



City of Ketchum

CITY COUNCIL MEETING AGENDA MEMO

Meeting Date: Staff Member/Dept:

Agenda Item:

Recommended Motion:

Motion to approve the monthly Treasurer’s report and Financial Statement for November 2024.

Reasons for Recommendation:

Idaho State Statute 50-208 establishes requirements for monthly financial reports from the City Treasurer to the Council. The Statute provides that the Treasurer “render an accounting to the city council showing the financial condition of the treasury at the date of such accounting.”
Idaho State Statute 50-1011 establishes an additional requirement for a quarterly financial report “indicating salaries, capital outlay and a percentage comparison to the original appropriation.” Such quarterly reports require publication on the City website within 30 days of the end of the quarter pursuant to 50-208.

Sustainability Impact:

No Sustainability impact

Financial Impact:

No Financial Impact

Attachments:

- 1. Monthly Financial Report – November 2024
- 2. Financial Statement – November 2024

MONTHLY FINANCIAL REPORT

NOVEMBER 2024



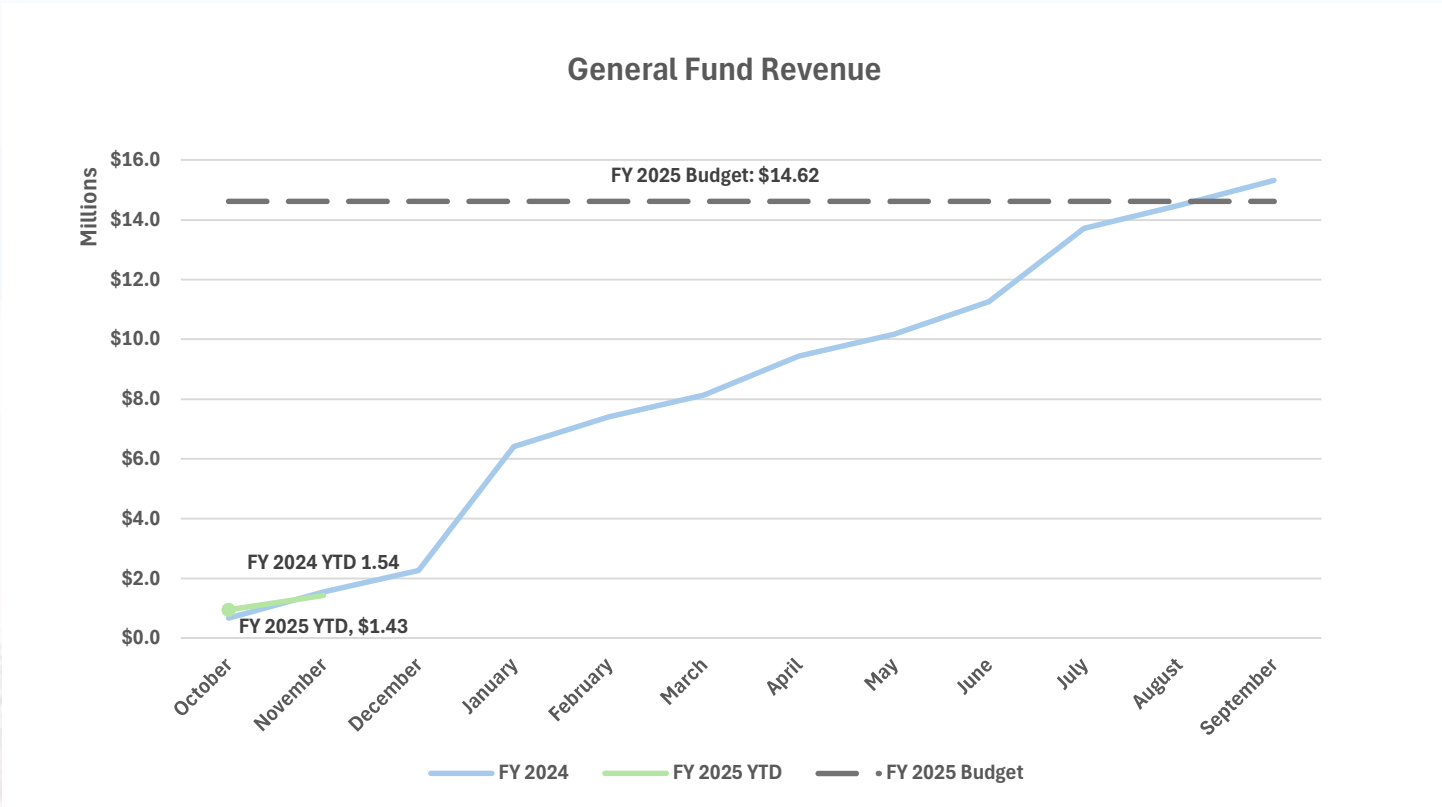
Report Contents

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

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

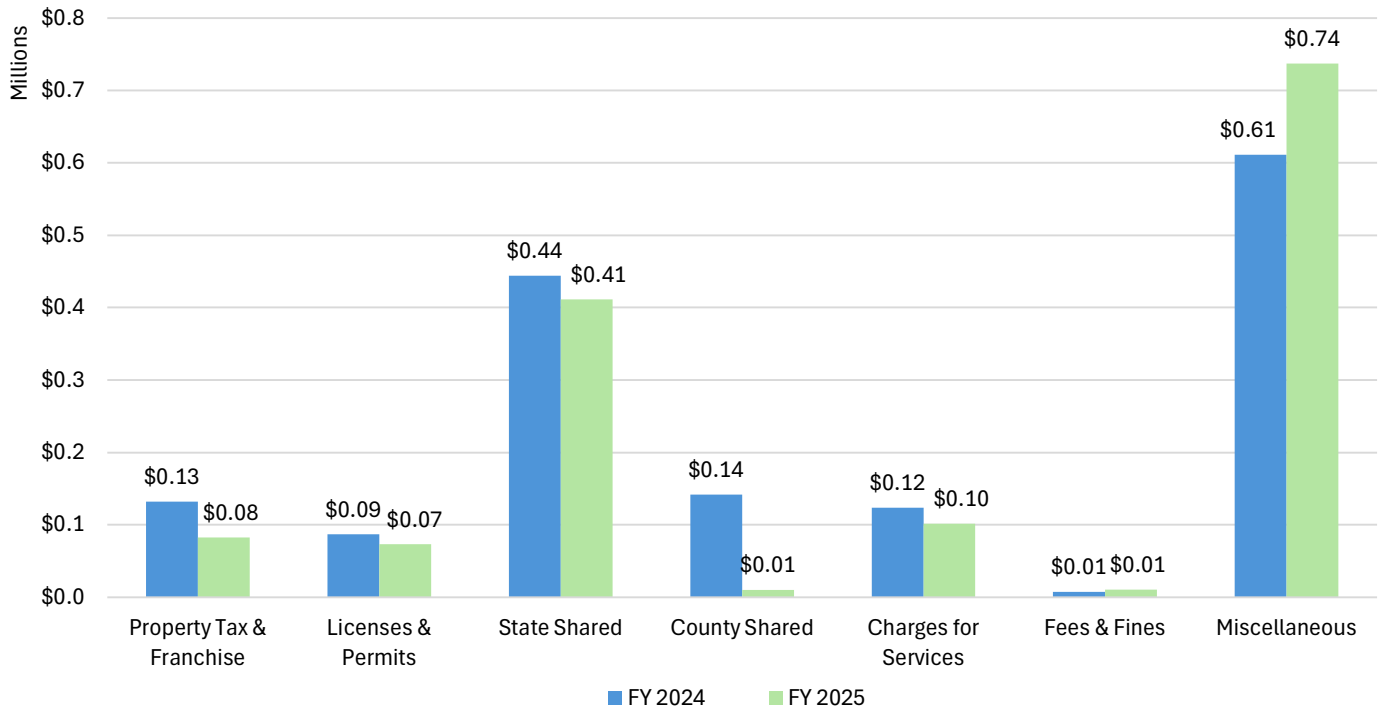
General Fund



General Fund revenues are down \$121k, or 18%, fiscal year to date compared to FY 2024. The primary reason is the timing of revenues received from the County for the EMS contract.



General Fund Revenues by Category YTD

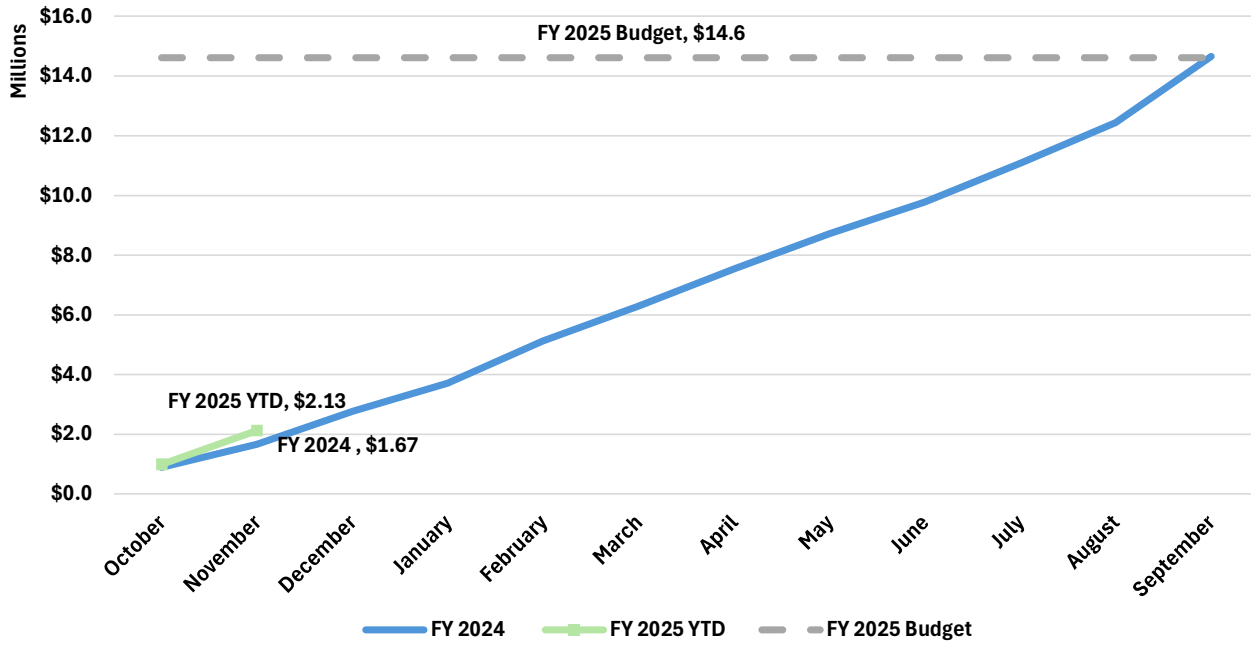


The timing of revenues received from Blaine County for the EMS contract explain the year-over-year change within County Shared revenue. The other change that is material is within Miscellaneous revenue, this is due to the timing of reimbursements from both internal and external partners.



General Fund Expenditures

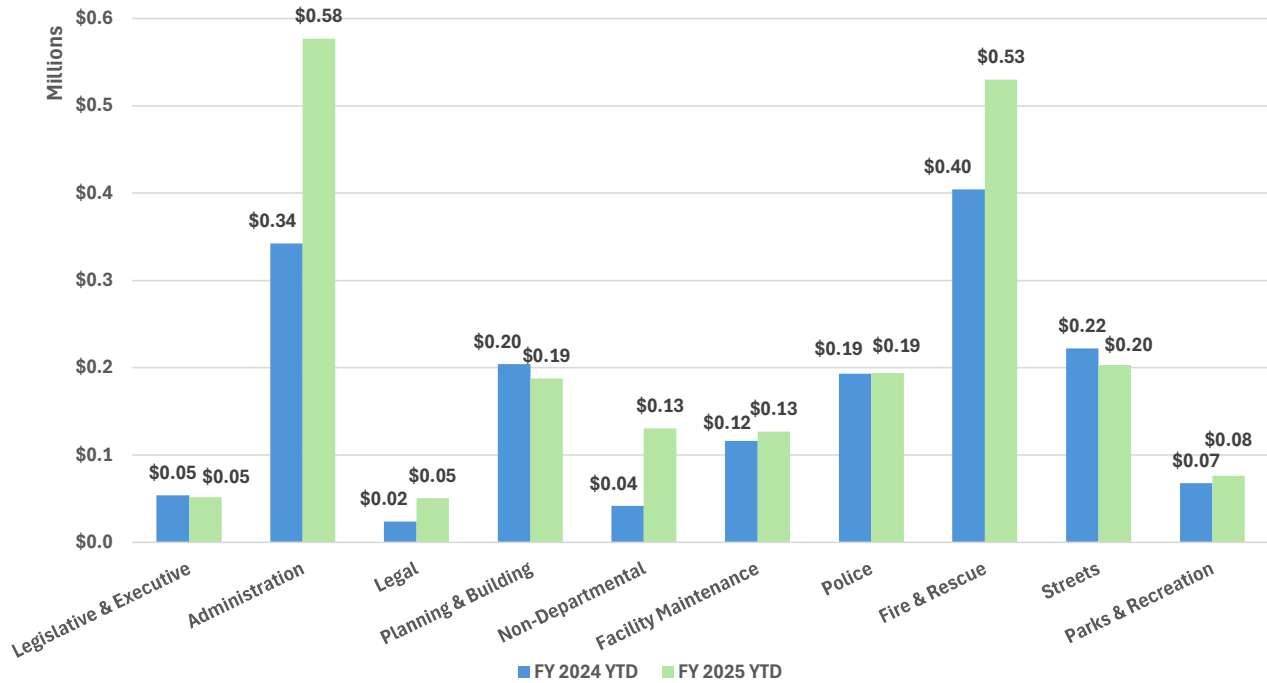
General Fund Expenditures



General Fund Expenditures are up \$456k, or 27.3%, fiscal year to date compared to FY 2024. See the departmental breakdown on the next page.



GENERAL FUND EXPENDITURES by Department

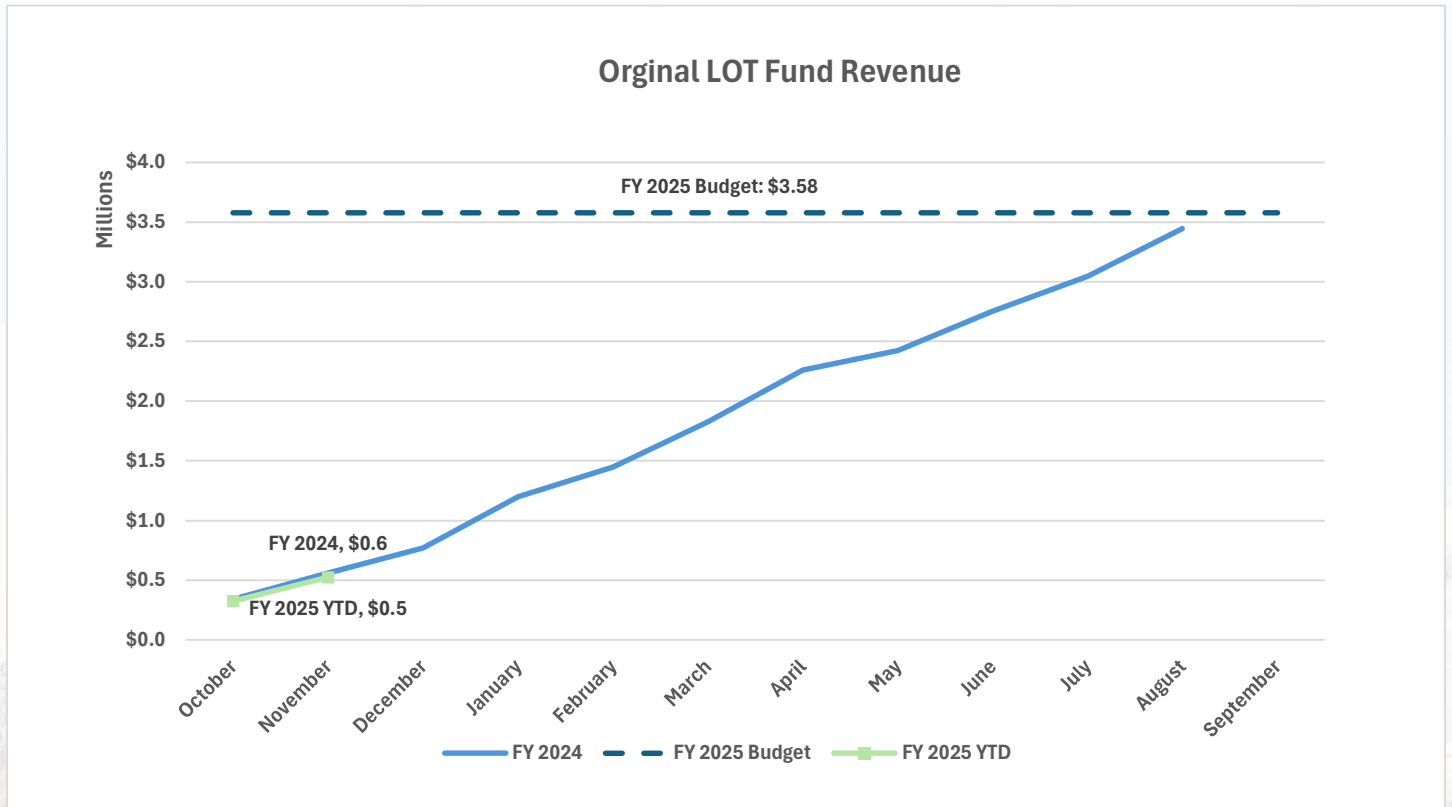


The departments listed below have material year-over-year differences. Please see the explanations below:

- Administration:** Salary expenses are up due to the timing of payroll, and Liability expenses are up significantly (\$116k), however there will be a correction in December property allocating \$98k in expense to the Enterprise funds.
- Legal:** Year-over-year expenses are up due to the payment of a retainer overage based on total hours spent on legal matters in comparison to what the monthly retainer allows.
- Non-Departmental:** Expenses are up due to the timing of sustainability payments made to Blaine County and the timing of expenditures associated with the use of the general operating contingency.
- Fire & Rescue:** Paid on-call, working out of class, and overtime expenses are all tracking above FY 2024. The central finance office and the department will continue to monitor personnel expenses.



Original LOT Fund



Original LOT revenue is down 10.2% year-over-year. The "Month of Sale" year-over-year comparison is shown on the next page.



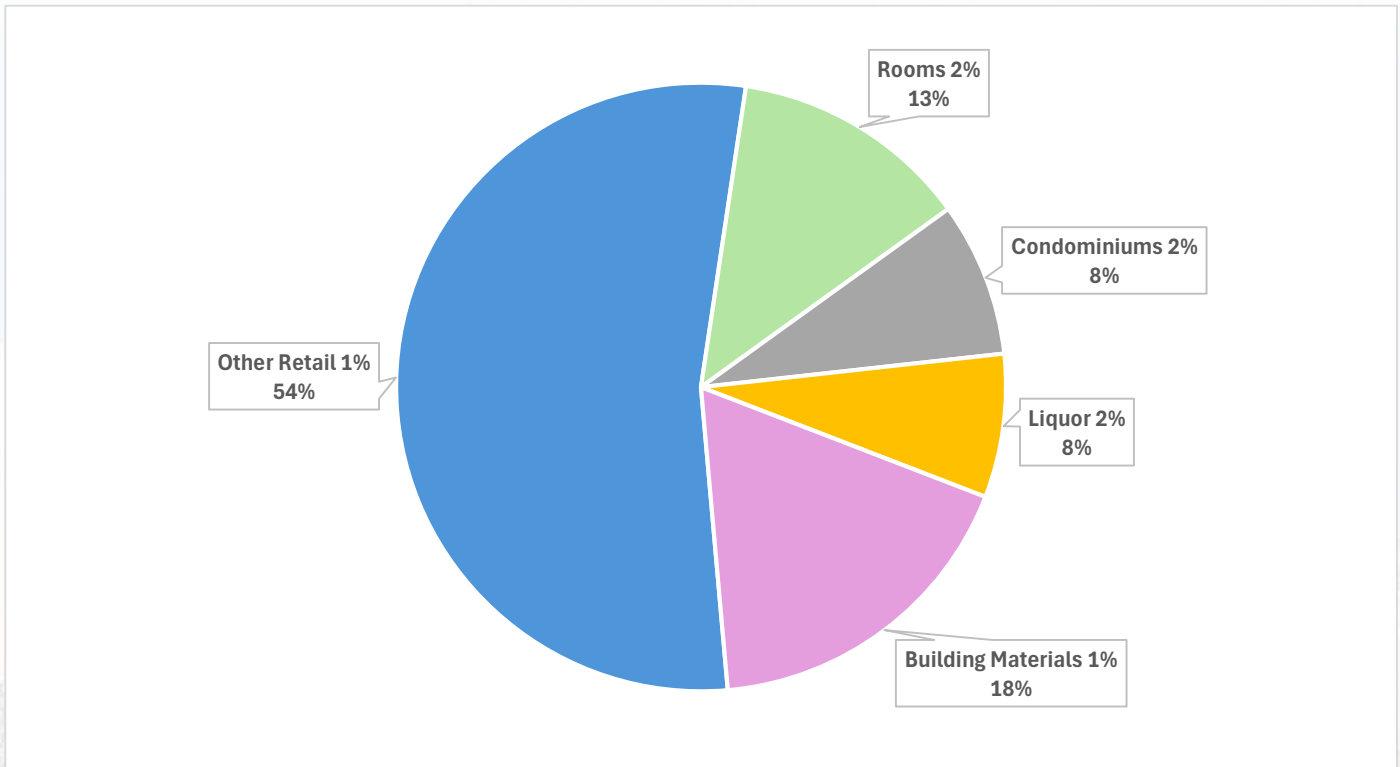
Original LOT "Month of Sale" Data



October 2024 month-of-sale receipts were 5.3% lower than October 2023, and 11.5% below the three-year average. A portion of the decline is due to the timing of revenue entries as a result of holiday timing. Last year, there were 4 business days to process receipts following the Thanksgiving holiday, whereas this year there were no business days to process receipts following the Thanksgiving holiday.



