



**CITY OF KETCHUM, IDAHO**

CITY COUNCIL

Monday, December 16, 2024, 4:00 PM  
191 5th Street West, Ketchum, Idaho 83340

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**AGENDA**

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**PUBLIC PARTICIPATION INFORMATION**

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**If you would like to comment on a public hearing agenda item, please select the best option for your participation:**

- Join us via Zoom (*please mute your device until called upon*)

**Join the Webinar:** <https://ketchumidaho-org.zoom.us/j/83140832289>

Webinar ID: 831 4083 2289

- Address the Council in person at City Hall.
- Submit your comments in writing at [participate@ketchumidaho.org](mailto:participate@ketchumidaho.org) (*by noon the day of the meeting*)

*This agenda is subject to revisions. All revisions will be underlined.*

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**CALL TO ORDER:** By Mayor Neil Bradshaw

**ROLL CALL:** Pursuant to Idaho Code 74-204(4), all agenda items are action items, and a vote may be taken on these items.

**COMMUNICATIONS FROM MAYOR AND COUNCILORS:**

1. Public Comments submitted
2. Argyros Proclamation - Mayor Neil Bradshaw

**CONSENT AGENDA:**

*ALL ACTION ITEMS - The Council is asked to approve the following listed items by a single vote, except for any items that a Councilmember asks to be removed from the Consent Agenda and considered separately.*

3. Recommendation to approve minutes of December 02, 2024 - City Clerk Trent Donat
4. Recommendation to approve minutes of November 18, 2024, City Council and KURA Special Joint Meeting - City Clerk Trent Donat
5. Authorization and approval of the payroll register - Finance Director Brent Davis
6. Authorization and approval of the disbursement of funds from the City's treasury for the payment of bills - Finance Director Brent Davis

- [7.](#) Recommendation to receive and file Treasurer’s Monthly Financial Reports - Finance Director Brent Davis
- [8.](#) Recommendation to refer new Ketchum Fire District boundary map to Blaine County commissioners - City Administrator Jade Riley
- [9.](#) Recommendation to approve Contract 25941 for Service with System Design West LLC - Assistant Fire Chief Seth Martin
- [10.](#) Recommendation to approve Right-of-Way Encroachment Agreement 25942 for placement of a trench drain and storm drain pipe in the public right-of-way on Exhibition Blvd - City Engineer Robyn Mattison
- [11.](#) Recommendation to approve Right-of-Way Encroachment Agreement 25943 for the placement of pavers in the public right-of-way on Onyx Drive - City Engineer Robyn Mattison
- [12.](#) Recommendation to approve purchase of Ford F250 - Assistant Fire Chief Seth Martin
- [13.](#) Recommendation to renew Rian Rooney's contract - Housing Director Carissa Connelly
- [14.](#) Recommendation to approve Task Order 3/Project Scope for Bike Network Design & Planning by Jacobs Engineering - Senior Project Manager Ben Whipple
- [15.](#) Recommendation to approve agreement 25059 with Blaine County Sheriff’s Department for City policing services - City Administrator Jade Riley

**NEW BUSINESS:**

- [16.](#) Recommendation to approve the Right-of-Way Encroachment Permit for the placement of driveway pavers in the public Right-of-Way at 108 Gates Road - Zoning Technician Genoa Beiser
- [17.](#) Fiscal Year 2024 Draft Audit Presentation and Discussion - Finance Director Brent Davis
- [18.](#) End of Year FY 2025 Budget Amendments & End of Year Fund Summaries - Finance Director Brent Davis
- [19.](#) Review of the Urban Avalanche Analysis - David Hamre & Associates, LLC
- [20.](#) Streets & Sidewalks Master Plan Introduction - Senior Project Manager Ben Whipple
- [21.](#) Review and approval of written decision on Administrative Appeal (P23-014C) for the floodplain development permit issued at 121 Badger Lane – City Attorney Matthew Johnson

**ADJOURNMENT:**

## Cyndy King

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**From:** James Hungelmann <jim.hungelmann@gmail.com>  
**Sent:** Sunday, December 15, 2024 8:42 PM  
**To:** Neil Bradshaw; Courtney Hamilton; Amanda Breen; Participate; Spencer Cordovano; Tripp Hutchinson  
**Subject:** Re: City Council Meeting Dec 16 2024 -/ GENERAL PUBLIC COMMENT - YOUTH MENTAL HEATTH MANIFESTO

Public Comment

City Council meeting Dec 16 2024

Agenda Item 15/ Proposed contract with BC Sheriff

Dear mayor and councilors:

For the reasons stated below, I oppose this contract with the BCSO and ask we reinstate Ketchum City Police force as we had in his town historically until the last ten years:

:

1. **Local Control, Accountability and Transparency:** A dedicated police force would again be directly accountable to Ketchum's residents and leadership, ensuring tailored enforcement of local priorities and ordinances. One example is the bomb scare a couple weeks ago that shut down two entire city blocks for about two hours and evacuated and put all Limelight hotel guests into the Argyros. BCSD had been absolutely silent on what happened. Isn't this important public safety info, or is the citizenry entitled to be advised on a need to know basis as determined by the Sheriff? Was it real? Was it a drill? Is there still a threat? etc.
2. **Faster Response Times:** Local officers stationed within the community would reduce response times compared to **county sheriffs covering broader areas.**
3. **Community Policing:** Officers who work in the town build stronger relationships with residents, fostering trust and collaboration.
4. **Customized Services:** A town-specific police force can best shape strategies to meet unique local needs
5. **Compatibility with Small-Town Lifestyle:** Local police can incorporate foot and bike patrols, which are ideal for small towns like Ketchum. These approaches improve accessibility, enhance visibility, and encourage informal, positive interactions between officers and residents.
6. **Economic and Identity Benefits:** Investing in a local force supports local jobs and affirms the town's autonomy and identity.

I respectfully submit that while contracting police services may on the surface appear to save costs, these factors highlight the more important, broader benefits of maintaining a localized and community-focused police.

Thank you,

Jim

El dom, 15 dic 2024 a las 19:43, James Hungelmann (<[jim.hungelmann@gmail.com](mailto:jim.hungelmann@gmail.com)>) escribió:

Dear Mayor and councilors:

FYI my comments in english and spanish in relation to

**Re:**

- **Blaine County *Youth Behavioral Health Initiative***
- **Blaine County *Mental Well-Being Initiative***

**Please facilitate responsible public discourse and debate on these topics of great importance.**

## **YOUTH MENTAL HEALTH MANIFESTO**

**15 December 2024**

*“There is nothing like the sight of an amputated spirit.”*

- Lt. Colonel Slade defending young Charlie, in *Scent of a Woman* (1992)

### **PREFACE**

I present this paper as a senior member of the Idaho Bar and as one degreed and professionally experienced in the field of psychology and mental health. While my remarks may seem blunt, they reflect the hard truth. As “leaders”, you better pay attention before it's too late. By all appearances, we are at the breakpoint of accelerated disintegration of youth and species.

I previously submitted a paper on this issue of highest importance - Youth Mental Health: Crisis and Solutions (November 30, 2023) – to which I have received no response. This refusal to constructively engage is particularly troubling given the glaring absence of psychological expertise among those who now purporting to address this ever deepening crisis.

Be assured that critique and condemnation of this sort will only intensify until the truth is confronted, accounting is made, and course is reversed.

## **ABSTRACT**

The current approaches to address the growing alienation in American youth are seriously flawed and doomed to guarantee a worsening of the crisis.

A thorough examination reveals that nearly all mental health crises affecting children today in this community stem directly from the failures of so-called "health leadership" within government, schools, and the medical-pharmaceutical industry. These Behavioral Health and Well-Being Initiatives demonstrate a shocking misunderstanding of human psychology, exacerbate the psychological fractures so many children today are experiencing, and divert attention from the real nature and source of their “troubles”.

The enormous suffering that Blaine County youth are experiencing today has been principally caused by what has happened over the last five nightmarish years, from the wildly illegal and punishing Measures forced upon them in the era of “COVID-19” as well as from the many other fouled agendas that have been implemented in the public schools, from exposure to child pornography to gender identity confusion and deception.

Those many covid Measures have constituted the most severe and prolonged deprivations of civil liberties in the history of Idaho, imposed on all people of all ages without a shred of Due Process guaranteed by federal and state constitutions. Those *inalienable rights* that are *absolutely essential for health, happiness and survival of children* – unobstructed breathing, playing with friends, hugging family members, and freedom from drug injections - were abjectly ignored and denied by these local “health authorities” who now pretend sympathy and care for those in distress. In fact, those “leaders” now calling attention to the so-called “mental” or “behavioral” health crisis in youth are the same ones who went all in, *warp-speed* implementing the savagely punishing covid Measures - from isolation, to masking that choked out and poisoned every breath, to distancing, and then to the Injections, with booster after booster: “Good for you!” they firmly assured children, parents, and all of us.

As should have been glaringly obvious to any responsible adult, those severe deprivations have served only to devastate the health and well-being of everyone, but especially our youth. The youngest generation – our most vulnerable, trusting, and in need of protection – has endured the greatest assault on body, mind, and soul ever inflicted on American youth. Local “health authorities” have no understanding or concern as to the nature of the deep existential crisis being experienced by youth today, specifically, what it is like to be a lonely, abandoned and fearful child – isolated, choked out, poisoned and all shot-up vaccinated, with hopes and aspirations fading and not knowing why - and without the ability to detect and defend against imminent threats to health and life.

In the USA, there is perhaps no greater betrayal and infliction of mental misery than the failure to teach children about their inalienable rights as humans and how our country constitutionally guarantees their protection including by the absolute right to challenge any government narrative that requires surrender of those inherent rights in subjugation to sketchy and draconian narratives. We have discovered that the *modus operandi* of the covid Predator has been to dictate health “crisis and solutions”, and never to engage but rather to belittle,

condemn, and even threaten anyone who dares question or dissent, by so doing locking children into a fake reality of terror, in a futile attempt to cover up the crimes and exploding casualties.

Going forward, the right and responsible thing to do is to expose the COVID fraud in all of its aspects, to shut down the vaccine Injection sites, and to come to the aid in the fields of suffering - with full engagement of the many outstanding capabilities in our community for building and protecting health naturally.

At the same time, more and more parents are perceiving public schools to be exceptionally dangerous and irreparably failed. They are pulling children out of schools and helping them shape their own education and their own life in the home schooling environment. There, kids can be safe, get proper rest and nutrition, and pursue academics and lifelong learning following their joy, with the guidance of trusted and highly qualified adult mentors, while developing mind and body disciplines that provide them the clarity and fortitude to insist on the truth and the protection of their freedoms.

It remains to be seen whether the beaten-down, wounded child will, upon reaching age of majority, choose to pursue legal recourse against the local perpetrators and collaborators. But what is clear is that there is a powerful and rapidly growing movement of youth emerging from these mad and maddening times who will never again blindly trust anything coming from the “health authorities” and who will have developed the skills to readily detect truth from fraud, as well as the courage and resolve to stand and defend.

## **MANIFIESTO DE SALUD MENTAL JUVENIL**

**El 15 de diciembre de 2024**

*“No hay nada como la vista de un espíritu amputado.”*

El teniente coronel Slade defendiendo al joven Charlie, en "*Perfume de Mujer*" (1992)

### **PREFACIO**

Presento este documento como miembro senior del Idaho Bar y como alguien con formación y experiencia en psicología y salud mental. Mis comentarios pueden parecer bruscos, pero reflejan una dura verdad. Como ‘líderes’, deben prestar atención antes de que sea demasiado tarde. A todas luces, nos encontramos en el umbral de una acelerada desintegración de la juventud y la especie.

Anteriormente, sometí un ensayo sobre este tema de suma importancia - ‘Salud Mental Juvenil: Crisis y Soluciones’ (30 de noviembre de 2023) -, al cual no he recibido respuesta. Esta negación para participar de manera constructiva es especialmente preocupante, dado la evidente falta de competencia psicológica entre quienes ahora pretenden abordar esta crisis cada vez más profunda.

Les aseguro que la crítica y la condena de esta naturaleza solo se intensificarán hasta que se enfrente la verdad, se rinda cuenta y se revierta el curso.

## RESUMEN

Los enfoques actuales para abordar la creciente alienación en la juventud estadounidense son profundamente defectuosos y están condenados a empeorar la crisis.

Un examen exhaustivo revela que casi todas las crisis de salud mental que afectan a los niños de hoy provienen directamente de los fracasos de los llamados "líderes de la salud" en el gobierno, las escuelas y la industria médico-farmacéutica. Estas Iniciativas de "Salud y Bienestar Conductual" reflejan una asombrosa falta de comprensión de la psicología humana, exacerbando las fracturas psicológicas que muchos niños experimentan y desvían la atención de la verdadera naturaleza y origen de sus "problemas".

El enorme sufrimiento que los jóvenes del condado de Blaine experimentan se debe principalmente a lo que ha sucedido en los últimos cinco años de pesadilla, relacionados con las medidas salvajemente ilegales y punitivas impuestas durante la era del "COVID-19", así como a otras agendas perjudiciales implementadas en las escuelas públicas, como la exposición a la pornografía infantil y la confusión y el engaño sobre la identidad de género.

Aquellas muchas Medidas contra el COVID han constituido las privaciones más severas y prolongadas de las libertades civiles en la historia del Estado de Idaho, impuestas a personas de todas las edades sin un ápice de respeto por el principio del "Debido Proceso" garantizado por las constituciones federal y estatal. Esos *derechos inalienables*, absolutamente *esenciales para la salud, la felicidad y la supervivencia de los niños* —tal como respirar sin obstrucciones, jugar con amigos, abrazar a los familiares y la libertad de rechazar inyecciones— fueron completamente ignorados y negados por estas "autoridades de salud" locales que ahora pretenden mostrar simpatía y preocupación por quienes están en crisis. De hecho, esos mismos "líderes" que ahora llaman la atención sobre la llamada crisis de salud "mental" o "conductual" en los jóvenes son los mismos que implementaron a "velocidad de la luz" las medidas punitivas de COVID: desde el aislamiento, el enmascaramiento que ahogó y envenenó cada inhalación, hasta el distanciamiento y las inyecciones, con refuerzos una y otra vez: "¡Es por tu bien!", aseguraban firmemente aquello a niños, padres y a todos nosotros.

Como debería haber sido claramente previsible para cualquier adulto responsable, las severas privaciones devastaron la salud y el bienestar de todos, pero especialmente de nuestros jóvenes. La generación más joven —la más vulnerable, confiada y necesitada de protección— ha soportado el ataque más severo jamás infligido a su cuerpo, mente y espíritu a la juventud estadounidense. Las "autoridades de salud" locales carecen de comprensión y preocupación por la profunda crisis existencial que los jóvenes experimentan hoy, específicamente lo que significa ser un niño solitario, abandonado y temeroso: aislado, asfixiado, envenenado y vacunado con múltiples dosis, con esperanzas y aspiraciones desvaneciéndose sin saber por qué, y, además, sin la capacidad de detectar y defenderse de amenazas inminentes a su salud y su vida. Muchos confiaron en ustedes, y nunca lo olvidarán.

En los Estados Unidos, tal vez no haya mayor traición y causa de sufrimiento mental que la incapacidad de enseñar a los niños sobre sus derechos inalienables como humanos, y cómo nuestro país garantiza constitucionalmente su protección, incluyendo el derecho absoluto a cuestionar cualquier narrativa gubernamental que requiera la renuncia de esos derechos inherentes bajo narrativas arbitrarias y draconianas. Hemos descubierto que el *modus operandi* del "Depredador COVID" ha consistido en dictar "crisis y soluciones" de salud, sin debate, despreciando, condenando e incluso amenazando a quienes se atreven a cuestionar o disentir,

encerrando así a los niños en una realidad de terror distorsionada en un intento fútil de encubrir los crímenes y el explosivo aumento en el número de víctimas.

Al mismo tiempo, cada vez más padres perciben las escuelas públicas como excepcionalmente peligrosas e irremediablemente fallidas. Están sacando a los niños de las escuelas y ayudándolos a forjar su propia educación y vida en un entorno de aprendizaje en el hogar. Allí, los niños pueden estar seguros, recibir descanso y la nutrición adecuados, y dedicarse a los estudios académicos y al aprendizaje continuo, siguiendo sus pasiones con la guía de mentores adultos de confianza y altamente calificados; mientras desarrollan disciplinas mentales y físicas que les proporcionan claridad y fortaleza para insistir en la verdad y la protección de sus libertades.

Queda por ver si los niños heridos y abatidos, al alcanzar la mayoría de edad, decidirán perseguir recursos legales contra los perpetradores y los colaboradores locales. Pero lo que está claro es que hay un poderoso y rápidamente creciente movimiento de jóvenes que está emergiendo de estos tiempos locos y alucinantes: jóvenes que nunca más confiarán ciegamente en nada que provenga de las 'autoridades de salud' y que habrán desarrollado las habilidades para detectar fácilmente la verdad del fraude, así como el coraje y la determinación para levantar y defenderse.



## Cyndy King

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**From:** Juanita Young <belespritskin@gmail.com>  
**Sent:** Sunday, December 15, 2024 3:19 PM  
**To:** Spencer Cordovano; Tripp Hutchinson; Participate; Amanda Breen; Amanda Breen  
**Subject:** Washington St.

Dear City Council and Mayor:

I understand that there is considerable uncertainty regarding the future of the Washington St. parking lot. As a resident of Ketchum and a local business owner, I frequently utilize this parking facility. I purchase pet supplies from Thunder Paws and groceries from Nourish Me. If I am required to walk two or three blocks while carrying pet food and groceries, I will likely turn to Chewy, an online pet food retailer that offers free home delivery. Additionally, I may choose to shop at Natural Grocers in Hailey, where parking is available and complimentary. It is crucial for you to consider the perspectives of business owners, as their input is vital for their continued success.

I know that Chapter One is closing because of the Main St. construction. They could not make it financially because people could not get through the mess on Main Street. Please wake up.

You can not continue making decisions without listening to the public. You were elected to be our voice, your are not doing this. I understand if you do not think this is possible for you, it might be wise for you all to step down.

When asked by someone who wants to start a business in Ketchum I always tell them to look at Hailey, not Ketchum. Ketchum is not business friendly.

## Cyndy King

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**From:** Timothy Mott <tim@mottventures.com>  
**Sent:** Sunday, December 15, 2024 12:56 PM  
**To:** Participate; Participate  
**Cc:** Sawtooth Club; Jed Gray; Tim Wolff  
**Subject:** Citizen comment for 12/16 KURA meeting.

Last summer, over 2,000 citizens who signed the “Pause” petition were generally supportive of the workforce housing at First and Washington, but also in favor of looking at how to incorporate parking into the development.

Since then, the City, KURA and WRCHT staffs, and the KBOC have worked creatively, diligently and collaboratively on both the design and financial models to accomplish that.

Last week the KBOC board, representing over 80 downtown businesses, unanimously voted to support pursuing what has become know as Options 6 for Parking (195 spots) and 3 for financing (city-wide LID with Caps) as presented by the City and KURA staffs.

As someone committed to and significantly invested in our community, I strongly urge the City council and KURA board to support their staffs in continuing that pursuit.

Tim Mott  
Long-time Ketchum resident  
Major donor to WRCHT, Spur and ARCH, as well as many other local non-profits Founder The Argyros

## Cyndy King

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**From:** City of Ketchum Idaho <participate@ketchumidaho.org>  
**Sent:** Saturday, December 14, 2024 12:06 PM  
**To:** Participate  
**Subject:** Form submission from: Contact Us

Submitted on Saturday, December 14, 2024 - 12:06pm

Submitted by anonymous user: 75.98.156.36

Submitted values are:

First Name Brett  
Last Name Stevenson  
Email brett@hillsidegrain.com  
Question/Comment

We tried to go out to eat twice last week in Ketchum and while the restaurants were empty, we circled blocks to find a parking spot. Clearly a shortage of parking. What is going to happen when town is busy?

The massive amount of construction and losing our sense of community and character has been painful to watch. What happened to slow, organic, sensible growth?

The results of this submission may be viewed at:

<https://www.ketchumura.org/node/38080/submission/12548>

## Cyndy King

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**From:** Steve <steve@morconefamily.com>  
**Sent:** Friday, December 13, 2024 10:43 AM  
**To:** Participate  
**Subject:** speeding on 4th Ave and Bird

Steve Morcone  
420A 4th Ave N  
Ketchum, ID 83340  
[steve@morconefamily.com](mailto:steve@morconefamily.com)

12/13/2024

Ketchum City Council  
City of Ketchum  
P.O. Box 2315  
Ketchum, ID 83340

Dear Ketchum City Council Members,

I hope this letter finds you well. I am writing to express my concern regarding the ongoing traffic safety issues on **Bird Drive** and **4th Avenue N** in Ketchum. As a resident of this community, I have observed an increasing number of vehicles speeding through these residential streets, creating a dangerous environment for pedestrians, cyclists, and other drivers.

Despite existing signage and temporary measures, the issue of excessive speeding continues to put residents and visitors at risk. Both Bird Drive and 4th Avenue are frequented by families, children, and pedestrians who deserve to feel safe in their own neighborhood. The current situation has become untenable, and I believe it is critical for the City of Ketchum to take more decisive action to protect the safety and well-being of its residents.

I am formally requesting that the City Council install **permanent speed bumps** on **Bird Drive** and **4th Avenue** to address the dangerous speeding problem. Speed bumps have been proven to be an effective deterrent to high-speed traffic, and they would significantly improve safety for everyone in the area. These two streets are both residential and well-trafficked by pedestrians, and without such measures, the risk of accidents and injury remains unacceptably high.

While I understand that traffic-calming measures require careful planning and consideration, I urge you to prioritize this issue and take swift action to install permanent speed bumps. The safety of Ketchum's residents, particularly in our quieter, residential neighborhoods, should be of utmost importance.

Thank you for your attention to this important matter. I look forward to hearing from you soon and hope the City Council will act quickly to make our streets safer for all.



City of Ketchum

**Proclamation**  
**Honoring the Argyros Performing Arts Center for Outstanding Community Service**

- Whereas,** the Argyros Performing Arts Center, established in 2018 and located at 120 South Main Street in Ketchum, has presented various memorable events for the community for over six years, including live music, dance, theater, film, and educational workshops; and
- Whereas,** patrons of the nearby Limelight Hotel were displaced on the evening of November 19, 2024, due to an emergency response at the property; and
- Whereas,** the large number of displaced individuals needed shelter from the elements until their safe return could be confirmed; and
- Whereas,** the Argyros and their staff offered their building, time, and resources to these displaced individuals, providing shelter, safety, and comfort—including food, beverages, and entertainment—at no cost during this time of need; and
- Whereas,** compassion, care for others’ well-being and safety, and taking action for the greater good are cornerstones for a thriving community.

**NOW THEREFORE,** I, Neil Bradshaw, Mayor of the City of Ketchum, do hereby honor the Argyros Performing Arts Center, their staff, and board of directors for their service and care for the community with a Key to the City.

**Adopted by the Ketchum City Council on December 16, 2024.**

Attest:

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Mayor



**CITY OF KETCHUM**  
**MEETING MINUTES OF THE CITY COUNCIL**  
Monday, December 2, 2024  
191 5<sup>th</sup> St. W, Ketchum, ID

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**CALL TO ORDER:** *(00:00:19 in video)*

Neil Bradshaw called the meeting of the Ketchum City Council to order. *(00:00:19 in video)*

**ROLL CALL:**

Tripp Hutchinson

Courtney Hamilton *(via teleconference)*

Amanda Breen

Spencer Cordovano joined the meeting following New Business Item #2. *(01:59:19 in video)*

**ALSO PRESENT:**

Jade Riley—City Administrator

Trent Donat—City Clerk & Business Manager

Brent Davis—Director of Finance

Matthew Johnson—City Attorney

Morgan Landers—Planning and Building Director

Abby Rivin—Senior Planner

Paige Nied—Associate Planner

Carissa Connelly—Housing Director

Gary Slette—Attorney representing appellants, New Business item #2

Ed Lawson—Attorney for the applicants, New Business item #2

**COMMUNICATIONS FROM COUNCIL AND STAFF:**

Amanda Breen *(00:00:51 in video)*

Neil Bradshaw *(00:01:21 in video)*

Neil Bradshaw explained the order for business for today's meeting beginning with New Business, item #2. *(00:01:55 in video)*

**NEW BUSINESS:**

**2.** Recommendation to review and make a determination of Administrative Appeal (P23-014C) for the floodplain development permit issued as 121 Badger Lane.

- Amanda Breen recused herself from this item. *(00:03:06 in video)*
- Courtney Hamilton disclosed she had worked on energy materials for this project with a previous employer. *(00:03:20 in video)*

Process introduced by: Matt Johnson *(00:03:41 in video)*

- Gary Slette presented on behalf of the appellant. *(00:09:10 in video)*
- Nicholas Osborne presented as the appellant. *(00:30:18 in video)*

Matt Johnson reminded the council about the time limit for today's hearing, noting that, if necessary, the hearing could be continued to a specific future date. *(00:52:38 in video)*

- Ed Lawson presented the response for the applicant. *(00:53:22 in video)*
- David Duffield presented as the applicant. *(00:55:16 in video)*

- Erick Powell, Brockway Engineering presented. (01:03:16 in video)
- Jason Ro, Ro Rockett Design presented. (01:15:23 in video)
- Ed Lawson delivered a summary. (01:20:28 in video)

Neil Bradshaw paused the meeting while Courtney Hamilton switched from zoom to call to attend the meeting. (01:24:44 in video)

- Ed Lawson continued with his summary. (01:26:49 in video)
- Nicholas Osborne issued a rebuttal. (01:42:22 in video)
- Gary Slette continued the appellants' rebuttal. (01:45:20 in video)

**Comments, questions, and discussion by council.** (01:51:53 in video)

Question addressed by Erick Powell. (01:54:32 in video)

- Discussion ensued to determine a date for a continuance. (01:55:25 in video)

**Motion to continue this hearing to Wednesday, the 11<sup>th</sup> of December at 4:30 PM.** (01:58:24 in video)

**MOVER:** Courtney Hamilton

**SECONDER:** Tripp Hutchinson

**AYES:** Tripp Hutchinson, Courtney Hamilton

**RECUSED:** Amanda Breen

**RESULT: MOTION PASSES**

Courtney Hamilton left the meeting, and there was a pause for a 10-minute break. (01:59:03 in video)

**3. Monthly review of Fiscal Year 2025 City Action Plan.**

Presented by: Jade Riley (01:59:19 in video)

Neil Bradshaw stated for the record that Spencer Cordovano and Amanda Breen rejoined the meeting after item #2, the Badger Lane appeal. (02:15:51 in video)

**Comments, questions, and discussion by council.** (02:16:13 in video)

**CONSENT AGENDA:**

Spencer Cordovano asked a question about item #7. (02:49:46 in video)

- Paige Nied responded.

Spencer Cordovano inquired about item #8. (02:51:37 in video)

**Comments, questions, and discussion by council.** (02:52:31 in video)

Matt Johnson joined the conversation. (02:59:12 in video)

**Motion to approve Consent Agenda items #4 – #11.** (03:05:03 in video)

**MOVER:** Tripp Hutchinson

**SECONDER:** Amanda Breen

**AYES:** Tripp Hutchinson, Spencer Cordovano, Amanda Breen

**ABSENT:** Courtney Hamilton

**RESULT: ADOPTED**

**PUBLIC HEARING:**

**12.** Recommendation to hold a public hearing and approve the Limelight Condominiums Lot Line Shift Application and adopt the Findings of Fact, Conclusions of Law, and Decision.

Presented by: Paige Nied (03:05:14 in video)

Public Hearing Open: (03:05:34 in video)

- Chelsey Nye, Limelight Condominium Member (03:05:54 in video)

Public Hearing Closed: (03:07:41 in video)

**Comments, questions, and discussion by Council.** (03:07:44 in video)

Paige Nied joined the conversation. (03:07:54 in video)

Morgan Landers joined the Conversation. (03:08:36 in video)

**Motion to approve the Limelight Condominiums Lot Line Shift Application and Adopt the Findings of Fact, Conclusions of Law, and Decision.** (03:13:30 in video)

**MOVER:** Spencer Cordovano

**SECONDER:** Tripp Hutchinson

**AYES:** Tripp Hutchinson, Spencer Cordovano, Amanda Breen

**ABSENT:** Courtney Hamilton

**RESULT: ADOPTED**

**13.** Recommendation to hold a public hearing and approve the Bigwood Subdivision No. 2 & 3: Lot 7A & 8A Lot Line Shift Application. (03:13:46 in video)

Public Hearing Open: (03:14:05 in video)

Public Hearing Closed: (03:14:18 in video)

Presented by: Abby Rivin (03:15:07 in video)

**Comments, Questions and Discussion by Council.** (03:16:21 in video)

**Motion to approve the approve the Bigwood Subdivision No. 2 & 3: Lot 7A & 8A Lot Line Shift Application.** (03:16:32 in video)

**MOVER:** Amanda Breen

**SECONDER:** Spencer Cordovano

**AYES:** Tripp Hutchinson, Spencer Cordovano, Amanda Breen

**ABSENT:** Courtney Hamilton

**RESULT: ADOPTED**

**EXECUTIVE SESSION:**

**14.** Idaho Code 74-206(1)(c) - To acquire an interest in real property not owned by a public agency and (f) - To communicate with legal counsel for the public agency to discuss the legal ramifications of and legal options for pending litigation, or controversies not yet being litigated but imminently likely to be litigated.

**Motion to move into executive session per Idaho Code 74-206(1)(c) and F.** (03:16:53 in video)



**MOVER:** Spencer Cordovano  
**SECONDER:** Amanda Breen  
**AYES:** Tripp Hutchinson, Spencer Cordovano, Amanda Breen  
**ABSENT:** Courtney Hamilton  
**RESULT: ADOPTED**

**ADJOURNMENT:**

**Motion to adjourn.** *(03:17:30 in video)*

**MOVER:** Spencer Cordovano  
**SECONDER:** Courtney Hamilton  
**AYES:** Spencer Cordovano, Tripp Hutchinson, Courtney Hamilton, Amanda Breen  
**RESULT: UNANIMOUS**

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Neil Bradshaw, Mayor

**ATTEST:** \_\_\_\_\_  
Trent Donat, City Clerk





**Public Hearing Opened** (00:49:14 in video)

- Scott Curtis—Property owner 2<sup>nd</sup> and Washington (00:49:58 in video)
- Tracey Nichols—Ketchum resident (00:53:16 in video)
- Cindy Forgeon—Best Western Kentwood Lodge (00:56:28 in video)
- Brandon Kuvara—Whiskey’s (00:57:35 in video)
- Mark Alman—Ketchum resident (00:58:29 in video)
- Matt Newhouse—Open Room (00:59:32 in video)
- Amy Weiler—Ketchum resident (01:02:026 in video)
- Sally Onetto—Ketchum resident (01:03:59 in video)
- Laura Stass—Ketchum resident (01:05:40 in video)
- Kathy Swank—Valley Apothecary (01:07:17 in video)
- Daniel Brown—Redside Foundation (01:09:07 in video)
- Sarah Seppa—BCHA Vice Chair (01:10:41 in video)
- Jed Gray—Sun Valley Associates (01:13:25 in video)

**Public Hearing Closed** (01:14:39 in video)

**Comments, questions and discussion by council and board members.** (00:14:47 in video)

Joined by: Jade Riley, and Matt Neilson

**ADJOURNMENT:**

**Motion to adjourn:** (02:36:29 in video)

Motion made by Spencer Cordovano; seconded by Casey Burke

**Ayes:** Gary Lipton, Amanda Breen, Susan Scovell, Courtney Hamilton, Tripp Hutchinson, Spencer Cordovano, Tyler Davis-Jeffers, Casey Burke

**Nays:** None

\_\_\_\_\_  
Neil Bradshaw, Mayor

**ATTEST:**

\_\_\_\_\_  
Trent Donat, City Clerk and Business Manager

\_\_\_\_\_  
Susan Scovell, KURA Chair

**ATTEST:**

\_\_\_\_\_  
Trent Donat, KURA Secretary

Report Criteria:

Invoices with totals above \$0 included.  
 Paid and unpaid invoices included.  
 [Report].GL Account Number = "0110000000"- "9700000000", "9910000000"- "9911810000"  
 Invoice Detail.Voided = No,Yes

Vendor Name	Invoice Number	Description	Net Invoice Amount	Purchase Order Number	GL Activity Number
<b>GENERAL FUND</b>					
<b>01-2175-9000 P/R DEDUC PBL--EMP CAF FSA-DC</b>					
NBS-NATIONAL BENEFIT SERVI	CP397356	FSA NOVEMBER 2024	899.90		0
Total :			899.90		
<b>ADMINISTRATIVE SERVICES</b>					
<b>01-4150-2505 HEALTH REIMBURSEMENT ACCT(HRA)</b>					
NBS-NATIONAL BENEFIT SERVI	CP397356	HRA NOVEMBER 2024	1,741.93		0
<b>01-4150-3100 OFFICE SUPPLIES &amp; POSTAGE</b>					
GEM STATE PAPER & SUPPLY	1130581-01	AEROSOL, COFFEE CREAMER	40.23		0
GEM STATE PAPER & SUPPLY	1130581-1	ZEP AEROSOL	112.98		0
<b>01-4150-4200 PROFESSIONAL SERVICES</b>					
CINTAS	4211369052	MATS	42.02		0
SUN VALLEY EVENTS	1058	KETCHUM EVENTS CONTRACT INSTALLMENT	4,062.02		0
WESTERN RECORDS DESTRUCT	0730190	SERVICES 1101-1130 2024	113.00		0
SPEED GOAT TECHNOLOGY LLC	2230180	NOVEMBER IT SUPPORT	1,395.00		0
COLE, HOLLY	120924	TRAINING SERVICES RENDERED FOR POLICE DEPT	700.00		0
<b>01-4150-4900 PERSONNEL TRAINING/TRAVEL/MTG</b>					
DAVIS, BRENT	120324	TRAVEL REIMBURSEMENT FOR BOISE TAX MEETING AND ATI CONFERENCE	339.60		0
<b>01-4150-5100 TELEPHONE &amp; COMMUNICATIONS</b>					
SYRINGA NETWORKS, LLC	24DEC0305	CITY HALL - SYRINGA NETWORKS	3,850.00		0
AT&T MOBILITY LLC	287310798935	FINANCE VPNS	80.18		0
<b>01-4150-5110 COMPUTER NETWORK</b>					
INTEGRATED TECHNOLOGIES	251533	CITY HALL CONTRACT PRINTING	787.57		0

Vendor Name	Invoice Number	Description	Net Invoice Amount	Purchase Order Number	GL Activity Number
<b>01-4150-5150 COMMUNICATIONS</b>					
WORTH PRINTING	5679	OPEN HOUSE SIGNS	252.00		0
WORTH PRINTING	5690	FIRE BOOKLET PRINTING	335.25		0
WORTH PRINTING	5999	BLUEBIRD VILLAGE BROCHURES	418.76		0
<b>01-4150-5200 UTILITIES</b>					
IDAHO POWER	2224128120 11	2224128120 112224	833.09		0
<b>01-4150-6510 COMPUTER SERVICES</b>					
CASELLE, INC.	137327	CONTRACT SUPPORT & MAINTENANCE - JANUARY 2024	3,635.00		0
Total ADMINISTRATIVE SERVICES:			18,738.63		
<b>LEGAL</b>					
<b>01-4160-4270 CITY PROSECUTOR</b>					
ALLINGTON, ESQ., FREDERICK	120327	Monthly Prosecutor Payment	3,883.33		0
Total LEGAL:			3,883.33		
<b>PLANNING &amp; BUILDING</b>					
<b>01-4170-2505 HEALTH REIMBURSEMENT ACCT(HRA)</b>					
NBS-NATIONAL BENEFIT SERVI	CP397356	HRA NOVEMBER 2024	604.40		0
<b>01-4170-4200 PROFESSIONAL SERVICES</b>					
MATTISON, ROBYN	2024.11	NOVEMBER SERVICES	3,952.50		0
<b>01-4170-4220 PROF SVCS-FLOOD PLAIN PROG REM</b>					
HARMONY DESIGN & ENGINEE	24642	18018 KETCHUM SAP REVIEW THROUGH 10312024	830.00		0
<b>01-4170-4500 GEOGRAPHIC INFO SYSTEMS</b>					
GEOBILITY LLC	1098	GIS PROFESSIONAL SERVICES - NOVEMBER 2024	1,650.00		0
Total PLANNING & BUILDING:			7,036.90		
<b>NON-DEPARTMENTAL</b>					
<b>01-4193-9930 GENERAL FUND OP. CONTINGENCY</b>					
SNEE, MOLLY	2414	NOVEMBER RETAINER FEE	1,000.00		0
SNEE, MOLLY	2415	DECEMBER RETAINER FEE	1,000.00		0

Vendor Name	Invoice Number	Description	Net Invoice Amount	Purchase Order Number	GL Activity Number
Total NON-DEPARTMENTAL:			2,000.00		
<b>FACILITY MAINTENANCE</b>					
<b>01-4194-2505 HEALTH REIMBURSEMENT ACCT(HRA)</b>					
NBS-NATIONAL BENEFIT SERVI	CP397356	HRA NOVEMBER 2024	959.00		0
<b>01-4194-3200 OPERATING SUPPLIES</b>					
CHATEAU DRUG CENTER	2934264	GLOVES	45.58		0
GEM STATE PAPER & SUPPLY	1131246	GARBAGE BAGS, TISSUES, TERRY CLOTHS	401.20		0
<b>01-4194-3500 MOTOR FUELS &amp; LUBRICANTS</b>					
CHRISTENSEN INC.	CL71978	1001226 FACILITIES CFN	15.23		0
CHRISTENSEN INC.	CL73341	1001226 FACILITIES CFN	56.66		0
<b>01-4194-4200 PROFESSIONAL SERVICES</b>					
BIG WOOD LANDSCAPE, INC.	31132	HOLIDAY LIGHTING LABOR	3,920.00		0
<b>01-4194-4220 PROF SERV-CITY BEAUTIFICATION</b>					
BIG WOOD LANDSCAPE, INC.	31133	2024 HOLIDAY LIGHTS	37,050.00	25055	0
WEBB LANDSCAPING	K-IN-198576	CHRISTMAS TREE	399.99		0
<b>01-4194-5200 UTILITIES</b>					
CLEAR CREEK DISPOSAL	0001768884	ROTARY PARK RESTROOM SERVICE AND RENT	172.34		0
CLEAR CREEK DISPOSAL	0001768886	RESTROOM RENT AND SERVICE AT ATKINSONS PARK	622.48		0
IDAHO POWER	2201272487 11	2201272487 112224	95.43		0
IDAHO POWER	2203538992 11	2203538992 112224	54.02		0
INTERMOUNTAIN GAS	32649330001 1	32649330001 102524 FM	32.76		0
INTERMOUNTAIN GAS	65669030002 1	65669030002 112124	15.45		0
INTERMOUNTAIN GAS	76053745030 1	76053745030 112224	295.74		0
<b>01-4194-5300 CUSTODIAL &amp; CLEANING SERVICES</b>					
WESTERN BUILDNG MAINTEN	0146178-IN	MONTHLY JANITORIAL SERVICES - NOVEMBER 2024	4,637.00		0
<b>01-4194-5900 REPAIR &amp; MAINTENANCE-BUILDINGS</b>					
SCHINDLER ELEVATOR	8106768461	QUARTERLY BILLING FIFTH STREET	1,197.39		0
MAGIC VALLEY RESTORATION	2903	BATHROOM REBUILD	5,000.00		0
MAGIC VALLEY RESTORATION	3490	PLUMBING REBUILD WORK	1,074.00		0

Vendor Name	Invoice Number	Description	Net Invoice Amount	Purchase Order Number	GL Activity Number
<b>01-4194-5910 REPAIR &amp; MAINT-491 SV ROAD</b>					
A.C. HOUSTON LUMBER CO.	2411-818184	TERRY TOWELS FOR STARBUCKS	11.98		0
BLAINE COUNTY TREASURER	LRK000002400	491 PROPERTY TAX	1,532.60		0
CINTAS	4210641816	MATS	48.85		0
CINTAS	4211369109	MATS	48.85		0
CINTAS	4212213291	MATS	48.85		0
CINTAS	4212877779	MATS	48.85		0
CINTAS	4213558481	MATS	48.85		0
CLEAR CREEK DISPOSAL	0001768887	STARBUCKS MONTHLY CONTAINER SERVICE AND RENT	894.49		0
CLEAR CREEK DISPOSAL	0001771057	STARBUCKS MONTHLY CONTAINER SERVICE	13.80		0
IDAHO POWER	2202522062 11	2202522062 112224	374.37		0
INTERMOUNTAIN GAS	17499804809 1	17499804809 112124	166.56		0
SAWTOOTH PLUMBING & HEATI	45823	WATER HEATER REPLACEMENT	971.00		0
COX BUSINESS	0012401034971	0012401034971402 112324	143.00		0
<b>01-4194-5950 REPAIR &amp; MAINT-WARM SPRINGS PR</b>					
CLEAR CREEK DISPOSAL	0001762667	SKATE PARK RESTROOM RENT & SERVICE	131.72		0
CLEAR CREEK DISPOSAL	0001768885	MONTHLY SERVICE AND RENT OF WASTE AND BATHROOM AT DOG PARK	318.65		0
CLEAR CREEK LAND CO. LLC	0000047243	OLD GEEZER ALLY - MOBILE STORAGE RENT 2024	231.00		0
RIGHT BRAIN UNLIMITED LLC	34226	100% REPROCESSED SCRAP PLASTIC BAGS	3,780.47		0
<b>01-4194-6000 REPAIR &amp; MAINT-AUTOMOTIVE EQUI</b>					
WARM SPRINGS AUTO PARTS LL	204894	22" WINTER WIPER BLADE	37.90		0
WARM SPRINGS AUTO PARTS LL	204936	BATTERY	159.95		0
<b>01-4194-6950 MAINTENANCE</b>					
A.C. HOUSTON LUMBER CO.	2411-820209	FASTENERS FOR 4TH ST OUTLETS	5.28		0
A.C. HOUSTON LUMBER CO.	2411-821072	R PACK	7.99		0
A.C. HOUSTON LUMBER CO.	2412-822333	DOOR BOTTOM INSERT AT FSP HOUSE	6.99		0
A.C. HOUSTON LUMBER CO.	2412-823698	FASTENERS	1.96		0
A.C. HOUSTON LUMBER CO.	2412-824229	FASTENERS AND DRILL BITS	17.19		0
CHATEAU DRUG CENTER	2932704	CABLE TIES, ELECTRICAL TAPE	16.12		0
CHATEAU DRUG CENTER	2934227	DISPENSER AND TAPE	13.29		0
CHATEAU DRUG CENTER	2935801	KEYS	12.82		0
CHATEAU DRUG CENTER	2935893	PARTS FOR 4TH STREET OUTLETS	1.04		0
CHATEAU DRUG CENTER	2935907	ADD. KEYS	2.00		0
CHATEAU DRUG CENTER	2938098	LED CHRISTMAS LIGHTS	23.74		0
CHATEAU DRUG CENTER	2938187	MATCHES, FIRE STARTER	17.06		0
GLASS MASTERS, INC.	I-24-1794	GLASS	33.15		0

Vendor Name	Invoice Number	Description	Net Invoice Amount	Purchase Order Number	GL Activity Number
Total FACILITY MAINTENANCE:			65,214.64		
<b>POLICE</b>					
<b>01-4210-2505 HEALTH REIMBURSEMENT ACCT(HRA)</b>					
NBS-NATIONAL BENEFIT SERVI	CP397356	HRA NOVEMBER 2024	170.80		0
<b>01-4210-3500 MOTOR FUELS &amp; LUBRICANTS</b>					
CHRISTENSEN INC.	CL71979	1001227 CSO CFN	333.57		0
CHRISTENSEN INC.	CL73342	1001227 CSO CFN	139.12		0
<b>01-4210-3620 PARKING OPS EQUIPMENT FEES</b>					
CALE AMERICA, INC.	183336	NOV 24 CWO METERS	58.67		0
<b>01-4210-4250 PROF.SERVICES-BCSO CONTRACT</b>					
BLAINE COUNTY CLERK/RECOR	201083	BCSO Law Enforcement Services	155,178.70		0
<b>01-4210-5100 TELEPHONE &amp; COMMUNICATIONS</b>					
AT&T MOBILITY LLC	287310798935	CSO VPNS	175.78		0
Total POLICE:			156,056.64		
<b>FIRE &amp; RESCUE</b>					
<b>01-4230-2505 HEALTH REIMBURSEMENT ACCT(HRA)</b>					
NBS-NATIONAL BENEFIT SERVI	CP397356	HRA NOVEMBER 2024	374.80		0
<b>01-4230-2900 PERFORMANCE AWARDS</b>					
MCLEAN, LARA	12/06/2024	Reimbursement for EMS Provider of the Year Award	112.76		0
SMILEY'S MOUNTAIN PHOTO	000311	GRAPHIC DESIGN	270.00		0
<b>01-4230-3200 OPERATING SUPPLIES FIRE</b>					
ATKINSONS' MARKET	03968203	LAUNDRY DETERGENT	18.51		0
ATKINSONS' MARKET	04929780	SOAP, COFFEE, SCRUB BRUSH	31.94		0
CHATEAU DRUG CENTER	2937429	CLEANER, BUNGEE CORD	22.76		0
GEM STATE PAPER & SUPPLY	1130503-01	HAND SOAP	26.52		0
WHITE CLOUD COFFEE LLC	97786	COFFEE	100.92		0
<b>01-4230-3210 OPERATING SUPPLIES EMS</b>					
ATKINSONS' MARKET	03968203	LAUNDRY DETERGENT	18.51		0



Vendor Name	Invoice Number	Description	Net Invoice Amount	Purchase Order Number	GL Activity Number
ATKINSONS' MARKET	04929780	SOAP, COFFEE, SCRUB BRUSH	31.94		0
CHATEAU DRUG CENTER	2937429	CLEANER, BUNGEE CORD	22.76		0
GEM STATE PAPER & SUPPLY	1130503-01	HAND SOAP	26.51		0
NORCO	0042258422	CYLINDER RENTAL	189.00		0
HENRY SCHEIN	18457667	MEGA MOVER	1,114.25		0
HENRY SCHEIN	22950785	MEGA MOVER	668.55		0
HENRY SCHEIN	26643084	SUCCINYLCHOLINE, ROCURONIUM BROMIDE	324.09		0
WHITE CLOUD COFFEE LLC	97786	COFFEE	100.92		0
<b>01-4230-4200 PROFESSIONAL SERVICES FIRE</b>					
CENTRALSQUARE	425410	FIRST DUE INTERFACE	1,170.00		0
<b>01-4230-4210 PROFESSIONAL SERVICES EMS</b>					
DEPT. OF HEALTH & WELFARE	00007828	AEMT - LITTELL	35.00		0
CENTRALSQUARE	425410	FIRST DUE INTERFACE	1,170.00		0
<b>01-4230-4920 TRAINING-FACILITY</b>					
CLEAR CREEK DISPOSAL	0001768882	FIRE TRAINING CENTER RESTROOM RENT	72.44		0
<b>01-4230-5100 TELEPHONE &amp; COMMUNICATION FIRE</b>					
MTE COMMUNICATIONS	056983 120124	056983 120124	14.98		0
AT&T MOBILITY LLC	287307161044	287307161044X12012024	335.89		0
<b>01-4230-5110 TELEPHONE &amp; COMMUNICATION EMS</b>					
MTE COMMUNICATIONS	056983 120124	056983 120124	14.97		0
AT&T MOBILITY LLC	287307161044	287307161044X12012024	335.87		0
<b>01-4230-5200 UTILITIES</b>					
IDAHO POWER	2226144497 11	2226144497 112524	1,891.18		0
<b>01-4230-5900 REPAIR &amp; MAINTENANCE-BUILDINGS</b>					
LUTZ RENTALS	159474-1	Propane	20.95		0
<b>01-4230-6000 REPAIR &amp; MAINT-AUTO EQUIP FIRE</b>					
WARM SPRINGS AUTO PARTS LL	205052	WASH / WAX	14.98		0
<b>01-4230-6010 REPAIR &amp; MAINT-AUTO EQUIP EMS</b>					
KETCHUM AUTO INC	105697	TIRE REPAIR- A23	74.25		0
WARM SPRINGS AUTO PARTS LL	205052	WASH / WAX	14.97		0

Vendor Name	Invoice Number	Description	Net Invoice Amount	Purchase Order Number	GL Activity Number
<b>01-4230-6100 REPAIR &amp; MAINT--MACHINERY &amp; EQ</b>					
NORCO	0042144417	EI GAS METER SENSOR	162.50		0
Total FIRE & RESCUE:			8,782.72		
<b>STREET</b>					
<b>01-4310-3200 OPERATING SUPPLIES</b>					
A.C. HOUSTON LUMBER CO.	2411-814984	STEELWOOL, SPOUT KIT	20.28		4310044
A.C. HOUSTON LUMBER CO.	2411-816605	GRILL CLEANER	5.99		4310044
D & B SUPPLY INC.	5570	WORK BOOTS	159.99		4310044
D & B SUPPLY INC.	6361	WORK CLOTHES	379.92		4310044
GEM STATE PAPER & SUPPLY	1130770	HOT CUPS	124.13		4310044
GEM STATE PAPER & SUPPLY	1131540	COFFEE CUPS	104.69-		4310044
NAPA AUTO PARTS	205658	BATTERY CHARGERS	126.86		4310044
NAPA AUTO PARTS	206613	FITTINGS	37.34		4310044
NAPA AUTO PARTS	208045	SHOP TOWELS	80.94		0
<b>01-4310-3500 MOTOR FUELS &amp; LUBRICANTS</b>					
VALLEY WIDE COOPERATIVE	U0019802	462942 WINTERBLEND FUEL	2,932.18		4310044
VALLEY WIDE COOPERATIVE	U0019869	462942 120224	313.00		4310044
<b>01-4310-4200 PROFESSIONAL SERVICES</b>					
IRISH ELECTRIC	110324	CIRCUIT INSTALLATION FOR ON-SITE FUEL PUMPS	7,119.00	25047	4310037
LUNCEFORD EXCAVATION, INC.	16828	WINTER 24-25 SNOW HAULING SERVICE	11,700.00	25008	4310037
MAGIC VALLEY LABS, INC.	33278	HYDROLIC OIL SPILL TESTING	659.00		4310037
MOUNTAIN FIRE SPRINKLER	4646	ANNUAL INSPECTION ON WET FIRE SPRINKLER STREET DEPARTMENT	800.00		0
<b>01-4310-5200 UTILITIES</b>					
IDAHO POWER	2204882910 11	2204882910 111424	482.88		4310047
INTERMOUNTAIN GAS	32649330001 1	32649330001 102524 S	103.56		4310047
<b>01-4310-6000 REPAIR &amp; MAINT--AUTOMOTIVE EQU</b>					
NAPA AUTO PARTS	206256	WIPERS	59.98		4310044
NAPA AUTO PARTS	207757	SILENTGUARD BRAKE KIT	149.99		4310044
NAPA AUTO PARTS	207824	TAHOE BATTERY	200.69		4310044
<b>01-4310-6100 REPAIR &amp; MAINT--MACHINERY &amp; EQ</b>					
A.C. HOUSTON LUMBER CO.	2412-821924	THREAD ROD FOR PLOW TRUCK	4.79		4310044
CLEARWATER POWER EQUIPME	71475	VALVE, CARTRIDGE	117.99		4310044
GRAINGER, INC., W.W.	9301963329	DRIFT PUNCHES	69.97		4310044

Vendor Name	Invoice Number	Description	Net Invoice Amount	Purchase Order Number	GL Activity Number
GRAINGER, INC., W.W.	9306146490	POWER CONNECTOR	37.78		4310044
GRAINGER, INC., W.W.	9310017794	STEERING WHEEL COVER	98.90		4310044
NAPA AUTO PARTS	207490	FLARE TEE, FITTING	33.05		4310044
NAPA AUTO PARTS	207540	HOSE ENDS AND CONNECTORS	157.52		4310044
NAPA AUTO PARTS	207900	SHIFT LEVER FOR BUCKET TRUCK	63.89		0
WESTERN STATES CAT	IN002987986	CAT DRAIN AND PLUG	40.87		4310044
WESTERN STATES CAT	IN003001293	CAT LAMP GP	499.41		0
WESTERN STATES CAT	IN003010136	CAT 10W HYDO ADV	379.70		4310044
COMMERCIAL TIRE	09-163292	TRAILER TIRES	2,015.28		0
<b>01-4310-6910 OTHER PURCHASED SERVICES</b>					
CINTAS	4212213200	MATS AND COVERALLS	23.48		4310044
CINTAS	4212877730	MATS AND COVERALLS	23.48		4310044
CINTAS	4213558388	MATS AND COVERALLS	23.48		0
NORCO	00422223344	CYLINDERS	175.39		0
NORCO	0042257620	CYLINDER RENTAL	256.50		0
<b>01-4310-6920 SIGNS &amp; SIGNALIZATION</b>					
A.C. HOUSTON LUMBER CO.	2411-816176	CONCRETE MIX	6.17		4310040
A.C. HOUSTON LUMBER CO.	2411-818594	TURNBUCKLES	7.98		0
A.C. HOUSTON LUMBER CO.	2412-823098	CONCRETE MIX	12.34		0
CHATEAU DRUG CENTER	2936060	STREET LIGHTS	71.22		4310040
CHATEAU DRUG CENTER	2936070	STREET LIGHTS	47.48		4310040
ECONO SIGNS LLC	10-993089	PARKING SIGNS	421.30		4310040
FASTENAL COMPANY	IDJER112746	SNOW SIGNS	51.11		4310040
GRAINGER, INC., W.W.	931352	FUEL SHUT OFF SIGN	48.08		4310040
TRAFFIC SAFETY SUPPLY CO., I	INV075958	IWS CONTROLLER	372.04		4310040
<b>01-4310-6930 STREET LIGHTING</b>					
IDAHO POWER	2200506786 11	2200506786 111224	26.59		4310050
IDAHO POWER	2201174667 11	2201174667 111224	14.82		4310050
IDAHO POWER	2202627564 11	2202627564 111224	29.11		4310050
IDAHO POWER	2204535385 11	2204535385 112224	43.98		0
IDAHO POWER	2204882910 11	2204882910 111424	593.12		4310050
IDAHO POWER	2205963446 11	2205963446 111224	27.89		4310050
IDAHO POWER	2208316659 11	2208316659 112224	31.27		4310050
<b>01-4310-6950 MAINTENANCE &amp; IMPROVEMENTS</b>					
A.C. HOUSTON LUMBER CO.	2411-815871	DRIVEWAY MARKER	59.88		4310037
WALKER SAND AND GRAVEL	1425302	IMPORTED DIRTY FILL, COMMERCIAL ROADBASE, ENVIRONMENTAL FEES	199.81		4310044
WALKER SAND AND GRAVEL	1428333	IMPORTED CLEAN FILL	84.98		4310044

