR	500.00	500.00	8,000.00	7,500.00	6.3
01-3700-4000 SALE OF FIXED ASSETS	.00	2,550.00	.00	(2,550.00)	.0
01-3700-7000 MISCELLANEOUS	.00	106,271.68	.00	(106,271.68)	.0
01-3700-7010 MISCELLANEOUS-STREET	.00	1,780.96	.00	(1,780.96)	.0
01-3700-8722 TRANSFER FROM LOT FUND	166,666.63	2,000,000.00	2,000,000.00	.00	100.0
01-3700-8763 REIMBURSEMENT FROM WATER FUND	30,678.13	368,138.00	368,138.00	.00	100.0
01-3700-8765 REIMBURSMNT FROM WASTEWATER FD	62,186.75	746,241.00	746,241.00	.00	100.0
01-3700-8798 URA FND REIM-SALARIES/BENEFITS	18,719.82	103,468.05	125,000.00	21,531.95	82.8
01-3700-8799 IDL FIRE REIMBURSMNT	.00	486,938.16	200,000.00	(286,938.16)	243.5
TOTAL MISCELLANEOUS REVENUE	313,371.87	4,646,882.74	3,957,247.00	(689,635.74)	117.4
<u>MISCELLANEOUS REVENUE CONT.</u>					
01-3710-8722 LOT FUND REIMB-ADMIN.EXPENSES	416.63	5,000.00	5,000.00	.00	100.0
01-3710-8763 WATER FUND REIMB-ADMIN.EXPENSE	12,398.25	148,779.00	148,779.00	.00	100.0
01-3710-8765 WW FUND REIMB-ADMIN.EXPENSES	11,687.63	140,252.00	140,252.00	.00	100.0
01-3710-8798 URA FUND REIMB-ADMIN. EXPENSES	.00	.00	25,000.00	25,000.00	.0
TOTAL MISCELLANEOUS REVENUE CONT.	24,502.51	294,031.00	319,031.00	25,000.00	92.2
<u>FUND BALANCE</u>					
01-3800-9000 FUND BALANCE	.00	.00	4,078,623.00	4,078,623.00	.0
TOTAL FUND BALANCE	.00	.00	4,078,623.00	4,078,623.00	.0
TOTAL FUND REVENUE	1,018,007.98	16,601,687.06	19,084,763.22	2,483,076.16	87.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE & EXECUTIVE</u>					
PERSONAL SERVICES:					
01-4110-1000 SALARIES	12,480.08	224,995.26	120,686.04	(104,309.22)	186.4
01-4110-2100 FICA TAXES-CITY	925.64	16,843.05	9,232.48	(7,610.57)	182.4
01-4110-2200 STATE RETIREMENT-CITY	1,492.58	26,909.19	14,434.05	(12,475.14)	186.4
01-4110-2400 WORKER'S COMPENSATION-CITY	8.60	155.64	157.00	1.36	99.1
01-4110-2500 HEALTH INSURANCE-CITY	11,488.80	137,865.60	137,867.00	1.40	100.0
01-4110-2505 HEALTH REIMBURSEMENT ACCT(HRA)	242.65	7,246.65	8,000.00	753.35	90.6
01-4110-2510 DENTAL INSURANCE-CITY	314.00	3,768.00	3,768.00	.00	100.0
01-4110-2515 VISION	152.00	1,938.75	.00	(1,938.75)	.0
01-4110-2600 ST & LONG TERM DISABILITY	67.16	805.92	805.92	.00	100.0
TOTAL PERSONAL SERVICES	27,171.51	420,528.06	294,950.49	(125,577.57)	142.6
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	334.77	6,060.51	3,000.00	(3,060.51)	202.0
TOTAL MATERIAL AND SERVICES	334.77	6,084.33	21,952.00	15,867.67	27.7
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	27,506.28	426,612.39	317,902.49	(108,709.90)	134.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE SERVICES</u>					
PERSONAL SERVICES:					
01-4150-1000 SALARIES	72,678.59	1,003,170.84	965,737.00	(37,433.84)	103.9
01-4150-1500 PART TIME SALARIES	584.00	11,534.00	10,000.00	(1,534.00)	115.3
01-4150-1900 OVERTIME	383.17	9,615.22	.00	(9,615.22)	.0
01-4150-2100 FICA TAXES-CITY	8,352.57	79,480.99	73,879.00	(5,601.99)	107.6
01-4150-2200 STATE RETIREMENT-CITY	12,572.65	130,184.08	114,270.00	(15,914.08)	113.9
01-4150-2400 WORKMEN'S COMPENSATION-CITY	109.80	977.20	1,200.00	222.80	81.4
01-4150-2500 HEALTH INSURANCE-CITY	21,739.18	258,521.34	294,644.00	36,122.66	87.7
01-4150-2505 HEALTH REIMBURSEMENT ACCT(HRA)	2,159.68	15,101.80	19,000.00	3,898.20	79.5
01-4150-2510 DENTAL INSURANCE-CITY	645.00	7,817.00	8,209.00	392.00	95.2
01-4150-2515 VISION	346.67	4,007.54	.00	(4,007.54)	.0
01-4150-2600 ST & LONG TERM DISABILITY	413.71	5,143.41	5,187.16	43.75	99.2
01-4150-2760 OTHER EMPLOYEE BENEFITS	13,386.35	38,041.25	26,400.00	(11,641.25)	144.1
01-4150-2900 PERFORMANCE AWARDS	507.95	822.85	.00	(822.85)	.0
TOTAL PERSONAL SERVICES	133,879.32	1,564,417.52	1,518,526.16	(45,891.36)	103.0
MATERIALS AND SERVICES:					
01-4150-3100 OFFICE SUPPLIES & POSTAGE	7,842.06	36,576.24	25,000.00	(11,576.24)	146.3
01-4150-3310 STATE SALES TAX-GEN.GOV. & PAR	144.34	602.51	250.00	(352.51)	241.0
01-4150-3600 COMPUTER SOFTWARE	39.98	4,945.93	.00	(4,945.93)	.0
01-4150-4200 PROFESSIONAL SERVICES	22,898.10	75,377.58	.00	(75,377.58)	.0
01-4150-4400 ADVERTISING & LEGAL PUBLICATIO	6,121.36	11,590.56	12,000.00	409.44	96.6
01-4150-4600 PROPERTY & LIABILITY INSURANCE	.00	137,345.98	116,015.00	(21,330.98)	118.4
01-4150-4800 DUES, SUBSCRIPTIONS & MEMBERSH	20.00	5,251.60	7,500.00	2,248.40	70.0
01-4150-4900 PERSONNEL TRAINING/TRAVEL/MTG	1,887.22	23,288.18	20,000.00	(3,288.18)	116.4
01-4150-4902 TRAINNG/TRVL/MTG-CITY ADM/ASST	.00	1,426.06	12,000.00	10,573.94	11.9
01-4150-5100 TELEPHONE & COMMUNICATIONS	7,767.55	77,788.79	43,000.00	(34,788.79)	180.9
01-4150-5110 COMPUTER NETWORK	24,289.01	95,767.35	80,000.00	(15,767.35)	119.7
01-4150-5150 COMMUNICATIONS	12,569.78	101,540.20	105,000.00	3,459.80	96.7
01-4150-5200 UTILITIES	4,214.70	26,939.39	42,682.00	15,742.61	63.1
01-4150-5900 REPAIR & MAINTENANCE-BUILDINGS	.00	219.00	.00	(219.00)	.0
01-4150-6500 CONTRACTS FOR SERVICES	12,750.00	63,336.50	25,000.00	(38,336.50)	253.4
01-4150-6510 COMPUTER SERVICES	3,635.00	33,586.00	45,500.00	11,914.00	73.8
TOTAL MATERIAL AND SERVICES	104,179.10	695,581.87	533,947.00	(161,634.87)	130.3
CAPITAL OUTLAY:					
01-4150-7400 OFFICE FURNITURE & EQUIPMENT	.00	13,745.26	1,000.00	(12,745.26)	1374.5
TOTAL CAPITAL OUTLAY	.00	13,745.26	1,000.00	(12,745.26)	1374.5
TOTAL ADMINISTRATIVE SERVICES	238,058.42	2,273,744.65	2,053,473.16	(220,271.49)	110.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>LEGAL</u>					
	MATERIALS AND SERVICES:					
01-4160-4200	PROFESSIONAL SERVICES	50,637.50	245,781.25	209,803.79	(35,977.46)	117.2
01-4160-4270	CITY PROSECUTOR	3,883.33	42,716.63	47,998.00	5,281.37	89.0
	TOTAL MATERIAL AND SERVICES	54,520.83	288,497.88	257,801.79	(30,696.09)	111.9
	TOTAL LEGAL	54,520.83	288,497.88	257,801.79	(30,696.09)	111.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING & BUILDING</u>					
PERSONAL SERVICES:					
01-4170-1000 SALARIES	40,699.66	469,480.31	509,601.00	40,120.69	92.1
01-4170-1200 PLANNING & ZONING COMMISSION	2,000.00	24,400.00	25,200.00	800.00	96.8
01-4170-1900 OVERTIME	24.53	2,026.90	.00	(2,026.90)	.0
01-4170-2100 FICA TAXES-CITY	4,512.02	39,897.40	76,755.20	36,857.80	52.0
01-4170-2200 STATE RETIREMENT-CITY	7,083.20	62,350.91	59,154.00	(3,196.91)	105.4
01-4170-2400 WORKER'S COMPENSATION-CITY	525.53	4,427.07	6,220.00	1,792.93	71.2
01-4170-2500 HEALTH INSURANCE-CITY	10,615.00	108,214.87	140,406.00	32,191.13	77.1
01-4170-2505 HEALTH REIMBURSEMENT ACCT(HRA)	921.59	5,165.12	9,000.00	3,834.88	57.4
01-4170-2510 DENTAL INSURANCE-CITY	312.00	3,272.05	3,990.00	717.95	82.0
01-4170-2515 VISION	140.00	1,548.43	.00	(1,548.43)	.0
01-4170-2600 ST & LONG TERM DISABILITY	271.47	2,994.38	3,057.72	63.34	97.9
01-4170-2700 VACATION/SICK ACCRUAL PAYOUT	.00	11,453.97	6,793.20	(4,660.77)	168.6
TOTAL PERSONAL SERVICES	67,105.00	735,231.41	840,177.12	104,945.71	87.5
MATERIALS AND SERVICES:					
01-4170-3100 OFFICE SUPPLIES & POSTAGE	1,422.31	5,009.78	6,000.00	990.22	83.5
01-4170-3200 OPERATING SUPPLIES	.00	6,528.60	1,200.00	(5,328.60)	544.1
01-4170-4200 PROFESSIONAL SERVICES	59,983.60	264,118.58	248,842.00	(15,276.58)	106.1
01-4170-4210 PROFESSIONAL SERVICES - IDBS	182,718.72	544,339.96	260,000.00	(284,339.96)	209.4
01-4170-4220 PROF SVCS-FLOOD PLAIN PROG REM	3,248.75	21,031.25	10,000.00	(11,031.25)	210.3
01-4170-4400 ADVERTISING & LEGAL PUBLICATIO	1,737.30	26,675.18	10,000.00	(16,675.18)	266.8
01-4170-4500 GEOGRAPHIC INFO SYSTEMS	1,080.00	15,160.00	10,000.00	(5,160.00)	151.6
01-4170-4800 DUES, SUBSCRIPTIONS & MEMBERSH	869.00	2,249.14	4,000.00	1,750.86	56.2
01-4170-4900 PERSONNEL TRAINING/TRAVEL/MTG	3,968.33	10,202.08	10,000.00	(202.08)	102.0
01-4170-4970 TRAINING/TRAVEL/MTG-P&Z COMM	150.00	331.00	3,000.00	2,669.00	11.0
01-4170-5100 TELEPHONE & COMMUNICATIONS	30.00	360.00	.00	(360.00)	.0
01-4170-6910 OTHER PURCHASED SERVICES	.00	5,000.00	2,000.00	(3,000.00)	250.0
TOTAL MATERIAL AND SERVICES	255,208.01	901,005.57	565,042.00	(335,963.57)	159.5
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	322,313.01	1,636,236.98	1,416,464.12	(219,772.86)	115.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
PERSONAL SERVICES:					
01-4193-1000 SALARIES	.00	38,090.00	70,980.00	32,890.00	53.7
01-4193-2100 FICA TAXES-CITY	.00	2,913.90	5,429.97	2,516.07	53.7
01-4193-2200 STATE RETIREMENT-CITY	.00	4,555.55	8,489.21	3,933.66	53.7
01-4193-2400 WORKMEN'S COMPENSATION-CITY	.00	38.26	75.00	36.74	51.0
01-4193-2500 HEALTH INSURANCE-CITY	.00	10,890.00	14,520.00	3,630.00	75.0
01-4193-2510 DENTAL INSURANCE-CITY	.00	318.41	504.00	185.59	63.2
01-4193-2515 VISION	.00	102.08	.00	(102.08)	.0
TOTAL PERSONAL SERVICES	.00	56,908.20	99,998.18	43,089.98	56.9
MATERIALS AND SERVICES:					
01-4193-4200 PROFESSIONAL SERVICE	91,719.94	320,277.30	313,296.00	(6,981.30)	102.2
01-4193-4210 RESORT CITIES	25,630.00	39,630.00	25,000.00	(14,630.00)	158.5
01-4193-4220 IT PROFESSIONAL SERVICES	48,515.60	190,322.53	178,260.00	(12,062.53)	106.8
01-4193-4250 BLAINE CITY TOUR	.00	.00	8,000.00	8,000.00	.0
01-4193-4400 PROPERTY ACQUISITION	.00	2,248,345.91	2,248,346.00	.09	100.0
01-4193-4500 1ST/WASHINGTON RENT	.00	.00	18,000.00	18,000.00	.0
01-4193-4901 CULTURE PROJECTS	.00	4,624.59	.00	(4,624.59)	.0
01-4193-6500 CONTRACT FOR SERVICE	33,070.00	132,280.00	131,904.00	(376.00)	100.3
01-4193-6900 MISCELLANEOUS EXPENSE	.00	475,642.61	475,000.00	(642.61)	100.1
TOTAL MATERIAL AND SERVICES	198,935.54	3,411,122.94	3,397,806.00	(13,316.94)	100.4
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	143,800.00	146,989.38	140,000.00	(6,989.38)	105.0
01-4193-9930 GENERAL FUND OP. CONTINGENCY	140,908.07	292,183.15	266,581.06	(25,602.09)	109.6
TOTAL OTHER EXPENDITURES	284,708.07	1,796,849.53	1,764,258.06	(32,591.47)	101.9
TOTAL NON-DEPARTMENTAL	483,643.61	5,264,880.67	5,262,062.24	(2,818.43)	100.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINTENANCE</u>					
PERSONAL SERVICES:					
01-4194-1000 SALARIES	26,740.51	315,014.82	362,894.00	47,879.18	86.8
01-4194-1500 PART-TIME/SEASONAL	4,964.00	16,888.00	60,921.00	44,033.00	27.7
01-4194-1800 SHIFT COVERAGE ON CALL	32.13	3,323.10	5,000.00	1,676.90	66.5
01-4194-1900 OVERTIME	785.59	7,396.92	8,500.00	1,103.08	87.0
01-4194-2100 FICA TAXES - CITY	3,786.52	30,167.59	32,422.00	2,254.41	93.1
01-4194-2200 STATE RETIREMENT - CITY	4,948.13	40,361.12	48,822.00	8,460.88	82.7
01-4194-2400 WORKER'S COMPENSATION-CITY	650.54	5,383.27	3,983.00	(1,400.27)	135.2
01-4194-2500 HEALTH INSURANCE - CITY	11,871.76	126,393.01	162,596.00	36,202.99	77.7
01-4194-2505 HEALTH REIMBURSEMENT ACCT(HRA)	100.21	1,969.24	10,000.00	8,030.76	19.7
01-4194-2510 DENTAL INSURANCE-CITY	338.02	3,572.39	4,566.00	993.61	78.2
01-4194-2515 VISION	161.91	1,862.87	.00	(1,862.87)	.0
01-4194-2600 LONG TERM DISABILITY	162.56	1,830.80	2,114.62	283.82	86.6
01-4194-2800 STATE UNEMPLOYMENT INSURANCE	.00	5,854.34	8,000.00	2,145.66	73.2
TOTAL PERSONAL SERVICES	54,541.88	560,017.47	709,818.62	149,801.15	78.9
MATERIALS AND SERVICES:					
01-4194-3100 OFFICE SUPPLIES & POSTAGE	17.06	17.06	300.00	282.94	5.7
01-4194-3200 OPERATING SUPPLIES	2,724.31	11,022.03	10,000.00	(1,022.03)	110.2
01-4194-3500 MOTOR FUELS & LUBRICANTS	234.71	1,992.69	16,000.00	14,007.31	12.5
01-4194-4200 PROFESSIONAL SERVICES	10,808.87	116,757.51	62,718.00	(54,039.51)	186.2
01-4194-4210 PROFESSIONAL SERV-CITY TREES	7,765.00	17,060.64	15,000.00	(2,060.64)	113.7
01-4194-4220 PROF SERV-CITY BEAUTIFICATION	51,428.91	138,147.17	85,000.00	(53,147.17)	162.5
01-4194-4800 DUES, SUBSCRIPTIONS & MEMBERSH	421.57	911.57	440.00	(471.57)	207.2
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	360.00	720.00	360.00	50.0
01-4194-5200 UTILITIES	14,500.19	70,847.25	36,000.00	(34,847.25)	196.8