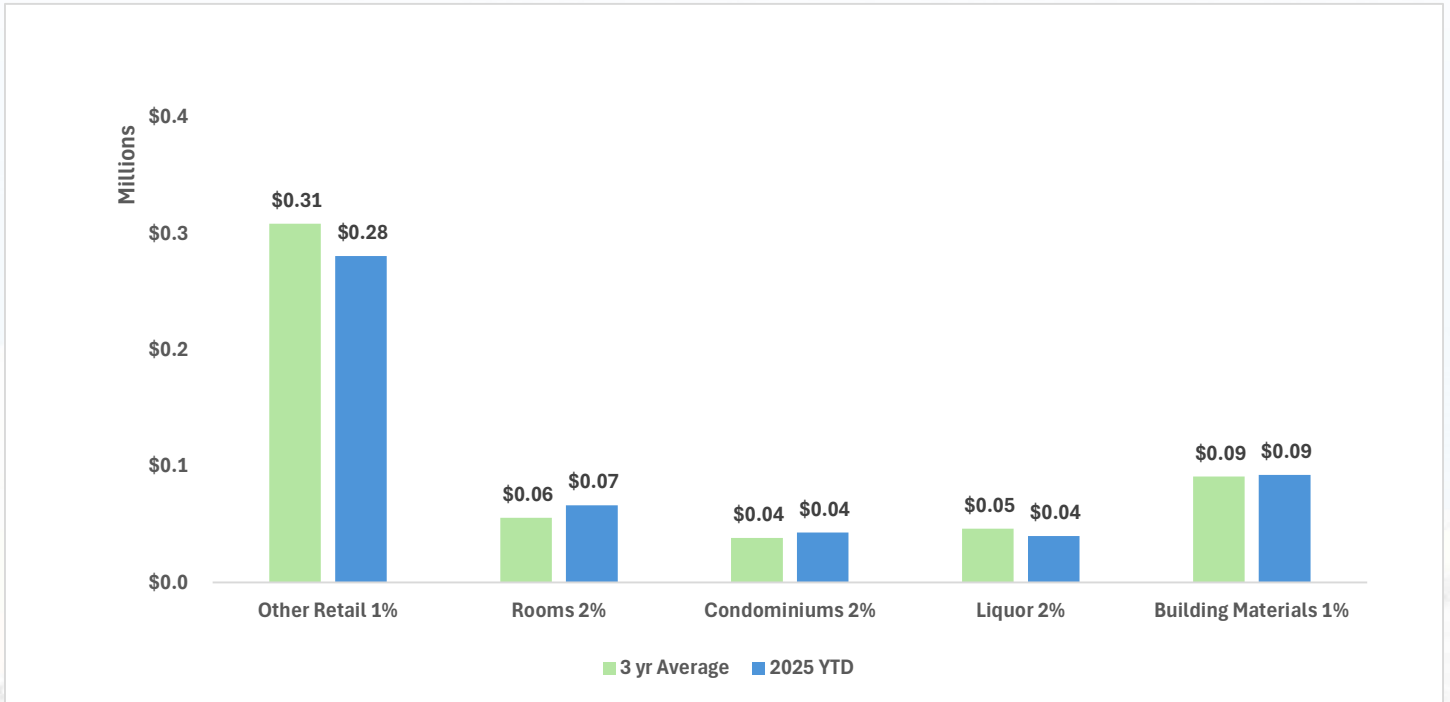
Original LOT Sector Percentage of Total



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



Original LOT Sector Performance



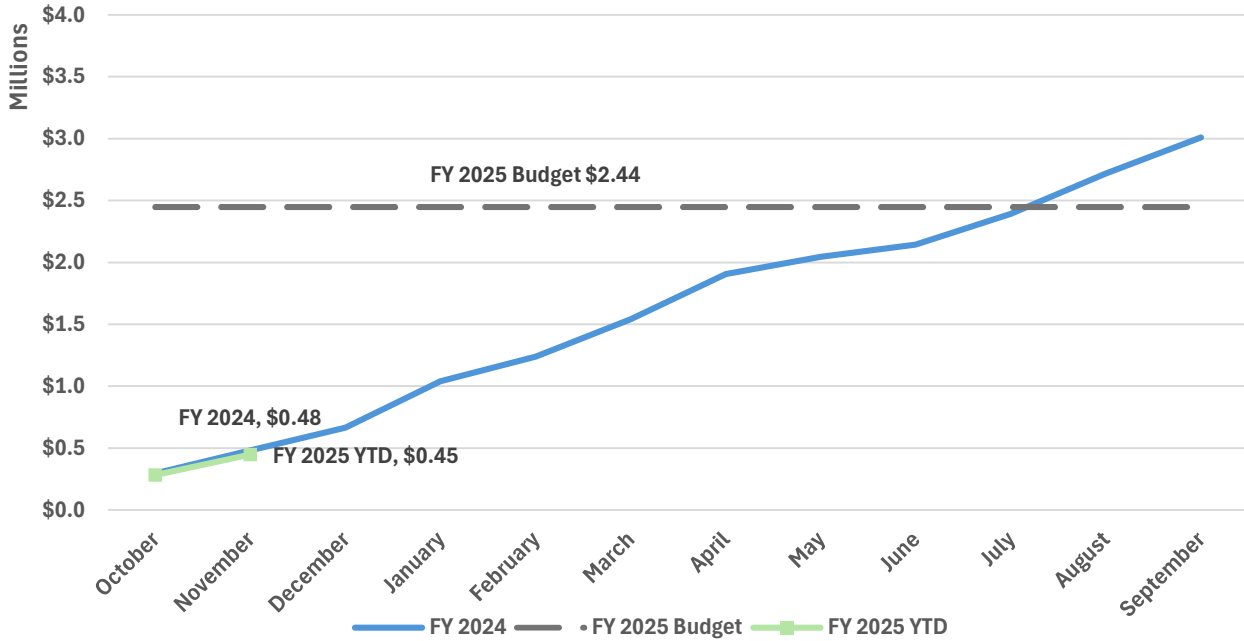
The chart above shows the current 2025 fiscal year-to-date amount for each business sector compared to the prior three-year average. It is early in the fiscal year thus numbers can be volatile. Based on fiscal year-to-date totals, here is how each sector compares to the previous 3-year average:

- Retail: Down 9.0%
- Rooms: Up 19.1%
- Condominiums: Up 11.7%
- Liquor: Down 13.9%
- Building Materials: Up 1.7%



Additional LOT Fund

Additional 1% LOT Fund Revenue



Additional LOT fund revenue received in November 2024 was 11.1% less than the amount received in November 2023. As mentioned prior, the lack of business days following the Thanksgiving holiday was a significant factor in the timing of recognizing revenue.



In-Lieu Housing Fund

REVENUES

| | <u>YTD</u> |
|-----------------|------------|
| Approved Budget | 1,214,874 |
| YTD Revenue | 7,960 |

EXPENDITURES

| | |
|------------------|-----------|
| Approved Budget | 1,214,874 |
| YTD Expenditures | - |

Net Position 7,960

FY 2025 Beginning Fund Balance 1,279,662

Current Fund Balance 1,287,622

Future Commitments

Remaining Bluebird Budget 680,000

Housing Commitment 500,000

Pending Revenue

200 N. leadville 421,650

108 Ritchie Drive Townhowns 2,453,000

The In-Lieu Housing Fund remains in sound financial position, with nearly all the current fund balance committed to future strategic initiatives.



Community Housing Fund

IN-LIEU HOUSING

REVENUES

| | <u>YTD</u> |
|-----------------|------------|
| Approved Budget | 1,761,798 |
| YTD Revenue | 221,103 |

EXPENDITURES

| | |
|------------------|-----------|
| Approved Budget | 1,761,798 |
| YTD Expenditures | 36,669 |

Net Position 184,433

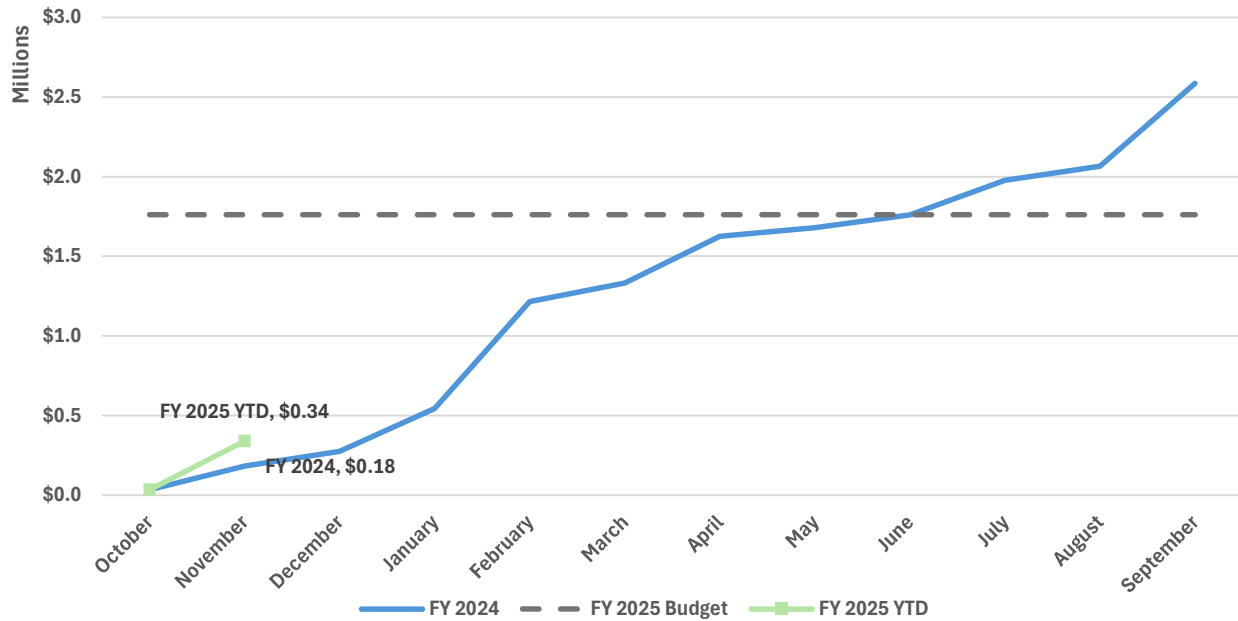
FY 2025 Beginning Fund Balance 128,744

Current Fund Balance 313,177

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



Community Housing Fund Expenses



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

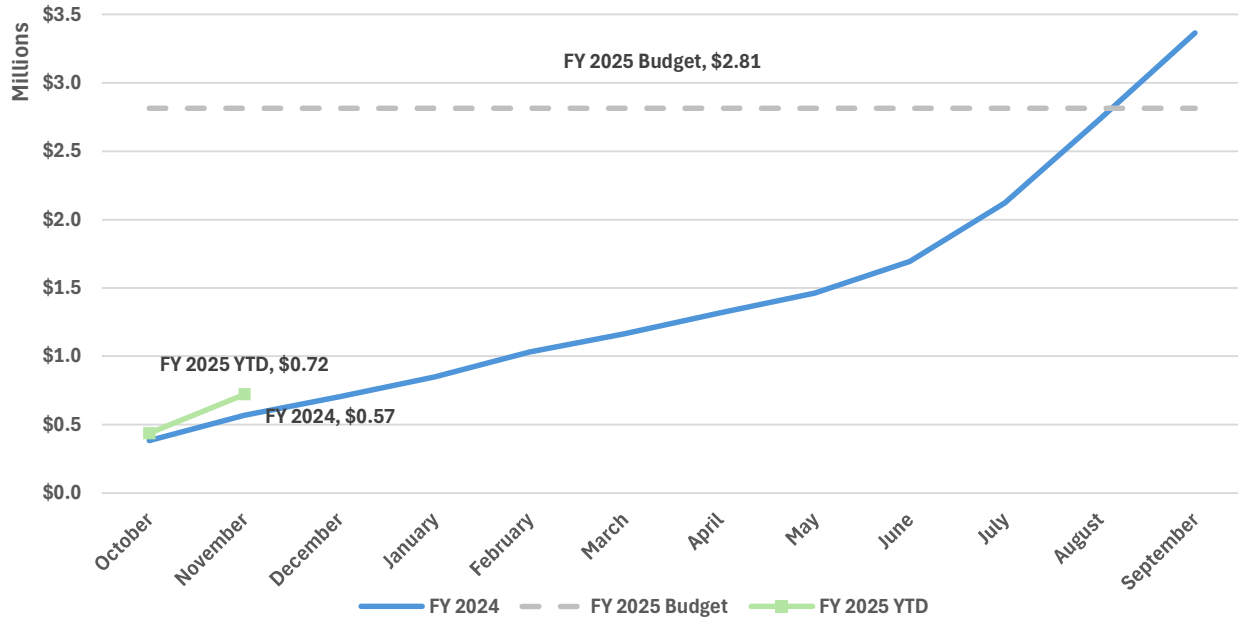
FY 2025 year-to-date expenses are up due to the timing of deed restriction program expenses. The FY 2025 budget will be adjusted based on the City's commitment to Housing programs utilizing end-of-year funds.



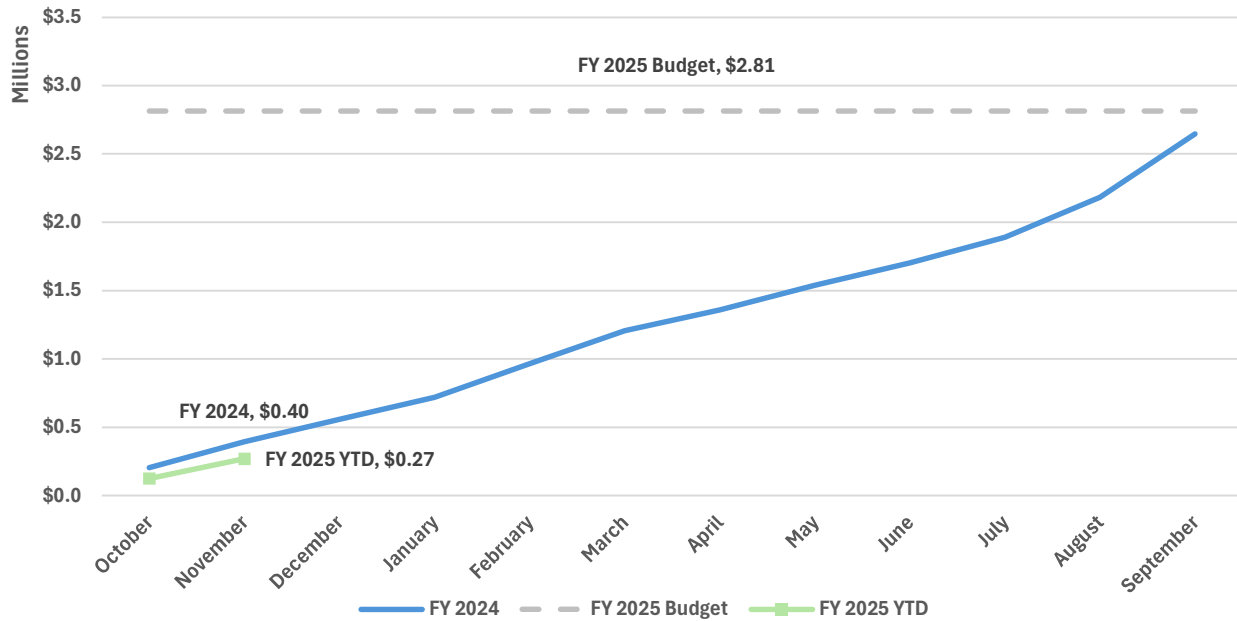
Enterprise Funds

Water Fund

Water Fund Revenue



Water Fund Expenditures



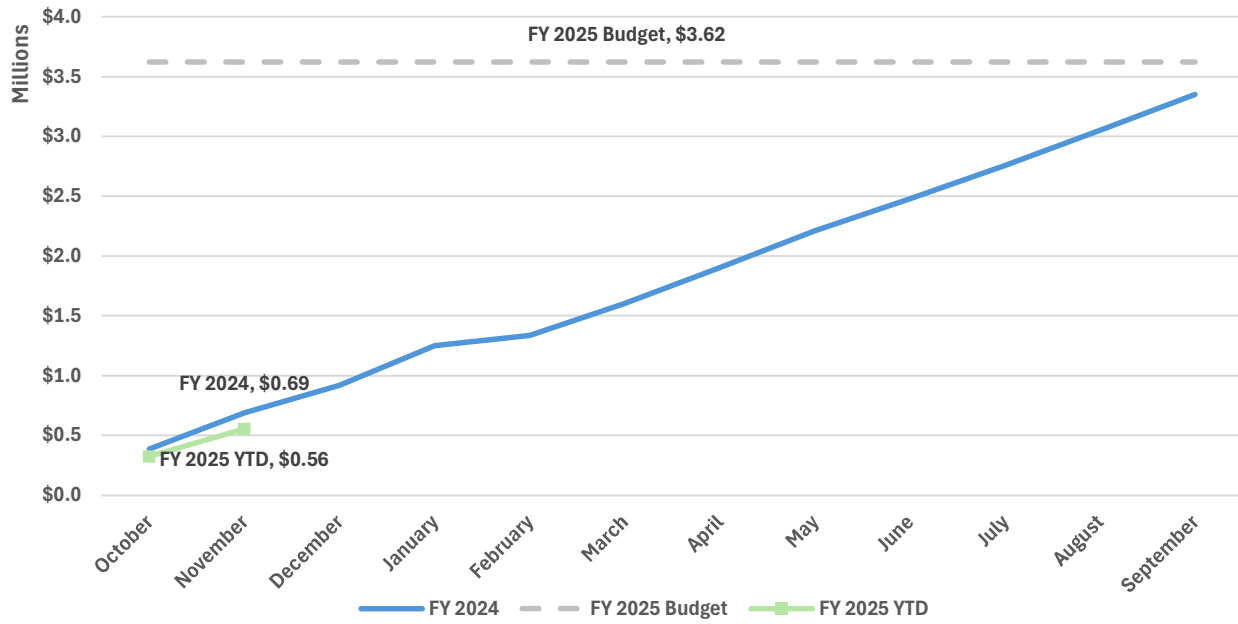
Water Fund Operational revenue and expenditures are tracking within expectations after considering the timing of revenue receipts, a billing issue that occurred in November, and the timing of liability insurance expense.

The Water Operational Fund remains in solid financial position, with approximately \$4.5 million in cash & investments, while the Water Capital Fund has approximately \$866k in cash & investments. Both of these amounts are needed for financial stability to account for emergency reserves and the execution of the long-term capital plan.

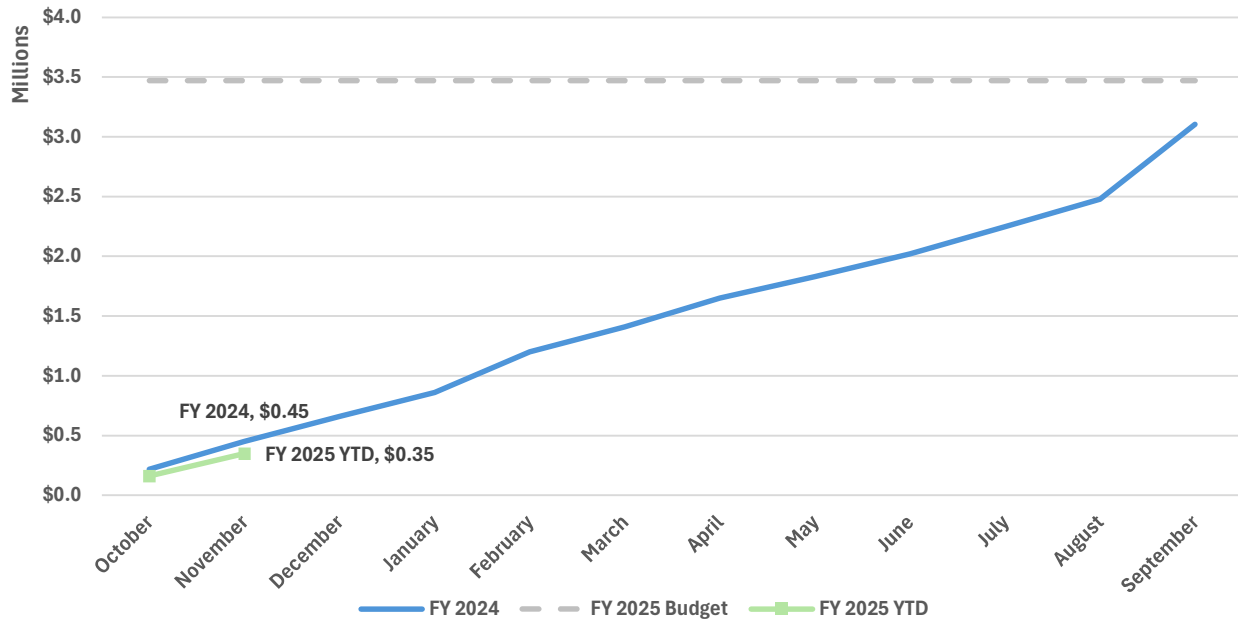


Wastewater Funds

Wastewater Fund Revenue



Wastewater Fund Expenditures



Wastewater Fund Operational revenues and expenditures are tracking within expectations after considering the timing of a liability insurance expense which was booked in December.