Vendor Name	Invoice Number	Description	Net Invoice Amount	Purchase Order Number	GL Activity Number
SOUTHERN IDAHO SOLID WAST	615058	CONTAMINATED SOIL DROP OFF	234.80		4310044
Total STREET:			31,756.49		
<b>RECREATION</b>					
<b>01-4510-2505 HEALTH REIMBURSEMENT ACCT(HRA)</b>					
NBS-NATIONAL BENEFIT SERVI	CP397356	HRA NOVEMBER 2024	17.70		0
<b>01-4510-3300 RESALE ITEMS-CONCESSION SUPPLY</b>					
ATKINSONS' MARKET	05872858	COFFEE, ORANGES	24.67		0
Total RECREATION:			42.37		
Total GENERAL FUND:			294,411.62		
<b>WAGON DAYS FUND</b>					
<b>WAGON DAYS EXPENDITURES</b>					
<b>02-4530-4200 PROFESSIONAL SERVICES</b>					
SUN VALLEY EVENTS	1058	WAGON DAYS CONTRACT INSTALLMENT	3,611.11		0
<b>02-4530-5210 SOLID WASTE COLLECTION</b>					
CLEAR CREEK DISPOSAL	0001762666	KETCHUM ALIVE RESTROOM SERVICE AND RENT	189.60		0
CLEAR CREEK DISPOSAL	0001768888	WASTE FOR TRAILING OF THE SHEEP AND WAGON DAYS	2.50		0
Total WAGON DAYS EXPENDITURES:			3,803.21		
Total WAGON DAYS FUND:			3,803.21		
<b>GENERAL CAPITAL IMPROVEMENT FD</b>					
<b>GENERAL CIP EXPENDITURES</b>					
<b>03-4193-7135 MAIN STREET REHAB</b>					
BIG WOOD LANDSCAPE, INC.	31134	MAIN ST SLEEVE INSTALL AND BOLT MATERIALS FOR TRASH CANS, ARGYROS STONE PAVER INSTALL	1,787.36		713502
DAVID EVANS & ASSOCIATES IN	577651	CITY MONUMENT REPLACEMENT SERVICES	8,868.16	25054	713501
LANDSCAPE FORMS, LLC	0000212434	PEDESTRIAN LIGHT POLES FOR MAIN STREET PROJECT	52,000.00	24095	713502
S & C CONCRETE, LLC	1071	PATCH AND REBAR AT ZIONS BUILDING	2,000.00		713502

Vendor Name	Invoice Number	Description	Net Invoice Amount	Purchase Order Number	GL Activity Number
<b>03-4193-7180 POWER LINE UNDERGROUNDING</b>					
IDAHO POWER	1124SH75	SH-75 OH TO UG WEYYAKIN TO GEM PHASE 2 PAYMENT	700,000.00		0
Total GENERAL CIP EXPENDITURES:			764,655.52		
<b>FACILITY MAINT CIP EXPENDITURE</b>					
<b>03-4194-7160 TOWNE SQUARE DESIGN SCOPE</b>					
GGLO	2023040.01-00	TOWN SQUARE PHASE 2 SERVICES	56,000.00	25053	0
Total FACILITY MAINT CIP EXPENDITURE:			56,000.00		
<b>FIRE &amp; RESCUE CIP EXPENDITURES</b>					
<b>03-4230-7115 FIREFIGHTIN EQ (TOOLS)</b>					
IDAHO DEPARTMENT OF LANDS	IN181	WILDLAND EQUIPMENT	2,855.41		0
<b>03-4230-7120 RADIOS (PORTABLE)</b>					
49 ER COMMUNICATIONS INC.	78125	RADIO REPAIR	425.00		0
Total FIRE & RESCUE CIP EXPENDITURES:			3,280.41		
Total GENERAL CAPITAL IMPROVEMENT FD:			823,935.93		
<b>ORIGINAL LOT FUND</b>					
<b>ORIGINAL LOT TAX</b>					
<b>22-4910-6060 EVENTS/PROMOTIONS</b>					
CLEAR CREEK DISPOSAL	0001768889	TRAILING OF THE SHEEP WASTE	5.99		491030
WEBB LANDSCAPING	K-IN-198997	CHRISTMAS TREE ORNAMENTS	238.36		491002
WEBB LANDSCAPING	K-IN-199124	CHRISTMAS TREE RIBBON	37.50		491002
<b>22-4910-6090 CONSOLIDATED DISPATCH</b>					
BLAINE COUNTY EMERGENCY	447	CONSOLIDATED EMERGENCY COMMUNICATIONS SERVICES AGREEMENT FOR FY 25	178,127.48		0
Total ORIGINAL LOT TAX:			178,409.33		
Total ORIGINAL LOT FUND:			178,409.33		

Vendor Name	Invoice Number	Description	Net Invoice Amount	Purchase Order Number	GL Activity Number
<b>ADDITIONAL1%-LOT FUND</b>					
<b>ADDITIONAL 1%-LOT</b>					
<b>25-4910-4220 SUN VALLEY AIR SERVICE BOARD</b>					
SUN VALLEY AIR SERVICE BOA	120424	OCTOBER MOS 2024	80,860.97		0
Total ADDITIONAL 1%-LOT:			80,860.97		
Total ADDITIONAL1%-LOT FUND:			80,860.97		
<b>COMMUNITY HOUSING</b>					
<b>COMMUNITY HOUSING EXPENSE</b>					
<b>54-4410-2505 HEALTH REIMBURSEMENT ACCT(HRA)</b>					
NBS-NATIONAL BENEFIT SERVI	CP397356	HRA NOVEMBER 2024	1,044.60		0
<b>54-4410-3200 LIFT TOWER LODGE OPERATIONS</b>					
INTERMOUNTAIN GAS	08335990225 1	08335990225 112124	164.92		0
COX BUSINESS	0012401037719	00124010377719502 111724	162.99		0
<b>54-4410-4200 PROFESSIONAL SERVICES</b>					
CONNELLY, CARISSA	102624	TRAVEL PER DIEM REIMBURSEMENT	1,410.12		0
RIAN ROONEY	102624	TRAVEL PER DIEM REIMBURSEMENT	547.26		0
<b>54-4410-4215 LEASE TO LOCALS PROF SERVICES</b>					
PLACEMATE, INC	1762	MONTHLY L2L PROGRAM SUPPORT	6,000.00		0
<b>54-4410-4250 LIFT TOWER LODGE PROFF SVCS</b>					
SENTINEL FIRE & SECURITY, IN	106157	LIFT TOWER LODGE MONITORING	104.85		0
SPRAGUE PEST SOLUTIONS	5621959	RODENT INTERIOR AND EXTERIOR	87.50		0
<b>54-4410-5200 LIFT TOWER LODGE UTILITIES</b>					
CLEAR CREEK DISPOSAL	0001768881	LIFT TOWER LODGE MONTHLY SERVICE AND RENT	529.02		0
<b>54-4410-8000 REIMBURSEMENT BCHA OP &amp; PROG</b>					
BLAINE COUNTY HOUSING AUT	112724	BCHA OPERATIONS & PROGRAM CONTRIBUTIONS	100,000.00		0
Total COMMUNITY HOUSING EXPENSE:			110,051.26		
Total COMMUNITY HOUSING:			110,051.26		

Vendor Name	Invoice Number	Description	Net Invoice Amount	Purchase Order Number	GL Activity Number
<b>WATER FUND</b>					
<b>WATER EXPENDITURES</b>					
<b>63-4340-3120 DATA PROCESSING</b>					
BILLING DOCUMENT SPECIALIS	97503	Statement Processing for Utility Billing - W	601.63		0
<b>63-4340-3200 OPERATING SUPPLIES</b>					
A.C. HOUSTON LUMBER CO.	2411-820778	Gloves, Caulk	38.97		0
A.C. HOUSTON LUMBER CO.	2412-822869	Mouse Trap, Sprayer Trigger, Microfiber Cloth	24.76		0
CINTAS	4212877697	UTILITIES ADMIN BLDG - WATER	11.17		0
CINTAS	4212877697	WATER	32.00		0
GO-FER-IT	132820	Water Samples	27.30		0
INTEGRATED TECHNOLOGIES	251533	W CONTRACT PRINTING	46.73		0
McMASTER-CARR SUPPLY CO.	35820293	Aluminum Blind Rivets with Aluminum Mandrel	35.18		0
<b>63-4340-3400 MINOR EQUIPMENT</b>					
A.C. HOUSTON LUMBER CO.	2411-821915	Blade M-Tool X-Matl NTRUS CARB, Milw2836-20 M18 Fuel Multi-Tool	338.98		0
A.C. HOUSTON LUMBER CO.	2412-822215	Milw48-22-8485 Plate Mounting, Hook Curved Packout, Cup Organizer, rack Battery M18	264.89		0
GRAINGER, INC., W.W.	9329150024	M18 Fuel (TM) Blower, Battery 6.0 AH LI-ION PR	848.07		0
GRAINGER, INC., W.W.	9329903323	SCKT SETS, TORQUE	893.25		0
WARM SPRINGS AUTO PARTS LL	204963	DRILL BITS	20.80		0
WARM SPRINGS AUTO PARTS LL	204984	DRILL BITS	15.78		0
<b>63-4340-3500 MOTOR FUELS &amp; LUBRICANTS</b>					
CHRISTENSEN INC.	CL71977	1001225 WATER	49.26		0
VALLEY WIDE COOPERATIVE	U0019870	GAS FOR WATER	765.14		0
<b>63-4340-4200 PROFESSIONAL SERVICES</b>					
AWSI/DISA	641652	DRUG TEST PROGRAM	172.20		0
<b>63-4340-4300 STATE &amp; WA DISTRICT FEES</b>					
GALENA GROUND WATER DIST	24266	Annual Assessment for Warm Springs Preserve (37-11885)	90.00		0
GALENA GROUND WATER DIST	24267	Annual Assessment for (37-7150)	1,350.00		0
GALENA GROUND WATER DIST	24268	Annual Assessment for (37-8202)	810.00		0
SPRONK WATER ENGINEERS IN	WRV03-17	BIG WOOD RIVER GW MANAGEMENT AREA TECHNICAL WORKING GROUP	705.00		0
<b>63-4340-5100 TELEPHONE &amp; COMMUNICATIONS</b>					
CENTURY LINK	333465565 110	333465565 - WATER	135.66		0
SYRINGA NETWORKS, LLC	24DEC0305	W - SYRINGA NETWORKS	325.00		0

Vendor Name	Invoice Number	Description	Net Invoice Amount	Purchase Order Number	GL Activity Number
VERIZON WIRELESS	9978652289	365516521 WATER DEPT	123.49		0
AT&T MOBILITY LLC	287318858311	287318858311 - Water	90.72		0
<b>63-4340-5200 UTILITIES</b>					
DIG LINE	0075359-IN	Monthly Fee - W	42.90		0
IDAHO POWER	2202458903 11	2202458903 110 River Ranch Rd Optc	736.88		0
IDAHO POWER	2206786259 11	2206786259 110 River Ranch Rd Admin - WATER	27.33		0
INTERMOUNTAIN GAS	32649330001 1	32649330001 102524 WATER	26.80		0
<b>63-4340-6000 REPAIR &amp; MAINT-AUTO EQUIP</b>					
WARM SPRINGS AUTO PARTS LL	204993	Air Filters, 15W40, Zerex, Engine Oil Stop Leak	70.27		0
<b>63-4340-6100 REPAIR &amp; MAINT-MACH &amp; EQUIP</b>					
A.C. HOUSTON LUMBER CO.	2411-820670	Drylok Masonry Crack Filler	9.99		0
A.C. HOUSTON LUMBER CO.	2412-823981	DAP Silicone, 5" Row WH Tampico Brush	57.95		0
LAYNE PUMPS, INC.	29838	NORTHWOOD WELL REPAIR EQUIPMENT	8,746.00	25050	0
Total WATER EXPENDITURES:			17,534.10		
Total WATER FUND:			17,534.10		
<b>WATER CAPITAL IMPROVEMENT FUND</b>					
<b>WATER CIP EXPENDITURES</b>					
<b>64-4340-7807 WEYYAKING MAINLINE EXT</b>					
OPAL ENGINEERING, PLLC	923	S 75 WATER MAINLINE RELOCATION DESIGN	7,670.00	25044	0
Total WATER CIP EXPENDITURES:			7,670.00		
Total WATER CAPITAL IMPROVEMENT FUND:			7,670.00		
<b>WASTEWATER FUND</b>					
<b>WASTEWATER EXPENDITURES</b>					
<b>65-4350-2505 HEALTH REIMBURSEMENT ACCT(HRA)</b>					
NBS-NATIONAL BENEFIT SERVI	CP397356	HRA NOVEMBER 2024	20.00		0
<b>65-4350-3120 DATA PROCESSING</b>					
BILLING DOCUMENT SPECIALIS	97503	Statement Processing for Utility Billing - WW	601.64		0



Vendor Name	Invoice Number	Description	Net Invoice Amount	Purchase Order Number	GL Activity Number
<b>65-4350-3200 OPERATING SUPPLIES</b>					
A.C. HOUSTON LUMBER CO.	2411-818936	TARP	24.99		0
CINTAS	4212877697	Utilities Admin Bldg - Wastewater	11.17		0
CINTAS	4212877697	WASTEWATER	65.54		0
D & B SUPPLY INC.	5075	WORK CLOTHES	167.95		0
INTEGRATED TECHNOLOGIES	251533	WW CONTRACT PRINTING	26.93		0
TREASURE VALLEY COFFEE INC	2160 10794753	COFFEE	80.95		0
UPS STORE #2444	MMN7FR5GS	WATER SAMPLES	16.12		0
UPS STORE #2444	MMN7FR5NX	WATER SAMPLES	16.12		0
<b>65-4350-3500 MOTOR FUELS &amp; LUBRICANTS</b>					
CHRISTENSEN INC.	CL71976	1001224 WASTEWATER	89.97		0
<b>65-4350-3800 CHEMICALS</b>					
THATCHER COMPANY, INC.	2024100117688	ALUMINUM SULFATE	8,925.13-	24048	0
THATCHER COMPANY, INC.	2024100117689	ALUMINUM SULFATE	8,488.67	24048	0
<b>65-4350-4200 PROFESSIONAL SERVICES</b>					
ANALYTICAL LABORATORIES, I	2408755	Biosolids Monitoring, Wastewater Monitorng	1,048.97		0
<b>65-4350-5100 TELEPHONE &amp; COMMUNICATIONS</b>					
SYRINGA NETWORKS, LLC	24DEC0305	WW- SYRINGA NETWORKS	325.00		0
<b>65-4350-5200 UTILITIES</b>					
IDAHO POWER	2202158701 11	2202158701 110 RIVER RANCH RD SWR	9,034.37		0
IDAHO POWER	2202703357 11	2202703357 1001 Chief Joseph Ct Wy Equ Ctr	79.93		0
IDAHO POWER	2206786259 11	2206786259 110 River Ranch Rd Admin - WASTEWATER	27.32		0
INTERMOUNTAIN GAS	32649330001 1	32649330001 102524 WW	121.44		0
INTERMOUNTAIN GAS	58208688554 1	58208688554 110 River Ranch Rd Mechanical Bar Scree	17.17		0
<b>65-4350-6000 REPAIR &amp; MAINT-AUTO EQUIP</b>					
NAPA AUTO PARTS	207197	Radiator Cleaner, Antifrz	43.96		0
WARM SPRINGS AUTO PARTS LL	204833	ZEREX	21.99		0
<b>65-4350-6100 REPAIR &amp; MAINT-MACH &amp; EQUIP</b>					
A.C. HOUSTON LUMBER CO.	2412-822554	Wet Set PVC Cement, 1/4/x2" Tog Bolt	13.09		0
CHATEAU DRUG CENTER	2936135	GROUNDING PLUG	4.74		0
PLATT ELECTRIC SUPPLY	8Z33908	PVC 2in Conduit, PVC 2in Elbow	70.71		0
STANDARD PLUMBING SUPPLY	XTPN97	Bardon 1/8 GPF Urinal, Flush Valve	280.00		0
WARM SPRINGS AUTO PARTS LL	204857	WIRE TERMINAL	4.95		0

Vendor Name	Invoice Number	Description	Net Invoice Amount	Purchase Order Number	GL Activity Number
<b>65-4350-6900 COLLECTION SYSTEM SERVICES/CHA</b>					
DIG LINE	0075359-IN	Monthly Fee - WWC	42.90		0
CHRISTENSEN INC.	CL71976	1001224 WASTEWATER - COLLECTION	86.41		0
Total WASTEWATER EXPENDITURES:			11,907.87		
Total WASTEWATER FUND:			11,907.87		
<b>WASTEWATER CAPITAL IMPROVE FND</b>					
<b>WASTEWATER CIP EXPENDITURES</b>					
<b>67-4350-7815 AERATION BASINS BLOWERS &amp; ELEC</b>					
HDR ENGINEERING, INC.	1200675873	TASK ORDER #3: SERVICES DURING CONSTRUCTION FOR AERATION UPGRADES PROJECT	6,016.82	24055	0
RSCI	568-007	AERATION UPGRADES CONSTRUCTION	181,457.60	24073	0
<b>67-4350-7818 ROTARY DRUM THICK &amp; DEWATERING</b>					
HDR ENGINEERING, INC.	1200675875	TASK ORDER #5 - SOLIDS DEWATERING DESIGN	61,756.54	24071	0
Total WASTEWATER CIP EXPENDITURES:			249,230.96		
Total WASTEWATER CAPITAL IMPROVE FND:			249,230.96		
<b>PARKS/REC DEV TRUST FUND</b>					
<b>PARKS/REC TRUST EXPENDITURES</b>					
<b>93-4900-7950 WARM SPRINGS PRESR-RESTORATION</b>					
GALENA-BENCHMARK ENGINE	1224-114	WSP ENGINEERING SUPPORT	1,725.00		0
STEVE BUTLER & ASSOCIATES	6840	Geotechnical Report	2,800.00		0
STUDIO SUPERBLOOM, LLC	WSP-037	TASK ORDER 10: MASTER PLANNING WARM SPRINGS PRESERVE	23,767.70	25051	100
STUDIO SUPERBLOOM, LLC	WSP-037	TASK ORDER 10: MASTER PLANNING WARM SPRINGS PRESERVE	9,056.07	25051	101
Total PARKS/REC TRUST EXPENDITURES:			37,348.77		
Total PARKS/REC DEV TRUST FUND:			37,348.77		
Grand Totals:			1,815,164.02		

<u>Vendor Name</u>	<u>Invoice Number</u>	<u>Description</u>	<u>Net Invoice Amount</u>	<u>Purchase Order Number</u>	<u>GL Activity Number</u>
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Report Criteria:

Invoices with totals above \$0 included.

Paid and unpaid invoices included.

[Report].GL Account Number = "0110000000"- "9700000000", "9910000000"- "9911810000"

Invoice Detail.Voided = No,Yes

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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



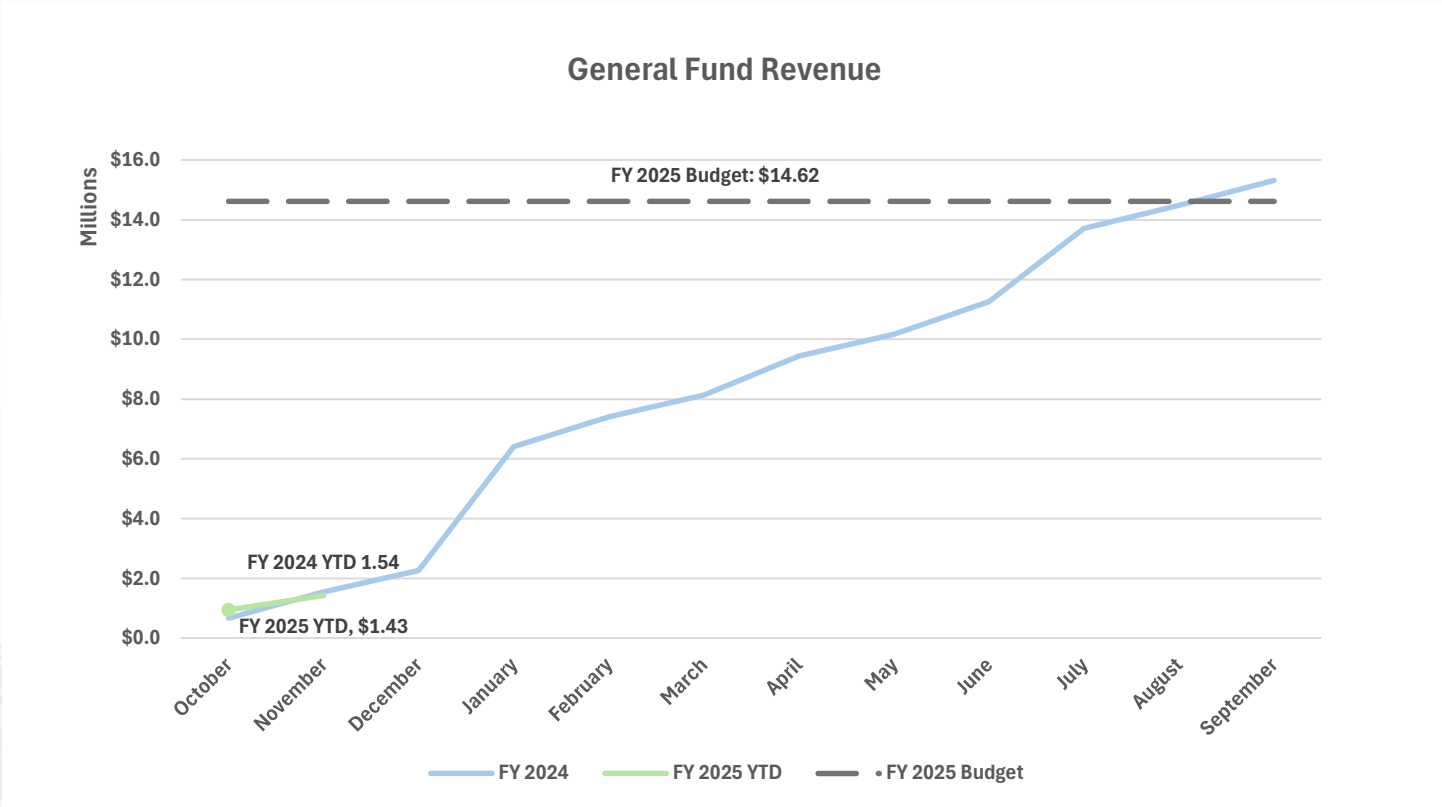
## Report Contents

General Fund Summary Financials .....	Pages 1-4
Original LOT Summary Financials .....	Pages 5-8
Additional LOT Summary Financials .....	Page 9
In-Lieu Housing Fund Summary Financials .....	Page 10
Community Housing Fund Summary Financials .....	Page 11
Enterprise Funds Summary Financials .....	Pages 13-16

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](http://ketchumidaho.org/administration/page/revenue-expenditure-report)

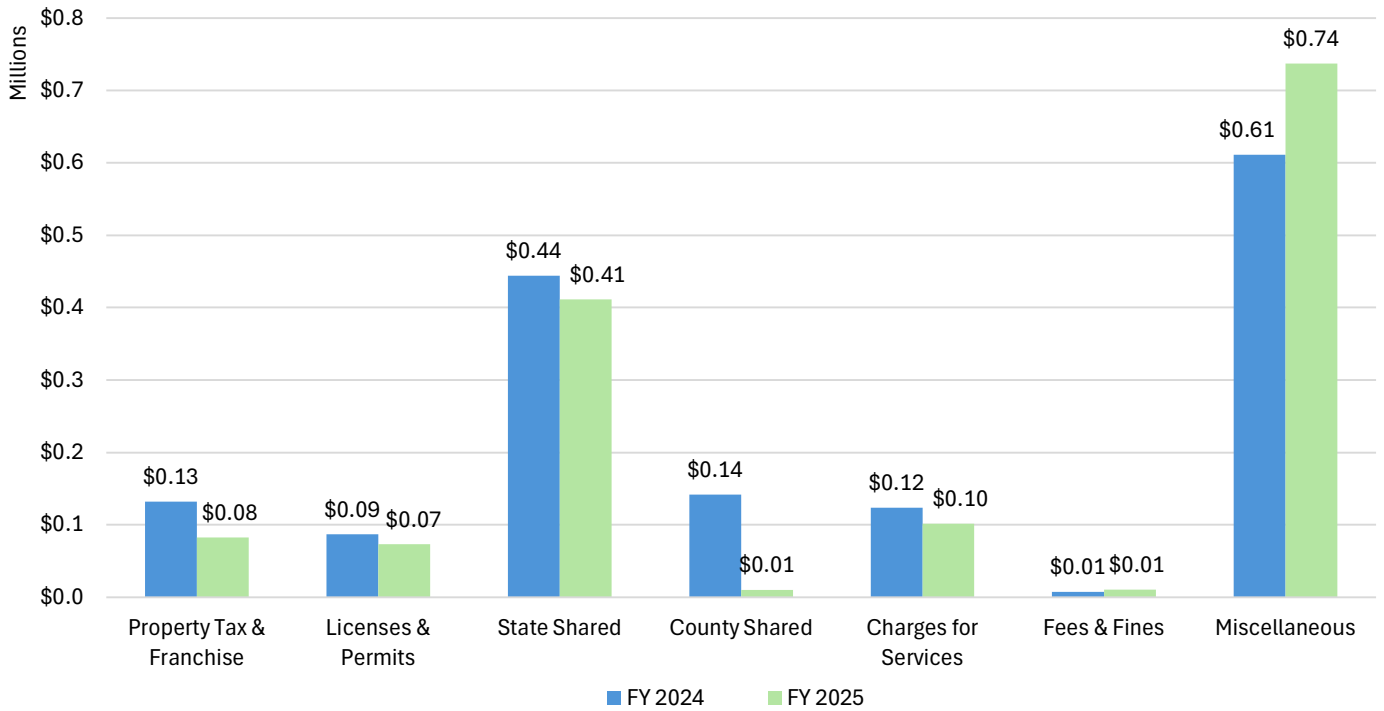
# General Fund



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

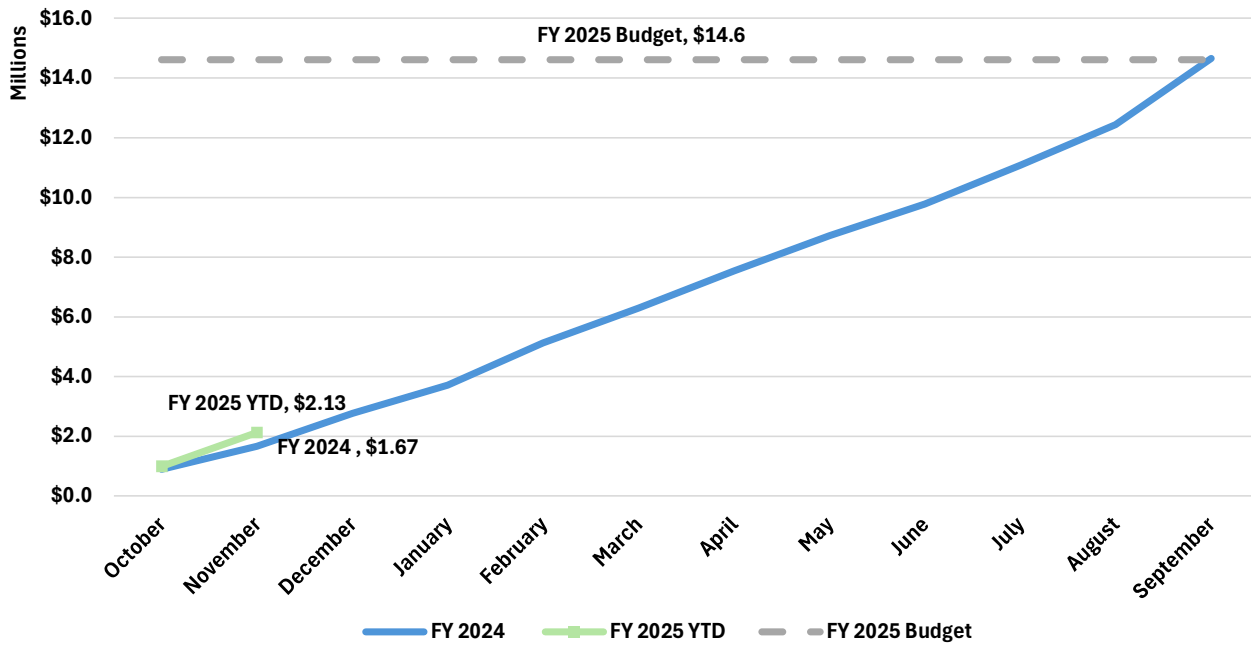


The timing of revenues received from Blaine County for the EMS contract explain the year-over-year change within County Shared revenue. The other change that is material is within Miscellaneous revenue, this is due to the timing of reimbursements from both internal and external partners.



# General Fund Expenditures

## General Fund Expenditures

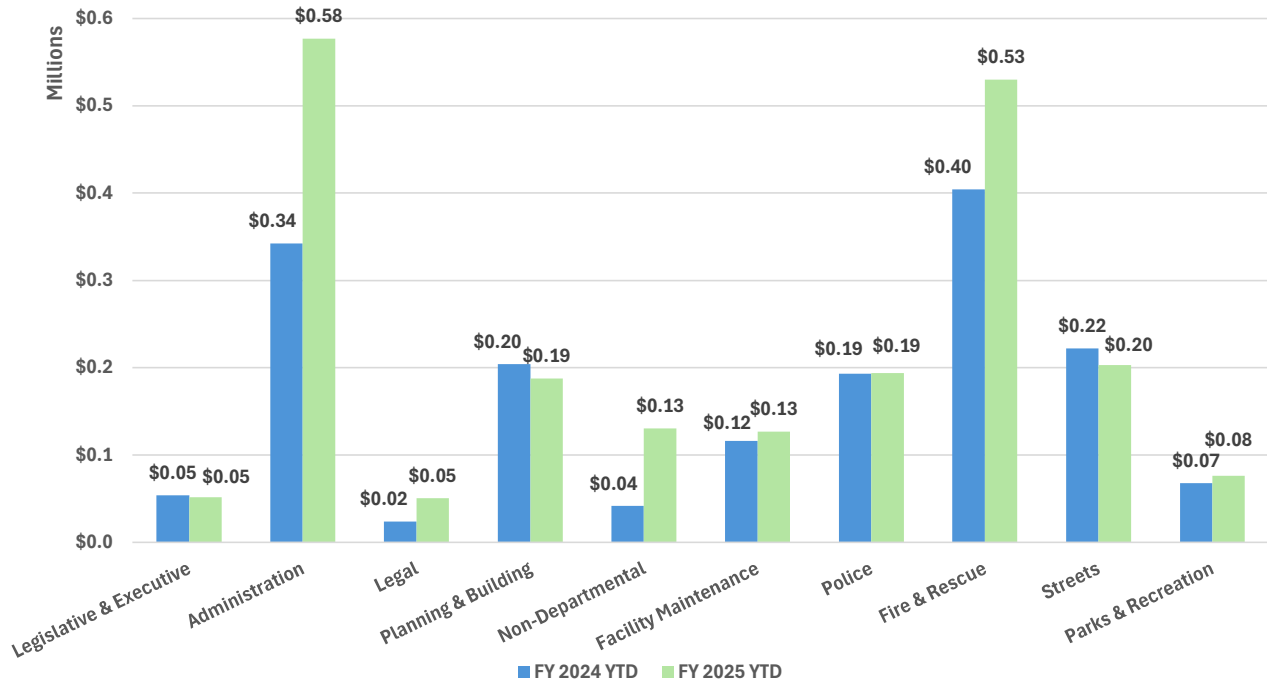


General Fund Expenditures are up \$456k, or 27.3%, fiscal year to date compared to FY 2024. See the departmental breakdown on the next page.





## GENERAL FUND EXPENDITURES by Department

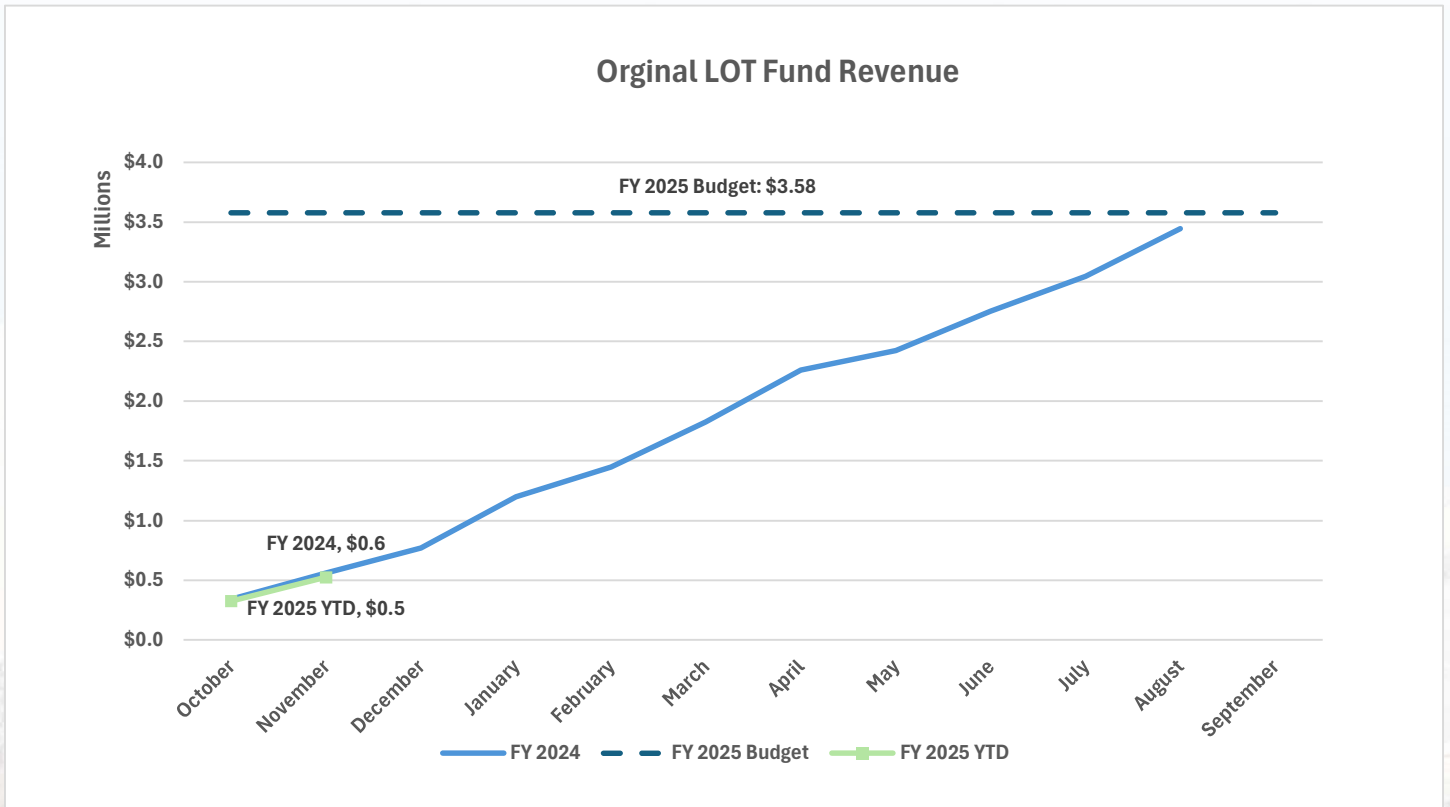


The departments listed below have material year-over-year differences. Please see the explanations below:

- 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.



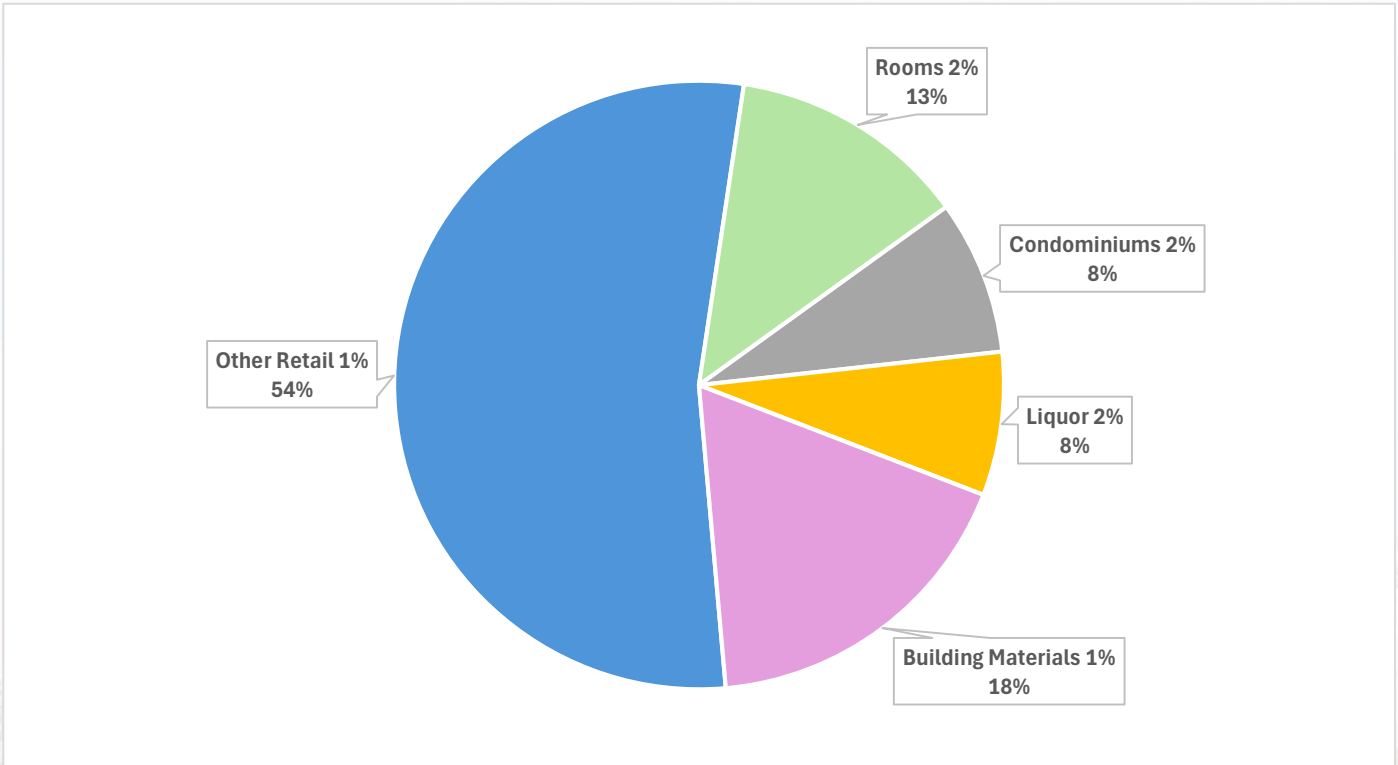
# Original LOT "Month of Sale" Data



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.



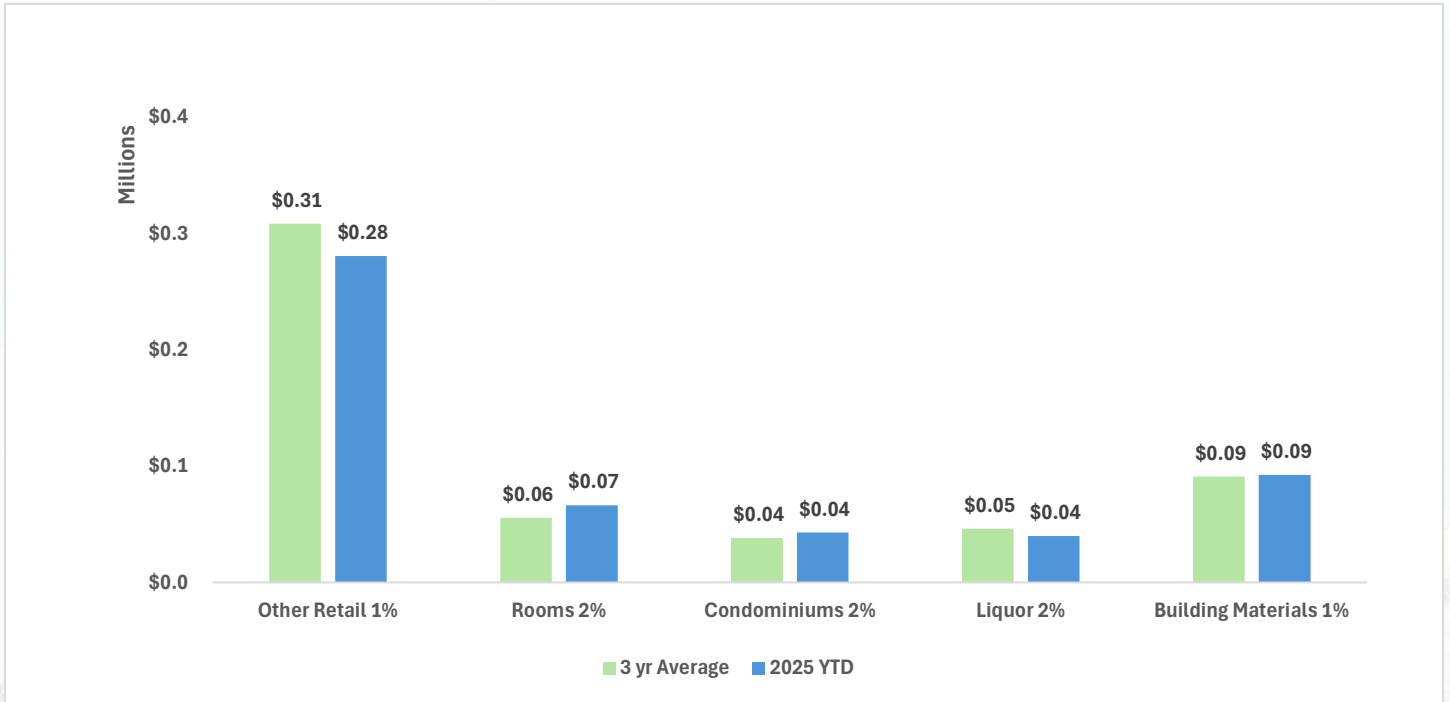
# Original LOT Sector Percentage of Total



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



# Original LOT Sector Performance



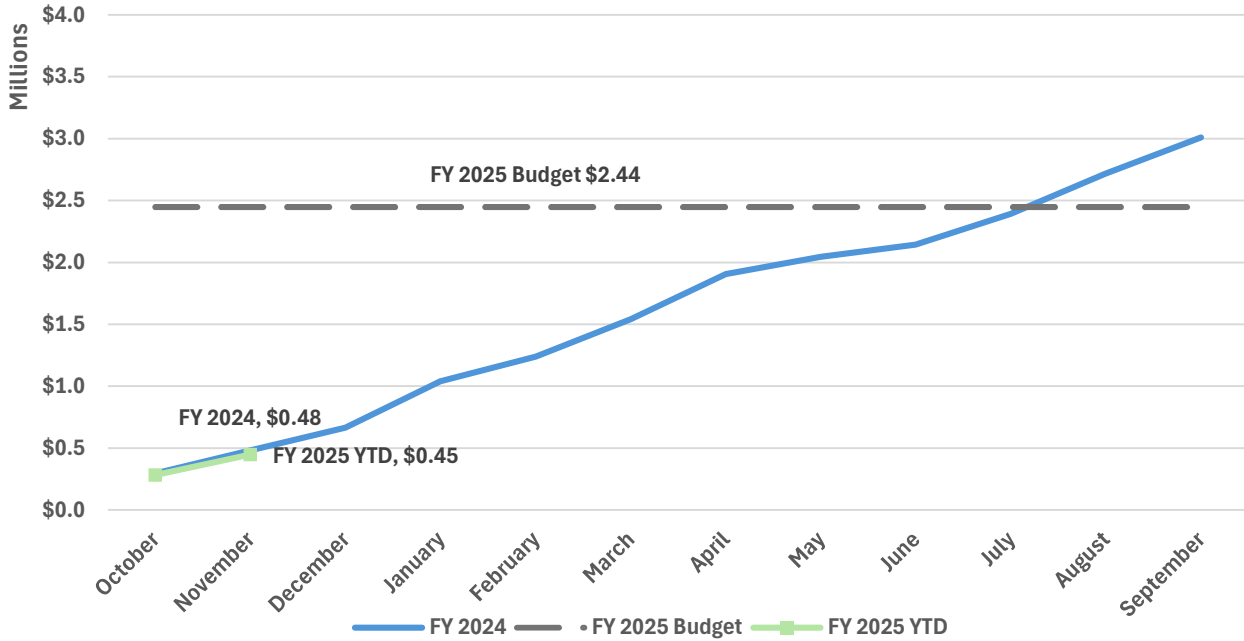
The chart above shows the current 2025 fiscal year-to-date amount for each business sector compared to the prior three-year average. It is early in the fiscal year thus numbers can be volatile. Based on fiscal year-to-date totals, here is how each sector compares to the previous 3-year average:

- 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

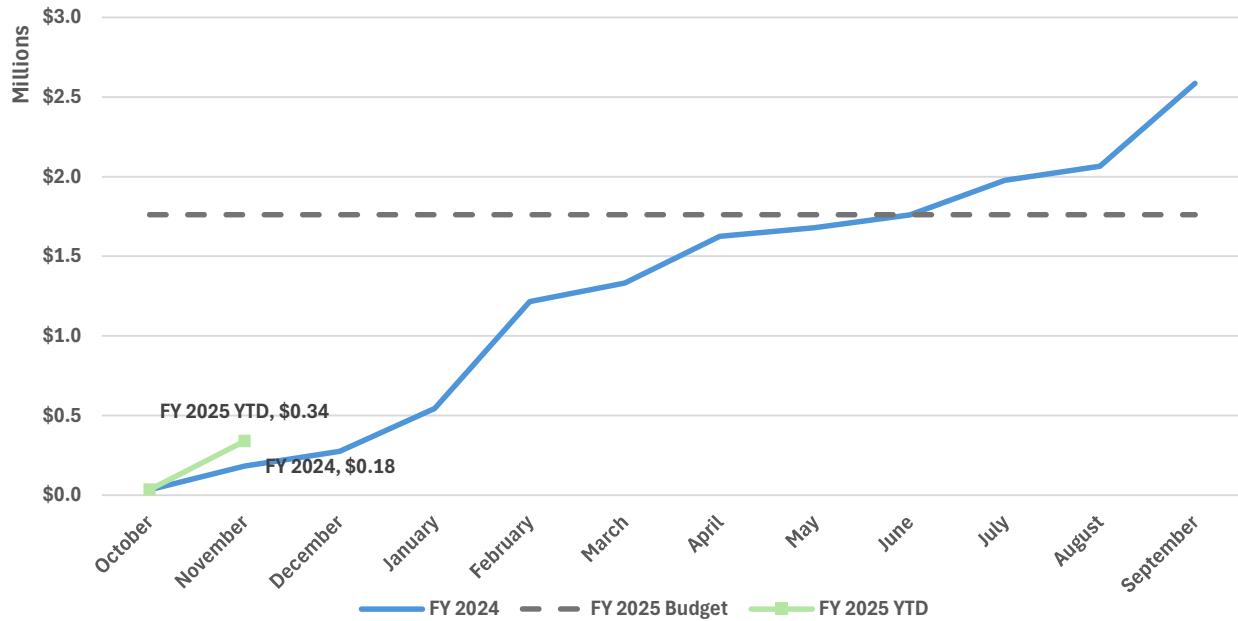
Current Fund Balance 313,177

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.

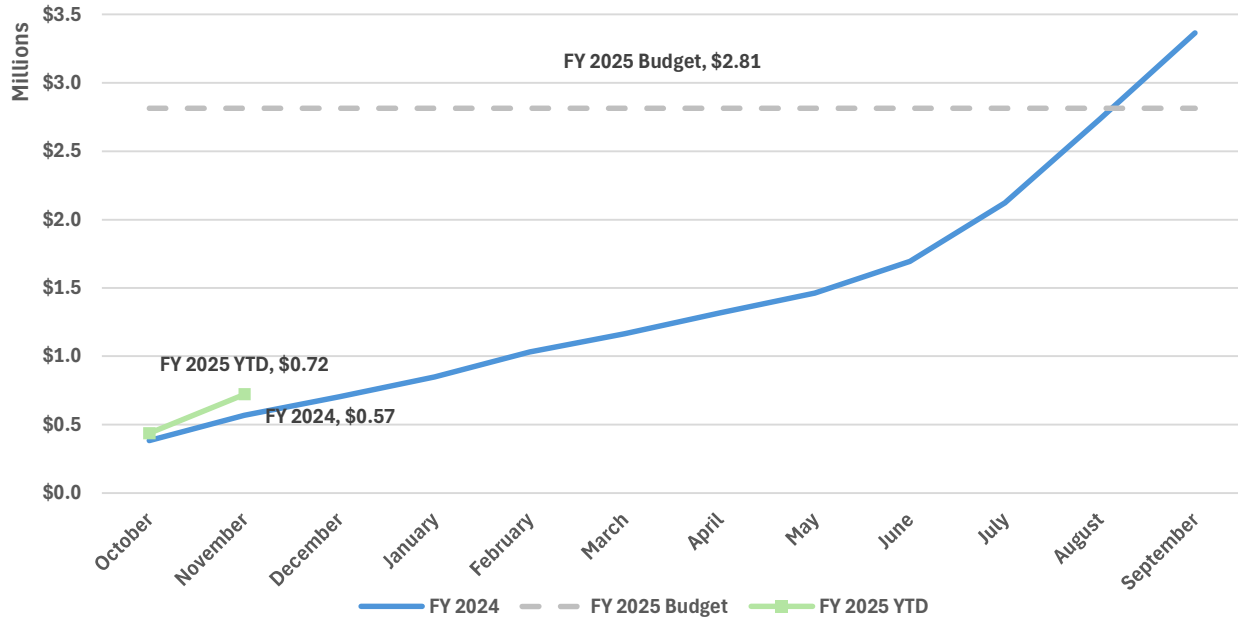
FY 2025 year-to-date expenses are up due to the timing of deed restriction program expenses. The FY 2025 budget will be adjusted based on the City's commitment to Housing programs utilizing end-of-year funds.