01-4194-5220 RECYCLING PROGRAM-ERC	.00	21.98	.00	(21.98)	.0
01-4194-5300 CUSTODIAL & CLEANING SERVICES	9,274.00	55,710.77	80,000.00	24,289.23	69.6
01-4194-5900 REPAIR & MAINTENANCE-BUILDINGS	3,131.57	55,484.73	56,000.00	515.27	99.1
01-4194-5910 REPAIR & MAINT-491 SV ROAD	6,320.11	51,616.67	77,000.00	25,383.33	67.0
01-4194-5950 REPAIR & MAINT-WARM SPRINGS PR	7,433.19	38,333.99	48,100.00	9,766.01	79.7
01-4194-6000 REPAIR & MAINT-AUTOMOTIVE EQUI	631.21	1,388.83	3,500.00	2,111.17	39.7
01-4194-6100 REPAIR & MAINT-MACHINERY & EQ	57.10	2,231.78	6,000.00	3,768.22	37.2
01-4194-6950 MAINTENANCE	4,123.97	22,880.19	36,000.00	13,119.81	63.6
TOTAL MATERIAL AND SERVICES	118,901.77	586,544.34	533,778.00	(52,766.34)	109.9
TOTAL FACILITY MAINTENANCE	173,443.65	1,146,561.81	1,243,596.62	97,034.81	92.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>						
PERSONAL SERVICES:						
01-4210-1000	SALARIES	8,899.20	129,576.28	115,690.00	(13,886.28)	112.0
01-4210-1500	PART-TIME	1,961.64	4,197.77	27,851.00	23,653.23	15.1
01-4210-1900	OVERTIME	1,933.57	11,660.65	5,000.00	(6,660.65)	233.2
01-4210-2100	FICA TAXES-CITY	1,526.25	11,380.42	10,981.00	(399.42)	103.6
01-4210-2200	STATE RETIREMENT-CITY	1,951.94	15,858.60	17,167.00	1,308.40	92.4
01-4210-2400	WORKMEN'S COMPENSATION-CITY	461.28	3,520.44	4,637.00	1,116.56	75.9
01-4210-2500	HEALTH INSURANCE-CITY	6,711.56	80,538.72	80,539.00	.28	100.0
01-4210-2505	HEALTH REIMBURSEMENT ACCT(HRA)	26.30	3,595.21	4,000.00	404.79	89.9
01-4210-2510	DENTAL INSURANCE-CITY	169.00	2,028.00	2,028.00	.00	100.0
01-4210-2515	VISION	88.00	1,124.60	.00	(1,124.60)	.0
01-4210-2600	ST & LONG TERM DISABILITY	56.71	680.52	680.52	.00	100.0
TOTAL PERSONAL SERVICES		23,785.45	264,161.21	268,573.52	4,412.31	98.4
MATERIALS AND SERVICES:						
01-4210-3100	OFFICE SUPPLIES & POSTAGE	1,151.22	2,522.57	5,000.00	2,477.43	50.5
01-4210-3200	OPERATING SUPPLIES	4,763.82	5,215.13	300.00	(4,915.13)	1738.4
01-4210-3500	MOTOR FUELS & LUBRICANTS	570.79	4,567.23	7,000.00	2,432.77	65.3
01-4210-3600	COMPUTER SOFTWARE	.00	.00	2,000.00	2,000.00	.0
01-4210-3610	PARKING OPS PROCESSING FEES	2,503.43	18,440.33	26,000.00	7,559.67	70.9
01-4210-3620	PARKING OPS EQUIPMENT FEES	487.50	9,349.62	11,000.00	1,650.38	85.0
01-4210-4200	PROFESSIONAL SERVICES	1,611.00	30,157.25	59,750.00	29,592.75	50.5
01-4210-4250	PROF.SERVICES-BCSO CONTRACT	159,837.92	1,762,876.34	1,918,054.67	155,178.33	91.9
01-4210-4900	PERSONNEL TRAINING/TRAVEL/MTG	.00	867.63	.00	(867.63)	.0
01-4210-5100	TELEPHONE & COMMUNICATIONS	580.52	4,243.50	4,350.00	106.50	97.6
01-4210-6000	REPAIR & MAINT--AUTOMOTIVE EQU	471.41	2,095.52	13,000.00	10,904.48	16.1
TOTAL MATERIAL AND SERVICES		171,977.61	1,840,335.12	2,046,454.67	206,119.55	89.9
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		195,763.06	2,104,496.33	2,320,028.19	215,531.86	90.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE & RESCUE</u>					
PERSONAL SERVICES:					
01-4230-1000 SALARIES	96,321.88	1,336,077.69	1,470,123.00	134,045.31	90.9
01-4230-1500 PAID ON-CALL WAGES	10,151.96	284,385.84	135,000.00	(149,385.84)	210.7
01-4230-1700 WOOC (WORKING OUT OF CLASS)	8,704.49	109,543.94	8,000.00	(101,543.94)	1369.3
01-4230-1900 OVERTIME	69,055.27	292,959.55	120,000.00	(172,959.55)	244.1
01-4230-2100 FICA TAXES-CITY	14,759.37	155,733.45	132,584.00	(23,149.45)	117.5
01-4230-2300 FIREMEN'S RETIREMENT-CITY	20,455.92	237,474.62	234,125.00	(3,349.62)	101.4
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	5,718.57	60,076.99	40,000.00	(20,076.99)	150.2
01-4230-2500 HEALTH INSURANCE-CITY	6,924.81	371,236.99	369,852.00	(1,384.99)	100.4
01-4230-2505 HEALTH REIMBURSEMENT ACCT(HRA)	65,858.19	72,966.53	26,000.00	(46,966.53)	280.6
01-4230-2510 DENTAL INSURANCE-CITY	.00	10,523.50	11,040.00	516.50	95.3
01-4230-2515 VISION	.00	5,424.35	.00	(5,424.35)	.0
01-4230-2520 WORKMEN'S COMP. COVERAGE	50.23	50.23	.00	(50.23)	.0
01-4230-2530 EMPLOYEE MEDICAL SERVICES	.00	3,857.00	.00	(3,857.00)	.0
01-4230-2535 VEBA	5,400.00	62,700.00	57,600.00	(5,100.00)	108.9
01-4230-2540 MERP-MEDICAL EXP REIMBURSEMENT	600.00	7,275.00	7,200.00	(75.00)	101.0
01-4230-2600 ST & LONG TERM DISABILITY	8.24	7,312.28	8,310.64	998.36	88.0
01-4230-2700 VACATION/SICK ACCRUAL PAYOUT	.00	28,794.74	25,000.00	(3,794.74)	115.2
01-4230-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	3,000.00	3,000.00	.0
01-4230-2900 PERFORMANCE AWARDS	889.48	8,052.81	4,200.00	(3,852.81)	191.7
TOTAL PERSONAL SERVICES	304,898.41	3,054,445.51	2,664,034.64	(390,410.87)	114.7
MATERIALS AND SERVICES:					
01-4230-3200 OPERATING SUPPLIES FIRE	82,729.33	97,657.96	145,000.00	47,342.04	67.4
01-4230-3210 OPERATING SUPPLIES EMS	12,240.44	62,727.71	63,000.00	272.29	99.6
01-4230-3500 MOTOR FUELS & LUBRICANTS FIRE	3,949.81	9,524.14	8,000.00	(1,524.14)	119.1
01-4230-3510 MOTOR FUELS & LUBRICANTS EMS	2,250.82	7,051.51	8,000.00	948.49	88.1
01-4230-4200 PROFESSIONAL SERVICES FIRE	5,339.95	45,279.93	27,000.00	(18,279.93)	167.7
01-4230-4210 PROFESSIONAL SERVICES EMS	4,172.33	32,670.64	20,000.00	(12,670.64)	163.4
01-4230-4800 DUES, SUBSCRIPTIONS & MEMBERSH	.00	110.00	.00	(110.00)	.0
01-4230-4900 TRAINING/TRAVEL/MTG FIRE	1,070.64	9,724.42	16,000.00	6,275.58	60.8
01-4230-4910 TRAINING EMS	149.00	3,524.12	12,000.00	8,475.88	29.4
01-4230-4920 TRAINING-FACILITY	7,071.26	15,065.31	12,000.00	(3,065.31)	125.5
01-4230-4930 PUBLIC EDUCATION	592.39	15,451.13	.00	(15,451.13)	.0
01-4230-4940 IDL FIRE EXPENSES	12,608.99	35,510.74	100,000.00	64,489.26	35.5
01-4230-5100 TELEPHONE & COMMUNICATION FIRE	1,424.56	14,249.77	21,000.00	6,750.23	67.9
01-4230-5110 TELEPHONE & COMMUNICATION EMS	1,362.71	12,473.74	21,000.00	8,526.26	59.4
01-4230-5200 UTILITIES	4,779.52	32,030.22	45,600.00	13,569.78	70.2
01-4230-5900 REPAIR & MAINTENANCE-BUILDINGS	4,047.44	27,847.75	24,000.00	(3,847.75)	116.0
01-4230-6000 REPAIR & MAINT-AUTO EQUIP FIRE	2,717.81	33,497.87	18,000.00	(15,497.87)	186.1
01-4230-6010 REPAIR & MAINT-AUTO EQUIP EMS	3,478.88	11,545.95	12,000.00	454.05	96.2
01-4230-6100 REPAIR & MAINT--MACHINERY & EQ	901.55	7,693.51	60,000.00	52,306.49	12.8
01-4230-6110 REPAIR & MAINT--MACHINERY & EQ	2,494.41	7,888.88	2,500.00	(5,388.88)	315.6
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	153,381.84	483,090.39	625,350.00	142,259.61	77.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
CAPITAL OUTLAY:					
01-4230-7700 LEASE-AERIAL TOWER	.00	58,429.65	58,430.00	.35	100.0
01-4230-7710 LEASE-ENFORCER PUC PUMPERKB790	.00	140,801.73	141,000.00	198.27	99.9
TOTAL CAPITAL OUTLAY	.00	199,231.38	199,430.00	198.62	99.9
TOTAL FIRE & RESCUE	458,280.25	3,736,767.28	3,488,814.64	(247,952.64)	107.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET</u>					
PERSONAL SERVICES:					
01-4310-1000 SALARIES	53,926.07	729,420.79	719,144.00	(10,276.79)	101.4
01-4310-1500 PART-TIME	.00	.00	65,800.00	65,800.00	.0
01-4310-1800 SHIFT COVERAGE ON CALL	1,054.09	20,383.86	17,500.00	(2,883.86)	116.5
01-4310-1900 OVERTIME	2,280.37	49,084.18	35,000.00	(14,084.18)	140.2
01-4310-2100 FICA TAXES-CITY	6,556.37	62,945.58	60,977.70	(1,967.88)	103.2
01-4310-2200 STATE RETIREMENT-CITY	10,316.77	96,303.54	87,463.00	(8,840.54)	110.1
01-4310-2400 WORKER'S COMPENSATION-CITY	2,466.32	22,521.12	27,628.00	5,106.88	81.5
01-4310-2500 HEALTH INSURANCE-CITY	19,672.20	223,091.63	216,685.00	(6,406.63)	103.0
01-4310-2505 HEALTH REIMBURSEMENT ACCT(HRA)	601.89	4,557.12	15,500.00	10,942.88	29.4
01-4310-2510 DENTAL INSURANCE-CITY	567.02	6,576.34	6,576.00	(.34)	100.0
01-4310-2515 VISION	257.91	3,032.21	.00	(3,032.21)	.0
01-4310-2600 ST & LONG TERM DISABILITY	347.72	4,139.27	4,323.06	183.79	95.8
01-4310-2800 STATE UNEMPLOYMENT INSURANCE	.00	33.44	6,000.00	5,966.56	.6
TOTAL PERSONAL SERVICES	98,046.73	1,222,089.08	1,262,596.76	40,507.68	96.8
MATERIALS AND SERVICES:					
01-4310-3200 OPERATING SUPPLIES	2,111.53	17,803.44	16,240.00	(1,563.44)	109.6
01-4310-3400 MINOR EQUIPMENT	1,865.84	3,661.29	3,800.00	138.71	96.4
01-4310-3500 MOTOR FUELS & LUBRICANTS	5,576.69	90,845.90	109,092.00	18,246.10	83.3
01-4310-3600 COMPUTER SOFTWARE	.00	6,814.00	6,800.00	(14.00)	100.2
01-4310-4200 PROFESSIONAL SERVICES	11,738.41	202,751.84	204,000.00	1,248.16	99.4
01-4310-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	1,330.00	4,515.00	3,185.00	29.5
01-4310-5100 TELEPHONE & COMMUNICATIONS	30.00	360.00	7,000.00	6,640.00	5.1
01-4310-5200 UTILITIES	1,537.62	16,752.89	19,500.00	2,747.11	85.9
01-4310-6000 REPAIR & MAINT--AUTOMOTIVE EQU	1,500.79	8,681.34	8,700.00	18.66	99.8
01-4310-6100 REPAIR & MAINT--MACHINERY & EQ	33,008.29	85,239.44	98,650.00	13,410.56	86.4
01-4310-6910 OTHER PURCHASED SERVICES	1,195.55	15,134.63	16,000.00	865.37	94.6
01-4310-6920 SIGNS & SIGNALIZATION	495.87	13,450.10	16,000.00	2,549.90	84.1
01-4310-6930 STREET LIGHTING	3,169.14	24,684.01	18,500.00	(6,184.01)	133.4
01-4310-6950 MAINTENANCE & IMPROVEMENTS	96,549.92	272,823.55	338,300.00	65,476.45	80.7
TOTAL MATERIAL AND SERVICES	158,779.65	760,332.43	867,097.00	106,764.57	87.7
CAPITAL OUTLAY:					
01-4310-7500 AUTOMOTIVE EQUIPMENT	.00	112.90	.00	(112.90)	.0
TOTAL CAPITAL OUTLAY	.00	112.90	.00	(112.90)	.0
TOTAL STREET	256,826.38	1,982,534.41	2,129,693.76	147,159.35	93.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
PERSONAL SERVICES:					
01-4510-1000 SALARIES	21,186.10	281,282.61	275,420.00	(5,862.61)	102.1
01-4510-1500 PART-TIME/SEASONAL	748.50	66,007.20	85,000.00	18,992.80	77.7
01-4510-1900 OVERTIME	.00	833.25	.00	(833.25)	.0
01-4510-2100 FICA TAXES - CITY	2,564.94	27,225.44	27,540.00	314.56	98.9
01-4510-2200 STATE RETIREMENT - CITY	3,969.06	34,331.85	43,056.00	8,724.15	79.7
01-4510-2400 WORKER'S COMPENSATION - CITY	521.54	5,854.86	7,700.00	1,845.14	76.0
01-4510-2500 HEALTH INSURANCE - CITY	8,133.02	88,418.32	83,829.00	(4,589.32)	105.5
01-4510-2505 HEALTH REIMBURSEMENT ACCT(HRA)	257.00	5,117.40	5,000.00	(117.40)	102.4
01-4510-2510 DENTAL INSURANCE-CITY	229.50	2,602.00	2,526.00	(76.00)	103.0
01-4510-2515 VISION	108.00	1,281.50	.00	(1,281.50)	.0
01-4510-2600 ST & LONG TERM DISABILITY	136.55	1,638.60	1,612.80	(25.80)	101.6
01-4510-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	1,000.00	1,000.00	.0
TOTAL PERSONAL SERVICES	37,854.21	514,593.03	532,683.80	18,090.77	96.6
MATERIALS AND SERVICES:					
01-4510-3100 OFFICE SUPPLIES & POSTAGE	3.10	284.72	1,000.00	715.28	28.5
01-4510-3200 OPERATING SUPPLIES	357.31	4,288.84	4,500.00	211.16	95.3
01-4510-3250 RECREATION SUPPLIES	2,306.74	12,219.02	11,000.00	(1,219.02)	111.1
01-4510-3280 YOUTH GOLF	.00	220.00	1,000.00	780.00	22.0
01-4510-3300 RESALE ITEMS-CONCESSION SUPPLY	2,283.69	8,347.13	7,500.00	(847.13)	111.3
01-4510-3310 STATE SALES TAX-PARK	1,515.51	7,431.59	8,500.00	1,068.41	87.4
01-4510-3500 MOTOR FUELS & LUBRICANTS	.00	1,688.62	3,500.00	1,811.38	48.3
01-4510-4200 PROFESSIONAL SERVICE	1,472.50	8,082.35	3,842.00	(4,240.35)	210.4
01-4510-4410 ADVERTISING & PUBLICATIONS	61.43	1,922.43	1,000.00	(922.43)	192.2
01-4510-4800 DUES, SUBSCRIPTIONS & MEMBERSH	.00	65.00	500.00	435.00	13.0
01-4510-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	688.50	1,000.00	311.50	68.9
01-4510-5100 TELEPHONE & COMMUNICATIONS	.00	.00	1,500.00	1,500.00	.0
01-4510-5200 UTILITIES	702.60	4,934.59	11,400.00	6,465.41	43.3
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	8,702.88	52,560.86	62,242.00	9,681.14	84.5
TOTAL RECREATION	46,557.09	567,153.89	594,925.80	27,771.91	95.3
TOTAL FUND EXPENDITURES	2,256,912.58	19,427,486.29	19,084,762.81	(342,723.48)	101.8
NET REVENUE OVER EXPENDITURES	(1,238,904.60)	(2,825,799.23)	.41	2,825,799.64	(68921