The Wastewater Operational Fund remains in a solid financial position, with approximately \$2.98 million in cash & investments, while the Wastewater Capital Fund has approximately \$7.65 million in cash & investments, due to bond proceeds that will be spent in the short term as part of the capital improvement plan. The Wastewater Funds are in a good financial position to foster long-term stability while investing heavily in infrastructure needs.



CITY OF KETCHUM
 COMBINED CASH INVESTMENT
 NOVEMBER 30, 2024

COMBINED CASH ACCOUNTS

| | | | |
|--------------|--------------------------------|---|-------------|
| 99-1010-0000 | CASH - COMBINED CHECKING | | 256,609.80 |
| 99-1020-0000 | CASH - XPRESS DEPOSIT ACCOUNT | (| 83,579.75) |
| 99-1030-0000 | CASH - PARKING OPERATIONS | | 112,807.46 |
| 99-1050-0000 | CASH - GRANTS & STR PERMITTING | | 141,537.71 |
| 99-1173-0000 | CASH CLEARING-BUSINESS LICENSE | (| 50.00) |
| 99-1175-0000 | CASH CLEARING - UTILITY BILLNG | (| 88.80) |
| | | | 427,236.42 |
| | TOTAL COMBINED CASH | | 427,236.42 |
| 99-1000-0000 | CASH ALLOCATED TO OTHER FUNDS | (| 427,236.42) |
| | | | .00 |
| | TOTAL UNALLOCATED CASH | | .00 |

CASH ALLOCATION RECONCILIATION

| | | | |
|----|---|---|---------------|
| 1 | ALLOCATION TO GENERAL FUND | (| 3,001,137.40) |
| 2 | ALLOCATION TO WAGON DAYS FUND | | 2,730.44 |
| 3 | ALLOCATION TO GENERAL CAPITAL IMPROVEMENT FD | (| 484,568.26) |
| 22 | ALLOCATION TO ORIGINAL LOT FUND | | 593,001.77 |
| 25 | ALLOCATION TO ADDITIONAL1%-LOT FUND | | 437,158.73 |
| 41 | ALLOCATION TO FIRE BOND FUND | (| 7,118.30) |
| 52 | ALLOCATION TO IN-LIEU HOUSING FUND | | 844,196.66 |
| 54 | ALLOCATION TO COMMUNITY HOUSING | | 684,838.07 |
| 63 | ALLOCATION TO WATER FUND | | 972,327.67 |
| 64 | ALLOCATION TO WATER CAPITAL IMPROVEMENT FUND | | 169,951.00 |
| 65 | ALLOCATION TO WASTEWATER FUND | | 327,356.59 |
| 67 | ALLOCATION TO WASTEWATER CAPITAL IMPROVE FND | (| 55,886.64) |
| 90 | ALLOCATION TO POLICE TRUST FUND | | 735.60 |
| 93 | ALLOCATION TO PARKS/REC DEV TRUST FUND | (| 58,533.59) |
| 94 | ALLOCATION TO DEVELOPMENT TRUST FUND | (| 9,095.47) |
| 98 | ALLOCATION TO URBAN RENEWAL AGENCY | | 11,279.54 |
| | | | 427,236.41 |
| | TOTAL ALLOCATIONS TO OTHER FUNDS | | 427,236.41 |
| | ALLOCATION FROM COMBINED CASH FUND - 99-1000-0000 | (| 427,236.42) |
| | | | .01) |
| | ZERO PROOF IF ALLOCATIONS BALANCE | (| .01) |

CITY OF KETCHUM
 BALANCE SHEET
 NOVEMBER 30, 2024

GENERAL FUND

ASSETS

| | | | | |
|--------------|--------------------------------|---|---------------|---------------------|
| 01-1000-0000 | CASH - COMBINED | (| 3,001,137.40) | |
| 01-1030-0000 | PETTY CASH | | 324.00 | |
| 01-1050-0000 | TAXES RECEIVABLE--CURRENT | | 46,277.53 | |
| 01-1100-0000 | ACCOUNTS RECEIVABLE - A/R | (| 30,265.03) | |
| 01-1320-0000 | ACCTS RCVBL--IDAHO SHARED REVE | | 411,263.27 | |
| 01-1500-1000 | INVESTMENTS-ST.TRS.DIV.BOND FD | | 392,367.25 | |
| 01-1510-0000 | INVESTMENTS--GENERAL FUND #911 | | 9,568,867.64 | |
| | | | | |
| | TOTAL ASSETS | | | <u>7,387,697.26</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | | |
|--------------|--------------------------------|---|------------|-----------|
| 01-2030-0000 | ACCOUNTS PAYABLE | (| 65,163.80) | |
| 01-2171-3000 | P/R TAXES PBL--PAY REDUCTION | | 83.44 | |
| 01-2171-4000 | P/R TAXES PBL -- WORKERS COMP | | 1,560.49 | |
| 01-2171-9000 | P/R DEDUC PBL--HEALTH INSURANC | | 12,003.76 | |
| 01-2172-1000 | P/R DEDUC PBL--AFLAC INSURANCE | | .07 | |
| 01-2172-2000 | P/R DEDUC PBL--STD & LTD | | 97.31 | |
| 01-2172-3000 | P/R DEDUC PBL--DELTA DENTAL | | 60.69 | |
| 01-2173-0000 | P/R DEDUC PBL--RETIREMENT | | .01 | |
| 01-2175-8000 | P/R DEDUC PBL--EMP CAF FSA-MD | | 100,406.39 | |
| 01-2175-9000 | P/R DEDUC PBL--EMP CAF FSA-DC | (| 10,668.82) | |
| 01-2300-0000 | DEPOSITS-PARKS & EVENTS | | 12,050.00 | |
| 01-2310-0000 | DEPOSITS-STREET DIG PERMIT | | 5,000.00 | |
| | | | | |
| | TOTAL LIABILITIES | | | 55,429.54 |

FUND EQUITY

| | | | | |
|--------------|---------------------------------|---|--------------|---------------------|
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 01-2710-0000 | GENERAL FUND BALANCE | | 8,032,792.55 | |
| | REVENUE OVER EXPENDITURES - YTD | (| 700,524.83) | |
| | | | | |
| | BALANCE - CURRENT DATE | | | <u>7,332,267.72</u> |
| | | | | |
| | TOTAL FUND EQUITY | | | <u>7,332,267.72</u> |
| | | | | |
| | TOTAL LIABILITIES AND EQUITY | | | <u>7,387,697.26</u> |

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|------------------|-------------------|---------------------|---------------------|-------------|
| <u>PROPERTY TAX & FRANCHISE</u> | | | | | |
| 01-3100-1000 | 491.73 | 3,769.58 | 5,228,548.83 | 5,224,779.25 | .1 |
| 01-3100-1010 | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 01-3100-1050 | 10.75 | 10.75 | 11,714.19 | 11,703.44 | .1 |
| 01-3100-6110 | 11,508.53 | 11,508.53 | 100,000.00 | 88,491.47 | 11.5 |
| 01-3100-6120 | .00 | .00 | 150,000.00 | 150,000.00 | .0 |
| 01-3100-6130 | 11,346.76 | 22,693.52 | 136,161.11 | 113,467.59 | 16.7 |
| 01-3100-6140 | 11,956.42 | 23,912.84 | 143,477.09 | 119,564.25 | 16.7 |
| 01-3100-6150 | 15,592.11 | 20,099.75 | 95,000.00 | 74,900.25 | 21.2 |
| 01-3100-9000 | 58.69 | 404.33 | 15,000.00 | 14,595.67 | 2.7 |
| TOTAL PROPERTY TAX & FRANCHISE | 50,964.99 | 82,399.30 | 5,909,901.22 | 5,827,501.92 | 1.4 |
| <u>LICENSES & PERMITS</u> | | | | | |
| 01-3200-1110 | 8.33 | 851.68 | 12,700.00 | 11,848.32 | 6.7 |
| 01-3200-1120 | .00 | 512.45 | 8,400.00 | 7,887.55 | 6.1 |
| 01-3200-1130 | 83.33 | 483.33 | 13,500.00 | 13,016.67 | 3.6 |
| 01-3200-1140 | 40.00 | 100.00 | 1,500.00 | 1,400.00 | 6.7 |
| 01-3200-1150 | 112.50 | 2,237.50 | 20,000.00 | 17,762.50 | 11.2 |
| 01-3200-1400 | 2,853.34 | 6,463.75 | 3,300.00 | (3,163.75) | 195.9 |
| 01-3200-1410 | 6,048.00 | 14,112.00 | 204,624.00 | 190,512.00 | 6.9 |
| 01-3200-1520 | .00 | 70.00 | 2,500.00 | 2,430.00 | 2.8 |
| 01-3200-2100 | 10,119.40 | 44,150.50 | 270,000.00 | 225,849.50 | 16.4 |
| 01-3200-2140 | 1,500.00 | 3,550.00 | 4,000.00 | 450.00 | 88.8 |
| 01-3200-2160 | 50.00 | 400.00 | 1,500.00 | 1,100.00 | 26.7 |
| TOTAL LICENSES & PERMITS | 20,814.90 | 72,931.21 | 542,024.00 | 469,092.79 | 13.5 |
| <u>STATE OF IDAHO SHARED REVENUE</u> | | | | | |
| 01-3310-5100 | .00 | 69,181.00 | 395,000.00 | 325,819.00 | 17.5 |
| 01-3310-5200 | .00 | 43,400.80 | 195,071.00 | 151,670.20 | 22.3 |
| 01-3310-5600 | .00 | 298,681.47 | 1,086,365.00 | 787,683.53 | 27.5 |
| TOTAL STATE OF IDAHO SHARED REVENUE | .00 | 411,263.27 | 1,676,436.00 | 1,265,172.73 | 24.5 |
| <u>COUNTY SHARED REVENUE</u> | | | | | |
| 01-3320-8400 | 6,755.17 | 9,931.72 | 50,000.00 | 40,068.28 | 19.9 |
| 01-3320-8600 | .00 | .08 | 1,685,076.00 | 1,685,075.92 | .0 |
| TOTAL COUNTY SHARED REVENUE | 6,755.17 | 9,931.80 | 1,735,076.00 | 1,725,144.20 | .6 |

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------------|------------------------------------|-------------------|-------------------|---------------------|--------------------------|
| <u>CHARGES FOR SERVICES</u> | | | | | |
| 01-3400-1100 | PLANNING FEES | 9,125.00 | 23,903.00 | 90,000.00 | 66,097.00 26.6 |
| 01-3400-1110 | BUILDING PLAN CHECK FEES | 2,977.62 | 15,909.12 | 175,500.00 | 159,590.88 9.1 |
| 01-3400-1120 | PLANNING PLAN CHECK FEES | 2,101.83 | 11,153.88 | 122,850.00 | 111,696.12 9.1 |
| 01-3400-1130 | FIRE PLAN CHECK FEES | 2,900.83 | 12,727.88 | 122,850.00 | 110,122.12 10.4 |
| 01-3400-1500 | REPRODUCTION/FINGERPRINT FEES | 6.00 | 27.00 | 500.00 | 473.00 5.4 |
| 01-3400-2250 | SPECIAL FIRE FEES | 650.00 | 5,380.00 | 50,000.00 | 44,620.00 10.8 |
| 01-3400-2260 | PUBLIC EDUCATION FEES | 50.00 | 50.00 | .00 (| 50.00) .0 |
| 01-3400-3600 | BANNER FEES | 350.00 | 675.00 | .00 (| 675.00) .0 |
| 01-3400-6100 | BC SCH DIST.PARK MAINT. CONTR | .00 | .00 | 18,200.00 | 18,200.00 .0 |
| 01-3400-6130 | URA PROPERTY MAINTENANCE | .00 | 18,928.00 | .00 (| 18,928.00) .0 |
| 01-3400-6300 | PARK YOUTH PROGRAM FEES | .00 | 12,400.50 | 120,000.00 | 107,599.50 10.3 |
| 01-3400-6320 | PARK USER FEES | .00 | .00 | 20,000.00 | 20,000.00 .0 |
| 01-3400-6700 | PARK CONCESSION SALES | .00 | 512.37 | 9,000.00 | 8,487.63 5.7 |
| | TOTAL CHARGES FOR SERVICES | 18,161.28 | 101,666.75 | 728,900.00 | 627,233.25 14.0 |
| <u>FINES & FEES</u> | | | | | |
| 01-3500-1100 | PARKING FINES | 3,858.00 | 9,284.00 | 100,000.00 | 90,716.00 9.3 |
| 01-3500-1200 | ELECTRIC VEHICLE CHARGING | .00 | .00 | 25.00 | 25.00 .0 |
| 01-3500-1300 | PAID PARKING | 308.25 | 308.25 | 2,500.00 | 2,191.75 12.3 |
| 01-3500-1400 | PLANNING & BUILDING FINES | 600.00 | 900.00 | .00 (| 900.00) .0 |
| | TOTAL FINES & FEES | 4,766.25 | 10,492.25 | 102,525.00 | 92,032.75 10.2 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 01-3700-1000 | INTEREST EARNINGS | 43,618.27 | 83,712.93 | 150,000.00 | 66,287.07 55.8 |
| 01-3700-2000 | RENT | .00 | .00 | 6,000.00 | 6,000.00 .0 |
| 01-3700-2010 | RENT-PARK RESERVATIONS | 170.00 | 3,060.00 | 12,000.00 | 8,940.00 25.5 |
| 01-3700-2020 | RENT-491 SUN VALLEY ROAD | 5,649.78 | 11,299.56 | 66,468.00 | 55,168.44 17.0 |
| 01-3700-3600 | REFUNDS & REIMBURSEMENTS | 219.04 | 18,743.34 | 100,000.00 | 81,256.66 18.7 |
| 01-3700-3610 | REIMBURSEMENTS-RESORT CITIES | 15,400.00 | 15,400.00 | 22,000.00 | 6,600.00 70.0 |
| 01-3700-3650 | REIMBURSEMENT-BLAINE CITY TOUR | .00 | .00 | 8,000.00 | 8,000.00 .0 |
| 01-3700-7000 | MISCELLANEOUS | 20,958.38 | 21,458.38 | .00 (| 21,458.38) .0 |
| 01-3700-8722 | TRANSFER FROM LOT FUND | 166,666.67 | 333,333.34 | 2,000,000.00 | 1,666,666.66 16.7 |
| 01-3700-8763 | REIMBURSEMENT FROM WATER FUND | 30,678.17 | 61,356.34 | 368,138.00 | 306,781.66 16.7 |
| 01-3700-8765 | REIMBURSMNT FROM WASTEWATER FD | 62,186.75 | 124,373.50 | 746,241.00 | 621,867.50 16.7 |
| 01-3700-8798 | URA FND REIM-SALARIES/BENEFITS | 7,180.46 | 14,993.43 | 125,000.00 | 110,006.57 12.0 |
| | TOTAL MISCELLANEOUS REVENUE | 352,727.52 | 687,730.82 | 3,603,847.00 | 2,916,116.18 19.1 |

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT | |
|------------------------------------|--------------------------------|------------|--------------|---------------|---------------|------|
| <u>MISCELLANEOUS REVENUE CONT.</u> | | | | | | |
| 01-3710-8722 | LOT FUND REIMB-ADMIN.EXPENSES | 416.67 | 833.34 | 5,000.00 | 4,166.66 | 16.7 |
| 01-3710-8763 | WATER FUND REIMB-ADMIN.EXPENSE | 12,398.25 | 24,796.50 | 148,779.00 | 123,982.50 | 16.7 |
| 01-3710-8765 | WW FUND REIMB-ADMIN.EXPENSES | 11,687.67 | 23,375.34 | 140,252.00 | 116,876.66 | 16.7 |
| 01-3710-8798 | URA FUND REIMB-ADMIN. EXPENSES | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| TOTAL MISCELLANEOUS REVENUE CONT. | | 24,502.59 | 49,005.18 | 319,031.00 | 270,025.82 | 15.4 |
| TOTAL FUND REVENUE | | 478,692.70 | 1,425,420.58 | 14,617,740.22 | 13,192,319.64 | 9.8 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|------------------|-------------------|-------------------|-------------|
| <u>LEGISLATIVE & EXECUTIVE</u> | | | | | |
| PERSONAL SERVICES: | | | | | |
| 01-4110-1000 SALARIES | 10,057.17 | 20,114.34 | 120,686.04 | 100,571.70 | 16.7 |
| 01-4110-2100 FICA TAXES-CITY | 733.13 | 1,466.26 | 9,232.48 | 7,766.22 | 15.9 |
| 01-4110-2200 STATE RETIREMENT-CITY | 1,202.85 | 2,405.70 | 14,434.05 | 12,028.35 | 16.7 |
| 01-4110-2400 WORKER'S COMPENSATION-CITY | 7.02 | 14.04 | 157.00 | 142.96 | 8.9 |
| 01-4110-2500 HEALTH INSURANCE-CITY | 11,488.80 | 22,977.60 | 137,867.00 | 114,889.40 | 16.7 |
| 01-4110-2505 HEALTH REIMBURSEMENT ACCT(HRA) | 3,175.00 | 3,175.00 | 8,000.00 | 4,825.00 | 39.7 |
| 01-4110-2510 DENTAL INSURANCE-CITY | 314.00 | 628.00 | 3,768.00 | 3,140.00 | 16.7 |
| 01-4110-2515 VISION | 174.95 | 326.95 | .00 | (326.95) | .0 |
| 01-4110-2600 ST & LONG TERM DISABILITY | 67.16 | 134.32 | 805.92 | 671.60 | 16.7 |
| | <u>27,220.08</u> | <u>51,242.21</u> | <u>294,950.49</u> | <u>243,708.28</u> | <u>17.4</u> |
| TOTAL PERSONAL SERVICES | | | | | |
| MATERIALS AND SERVICES: | | | | | |
| 01-4110-3100 OFFICE SUPPLIES & POSTAGE | .00 | .00 | 3,167.00 | 3,167.00 | .0 |
| 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 | 400.00 | 400.00 | 3,000.00 | 2,600.00 | 13.3 |
| | <u>400.00</u> | <u>400.00</u> | <u>21,952.00</u> | <u>21,552.00</u> | <u>1.8</u> |
| TOTAL MATERIAL AND SERVICES | | | | | |
| CAPITAL OUTLAY: | | | | | |
| 01-4110-7400 OFFICE FURNITURE & EQUIPMENT | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| | <u>.00</u> | <u>.00</u> | <u>1,000.00</u> | <u>1,000.00</u> | <u>.0</u> |
| TOTAL CAPITAL OUTLAY | | | | | |
| | <u>27,620.08</u> | <u>51,642.21</u> | <u>317,902.49</u> | <u>266,260.28</u> | <u>16.2</u> |
| TOTAL LEGISLATIVE & EXECUTIVE | | | | | |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>ADMINISTRATIVE SERVICES</u> | | | | | |
| PERSONAL SERVICES: | | | | | |
| 01-4150-1000 SALARIES | 86,390.31 | 176,656.48 | 965,737.00 | 789,080.52 | 18.3 |
| 01-4150-1500 PART TIME SALARIES | 584.00 | 5,694.00 | 10,000.00 | 4,306.00 | 56.9 |
| 01-4150-1900 OVERTIME | 589.87 | 1,521.81 | .00 | (1,521.81) | .0 |
| 01-4150-2100 FICA TAXES-CITY | 5,857.79 | 12,878.65 | 73,879.00 | 61,000.35 | 17.4 |
| 01-4150-2200 STATE RETIREMENT-CITY | 10,724.98 | 22,380.20 | 114,270.00 | 91,889.80 | 19.6 |
| 01-4150-2400 WORKMEN'S COMPENSATION-CITY | 89.87 | 188.32 | 1,200.00 | 1,011.68 | 15.7 |
| 01-4150-2500 HEALTH INSURANCE-CITY | 22,407.94 | 44,815.88 | 294,644.00 | 249,828.12 | 15.2 |
| 01-4150-2505 HEALTH REIMBURSEMENT ACCT(HRA) | 545.03 | 545.03 | 19,000.00 | 18,454.97 | 2.9 |
| 01-4150-2510 DENTAL INSURANCE-CITY | 682.50 | 1,365.00 | 8,209.00 | 6,844.00 | 16.6 |
| 01-4150-2515 VISION | 377.22 | 679.89 | .00 | (679.89) | .0 |
| 01-4150-2600 ST & LONG TERM DISABILITY | 444.39 | 888.78 | 5,187.16 | 4,298.38 | 17.1 |
| 01-4150-2760 EMPLOYEE HOUSING SUBSIDY | 2,107.70 | 4,215.40 | 12,000.00 | 7,784.60 | 35.1 |
| TOTAL PERSONAL SERVICES | 130,801.60 | 271,829.44 | 1,504,126.16 | 1,232,296.72 | 18.1 |
| MATERIALS AND SERVICES: | | | | | |
| 01-4150-3100 OFFICE SUPPLIES & POSTAGE | 1,598.91 | 1,651.82 | 25,000.00 | 23,348.18 | 6.6 |
| 01-4150-3310 STATE SALES TAX-GEN.GOV. & PAR | .00 | .68 | 250.00 | 249.32 | .3 |
| 01-4150-4200 PROFESSIONAL SERVICES | 15,178.51 | 20,963.98 | .00 | (20,963.98) | .0 |
| 01-4150-4400 ADVERTISING & LEGAL PUBLICATIO | 1,885.99 | 1,885.99 | 12,000.00 | 10,114.01 | 15.7 |
| 01-4150-4600 PROPERTY & LIABILITY INSURANCE | .00 | 224,799.00 | 116,015.00 | (108,784.00) | 193.8 |
| 01-4150-4800 DUES, SUBSCRIPTIONS & MEMBERSH | .00 | .00 | 7,500.00 | 7,500.00 | .0 |
| 01-4150-4900 PERSONNEL TRAINING/TRAVEL/MTG | 1,181.96 | 1,303.90 | 5,000.00 | 3,696.10 | 26.1 |
| 01-4150-4902 TRAINNG/TRVL/MTG-CITY ADM/ASST | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| 01-4150-5100 TELEPHONE & COMMUNICATIONS | 6,443.90 | 10,554.08 | 43,000.00 | 32,445.92 | 24.5 |
| 01-4150-5110 COMPUTER NETWORK | 16,020.21 | 27,960.51 | 80,000.00 | 52,039.49 | 35.0 |
| 01-4150-5150 COMMUNICATIONS | 4,097.06 | 4,265.06 | 90,000.00 | 85,734.94 | 4.7 |
| 01-4150-5200 UTILITIES | 1,806.14 | 1,806.14 | 42,682.00 | 40,875.86 | 4.2 |
| 01-4150-6500 CONTRACTS FOR SERVICES | .00 | 2,422.50 | 25,000.00 | 22,577.50 | 9.7 |
| 01-4150-6510 COMPUTER SERVICES | 3,635.00 | 7,270.00 | 45,500.00 | 38,230.00 | 16.0 |
| TOTAL MATERIAL AND SERVICES | 51,847.68 | 304,883.66 | 503,947.00 | 199,063.34 | 60.5 |
| CAPITAL OUTLAY: | | | | | |
| 01-4150-7400 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 ADMINISTRATIVE SERVICES | 182,649.28 | 576,713.10 | 2,009,073.16 | 1,432,360.06 | 28.7 |

