

CITY OF KETCHUM
COMBINED CASH INVESTMENT
MAY 31, 2025

COMBINED CASH ACCOUNTS

99-1010-0000	CASH - COMBINED CHECKING	1,845,295.00
99-1020-0000	CASH - XPRESS DEPOSIT ACCOUNT	65,167.76
99-1030-0000	CASH - PARKING OPERATIONS	32,239.35
99-1050-0000	CASH - GRANTS & STR PERMITTING	12,560.00
99-1173-0000	CASH CLEARING-BUSINESS LICENSE	(489.00)
99-1174-0000	CASH CLEARING-ACCTS.RECEIVABLE	1,350.42
99-1175-0000	CASH CLEARING - UTILITY BILLNG	(387,902.71)
99-1176-0000	CASH CLEARING - SALES TAX	(285,321.48)
TOTAL COMBINED CASH		1,282,899.34
99-1000-0000	CASH ALLOCATED TO OTHER FUNDS	(1,282,899.34)

TOTAL UNALLOCATED CASH .00

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	(3,602,373.66)
2	ALLOCATION TO WAGON DAYS FUND	(41,620.88)
3	ALLOCATION TO GENERAL CAPITAL IMPROVEMENT FD	1,510,720.75
22	ALLOCATION TO ORIGINAL LOT FUND	(295,019.12)
25	ALLOCATION TO ADDITIONAL1%-LOT FUND	198,220.17
41	ALLOCATION TO FIRE BOND FUND	290,828.22
52	ALLOCATION TO IN-LIEU HOUSING FUND	(335,803.34)
54	ALLOCATION TO COMMUNITY HOUSING	1,612,901.09
63	ALLOCATION TO WATER FUND	715,634.65
64	ALLOCATION TO WATER CAPITAL IMPROVEMENT FUND	201,749.01
65	ALLOCATION TO WASTEWATER FUND	391,539.44
67	ALLOCATION TO WASTEWATER CAPITAL IMPROVE FND	376,678.18
90	ALLOCATION TO POLICE TRUST FUND	735.60
93	ALLOCATION TO PARKS/REC DEV TRUST FUND	(132,965.13)
94	ALLOCATION TO DEVELOPMENT TRUST FUND	380,394.81
98	ALLOCATION TO URBAN RENEWAL AGENCY	11,279.54

TOTAL ALLOCATIONS TO OTHER FUNDS 1,282,899.33
 ALLOCATION FROM COMBINED CASH FUND - 99-1000-0000 (1,282,899.34)

ZERO PROOF IF ALLOCATIONS BALANCE (.01)

CITY OF KETCHUM
BALANCE SHEET
MAY 31, 2025

GENERAL FUND

ASSETS

01-1000-0000	CASH - COMBINED	(	3,602,373.66)	
01-1030-0000	PETTY CASH		324.00	
01-1050-0000	TAXES RECEIVABLE--CURRENT		46,277.53	
01-1100-0000	ACCOUNTS RECEIVABLE - A/R	(	41,659.08)	
01-1320-0000	ACCTS RCVBL--IDAHO SHARED REVE		411,263.27	
01-1500-0000	INVESTMENTS-US BANK MIA ACCT		1,761.37	
01-1500-1000	INVESTMENTS-ST.TRS.DIV.BOND FD		401,261.60	
01-1510-0000	INVESTMENTS--GENERAL FUND #911		8,777,856.14	
TOTAL ASSETS				5,994,711.17

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	(	39.77)	
01-2171-9000	P/R DEDUC PBL--HEALTH INSURANC		6,693.95	
01-2172-1000	P/R DEDUC PBL--AFLAC INSURANCE		.19	
01-2172-2000	P/R DEDUC PBL--STD & LTD	(	83.23)	
01-2172-3000	P/R DEDUC PBL--DELTA DENTAL		16.00	
01-2173-0000	P/R DEDUC PBL--RETIREMENT		.07	
01-2175-8000	P/R DEDUC PBL--EMP CAF FSA-MD		116,952.22	
01-2175-9000	P/R DEDUC PBL--EMP CAF FSA-DC	(	18,740.02)	
01-2300-0000	DEPOSITS-PARKS & EVENTS		14,300.00	
01-2310-0000	DEPOSITS-STREET DIG PERMIT		5,000.00	
TOTAL LIABILITIES				59,019.05

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
01-2710-0000	GENERAL FUND BALANCE		8,032,792.55	
	REVENUE OVER EXPENDITURES - YTD	(	2,097,100.43)	
BALANCE - CURRENT DATE			5,935,692.12	
TOTAL FUND EQUITY				5,935,692.12
TOTAL LIABILITIES AND EQUITY				5,994,711.17

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAX & FRANCHISE</u>						
01-3100-1000	GENERAL PROPERTY TAXES	43,701.48	3,595,528.55	5,228,548.83	1,633,020.28	68.8
01-3100-1010	PROPERTY TAX CONTINGENCY	.00	.00	30,000.00	30,000.00	.0
01-3100-1050	PROPERTY TAX REPLACEMENT	.00	6,825.18	11,714.19	4,889.01	58.3
01-3100-6110	GAS FRANCHISE	49,004.12	90,445.60	100,000.00	9,554.40	90.5
01-3100-6120	T.V. CABLE FRANCHISE	35,378.94	100,746.71	150,000.00	49,253.29	67.2
01-3100-6130	WATER UTILITY ROW FEE (5%)	11,346.76	90,774.08	136,161.11	45,387.03	66.7
01-3100-6140	WASTEWATER UTILITY ROW FEE(5%)	11,956.42	95,651.36	143,477.09	47,825.73	66.7
01-3100-6150	SOLID WASTE FRANCHISE	.00	59,808.39	95,000.00	35,191.61	63.0
01-3100-9000	PENALTY & INTEREST ON TAXES	904.70	8,712.02	15,000.00	6,287.98	58.1
	TOTAL PROPERTY TAX & FRANCHISE	152,292.42	4,048,491.89	5,909,901.22	1,861,409.33	68.5
<u>LICENSES & PERMITS</u>						
01-3200-1110	BEER LICENSES	383.40	2,216.66	12,700.00	10,483.34	17.5
01-3200-1120	LIQUOR LICENSES	559.61	2,209.25	8,400.00	6,190.75	26.3
01-3200-1130	WINE LICENSES	295.47	2,723.77	13,500.00	10,776.23	20.2
01-3200-1140	CATERING PERMITS	150.00	610.00	1,500.00	890.00	40.7
01-3200-1150	OFF-SITE BUS./SPECIAL EVENTS P	2,455.00	9,402.50	20,000.00	10,597.50	47.0
01-3200-1400	BUSINESS LICENSES	1,543.06	24,608.23	3,300.00 (	21,308.23)	745.7
01-3200-1410	SHORT TERM RENTAL LICENSES	.00	42,878.36	204,624.00	161,745.64	21.0
01-3200-1520	TAXI-LIMO PERMITS	.00	2,765.00	2,500.00 (	265.00)	110.6
01-3200-2100	BUILDING PERMITS	42,501.30	312,582.85	305,000.00 (	7,582.85)	102.5
01-3200-2140	RIGHT-OF-WAY PERMITS	1,500.00	13,225.00	4,000.00 (	9,225.00)	330.6
01-3200-2160	STREET EXCAVATION PERMIT FEE	200.00	750.00	1,500.00	750.00	50.0
	TOTAL LICENSES & PERMITS	49,587.84	413,971.62	577,024.00	163,052.38	71.7
<u>GRANTS</u>						
01-3300-4100	STATE GRANTS	10,425.00	39,162.60	.00 (	39,162.60)	.0
	TOTAL GRANTS	10,425.00	39,162.60	.00 (	39,162.60)	.0
<u>STATE OF IDAHO SHARED REVENUE</u>						
01-3310-5100	STATE LIQUOR APPORTIONMENT	69,181.00	207,543.00	395,000.00	187,457.00	52.5
01-3310-5200	HIGHWAY USER'S REVENUE - STREE	46,648.86	138,332.53	195,071.00	56,738.47	70.9
01-3310-5600	STATE SHARED REVENUE	.00	916,572.68	1,086,365.00	169,792.32	84.4
	TOTAL STATE OF IDAHO SHARED REVENUE	115,829.86	1,262,448.21	1,676,436.00	413,987.79	75.3

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>COUNTY SHARED REVENUE</u>					
01-3320-8400	COUNTY COURT FINES	5,598.89	34,822.33	50,000.00	15,177.67	69.6
01-3320-8600	COUNTY AMBULANCE CONTRACT	.00	842,538.08	1,685,076.00	842,537.92	50.0
	<u>TOTAL COUNTY SHARED REVENUE</u>	<u>5,598.89</u>	<u>877,360.41</u>	<u>1,735,076.00</u>	<u>857,715.59</u>	<u>50.6</u>
	<u>CHARGES FOR SERVICES</u>					
01-3400-1100	PLANNING FEES	18,900.00	98,333.00	90,000.00	(8,333.00)	109.3
01-3400-1110	BUILDING PLAN CHECK FEES	22,248.12	159,539.89	175,500.00	15,960.11	90.9
01-3400-1120	PLANNING PLAN CHECK FEES	17,623.91	112,487.52	122,850.00	10,362.48	91.6
01-3400-1130	FIRE PLAN CHECK FEES	16,036.69	115,340.99	122,850.00	7,509.01	93.9
01-3400-1500	REPRODUCTION/FINGERPRINT FEES	3.00	99.00	500.00	401.00	19.8
01-3400-2250	SPECIAL FIRE FEES	(175,199.69)	10,650.70	50,000.00	39,349.30	21.3
01-3400-2260	PUBLIC EDUCATION FEES	390.00	8,770.00	.00	(8,770.00)	.0
01-3400-3600	BANNER FEES	175.00	2,458.30	.00	(2,458.30)	.0
01-3400-6100	BC SCH DIST.PARK MAINT. CONTR	.00	18,928.00	18,200.00	(728.00)	104.0
01-3400-6300	PARK YOUTH PROGRAM FEES	5,208.05	53,204.48	120,000.00	66,795.52	44.3
01-3400-6320	PARK USER FEES	.00	6,669.51	20,000.00	13,330.49	33.4
01-3400-6700	PARK CONCESSION SALES	.00	8,896.39	9,000.00	103.61	98.9
01-3400-6800	TREE SERVICES	.00	50.00	.00	(50.00)	.0
	<u>TOTAL CHARGES FOR SERVICES</u>	<u>(94,614.92)</u>	<u>595,427.78</u>	<u>728,900.00</u>	<u>133,472.22</u>	<u>81.7</u>
	<u>FINES & FEES</u>					
01-3500-1100	PARKING FINES	285.00	68,912.00	100,000.00	31,088.00	68.9
01-3500-1200	ELECTRIC VEHICLE CHARGING	.00	.00	25.00	25.00	.0
01-3500-1300	PAID PARKING	.00	2,845.75	2,500.00	(345.75)	113.8
01-3500-1400	PLANNING & BUILDING FINES	300.00	3,100.00	.00	(3,100.00)	.0
	<u>TOTAL FINES & FEES</u>	<u>585.00</u>	<u>74,857.75</u>	<u>102,525.00</u>	<u>27,667.25</u>	<u>73.0</u>