CITY OF KETCHUM
BALANCE SHEET
SEPTEMBER 30, 2025

WAGON DAYS FUND

ASSETS

02-1000-0000	CASH - COMBINED	(	68,597.97)	
02-1510-0000	INVESTMENTS--WAGON DAYS #1625		8.90	
02-1520-0000	WAGON DAYS- US BANK #2315		22,667.27	
	TOTAL ASSETS			(45,921.80)

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
02-2710-0000	WAGON DAYS FUND BALANCE		5,263.59	
	REVENUE OVER EXPENDITURES - YTD	(	50,935.39)	
	BALANCE - CURRENT DATE	(	45,671.80)	
	TOTAL FUND EQUITY			(45,671.80)
	TOTAL LIABILITIES AND EQUITY			(45,921.80)

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WAGON DAYS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WAGON DAYS REVENUE</u>					
02-3400-1100	WAGON DAYS FEES	.00	1,500.00	1,500.00	.00	100.0
02-3400-6700	SALES-SOUVENIRS,TICKET,PICNIC	.00	10,670.70	6,000.00	(4,670.70)	177.9
	<u>TOTAL WAGON DAYS REVENUE</u>	<u>.00</u>	<u>12,170.70</u>	<u>7,500.00</u>	<u>(4,670.70)</u>	<u>162.3</u>
	<u>MISCELLANEOUS REVENUE</u>					
02-3700-1000	INTEREST EARNINGS	1.95	209.89	150.00	(59.89)	139.9
02-3700-3600	REFUNDS & REIMBURSEMENTS	.00	2,100.00	.00	(2,100.00)	.0
02-3700-6200	DONATIONS-ORE WAGON RESTORAT	.00	743.00	.00	(743.00)	.0
02-3700-6500	SPONSORSHIPS	105.00	9,712.96	10,000.00	287.04	97.1
02-3700-7000	RESERVED SEATING	.00	570.00	3,500.00	2,930.00	16.3
02-3700-8722	TRANSFER FROM LOT	19,465.85	166,850.00	166,850.00	.00	100.0
	<u>TOTAL MISCELLANEOUS REVENUE</u>	<u>19,572.80</u>	<u>180,185.85</u>	<u>180,500.00</u>	<u>314.15</u>	<u>99.8</u>
	<u>TOTAL FUND REVENUE</u>	<u>19,572.80</u>	<u>192,356.55</u>	<u>188,000.00</u>	<u>(4,356.55)</u>	<u>102.3</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WAGON DAYS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WAGON DAYS EXPENDITURES</u>					
PERSONAL SERVICES:					
02-4530-2900 AWARDS	408.67	5,408.67	5,300.00	(108.67)	102.1
TOTAL PERSONAL SERVICES	408.67	5,408.67	5,300.00	(108.67)	102.1
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	7,324.68	10,815.55	9,000.00	(1,815.55)	120.2
02-4530-3250 SOUVENIRS SUPPLIES	9,981.55	10,831.55	6,500.00	(4,331.55)	166.6
02-4530-3310 STATE SALES TAX	611.60	849.09	800.00	(49.09)	106.1
02-4530-4200 PROFESSIONAL SERVICES	17,462.12	88,906.56	72,000.00	(16,906.56)	123.5
02-4530-4210 PARADE PARTICIPANT/FIDDLERS/POETS	43,100.00	64,100.00	50,000.00	(14,100.00)	128.2
02-4530-4220 GRAND MARSHAL DINNER	8,112.41	8,543.06	5,500.00	(3,043.06)	155.3
02-4530-4230 HISTORY/CHILDREN'S ACTIVITIES	9,365.00	9,436.00	5,000.00	(4,436.00)	188.7
02-4530-4240 CONCERT	1,441.50	29,037.50	21,000.00	(8,037.50)	138.3
02-4530-4400 ADVERTISING & LEGAL PUBLICATION	5,808.02	11,195.16	8,000.00	(3,195.16)	139.9
02-4530-5210 SOLID WASTE COLLECTION	465.72	824.57	4,500.00	3,675.43	18.3
02-4530-6900 MISCELLANEOUS SERVICES & CHARGES	.00	377.12	.00	(377.12)	.0
TOTAL MATERIAL AND SERVICES	103,672.60	237,883.27	182,700.00	(55,183.27)	130.2
TOTAL WAGON DAYS EXPENDITURES	104,081.27	243,291.94	188,000.00	(55,291.94)	129.4
TOTAL FUND EXPENDITURES	104,081.27	243,291.94	188,000.00	(55,291.94)	129.4
NET REVENUE OVER EXPENDITURES	(84,508.47)	(50,935.39)	.00	50,935.39	.0

CITY OF KETCHUM
BALANCE SHEET
SEPTEMBER 30, 2025

GENERAL CAPITAL IMPROVEMENT FD

ASSETS

03-1000-0000	CASH - COMBINED	(344,172.44)	
03-1510-0000	INVESTMENTS--GEN CIP #2572	1,445,553.87	
	TOTAL ASSETS		1,101,381.43

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	5,250,319.45	
	REVENUE OVER EXPENDITURES - YTD	(4,308,888.02)	
	BALANCE - CURRENT DATE	941,431.43	
	TOTAL FUND EQUITY		941,431.43
	TOTAL LIABILITIES AND EQUITY		1,101,381.43

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>GENERAL CIP REVENUE</u>					
03-3100-6100	IDAHO POWER FRANCHISE	.00	348,997.59	300,000.00	(48,997.59)	116.3
	TOTAL GENERAL CIP REVENUE	.00	348,997.59	300,000.00	(48,997.59)	116.3
	<u>SOURCE 3400</u>					
03-3400-7200	STREET IMPACT FEES	17,566.68	75,093.72	.00	(75,093.72)	.0
03-3400-7210	PARKS & RECREATION IMPACT FEE	3,474.00	13,801.00	.00	(13,801.00)	.0
03-3400-7220	FIRE & RESCUE IMPACT FEES	6,941.00	33,752.73	.00	(33,752.73)	.0
03-3400-7230	POLICE IMPACT FEES	947.68	2,882.04	.00	(2,882.04)	.0
	TOTAL SOURCE 3400	28,929.36	125,529.49	.00	(125,529.49)	.0
	<u>MISCELLANEOUS REVENUE</u>					
03-3700-1000	INTEREST EARNINGS	14,348.42	200,689.53	200,000.00	(689.53)	100.3
03-3700-3600	REFUNDS & REIMBURSEMENTS	47,169.26	117,321.11	102,501.00	(14,820.11)	114.5
03-3700-3610	WOOD RIVER LAND TRUST REIMB	(728,383.26)	.00	.00	.00	.0
03-3700-3650	FIRE DEPARTMENT DONATIONS	110.00	20,585.00	.00	(20,585.00)	.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	1,262,500.00	1,262,500.00	.00	100.0
03-3700-8790	ITD MAIN STREET FUNDING	.00	300,000.00	300,000.00	.00	100.0
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	(644,880.58)	2,748,772.64	3,627,678.00	878,905.36	75.8
	<u>FUND BALANCE</u>					
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	(615,951.22)	3,223,299.72	7,534,411.00	4,311,111.28	42.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 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)	85,630.47	593,898.52	500,000.00	(93,898.52)	118.8
03-4193-7135	MAIN STREET REHAB	1,937,706.42	4,074,077.87	3,492,204.00	(581,873.87)	116.7
03-4193-7145	5TH STREET SIDEWALK REPLACE	(9,548.69)	.00	.00	.00	.0
03-4193-7150	BIKE NETWORK IMPROVEMENTS	6,876.40	64,346.94	80,000.00	15,653.06	80.4
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	(17,896.75)	.00	.00	.00	.0
03-4193-7199	LONG-TERM PLANNING & DESIGN	30,600.00	30,600.00	.00	(30,600.00)	.0
03-4193-7200	TECHNOLOGY UPGRADES	1,019.40	75,124.10	199,575.00	124,450.90	37.6
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	(12,399.00)	.00	.00	.00	.0
03-4193-7611	PAVEMENT MANAGEMENT PROG (P)	.00	572,246.23	600,000.00	27,753.77	95.4
03-4193-7612	MASTIC PATCHER	.00	80,225.00	.00	(80,225.00)	.0
03-4193-7613	ROAD BARRIERS	.00	86,645.18	.00	(86,645.18)	.0
TOTAL CAPITAL OUTLAY		2,021,988.25	6,625,527.68	5,727,411.00	(898,116.68)	115.7
OTHER EXPENDITURES:						
03-4193-9930	CIP FUND CONTINGENCY	(41,383.50)	.00	540,000.00	540,000.00	.0
TOTAL OTHER EXPENDITURES		(41,383.50)	.00	540,000.00	540,000.00	.0
TOTAL GENERAL CIP EXPENDITURES		1,980,604.75	6,625,527.68	6,267,411.00	(358,116.68)	105.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINT CIP EXPENDITURE</u>					
CAPITAL OUTLAY:					
03-4194-7110 FORD RANGER	.00	27,280.00	35,000.00	7,720.00	77.9
03-4194-7120 ATKINSON PARK IRRIG UPGRADES	.00	.00	50,000.00	50,000.00	.0
03-4194-7135 FOREST SRV PARK RENOVATION	14,013.12	94,078.84	175,000.00	80,921.16	53.8
03-4194-7136 HYPERBOREAN CONDO RENOVATION	39,485.02	39,485.02	.00 (	39,485.02)	.0
03-4194-7140 BONNING CABIN PRESERVATION	570.00	29,544.00	50,000.00	20,456.00	59.1
03-4194-7155 ROTARY PARK REHABILATION	45,344.75	69,606.28	124,500.00	54,893.72	55.9
03-4194-7156 ORE WAGON R&M	.00	.00	170,000.00	170,000.00	.0
03-4194-7160 TOWNE SQUARE DESIGN SCOPE	44,797.50	112,797.50	.00 (	112,797.50)	.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
03-4194-7185 EV CHARGING STATIONS	.00	7,325.00	.00 (	7,325.00)	.0
03-4194-7200 SOLAR (FIRE)	68,166.76	68,166.76	150,000.00	81,833.24	45.4
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
03-4194-7604 ATV WARMS SPRINGS PRESERVE	500.00	500.00	.00 (	500.00)	.0
TOTAL CAPITAL OUTLAY	212,877.15	452,933.40	844,500.00	391,566.60	53.6
TOTAL FACILITY MAINT CIP EXPENDITURE	212,877.15	452,933.40	844,500.00	391,566.60	53.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 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	61,160.74	60,000.00	(1,160.74)	101.9
	TOTAL CAPITAL OUTLAY	.00	61,160.74	60,000.00	(1,160.74)	101.9
	TOTAL POLICE CIP EXPENDITURES	.00	61,160.74	60,000.00	(1,160.74)	101.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE & RESCUE CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4230-7100 UTILITY/PICK-UP TRUCK	2,564.58	104,729.12	110,000.00	5,270.88	95.2
03-4230-7115 FIREFIGHTIN EQ (TOOLS)	.00	17,206.64	15,000.00	(2,206.64)	114.7
03-4230-7120 RADIOS (PORTABLE)	152.95	25,593.83	14,000.00	(11,593.83)	182.8
03-4230-7125 RESCUE (CITY PROVIDED)	19,490.09	24,278.99	30,000.00	5,721.01	80.9
03-4230-7130 PPE (TURNOUT GEAR)	191.12	35,169.89	32,000.00	(3,169.89)	109.9
03-4230-7135 MEDICAL (CITY PROVIDED)	18,312.00	18,312.00	4,000.00	(14,312.00)	457.8
03-4230-7140 SHOP TOOLS	.00	676.12	2,500.00	1,823.88	27.0
TOTAL CAPITAL OUTLAY	40,710.74	225,966.59	207,500.00	(18,466.59)	108.9
TOTAL FIRE & RESCUE CIP EXPENDITURES	40,710.74	225,966.59	207,500.00	(18,466.59)	108.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>STREETS CIP EXPENDITURES</u>					
	CAPITAL OUTLAY:					
03-4310-7125	ELGIN EAGLE - SWEEPER	.00	52,737.87	50,000.00	(2,737.87)	105.5
03-4310-7140	140 GRADER (TBD) - (LEASE/PURC	.00	56,620.74	50,000.00	(6,620.74)	113.2
03-4310-7150	CAPITAL EQUIPMENT	(9,060.00)	.00	.00	.00	.0
03-4310-7600	DODGE DURANGO (2001)	.00	57,057.00	35,000.00	(22,057.00)	163.0
	TOTAL CAPITAL OUTLAY	(9,060.00)	166,415.61	135,000.00	(31,415.61)	123.3
	TOTAL STREETS CIP EXPENDITURES	(9,060.00)	166,415.61	135,000.00	(31,415.61)	123.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>RECREATION CIP EXPENDITURES</u>					
	CAPITAL OUTLAY:					
03-4510-7125	PUMP PARK OVERHAUL	.00	183.72	.00	(183.72)	.0
03-4510-7130	JOHN DEER GATOR	.00	.00	20,000.00	20,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	183.72	20,000.00	19,816.28	.9
	TOTAL RECREATION CIP EXPENDITURES	.00	183.72	20,000.00	19,816.28	.9
	TOTAL FUND EXPENDITURES	2,225,132.64	7,532,187.74	7,534,411.00	2,223.26	100.0
	NET REVENUE OVER EXPENDITURES	(2,841,083.86)	(4,308,888.02)	.00	4,308,888.02	.0