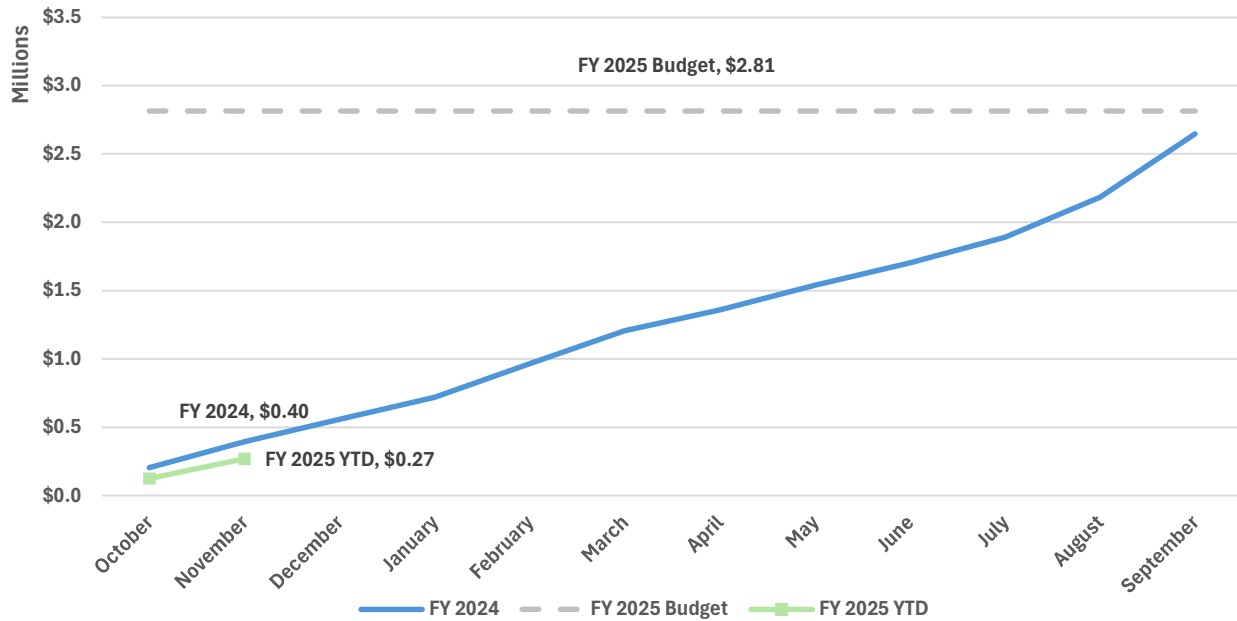
# Enterprise Funds

## Water Fund

### Water Fund Revenue



## Water Fund Expenditures



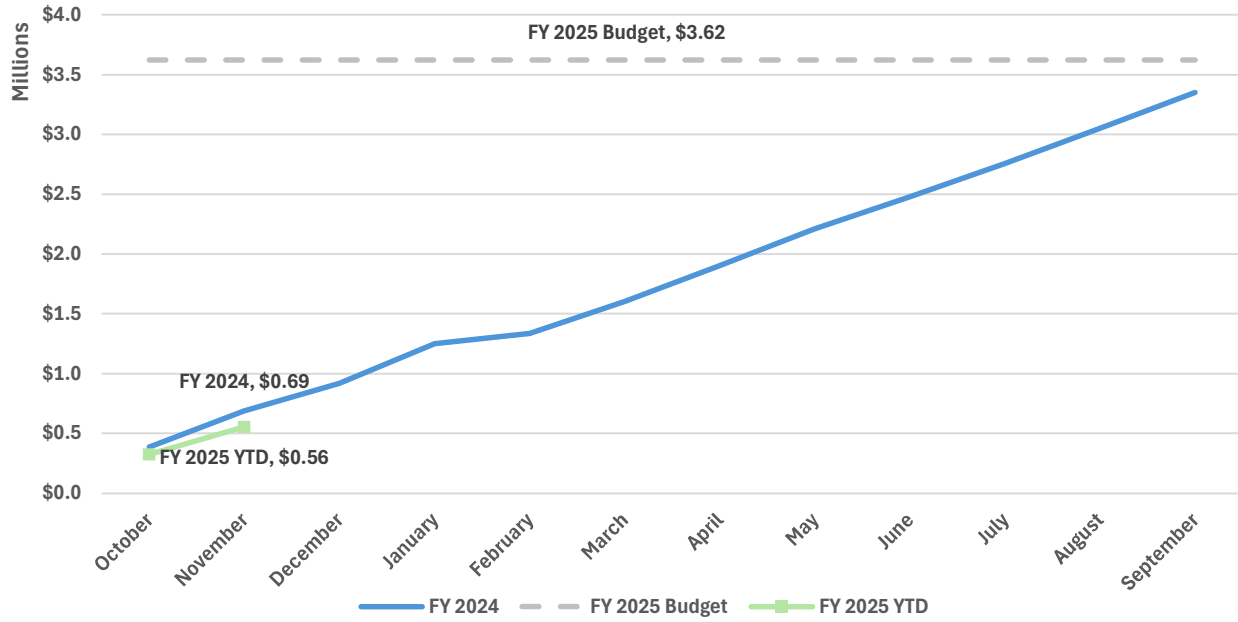
Water Fund Operational revenue and expenditures are tracking within expectations after considering the timing of revenue receipts, a billing issue that occurred in November, and the timing of liability insurance expense.

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.

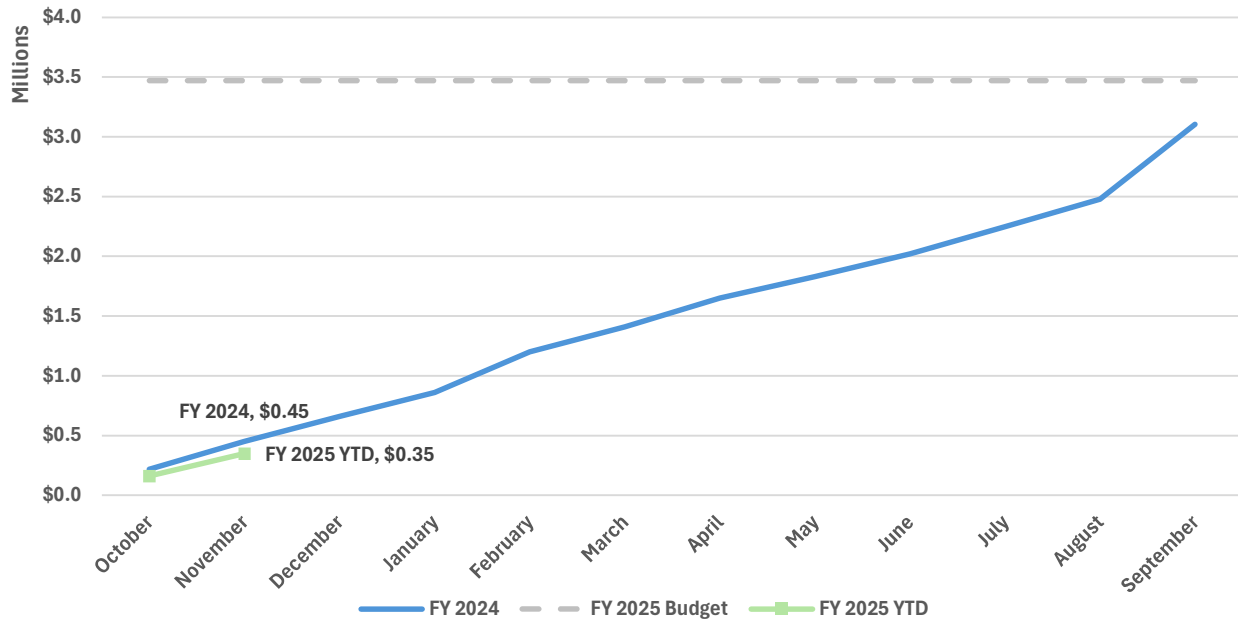


# Wastewater Funds

## 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 &amp; 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
<b>TOTAL PROPERTY TAX &amp; FRANCHISE</b>	<b>50,964.99</b>	<b>82,399.30</b>	<b>5,909,901.22</b>	<b>5,827,501.92</b>	<b>1.4</b>
<u>LICENSES &amp; 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
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>20,814.90</b>	<b>72,931.21</b>	<b>542,024.00</b>	<b>469,092.79</b>	<b>13.5</b>
<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
<b>TOTAL STATE OF IDAHO SHARED REVENUE</b>	<b>.00</b>	<b>411,263.27</b>	<b>1,676,436.00</b>	<b>1,265,172.73</b>	<b>24.5</b>
<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
<b>TOTAL COUNTY SHARED REVENUE</b>	<b>6,755.17</b>	<b>9,931.80</b>	<b>1,735,076.00</b>	<b>1,725,144.20</b>	<b>.6</b>



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
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>18,161.28</b>	<b>101,666.75</b>	<b>728,900.00</b>	<b>627,233.25 14.0</b>
<u>FINES &amp; 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
	<b>TOTAL FINES &amp; FEES</b>	<b>4,766.25</b>	<b>10,492.25</b>	<b>102,525.00</b>	<b>92,032.75 10.2</b>
<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
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>352,727.52</b>	<b>687,730.82</b>	<b>3,603,847.00</b>	<b>2,916,116.18 19.1</b>

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 &amp; 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
<b>TOTAL PERSONAL SERVICES</b>	<b>130,801.60</b>	<b>271,829.44</b>	<b>1,504,126.16</b>	<b>1,232,296.72</b>	<b>18.1</b>
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
<b>TOTAL MATERIAL AND SERVICES</b>	<b>51,847.68</b>	<b>304,883.66</b>	<b>503,947.00</b>	<b>199,063.34</b>	<b>60.5</b>
CAPITAL OUTLAY:					
01-4150-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL CAPITAL OUTLAY</b>	<b>.00</b>	<b>.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>.0</b>
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>182,649.28</b>	<b>576,713.10</b>	<b>2,009,073.16</b>	<b>1,432,360.06</b>	<b>28.7</b>

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 &amp; 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
<b>TOTAL PERSONAL SERVICES</b>	<b>59,782.29</b>	<b>124,790.85</b>	<b>825,177.12</b>	<b>700,386.27</b>	<b>15.1</b>
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
<b>TOTAL MATERIAL AND SERVICES</b>	<b>56,066.88</b>	<b>62,767.20</b>	<b>542,042.00</b>	<b>479,274.80</b>	<b>11.6</b>
CAPITAL OUTLAY:					
01-4170-7400 OFFICE FURNITURE & EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL CAPITAL OUTLAY</b>	<b>.00</b>	<b>.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>.0</b>
<b>TOTAL PLANNING &amp; BUILDING</b>	<b>115,849.17</b>	<b>187,558.05</b>	<b>1,368,219.12</b>	<b>1,180,661.07</b>	<b>13.7</b>

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
<b>TOTAL PERSONAL SERVICES</b>	<b>39,257.57</b>	<b>83,816.19</b>	<b>709,818.62</b>	<b>626,002.43</b>	<b>11.8</b>
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
<b>TOTAL MATERIAL AND SERVICES</b>	<b>42,001.72</b>	<b>42,862.86</b>	<b>475,778.00</b>	<b>432,915.14</b>	<b>9.0</b>
<b>TOTAL FACILITY MAINTENANCE</b>	<b>81,259.29</b>	<b>126,679.05</b>	<b>1,185,596.62</b>	<b>1,058,917.57</b>	<b>10.7</b>



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
<b>TOTAL PERSONAL SERVICES</b>	<b>18,449.34</b>	<b>36,199.37</b>	<b>268,573.52</b>	<b>232,374.15</b>	<b>13.5</b>
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
<b>TOTAL MATERIAL AND SERVICES</b>	<b>156,708.10</b>	<b>157,647.99</b>	<b>2,046,454.67</b>	<b>1,888,806.68</b>	<b>7.7</b>
CAPITAL OUTLAY:					
01-4210-7500 AUTOMOTIVE EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL CAPITAL OUTLAY</b>	<b>.00</b>	<b>.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>.0</b>
<b>TOTAL POLICE</b>	<b>175,157.44</b>	<b>193,847.36</b>	<b>2,320,028.19</b>	<b>2,126,180.83</b>	<b>8.4</b>

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 &amp; 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
<b>TOTAL PERSONAL SERVICES</b>	<b>232,201.36</b>	<b>501,659.18</b>	<b>2,652,034.64</b>	<b>2,150,375.46</b>	<b>18.9</b>
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
<b>TOTAL MATERIAL AND SERVICES</b>	<b>22,657.99</b>	<b>28,156.88</b>	<b>414,350.00</b>	<b>386,193.12</b>	<b>6.8</b>
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
<b>TOTAL CAPITAL OUTLAY</b>	<b>.00</b>	<b>.00</b>	<b>199,430.00</b>	<b>199,430.00</b>	<b>.0</b>

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
<b>TOTAL PERSONAL SERVICES</b>	<b>87,466.65</b>	<b>171,403.71</b>	<b>1,262,596.76</b>	<b>1,091,193.05</b>	<b>13.6</b>
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
<b>TOTAL MATERIAL AND SERVICES</b>	<b>20,883.00</b>	<b>31,466.19</b>	<b>802,097.00</b>	<b>770,630.81</b>	<b>3.9</b>
<b>TOTAL STREET</b>	<b>108,349.65</b>	<b>202,869.90</b>	<b>2,064,693.76</b>	<b>1,861,823.86</b>	<b>9.8</b>

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
<b>TOTAL PERSONAL SERVICES</b>	<b>36,098.25</b>	<b>70,776.74</b>	<b>532,683.80</b>	<b>461,907.06</b>	<b>13.3</b>
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
<b>TOTAL MATERIAL AND SERVICES</b>	<b>3,790.76</b>	<b>5,217.32</b>	<b>62,242.00</b>	<b>57,024.68</b>	<b>8.4</b>
<b>TOTAL RECREATION</b>	<b>39,889.01</b>	<b>75,994.06</b>	<b>594,925.80</b>	<b>518,931.74</b>	<b>12.8</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>1,132,640.75</b>	<b>2,125,945.41</b>	<b>14,617,739.81</b>	<b>12,491,794.40</b>	<b>14.5</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 653,948.05)</b>	<b>( 700,524.83)</b>	<b>.41</b>	<b>700,525.24</b>	<b>(17085)</b>

CITY OF KETCHUM  
 BALANCE SHEET  
 NOVEMBER 30, 2024

WAGON DAYS FUND

<u>ASSETS</u>			
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
			<hr/>
	TOTAL ASSETS		25,452.21
			<hr/> <hr/>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
02-2030-0000	ACCOUNTS PAYABLE	(	250.00)
			<hr/>
	TOTAL LIABILITIES	(	250.00)
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
02-2710-0000	WAGON DAYS FUND BALANCE		5,263.59
	REVENUE OVER EXPENDITURES - YTD		20,438.62
			<hr/>
	BALANCE - CURRENT DATE		25,702.21
			<hr/>
	TOTAL FUND EQUITY		25,702.21
			<hr/> <hr/>
	TOTAL LIABILITIES AND EQUITY		25,452.21
			<hr/> <hr/>

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
			4,666,439.92
	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)
			4,666,489.92
	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
<b>TOTAL CAPITAL OUTLAY</b>	<b>546,613.95</b>	<b>586,663.33</b>	<b>1,956,750.00</b>	<b>1,370,086.67</b>	<b>30.0</b>
OTHER EXPENDITURES:					
03-4193-9930 GENERAL FUND CIP CONTINGENCY	.00	960.00	.00	( 960.00)	.0
<b>TOTAL OTHER EXPENDITURES</b>	<b>.00</b>	<b>960.00</b>	<b>.00</b>	<b>( 960.00)</b>	<b>.0</b>
<b>TOTAL GENERAL CIP EXPENDITURES</b>	<b>546,613.95</b>	<b>587,623.33</b>	<b>1,956,750.00</b>	<b>1,369,126.67</b>	<b>30.0</b>

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 &amp; 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	
	TOTAL ASSETS		<u>1,269,132.95</u>

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	( 92,060.75)	
	BALANCE - CURRENT DATE	1,270,632.95	
	TOTAL FUND EQUITY		<u>1,270,632.95</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,269,132.95</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

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>ADDITIONAL 1%-LOT</u>					
25-3100-3010 ADDITIONAL 1%	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><u>1,379.87</u></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
	<u>73.51</u>	<u>503.64</u>	<u>617,019.00</u>	<u>616,515.36</u>	<u>.1</u>
TOTAL PROPERTY TAX					
	<u>73.51</u>	<u>503.64</u>	<u>617,019.00</u>	<u>616,515.36</u>	<u>.1</u>
TOTAL FUND REVENUE					

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
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>3,992.84</b>	<b>7,960.13</b>	<b>305,000.00</b>	<b>297,039.87</b>	<b>2.6</b>
<u>FUND BALANCE</u>					
52-3800-9000 FUND BALANCE	.00	.00	909,874.00	909,874.00	.0
<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>.00</b>	<b>909,874.00</b>	<b>909,874.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>3,992.84</b>	<b>7,960.13</b>	<b>1,214,874.00</b>	<b>1,206,913.87</b>	<b>.7</b>

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
<b>TOTAL COMMUNITY HOUSING REVENUE</b>	<b>675,798.55</b>	<b>896,901.06</b>	<b>1,696,045.00</b>	<b>799,143.94</b>	<b>52.9</b>
<u>SOURCE 3800</u>					
54-3800-9000 FUND BALANCE	.00	.00	65,753.00	65,753.00	.0
<b>TOTAL SOURCE 3800</b>	<b>.00</b>	<b>.00</b>	<b>65,753.00</b>	<b>65,753.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>675,798.55</b>	<b>896,901.06</b>	<b>1,761,798.00</b>	<b>864,896.94</b>	<b>50.9</b>

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
			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		<u>13,180,734.39</u>

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		<u>7,212,590.59</u>

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	<u>206,090.55</u>	
	BALANCE - CURRENT DATE		<u>5,968,143.80</u>
	TOTAL FUND EQUITY		<u>5,968,143.80</u>
	TOTAL LIABILITIES AND EQUITY		<u>13,180,734.39</u>

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

<u>ASSETS</u>			
67-1000-0000	CASH - COMBINED	(	55,886.64)
67-1510-0000	INVESTMENTS--WW CIP #884		7,710,684.42
			7,710,684.42
	TOTAL ASSETS		7,654,797.78
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
67-2710-0000	FUND BALANCE	7,434,527.69	
	REVENUE OVER EXPENDITURES - YTD	220,270.09	
			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	WASTEWATER CONNECTION FEES	.00	5,842.00	40,000.00	34,158.00	14.6
67-3400-7800	SUN VALLEY WA & SW DISTRICT CH	.00	346,857.72	2,277,067.50	1,930,209.78	15.2
	<b>TOTAL WASTEWATER CAPITAL REVENUE</b>	<b>.00</b>	<b>352,699.72</b>	<b>2,317,067.50</b>	<b>1,964,367.78</b>	<b>15.2</b>
<u>MISCELLANEOUS REVENUE</u>						
67-3700-1000	INTEREST EARNINGS	32,633.82	68,485.30	100,000.00	31,514.70	68.5
	<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>32,633.82</b>	<b>68,485.30</b>	<b>100,000.00</b>	<b>31,514.70</b>	<b>68.5</b>
<u>FUND BALANCE</u>						
67-3800-9000	FUND BALANCE	.00	.00	2,312,067.50	2,312,067.50	.0
	<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>.00</b>	<b>2,312,067.50</b>	<b>2,312,067.50</b>	<b>.0</b>
	<b>TOTAL FUND REVENUE</b>	<b>32,633.82</b>	<b>421,185.02</b>	<b>4,729,135.00</b>	<b>4,307,949.98</b>	<b>8.9</b>

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
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>4,625.20</b>	<b>33,463.06</b>	<b>1,130,650.00</b>	<b>1,097,186.94</b>	<b>3.0</b>
<b>TOTAL FUND REVENUE</b>	<b>4,625.20</b>	<b>33,463.06</b>	<b>1,130,650.00</b>	<b>1,097,186.94</b>	<b>3.0</b>

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
<b>TOTAL MATERIAL AND SERVICES</b>	<b>797.50</b>	<b>1,862.80</b>	<b>1,047,850.00</b>	<b>1,045,987.20</b>	<b>.2</b>
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
<b>TOTAL CAPITAL OUTLAY</b>	<b>77,197.93</b>	<b>77,197.93</b>	<b>82,800.00</b>	<b>5,602.07</b>	<b>93.2</b>
<b>TOTAL PARKS/REC TRUST EXPENDITURES</b>	<b>77,995.43</b>	<b>79,060.73</b>	<b>1,130,650.00</b>	<b>1,051,589.27</b>	<b>7.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>77,995.43</b>	<b>79,060.73</b>	<b>1,130,650.00</b>	<b>1,051,589.27</b>	<b>7.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 73,370.23)</b>	<b>( 45,597.67)</b>	<b>.00</b>	<b>45,597.67</b>	<b>.0</b>

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
			<u>93,183.45</u>
	TOTAL ASSETS		<u>81,087.98</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
94-2060-0000	DEVELOPMENT TRUST FUNDS PAYABL		86,287.14
			<u>86,287.14</u>
	TOTAL LIABILITIES		86,287.14
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
REVENUE OVER EXPENDITURES - YTD		(	5,199.16)
			<u>5,199.16</u>
	BALANCE - CURRENT DATE	(	5,199.16)
			<u>5,199.16</u>
	TOTAL FUND EQUITY	(	5,199.16)
			<u>5,199.16</u>
	TOTAL LIABILITIES AND EQUITY		<u>81,087.98</u>

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



City of Ketchum

### CITY COUNCIL MEETING AGENDA MEMO

Meeting Date:  Staff Member/Dept:

Agenda Item:

Recommended Motion:

Reasons for Recommendation:

City staff continues to partner with County staff to complete the necessary implementation steps associated with the initiation of the voter approved Ketchum Fire District. Under state law, the County Commissioners must approve an order officially establishing the Fire District and transmit a boundary map to the State Tax Commission to levy property taxes for Fiscal Year 2026.

- Within the boundaries of the new district, the Commissioners must establish three sub-districts that are population balanced.
- The initial appointed Fire Commissioners are not required to match each specific district but will be required during the first election cycle.
- City staff developed the sub-district boundaries based on population and logical geographic boundaries.
- The Commissioners are scheduled to act on the Order and the Map during their 12/17 meeting.
- The County has scheduled the 12/31 meeting to complete the appointment of the three Fire Commissioners.

Policy Analysis and Background (non-consent items only):

Sustainability Impact:

Financial Impact:





None OR Adequate funds exist in account:

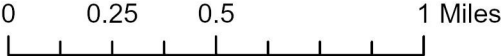
Attachments:

# KETCHUM FIRE DISTRICT SUB-DISTRICT MAP

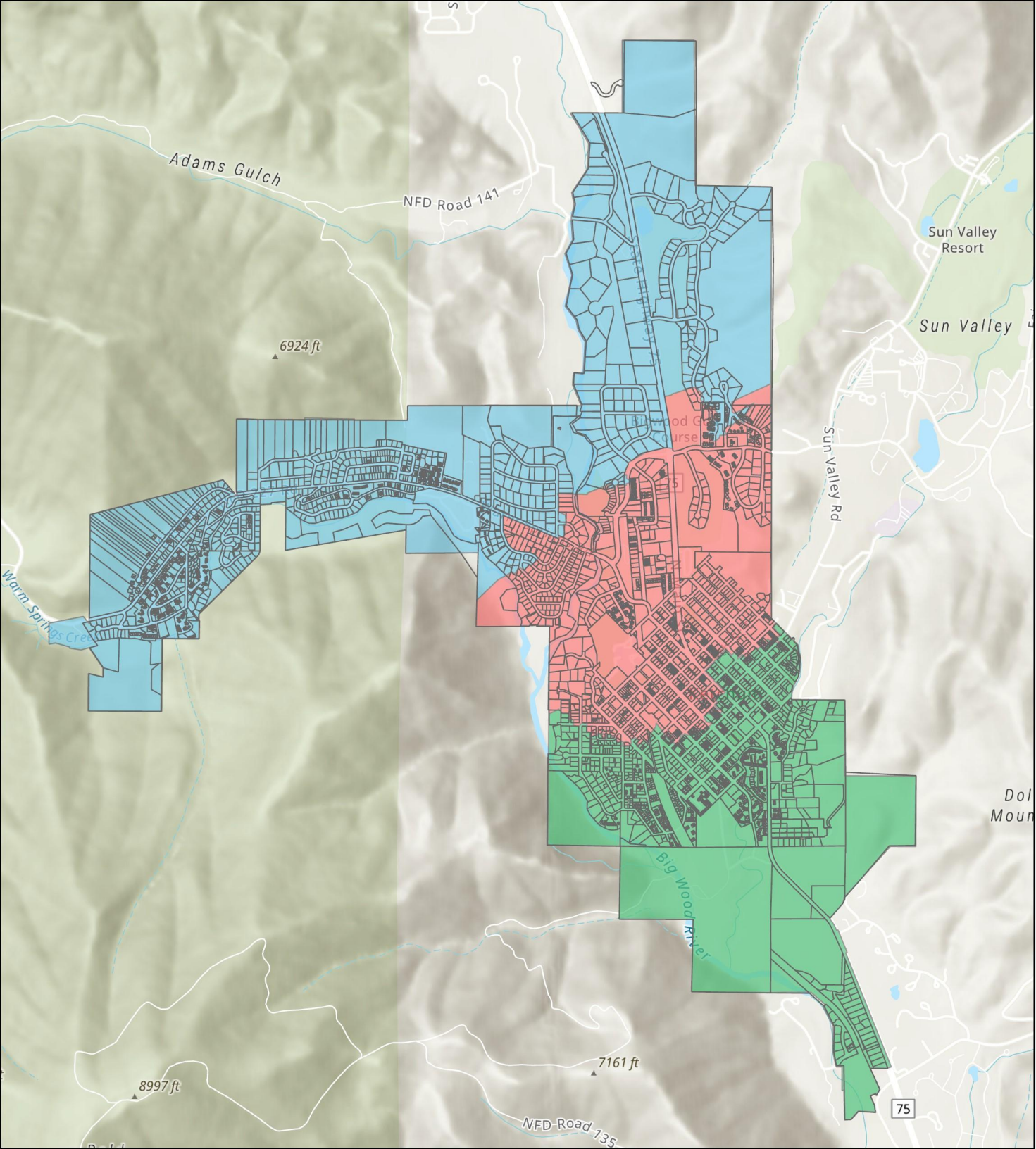
Each sub-district is roughly equal in population, based on Blaine County Parcel and Home Address data layers.

**Legend**

-  Ketchum Fire District Boundary
- Sub-Districts**
  -  KFD Subdistrict 1
  -  KFD Subdistrict 2
  -  KFD Subdistrict 3



Ketchum Fire District  
December 2024







City of Ketchum

### CITY COUNCIL MEETING AGENDA MEMO

Meeting Date:  Staff Member/Dept:

Agenda Item:

Recommended Motion:

I move to enter into contract 25941 for EMS billing services with System Design West LLC.

Reasons for Recommendation:

- Per the fy24/25 Ambulance District contract the Ketchum Fire Dept has the authority and responsibility to directly bill patients for specific services. These services include interfacility transfers and patient transfers from St Lukes Wood River to the airport, aka fixed wing transfers. Third-party billing agencies are the preferred method of providing this service as they are able to maintain proficiency with the Medicare rules regulating EMS billing. Fees collected by the agency are then available to provide staffing and equipment needed to provide these services.
- 
- 

Policy Analysis and Background (non-consent items only):

Sustainability Impact:

None

Financial Impact:

None OR Adequate funds exist in account:	There is no anticipated cost to this contract, all fees are paid from the revenue generated as part of each patient bill.
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Attachments:

1. Professional Services Agreement 25941 with System Design West LLC

## PROFESSIONAL SERVICES AGREEMENT 25941

This Professional Services Agreement ("Agreement") is made and entered into this 16th day of December, 2024 (Effective Date) by and between, City of Ketchum ("**Provider**") having its principal location at 191 5<sup>th</sup> Street West, Ketchum, Idaho 88340 and Systems Design West, LLC a Delaware limited liability company having its principal place of business located at 19265 Powder Hill Place NE Poulso, Washington 98370 hereinafter referred to as the ("**Consultant**"). Collectively the Provider and the Consultant shall be known as the "PARTIES".

### RECITALS:

(a) WHEREAS, the Provider and the Consultant desire to enter into a "Professional Services Agreement",

(b) NOW, THEREFORE, in consideration for the mutual obligations contained herein the Provider and the Consultant, each intending to be legally bound by this agreement, hereby mutually covenant and agree as follows:

1. SCOPE OF SERVICES. The Consultant shall provide to the Provider specific services related to the billing and payment processing of EMS patient transport services that are provided to the general public by the Provider. The following Scope of Services shall be incorporated into this contract as general services performed by the Provider and the Consultant under this agreement.

1.1 The Provider, with assistance from Consultant, shall apply for Provider Status or updated Status with Medicare, Medicaid, and all public and private insurances which will be billed as a part of this Scope of Services. The Provider is responsible for informing the Consultant of any subsequent changes that necessitate updates (e.g. changing an Authorized Official) so that Consultant may complete its duties. The Provider shall assist the Consultant to obtain the necessary certifications, numbers and documentation needed for Consultant to provide the services identified in sections 1.2 and 1.3 below, obtain and maintain credentials for payer websites that require vendor access to be given only through a Provider representative and facilitate access for the Consultant's representatives. Provider may not share its NPI number with another medical billing entity without written acknowledgement and approval from Consultant. The Provider agrees to furnish and assist the Consultant with the following:

(a) The Provider agrees to provide a complete and legible "PCR" (Patient Care Report) to the Consultant including patient name, address and pertinent billing and insurance information from the field, including a copy of the patient signature for authorization of benefits and responsibility for payment, authorizing billing of Medicare, Medicaid and any insurance the patient is a subscriber to. The original patient signature must be maintained by the Provider and made available to the Consultant and/or insurance payers upon request. The amounts to be billed will be determined by the Provider in the form of a resolution or ordinance to be incorporated into this agreement as an attachment exhibit. Any subsequent increases to established fees must be communicated to the Consultant, in writing, prior to the submission of affected PCRs. "Automatic" annual increases should be communicated in writing as dollar amounts for confirmation each year. PCRs must be sent using a NEMESIS compliant XML format, or an additional fee may be charged.

(b) The Provider agrees to furnish the Consultant with hospital ER forms (face/admit sheets) with demographic and insurance information attached to the PCR if requested by Consultant. Copies of any payments made directly to the Provider will be forwarded to the Consultant for accounting purposes in a timely manner. The Provider agrees to generate any refund checks due to overpayments identified by the Consultant directly to the payer to which the refund is due, based on detailed information provided by the Consultant. The Provider shall provide additional information as may be required by insurance companies or other agencies in order to facilitate the Consultant's obligations to the Provider.

(c) The Provider agrees to furnish to the Consultant to be made part of this agreement as an attachment: resolutions pertaining to this Scope of Services; specific write off policies; collections procedures; rates and fees to be charged by the Provider and administered by Consultant as part of the Scope of Services performed under this agreement. Provider agrees to inform Consultant of any subsequent changes to these documents in writing in advance of when the new policies, procedures and/or rates take effect.

(d) The Provider agrees to complete registration with Consultant's vendors as applicable for Consultant to be able to fulfill its obligations to Provider. Such vendors may include e-payment and merchant services portal, remote deposit capture services, and clearinghouse registration.

1.2 Upon receipt of the PCRs from the Provider, the Consultant shall: set up a patient account in Consultant's proprietary software application and create a patient record; perform claim submissions, including follow up statements and any necessary rebilling of EMS patient transport services provided by the Provider to the subscriber's medical insurances, Medicare, Medicaid and any and all known secondary insurance providers; produce and forward CMS 1500 forms and/or electronic medical claims; produce and mail an initial invoice and subsequent statements to all private patient accounts on behalf of the Provider; file any applicable appeals to insurance payers and/or Medicare and Medicaid on behalf of the patient if necessary to pursue the claim. Provider shall maintain a system to reconcile the number of PCRs sent to Consultant monthly or quarterly, as agreed upon between the Parties.

1.3 The Consultant shall: receive at its facilities all payments (except those directly deposited into the Provider's account by insurances and Medicare/Medicaid via EFT) Explanations of Benefits and Electronic Remittance Advices; account for all payments; deposit all funds directly into the Provider's "deposit only" account; forward deposit information to the Provider within 24 hours of such deposit; initiate and forward refund information and adjustments made on behalf of the patient's account to the Provider. The Consultant shall provide to the Provider a minimum of four (4) standard reports each quarter or month including: a) Aged Accounts Receivable b) Month/Quarter End Summary c) Annual Collection Statistics d) Transaction Journal. These reports will include information related to amounts billed, amounts collected and uncollected, insurance and Medicare/Medicaid allowable and disallowable. For payments and remittances that are wholly electronic portal-based, Provider shall grant access to Consultant's representatives as needed for various payer portals.

1.4 The Consultant shall provide live customer service to Provider's patients via toll free phone numbers to answer patient billing questions Monday through Friday from 8:00am through 6:00 pm, Pacific Standard Time (except Federal holidays).

1.5 The Consultant shall provide all labor, materials and equipment necessary to perform the work specified in the above scope of services. The Consultant is responsible for ensuring any subcontractor or vendor agencies are fully licensed and qualified to perform such work. For subcontracted payment processing and merchant services, Consultant is responsible for ensuring subcontractor or vendor maintains PCI compliance, and that the vendor or Consultant must be able to provide a PCI compliance certificate to Provider annually, at most.

1.6 Additional services: Additional services not specified in this Scope of Services (e.g. transferred accounts, non-routine auditing, targeted trainings, paper PCRs) may be added for an additional fee agreed upon in writing.

2. FEES, EXPENSES, & PAYMENT. Providers will receive a quarterly or monthly invoice, as agreed upon between the Parties. For and in consideration of the services provided by the Consultant identified above, the Provider shall pay to the Consultant an amount not to exceed:

\$36.50 per transport for total volume of 1-10 transports per quarter or month OR

\$31.50 per transport for total volume of 11-20 transports per quarter or month, OR

\$26.50 per transport for total transport volume greater than 21 transports per quarter or month.

In addition, the Provider will pay actual postage at current USPS postage rates for patient invoices, statements, and Certified Mail PCS requests per the Scope of Services performed under this agreement. Provider shall remit payment for services rendered under this agreement to the Consultant within 30 days from receipt of Consultant's quarterly invoice to the Provider. Progress invoices may be sent if there are significant delays in PCR receipt from the Provider. A \$50.00 minimum applies to all invoices. Price adjustments may occur from time to time, no more than annually, and with written notification from Consultant at least 90 days in advance. If the Provider does not send a billable transport within 12 months of the effective date of this Agreement, Consultant will invoice Provider \$750.00 for enrollment services. If the Provider requires re-enrollment services for any reason, such as lapsed enrollments or creation of a new legal entity, re-enrollment services shall result in a \$1,000.00 charge.

3. PAYMENT OF TAXES. The Consultant shall be liable for any and all federal, state, and local sales, excise taxes and assessments as a result of the payment for services rendered under this agreement.

4. TERM OF AGREEMENT. The Consultant shall commence the work called for in this agreement on the date of the agreement and perform such work uninterrupted and automatically renew upon the anniversary date unless the agreement is terminated by either party (see Section 7). This agreement may be amended by the parties upon mutual agreement of terms and conditions with the acknowledgement of an amendment to the Professional Services Agreement to be signed by both parties of the agreement.

5. SCHEDULE OF ATTACHMENT EXHIBITS. The following attachments are acknowledged by the parties and made part of this Agreement.

1. Rates to be charged per transport [to be provided by the Provider]
2. Billing & Collection Policies to be administered [to be provided by the Provider]
3. Consultant's Certificate of Liability Insurance
4. Business Associate Agreement, signed by both parties

6. INDEPENDENT CONSULTANT STATUS. The Consultant performs this Agreement as an independent Consultant, not as an employee of Provider. Nothing herein contained shall be deemed or construed by the parties hereto, nor by any third party, as creating the relationship of principal and agent or of partnership or of joint venture between the parties hereto, it being understood and agreed that neither method of computation of payment nor any other provision contained herein nor any acts of the parties hereto, shall be deemed to create any relationship between the parties hereto other than the relationship of Provider and an independent Consultant.

7. TERMINATION. Either party may terminate this agreement with a minimum of 90 days' written notice to the other party. The Consultant shall upon termination by either party provide 60 days of follow up service to the outstanding patient accounts including posting payments, making deposits, and two (2) months of follow up reports to the Provider. Consultant shall deliver and document the return of all documentation in Consultants possession as applicable.

8. INSURANCE. The Consultant shall maintain statutory minimum Worker's Compensation or Labor and Industry insurance as required by the laws of any state or country in which Services are performed. The Consultant will provide and make as part of this agreement as an attachment, a certificate of liability insurance with a minimum amount of commercial general liability of \$ 1,000,000 per occurrence and an aggregate of \$ 2,000,000 and maintain such insurance for the duration of this agreement. The Consultant shall provide an annual updated Certificate of Insurance to the Provider upon the policy expiration date. The Consultant shall provide notice to the Provider in the event the policy is cancelled or terminated for any reason prior to the policy expiration date.

9. END USER SOFTWARE LICENSE & CONFIDENTIAL INFORMATION. The term "CONFIDENTIAL INFORMATION AND SOFTWARE" shall mean: (i) any and all Information and proprietary software which is disclosed or provided by either party ("OWNER OF THE INFORMATION") to the other ("RECIPIENT") verbally, electronically, visually, or in a written or other tangible form which is either identified or should be reasonably understood to be confidential or proprietary; and (ii) Confidential Information may include, but not be limited to, trade secrets, computer programs, software, documentation, formulas, data, inventions, techniques, marketing plans, strategies, forecasts, client lists, employee information, and financial information, confidential information concerning Provider and Consultant's business or organization, as the parties have conducted it or as they may conduct it in the future. In addition, Confidential Information may include information concerning any of past, current, or possible future products or methods, including information about research, development, engineering, purchasing, manufacturing, accounting, marketing, selling, leasing, and/or software (including third party software).

9.1 TREATMENT OF CONFIDENTIAL INFORMATION. Provider's Confidential Information shall be treated as strictly confidential by Recipient and shall not be disclosed by Recipient to any third party except to those third parties operating under non-disclosure provisions no less restrictive than in this Section and who have

a justified business "need to know". Provider shall protect the deliverables resulting from Services with the same degree of care. This agreement imposes no obligation upon the Parties with respect to Confidential Information which either party can establish by legally sufficient evidence: (a) was in the possession of, or was rightfully known by the Recipient without an obligation to maintain its confidentiality prior to receipt from Provider; (b) is or becomes generally known to the public without violation of this Agreement; (c) is obtained by Recipient in good faith from a third party having the right to disclose it without an obligation of confidentiality; (d) is independently developed by Recipient without the participation of individuals who have had access to the Confidential Information; or (e) is required to be disclosed by court order or applicable law, provided notice is promptly given to the Provider and provided further that diligent efforts are undertaken to limit disclosure.

9.2 CONFIDENTIALITY AND DISCLOSURE OF PATIENT INFORMATION. Use and Disclosure of Protected Health Information. The parties hereto agree that in order for the Consultant to perform its duties as expected by the Provider, it will be necessary for the Consultant to use and disclose Protected Health Information ("PHI"), as such term is defined at 45 CFR §164.501. The parties of this agreement further acknowledge and make part of this agreement as an attachment to this agreement a "Business Associate Agreement" to be maintained and updated whenever applicable by either party of this agreement.

9.3 PERMITTED AND REQUIRED USES AND DISCLOSURE OF PHI. The Parties hereto agree that the Consultant may use and disclose PHI in order to carry out any Payment function covered under the definition of "Payment" contained in 45 CFR §164.501. The Parties hereto further agree that the Consultant may use or disclose PHI for any use or disclosure that is required by law.

10. INDEMNITY. To the extent permitted by law (including the Idaho State Constitution, Article 8, Sections 3 and 4), each Party shall indemnify and hold the other harmless from and against liabilities, losses, damages, claims, or causes of action, and any connected expenses that are caused, directly or indirectly, by or as a result of the negligent performance by each other (or by their agents or employees) of this Agreement, except that nothing herein shall be construed to require either Party to indemnify the other Party from that Party's negligence.

10.1 Notwithstanding any other provision of this agreement, no party shall be liable for (a) any special, indirect, incidental, punitive, or consequential damages, including loss of profits or business arising from or related to the services or other deliverables hereunder or a breach of this agreement, even if such party has been advised of the possibility of such damages; or (b) any damages (regardless of their nature) for any delay or failure by a party to perform its obligations under this agreement due to any cause beyond the such party's reasonable control.

10.2 Notwithstanding any other provision of this agreement, the Consultant's liabilities under this agreement under any theory of liability, whether based in contract law, tort law, negligence (active or passive), product liability, indemnification or otherwise shall be limited to the direct damages recoverable by the Provider under law not to exceed one times the aggregate amount of fees paid by the Provider to Consultant for the services or other deliverables that gave rise to the claim or that are otherwise the subject of such claim in the one (1) year period preceding the event giving rise to the claim.

11. SURVIVABILITY. The terms of Section 9 and 10 shall survive termination of this Agreement. If the Parties have executed a separate agreement that contains confidentiality terms prior to or contemporaneously with this Agreement, those separate confidentiality terms shall remain in full force to the extent they do not conflict. The “Business Associate Agreement” has terms incorporated to establish the continuance of covenants for the parties to disclose PHI for the continued operations of “Payment”.

12. WARRANTIES AND REPRESENTATIONS. Each party warrants that it has the right and power to enter into this Agreement and an authorized representative has executed this Agreement. Consultant warrants that the Services will be performed in a professional and workmanlike manner in accordance with recognized industry standards. To the extent Services provided by Consultant are advisory; no specific result is assured or guaranteed. Consultant EXPRESSLY DISCLAIMS ALL OTHER REPRESENTATIONS OR WARRANTIES, WHETHER EXPRESSED OR IMPLIED.

13. NOTICE. Any notice, demand, request, consent, approval, or other communication that either party desires or is required to give to the other party related to any of the content of this agreement shall be presented in writing and served personally or sent by prepaid, first class mail to the addresses set forth below. Either party may change its address by notifying the other party of its change of address in writing.

Provider: City of Ketchum  
191 5<sup>th</sup> Street West,  
Ketchum, ID 83340

Consultant: Systems Design West, LLC  
19265 Powder Hill PI NE  
Poulsbo, WA 98370

14. NONWAIVER. No modification to this Agreement nor any failure or delay in enforcing any term, exercising any option, or requiring performance shall be binding or construed as a waiver unless agreed to in writing by both parties. No delay or omission of the right to exercise any power by either party shall impair any such right or power, or be construed as a waiver of any default or as acquiescence therein. One or more waivers of any covenant, term or condition of this Agreement by either party shall not be construed by the other party as a waiver of a subsequent breach of the same covenant, term or condition.

15. APPLICABLE LAW. The laws of the State of Washington shall govern the construction, validity, performance and enforcement of this Agreement. Venue as to any action, claim, or proceeding arising out of, or based upon this Agreement, including, but not limited to, any action for declaratory or injunctive relief, shall be the appropriate court in the State of Washington.

16. CONFLICT OF INTEREST. The Consultant covenants, warrants and represents that the Consultant or any employees of Consultant has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner with the subject matter or the performance of this Agreement. The Consultant further covenants, warrants and represents that in the performance of this Agreement, no person having any such interest shall be employed by the Consultant in the future.



17. ASSIGNMENT. This Agreement may be assigned by Consultant. Provider may assign this Agreement directly or by operation of law with the prior written consent of Consultant, which shall not be unreasonably withheld.

18. ENTIRE AGREEMENT. This Agreement and any schedules, appendices, attachments and exhibits attached hereto sets forth all of the covenants, promises, agreements, conditions and understandings between the parties hereto, and there are no covenants, promises, agreements, conditions or understandings, either oral or written, between them other than as herein set forth. Except as herein otherwise expressly provided, no contemporaneous or subsequent agreement, understanding, alteration, amendment, change or addition to this Agreement, or any schedule, appendix, exhibit or attachment thereto shall be binding upon the parties of this Agreement hereto unless reduced to writing and signed by both parties. This Agreement constitutes a final, complete and exclusive statement of the agreement between the parties and supersedes any prior Agreements on the Effective Date.

The Parties hereby agree to all of the above terms, conditions, covenants and have executed this Agreement by a duly authorized representative.

Date: \_\_\_\_\_

City of Ketchum  
"Provider"

By: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Systems Design West, LLC  
"Consultant"

By: \_\_\_\_\_

Print: \_\_\_\_\_

Title: \_\_\_\_\_

**Business Associate Agreement  
Between City of Ketchum and Systems Design West, LLC**

This Business Associate Agreement (“Agreement”) between City of Ketchum (“Covered Entity”) and Systems Design West, LLC (“Business Associate”) is executed to ensure that Systems Design West, LLC will appropriately safeguard protected health information (“PHI”) and personally identifiable information (“PII”) that is created, received, maintained, or transmitted on behalf of the City of Ketchum in compliance with applicable federal, state, and local statutes, regulations, rules and policies—including but not limited to, the provisions of Public Law 104-191 of August 21, 1996, known as the Health Insurance Portability and Accountability Act of 1996, Subtitle F – Administrative Simplification, Sections 261, *et seq.*, as amended (“HIPAA”), and with the Public Law 111-5 of February 17, 2009, known as the American Recovery and Reinvestment Act of 2009, Title XII, Subtitle D – Privacy, Sections 13400, *et seq.*, the Health Information Technology and Clinical Health Act, as amended (the “HITECH Act”).

**A. General Provisions**

1. **Meaning of Terms.** The terms used in this Agreement shall have the same meaning as those terms defined in HIPAA.
2. **Regulatory References.** Any reference in this Agreement to a regulatory section means the section currently in effect or as amended.
3. **Interpretation.** Any ambiguity in this Agreement shall be interpreted to permit compliance with HIPAA.

**B. Catch-all Definition**

The following terms used in this Agreement shall have the same meaning as those terms in the HIPAA Rules: Breach, Data Aggregation, Designated Record Set, Disclosure, Health Care Operations, Individual, Minimum Necessary, Notice of Privacy Practices, Protected Health Information, Required By Law, Secretary, Security Incident, Subcontractor, Unsecured Protected Health Information, and Use.

Specific definitions:

(a) **Business Associate.** “Business Associate” shall generally have the same meaning as the term “business associate” at 45 CFR 160.103, and in reference to the party to this agreement, shall mean Systems Design West, LLC.

(b) **Covered Entity.** “Covered Entity” shall generally have the same meaning as the term “covered entity” at 45 CFR 160.103, and in reference to the party to this agreement, shall mean the City of Ketchum.

(c) **HIPAA Rules.** “HIPAA Rules” shall mean the Privacy, Security, Breach Notification, and Enforcement Rules at 45 CFR Part 160 and Part 164.

**C. Obligations of Systems Design West, LLC**

Systems Design West, LLC agrees to:

1. Use appropriate safeguards and comply, where applicable, with the HIPAA Security Rule with respect to electronic protected health information (“e-PHI”) and electronic personally identifiable information (“e-PII”) as well as implement appropriate physical, technical and administrative safeguards to prevent use or disclosure of PHI and PII other than as provided for by this Agreement;
2. Report to the Covered Entity any use or disclosure of PHI and PII not provided for by this Agreement of which it becomes aware, including any security incident (as defined in the HIPAA Security Rule) and any breaches of unsecured PHI and PII as required by 45 CFR §164.410. Breaches of unsecured PHI and PII shall be reported to the Covered Entity and affected parties without unreasonable delay but in no case later than 30 days after discovery of the breach;
3. In accordance with 45 CFR 164.502(e)(1)(ii) and 164.308(b)(2), ensure that any subcontractors that create, receive, maintain, or transmit PHI and PII on behalf of Systems Design West, LLC agree to the same restrictions, conditions, and requirements that apply to Systems Design West, LLC with respect to such information;
4. Make PHI and PII in a designated record set available to the Covered Entity and to an individual who has a right of access in a manner that satisfies the Covered Entity’s obligations to provide access to PHI and PII in accordance with 45 CFR §164.524 within 30 days of a request;
5. Make any amendment(s) to PHI and PII in a designated record set as directed by the Covered Entity, or take other measures necessary to satisfy the Covered Entity’s obligations under 45 CFR §164.526;
6. Maintain and make available information required to provide an accounting of disclosures to the Covered Entity or an individual who has a right to an accounting within 60 days and as necessary to satisfy the Covered Entity’s obligations under 45 CFR §164.528.
7. To the extent that Systems Design West, LLC is to carry out any of the Covered Entity’s obligations under the HIPAA Privacy Rule, Systems Design West, LLC shall comply with the requirements of the Privacy Rule that apply to the Covered Entity when it carries out that obligation;
8. Make its internal practices, books, and records relating to the use and disclosure of PHI and PII received from, or created or received by Systems Design West, LLC on behalf of the Covered Entity, available to the Secretary of the Department of Health and Human Services for purposes of determining Systems Design West, LLC and the Covered Entity’s compliance with HIPAA and the HITECH Act;
9. Restrict the use or disclosure of PHI and PII if the Covered Entity notifies Systems Design West, LLC of any restriction on the use or disclosure of PHI and PII that the Covered Entity has agreed to or is required to abide by under 45 CFR §164.522; and

10. If the Covered Entity is subject to the Red Flags Rule (found at 16 CFR §681.1 *et seq.*), Systems Design West, LLC agrees to assist the Covered Entity in complying with its Red Flags Rule obligations by: (a) implementing policies and procedures to detect relevant Red Flags (as defined under 16 CFR §681.2); (b) taking all steps necessary to comply with the policies and procedures of the Covered Entity's Identity Theft Prevention Program; (c) ensuring that any agent or third party who performs services on its behalf in connection with covered accounts of the Covered Entity agrees to implement reasonable policies and procedures designed to detect, prevent, and mitigate the risk of identity theft; and (d) alerting the Covered Entity of any Red Flag incident (as defined by the Red Flag Rules) of which it becomes aware, the steps it has taken to mitigate any potential harm that may have occurred, and provide a report to the Covered Entity of any threat of identity theft as a result of the incident.
11. Comply with all current rules and regulations pertaining to the OIG Compliance Program for ambulance suppliers and special bulletin regarding LEIE recommended screening of employees and any subcontractors.

**D. Permitted Uses and Disclosures by Systems Design West, LLC**

Systems Design West, LLC may use or disclose PHI and PII as required by law and consistent with the Minimum Necessary standard—specifically, the use and disclosure of PHI and PII will be limited to the minimum necessary for accomplishing the intended purpose of the use and disclosure. The specific uses and disclosures of PHI and PII that may be made by Systems Design West, LLC on behalf of the Covered Entity include:

1. The preparation of invoices to patients, carriers, insurers and others responsible for payment or reimbursement of the services provided by the Covered Entity to its patients;
2. Preparation of reminder notices and documents pertaining to collections of overdue accounts;
3. The submission of supporting documentation to carriers, insurers and other payers to substantiate the healthcare services provided by the Covered Entity to its patients or to appeal denials of payment for the same; and
4. Other uses or disclosures of PHI and PII as permitted by HIPAA necessary to perform the services that Systems Design West, LLC has been engaged to perform on behalf of the Covered Entity.

**E. Termination**

1. The Covered Entity may terminate this Agreement if the Covered Entity determines that Systems Design West, LLC has violated a material term of this Agreement.
2. If either party knows of a pattern of activity or practice of the other party that constitutes a material breach or violation of the other party's obligations under this Agreement, that party shall take

reasonable steps to cure the breach or end the violation, as applicable, and, if such steps are unsuccessful, terminate the Agreement if feasible.

3. Upon termination of this Agreement for any reason, Systems Design West, LLC shall return to the Covered Entity or destroy all PHI and PII received from the Covered Entity, or created, maintained, or received by Systems Design West, LLC on behalf of the Covered Entity that Systems Design West, LLC still maintains in any form. Systems Design West, LLC shall retain no copies of the PHI and PII. If return or destruction is infeasible, the protections of this Agreement will extend to such PHI.

Agreed to on this date: \_\_\_\_\_

Systems Design West, LLC

City of Ketchum

Signature: \_\_\_\_\_

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_





City of Ketchum

**CITY COUNCIL MEETING AGENDA MEMO**

Meeting Date:  Staff Member/Dept:

Agenda Item:

**Recommended Motion:**

**Reasons for Recommendation:**

- 
- 
- 

**Policy Analysis and Background (non-consent items only):**

**Sustainability Impact:**

**Financial Impact:**

**Attachments:**

- 
-

**WHEN RECORDED, PLEASE RETURN TO:**

**OFFICE OF THE CITY CLERK  
CITY OF KETCHUM  
POST OFFICE BOX 2315  
KETCHUM, IDAHO 83340**

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**RIGHT-OF-WAY ENCROACHMENT AGREEMENT 25942**

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2024, by and between the CITY OF KETCHUM, IDAHO, a municipal corporation ("Ketchum"), whose address is Post Office Box 2315, Ketchum, Idaho and Russell and Dana Marino (collectively referred to as "Owner"), whose address is PO BOX 4257 HAILEY ID 83333.

*RECITALS*

WHEREAS, Owner wishes to permit placement of a trench drain and storm drain pipe beneath a driveway within the right of way on Exhibition Blvd. These improvements are shown in Exhibit "A" attached hereto and incorporated herein (collectively referred to as the "Improvements"); and,

WHEREAS, Ketchum finds that said Improvements will not impede the use of said public right-of-way at this time subject to the terms and provisions of this Agreement;

WHEREAS, the Owner will restore the landscaping back to the original condition acceptable to the Streets and Facilities Director;

NOW, THEREFORE, in contemplation of the above stated facts and objectives, it is hereby agreed as follows:

*TERMS AND CONDITIONS*

1. Ketchum shall permit Owner to place a trench drain and storm drain pipe beneath a driveway, as identified in Exhibit "A", within the public right-of-way on Exhibition Blvd, until notified by Ketchum to remove the infrastructure at which time Owner shall remove infrastructure at Owner's expense.

2. Owner shall be responsible for the maintenance of said Improvements and shall repair said improvements within 48 hours upon notice from Ketchum that repairs are needed. Any modification to the improvements identified in Exhibit "A" shall be approved by the City prior to any modifications taking place.

3. Owner shall be responsible for restoring the landscaping that is altered due to the installation and removal of the Improvements, to the satisfaction of the Director of Streets and Facilities.