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
01-3700-1000	INTEREST EARNINGS	35,470.53	302,101.53	150,000.00	(152,101.53)	201.4
01-3700-2000	RENT	2,500.00	3,500.00	6,000.00	2,500.00	58.3
01-3700-2010	RENT-PARK RESERVATIONS	640.00	6,270.00	12,000.00	5,730.00	52.3
01-3700-2020	RENT-491 SUN VALLEY ROAD	5,762.78	45,989.24	66,468.00	20,478.76	69.2
01-3700-3600	REFUNDS & REIMBURSEMENTS	689,987.66	732,072.93	253,400.00	(478,672.93)	288.9
01-3700-3610	REIMBURSEMENTS-RESORT CITIES	.00	33,500.00	22,000.00	(11,500.00)	152.3
01-3700-3650	REIMBURSEMENT-BLAINE CITY TOUR	.00	.00	8,000.00	8,000.00	.0
01-3700-7000	MISCELLANEOUS	(2,000.00)	958.38	.00	(958.38)	.0
01-3700-7010	MISCELLANEOUS-STREET	.00	1,770.96	.00	(1,770.96)	.0
01-3700-8722	TRANSFER FROM LOT FUND	166,666.67	1,333,333.36	2,000,000.00	666,666.64	66.7
01-3700-8763	REIMBURSEMENT FROM WATER FUND	30,678.17	245,425.36	368,138.00	122,712.64	66.7
01-3700-8765	REIMBURSMNT FROM WASTEWATER FD	62,186.75	497,494.00	746,241.00	248,747.00	66.7
01-3700-8798	URA FND REIM-SALARIES/BENEFITS	6,969.02	58,988.73	125,000.00	66,011.27	47.2
01-3700-8799	IDL FIRE REIMBURSMENT	175,274.69	486,938.16	200,000.00	(286,938.16)	243.5
	TOTAL MISCELLANEOUS REVENUE	1,174,136.27	3,748,342.65	3,957,247.00	208,904.35	94.7
	<u>MISCELLANEOUS REVENUE CONT.</u>					
01-3710-8722	LOT FUND REIMB-ADMIN.EXPENSES	416.67	3,333.36	5,000.00	1,666.64	66.7
01-3710-8763	WATER FUND REIMB-ADMIN.EXPENSE	12,398.25	99,186.00	148,779.00	49,593.00	66.7
01-3710-8765	WW FUND REIMB-ADMIN.EXPENSES	11,687.67	93,501.36	140,252.00	46,750.64	66.7
01-3710-8798	URA FUND REIMB-ADMIN. EXPENSES	.00	.00	25,000.00	25,000.00	.0
	TOTAL MISCELLANEOUS REVENUE CONT.	24,502.59	196,020.72	319,031.00	123,010.28	61.4
	<u>FUND BALANCE</u>					
01-3800-9000	FUND BALANCE	.00	.00	4,078,623.00	4,078,623.00	.0
	TOTAL FUND BALANCE	.00	.00	4,078,623.00	4,078,623.00	.0
	TOTAL FUND REVENUE	1,438,342.95	11,256,083.63	19,084,763.22	7,828,679.59	59.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE & EXECUTIVE</u>					
PERSONAL SERVICES:					
01-4110-1000 SALARIES	12,480.08	168,834.90	120,686.04 (	48,148.86)	139.9
01-4110-2100 FICA TAXES-CITY	925.64	12,663.14	9,232.48 (	3,430.66)	137.2
01-4110-2200 STATE RETIREMENT-CITY	1,492.58	20,192.58	14,434.05 (	5,758.53)	139.9
01-4110-2400 WORKER'S COMPENSATION-CITY	8.60	116.94	157.00	40.06	74.5
01-4110-2500 HEALTH INSURANCE-CITY	11,488.80	91,910.40	137,867.00	45,956.60	66.7
01-4110-2505 HEALTH REIMBURSEMENT ACCT(HRA)	232.95	5,201.07	8,000.00	2,798.93	65.0
01-4110-2510 DENTAL INSURANCE-CITY	314.00	2,512.00	3,768.00	1,256.00	66.7
01-4110-2515 VISION	152.00	1,330.75	.00 (	1,330.75)	.0
01-4110-2600 ST & LONG TERM DISABILITY	67.16	537.28	805.92	268.64	66.7
TOTAL PERSONAL SERVICES	27,161.81	303,299.06	294,950.49 (	8,348.57)	102.8
MATERIALS AND SERVICES:					
01-4110-3100 OFFICE SUPPLIES & POSTAGE	.00	23.82	3,167.00	3,143.18	.8
01-4110-3200 OPERATING SUPPLIES	.00	.00	2,125.00	2,125.00	.0
01-4110-4000 ELECTIONS	.00	.00	2,500.00	2,500.00	.0
01-4110-4200 PROFESSIONAL SERVICES	.00	.00	9,460.00	9,460.00	.0
01-4110-4800 DUES, SUBSCRIPTIONS & MEMBERSH	.00	.00	1,700.00	1,700.00	.0
01-4110-4910 MYR/CNCL-TRAINING/TRAVEL/MTG	1,572.20	3,638.62	3,000.00 (	638.62)	121.3
TOTAL MATERIAL AND SERVICES	1,572.20	3,662.44	21,952.00	18,289.56	16.7
CAPITAL OUTLAY:					
01-4110-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	1,000.00	1,000.00	.0
TOTAL LEGISLATIVE & EXECUTIVE	28,734.01	306,961.50	317,902.49	10,940.99	96.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE SERVICES</u>					
PERSONAL SERVICES:					
01-4150-1000 SALARIES	79,391.68	682,572.29	965,737.00	283,164.71	70.7
01-4150-1500 PART TIME SALARIES	584.00	9,198.00	10,000.00	802.00	92.0
01-4150-1900 OVERTIME	610.28	6,426.32	.00 (	6,426.32)	.0
01-4150-2100 FICA TAXES-CITY	6,211.30	51,649.06	73,879.00	22,229.94	69.9
01-4150-2200 STATE RETIREMENT-CITY	9,996.40	86,161.76	114,270.00	28,108.24	75.4
01-4150-2400 WORKMEN'S COMPENSATION-CITY	81.96	585.19	1,200.00	614.81	48.8
01-4150-2500 HEALTH INSURANCE-CITY	21,260.70	173,527.32	294,644.00	121,116.68	58.9
01-4150-2505 HEALTH REIMBURSEMENT ACCT(HRA)	4,340.29	7,561.74	19,000.00	11,438.26	39.8
01-4150-2510 DENTAL INSURANCE-CITY	663.50	5,365.00	8,209.00	2,844.00	65.4
01-4150-2515 VISION	302.67	2,772.86	.00 (	2,772.86)	.0
01-4150-2600 ST & LONG TERM DISABILITY	411.98	3,522.71	5,187.16	1,664.45	67.9
01-4150-2760 OTHER EMPLOYEE BENEFITS	2,107.70	17,777.95	26,400.00	8,622.05	67.3
01-4150-2900 PERFORMANCE AWARDS	.00	56.95	.00 (	56.95)	.0
TOTAL PERSONAL SERVICES	125,962.46	1,047,177.15	1,518,526.16	471,349.01	69.0
MATERIALS AND SERVICES:					
01-4150-3100 OFFICE SUPPLIES & POSTAGE	3,111.87	19,131.64	25,000.00	5,868.36	76.5
01-4150-3310 STATE SALES TAX-GEN.GOV. & PAR	.00	53.05	250.00	196.95	21.2
01-4150-3600 COMPUTER SOFTWARE	19.99	4,845.98	.00 (	4,845.98)	.0
01-4150-4200 PROFESSIONAL SERVICES	7,270.36	7,270.36	.00 (	7,270.36)	.0
01-4150-4400 ADVERTISING & LEGAL PUBLICATIO	.00	3,752.84	12,000.00	8,247.16	31.3
01-4150-4600 PROPERTY & LIABILITY INSURANCE	11,152.00	137,345.98	116,015.00 (	21,330.98)	118.4
01-4150-4800 DUES, SUBSCRIPTIONS & MEMBERSH	480.00	2,524.00	7,500.00	4,976.00	33.7
01-4150-4900 PERSONNEL TRAINING/TRAVEL/MTG	582.82	13,027.13	20,000.00	6,972.87	65.1
01-4150-4902 TRAINNG/TRVL/MTG-CITY ADM/ASST	.00	694.31	12,000.00	11,305.69	5.8
01-4150-5100 TELEPHONE & COMMUNICATIONS	753.71	47,781.24	43,000.00 (	4,781.24)	111.1
01-4150-5110 COMPUTER NETWORK	3,652.49	44,546.42	80,000.00	35,453.58	55.7
01-4150-5150 COMMUNICATIONS	3,805.21	59,065.62	105,000.00	45,934.38	56.3
01-4150-5200 UTILITIES	849.74	15,056.12	42,682.00	27,625.88	35.3
01-4150-5900 REPAIR & MAINTENANCE-BUILDINGS	219.00	219.00	.00 (	219.00)	.0
01-4150-6500 CONTRACTS FOR SERVICES	6,587.50	42,384.00	25,000.00 (	17,384.00)	169.5
01-4150-6510 COMPUTER SERVICES	.00	21,810.00	45,500.00	23,690.00	47.9
TOTAL MATERIAL AND SERVICES	38,484.69	419,507.69	533,947.00	114,439.31	78.6
CAPITAL OUTLAY:					
01-4150-7400 OFFICE FURNITURE & EQUIPMENT	159.98	13,710.10	1,000.00 (	12,710.10)	1371.0
TOTAL CAPITAL OUTLAY	159.98	13,710.10	1,000.00 (	12,710.10)	1371.0
TOTAL ADMINISTRATIVE SERVICES	164,607.13	1,480,394.94	2,053,473.16	573,078.22	72.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>LEGAL</u>					
	MATERIALS AND SERVICES:					
01-4160-4200	PROFESSIONAL SERVICES	33,000.00	145,326.25	209,803.79	64,477.54	69.3
01-4160-4270	CITY PROSECUTOR	(12,616.67)	27,183.31	47,998.00	20,814.69	56.6
	TOTAL MATERIAL AND SERVICES	20,383.33	172,509.56	257,801.79	85,292.23	66.9
	TOTAL LEGAL	20,383.33	172,509.56	257,801.79	85,292.23	66.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING & BUILDING</u>					
PERSONAL SERVICES:					
01-4170-1000 SALARIES	35,467.66	286,395.04	509,601.00	223,205.96	56.2
01-4170-1200 PLANNING & ZONING COMMISSION	3,000.00	17,600.00	25,200.00	7,600.00	69.8
01-4170-1900 OVERTIME	.00	2,002.37	.00	(2,002.37)	.0
01-4170-2100 FICA TAXES-CITY	2,930.79	24,176.10	76,755.20	52,579.10	31.5
01-4170-2200 STATE RETIREMENT-CITY	4,600.72	37,664.37	59,154.00	21,489.63	63.7
01-4170-2400 WORKER'S COMPENSATION-CITY	326.18	2,600.78	6,220.00	3,619.22	41.8
01-4170-2500 HEALTH INSURANCE-CITY	8,257.76	68,112.11	140,406.00	72,293.89	48.5
01-4170-2505 HEALTH REIMBURSEMENT ACCT(HRA)	350.85	1,809.50	9,000.00	7,190.50	20.1
01-4170-2510 DENTAL INSURANCE-CITY	251.00	2,101.05	3,990.00	1,888.95	52.7
01-4170-2515 VISION	108.00	1,020.43	.00	(1,020.43)	.0
01-4170-2600 ST & LONG TERM DISABILITY	218.06	1,694.53	3,057.72	1,363.19	55.4
01-4170-2700 VACATION/SICK ACCRUAL PAYOUT	.00	11,453.97	6,793.20	(4,660.77)	168.6
TOTAL PERSONAL SERVICES	55,511.02	456,630.25	840,177.12	383,546.87	54.4
MATERIALS AND SERVICES:					
01-4170-3100 OFFICE SUPPLIES & POSTAGE	399.30	3,244.41	6,000.00	2,755.59	54.1
01-4170-3200 OPERATING SUPPLIES	298.88	5,984.78	1,200.00	(4,784.78)	498.7
01-4170-4200 PROFESSIONAL SERVICES	21,319.05	170,154.74	245,842.00	75,687.26	69.2
01-4170-4210 PROFESSIONAL SERVICES - IDBS	30,757.53	197,657.73	260,000.00	62,342.27	76.0
01-4170-4220 PROF SVCS-FLOOD PLAIN PROG REM	2,145.00	11,406.25	10,000.00	(1,406.25)	114.1
01-4170-4400 ADVERTISING & LEGAL PUBLICATIO	436.45	17,693.33	10,000.00	(7,693.33)	176.9
01-4170-4500 GEOGRAPHIC INFO SYSTEMS	450.00	10,180.00	10,000.00	(180.00)	101.8
01-4170-4800 DUES, SUBSCRIPTIONS & MEMBERSH	118.16	1,380.14	4,000.00	2,619.86	34.5
01-4170-4900 PERSONNEL TRAINING/TRAVEL/MTG	37.49	4,785.36	10,000.00	5,214.64	47.9
01-4170-4970 TRAINING/TRAVEL/MTG-P&Z COMM	.00	51.00	3,000.00	2,949.00	1.7
01-4170-5100 TELEPHONE & COMMUNICATIONS	30.00	240.00	.00	(240.00)	.0
01-4170-6910 OTHER PURCHASED SERVICES	.00	.00	2,000.00	2,000.00	.0
TOTAL MATERIAL AND SERVICES	55,991.86	422,777.74	562,042.00	139,264.26	75.2
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	111,502.88	879,407.99	1,403,219.12	523,811.13	62.7