CITY OF KETCHUM
BALANCE SHEET
SEPTEMBER 30, 2025

ORIGINAL LOT FUND

ASSETS

22-1000-0000	CASH - COMBINED	131,449.78	
22-1050-0000	TAXES RECEIVABLE	300,666.64	
22-1510-0000	INVESTMENTS-LOT #3183	365,660.27	
	TOTAL ASSETS		797,776.69

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	(563,417.01)	
	BALANCE - CURRENT DATE	799,276.69	
	TOTAL FUND EQUITY		799,276.69
	TOTAL LIABILITIES AND EQUITY		797,776.69

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

ORIGINAL LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>ORIGINAL LOT TAX</u>					
22-3100-3000	ORIGINAL LOT TAX	381,461.83	4,001,449.55	3,392,664.00	(608,785.55)	117.9
	TOTAL ORIGINAL LOT TAX	381,461.83	4,001,449.55	3,392,664.00	(608,785.55)	117.9
	<u>MISCELLANEOUS REVENUE</u>					
22-3700-1000	INTEREST EARNINGS	1,343.15	16,348.54	.00	(16,348.54)	.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	48,945.00	48,945.00	.00	100.0
	TOTAL MISCELLANEOUS REVENUE	5,421.90	66,693.54	48,945.00	(17,748.54)	136.3
	<u>FUND BALANCE</u>					
22-3800-9000	FUND BALANCE	.00	.00	1,358,391.00	1,358,391.00	.0
	TOTAL FUND BALANCE	.00	.00	1,358,391.00	1,358,391.00	.0
	TOTAL FUND REVENUE	386,883.73	4,068,143.09	4,800,000.00	731,856.91	84.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 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	226.15	2,660.33	1,000.00	(1,660.33)	266.0
22-4910-4200	PROFESSIONAL SERVICES	.00	27,000.00	21,591.00	(5,409.00)	125.1
22-4910-5000	ADMINISTRATIVE EXPENSE-GEN FND	416.63	5,000.00	5,000.00	.00	100.0
22-4910-6060	EVENTS/PROMOTIONS	8,964.31	125,946.29	115,195.00	(10,751.29)	109.3
22-4910-6070	SVED	3,750.00	18,750.00	15,000.00	(3,750.00)	125.0
22-4910-6075	IDAHO DARK SKY ALLIANCE	.00	2,500.00	2,500.00	.00	100.0
22-4910-6080	MOUNTAIN RIDES	.00	824,000.00	824,000.00	.00	100.0
22-4910-6085	FRIENDS OF THE SAWTOOTH NF	15,000.00	15,000.00	5,000.00	(10,000.00)	300.0
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
22-4910-6900	MISCELLANEOUS	.00	.00	196,774.00	196,774.00	.0
	TOTAL MATERIAL AND SERVICES	28,357.09	1,202,210.10	1,370,650.00	168,439.90	87.7
	OTHER EXPENDITURES:					
22-4910-8801	REIMBURSE GF POLICE/FIRE/AMB	166,666.63	2,000,000.00	2,000,000.00	.00	100.0
22-4910-8802	TRNSFR TO WAGON DAYS FUND	19,465.85	166,850.00	166,850.00	.00	100.0
22-4910-8803	TRANSFER TO GENERAL CIP	21,875.00	1,262,500.00	1,262,500.00	.00	100.0
	TOTAL OTHER EXPENDITURES	208,007.48	3,429,350.00	3,429,350.00	.00	100.0
	TOTAL ORIGINAL LOT TAX	236,364.57	4,631,560.10	4,800,000.00	168,439.90	96.5
	TOTAL FUND EXPENDITURES	236,364.57	4,631,560.10	4,800,000.00	168,439.90	96.5
	NET REVENUE OVER EXPENDITURES	150,519.16	(563,417.01)	.00	563,417.01	.0

CITY OF KETCHUM
BALANCE SHEET
SEPTEMBER 30, 2025

ADDITIONAL1%-LOT FUND

ASSETS

25-1000-0000	CASH - COMBINED		2,509.86	
	TOTAL ASSETS			2,509.86

LIABILITIES AND EQUITY

LIABILITIES

25-2030-0000	ACCOUNTS PAYABLE		(157,719.84)	
	TOTAL LIABILITIES			(157,719.84)

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
25-2710-0000	FUND BALANCE	349,124.86		
	REVENUE OVER EXPENDITURES - YTD	(188,895.16)		
	BALANCE - CURRENT DATE		160,229.70	
	TOTAL FUND EQUITY			160,229.70
	TOTAL LIABILITIES AND EQUITY			2,509.86

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 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%	321,877.22	3,263,931.56	3,000,875.00	(263,056.56)	108.8
	TOTAL ADDITIONAL 1%-LOT	321,877.22	3,263,931.56	3,000,875.00	(263,056.56)	108.8
	<u>FUND BALANCE</u>					
25-3800-9000	FUND BALANCE	.00	.00	299,125.00	299,125.00	.0
	TOTAL FUND BALANCE	.00	.00	299,125.00	299,125.00	.0
	TOTAL FUND REVENUE	321,877.22	3,263,931.56	3,300,000.00	36,068.44	98.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

ADDITIONAL1%-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	171,471.06	1,479,905.81	1,475,965.00	(3,940.81)	100.3
25-4910-4240	SVASB RELEASE FUND BALANCE	.00	299,125.00	299,125.00	.00	100.0
	TOTAL MATERIAL AND SERVICES	171,471.06	1,779,030.81	1,775,090.00	(3,940.81)	100.2
	OTHER EXPENDITURES:					
25-4910-8822	TRANSFER TO ORIG LOT-DIR COST	4,078.75	48,945.00	48,945.00	.00	100.0
25-4910-8824	TRANSFER TO HOUSING	156,859.86	1,624,850.91	1,475,965.00	(148,885.91)	110.1
	TOTAL OTHER EXPENDITURES	160,938.61	1,673,795.91	1,524,910.00	(148,885.91)	109.8
	TOTAL ADDITIONAL 1%-LOT	332,409.67	3,452,826.72	3,300,000.00	(152,826.72)	104.6
	TOTAL FUND EXPENDITURES	332,409.67	3,452,826.72	3,300,000.00	(152,826.72)	104.6
	NET REVENUE OVER EXPENDITURES	(10,532.45)	(188,895.16)	.00	188,895.16	.0

CITY OF KETCHUM
BALANCE SHEET
SEPTEMBER 30, 2025

FIRE BOND FUND

ASSETS

41-1000-0000	CASH - COMBINED	(	2,588.72)	
41-1050-0000	TAXES RECEIVABLE--CURRENT		5,738.43	
	TOTAL ASSETS			3,149.71

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
41-2710-0000	FUND BALANCE	(	1,883.51)	
	REVENUE OVER EXPENDITURES - YTD		5,033.22	
	BALANCE - CURRENT DATE		3,149.71	
	TOTAL FUND EQUITY			3,149.71
	TOTAL LIABILITIES AND EQUITY			3,149.71

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

FIRE BOND FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>PROPERTY TAX</u>					
41-3100-1000	PROPERTY TAX GO LEVY	3,649.56	618,580.50	617,019.00	(1,561.50)	100.3
41-3100-9000	PENALTY & INTEREST ON TAXES	362.41	2,721.48	.00	(2,721.48)	.0
		<u>4,011.97</u>	<u>621,301.98</u>	<u>617,019.00</u>	<u>(4,282.98)</u>	<u>100.7</u>
	TOTAL PROPERTY TAX					
		<u>4,011.97</u>	<u>621,301.98</u>	<u>617,019.00</u>	<u>(4,282.98)</u>	<u>100.7</u>
	TOTAL FUND REVENUE	<u>4,011.97</u>	<u>621,301.98</u>	<u>617,019.00</u>	<u>(4,282.98)</u>	<u>100.7</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 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	2,250.00	3,000.00	750.00	75.0
	TOTAL MATERIAL AND SERVICES	.00	2,250.00	3,000.00	750.00	75.0
	OTHER EXPENDITURES:					
41-4800-8100	DEBT SRVC ACCT PRINCIPL-FIRE	.00	484,509.38	355,000.00	(129,509.38)	136.5
41-4800-8200	DEBT SRVC ACCT INTEREST-FIRE	.00	129,509.38	259,019.00	129,509.62	50.0
	TOTAL OTHER EXPENDITURES	.00	614,018.76	614,019.00	.24	100.0
	TOTAL FIRE BOND FUND EXP/TRNFRS	.00	616,268.76	617,019.00	750.24	99.9
	TOTAL FUND EXPENDITURES	.00	616,268.76	617,019.00	750.24	99.9
	NET REVENUE OVER EXPENDITURES	4,011.97	5,033.22	.00	(5,033.22)	.0

CITY OF KETCHUM
BALANCE SHEET
SEPTEMBER 30, 2025

IN-LIEU HOUSING FUND

ASSETS

52-1515-0000	INVESTMENTS--IN-LIEU HOUS#3044	485,868.45	
		<u>485,868.45</u>	
	TOTAL ASSETS		<u>485,868.45</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
52-2710-0000	FUND BALANCE	1,779,661.65	
	REVENUE OVER EXPENDITURES - YTD	(1,293,793.20)	
		<u>485,868.45</u>	
	BALANCE - CURRENT DATE		<u>485,868.45</u>
	TOTAL FUND EQUITY		<u>485,868.45</u>
	TOTAL LIABILITIES AND EQUITY		<u>485,868.45</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

IN-LIEU HOUSING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
52-3700-1000	INTEREST EARNINGS	3,596.99	43,781.80	5,000.00	(38,781.80)	875.6
52-3700-7500	IN-LIEU-AFFORDABLE HOUSING FEE	.00	.00	300,000.00	300,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	3,596.99	43,781.80	305,000.00	261,218.20	14.4
	<u>FUND BALANCE</u>					
52-3800-9000	FUND BALANCE	.00	.00	2,089,874.00	2,089,874.00	.0
	TOTAL FUND BALANCE	.00	.00	2,089,874.00	2,089,874.00	.0
	TOTAL FUND REVENUE	3,596.99	43,781.80	2,394,874.00	2,351,092.20	1.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

IN-LIEU HOUSING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>IN-LIEU HOUSING EXPENDITURES</u>					
	MATERIALS AND SERVICES:					
52-4410-4225	DEED RESTRICTIONS	157,575.00	157,575.00	.00	(157,575.00)	.0
	TOTAL MATERIAL AND SERVICES	157,575.00	157,575.00	.00	(157,575.00)	.0
	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	157,575.00	1,337,575.00	2,394,874.00	1,057,299.00	55.9
	TOTAL FUND EXPENDITURES	157,575.00	1,337,575.00	2,394,874.00	1,057,299.00	55.9
	NET REVENUE OVER EXPENDITURES	(153,978.01)	(1,293,793.20)	.00	1,293,793.20	.0

CITY OF KETCHUM
BALANCE SHEET
SEPTEMBER 30, 2025

COMMUNITY HOUSING

ASSETS

54-1000-0000	CASH - COMBINED	1,044,866.05	
	TOTAL ASSETS		1,044,866.05

LIABILITIES AND EQUITY

LIABILITIES

54-2030-0000	ACCOUNTS PAYABLE	(1,382.15)	
54-2300-0000	DEPOSITS-SEC DEP LTL	1,075.00	
54-2300-0001	DEPOSITS-SEC DEP BIRD DR	(1,000.00)	
	TOTAL LIABILITIES		(1,307.15)

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
54-2710-0000	FUND BALANCE	128,743.70	
	REVENUE OVER EXPENDITURES - YTD	917,429.50	
	BALANCE - CURRENT DATE	1,046,173.20	
	TOTAL FUND EQUITY		1,046,173.20
	TOTAL LIABILITIES AND EQUITY		1,044,866.05