4. In consideration of Ketchum allowing Owner to maintain the Improvements in the public right-of-way, Owner agrees to indemnify and hold harmless Ketchum from and against any and all claims of liability for any injury or damage to any person or property arising from the Improvements constructed, installed and maintained in the public right-of-way. Owner shall



further indemnify and hold Ketchum harmless from and against any and all claims arising from any breach or default in the performance of any obligation on Owner's part to be performed under this Agreement, or arising from any negligence of Owner or Owner's agents, contractors or employees and from and against all costs, attorney's fees, expenses and liabilities incurred in the defense of any such action or proceeding brought thereon. In the event any action or proceeding is brought against Ketchum by reason of such claim, Owner, upon notice from Ketchum, shall defend Ketchum at Owner's expense by counsel satisfactory to Ketchum. Owner, as a material part of the consideration to Ketchum, hereby assumes all risk of damages to property or injury to persons in, upon or about the Improvements constructed, installed and maintained in the public right-of-way arising from the construction, installation and maintenance of said Improvements and Owner hereby waives all claims in respect thereof against Ketchum.

5. Ketchum shall not be liable for injury to Owner's business or loss of income therefrom or for damage which may be sustained by the person, goods, wares, merchandise or property of Owner, its tenants, employees, invitees, customers, agents or contractors or any other person in or about the Subject Property caused by or resulting from the Improvements constructed, installed, removed or maintained in the public right-of-way.

6. Owner understands and agrees that by maintaining the Improvements in the public right-of-way pursuant to this Agreement, Owner obtains no claim or interest in said public right-of-way which is adverse to that of Ketchum and that Owner obtains no exclusive right to said public right-of-way nor any other right to use the public right-of-way not specifically described herein.

7. In the event either party hereto retains an attorney to enforce any of the rights, duties and obligations arising out of this Agreement, the prevailing party shall be entitled to recover from the non-prevailing party reasonable attorney's fees at the trial and appellate levels and, whether or not litigation is actually instituted.

8. This Agreement shall be governed by, construed, and enforced in accordance with the laws and decisions of the State of Idaho. Venue shall be in the District Court of the fifth Judicial District of the State of Idaho.

9. This Agreement sets forth the entire understanding of the parties hereto and shall not be changed or terminated orally. It is understood and agreed by the parties hereto that there are no verbal promises or implied promises, agreements, stipulations or other representations of any kind or character pertaining to the Improvements maintained in the public right-of-way other than as set forth in this Agreement.

10. No presumption shall exist in favor of or against any party to this Agreement as the result of the drafting and preparation of this document.

11. This Agreement shall be recorded with the Blaine County Recorder by Ketchum.

12. The parties fully understand all of the provisions of this Agreement, and believe them to be fair, just, adequate, and reasonable, and accordingly accept the provisions of this Agreement freely and voluntarily.

OWNER:

CITY OF KETCHUM:

By: \_\_\_\_\_  
Russell Marino

By: \_\_\_\_\_  
Neil Bradshaw

By: \_\_\_\_\_  
Dana Marino

Its: Mayor

STATE OF \_\_\_\_\_, )  
County of \_\_\_\_\_, ) ss.

On this \_\_\_\_ day of \_\_\_\_\_, 202\_\_, before me, the undersigned Notary Public in and for said State, personally appeared \_\_\_\_\_, known to me to be the person who executed the foregoing instrument and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.

\_\_\_\_\_  
Notary Public for \_\_\_\_\_  
Residing at \_\_\_\_\_  
Commission expires \_\_\_\_\_

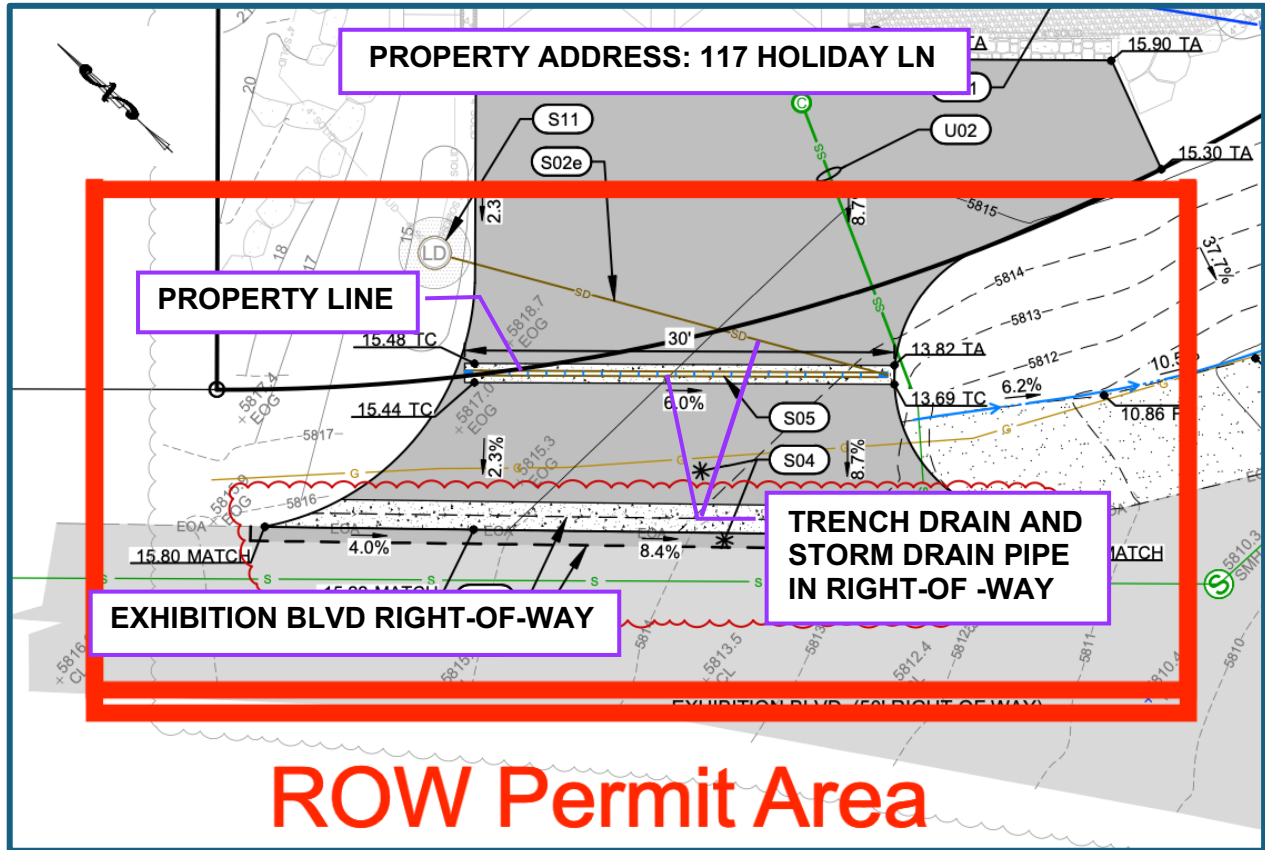
STATE OF IDAHO )  
County of Blaine ) ss.

On this \_\_\_ day of \_\_\_\_\_, 202\_\_, before me, the undersigned Notary Public in and for said State, personally appeared NEIL BRADSHAW, known or identified to me to be the Mayor of the CITY OF KETCHUM, IDAHO, and the person who executed the foregoing instrument on behalf of said municipal corporation and acknowledged to me that said municipal corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year in this certificate first above written.

\_\_\_\_\_  
Notary Public for \_\_\_\_\_  
Residing at \_\_\_\_\_  
Commission expires \_\_\_\_\_

# EXHIBIT "A"



Base figure provided by applicant, prepared by Galena-Benchmark Engineering - Nov. 2024  
Figure annotated with purple textboxes by City Engineering Robyn Mattison to clarify improvements included in Right-Of-Way Encroachment Agreement No. 25942



City of Ketchum

### CITY COUNCIL MEETING AGENDA MEMO

Meeting Date:  Staff Member/Dept:

Agenda Item:

**Recommended Motion:**

I move to authorize the Mayor to sign Right-of-Way Encroachment Agreement 25943 between the City and the owner of 460 Onyx Drive, Onyx 2020 LLC.

**Reasons for Recommendation:**

- The improvements will not impact the use or operation of Onyx Drive.
- The improvements will not impact drainage or snow removal within the public right-of-way.
- The project complies with all standards for Right-of-Way Encroachment Permit issuance specified in Ketchum Municipal Code §12.12.060.

**Policy Analysis and Background (non-consent items only):**

The project proposes to replace an existing asphalt driveway with a paver driveway in the same footprint within the right of way of Onyx Drive.

Pursuant to Ketchum Municipal Code §12.12.040.C, a Right-of-Way Encroachment Permit is required for any permanent encroachment of the public right-of-way where a permanent fixture to the ground or a building will occur. The associated Right-of-Way Encroachment Agreement is intended to help protect the City in the event the proposed encroachments were to ever pose an issue requiring repair, relocation, or removal of the encroachment. The standards for issuance of a Right-of-Way Encroachment Permit are specified in Ketchum Municipal Code §12.12.060. The encroachments proposed for the Onyx Drive project complies with all standards.

**Sustainability Impact:**

None OR state impact here:

**Financial Impact:**

None OR Adequate funds exist in account:

**Attachments:**

1. Right-of-Way Encroachment Agreement 25943
2. Exhibit "A"

**WHEN RECORDED, PLEASE RETURN TO:**

**OFFICE OF THE CITY CLERK  
CITY OF KETCHUM  
POST OFFICE BOX 2315  
KETCHUM, IDAHO 83340**

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**RIGHT-OF-WAY ENCROACHMENT AGREEMENT 25943**

THIS AGREEMENT, made and entered into this \_\_\_\_ day of \_\_\_\_, 202\_\_, by and between the CITY OF KETCHUM, IDAHO, a municipal corporation ("Ketchum"), whose address is Post Office Box 2315, Ketchum, Idaho and \_\_\_\_\_, representing Onyx 2020 LLC (collectively referred to as "Owner"), whose address is 35587 Beach Rd Capistrano Beach CA 92624.

*RECITALS*

WHEREAS, Owner wishes to permit placement of a paver driveway within the right of way on Onyx Drive. These improvements are shown in Exhibit "A" attached hereto and incorporated herein (collectively referred to as the "Improvements"); and,

WHEREAS, Ketchum finds that said Improvements will not impede the use of said public right-of-way at this time subject to the terms and provisions of this Agreement;

WHEREAS, the Owner will restore the sidewalk, street, curb and gutter and any landscaping back to the original condition acceptable to the Streets and Facilities Director;

NOW, THEREFORE, in contemplation of the above stated facts and objectives, it is hereby agreed as follows:

*TERMS AND CONDITIONS*

1. Ketchum shall permit Owner to replace an asphalt driveway with a paver driveway as identified in Exhibit "A" within the public right-of-way on Onyx Drive, until notified by Ketchum to remove the infrastructure at which time Owner shall remove infrastructure at Owner's expense.

2. Owner shall be responsible for the maintenance of said Improvements and shall repair said improvements within 48 hours upon notice from Ketchum that repairs are needed. Any modification to the improvements identified in Exhibit "A" shall be approved by the City prior to any modifications taking place.

3. Owner shall be responsible for restoring the sidewalk, curb and gutter and landscaping that is altered due to the installation and removal of the Improvements, to the satisfaction of the Director of Streets and Facilities.

4. In consideration of Ketchum allowing Owner to maintain the Improvements in the public right-of-way, Owner agrees to indemnify and hold harmless Ketchum from and against any and all claims of liability for any injury or damage to any person or property arising from the Improvements constructed, installed and maintained in the public right-of-way. Owner shall

further indemnify and hold Ketchum harmless from and against any and all claims arising from any breach or default in the performance of any obligation on Owner's part to be performed under this Agreement, or arising from any negligence of Owner or Owner's agents, contractors or employees and from and against all costs, attorney's fees, expenses and liabilities incurred in the defense of any such action or proceeding brought thereon. In the event any action or proceeding is brought against Ketchum by reason of such claim, Owner, upon notice from Ketchum, shall defend Ketchum at Owner's expense by counsel satisfactory to Ketchum. Owner, as a material part of the consideration to Ketchum, hereby assumes all risk of damages to property or injury to persons in, upon or about the Improvements constructed, installed and maintained in the public right-of-way arising from the construction, installation and maintenance of said Improvements and Owner hereby waives all claims in respect thereof against Ketchum.

5. Ketchum shall not be liable for injury to Owner's business or loss of income therefrom or for damage which may be sustained by the person, goods, wares, merchandise or property of Owner, its tenants, employees, invitees, customers, agents or contractors or any other person in or about the Subject Property caused by or resulting from the Improvements constructed, installed, removed or maintained in the public right-of-way.

6. Owner understands and agrees that by maintaining the Improvements in the public right-of-way pursuant to this Agreement, Owner obtains no claim or interest in said public right-of-way which is adverse to that of Ketchum and that Owner obtains no exclusive right to said public right-of-way nor any other right to use the public right-of-way not specifically described herein.

7. In the event either party hereto retains an attorney to enforce any of the rights, duties and obligations arising out of this Agreement, the prevailing party shall be entitled to recover from the non-prevailing party reasonable attorney's fees at the trial and appellate levels and, whether or not litigation is actually instituted.

8. This Agreement shall be governed by, construed, and enforced in accordance with the laws and decisions of the State of Idaho. Venue shall be in the District Court of the fifth Judicial District of the State of Idaho.

9. This Agreement sets forth the entire understanding of the parties hereto and shall not be changed or terminated orally. It is understood and agreed by the parties hereto that there are no verbal promises or implied promises, agreements, stipulations or other representations of any kind or character pertaining to the Improvements maintained in the public right-of-way other than as set forth in this Agreement.

10. No presumption shall exist in favor of or against any party to this Agreement as the result of the drafting and preparation of this document.

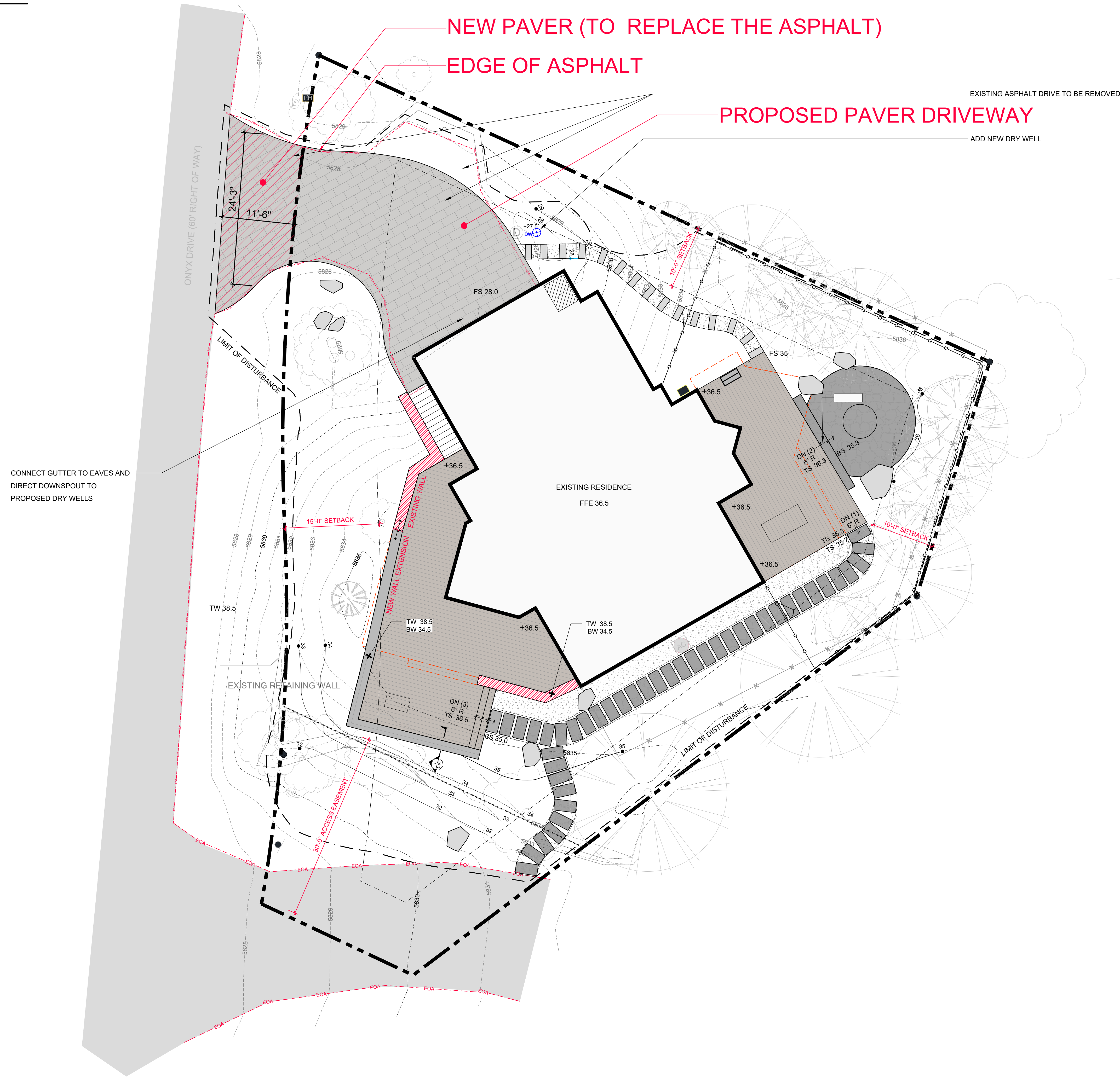
11. This Agreement shall be recorded with the Blaine County Recorder by Ketchum.

12. The parties fully understand all of the provisions of this Agreement, and believe them to be fair, just, adequate, and reasonable, and accordingly accept the provisions of this Agreement freely and voluntarily.



**EXHIBIT "A"**





CONNECT GUTTER TO EAVES AND DIRECT DOWNSPOUT TO PROPOSED DRY WELLS

EXISTING ASPHALT DRIVE TO BE REMOVED.

ADD NEW DRY WELL

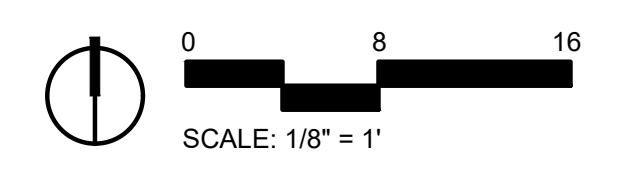
**LANDSCAPE DESIGN**  
**ONYX**  
LOT 6, LEADVILLE SUBDIVISION  
CITY OF KETHUM, BLAINE COUNTY, IDAHO

FILENAME: \_\_\_\_\_  
PROJECT MANAGER: \_\_\_\_\_  
DRAWN BY: \_\_\_\_\_  
ISSUE DATE: 10/31/2024

**ROW ENCROACHMENT**

SHEET NO.

**L1.0**





City of Ketchum

### CITY COUNCIL MEETING AGENDA MEMO

Meeting Date:  Staff Member/Dept:

Agenda Item:

Recommended Motion:

I move to approve the purchase of a Ford F250 from Mountain Home Auto Ranch, not to exceed \$66,108.00.

Reasons for Recommendation:

- This is a budgeted 2024/25 Capital item to replace our current utility pickup truck and will be used for wildland response, support of back country rescues, support during structure fires, utility uses, and other long duration incident support functions.
- This purchase will be piggybacked on to a City of Boise bid and has an expected delivery in March of 2025.
- Our current 2006 F250 utility will be placed into reserve status and used for snow plowing needs.

Policy Analysis and Background (non-consent items only):

Sustainability Impact:

Suitable hybrid or electric vehicles are not yet available.

Financial Impact:

None OR Adequate funds exist in account:	This purchase would use funds budgeted in the FY 24/25 Fire Dept CIP. Outfitting costs will be determined at a later date but have been estimated during the bid process. It is anticipated that once outfitted, the entire costs will be below the amount
--	--

	budgeted.
--	-----------

Attachments:

- |   |
|---|
| 1. Quote and Purchase Agreement from Mountain Home Auto Ranch |
| 2. PO   |
| 3. Build Sheet  |



**G R O U P**

**FLEET**

**OUT THE DOOR QUOTE FROM MOUNTAIN HOME AUTO RANCH**

MODEL	MAKE	YEAR
F-250 6.7L HO 4X4 160WB	FORD	2025
FLEET BASE PRICING	\$	46,609.00
OPTIONS	\$	19,499.00
	\$	-
	\$	-
Your Price	\$	66,108.00

PURCHASER: KETCHEUM FIRE

PIGGYBACKED OFF OF: CITY OF BOISE CONTRACT 18-056

Rob Dickson

208-371-4425

[rdickson@mhautoranch.com](mailto:rdickson@mhautoranch.com)

OKAY TO ORDER PER SPECS

NUMBER OF UNTIS

1

CONTACT

Seth Martin

PHONE NUMBER

208-726-7805



# CITY OF KETCHUM

PO BOX 2315 \* 191 5TH ST. \* KETCHUM, ID 83340  
 Administration 208-726-3841 (fax) 208-726-8234

## PURCHASE ORDER

BUDGETED ITEM? \_\_\_ Yes \_\_\_ No


**PURCHASE ORDER - NUMBER: 25056**

<b>To:</b> 5021 MOUNTAIN HOME AUTO RANCH 2800 AMERICAN LEGION BLVD. MOUNTAIN HOME ID 83647	<b>Ship to:</b> CITY OF KETCHUM PO BOX 2315 KETCHUM ID 83340
--	---

P. O. Date	Created By	Requested By	Department	Req Number	Terms
12/10/2024	CCHING	CCHING			

Quantity	Description	Unit Price	Total
1.00	FORD F250 4x4 03-4230-7100	66,108.00	66,108.00
	SHIPPING & HANDLING		0.00
	TOTAL PO AMOUNT		66,108.00

\_\_\_\_\_  
 Authorized Signature

Vehicle: [Fleet] 2025 Ford Super Duty F-250 SRW (W2B) XL 4WD Crew Cab 6.75' Box (  Complete )

**Selected Model and Options**

MODEL		
CODE	MODEL	Dir Net Inv
W2B	2025 Ford Super Duty F-250 SRW XL 4WD Crew Cab 6.75' Box	\$49,296.00

COLORS	
CODE	DESCRIPTION
PQ	Race Red


ENGINE		
CODE	DESCRIPTION	Dir Net Inv
99M	Engine: 6.7L High Output Power Stroke V8 Diesel -inc: Turbo diesel B20, manual push-button engine-exhaust braking, Operator Commanded Regeneration (OCR) and intelligent oil-life monitor, 190 Amp Alternator (Diesel), 34 Gallon Fuel Tank, 3.31 Axle Ratio, High Capacity 11.6" Axle Upgrade Package, increased GCW and upgraded 11.6" axle, Note: Salesperson's portfolio or trailer towing guide should be consulted for specific trailer towing or camper limits and corresponding required equipment, axle ratios and model availability, See supplemental reference for vehicle height consideration, F-250 >10K GVWR Package, Dual AGM 68 AH Battery	\$11,826.00

TRANSMISSION		
CODE	DESCRIPTION	Dir Net Inv
44G	Transmission: TorqShift 10-Speed Automatic -inc: SelectShift and selectable drive modes: normal, eco, slippery roads, tow/haul and off-road	\$0.00


OPTION PACKAGE		
CODE	DESCRIPTION	Dir Net Inv
600A	Order Code 600A	\$0.00

AXLE RATIO		
CODE	DESCRIPTION	Dir Net Inv
X3H	Electronic-Locking w/3.31 Axle Ratio	\$392.00

WHEELS		
CODE	DESCRIPTION	Dir Net Inv
64A	Wheels: 17" Argent Painted Steel -inc: painted hub covers/center ornaments (STD)	\$0.00

 At the user's request, prices for this vehicle have been formulated on the basis of Initial Pricing for the vehicle, however Chrome Data cannot guarantee that Initial Pricing is available.

Prices, specifications, and availability are subject to change without notice, and do not include certain fees, taxes and charges that may be required by law or vary by manufacturer or region. Performance figures are guidelines only, and actual performance may vary. Photos may not represent actual vehicles or exact configurations. Content based on report preparer's input is subject to the accuracy of the input provided. Data Version: 24151, Data updated Dec 8, 2024 6:44:00 PM PST

Vehicle: [Fleet] 2025 Ford Super Duty F-250 SRW (W2B) XL 4WD Crew Cab 6.75' Box (  Complete )

**TIRES**

CODE	DESCRIPTION	Dir Net Inv
TBM	Tires: LT245/75Rx17E BSW A/T -inc: Spare may not be the same as road tire	\$150.00

**PRIMARY PAINT**

CODE	DESCRIPTION	Dir Net Inv
PQ	Race Red	\$0.00

**SEAT TYPE**

CODE	DESCRIPTION	Dir Net Inv
LS	Medium Dark Slate, Vinyl 40/Mini-Console/40 Front Seat -inc: driver's side manual lumbar	\$323.00

**GVWR**


CODE	DESCRIPTION	Dir Net Inv
68U	F-250 >10K GVWR Package	Inc.

**ADDITIONAL EQUIPMENT - PACKAGE**


CODE	DESCRIPTION	Dir Net Inv
17X	FX4 Off-Road Package -inc: Hill Descent Control, Off-Road Specifically Tuned Shock Absorbers, front/rear, Transfer Case & Fuel Tank Skid Plates, Unique FX4 Off-Road Box Decal	\$451.00
535	High Capacity 11.6" Axle Upgrade Package -inc: increased GCW and upgraded 11.6" axle, Note: Salesperson's portfolio or trailer towing guide should be consulted for specific trailer towing or camper limits and corresponding required equipment, axle ratios and model availability, See supplemental reference for vehicle height consideration, F-250 >10K GVWR Package	Inc.

**ADDITIONAL EQUIPMENT - MECHANICAL**

CODE	DESCRIPTION	Dir Net Inv
41H	Engine Block Heater -inc: grille cover	\$173.00
86M	Dual AGM 68 AH Battery	Inc.
67B	410 Amp Dual Alternators -inc: 250 Amp + 160 Amp	\$104.00
52B	Trailer Brake Controller -inc: smart trailer tow connector	\$273.00

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Vehicle: [Fleet] 2025 Ford Super Duty F-250 SRW (W2B) XL 4WD Crew Cab 6.75' Box (  Complete )

**ADDITIONAL EQUIPMENT - EXTERIOR**


CODE	DESCRIPTION	Dir Net Inv
435	Power-Sliding Rear-Window w/Defrost	\$368.00
924	Privacy Glass	\$28.00
153	Front License Plate Bracket -inc: Standard in states requiring 2 license plates and optional to all others	\$0.00
66L	LED Box Lighting -inc: LED Center High-Mounted Stop Lamp (CHMSL)	\$54.00
85S	Tough Bed Spray-In Bedliner -inc: tailgate-guard, black box bed tie-down hooks and black bed attachment bolts	\$542.00
61N	Front & Rear Wheel Well Liners (Pre-Installed)	\$296.00

**ADDITIONAL EQUIPMENT - INTERIOR**

CODE	DESCRIPTION	Dir Net Inv
66S	Upfitter Switches (6) -inc: Located in overhead console	\$150.00
43C	120V/400W Outlet -inc: 1 in-dash mounted outlet	\$160.00
18A	Vehicle Integration System 2.0 -inc: programmable and connected vehicle integration system, Recommended for snowplows and trucks that will utilize upfit aftermarket equipment	\$364.00

**DEALER INSTALLED OPTIONS**

CODE	DESCRIPTION	Dir Net Inv
—	12,000 lb Ford Performance Parts Winch by Warn -inc: Shipped separately from the vehicle for dealer installation, wired remote controls, 70-foot high-tensile strength and abrasion-resistant synthetic line	\$3,845.00
<b>Options Total</b>		<b>\$19,499.00</b>

 At the user's request, prices for this vehicle have been formulated on the basis of Initial Pricing for the vehicle, however Chrome Data cannot guarantee that Initial Pricing is available.

Prices, specifications, and availability are subject to change without notice, and do not include certain fees, taxes and charges that may be required by law or vary by manufacturer or region. Performance figures are guidelines only, and actual performance may vary. Photos may not represent actual vehicles or exact configurations. Content based on report preparer's input is subject to the accuracy of the input provided. Data Version: 24151, Data updated Dec 8, 2024 6:44:00 PM PST





City of Ketchum

### CITY COUNCIL MEETING AGENDA MEMO

Meeting Date:  Staff Member/Dept:

Agenda Item:

Recommended Motion:

I move to approve contract #25057 with Rian Rooney.

Reasons for Recommendation:

- Rian Rooney has been a vital asset to the Housing Department and will continue to add value
- On contract, Rian’s hours can fluctuate as Housing Department needs change

Policy Analysis and Background (non-consent items only):

**Goal 1: Produce + Preserve Community Housing**  
**Goal 2: Update Policy to Promote Community Housing**  
**Goal 4: Expand + Leverage Resources**  
**Goal 5: Inform, Engage + Collaborate**

Rian has proved a valuable and vital asset for the Housing Department since his first contract in July 2022. In 2024, Rian led the successful development and implementation of Ketchum’s Ownership and Preservation Program (OPP) and has been instrumental in piloting the first Charitable Sale acquisition. He will serve an important function continue to refine these programs and processes to scale them up in their second year. He will also train team members in application review and program management.

His planning education and experience make him an ideal liaison with other jurisdictions’ planning departments for housing-related reviews on behalf of BCHA, as he has with Bellevue, and for interfacing with Ketchum’s Planning Department on code and Comprehensive Plan updates, including adjustments to the FAR Exceedance Program and Community Housing In-Lieu Fee in 2025.

Rian also provides support to Blaine County Housing Authority’s daily operations, including preparation of deed restrictions and documents, collaborating to refine and streamline processes, analyzing housing trends and data and preparing annual income limit and rent maximums. He has also played a key role in transitioning BCHA to a new application management software and will transition management to the Operations Manager.

He has proven expertise and ability to work on any project within the Housing Department and is able to operate independently from his remote office, with regular one-on-one check-ins with the Housing Director and team. While he can take on any task, the Housing Department is working to staff the team in a way

where Rian can focus on what requires technical expertise – policy and programming. To that end, Rian’s new title is Housing Policy & Program Strategist.

The Housing Department budget for FY25 is for the full amount of the proposed contract, \$75,000.

Financial Impact:

None OR Adequate funds exist in account:

Adequate fund in Housing Department budget

Attachments:

1. Updated, redlined contract
2. Final contract
3. Purchase Order #25057



City of Ketchum

**INDEPENDENT CONTRACTOR AGREEMENT WITH RIAN ROONEY  
FOR HOUSING FELLOW STRATEGIST SERVICES**

THIS CONTRACT FOR SERVICES ("AGREEMENT") is made and entered this 16 day of December 2024, by and between the CITY OF KETCHUM, an Idaho municipal corporation ("City"), and Rian Rooney ("Contractor").

1. The City is a municipal corporation duly organized and existing under the laws of the State of Idaho. Pursuant to Idaho Code §50-301, et seq., the City is empowered to enter into contracts and take such steps as are reasonably necessary to maintain the peace, good government and welfare of the City.
2. The City is experiencing affordable and community housing issues, and is pursuing strategic housing support services to address the issues and implement the Ketchum ~~Community~~ Housing Action Plan.
3. Contractor has the skills and expertise to independently assist with and provide strategic housing services as identified.

NOW, THEREFORE, the parties agree as follows:

1. **Description of Services.** Contractor will serve as a Housing Fellow, providing support to the City's Housing Director, and in support of the implementation of the Ketchum Community Housing Action Plan, and tasks as further provided in the attached Scope of Work (together "Services").
2. **Payment for Services.** In exchange for the Services, the City shall pay Contractor at an hourly rate respective to the tasks and as specified on the Scope of Work. Contractor shall track and report to the City as to the tasks and activities and all time expended on City housing matters. With pre-approval City will also reimburse Contractor, upon presentation of reports and receipts, for reasonable travel expenses required to provide the Services. Invoices for payment will be submitted monthly and payment made by City upon City review and approval within approximately thirty days. The contract will not exceed certain hours as specified on the Scope of Work.
3. **Term.** The term of this Agreement shall be through the duration of Services, not to exceed the specified maximum hours. This term may be renewed or extended upon further written agreement between the parties. Contractor shall provide the Services in a professional and timely manner. The City or the Contractor, at its sole and exclusive option, may terminate this Agreement without penalty upon thirty days written notice to the other party. In the event of such termination, Contractor shall submit a report of expenditures to the City.

4. **Independent Contractor.**

(a) By executing this Agreement, the Parties do not intend to create a partnership, joint venture, agency employee/employer relationship or any other relationship other than that of independent contractor.

(b) In rendering the services contemplated by this Agreement, Contractor is at all times acting as an independent contractor and not as an employee of City. Contractor shall have no rights or obligations as an employee by reason of the Agreement, and City shall not provide Contractor with any employee benefits, including without limitation, any City-sponsored retirement, vacation or health insurance program.

(c) Except as set forth in this Agreement, City shall not exercise any control whatsoever over the manner in which Contractor performs the obligations contemplated herein. Contractor is allowed the discretion to subcontract with other entities as needed per the City's approval.

(d) Contractor may perform services similar in nature to the services contemplated in this Agreement for other individuals and entities during the term of this Agreement.

(e) City shall not withhold any local, state or federal payroll or employment taxes of any kind from any compensation paid to Contractor. Contractor hereby warrants and represents that it will pay all such employment and payroll taxes, if any, and hereby releases, holds harmless and indemnifies City of Ketchum and the directors, officers, members, employees and agents thereof from any and all costs, expenses or liability of any kind whatsoever that may be incurred as a result of Contractor's failure to pay such payroll or employment taxes.

5. **Indemnification.** Contractor shall indemnify and hold harmless City and its directors, agents, and employees free, clear, and harmless from and against any and all losses, liabilities, costs, and expenses (including amounts paid in settlement and reasonable attorney fees), claims, penalties, judgments, and damages, resulting from or arising out of, by reason of any act, omission, or negligence of Contractor or its respective agents, employees, or contractors in any way connected with or arising out of any accident, injury or damage, any breach of representation, injury to person or property, any activity conducted or action taken by the City, directly or indirectly, in conjunction with this Agreement.

6. **Miscellaneous.**

(a) City shall retain proprietary rights over all final findings, reports, and items relating to the Services.

(b) Contractor acknowledges that all writings and documents, including without limitation email, containing information relating to the conduct or administration of the public's business prepared for City, regardless of physical form or characteristics, may be public records pursuant to the Idaho Public Records Act, Chapter 1 of Title 74 of Idaho Code.

Accordingly, Contractor shall maintain such writings and records in such a manner that they may be readily identified, retrieved and made available for such inspection and copying.

7. **Nonassignment.** This Agreement, in whole or in part, shall not be assigned or transferred to any other party except upon the prior written consent of the City and approved by the City Council.
8. **Amendment.** This Agreement may not be modified or amended except in writing and as signed by all Parties.
9. **Succession.** This Agreement shall be binding upon all successors in interest of either party hereto.
10. **Law of Idaho.** This Agreement shall be interpreted and construed in accordance with the laws of the State of Idaho.

NOW THEREFORE, by executing this Agreement each signatory affirms that they have read and understand its terms, and that each has the full power and authority to enter this Agreement on behalf of the entity for which they have signed.

**CITY OF KETCHUM**

**RIAN ROONEY**

\_\_\_\_\_  
Neil Bradshaw, Mayor

\_\_\_\_\_  
Rian Rooney

ATTEST:

\_\_\_\_\_  
Trent Donat  
City Clerk

## FY ~~2024~~2025 HOUSING ~~FELLOW~~STRATEGIST SCOPE OF WORK

The Housing ~~Fellow~~Policy and Program Strategist will assist in implementing the Housing Action Plan for the City of Ketchum and ~~may~~ provide services to the Blaine County Housing Authority, as necessary. Pay is \$~~70~~90 per hour, not to exceed \$~~91,050~~75,000 or ~~1,300.7~~833.33 hours.

The Housing ~~Fellow~~Strategist will be responsible for the following:

1. ~~Draft~~Manage Ownership & Preservation Program and train Program Administrator to take over management
1. ~~Continue to refine the program frameworks, processes, and agreements, including for housing preservation and new construction~~
  - ~~Assist Housing Director in categorizing and inventorying land and buildings for housing development~~
  - ~~Develop Accessory Dwelling Unit incentives and communications.~~
  - ~~Implement homeownership assistance and preservation program~~
  - o ~~Assist with Charitable Sale Implementation and Development, Lite Deed, and Appreciation-Capped Deed~~
  - o ~~Continue to review applications for the OPP and oversee implementation~~
  - o ~~Train Program Administrator on application review and Operations Manager on program management~~
2. Draft policy
  - ~~Assist in developing tenant displacement ordinance~~
  - ~~Assist in developing an Analysis of Impediments, as per the City's Affirmatively Furthering Fair Housing obligation~~
  - ~~Draft local non-discrimination ordinance~~
  - o Identify/explore state and federal policy changes to advocate for
  - o Assist Planning & Building team ~~on~~with ~~Comprehensive Plan amendments and zoning code changes, as needed~~ pertaining to community housing
  - o ~~Update density bonus program, including evaluation of in-lieu fee~~
  - o ~~Update Exceedance Agreement~~
  - o ~~Explore priority processing and incentives for projects that serve the Housing Action Plan's goals~~
  - o ~~Monitor progress on Tiny Homes on Wheels in other jurisdictions~~
  - o ~~Monitor Lava Hot Springs case~~
3. ~~Grant writing~~
- ~~3. Write grants~~ for relevant funding opportunities
4. Assist in development of outreach ~~and research~~ materials
  - o ~~Work with Operations Manager and Community Engagement team on outreach and research materials~~
  - ~~Draft or review~~ verbiage ~~for social media posts, monitor public responses~~
  - o ~~Draft verbiage~~ and visual materials (graphics, charts) for educational pamphlets, progress reports, etc.
5. Assist in updating ~~the~~BCHA's and Ketchum's annual Housing Action ~~Plan,~~Plans by analyzing ~~quantitative and qualitative data~~the immediate feasibility, impact, and need of proposed actions
6. Blaine County Housing Authority Support

- Review and assist with updates to program policies
- Develop and recommend a standard for HOA assessment and dues allocation on community housing units within CC&Rs to be included in Community Housing Policies, new FAR Exceedance Agreements, and other zoning and housing incentives
- Analysis of annual income limits and rent maximums
- Become familiar with existing and potential housing policies and programs in local jurisdictions. Develop relationship and knowledge-sharing with staff of other jurisdictions.
  - Review planning applications and housing-related programs, and provide public comments assistance/ recommendations/commentary on behalf of BCHA
- ~~Other tasks as needed.~~
  - Provide letters of support and BCHA Board in-person representation for planning and development applications, programs, zoning code changes, Comprehensive Plans and/or annexations related to housing at Council/Commission meetings. Encourage local jurisdictions to use BCHA as a housing resource and discuss proposed actions with BCHA in advance of staff report publication
  - Support development and/or enhancement of incentive-based land use policies that result in long term deed restricted affordable housing, including FAR Exceedance Programs
- Assist with transition to new application and reporting software. Build and pull reports, troubleshoot errors, liaise with consulting engineer, educate staff, and transition management to Operations Manager
- Conduct countywide Analysis of Impediments to housing choice. Use learnings to recommend and support new policies in local governments
- Apply new deed restrictions and program mortgages on new properties and at resale
  - Train Operations Manager when their capacity allows

7. Other tasks, as needed

**Design Work Scope**

~~The Housing Fellow's skills include material and graphic design. Since this is a different line item and pay rate than the Housing Fellow work, this work will be tracked separately. Pay is \$100 per hour, not to exceed \$5,200 or 52 hours.~~

~~The Housing Fellow will assist in:~~

- ~~1. Housing Action Plan update and outreach. This includes virtual presentation materials, poster boards for open houses, and updating the HAP document.~~
- ~~2. Assistance in producing materials, such as educational pamphlets, progress reports, and training materials.~~
- ~~3. Additional design tasks, as necessary.~~



City of Ketchum

**INDEPENDENT CONTRACTOR AGREEMENT WITH RIAN ROONEY  
FOR HOUSING STRATEGIST SERVICES**

THIS CONTRACT FOR SERVICES ("AGREEMENT") is made and entered this 16 day of December 2024, by and between the CITY OF KETCHUM, an Idaho municipal corporation ("City"), and Rian Rooney ("Contractor").

1. The City is a municipal corporation duly organized and existing under the laws of the State of Idaho. Pursuant to Idaho Code §50-301, et seq., the City is empowered to enter into contracts and take such steps as are reasonably necessary to maintain the peace, good government and welfare of the City.
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3. **Term.** The term of this Agreement shall be through the duration of Services, not to exceed the specified maximum hours. This term may be renewed or extended upon further written agreement between the parties. Contractor shall provide the Services in a professional and timely manner. The City or the Contractor, at its sole and exclusive option, may terminate this Agreement without penalty upon thirty days written notice to the other party. In the event of such termination, Contractor shall submit a report of expenditures to the City.
4. **Independent Contractor.**



(a) By executing this Agreement, the Parties do not intend to create a partnership, joint venture, agency employee/employer relationship or any other relationship other than that of independent contractor.

(b) In rendering the services contemplated by this Agreement, Contractor is at all times acting as an independent contractor and not as an employee of City. Contractor shall have no rights or obligations as an employee by reason of the Agreement, and City shall not provide Contractor with any employee benefits, including without limitation, any City-sponsored retirement, vacation or health insurance program.

(c) Except as set forth in this Agreement, City shall not exercise any control whatsoever over the manner in which Contractor performs the obligations contemplated herein. Contractor is allowed the discretion to subcontract with other entities as needed per the City's approval.

(d) Contractor may perform services similar in nature to the services contemplated in this Agreement for other individuals and entities during the term of this Agreement.

(e) City shall not withhold any local, state or federal payroll or employment taxes of any kind from any compensation paid to Contractor. Contractor hereby warrants and represents that it will pay all such employment and payroll taxes, if any, and hereby releases, holds harmless and indemnifies City of Ketchum and the directors, officers, members, employees and agents thereof from any and all costs, expenses or liability of any kind whatsoever that may be incurred as a result of Contractor's failure to pay such payroll or employment taxes.

5. **Indemnification.** Contractor shall indemnify and hold harmless City and its directors, agents, and employees free, clear, and harmless from and against any and all losses, liabilities, costs, and expenses (including amounts paid in settlement and reasonable attorney fees), claims, penalties, judgments, and damages, resulting from or arising out of, by reason of any act, omission, or negligence of Contractor or its respective agents, employees, or contractors in any way connected with or arising out of any accident, injury or damage, any breach of representation, injury to person or property, any activity conducted or action taken by the City, directly or indirectly, in conjunction with this Agreement.

6. **Miscellaneous.**

(a) City shall retain proprietary rights over all final findings, reports, and items relating to the Services.

(b) Contractor acknowledges that all writings and documents, including without limitation email, containing information relating to the conduct or administration of the public's business prepared for City, regardless of physical form or characteristics, may be public records pursuant to the Idaho Public Records Act, Chapter 1 of Title 74 of Idaho Code. Accordingly, Contractor shall maintain such writings and records in such a manner that they may be readily identified, retrieved and made available for such inspection and copying.

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10. **Law of Idaho.** This Agreement shall be interpreted and construed in accordance with the laws of the State of Idaho.

NOW THEREFORE, by executing this Agreement each signatory affirms that they have read and understand its terms, and that each has the full power and authority to enter this Agreement on behalf of the entity for which they have signed.

**CITY OF KETCHUM**

**RIAN ROONEY**

\_\_\_\_\_  
Neil Bradshaw, Mayor

\_\_\_\_\_  
Rian Rooney

ATTEST:

\_\_\_\_\_  
Trent Donat  
City Clerk

## FY 2025 HOUSING STRATEGIST SCOPE OF WORK

The Housing Policy and Program Strategist will assist in implementing the Housing Action Plan for the City of Ketchum and provide services to the Blaine County Housing Authority, as necessary. Pay is \$90 per hour, not to exceed \$75,000 or 833.33 hours.

The Housing Strategist will be responsible for the following:

1. Manage Ownership & Preservation Program and train Program Administrator to take over management
  - Continue to refine the program, processes, and agreements, including for Charitable Sale, Lite Deed, and Appreciation-Capped Deed
  - Continue to review applications for the OPP and oversee implementation
  - Train Program Administrator on application review and Operations Manager on program management
2. Draft policy
  - Identify/explore state and federal policy changes to advocate for
  - Assist Planning & Building team with Comprehensive Plan amendments and zoning code changes pertaining to community housing
  - Update density bonus program, including evaluation of in-lieu fee
  - Update Exceedance Agreement
  - Explore priority processing and incentives for projects that serve the Housing Action Plan's goals
  - Monitor progress on Tiny Homes on Wheels in other jurisdictions
  - Monitor Lava Hot Springs case
3. Grant writing for relevant funding opportunities
4. Assist in development of outreach and research materials
  - Work with Operations Manager and Community Engagement team on outreach and research materials
  - Draft or review verbiage and visual materials (graphics, charts) for educational pamphlets, progress reports, etc.
5. Assist in updating BCHA's and Ketchum's annual Housing Action Plans by analyzing the immediate feasibility, impact, and need of proposed actions
6. Blaine County Housing Authority Support
  - Review and assist with updates to program policies
  - Develop and recommend a standard for HOA assessment and dues allocation on community housing units within CC&Rs to be included in Community Housing Policies, new FAR Exceedance Agreements, and other zoning and housing incentives
  - Analysis of annual income limits and rent maximums
  - Become familiar with existing and potential housing policies and programs in local jurisdictions. Develop relationship and knowledge-sharing with staff of other jurisdictions.
    - Review planning applications and housing-related programs, and provide assistance/recommendations/commentary on behalf of BCHA
    - Provide letters of support and BCHA Board in-person representation for planning and development applications, programs, zoning code changes, Comprehensive Plans and/or annexations related to housing at Council/Commission meetings. Encourage local

jurisdictions to use BCHA as a housing resource and discuss proposed actions with BCHA in advance of staff report publication

- Support development and/or enhancement of incentive-based land use policies that result in long term deed restricted affordable housing, including FAR Exceedance Programs
  - Assist with transition to new application and reporting software. Build and pull reports, troubleshoot errors, liaise with consulting engineer, educate staff, and transition management to Operations Manager
  - Conduct countywide Analysis of Impediments to housing choice. Use learnings to recommend and support new policies in local governments
  - Apply new deed restrictions and program mortgages on new properties and at resale
    - Train Operations Manager when their capacity allows
7. Other tasks, as needed



# CITY OF KETCHUM

PO BOX 2315 \* 191 5TH ST. \* KETCHUM, ID 83340  
 Administration 208-726-3841 (fax) 208-726-8234

## PURCHASE ORDER

BUDGETED ITEM? \_\_\_ Yes \_\_\_ No

PURCHASE ORDER - NUMBER: 25057

<b>To:</b> 5853 RIAN ROONEY 540 PRESIDENT ST 3RD FLOOR BROOKLYN NY 11215	<b>Ship to:</b> CITY OF KETCHUM PO BOX 2315 KETCHUM ID 83340
--	---

P. O. Date	Created By	Requested By	Department	Req Number	Terms
12/10/2024	CCHING	CCHING			

Quantity	Description	Unit Price	Total
1.00	INDEPENDENT CONTRACTOR FOR HOUSIN 54-4410-4200	75,000.00	75,000.00
		SHIPPING & HANDLING	0.00
		TOTAL PO AMOUNT	75,000.00

\_\_\_\_\_  
 Authorized Signature



City of Ketchum

### CITY COUNCIL MEETING AGENDA MEMO

Meeting Date:  Staff Member/Dept:

Agenda Item:

Recommended Motion:

Reasons for Recommendation:

- 
- 
- 

Policy Analysis and Background (non-consent items only):

Sustainability Impact:

Financial Impact:

<input type="text" value="None OR Adequate funds exist in account:"/>	<input type="text" value="Of the total \$60,000 on this Task Order, \$50,000 is budgeted in KURA CIP, leaving \$10,000 for Ketchum CIP budget"/>
---	--

Attachments:

- 
-

Effective Date: \_\_\_\_\_

Task Order 03 – Bike Network Plan

This Amendment is entered into on the effective date noted above pursuant to the “Master Professional Services Agreement” (#22841) between the City of Ketchum (“Client”) and Jacob Engineering Group Inc. (“JACOBS”), dated April 12, 2023 (“Agreement”). The Agreement is incorporated herein and forms an integral part of this Task Order. However, in case of conflict, the terms of the Agreement shall control.

**Services Authorized:**

Client authorizes JACOBS to perform the Services described in Task Order 03 – Bike Network Plan, attached hereto and incorporated herein.

**Pricing: \$60,000**

Time and Expense per attached Task Order 03 Bike Network Plan.

**CLIENT**

**JACOBS ENGINEERING GROUP INC.**

By: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**Task Order 3**  
**Scope of Services**  
**PLANNING AND DESIGN SERVICES**  
**Bike Network Plan**

Task Order 3 covers the effort necessary to provide Design and Planning Services for the Bike Network in Ketchum. This project is being conducted under the Master Professional Services Agreement, #22841, signed April 12, 2023, between Jacobs Engineering Group, Inc., (Jacobs) and the City of Ketchum (City).

**Task Order Team:**

Program Manager/Project Manager: Betsy Roberts  
Senior Planner: Daren Fluke  
Civil Lead: Mateo Franzoia  
Subconsultant: Mark Sindell/GGLO

**Overall Project Assumptions:**

1. Development of the Bike Network Plan will not include cost estimates or detailed traffic analysis.

## **TASK 1 – Project Management**

**Objective:** Successful management of this Task Order and efficient coordination of invoicing with City of Ketchum.

**Activities:**

- Lead development of the Bike Network Plan Task Order to ensure Scope of Work is reflective of decisions made and is prepared in a timely manner for Council approval.
- The Project Manager will work closely with City Project Manager (PM) to support overall successful plan development and to monitor outstanding issues, schedule impacts, plan concerns, and project change conditions.
- Jacobs PM will provide updates for the Monthly Progress as part of the invoice.

**Assumptions:**

1. Duration of project is assumed to be four months November through March 1, 2025
2. Weekly internal team meetings with Jacobs and GGLO will be held requiring up to 2 Jacobs staff and 2 GGLO staff per meeting

**Deliverables:**

1. Final Scope of Work
2. Invoice information provided as part of Program Manager overall invoices
3. Information for Monthly Progress Reports
4. Notes from meetings or decision points as appropriate



## TASK 2 – Plan Development and Milestone Events

### 2.1. City/Consultant Workshop 01, Nov. 26

**Objective:** Assemble existing Bike Network documents and maps to be used as starting point for design and secure concurrence from Ketchum and Jacobs-GGLO team on scope, deliverables, and basic network layout and parameters.

**Activities:**

- Collect existing Bike Network mapping and documents, including updated or new planning documents.
- Review data for gaps.
- Develop clear, concise list of project goals and priorities (draft) including City directed “requirements” such as “no loss of parking”, and other side-boards, etc.
- Incorporate City provided desires including minimum infrastructure (N to S and W to E), points of entry, etc.
- Conduct virtual meeting to collaborate and confirm project parameters, sideboards, connection points, deliverables, and acceptance of schedule.

**Assumptions:**

1. The Bike Network base developed in conjunction with the Main Street redesign will be used as the starting point
2. Virtual meeting to be held Nov. 26 and will include GGLO and 2 Jacobs staff

**Deliverables:**

1. Existing Base Map with notes from meeting
2. Meeting notes and documentation confirming project direction/scope

### 2.2. City/Consultant Workshop 02, Dec. 4

**Objective:** Refine materials based on Workshop 01 and secure confirmation.

**Activities:**

- Meet with Ketchum team to review:
  - Develop options package identifying opportunities for network connections, section opportunities, and infrastructure adjustments, etc. from Meeting 01.
  - Develop Pros and Cons regarding options presented.
  - Develop a DRAFT Bike Street Classification framework (e.g. Bicycle/Pedestrian Level of Stress) to determine major and minor bike routes. This will include evaluation criteria used for this process.

**Assumptions:**

1. The existing Bike Network base with input from Meeting 01 will be used as the starting point
2. Connections will be identified, and infrastructure opportunities will be provided
3. Bike Network Plan will not include any cost estimates
4. Meeting to be held in-person at Ketchum City Hall Dec. 4, with GGLO staff and up to 2 Jacobs in person

**Deliverables:**

1. Base Network Map and proposed street sections for bike facilities displayed graphically
2. Pros, Cons, and/or significant tradeoffs for each option
3. Bike Street Classification framework
4. Bike Advisory Committee draft agenda and slide deck

### 2.3. City/Consultant Workshop 03, January 2025

**Objective:** Discuss the results of the Bike Advisory Committee meeting and determine needed modifications to the proposed bike network and street sections before preparing the plan for City Council Review.

**Activities:**

- Conduct third Working Session (virtual) with the Ketchum team to review input from the Bike Advisory Committee meeting and determine any needed modifications.
- Refine package and graphics and prepare any other items necessary for presentation to the City Council.

**Assumptions:**

1. For Workshop 03, up to 3 Jacobs staff (virtual), 2 GGLO staff (may be in person), and City will attend for up to 2 hours
2. Jacobs will organize the meeting. Effort includes workshop preparation and facilitation

### 2.4. City/Consultant Workshop 04, January 2025

**Objective:** Discuss the results of the City Council meeting and determine needed modifications to the proposed bike network and street sections before preparing the plan and graphics for the public engagement activities.