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
PERSONAL SERVICES:					
01-4193-1000 SALARIES	2,795.00	35,100.00	70,980.00	35,880.00	49.5
01-4193-2100 FICA TAXES-CITY	213.82	2,685.17	5,429.97	2,744.80	49.5
01-4193-2200 STATE RETIREMENT-CITY	334.28	4,197.95	8,489.21	4,291.26	49.5
01-4193-2400 WORKMEN'S COMPENSATION-CITY	2.79	35.28	75.00	39.72	47.0
01-4193-2500 HEALTH INSURANCE-CITY	1,210.00	9,680.00	14,520.00	4,840.00	66.7
01-4193-2510 DENTAL INSURANCE-CITY	42.00	276.41	504.00	227.59	54.8
01-4193-2515 VISION	16.00	86.08	.00	(86.08)	.0
TOTAL PERSONAL SERVICES	4,613.89	52,060.89	99,998.18	47,937.29	52.1
MATERIALS AND SERVICES:					
01-4193-4200 PROFESSIONAL SERVICE	48,930.63	198,158.86	213,296.00	15,137.14	92.9
01-4193-4210 RESORT CITIES	.00	14,000.00	25,000.00	11,000.00	56.0
01-4193-4220 IT PROFESSIONAL SERVICES	.00	103,183.83	178,260.00	75,076.17	57.9
01-4193-4250 BLAINE CITY TOUR	.00	.00	8,000.00	8,000.00	.0
01-4193-4400 PROPERTY ACQUISITION	.00	2,248,345.91	2,248,346.00	.09	100.0
01-4193-4500 1ST/WASHINGTON RENT	.00	.00	18,000.00	18,000.00	.0
01-4193-4901 CULTURE PROJECTS	261.25	1,317.63	.00	(1,317.63)	.0
01-4193-6500 CONTRACT FOR SERVICE	.00	99,210.00	131,904.00	32,694.00	75.2
01-4193-6900 MISCELLANEOUS EXPENSE	.00	475,642.61	475,000.00	(642.61)	100.1
TOTAL MATERIAL AND SERVICES	49,191.88	3,139,858.84	3,297,806.00	157,947.16	95.2
OTHER EXPENDITURES:					
01-4193-8803 TRANSFER TO GENERAL CIP FUND	.00	847,677.00	847,677.00	.00	100.0
01-4193-8804 TRANSFER TO CITY/CO HOUSING	.00	500,000.00	500,000.00	.00	100.0
01-4193-8893 TRANSFER TO PARK TRUST-KAC	.00	10,000.00	10,000.00	.00	100.0
01-4193-9910 MERIT/COMPENSATION ADJUSTMENTS	.00	3,189.38	140,000.00	136,810.62	2.3
01-4193-9930 GENERAL FUND OP. CONTINGENCY	38,272.36	78,687.58	379,826.06	301,138.48	20.7
TOTAL OTHER EXPENDITURES	38,272.36	1,439,553.96	1,877,503.06	437,949.10	76.7
TOTAL NON-DEPARTMENTAL	92,078.13	4,631,473.69	5,275,307.24	643,833.55	87.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINTENANCE</u>					
PERSONAL SERVICES:					
01-4194-1000 SALARIES	17,207.01	194,054.49	362,894.00	168,839.51	53.5
01-4194-1500 PART-TIME/SEASONAL	.00	.00	60,921.00	60,921.00	.0
01-4194-1800 SHIFT COVERAGE ON CALL	.00	2,886.04	5,000.00	2,113.96	57.7
01-4194-1900 OVERTIME	110.93	6,066.04	8,500.00	2,433.96	71.4
01-4194-2100 FICA TAXES - CITY	2,018.90	17,874.97	32,422.00	14,547.03	55.1
01-4194-2200 STATE RETIREMENT - CITY	2,644.69	24,641.51	48,822.00	24,180.49	50.5
01-4194-2400 WORKER'S COMPENSATION-CITY	362.39	3,215.38	3,983.00	767.62	80.7
01-4194-2500 HEALTH INSURANCE - CITY	10,071.11	81,428.13	162,596.00	81,167.87	50.1
01-4194-2505 HEALTH REIMBURSEMENT ACCT(HRA)	29.15	1,807.38	10,000.00	8,192.62	18.1
01-4194-2510 DENTAL INSURANCE-CITY	269.78	2,286.98	4,566.00	2,279.02	50.1
01-4194-2515 VISION	129.74	1,234.62	.00 (	1,234.62)	.0
01-4194-2600 LONG TERM DISABILITY	147.51	1,180.08	2,114.62	934.54	55.8
01-4194-2800 STATE UNEMPLOYMENT INSURANCE	1,834.34	4,674.34	8,000.00	3,325.66	58.4
TOTAL PERSONAL SERVICES	34,825.55	341,349.96	709,818.62	368,468.66	48.1
MATERIALS AND SERVICES:					
01-4194-3100 OFFICE SUPPLIES & POSTAGE	.00	.00	300.00	300.00	.0
01-4194-3200 OPERATING SUPPLIES	478.72	5,126.58	10,000.00	4,873.42	51.3
01-4194-3500 MOTOR FUELS & LUBRICANTS	157.40	1,149.71	16,000.00	14,850.29	7.2
01-4194-4200 PROFESSIONAL SERVICES	3,715.00	78,654.78	62,718.00 (	15,936.78)	125.4
01-4194-4210 PROFESSIONAL SERVC-CITY TREES	.00	135.00	15,000.00	14,865.00	.9
01-4194-4220 PROF SERV-CITY BEAUTIFICATION	232.50	49,423.96	85,000.00	35,576.04	58.2
01-4194-4800 DUES, SUBSCRIPTIONS & MEMBERSH	.00	305.00	440.00	135.00	69.3
01-4194-4900 PERSONNEL TRAINING/TRAVEL/MTG	442.40	1,759.48	1,000.00 (	759.48)	176.0
01-4194-5100 TELEPHONE & COMMUNICATIONS	30.00	240.00	720.00	480.00	33.3
01-4194-5200 UTILITIES	2,992.19	30,526.97	36,000.00	5,473.03	84.8
01-4194-5300 CUSTODIAL & CLEANING SERVICES	4,637.00	32,525.77	80,000.00	47,474.23	40.7
01-4194-5900 REPAIR & MAINTENANCE-BUILDINGS	21.82	48,043.06	56,000.00	7,956.94	85.8
01-4194-5910 REPAIR & MAINT-491 SV ROAD	2,576.92	35,962.56	77,000.00	41,037.44	46.7
01-4194-5950 REPAIR & MAINT-WARM SPRINGS PR	361.96	22,020.37	48,100.00	26,079.63	45.8
01-4194-6000 REPAIR & MAINT-AUTOMOTIVE EQUI	.00	379.77	3,500.00	3,120.23	10.9
01-4194-6100 REPAIR & MAINT--MACHINERY & EQ	134.80	1,856.97	6,000.00	4,143.03	31.0
01-4194-6950 MAINTENANCE	2,870.85	9,893.35	36,000.00	26,106.65	27.5
TOTAL MATERIAL AND SERVICES	18,651.56	318,003.33	533,778.00	215,774.67	59.6
TOTAL FACILITY MAINTENANCE	53,477.11	659,353.29	1,243,596.62	584,243.33	53.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>						
PERSONAL SERVICES:						
01-4210-1000	SALARIES	8,899.20	85,161.97	115,690.00	30,528.03	73.6
01-4210-1500	PART-TIME	.00	.00	27,851.00	27,851.00	.0
01-4210-1900	OVERTIME	.00	6,442.41	5,000.00	(1,442.41)	128.9
01-4210-2100	FICA TAXES-CITY	654.52	6,795.64	10,981.00	4,185.36	61.9
01-4210-2200	STATE RETIREMENT-CITY	1,064.34	9,592.66	17,167.00	7,574.34	55.9
01-4210-2400	WORKMEN'S COMPENSATION-CITY	208.90	2,121.54	4,637.00	2,515.46	45.8
01-4210-2500	HEALTH INSURANCE-CITY	6,711.56	53,692.48	80,539.00	26,846.52	66.7
01-4210-2505	HEALTH REIMBURSEMENT ACCT(HRA)	198.70	685.71	4,000.00	3,314.29	17.1
01-4210-2510	DENTAL INSURANCE-CITY	169.00	1,352.00	2,028.00	676.00	66.7
01-4210-2515	VISION	88.00	772.60	.00	(772.60)	.0
01-4210-2600	ST & LONG TERM DISABILITY	56.71	453.68	680.52	226.84	66.7
TOTAL PERSONAL SERVICES		18,050.93	167,070.69	268,573.52	101,502.83	62.2
MATERIALS AND SERVICES:						
01-4210-3100	OFFICE SUPPLIES & POSTAGE	.00	1,371.35	5,000.00	3,628.65	27.4
01-4210-3200	OPERATING SUPPLIES	63.02	438.79	300.00	(138.79)	146.3
01-4210-3500	MOTOR FUELS & LUBRICANTS	175.19	3,232.54	7,000.00	3,767.46	46.2
01-4210-3600	COMPUTER SOFTWARE	.00	.00	2,000.00	2,000.00	.0
01-4210-3610	PARKING OPS PROCESSING FEES	1,894.10	13,436.06	26,000.00	12,563.94	51.7
01-4210-3620	PARKING OPS EQUIPMENT FEES	7,821.36	8,862.12	11,000.00	2,137.88	80.6
01-4210-4200	PROFESSIONAL SERVICES	.00	22,046.25	59,750.00	37,703.75	36.9
01-4210-4250	PROF.SERVICES-BCSO CONTRACT	159,837.92	1,123,524.66	1,918,054.67	794,530.01	58.6
01-4210-4900	PERSONNEL TRAINING/TRAVEL/MTG	184.28	867.63	.00	(867.63)	.0
01-4210-5100	TELEPHONE & COMMUNICATIONS	187.18	2,233.06	4,350.00	2,116.94	51.3
01-4210-6000	REPAIR & MAINT--AUTOMOTIVE EQU	44.85	1,290.97	13,000.00	11,709.03	9.9
TOTAL MATERIAL AND SERVICES		170,207.90	1,177,303.43	2,046,454.67	869,151.24	57.5
CAPITAL OUTLAY:						
01-4210-7500	AUTOMOTIVE EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY		.00	.00	5,000.00	5,000.00	.0
TOTAL POLICE		188,258.83	1,344,374.12	2,320,028.19	975,654.07	58.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE & RESCUE</u>					
PERSONAL SERVICES:					
01-4230-1000 SALARIES	97,947.75	898,019.41	1,470,123.00	572,103.59	61.1
01-4230-1500 PAID ON-CALL WAGES	17,489.75	183,988.66	135,000.00	(48,988.66)	136.3
01-4230-1700 WOOC (WORKING OUT OF CLASS)	11,047.23	66,955.92	8,000.00	(58,955.92)	837.0
01-4230-1900 OVERTIME	9,346.78	133,632.79	120,000.00	(13,632.79)	111.4
01-4230-2100 FICA TAXES-CITY	10,222.26	98,689.59	132,584.00	33,894.41	74.4
01-4230-2300 FIREMEN'S RETIREMENT-CITY	16,498.77	157,473.04	234,125.00	76,651.96	67.3
01-4230-2310 DEF.COMP-PD ON CALL/PT EMP	.00	.00	12,000.00	12,000.00	.0
01-4230-2400 WORKMEN'S COMPENSATION-CITY	3,979.73	37,961.70	40,000.00	2,038.30	94.9
01-4230-2500 HEALTH INSURANCE-CITY	33,114.12	262,936.28	369,852.00	106,915.72	71.1
01-4230-2505 HEALTH REIMBURSEMENT ACCT(HRA)	256.20	2,655.12	26,000.00	23,344.88	10.2
01-4230-2510 DENTAL INSURANCE-CITY	939.50	7,579.00	11,040.00	3,461.00	68.7
01-4230-2515 VISION	444.00	4,044.35	.00	(4,044.35)	.0
01-4230-2530 EMPLOYEE MEDICAL SERVICES	.00	3,857.00	.00	(3,857.00)	.0
01-4230-2535 VEBA	5,100.00	40,800.00	57,600.00	16,800.00	70.8
01-4230-2540 MERP-MEDICAL EXP REIMBURSEMENT	600.00	4,800.00	7,200.00	2,400.00	66.7
01-4230-2600 ST & LONG TERM DISABILITY	653.29	5,389.68	8,310.64	2,920.96	64.9
01-4230-2700 VACATION/SICK ACCRUAL PAYOUT	.00	25,300.13	25,000.00	(300.13)	101.2
01-4230-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	3,000.00	3,000.00	.0
01-4230-2900 PERFORMANCE AWARDS	39.89	5,194.35	4,200.00	(994.35)	123.7
TOTAL PERSONAL SERVICES	207,679.27	1,939,277.02	2,664,034.64	724,757.62	72.8
MATERIALS AND SERVICES:					
01-4230-3200 OPERATING SUPPLIES FIRE	358.92	9,715.13	45,000.00	35,284.87	21.6
01-4230-3210 OPERATING SUPPLIES EMS	5,129.34	39,912.41	63,000.00	23,087.59	63.4
01-4230-3500 MOTOR FUELS & LUBRICANTS FIRE	361.60	3,527.81	8,000.00	4,472.19	44.1
01-4230-3510 MOTOR FUELS & LUBRICANTS EMS	361.63	3,621.11	8,000.00	4,378.89	45.3
01-4230-4200 PROFESSIONAL SERVICES FIRE	810.43	26,943.52	27,000.00	56.48	99.8
01-4230-4210 PROFESSIONAL SERVICES EMS	269.30	15,078.49	20,000.00	4,921.51	75.4
01-4230-4800 DUES, SUBSCRIPTIONS & MEMBERSH	.00	110.00	.00	(110.00)	.0
01-4230-4900 TRAINING/TRAVEL/MTG FIRE	4,609.19	7,844.99	16,000.00	8,155.01	49.0
01-4230-4910 TRAINING EMS	.00	3,375.12	12,000.00	8,624.88	28.1
01-4230-4920 TRAINING-FACILITY	60.37	922.30	12,000.00	11,077.70	7.7
01-4230-4930 PUBLIC EDUCATION	.00	12,758.74	.00	(12,758.74)	.0
01-4230-4940 IDL FIRE EXPENSES	14,772.02	15,686.52	200,000.00	184,313.48	7.8
01-4230-5100 TELEPHONE & COMMUNICATION FIRE	960.45	9,481.02	21,000.00	11,518.98	45.2
01-4230-5110 TELEPHONE & COMMUNICATION EMS	960.45	9,446.90	21,000.00	11,553.10	45.0
01-4230-5200 UTILITIES	2,238.09	23,342.47	45,600.00	22,257.53	51.2
01-4230-5900 REPAIR & MAINTENANCE-BUILDINGS	7,698.69	22,910.20	24,000.00	1,089.80	95.5
01-4230-6000 REPAIR & MAINT-AUTO EQUIP FIRE	2,023.49	21,631.39	18,000.00	(3,631.39)	120.2
01-4230-6010 REPAIR & MAINT-AUTO EQUIP EMS	516.48	6,306.47	12,000.00	5,693.53	52.6
01-4230-6100 REPAIR & MAINT--MACHINERY & EQ	256.56	2,808.52	60,000.00	57,191.48	4.7
01-4230-6110 REPAIR & MAINT--MACHINERY & EQ	74.60	2,541.53	2,500.00	(41.53)	101.7
01-4230-6200 REPAIR & MAINT--FACILITY	.00	1,565.09	.00	(1,565.09)	.0
01-4230-6900 OTHER PURCHASED SERVICES FIRE	.00	.00	3,250.00	3,250.00	.0
01-4230-6910 OTHER PURCHASED SERVICES EMS	.00	.00	7,000.00	7,000.00	.0
TOTAL MATERIAL AND SERVICES	41,461.61	239,529.73	625,350.00	385,820.27	38.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
CAPITAL OUTLAY:					
01-4230-7700 LEASE-AERIAL TOWER	.00	.00	58,430.00	58,430.00	.0
01-4230-7710 LEASE-ENFORCER PUC PUMPERKB790	.00	140,801.73	141,000.00	198.27	99.9
TOTAL CAPITAL OUTLAY	.00	140,801.73	199,430.00	58,628.27	70.6
TOTAL FIRE & RESCUE	249,140.88	2,319,608.48	3,488,814.64	1,169,206.16	66.5