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 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	91,022.56	94,836.00	3,813.44	96.0
54-3700-2010	291 N 2ND AVE RENTS	.00	28,895.20	.00	(28,895.20)	.0
54-3700-2012	EVERGREEN RENTS	5,750.00	16,850.00	.00	(16,850.00)	.0
54-3700-2020	DEED RESTRICTION RENTS	.00	27,706.13	.00	(27,706.13)	.0
54-3700-3600	REFUNDS & REIMBURSEMENTS(BCHA)	.00	258,663.48	252,055.00	(6,608.48)	102.6
54-3700-3610	REFUNDS & REIM BLAINE COUNTY	.00	115,875.00	150,000.00	34,125.00	77.3
54-3700-3620	MISCELLANEOUS REVENUE	.00	568,491.69	.00	(568,491.69)	.0
54-3700-4000	DEED RESTRICTED PROP SALE	.00	407,937.90	378,000.00	(29,937.90)	107.9
54-3700-8701	TRANSFER FROM GENERAL FUND	.00	500,000.00	500,000.00	.00	100.0
54-3700-8705	TRANSFER FROM ADDITIONAL .50%	156,859.86	1,624,850.91	1,475,965.00	(148,885.91)	110.1
54-3700-8730	TRANSFER FROM IN-LIEU FUND	.00	500,000.00	500,000.00	.00	100.0
	TOTAL COMMUNITY HOUSING REVENUE	168,853.86	4,140,292.87	3,350,856.00	(789,436.87)	123.6
	<u>SOURCE 3800</u>					
54-3800-9000	FUND BALANCE	.00	.00	49,144.00	49,144.00	.0
	TOTAL SOURCE 3800	.00	.00	49,144.00	49,144.00	.0
	TOTAL FUND REVENUE	168,853.86	4,140,292.87	3,400,000.00	(740,292.87)	121.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY HOUSING EXPENSE</u>					
PERSONAL SERVICES:					
54-4410-1000 SALARIES	33,158.46	415,601.60	692,968.00	277,366.40	60.0
54-4410-1500 PART-TIME SALARIES	57.88	27,832.42	.00 (	27,832.42)	.0
54-4410-2100 FICA TAXES-CITY	3,729.00	34,270.29	.00 (	34,270.29)	.0
54-4410-2200 STATE RETIREMENT-CITY	5,946.08	54,860.87	.00 (	54,860.87)	.0
54-4410-2400 WORKMEN'S COMPENSATION-CITY	50.27	857.62	.00 (	857.62)	.0
54-4410-2500 HEALTH INSURANCE-CITY	10,341.56	119,799.36	.00 (	119,799.36)	.0
54-4410-2505 HEALTH REIMBURSEMENT ACCT(HRA)	482.47	4,202.33	.00 (	4,202.33)	.0
54-4410-2510 DENTAL INSURANCE-CITY	295.46	3,552.28	.00 (	3,552.28)	.0
54-4410-2515 VISION REIMBURSEMENT ACCT(HRA)	136.18	1,722.06	.00 (	1,722.06)	.0
54-4410-2600 LONG TERM DISABILITY	210.45	2,270.48	.00 (	2,270.48)	.0
TOTAL PERSONAL SERVICES	54,407.81	664,969.31	692,968.00	27,998.69	96.0
MATERIALS AND SERVICES:					
54-4410-3100 GENERAL OFFICE	3,759.23	24,881.61	11,500.00 (	13,381.61)	216.4
54-4410-3200 LIFT TOWER LODGE OPERATIONS	.00	5,237.86	89,200.00	83,962.14	5.9
54-4410-4200 PROFESSIONAL SERVICES	10,343.75	129,884.23	75,000.00 (	54,884.23)	173.2
54-4410-4210 LEASE TO LOCALS INCENTIVES	11,050.00	82,000.00	200,000.00	118,000.00	41.0
54-4410-4215 LEASE TO LOCALS PROF SERVICES	12,000.00	67,371.56	100,000.00	32,628.44	67.4
54-4410-4225 DEED RESTRICTIONS	96.32	1,268,399.64	1,311,590.00	43,190.36	96.7
54-4410-4250 LIFT TOWER LODGE PROFF SVCS	2,236.10	33,418.86	.00 (	33,418.86)	.0
54-4410-4260 EVERGREEN PROF SVCS	9,041.67	9,041.67	.00 (	9,041.67)	.0
54-4410-5200 LIFT TOWER LODGE UTILITIES	3,500.35	23,518.20	.00 (	23,518.20)	.0
54-4410-5210 291 N 2ND AVE UTILITIES	815.68	4,675.01	.00 (	4,675.01)	.0
54-4410-5215 EVERGREEN UTILITIES	1,670.55	1,670.55	.00 (	1,670.55)	.0
54-4410-5900 LIFT TOWER LDG REPAIR & MAINT	3,758.92	69,295.84	.00 (	69,295.84)	.0
54-4410-5915 EVERGREEN REPAIR & MAINTENANCE	487.03	487.03	.00 (	487.03)	.0
TOTAL MATERIAL AND SERVICES	58,759.60	1,719,882.06	1,787,290.00	67,407.94	96.2
CAPITAL OUTLAY:					
54-4410-7100 PROPERTY ACQUISITION	.00	50,000.00	50,000.00	.00	100.0
TOTAL CAPITAL OUTLAY	.00	50,000.00	50,000.00	.00	100.0
OTHER EXPENDITURES:					
54-4410-8000 REIMBURSEMENT BCHA OP & PROG	.00	357,495.00	357,495.00	.00	100.0
54-4410-8010 REIMBURSE BCHA BLAINE CO CONTR	.00	150,000.00	150,000.00	.00	100.0
54-4410-8030 REIMBURSE GENERAL FUND	.00	230,517.00	230,517.00	.00	100.0
54-4410-8040 BLAINE COUNTY CHARITABLE FUND	.00	50,000.00	50,000.00	.00	100.0
TOTAL OTHER EXPENDITURES	.00	788,012.00	788,012.00	.00	100.0
TOTAL COMMUNITY HOUSING EXPENSE	113,167.41	3,222,863.37	3,318,270.00	95,406.63	97.1
TOTAL FUND EXPENDITURES	113,167.41	3,222,863.37	3,318,270.00	95,406.63	97.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	55,686.45	917,429.50	81,730.00	(835,699.50)	1122.5

CITY OF KETCHUM
BALANCE SHEET
SEPTEMBER 30, 2025

WATER FUND

ASSETS

63-1000-0000	CASH - COMBINED	1,717,017.44	
63-1150-0000	ACCTS RCVBL--WATER	11,857.67	
63-1510-0000	INVESTMENTS-WATER FUND #976	3,607,217.52	
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			11,251,283.70

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	1,305,295.55	
BALANCE - CURRENT DATE		8,199,260.71	
TOTAL FUND EQUITY			8,199,260.71
TOTAL LIABILITIES AND EQUITY			11,251,283.70

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WATER REVENUE</u>					
63-3400-6100	WATER CHARGES	530,166.54	3,465,066.74	2,723,222.25	(741,844.49)	127.2
63-3400-6600	WA CONNECT FEE/FIRELINE/METER	.00	.00	23,000.00	23,000.00	.0
	TOTAL WATER REVENUE	530,166.54	3,465,066.74	2,746,222.25	(718,844.49)	126.2
	<u>MISCELLANEOUS REVENUE</u>					
63-3700-1000	INTEREST EARNINGS	13,250.10	161,277.48	10,000.00	(151,277.48)	1612.8
63-3700-3600	REFUNDS & REIMBURSEMENTS	.00	(19,607.75)	.00	19,607.75	.0
63-3700-7000	MISCELLANEOUS REVENUE	1,130.32	44,743.33	2,500.00	(42,243.33)	1789.7
	TOTAL MISCELLANEOUS REVENUE	14,380.42	186,413.06	12,500.00	(173,913.06)	1491.3
	<u>FUND BALANCE</u>					
63-3800-9000	FUND BALANCE	.00	.00	56,186.00	56,186.00	.0
	TOTAL FUND BALANCE	.00	.00	56,186.00	56,186.00	.0
	TOTAL FUND REVENUE	544,546.96	3,651,479.80	2,814,908.25	(836,571.55)	129.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
PERSONAL SERVICES:					
63-4340-1000 SALARIES-WATER	32,732.48	372,718.18	426,133.91	53,415.73	87.5
63-4340-1800 SHIFT COVERAGE ON CALL	2,283.32	19,858.79	20,000.00	141.21	99.3
63-4340-1900 OVERTIME	4,673.74	33,830.45	11,000.00	(22,830.45)	307.6
63-4340-2100 FICA TAXES-CITY	4,173.68	33,282.44	34,129.24	846.80	97.5
63-4340-2200 STATE RETIREMENT-CITY	6,600.68	52,852.35	54,673.22	1,820.87	96.7
63-4340-2400 WORKMEN'S COMPENSATION-CITY	924.80	7,148.72	11,513.00	4,364.28	62.1
63-4340-2500 HEALTH INSURANCE-CITY	10,147.91	99,502.07	194,162.80	94,660.73	51.3
63-4340-2505 HEALTH REIMBURSEMENT ACCT(HRA)	1,189.89	3,495.54	12,429.17	8,933.63	28.1
63-4340-2510 DENTAL INSURANCE-CITY	298.50	2,913.19	4,870.92	1,957.73	59.8
63-4340-2515 VISION	136.67	1,427.67	.00	(1,427.67)	.0
63-4340-2600 LONG TERM DISABILITY	203.62	2,104.84	2,701.10	596.26	77.9
TOTAL PERSONAL SERVICES	63,365.29	629,134.24	771,613.36	142,479.12	81.5
MATERIALS AND SERVICES:					
63-4340-3100 OFFICE SUPPLIES & POSTAGE	.00	192.52	1,000.00	807.48	19.3
63-4340-3120 DATA PROCESSING	1,218.24	7,305.72	6,000.00	(1,305.72)	121.8
63-4340-3200 OPERATING SUPPLIES	2,718.45	24,857.68	16,500.00	(8,357.68)	150.7
63-4340-3250 LABORATORY/ANALYSIS	5,966.00	7,251.15	6,500.00	(751.15)	111.6
63-4340-3400 MINOR EQUIPMENT	.00	2,869.63	2,500.00	(369.63)	114.8
63-4340-3500 MOTOR FUELS & LUBRICANTS	2,390.34	6,955.09	10,000.00	3,044.91	69.6
63-4340-3600 COMPUTER SOFTWARE	1,000.00	7,441.46	10,000.00	2,558.54	74.4
63-4340-3800 CHEMICALS	3,080.48	9,154.89	10,000.00	845.11	91.6
63-4340-4200 PROFESSIONAL SERVICES	15,731.80	79,960.02	170,000.00	90,039.98	47.0
63-4340-4300 STATE & WA DISTRICT FEES	306.25	70,697.78	65,000.00	(5,697.78)	108.8
63-4340-4600 INSURANCE	.00	15,519.29	19,000.00	3,480.71	81.7
63-4340-4800 DUES, SUBSCRIPTIONS, & MEMBERS	685.00	937.00	1,000.00	63.00	93.7
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	149,179.00	148,779.00	(400.00)	100.3
63-4340-5100 TELEPHONE & COMMUNICATIONS	3,960.72	10,636.80	12,000.00	1,363.20	88.6
63-4340-5110 COMPUTER NETWORK	.00	155.00	.00	(155.00)	.0
63-4340-5200 UTILITIES	46,269.67	124,881.53	120,000.00	(4,881.53)	104.1
63-4340-5500 RIGHT-OF-WAY FEE (STREET DEPT)	48,438.64	173,253.00	136,161.11	(37,091.89)	127.2
63-4340-6000 REPAIR & MAINT-AUTO EQUIP	6,733.02	9,071.99	5,500.00	(3,571.99)	165.0
63-4340-6100 REPAIR & MAINT-MACH & EQUIP	8,362.78	75,431.95	60,000.00	(15,431.95)	125.7
63-4340-6910 OTHER PURCHASED SERVICES	554.78	1,075.18	10,000.00	8,924.82	10.8
TOTAL MATERIAL AND SERVICES	159,814.42	778,041.68	814,940.11	36,898.43	95.5
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	30,678.13	368,138.00	368,138.00	.00	100.0
63-4340-8864 TRANSFER TO WA CAPITAL IMP FND	20,000.00	240,000.00	240,000.00	.00	100.0
63-4340-9910 MERIT/COMPENSATION ADJUSTMENTS	15,500.00	15,500.00	35,000.00	19,500.00	44.3
TOTAL OTHER EXPENDITURES	66,178.13	623,638.00	643,138.00	19,500.00	97.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER EXPENDITURES	289,357.84	2,036,313.92	2,504,691.47	468,377.55	81.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 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	450.00	500.00	50.00	90.0
	TOTAL MATERIAL AND SERVICES	.00	450.00	500.00	50.00	90.0
	OTHER EXPENDITURES:					
63-4800-8300	DEBT SRVC ACCT PRINCIPAL-2015B	.00	34,980.33	35,000.00	19.67	99.9
63-4800-8400	DEBT SRVC ACCT INTEREST-2015B	.00	103,722.60	104,000.00	277.40	99.7
63-4800-8600	DEBT SRVC ACCT PRINCIPAL-2016	162,000.00	162,000.00	162,000.00	.00	100.0
63-4800-8700	DEBT SRVC ACCT INTEREST-2016	4,358.70	8,717.40	8,717.00	(.40)	100.0
	TOTAL OTHER EXPENDITURES	166,358.70	309,420.33	309,717.00	296.67	99.9
	TOTAL WATER DEBT SERVICE EXPENDITRES	166,358.70	309,870.33	310,217.00	346.67	99.9
	TOTAL FUND EXPENDITURES	455,716.54	2,346,184.25	2,814,908.47	468,724.22	83.4
	NET REVENUE OVER EXPENDITURES	88,830.42	1,305,295.55	(.22)	(1,305,295.77)	59331

CITY OF KETCHUM
BALANCE SHEET
SEPTEMBER 30, 2025

WATER CAPITAL IMPROVEMENT FUND

ASSETS

64-1000-0000	CASH - COMBINED	(	441,010.92)	
64-1510-0000	INVESTMENTS--WATER CIP #2138		722,682.71	
	TOTAL ASSETS			281,671.79

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
64-2710-0000	FUND BALANCE		821,048.32	
	REVENUE OVER EXPENDITURES - YTD	(	539,376.53)	
	BALANCE - CURRENT DATE		281,671.79	
	TOTAL FUND EQUITY			281,671.79
	TOTAL LIABILITIES AND EQUITY			281,671.79

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WATER CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WATER CIP REVENUE</u>					
64-3400-7200	IMPACT FEES	1,800.00	1,800.00	.00	(1,800.00)	.0
64-3400-7300	WATER CONNECTION FEES	11,448.00	115,905.08	25,000.00	(90,905.08)	463.6
	TOTAL WATER CIP REVENUE	13,248.00	117,705.08	25,000.00	(92,705.08)	470.8
	<u>MISCELLANEOUS REVENUE</u>					
64-3700-1000	INTEREST EARNINGS	2,654.57	32,310.89	.00	(32,310.89)	.0
64-3700-8763	TRANSFER FROM WATER FUND	20,000.00	240,000.00	240,000.00	.00	100.0
	TOTAL MISCELLANEOUS REVENUE	22,654.57	272,310.89	240,000.00	(32,310.89)	113.5
	<u>FUND BALANCE</u>					
64-3800-9000	FUND BALANCE	.00	.00	823,000.00	823,000.00	.0
	TOTAL FUND BALANCE	.00	.00	823,000.00	823,000.00	.0
	TOTAL FUND REVENUE	35,902.57	390,015.97	1,088,000.00	697,984.03	35.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WATER CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER CIP EXPENDITURES</u>					
MATERIALS AND SERVICES:					
64-4340-6900 MISC SERVICES & CHARGES	.00	1,580.00	.00	(1,580.00)	.0
TOTAL MATERIAL AND SERVICES	.00	1,580.00	.00	(1,580.00)	.0
CAPITAL OUTLAY:					
64-4340-7135 MAIN STREET	.00	8,900.00	23,000.00	14,100.00	38.7
64-4340-7650 WATER METERS	8,100.00	81,054.96	100,000.00	18,945.04	81.1
64-4340-7800 CONSTRUCTION	69,600.00	101,660.17	110,000.00	8,339.83	92.4
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	52,455.35	345,209.75	480,000.00	134,790.25	71.9
64-4340-7810 S. KETCHUM WATER LINE PROJ. B	645.00	366,819.65	375,000.00	8,180.35	97.8
TOTAL CAPITAL OUTLAY	130,800.35	927,812.50	1,088,000.00	160,187.50	85.3
TOTAL WATER CIP EXPENDITURES	130,800.35	929,392.50	1,088,000.00	158,607.50	85.4
TOTAL FUND EXPENDITURES	130,800.35	929,392.50	1,088,000.00	158,607.50	85.4
NET REVENUE OVER EXPENDITURES	(94,897.78)	(539,376.53)	.00	539,376.53	.0