**Activities:**

- Conduct fourth (and final) Working Session (virtual) with City to review city council feedback and any necessary changes.
- Refine package and graphics as needed.
- Prepare exhibits for public engagement effort.

**Assumptions:**

1. For Workshop 04, up to 2 Jacobs staff (virtual), 2 GGLO staff (maybe in person), and City will attend for 1 hour
2. Jacobs will organize the meeting. Effort includes workshop preparation and facilitation

**Deliverables:**

1. One (1) **Revised** Base Map showing 'Feeder Neighborhoods', Streets, and Perimeter
2. **Revised** Bike Street Classification Report including:
  - a. Street Classification Table
  - b. Pros and Cons Analysis
  - c. Evaluation Criteria with Scoring
3. **Revised** Bike Network Typical Sections
4. **Revised** Bike Network Character Elements (Images)

## 2.5. Development of Final Deliverables, February 2025

**Objective:** Prepare and deliver the final Bike Network Plan.

**Activities:**

- Develop Share updated graphics

**Assumptions:**

1. Electronic deliverables for City use or printing

**Deliverables:**

1. Updated Base Map and graphic support figures (sections, examples, etc.)
  - a. One base map
  - b. Up to 8 sections, and 6 additional graphics

## TASK 3 – Public Engagement

### 3.1. Bike Advisory Committee Meeting, December 18<sup>th</sup>

**Objective:** Conduct a meeting of the Bike Advisory Committee and obtain input and feedback on the proposed bike network and street sections.

**Activities:**

- Develop Share updated graphics, pros/cons, etc.
- Develop Bike Character Elements (images) and ROM Budgets.
- Document preferred options for presentation to public and determine level of information to be provided at public outreach meeting.
- Collect new comments from City for Working Session 03.
- Prepare for Bike Committee Meeting

**Assumptions:**

2. For Public Engagement with Bike Advisory Committee, up to 2 Jacobs staff and 2 GGLO staff in person.
3. Effort includes workshop preparation and facilitation.

**Deliverables:**

2. One (1) Updated Base Map including adjustments from Workshop 01
3. Updated Bike Street Classification Scheme
4. Updated Bike Network Typical Sections
5. Bike Network Character Elements (Images)

### 3.2 City Council Draft Plan Presentation, January 2025

**Objective:** Attend a meeting with the City Council to obtain input and feedback on the proposed bike network and street sections, share the feedback from the Bike Advisory Committee, and prepare for the public engagement efforts.

**Activities:**

- Prepare a slide deck highlighting important planning considerations, the citywide bike network, and proposed street sections.

- Attend and present to the City Council

**Assumptions:**

1. Jacobs up to 2 staff members (virtual) and GGLO (in person)
2. Effort includes PPT information for presentation to Council by City staff.

**Deliverables:**

1. Powerpoint slide deck highlighting the Bike Street Classification Report, the Bike Network, Typical Sections, and Bike Network Character Elements

### 3.3. Public Engagement Support, January/February 2025

**Objective:** Prepare graphic presentation materials for Public Meeting and actively participate.

**Activities:**

- Develop necessary exhibits to show results from Bike Network Plan.
- Support City staff for presentations to Council and public.

**Assumptions:**

1. City will schedule and manage all public meetings.
2. Public meetings will be combined with sidewalk plans as mobility sessions.
3. Two separate occasions of Public Involvement meetings with the general public. Up to 2 Jacobs staff, 2 GGLO staff and City will participate for each occasion.

**Deliverables:**

1. One (1) Overall Roll Plot Figure
2. Up to four (4) Bike Network Related Exhibits on Poster Board (36"x54")

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**PERIOD OF PERFORMANCE:** Overall – November 2024 through March 31, 2025

**Total Project Fee Design: \$60,000**

**Jacobs - \$30,000**

**GGLO - \$30,000**

This is a Time & Materials, Not-to-Exceed Amount.



# CITY OF KETCHUM

PO BOX 2315 \* 191 5TH ST. \* KETCHUM, ID 83340  
 Administration 208-726-3841 (fax) 208-726-8234

## PURCHASE ORDER

BUDGETED ITEM? \_\_\_ Yes \_\_\_ No

**PURCHASE ORDER - NUMBER: 25058**

<b>To:</b> 5737 JACOBS ENGINEERING GROUP, INC. PO BOX 5018713 ST LOUIS MO 63150-8713	<b>Ship to:</b> CITY OF KETCHUM PO BOX 2315 KETCHUM ID 83340
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P. O. Date	Created By	Requested By	Department	Req Number	Terms
12/10/2024	CCHING	CCHING			

Quantity	Description	Unit Price	Total
1.00	TASK ORDER 3: BIKE NETWORK PLANNING 03-4193-7150	60,000.00	60,000.00
	SHIPPING & HANDLING		0.00
	TOTAL PO AMOUNT		60,000.00

\_\_\_\_\_  
 Authorized Signature



City of Ketchum

### CITY COUNCIL MEETING AGENDA MEMO

Meeting Date:  Staff Member/Dept:

Agenda Item:

Recommended Motion:

Reasons for Recommendation:

- Ketchum has historically contracted with the Sheriff's Department for city policing services with the exception of Parking and Code Enforcement services.
- The funding was approved in the FY25 adopted budget.

Policy Analysis and Background (non-consent items only):

Sustainability Impact:

Financial Impact:

None OR Adequate funds exist in account:	<p>The proposed amount of \$1,918,055 was approved in the adopted FY25 budget via the General Fund &amp; LOT funds.</p> <p>The FY25 Capital Improvement plan also includes funding for a patrol vehicle replacement (\$60,000).</p>
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Attachments:

- |                                  |
|----------------------------------|
| 1. Joint Powers Agreement #25059 |
| 2. Exhibit A                     |
| 3. Exhibit B                     |
| 4. Purchase Order #25059         |

FY25 JOINT POWERS AGREEMENT BETWEEN  
BLAINE COUNTY AND THE CITY OF KETCHUM  
RELATING TO LAW ENFORCEMENT SERVICES

This Agreement made and entered into this 16<sup>th</sup> day of December 2024, by and between Blaine County, a political subdivision of the State of Idaho, (herein referred to as the “County”) and the City of Ketchum, Idaho, (referred to herein as the “City” or “Ketchum”).

WITNESSETH

WHEREAS, the Blaine County Sheriff’s Office, (referred to herein as the “BCSO”), the County, and the City, each support unified law enforcement within Blaine County and, in particular, within the City to enhance the quality, depth and breadth of the law enforcement services; and

WHEREAS, the City desires to contract with the County for the performance of the hereinafter described law enforcement duties, and services;

NOW, THEREFORE, in consideration of the mutual promises and covenants herein contained, it is mutually agreed to between BCSO, the County, and Ketchum as follows:

1. Law Enforcement Services. The BCSO shall provide to Ketchum, the law enforcement services set forth below together with those services set forth in this Agreement (collectively referred to herein as “BCSO Law Enforcement Services”).

1.1. City Services. The BCSO shall provide the following services within the City which consist of law enforcement and other related services provided by personnel assigned primarily for the benefit of the geographic areas within the boundaries of the City:

- a. Reactive patrol to enforce state law and City-adopted municipal ordinances and traffic codes and to respond to residents’ and business complaints and calls for service;
- b. Proactive patrol to prevent and deter criminal activity;
- c. Traffic patrol to enforce applicable traffic codes;
- d. Investigation of crimes, infractions, and misdemeanors;
- e. Crime prevention, community policing, and involvement of BCSO law enforcement personnel in community events;
- f. Citation of violations of municipal ordinances pursuant to the police authority under Section 1.9(a) of this Agreement;
- g. Prosecution services for misdemeanor, infraction, and city ordinance violations originating within the City are expressly excluded from this agreement;

1.2. Support Services

The following support services shall be provided by the BCSO:

- a. Investigation services by deputies for felony crimes and misdemeanors. These deputies are supported by crime analysis, polygraph, identification, and evidence control.
- b. Critical Incident operational services.

1.3. Administrative Services

The BCSO shall provide administrative services including, without limitation, planning and statistics, subpoena control, training, accounting, payroll, personnel, media relations, fleet control, radio maintenance, purchasing, records, and inspections/internal investigations.

- a. The BCSO shall provide administrative services in line with law enforcement authority and, in general, will not provide investigative services for the city for civil matters; for example, personnel issues. These services may be performed at the request of the city in extraordinary circumstances at the discretion of the BCSO.

1.4. Method of Service

The BCSO shall keep the existing Ketchum City Police office open at its present location and shall staff same with a Ketchum Chief (with the rank Lieutenant for BCSO), and ten (10) additional full-time law enforcement deputies and one (1) full-time administrative person, consistent with BCSO Staffing Chart attached hereto as Exhibit A. BCSO law enforcement deputies will be assigned to work primarily within the City under this agreement shall be deputies of the Ketchum office. Notwithstanding the foregoing, BCSO law enforcement deputies shall be authorized to patrol, issue citations, and investigate criminal activities within the Ketchum City limits.

- a. All BCSO deputies assigned to work primarily within the City of Ketchum shall be issued a City citation book and shall issue Ketchum citations for all traffic and misdemeanor offenses occurring within the City. All revenue received from citations issued and other revenues received within Ketchum shall be the sole property of Ketchum. Other funds received or property forfeited as a result of crimes or infractions occurring within the City shall become the sole property of Ketchum, unless such funds or forfeited property resulted from an interagency task force, including but not limited to, the Narcotics Enforcement Team.
- b. The BCSO shall exercise its best efforts to ensure that the number of such positions assigned to the City remains constant. The City recognizes that the deputies assigned to the City may be unavailable at times due to staffing shortages, training, vacation, sick leave, or other leave. Notwithstanding a deputy's absence, calls for service in the City will be responded to by appropriate BCSO personnel.
- c. Except as set forth in this Agreement, support and administrative services shall be provided to the City at the level, degree and type as customarily provided by the BCSO in Blaine County.
- d. All BCSO law enforcement personnel operating within Ketchum under this Agreement shall be adequately trained and supervised by BCSO.



- e. BCSO will continue to maintain a comprehensive community policing program for Ketchum. Such program will provide proactive involvement of BCSO deputies in the Ketchum community. Areas of involvement will include, but not necessarily be limited to, schools, businesses, bars and taverns, neighborhoods, community events, and community foot and bicycle patrols.
- f. In the event that Ketchum receives grant(s) that allow the hiring of additional city police officer(s), BCSO agrees to incorporate such officer(s) into its Ketchum staff even if, under grant conditions, Ketchum must directly employ such officer(s).
- g. Subject to an employee's right to work, in the event that this agreement is terminated, Ketchum shall have the right to hire BCSO employees who were assigned to the BCSO Ketchum division during the period of contracted service. If Ketchum elects to hire any such employees they shall do so without lapse of service to affected employees.
- h. At a minimum, BCSO shall train all personnel assigned to the BCSO Ketchum Division to comply with State mandated training requirements.
- i. Personnel assigned to the BCSO Ketchum Division shall have the same opportunities for promotions as provided to all other BCSO employees and shall be considered for such positions as provided through BCSO's application process. In the event the Sheriff makes an appointment to the position of BCSO Ketchum Chief, he shall include in his considerations any member of the BCSO Ketchum Division who is trained and qualified for the position.

1.5. Special Provisions

- a. BCSO shall be responsible for the repair and preventive maintenance of all equipment, software, and accessories that are used in conjunction with the mobile computing program. This agreement does not supersede any Joint Powers Agreement that addresses these items (i.e. BCCLERMS agreement).
- b. The Blaine County Sheriff and BCSO Ketchum Chief shall consult with the Mayor, City Council, or City Administrator of Ketchum prior to any significant changes in law enforcement. Also, they will consult with the Mayor and City Council with regard to law enforcement issues within the City, and with regard to long-range law enforcement planning for the City.
- c. The Mayor and City Administrator shall have direct access to the Blaine County Sheriff with regard to this Agreement and law enforcement generally within Ketchum.
- d. At the request of the City, BCSO will review and comment upon law enforcement impact and needs relative to subdivisions, annexations and other development proposals submitted to Ketchum.
- e. In the event of a major felony that occurs in Ketchum that requires financial resources beyond those provided in this agreement for routine crime processing and investigation, BCSO and Ketchum will develop a plan to provide the needed resources. Such plan may provide for the reprioritizing of existing financial resources as provided in this agreement, the provision of additional resources from Ketchum, or a combination of both. (This joint powers agreement does not absolve the City of financial impact of a major felony within the City of Ketchum.)

1.6. Reporting

- a. Reporting District: A reporting district coterminous with the City boundaries shall be maintained by BCSO to enable accurate data collection on law enforcement services and criminal activity.
- b. Notification of Criminal Activity: The BCSO will notify the Mayor or City Administrator in the event of a significant criminal occurrence within the City.
- c. Monthly Reports: When requested BCSO will report on law enforcement activities, traffic incidents and criminal activity within the City. The BCSO Ketchum Chief will attend all regular meetings of the Ketchum City Council and any special council meeting called with regard to law enforcement issues at which his/her attendance is requested. The BCSO Ketchum Chief shall also attend all city management team meetings.

1.7. Personnel and Equipment

The BCSO is acting hereunder as independent contractors for the City so that:

- a. Control of Personnel: Control of personnel, standards of performance, discipline and all other aspects of performance shall be governed entirely by the BCSO. Allegations of misconduct shall be investigated in accordance with BCSO protocol.
- b. Status of Employees: All persons rendering service hereunder shall be for County employees employed by the BCSO.
- c. Liabilities: All liabilities for salaries, wages, any other compensation, employee injury or sickness, and employee complaints arising from services by the BCSO hereunder shall be the responsibility of the BCSO.
- d. Accrued Liabilities: Ketchum agrees to reimburse County for any and all accrued liabilities County pays as a result of the termination of this agreement. Payment is due and payable upon 30 days after the termination date.
- e. Provision of Personnel: The BCSO shall furnish personnel, equipment, materials, supplies and such resources and material in accordance with this Agreement and as necessary to provide the level of law enforcement service herein described. Ownership of equipment purchased by the BCSO shall be retained by the BCSO.

1.8. Ketchum Owned Property, and Evidence

- a. Property: Ketchum currently owns certain vehicles, equipment and other property (“Ketchum Property”) which the BCSO will use in the performance of this Agreement. Any new equipment and other property paid for by Ketchum as a specific capital acquisition line item in the annual budget paid for by Ketchum shall be the property of Ketchum. Upon the expiration or termination of this Agreement, all property owned by Ketchum shall be returned to the possession of Ketchum. BCSO shall maintain a written Inventory List of all Ketchum property. Ketchum shall maintain insurance on Ketchum-owned property.

- b. Evidence: BCSO shall maintain a written inventory list of all evidence that is taken in on behalf of the City for the purposes of carrying out this Agreement, which Inventory List of Ketchum Evidence shall remain in the possession and control of the BCSO. The transfer of the chain of custody of evidence shall be under the direction of the BCSO in accordance with law. The BCSO shall control and dispose of all evidence acquired under the terms of this Agreement in accordance with law.

1.9. City Responsibilities

In support of the BCSO providing the services described in this Agreement, the City agrees to the following:

- a. Municipal Police Authority: The City hereby confers municipal police authority on the BCSO and its deputies to enforce City and State laws within City boundaries, for the purposes of carrying out this Agreement. This municipal police authority is in addition to the authority presently utilized by the BCSO and shall not interfere with or limit the BCSO's current authority in any way.
- b. Special Supplies: Except as otherwise expressly provided for herein, the City will supply at its own cost and expense any special supplies, stationery, notices, forms, and the like where such must be issued in the name of the City.
- c. Ketchum Building and Grounds: Ketchum will pay the utilities and casualty insurance on the current Police office building, and maintain the structural components of the building in a good state of condition and repair.
- d. Equipment: As described in paragraph 2(f) of this agreement, the City and representatives from the BCSO shall meet during the City's annual budgeting process to assess equipment needs for providing services under this Agreement as part of the annual renegotiation of this Agreement.

2. Compensation and Budgeting

The City shall pay BCSO and the County for the BCSO Law Enforcement Services under this Agreement as follows:

- a. Total Cost: Total cost to be paid by Ketchum to the BCSO and the County for the Law Enforcement Services under this Agreement shall be the sum of \$1,918,055.00.
- b. Development of Budget Costs: Budget costs shall include, but not be limited to, salary, benefits and special pays, if any, for personnel providing the service, along with any associated clothing allowance, supplies, services, telephone, motor pool, systems services, insurance, equipment and associated administrative costs.
- c. Trust Account: County shall establish and maintain a trust account for the purpose of maintaining and tracking funds paid by Ketchum to County that are unspent during the fiscal year. County shall maintain a minimum of \$100,000 in the trust account. Upon completion and receipt of the County's annual audit, County shall refund to Ketchum any amounts in the trust account in excess of \$100,000 within 30 days. Upon termination of this agreement County shall retain, at its discretion but not to exceed three (3) years, a minimum of \$100,000 in the trust account to pay for liabilities incurred but not yet reported arising out of the services rendered under this agreement.

- d. Billing: In consideration for duties, services, and functions provided by BCSO as set forth in this Agreement, the City shall pay to the Office of the County Clerk the sum of \$1,918,055.00 for the term of this Agreement, which shall be paid in twelve (12) equal monthly installments due no later than the tenth day of each month. Payments shall be due on the tenth day of each month, commencing on the first month following the effective date of this Agreement.
- e. Interest Charge: In the event the City fails to make a monthly payment within fifteen (15) days of the payment due date as provided in paragraph 2(c), the City shall be responsible for paying the delinquent amount and an additional payment equal to the Prime Rate plus two percentage points on the delinquent amount for the entire period of the delinquency.
- f. Application for Additional Services: The City may request services for special events from the BCSO Ketchum Chief that are in addition to the services set forth in Paragraph 1.1 of this Agreement and shall give the BCSO Ketchum Chief and the BCSO reasonable notice of such a request. When such a request is made, the BCSO Ketchum Chief and the BCSO will not unreasonably withhold their approval of such additional services. City agrees to pay for any mutually agreed additional overtime, salary, special pay, benefits, equipment, supply or any other costs relating to or resulting from the provision of services for the requested special event.
- g. Budgeting: The Blaine County Sheriff and the BCSO Ketchum Chief shall meet with the Mayor, City Council, and City Administrator of Ketchum during the City's annual budgeting process to consult on the law enforcement needs of the City for the upcoming fiscal year and renegotiation of this Agreement.
- h. Forfeiture Trust: If a need arises to expend funds from the police trust account, the BCSO Ketchum Chief and the Blaine County Sheriff will meet with the Mayor and City Council for approval.

3. Term

This Agreement is effective upon authorization and signature by all parties, and the BCSO Law Enforcement Services and charges shall commence on the October 1, 2024. The agreement period shall continue until September 30, 2025, and may, upon agreement of the parties, be renewed for additional one-year periods using the County's budgeting cycle of October 1st to September 30th of the following year. In the event the parties intend to renew, but a renewal agreement is not in place by October 1, 2024, all terms and conditions of this agreement shall continue in full force and effect until a renewal agreement is approved by the parties.

3.1. Termination Process

Each party may initiate a process to terminate this Agreement as follows:

- a. Notice of Termination: In the event either party hereto desires to terminate the Agreement prior to the expiration date, such party may do so by giving 120 days written notice to the other party.
- b. Transition Plan: Within 30 days of the receipt of such written termination notice, the parties shall complete a mutually agreed-upon transition plan providing for an orderly transition of responsibilities from the BCSO to the City. The transition shall be no more than 120 days from the date the termination notice is provided. The planning method should proceed along the lines of a project management approach to facilitate the joint planning process by the City

and the BCSO. The overarching goal of the transition plan will be to ensure there is no disruption in service to the community. Each party shall bear its respective costs in developing the transition plan.

4. Limited Liability

- a. Liability Related to City Ordinances, Policies, Rules and Regulations: In executing this agreement, the BCSO and the County do not assume liability or responsibility for or in any way release the City from any liability or responsibility which arises in whole or in part from the existence or effect of City ordinances, policies, rules or regulations. If any cause, claim, suit, action or administrative proceeding is commenced in which the enforceability and/or validity of any such City ordinance, policy, rule or regulation is at issue, the City shall defend the same at its sole expense and, if judgment is entered or damages are awarded against the City, the County, the BCSO, or any combination of these entities, the City shall satisfy the same, including all chargeable costs and reasonable attorney's fees.

5. Audits and Inspections

The records and documents with respect to all matters covered by this Agreement shall be subject to inspection, review or audit by the County Clerk, BCSO or City during the term of this agreement and three (3) years after termination unless such records are exempt from disclosure under the Idaho Public Records Laws, or other applicable law.

6. Agreement Administration

- a. Agreement Administrators: The City Administrator or his/her designee and the BCSO Ketchum Chief shall serve as agreement administrators to review agreement performance and resolve operational problems or issues hereunder or with regard to law enforcement within the City.
- b. Referral of Unresolved Problems: The City Administrator shall refer any police service operational problem, which cannot be resolved with the BCSO Ketchum Chief to the Blaine County Sheriff. The Sheriff and City Administrator shall meet as necessary to resolve such issues.

7. General Provisions

- a. Police Powers: Nothing contained herein is intended to limit the police powers or other powers of the County, the BCSO or Ketchum. This Agreement shall not be construed to modify or waive any law, ordinance, rule, or regulations of Ketchum or the County, or any subsequent amendment thereof.
- b. Amendment: This Agreement may be revised, amended, or canceled in whole or in part, only by means of a written instrument executed by the parties hereto.
- c. Assignment: Neither this Agreement nor any portion thereof may be assigned by any party hereto without the prior written consent of the other parties.
- d. Default: In the event either party hereto, its successors and assigns, fail to faithfully comply with all the terms and conditions included in this Agreement it shall be in breach of this Agreement. In addition to all other remedies at law or in equity, this Agreement shall be enforceable by specific performance by either party hereto. All remedies shall be cumulative.

- e. Notices: Any and all notices, demands, requests, and other communications required to be given hereunder by either of the parties hereto shall be in writing and be deemed properly served or delivered, if delivered by hand to the party to whose attention it is directed, or when sent, three (3) days after deposit in the U.S. mail, postage prepaid, or upon the sending of a facsimile, followed by a copy sent by U.S. mail as provided herein, addressed as follows:

To City:

City of Ketchum, Idaho  
c/o City Clerk  
P.O. Box 2315  
Ketchum, ID 83340

To BCSO:

Blaine County Sheriff  
1650 Aviation Dr.  
Hailey, Idaho 83333

To County:

Blaine County Board of Commissioners  
206 First Avenue South, Suite 300  
Hailey, ID 83333

or at such other address, or facsimile number, or to such other party which any party entitled to receive notice hereunder designates to the other in writing as provided above.

- f. Entire Agreement/Waiver of Default: The parties agree that this agreement is the complete expression of the terms hereto and any oral or written representations or understandings not incorporated herein are excluded. Both parties recognize that time is of the essence in the performance of the provisions of this agreement. Waiver of any default shall not be deemed to be a waiver of any subsequent default. Waiver or breach of any provision of the agreement shall not be deemed to be waiver of any other or subsequent breach and shall not be construed to be a modification of the terms of the Agreement.
- g. Partial Invalidity: In the event any portion of this Agreement shall be determined by any court of competent jurisdiction to be invalid, void, or otherwise unenforceable, the remaining provisions of this Agreement, or parts hereof, shall remain in full force and effect.
- h. Entire Agreement: This Agreement constitutes the full and complete agreement and understanding between the parties hereto. No representations or Covenants made by either party shall be binding unless contained in this Agreement or subsequent written amendments hereto.
- i. Exhibits: Each of the Exhibits attached to this Agreement is hereby incorporated herein by reference:

Exhibit A: BCSO Staffing Chart  
Exhibit B: BCSO Ketchum Budget

- j. Captions: The captions of this Agreement are inserted only for the purpose of convenient reference and in no way define, limit or prescribe the scope or intent of this Agreement or any part hereof.
- k. No Presumptions: No presumption shall exist in favor or against any party to this Agreement as a result of the drafting and/or preparation of this Agreement.
- l. Recitals Incorporated: The recitals set forth in this Agreement are hereby incorporated herein by reference.
- m. No Third-Party Beneficiaries. This Agreement is not intended, nor shall it be deemed or construed, to create or confer any rights upon third parties.

IN WITNESS WHEREOF, the parties have executed this Agreement effective the date and year first written above.

City of Ketchum, Idaho

By: \_\_\_\_\_  
Neil Bradshaw, Mayor

Attest: \_\_\_\_\_  
Trent Donat, Ketchum City Clerk

Blaine County Sheriff's Office

By: \_\_\_\_\_  
Steve M. Harkins, Sheriff

Board of Blaine County Commissioners

By: \_\_\_\_\_  
Muffy Davis, Chairman

By: \_\_\_\_\_  
Angenie McCleary, Vice Chairman

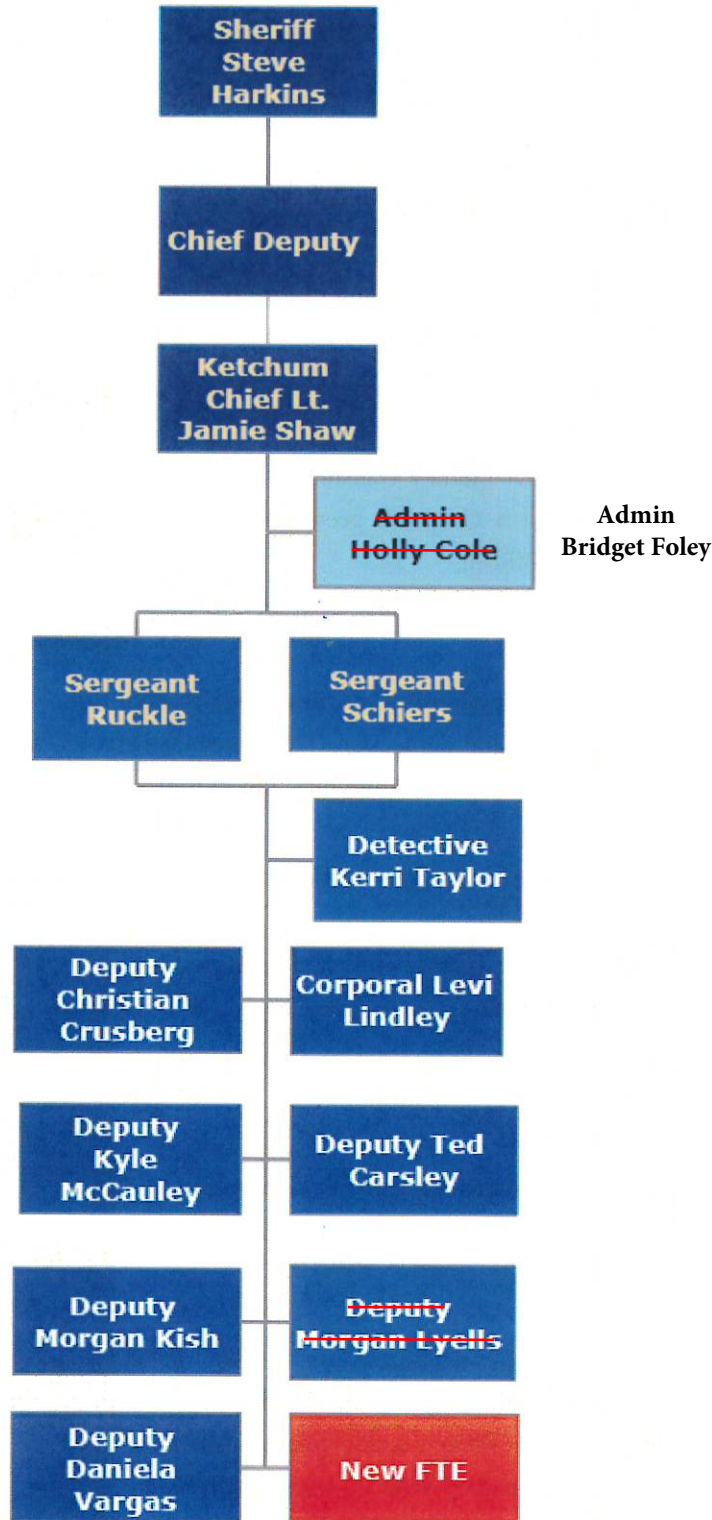
By: \_\_\_\_\_  
Lindsay Mollineaux, Commissioner

Attest: \_\_\_\_\_  
Stephen McDougall Graham, Blaine County Clerk



Exhibit A

## FY25 Proposed Ketchum Patrol Team Organization Chart



No new FTE was added

# Exhibit B

## KETCHUM PATROL TEAM CODE OF ACCOUNTS

Fiscal Year 2025 - October 1, 2024 Through September 30, 2025

Code	Classification	2024 Budgeted	2024 Revised	2025 Request	Change Amount
<b>Personnel Services</b>					
17-401-01	Salary Chief	\$ 116,933	\$ 122,720	\$ 126,402	\$ 3,682
17-401-02	Salaries Deputies	\$ 871,240	\$ 871,240	\$ 968,215	\$ 96,975
17-402-01	Salary Office	\$ 65,815	\$ 65,815	\$ 67,786	\$ 1,971
17-408-03	K9 Compensation Pay	\$ -	\$ -	\$ 14,420	\$ 14,420
17-409-99	Overtime	\$ 78,003	\$ 78,003	\$ 80,343	\$ 2,340
<b>Subtotal Personnel Services</b>		<b>\$ 1,131,990</b>	<b>\$ 1,137,777</b>	<b>\$ 1,257,165</b>	<b>\$ 119,388</b>

<b>Contractual Services &amp; Commodities</b>					
17-439-00	Travel	\$ 4,600	\$ 4,600	\$ 4,600	\$ -
17-439-01	Per Diem	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
17-440-00	Office Supplies	\$ 8,500	\$ 8,500	\$ 8,500	\$ -
17-450-00	ICRMP Liability	\$ 17,712	\$ 17,712	\$ 17,712	\$ -
17-464-00	Telephone Communications	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
17-479-00	Vehicle Expenses	\$ 42,896	\$ 42,896	\$ 42,896	\$ -
17-489-00	Professional Services	\$ 12,000	\$ 12,000	\$ 12,250	\$ 250
17-495-01	700 MHz Master Maintenance	\$ 5,520	\$ 5,520	\$ 5,760	\$ 240
17-499-00	Repairs/Maintenance	\$ 2,320	\$ 2,320	\$ 2,320	\$ -
17-528-00	Dues/Memberships	\$ 5,600	\$ 5,600	\$ 6,000	\$ 400
17-550-00	Community Policing	\$ 5,000	\$ 5,000	\$ 5,500	\$ 500
17-554-00	Uniforms	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
17-556-01	Operating Supplies/Equipment	\$ 23,000	\$ 23,000	\$ 22,000	\$ (1,000)
17-556-04	RMS Contribution Central Square	\$ 34,714	\$ 34,714	\$ 34,888	\$ 174
17-569-00	Training/Education	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
17-591-05	Certification Incentives	\$ 1,500	\$ 1,500	\$ 500	\$ (1,000)
17-600-00	Management/Term./Admin. Fee	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
17-714-05	Telephone Allowances	\$ 3,876	\$ 3,876	\$ 4,176	\$ 300
<b>Subtotal Contractual Services / Commodities</b>		<b>\$ 247,238</b>	<b>\$ 247,238</b>	<b>\$ 247,102</b>	<b>\$ (136)</b>
<b>Proposed Ketchum Operating Budget</b>		<b>\$ 1,379,228</b>	<b>\$ 1,385,015</b>	<b>\$ 1,504,267</b>	<b>\$ 119,252</b>

### County Clerk Estimates

Estimated Benefit Total	\$ 482,960	\$ 482,960	\$ 537,403	\$ 54,443
<b>Total Ketchum Patrol Budget</b>	<b>\$ 1,862,189</b>	<b>\$ 1,867,975</b>	<b>\$ 2,041,670</b>	<b>\$ 173,695</b>

### Unincluded Capital Outlay Considerations

Capital Vehicle	\$ -	\$ -	\$ 60,000	\$ 60,000
Capital Computer	\$ -	\$ -	\$ -	\$ -
Capital Equipment	\$ -	\$ -	\$ -	\$ -
<b>Subtotal Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>

Budget and contract amount were reduced because no new FTE was added.



# CITY OF KETCHUM

PO BOX 2315 \* 191 5TH ST. \* KETCHUM, ID 83340  
 Administration 208-726-3841 (fax) 208-726-8234

## PURCHASE ORDER

BUDGETED ITEM? \_\_\_ Yes \_\_\_ No

**PURCHASE ORDER - NUMBER: 25059**

<b>To:</b> 1366 BLAINE COUNTY CLERK/RECORDER 206 1ST AVE S, STE 200 HAILEY ID 83333	<b>Ship to:</b> CITY OF KETCHUM PO BOX 2315 KETCHUM ID 83340
---	---

P. O. Date	Created By	Requested By	Department	Req Number	Terms
12/11/2024	CCHING	CCHING			

Quantity	Description	Unit Price	Total
1.00	LAW ENFORCEMENT SERVICES 01-4210-4250	1,918,055.00	1,918,055.00
	SHIPPING & HANDLING		0.00
	TOTAL PO AMOUNT		1,918,055.00

\_\_\_\_\_  
 Authorized Signature



City of Ketchum

CITY COUNCIL MEETING AGENDA MEMO

Meeting Date: December 16, 2024 Staff Member/Dept: Genoa Beiser, Zoning Technician Planning & Building Department

Agenda Item: Recommendation to approve the Right-of-Way Encroachment Permit for the placement of driveway pavers only in the public right-of-way at 108 Gates Road and direct staff to draft the Encroachment Agreement, authorize the Mayor to sign the agreement, and require the applicant to remove the portion of the snowmelt system that encroaches into the right-of-way.

Recommended Motion:

Option #1—Staff recommends the following motion based on policy direction provided to staff on April 3, 2023 that the City Council will no longer approve Right-of-Way Encroachment Permits for residential snowmelt systems: “I move to approve the Right-of-Way Encroachment Permit for pavers at 108 Gates Road and direct staff to draft and authorize the Mayor to sign the associated Right-of-Way Encroachment Agreement and direct the applicant to remove the portion of the snowmelt system that encroaches into the right-of-way.”
Option #2—If City Council chooses to amend their policy direction to approve snowmelt systems for residential driveways encroaching in the public right-of-way, then the 108 Gates Road Right-of-Way Encroachment Permit may be approved with the following motion: “I move to approve the Right-of-Way Encroachment Permit for the snowmelt system and pavers located at 108 Gates Road and direct staff to draft and authorize the Mayor to sign the associated Right-of-Way Encroachment Agreement.”

Reasons for Recommendation:

- On October 8, 2024, the Community Service Officers observed work being conducted in the right-of-way at 108 Gates Road without a permit. Staff communicated that the work was to stop on October 9, 2024; however, staff’s directive was disregarded and the installation of a snowmelt system in the right of way was completed.
The applicant is representing that the snowmelt system was pre-existing and was being replaced. However, city staff cannot determine whether the snowmelt system was pre-existing or newly installed, as staff was unable to find an existing encroachment agreement permitting a snowmelt system in the right-of-way for this property.
On April 3, 2023, the City Council provided direction to staff that they would no longer approve Right-of-Way Encroachment Permits for residential snowmelt systems, unless the snowmelt system is required by the City Engineer, Fire Department, or Streets Department for nonconforming driveways.
The driveway conforms to city standards and a snowmelt system is not recommended by the City Engineer, Fire Department, or Streets Department.

**Policy Analysis and Background (non-consent items only):**

During their meeting on April 3, 2023, the City Council provided direction to staff that they would no longer approve Right-of-Way Encroachment Permits for residential snowmelt systems, unless the snowmelt system is required by the City Engineer, Fire Department, or Streets Department for nonconforming driveways, such as steep driveways with grades that exceed 10% slope.

On October 8, 2024, the Community Service Officers observed work being conducted in the public right-of-way at 108 Gates Road without a permit. The work involved a snowmelt system in the right-of-way (see image below) and the representation by the applicant is that the snowmelt was being replaced, although staff can't confirm if it was pre-existing. On October 9, 2024, staff communicated to the applicant that the work needed to stop and informed them that snowmelt systems and pavers in the right-of-way require a Right-of-Way Encroachment Permit. Staff also indicated to the owner that due to council policy direction, snowmelt is not permitted within the right-of-way without approval by city council and that snowmelt is generally not permitted unless necessary for life safety or street maintenance reasons. Despite staff communicating that the work in the right-of-way must be paused, the applicant disregarded staff's directive and installed the snowmelt system without the proper permit or approval.



On October 22, 2024, the applicant submitted a Right-of-Way Encroachment Permit application. As shown in Attachment 2, the plans indicate the encroachment of a snowmelt system and pavers in the public right-of-way, as constructed. The plans indicate that the snowmelt system was existing, however, City staff cannot

determine whether the system was pre-existing or newly installed because staff was unable to find an approved encroachment agreement permitting a snowmelt system in the right-of-way for this property.

Based on the policy direction provided by the City Council on April 3, 2023, staff recommends that the City Council approve a Right-of-Way Encroachment Permit for driveway pavers only and direct the applicant to remove the portion of the snowmelt system that encroaches into the right-of-way (Motion Option #1) as the driveway conforms to city standards and snowmelt is not recommended by the City Engineer, Streets Department, or Fire Department. If the Council chooses to amend their policy direction to approve residential snowmelt systems encroaching in the public right-of-way, then the 108 Gates Road Right-of-Way Encroachment Permit may be approved (Motion Option #2).

**Sustainability Impact:**

None OR state impact here: The April 3, 2023, staff report for the policy discussion regarding snowmelt systems for residential driveways states that, “residential energy use is the largest contributor of greenhouse gas emissions in Ketchum accounting for 50% of total emissions.” The staff report provides average emissions in pounds of carbon dioxide emissions produced per driveway for different snow removal methods as follows:

- Snowmelt Systems: 1,606 pounds of CO2 emissions (1,079 vehicle miles traveled equivalent)
  - Snow Plowing: 115 pounds of CO2 emissions (77 vehicle miles traveled equivalent)
- Snow Blower: 76 pounds of CO2 emissions (51 vehicle miles traveled equivalent)

**Financial Impact:**

None OR Adequate funds exist in account:	There is no financial requirement from the city for this action
--	---

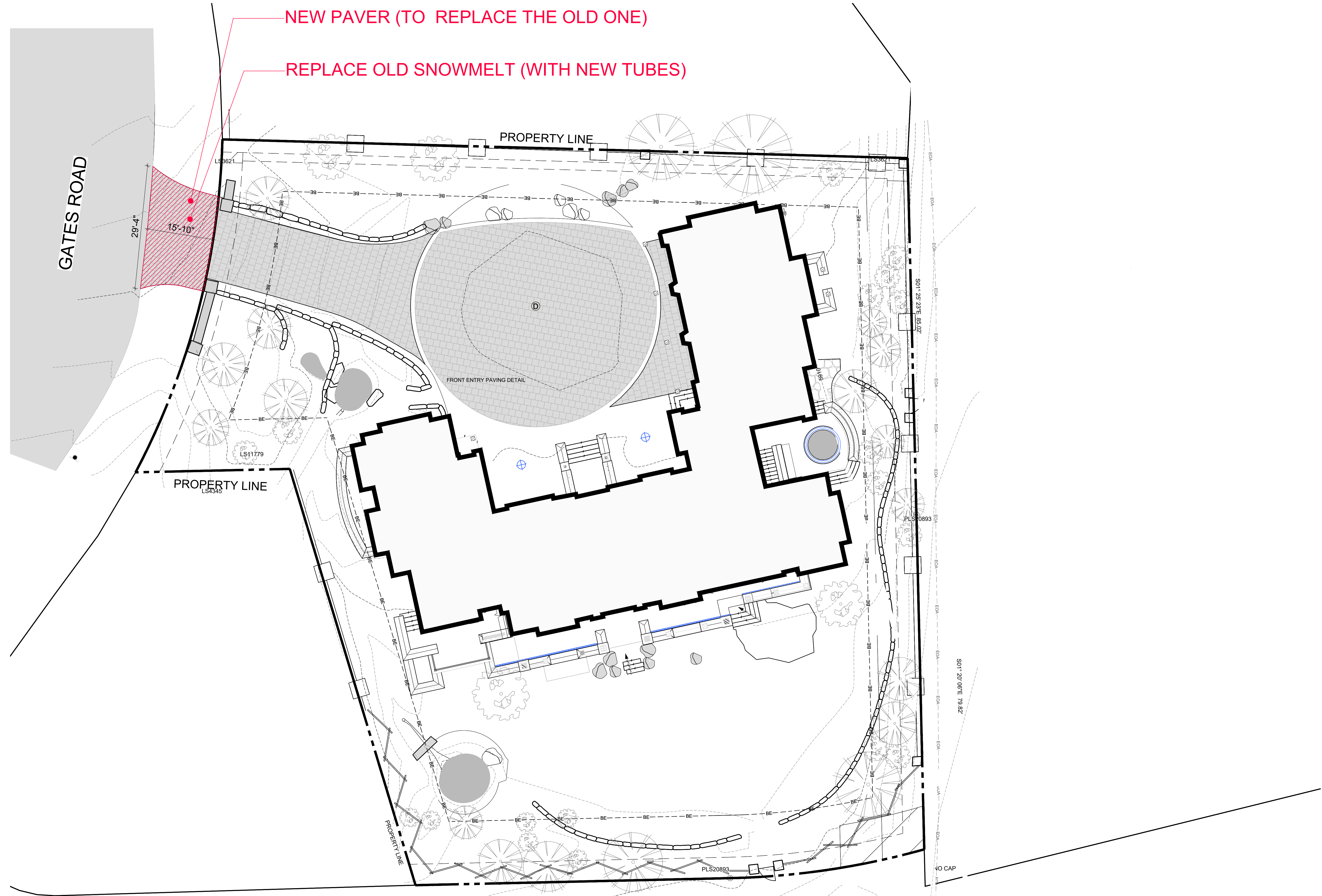
**Attachments:**

- |   |
|---|
| 1. Unpermitted Right-of-Way Encroachment Plan, as Constructed |
|---|



City of Ketchum

# Attachment 1: Unpermitted Right-of-Way Encroachment Plan, as Constructed



GATES ROAD

NEW PAVER (TO REPLACE THE OLD ONE)

REPLACE OLD SNOWMELT (WITH NEW TUBES)

PROPERTY LINE

29'-4"  
15'-10"

FRONT ENTRY PAVING DETAIL

PROPERTY LINE  
LS4345

NO CAP



**LANDSCAPE DESIGN**  
**MCGAVICK RESIDENCE**  
108 GATES ROAD, KETCHUM IDAHO

PRINCIPAL: **BY**  
PROJECT MANAGER: **SP**  
DRAWN BY: **SB**  
ISSUE DATE: **10-22-2024**

**ROW ENCROACHMENT**

SHEET NO.

**L1.0**





City of Ketchum

### CITY COUNCIL MEETING AGENDA MEMO

Meeting Date:  Staff Member/Dept:

Agenda Item:

**Recommended Motion:**

Motion to approve the Draft Audit as presented.

This motion makes the Audit final.

**Reasons for Recommendation:**

The Draft Audit is a key factor in determining the final FY 2025 Budget Amendments related to Carryover funds and Interim Budget Changes as part of the FY 2024 End of Year process.

The approval of the Draft audit makes it the Final Audit. If any changes are to occur after the fact, a list of those changes and a new Audit will be shared with City Council.

**Sustainability Impact:**

No Sustainability impact

**Financial Impact:**

No Financial Impact

**Attachments:**

1. Draft FY 2024 Audit

**CITY OF KETCHUM, IDAHO**

**Financial Statements**

**Year Ended September 30, 2024**

**CITY OF KETCHUM, IDAHO**  
**Financial Statements**  
**For the year ended September 30, 2024**

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2190 Village Park Avenue, Suite 300 • Twin Falls, ID 83301 • 208.733.1161 • Fax: 208.733.6100

## INDEPENDENT AUDITOR'S REPORT

December 3, 2024

To the City Council  
City of Ketchum, Idaho  
Ketchum, Idaho

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Ketchum, Idaho, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Ketchum, Idaho's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Ketchum, Idaho, as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Ketchum, Idaho, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Ketchum, Idaho's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

Report Continued—

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Ketchum, Idaho's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Ketchum, Idaho's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planning scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and post-employment information on pages 3–11 and 36–39 and 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Ketchum, Idaho's basic financial statements. The combining and individual nonmajor fund financial statements and long-term debt payment schedules on pages 41-46 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and long-term debt payment schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2023, on our consideration of the City of Ketchum, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

***Workman & Company***

Certified Public Accountants  
Twin Falls, Idaho



City of Ketchum

## Management's Discussion and Analysis

December 10, 2024

The City of Ketchum, Idaho's general purpose external financial statements are presented in this report. The components of the general purpose external financial statements include:

- Management's Discussion and Analysis (MD&A)
- Basic Financial Statements
- Other Required Supplementary Information (RSI).

### FINANCIAL HIGHLIGHTS

- The total of all fund assets of the City of Ketchum exceeded liabilities at the close of the most recent fiscal year by \$ 67,307,776. Of that amount, \$ 21,974,125 (unrestricted net position) may be used to meet future obligations and programs.
- The Local Option Tax (LOT) receipts decreased \$454,274 from the previous year. These Special Revenue Funds received an amount of, \$6,814,036 in the current year.
- Governmental Fund Revenues were \$31,741,244 and expenditures were \$29,224,073.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City of Ketchum's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-wide Financial Statements

Government-wide financial statements provide both long-term and short-term information about the City's overall financial condition. Changes in the City's financial position may be measured over time by increases and decreases in the Statement of Net Position. Information on how the City's net position changed during the fiscal year is presented in the Statement of Activities.

#### Fund Financial Statements

Fund financial statements focus on individual parts of the City, reporting the City's operations in more detail than the government-wide financial statements. Fund financial statements include the statements for governmental and proprietary funds. Financial statements for the City's component unit are also presented.

**City of Ketchum, Idaho  
MANAGEMENT DISCUSSION AND ANALYSIS**

Continued...

	Government-wide	Fund Financial Statements	
	<u>Financial Statements</u>	<u>Governmental Funds</u>	<u>Proprietary Funds</u>
Scope	Entire City government and the City's component unit.	Activities of the City that are not proprietary.	Activities of the City that are operated similar to private businesses
Required financial statements	* Statement of net position * Statement of activities	* Balance sheet * Statement of revenues, expenditures, and changes in fund balances	* Statement of net assets * Statement of revenues, expenses, and changes in net position * Statement of cash flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability Information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets	All assets and liabilities, both financial and capital, and short-term and long-term
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	* Revenues for which cash is received during or soon after the end of the year * Expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid.

**Notes to the Financial Statements**

Notes to the financial statements provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements.

Refer to Note 1 of the financial statements for more detailed information on the elements of the financial statements. Table 1 above summarizes the major features of the basic financial statements.

**CONDENSED FINANCIAL INFORMATION**

**Condensed Statement of Net Position**

The largest component (Total \$57,768,853) of the City's Assets (63.2%) reflects its investment in capital assets (e.g. land, infrastructure, buildings, equipment, and others), less any related debt outstanding that was needed to acquire or construct the assets. The City uses these capital assets to provide services to the citizens and businesses in the City; consequently, this net position amount is

**City of Ketchum, Idaho**  
**MANAGEMENT DISCUSSION AND ANALYSIS**

Continued...

not eligible for future spending. Restricted net position totals \$ 8,405,854. Restricted net position represents resources that are subject to external restrictions, constitutional provisions, debt service requirements, or enabling

legislation on how they can be used. The remaining portion of net position is unrestricted, which can be used to finance government operations.

Table 2 below presents the City's condensed statement of net position as of September 30, 2024, derived from the government-wide Statement of Net Position.

<b>Table 2: Condensed Statement of Net Position</b>				
<b>As of September 30, 2024</b>				
	Governmental Activities	Business- type Activities	Total Primary Government	Component Unit - Urban Renewal Agency
Current and other assets	\$ 18,537,673	\$ 15,029,628	\$ 33,567,301	\$ 4,889,420
Capital assets	41,794,064	15,974,789	57,768,853	7,365,059
<b>Total Assets</b>	<b>60,331,737</b>	<b>31,004,417</b>	<b>91,336,154</b>	<b>12,254,479</b>
Deferred Outflows	471,041	125,213	596,254	
Current Liabilities	841,150	414,214	1,255,364	491,038
Long-term liabilities	13,530,188	9,839,080	23,369,268	2,540,637
<b>Total Liabilities</b>	<b>14,371,338</b>	<b>10,253,294</b>	<b>24,624,632</b>	<b>3,031,675</b>
Deferred Inflows	0	0	0	
<b>Net assets:</b>				
Invested in capital assets				
net of related debt	30,458,194	6,469,605	36,927,799	4,333,384
Restricted	1,405,852	7,000,000	8,405,852	195,514
Unrestricted	14,567,394	7,406,731	21,974,125	4,693,906
<b>Total Net Position</b>	<b>\$ 46,431,440</b>	<b>\$ 20,876,336</b>	<b>\$ 67,307,776</b>	<b>\$ 9,222,804</b>

Condensed Statement of Activities

Table 3 below presents the City's condensed statement of activities for the fiscal year ended September 30, 2024, as derived from the government-wide Statement of Activities. Over time, increases and decreases in net position measure whether the City's financial position is improving or deteriorating. During the fiscal year, the net position of the governmental activities increased by \$7,729,718 or 19.9% percent, the net position of the business-type activities increased by \$3,258,444 or 18.5%, and the net position of the City's Component Unit (Urban Renewal Agency) increased \$2,280,720 or 32.9%.



**City of Ketchum, Idaho  
MANAGEMENT DISCUSSION AND ANALYSIS**

Continued...

<b>Table 3: Condensed Statement of Activities As of September 30, 2024</b>				
	Governmental Activities	Business- type Activities	Total Primary Government	Component Unit Urban Renewal Agency
<b>Revenue:</b>				
Program revenues				
Charges for services	\$ 7,556,364	\$ 7,636,515	\$ 15,192,879	\$ 33,000
Capital grants /contributions	7,085,181	8,696	7,093,877	
Total program revenues	<u>14,641,545</u>	<u>7,645,211</u>	<u>22,286,756</u>	<u>33,000</u>
General revenues				
Taxes	12,481,013		12,481,013	2,351,382
Franchise, licenses, permits	1,755,561		1,755,561	
State shared revenues	1,815,806		1,815,806	
Interest	859,844	767,297	1,627,141	301,710
Gain (Loss) on sale of assets	0		0	
Other revenues (Losses)	55,373	(20,370)	35,003	
Total general revenues	<u>16,967,597</u>	<u>746,927</u>	<u>17,714,524</u>	<u>2,653,092</u>
Total revenues	<u>31,609,142</u>	<u>8,392,138</u>	<u>40,001,280</u>	<u>2,686,092</u>
<b>Program expenses:</b>				
General government	7,639,088		7,639,088	405,372
Public safety	6,067,191		6,067,191	
Streets	2,030,678		2,030,678	
Parks and recreation	565,811		565,811	
Transportation	2,284,047		2,284,047	
Affordable Housing	4,953,393		4,953,393	
Wastewater		2,827,255	2,827,255	
Water		1,897,793	1,897,793	
Interest, long-term debt	339,216	408,646	747,862	
Total program expenses	<u>23,879,424</u>	<u>5,133,694</u>	<u>29,013,118</u>	<u>405,372</u>
<b>Change in net position</b>	<u>7,729,718</u>	<u>3,258,444</u>	<u>10,988,162</u>	<u>2,280,720</u>
Beginning net position	<u>38,701,722</u>	<u>17,617,892</u>	<u>56,319,614</u>	<u>6,942,084</u>
Ending net position	<u>\$ 46,431,440</u>	<u>\$ 20,876,336</u>	<u>\$ 67,307,776</u>	<u>\$ 9,222,804</u>

Program Expenses and Revenues for Governmental Activities

Table 4 below presents program expenses and revenues for governmental activities. Overall, program revenues were not sufficient to cover program expenses for governmental activities. The net program expenses of these governmental activities were therefore supported by general revenues, mainly taxes.

**City of Ketchum, Idaho  
MANAGEMENT DISCUSSION AND ANALYSIS**

Continued...

**Table 4: Program Expenses and Revenues  
for Government Activities  
For the Fiscal Year Ended September 30, 2024**

	Program Expenses	Program Revenues	Net Expense (Revenues) (a)
General government	\$ 7,639,088	\$ 6,221,069	\$ (1,418,019)
Public safety	6,067,191	395,946	(5,671,245)
Streets	2,030,678	7,000,000	4,969,322
Parks and Recreation	565,811	94,489	(471,322)
Transportation	2,284,047		(2,284,047)
Affordable Housing	4,953,393	930,041	(4,023,352)
Interest on long-term debt	339,216		(339,216)
Totals	<u>\$ 23,879,424</u>	<u>\$ 14,641,545</u>	<u>\$ (9,237,879)</u>

(a) Net Program Expenses are mainly supported by taxes.

Program Expenses and Revenues for Business-type Activities

Table 5 below presents program expenses and revenues for business-type activities. Program revenues generated from business-type activities were sufficient to cover program expenses.