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET</u>					
PERSONAL SERVICES:					
01-4310-1000 SALARIES	53,541.51	483,685.42	719,144.00	235,458.58	67.3
01-4310-1500 PART-TIME	.00	.00	65,800.00	65,800.00	.0
01-4310-1800 SHIFT COVERAGE ON CALL	.00	18,976.34	17,500.00	(1,476.34)	108.4
01-4310-1900 OVERTIME	72.29	36,154.73	35,000.00	(1,154.73)	103.3
01-4310-2100 FICA TAXES-CITY	4,075.38	40,975.03	60,977.70	20,002.67	67.2
01-4310-2200 STATE RETIREMENT-CITY	6,412.21	61,730.51	87,463.00	25,732.49	70.6
01-4310-2400 WORKER'S COMPENSATION-CITY	1,620.26	14,172.13	27,628.00	13,455.87	51.3
01-4310-2500 HEALTH INSURANCE-CITY	18,057.08	145,772.15	216,685.00	70,912.85	67.3
01-4310-2505 HEALTH REIMBURSEMENT ACCT(HRA)	130.15	1,074.06	15,500.00	14,425.94	6.9
01-4310-2510 DENTAL INSURANCE-CITY	528.06	4,389.93	6,576.00	2,186.07	66.8
01-4310-2515 VISION	228.40	2,051.97	.00	(2,051.97)	.0
01-4310-2600 ST & LONG TERM DISABILITY	350.72	2,805.17	4,323.06	1,517.89	64.9
01-4310-2800 STATE UNEMPLOYMENT INSURANCE	.00	33.44	6,000.00	5,966.56	.6
TOTAL PERSONAL SERVICES	85,016.06	811,820.88	1,262,596.76	450,775.88	64.3
MATERIALS AND SERVICES:					
01-4310-3200 OPERATING SUPPLIES	765.13	12,315.74	16,240.00	3,924.26	75.8
01-4310-3400 MINOR EQUIPMENT	87.14	780.75	3,800.00	3,019.25	20.6
01-4310-3500 MOTOR FUELS & LUBRICANTS	909.16	75,475.41	109,092.00	33,616.59	69.2
01-4310-3600 COMPUTER SOFTWARE	.00	6,799.00	6,800.00	1.00	100.0
01-4310-4200 PROFESSIONAL SERVICES	157.50	188,080.55	204,000.00	15,919.45	92.2
01-4310-4900 PERSONNEL TRAINING/TRAVEL/MTG	.00	420.00	4,515.00	4,095.00	9.3
01-4310-5100 TELEPHONE & COMMUNICATIONS	30.00	240.00	7,000.00	6,760.00	3.4
01-4310-5200 UTILITIES	1,289.80	12,106.48	19,500.00	7,393.52	62.1
01-4310-6000 REPAIR & MAINT--AUTOMOTIVE EQU	253.42	2,481.49	8,700.00	6,218.51	28.5
01-4310-6100 REPAIR & MAINT--MACHINERY & EQ	3,006.33	42,522.28	98,650.00	56,127.72	43.1
01-4310-6910 OTHER PURCHASED SERVICES	606.66	8,222.12	16,000.00	7,777.88	51.4
01-4310-6920 SIGNS & SIGNALIZATION	2,951.27	12,450.26	16,000.00	3,549.74	77.8
01-4310-6930 STREET LIGHTING	1,696.47	17,684.51	18,500.00	815.49	95.6
01-4310-6950 MAINTENANCE & IMPROVEMENTS	6,288.76	44,986.61	338,300.00	293,313.39	13.3
TOTAL MATERIAL AND SERVICES	18,041.64	424,565.20	867,097.00	442,531.80	49.0
TOTAL STREET	103,057.70	1,236,386.08	2,129,693.76	893,307.68	58.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
PERSONAL SERVICES:					
01-4510-1000 SALARIES	20,544.34	179,885.88	275,420.00	95,534.12	65.3
01-4510-1500 PART-TIME/SEASONAL	1,892.63	12,183.17	85,000.00	72,816.83	14.3
01-4510-1900 OVERTIME	.00	833.25	.00	(833.25)	.0
01-4510-2100 FICA TAXES - CITY	1,691.99	14,561.80	27,540.00	12,978.20	52.9
01-4510-2200 STATE RETIREMENT - CITY	2,457.10	21,494.28	43,056.00	21,561.72	49.9
01-4510-2400 WORKER'S COMPENSATION - CITY	357.21	3,034.54	7,700.00	4,665.46	39.4
01-4510-2500 HEALTH INSURANCE - CITY	6,985.78	55,886.24	83,829.00	27,942.76	66.7
01-4510-2505 HEALTH REIMBURSEMENT ACCT(HRA)	243.45	3,078.95	5,000.00	1,921.05	61.6
01-4510-2510 DENTAL INSURANCE-CITY	210.50	1,684.00	2,526.00	842.00	66.7
01-4510-2515 VISION	92.00	849.50	.00	(849.50)	.0
01-4510-2600 ST & LONG TERM DISABILITY	136.55	1,092.40	1,612.80	520.40	67.7
01-4510-2800 STATE UNEMPLOYMENT INSURANCE	.00	.00	1,000.00	1,000.00	.0
TOTAL PERSONAL SERVICES	34,611.55	294,584.01	532,683.80	238,099.79	55.3
MATERIALS AND SERVICES:					
01-4510-3100 OFFICE SUPPLIES & POSTAGE	.75	32.01	1,000.00	967.99	3.2
01-4510-3200 OPERATING SUPPLIES	416.38	1,799.65	4,500.00	2,700.35	40.0
01-4510-3250 RECREATION SUPPLIES	2,587.37	6,460.91	11,000.00	4,539.09	58.7
01-4510-3280 YOUTH GOLF	.00	.00	1,000.00	1,000.00	.0
01-4510-3300 RESALE ITEMS-CONCESSION SUPPLY	419.75	4,796.69	7,500.00	2,703.31	64.0
01-4510-3310 STATE SALES TAX-PARK	1,361.23	4,289.27	8,500.00	4,210.73	50.5
01-4510-3500 MOTOR FUELS & LUBRICANTS	.00	1,647.82	3,500.00	1,852.18	47.1
01-4510-4200 PROFESSIONAL SERVICE	.00	2,465.61	3,842.00	1,376.39	64.2
01-4510-4410 ADVERTISING & PUBLICATIONS	575.00	1,099.40	1,000.00	(99.40)	109.9
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	548.44	3,150.97	11,400.00	8,249.03	27.6
01-4510-6000 REPAIR & MAINT--AUTOMOTIVE EQU	8.99	616.53	3,500.00	2,883.47	17.6
01-4510-6100 REPAIR & MAINT--MACHINERY & EQ	.00	1,771.54	2,500.00	728.46	70.9
TOTAL MATERIAL AND SERVICES	5,917.91	28,130.40	62,242.00	34,111.60	45.2
TOTAL RECREATION	40,529.46	322,714.41	594,925.80	272,211.39	54.2
TOTAL FUND EXPENDITURES	1,051,769.46	13,353,184.06	19,084,762.81	5,731,578.75	70.0
NET REVENUE OVER EXPENDITURES	386,573.49	(2,097,100.43)	.41	2,097,100.84	(51148

CITY OF KETCHUM
BALANCE SHEET
MAY 31, 2025

WAGON DAYS FUND

ASSETS

02-1000-0000	CASH - COMBINED	(	41,620.88)	
02-1520-0000	WAGON DAYS- US BANK #2315		57,791.59	
TOTAL ASSETS				16,170.71

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		11,157.12	
BALANCE - CURRENT DATE			16,420.71	
TOTAL FUND EQUITY				16,420.71
TOTAL LIABILITIES AND EQUITY				16,170.71

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

WAGON DAYS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WAGON DAYS REVENUE</u>					
02-3400-1100	WAGON DAYS FEES	.00	1,500.00	1,500.00	.00	100.0
02-3400-6700	SALES-SOUVENIRS,TICKET,PICNIC	.00	.00	6,000.00	6,000.00	.0
	TOTAL WAGON DAYS REVENUE	.00	1,500.00	7,500.00	6,000.00	20.0
	<u>MISCELLANEOUS REVENUE</u>					
02-3700-1000	INTEREST EARNINGS	20.43	182.61	150.00	(32.61)	121.7
02-3700-3600	REFUNDS & REIMBURSEMENTS	.00	2,100.00	.00	(2,100.00)	.0
02-3700-6500	SPONSORSHIPS	.00	8,507.96	10,000.00	1,492.04	85.1
02-3700-7000	RESERVED SEATING	.00	.00	3,500.00	3,500.00	.0
02-3700-8722	TRANSFER FROM LOT	19,465.83	88,986.66	166,850.00	77,863.34	53.3
	TOTAL MISCELLANEOUS REVENUE	19,486.26	99,777.23	180,500.00	80,722.77	55.3
	TOTAL FUND REVENUE	19,486.26	101,277.23	188,000.00	86,722.77	53.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

WAGON DAYS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WAGON DAYS EXPENDITURES</u>					
PERSONAL SERVICES:					
02-4530-2900 AWARDS	.00	.00	5,300.00	5,300.00	.0
TOTAL PERSONAL SERVICES	.00	.00	5,300.00	5,300.00	.0
MATERIALS AND SERVICES:					
02-4530-3100 OFFICE SUPPLIES & POSTAGE	1,104.11	2,967.11	400.00	(2,567.11)	741.8
02-4530-3200 OPERATING SUPPLIES	2,982.60	3,180.60	9,000.00	5,819.40	35.3
02-4530-3250 SOUVENIRS SUPPLIES	.00	850.00	6,500.00	5,650.00	13.1
02-4530-3310 STATE SALES TAX	.00	212.82	800.00	587.18	26.6
02-4530-4200 PROFESSIONAL SERVICES	57,000.00	71,444.44	72,000.00	555.56	99.2
02-4530-4210 PARADE PARTCPNT/FIDDLERS/POETS	.00	.00	50,000.00	50,000.00	.0
02-4530-4220 GRAND MARSHAL DINNER	.00	130.65	5,500.00	5,369.35	2.4
02-4530-4230 HISTORY/CHILDREN'S ACTIVITIES	.00	71.00	5,000.00	4,929.00	1.4
02-4530-4240 CONCERT	.00	5,850.00	21,000.00	15,150.00	27.9
02-4530-4400 ADVERTISING & LEGAL PUBLICATIO	.00	5,054.64	8,000.00	2,945.36	63.2
02-4530-5210 SOLID WASTE COLLECTION	.00	358.85	4,500.00	4,141.15	8.0
TOTAL MATERIAL AND SERVICES	61,086.71	90,120.11	182,700.00	92,579.89	49.3
TOTAL WAGON DAYS EXPENDITURES	61,086.71	90,120.11	188,000.00	97,879.89	47.9
TOTAL FUND EXPENDITURES	61,086.71	90,120.11	188,000.00	97,879.89	47.9
NET REVENUE OVER EXPENDITURES	(41,600.45)	11,157.12	.00	(11,157.12)	.0

CITY OF KETCHUM
BALANCE SHEET
MAY 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

ASSETS

03-1000-0000	CASH - COMBINED	1,510,720.75	
03-1510-0000	INVESTMENTS--GEN CIP #2572	3,849,251.03	
	TOTAL ASSETS		5,359,971.78

LIABILITIES AND EQUITY

LIABILITIES

03-2030-0000	ACCOUNTS PAYABLE	159,950.00	
	TOTAL LIABILITIES		159,950.00

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
03-2710-0000	GEN CAPITAL IMPRVMT BALANCE	5,250,319.45	
	REVENUE OVER EXPENDITURES - YTD	(50,297.67)	
	BALANCE - CURRENT DATE	5,200,021.78	
	TOTAL FUND EQUITY		5,200,021.78
	TOTAL LIABILITIES AND EQUITY		5,359,971.78

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>GENERAL CIP REVENUE</u>					
03-3100-6100	IDAHO POWER FRANCHISE	127,041.71	274,174.91	300,000.00	25,825.09	91.4
	TOTAL GENERAL CIP REVENUE	127,041.71	274,174.91	300,000.00	25,825.09	91.4
	<u>SOURCE 3400</u>					
03-3400-7200	STREET IMPACT FEES	.00	13,476.00	.00 (	13,476.00)	.0
03-3400-7210	PARKS & RECREATION IMPACT FEE	.00	3,141.00	.00 (	3,141.00)	.0
03-3400-7220	FIRE & RESCUE IMPACT FEES	.00	6,276.00	.00 (	6,276.00)	.0
03-3400-7230	POLICE IMPACT FEES	.00	312.00	.00 (	312.00)	.0
	TOTAL SOURCE 3400	.00	23,205.00	.00 (	23,205.00)	.0
	<u>MISCELLANEOUS REVENUE</u>					
03-3700-1000	INTEREST EARNINGS	13,842.86	143,715.96	.00 (	143,715.96)	.0
03-3700-3600	REFUNDS & REIMBURSEMENTS	.00	62,916.00	62,501.00 (	415.00)	100.7
03-3700-3610	WOOD RIVER LAND TRUST REIMB	.00	38,395.60	.00 (	38,395.60)	.0
03-3700-3650	FIRE DEPARTMENT DONATIONS	.00	20,175.00	.00 (	20,175.00)	.0
03-3700-8701	TRANSFER FROM GENERAL FUND	.00	847,677.00	847,677.00	.00	100.0
03-3700-8722	TRANSFER FROM LOT FUND	21,875.00	1,175,000.00	1,262,500.00	87,500.00	93.1
03-3700-8790	ITD MAIN STREET FUNDING	.00	300,000.00	.00 (	300,000.00)	.0
03-3700-8795	OTHER DONATIONS & REIMBURSEMEN	.00	.00	150,000.00	150,000.00	.0
03-3700-8798	URA FUNDING	.00	.00	765,000.00	765,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	35,717.86	2,587,879.56	3,087,678.00	499,798.44	83.8
	<u>FUND BALANCE</u>					
03-3800-9000	FUND BALANCE	.00	.00	3,596,733.00	3,596,733.00	.0
	TOTAL FUND BALANCE	.00	.00	3,596,733.00	3,596,733.00	.0
	TOTAL FUND REVENUE	162,759.57	2,885,259.47	6,984,411.00	4,099,151.53	41.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4193-7110 DOWNTOWN CORE SIDEWALK (P)	29,284.48	91,256.43	500,000.00	408,743.57	18.3
03-4193-7135 MAIN STREET REHAB	43,371.17	1,080,359.53	3,492,204.00	2,411,844.47	30.9
03-4193-7145 5TH STREET SIDEWALK REPLACE	4,773.94	7,063.94	.00	(7,063.94)	.0
03-4193-7150 BIKE NETWORK IMPROVEMENTS	38,324.89	49,068.39	80,000.00	30,931.61	61.3
03-4193-7180 POWER LINE UNDERGROUNDING (P)	.00	1,045,463.00	700,632.00	(344,831.00)	149.2
03-4193-7195 MAIN STREET DESIGN & RECONSTR	.00	1,886.75	.00	(1,886.75)	.0
03-4193-7200 TECHNOLOGY UPGRADES	280.49	71,986.18	199,575.00	127,588.82	36.1
03-4193-7205 WEBSITE REBUILD	.00	.00	60,000.00	60,000.00	.0
03-4193-7210 SUSTAINABILITY	.00	2,900.84	.00	(2,900.84)	.0
03-4193-7500 PARKING MANAGEMENT	.00	.00	95,000.00	95,000.00	.0
03-4193-7607 SIDEWALK CURB AND GUTTER	4,361.00	12,399.00	.00	(12,399.00)	.0
03-4193-7611 PAVEMENT MANAGEMENT PROG (P)	.00	2,191.23	600,000.00	597,808.77	.4
03-4193-7612 MASTIC PATCHER	80,225.00	80,225.00	.00	(80,225.00)	.0
03-4193-7613 ROAD BARRIERS	.00	86,645.18	.00	(86,645.18)	.0
TOTAL CAPITAL OUTLAY	200,620.97	2,531,445.47	5,727,411.00	3,195,965.53	44.2
OTHER EXPENDITURES:					
03-4193-9930 GENERAL FUND CIP CONTINGENCY	20,686.50	21,646.50	.00	(21,646.50)	.0
TOTAL OTHER EXPENDITURES	20,686.50	21,646.50	.00	(21,646.50)	.0
TOTAL GENERAL CIP EXPENDITURES	221,307.47	2,553,091.97	5,727,411.00	3,174,319.03	44.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FACILITY MAINT CIP EXPENDITURE</u>					
CAPITAL OUTLAY:					
03-4194-7000 WARM SPRINGS PRESERVE PHASE I	.00	35,725.75	.00 (	35,725.75)	.0
03-4194-7110 FORD RANGER	.00	.00	35,000.00	35,000.00	.0
03-4194-7120 ATKINSON PARK IRRIG UPGRADES	.00	.00	50,000.00	50,000.00	.0
03-4194-7135 FOREST SRV PARK RENOVATION	17,911.50	17,911.50	175,000.00	157,088.50	10.2
03-4194-7140 BONNING CABIN PRESERVATION	.00	28,974.00	50,000.00	21,026.00	58.0
03-4194-7155 ROTARY PARK REHABILATION	.00	.00	124,500.00	124,500.00	.0
03-4194-7156 ORE WAGON R&M	.00	.00	170,000.00	170,000.00	.0
03-4194-7160 TOWNE SQUARE DESIGN SCOPE	.00	56,000.00	.00 (	56,000.00)	.0
03-4194-7170 TRASH CANS (CITYWIDE) REPLACE	.00	4,150.00	20,000.00	15,850.00	20.8
03-4194-7180 WATER CONSERVATION UPGRADES	.00	.00	20,000.00	20,000.00	.0
03-4194-7200 SOLAR (FIRE)	.00	.00	150,000.00	150,000.00	.0
03-4194-7602 MOWER REPLACEMENT	.00	.00	34,000.00	34,000.00	.0
03-4194-7603 GRAVELY ZERO TURN MOWER	.00	.00	16,000.00	16,000.00	.0
TOTAL CAPITAL OUTLAY	17,911.50	142,761.25	844,500.00	701,738.75	16.9
TOTAL FACILITY MAINT CIP EXPENDITURE	17,911.50	142,761.25	844,500.00	701,738.75	16.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