CITY OF KETCHUM
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|------------------------------------|---------------|------------|------------|------------|------|
| <u>LEGAL</u> | | | | | |
| MATERIALS AND SERVICES: | | | | | |
| 01-4160-4200 PROFESSIONAL SERVICES | 46,326.25 | 46,326.25 | 209,803.79 | 163,477.54 | 22.1 |
| 01-4160-4270 CITY PROSECUTOR | 3,883.33 | 3,883.33 | 47,998.00 | 44,114.67 | 8.1 |
| TOTAL MATERIAL AND SERVICES | 50,209.58 | 50,209.58 | 257,801.79 | 207,592.21 | 19.5 |
| TOTAL LEGAL | 50,209.58 | 50,209.58 | 257,801.79 | 207,592.21 | 19.5 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>PLANNING & BUILDING</u> | | | | | |
| PERSONAL SERVICES: | | | | | |
| 01-4170-1000 SALARIES | 33,253.36 | 71,939.15 | 494,601.00 | 422,661.85 | 14.5 |
| 01-4170-1200 PLANNING & ZONING COMMISSION | 2,000.00 | 3,000.00 | 25,200.00 | 22,200.00 | 11.9 |
| 01-4170-1900 OVERTIME | .00 | 189.54 | .00 | (189.54) | .0 |
| 01-4170-2100 FICA TAXES-CITY | 3,036.35 | 6,347.65 | 76,755.20 | 70,407.55 | 8.3 |
| 01-4170-2200 STATE RETIREMENT-CITY | 4,473.89 | 9,689.15 | 59,154.00 | 49,464.85 | 16.4 |
| 01-4170-2400 WORKER'S COMPENSATION-CITY | 383.93 | 800.89 | 6,220.00 | 5,419.11 | 12.9 |
| 01-4170-2500 HEALTH INSURANCE-CITY | 10,908.09 | 22,608.35 | 140,406.00 | 117,797.65 | 16.1 |
| 01-4170-2505 HEALTH REIMBURSEMENT ACCT(HRA) | 327.40 | 327.40 | 9,000.00 | 8,672.60 | 3.6 |
| 01-4170-2510 DENTAL INSURANCE-CITY | 323.67 | 678.59 | 3,990.00 | 3,311.41 | 17.0 |
| 01-4170-2515 VISION | 168.81 | 324.81 | .00 | (324.81) | .0 |
| 01-4170-2600 ST & LONG TERM DISABILITY | 221.78 | 469.69 | 3,057.72 | 2,588.03 | 15.4 |
| 01-4170-2700 VACATION/SICK ACCRUAL PAYOUT | 4,685.01 | 8,415.63 | 6,793.20 | (1,622.43) | 123.9 |
| TOTAL PERSONAL SERVICES | 59,782.29 | 124,790.85 | 825,177.12 | 700,386.27 | 15.1 |
| MATERIALS AND SERVICES: | | | | | |
| 01-4170-3100 OFFICE SUPPLIES & POSTAGE | 19.42 | 40.06 | 6,000.00 | 5,959.94 | .7 |
| 01-4170-3200 OPERATING SUPPLIES | 856.40 | 856.40 | 1,200.00 | 343.60 | 71.4 |
| 01-4170-4200 PROFESSIONAL SERVICES | 20,012.22 | 24,899.69 | 225,842.00 | 200,942.31 | 11.0 |
| 01-4170-4210 PROFESSIONAL SERVICES - IDBS | 27,622.79 | 27,622.79 | 260,000.00 | 232,377.21 | 10.6 |
| 01-4170-4220 PROF SVCS-FLOOD PLAIN PROG REM | 487.50 | 487.50 | 10,000.00 | 9,512.50 | 4.9 |
| 01-4170-4400 ADVERTISING & LEGAL PUBLICATIO | 4,909.36 | 4,909.36 | 10,000.00 | 5,090.64 | 49.1 |
| 01-4170-4500 GEOGRAPHIC INFO SYSTEMS | 540.00 | 540.00 | 10,000.00 | 9,460.00 | 5.4 |
| 01-4170-4800 DUES, SUBSCRIPTIONS & MEMBERSH | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 01-4170-4900 PERSONNEL TRAINING/TRAVEL/MTG | 1,589.19 | 3,351.40 | 10,000.00 | 6,648.60 | 33.5 |
| 01-4170-4970 TRAINING/TRAVEL/MTG-P&Z COMM | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 01-4170-5100 TELEPHONE & COMMUNICATIONS | 30.00 | 60.00 | .00 | (60.00) | .0 |
| 01-4170-6910 OTHER PURCHASED SERVICES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| TOTAL MATERIAL AND SERVICES | 56,066.88 | 62,767.20 | 542,042.00 | 479,274.80 | 11.6 |
| CAPITAL OUTLAY: | | | | | |
| 01-4170-7400 OFFICE FURNITURE & EQUIPMENT | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| TOTAL CAPITAL OUTLAY | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| TOTAL PLANNING & BUILDING | 115,849.17 | 187,558.05 | 1,368,219.12 | 1,180,661.07 | 13.7 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------------|--------------|-------|
| <u>NON-DEPARTMENTAL</u> | | | | | |
| PERSONAL SERVICES: | | | | | |
| 01-4193-1000 SALARIES | 5,980.00 | 10,627.50 | 70,980.00 | 60,352.50 | 15.0 |
| 01-4193-2100 FICA TAXES-CITY | 457.48 | 813.01 | 5,429.97 | 4,616.96 | 15.0 |
| 01-4193-2200 STATE RETIREMENT-CITY | 715.20 | 1,271.05 | 8,489.21 | 7,218.16 | 15.0 |
| 01-4193-2400 WORKMEN'S COMPENSATION-CITY | 6.02 | 10.70 | 75.00 | 64.30 | 14.3 |
| 01-4193-2500 HEALTH INSURANCE-CITY | 1,210.00 | 2,420.00 | 14,520.00 | 12,100.00 | 16.7 |
| 01-4193-2510 DENTAL INSURANCE-CITY | 30.88 | 50.46 | 504.00 | 453.54 | 10.0 |
| TOTAL PERSONAL SERVICES | 8,399.58 | 15,192.72 | 99,998.18 | 84,805.46 | 15.2 |
| MATERIALS AND SERVICES: | | | | | |
| 01-4193-4200 PROFESSIONAL SERVICE | .00 | 9,500.00 | 163,296.00 | 153,796.00 | 5.8 |
| 01-4193-4210 RESORT CITIES | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 01-4193-4220 IT PROFESSIONAL SERVICES | .00 | .00 | 178,260.00 | 178,260.00 | .0 |
| 01-4193-4250 BLAINE CITY TOUR | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 01-4193-4500 1ST/WASHINGTON RENT | .00 | .00 | 18,000.00 | 18,000.00 | .0 |
| 01-4193-6500 CONTRACT FOR SERVICE | 33,070.00 | 33,070.00 | 131,904.00 | 98,834.00 | 25.1 |
| TOTAL MATERIAL AND SERVICES | 33,070.00 | 42,570.00 | 524,460.00 | 481,890.00 | 8.1 |
| OTHER EXPENDITURES: | | | | | |
| 01-4193-8893 TRANSFER TO PARK TRUST-KAC | .00 | 10,000.00 | 10,000.00 | .00 | 100.0 |
| 01-4193-9910 MERIT/COMPENSATION ADJUSTMENTS | 3,189.38 | 3,189.38 | 140,000.00 | 136,810.62 | 2.3 |
| 01-4193-9930 GENERAL FUND OP. CONTINGENCY | 52,138.94 | 59,663.94 | 459,226.06 | 399,562.12 | 13.0 |
| TOTAL OTHER EXPENDITURES | 55,328.32 | 72,853.32 | 609,226.06 | 536,372.74 | 12.0 |
| TOTAL NON-DEPARTMENTAL | 96,797.90 | 130,616.04 | 1,233,684.24 | 1,103,068.20 | 10.6 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|-------------------|---------------------|---------------------|-------------|
| <u>FACILITY MAINTENANCE</u> | | | | | |
| PERSONAL SERVICES: | | | | | |
| 01-4194-1000 SALARIES | 19,099.93 | 47,052.40 | 362,894.00 | 315,841.60 | 13.0 |
| 01-4194-1500 PART-TIME/SEASONAL | .00 | .00 | 60,921.00 | 60,921.00 | .0 |
| 01-4194-1800 SHIFT COVERAGE ON CALL | 107.68 | 168.94 | 5,000.00 | 4,831.06 | 3.4 |
| 01-4194-1900 OVERTIME | 691.72 | 1,139.69 | 8,500.00 | 7,360.31 | 13.4 |
| 01-4194-2100 FICA TAXES - CITY | 1,780.27 | 3,901.21 | 32,422.00 | 28,520.79 | 12.0 |
| 01-4194-2200 STATE RETIREMENT - CITY | 2,797.87 | 5,629.72 | 48,822.00 | 43,192.28 | 11.5 |
| 01-4194-2400 WORKER'S COMPENSATION-CITY | 324.87 | 710.40 | 3,983.00 | 3,272.60 | 17.8 |
| 01-4194-2500 HEALTH INSURANCE - CITY | 10,193.86 | 20,387.72 | 162,596.00 | 142,208.28 | 12.5 |
| 01-4194-2505 HEALTH REIMBURSEMENT ACCT(HRA) | 819.23 | 819.23 | 10,000.00 | 9,180.77 | 8.2 |
| 01-4194-2510 DENTAL INSURANCE-CITY | 288.38 | 570.79 | 4,566.00 | 3,995.21 | 12.5 |
| 01-4194-2515 VISION | 166.25 | 301.07 | .00 | (301.07) | .0 |
| 01-4194-2600 LONG TERM DISABILITY | 147.51 | 295.02 | 2,114.62 | 1,819.60 | 14.0 |
| 01-4194-2800 STATE UNEMPLOYMENT INSURANCE | 2,840.00 | 2,840.00 | 8,000.00 | 5,160.00 | 35.5 |
| TOTAL PERSONAL SERVICES | 39,257.57 | 83,816.19 | 709,818.62 | 626,002.43 | 11.8 |
| MATERIALS AND SERVICES: | | | | | |
| 01-4194-3100 OFFICE SUPPLIES & POSTAGE | .00 | .00 | 300.00 | 300.00 | .0 |
| 01-4194-3200 OPERATING SUPPLIES | 1,230.45 | 1,350.92 | 10,000.00 | 8,649.08 | 13.5 |
| 01-4194-3500 MOTOR FUELS & LUBRICANTS | 700.37 | 700.37 | 16,000.00 | 15,299.63 | 4.4 |
| 01-4194-4200 PROFESSIONAL SERVICES | 9,540.00 | 9,540.00 | 62,718.00 | 53,178.00 | 15.2 |
| 01-4194-4210 PROFESSIONAL SERVC-CITY TREES | 135.00 | 135.00 | 15,000.00 | 14,865.00 | .9 |
| 01-4194-4220 PROF SERV-CITY BEAUTIFICATION | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 01-4194-4800 DUES, SUBSCRIPTIONS & MEMBERSH | .00 | .00 | 440.00 | 440.00 | .0 |
| 01-4194-4900 PERSONNEL TRAINING/TRAVEL/MTG | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 01-4194-5100 TELEPHONE & COMMUNICATIONS | 30.00 | 60.00 | 720.00 | 660.00 | 8.3 |
| 01-4194-5200 UTILITIES | 11,025.64 | 11,025.64 | 36,000.00 | 24,974.36 | 30.6 |
| 01-4194-5300 CUSTODIAL & CLEANING SERVICES | 66.77 | 66.77 | 80,000.00 | 79,933.23 | .1 |
| 01-4194-5900 REPAIR & MAINTENANCE-BUILDINGS | 15,305.23 | 15,397.62 | 33,000.00 | 17,602.38 | 46.7 |
| 01-4194-5910 REPAIR & MAINT-491 SV ROAD | 1,490.36 | 1,597.68 | 77,000.00 | 75,402.32 | 2.1 |
| 01-4194-5950 REPAIR & MAINT-WARM SPRINGS PR | 360.28 | 360.28 | 48,100.00 | 47,739.72 | .8 |
| 01-4194-6000 REPAIR & MAINT-AUTOMOTIVE EQUI | 61.79 | 61.79 | 3,500.00 | 3,438.21 | 1.8 |
| 01-4194-6100 REPAIR & MAINT-MACHINERY & EQ | 32.32 | 32.32 | 6,000.00 | 5,967.68 | .5 |
| 01-4194-6950 MAINTENANCE | 2,023.51 | 2,534.47 | 36,000.00 | 33,465.53 | 7.0 |
| TOTAL MATERIAL AND SERVICES | 42,001.72 | 42,862.86 | 475,778.00 | 432,915.14 | 9.0 |
| TOTAL FACILITY MAINTENANCE | 81,259.29 | 126,679.05 | 1,185,596.62 | 1,058,917.57 | 10.7 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------------|--------------|------|
| <u>POLICE</u> | | | | | |
| PERSONAL SERVICES: | | | | | |
| 01-4210-1000 SALARIES | 9,061.94 | 17,880.80 | 115,690.00 | 97,809.20 | 15.5 |
| 01-4210-1500 PART-TIME | .00 | .00 | 27,851.00 | 27,851.00 | .0 |
| 01-4210-1900 OVERTIME | 302.82 | 302.82 | 5,000.00 | 4,697.18 | 6.1 |
| 01-4210-2100 FICA TAXES-CITY | 690.13 | 1,338.51 | 10,981.00 | 9,642.49 | 12.2 |
| 01-4210-2200 STATE RETIREMENT-CITY | 1,120.03 | 2,168.36 | 17,167.00 | 14,998.64 | 12.6 |
| 01-4210-2400 WORKMEN'S COMPENSATION-CITY | 219.75 | 428.94 | 4,637.00 | 4,208.06 | 9.3 |
| 01-4210-2500 HEALTH INSURANCE-CITY | 6,711.56 | 13,423.12 | 80,539.00 | 67,115.88 | 16.7 |
| 01-4210-2505 HEALTH REIMBURSEMENT ACCT(HRA) | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 01-4210-2510 DENTAL INSURANCE-CITY | 169.00 | 338.00 | 2,028.00 | 1,690.00 | 16.7 |
| 01-4210-2515 VISION | 117.40 | 205.40 | .00 | (205.40) | .0 |
| 01-4210-2600 ST & LONG TERM DISABILITY | 56.71 | 113.42 | 680.52 | 567.10 | 16.7 |
| TOTAL PERSONAL SERVICES | 18,449.34 | 36,199.37 | 268,573.52 | 232,374.15 | 13.5 |
| MATERIALS AND SERVICES: | | | | | |
| 01-4210-3100 OFFICE SUPPLIES & POSTAGE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 01-4210-3200 OPERATING SUPPLIES | .00 | .00 | 300.00 | 300.00 | .0 |
| 01-4210-3500 MOTOR FUELS & LUBRICANTS | 438.39 | 438.39 | 7,000.00 | 6,561.61 | 6.3 |
| 01-4210-3600 COMPUTER SOFTWARE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 01-4210-3610 PARKING OPS PROCESSING FEES | 61.25 | 842.81 | 26,000.00 | 25,157.19 | 3.2 |
| 01-4210-3620 PARKING OPS EQUIPMENT FEES | 218.95 | 218.95 | 11,000.00 | 10,781.05 | 2.0 |
| 01-4210-4200 PROFESSIONAL SERVICES | .00 | .00 | 59,750.00 | 59,750.00 | .0 |
| 01-4210-4250 PROF.SERVICES-BCSO CONTRACT | 155,178.70 | 155,178.70 | 1,918,054.67 | 1,762,875.97 | 8.1 |
| 01-4210-4900 PERSONNEL TRAINING/TRAVEL/MTG | .00 | 82.66 | .00 | (82.66) | .0 |
| 01-4210-5100 TELEPHONE & COMMUNICATIONS | 348.37 | 424.04 | 4,350.00 | 3,925.96 | 9.8 |
| 01-4210-6000 REPAIR & MAINT--AUTOMOTIVE EQU | 462.44 | 462.44 | 13,000.00 | 12,537.56 | 3.6 |
| TOTAL MATERIAL AND SERVICES | 156,708.10 | 157,647.99 | 2,046,454.67 | 1,888,806.68 | 7.7 |
| CAPITAL OUTLAY: | | | | | |
| 01-4210-7500 AUTOMOTIVE EQUIPMENT | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| TOTAL CAPITAL OUTLAY | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| TOTAL POLICE | 175,157.44 | 193,847.36 | 2,320,028.19 | 2,126,180.83 | 8.4 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>FIRE & RESCUE</u> | | | | | |
| PERSONAL SERVICES: | | | | | |
| 01-4230-1000 SALARIES | 103,950.94 | 211,014.25 | 1,470,123.00 | 1,259,108.75 | 14.4 |
| 01-4230-1500 PAID ON-CALL WAGES | 20,191.20 | 56,016.57 | 135,000.00 | 78,983.43 | 41.5 |
| 01-4230-1700 WOOC (WORKING OUT OF CLASS) | 9,755.63 | 21,923.16 | 8,000.00 | (13,923.16) | 274.0 |
| 01-4230-1900 OVERTIME | 21,820.02 | 57,726.94 | 120,000.00 | 62,273.06 | 48.1 |
| 01-4230-2100 FICA TAXES-CITY | 11,749.89 | 26,195.98 | 132,584.00 | 106,388.02 | 19.8 |
| 01-4230-2300 FIREMEN'S RETIREMENT-CITY | 18,050.91 | 37,830.80 | 234,125.00 | 196,294.20 | 16.2 |
| 01-4230-2400 WORKMEN'S COMPENSATION-CITY | 4,511.04 | 9,950.48 | 40,000.00 | 30,049.52 | 24.9 |
| 01-4230-2500 HEALTH INSURANCE-CITY | 31,425.64 | 62,851.28 | 369,852.00 | 307,000.72 | 17.0 |
| 01-4230-2505 HEALTH REIMBURSEMENT ACCT(HRA) | 1,380.71 | 1,380.71 | 26,000.00 | 24,619.29 | 5.3 |
| 01-4230-2510 DENTAL INSURANCE-CITY | 919.00 | 1,838.00 | 11,040.00 | 9,202.00 | 16.7 |
| 01-4230-2515 VISION | 509.75 | 937.75 | .00 | (937.75) | .0 |
| 01-4230-2530 EMPLOYEE MEDICAL SERVICES | 1,880.00 | 1,880.00 | .00 | (1,880.00) | .0 |
| 01-4230-2535 VEBA | 4,800.00 | 9,600.00 | 57,600.00 | 48,000.00 | 16.7 |
| 01-4230-2540 MERP-MEDICAL EXP REIMBURSEMENT | 562.50 | 1,125.00 | 7,200.00 | 6,075.00 | 15.6 |
| 01-4230-2600 ST & LONG TERM DISABILITY | 694.13 | 1,388.26 | 8,310.64 | 6,922.38 | 16.7 |
| 01-4230-2700 VACATION/SICK ACCRUAL PAYOUT | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 01-4230-2800 STATE UNEMPLOYMENT INSURANCE | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 01-4230-2900 PERFORMANCE AWARDS | .00 | .00 | 4,200.00 | 4,200.00 | .0 |
| TOTAL PERSONAL SERVICES | 232,201.36 | 501,659.18 | 2,652,034.64 | 2,150,375.46 | 18.9 |
| MATERIALS AND SERVICES: | | | | | |
| 01-4230-3200 OPERATING SUPPLIES FIRE | 164.21 | 377.34 | 34,000.00 | 33,622.66 | 1.1 |
| 01-4230-3210 OPERATING SUPPLIES EMS | 2,074.40 | 4,391.49 | 63,000.00 | 58,608.51 | 7.0 |
| 01-4230-3500 MOTOR FUELS & LUBRICANTS FIRE | 593.84 | 593.84 | 8,000.00 | 7,406.16 | 7.4 |
| 01-4230-3510 MOTOR FUELS & LUBRICANTS EMS | 593.81 | 593.81 | 8,000.00 | 7,406.19 | 7.4 |
| 01-4230-4200 PROFESSIONAL SERVICES FIRE | 2,688.90 | 2,688.90 | 27,000.00 | 24,311.10 | 10.0 |
| 01-4230-4210 PROFESSIONAL SERVICES EMS | 219.94 | 219.94 | 20,000.00 | 19,780.06 | 1.1 |
| 01-4230-4900 TRAINING/TRAVEL/MTG FIRE | .00 | .00 | 16,000.00 | 16,000.00 | .0 |
| 01-4230-4910 TRAINING EMS | 2,400.00 | 2,400.00 | 12,000.00 | 9,600.00 | 20.0 |
| 01-4230-4920 TRAINING-FACILITY | 110.98 | 110.98 | 12,000.00 | 11,889.02 | .9 |
| 01-4230-4940 IDL FIRE EXPENSES | 914.50 | 914.50 | .00 | (914.50) | .0 |
| 01-4230-5100 TELEPHONE & COMMUNICATION FIRE | 500.15 | 515.13 | 21,000.00 | 20,484.87 | 2.5 |
| 01-4230-5110 TELEPHONE & COMMUNICATION EMS | 500.16 | 515.13 | 21,000.00 | 20,484.87 | 2.5 |
| 01-4230-5200 UTILITIES | 1,874.44 | 3,385.69 | 45,600.00 | 42,214.31 | 7.4 |
| 01-4230-5900 REPAIR & MAINTENANCE-BUILDINGS | 302.99 | 302.99 | 24,000.00 | 23,697.01 | 1.3 |
| 01-4230-6000 REPAIR & MAINT-AUTO EQUIP FIRE | 3,446.16 | 3,537.73 | 18,000.00 | 14,462.27 | 19.7 |
| 01-4230-6010 REPAIR & MAINT-AUTO EQUIP EMS | 4,424.64 | 4,463.54 | 12,000.00 | 7,536.46 | 37.2 |
| 01-4230-6100 REPAIR & MAINT--MACHINERY & EQ | 141.89 | 238.89 | 60,000.00 | 59,761.11 | .4 |
| 01-4230-6110 REPAIR & MAINT--MACHINERY & EQ | 141.89 | 1,341.89 | 2,500.00 | 1,158.11 | 53.7 |
| 01-4230-6200 REPAIR & MAINT--FACILITY | 1,565.09 | 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 | 22,657.99 | 28,156.88 | 414,350.00 | 386,193.12 | 6.8 |
| CAPITAL OUTLAY: | | | | | |
| 01-4230-7700 LEASE-AERIAL TOWER | .00 | .00 | 58,430.00 | 58,430.00 | .0 |
| 01-4230-7710 LEASE-ENFORCER PUC PUMPERKB790 | .00 | .00 | 141,000.00 | 141,000.00 | .0 |
| TOTAL CAPITAL OUTLAY | .00 | .00 | 199,430.00 | 199,430.00 | .0 |