CITY OF KETCHUM
BALANCE SHEET
SEPTEMBER 30, 2025

WASTEWATER FUND

ASSETS

65-1000-0000	CASH - COMBINED	551,696.13	
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	2,466,819.81	
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			13,495,312.24

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	520,668.40	
BALANCE - CURRENT DATE		6,282,721.65	
TOTAL FUND EQUITY			6,282,721.65
TOTAL LIABILITIES AND EQUITY			13,495,312.24

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FEDERAL REVENUE</u>					
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
	<u>WASTEWATER REVENUE</u>					
65-3400-7100	WASTEWATER CHARGES	239,629.17	2,857,694.93	2,869,541.85	11,846.92	99.6
65-3400-7300	WASTEWATER INSPECTION FEES	.00	200.00	.00	(200.00)	.0
65-3400-7800	SUN VALLEY WA & SW DISTRICT CH	47,354.09	637,935.22	737,066.74	99,131.52	86.6
	TOTAL WASTEWATER REVENUE	286,983.26	3,495,830.15	3,606,608.59	110,778.44	96.9
	<u>MISCELLANEOUS REVENUE</u>					
65-3700-1000	INTEREST EARNINGS	9,061.17	110,290.68	15,000.00	(95,290.68)	735.3
65-3700-3600	REFUNDS & REIMBURSEMENTS	.00	(2,482.69)	.00	2,482.69	.0
65-3700-7000	MISCELLANEOUS REVENUE	.00	451.51	.00	(451.51)	.0
	TOTAL MISCELLANEOUS REVENUE	9,061.17	108,259.50	15,000.00	(93,259.50)	721.7
	TOTAL FUND REVENUE	296,044.43	3,599,112.65	3,621,608.59	22,495.94	99.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>						
PERSONAL SERVICES:						
65-4350-1000	SALARIES-WASTEWATER	38,787.33	539,535.53	525,300.07	(14,235.46)	102.7
65-4350-1800	SHIFT COVERAGE ON CALL	1,233.78	20,734.18	22,968.00	2,233.82	90.3
65-4350-1900	OVERTIME	2,340.19	12,905.11	15,000.00	2,094.89	86.0
65-4350-2100	FICA TAXES-CITY	6,887.66	46,537.71	43,090.01	(3,447.70)	108.0
65-4350-2200	STATE RETIREMENT-CITY	7,398.59	70,883.81	67,366.86	(3,516.95)	105.2
65-4350-2400	WORKMEN'S COMPENSATION-CITY	1,327.62	8,661.38	10,545.00	1,883.62	82.1
65-4350-2500	HEALTH INSURANCE-CITY	15,711.45	209,878.08	275,520.48	65,642.40	76.2
65-4350-2505	HEALTH REIMBURSEMENT ACCT(HRA)	1,293.07	6,699.74	16,604.17	9,904.43	40.4
65-4350-2510	DENTAL INSURANCE-CITY	424.00	5,719.84	6,214.62	494.78	92.0
65-4350-2515	VISION	208.66	3,059.79	.00	(3,059.79)	.0
65-4350-2600	LONG TERM DISABILITY	216.70	3,100.02	3,145.54	45.52	98.6
65-4350-2700	VACATION/SICK ACCRUAL PAYOUT	29,207.01	29,207.01	.00	(29,207.01)	.0
65-4350-2900	PERFORMANCE AWARDS	228.43	228.43	.00	(228.43)	.0
TOTAL PERSONAL SERVICES		105,264.49	957,150.63	985,754.75	28,604.12	97.1
MATERIALS AND SERVICES:						
65-4350-3100	OFFICE SUPPLIES & POSTAGE	.00	730.96	700.00	(30.96)	104.4
65-4350-3120	DATA PROCESSING	1,218.26	7,305.72	7,500.00	194.28	97.4
65-4350-3200	OPERATING SUPPLIES	656.35	11,551.19	14,800.00	3,248.81	78.1
65-4350-3400	MINOR EQUIPMENT	243.59	984.95	1,500.00	515.05	65.7
65-4350-3500	MOTOR FUELS & LUBRICANTS	834.96	9,615.03	20,000.00	10,384.97	48.1
65-4350-3600	COMPUTER SOFTWARE	1,000.00	2,942.25	5,000.00	2,057.75	58.9
65-4350-3800	CHEMICALS	18,673.88	122,539.29	104,500.00	(18,039.29)	117.3
65-4350-4200	PROFESSIONAL SERVICES	5,789.60	67,150.65	60,000.00	(7,150.65)	111.9
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	740.13	2,083.05	2,500.00	416.95	83.3
65-4350-5000	ADMINISTRATIVE EXPENSE-GEN FND	11,687.63	140,252.00	140,252.00	.00	100.0
65-4350-5100	TELEPHONE & COMMUNICATIONS	353.29	4,963.19	7,000.00	2,036.81	70.9
65-4350-5110	COMPUTER NETWORK	.00	154.99	.00	(154.99)	.0
65-4350-5200	UTILITIES	27,164.31	163,408.12	175,000.00	11,591.88	93.4
65-4350-5500	RIGHT-OF-WAY FEE (STREET DEPT)	11,363.38	142,884.00	143,477.09	593.09	99.6
65-4350-6000	REPAIR & MAINT-AUTO EQUIP	8,508.66	17,891.02	12,000.00	(5,891.02)	149.1
65-4350-6100	REPAIR & MAINT-MACH & EQUIP	9,227.14	19,577.21	70,000.00	50,422.79	28.0
65-4350-6150	OHIO GULCH REPAIR & REPLACE	.00	11.22	500.00	488.78	2.2
65-4350-6900	COLLECTION SYSTEM SERVICES/CHA	14,105.03	48,461.18	65,000.00	16,538.82	74.6
TOTAL MATERIAL AND SERVICES		111,566.21	854,304.75	873,440.09	19,135.34	97.8
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	746,241.00	746,241.00	.00	100.0
65-4350-9910	MERIT/COMPENSATION ADJUSTMENTS	19,500.00	19,500.00	35,000.00	15,500.00	55.7
TOTAL OTHER EXPENDITURES		81,686.75	765,741.00	781,241.00	15,500.00	98.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WASTEWATER EXPENDITURES	298,517.45	2,577,196.38	2,970,435.84	393,239.46	86.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 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	1,250.00	.00	(1,250.00)	.0
	TOTAL MATERIAL AND SERVICES	.00	1,250.00	.00	(1,250.00)	.0
	OTHER EXPENDITURES:					
65-4800-8500	DEBT SRVC ACCT PRNCPL-S2023	.00	199,597.87	200,000.00	402.13	99.8
65-4800-8600	DEBT SRVC ACCT INTEREST-S2023	.00	300,400.00	300,400.00	.00	100.0
	TOTAL OTHER EXPENDITURES	.00	499,997.87	500,400.00	402.13	99.9
	TOTAL WASTEWATER DEBT SERVICE EXP	.00	501,247.87	500,400.00	(847.87)	100.2
	TOTAL FUND EXPENDITURES	298,517.45	3,078,444.25	3,470,835.84	392,391.59	88.7
	NET REVENUE OVER EXPENDITURES	(2,473.02)	520,668.40	150,772.75	(369,895.65)	345.3

CITY OF KETCHUM
BALANCE SHEET
SEPTEMBER 30, 2025

WASTEWATER CAPITAL IMPROVE FND

ASSETS

67-1000-0000	CASH - COMBINED	(	990,684.47)	
67-1510-0000	INVESTMENTS--WW CIP #884		7,181,419.90	
	TOTAL ASSETS			6,190,735.43

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
67-2710-0000	FUND BALANCE		7,434,527.69	
	REVENUE OVER EXPENDITURES - YTD	(	1,243,792.26)	
	BALANCE - CURRENT DATE		6,190,735.43	
	TOTAL FUND EQUITY			6,190,735.43
	TOTAL LIABILITIES AND EQUITY			6,190,735.43

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WASTEWATER CAPITAL IMPROVE FND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WASTEWATER CAPITAL REVENUE</u>					
67-3400-7300	WASTEWATER CONNECTION FEES	8,763.00	42,354.50	40,000.00	(2,354.50)	105.9
67-3400-7800	SUN VALLEY WA & SW DISTRICT CH	234,511.27	1,705,599.87	2,277,067.50	571,467.63	74.9
	TOTAL WASTEWATER CAPITAL REVENUE	243,274.27	1,747,954.37	2,317,067.50	569,113.13	75.4
	<u>MISCELLANEOUS REVENUE</u>					
67-3700-1000	INTEREST EARNINGS	26,378.93	338,220.78	100,000.00	(238,220.78)	338.2
	TOTAL MISCELLANEOUS REVENUE	26,378.93	338,220.78	100,000.00	(238,220.78)	338.2
	<u>FUND BALANCE</u>					
67-3800-9000	FUND BALANCE	.00	.00	2,965,783.00	2,965,783.00	.0
	TOTAL FUND BALANCE	.00	.00	2,965,783.00	2,965,783.00	.0
	TOTAL FUND REVENUE	269,653.20	2,086,175.15	5,382,850.50	3,296,675.35	38.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WASTEWATER CAPITAL IMPROVE FND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
67-4350-7809 ENERGY EFFICIENCY PROJECTS	.00	.00	50,000.00	50,000.00	.0
67-4350-7813 CAPITAL IMP PLAN(NO SHARING)	38,875.00	182,498.17	225,000.00	42,501.83	81.1
67-4350-7815 AERATION BASINS BLOWERS & ELEC	157,941.60	1,696,442.35	2,100,090.00	403,647.65	80.8
67-4350-7816 UPGRADE FILTER PLC	.00	.00	50,000.00	50,000.00	.0
67-4350-7818 ROTARY DRUM THICK & DEWATERING	702,741.60	1,451,026.89	2,924,760.00	1,473,733.11	49.6
67-4350-7819 REPLACE PUMPS	.00	.00	33,000.00	33,000.00	.0
TOTAL CAPITAL OUTLAY	899,558.20	3,329,967.41	5,382,850.00	2,052,882.59	61.9
TOTAL WASTEWATER CIP EXPENDITURES	899,558.20	3,329,967.41	5,382,850.00	2,052,882.59	61.9
TOTAL FUND EXPENDITURES	899,558.20	3,329,967.41	5,382,850.00	2,052,882.59	61.9
NET REVENUE OVER EXPENDITURES	(629,905.00)	(1,243,792.26)	.50	1,243,792.76	(24875

CITY OF KETCHUM
BALANCE SHEET
SEPTEMBER 30, 2025

POLICE TRUST FUND

ASSETS

90-1000-0000	CASH - COMBINED	1,385.60	
90-1510-0000	INVESTMENTS-POLICE TR-JUS#1755	7,204.22	
90-1512-0000	INVESTMENTS-POLICE TR-TRS#2196	369.36	
	TOTAL ASSETS		8,959.18

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
90-2710-0000	FUND BALANCE	7,970.55	
	REVENUE OVER EXPENDITURES - YTD	988.63	
	BALANCE - CURRENT DATE	8,959.18	
	TOTAL FUND EQUITY		8,959.18
	TOTAL LIABILITIES AND EQUITY		8,959.18

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

POLICE TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
90-3700-1000	INTEREST EARNINGS	27.82	338.63	.00	(338.63)	.0
90-3700-6500	DONATIONS - PRIVATE	.00	650.00	.00	(650.00)	.0
	TOTAL MISCELLANEOUS REVENUE	27.82	988.63	.00	(988.63)	.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	27.82	988.63	7,500.00	6,511.37	13.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

POLICE TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE TRUST EXPENDITURES</u>						
90-4900-6910	MATERIALS AND SERVICES:					
	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		27.82	988.63	.00	(988.63)	.0

CITY OF KETCHUM
BALANCE SHEET
SEPTEMBER 30, 2025

PARKS/REC DEV TRUST FUND

ASSETS

93-1000-0000	CASH - COMBINED	9,436.38	
93-1510-0000	INVESTMENTS--PARK DEV TR #3280	141,890.32	
93-1512-0000	INVESTMENTS--WSP RESTOR #3766	459,461.61	
93-1515-0000	WSRESTORE US BANK#2333	173,916.25	
TOTAL ASSETS			784,704.56

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	(523,787.74)	
BALANCE - CURRENT DATE			784,704.56
TOTAL FUND EQUITY			784,704.56
TOTAL LIABILITIES AND EQUITY			784,704.56

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
93-3700-1000 INTEREST EARNINGS	4,123.52	55,297.85	5,000.00	(50,297.85)	1106.0
93-3700-4100 FIRE DEPARTMENT DONATIONS	.00	85.00	.00	(85.00)	.0
93-3700-5900 WARM SPRINGS PRESERVE	.00	.00	5,500,000.00	5,500,000.00	.0
93-3700-5910 WARM SPRINGS PRES-RESTORATION	1,420,905.88	1,567,676.89	.00	(1,567,676.89)	.0
93-3700-5920 HOUSING TRUST	800.00	800.00	.00	(800.00)	.0
93-3700-6000 GUY COLES SKATE PARK	.00	1,075.00	.00	(1,075.00)	.0
93-3700-6200 PARK MEM.BENCH/TREES	.00	2,433.29	.00	(2,433.29)	.0
93-3700-6500 ICE RINK/ZAMBONI	.00	50.00	19,700.00	19,650.00	.3
93-3700-6800 KETCHUM ARTS COMMISSION	.00	9,994.30	23,000.00	13,005.70	43.5
93-3700-6820 DONATIONS FOR KAC	.00	.00	2,500.00	2,500.00	.0
93-3700-6830 KAC COVER ART DONATIONS	.00	.00	1,900.00	1,900.00	.0
93-3700-6840 KAC PERFORMANCE ART	.00	.00	750.00	750.00	.0
93-3700-7000 MISCELLANEOUS DONATIONS	.00	3,700.42	28,700.00	24,999.58	12.9
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	.00	16,400.00	10,500.00	(5,900.00)	156.2
93-3700-7300 KETCH'EM ALIVE	.00	1,425.00	.00	(1,425.00)	.0
93-3700-7500 % FOR ART	.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	2,000.00	2,000.00	16,400.00	14,400.00	12.2
TOTAL MISCELLANEOUS REVENUE	1,427,829.40	1,662,482.28	5,630,650.00	3,968,167.72	29.5
TOTAL FUND REVENUE	1,427,829.40	1,662,482.28	5,630,650.00	3,968,167.72	29.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS/REC TRUST EXPENDITURES</u>					
MATERIALS AND SERVICES:					
93-4900-5900 WARM SPRINGS PRESERVE	15,000.00	15,465.00	1,000,000.00	984,535.00	1.6
93-4900-5910 WARM SPRINGS PRESR-RESTORATION	.00	39,823.23	.00	(39,823.23)	.0
93-4900-6200 PARK MEMORIAL BENCH/TREES	.00	6,985.67	.00	(6,985.67)	.0
93-4900-6500 ICE RINK-PRIVATE	.00	808.28	19,700.00	18,891.72	4.1
93-4900-6800 KETCHUM ARTS COMMISSION	.00	.00	23,000.00	23,000.00	.0
93-4900-6820 KETCHUM ARTS COMMISSION	.00	18,000.00	2,500.00	(15,500.00)	720.0
93-4900-6830 KAC COVER ART DONATIONS	.00	.00	1,900.00	1,900.00	.0
93-4900-6840 KAC PERFORMANCE ART DONATIONS	.00	.00	750.00	750.00	.0
TOTAL MATERIAL AND SERVICES	15,000.00	81,082.18	1,047,850.00	966,767.82	7.7
CAPITAL OUTLAY:					
93-4900-7000 OTHER DONATION PROGRAMS	.00	.00	33,700.00	33,700.00	.0
93-4900-7100 YOUTH RECREATION SCHOLARSHIPS	6,000.00	6,000.00	10,200.00	4,200.00	58.8
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	.00	858.46	.00	(858.46)	.0
93-4900-7900 YOUTH GOLF	554.40	727.77	16,400.00	15,672.23	4.4
93-4900-7950 WARM SPRINGS PRESR-RESTORATION	1,394,851.92	2,097,601.61	4,500,000.00	2,402,398.39	46.6
TOTAL CAPITAL OUTLAY	1,401,406.32	2,105,187.84	4,582,800.00	2,477,612.16	45.9
TOTAL PARKS/REC TRUST EXPENDITURES	1,416,406.32	2,186,270.02	5,630,650.00	3,444,379.98	38.8
TOTAL FUND EXPENDITURES	1,416,406.32	2,186,270.02	5,630,650.00	3,444,379.98	38.8
NET REVENUE OVER EXPENDITURES	11,423.08	(523,787.74)	.00	523,787.74	.0