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

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE & RESCUE CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4230-7100 UTILITY/PICK-UP TRUCK	3,213.92	76,966.26	110,000.00	33,033.74	70.0
03-4230-7115 FIREFIGHTIN EQ (TOOLS)	.00	2,855.41	15,000.00	12,144.59	19.0
03-4230-7120 RADIOS (PORTABLE)	.00	16,795.33	14,000.00	(2,795.33)	120.0
03-4230-7125 RESCUE (CITY PROVIDED)	.00	2,078.71	30,000.00	27,921.29	6.9
03-4230-7130 PPE (TURNOUT GEAR)	3,934.08	17,410.63	32,000.00	14,589.37	54.4
03-4230-7135 MEDICAL (CITY PROVIDED)	.00	.00	4,000.00	4,000.00	.0
03-4230-7140 SHOP TOOLS	.00	676.12	2,500.00	1,823.88	27.0
TOTAL CAPITAL OUTLAY	7,148.00	116,782.46	207,500.00	90,717.54	56.3
TOTAL FIRE & RESCUE CIP EXPENDITURES	7,148.00	116,782.46	207,500.00	90,717.54	56.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>STREETS CIP EXPENDITURES</u>					
	CAPITAL OUTLAY:					
03-4310-7125	ELGIN EAGLE - SWEEPER	.00	.00	50,000.00	50,000.00	.0
03-4310-7140	140 GRADER (TBD) - (LEASE/PURC	.00	56,620.74	50,000.00	(6,620.74)	113.2
03-4310-7150	CAPITAL EQUIPMENT	.00	9,060.00	.00	(9,060.00)	.0
03-4310-7600	DODGE DURANGO (2001)	.00	57,057.00	35,000.00	(22,057.00)	163.0
	TOTAL CAPITAL OUTLAY	.00	122,737.74	135,000.00	12,262.26	90.9
	TOTAL STREETS CIP EXPENDITURES	.00	122,737.74	135,000.00	12,262.26	90.9

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

GENERAL CAPITAL IMPROVEMENT FD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
03-4510-7125 PUMP PARK OVERHAUL	.00	183.72	.00	(183.72)	.0
03-4510-7130 JOHN DEER GATOR	.00	.00	20,000.00	20,000.00	.0
TOTAL CAPITAL OUTLAY	.00	183.72	20,000.00	19,816.28	.9
TOTAL RECREATION CIP EXPENDITURES	.00	183.72	20,000.00	19,816.28	.9
TOTAL FUND EXPENDITURES	246,366.97	2,935,557.14	6,994,411.00	4,058,853.86	42.0
NET REVENUE OVER EXPENDITURES	(83,607.40)	(50,297.67)	(10,000.00)	40,297.67	(503.0)

CITY OF KETCHUM
BALANCE SHEET
MAY 31, 2025

ORIGINAL LOT FUND

ASSETS

22-1000-0000	CASH - COMBINED	(	295,019.12)	
22-1050-0000	TAXES RECEIVABLE		317,131.11	
22-1510-0000	INVESTMENTS-LOT #3183		360,327.00	
TOTAL ASSETS				382,438.99

LIABILITIES AND EQUITY

LIABILITIES

22-2030-0000	ACCOUNTS PAYABLE	(	1,500.00)	
TOTAL LIABILITIES			(	1,500.00)

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
22-2710-0000	FUND BALANCE		1,362,693.70	
	REVENUE OVER EXPENDITURES - YTD	(	978,754.71)	
BALANCE - CURRENT DATE			383,938.99	
TOTAL FUND EQUITY				383,938.99
TOTAL LIABILITIES AND EQUITY				382,438.99

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

ORIGINAL LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>ORIGINAL LOT TAX</u>					
22-3100-3000	ORIGINAL LOT TAX	.00	2,459,595.87	3,195,890.00	736,294.13	77.0
	TOTAL ORIGINAL LOT TAX	.00	2,459,595.87	3,195,890.00	736,294.13	77.0
	<u>MISCELLANEOUS REVENUE</u>					
22-3700-1000	INTEREST EARNINGS	1,295.83	11,015.27	.00	(11,015.27)	.0
22-3700-3600	REFUNDS & REIMBURSEMENTS	.00	1,400.00	.00	(1,400.00)	.0
22-3700-8725	TRANSFR FROM ADDITIONAL 1%-LOT	4,078.75	32,630.00	48,945.00	16,315.00	66.7
	TOTAL MISCELLANEOUS REVENUE	5,374.58	45,045.27	48,945.00	3,899.73	92.0
	<u>FUND BALANCE</u>					
22-3800-9000	FUND BALANCE	.00	.00	1,358,391.00	1,358,391.00	.0
	TOTAL FUND BALANCE	.00	.00	1,358,391.00	1,358,391.00	.0
	TOTAL FUND REVENUE	5,374.58	2,504,641.14	4,603,226.00	2,098,584.86	54.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

ORIGINAL LOT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ORIGINAL LOT TAX</u>					
MATERIALS AND SERVICES:					
22-4910-3610 PROCESSING FEE XBP	242.00	1,763.98	1,000.00	(763.98)	176.4
22-4910-4200 PROFESSIONAL SERVICES	.00	27,000.00	21,591.00	(5,409.00)	125.1
22-4910-5000 ADMINISTRATIVE EXPENSE-GEN FND	416.67	3,333.36	5,000.00	1,666.64	66.7
22-4910-6060 EVENTS/PROMOTIONS	3,031.00	37,125.01	115,195.00	78,069.99	32.2
22-4910-6070 SVED	.00	15,000.00	15,000.00	.00	100.0
22-4910-6075 IDAHO DARK SKY ALLIANCE	.00	2,500.00	2,500.00	.00	100.0
22-4910-6080 MOUNTAIN RIDES	206,000.00	618,000.00	824,000.00	206,000.00	75.0
22-4910-6085 FRIENDS OF THE SAWTOOTH NF	.00	.00	5,000.00	5,000.00	.0
22-4910-6090 CONSOLIDATED DISPATCH	.00	178,127.48	180,512.00	2,384.52	98.7
22-4910-6095 MOUNTAIN HUMANE	.00	3,226.00	4,078.00	852.00	79.1
TOTAL MATERIAL AND SERVICES	209,689.67	886,075.83	1,173,876.00	287,800.17	75.5
OTHER EXPENDITURES:					
22-4910-8801 REIMBURSE GF POLICE/FIRE/AMB	166,666.67	1,333,333.36	2,000,000.00	666,666.64	66.7
22-4910-8802 TRNSFR TO WAGON DAYS FUND	19,465.83	88,986.66	166,850.00	77,863.34	53.3
22-4910-8803 TRANSFER TO GENERAL CIP	21,875.00	1,175,000.00	1,262,500.00	87,500.00	93.1
TOTAL OTHER EXPENDITURES	208,007.50	2,597,320.02	3,429,350.00	832,029.98	75.7
TOTAL ORIGINAL LOT TAX	417,697.17	3,483,395.85	4,603,226.00	1,119,830.15	75.7
TOTAL FUND EXPENDITURES	417,697.17	3,483,395.85	4,603,226.00	1,119,830.15	75.7
NET REVENUE OVER EXPENDITURES	(412,322.59)	(978,754.71)	.00	978,754.71	.0

CITY OF KETCHUM
BALANCE SHEET
MAY 31, 2025

ADDITIONAL1%-LOT FUND

ASSETS

25-1000-0000	CASH - COMBINED	198,220.17	
	TOTAL ASSETS		198,220.17

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
25-2710-0000	FUND BALANCE	349,124.86	
	REVENUE OVER EXPENDITURES - YTD	(150,904.69)	
	BALANCE - CURRENT DATE	198,220.17	
	TOTAL FUND EQUITY		198,220.17
	TOTAL LIABILITIES AND EQUITY		198,220.17

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

ADDITIONAL1%-LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>ADDITIONAL 1%-LOT</u>					
25-3100-3010	ADDITIONAL 1%	.00	1,938,664.76	2,447,253.00	508,588.24	79.2
	TOTAL ADDITIONAL 1%-LOT	.00	1,938,664.76	2,447,253.00	508,588.24	79.2
	<u>FUND BALANCE</u>					
25-3800-9000	FUND BALANCE	.00	.00	299,125.00	299,125.00	.0
	TOTAL FUND BALANCE	.00	.00	299,125.00	299,125.00	.0
	TOTAL FUND REVENUE	.00	1,938,664.76	2,746,378.00	807,713.24	70.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

ADDITIONAL 1%-LOT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADDITIONAL 1%-LOT</u>					
	MATERIALS AND SERVICES:					
25-4910-4220	SUN VALLEY AIR SERVICE BOARD	175,781.73	988,244.92	1,199,154.00	210,909.08	82.4
25-4910-4240	SVASB RELEASE FUND BALANCE	.00	299,125.00	299,125.00	.00	100.0
	TOTAL MATERIAL AND SERVICES	175,781.73	1,287,369.92	1,498,279.00	210,909.08	85.9
	OTHER EXPENDITURES:					
25-4910-8822	TRANSFER TO ORIG LOT-DIR COST	4,078.75	32,630.00	48,945.00	16,315.00	66.7
25-4910-8824	TRANSFER TO HOUSING	.00	769,569.53	1,199,154.00	429,584.47	64.2
	TOTAL OTHER EXPENDITURES	4,078.75	802,199.53	1,248,099.00	445,899.47	64.3
	TOTAL ADDITIONAL 1%-LOT	179,860.48	2,089,569.45	2,746,378.00	656,808.55	76.1
	TOTAL FUND EXPENDITURES	179,860.48	2,089,569.45	2,746,378.00	656,808.55	76.1
	NET REVENUE OVER EXPENDITURES	(179,860.48)	(150,904.69)	.00	150,904.69	.0

CITY OF KETCHUM
BALANCE SHEET
MAY 31, 2025

FIRE BOND FUND

ASSETS

41-1000-0000	CASH - COMBINED	290,828.22	
41-1050-0000	TAXES RECEIVABLE--CURRENT	5,738.43	
	TOTAL ASSETS		296,566.65

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
41-2710-0000	FUND BALANCE	(1,883.51)	
	REVENUE OVER EXPENDITURES - YTD	298,450.16	
	BALANCE - CURRENT DATE	296,566.65	
	TOTAL FUND EQUITY		296,566.65
	TOTAL LIABILITIES AND EQUITY		296,566.65

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

FIRE BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>PROPERTY TAX</u>					
41-3100-1000	PROPERTY TAX GO LEVY	5,667.29	426,962.03	617,019.00	190,056.97	69.2
41-3100-9000	PENALTY & INTEREST ON TAXES	55.40	997.51	.00	(997.51)	.0
	TOTAL PROPERTY TAX	5,722.69	427,959.54	617,019.00	189,059.46	69.4
	TOTAL FUND REVENUE	5,722.69	427,959.54	617,019.00	189,059.46	69.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

FIRE BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>FIRE BOND FUND EXP/TRNFRS</u>					
	MATERIALS AND SERVICES:					
41-4800-4205	PROF SERVICES PAYING AGENT	.00	.00	3,000.00	3,000.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	3,000.00	3,000.00	.0
	OTHER EXPENDITURES:					
41-4800-8100	DEBT SRVC ACCT PRINCIPL-FIRE	.00	129,509.38	355,000.00	225,490.62	36.5
41-4800-8200	DEBT SRVC ACCT INTEREST-FIRE	.00	.00	259,019.00	259,019.00	.0
	TOTAL OTHER EXPENDITURES	.00	129,509.38	614,019.00	484,509.62	21.1
	TOTAL FIRE BOND FUND EXP/TRNFRS	.00	129,509.38	617,019.00	487,509.62	21.0
	TOTAL FUND EXPENDITURES	.00	129,509.38	617,019.00	487,509.62	21.0
	NET REVENUE OVER EXPENDITURES	5,722.69	298,450.16	.00	(298,450.16)	.0