CITY OF KETCHUM
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---------------------|---------------|------------|--------------|--------------|------|
| TOTAL FIRE & RESCUE | 254,859.35 | 529,816.06 | 3,265,814.64 | 2,735,998.58 | 16.2 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>STREET</u> | | | | | |
| PERSONAL SERVICES: | | | | | |
| 01-4310-1000 SALARIES | 54,132.98 | 106,868.08 | 719,144.00 | 612,275.92 | 14.9 |
| 01-4310-1500 PART-TIME | .00 | .00 | 65,800.00 | 65,800.00 | .0 |
| 01-4310-1800 SHIFT COVERAGE ON CALL | 341.84 | 403.10 | 17,500.00 | 17,096.90 | 2.3 |
| 01-4310-1900 OVERTIME | 508.22 | 1,588.90 | 35,000.00 | 33,411.10 | 4.5 |
| 01-4310-2100 FICA TAXES-CITY | 4,179.08 | 8,272.42 | 60,977.70 | 52,705.28 | 13.6 |
| 01-4310-2200 STATE RETIREMENT-CITY | 6,575.97 | 13,019.66 | 87,463.00 | 74,443.34 | 14.9 |
| 01-4310-2400 WORKER'S COMPENSATION-CITY | 1,673.63 | 3,292.18 | 27,628.00 | 24,335.82 | 11.9 |
| 01-4310-2500 HEALTH INSURANCE-CITY | 18,057.08 | 34,904.16 | 216,685.00 | 181,780.84 | 16.1 |
| 01-4310-2505 HEALTH REIMBURSEMENT ACCT(HRA) | 831.15 | 831.15 | 15,500.00 | 14,668.85 | 5.4 |
| 01-4310-2510 DENTAL INSURANCE-CITY | 540.38 | 1,032.79 | 6,576.00 | 5,543.21 | 15.7 |
| 01-4310-2515 VISION | 275.60 | 490.42 | .00 | (490.42) | .0 |
| 01-4310-2600 ST & LONG TERM DISABILITY | 350.72 | 700.85 | 4,323.06 | 3,622.21 | 16.2 |
| 01-4310-2800 STATE UNEMPLOYMENT INSURANCE | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| TOTAL PERSONAL SERVICES | 87,466.65 | 171,403.71 | 1,262,596.76 | 1,091,193.05 | 13.6 |
| MATERIALS AND SERVICES: | | | | | |
| 01-4310-3200 OPERATING SUPPLIES | 3,710.50 | 4,492.10 | 16,240.00 | 11,747.90 | 27.7 |
| 01-4310-3400 MINOR EQUIPMENT | 534.61 | 693.61 | 3,800.00 | 3,106.39 | 18.3 |
| 01-4310-3500 MOTOR FUELS & LUBRICANTS | 2,061.30 | 2,061.30 | 109,092.00 | 107,030.70 | 1.9 |
| 01-4310-3600 COMPUTER SOFTWARE | .00 | .00 | 6,800.00 | 6,800.00 | .0 |
| 01-4310-4200 PROFESSIONAL SERVICES | 157.92 | 157.92 | 179,000.00 | 178,842.08 | .1 |
| 01-4310-4900 PERSONNEL TRAINING/TRAVEL/MTG | 200.00 | 200.00 | 4,515.00 | 4,315.00 | 4.4 |
| 01-4310-5100 TELEPHONE & COMMUNICATIONS | 30.00 | 60.00 | 7,000.00 | 6,940.00 | .9 |
| 01-4310-5200 UTILITIES | 880.74 | 880.74 | 19,500.00 | 18,619.26 | 4.5 |
| 01-4310-6000 REPAIR & MAINT--AUTOMOTIVE EQU | 435.65 | 435.65 | 8,700.00 | 8,264.35 | 5.0 |
| 01-4310-6100 REPAIR & MAINT--MACHINERY & EQ | 3,706.81 | 4,495.60 | 98,650.00 | 94,154.40 | 4.6 |
| 01-4310-6910 OTHER PURCHASED SERVICES | 1,344.55 | 1,344.55 | 16,000.00 | 14,655.45 | 8.4 |
| 01-4310-6920 SIGNS & SIGNALIZATION | 575.38 | 575.38 | 16,000.00 | 15,424.62 | 3.6 |
| 01-4310-6930 STREET LIGHTING | 5,072.33 | 7,258.93 | 18,500.00 | 11,241.07 | 39.2 |
| 01-4310-6950 MAINTENANCE & IMPROVEMENTS | 2,173.21 | 8,810.41 | 298,300.00 | 289,489.59 | 3.0 |
| TOTAL MATERIAL AND SERVICES | 20,883.00 | 31,466.19 | 802,097.00 | 770,630.81 | 3.9 |
| TOTAL STREET | 108,349.65 | 202,869.90 | 2,064,693.76 | 1,861,823.86 | 9.8 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|----------------------|----------------------|----------------------|----------------------|----------------|
| <u>RECREATION</u> | | | | | |
| PERSONAL SERVICES: | | | | | |
| 01-4510-1000 SALARIES | 21,233.60 | 42,613.45 | 275,420.00 | 232,806.55 | 15.5 |
| 01-4510-1500 PART-TIME/SEASONAL | 862.88 | 2,134.88 | 85,000.00 | 82,865.12 | 2.5 |
| 01-4510-1900 OVERTIME | 116.25 | 116.25 | .00 | (116.25) | .0 |
| 01-4510-2100 FICA TAXES - CITY | 1,676.39 | 3,386.39 | 27,540.00 | 24,153.61 | 12.3 |
| 01-4510-2200 STATE RETIREMENT - CITY | 2,538.49 | 5,072.35 | 43,056.00 | 37,983.65 | 11.8 |
| 01-4510-2400 WORKER'S COMPENSATION - CITY | 347.71 | 705.66 | 7,700.00 | 6,994.34 | 9.2 |
| 01-4510-2500 HEALTH INSURANCE - CITY | 6,985.78 | 13,971.56 | 83,829.00 | 69,857.44 | 16.7 |
| 01-4510-2505 HEALTH REIMBURSEMENT ACCT(HRA) | 1,875.40 | 1,875.40 | 5,000.00 | 3,124.60 | 37.5 |
| 01-4510-2510 DENTAL INSURANCE-CITY | 210.50 | 421.00 | 2,526.00 | 2,105.00 | 16.7 |
| 01-4510-2515 VISION | 114.70 | 206.70 | .00 | (206.70) | .0 |
| 01-4510-2600 ST & LONG TERM DISABILITY | 136.55 | 273.10 | 1,612.80 | 1,339.70 | 16.9 |
| 01-4510-2800 STATE UNEMPLOYMENT INSURANCE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| TOTAL PERSONAL SERVICES | 36,098.25 | 70,776.74 | 532,683.80 | 461,907.06 | 13.3 |
| MATERIALS AND SERVICES: | | | | | |
| 01-4510-3100 OFFICE SUPPLIES & POSTAGE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 01-4510-3200 OPERATING SUPPLIES | 215.76 | 215.76 | 4,500.00 | 4,284.24 | 4.8 |
| 01-4510-3250 RECREATION SUPPLIES | 1,277.36 | 1,287.41 | 11,000.00 | 9,712.59 | 11.7 |
| 01-4510-3280 YOUTH GOLF | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 01-4510-3300 RESALE ITEMS-CONCESSION SUPPLY | 1,036.06 | 1,659.40 | 7,500.00 | 5,840.60 | 22.1 |
| 01-4510-3310 STATE SALES TAX-PARK | .00 | 775.27 | 8,500.00 | 7,724.73 | 9.1 |
| 01-4510-3500 MOTOR FUELS & LUBRICANTS | 136.36 | 136.36 | 3,500.00 | 3,363.64 | 3.9 |
| 01-4510-4200 PROFESSIONAL SERVICE | 72.40 | 72.40 | 3,842.00 | 3,769.60 | 1.9 |
| 01-4510-4410 ADVERTISING & PUBLICATIONS | 524.40 | 524.40 | 1,000.00 | 475.60 | 52.4 |
| 01-4510-4800 DUES, SUBSCRIPTIONS & MEMBERSH | .00 | .00 | 500.00 | 500.00 | .0 |
| 01-4510-4900 PERSONNEL TRAINING/TRAVEL/MTG | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 01-4510-5100 TELEPHONE & COMMUNICATIONS | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 01-4510-5200 UTILITIES | 215.99 | 215.99 | 11,400.00 | 11,184.01 | 1.9 |
| 01-4510-6000 REPAIR & MAINT--AUTOMOTIVE EQU | 301.37 | 319.27 | 3,500.00 | 3,180.73 | 9.1 |
| 01-4510-6100 REPAIR & MAINT--MACHINERY & EQ | 11.06 | 11.06 | 2,500.00 | 2,488.94 | .4 |
| TOTAL MATERIAL AND SERVICES | 3,790.76 | 5,217.32 | 62,242.00 | 57,024.68 | 8.4 |
| TOTAL RECREATION | 39,889.01 | 75,994.06 | 594,925.80 | 518,931.74 | 12.8 |
| TOTAL FUND EXPENDITURES | 1,132,640.75 | 2,125,945.41 | 14,617,739.81 | 12,491,794.40 | 14.5 |
| NET REVENUE OVER EXPENDITURES | (653,948.05) | (700,524.83) | .41 | 700,525.24 | (17085) |

CITY OF KETCHUM
 BALANCE SHEET
 NOVEMBER 30, 2024

WAGON DAYS FUND

ASSETS

| | | | |
|--------------|-------------------------------|-----------|------------------|
| 02-1000-0000 | CASH - COMBINED | 2,730.44 | |
| 02-1510-0000 | INVESTMENTS--WAGON DAYS #1625 | 5,554.35 | |
| 02-1520-0000 | WAGON DAYS- US BANK #2315 | 17,167.42 | |
| | TOTAL ASSETS | | <u>25,452.21</u> |

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 | 20,438.62 | |
| | BALANCE - CURRENT DATE | | <u>25,702.21</u> |
| | TOTAL FUND EQUITY | | <u>25,702.21</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>25,452.21</u> |

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

WAGON DAYS FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|---------------|------------|------------|-------------|-------|
| <u>WAGON DAYS REVENUE</u> | | | | | |
| 02-3400-1100 WAGON DAYS FEES | .00 | 1,500.00 | 1,500.00 | .00 | 100.0 |
| 02-3400-6700 SALES-SOUVENIRS,TICKET,PICNIC | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| | .00 | 1,500.00 | 7,500.00 | 6,000.00 | 20.0 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 02-3700-1000 INTEREST EARNINGS | 24.77 | 49.43 | 150.00 | 100.57 | 33.0 |
| 02-3700-3600 REFUNDS & REIMBURSEMENTS | 2,100.00 | 2,100.00 | .00 | (2,100.00) | .0 |
| 02-3700-6500 SPONSORSHIPS | .00 | 7,507.96 | 10,000.00 | 2,492.04 | 75.1 |
| 02-3700-7000 RESERVED SEATING | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| 02-3700-8722 TRANSFER FROM LOT | 11,820.83 | 23,641.66 | 141,850.00 | 118,208.34 | 16.7 |
| | 13,945.60 | 33,299.05 | 155,500.00 | 122,200.95 | 21.4 |
| TOTAL MISCELLANEOUS REVENUE | 13,945.60 | 33,299.05 | 155,500.00 | 122,200.95 | 21.4 |
| TOTAL FUND REVENUE | 13,945.60 | 34,799.05 | 163,000.00 | 128,200.95 | 21.4 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

WAGON DAYS FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|--------------|-------|
| <u>WAGON DAYS EXPENDITURES</u> | | | | | |
| PERSONAL SERVICES: | | | | | |
| 02-4530-2900 AWARDS | .00 | .00 | 5,300.00 | 5,300.00 | .0 |
| TOTAL PERSONAL SERVICES | .00 | .00 | 5,300.00 | 5,300.00 | .0 |
| MATERIALS AND SERVICES: | | | | | |
| 02-4530-3100 OFFICE SUPPLIES & POSTAGE | 1,863.00 | 1,863.00 | 400.00 | (1,463.00) | 465.8 |
| 02-4530-3200 OPERATING SUPPLIES | .00 | .00 | 9,000.00 | 9,000.00 | .0 |
| 02-4530-3250 SOUVENIRS SUPPLIES | 850.00 | 850.00 | 6,500.00 | 5,650.00 | 13.1 |
| 02-4530-3310 STATE SALES TAX | .00 | 212.82 | 800.00 | 587.18 | 26.6 |
| 02-4530-4200 PROFESSIONAL SERVICES | 3,611.11 | 7,222.22 | 72,000.00 | 64,777.78 | 10.0 |
| 02-4530-4210 PARADE PARTCPNT/FIDDLERS/POETS | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 02-4530-4220 GRAND MARSHAL DINNER | .00 | .00 | 5,500.00 | 5,500.00 | .0 |
| 02-4530-4230 HISTORY/CHILDREN'S ACTIVITIES | 71.00 | 71.00 | 5,000.00 | 4,929.00 | 1.4 |
| 02-4530-4240 CONCERT | .00 | .00 | 21,000.00 | 21,000.00 | .0 |
| 02-4530-4400 ADVERTISING & LEGAL PUBLICATIO | 3,974.64 | 3,974.64 | 8,000.00 | 4,025.36 | 49.7 |
| 02-4530-5210 SOLID WASTE COLLECTION | 166.75 | 166.75 | 4,500.00 | 4,333.25 | 3.7 |
| TOTAL MATERIAL AND SERVICES | 10,536.50 | 14,360.43 | 157,700.00 | 143,339.57 | 9.1 |
| TOTAL WAGON DAYS EXPENDITURES | 10,536.50 | 14,360.43 | 163,000.00 | 148,639.57 | 8.8 |
| TOTAL FUND EXPENDITURES | 10,536.50 | 14,360.43 | 163,000.00 | 148,639.57 | 8.8 |
| NET REVENUE OVER EXPENDITURES | 3,409.10 | 20,438.62 | .00 | (20,438.62) | .0 |

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2024

GENERAL CAPITAL IMPROVEMENT FD

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|---|---------------|
| 03-1000-0000 | CASH - COMBINED | (| 484,568.26) |
| 03-1510-0000 | INVESTMENTS--GEN CIP #2572 | | 5,151,008.18 |
| | | | 5,151,008.18 |
| | TOTAL ASSETS | | 4,666,439.92 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>LIABILITIES</u> | | | |
| 03-2030-0000 | ACCOUNTS PAYABLE | (| 50.00) |
| | TOTAL LIABILITIES | | (50.00) |
| <u>FUND EQUITY</u> | | | |
| | UNAPPROPRIATED FUND BALANCE: | | |
| 03-2710-0000 | GEN CAPITAL IMPRVMT BALANCE | | 5,250,319.45 |
| | REVENUE OVER EXPENDITURES - YTD | (| 583,829.53) |
| | | | (583,829.53) |
| | BALANCE - CURRENT DATE | | 4,666,489.92 |
| | TOTAL FUND EQUITY | | 4,666,489.92 |
| | TOTAL LIABILITIES AND EQUITY | | 4,666,439.92 |

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL CAPITAL IMPROVEMENT FD

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---------------|------------|--------------|--------------|------|
| <u>GENERAL CIP REVENUE</u> | | | | | |
| 03-3100-6100 IDAHO POWER FRANCHISE | .00 | 66,792.75 | 300,000.00 | 233,207.25 | 22.3 |
| TOTAL GENERAL CIP REVENUE | .00 | 66,792.75 | 300,000.00 | 233,207.25 | 22.3 |
| <u>SOURCE 3400</u> | | | | | |
| 03-3400-7200 STREET IMPACT FEES | .00 | 4,492.00 | .00 (| 4,492.00) | .0 |
| 03-3400-7210 PARKS & RECREATION IMPACT FEE | .00 | 1,047.00 | .00 (| 1,047.00) | .0 |
| 03-3400-7220 FIRE & RESCUE IMPACT FEES | .00 | 2,092.00 | .00 (| 2,092.00) | .0 |
| 03-3400-7230 POLICE IMPACT FEES | .00 | 104.00 | .00 (| 104.00) | .0 |
| TOTAL SOURCE 3400 | .00 | 7,735.00 | .00 (| 7,735.00) | .0 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 03-3700-1000 INTEREST EARNINGS | 21,800.54 | 45,473.11 | .00 (| 45,473.11) | .0 |
| 03-3700-3610 WOOD RIVER LAND TRUST REIMB | 38,395.60 | 38,395.60 | .00 (| 38,395.60) | .0 |
| 03-3700-8722 TRANSFER FROM LOT FUND | 21,875.00 | 43,750.00 | 262,500.00 | 218,750.00 | 16.7 |
| 03-3700-8795 OTHER DONATIONS & REIMBURSEMEN | .00 | .00 | 150,000.00 | 150,000.00 | .0 |
| 03-3700-8798 URA FUNDING | .00 | .00 | 1,315,000.00 | 1,315,000.00 | .0 |
| TOTAL MISCELLANEOUS REVENUE | 82,071.14 | 127,618.71 | 1,727,500.00 | 1,599,881.29 | 7.4 |
| <u>FUND BALANCE</u> | | | | | |
| 03-3800-9000 FUND BALANCE | .00 | .00 | 1,332,250.00 | 1,332,250.00 | .0 |
| TOTAL FUND BALANCE | .00 | .00 | 1,332,250.00 | 1,332,250.00 | .0 |
| TOTAL FUND REVENUE | 82,071.14 | 202,146.46 | 3,359,750.00 | 3,157,603.54 | 6.0 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL CAPITAL IMPROVEMENT FD