CITY OF KETCHUM
BALANCE SHEET
SEPTEMBER 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	93,253.25	
	TOTAL ASSETS		332,005.28

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	245,718.14		
BALANCE - CURRENT DATE		245,718.14	
TOTAL FUND EQUITY			245,718.14
TOTAL LIABILITIES AND EQUITY			332,005.28

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

DEVELOPMENT TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
94-3700-1000 INTEREST EARNINGS	6.89	90.64	.00	(90.64)	.0
94-3700-7000 MISCELLANEOUS REVENUE	.00	.00	650,000.00	650,000.00	.0
94-3700-8111 KMV BUILDERS	.00	12,827.49	.00	(12,827.49)	.0
94-3700-8112 KIRSTEN RITZAU	.00	5,700.00	.00	(5,700.00)	.0
94-3700-8113 ACQUIRE REALITY / ELIAS	.00	115,710.00	.00	(115,710.00)	.0
94-3700-8114 JOHN & HEIDI JACOBS	.00	83,437.50	.00	(83,437.50)	.0
94-3700-8115 JOHN & HEIDI JACOBS	.00	53,700.00	.00	(53,700.00)	.0
94-3700-8116 JORDAN JUDALLAH	.00	62,341.14	.00	(62,341.14)	.0
94-3700-8117 JORDAN JUDALLAH	.00	70,601.64	.00	(70,601.64)	.0
TOTAL MISCELLANEOUS REVENUE	6.89	404,408.41	650,000.00	245,591.59	62.2
TOTAL FUND REVENUE	6.89	404,408.41	650,000.00	245,591.59	62.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 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
	OTHER EXPENDITURES:					
94-4900-8105	JADALLAH - 400 & 402 SAGE	.00	132,942.78	.00	(132,942.78)	.0
94-4900-8107	POSTER CONSTRUCTION	.00	2,000.00	.00	(2,000.00)	.0
94-4900-8109	SARAH SMITH	.00	5,220.00	.00	(5,220.00)	.0
94-4900-8111	KMV BUILDERS	.00	12,827.49	.00	(12,827.49)	.0
94-4900-8112	KIRSTEN RITZAU	.00	5,700.00	.00	(5,700.00)	.0
	TOTAL OTHER EXPENDITURES	.00	158,690.27	.00	(158,690.27)	.0
	TOTAL DEVELOPMENT TRUST EXPENDITURES	.00	158,690.27	650,000.00	491,309.73	24.4
	TOTAL FUND EXPENDITURES	.00	158,690.27	650,000.00	491,309.73	24.4
	NET REVENUE OVER EXPENDITURES	6.89	245,718.14	.00	(245,718.14)	.0

CITY OF KETCHUM
BALANCE SHEET
SEPTEMBER 30, 2025

URBAN RENEWAL AGENCY

ASSETS

98-1000-0000	CASH - COMBINED	11,279.54	
98-1010-0000	URBAN RENEWAL FUND CASH	545,380.09	
98-1050-0000	TAXES RECEIVABLE-CURRENT	22,656.33	
98-1150-0000	ACCTS RECVBL	1,050.00	
98-1510-0000	INVESTMENTS-URA GF #2987	5,108,967.62	
98-1510-1000	INVESTMENTS-URA DEBT #3243	417,068.04	
98-1514-0000	UNAMORTZED PRE-ISSUANCE BND CT	30,847.40	
98-1610-1000	FIXED ASSETS-211 FIRST ST. E.	2,294,745.56	
98-1610-2000	FIXED ASST-4TH ST.CORRIDOR IMP	1,000,000.00	
98-1610-3000	FIXED ASST-1ST & WASH PARKING	1,474,000.00	
98-1610-4000	INFASTRUCTURE IMPROVEMENTS	397,135.87	
98-1630-0000	ACCUM DEPRN-BUILDINGS	(97,802.81)	
TOTAL ASSETS			11,205,327.64

LIABILITIES AND EQUITY

LIABILITIES

98-2030-0000	ACCOUNTS PAYABLE	(43.50)	
98-2300-0000	ACCRUED INTEREST PAYABLE	2,549.67	
98-2340-0000	REFUNDING BONDS PAYABLE 2021	3,537,138.29	
TOTAL LIABILITIES			3,539,644.46

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
98-2710-0000	FUND BALANCE	6,452,104.83	
	REVENUE OVER EXPENDITURES - YTD	1,213,578.35	
BALANCE - CURRENT DATE		7,665,683.18	
TOTAL FUND EQUITY			7,665,683.18
TOTAL LIABILITIES AND EQUITY			11,205,327.64

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

URBAN RENEWAL AGENCY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>PROPERTY TAX</u>					
98-3100-1000	TAX INCREMENT REVENUE	39,191.70	2,690,459.75	2,361,776.00	(328,683.75)	113.9
98-3100-1050	PROPERTY TAX REPLACEMENT	.00	15,272.06	12,000.00	(3,272.06)	127.3
98-3100-9000	PENALTY & INTEREST ON TAXES	3,821.84	14,604.13	3,000.00	(11,604.13)	486.8
	<u>TOTAL PROPERTY TAX</u>	<u>43,013.54</u>	<u>2,720,335.94</u>	<u>2,376,776.00</u>	<u>(343,559.94)</u>	<u>114.5</u>
	<u>MISCELLANEOUS REVENUE</u>					
98-3700-1000	INTEREST EARNINGS	26,421.54	225,653.22	.00	(225,653.22)	.0
98-3700-1010	INTEREST EARNINGS-URA DEBT	9,061.17	25,866.04	.00	(25,866.04)	.0
98-3700-2000	RENT	.00	3,000.00	.00	(3,000.00)	.0
98-3700-3600	REFUNDS & REIMBURSEMENTS	.00	2,325.00	.00	(2,325.00)	.0
	<u>TOTAL MISCELLANEOUS REVENUE</u>	<u>35,482.71</u>	<u>256,844.26</u>	<u>.00</u>	<u>(256,844.26)</u>	<u>.0</u>
	<u>FUND BALANCE</u>					
98-3800-9000	FUND BALANCE	.00	.00	4,680,230.00	4,680,230.00	.0
	<u>TOTAL FUND BALANCE</u>	<u>.00</u>	<u>.00</u>	<u>4,680,230.00</u>	<u>4,680,230.00</u>	<u>.0</u>
	<u>TOTAL FUND REVENUE</u>	<u>78,496.25</u>	<u>2,977,180.20</u>	<u>7,057,006.00</u>	<u>4,079,825.80</u>	<u>42.2</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

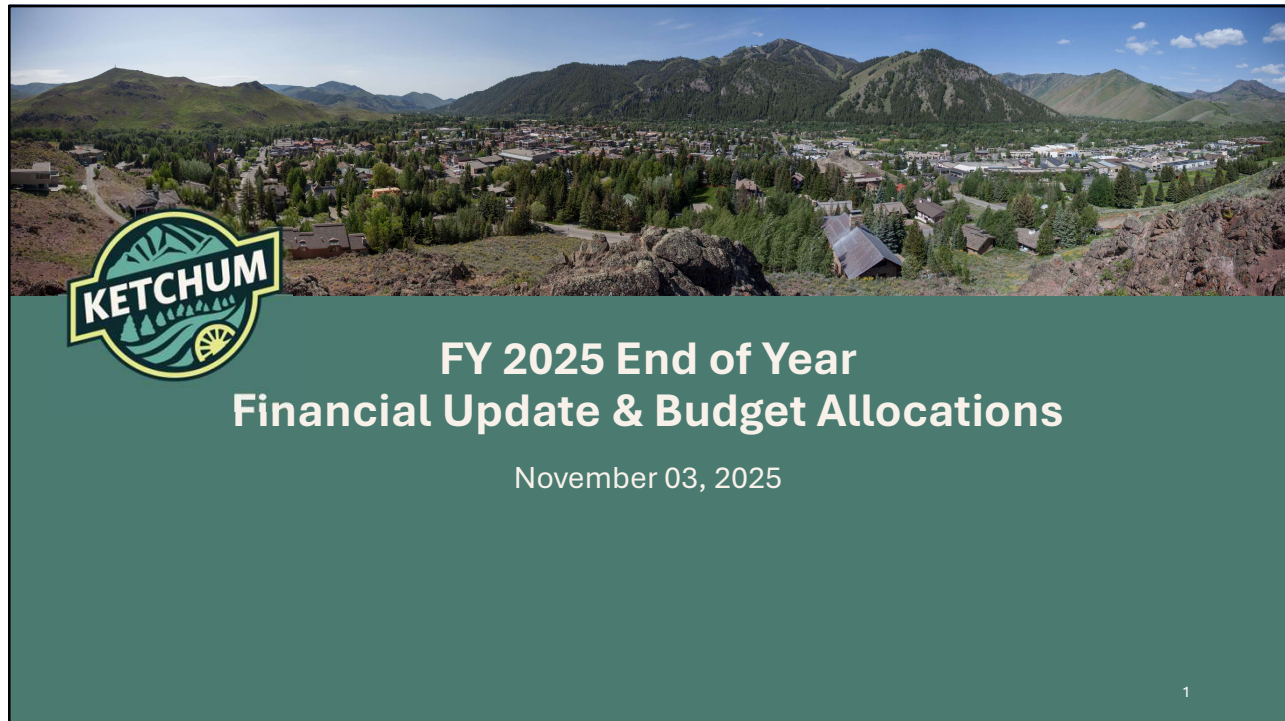
URBAN RENEWAL AGENCY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>URBAN RENEWAL EXPENDITURES</u>					
MATERIALS AND SERVICES:					
98-4410-3100 OFFICE SUPPLIES & POSTAGE	.00	.00	100.00	100.00	.0
98-4410-4200 PROFESSIONAL SERVICES	2,392.10	24,153.45	120,000.00	95,846.55	20.1
98-4410-4400 ADVERTISING & LEGAL PUBLICATIO	221.92	499.50	500.00	.50	99.9
98-4410-4600 LIABILITY INSURANCE	.00	4,097.00	4,100.00	3.00	99.9
98-4410-4800 DUES, SUBSCRIPTIONS, & MEMBERS	4,600.00	9,200.00	4,600.00	(4,600.00)	200.0
98-4410-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	32.02	1,000.00	967.98	3.2
98-4410-5000 ADMINISTRATIVE EXPNS-CITY GEN	.00	.00	25,000.00	25,000.00	.0
TOTAL MATERIAL AND SERVICES	7,214.02	37,981.97	155,300.00	117,318.03	24.5
CAPITAL OUTLAY:					
98-4410-7100 INFRASTRUCTURE PROJECTS	.00	1,088,018.85	6,095,000.00	5,006,981.15	17.9
98-4410-7101 LIMELIGHT OPA	.00	.00	130,000.00	130,000.00	.0
98-4410-7103 MISCELLANEOUS OPA	.00	.00	10,000.00	10,000.00	.0
TOTAL CAPITAL OUTLAY	.00	1,088,018.85	6,235,000.00	5,146,981.15	17.5
OTHER EXPENDITURES:					
98-4410-8801 REIMBURSE CITY GENERAL FUND	18,719.82	95,894.96	110,000.00	14,105.04	87.2
98-4410-9930 URA FUND OP. CONTINGENCY	.00	.00	15,000.00	15,000.00	.0
TOTAL OTHER EXPENDITURES	18,719.82	95,894.96	125,000.00	29,105.04	76.7
TOTAL URBAN RENEWAL EXPENDITURES	25,933.84	1,221,895.78	6,515,300.00	5,293,404.22	18.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

URBAN RENEWAL AGENCY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>URA DEBT SERVICE EXPENDITURES</u>					
OTHER EXPENDITURES:					
98-4800-8400 DEBT SERVICE ACCT PRIN-2021	.00	488,835.12	488,835.00	(.12)	100.0
98-4800-8450 DEBT SRVC ACCT INTRST-2021	.00	52,870.95	52,871.00	.05	100.0
TOTAL OTHER EXPENDITURES	.00	541,706.07	541,706.00	(.07)	100.0
TOTAL URA DEBT SERVICE EXPENDITURES	.00	541,706.07	541,706.00	(.07)	100.0
TOTAL FUND EXPENDITURES	25,933.84	1,763,601.85	7,057,006.00	5,293,404.15	25.0
NET REVENUE OVER EXPENDITURES	52,562.41	1,213,578.35	.00	(1,213,578.35)	.0
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT



1

Agenda

- Review End of Year Fund (EOY) Financials
 - FY 2025 Starting Fund Balance
 - FY 2025 EOY Preliminary Net Position
 - Current Fund Balance – FY 2026 Starting
 - Proposed Rebudgets/Interim Budget Changes (IBC's)
 - EOY Financial Recommendations
 - Projected FY 2026 EOY Fund Balance (based on FY 2026 adopted budget)
- Updated General Fund Financial Forecast
- FY 2025 EOY Financial Statement
 - Unaudited and detailed review in progress

2

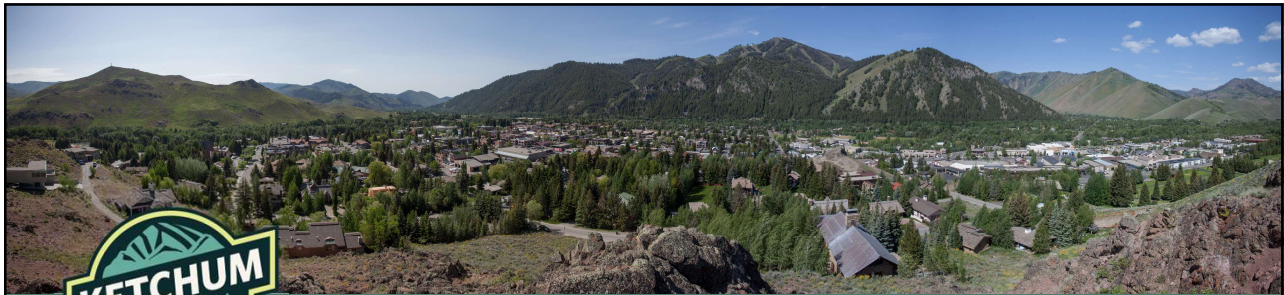


Terminology

- **Rebudget/Carryover:** Spending authority not used in the prior year that is needed in the current year to continue/finish the intended expense
- **Revenue Neutral Change:** A proposed budget change that has an identified funding source, thus there is an equal revenue and expense budget request. Occasionally, the revenue received and requested expense can span two fiscal years.
- **Interim Budget Change (IBC):** A budget request that is not a rebudget request and does not have a corresponding budgeted revenue. These items are highlighted grey on the 2025 Budget Amendments attachment.