CITY OF KETCHUM
BALANCE SHEET
MAY 31, 2025

IN-LIEU HOUSING FUND

ASSETS

52-1000-0000	CASH - COMBINED	(	335,803.34)	
52-1515-0000	INVESTMENTS--IN-LIEU HOUS#3044		964,964.14	
	TOTAL ASSETS			629,160.80

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
52-2710-0000	FUND BALANCE		1,779,661.65	
	REVENUE OVER EXPENDITURES - YTD	(	1,150,500.85)	
	BALANCE - CURRENT DATE		629,160.80	
	TOTAL FUND EQUITY			629,160.80
	TOTAL LIABILITIES AND EQUITY			629,160.80

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

IN-LIEU HOUSING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
52-3700-1000	INTEREST EARNINGS	3,470.25	29,499.15	5,000.00	(24,499.15)	590.0
52-3700-7500	IN-LIEU-AFFORDABLE HOUSING FEE	.00	.00	300,000.00	300,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	3,470.25	29,499.15	305,000.00	275,500.85	9.7
	<u>FUND BALANCE</u>					
52-3800-9000	FUND BALANCE	.00	.00	2,089,874.00	2,089,874.00	.0
	TOTAL FUND BALANCE	.00	.00	2,089,874.00	2,089,874.00	.0
	TOTAL FUND REVENUE	3,470.25	29,499.15	2,394,874.00	2,365,374.85	1.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

IN-LIEU HOUSING FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>IN-LIEU HOUSING EXPENDITURES</u>					
	CAPITAL OUTLAY:					
52-4410-7116	BLUEBIRD VILLAGE HOUSING	.00	680,000.00	680,000.00	.00	100.0
	TOTAL CAPITAL OUTLAY	.00	680,000.00	680,000.00	.00	100.0
	OTHER EXPENDITURES:					
52-4410-8899	TRANSFER TO HOUSING FUND	.00	500,000.00	500,000.00	.00	100.0
52-4410-9930	COM.HOUSING OP. CONTINGENCY	.00	.00	1,214,874.00	1,214,874.00	.0
	TOTAL OTHER EXPENDITURES	.00	500,000.00	1,714,874.00	1,214,874.00	29.2
	TOTAL IN-LIEU HOUSING EXPENDITURES	.00	1,180,000.00	2,394,874.00	1,214,874.00	49.3
	TOTAL FUND EXPENDITURES	.00	1,180,000.00	2,394,874.00	1,214,874.00	49.3
	NET REVENUE OVER EXPENDITURES	3,470.25	(1,150,500.85)	.00	1,150,500.85	.0

CITY OF KETCHUM
BALANCE SHEET
MAY 31, 2025

COMMUNITY HOUSING

ASSETS

54-1000-0000	CASH - COMBINED	1,612,901.09	
	TOTAL ASSETS		1,612,901.09

LIABILITIES AND EQUITY

LIABILITIES

54-2030-0000	ACCOUNTS PAYABLE	(132.15)	
54-2300-0000	DEPOSITS-SEC DEP LTL	625.00	
	TOTAL LIABILITIES		492.85

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
54-2710-0000	FUND BALANCE	128,743.70	
	REVENUE OVER EXPENDITURES - YTD	1,483,664.54	
	BALANCE - CURRENT DATE	1,612,408.24	
	TOTAL FUND EQUITY		1,612,408.24
	TOTAL LIABILITIES AND EQUITY		1,612,901.09

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

COMMUNITY HOUSING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>COMMUNITY HOUSING REVENUE</u>					
54-3700-2000	LIFT TOWER LODGE RENTS	465.34	52,683.15	94,836.00	42,152.85	55.6
54-3700-2010	291 N 2ND AVE RENTS	3,500.00	10,845.20	.00	(10,845.20)	.0
54-3700-2020	DEED RESTRICTION RENTS	.00	16,506.13	.00	(16,506.13)	.0
54-3700-3600	REFUNDS & REIMBURSEMENTS(BCHA)	.00	258,663.48	252,055.00	(6,608.48)	102.6
54-3700-3610	REFUNDS & REIM BLAINE COUNTY	.00	38,625.00	150,000.00	111,375.00	25.8
54-3700-3620	MISCELLANEOUS REVENUE	.00	568,491.69	.00	(568,491.69)	.0
54-3700-4000	DEED RESTRICTED PROP SALE	.00	.00	378,000.00	378,000.00	.0
54-3700-8701	TRANSFER FROM GENERAL FUND	.00	500,000.00	500,000.00	.00	100.0
54-3700-8705	TRANSFER FROM ADDITIONAL .50%	.00	769,569.53	1,199,154.00	429,584.47	64.2
54-3700-8730	TRANSFER FROM IN-LIEU FUND	.00	500,000.00	500,000.00	.00	100.0
	TOTAL COMMUNITY HOUSING REVENUE	3,965.34	2,715,384.18	3,074,045.00	358,660.82	88.3
	TOTAL FUND REVENUE	3,965.34	2,715,384.18	3,074,045.00	358,660.82	88.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

COMMUNITY HOUSING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY HOUSING EXPENSE</u>					
PERSONAL SERVICES:					
54-4410-1000 SALARIES	33,737.99	266,913.44	692,968.00	426,054.56	38.5
54-4410-1500 PART-TIME SALARIES	4,937.67	24,778.39	.00 (	24,778.39)	.0
54-4410-2100 FICA TAXES-CITY	2,875.83	21,728.39	.00 (	21,728.39)	.0
54-4410-2200 STATE RETIREMENT-CITY	4,625.61	34,739.12	.00 (	34,739.12)	.0
54-4410-2400 WORKMEN'S COMPENSATION-CITY	95.35	654.62	.00 (	654.62)	.0
54-4410-2500 HEALTH INSURANCE-CITY	10,464.31	78,433.12	.00 (	78,433.12)	.0
54-4410-2505 HEALTH REIMBURSEMENT ACCT(HRA)	381.30	1,936.35	.00 (	1,936.35)	.0
54-4410-2510 DENTAL INSURANCE-CITY	341.16	2,342.10	.00 (	2,342.10)	.0
54-4410-2515 VISION REIMBURSEMENT ACCT(HRA)	153.86	1,166.55	.00 (	1,166.55)	.0
54-4410-2600 LONG TERM DISABILITY	201.77	1,428.68	.00 (	1,428.68)	.0
TOTAL PERSONAL SERVICES	57,814.85	434,120.76	692,968.00	258,847.24	62.7
MATERIALS AND SERVICES:					
54-4410-3100 GENERAL OFFICE	3,216.75	12,570.31	11,500.00 (	1,070.31)	109.3
54-4410-3200 LIFT TOWER LODGE OPERATIONS	.00	5,211.34	89,200.00	83,988.66	5.8
54-4410-4200 PROFESSIONAL SERVICES	3,267.75	72,383.18	75,000.00	2,616.82	96.5
54-4410-4210 LEASE TO LOCALS INCENTIVES	.00	43,000.00	200,000.00	157,000.00	21.5
54-4410-4215 LEASE TO LOCALS PROF SERVICES	6,000.00	37,371.56	100,000.00	62,628.44	37.4
54-4410-4225 DEED RESTRICTIONS	800.00	136,923.65	1,085,635.00	948,711.35	12.6
54-4410-4250 LIFT TOWER LODGE PROFF SVCS	1,387.50	20,196.90	.00 (	20,196.90)	.0
54-4410-5200 LIFT TOWER LODGE UTILITIES	1,034.65	12,206.98	.00 (	12,206.98)	.0
54-4410-5210 291 N 2ND AVE UTILITIES	.00	1,935.05	.00 (	1,935.05)	.0
54-4410-5900 LIFT TOWER LDG REPAIR & MAINT	14,019.70	48,304.91	.00 (	48,304.91)	.0
TOTAL MATERIAL AND SERVICES	29,726.35	390,103.88	1,561,335.00	1,171,231.12	25.0
OTHER EXPENDITURES:					
54-4410-8000 REIMBURSEMENT BCHA OP & PROG	.00	357,495.00	357,495.00	.00	100.0
54-4410-8010 REIMBURSE BCHA BLAINE CO CONTR	.00	.00	150,000.00	150,000.00	.0
54-4410-8030 REIMBURSE GENERAL FUND	.00	.00	230,517.00	230,517.00	.0
54-4410-8040 BLAINE COUNTY CHARITABLE FUND	.00	50,000.00	.00 (	50,000.00)	.0
TOTAL OTHER EXPENDITURES	.00	407,495.00	738,012.00	330,517.00	55.2
TOTAL COMMUNITY HOUSING EXPENSE	87,541.20	1,231,719.64	2,992,315.00	1,760,595.36	41.2
TOTAL FUND EXPENDITURES	87,541.20	1,231,719.64	2,992,315.00	1,760,595.36	41.2
NET REVENUE OVER EXPENDITURES	(83,575.86)	1,483,664.54	81,730.00	(1,401,934.54)	1815.3

CITY OF KETCHUM
BALANCE SHEET
MAY 31, 2025

WATER FUND

ASSETS

63-1000-0000	CASH - COMBINED	715,634.65	
63-1150-0000	ACCTS RCVBL--WATER	13,823.06	
63-1510-0000	INVESTMENTS-WATER FUND #976	3,554,605.06	
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			10,199,253.84

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	253,265.69	
BALANCE - CURRENT DATE		7,147,230.85	
TOTAL FUND EQUITY			7,147,230.85
TOTAL LIABILITIES AND EQUITY			10,199,253.84

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WATER REVENUE</u>					
63-3400-6100	WATER CHARGES	.00	1,427,678.66	2,723,222.25	1,295,543.59	52.4
63-3400-6600	WA CONNECT FEE/FIRELINE/METER	.00	.00	23,000.00	23,000.00	.0
	TOTAL WATER REVENUE	.00	1,427,678.66	2,746,222.25	1,318,543.59	52.0
	<u>MISCELLANEOUS REVENUE</u>					
63-3700-1000	INTEREST EARNINGS	12,783.24	108,665.02	10,000.00	(98,665.02)	1086.7
63-3700-3600	REFUNDS & REIMBURSEMENTS	.00	(21,811.47)	.00	21,811.47	.0
63-3700-7000	MISCELLANEOUS REVENUE	796.00	41,681.05	2,500.00	(39,181.05)	1667.2
	TOTAL MISCELLANEOUS REVENUE	13,579.24	128,534.60	12,500.00	(116,034.60)	1028.3
	<u>FUND BALANCE</u>					
63-3800-9000	FUND BALANCE	.00	.00	56,186.00	56,186.00	.0
	TOTAL FUND BALANCE	.00	.00	56,186.00	56,186.00	.0
	TOTAL FUND REVENUE	13,579.24	1,556,213.26	2,814,908.25	1,258,694.99	55.3

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
PERSONAL SERVICES:					
63-4340-1000 SALARIES-WATER	27,522.32	238,443.23	426,133.91	187,690.68	56.0
63-4340-1800 SHIFT COVERAGE ON CALL	1,342.92	11,944.66	20,000.00	8,055.34	59.7
63-4340-1900 OVERTIME	2,869.73	13,545.32	11,000.00	(2,545.32)	123.1
63-4340-2100 FICA TAXES-CITY	2,379.39	19,877.64	34,129.24	14,251.60	58.2
63-4340-2200 STATE RETIREMENT-CITY	3,795.52	31,566.56	54,673.22	23,106.66	57.7
63-4340-2400 WORKMEN'S COMPENSATION-CITY	503.75	4,267.37	11,513.00	7,245.63	37.1
63-4340-2500 HEALTH INSURANCE-CITY	8,937.91	62,540.43	194,162.80	131,622.37	32.2
63-4340-2505 HEALTH REIMBURSEMENT ACCT(HRA)	16.50	440.50	12,429.17	11,988.67	3.5
63-4340-2510 DENTAL INSURANCE-CITY	256.50	1,845.19	4,870.92	3,025.73	37.9
63-4340-2515 VISION	120.67	928.99	.00	(928.99)	.0
63-4340-2600 LONG TERM DISABILITY	169.76	1,358.08	2,701.10	1,343.02	50.3
TOTAL PERSONAL SERVICES	47,914.97	386,757.97	771,613.36	384,855.39	50.1
MATERIALS AND SERVICES:					
63-4340-3100 OFFICE SUPPLIES & POSTAGE	125.27	125.27	1,000.00	874.73	12.5
63-4340-3120 DATA PROCESSING	1,181.34	4,173.56	6,000.00	1,826.44	69.6
63-4340-3200 OPERATING SUPPLIES	2,143.51	15,264.58	16,500.00	1,235.42	92.5
63-4340-3250 LABORATORY/ANALYSIS	.00	862.00	6,500.00	5,638.00	13.3
63-4340-3400 MINOR EQUIPMENT	.00	2,869.63	2,500.00	(369.63)	114.8
63-4340-3500 MOTOR FUELS & LUBRICANTS	977.95	4,149.69	10,000.00	5,850.31	41.5
63-4340-3600 COMPUTER SOFTWARE	.00	2,741.46	10,000.00	7,258.54	27.4
63-4340-3800 CHEMICALS	.00	3,253.13	10,000.00	6,746.87	32.5
63-4340-4200 PROFESSIONAL SERVICES	451.35	32,208.71	170,000.00	137,791.29	19.0
63-4340-4300 STATE & WA DISTRICT FEES	253.75	70,316.53	65,000.00	(5,316.53)	108.2
63-4340-4600 INSURANCE	1,260.00	15,519.29	19,000.00	3,480.71	81.7
63-4340-4800 DUES, SUBSCRIPTIONS, & MEMBERS	.00	252.00	1,000.00	748.00	25.2
63-4340-4900 PERSONNEL TRAINING/TRAVEL/MTG	285.00	1,215.00	5,000.00	3,785.00	24.3
63-4340-5000 ADMINISTRATIVE EXPENSE-GEN FND	12,398.25	99,186.00	148,779.00	49,593.00	66.7
63-4340-5100 TELEPHONE & COMMUNICATIONS	354.26	5,376.94	12,000.00	6,623.06	44.8
63-4340-5200 UTILITIES	7,192.50	55,826.05	120,000.00	64,173.95	46.5
63-4340-5500 RIGHT-OF-WAY FEE (STREET DEPT)	11,346.76	90,774.08	136,161.11	45,387.03	66.7
63-4340-6000 REPAIR & MAINT-AUTO EQUIP	.00	2,115.39	5,500.00	3,384.61	38.5
63-4340-6100 REPAIR & MAINT-MACH & EQUIP	4,368.15	42,953.63	60,000.00	17,046.37	71.6
63-4340-6910 OTHER PURCHASED SERVICES	.00	.00	10,000.00	10,000.00	.0
TOTAL MATERIAL AND SERVICES	42,338.09	449,182.94	814,940.11	365,757.17	55.1
CAPITAL OUTLAY:					
63-4340-7100 WATER EASEMENTS, LAND, ETC	.00	5,500.00	.00	(5,500.00)	.0
63-4340-7900 DEPRECIATION EXPENSE	.00	.00	275,000.00	275,000.00	.0
TOTAL CAPITAL OUTLAY	.00	5,500.00	275,000.00	269,500.00	2.0
OTHER EXPENDITURES:					
63-4340-8801 REIMBURSE CITY GENERAL FUND	30,678.17	245,425.36	368,138.00	122,712.64	66.7
63-4340-8864 TRANSFER TO WA CAPITAL IMP FND	20,000.00	160,000.00	240,000.00	80,000.00	66.7
63-4340-9910 MERIT/COMPENSATION ADJUSTMENTS	.00	.00	35,000.00	35,000.00	.0
TOTAL OTHER EXPENDITURES	50,678.17	405,425.36	643,138.00	237,712.64	63.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER EXPENDITURES	140,931.23	1,246,866.27	2,504,691.47	1,257,825.20	49.8