**Table 5: Program Expenses and Revenues  
for Business-type Activities  
For the Fiscal Year Ended September 30, 2024**

City Programs	Program Expenses	Program Revenues	Net Program Expenses (Revenues)
Wastewater	\$ 2,827,255	\$ 4,341,444	\$ 1,514,189
Water	1,897,793	3,303,767	1,405,974
Interest on long-term debt	408,646		(408,646)
Totals	<u>\$ 5,133,694</u>	<u>\$ 7,645,211</u>	<u>\$ 2,511,517</u>

The City of Ketchum, Idaho adopts an annual budget. A budgetary comparison statement of Governmental Funds is provided below. In total, any negative variances are insignificant.

**City of Ketchum, Idaho  
MANAGEMENT DISCUSSION AND ANALYSIS**

Continued...

**BUDGET VARIANCES IN THE GENERAL FUND**

The changes made to the budget format have moved the City into compliance with the budget standards developed by the Government Finance Officers of America (GFOA). An analysis of budget variances this year shows that more assets were budgeted for expenditure than were expended during the current operating cycle.

<b>Table 6: Analysis of Significant Budget Variances for Major Governmental Funds For the Fiscal Year Ended September 30, 2024</b>			
	Final Budget	Actual	Variances
<b>Revenues:</b>			
Taxes (including penalties/interest)	\$ 11,236,095	\$ 11,839,936	\$ 603,841
Franchises, licenses, permits	1,505,216	1,755,561	250,345
State of Idaho	1,857,957	1,927,285	69,328
Fees, Charges for Services	5,648,009	7,049,895	1,401,886
Other	7,567,132	7,897,891	330,759
Totals	27,814,409	30,470,568	2,656,159
<b>Expenditures:</b>			
General Government	6,333,036	6,493,681	(160,645)
Public Safety	5,272,198	5,676,161	(403,963)
Streets	2,110,716	1,793,084	317,632
Capital Outlay	10,771,369	7,521,652	3,249,717
Parks and Recreation	571,313	517,362	53,951
Transportation	2,112,595	2,284,047	(171,452)
Affordable Housing	2,131,982	1,451,982	680,000
Debt Service	0	0	
Totals	29,303,209	25,737,969	3,565,240
Excess (Deficiency)	\$ (1,488,800)	\$ 4,732,599	\$ 6,221,399

**City of Ketchum, Idaho  
MANAGEMENT DISCUSSION AND ANALYSIS**

Continued...

<b>Table 7: Comparison of Statement of Net Position As of September 30, 2024 and 2023</b>			
	<u>2024</u>	<u>2023</u>	<u>Percentage Change</u>
Current Assets	\$ 33,567,301	\$ 31,282,839	7.3026%
Capital Assets	<u>57,768,853</u>	<u>50,175,762</u>	<u>15.1330%</u>
Total Assets	<u>91,336,154</u>	<u>81,458,601</u>	<u>12.1259%</u>
Deferred Outflow of Resources	<u>596,254</u>	<u>1,266,936</u>	<u>-52.9373%</u>
Current Liabilities	1,255,364	1,592,164	-21.1536%
Long Term Liabilities	<u>23,369,268</u>	<u>24,813,759</u>	<u>-5.8213%</u>
Total Liabilities	<u>24,624,632</u>	<u>26,405,923</u>	<u>-6.7458%</u>
Deferred Inflow of Resources	<u>0</u>	<u>0</u>	<u>0.0000%</u>
Net Position:			
Invested in Capital Assets net of related debt	36,927,799	28,423,991	29.9177%
Restricted	8,405,852	8,223,817	2.2135%
Unrestricted	<u>21,974,125</u>	<u>19,671,806</u>	<u>11.7036%</u>
Total Net Position	<u>\$ 67,307,776</u>	<u>\$ 56,319,614</u>	<u>19.5104%</u>

**OVERALL ANALYSIS**

Financial highlights for the City as a whole during the fiscal year ended September 30, 2024, show the assets of the City exceeded its liabilities (net position) at the close to the fiscal year by \$67,307,776 (for governmental activities \$46,431,440, for the business-type activities \$20,876,336). Additionally, the City's total net position increased during the year by \$10,988,162. The net position of the governmental activities increased by \$7,729,718, while the net position of the business-type activities increased by \$3,258,444.

**City of Ketchum, Idaho  
MANAGEMENT DISCUSSION AND ANALYSIS**

Continued...

<b>Table 8: Changes in Fixed Assets for All Funds For the Fiscal Year Ended September 30, 2024</b>				
	Beginning Balance	Additions	Deletions	Ending Balance
Land and Infrastructure	\$ 15,423,456	431,115		\$ 15,854,571
Buildings and Improvements	49,363,088	2,958,468		52,321,556
Vehicles and Equipment	12,318,691	900,841		13,219,532
Construction in Progress	1,855,085	4,963,293		6,818,378
<b>Totals</b>	<b>78,960,320</b>	<b>9,253,717</b>	<b>0</b>	<b>88,214,037</b>
Accumulated Depreciation	(28,784,558)	(1,660,626)	0	(30,445,184)
<b>Net Book Value</b>	<b>\$ 50,175,762</b>			<b>\$ 57,768,853</b>

**CAPITAL ASSET AND LONG-TERM, ACTIVITY**

Capital Asset Activity

At September 30, 2024, the City reported \$41,794,064 in capital assets for governmental activities and \$15,974,789 in capital assets for business-type activities.

Long-term Debt Activity

See Note 4 of the financial statements for information on the City's long-term debt.

**FUNDS ANALYSIS**

Funds that experienced significant changes during the year are as follows:

Governmental funds

As of the close of the fiscal year, the City's governmental funds reported a combined ending fund balance of \$ 18,223,282. The fund balance increased \$ 2,517,171 during the fiscal year. The increase is the result of \$31,741,244 of revenues reduced by \$29,224,073 of expenditures. The increase in fund balance follows a fund balance increase of \$410,760 in FY2023. The City's management and Council continue to expend resources under approved budgets and strive to strengthen the City's financial position during uncertain economic times. This ongoing accomplishment is due to the commitment and determination of the City Council and staff to make prudent financial decisions while also seeking to preserve levels of service to the community by continually pursuing and implementing cost savings and efficiencies in operations.

Table 9 below presents an analysis of the fund balances in the Governmental Funds and Enterprise Funds.

**City of Ketchum, Idaho  
MANAGEMENT DISCUSSION AND ANALYSIS**

Continued...

**Table 9: Analysis of Fund Balances  
for All Funds  
For the Fiscal Year Ended September 30, 2024**

	Investment in Capital Assets	Restricted or Assigned	Unassigned	Total Balance
General Fund	\$	\$ 0	\$ 8,032,792	\$ 8,032,792
City Sales Tax Fund		1,711,819		1,711,819
In-Lieu Housing Fund		1,779,663		1,779,663
Capital Improvement Funds		5,250,319		5,250,319
GO Bond Debt Fund		(1,884)		(1,884)
Wagon Days Fund		5,264		5,264
City/County Housing Fund		128,744		128,744
Police Trust Fund		7,970		7,970
Community Development Trust Fund		0		0
Park Trust Fund		1,308,595		1,308,595
Water	3,133,577	0	4,581,436	7,715,013
Wastewater	3,336,028	7,000,000	2,825,295	13,161,323

**REQUESTS FOR INFORMATION**

Requests for information regarding City finances should be directed to:

Brent Davis, Director of Finance & City Treasurer  
City of Ketchum, Idaho  
P.O. Box 2315  
Ketchum, Idaho, 83340  
Telephone: (208) 726-3841

**ACKNOWLEDGMENTS**

A special thanks to the Director of Finance and staff for working so hard to operate the financial department of the City. Appreciation is also expressed to the Mayor, City Council and the Department Directors for their cooperation and assistance throughout the year in matters pertaining to the financial affairs of the City.

Respectfully submitted,  
Jade Riley  
CITY ADMINISTRATOR

**CITY OF KETCHUM, IDAHO**  
**Statement of Net Position**  
**at September 30, 2024**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total Primary Government</u>	<u>Component Unit Urban Renewal Agency</u>
<b><u>ASSETS</u></b>				
Cash and Deposits	\$ 16,343,366	\$ 7,949,641	\$ 24,293,007	\$ 4,869,161
Accounts Receivable & Prepaid Expenses		49,027	49,027	1,050
Taxes Receivable	377,192		377,192	19,209
Due From Other Governments	411,263	30,960	442,223	
Restricted Cash	1,405,852	7,000,000	8,405,852	
Other Assets			0	
Totals	<u>18,537,673</u>	<u>15,029,628</u>	<u>33,567,301</u>	<u>4,889,420</u>
Capital Assets:				
Land	8,809,038	15,380	8,824,418	6,575,117
Construction in Progress	6,283,293	535,085	6,818,378	
Infrastructure	7,030,153		7,030,153	1,000,000
Buildings and Improvements	22,708,793	29,612,763	52,321,556	
Equipment and Vehicles	10,574,132	2,645,400	13,219,532	
Accumulated Deprecation	<u>(13,611,345)</u>	<u>(16,833,839)</u>	<u>(30,445,184)</u>	<u>(210,058)</u>
Total Capital Assets	<u>41,794,064</u>	<u>15,974,789</u>	<u>57,768,853</u>	<u>7,365,059</u>
<b>Total Assets</b>	<u>60,331,737</u>	<u>31,004,417</u>	<u>91,336,154</u>	<u>12,254,479</u>
Net Pension Asset & Deferred Outflows of Resources:				
Deferred Outflows from Pension Activity	<u>471,041</u>	<u>125,213</u>	<u>596,254</u>	<u>0</u>
<b><u>LIABILITIES</u></b>				
Accounts and Interest Payable	325,184	17,214	342,398	2,203
Due To Other Funds				
Long-term Liabilities:				
Portion due or payable within one year:				
Lease and Bonds Payable	515,966	397,000	912,966	488,835
Portion due or payable after one year:				
Lease and Bonds Payable	10,253,947	8,284,000	18,537,947	2,567,289
Unamortized Bond Discount		(11,320)	(11,320)	(26,652)
Unamortized Bond Premium	565,957	835,504	1,401,461	
Net Pension Liability	2,369,135	629,769	2,998,904	
Compensated Absences	<u>341,149</u>	<u>101,127</u>	<u>442,276</u>	
<b>Total Liabilities</b>	<u>14,371,338</u>	<u>10,253,294</u>	<u>24,624,632</u>	<u>3,031,675</u>
Deferred Inflows of Resources:				
Deferred Inflows from Pension Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>NET POSITION</u></b>				
Invested in Capital Assets - net of related debt	30,458,194	6,469,605	36,927,799	4,333,384
Restricted For:				
Debt Service		7,000,000	7,000,000	0
Other Purposes	1,405,852		1,405,852	195,514
Unrestricted	<u>14,567,394</u>	<u>7,406,731</u>	<u>21,974,125</u>	<u>4,693,906</u>
<b>Total Net Position</b>	<u>\$ 46,431,440</u>	<u>\$ 20,876,336</u>	<u>\$ 67,307,776</u>	<u>\$ 9,222,804</u>

The accompanying notes are a part of these financial statements.

**CITY OF KETCHUM, IDAHO**  
**Statement of Activities**  
**For the Year Ended September 30, 2024**

Activities:	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Assets			Component Unit - Urban Renewal Agency
		Fees, Fines, and Charges for Services	Capital Grants and Contributions	Governmental Activities	Business Type Activities	Total	
<b>Governmental:</b>							
General Government	\$ 7,639,088	\$ 6,205,856	\$ 15,213	\$ (1,418,019)		\$ (1,418,019)	\$ 33,000
Public Protection:							
Public Safety	6,067,191	395,946		(5,671,245)		(5,671,245)	
Streets	2,030,678		7,000,000	4,969,322		4,969,322	
Parks and Recreation	565,811	24,521	69,968	(471,322)		(471,322)	
Transportation	2,284,047			(2,284,047)		(2,284,047)	
Affordable Housing	4,953,393	930,041		(4,023,352)		(4,023,352)	
Interest - on long-term debt	339,216			(339,216)		(339,216)	
Total Governmental Activities	<u>23,879,424</u>	<u>7,556,364</u>	<u>7,085,181</u>	<u>(9,237,879)</u>		<u>(9,237,879)</u>	
<b>Business Type:</b>							
Water	1,897,793	3,303,767			\$ 1,405,974	1,405,974	
Wastewater	2,827,255	4,332,748	8,696		1,514,189	1,514,189	
Interest - on long-term debt	408,646				(408,646)	(408,646)	
Total Business-type Activities	<u>5,133,694</u>	<u>7,636,515</u>	<u>8,696</u>		<u>2,511,517</u>	<u>2,511,517</u>	
Total City of Ketchum, Idaho	<u>\$ 29,013,118</u>	<u>\$ 15,192,879</u>	<u>\$ 7,093,877</u>	<u>(9,237,879)</u>	<u>2,511,517</u>	<u>(6,726,362)</u>	
Component Units:							
Urban Renewal Agency	\$ 405,372						(405,372)
Total							(372,372)
General Revenues:							
Property taxes				5,743,856		5,743,856	2,343,414
Local Option sales taxes				6,715,900		6,715,900	
Franchises, licenses, permits				1,755,561		1,755,561	
State of Idaho revenue sharing				1,114,447		1,114,447	
State of Idaho liquor receipts				362,218		362,218	
State highway user collections				339,141		339,141	
Penalty and interest on property taxes				21,257		21,257	7,968
County court and parking fines				92,663		92,663	
Gain (Loss) from Sale of Assets				0		0	
Earnings on investments				859,844	767,297	1,627,141	301,710
Miscellaneous				94,812		94,812	
Amortization of Bond Premium				19,416	23,566	42,982	
Amortization of Bond Discount					(3,660)	(3,660)	
Gain (Loss) from Pension Activity				(151,518)	(40,276)	(191,794)	
Total general revenues and transfers				<u>16,967,597</u>	<u>746,927</u>	<u>17,714,524</u>	<u>2,653,092</u>
Changes in net position				7,729,718	3,258,444	10,988,162	2,280,720
Net Position - Beginning				<u>38,701,722</u>	<u>17,617,892</u>	<u>56,319,614</u>	<u>6,942,084</u>
Net Position - Ending				<u>\$ 46,431,440</u>	<u>\$ 20,876,336</u>	<u>\$ 67,307,776</u>	<u>\$ 9,222,804</u>

The accompanying notes are a part of these financial statements.



**CITY OF KETCHUM, IDAHO**  
**Balance Sheet**  
**Governmental Funds**  
**at September 30, 2024**

	<b>General Fund</b>	<b>City Sales Tax Fund</b>	<b>In-Lieu Housing Fund</b>	<b>General Capital Improvement Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS:</b>						
Cash and Cash Deposits	\$ 7,802,862	\$ 1,380,905	\$ 1,779,663	\$ 5,250,319	\$ 1,535,469	\$ 17,749,218
Taxes Receivable	46,278	330,914				377,192
Due From Other Governments	411,263					411,263
<b>Total Assets</b>	<b>\$ 8,260,403</b>	<b>\$ 1,711,819</b>	<b>\$ 1,779,663</b>	<b>\$ 5,250,319</b>	<b>\$ 1,535,469</b>	<b>\$ 18,537,673</b>
<b>LIABILITIES:</b>						
Accounts Payable	\$ 210,311					\$ 210,311
Funds Held in Trust	17,300				86,780	104,080
Due To Other Funds						0
<b>Total Liabilities</b>	<b>227,611</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86,780</b>	<b>314,391</b>
<b>FUND BALANCE:</b>						
Non-spendable						0
Restricted					1,316,565	1,316,565
Committed						0
Assigned		1,711,819	1,779,663	5,250,319	132,124	8,873,925
Unassigned	8,032,792					8,032,792
<b>Total Fund Balance</b>	<b>8,032,792</b>	<b>1,711,819</b>	<b>1,779,663</b>	<b>5,250,319</b>	<b>1,448,689</b>	<b>\$ 18,223,282</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 8,260,403</b>	<b>\$ 1,711,819</b>	<b>\$ 1,779,663</b>	<b>\$ 5,250,319</b>	<b>\$ 1,535,469</b>	

Amounts reported for governmental activities in the Statement of Net Position (page 12) are different because:

Governmental fund capital assets are not financial resources and therefore are not reported in the funds. The cost of assets is \$ 55,405,409 and the accumulated depreciation is \$ 13,611,345	41,794,064
Long-term liabilities, including bonds/leases payable, net pension liability, and compensated absences are not payable in the current period and therefore are not reported in the governmental funds	(13,585,906)
<b>Net Position of Governmental Activities</b>	<b>\$ 46,431,440</b>

The accompanying notes are a part of these financial statements.

**CITY OF KETCHUM, IDAHO**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**for the year ended September 30, 2024**

	<u>General Fund</u>	<u>City Sales Tax Fund</u>	<u>In-Lieu Housing Fund</u>	<u>General Capital Improvement Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUE:</b>						
Property taxes	\$ 5,124,036				\$ 619,820	\$ 5,743,856
Local Option sales taxes		6,715,900				6,715,900
Franchises, licenses, permits	1,423,604			331,957		1,755,561
State of Idaho shared revenue	1,114,447					1,114,447
State of Idaho liquor receipts	362,218					362,218
State highway user collections	339,141					339,141
Penalty/Interest on property taxes	18,816				2,441	21,257
County court and parking fines	92,663					92,663
Proceeds from sale of assets						0
Fees and charges for services	4,220,466		844,197	1,985,232	506,469	7,556,364
Grants, contributions, bond proceeds	4,039			7,000,000	81,142	7,085,181
Earnings on investments	507,892	20,248	95,591	175,309	60,804	859,844
Miscellaneous and Reimbursements	94,812					94,812
<b>Total Revenue</b>	<u>13,302,134</u>	<u>6,736,148</u>	<u>939,788</u>	<u>9,492,498</u>	<u>1,270,676</u>	<u>31,741,244</u>
<b>EXPENDITURES:</b>						
General Government	6,384,402	109,279			602,449	7,096,130
Public Safety	5,504,766	171,395				5,676,161
Streets	1,793,084					1,793,084
Capital outlay	7,780			7,513,872	50,601	7,572,253
Parks and Recreation	517,362				21,565	538,927
Transportation		2,284,047				2,284,047
Affordable Housing			1,451,982		2,181,411	3,633,393
Debt Service					630,078	630,078
<b>Total Expenditures</b>	<u>14,207,394</u>	<u>2,564,721</u>	<u>1,451,982</u>	<u>7,513,872</u>	<u>3,486,104</u>	<u>29,224,073</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	(905,260)	4,171,427	(512,194)	1,978,626	(2,215,428)	2,517,171
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers from other funds	2,000,000			213,963	2,124,659	4,338,622
Operating transfers (to) other funds	(448,334)	(3,890,288)				(4,338,622)
<b>NET CHANGE IN FUND BALANCES</b>	646,406	281,139	(512,194)	2,192,589	(90,769)	2,517,171
<b>FUND BALANCE - BEGINNING</b>	<u>7,386,386</u>	<u>1,430,680</u>	<u>2,291,857</u>	<u>3,057,730</u>	<u>1,539,458</u>	<u>15,706,111</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 8,032,792</u>	<u>\$ 1,711,819</u>	<u>\$ 1,779,663</u>	<u>\$ 5,250,319</u>	<u>\$ 1,448,689</u>	<u>\$ 18,223,282</u>

The accompanying notes are a part of these financial statements.

**CITY OF KETCHUM, IDAHO**  
**Reconciliation of the Statement of Revenues,**  
**Expenditures, and Changes in Fund Balances of Governmental Funds**  
**To the Statement of Activities**  
**for the year ended September 30, 2024**

Net Change in Fund Balance - Total Governmental Funds (Page 15)	\$ 2,517,171
<p>Governmental funds report capital outlays as current year expenditures. In the Statement of Activities the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount of current capital outlay for new fixed assets.</p>	
This is the amount of current year depreciation.	(997,703)
This is the amount of new Governmental Fund assets.	5,829,520
This is the amount of disposed of Governmental Fund assets.	0
<p>Long term liabilities are not recorded in the Governmental funds.</p>	
This is the amount of new debt	0
This is the amount of payments on General Obligation Bonds Payable	509,509
This is the amount of changes in net pension activities	(151,518)
<p>Liability for personal leave days are not recorded in Governmental funds.</p>	
This is the decrease in compensated leave during the year.	<u>22,739</u>
Change in Net Assets of Governmental Activities (Page 13)	<u>\$ 7,729,718</u>

The accompanying notes are a part of these financial statements.

**CITY OF KETCHUM, IDAHO**  
**Statement of Net Position**  
**Proprietary Funds**  
**at September 30, 2024**

	<u>Water</u>	<u>Wastewater</u>	<u>Totals</u>
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and Deposits	\$ 4,816,174	\$ 3,133,467	\$ 7,949,641
Accts receivable - customers	35,672	13,355	49,027
Accts receivable - other govts.		30,960	30,960
	<u>4,851,846</u>	<u>3,177,782</u>	<u>8,029,628</u>
<b>Restricted Current Assets:</b>			
Cash and Deposits		7,000,000	7,000,000
Total Current Assets	<u>4,851,846</u>	<u>10,177,782</u>	<u>15,029,628</u>
<b>Capital Assets:</b>			
Plant and equipment	14,567,765	18,240,864	32,808,629
Accumulated depreciation	<u>(8,717,557)</u>	<u>(8,116,283)</u>	<u>(16,833,840)</u>
Net Plant and equipment	<u>5,850,208</u>	<u>10,124,581</u>	<u>15,974,789</u>
<b>Total Assets</b>	<u>10,702,054</u>	<u>20,302,363</u>	<u>31,004,417</u>
<b>Net Pension Asset &amp; Deferred Outflow of Resources:</b>			
Deferred Outflows from Pension Activity	<u>53,663</u>	<u>71,550</u>	<u>125,213</u>
<b>Liabilities:</b>			
<b>Current Liabilities:</b>			
Accounts and Interest Payable	4,697	12,517	17,214
Current portion long-term debt	197,000	200,000	397,000
Total current liabilities	<u>201,697</u>	<u>212,517</u>	<u>414,214</u>
<b>Noncurrent Liabilities:</b>			
Bonds Payable	2,384,000	5,900,000	8,284,000
Unamortized Bond Discount	(11,320)		(11,320)
Unamortized Bond Premium	146,951	688,553	835,504
Net Pension Liability	269,902	359,867	629,769
Compensated Absences Payable	49,474	51,653	101,127
Total noncurrent liabilities	<u>2,839,007</u>	<u>7,000,073</u>	<u>9,839,080</u>
<b>Total Liabilities</b>	<u>3,040,704</u>	<u>7,212,590</u>	<u>10,253,294</u>
<b>Deferred Inflow of Resources:</b>			
Deferred Inflows from Pension Activity	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Position:</b>			
Investment in capital assets net of related debt	3,133,577	3,336,028	6,469,605
Restricted	0	7,000,000	7,000,000
Unrestricted	<u>4,581,436</u>	<u>2,825,295</u>	<u>7,406,731</u>
<b>Total Net Position</b>	<u>\$ 7,715,013</u>	<u>\$ 13,161,323</u>	<u>\$ 20,876,336</u>

The accompanying notes are a part of these financial statements.

**CITY OF KETCHUM, IDAHO**  
**Statement of Revenues, Expenditures, and Changes in Net Position**  
**Proprietary Funds**  
**for the year ended September 30, 2024**

	<u>Water</u>	<u>Wastewater</u>	<u>Totals</u>
<b>Operating Revenues:</b>			
Charges for services	\$ 3,143,298	\$ 4,249,790	\$ 7,393,088
Hookups, connections, impact fees	157,826	82,958	240,784
Reimbursements and Misc.	2,643	8,696	11,339
	<u>3,303,767</u>	<u>4,341,444</u>	<u>7,645,211</u>
<b>Operating Expenses:</b>			
Salaries and benefits	852,781	1,244,689	2,097,470
Administrative and supplies	785,451	1,179,204	1,964,655
Depreciation	259,561	403,362	662,923
	<u>1,897,793</u>	<u>2,827,255</u>	<u>4,725,048</u>
<b>Operating Income</b>	<u>1,405,974</u>	<u>1,514,189</u>	<u>2,920,163</u>
<b>Nonoperating Revenues (Expenses):</b>			
Interest Income	204,481	562,816	767,297
Interest Expense	(116,209)	(292,437)	(408,646)
Gain (Loss) on pension activity	(17,261)	(23,015)	(40,276)
Amortization of bond discount	(3,660)		(3,660)
Amortization of bond premium	2,119	21,447	23,566
	<u>69,470</u>	<u>268,811</u>	<u>338,281</u>
<b>Income before transfers</b>	<u>1,475,444</u>	<u>1,783,000</u>	<u>3,258,444</u>
Transfers in			
Transfers out			
<b>Net Income</b>	1,475,444	1,783,000	3,258,444
<b>Total Net Position - Beginning</b>	<u>6,239,569</u>	<u>11,378,323</u>	<u>17,617,892</u>
<b>Total Net Position - Ending</b>	<u>\$ 7,715,013</u>	<u>\$ 13,161,323</u>	<u>\$ 20,876,336</u>

The accompanying notes are a part of these financial statements.

**CITY OF KETCHUM, IDAHO**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**for the year ended September 30, 2024**

	<u>Water Fund</u>	<u>Wastewater Fund</u>	<u>Total</u>
<b>Cash Flows From Operating Activities:</b>			
Receipts from customers	\$ 3,322,592	\$ 4,489,373	\$ 7,811,965
Payments to suppliers	(785,631)	(1,179,600)	(1,965,231)
Payments to employees	(849,297)	(1,238,748)	(2,088,045)
Other receipts	2,643	8,696	11,339
Net cash provided (used) by operations	<u>1,690,307</u>	<u>2,079,721</u>	<u>3,770,028</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Purchase and construction of capital assets	(702,235)	(2,721,962)	(3,424,197)
Proceeds from Bonds			0
Principal paid on capital debt	(192,000)	(190,000)	(382,000)
Interest paid on capital debt	<u>(116,209)</u>	<u>(292,437)</u>	<u>(408,646)</u>
Net cash provided (used) by capital and related financing activities	<u>(1,010,444)</u>	<u>(3,204,399)</u>	<u>(4,214,843)</u>
<b>Cash Flows From Investing Activities:</b>			
Interest Income	<u>204,481</u>	<u>562,816</u>	<u>767,297</u>
<b>Net Increase (Decrease) in Cash and Deposits</b>	884,344	(561,862)	322,482
<b>Balances - Beginning of the year</b>	<u>3,931,830</u>	<u>10,695,329</u>	<u>14,627,159</u>
<b>Balances - Ending of the year</b>	<u>\$ 4,816,174</u>	<u>\$ 10,133,467</u>	<u>\$ 14,949,641</u>
Displayed as:			
Pooled Cash and Investments	3,931,830	3,133,467	7,065,297
Restricted Assets	<u>                    </u>	<u>7,000,000</u>	<u>7,000,000</u>
<b>Balances - Ending of the year</b>	<u>\$ 3,931,830</u>	<u>\$ 10,133,467</u>	<u>\$ 14,065,297</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating Income (Loss)	1,405,974	1,514,189	2,920,163
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	259,561	403,362	662,923
Changes in assets and liabilities:			
Receivables, net	21,468	156,625	178,093
Accounts and other payables	<u>3,304</u>	<u>5,545</u>	<u>8,849</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 1,690,307</u>	<u>\$ 2,079,721</u>	<u>\$ 3,770,028</u>

The accompanying notes are a part of these financial statements.

**CITY OF KETCHUM, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Ketchum, Idaho became an incorporated city under the laws of the State of Idaho on October 16, 1961. The accounting policies of the City of Ketchum, Idaho conform to generally accepted accounting principles as applicable to governmental units. The financial statements of the City of Ketchum, Idaho have been prepared in conformity with the generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities (enterprise funds) provided they do not conflict with or contradict GASB pronouncements. The following is a summary of the more significant policies:

**(A) Basis of Presentation – Basis of Accounting**

**Basis of Presentation:**

For this reporting period, the City has conformed its financial statement model to *Governmental Auditing Standards Board (GASB) Statement No. 34*. This model presents the financial statements as follows:

*Government-wide Statements:* The statement of net assets and the statement of activities display information about the primary government (the City). These statements distinguish between the *governmental* and *business-type activities* of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

*Fund Financial Statements:* The fund financial statements provide information about the City's funds. Separate statements for each fund category—*governmental* and *proprietary*—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

**CITY OF KETCHUM, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2024**

-Continued

The City reports the following governmental funds:

*General Fund.* This is the City's operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The City reports the following enterprise funds:

*Water and Wastewater Fund.* This fund accounts for the operation, maintenance, and development of the City's water and waste-water facilities.

### **Discretely Presented Component Unit**

The Component unit column in the financial statements includes the financial data of the City's only discretely presented component unit, the Ketchum Urban Renewal Agency. It is reported in a separate column to emphasize that it is separate from the City's operations. Complete financial statements of the Ketchum Urban Renewal Agency can be requested.

### **Measurement Focus, Basis of Accounting**

*Government-wide and Proprietary Fund Financial Statements.* The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

*Governmental Fund Financial Statements.* Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

*Budgets and Budgetary Accounting.* The City adheres to City budget requirements in Title 50, Chapter 10 of the Idaho Code. The provisions of this chapter include the following procedures to establish budgetary data which is reflected in these financial statements:

- A. Prior to certifying the tax levy to the County Commissioners, and prior to passing the annual appropriation ordinance, a public meeting shall be held to adopt a budget by a favorable vote of a majority of the members of the council.
- B. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles. Uncommitted appropriations lapse at year end.
- C. There are no provisions in Title 50, Chapter 10 for budget augmentations.



**CITY OF KETCHUM, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2024**

-continued

*Entity Classifications.*

- A. City-Wide Financial Statements – The City reports net position in three categories – invested in capital assets, restricted and unrestricted.
- B. Fund Financial Statements – The City has adopted GASB Statement No. 54 “Fund Balance Reporting and Governmental Fund Type Definitions” (GASB 54) which defines how fund balances of the governmental funds are presented in the financial statements. There are five classifications of fund balances as presented below:

Non-spendable – These funds are not available for expenditures based on legal or contractual requirements. In this category, one would see inventory, long-term receivables, unless proceeds are restricted, committed, or assigned and legally or contractually required to be maintained intact (corpus or a permanent fund).

Restricted – These funds are governed by externally enforceable restrictions. In this category, one would see restricted purpose grant funds, debt service or capital projects.

Committed – Fund balances in this category are limited by the governments’ highest level of decision making. Any changes of designation must be done in the same manner that it was implemented and should occur prior to end of the fiscal year, though the exact amount may be determined subsequently.

Assigned – These funds are intended to be used for specific purposes, intent is expressed by governing body or an official delegated by the governing body.

Unassigned – This classification is the default for all funds that do not fit into the other categories. This, however, should not be a negative number for the general fund. If it is, the assigned fund balance must be adjusted.

Order of Use of Fund Balance – The City’s policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance at the end of the fiscal year. For all funds, non-spendable fund balances are determined first and then restricted fund balances for specific purposes are determined.

*Allocation of Indirect Expenses.* The City allocates indirect expense, primarily comprised of central governmental services, to operating functions and programs benefiting from those services. Central services include overall City management, centralized budgetary formulation and oversight, accounting, financial reporting, payroll, procurement contracting and oversight, investing and cash management, personnel services, and other central administrative services. Allocations are charged to programs based on use of central services determined by various allocation methodologies. As a matter of policy, certain functions that use significant central services are not charged for the use of these services. These functions or programs include police, fire, and certain divisions with public services and parks.

**CITY OF KETCHUM, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2024**

-Continued

**(B) Assets, Liabilities, and Equity**

**Deposits and Investments**

The cash balances of substantially all funds are pooled and invested by the State of Idaho Treasurer's Office for the purpose of increasing earnings through investment activities. The pool's investments are reported at fair value at September 30 of each year based on market prices. The individual funds' portions of the pool's fair value are presented as "Cash and Deposits". Earnings on the pooled funds are apportioned and paid or credited to the funds monthly based on the average daily balance of each participating fund.

**Cash and Deposits**

The City considers cash and deposits in proprietary funds to be cash on hand. In addition, because the State Treasury Pool is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a deposit.

**Receivables and Payable**

All trade and property tax receivables are shown net of an allowance for uncollectibles.

**Property Tax Calendar**

Property taxes are levied each November based on the assessed value of property as listed on the previous September tax rolls. Assessed values are an approximation of market value. The Blaine County Assessor establishes assessed values. Property tax payments are due in one-half installments in December and June. Property taxes become a lien on the property when it is levied.

**Deferred Outflows/Inflows of Resources**

In 2007, the Governmental Accounting Standards Board (GASB) released Concepts Statement No. 4 *Elements of Financial Statements* which provides a framework for determining the nature of financial accounting or reporting issues. Since the release of the framework, GASB has been looking at the assets and liabilities on the balance sheet to determine if they should continue to be reflected as such. GASB has concluded that, in order to improve financial reporting, there are assets and liabilities that no longer should be reflected as assets and liabilities. These changes are included in the recently issued GASB Statement No. 65, *Items Previously Reported as Asset and Liabilities*.

These changes include two new items that are reflected on the Statement of Net Position.

- Deferred outflow of resources – the current *consumption* of net assets that is applicable to a *future* reporting period.
- Deferred inflows of resources – the current *acquisition* of net assets that is applicable to a *future* reporting period.

The City's financial statements may report a separate section for deferred inflows of resources which reflects an increase in resources that applies to a future period.

**CITY OF KETCHUM, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2024**

-Continued

**Capital Assets**

Purchased or constructed capital assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. They are reported net of accumulated depreciation on the Statement of Net Assets. The City capitalizes assets in excess of \$5,000.

Under the requirements of *GASB Statement No. 34*, the City is considered a Phase 3 government, as its total annual revenues are less than \$10 million. Such governments are not required to report major general infrastructure assets retroactively. Accordingly, the City has determined not to retroactively report this type of capital asset.

Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	30
Buildings	50
Building Improvements	20
Vehicles	5-15
Office and Other Equipment	3-15
Computer Equipment	3-15

**Compensated Absences**

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid, accumulated annual vacation and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

**Pensions**

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**NOTE 2 – CASH AND DEPOSITS**

*Deposits:* Custodial credit risk, in the case of deposits, is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The City has no deposit policy for custodial credit risk. At year end, \$ 2,543,966 of the City's bank balances were exposed to custodial credit risk because of the \$250,000 limit insured by the FDIC.

**CITY OF KETCHUM, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2024**

-Continued

*Investments:* Custodial credit risk, in the case of investments, is the risk that in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At year end, the City held the following investments:

Investment Type

Idaho State Local Government Investment Pool \$ 31,693,855.

These investments are unrated external investment pools sponsored by the Idaho State Treasurer's Office. They are classified as "Investments in an External Investment Pool" and are exempt from custodial credit risk and concentration of credit risk reporting. Interest rate risk is summarized as follows: Asset-backed securities are reported using weighted average life to more accurately reflect the projected term of the security, considering interest rates and repayment factors.

The elected Idaho State Treasurer, following Idaho Code, Section 67-2328, is authorized to sponsor an investment pool in which the City voluntarily participates. The Pool is not registered with the Securities and Exchange Commission or any other regulatory body - oversight is with the State Treasurer, and Idaho Code defines allowable investments. All investments are entirely insured or collateralized with securities held by the Pool or by its agent in the Pool's name. And the fair value of the City's position in the external investment pool is the same as the value of the pool shares.

*Credit Risk:* The City's policy is to comply with Idaho State statutes which authorize the City to invest in obligations of the United States, obligations of the State or any taxing district in the State, obligations issued by the Farm Credit System, obligations of public corporations of the State of Idaho, repurchase agreements, tax anticipation notes of the State or taxing district in the State, time deposits, savings deposits, revenue bonds of institutions of higher education, and the State Treasurer's Pool.

*Interest rate risk and concentration of credit risk:* The City has no policy regarding these two investment risk categories.

The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is presented on the combined balance sheet as "Cash and Deposits".

Cash and Deposits are comprised of the following at the financial statement date:

Cash on Hand	\$	324
Deposits with financial institutions:		
Demand deposits		1,004,680
State of Idaho Investment Pool		<u>31,693,855</u>
Total		<u>\$ 32,698,859</u>

**CITY OF KETCHUM, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2024**

– Continued

**NOTE 3 – CAPITAL ASSETS**

Capital asset activity for the current year ended was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
<b>Governmental Activities:</b>				
<i>Capital Assets not being depreciated:</i>				
Land	\$ 8,809,038	\$	\$	\$ 8,809,038
Construction in Progress	<u>1,320,000</u>	<u>6,283,293</u>	<u>(1,320,000)</u>	<u>6,283,293</u>
Total	<u>10,129,038</u>	<u>6,283,293</u>	<u>(1,320,000)</u>	<u>15,092,331</u>
 <i>Capital Assets being depreciated:</i>				
Buildings & Improvements	22,660,673	48,120		22,708,793
Infrastructure	6,599,038	431,115		7,030,153
Vehicles and Equipment	<u>10,187,140</u>	<u>386,992</u>		<u>10,574,132</u>
Total	<u>39,446,851</u>	<u>866,227</u>	<u>0</u>	<u>40,313,078</u>
Less: Accumulated Depreciation:	<u>12,613,642</u>	<u>997,703</u>		<u>13,611,345</u>
Total Net Depreciated Assets	<u>26,833,209</u>	<u>(131,476)</u>	<u>0</u>	<u>26,701,733</u>
 Governmental capital assets, net	 <u>\$ 36,962,247</u>	 <u>\$ 6,151,817</u>	 <u>\$ (1,320,000)</u>	 <u>\$ 41,794,064</u>
 <b>Business-type activities:</b>				
<i>Capital Assets not being depreciated:</i>				
Land	\$ 15,380	\$	\$	\$ 15,380
Construction in Progress	<u>535,085</u>			<u>535,085</u>
Total	<u>550,465</u>	<u>0</u>	<u>0</u>	<u>550,465</u>
 <i>Capital Assets being depreciated:</i>				
Buildings & Improvements	26,702,415	2,910,348		29,612,763
Vehicles and Equipment	<u>2,131,551</u>	<u>513,849</u>		<u>2,645,400</u>
Total	<u>28,833,966</u>	<u>3,424,197</u>	<u>0</u>	<u>32,258,163</u>
Less: Accumulated Depreciation	<u>16,170,916</u>	<u>662,923</u>		<u>16,833,839</u>
Total Net Depreciated Assets	<u>12,663,050</u>	<u>2,761,274</u>	<u>0</u>	<u>15,424,324</u>
 Business-type capital assets, net	 <u>\$ 13,213,515</u>	 <u>\$ 2,761,274</u>	 <u>\$ 0</u>	 <u>\$ 15,974,789</u>

**CITY OF KETCHUM, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2024**

– Continued

**NOTE 4 - BONDS PAYABLE**

In November of 2014 the City sold \$ 1,950,000 of Sewer Revenue Refunding Bonds, Series 2014. The proceeds from this bond issue retired the City's 2004 and 2006 bond series. This bond issue is to be retired by user fees generated by the City's enterprise fund. As of the balance sheet date, this bond has been paid in full.

In 2006 outstanding bonds from the City's series 1998 issue were defeased by placing proceeds of a new bond issue, Water Revenue Refunding Bonds Series 2006B for \$ 3,030,000, in an irrevocable trust to provide for all future debt payments on the old bonds. These bonds were retired by the City's Water Revenue Refunding Bonds Series 2016.

In September of 2016 the City sold \$ 1,697,000 of Water Revenue Refunding Bonds, Series 2016. The proceeds from this bond issue retired the City's 2006B bond series. This bond issue is to be retired by user fees generated by the City's enterprise fund.

In May of 2006, the City sold \$ 2,780,000 of Water Revenue Bonds, Series 2006A. The proceeds of this issue were used to make improvements to the City's water system. These bonds were retired by the City's Water Revenue Refunding Bonds Series 2015.

In September of 2015 the City sold \$ 2,310,000 of Water Revenue Refunding Bonds, Series 2015. The proceeds from this bond issue retired the City's 2006A bond series. This bond issue is to be retired by user fees generated by the City's enterprise fund.

In March of 2020, the City sold \$10,870,000 of General Obligation Bonds, Series 2020. These bonds were sold at a premium of \$630,000, providing the City with \$11,500,000 in cash to construct a new fire facility. Construction began in the FY 2020 period and was completed in FY 2021.

In April of 2023 the City sold \$ 6,290,000 of Wastewater Revenue Bonds, Series 2023. The proceeds of this issue were used to make improvements to the City's wastewater system. This bond issue is to be retired by user fees generated by the City's enterprise fund.

The following is a list of the interest and principal payments through the end of the bond issues:

**CITY OF KETCHUM, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2024**

Bonds Payable – Continued

Wastewater Revenue Bond Series 2023

<u>FY</u>	<u>Interest</u>	<u>Principal</u>
2025	\$ 300,400	\$ 200,000
2026	290,400	210,000
2027	279,900	220,000
2028	268,900	230,000
2029	257,400	245,000
2030-2034	1,091,500	1,410,000
2035-2039	702,250	1,800,000
2040-2043	214,450	1,785,000
Totals	\$ <u>3,405,200</u>	\$ <u>6,100,000</u>

Water Refunding Bonds 2015

Water Revenue Bonds 2016

<u>FY</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>
2025	\$ 104,000	\$ 35,000	\$ 8,717	\$ 162,000
2026	102,250	35,000	5,899	166,000
2027	100,500	30,000	3,010	173,000
2028	99,000	255,000		
2029	86,250	270,000		
2030-2034	215,000	1,455,000		
Totals	\$ <u>707,000</u>	\$ <u>2,080,000</u>	\$ <u>17,626</u>	\$ <u>501,000</u>

General Obligation Bonds Series 2020

<u>FY</u>	<u>Interest</u>	<u>Principal</u>
2025	\$ 259,019	\$ 355,000
2026	241,269	370,000
2027	222,769	390,000
2028	203,269	410,000
2029	182,769	430,000
2030-2034	714,345	2,350,000
2035-2039	470,045	2,590,000
2040-2044	192,290	2,870,000
Totals	\$ <u>2,485,775</u>	\$ <u>9,765,000</u>

**CITY OF KETCHUM, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2024**

– Continued

**NOTE 5 – CAPITAL LEASES**

The City has entered into a municipal lease agreement for the purchase of a 2020 Hughes Aerial Fire Ladder Truck and 2023 Enforcer Fire Truck to be used by the General Fund of the City. The obligation is recorded in the respective fund. Annual lease payments are paid on July 1 of each year. Unless sooner terminated as set forth in the lease, ownership will transfer to the City upon expiration of the lease. Depreciation expense has been computed on assets acquired under municipal lease agreements.

Detail of the Capital Leases follows:

	Balance Financed	2025	2026	2027	2028-34	Total
Governmental Activities						
2019 Hughes Aerial Fire Ladder Truck						
Zions Bancorporaton	\$ 503,542	\$ 44,330	\$ 45,572	\$ 46,848	366,792	\$ 503,542
Computed Interest 2.8%		14,099	12,858	11,582	42,215	80,754
	503,542	58,429	58,430	58,430	409,007	584,296
2023 Enforcer Pumper Fire Truck						
PNC Equipment Finance	501,371	116,636	122,258	128,150	134,327	501,371
Computed Interest 4.82%		24,166	18,544	12,651	6,475	61,836
	501,371	140,802	140,802	140,801	140,802	563,207
 Total Capital Leases	 \$ <u>1,004,913</u>	 \$ <u>199,231</u>	 \$ <u>199,232</u>	 \$ <u>199,231</u>	 <u>549,809</u>	 \$ <u>1,147,503</u>

**NOTE 6 – MISCELLANEOUS REVENUES, GOVERNMENTAL FUND TYPES**

The miscellaneous revenues section of the combined statement of revenues and expenditures includes the following amounts:

	Total Governmental
Rents	\$ 94,812
Sale of Unusable Equipment	0
Miscellaneous	<u>0</u>
 Total	 \$ <u>94,812</u>



**CITY OF KETCHUM, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2024**

**NOTE 7 – LITIGATION**

The City, at the financial statement date, is not involved in any material disputes as either plaintiff or defendant.

**NOTE 8 – RESTRICTED NET ASSETS**

The ordinance authorizing the Enterprise Fund revenue bonds requires that the City establish certain restricted cash accounts to be used in the retirement of the bonds and improvements to the waste-water systems. In addition, certain cash amounts are restricted for use in law enforcement, zoning ordinance enforcement, and for other restrictions imposed by the City Council in the general fund, and for debt retirement in the long-term debt group of accounts. The City’s policy is to first apply unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. These restricted amounts are as follows:

	General Fund	Enterprise Fund
Various Trust Cash and Fire GO Bond	\$ 1,405,852	
Wastewater Bonds Debt Reserve Cash		\$ 7,000,000
Totals	\$ 1,405,852	\$ 7,000,000

**NOTE 9 – RISK MANAGEMENT**

A City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the fiscal year, the City is contracted with Idaho County Risk Management Program (ICRMP) for property, crime and fleet insurance and the State Insurance Fund for workman’s compensation. Under the terms of the ICRMP policy, the City of Ketchum’s liability is limited to the amount of annual financial membership contributions, including a per occurrence deductible. There has been no significant reduction in insurance coverage in the current year. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

**NOTE 10 – KETCHUM URBAN RENEWAL AGENCY**

The component unit column in the combined financial statements includes the financial data of the Ketchum Urban Renewal Agency, the City’s only discreetly presented component unit. It is reported in a separate column to emphasize that it is legally separate from the City in accordance with State Urban Renewal law. The Agency has authority to construct public improvements including the acquisition of public right-of-way within the blighted area legally designated as the redevelopment district. The City appoints the governing board of the Agency. The Agency derives its funding from tax increment financing. Complete financial statements for the current year are available from the Agency.

The City advanced \$1,495,830 of cash held for affordable housing construction to the Agency to begin their operations. The Agency has determined to pay this amount back to the City over the next several years as funds become available. These amounts are not accrued in the City’s records but will be recognized as revenue when received in the “In-Lieu Housing Fund”. The balance remaining unpaid at the date of these financial statements is \$ 195,514.

**CITY OF KETCHUM, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2024**

-Continued

**NOTE 11 – EMPLOYEE RETIREMENT PLAN**

*Plan Description*

The City of Ketchum contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies, and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

*Pension Benefits*

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age and highest average salary. Members become fully vested in their retirement benefits with five years of credited services (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

*Member and Employer Contributions*

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of employer rate for general employees and 74% for police and firefighters. As of June 30, 2024, it was 6.71% for general employees and 9.83% for police and firefighters. The employer contribution rate, as a percent of covered payroll, is set by the Retirement Board and was 11.18% for general employees and 13.26% for police and firefighters. The City's contributions were \$473,386 for the year ended September 30, 2024.

**CITY OF KETCHUM, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2024**

-Continued

*Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.*

At September 30, 2024, the City reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employees. At June 30, 2024, the City's proportion was 0.08017079 percent.

For the year ended September 30, 2024, the City recognized pension expense (revenue) of \$191,795. At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 0	\$ 0
Changes in assumptions or other inputs	\$ 118,801	
Net difference between projected and actual earnings on pension plan investments	\$ 477,453	
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	\$ (118,349)	
City's contributions subsequent to the measurement date	\$ 118,349	
<b>Total</b>	<b>\$ 596,254</b>	<b>\$ 0</b>

\$ 118,346 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2025.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2024, the beginning of the measurement period ended June 30, 2023, is 4.6 and 4.6 for the measurement period June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

**CITY OF KETCHUM, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2023**

-Continued

**Year ended September 30, 2023:**

2025	\$ 181,014
2026	\$ 559,154
2027	\$( 96,425)
2028	\$( 68,923)

*Actuarial Assumptions*

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases	3.05%
Salary inflation	3.05%
Investment rate of return	6.35%, net of investment expenses
Cost-of-living adjustments	1%

**Contributing Members, Service Retirement Members, and Beneficiaries**

- General Employees and All Beneficiaries - Males Pub-2010 General Tables, increased 11%
- General Employees and All Beneficiaries - Females Pub-2010 General Tables, increased 21%
- Fire & Police - Males Pub-2010 Safety Tables, increased 21%
- Fire & Police - Females Pub-2010 Safety Tables, increased 26%
- Disabled Members - Males Pub-2010 Disabled Tables, increased 38%
- Disabled Members - Females Pub-2010 Disabled Tables, increased 36%

An experience study was performed for the period July 1, 2015, through June 30, 2020, which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2024, is based on the results of an actuarial valuation date of July 1, 2024.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

**CITY OF KETCHUM, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2023**

-Continued

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets. The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2024.