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Fund Financials

4

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Preliminary Fund Financials

- Rebudget list provided in attached materials
 - Attachment pages 2 - 5
- All funds provided in attached materials
 - Attachment pages 6 - 20
- The following funds will be addressed in greater detail:
 - General
 - Original LOT
 - Capital Improvement
 - Additional LOT
 - In-Lieu
 - Housing
- Please ask questions on any of the financial funds

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General Fund (Attachment page 6)

FY 2025 Preliminary Financials as of 10.30.2025

FY 2025 Starting Fund Balance	\$	8,032,793
FY 2024 Gain/(Planned Use)	\$	(2,825,799)
Fund Balance	\$	5,206,993

FY 2026 Budget

Revenues	\$	12,343,100
Expenses	\$	12,343,100
Fund Balance post FY 2026 Budget	\$	5,206,993

2026 Budget Amendments Attachment Page 1: Lines 1- 13

Ongoing projects, budget corrections,
and Recommended EOY Financial
Commitments

Rebudgets/IBC's

Net Revenues	\$	-
Net Expenses	\$	235,600

Projected FY 2025 EOY Fund Balance \$ 4,971,393

17% Reserve Minimum Amount \$ 2,117,048

Actual Use of Resources in FY 2025 \$ 3,061,399

Planned Use of Resources in FY 2025 \$ 4,078,623

Total Financial Swing \$ 1,017,224

Recommended EOY Funding

Housing Contribution	\$	400,000
Capital Fund Contribution	\$	600,000

Total Recommended EOY Funding \$ 1,000,000

Net General Fund Change \$ 17,224

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Original LOT Fund (Attachment page 9)

FY 2025 Preliminary Financials as of 10.27.2025

FY 2025 Starting Fund Balance	\$	1,362,694
FY 2025 Gain/(Loss)	\$	(563,417)
Fund Balance (less taxes receivable)	\$	799,277
FY 2026 Budget		
Revenues	\$	3,670,000
Expenses	\$	3,670,000
Fund Balance post FY 2026 Budget	\$	799,277

Rebudgets/IBC's

Net Revenues	\$	-
Net Expenses	\$	96,000
Projected FY 2026 EOY Fund Balance	\$	703,277

Recommended EOY Funding

Transfer Out (CIP Contribution)	\$	650,000
Projected Fund Balance	\$	53,277

2026 Budget Amendments Attachment Page 3: Lines 41 - 46

Wagon Days Funding, EOY CIP Commitment

7

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Capital Fund (Attachment page 8)

FY 2025 Preliminary Financials as of 10.30.2025

FY 2025 Starting Fund Balance	\$	1,362,694
FY 2025 Gain/(Planned Use)	\$	(563,417)
Fund Balance	\$	799,277
FY 2026 Budget		
Revenues	\$	3,670,000
Expenses	\$	3,670,000
Fund Balance post FY 2026 Budget	\$	799,277

Recommended EOY Funding Inflows

General Fund Transfer In	\$	600,000
Original LOT Transfer In	\$	650,000
Total Recommended EOY Funding	\$	1,250,000

Rebudgets/IBC's

Net Revenues	\$	2,474,505
Net Expenses*	\$	2,165,830
Projected FY 2026 EOY Fund Balance	\$	950,106
With Appropriation Contingency	\$	2,200,106

2026 Budget Amendments Attachment Pages 2-3: Lines 20 - 40

Ongoing projects and Recommended EOY Financial Commitments

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Capital Funding Challenges

Possible uses for the established Capital Contingency (\$1.25M):

FY 2026 Unfunded Priorities:

- ITD Partnerships:
 - Hwy 75 (River to Bridge) Ped Lights/Landscape: \$175,000 - Possible KURA Partnership
 - Serenade Intersection Landscaping: \$95,000 - Possible KURA Partnership
- Complete Main Street History Items: \$35,000 - Fabrication & Installation
- Scope/Design Wayfinding System: \$65,000 - First step in replacement
- Traffic Calming Permanent Solution: \$150,000 - West Ketchum
- 9th Street Full Depth Reconstruction: \$313,000
- Total \$833,000

9

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Capital Funding Challenges

Total Flexibility: \$2,200,106

(assumes no minimum Fund Balance)

FY 2026 Unfunded Priorities: \$833,000

FY 2027 Current CIP Deficit: \$1,375,000

Deficit Position: (\$7,894)

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Additional LOT Fund (Attachment page 10)

FY 2025 Preliminary Financials as of 10.30.2025

FY 2025 Starting Fund Balance	\$ 349,125
FY 2025 Gain/(Planned Use)	\$ (188,895)
Fund Balance	\$ 160,230

FY 2026 Budget

Revenues	\$ 2,900,000
Expenses	\$ 2,900,000
Fund Balance post FY 2026 Budget	\$ 160,230

Rebudgets/IBC's

Net Revenues	\$ -
Net Expenses	\$ 160,229
Projected FY 2026 EOY Fund Balance	\$ 1

2026 Budget Amendments Attachment Page 4: Lines 47 – 50

**Release of Fund Balance to Air Service
and Community Housing**

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In-Lieu Housing Fund (Attachment page 12)

FY 2025 Preliminary Financials as of 10.30.2025

FY 2025 Starting Fund Balance	\$ 1,779,662
FY 2025 Gain/(Planned Use)	\$ (1,293,793)
Fund Balance	\$ 485,868

Rebudgets/IBC's

Net Revenues	\$ -
Net Expenses	\$ -
Projected Unassigned	\$ 485,868

Pending Revenue (Est.)

200 N. Leadville	\$ 421,650
140 W. 2nd	\$ 450,600
Limelight Hotel Conversion	\$ 466,200
108 Ritchie Drive Townhomes	\$ 2,453,000
Total	\$ 3,791,450

No proposed 2026 Budget Amendments

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Community Housing Fund

(Attachment page 13)

FY 2025 Preliminary Financials
as of 10.30.25

FY 2025 Starting Fund Balance	\$	128,744
FY 2025 Gain/(Planned Use)	\$	917,430
Fund Balance	\$	1,046,173

FY 2026 Budget

Revenues	\$	1,876,017
Expenses	\$	1,876,017
Fund Balance post FY 2026 Budget	\$	1,046,173

Rebudgets/IBC's

Net Revenues (EOY GF Commitment)	\$	400,000
Net Expenses	\$	460,000
Projected FY 2026 EOY Fund Balance	\$	986,173
Assigned Fund Balance	\$	568,492
ITD revenue held for Lift Tower Lodge		
Unassigned Fund Balance	\$	417,682

2026 Budget Amendments Attachment
Page 4: Lines 51 – 56

Lift Tower Lodge R&M & Recommended General Fund EOY Commitment to Deed Restriction Program

13

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Community Housing Discussion

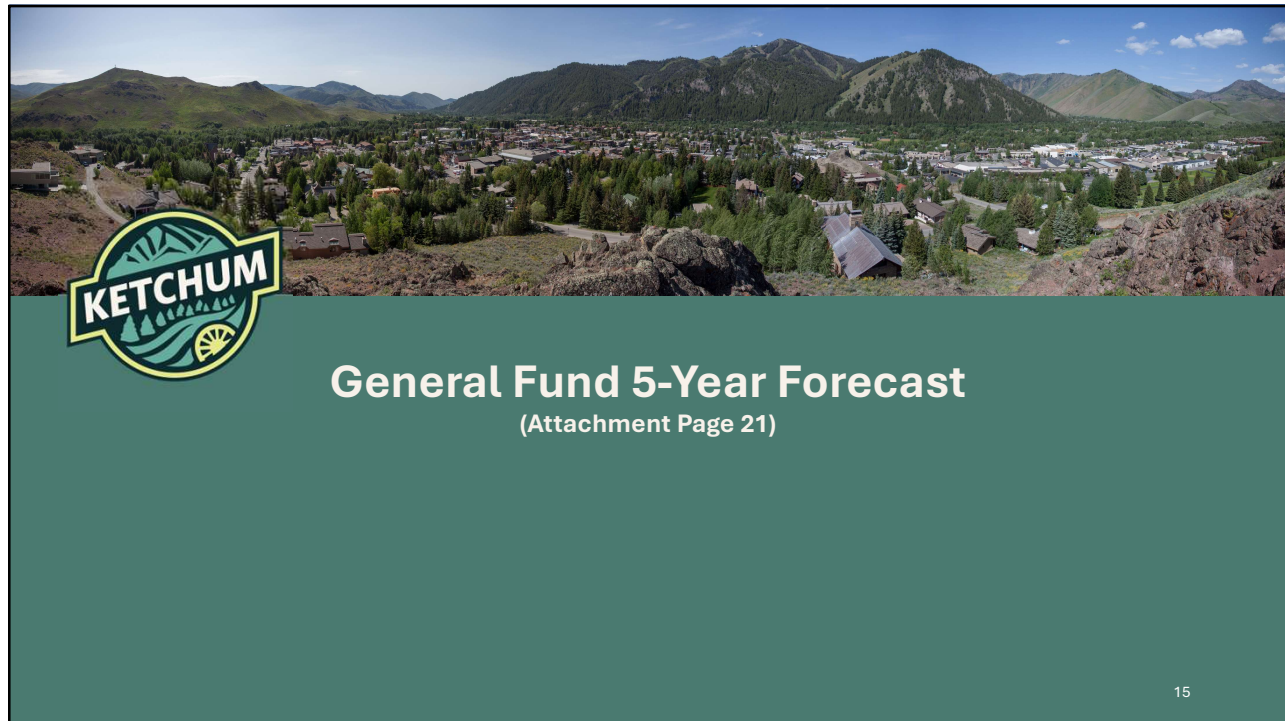
Resources Trade Off

OPP Funding vs. Current Inventory Needs

- Arch Housing Project Discussion (11 Units)
- Scattered sites/small misc. properties
- Lift Tower Discussion

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 General Fund Financial Forecast							
City of Ketchum General Fund Financial Forecast Version 10.28.25							
General Fund Revenues							
Revenue Source	FY 2024 Actual	FY 2025 Preliminary Actuals	FY 2026 Current Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
1 Undesignated Fund Balance		\$8,032,793	\$5,206,993	\$4,006,393	\$3,893,378	\$3,661,989	\$3,306,631
2 Property Tax	\$5,142,852	\$5,307,324	\$4,795,518	\$4,951,372	\$5,112,292	\$5,278,441	\$5,449,991
3 Franchise Fees	\$622,730	\$666,212	\$665,500	\$678,810	\$692,386	\$706,234	\$720,359
4 Licenses & Permits	\$800,874	\$858,725	\$754,900	\$769,998	\$785,398	\$801,106	\$817,128
5 Grants	\$4,039	\$39,163	\$0	\$0	\$0	\$0	\$0
6 Highway State Share	\$339,141	\$289,963	\$250,000	\$255,000	\$260,100	\$265,302	\$270,608
7 Liquor Tax	\$362,218	\$334,489	\$395,000	\$402,900	\$410,858	\$419,177	\$427,561
8 Sales Tax Allocation	\$1,114,447	\$1,122,604	\$1,150,000	\$1,161,500	\$1,173,115	\$1,184,846	\$1,196,695
9 County Agreement/Shared	\$1,606,020	\$1,736,861	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
10 Charges for Services	\$1,311,632	\$1,187,771	\$1,026,678	\$1,057,478	\$1,089,203	\$1,121,879	\$1,155,535
11 Miscellaneous Revenue/Reimbursements	\$1,993,181	\$3,853,575	\$2,130,629	\$2,130,629	\$2,130,629	\$2,130,629	\$2,130,629
12 LOT Transfer & Reimbursement	\$2,005,000	\$1,205,000	\$1,205,000	\$1,229,100	\$1,253,662	\$1,278,756	\$1,304,331
13 Total	\$15,302,133	\$16,601,687	\$12,453,225	\$12,716,788	\$12,987,763	\$13,266,370	\$13,552,836
General Fund Expenditures							
Expenditure Type	FY 2024 Prelim. Actual	FY 2025 Amended Budget	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
14 Personnel	\$7,545,466	\$8,392,391	\$5,595,607	\$5,819,431	\$6,052,209	\$6,294,297	\$6,546,069
15 Materials & Services	\$5,876,479	\$9,025,156	\$6,110,140	\$6,262,894	\$6,419,466	\$6,579,932	\$6,744,451
16 Operating Capital	\$207,487	\$213,090	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000
17 Operating Contingency/Transfers	\$1,018,479	\$1,796,850	\$724,478	\$724,478	\$724,478	\$724,478	\$724,478
18 Total	\$14,647,911	\$19,427,486	\$12,453,225	\$12,829,803	\$13,219,152	\$13,621,727	\$14,037,998
19 Net Surplus/(Assumed Use of Fund Balance)	\$654,222	-\$2,825,799	\$0	-\$113,015	-\$231,390	-\$355,357	-\$485,162
20 Rebudgets & EOY Commitments			\$1,200,600				
21 Total Fund Balance		\$5,206,993	\$4,006,393	\$3,893,378	\$3,661,989	\$3,306,631	\$2,821,469
22 17% Assigned Fund Balance	\$2,490,145		\$2,117,048	\$2,181,066	\$2,247,256	\$2,315,694	\$2,386,460
23 Projected Unassigned Fund Balance			\$3,089,945	\$1,712,312	\$1,414,733	\$990,938	\$435,009

*Annual growth assumptions (revenues): Property Tax 3.25%; Charges for Services 3%; Franchise Fees, Licenses & Permits, Liquor, Highway & LOT Transfer 2%; Sales Tax 1%

*Annual growth assumptions (expenses): Personnel 4.0%; Materials & Services 2.5%

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Summary of the Ask

- Review and provide feedback on the Budget Amendments list
- Review and provide feedback on the EOY Fund Summaries
- Confirm/Propose edits the EOY recommendations to the Capital Fund and the Housing Fund
 - General Fund Transfer to Capital Fund: \$600k
 - Original LOT Fund Transfer to Capital Fund: \$650k
 - \$1.25M Allocated to Capital Contingency
 - General Fund Transfer to Housing Fund: \$400k
 - Allocated to Deed Restriction Program

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Council Action

Option 1:

Motion to approve the FY 2026 Budget Amendments as presented

Option 2:

Motion to approve the FY 2026 Budget Amendments with the following changes

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Next Steps

- Today – November 7th
 - Finish End of Year Financial Review
- November 10th - 13th
 - Auditors on-site
- December 1st:
 - Final FY 2025 Budget Amendment
 - Published in IME: November 12th and 19th
- December 1st or 15th
 - Council Action: Presentation of FY 2025 Audit
 - Council Action: Final Monthly Financial Reports

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