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEBT SERVICE EXPENDITRES</u>					
MATERIALS AND SERVICES:					
63-4800-4200 PROF.SERVICES-PAYING AGENT	.00	.00	500.00	500.00	.0
TOTAL MATERIAL AND SERVICES	.00	.00	500.00	500.00	.0
OTHER EXPENDITURES:					
63-4800-8300 DEBT SRVC ACCT PRINCIPAL-2015B	.00	.00	35,000.00	35,000.00	.0
63-4800-8400 DEBT SRVC ACCT INTEREST-2015B	.00	51,722.60	104,000.00	52,277.40	49.7
63-4800-8600 DEBT SRVC ACCT PRINCIPAL-2016	.00	.00	162,000.00	162,000.00	.0
63-4800-8700 DEBT SRVC ACCT INTEREST-2016	.00	4,358.70	8,717.00	4,358.30	50.0
TOTAL OTHER EXPENDITURES	.00	56,081.30	309,717.00	253,635.70	18.1
TOTAL WATER DEBT SERVICE EXPENDITRES	.00	56,081.30	310,217.00	254,135.70	18.1
TOTAL FUND EXPENDITURES	140,931.23	1,302,947.57	2,814,908.47	1,511,960.90	46.3
NET REVENUE OVER EXPENDITURES	(127,351.99)	253,265.69	(.22)	(253,265.91)	11512

CITY OF KETCHUM
BALANCE SHEET
MAY 31, 2025

WATER CAPITAL IMPROVEMENT FUND

ASSETS

64-1000-0000	CASH - COMBINED	201,749.01	
64-1510-0000	INVESTMENTS--WATER CIP #2138	712,142.15	
	TOTAL ASSETS		913,891.16

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
64-2710-0000	FUND BALANCE	821,048.32	
	REVENUE OVER EXPENDITURES - YTD	92,842.84	
	BALANCE - CURRENT DATE	913,891.16	
	TOTAL FUND EQUITY		913,891.16
	TOTAL LIABILITIES AND EQUITY		913,891.16

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

WATER CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WATER CIP REVENUE</u>					
64-3400-7300	WATER CONNECTION FEES	30,150.00	50,730.08	25,000.00	(25,730.08)	202.9
	TOTAL WATER CIP REVENUE	30,150.00	50,730.08	25,000.00	(25,730.08)	202.9
	<u>MISCELLANEOUS REVENUE</u>					
64-3700-1000	INTEREST EARNINGS	2,561.04	21,770.33	.00	(21,770.33)	.0
64-3700-8763	TRANSFER FROM WATER FUND	20,000.00	160,000.00	240,000.00	80,000.00	66.7
	TOTAL MISCELLANEOUS REVENUE	22,561.04	181,770.33	240,000.00	58,229.67	75.7
	<u>FUND BALANCE</u>					
64-3800-9000	FUND BALANCE	.00	.00	823,000.00	823,000.00	.0
	TOTAL FUND BALANCE	.00	.00	823,000.00	823,000.00	.0
	TOTAL FUND REVENUE	52,711.04	232,500.41	1,088,000.00	855,499.59	21.4

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

WATER CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>WATER CIP EXPENDITURES</u>					
	MATERIALS AND SERVICES:					
64-4340-6900	MISC SERVICES & CHARGES	.00	1,580.00	.00	(1,580.00)	.0
	TOTAL MATERIAL AND SERVICES	.00	1,580.00	.00	(1,580.00)	.0
	CAPITAL OUTLAY:					
64-4340-7135	MAIN STREET	.00	8,900.00	23,000.00	14,100.00	38.7
64-4340-7650	WATER METERS	25,191.00	51,331.48	100,000.00	48,668.52	51.3
64-4340-7800	CONSTRUCTION	4,597.95	32,060.17	110,000.00	77,939.83	29.2
64-4340-7804	REINHEIMER WEST MAILINE EXT	.00	988.75	.00	(988.75)	.0
64-4340-7806	NEW STAND-BY GENERATOR WA/ADM.	.00	2,345.47	.00	(2,345.47)	.0
64-4340-7807	WEYYAKING MAINLINE EXT	.00	20,833.75	.00	(20,833.75)	.0
64-4340-7809	S. KETCHUM WATER LINE PROJ. A	3,203.13	10,814.15	480,000.00	469,185.85	2.3
64-4340-7810	S. KETCHUM WATER LINE PROJ. B	3,203.12	10,803.80	375,000.00	364,196.20	2.9
	TOTAL CAPITAL OUTLAY	36,195.20	138,077.57	1,088,000.00	949,922.43	12.7
	TOTAL WATER CIP EXPENDITURES	36,195.20	139,657.57	1,088,000.00	948,342.43	12.8
	TOTAL FUND EXPENDITURES	36,195.20	139,657.57	1,088,000.00	948,342.43	12.8
	NET REVENUE OVER EXPENDITURES	16,515.84	92,842.84	.00	(92,842.84)	.0

CITY OF KETCHUM
BALANCE SHEET
MAY 31, 2025

WASTEWATER FUND

ASSETS

65-1000-0000	CASH - COMBINED	391,539.44	
65-1150-0000	ACCTS RCVBL	48,611.18	
65-1320-0000	DUE FROM OTHER GOV'T UNITS	30,960.10	
65-1500-1000	INVSTMNT-ST.TR.DIV.BND-WW	201,093.97	
65-1510-0000	INVESTMENTS-WASTEWATER #889	2,430,840.44	
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			13,299,176.18

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	324,532.34	
BALANCE - CURRENT DATE		6,086,585.59	
TOTAL FUND EQUITY			6,086,585.59
TOTAL LIABILITIES AND EQUITY			13,299,176.18

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FEDERAL REVENUE</u>					
65-3300-1200	GRANTS STATE	(10,425.00)	(4,977.00)	.00	4,977.00	.0
	TOTAL FEDERAL REVENUE	(10,425.00)	(4,977.00)	.00	4,977.00	.0
	<u>WASTEWATER REVENUE</u>					
65-3400-7100	WASTEWATER CHARGES	.00	1,645,826.45	2,869,541.85	1,223,715.40	57.4
65-3400-7300	WASTEWATER INSPECTION FEES	40.00	160.00	.00	(160.00)	.0
65-3400-7800	SUN VALLEY WA & SW DISTRICT CH	69,696.20	422,213.00	737,066.74	314,853.74	57.3
	TOTAL WASTEWATER REVENUE	69,736.20	2,068,199.45	3,606,608.59	1,538,409.14	57.3
	<u>MISCELLANEOUS REVENUE</u>					
65-3700-1000	INTEREST EARNINGS	8,741.91	74,311.31	15,000.00	(59,311.31)	495.4
65-3700-3600	REFUNDS & REIMBURSEMENTS	.00	1,302.07	.00	(1,302.07)	.0
65-3700-7000	MISCELLANEOUS REVENUE	.00	451.51	.00	(451.51)	.0
	TOTAL MISCELLANEOUS REVENUE	8,741.91	76,064.89	15,000.00	(61,064.89)	507.1
	TOTAL FUND REVENUE	68,053.11	2,139,287.34	3,621,608.59	1,482,321.25	59.1

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER EXPENDITURES</u>						
PERSONAL SERVICES:						
65-4350-1000	SALARIES-WASTEWATER	41,728.15	354,044.16	525,300.07	171,255.91	67.4
65-4350-1800	SHIFT COVERAGE ON CALL	1,806.04	13,896.94	22,968.00	9,071.06	60.5
65-4350-1900	OVERTIME	598.62	8,364.87	15,000.00	6,635.13	55.8
65-4350-2100	FICA TAXES-CITY	3,293.95	28,097.69	43,090.01	14,992.32	65.2
65-4350-2200	STATE RETIREMENT-CITY	5,278.27	45,006.13	67,366.86	22,360.73	66.8
65-4350-2400	WORKMEN'S COMPENSATION-CITY	606.81	5,203.40	10,545.00	5,341.60	49.3
65-4350-2500	HEALTH INSURANCE-CITY	16,921.45	143,402.28	275,520.48	132,118.20	52.1
65-4350-2505	HEALTH REIMBURSEMENT ACCT(HRA)	298.75	1,989.13	16,604.17	14,615.04	12.0
65-4350-2510	DENTAL INSURANCE-CITY	485.00	3,840.84	6,214.62	2,373.78	61.8
65-4350-2515	VISION	240.66	2,129.15	.00	2,129.15)	.0
65-4350-2600	LONG TERM DISABILITY	262.12	2,096.96	3,145.54	1,048.58	66.7
TOTAL PERSONAL SERVICES		71,519.82	608,071.55	985,754.75	377,683.20	61.7
MATERIALS AND SERVICES:						
65-4350-3100	OFFICE SUPPLIES & POSTAGE	184.23	190.23	700.00	509.77	27.2
65-4350-3120	DATA PROCESSING	1,181.34	4,173.55	7,500.00	3,326.45	55.7
65-4350-3200	OPERATING SUPPLIES	928.37	6,820.71	14,800.00	7,979.29	46.1
65-4350-3400	MINOR EQUIPMENT	.00	741.36	1,500.00	758.64	49.4
65-4350-3500	MOTOR FUELS & LUBRICANTS	.00	4,995.29	20,000.00	15,004.71	25.0
65-4350-3600	COMPUTER SOFTWARE	.00	1,724.43	5,000.00	3,275.57	34.5
65-4350-3800	CHEMICALS	14,838.49	56,242.34	104,500.00	48,257.66	53.8
65-4350-4200	PROFESSIONAL SERVICES	2,710.00	57,945.40	60,000.00	2,054.60	96.6
65-4350-4201	IPDES PERMIT FEE	.00	.00	3,711.00	3,711.00	.0
65-4350-4600	INSURANCE	7,453.00	91,798.73	40,000.00	51,798.73)	229.5
65-4350-4900	PERSONNEL TRAINING/TRAVEL/MTG	.00	535.55	2,500.00	1,964.45	21.4
65-4350-5000	ADMINISTRATIVE EXPENSE-GEN FND	11,687.67	93,501.36	140,252.00	46,750.64	66.7
65-4350-5100	TELEPHONE & COMMUNICATIONS	237.15	3,719.11	7,000.00	3,280.89	53.1
65-4350-5200	UTILITIES	582.32	104,019.41	175,000.00	70,980.59	59.4
65-4350-5500	RIGHT-OF-WAY FEE (STREET DEPT)	11,956.42	95,651.36	143,477.09	47,825.73	66.7
65-4350-6000	REPAIR & MAINT-AUTO EQUIP	5,458.38	8,412.77	12,000.00	3,587.23	70.1
65-4350-6100	REPAIR & MAINT-MACH & EQUIP	404.90	2,451.88	70,000.00	67,548.12	3.5
65-4350-6150	OHIO GULCH REPAIR & REPLACE	.00	11.22	500.00	488.78	2.2
65-4350-6900	COLLECTION SYSTEM SERVICES/CHA	8,622.87	26,054.75	65,000.00	38,945.25	40.1
TOTAL MATERIAL AND SERVICES		66,245.14	558,989.45	873,440.09	314,450.64	64.0
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	497,494.00	746,241.00	248,747.00	66.7
65-4350-9910	MERIT/COMPENSATION ADJUSTMENTS	.00	.00	35,000.00	35,000.00	.0
TOTAL OTHER EXPENDITURES		62,186.75	497,494.00	781,241.00	283,747.00	63.7
TOTAL WASTEWATER EXPENDITURES		199,951.71	1,664,555.00	2,970,435.84	1,305,880.84	56.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER DEBT SERVICE EXP</u>					
OTHER EXPENDITURES:					
65-4800-8500 DEBT SRVC ACCT PRNCPL-S2023	.00	.00	200,000.00	200,000.00	.0
65-4800-8600 DEBT SRVC ACCT INTEREST-S2023	.00	150,200.00	300,400.00	150,200.00	50.0
TOTAL OTHER EXPENDITURES	.00	150,200.00	500,400.00	350,200.00	30.0
TOTAL WASTEWATER DEBT SERVICE EXP	.00	150,200.00	500,400.00	350,200.00	30.0
TOTAL FUND EXPENDITURES	199,951.71	1,814,755.00	3,470,835.84	1,656,080.84	52.3
NET REVENUE OVER EXPENDITURES	(131,898.60)	324,532.34	150,772.75	(173,759.59)	215.3