2024

Asset Class	DB Plans	Sick Leave
Fixed Income	30.00%	50.00%
US/Global Equity	55.00%	39.30%
International Equity	15.00%	10.70%
Cash	0.00%	0.00%

*Discount Rate*

The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

*Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.*

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 6.35%, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.35%) or 1-percentage-point higher (7.35%) than the current rate:

	<b>1% Decrease (5.35%)</b>	<b>Current Discount Rate (6.35%)</b>	<b>1% Increase (7.35%)</b>
Employer's proportionate share of the net pension liability (asset)	\$ 2,968,916	\$ 2,998,905	\$3,028,894

**CITY OF KETCHUM, IDAHO**  
**Notes to the Financial Statements**  
**September 30, 2024**

-Continued

*Pension plan fiduciary net position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov)

*Payables to the pension plan*

At September 30, 2024, the City reported payables to the defined benefit pension plan of \$ 0 for legally required employer contributions and \$ 0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

**NOTE 12 – SUBSEQUENT EVENTS**

Subsequent events were evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

**CITY OF KETCHUM, IDAHO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual -- General Fund**  
**for the year ended September 30, 2024**

	<u>Original Budget Amounts</u>	<u>Final Budget Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUE:</b>				
Property taxes	\$ 5,116,800	\$ 5,116,800	\$ 5,124,036	\$ 7,236
Local Option sales taxes				
Franchises, licenses, permits	1,214,216	1,214,216	1,423,604	209,388
State of Idaho shared revenue	1,140,544	1,140,544	1,114,447	(26,097)
State of Idaho liquor receipts	407,421	407,421	362,218	(45,203)
State highway user collections	257,992	257,992	339,141	81,149
Penalty and interest on property taxes	12,000	12,000	18,816	6,816
County court and parking fines	40,000	40,000	92,663	52,663
Fees, fines and charges for services	3,501,759	3,501,759	4,220,466	718,707
Grants and contributions			4,039	4,039
Earnings on investments	50,000	50,000	507,892	457,892
Miscellaneous	272,132	272,132	94,812	(177,320)
	<u>12,012,864</u>	<u>12,012,864</u>	<u>13,302,134</u>	<u>1,289,270</u>
<b>EXPENDITURES:</b>				
General Government	6,193,867	6,193,867	6,384,402	(190,535)
Public Safety	5,100,803	5,100,803	5,504,766	(403,963)
Streets	2,110,716	2,110,716	1,793,084	317,632
Capital outlay	1,000	1,000	7,780	
Parks and Recreation	571,313	571,313	517,362	53,951
Transportation				
Affordable Housing				
Debt Service				
	<u>13,977,699</u>	<u>13,977,699</u>	<u>14,207,394</u>	<u>(222,915)</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	(1,964,835)	(1,964,835)	(905,260)	1,066,355
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers from other funds	1,900,000	1,900,000	2,000,000	(100,000)
Operating transfers (to) other funds	(710,000)	(710,000)	(448,334)	261,666
<b>NET CHANGE IN FUND BALANCES</b>	(774,835)	(774,835)	646,406	1,421,241
<b>FUND BALANCE - BEGINNING</b>	<u>7,386,386</u>	<u>7,386,386</u>	<u>7,386,386</u>	
<b>FUND BALANCE - ENDING</b>	<u><u>6,611,551</u></u>	<u><u>\$ 6,611,551</u></u>	<u><u>\$ 8,032,792</u></u>	



**CITY OF KETCHUM, IDAHO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual -- City Sales Tax Fund**  
**for the year ended September 30, 2024**

	<u>Original Budget Amounts</u>	<u>Final Budget Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUE:</b>				
Property taxes	\$	\$	\$	\$
Local Option sales taxes	5,762,137	6,119,295	6,715,900	596,605
Franchises, licenses, permits				
State of Idaho shared revenue				
State of Idaho liquor receipts				
State highway user collections				
Penalty and interest on property taxes				
County court fines				
Fees, fines and charges for services				
Grants and contributions				
Earnings on investments	0	0	20,248	20,248
Miscellaneous				
	<u>5,762,137</u>	<u>6,119,295</u>	<u>6,736,148</u>	<u>616,853</u>
<b>Total Revenue</b>				
<b>EXPENDITURES:</b>				
General Government	112,591	139,169	109,279	29,890
Public Safety	171,395	171,395	171,395	0
Streets				
Capital outlay				
Parks and Recreation				
Transportation	1,947,595	2,112,595	2,284,047	(171,452)
Affordable Housing				
Debt Service				
	<u>2,231,581</u>	<u>2,423,159</u>	<u>2,564,721</u>	<u>(141,562)</u>
<b>Total Expenditures</b>				
<b>EXCESS REVENUE (EXPENDITURES)</b>	3,530,556	3,696,136	4,171,427	475,291
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers from other funds				0
Operating transfers (to) other funds	<u>(3,751,151)</u>	<u>(4,108,309)</u>	<u>(3,890,288)</u>	<u>218,021</u>
<b>NET CHANGE IN FUND BALANCES</b>	(220,595)	(412,173)	281,139	693,312
<b>FUND BALANCE - BEGINNING</b>	<u>1,430,680</u>	<u>1,430,680</u>	<u>1,430,680</u>	
<b>FUND BALANCE - ENDING</b>	<u>\$ 1,210,085</u>	<u>\$ 1,018,507</u>	<u>\$ 1,711,819</u>	

**CITY OF KETCHUM, IDAHO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual -- In-Lieu Housing Fund**  
**for the year ended September 30, 2024**

	<u>Original Budget Amounts</u>	<u>Final Budget Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUE:</b>				
Property taxes	\$	\$	\$	\$
Local Option sales taxes				
Franchises, licenses, permits				
State of Idaho shared revenue				
State of Idaho liquor receipts				
State highway user collections				
Penalty and interest on property taxes				
County court fines				
Fees, fines and charges for services		840,000	844,197	(4,197)
Grants and contributions				
Earnings on investments		95,000	95,591	(591)
Miscellaneous				0
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Revenue	<u>                    0</u>	<u>          935,000</u>	<u>          939,788</u>	<u>          (4,788)</u>
<b>EXPENDITURES:</b>				
General Government				
Public Safety				
Streets				
Capital outlay				
Parks and Recreation				
Transportation				
Affordable Housing	1,320,000	2,131,982	1,451,982	680,000
Debt Service				
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Expenditures	<u>          1,320,000</u>	<u>          2,131,982</u>	<u>          1,451,982</u>	<u>          680,000</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	(1,320,000)	(1,196,982)	(512,194)	675,212
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers from other funds				
Operating transfers (to) other funds				
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>NET CHANGE IN FUND BALANCES</b>	(1,320,000)	(261,982)	(512,194)	675,212
<b>FUND BALANCE - BEGINNING</b>	<u>          2,291,857</u>	<u>          2,291,857</u>	<u>          2,291,857</u>	
<b>FUND BALANCE - ENDING</b>	<u>          \$ 971,857</u>	<u>          \$ 2,029,875</u>	<u>          \$ 1,779,663</u>	

**CITY OF KETCHUM, IDAHO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual -- General Capital Improvement Fund**  
**for the year ended September 30, 2024**

	<u>Original Budget Amounts</u>	<u>Final Budget Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUE:</b>				
Property taxes	\$	\$	\$	\$
Local Option sales taxes				
Franchises, licenses, permits	291,000	291,000	331,957	40,957
State of Idaho shared revenue				
State of Idaho liquor receipts				
State highway user collections				
Penalty and interest on property taxes				
County court fines				
Fees, fines and charges for services	177,600	1,306,250	1,985,232	678,982
Grants, contributions, bond proceeds		7,000,000	7,000,000	
Earnings on investments		150,000	175,309	25,309
Miscellaneous				
	<u>468,600</u>	<u>8,747,250</u>	<u>9,492,498</u>	<u>745,248</u>
<b>Total Revenue</b>				
<b>EXPENDITURES:</b>				
General Government				
Public Safety				
Streets				
Capital outlay	2,102,563	10,770,369	7,513,872	3,256,497
Parks and Recreation				
Transportation				
Affordable Housing				
Debt Service				
	<u>2,102,563</u>	<u>10,770,369</u>	<u>7,513,872</u>	<u>3,256,497</u>
<b>Total Expenditures</b>				
<b>EXCESS REVENUE (EXPENDITURES)</b>	<b>(1,633,963)</b>	<b>(2,023,119)</b>	<b>1,978,626</b>	<b>4,001,745</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers from other funds	313,963	313,963	213,963	
Operating transfers (to) other funds				
	<u>313,963</u>	<u>313,963</u>	<u>213,963</u>	
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,320,000)</b>	<b>(1,709,156)</b>	<b>2,192,589</b>	<b>4,001,745</b>
<b>FUND BALANCE - BEGINNING</b>	<b><u>3,057,730</u></b>	<b><u>3,057,730</u></b>	<b><u>3,057,730</u></b>	
<b>FUND BALANCE - ENDING</b>	<b><u>\$ 1,737,730</u></b>	<b><u>\$ 1,348,574</u></b>	<b><u>\$ 5,250,319</u></b>	

**CITY OF KETCHUM, IDAHO**  
**PUBLIC EMPLOYEE PENSION INFORMATION**  
For the year ended September 30, 2024

**Required Supplementary Information**

**Schedule of Employer's Share of Net Pension Liability**  
**PERSI - Base Plan**  
Last 10 - Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's portion of the net pension liability	.0865200%	.0799402%	.0866389%	.0857958%	.0889864%
Employer's proportionate share of the net pension liability	\$ 987,602	\$ 1,179,132	\$ 1,361,816	\$ 1,739,214	\$ 1,171,806
Employer's covered-employee payroll	\$ 3,625,685	\$ 3,742,286	\$ 3,585,052	\$ 3,435,203	\$ 2,691,486
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	27.24%	31.51%	37.99%	50.63%	43.54%
Plan fiduciary net position as a percentage of the total pension liability	93.79%	91.69%	90.68%	87.26%	91.38%
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Employer's portion of the net pension liability	.08017079%	.08714808%	.0790322%	.0809575%	.0833870%
Employer's proportionate share of the net pension liability (Net Asset)	\$ 2,998,905	\$ 3,477,793	\$ 3,112,888	\$ (63,939)	\$ 1,936,356
Employer's covered-employee payroll	\$ 4,191,400	\$ 3,845,561	\$ 3,462,905	\$ 4,052,180	\$ 3,822,116
Employer's proportional share of the net pension liability as a percentage of its covered-employee payroll	71.55%	90.44%	89.89%	-1.58%	50.66%
Plan fiduciary net position as a percentage of the total pension liability	85.54%	83.83%	83.09%	100.36%	88.22%

Data reported is measured as of June 30, 2024

**Schedule of Employer's Contributions**  
**PERSI - Base Plan**  
Last 10 - Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily required contributions	\$ 441,262	\$ 455,247	\$ 445,468	\$ 425,702	\$ 393,730
Contributions in relation to the statutorily required contribution	\$ (441,262)	\$ (455,247)	\$ (445,468)	\$ (425,702)	\$ (393,730)
Contribution (deficiency) excess	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Employer's covered-employee payroll	\$ 3,625,685	\$ 3,742,286	\$ 3,585,052	\$ 3,435,203	\$ 2,691,486
Contributions as a percentage of covered-employee payroll	12.17%	12.16%	12.43%	12.39%	12.03%
	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Statutorily required contributions	\$ 473,386	\$ 459,020	\$ 420,730	\$ 484,563	\$ 465,534
Contributions in relation to the statutorily required contribution	\$ (473,386)	\$ (459,020)	\$ (420,730)	\$ (484,563)	\$ (465,534)
Contribution (deficiency) excess	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Employer's covered-employee payroll	\$ 4,191,400	\$ 3,845,561	\$ 3,462,905	\$ 4,052,180	\$ 3,822,116
Contributions as a percentage of covered-employee payroll	11.29%	11.94%	12.15%	11.96%	12.18%

**OTHER  
SUPPLEMENTARY INFORMATION**

**CITY OF KETCHUM, IDAHO**  
**Combining Balance Sheets**  
**Combining Other Governmental Funds**  
**at September 30, 2024**

	<u>Wagon Days Fund</u>	<u>General Obligation Bond Debt Fund</u>	<u>City/County Housing Fund</u>	<u>Police/Fire Trust Fund</u>	<u>Community Development Trust Fund</u>	<u>Park Trust Fund</u>	<u>Total Combined Other Governmental Funds</u>
<b>ASSETS:</b>							
Cash and Cash Deposits	\$ 5,264	\$ (1,884)	\$ 129,237	\$ 7,970	\$ 86,287	\$ 1,308,595	\$ 1,535,469
Taxes Receivable							0
Due From Other Governments							0
Total Assets	<u>\$ 5,264</u>	<u>\$ (1,884)</u>	<u>\$ 129,237</u>	<u>\$ 7,970</u>	<u>\$ 86,287</u>	<u>\$ 1,308,595</u>	<u>\$ 1,535,469</u>
<b>LIABILITIES:</b>							
Accounts Payable	\$	\$	\$	\$	\$	\$	0
Funds Held in Trust			493		86,287		86,780
Due To Other Funds							0
Total Liabilities	<u>0</u>	<u>0</u>	<u>493</u>	<u>0</u>	<u>86,287</u>	<u>0</u>	<u>86,780</u>
<b>FUND BALANCE:</b>							
Non-spendable							0
Restricted				7,970		1,308,595	1,316,565
Committed							0
Assigned	5,264	(1,884)	128,744				132,124
Unassigned							0
Total Fund Balance	<u>5,264</u>	<u>(1,884)</u>	<u>128,744</u>	<u>7,970</u>	<u>0</u>	<u>1,308,595</u>	<u>1,448,689</u>
Total Liabilities and Fund Balance	<u>\$ 5,264</u>	<u>\$ (1,884)</u>	<u>\$ 129,237</u>	<u>\$ 7,970</u>	<u>\$ 86,287</u>	<u>\$ 1,308,595</u>	<u>\$ 1,535,469</u>

The accompanying notes are a part of these financial statements.

**CITY OF KETCHUM, IDAHO**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Combining Other Governmental Funds**  
**for the year ended September 30, 2024**

	Wagon Days Fund	General Obligation Bond Debt Fund	City/County Housing Fund	Police/Fire Trust Fund	Community Development Trust Fund	Park Trust Fund	Total Combined Other Governmental Funds
<b>REVENUE:</b>							
Property taxes	\$	\$ 619,820	\$	\$	\$	\$	619,820
Local Option sales taxes							0
Franchises, licenses, permits							0
State of Idaho shared revenue							0
State of Idaho sales tax							0
State of Idaho liquor receipts							0
State highway user collections							0
Penalty and interest on property taxes		2,441					2,441
Proceeds from sale of assets							0
Fees and charges for services	158		85,844		395,946	24,521	506,469
Grants and contributions	11,174					69,968	81,142
Earnings on investments	292			374	87	60,051	60,804
Miscellaneous							0
<b>Total Revenue</b>	<u>11,624</u>	<u>622,261</u>	<u>85,844</u>	<u>374</u>	<u>396,033</u>	<u>154,540</u>	<u>1,270,676</u>
<b>EXPENDITURES:</b>							
General Government	190,582		15,834		396,033		602,449
Public Safety							0
Streets							0
Capital outlay						50,601	50,601
Parks and Recreation						21,565	21,565
Transportation							0
Affordable Housing			2,181,411				2,181,411
Debt Service		630,078					630,078
<b>Total Expenditures</b>	<u>190,582</u>	<u>630,078</u>	<u>2,197,245</u>	<u>0</u>	<u>396,033</u>	<u>72,166</u>	<u>3,486,104</u>
<b>EXCESS REVENUE (EXPENDITURES)</b>	(178,958)	(7,817)	(2,111,401)	374	0	82,374	(2,215,428)
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating transfers from other funds	171,250	7,817	1,935,592			10,000	2,124,659
Operating transfers (to) other funds							0
<b>NET CHANGE IN FUND BALANCES</b>	(7,708)	0	(175,809)	374	0	92,374	(90,769)
<b>FUND BALANCE - BEGINNING</b>	<u>12,972</u>	<u>(1,884)</u>	<u>304,553</u>	<u>7,596</u>	<u>0</u>	<u>1,216,221</u>	<u>1,539,458</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 5,264</u>	<u>\$ (1,884)</u>	<u>\$ 128,744</u>	<u>\$ 7,970</u>	<u>\$ 0</u>	<u>\$ 1,308,595</u>	<u>\$ 1,448,689</u>

The accompanying notes are a part of these financial statements.

**CITY OF KETCHUM, IDAHO**  
**Bond-Future Principal and Interest Requirements**  
**at September 30, 2024**

Annual Payment

	<u>Interest Rate</u>	<u>Fiscal Year</u>	<u>Principal Payment</u>	<u>Interest Payment</u>
General Obligation Bond:				
\$11,500,000 General Obligation Bonds Series 2020				
	5.00%	2025	\$ 355,000	\$ 259,019
	5.00%	2026	370,000	241,269
	5.00%	2027	390,000	222,769
	5.00%	2028	410,000	203,269
	5.00%	2029	430,000	182,769
	2.00%	2030	450,000	161,269
	2.00%	2031	460,000	152,269
	2.00%	2032	470,000	143,069
	2.00%	2033	480,000	133,669
	2.00%	2034	490,000	124,069
	2.00%	2035	495,000	114,269
	2.00%	2036	505,000	104,369
	2.00%	2037	520,000	94,269
	2.00%	2038	530,000	83,869
	2.00%	2039	540,000	73,269
	2.125%	2040	550,000	62,468
	2.150%	2041	560,000	50,780
	2.125%	2042	575,000	38,881
	2.250%	2043	585,000	26,661
	2.250%	2044	<u>600,000</u>	<u>13,500</u>
			<u>\$ 9,765,000</u>	<u>\$ 2,485,775</u>

The accompanying notes are a part of these financial statements.



**CITY OF KETCHUM, IDAHO**  
**Bond-Future Principal and Interest Requirements**  
**at September 30, 2024**

	Annual Payment			
	Interest Rate	Fiscal Year	Principal Payment	Interest Payment
Water Revenue Bond:				
Water Refunding Bond 2016				
\$ 1,697,000, September 8, 2016				
1.74%				
	1.74%	2025	\$ 162,000	\$ 8,717
	1.74%	2026	166,000	5,899
	1.74%	2027	173,000	3,010
			\$ 501,000	\$ 17,626
			\$ 501,000	\$ 17,626

The accompanying notes are a part of these financial statements.

**CITY OF KETCHUM, IDAHO**  
**Bond-Future Principal and Interest Requirements**  
**at September 30, 2024**

	Annual Payment			
	Interest Rate	Fiscal Year	Principal Payment	Interest Payment
Water Revenue Bond:				
Water Revenue Refunding Bonds 2015				
\$2,310,000, September 2, 2015				
2.00% - 5.00%				
	5.00%	2025	\$ 35,000	\$ 104,000
	5.00%	2026	35,000	102,250
	5.00%	2027	30,000	100,500
	5.00%	2028	255,000	99,000
	5.00%	2029	270,000	86,250
	5.00%	2030	285,000	72,750
	5.00%	2031	295,000	58,500
	5.00%	2032	310,000	43,750
	5.00%	2033	330,000	28,250
	5.00%	2034	235,000	11,750
			\$ 2,080,000	\$ 707,000

The accompanying notes are a part of these financial statements.

**CITY OF KETCHUM, IDAHO**  
**Bond-Future Principal and Interest Requirements**  
**at September 30, 2024**

	Annual Payment			
	Interest Rate	Fiscal Year	Principal Payment	Interest Payment
Wastewater Revenue Bond:				
Wastewater Revenue Bonds 2023				
\$6,290,000, April 18, 2023				
4.00% - 5.00%				
	5.00%	2025	\$ 200,000	\$ 300,400
	5.00%	2026	210,000	290,400
	5.00%	2027	220,000	279,900
	5.00%	2028	230,000	268,900
	5.00%	2029	245,000	257,400
	5.00%	2030	255,000	245,150
	5.00%	2031	270,000	232,400
	5.00%	2032	280,000	218,900
	5.00%	2033	295,000	204,900
	5.00%	2034	310,000	190,150
	5.00%	2035	325,000	174,650
	5.00%	2036	340,000	158,400
	5.00%	2037	360,000	141,400
	5.00%	2038	380,000	123,400
	5.00%	2039	395,000	104,400
	5.00%	2040	415,000	84,650
	5.00%	2041	435,000	63,900
	4.00%	2042	460,000	42,150
	5.00%	2043	475,000	23,750
			\$ 6,100,000	\$ 3,405,200
			\$ 6,100,000	\$ 3,405,200

The accompanying notes are a part of these financial statements.

2190 Village Park Avenue, Suite 300 • Twin Falls, ID 83301 • 208.733.1161 • Fax: 208.733.6100

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

December 3, 2024

To the City Council  
City of Ketchum, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Ketchum, Idaho, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Ketchum, Idaho's basic financial statements, and have issued our report thereon dated December 3, 2024.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Ketchum, Idaho's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Ketchum, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Ketchum, Idaho's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Ketchum, Idaho's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Report Continued—

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Workman & Company*

WORKMAN AND COMPANY  
Certified Public Accountants  
Twin Falls, Idaho



City of Ketchum

### CITY COUNCIL MEETING AGENDA MEMO

Meeting Date:  Staff Member/Dept:

Agenda Item:

**Recommended Motion:**

Motion to approve the FY 2025 Budget Amendments listed as a result of the FY 2024 End of Year process and previous Council direction.

**Reasons for Recommendation:**

The recommendation is based on carryover funding needs to complete projects/tasks in progress as well as Interim Budgets Changes resulting from strategic City Council Direction.  
Fund summaries are also included to demonstrate a solid financial position of each fund before and after the End of Year adjustments.  
  
I formal budget amendment will occur this fiscal year via the Public Hearing process.

**Sustainability Impact:**

No Sustainability impact

**Financial Impact:**

The Financial Impact is funded using previous year resources and/or known fund balance availability.

**Attachments:**

1. EOY FY 2025 Budget Amendments
2. EOY Fund Summaries

**City of Ketchum**  
**2025 Budget Amendments**  
**by Fund**

**1 General Fund**

<b>2 Department</b>	<b>Account</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Amendment Type</b>	<b>Justification</b>
<b>3 Administration</b>	01-4150-5150		\$ 15,000	Re-Budget/Carryover	Vehicle Graphics needed in FY 2025
<b>4 Facilities</b>	01-4194-4220		\$ 35,000	Re-Budget/Carryover	Main Street Punch List Items and Increased Service Level
<b>5 Facilities</b>	01-4194-5900		\$ 23,000	Re-Budget/Carryover	Address City Hall 5th Entrance Doors
<b>6 Streets</b>	01-4310-6950		\$ 40,000	Re-Budget/Carryover	Needed re-budget to address deferred maintenance (seal coat bike paths)
<b>7 Streets</b>	01-4310-4200		\$ 25,000	Re-Budget/Carryover	Carry to 2025 for electrical work and snow hauling
<b>8 Fire</b>	01-4230-3200		\$ 11,000	Re-Budget/Carryover	Fire Supplies, focus on Wildland
<b>9 Fire</b>	01-4230-2310		\$ 12,000	Re-Budget/Carryover	Deferred Comp Performance Based Volunteers
<b>10 Fire</b>	01-3700-8799	\$ 200,000		Revenue Neutral	Budget amendment to capture Fire assignment reimbursement revenue
<b>11 Fire</b>	01-4230-4940		\$ 200,000	Revenue Neutral	Expenses associated with Fire assignments
<b>12 Non-Departmental</b>	01-3700-3600	\$ 153,400		Interim Budget Change	Contract savings remitted to the City as part of the Policing contract
<b>13 Non-Departmental Transfer Out to Capital Fund</b>	01-4193-8803		\$ 847,677	Interim Budget Change	Transfer to CIP Fund to maintain \$1.0M minimum (~\$243k) plus additional funds to address various CIP priorities at Council direction
<b>14 Non-Departmental Transfer Out to Housing Fund</b>	01-4193-8804		\$ 500,000	Interim Budget Change	\$500k EOY commitment to further execute the Housing Action Plan per Council Direction
<b>15 Planning &amp; Building</b>	01-3200-2100	\$ 35,000		Revenue Neutral	Building Permit Revenue Adjustment
<b>16 Planning &amp; Building</b>	01-4170-1000		\$ 15,000	Revenue Neutral	Net Staffing Transition Need
<b>17 Planning &amp; Building</b>	01-4170-4200		\$ 20,000	Revenue Neutral	Flood Plain Professional Services
<b>18 Non-Departmental</b>	01-3320-8600	\$ 171,719		Revenue Neutral	Final EMS contract contribution amount increase
<b>19 Non-Departmental</b>	01-4193-9930		\$ 171,719	Revenue Neutral	Offsetting contingency expense
<b>20 General Fund Total</b>		<b>\$ 560,119</b>	<b>\$ 1,915,396</b>		

**City of Ketchum**  
**2025 Budget Amendments**  
**by Fund**

**21 Wagon Days Fund**

<b>22 Program</b>	<b>Account</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Amendment Type</b>	<b>Justification</b>
23 Transfer In (Original LOT)	02-3700-8722	\$ 25,000		Re-Budget/Carryover	Transfer in from Original LOT Fund
24 Wagon Days Event	02-4530-4210		\$ 25,000	Re-Budget/Carryover	Program expense account
<b>25 Wagon Days Fund Total</b>		<b>\$ 25,000</b>	<b>\$ 25,000</b>		

**26 Capital Fund**

<b>27 Project/Department</b>	<b>Account</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Amendment Type</b>	<b>Justification</b>
28 Streets Vehicle Replacement	03-4310-7600		\$ 35,000	Re-Budget/Carryover	Pushed from 2024
29 Facilities Truck Replacement	03-4194-7110		\$ 35,000	Re-Budget/Carryover	Pushed from 2024
30 Facilities Mower Replacement	03-4194-7602		\$ 34,000	Re-Budget/Carryover	Pushed from 2024
31 Recreations Gator Replacement	03-4150-7130		\$ 20,000	Re-Budget/Carryover	Pushed from 2024
32 Technology Upgrades CIP	03-4193-7200		\$ 26,825	Re-Budget/Carryover	Ongoing, spending authority needed in FY 2025
33 Fire Rescue Equipment	03-4230-7125		\$ 5,000	Re-Budget/Carryover	Unused spending authority, needed in FY 2025 for Back Country equipment
34 Atkinson Park Irrigation Upgrades	03-4194-7120		\$ 50,000	Re-Budget/Carryover	Pushed from 2024
35 Trash Cans Replacement/New	03-4194-7170		\$ 10,000	Re-Budget/Carryover	Needed in 2025 for Main Street
36 Main Street Rehab	03-4193-7135		\$ 3,258,204	Re-Budget/Carryover	Ongoing, spending authority needed in FY 2025
37 Warm Springs Preserve Reimbursement	03-3700-3600	\$ 62,501		Re-Budget/Carryover	2024 expenses to be reimbursed
38 Power Undergrounding Contract (HWY 75 South of Town)	03-4193-7180		\$ 700,632	Interim Budget Change	Remaining expense per Contract
39 Transfer In (General Fund)	03-3700-8701	\$ 847,677		Interim Budget Change	Transfer in from General to maintain \$1.0M minimum and address various CIP priorities at Council's direction
40 Transfer In (Original LOT Fund)	03-3700-8722	\$ 1,000,000		Interim Budget Change	Fund Balance Transfer In to address future CIP needs at Councils direction
<b>41 Capital Fund Total</b>		<b>\$ 1,910,178</b>	<b>\$ 4,174,661</b>		



**City of Ketchum**  
**2025 Budget Amendments**  
**by Fund**

42 **Original LOT Fund**

43 Program	Account	Revenue	Expenditure	Amendment Type	Justification
44 Wagon Days Transfer	22-4910-8802		\$ 25,000	Re-Budget/Carryover	Based on recent events, needed due to cost increases, transfer out account
45 Transfer Out	22-4910-8803		\$ 1,000,000	Interim Budget Change	Transfer Fund Balance to address future CIP needs at Councils direction
46 <b>Original LOT Fund Total</b>		\$ -	\$ 1,025,000		

47 **Additional LOT Fund**

48 Fund Balance Release to SVASB			\$ 299,125	Interim Budget Change	Release of Fund Balance, All SVASB based on historic fund balance analysis
49 <b>Additional LOT Fund Total</b>		\$ -	\$ 299,125		

50 **In-Lieu Housing Fund**

51 Program	Account	Revenue	Expenditure	Amendment Type	Justification
52 Transfer Out to Housing Fund (EOY Commitment)	52-4410-8899		\$ 500,000	Interim Budget Change	\$500k EOY commitment to further execute the Housing Action Plan per Council Direction
53 Bluebird Contractual Commitment	52-4410-7116		\$ 680,000	Re-Budget/Carryover	Remaining Contractual Commitment
54 <b>In-Lieu Housing Fund Total</b>		\$ -	\$ 1,180,000		

55 **Housing Fund**

56 Program	Account	Revenue	Expenditure	Amendment Type	Justification
57 Deed Restricted Property Sale	54-3700-4000	\$ 378,000		Re-Budget/Carryover	Sale did not occur in FY 2024
58 Reimburse General Fund (Property Purchase)			\$ 230,517	Re-Budget/Carryover	Remaining reimbursement to the General Fund for the deed restricted purchase.
59 Transfer In (General Fund)	54-3700-8701	\$ 500,000		Interim Budget Change	\$500k EOY commitment to further execute the Housing Action Plan per Council Direction
60 Transfer In (In-Lieu Fund)	54-3700-8730	\$ 500,000		Interim Budget Change	\$500k EOY commitment to further execute the Housing Action Plan per Council Direction
61 Program Expense (Deed Restrictions)	54-4410-4225		\$ 1,000,000	Interim Budget Change	Offsetting Program Expense
62 <b>Housing Fund Total</b>		\$ 1,378,000	\$ 1,230,517		

**City of Ketchum**  
**2025 Budget Amendments**  
**by Fund**

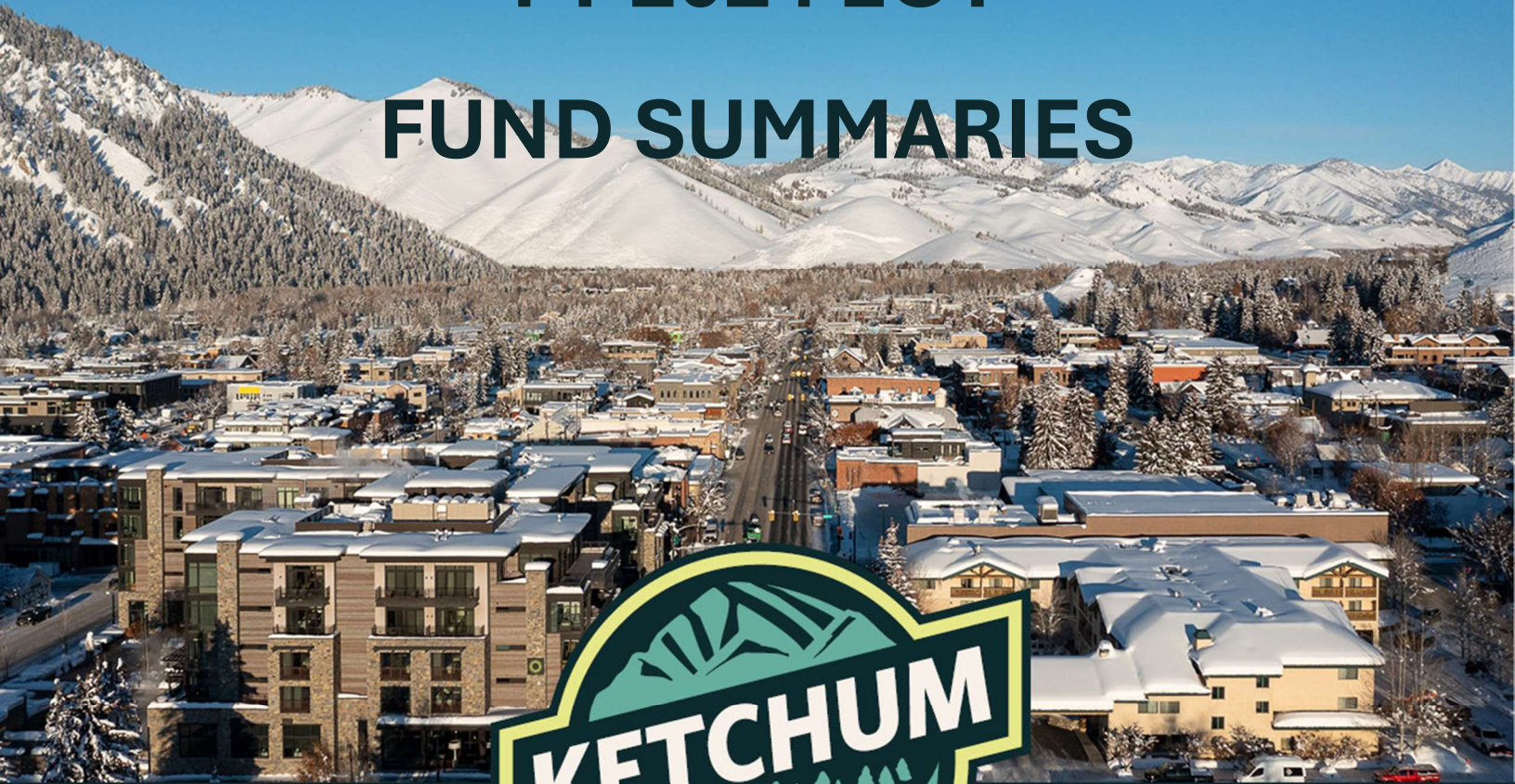
63 **Water Fund**

64 Program/Project	Account	Revenue	Expenditure	Amendment Type	Justification
65 Main Street Hydrant CIP	64-4340-7135		\$ 23,000	Re-Budget/Carryover	Ongoing, spending authority needed in FY 2025
66 General Construction CIP	64-4340-7800		\$ 50,000	Re-Budget/Carryover	Ongoing, spending authority needed in FY 2025, Trial Creek Bridge Water Line Adjustment, VFD Pump Replacement
67 <b>Water Fund Total</b>		\$ -	\$ 73,000		

68 **Wastewater Fund**

69 Program/Project	Account	Revenue	Expenditure	Amendment Type	Justification
70 Collections CIP	67-4350-7813		\$ 50,000	Re-Budget/Carryover	Ongoing, spending authority needed in FY 2025
71 Aeration Basins CIP	67-4350-7815		\$ 603,715	Re-Budget/Carryover	Ongoing, spending authority needed in FY 2025
72 <b>Wastewater Fund Total</b>		\$ -	\$ 653,715		

# FY 2024 EOY FUND SUMMARIES



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Wastewater CIP Fund.....	Page 11
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Parks Development Trust Fund .....	Page 13

# GENERAL FUND (01)

Financial Status

1 **FY 2024 Preliminary Financials**  
 2 **as of 12/09/24**

3	<b>FY 2023 Closing Fund Balance</b>	\$	7,386,387	
4	<b>FY 2024 Gain</b>	\$	646,406	<b>Budgeted Loss of 674,835</b>
5	<b>Fund Balance</b>	\$	8,032,793	

6 **FY 2025 Budget**

7	Revenues	\$	14,446,021
8	Expenses	\$	14,446,021
9	<b>Fund Balance post FY 2025 Budget</b>	\$	8,032,793

10 **Preliminary Rebudgets/IBC's**

11	Net Revenues	\$	560,119
12	Net Expenses	\$	567,719
13	<b>Projected FY 2025 EOY Fund Balance</b>	\$	8,025,193
14	<b>17% Reserve Minumum Amount</b>	\$	2,455,824

15	Fund Balance Gain on FY 2024 Closing	\$	638,806
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Min Fund Balance and additional funding to address various CIP priorities

16	Planned Use of Resources in FY 2024	\$	674,835
----	-------------------------------------	----	---------

17	<b>Total Financial Swing</b>	\$	1,313,641	<b>After Rebudgets</b>
----	------------------------------	----	-----------	------------------------

18 **Recommended EOY Funding**

19	Housing Contribution	\$	500,000
20	Capital Fund Contribution	\$	813,641
21	<b>Total Recommended EOY Funding</b>	\$	1,313,641

22	<b>Net General Fund Change</b>	\$	-
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## WAGON DAYS FUND (02)

Financial Status

1 **FY 2024 Preliminary Financials**

2 **as of 12/09/24**

3	<b>FY 2024 Closing Fund Balance</b>	\$	12,972
4	<b>FY 2024 Gain/(Loss)</b>	\$	(7,708)
5	<b>Fund Balance</b>	\$	5,264
6	<b>FY 2025 Budget</b>		
7	Revenues	\$	163,000
8	Expenses	\$	163,000
9	<b>Fund Balance post FY 2025 Budget</b>	\$	5,264
10	<b>Preliminary Rebudgets/IBC's</b>		
11	Net Revenues	\$	25,000
12	Net Expenses	\$	25,000
13	<b>Projected FY 2025 EOY Fund Balance</b>	\$	5,264

## CIP FUND (03)

Financial Status

1 **FY 2024 Preliminary Financials**  
 2 **as of 12/09/2024**

3	<b>FY 2024 Closing Fund Balance</b>	<b>\$ 3,057,730</b>	
4	<b>FY 2024 Gain</b>	<b>\$ 2,192,590</b>	
		<hr/> <hr/>	
5	<b>Fund Balance</b>	<b>\$ 5,250,319</b>	
6	<b>FY 2025 Budget</b>		
7	Revenues	\$ 2,027,500	
8	Green Light Project Expenses	\$ 2,495,750	No Enhancement Projects
		<hr/> <hr/>	
9	<b>Fund Balance post FY 2025 Budget</b>	<b>\$ 4,782,069</b>	
10	<b>Preliminary Rebudgets/IBC's</b>		
11	Net Revenues	\$ 62,501	
12	Net Expenses*	\$ 4,174,661	
		<hr/> <hr/>	
13	<b>Projected FY 2025 EOY Fund Balance</b>	<b>\$ 669,909</b>	
14	<b>Recommended EOY Funding Inflows</b>		
	General Fund Transfer In	\$ 847,677	Min Fund Balance and additional funding to address various CIP priorities
15			
16	Original LOT Transfer In	\$ 1,000,000	Use of LOT Fund Balance
		<hr/> <hr/>	
17	<b>Total Recommended EOY Funding</b>	<b>\$ 1,847,677</b>	
18	<b>Projected Fund Balance</b>	<b>\$ 2,517,586</b>	
19	<b>Unfunded Priorities</b>		
20	Unfunded Projects in FY 2025	\$ 864,000	Enhancement Projects Held
21	Streets Investment	TBD	
22	Power Undergrounding Request	\$ 130,000	Sun Valley to 4th

## ORIGINAL LOT FUND (22)

### Financial Status

1 **FY 2024 Preliminary Financials**  
2 **as of 12/09/24**

3	<b>FY 2024 Closing Fund Balance</b>	\$	<b>1,032,336</b>
4	<b>FY 2024 Gain</b>	\$	<b>330,357</b>
			<hr/> <hr/>
5	<b>Fund Balance</b>	\$	<b>1,362,694</b>
6	<b>FY 2025 Budget</b>		
7	Revenues	\$	3,244,835
8	Expenses	\$	3,578,226
			<hr/> <hr/>
9	<b>Fund Balance post FY 2025 Budget</b>	\$	<b>1,029,303</b>
10	<b>Preliminary Rebudgets/IBC's</b>		
11	Net Revenues	\$	-
12	Net Expenses	\$	25,000
			<hr/> <hr/>
13	<b>Projected FY 2025 EOY Fund Balance</b>	\$	<b>1,004,303</b>
14	<b>Recommended EOY Funding</b>		
15	Transfer Out (CIP Contribution)	\$	1,000,000
			<hr/> <hr/>
16	<b>Projected Fund Balance</b>	\$	<b>4,303</b>

## ADDITIONAL LOT FUND (25)

Financial Status

1 **FY 2024 Preliminary Financials**

2 **as of 12/09/24**

3	<b>FY 2024 Closing Fund Balance</b>	\$	<b>398,343</b>
4	<b>FY 2024 Gain/(Loss)</b>	\$	<b>(49,219)</b>
5	<b>Fund Balance</b>	\$	<b>349,125</b>
6	<b>FY 2025 Budget</b>		
7	Revenues	\$	2,447,253
8	Expenses	\$	2,447,253
9	<b>Fund Balance post FY 2025 Budget</b>	\$	<b>349,125</b>
10	<b>Preliminary Rebudgets/IBC's</b>		
11	Net Revenues	\$	-
12	Net Expenses	\$	299,125
13	<b>Projected FY 2025 EOY Fund Balance</b>	\$	<b>50,000</b>



## IN-LIEU Housing Fund (52)

Financial Status

1 **FY 2024 Preliminary Financials**

2 **as of 12/09/24**

3	<b>FY 2024 Closing Fund Balance</b>	\$	2,291,856
4	<b>FY 2024 Net Income</b>	\$	<u>(512,195)</u>
5	<b>Fund Balance</b>	\$	<b>1,779,662</b>

6 **Preliminary Rebudgets/IBC's**

7	Net Revenues	\$	-
8	Net Expenses	\$	<u>500,000</u>
9	<b>Projected FY 2025 EOY Fund Balance</b>	\$	<b>1,279,662</b>

10 **Commitments**

11	Bluebird	\$	<u>680,000</u>
12	<b>Projected Unassigned</b>	\$	<b>599,662</b>

13 **Pending Revenue**

14	200 N. Leadville	\$	421,650
15	108 Ritchie Drive Townhomes	\$	<u>2,453,000</u>
16	Projected Unassigned Funds	\$	3,474,312

17 **Potential Future Commitments**

18	1st & Washington	\$	1,500,000
----	------------------	----	-----------

## COMMUNITY HOUSING FUND (54)

### Financial Status

1 **FY 2024 Preliminary Financials**

2 **as of 12/09/24**

3	<b>FY 2024 Closing Fund Balance</b>	\$	<b>304,553</b>
4	<b>FY 2024 Gain/(Loss)</b>	\$	<b>(175,809)</b>
5	<b>Fund Balance</b>	\$	<b>128,744</b>
6	<b>FY 2025 Budget</b>		
7	Revenues	\$	1,696,045
8	Expenses	\$	1,761,798
9	<b>Fund Balance post FY 2025 Budget</b>	\$	<b>62,991</b>
10	<b>Preliminary Rebudgets/IBC's</b>		
11	Net Revenues*	\$	1,378,000
12	Net Expenses	\$	1,230,517
13	<b>Projected FY 2025 EOY Fund Balance</b>	\$	<b>210,474</b>

14 \*Includes \$500k each from General Fund and In-Lieu Fund



# WATER CIP FUND (64)

Financial Status

1 **FY 2024 Preliminary Financials**

2 **as of 12/09/24**

3	<b>FY 2024 Closing Fund Balance</b>	\$	<b>655,514</b>
4	<b>FY 2024 Gain/(Loss)</b>	\$	<b>165,534</b>
5	<b>Fund Balance</b>	\$	<b>821,048</b>

6 **FY 2025 Budget**

7	Revenues	\$	1,015,000
8	Expenses	\$	1,015,000
9	<b>Fund Balance post FY 2025 Budget</b>	\$	<b>821,048</b>

10 **Preliminary Rebudgets/IBC's**

11	Net Revenues	\$	-
12	Net Expenses	\$	73,000
13	<b>Projected FY 2025 EOY Fund Balance</b>	\$	<b>748,048</b>



## WASTEWATER CIP FUND (67)

Financial Status

1 **FY 2024 Preliminary Financials**

2 **as of 12/09/24**

3	<b>FY 2024 Closing Fund Balance</b>	\$	<b>8,245,314</b>
4	<b>FY 2024 Gain/(Loss)</b>	\$	<b>(810,787)</b>
5	<b>Fund Balance</b>	\$	<b>7,434,528</b>
6	<b>FY 2025 Budget</b>		
7	Revenues	\$	2,417,068
8	Expenses	\$	4,729,135
9	<b>Fund Balance post FY 2025 Budget</b>	\$	<b>5,122,460</b>
10	<b>Preliminary Rebudgets/IBC's</b>		
11	Net Revenues	\$	-
12	Net Expenses	\$	653,715
13	<b>Projected FY 2025 EOY Fund Balance</b>	\$	<b>4,468,745</b>

## POLICE TRUST FUND (90)

Financial Status

1 **FY 2024 Preliminary Financials**

2 **as of 12/09/24**

3 <b>FY 2024 Closing Fund Balance</b>	\$	7,597
4 <b>FY 2024 Gain/(Loss)</b>	\$	374
		<hr/> <hr/>
5 <b>Fund Balance</b>	\$	7,971

6 **FY 2025 Budget**

7 Revenues	\$	7,500
8 Expenses	\$	7,500
		<hr/> <hr/>
9 <b>Fund Balance post FY 2025 Budget</b>	\$	7,971

10 **Preliminary Rebudgets/IBC's**

11 Net Revenues	\$	-
12 Net Expenses	\$	-
		<hr/> <hr/>
13 <b>Projected FY 2025 EOY Fund Balance</b>	\$	7,971

## PARKS DEVELOPMENT TRUST FUND (93)

Financial Status

1 **FY 2024 Preliminary Financials**

2 **as of 12/09/24**

3	<b>FY 2024 Closing Fund Balance</b>	\$	<b>1,216,221</b>
4	<b>FY 2024 Gain/(Loss)</b>	\$	<b>92,374</b>
			<hr/> <hr/>
5	<b>Fund Balance</b>	\$	<b>1,308,595</b>
			<hr/> <hr/>
6	<b>Restricted Fund Balance</b>	\$	<b>1,262,320</b>
7	<b>Unrestricted Fund Balance</b>	\$	<b>46,275</b>
			<hr/> <hr/>
8	<b>FY 2025 Budget</b>		
9	Revenues	\$	1,130,650
10	Expenses	\$	1,130,650
			<hr/> <hr/>
11	<b>Fund Balance post FY 2025 Budget</b>	\$	<b>1,308,595</b>
			<hr/> <hr/>
12	<b>Preliminary Rebudgets/IBC's</b>		
13	Net Revenues	\$	-
14	Net Expenses	\$	-
			<hr/> <hr/>
15	<b>Projected FY 2025 EOY Fund Balance</b>	\$	<b>1,308,595</b>





City of Ketchum

### CITY COUNCIL MEETING AGENDA MEMO

Meeting Date:  Staff Member/Dept:

Agenda Item:

Recommended Motion:

Reasons for Recommendation:

- The City of Ketchum and surrounding areas have had conflicts with avalanches well back into the days of active mining at the end of the 19th century. Large avalanche cycles at lower elevations have seemingly increased in frequency in the past 20 years as urban development and infrastructure have also increasingly encroached into avalanche terrain. Mid-winter and late winter rain events have also become more common as the earth’s climate warms. Wildfires have changed the landscape to a large degree around Sun Valley and have influenced the anchoring of the snowpack, not to mention its resilience to warming events. Overall, it appears that the risk of avalanches impacting the residents and visitors to Ketchum has significantly increased in the 21st Century.
- This study is one of the first steps in a multi-tiered process aimed at equipping emergency managers with tools that will better help predict and plan for avalanche risks and make more informed decisions regarding evacuations and repopulation decisions after an evacuation.

Policy Analysis and Background (non-consent items only):

Sustainability Impact:

Financial Impact:

None OR Adequate funds exist in account:

Attachments:

1. Urban Avalanche Analysis

# Wood River Valley Urban Avalanche Analysis

Report Follow Up  
December 16 & 17, 2024



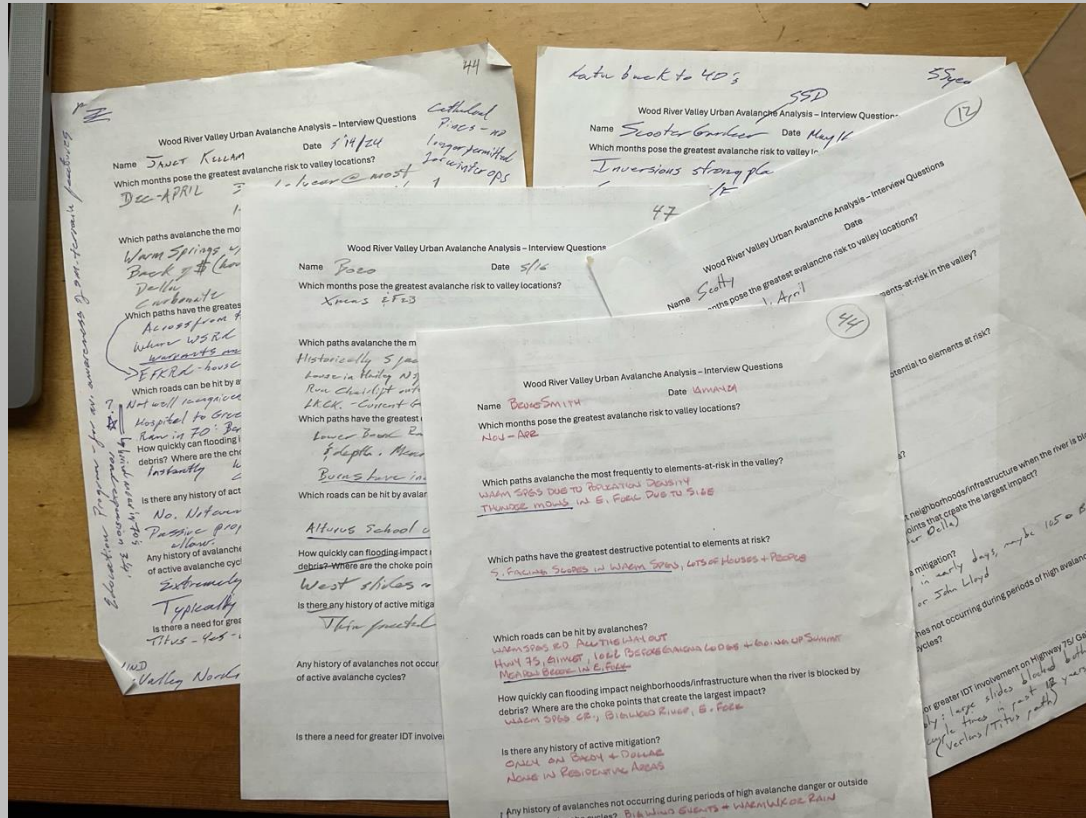
# Deliverables

- GIS shape files – 152 mapped slide paths
- Avalanche Occurrence Database – Approx. 130 events
- Avalanche Atlases – 238 pages
- Avalanche Hazard Index – Sage, Hillside, Warm Springs, and ID 75 – 7 road segments
- Report summarizing methods, results, and recommendations – 82 pages

# Field Visit

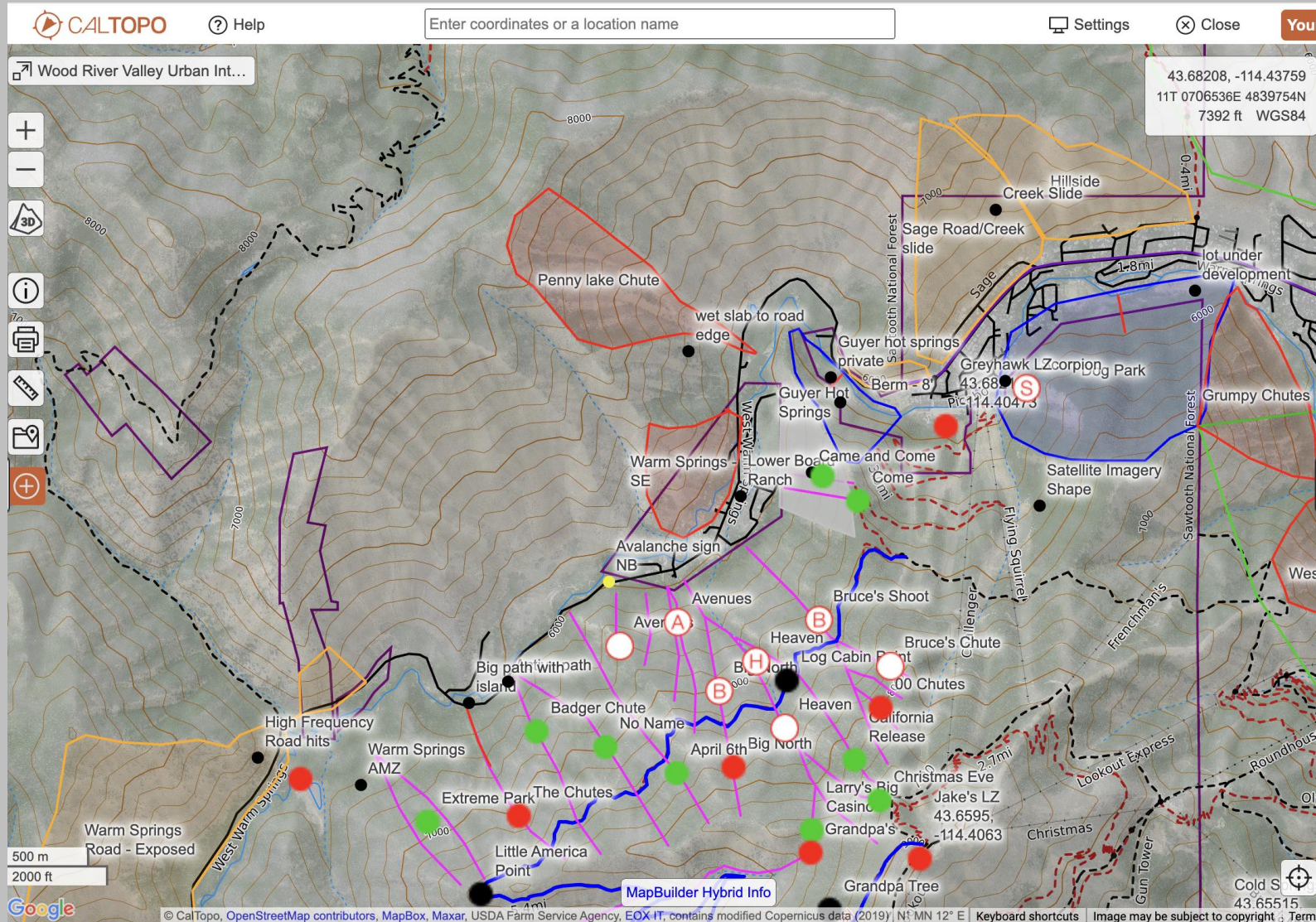


# Field Visit



## Methods Overview

# Field Visit



# Avalanche Occurrences

**Annual Reports**

**Current Annual Report**  
[2023-2024 SAC Annual Report](#)

**Archived Annual Reports**

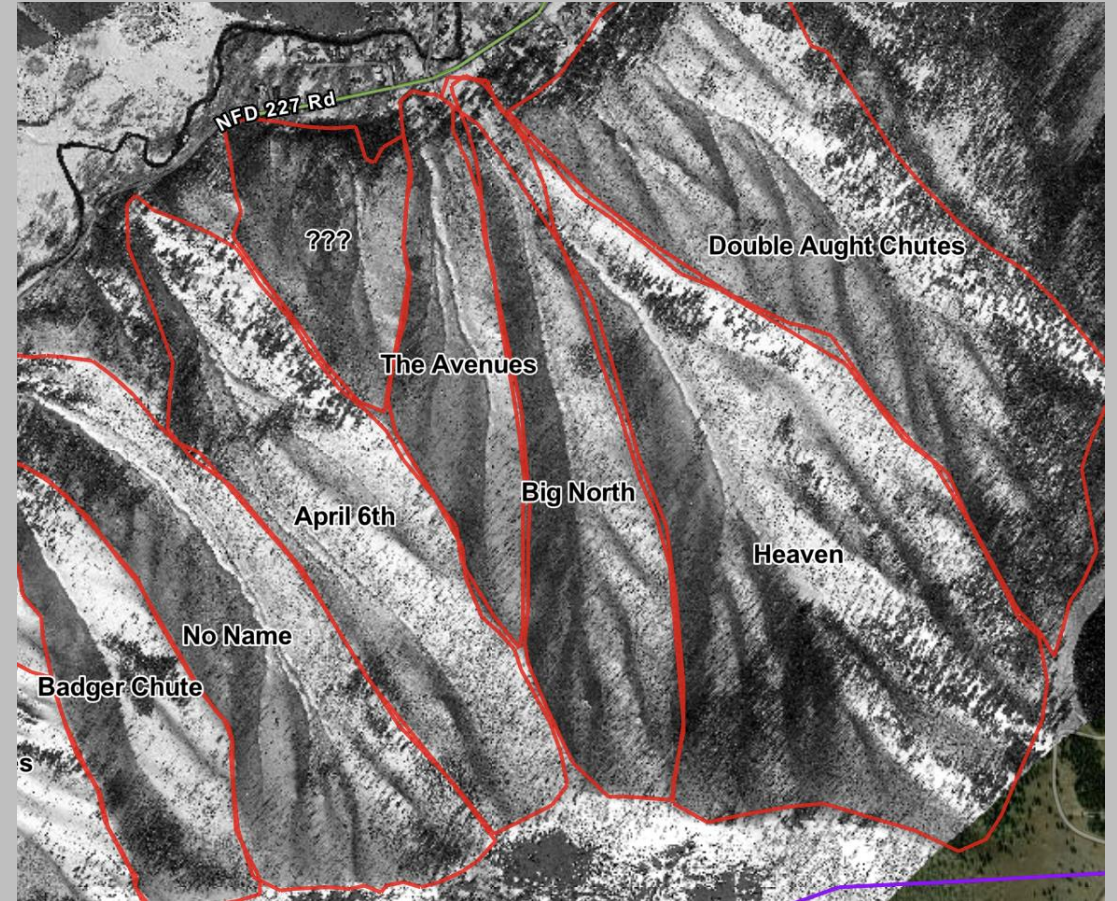
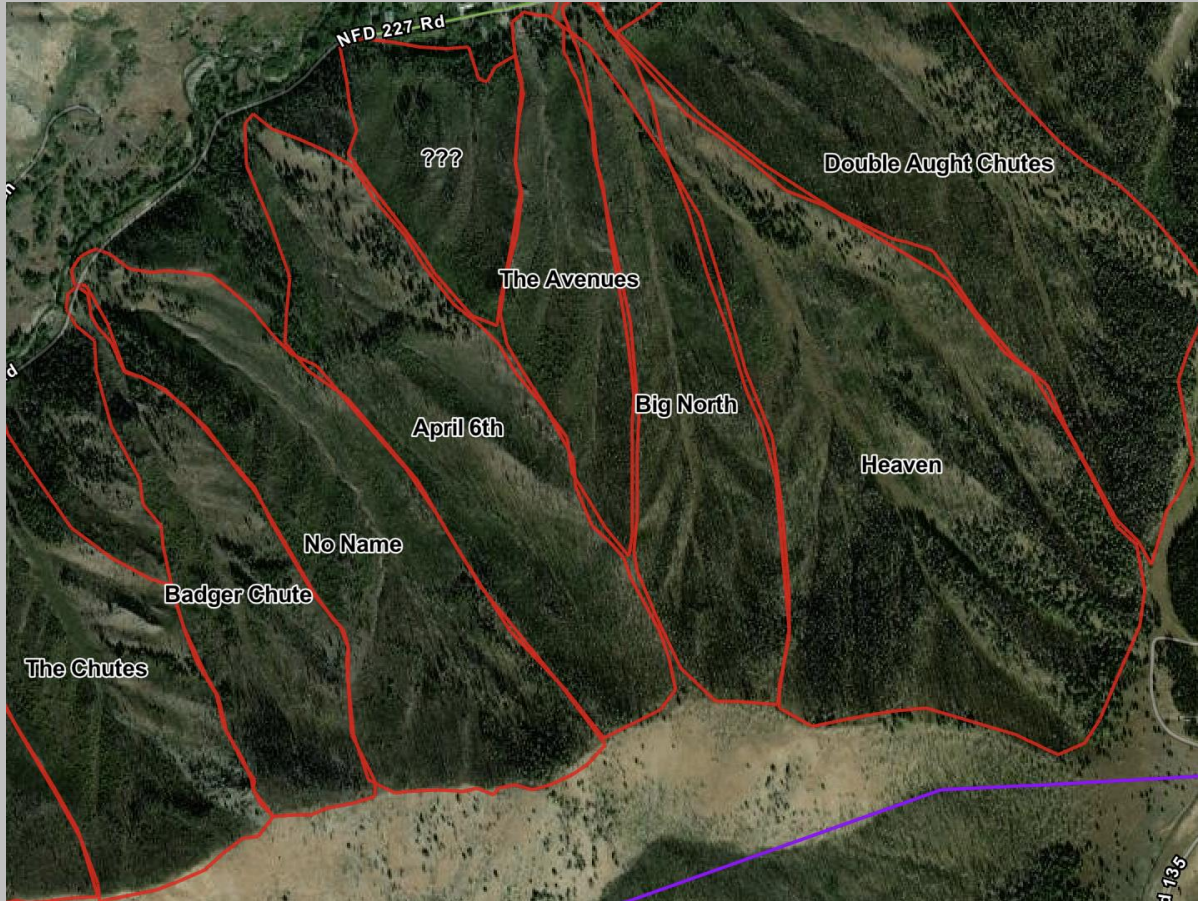
- [2022-2023 SAC Annual Report](#)
- [2021-2022 SAC Annual Report 2020-2021 SAC Annual Report](#)
- [2019-2020 SAC Annual Report](#)
- [2018-2019 SAC Annual Report](#)
- [2017-2018 SAC Annual Report](#)
- [2016-2017 SAC Annual Report](#)
- [2015-2016 SAC Annual Report](#)
- [2014-2015 SAC Annual Report](#)
- [2013-2014 SAC Annual Report](#)
- [2012-2013 SAC Annual Report](#)
- [2011-2012 SAC Annual Report](#)
- [2010-2011 SAC Annual Report](#)
- [2009-2010 SAC Annual Report](#)
- [2008-2009 SAC Annual Report](#)
- [2007-2008 SAC Annual Report](#)