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|--------------|---------------|-------|
| <u>GENERAL CIP EXPENDITURES</u> | | | | | |
| CAPITAL OUTLAY: | | | | | |
| 03-4193-7110 DOWNTOWN CORE SIDEWALK INFILL | .00 | .00 | 900,000.00 | 900,000.00 | .0 |
| 03-4193-7135 MAIN STREET REHAB | 538,544.74 | 554,833.99 | 234,000.00 | (320,833.99) | 237.1 |
| 03-4193-7150 BIKE NETWORK IMPROVEMENTS | .00 | .00 | 80,000.00 | 80,000.00 | .0 |
| 03-4193-7200 TECHNOLOGY UPGRADES | 6,099.96 | 29,860.09 | 172,750.00 | 142,889.91 | 17.3 |
| 03-4193-7205 WEBSITE REBUILD | .00 | .00 | 60,000.00 | 60,000.00 | .0 |
| 03-4193-7210 SUSTAINABILITY | 1,969.25 | 1,969.25 | 50,000.00 | 48,030.75 | 3.9 |
| 03-4193-7500 PARKING MANAGEMENT | .00 | .00 | 95,000.00 | 95,000.00 | .0 |
| 03-4193-7607 SIDEWALK CURB AND GUTTER | .00 | .00 | 115,000.00 | 115,000.00 | .0 |
| 03-4193-7611 PAVEMENT MANAGEMENT PROG | .00 | .00 | 250,000.00 | 250,000.00 | .0 |
| TOTAL CAPITAL OUTLAY | 546,613.95 | 586,663.33 | 1,956,750.00 | 1,370,086.67 | 30.0 |
| OTHER EXPENDITURES: | | | | | |
| 03-4193-9930 GENERAL FUND CIP CONTINGENCY | .00 | 960.00 | .00 | (960.00) | .0 |
| TOTAL OTHER EXPENDITURES | .00 | 960.00 | .00 | (960.00) | .0 |
| TOTAL GENERAL CIP EXPENDITURES | 546,613.95 | 587,623.33 | 1,956,750.00 | 1,369,126.67 | 30.0 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL CAPITAL IMPROVEMENT FD

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|--------------|--------------|------|
| <u>FACILITY MAINT CIP EXPENDITURE</u> | | | | | |
| CAPITAL OUTLAY: | | | | | |
| 03-4194-7000 WARM SPRINGS PRESERVE PHASE I | .00 | 240.00 | .00 | (240.00) | .0 |
| 03-4194-7132 GUY COLES SKATE PARK | .00 | .00 | 125,000.00 | 125,000.00 | .0 |
| 03-4194-7135 FOREST SRV PARK RENOVATION | .00 | .00 | 200,000.00 | 200,000.00 | .0 |
| 03-4194-7140 BONNING CABIN PRESERVATION | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 03-4194-7152 FARNLUN PARK ENHANCEMENTS | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 03-4194-7155 ROTARY PARK REHABILATION | .00 | .00 | 124,500.00 | 124,500.00 | .0 |
| 03-4194-7156 ORE WAGON R&M | .00 | .00 | 170,000.00 | 170,000.00 | .0 |
| 03-4194-7160 TOWNE SQUARE DESIGN SCOPE | .00 | .00 | 100,000.00 | 100,000.00 | .0 |
| 03-4194-7170 TRASH CANS (CITYWIDE) REPLACE | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 03-4194-7180 WATER CONSERVATION UPGRADES | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 03-4194-7200 SOLAR (FIRE) | .00 | .00 | 200,000.00 | 200,000.00 | .0 |
| 03-4194-7603 GRAVELY ZERO TURN MOWER | .00 | .00 | 16,000.00 | 16,000.00 | .0 |
| TOTAL CAPITAL OUTLAY | .00 | 240.00 | 1,040,500.00 | 1,040,260.00 | .0 |
| TOTAL FACILITY MAINT CIP EXPENDITURE | .00 | 240.00 | 1,040,500.00 | 1,040,260.00 | .0 |

CITY OF KETCHUM
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL CAPITAL IMPROVEMENT FD

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-----------------------------------|---------------|------------|-----------|------------|------|
| <u>POLICE CIP EXPENDITURES</u> | | | | | |
| CAPITAL OUTLAY: | | | | | |
| 03-4210-7100 POLICE VEHICLE (NEW) | .00 | .00 | 60,000.00 | 60,000.00 | .0 |
| TOTAL CAPITAL OUTLAY | .00 | .00 | 60,000.00 | 60,000.00 | .0 |
| TOTAL POLICE CIP EXPENDITURES | .00 | .00 | 60,000.00 | 60,000.00 | .0 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

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 | .00 | .00 | 110,000.00 | 110,000.00 | .0 |
| 03-4230-7115 FIREFIGHTIN EQ (TOOLS) | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 03-4230-7120 RADIOS (PORTABLE) | 187.35 | 187.35 | 14,000.00 | 13,812.65 | 1.3 |
| 03-4230-7125 RESCUE (CITY PROVIDED) | 63.05 | 63.05 | 25,000.00 | 24,936.95 | .3 |
| 03-4230-7130 PPE (TURNOUT GEAR) | 439.79 | 439.79 | 32,000.00 | 31,560.21 | 1.4 |
| 03-4230-7135 MEDICAL (CITY PROVIDED) | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 03-4230-7140 SHOP TOOLS | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 03-4230-7150 ENFORCER PUC PUMPER KB790 | .00 | 140,801.73 | .00 | (140,801.73) | .0 |
| TOTAL CAPITAL OUTLAY | 690.19 | 141,491.92 | 202,500.00 | 61,008.08 | 69.9 |
| TOTAL FIRE & RESCUE CIP EXPENDITURES | 690.19 | 141,491.92 | 202,500.00 | 61,008.08 | 69.9 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

GENERAL CAPITAL IMPROVEMENT FD

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|---------------|--------------|--------------|-------|
| <u>STREETS CIP EXPENDITURES</u> | | | | | |
| CAPITAL OUTLAY: | | | | | |
| 03-4310-7125 ELGIN EAGLE - SWEEPER | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 03-4310-7140 140 GRADER (TBD) - (LEASE/PURC | 56,620.74 | 56,620.74 | 50,000.00 | (6,620.74) | 113.2 |
| TOTAL CAPITAL OUTLAY | 56,620.74 | 56,620.74 | 100,000.00 | 43,379.26 | 56.6 |
| TOTAL STREETS CIP EXPENDITURES | 56,620.74 | 56,620.74 | 100,000.00 | 43,379.26 | 56.6 |
| TOTAL FUND EXPENDITURES | 603,924.88 | 785,975.99 | 3,359,750.00 | 2,573,774.01 | 23.4 |
| NET REVENUE OVER EXPENDITURES | (521,853.74) | (583,829.53) | .00 | 583,829.53 | .0 |

CITY OF KETCHUM
 BALANCE SHEET
 NOVEMBER 30, 2024

ORIGINAL LOT FUND

ASSETS

| | | | |
|--------------|-----------------------|-----------------------------|----------------------------|
| 22-1000-0000 | CASH - COMBINED | 593,001.77 | |
| 22-1050-0000 | TAXES RECEIVABLE | 323,847.06 | |
| 22-1510-0000 | INVESTMENTS-LOT #3183 | 352,284.12 | |
| | | <u> </u> | |
| | TOTAL ASSETS | | <u><u>1,269,132.95</u></u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|--------------|-------------------|-----------------------------|-------------|
| 22-2030-0000 | ACCOUNTS PAYABLE | (1,500.00) | |
| | | <u> </u> | |
| | TOTAL LIABILITIES | | (1,500.00) |

FUND EQUITY

| | | | |
|--------------|---------------------------------|-----------------------------|----------------------------|
| | UNAPPROPRIATED FUND BALANCE: | | |
| 22-2710-0000 | FUND BALANCE | 1,362,693.70 | |
| | REVENUE OVER EXPENDITURES - YTD | (92,060.75) | |
| | | <u> </u> | |
| | BALANCE - CURRENT DATE | 1,270,632.95 | |
| | | <u> </u> | |
| | TOTAL FUND EQUITY | | <u>1,270,632.95</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u><u>1,269,132.95</u></u> |

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

ORIGINAL LOT FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---------------|------------|--------------|--------------|------|
| <u>ORIGINAL LOT TAX</u> | | | | | |
| 22-3100-3000 ORIGINAL LOT TAX | 194,529.18 | 514,286.19 | 3,195,890.00 | 2,681,603.81 | 16.1 |
| TOTAL ORIGINAL LOT TAX | 194,529.18 | 514,286.19 | 3,195,890.00 | 2,681,603.81 | 16.1 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 22-3700-1000 INTEREST EARNINGS | 1,490.97 | 2,972.39 | .00 | (2,972.39) | .0 |
| 22-3700-8725 TRANSFR FROM ADDITIONAL 1%-LOT | 4,078.75 | 8,157.50 | 48,945.00 | 40,787.50 | 16.7 |
| TOTAL MISCELLANEOUS REVENUE | 5,569.72 | 11,129.89 | 48,945.00 | 37,815.11 | 22.7 |
| <u>FUND BALANCE</u> | | | | | |
| 22-3800-9000 FUND BALANCE | .00 | .00 | 333,391.00 | 333,391.00 | .0 |
| TOTAL FUND BALANCE | .00 | .00 | 333,391.00 | 333,391.00 | .0 |
| TOTAL FUND REVENUE | 200,098.90 | 525,416.08 | 3,578,226.00 | 3,052,809.92 | 14.7 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

ORIGINAL LOT FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------|---------------|--------------|--------------|--------------|------|
| <u>ORIGINAL LOT TAX</u> | | | | | |
| MATERIALS AND SERVICES: | | | | | |
| 22-4910-3610 | 230.47 | 424.96 | 1,000.00 | 575.04 | 42.5 |
| 22-4910-4200 | .00 | .00 | 21,591.00 | 21,591.00 | .0 |
| 22-4910-5000 | 416.67 | 833.34 | 5,000.00 | 4,166.66 | 16.7 |
| 22-4910-6060 | 6,267.53 | 6,267.53 | 115,195.00 | 108,927.47 | 5.4 |
| 22-4910-6070 | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 22-4910-6075 | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 22-4910-6080 | 206,000.00 | 206,000.00 | 824,000.00 | 618,000.00 | 25.0 |
| 22-4910-6085 | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 22-4910-6090 | .00 | .00 | 180,512.00 | 180,512.00 | .0 |
| 22-4910-6095 | 3,226.00 | 3,226.00 | 4,078.00 | 852.00 | 79.1 |
| TOTAL MATERIAL AND SERVICES | 216,140.67 | 216,751.83 | 1,173,876.00 | 957,124.17 | 18.5 |
| OTHER EXPENDITURES: | | | | | |
| 22-4910-8801 | 166,666.67 | 333,333.34 | 2,000,000.00 | 1,666,666.66 | 16.7 |
| 22-4910-8802 | 11,820.83 | 23,641.66 | 141,850.00 | 118,208.34 | 16.7 |
| 22-4910-8803 | 21,875.00 | 43,750.00 | 262,500.00 | 218,750.00 | 16.7 |
| TOTAL OTHER EXPENDITURES | 200,362.50 | 400,725.00 | 2,404,350.00 | 2,003,625.00 | 16.7 |
| TOTAL ORIGINAL LOT TAX | 416,503.17 | 617,476.83 | 3,578,226.00 | 2,960,749.17 | 17.3 |
| TOTAL FUND EXPENDITURES | 416,503.17 | 617,476.83 | 3,578,226.00 | 2,960,749.17 | 17.3 |
| NET REVENUE OVER EXPENDITURES | (216,404.27) | (92,060.75) | .00 | 92,060.75 | .0 |

CITY OF KETCHUM
 BALANCE SHEET
 NOVEMBER 30, 2024

ADDITIONAL 1%-LOT FUND

| | | | |
|-----------------------------------|---------------------------------|------------------|-------------------|
| <u>ASSETS</u> | | | |
| 25-1000-0000 | CASH - COMBINED | | 437,158.73 |
| | TOTAL ASSETS | | <u>437,158.73</u> |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>FUND EQUITY</u> | | | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 25-2710-0000 | FUND BALANCE | 349,124.86 | |
| | REVENUE OVER EXPENDITURES - YTD | <u>88,033.87</u> | |
| | BALANCE - CURRENT DATE | | <u>437,158.73</u> |
| | TOTAL FUND EQUITY | | <u>437,158.73</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>437,158.73</u> |

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

ADDITIONAL 1%-LOT FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------------------|---------------|------------|--------------|--------------|------|
| <u>ADDITIONAL 1%-LOT</u> | | | | | |
| 25-3100-3010 ADDITIONAL 1% | 165,022.38 | 447,857.16 | 2,447,253.00 | 1,999,395.84 | 18.3 |
| TOTAL ADDITIONAL 1%-LOT | 165,022.38 | 447,857.16 | 2,447,253.00 | 1,999,395.84 | 18.3 |
| TOTAL FUND REVENUE | 165,022.38 | 447,857.16 | 2,447,253.00 | 1,999,395.84 | 18.3 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

ADDITIONAL 1%-LOT FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--------------------------|---------------|------------|--------------|--------------|------|
| <u>ADDITIONAL 1%-LOT</u> | | | | | |
| MATERIALS AND SERVICES: | | | | | |
| 25-4910-4220 | 135,894.71 | 135,894.71 | 1,199,154.00 | 1,063,259.29 | 11.3 |
| | | | | | |
| | 135,894.71 | 135,894.71 | 1,199,154.00 | 1,063,259.29 | 11.3 |
| OTHER EXPENDITURES: | | | | | |
| 25-4910-8822 | 4,078.75 | 8,157.50 | 48,945.00 | 40,787.50 | 16.7 |
| 25-4910-8824 | 78,432.44 | 215,771.08 | 1,199,154.00 | 983,382.92 | 18.0 |
| | | | | | |
| | 82,511.19 | 223,928.58 | 1,248,099.00 | 1,024,170.42 | 17.9 |
| | | | | | |
| | 218,405.90 | 359,823.29 | 2,447,253.00 | 2,087,429.71 | 14.7 |
| | | | | | |
| | 218,405.90 | 359,823.29 | 2,447,253.00 | 2,087,429.71 | 14.7 |
| | | | | | |
| | (53,383.52) | 88,033.87 | .00 | (88,033.87) | .0 |

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2024

FIRE BOND FUND

ASSETS

| | | | | |
|--------------|---------------------------|---|------------------------|--|
| 41-1000-0000 | CASH - COMBINED | (| 7,118.30) | |
| 41-1050-0000 | TAXES RECEIVABLE--CURRENT | | 5,738.43 | |
| | | | <u>5,738.43</u> | |
| | TOTAL ASSETS | (| 1,379.87) | |
| | | | <u><u>1,379.87</u></u> | |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|--------------|---------------------------------|---|------------------------|--|
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 41-2710-0000 | FUND BALANCE | (| 1,883.51) | |
| | REVENUE OVER EXPENDITURES - YTD | | 503.64 | |
| | | | <u>503.64</u> | |
| | BALANCE - CURRENT DATE | (| 1,379.87) | |
| | | | <u>1,379.87</u> | |
| | TOTAL FUND EQUITY | (| 1,379.87) | |
| | | | <u>1,379.87</u> | |
| | TOTAL LIABILITIES AND EQUITY | (| 1,379.87) | |
| | | | <u><u>1,379.87</u></u> | |

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

FIRE BOND FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------|---------------|------------|------------|------------|------|
| <u>PROPERTY TAX</u> | | | | | |
| 41-3100-1000 | 65.67 | 453.79 | 617,019.00 | 616,565.21 | .1 |
| 41-3100-9000 | 7.84 | 49.85 | .00 | (49.85) | .0 |
| TOTAL PROPERTY TAX | 73.51 | 503.64 | 617,019.00 | 616,515.36 | .1 |
| TOTAL FUND REVENUE | 73.51 | 503.64 | 617,019.00 | 616,515.36 | .1 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

FIRE BOND FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|------------|------|
| <u>FIRE BOND FUND EXP/TRNFRS</u> | | | | | |
| MATERIALS AND SERVICES: | | | | | |
| 41-4800-4205 PROF SERVICES PAYING AGENT | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| TOTAL MATERIAL AND SERVICES | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| OTHER EXPENDITURES: | | | | | |
| 41-4800-8100 DEBT SRVC ACCT PRINCIPL-FIRE | .00 | .00 | 355,000.00 | 355,000.00 | .0 |
| 41-4800-8200 DEBT SRVC ACCT INTEREST-FIRE | .00 | .00 | 259,019.00 | 259,019.00 | .0 |
| TOTAL OTHER EXPENDITURES | .00 | .00 | 614,019.00 | 614,019.00 | .0 |
| TOTAL FIRE BOND FUND EXP/TRNFRS | .00 | .00 | 617,019.00 | 617,019.00 | .0 |
| TOTAL FUND EXPENDITURES | .00 | .00 | 617,019.00 | 617,019.00 | .0 |
| NET REVENUE OVER EXPENDITURES | 73.51 | 503.64 | .00 | (503.64) | .0 |

CITY OF KETCHUM
 BALANCE SHEET
 NOVEMBER 30, 2024

IN-LIEU HOUSING FUND

ASSETS

| | | | |
|--------------|--------------------------------|--|---------------------|
| 52-1000-0000 | CASH - COMBINED | | 844,196.66 |
| 52-1515-0000 | INVESTMENTS--IN-LIEU HOUS#3044 | | 943,425.12 |
| | TOTAL ASSETS | | <u>1,787,621.78</u> |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|--------------|---------------------------------|--------------|---------------------|
| | UNAPPROPRIATED FUND BALANCE: | | |
| 52-2710-0000 | FUND BALANCE | 1,779,661.65 | |
| | REVENUE OVER EXPENDITURES - YTD | 7,960.13 | |
| | BALANCE - CURRENT DATE | | <u>1,787,621.78</u> |
| | TOTAL FUND EQUITY | | <u>1,787,621.78</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>1,787,621.78</u> |

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

IN-LIEU HOUSING FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|-----------------|-----------------|---------------------|---------------------|------------|
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 52-3700-1000 INTEREST EARNINGS | 3,992.84 | 7,960.13 | 5,000.00 | (2,960.13) | 159.2 |
| 52-3700-7500 IN-LIEU-AFFORDABLE HOUSING FEE | .00 | .00 | 300,000.00 | 300,000.00 | .0 |
| TOTAL MISCELLANEOUS REVENUE | 3,992.84 | 7,960.13 | 305,000.00 | 297,039.87 | 2.6 |
| <u>FUND BALANCE</u> | | | | | |
| 52-3800-9000 FUND BALANCE | .00 | .00 | 909,874.00 | 909,874.00 | .0 |
| TOTAL FUND BALANCE | .00 | .00 | 909,874.00 | 909,874.00 | .0 |
| TOTAL FUND REVENUE | 3,992.84 | 7,960.13 | 1,214,874.00 | 1,206,913.87 | .7 |

CITY OF KETCHUM
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

IN-LIEU HOUSING FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|--------------|--------------|------|
| <u>IN-LIEU HOUSING EXPENDITURES</u> | | | | | |
| OTHER EXPENDITURES: | | | | | |
| 52-4410-9930 COM.HOUSING OP. CONTINGENCY | .00 | .00 | 1,214,874.00 | 1,214,874.00 | .0 |
| TOTAL OTHER EXPENDITURES | .00 | .00 | 1,214,874.00 | 1,214,874.00 | .0 |
| TOTAL IN-LIEU HOUSING EXPENDITURES | .00 | .00 | 1,214,874.00 | 1,214,874.00 | .0 |
| TOTAL FUND EXPENDITURES | .00 | .00 | 1,214,874.00 | 1,214,874.00 | .0 |
| NET REVENUE OVER EXPENDITURES | 3,992.84 | 7,960.13 | .00 | (7,960.13) | .0 |

CITY OF KETCHUM
 BALANCE SHEET
 NOVEMBER 30, 2024

COMMUNITY HOUSING

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|------------|------------|
| 54-1000-0000 | CASH - COMBINED | | 684,838.07 |
| | | | |
| | TOTAL ASSETS | | 684,838.07 |
| | | | |
| <u>LIABILITIES AND EQUITY</u> | | | |
| | | | |
| <u>LIABILITIES</u> | | | |
| 54-2030-0000 | ACCOUNTS PAYABLE | (132.15) | |
| 54-2300-0000 | DEPOSITS-SEC DEP LTL | 625.00 | |
| | | | |
| | TOTAL LIABILITIES | | 492.85 |
| | | | |
| <u>FUND EQUITY</u> | | | |
| | | | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 54-2710-0000 | FUND BALANCE | 128,743.70 | |
| | REVENUE OVER EXPENDITURES - YTD | 555,601.52 | |
| | | | |
| | BALANCE - CURRENT DATE | | 684,345.22 |
| | | | |
| | TOTAL FUND EQUITY | | 684,345.22 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 684,838.07 |