CITY OF KETCHUM
BALANCE SHEET
MAY 31, 2025

WASTEWATER CAPITAL IMPROVE FND

ASSETS

67-1000-0000	CASH - COMBINED	376,678.18	
67-1510-0000	INVESTMENTS--WW CIP #884	7,076,676.53	
	TOTAL ASSETS		7,453,354.71

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
67-2710-0000	FUND BALANCE	7,434,527.69	
	REVENUE OVER EXPENDITURES - YTD	18,827.02	
	BALANCE - CURRENT DATE	7,453,354.71	
	TOTAL FUND EQUITY		7,453,354.71
	TOTAL LIABILITIES AND EQUITY		7,453,354.71

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

WASTEWATER CAPITAL IMPROVE FND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>WASTEWATER CAPITAL REVENUE</u>					
67-3400-7300	WASTEWATER CONNECTION FEES	18,256.25	27,019.25	40,000.00	12,980.75	67.6
67-3400-7800	SUN VALLEY WA & SW DISTRICT CH	23,853.00	1,201,037.82	2,277,067.50	1,076,029.68	52.7
	<u>TOTAL WASTEWATER CAPITAL REVENUE</u>	<u>42,109.25</u>	<u>1,228,057.07</u>	<u>2,317,067.50</u>	<u>1,089,010.43</u>	<u>53.0</u>
	<u>MISCELLANEOUS REVENUE</u>					
67-3700-1000	INTEREST EARNINGS	25,449.49	233,477.41	100,000.00	(133,477.41)	233.5
	<u>TOTAL MISCELLANEOUS REVENUE</u>	<u>25,449.49</u>	<u>233,477.41</u>	<u>100,000.00</u>	<u>(133,477.41)</u>	<u>233.5</u>
	<u>FUND BALANCE</u>					
67-3800-9000	FUND BALANCE	.00	.00	2,965,783.00	2,965,783.00	.0
	<u>TOTAL FUND BALANCE</u>	<u>.00</u>	<u>.00</u>	<u>2,965,783.00</u>	<u>2,965,783.00</u>	<u>.0</u>
	<u>TOTAL FUND REVENUE</u>	<u>67,558.74</u>	<u>1,461,534.48</u>	<u>5,382,850.50</u>	<u>3,921,316.02</u>	<u>27.2</u>

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

WASTEWATER CAPITAL IMPROVE FND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER CIP EXPENDITURES</u>					
CAPITAL OUTLAY:					
67-4350-7809 ENERGY EFFICIENCY PROJECTS	.00	.00	50,000.00	50,000.00	.0
67-4350-7813 CAPITAL IMP PLAN(NO SHARING)	.00	135,389.11	225,000.00	89,610.89	60.2
67-4350-7815 AERATION BASINS BLOWERS & ELEC	15,072.14	1,007,706.82	2,100,090.00	1,092,383.18	48.0
67-4350-7816 UPGRADE FILTER PLC	.00	.00	50,000.00	50,000.00	.0
67-4350-7818 ROTARY DRUM THICK & DEWATERING	14,080.61	299,611.53	2,924,760.00	2,625,148.47	10.2
67-4350-7819 REPLACE PUMPS	.00	.00	33,000.00	33,000.00	.0
TOTAL CAPITAL OUTLAY	29,152.75	1,442,707.46	5,382,850.00	3,940,142.54	26.8
TOTAL WASTEWATER CIP EXPENDITURES	29,152.75	1,442,707.46	5,382,850.00	3,940,142.54	26.8
TOTAL FUND EXPENDITURES	29,152.75	1,442,707.46	5,382,850.00	3,940,142.54	26.8
NET REVENUE OVER EXPENDITURES	38,405.99	18,827.02	.50	(18,826.52)	37654

CITY OF KETCHUM
BALANCE SHEET
MAY 31, 2025

POLICE TRUST FUND

ASSETS

90-1000-0000	CASH - COMBINED	735.60	
90-1510-0000	INVESTMENTS-POLICE TR-JUS#1755	7,099.15	
90-1512-0000	INVESTMENTS-POLICE TR-TRS#2196	363.97	
	TOTAL ASSETS		8,198.72

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
90-2710-0000	FUND BALANCE	7,970.55	
	REVENUE OVER EXPENDITURES - YTD	228.17	
	BALANCE - CURRENT DATE	8,198.72	
	TOTAL FUND EQUITY		8,198.72
	TOTAL LIABILITIES AND EQUITY		8,198.72

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

POLICE TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
90-3700-1000	INTEREST EARNINGS	26.84	228.17	.00	(228.17)	.0
	TOTAL MISCELLANEOUS REVENUE	26.84	228.17	.00	(228.17)	.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	26.84	228.17	7,500.00	7,271.83	3.0

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

POLICE TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>POLICE TRUST EXPENDITURES</u>					
	MATERIALS AND SERVICES:					
90-4900-6910	OTHER PURCHASED SERVICES	.00	.00	7,500.00	7,500.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	7,500.00	7,500.00	.0
	TOTAL POLICE TRUST EXPENDITURES	.00	.00	7,500.00	7,500.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	7,500.00	7,500.00	.0
	NET REVENUE OVER EXPENDITURES	26.84	228.17	.00	(228.17)	.0

CITY OF KETCHUM
BALANCE SHEET
MAY 31, 2025

PARKS/REC DEV TRUST FUND

ASSETS

93-1000-0000	CASH - COMBINED	(	132,965.13)	
93-1510-0000	INVESTMENTS--PARK DEV TR #3280		139,820.81	
93-1512-0000	INVESTMENTS--WSP RESTOR #3766		1,085,847.86	
93-1515-0000	WSRESTORE US BANK#2333		154,675.11	
	TOTAL ASSETS			1,247,378.65

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
93-2710-0000	PARK/REC DEV TRUST UNASSIGNED		138,648.14	
93-2710-0001	WARM SPRINGS PRESERVE		1,048,169.79	
93-2710-0002	FIRE DEPARTMENT DONATIONS		805.00	
93-2710-0003	GUY COLES SKATE PARK		100.66	
93-2710-0004	HEMINGWAY SPLASH PARK		500.35	
93-2710-0005	PARK MEM. BENCH/TREE		3,736.51	
93-2710-0006	RIVER PARK		70.00	
93-2710-0007	ICE RINK		25,594.13	
93-2710-0008	KAGAN PARK		4,657.86	
93-2710-0009	PUMP PARK		2,260.25	
93-2710-0010	YOUTH RECREATION SCHOLARSHIPS		7,891.73	
93-2710-0011	JAZZ IN THE PARK		19,778.75	
93-2710-0012	KETCHEM ALIVE		3,145.29	
93-2710-0013	CHILDRENS RECREATION		4,987.00	
93-2710-0014	TREE FUND		1,501.95	
93-2710-0015	LITTLE LEAGUE FIELD		2,529.22	
93-2710-0016	WATCH ME GROW GARDEN		571.90	
93-2710-0017	YOUTH GOLF		19,394.55	
93-2710-0018	KETCHUM ARTS COMMISSION		12,471.15	
93-2710-0019	PERCENT FOR ART		11,678.07	
	REVENUE OVER EXPENDITURES - YTD	(	61,113.65)	
	BALANCE - CURRENT DATE		1,247,378.65	
	TOTAL FUND EQUITY			1,247,378.65
	TOTAL LIABILITIES AND EQUITY			1,247,378.65

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
93-3700-1000 INTEREST EARNINGS	4,407.81	37,554.06	5,000.00	(32,554.06)	751.1
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	114,722.83	.00	(114,722.83)	.0
93-3700-6000 GUY COLES SKATE PARK	.00	1,075.00	.00	(1,075.00)	.0
93-3700-6500 ICE RINK/ZAMBONI	.00	50.00	19,700.00	19,650.00	.3
93-3700-6800 KETCHUM ARTS COMMISSION	.00	9,994.30	23,000.00	13,005.70	43.5
93-3700-6820 DONATIONS FOR KAC	.00	.00	2,500.00	2,500.00	.0
93-3700-6830 KAC COVER ART DONATIONS	.00	.00	1,900.00	1,900.00	.0
93-3700-6840 KAC PERFORMANCE ART	.00	.00	750.00	750.00	.0
93-3700-7000 MISCELLANEOUS DONATIONS	.00	2,300.42	28,700.00	26,399.58	8.0
93-3700-7100 YOUTH RECREATION SCHOLARSHIPS	.00	2,000.00	10,200.00	8,200.00	19.6
93-3700-7200 JAZZ IN THE PARK	.00	7,200.00	10,500.00	3,300.00	68.6
93-3700-7300 KETCH'EM ALIVE	600.00	1,275.00	.00	(1,275.00)	.0
93-3700-7500 % FOR ARTS CITY HALL	.00	.00	12,000.00	12,000.00	.0
93-3700-7700 WATCH ME GROW GARDEN	.00	(455.47)	.00	455.47	.0
93-3700-7900 DONATIONS-C. GATES YOUTH GOLF	.00	.00	16,400.00	16,400.00	.0
TOTAL MISCELLANEOUS REVENUE	5,007.81	175,801.14	1,130,650.00	954,848.86	15.6
TOTAL FUND REVENUE	5,007.81	175,801.14	1,130,650.00	954,848.86	15.6

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

PARKS/REC DEV TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS/REC TRUST EXPENDITURES</u>					
MATERIALS AND SERVICES:					
93-4900-5900 WARM SPRINGS PRESERVE	.00	.00	1,000,000.00	1,000,000.00	.0
93-4900-5910 WARM SPRINGS PRESR-RESTORATION	.00	3,948.30	.00	(3,948.30)	.0
93-4900-6200 PARK MEMORIAL BENCH/TREES	217.29	4,859.58	.00	(4,859.58)	.0
93-4900-6500 ICE RINK-PRIVATE	.00	808.28	19,700.00	18,891.72	4.1
93-4900-6800 KETCHUM ARTS COMMISSION	.00	.00	23,000.00	23,000.00	.0
93-4900-6820 KETCHUM ARTS COMMISSION	.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	217.29	9,616.16	1,047,850.00	1,038,233.84	.9
CAPITAL OUTLAY:					
93-4900-7000 OTHER DONATION PROGRAMS	.00	.00	33,700.00	33,700.00	.0
93-4900-7100 YOUTH RECREATION SCHOLARSHIPS	.00	.00	10,200.00	10,200.00	.0
93-4900-7200 JAZZ IN THE PARK	.00	.00	10,500.00	10,500.00	.0
93-4900-7500 % FOR ARTS CITY HALL	.00	.00	12,000.00	12,000.00	.0
93-4900-7700 WATCH ME GROW GARDEN	214.42	368.31	.00	(368.31)	.0
93-4900-7900 YOUTH GOLF	.00	.00	16,400.00	16,400.00	.0
93-4900-7950 WARM SPRINGS PRESR-RESTORATION	.00	226,930.32	.00	(226,930.32)	.0
TOTAL CAPITAL OUTLAY	214.42	227,298.63	82,800.00	(144,498.63)	274.5
TOTAL PARKS/REC TRUST EXPENDITURES	431.71	236,914.79	1,130,650.00	893,735.21	21.0
TOTAL FUND EXPENDITURES	431.71	236,914.79	1,130,650.00	893,735.21	21.0
NET REVENUE OVER EXPENDITURES	4,576.10	(61,113.65)	.00	61,113.65	.0

CITY OF KETCHUM
BALANCE SHEET
MAY 31, 2025

DEVELOPMENT TRUST FUND

ASSETS

94-1000-0000	CASH - COMBINED	380,394.81	
94-1500-0000	OFFSITE VENDOR DEPOSITS	(2,500.00)	
94-1501-0000	INVST-ALPENGLOW	(500.00)	
94-1502-0000	INVST-CONST/PHASE DEV ECT	93,218.11	
	TOTAL ASSETS		470,612.92

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	384,325.78	
	BALANCE - CURRENT DATE	384,325.78	
	TOTAL FUND EQUITY		384,325.78
	TOTAL LIABILITIES AND EQUITY		470,612.92

CITY OF KETCHUM
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
94-3700-1000	INTEREST EARNINGS	.00	55.50	.00	(55.50)	.0
94-3700-7000	MISCELLANEOUS REVENUE	.00	.00	650,000.00	650,000.00	.0
94-3700-8111	KMV BUILDERS	.00	12,827.49	.00	(12,827.49)	.0
94-3700-8112	KIRSTEN RITZAU	.00	5,700.00	.00	(5,700.00)	.0
94-3700-8113	ACQUIRE REALITY / ELIAS	.00	115,710.00	.00	(115,710.00)	.0
94-3700-8114	JOHN & HEIDI JACOBS	.00	83,437.50	.00	(83,437.50)	.0
94-3700-8115	JOHN & HEIDI JACOBS	.00	53,700.00	.00	(53,700.00)	.0
94-3700-8116	JORDAN JUDALLAH	.00	62,341.14	.00	(62,341.14)	.0
94-3700-8117	JORDAN JUDALLAH	.00	70,601.64	.00	(70,601.64)	.0
	TOTAL MISCELLANEOUS REVENUE	.00	404,373.27	650,000.00	245,626.73	62.2
	TOTAL FUND REVENUE	.00	404,373.27	650,000.00	245,626.73	62.2

CITY OF KETCHUM
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING MAY 31, 2025

DEVELOPMENT TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DEVELOPMENT TRUST EXPENDITURES</u>					
	MATERIALS AND SERVICES:					
94-4900-6910	OTHER MISC. ACCOUNTS	.00	.00	650,000.00	650,000.00	.0
	TOTAL MATERIAL AND SERVICES	.00	.00	650,000.00	650,000.00	.0
	OTHER EXPENDITURES:					
94-4900-8107	POSTER CONSTRUCTION	.00	2,000.00	.00	(2,000.00)	.0
94-4900-8109	SARAH SMITH	.00	5,220.00	.00	(5,220.00)	.0
94-4900-8111	KMV BUILDERS	.00	12,827.49	.00	(12,827.49)	.0
	TOTAL OTHER EXPENDITURES	.00	20,047.49	.00	(20,047.49)	.0
	TOTAL DEVELOPMENT TRUST EXPENDITURES	.00	20,047.49	650,000.00	629,952.51	3.1
	TOTAL FUND EXPENDITURES	.00	20,047.49	650,000.00	629,952.51	3.1
	NET REVENUE OVER EXPENDITURES	.00	384,325.78	.00	(384,325.78)	.0