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

COMMUNITY HOUSING

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|-------------------|-------------------|---------------------|-------------------|-------------|
| <u>COMMUNITY HOUSING REVENUE</u> | | | | | |
| 54-3700-2000 LIFT TOWER LODGE RENTS | 500.00 | 8,203.00 | 94,836.00 | 86,633.00 | 8.7 |
| 54-3700-3600 REFUNDS & REIMBURSEMENTS(BCHA) | 28,374.42 | 104,435.29 | 252,055.00 | 147,619.71 | 41.4 |
| 54-3700-3610 REFUNDS & REIM BLAINE COUNTY | .00 | .00 | 150,000.00 | 150,000.00 | .0 |
| 54-3700-3620 MISCELLANEOUS REVENUE | 568,491.69 | 568,491.69 | .00 | (568,491.69) | .0 |
| 54-3700-8705 TRANSFER FROM ADDITIONAL .50% | 78,432.44 | 215,771.08 | 1,199,154.00 | 983,382.92 | 18.0 |
| TOTAL COMMUNITY HOUSING REVENUE | 675,798.55 | 896,901.06 | 1,696,045.00 | 799,143.94 | 52.9 |
| <u>SOURCE 3800</u> | | | | | |
| 54-3800-9000 FUND BALANCE | .00 | .00 | 65,753.00 | 65,753.00 | .0 |
| TOTAL SOURCE 3800 | .00 | .00 | 65,753.00 | 65,753.00 | .0 |
| TOTAL FUND REVENUE | 675,798.55 | 896,901.06 | 1,761,798.00 | 864,896.94 | 50.9 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

COMMUNITY HOUSING

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------------|--------------|-------|
| <u>COMMUNITY HOUSING EXPENSE</u> | | | | | |
| PERSONAL SERVICES: | | | | | |
| 54-4410-1000 SALARIES | 25,147.95 | 47,038.28 | 692,968.00 | 645,929.72 | 6.8 |
| 54-4410-1500 PART-TIME SALARIES | 3,239.13 | 5,306.66 | .00 (| 5,306.66) | .0 |
| 54-4410-2100 FICA TAXES-CITY | 2,119.05 | 3,907.15 | .00 (| 3,907.15) | .0 |
| 54-4410-2200 STATE RETIREMENT-CITY | 3,395.10 | 6,260.45 | .00 (| 6,260.45) | .0 |
| 54-4410-2400 WORKMEN'S COMPENSATION-CITY | 67.00 | 198.03 | .00 (| 198.03) | .0 |
| 54-4410-2500 HEALTH INSURANCE-CITY | 7,628.47 | 14,464.77 | .00 (| 14,464.77) | .0 |
| 54-4410-2510 DENTAL INSURANCE-CITY | 225.69 | 443.37 | .00 (| 443.37) | .0 |
| 54-4410-2515 VISION REIMBURSEMENT ACCT(HRA) | 104.19 | 202.55 | .00 (| 202.55) | .0 |
| 54-4410-2600 LONG TERM DISABILITY | 165.64 | 263.43 | .00 (| 263.43) | .0 |
| TOTAL PERSONAL SERVICES | 42,092.22 | 78,084.69 | 692,968.00 | 614,883.31 | 11.3 |
| MATERIALS AND SERVICES: | | | | | |
| 54-4410-3100 GENERAL OFFICE | 1,272.71 | 1,272.71 | 11,500.00 | 10,227.29 | 11.1 |
| 54-4410-3200 LIFT TOWER LODGE OPERATIONS | 682.40 | 682.40 | 89,200.00 | 88,517.60 | .8 |
| 54-4410-4200 PROFESSIONAL SERVICES | 3,721.79 | 3,721.79 | 75,000.00 | 71,278.21 | 5.0 |
| 54-4410-4210 LEASE TO LOCALS INCENTIVES | 12,500.00 | 12,500.00 | 200,000.00 | 187,500.00 | 6.3 |
| 54-4410-4215 LEASE TO LOCALS PROF SERVICES | 6,761.56 | 6,761.56 | 100,000.00 | 93,238.44 | 6.8 |
| 54-4410-4225 DEED RESTRICTIONS | 127,961.48 | 128,361.48 | 85,635.00 (| 42,726.48) | 149.9 |
| 54-4410-4250 LIFT TOWER LODGE PROFF SVCS | 852.41 | 852.41 | .00 (| 852.41) | .0 |
| 54-4410-5200 LIFT TOWER LODGE UTILITIES | 1,470.57 | 1,470.57 | .00 (| 1,470.57) | .0 |
| 54-4410-5900 LIFT TOWER LDG REPAIR & MAINT | 5,071.56 | 5,085.80 | .00 (| 5,085.80) | .0 |
| TOTAL MATERIAL AND SERVICES | 160,294.48 | 160,708.72 | 561,335.00 | 400,626.28 | 28.6 |
| OTHER EXPENDITURES: | | | | | |
| 54-4410-8000 REIMBURSEMENT BCHA OP & PROG | 102,243.54 | 102,506.13 | 357,495.00 | 254,988.87 | 28.7 |
| 54-4410-8010 REIMBURSE BCHA BLAINE CO CONTR | .00 | .00 | 150,000.00 | 150,000.00 | .0 |
| TOTAL OTHER EXPENDITURES | 102,243.54 | 102,506.13 | 507,495.00 | 404,988.87 | 20.2 |
| TOTAL COMMUNITY HOUSING EXPENSE | 304,630.24 | 341,299.54 | 1,761,798.00 | 1,420,498.46 | 19.4 |
| TOTAL FUND EXPENDITURES | 304,630.24 | 341,299.54 | 1,761,798.00 | 1,420,498.46 | 19.4 |
| NET REVENUE OVER EXPENDITURES | 371,168.31 | 555,601.52 | .00 (| 555,601.52) | .0 |

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2024

WATER FUND

ASSETS

| | | | |
|--------------|--------------------------------|-----------------|---------------|
| 63-1000-0000 | CASH - COMBINED | 972,327.67 | |
| 63-1150-0000 | ACCTS RCVBL--WATER | 35,671.67 | |
| 63-1510-0000 | INVESTMENTS-WATER FUND #976 | 3,475,262.51 | |
| 63-1610-0000 | FIXED ASSETS--LAND | 15,380.00 | |
| 63-1620-0000 | FIXED ASSETS--BUILDINGS | 13,210,514.35 | |
| 63-1630-0000 | ACCUM DEPRN--BUILDINGS | (8,287,273.25) | |
| 63-1660-0000 | FIXED ASSETS--MACHINERY & EQUI | 1,341,870.88 | |
| 63-1670-0000 | ACCUM DEPRN--MACHINERY & EQUIP | (430,283.54) | |
| 63-1800-0000 | DEFERRED OUTFLOWS OF RESOURCES | 53,662.86 | |
| 63-1900-0000 | UNAMORTIZED BOND DISCOUNT 2016 | 11,319.77 | |
| | | | |
| | TOTAL ASSETS | | 10,398,452.92 |

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 | 452,464.77 | |
| | | | |
| | BALANCE - CURRENT DATE | 7,346,429.93 | |
| | | | |
| | TOTAL FUND EQUITY | | 7,346,429.93 |
| | TOTAL LIABILITIES AND EQUITY | | 10,398,452.92 |

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

WATER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------------|------------------------------------|-------------------|-------------------|---------------------|---------------------|--------------|
| <u>WATER REVENUE</u> | | | | | | |
| 63-3400-6100 | WATER CHARGES | 269,171.06 | 691,340.71 | 2,723,222.25 | 2,031,881.54 | 25.4 |
| 63-3400-6600 | WA CONNECT FEE/FIRELINE/METER | .00 | .00 | 23,000.00 | 23,000.00 | .0 |
| | TOTAL WATER REVENUE | 269,171.06 | 691,340.71 | 2,746,222.25 | 2,054,881.54 | 25.2 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | | |
| 63-3700-1000 | INTEREST EARNINGS | 14,708.30 | 29,322.47 | 10,000.00 | (19,322.47) | 293.2 |
| 63-3700-7000 | MISCELLANEOUS REVENUE | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| | TOTAL MISCELLANEOUS REVENUE | 14,708.30 | 29,322.47 | 12,500.00 | (16,822.47) | 234.6 |
| <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 | 283,879.36 | 720,663.18 | 2,814,908.25 | 2,094,245.07 | 25.6 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-----------------------------|------------------|-------------------|-------------------|-------------------|-------------|
| <u>WATER EXPENDITURES</u> | | | | | |
| PERSONAL SERVICES: | | | | | |
| 63-4340-1000 | 27,849.24 | 56,025.42 | 426,133.91 | 370,108.49 | 13.2 |
| 63-4340-1800 | 842.56 | 2,184.30 | 20,000.00 | 17,815.70 | 10.9 |
| 63-4340-1900 | 865.96 | 2,603.23 | 11,000.00 | 8,396.77 | 23.7 |
| 63-4340-2100 | 2,241.18 | 4,612.20 | 34,129.24 | 29,517.04 | 13.5 |
| 63-4340-2200 | 3,535.12 | 7,273.26 | 54,673.22 | 47,399.96 | 13.3 |
| 63-4340-2400 | 478.97 | 985.96 | 11,513.00 | 10,527.04 | 8.6 |
| 63-4340-2500 | 6,792.13 | 13,584.26 | 194,162.80 | 180,578.54 | 7.0 |
| 63-4340-2505 | 424.00 | 424.00 | 12,429.17 | 12,005.17 | 3.4 |
| 63-4340-2510 | 214.00 | 428.00 | 4,870.92 | 4,442.92 | 8.8 |
| 63-4340-2515 | 109.17 | 201.84 | .00 | (201.84) | .0 |
| 63-4340-2600 | 169.76 | 339.52 | 2,701.10 | 2,361.58 | 12.6 |
| | <u>43,522.09</u> | <u>88,661.99</u> | <u>771,613.36</u> | <u>682,951.37</u> | <u>11.5</u> |
| TOTAL PERSONAL SERVICES | | | | | |
| MATERIALS AND SERVICES: | | | | | |
| 63-4340-3100 | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 63-4340-3120 | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 63-4340-3200 | 1,500.45 | 2,431.13 | 16,500.00 | 14,068.87 | 14.7 |
| 63-4340-3250 | 236.00 | 236.00 | 6,500.00 | 6,264.00 | 3.6 |
| 63-4340-3400 | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 63-4340-3500 | 411.80 | 411.80 | 10,000.00 | 9,588.20 | 4.1 |
| 63-4340-3600 | 2,483.96 | 2,483.96 | 10,000.00 | 7,516.04 | 24.8 |
| 63-4340-3800 | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 63-4340-4200 | 7,109.33 | 7,471.58 | 170,000.00 | 162,528.42 | 4.4 |
| 63-4340-4300 | .00 | .00 | 65,000.00 | 65,000.00 | .0 |
| 63-4340-4600 | .00 | .00 | 19,000.00 | 19,000.00 | .0 |
| 63-4340-4800 | .00 | 252.00 | 1,000.00 | 748.00 | 25.2 |
| 63-4340-4900 | 315.00 | 315.00 | 5,000.00 | 4,685.00 | 6.3 |
| 63-4340-5000 | 12,398.25 | 24,796.50 | 148,779.00 | 123,982.50 | 16.7 |
| 63-4340-5100 | 673.17 | 1,088.17 | 12,000.00 | 10,911.83 | 9.1 |
| 63-4340-5200 | 141.01 | 141.01 | 120,000.00 | 119,858.99 | .1 |
| 63-4340-5500 | 11,346.76 | 22,693.52 | 136,161.11 | 113,467.59 | 16.7 |
| 63-4340-6000 | .00 | 92.79 | 5,500.00 | 5,407.21 | 1.7 |
| 63-4340-6100 | 13,699.40 | 15,766.62 | 60,000.00 | 44,233.38 | 26.3 |
| 63-4340-6910 | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| | <u>50,315.13</u> | <u>78,180.08</u> | <u>814,940.11</u> | <u>736,760.03</u> | <u>9.6</u> |
| TOTAL MATERIAL AND SERVICES | | | | | |
| CAPITAL OUTLAY: | | | | | |
| 63-4340-7900 | .00 | .00 | 275,000.00 | 275,000.00 | .0 |
| | <u>.00</u> | <u>.00</u> | <u>275,000.00</u> | <u>275,000.00</u> | <u>.0</u> |
| TOTAL CAPITAL OUTLAY | | | | | |
| OTHER EXPENDITURES: | | | | | |
| 63-4340-8801 | 30,678.17 | 61,356.34 | 368,138.00 | 306,781.66 | 16.7 |
| 63-4340-8864 | 20,000.00 | 40,000.00 | 240,000.00 | 200,000.00 | 16.7 |
| 63-4340-9910 | .00 | .00 | 35,000.00 | 35,000.00 | .0 |
| | <u>50,678.17</u> | <u>101,356.34</u> | <u>643,138.00</u> | <u>541,781.66</u> | <u>15.8</u> |
| TOTAL OTHER EXPENDITURES | | | | | |

CITY OF KETCHUM
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--------------------------|---------------|------------|--------------|--------------|------|
| TOTAL WATER EXPENDITURES | 144,515.39 | 268,198.41 | 2,504,691.47 | 2,236,493.06 | 10.7 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---------------------------------------|---------------|------------|--------------|---------------|-------|
| <u>WATER DEBT SERVICE EXPENDITRES</u> | | | | | |
| MATERIALS AND SERVICES: | | | | | |
| 63-4800-4200 | .00 | .00 | 500.00 | 500.00 | .0 |
| | | | | | |
| | .00 | .00 | 500.00 | 500.00 | .0 |
| OTHER EXPENDITURES: | | | | | |
| 63-4800-8300 | .00 | .00 | 35,000.00 | 35,000.00 | .0 |
| 63-4800-8400 | .00 | .00 | 104,000.00 | 104,000.00 | .0 |
| 63-4800-8600 | .00 | .00 | 162,000.00 | 162,000.00 | .0 |
| 63-4800-8700 | .00 | .00 | 8,717.00 | 8,717.00 | .0 |
| | | | | | |
| | .00 | .00 | 309,717.00 | 309,717.00 | .0 |
| | | | | | |
| | .00 | .00 | 310,217.00 | 310,217.00 | .0 |
| | | | | | |
| | 144,515.39 | 268,198.41 | 2,814,908.47 | 2,546,710.06 | 9.5 |
| | | | | | |
| | 139,363.97 | 452,464.77 | (.22) | (452,464.99) | 20566 |

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2024

WATER CAPITAL IMPROVEMENT FUND

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|------------|------------|
| 64-1000-0000 | CASH - COMBINED | 169,951.00 | |
| 64-1510-0000 | INVESTMENTS--WATER CIP #2138 | 696,246.38 | |
| | | | |
| | TOTAL ASSETS | | 866,197.38 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>FUND EQUITY</u> | | | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 64-2710-0000 | FUND BALANCE | 821,048.32 | |
| | REVENUE OVER EXPENDITURES - YTD | 45,149.06 | |
| | | | |
| | BALANCE - CURRENT DATE | | 866,197.38 |
| | TOTAL FUND EQUITY | | 866,197.38 |
| | TOTAL LIABILITIES AND EQUITY | | 866,197.38 |

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

WATER CAPITAL IMPROVEMENT FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------------|---------------|------------|--------------|-------------|------|
| <u>WATER CIP REVENUE</u> | | | | | |
| 64-3400-7300 | .00 | 13,032.00 | 25,000.00 | 11,968.00 | 52.1 |
| | .00 | 13,032.00 | 25,000.00 | 11,968.00 | 52.1 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 64-3700-1000 | 2,946.71 | 5,874.56 | .00 | (5,874.56) | .0 |
| 64-3700-8763 | 20,000.00 | 40,000.00 | 240,000.00 | 200,000.00 | 16.7 |
| | 22,946.71 | 45,874.56 | 240,000.00 | 194,125.44 | 19.1 |
| <u>FUND BALANCE</u> | | | | | |
| 64-3800-9000 | .00 | .00 | 750,000.00 | 750,000.00 | .0 |
| | .00 | .00 | 750,000.00 | 750,000.00 | .0 |
| | 22,946.71 | 58,906.56 | 1,015,000.00 | 956,093.44 | 5.8 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

WATER CAPITAL IMPROVEMENT FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------------|--------------|------|
| <u>WATER CIP EXPENDITURES</u> | | | | | |
| CAPITAL OUTLAY: | | | | | |
| 64-4340-7135 MAIN STREET | 8,900.00 | 8,900.00 | .00 (| 8,900.00) | .0 |
| 64-4340-7650 WATER METERS | .00 | .00 | 100,000.00 | 100,000.00 | .0 |
| 64-4340-7800 CONSTRUCTION | .00 | .00 | 60,000.00 | 60,000.00 | .0 |
| 64-4340-7804 REINHEIMER WEST MAILINE EXT | .00 | .00 | 240,000.00 | 240,000.00 | .0 |
| 64-4340-7805 REINHEIMER EAST MAILINE EXT | .00 | .00 | 165,000.00 | 165,000.00 | .0 |
| 64-4340-7806 NEW STAND-BY GENERATOR WA/ADM. | .00 | 1,470.00 | .00 (| 1,470.00) | .0 |
| 64-4340-7807 WEYYAKING MAINLINE EXT | 3,387.50 | 3,387.50 | 375,000.00 | 371,612.50 | .9 |
| 64-4340-7808 NEILS WAY TO GLADE COURT MAIN | .00 | .00 | 75,000.00 | 75,000.00 | .0 |
| TOTAL CAPITAL OUTLAY | 12,287.50 | 13,757.50 | 1,015,000.00 | 1,001,242.50 | 1.4 |
| TOTAL WATER CIP EXPENDITURES | 12,287.50 | 13,757.50 | 1,015,000.00 | 1,001,242.50 | 1.4 |
| TOTAL FUND EXPENDITURES | 12,287.50 | 13,757.50 | 1,015,000.00 | 1,001,242.50 | 1.4 |
| NET REVENUE OVER EXPENDITURES | 10,659.21 | 45,149.06 | .00 (| 45,149.06) | .0 |

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2024

WASTEWATER FUND

ASSETS

| | | | |
|--------------|--------------------------------|-----------------|---------------|
| 65-1000-0000 | CASH - COMBINED | 327,356.59 | |
| 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 | 2,376,581.50 | |
| 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 | | 13,180,734.39 |

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 | 206,090.55 | |
| | | | |
| | BALANCE - CURRENT DATE | | 5,968,143.80 |
| | TOTAL FUND EQUITY | | 5,968,143.80 |
| | TOTAL LIABILITIES AND EQUITY | | 13,180,734.39 |

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

WASTEWATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|-------------------|-------------------|---------------------|---------------------|--------------|
| <u>WASTEWATER REVENUE</u> | | | | | |
| 65-3400-7100 WASTEWATER CHARGES | 190,083.62 | 425,018.03 | 2,869,541.85 | 2,444,523.82 | 14.8 |
| 65-3400-7300 WASTEWATER INSPECTION FEES | .00 | 40.00 | .00 | (40.00) | .0 |
| 65-3400-7800 SUN VALLEY WA & SW DISTRICT CH | 30,960.10 | 108,883.07 | 737,066.74 | 628,183.67 | 14.8 |
| TOTAL WASTEWATER REVENUE | 221,043.72 | 533,941.10 | 3,606,608.59 | 3,072,667.49 | 14.8 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 65-3700-1000 INTEREST EARNINGS | 10,058.37 | 20,052.37 | 15,000.00 | (5,052.37) | 133.7 |
| 65-3700-3600 REFUNDS & REIMBURSEMENTS | 1,209.41 | 1,209.41 | .00 | (1,209.41) | .0 |
| TOTAL MISCELLANEOUS REVENUE | 11,267.78 | 21,261.78 | 15,000.00 | (6,261.78) | 141.8 |
| TOTAL FUND REVENUE | 232,311.50 | 555,202.88 | 3,621,608.59 | 3,066,405.71 | 15.3 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

WASTEWATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>WASTEWATER EXPENDITURES</u> | | | | | |
| PERSONAL SERVICES: | | | | | |
| 65-4350-1000 SALARIES-WASTEWATER | 41,728.15 | 83,456.29 | 525,300.07 | 441,843.78 | 15.9 |
| 65-4350-1800 SHIFT COVERAGE ON CALL | 1,485.56 | 3,090.42 | 22,968.00 | 19,877.58 | 13.5 |
| 65-4350-1900 OVERTIME | 340.56 | 1,349.01 | 15,000.00 | 13,650.99 | 9.0 |
| 65-4350-2100 FICA TAXES-CITY | 3,249.56 | 6,559.33 | 43,090.01 | 36,530.68 | 15.2 |
| 65-4350-2200 STATE RETIREMENT-CITY | 5,209.08 | 10,512.31 | 67,366.86 | 56,854.55 | 15.6 |
| 65-4350-2400 WORKMEN'S COMPENSATION-CITY | 608.88 | 1,223.53 | 10,545.00 | 9,321.47 | 11.6 |
| 65-4350-2500 HEALTH INSURANCE-CITY | 18,068.69 | 36,137.38 | 275,520.48 | 239,383.10 | 13.1 |
| 65-4350-2505 HEALTH REIMBURSEMENT ACCT(HRA) | 1,196.44 | 1,196.44 | 16,604.17 | 15,407.73 | 7.2 |
| 65-4350-2510 DENTAL INSURANCE-CITY | 485.00 | 970.00 | 6,214.62 | 5,244.62 | 15.6 |
| 65-4350-2515 VISION | 279.86 | 520.52 | .00 | (520.52) | .0 |
| 65-4350-2600 LONG TERM DISABILITY | 262.12 | 524.24 | 3,145.54 | 2,621.30 | 16.7 |
| TOTAL PERSONAL SERVICES | 72,913.90 | 145,539.47 | 985,754.75 | 840,215.28 | 14.8 |
| MATERIALS AND SERVICES: | | | | | |
| 65-4350-3100 OFFICE SUPPLIES & POSTAGE | .00 | .00 | 700.00 | 700.00 | .0 |
| 65-4350-3120 DATA PROCESSING | .00 | .00 | 7,500.00 | 7,500.00 | .0 |
| 65-4350-3200 OPERATING SUPPLIES | 770.28 | 941.78 | 14,800.00 | 13,858.22 | 6.4 |
| 65-4350-3400 MINOR EQUIPMENT | 63.99 | 63.99 | 1,500.00 | 1,436.01 | 4.3 |
| 65-4350-3500 MOTOR FUELS & LUBRICANTS | 690.33 | 690.33 | 20,000.00 | 19,309.67 | 3.5 |
| 65-4350-3600 COMPUTER SOFTWARE | 1,724.43 | 1,724.43 | 5,000.00 | 3,275.57 | 34.5 |
| 65-4350-3800 CHEMICALS | 8,925.13 | 8,925.13 | 104,500.00 | 95,574.87 | 8.5 |
| 65-4350-4200 PROFESSIONAL SERVICES | 1,140.60 | 1,502.85 | 60,000.00 | 58,497.15 | 2.5 |
| 65-4350-4201 IPDES PERMIT FEE | .00 | .00 | 3,711.00 | 3,711.00 | .0 |
| 65-4350-4600 INSURANCE | .00 | .00 | 40,000.00 | 40,000.00 | .0 |
| 65-4350-4900 PERSONNEL TRAINING/TRAVEL/MTG | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 65-4350-5000 ADMINISTRATIVE EXPENSE-GEN FND | 11,687.67 | 23,375.34 | 140,252.00 | 116,876.66 | 16.7 |
| 65-4350-5100 TELEPHONE & COMMUNICATIONS | 556.06 | 971.06 | 7,000.00 | 6,028.94 | 13.9 |
| 65-4350-5200 UTILITIES | 12,206.18 | 12,206.18 | 175,000.00 | 162,793.82 | 7.0 |
| 65-4350-5500 RIGHT-OF-WAY FEE (STREET DEPT) | 11,956.42 | 23,912.84 | 143,477.09 | 119,564.25 | 16.7 |
| 65-4350-6000 REPAIR & MAINT-AUTO EQUIP | 142.03 | 142.03 | 12,000.00 | 11,857.97 | 1.2 |
| 65-4350-6100 REPAIR & MAINT-MACH & EQUIP | 1,118.26 | 1,904.76 | 70,000.00 | 68,095.24 | 2.7 |
| 65-4350-6150 OHIO GULCH REPAIR & REPLACE | 11.22 | 11.22 | 500.00 | 488.78 | 2.2 |
| 65-4350-6900 COLLECTION SYSTEM SERVICES/CHA | 1,593.65 | 2,827.42 | 65,000.00 | 62,172.58 | 4.4 |
| TOTAL MATERIAL AND SERVICES | 52,586.25 | 79,199.36 | 873,440.09 | 794,240.73 | 9.1 |
| 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 | 124,373.50 | 746,241.00 | 621,867.50 | 16.7 |
| 65-4350-9910 MERIT/COMPENSATION ADJUSTMENTS | .00 | .00 | 35,000.00 | 35,000.00 | .0 |
| TOTAL OTHER EXPENDITURES | 62,186.75 | 124,373.50 | 781,241.00 | 656,867.50 | 15.9 |
| TOTAL WASTEWATER EXPENDITURES | 187,686.90 | 349,112.33 | 2,970,435.84 | 2,621,323.51 | 11.8 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

WASTEWATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|--------------|--------------|-------|
| <u>WASTEWATER DEBT SERVICE EXP</u> | | | | | |
| OTHER EXPENDITURES: | | | | | |
| 65-4800-8500 DEBT SRVC ACCT PRNCPL-S2023 | .00 | .00 | 200,000.00 | 200,000.00 | .0 |
| 65-4800-8600 DEBT SRVC ACCT INTEREST-S2023 | .00 | .00 | 300,400.00 | 300,400.00 | .0 |
| TOTAL OTHER EXPENDITURES | .00 | .00 | 500,400.00 | 500,400.00 | .0 |
| TOTAL WASTEWATER DEBT SERVICE EXP | .00 | .00 | 500,400.00 | 500,400.00 | .0 |
| TOTAL FUND EXPENDITURES | 187,686.90 | 349,112.33 | 3,470,835.84 | 3,121,723.51 | 10.1 |
| NET REVENUE OVER EXPENDITURES | 44,624.60 | 206,090.55 | 150,772.75 | (55,317.80) | 136.7 |

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2024

WASTEWATER CAPITAL IMPROVE FND

ASSETS

| | | | |
|--------------|--------------------------|--------------|--------------|
| 67-1000-0000 | CASH - COMBINED | (55,886.64) | |
| 67-1510-0000 | INVESTMENTS--WW CIP #884 | 7,710,684.42 | |
| | | | |
| | TOTAL ASSETS | | 7,654,797.78 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|--------------|--------------|
| UNAPPROPRIATED FUND BALANCE: | | | |
| 67-2710-0000 | FUND BALANCE | 7,434,527.69 | |
| | REVENUE OVER EXPENDITURES - YTD | 220,270.09 | |
| | | | |
| | BALANCE - CURRENT DATE | | 7,654,797.78 |
| | TOTAL FUND EQUITY | | 7,654,797.78 |
| | TOTAL LIABILITIES AND EQUITY | | 7,654,797.78 |

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

WASTEWATER CAPITAL IMPROVE FND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|-----------------------------------|---------------|------------|--------------|--------------|------|
| <u>WASTEWATER CAPITAL REVENUE</u> | | | | | |
| 67-3400-7300 | .00 | 5,842.00 | 40,000.00 | 34,158.00 | 14.6 |
| 67-3400-7800 | .00 | 346,857.72 | 2,277,067.50 | 1,930,209.78 | 15.2 |
| | .00 | 352,699.72 | 2,317,067.50 | 1,964,367.78 | 15.2 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 67-3700-1000 | 32,633.82 | 68,485.30 | 100,000.00 | 31,514.70 | 68.5 |
| | 32,633.82 | 68,485.30 | 100,000.00 | 31,514.70 | 68.5 |
| <u>FUND BALANCE</u> | | | | | |
| 67-3800-9000 | .00 | .00 | 2,312,067.50 | 2,312,067.50 | .0 |
| | .00 | .00 | 2,312,067.50 | 2,312,067.50 | .0 |
| | 32,633.82 | 421,185.02 | 4,729,135.00 | 4,307,949.98 | 8.9 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

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) | 120,616.68 | 120,616.68 | 175,000.00 | 54,383.32 | 68.9 |
| 67-4350-7815 AERATION BASINS BLOWERS & ELEC | 16,774.83 | 16,774.83 | 1,496,375.00 | 1,479,600.17 | 1.1 |
| 67-4350-7816 UPGRADE FILTER PLC | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 67-4350-7818 ROTARY DRUM THICK & DEWATERING | 63,523.42 | 63,523.42 | 2,924,760.00 | 2,861,236.58 | 2.2 |
| 67-4350-7819 REPLACE PUMPS | .00 | .00 | 33,000.00 | 33,000.00 | .0 |
| TOTAL CAPITAL OUTLAY | 200,914.93 | 200,914.93 | 4,729,135.00 | 4,528,220.07 | 4.3 |
| TOTAL WASTEWATER CIP EXPENDITURES | 200,914.93 | 200,914.93 | 4,729,135.00 | 4,528,220.07 | 4.3 |
| TOTAL FUND EXPENDITURES | 200,914.93 | 200,914.93 | 4,729,135.00 | 4,528,220.07 | 4.3 |
| NET REVENUE OVER EXPENDITURES | (168,281.11) | 220,270.09 | .00 | (220,270.09) | .0 |

CITY OF KETCHUM
 BALANCE SHEET
 NOVEMBER 30, 2024

POLICE TRUST FUND

ASSETS

| | | | | |
|--------------|--------------------------------|--|-------------------|-----------------|
| 90-1000-0000 | CASH - COMBINED | | 735.60 | |
| 90-1510-0000 | INVESTMENTS-POLICE TR-JUS#1755 | | 6,940.68 | |
| 90-1512-0000 | INVESTMENTS-POLICE TR-TRS#2196 | | 355.84 | |
| | | | <u> </u> | |
| | TOTAL ASSETS | | | <u>8,032.12</u> |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|--------------|---------------------------------|-------------------|-------------------|-----------------|
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 90-2710-0000 | FUND BALANCE | 7,970.55 | | |
| | REVENUE OVER EXPENDITURES - YTD | 61.57 | | |
| | | <u> </u> | | |
| | BALANCE - CURRENT DATE | | 8,032.12 | |
| | | | <u> </u> | |
| | TOTAL FUND EQUITY | | | <u>8,032.12</u> |
| | TOTAL LIABILITIES AND EQUITY | | | <u>8,032.12</u> |

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

POLICE TRUST FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------------|---------------|------------|----------|----------|------|
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 90-3700-1000 INTEREST EARNINGS | 30.88 | 61.57 | .00 | (61.57) | .0 |
| TOTAL MISCELLANEOUS REVENUE | 30.88 | 61.57 | .00 | (61.57) | .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 | 30.88 | 61.57 | 7,500.00 | 7,438.43 | .8 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

POLICE TRUST FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---------------------------------------|---------------|------------|----------|------------|------|
| <u>POLICE TRUST EXPENDITURES</u> | | | | | |
| MATERIALS AND SERVICES: | | | | | |
| 90-4900-6910 OTHER PURCHASED SERVICES | .00 | .00 | 7,500.00 | 7,500.00 | .0 |
| TOTAL MATERIAL AND SERVICES | .00 | .00 | 7,500.00 | 7,500.00 | .0 |
| TOTAL POLICE TRUST EXPENDITURES | .00 | .00 | 7,500.00 | 7,500.00 | .0 |
| TOTAL FUND EXPENDITURES | .00 | .00 | 7,500.00 | 7,500.00 | .0 |
| NET REVENUE OVER EXPENDITURES | 30.88 | 61.57 | .00 | (61.57) | .0 |

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2024

PARKS/REC DEV TRUST FUND

ASSETS

| | | | |
|--------------|--------------------------------|--------------|--------------|
| 93-1000-0000 | CASH - COMBINED | (58,533.59) | |
| 93-1510-0000 | INVESTMENTS--PARK DEV TR #3280 | 136,699.87 | |
| 93-1512-0000 | INVESTMENTS--WSP RESTOR #3766 | 1,061,610.58 | |
| 93-1515-0000 | WSRESTORE US BANK#2333 | 123,219.97 | |
| | | | |
| | TOTAL ASSETS | | 1,262,996.83 |

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

| | | | |
|--------------|---------------------------------|--------------|--------------|
| 93-2710-0000 | PARK/REC DEV TRUST UNASSIGNED | 138,648.14 | |
| 93-2710-0001 | WARM SPRINGS PRESERVE | 1,048,169.79 | |
| 93-2710-0002 | FIRE DEPARTMENT DONATIONS | 805.00 | |
| 93-2710-0003 | GUY COLES SKATE PARK | 100.66 | |
| 93-2710-0004 | HEMINGWAY SPLASH PARK | 500.35 | |
| 93-2710-0005 | PARK MEM. BENCH/TREE | 3,736.51 | |
| 93-2710-0006 | RIVER PARK | 70.00 | |
| 93-2710-0007 | ICE RINK | 25,594.13 | |
| 93-2710-0008 | KAGAN PARK | 4,657.86 | |
| 93-2710-0009 | PUMP PARK | 2,260.25 | |
| 93-2710-0010 | YOUTH RECREATION SCHOLARSHIPS | 7,891.73 | |
| 93-2710-0011 | JAZZ IN THE PARK | 19,778.75 | |
| 93-2710-0012 | KETCHEM ALIVE | 3,145.29 | |
| 93-2710-0013 | CHILDRENS RECREATION | 4,987.00 | |
| 93-2710-0014 | TREE FUND | 1,501.95 | |
| 93-2710-0015 | LITTLE LEAGUE FIELD | 2,529.22 | |
| 93-2710-0016 | WATCH ME GROW GARDEN | 674.10 | |
| 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 | (45,597.67) | |
| | | | |
| | BALANCE - CURRENT DATE | | 1,262,996.83 |
| | TOTAL FUND EQUITY | | 1,262,996.83 |
| | TOTAL LIABILITIES AND EQUITY | | 1,262,996.83 |

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

PARKS/REC DEV TRUST FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|---------------|------------|--------------|--------------|-------|
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 93-3700-1000 INTEREST EARNINGS | 5,080.67 | 10,129.14 | 5,000.00 | (5,129.14) | 202.6 |
| 93-3700-4100 FIRE DEPARTMENT DONATIONS | .00 | 85.00 | .00 | (85.00) | .0 |
| 93-3700-5900 WARM SPRINGS PRESERVE | .00 | .00 | 1,000,000.00 | 1,000,000.00 | .0 |
| 93-3700-5910 WARM SPRINGS PRES-RESTORATION | .00 | 11,254.39 | .00 | (11,254.39) | .0 |
| 93-3700-6000 GUY COLES SKATE PARK | .00 | 1,025.00 | .00 | (1,025.00) | .0 |
| 93-3700-6500 ICE RINK/ZAMBONI | .00 | .00 | 19,700.00 | 19,700.00 | .0 |
| 93-3700-6800 KETCHUM ARTS COMMISSION | .00 | 10,000.00 | 23,000.00 | 13,000.00 | 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 | 750.00 | 28,700.00 | 27,950.00 | 2.6 |
| 93-3700-7100 YOUTH RECREATION SCHOLARSHIPS | .00 | .00 | 10,200.00 | 10,200.00 | .0 |
| 93-3700-7200 JAZZ IN THE PARK | .00 | .00 | 10,500.00 | 10,500.00 | .0 |
| 93-3700-7300 KETCH'EM ALIVE | .00 | 675.00 | .00 | (675.00) | .0 |
| 93-3700-7500 % FOR ARTS CITY HALL | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| 93-3700-7700 WATCH ME GROW GARDEN | (455.47) | (455.47) | .00 | 455.47 | .0 |
| 93-3700-7900 DONATIONS-C. GATES YOUTH GOLF | .00 | .00 | 16,400.00 | 16,400.00 | .0 |
| | | | | | |
| TOTAL MISCELLANEOUS REVENUE | 4,625.20 | 33,463.06 | 1,130,650.00 | 1,097,186.94 | 3.0 |
| | | | | | |
| TOTAL FUND REVENUE | 4,625.20 | 33,463.06 | 1,130,650.00 | 1,097,186.94 | 3.0 |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

PARKS/REC DEV TRUST FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------------|---------------------|---------------------|---------------------|-------------|
| <u>PARKS/REC TRUST EXPENDITURES</u> | | | | | |
| MATERIALS AND SERVICES: | | | | | |
| 93-4900-5900 WARM SPRINGS PRESERVE | .00 | .00 | 1,000,000.00 | 1,000,000.00 | .0 |
| 93-4900-5910 WARM SPRINGS PRESR-RESTORATION | 797.50 | 1,862.80 | .00 | (1,862.80) | .0 |
| 93-4900-6500 ICE RINK-PRIVATE | .00 | .00 | 19,700.00 | 19,700.00 | .0 |
| 93-4900-6800 KETCHUM ARTS COMMISSION | .00 | .00 | 23,000.00 | 23,000.00 | .0 |
| 93-4900-6820 KETCHUM ARTS COMMISSION | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 93-4900-6830 KAC COVER ART DONATIONS | .00 | .00 | 1,900.00 | 1,900.00 | .0 |
| 93-4900-6840 KAC PERFORMANCE ART DONATIONS | .00 | .00 | 750.00 | 750.00 | .0 |
| TOTAL MATERIAL AND SERVICES | 797.50 | 1,862.80 | 1,047,850.00 | 1,045,987.20 | .2 |
| CAPITAL OUTLAY: | | | | | |
| 93-4900-7000 OTHER DONATION PROGRAMS | .00 | .00 | 33,700.00 | 33,700.00 | .0 |
| 93-4900-7100 YOUTH RECREATION SCHOLARSHIPS | .00 | .00 | 10,200.00 | 10,200.00 | .0 |
| 93-4900-7200 JAZZ IN THE PARK | .00 | .00 | 10,500.00 | 10,500.00 | .0 |
| 93-4900-7500 % FOR ARTS CITY HALL | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| 93-4900-7900 YOUTH GOLF | .00 | .00 | 16,400.00 | 16,400.00 | .0 |
| 93-4900-7950 WARM SPRINGS PRESR-RESTORATION | 77,197.93 | 77,197.93 | .00 | (77,197.93) | .0 |
| TOTAL CAPITAL OUTLAY | 77,197.93 | 77,197.93 | 82,800.00 | 5,602.07 | 93.2 |
| TOTAL PARKS/REC TRUST EXPENDITURES | 77,995.43 | 79,060.73 | 1,130,650.00 | 1,051,589.27 | 7.0 |
| TOTAL FUND EXPENDITURES | 77,995.43 | 79,060.73 | 1,130,650.00 | 1,051,589.27 | 7.0 |
| NET REVENUE OVER EXPENDITURES | (73,370.23) | (45,597.67) | .00 | 45,597.67 | .0 |

CITY OF KETCHUM
BALANCE SHEET
NOVEMBER 30, 2024

DEVELOPMENT TRUST FUND

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|---|-------------|
| 94-1000-0000 | CASH - COMBINED | (| 9,095.47) |
| 94-1500-0000 | OFFSITE VENDOR DEPOSITS | (| 2,500.00) |
| 94-1501-0000 | INVST-ALPENGLOW | (| 500.00) |
| 94-1502-0000 | INVST-CONST/PHASE DEV ECT | | 93,183.45 |
| | | | 93,183.45 |
| | TOTAL ASSETS | | 81,087.98 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>LIABILITIES</u> | | | |
| 94-2060-0000 | DEVELOPMENT TRUST FUNDS PAYABL | | 86,287.14 |
| | | | 86,287.14 |
| | TOTAL LIABILITIES | | 86,287.14 |
| <u>FUND EQUITY</u> | | | |
| | UNAPPROPRIATED FUND BALANCE: | | |
| | REVENUE OVER EXPENDITURES - YTD | (| 5,199.16) |
| | | | 5,199.16 |
| | BALANCE - CURRENT DATE | (| 5,199.16) |
| | | | 5,199.16 |
| | TOTAL FUND EQUITY | | (5,199.16) |
| | TOTAL LIABILITIES AND EQUITY | | 81,087.98 |

CITY OF KETCHUM
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

DEVELOPMENT TRUST FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------------------|---------------|--------------|------------|------------|--------|
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 94-3700-1000 INTEREST EARNINGS | 13.74 | 20.84 | .00 | (20.84) | .0 |
| 94-3700-7000 MISCELLANEOUS REVENUE | .00 | .00 | 650,000.00 | 650,000.00 | .0 |
| 94-3700-8111 KMV BUILDERS | (12,827.49) | (12,827.49) | .00 | 12,827.49 | .0 |
| | | | | | |
| TOTAL MISCELLANEOUS REVENUE | (12,813.75) | (12,806.65) | 650,000.00 | 662,806.65 | (2.0) |
| | | | | | |
| TOTAL FUND REVENUE | (12,813.75) | (12,806.65) | 650,000.00 | 662,806.65 | (2.0) |

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2024

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: | | | | | |
| 94-4900-8109 SARAH SMITH | .00 | 5,220.00 | .00 | (5,220.00) | .0 |
| 94-4900-8111 KMV BUILDERS | .00 | (12,827.49) | .00 | 12,827.49 | .0 |
| TOTAL OTHER EXPENDITURES | .00 | (7,607.49) | .00 | 7,607.49 | .0 |
| TOTAL DEVELOPMENT TRUST EXPENDITURES | .00 | (7,607.49) | 650,000.00 | 657,607.49 | (1.2) |
| TOTAL FUND EXPENDITURES | .00 | (7,607.49) | 650,000.00 | 657,607.49 | (1.2) |
| NET REVENUE OVER EXPENDITURES | (12,813.75) | (5,199.16) | .00 | 5,199.16 | .0 |