Time	Date	AMZ	Av. Area	Path	Location	Avalanche Notes	Source	Other Info
6:59 AM	20230315	North	Titus Ridge	Verlans	Galena pass	Verlons D3	BV	Reported Titus slide. Estimated 20' of debris on road. "1000' long Fx Line with hundreds of feet of roadway buried."
10:00 AM	20230315	WSR	Lower Board Ranch	Big North	Board Ranch - Big North	Multiple D3s and D2s	Tina, ED	Debris arrested 50' from a home.
11:10 AM	20230315	WSR	Frenchmans			Frenchmans - multiple ASu wet slides	JP, BV	we called Kent May, he cleared the scene
2:00 PM	20230315	WSR	West Fork	West Fork Bank Slide		slide blocking Warm Springs Road.	ED - Steve Thompson	Photo by Bruce Smith in Atlas.
2:00 PM	20230315	WSR	Frenchmans	Frenchman's Bend	Warm Springs Ck/Rd	3-4 slides blocking Warm Springs Rd	ED - Steve Thompson	At W Fork and near Tar Paper shack
2:00 PM	20230315				Little Wood Rd	road blocked - 1 slide	ED - Steve Thompson	ED has details
1:15 PM	20230315	North	Spring Creek		HWY 75	D1.5 blocked road Spring Creek	BV	
8:20 AM	20230314				China Gardens	Roof avalanche	ED	Watched my neighbors roof shed. 3' of snow and ice. Shook the power drop hard enough to wiggle the telephone pole and shake our drop too.
~9:00 AM	20230314	South	Broadford - N		Between Star and Colorado Gulch	Very large avalanche D2.5 or D3?, E-face over the river	Lisa Horowitz, JP	Blocked the river. No water making it to Star bridge (upper Broadford Rd). Public report that river level was normal again at 2 PM. It's been added to the SAC DB.
								Car stuck beyond the slide. Construction workers still working on the site where the

+ Interviews + Wood River Journal + Snowy Torrents + Wilbur, Mears, and Wilson Studies

Methods Overview

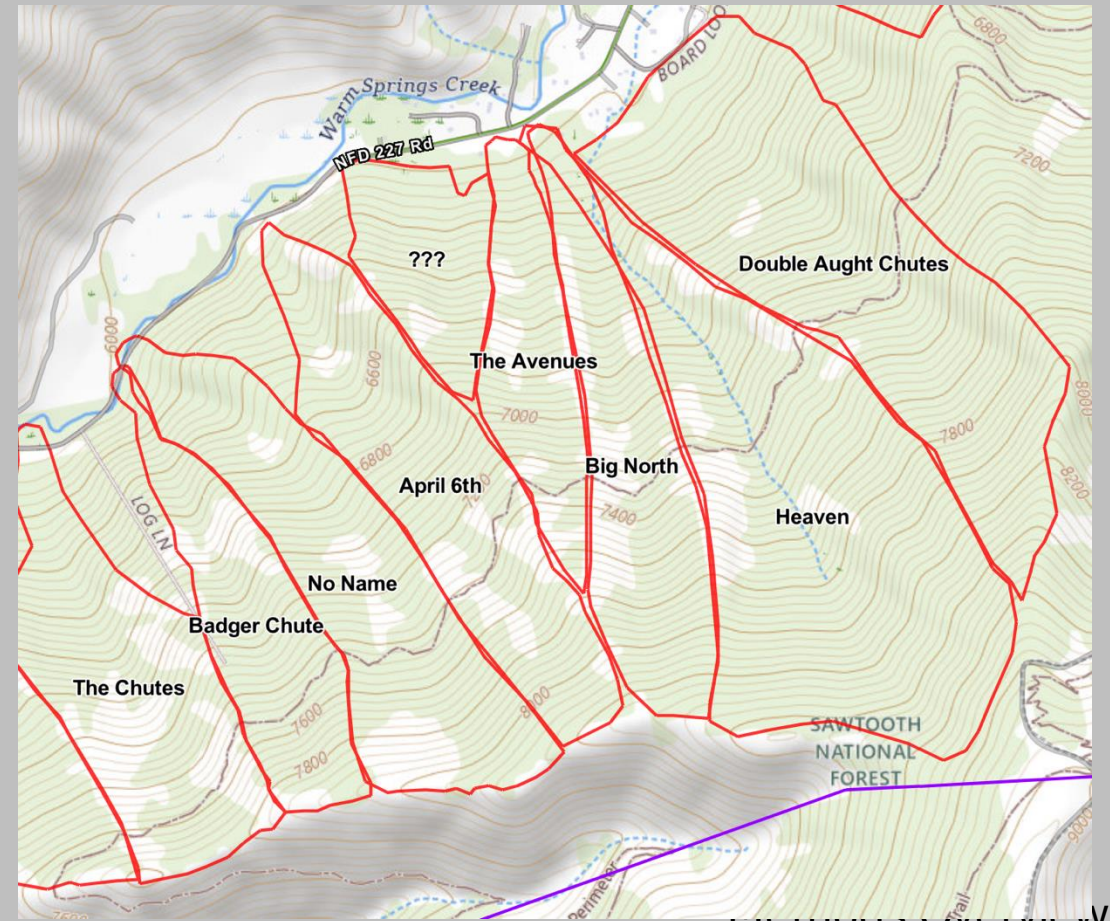
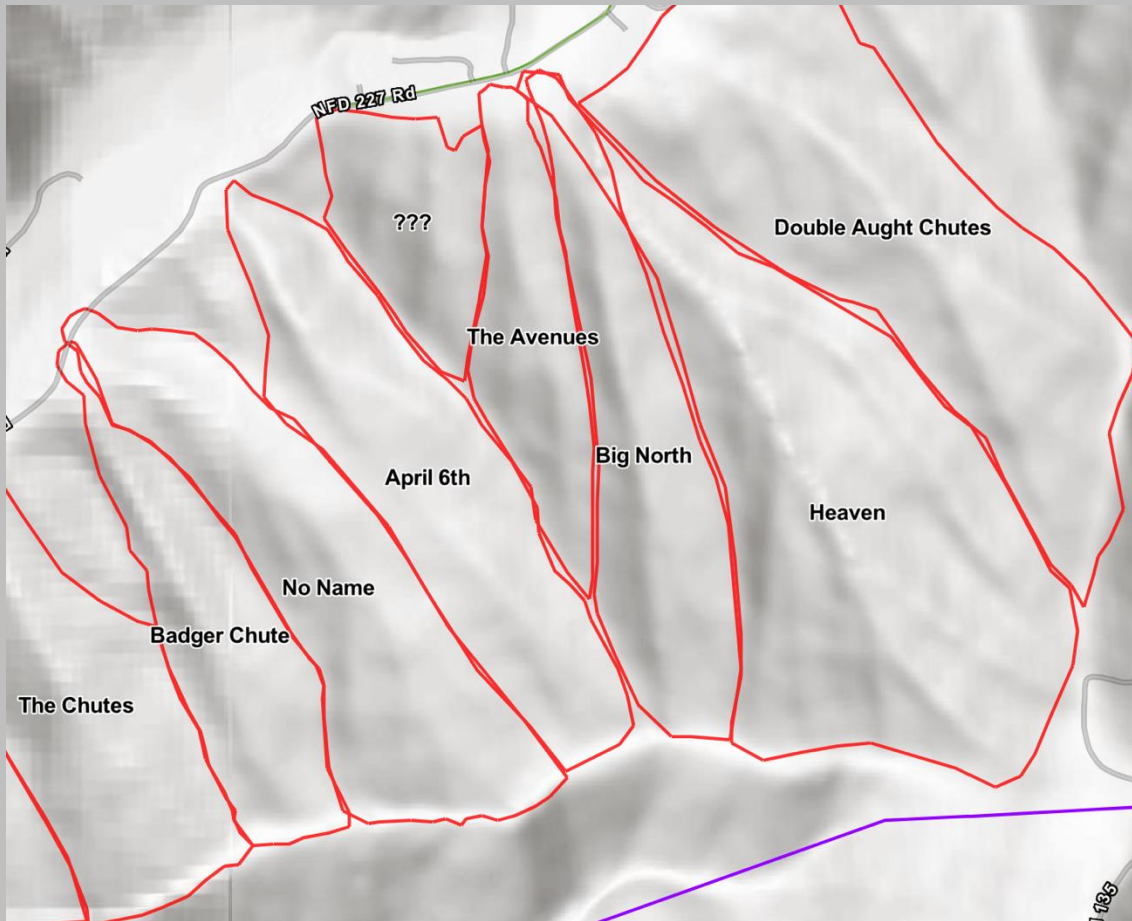
# Path Mapping – Winter Imagery



Methods Overview

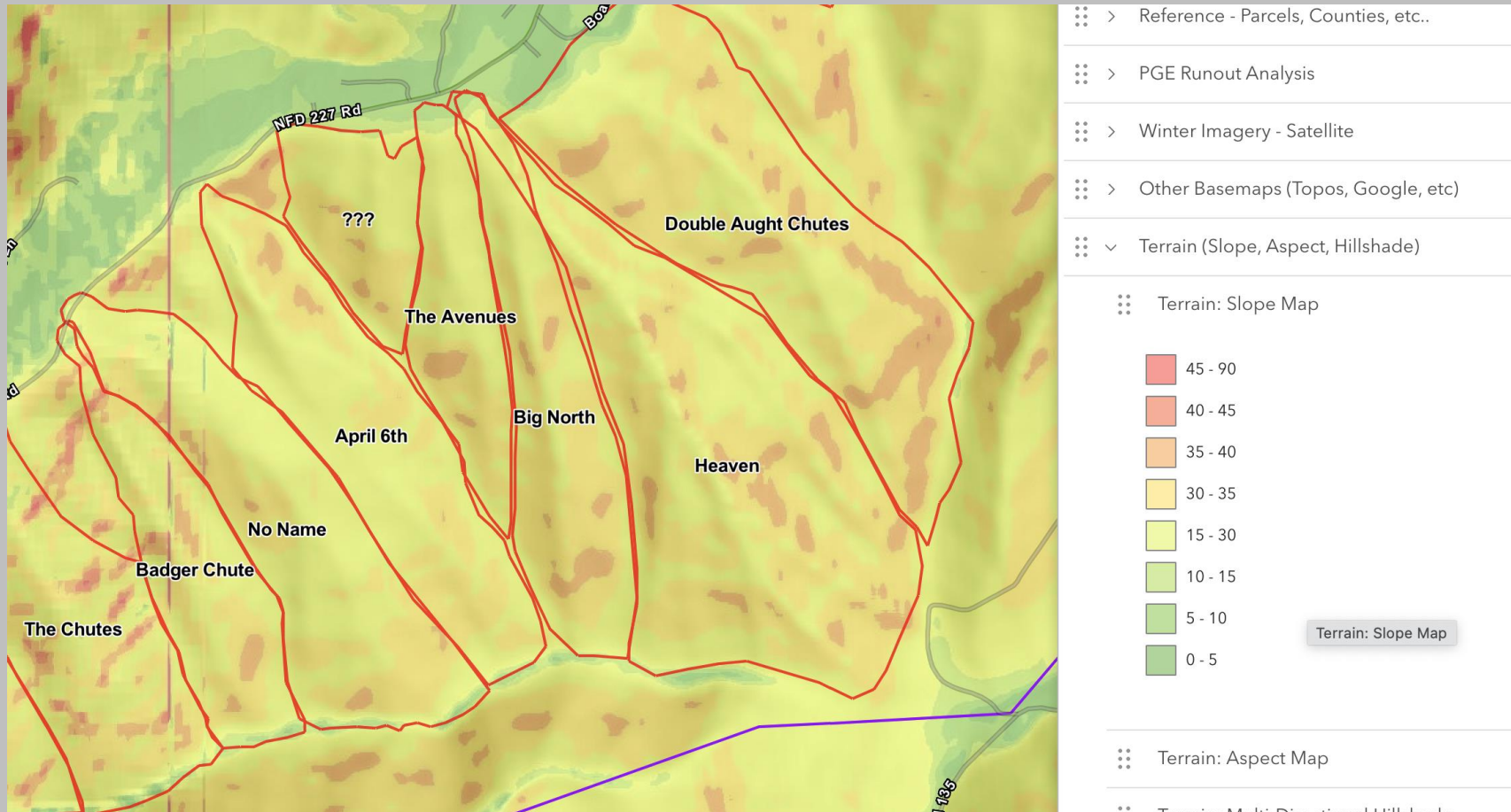


# Path Mapping – Directional Hillshade

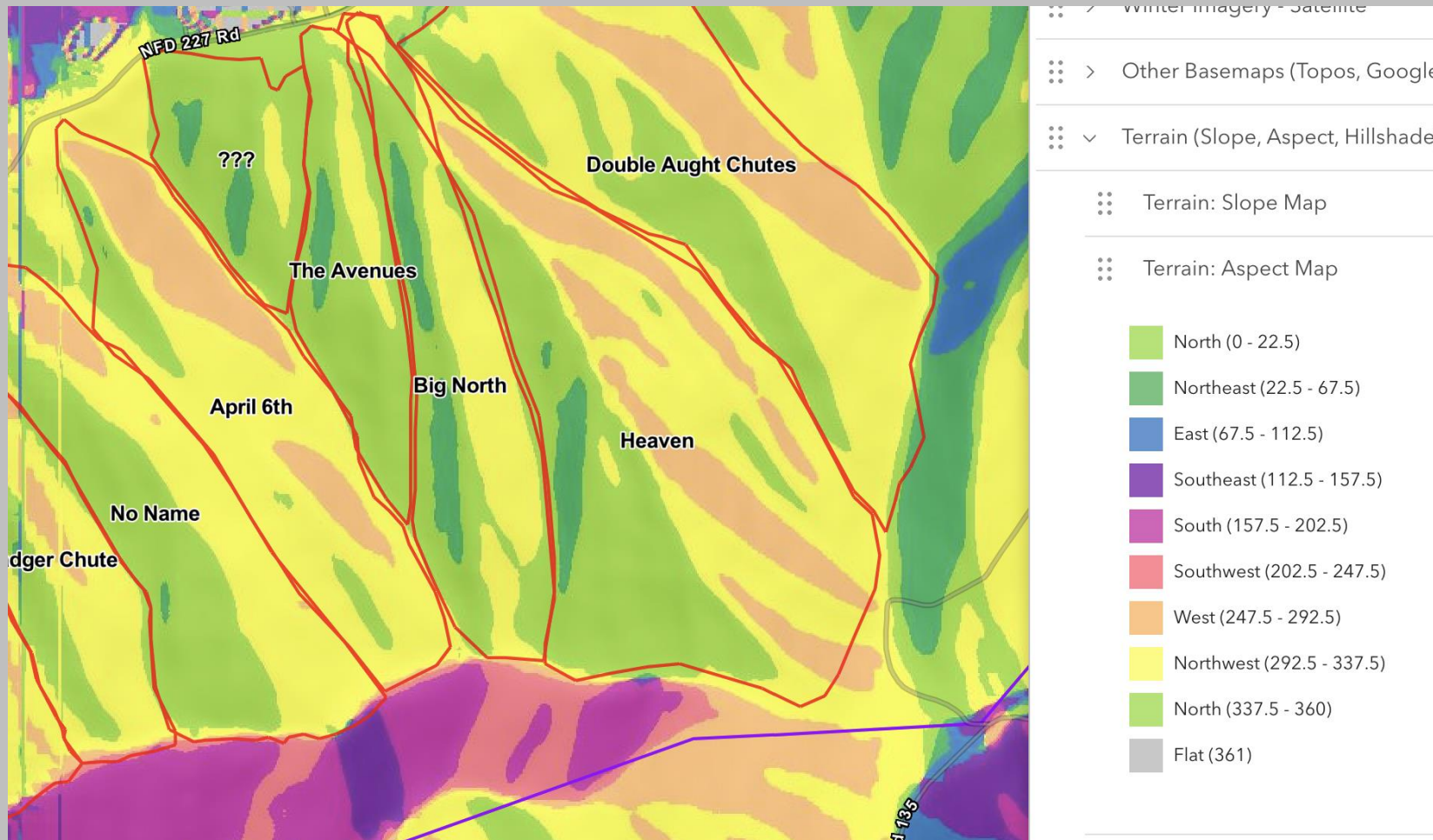


Methods Overview

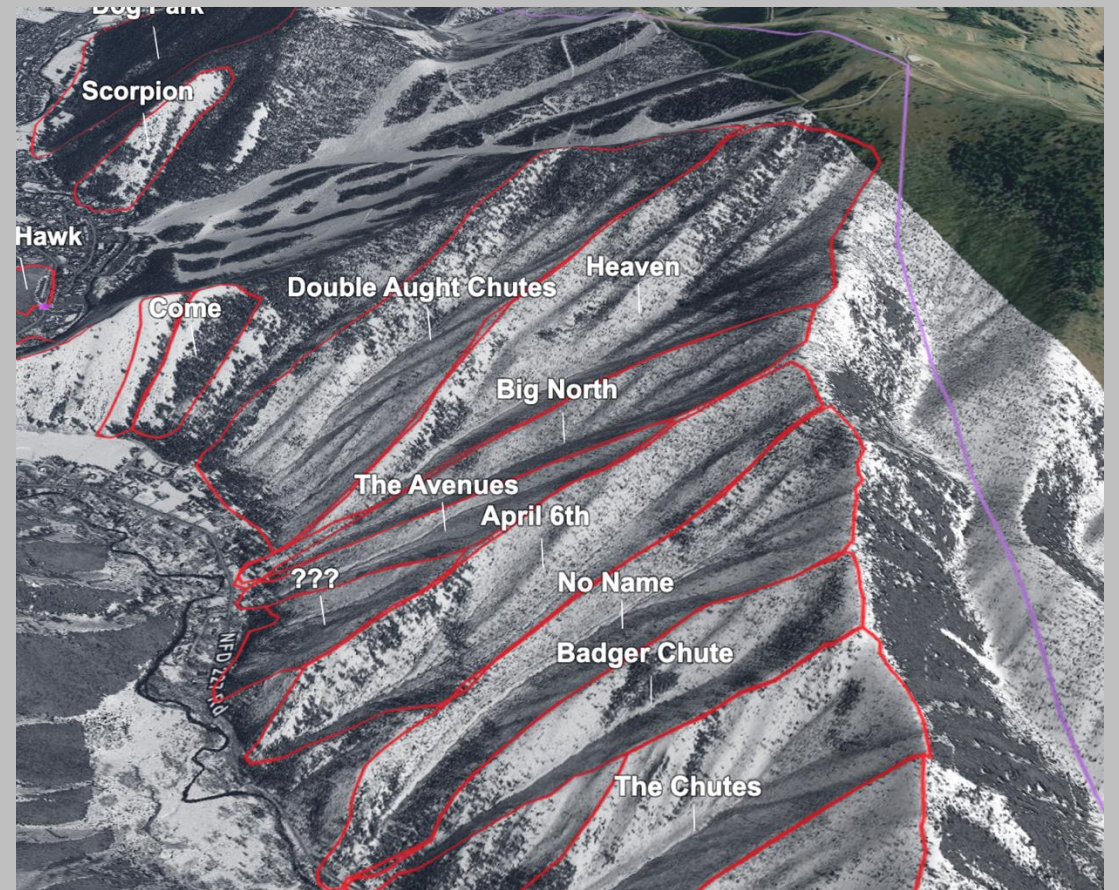
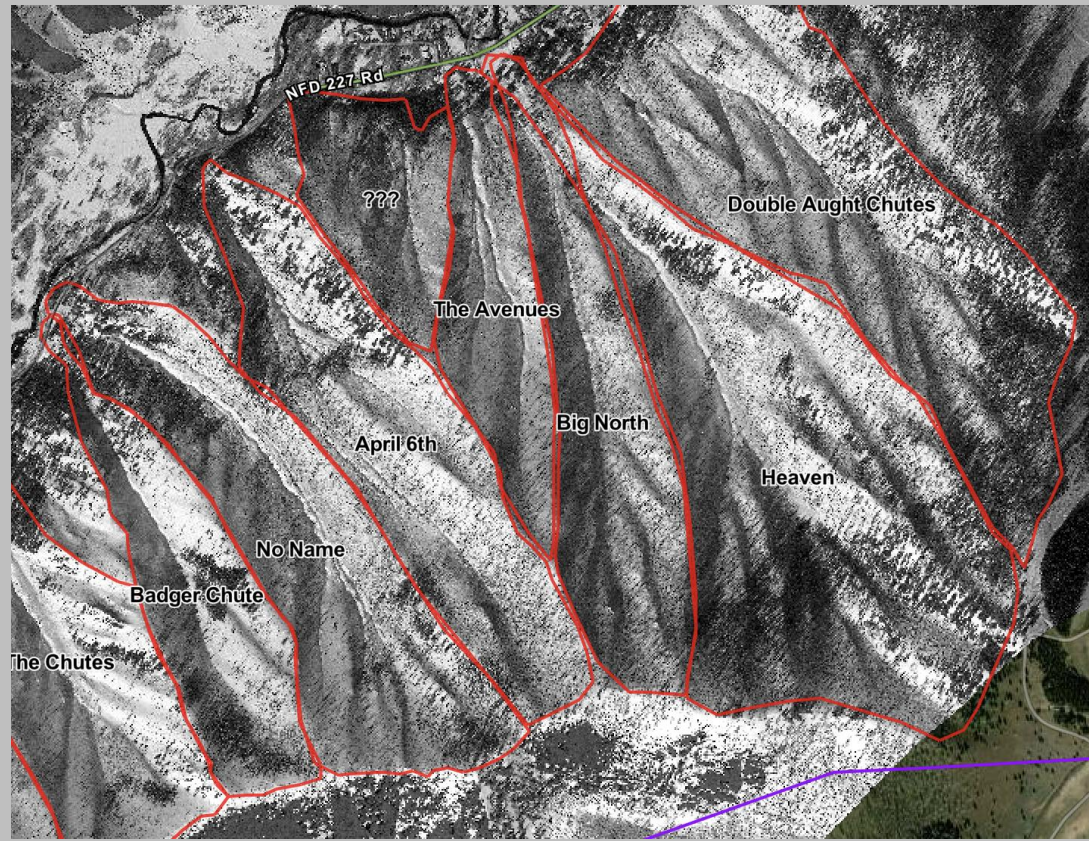
# Path Mapping – Slope Angle



# Path Mapping – Aspect

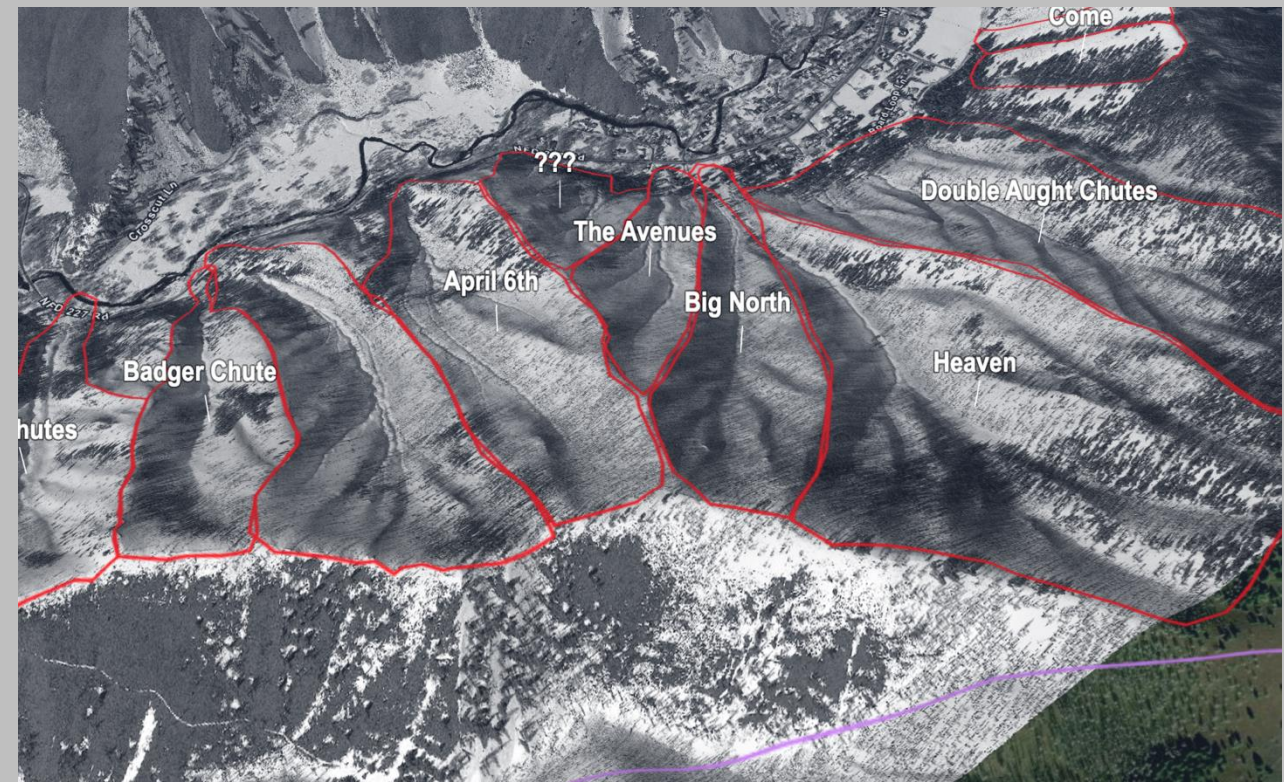
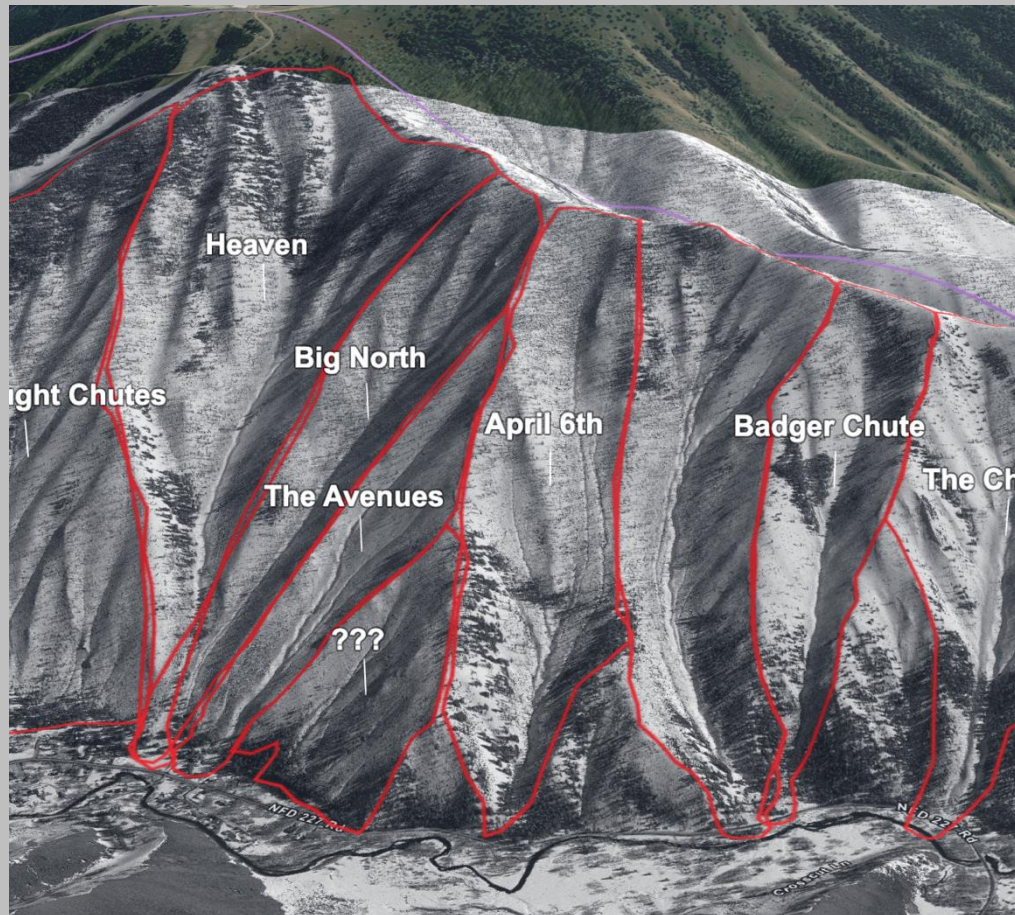


# Path Mapping - 3D Rotation



Methods Overview

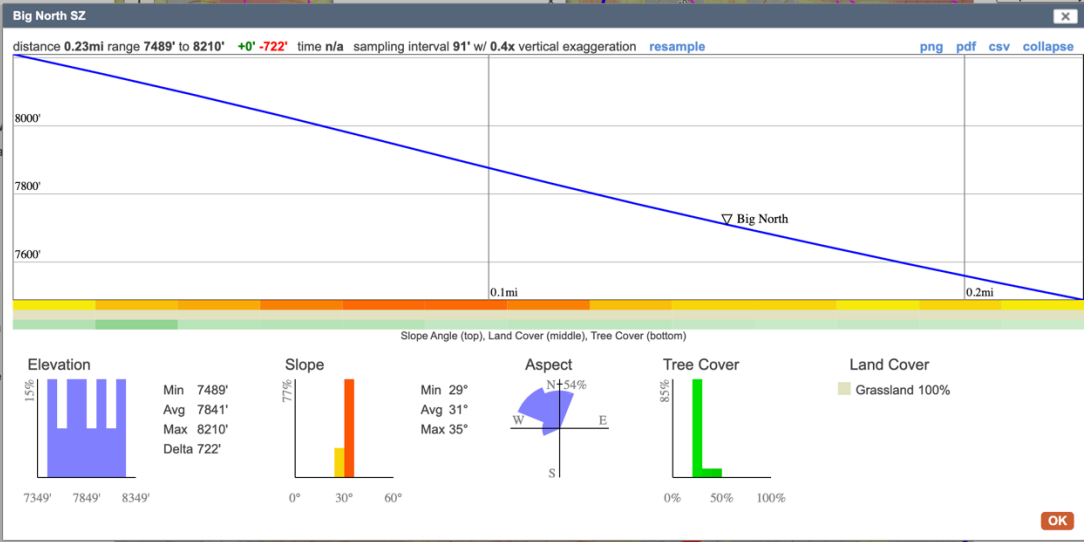
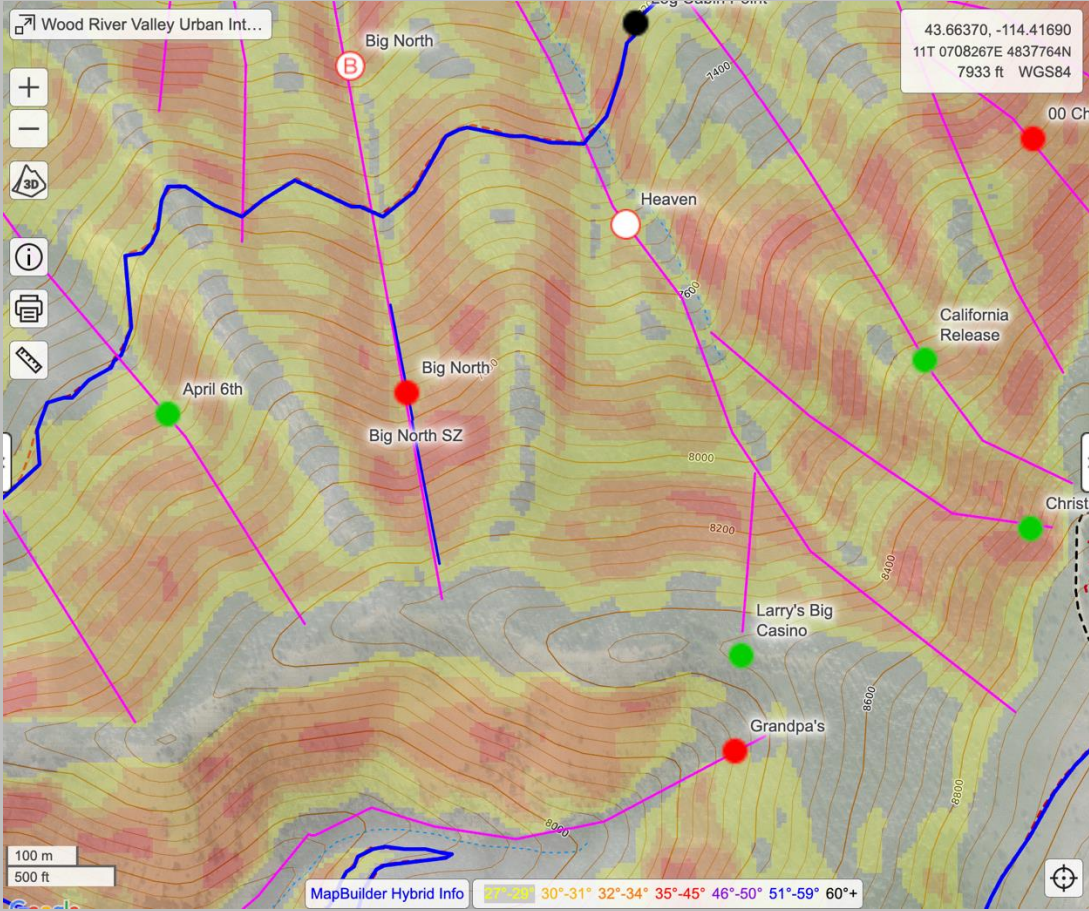
# Path Mapping - 3D Rotation



# AHI – Baseline Info (GIS, WADT, Frequency...)

Wood River Valley AHI: ID75-SNR to Galen				WADT	Cars/day	Ratio							
				Total	285								
				Cars	282	0.99							
				Buses	3	0.01							
							Total						0.29
Deep													
Path #	Name	Annual Frequency	Return Period	Avg. length (m)	Lmax (m)	Encounter probability		Total Encounter Probability	Q Factor Cars	Q Factor Trucks	Moving AHI	Car Ratio	Bus Ratio
1	Galena Pass Bank Slide #1	0.03	33	235	335	0.0016	0.0000	0.00	10.0	10.0	0.015	0.990	0.010
2	Galena Pass Bank Slide #2	0.03	33	73	104	0.0010	0.0000	0.00	10.0	10.0	0.010	0.990	0.010
3	Galena Pass Bank Slide #3	0.03	33	48	68	0.0009	0.0000	0.00	10.0	10.0	0.009	0.990	0.010
4	Galena Pass Bank Slide #4	0.03	33	55	79	0.0009	0.0000	0.00	10.0	10.0	0.009	0.990	0.010
5	Galena Pass Bank Slide #5	0.03	33	147	210	0.0012	0.0000	0.00	10.0	10.0	0.012	0.990	0.010
6	Galena Pass Bank Slide #6	0.03	33	168	240	0.0013	0.0000	0.00	10.0	10.0	0.013	0.990	0.010
7	Galena Pass Bank Slide #7	0.03	33	88	125	0.0010	0.0000	0.00	10.0	10.0	0.010	0.990	0.010
8	Galena Pass Bank Slide #8	0.00	1000	86	123	0.0000	0.0000	0.00	10.0	10.0	0.000	0.990	0.010
9	Galena Pass Bank Slide #9	0.03	33	82	117	0.0010	0.0000	0.00	10.0	10.0	0.010	0.990	0.010
10	Galena Pass Bank Slide #10	0.03	33	125	178	0.0012	0.0000	0.00	10.0	10.0	0.011	0.990	0.010
11	Titus Redge	0.30	3	233	333	0.0171	0.0002	0.02	10.0	10.0	0.170	0.990	0.010
12	Galena Pass Bank Slide #11a	0.01	100	95	135	0.0003	0.0000	0.00	10.0	10.0	0.003	0.990	0.010
13	Galena Pass Bank Slide #11b	0.03	33	281	401	0.0017	0.0000	0.00	10.0	10.0	0.017	0.990	0.010

# Atlas Buildout - Angles



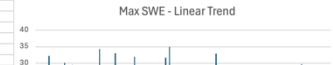
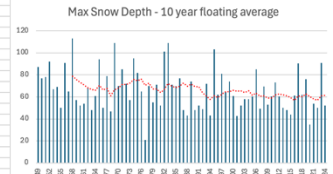
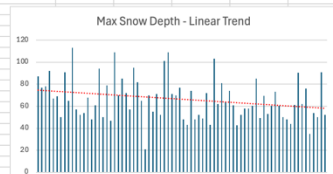
# Atlas Buildout - Frequencies

WSR								
path_count	PathName	Fx'er FREQ estimation	Atlas FREQ	AHI Freq Light	Return Interval Light (years)	AHI Freq Deep	Return Interval Deep(years)	Fx'er Notes
1	Grumpy Chutes	0.01					100	
2	Dog Park	0.3					3	
3	Hilt Side	0.1 to 0.3		0.1	10	0.03	33	Capable of D4
4	Creek Slide	0.1 to 0.3		0.1	10	0.03	33	
5	Sage Road High	0.1 to 0.3		0.1	10	0.03	33	
6	Sage Road Low			0.1	10	0.03	33	
7	Scorpion	0.3					3	
8	Gray Hawk			0.1	10	0.03	33	
9	Guyer Hot Springs		0.1				10	
10	Penny Lake	0.1		0.3	3	0.1	10	
11	Double Aught Chutes		U				U	
12	Heaven		0.03				33	
13	Big North			0.3	3	0.1	10	Capable of D4
14	The Avenues			0.1	10	0.03	33	
15	???			0.01	100	0.01	100	
16	April 6th			0.03	33	0.03	33	
17	No Name			0.03	33	0.03	33	
18	Badger Chute			0.03	33	0.03	33	
19	The Chutes			0.03	33	0.03	33	
20	West Fork Bank Slide			0.3	3	0.1	10	
21	Frenchmans Bend #1	1.0 to 0.3		0.1	10	0.03	33	R2/R3 and D2 to D3 will hit road
22	Frenchmans Bend #2			0.1	10	0.03	33	
23	Frenchmans Bend #3			0.1	10	0.03	33	
24	Frenchmans Bend #4			0.1	10	0.1	10	
25	Frenchmans Bend #5			0.3	3	0.1	10	
26	Frenchmans Bend #6			0.01	100	0.01	100	
27	Frenchmans Bend #7			0.3	3	0.1	10	
28	Frenchmans Bend #8			0.3	3	0.1	10	
29	Frenchmans Bend #9			0.01	100	0.003	333	
30	Frenchmans Bend #10			0.3	3	0.3	3	
31	Frenchmans Bend #11				0.05	20	0.05	

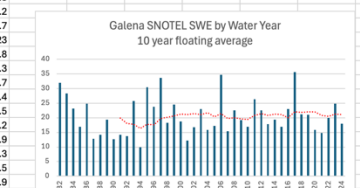
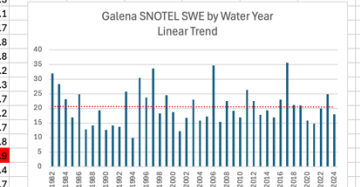


# Final Report – Climatology Analysis

USFS												
Baldy Monthly Snow & SWE												
Year	January		February		March		April		Max Snow Depth	Max SWE		
	Snow	SWE	Snow	SWE	Snow	SWE	Snow	SWE				
48-49	38	9.3	49	13.4	87	18.0	59	18.0	87	18		
49-50	31	8.1	69	15.8	63	20.3	77	26.0	77	26		
50-51	39	10.7	64	17.3	71	21.0	78	27.1	78	27.1		
51-52	65	14.6	94	24.8	87	27.8	91	32.2	92	32.2		
52-53	41	9.0	57	16.4	61	19.3	67	23.9	67	23.9		
53-54	22	4.6	59	15.0	62	20.3	69	24.1	69	24.1		
54-55	31	4.9	31	8.4	47	9.1	50	13.5	50	13.5		
55-56	74	20.6	85	25.1	91	29.1	82	30.2	91	30.2		
56-57	28	7.3	42	10.6	65	14.4	63	17.1	65	17.1		
57-58	41	9.2	49	12.3	60	17.4	113	29.4	113	29.4		
58-59	23	4.0	39	6.5	56	15.2	57	16.6	57	16.6		
59-60	18	2.8	28	6.4	40	9.9	52	14.7	52	14.7		
60-61	34	9.2	35	9.4	49	12.8	54	15.9	54	15.9		
61-62	39	10.2	44	11.8	68	18.4	67	21.3	68	21.3		
62-63	19	4.7	48	10.6	40	10.6	40	11.8	48	11.8		
63-64	30	7.7	55	13.8	47	13.6	61	17.6	61	17.6		
64-65	85	22.0	94	31.2	82	32.5	86	34.2	94	34.2		
65-66	38	6.8	42	11.4	50	13.6	50	15.3	50	15.3		
66-77	36	9.6	72	17.8	62	19.0	79	25.2	79	25.2		
67-68	25	5.0	47	10.3	46	12.9	46	14.0	47	14		
68-69	52	9.6	101	24.2	109	32.6	87	33.0	109	33		
69-70	24	4.6	52	11.6	70	17.6	58	17.4	70	17.6		
70-71	82	15.2	72	21.8	71	23.5	85	27.8	85	27.8		
71-72	48	10.7	71	17.2	72	20.6	71	23.8	72	23.8		
72-73	26	6.0	43	10.1	49	13.2	57	16.0	57	16		
73-74	49	13.0	74	21.3	91	26.8	95	31.9	95	31.9		
74-75	34	6.2	38	9.0	63	17.0	82	22.8	82	22.8		
75-76	32	5.6	39	11.5	57	15.2	65	18.1	65	18.1		
76-77	0	0.0	10	1.8	14	2.5	21	4.4	21	4.4		
77-78	40	10.5	53	16.0	70	22.5	62	24.3	70	24.3		
78-79	18	3.0	29	6.1	55	11.6	62	14.8	55	14.8		
79-80	40	8.8	57	15.6	66	18.6	71	20.2	71	20.2		
80-81	30	9.0	49	11.3	48	13.5	52	16.9	52	16.9		
81-82	57	14.8	87	20.3	74	23.2	101	31.6	101	31.6		
82-83	62	15.3	65	17.8	75	22.5	109	34.0	109	35		
83-84	53	14.6	47	14.1	62	17.6	71	21.2	71	21.2		
84-85	43	10.3	41	11.4	55	13.1	70	20.0	70	20		
85-86	31	6.8	46	12.5	76	21.0	77	24.0	77	24		
86-87	15	2.8	31	5.9	41	10.2	48	11.0	48	11		
87-88	29	5.4	37	9.2	38	10.7	43	13.2	43	13.2		
88-89	44	10.3	44	13.6	52	16.6	74	21.7	74	21.7		
89-90	15	3.5	32	7.4	45	14.8	48	13.0	48	13		
90-91	19	2.2	19	3.6	18	3.6	52	11.7	52	11.7		
91-92	32	6.5	34	8.1	48	11.7	49	13.2	49	13.2		
92-93	38	5.1	57	14.7	72	18.7	66	20.8	72	20.8		
93-94	17	4.0	22	4.7	43	9.0	33	9.5	43	9.5		
94-95	35	9.7	62	15.8	60	18.8	103	32.9	103	32.9		



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S		
	Snow Water Equivalent (in) Start of Month Values																				
2	1982	0	1.5	6.8	13	17.6	22.5	28.6	32	22.8	0	32									
3	1983	0	1	4.5	11	14.7	20.3	28	28.3	20.1	0	28.3									
4	1984	0	0	5.8	11.4	14.7	17.6	20.2	23.1	13.3	0	23.1									
5	1985	0	1.1	8.8	11.4	12.2	16.5	17	16.4	2.3	0	17									
6	1986	0	2.5	5.7	7.9	12.7	22.6	23.3	24.8	8.1	0	24.8									
7	1987	1.3	0.4	2.4	3.1	6.5	8.7	12.8	4.7	0	0	12.8									
8	1988	0	0	0.9	6.6	9.5	11.6	14.2	11.5	0.9	0	14.2									
9	1989	0	0	6.2	8.4	12.1	13.9	19.3	16	0	0	19.3									
10	1990	0.1	1.5	3.1	3.7	8.7	11.1	12.7	9.8	0.7	0	12.7									
11	1991	0	1.1	2.8	4.6	6.1	6.5	12.1	14.2	9	0	14.2									
12	1992	0	2.5	5.7	8.2	9.2	12.4	13.7	9	0	0	13.7									
13	1993	0	1.4	4	9.3	14.7	18.8	23.2	25.8	4	0	25.8									
14	1994	0	0	0.7	3.5	5.6	9.5	9.9	7.3	0	0	9.9									
15	1995	0	0.9	5.6	9.2	16.4	19.4	28.2	30.4	20.6	0	30.4									
16	1996	0	0.2	3.7	10.1	15.5	19	22.2	23.7	15.6	0	23.7									
17	1997	0	1.6	6.7	21.4	28.8	29.9	32.4	33.6	11	0	33.6									
18	1998	0	2.7	4.4	6.8	12.6	16.5	18.1	18.3	13.1	0	18.3									
19	1999	0	0	6.2	10.2	14.8	22.4	24.4	24.5	10.3	0	24.5									
20	2000	0	1.2	2.9	5.6	10.8	16.3	18.8	15.1	0	0	18.8									
21	2001	0	3.6	5.2	7.4	8.9	10.5	12	12.2	0	0	12.2									
22	2002	0	1.2	3.8	9.2	12	14.4	16.7	15.8	2.4	0	16.7									
23	2003	0	1.7	3.9	10.2	13.4	16.2	20.5	23	4.8	0	23									
24	2004	0	0	3.2	8.5	11.6	15.4	15.8	11.5	0	0	15.8									
25	2005	0	3.6	4.5	10	12.6	13.3	17.3	17	6.3	0	17.3									
26	2006	0	0.7	6	13.3	21	26	31.6	34.7	12.3	0	34.7									
27	2007	0	1.4	4.3	8.9	10.1	13.6	15.4	12.4	0	0	15.4									
28	2008	0	1.8	4.3	9.5	16.9	19.8	22.5	22.4	7.4	0	22.5									
29	2009	0	0	2.5	7.9	10.9	13.3	19.2	18.4	0	0	19.2									
30	2010	0.3	3.6	5.6	7.6	11.3	12.3	16.5	16.9	13.7	0	16.9									
31	2011	0	2.1	5.2	10	12.2	14.7	22.3	26.3	21.6	0	26.3									
32	2012	0	1.7	4.6	6.8	11	13.9	22.5	17.3	0	0	22.5									
33	2013	0	1.2	6.6	13.2	15	16	17.9	17.6	0	0	17.9									
34	2014	0.8	3	4.7	6.5	8.6	15.1	19.2	19.4	0	0	19.4									
35	2015	0	0.6	4.6	11.1	13.2	19.4	16.9	10.6	0	0	16.9									
36	2016	0	0.6	4.1	11.5	16.1	17.9	23	17.6	0	0	23									
37	2017	0	1.7	2.9	9.8	16.5	28.4	33	35.6	15.5	0	35.6									
38	2018	0	1.4	7	8.7	12	14.5	21.2	20.3	0	0	21.2									



# Final Report - Signage

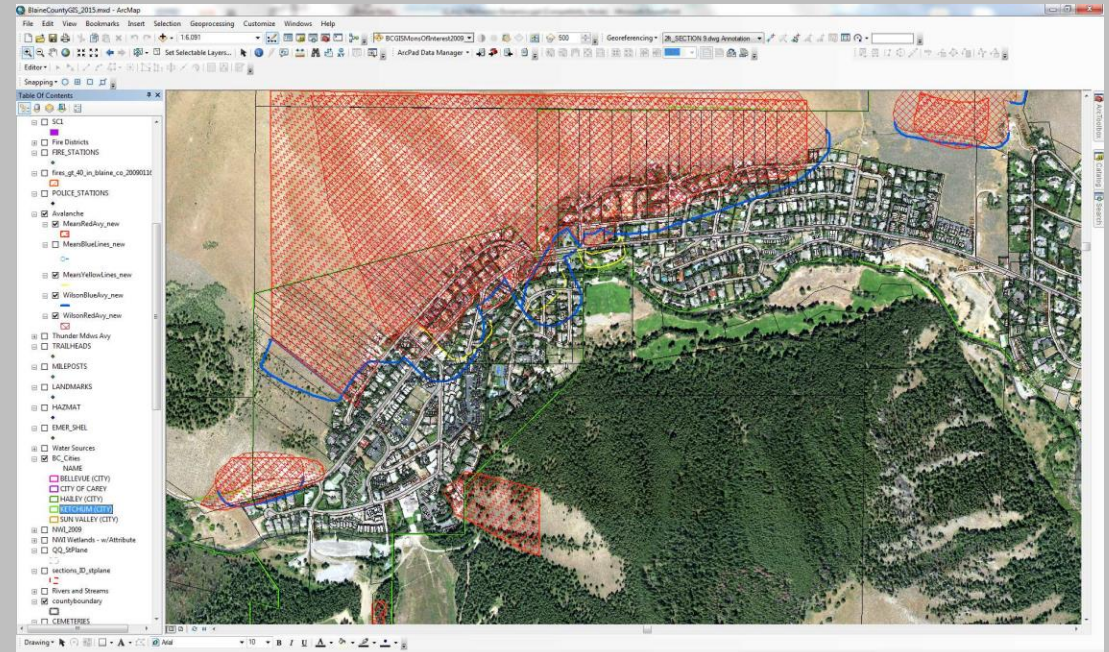
- Avalanche Area Signage



Next Steps

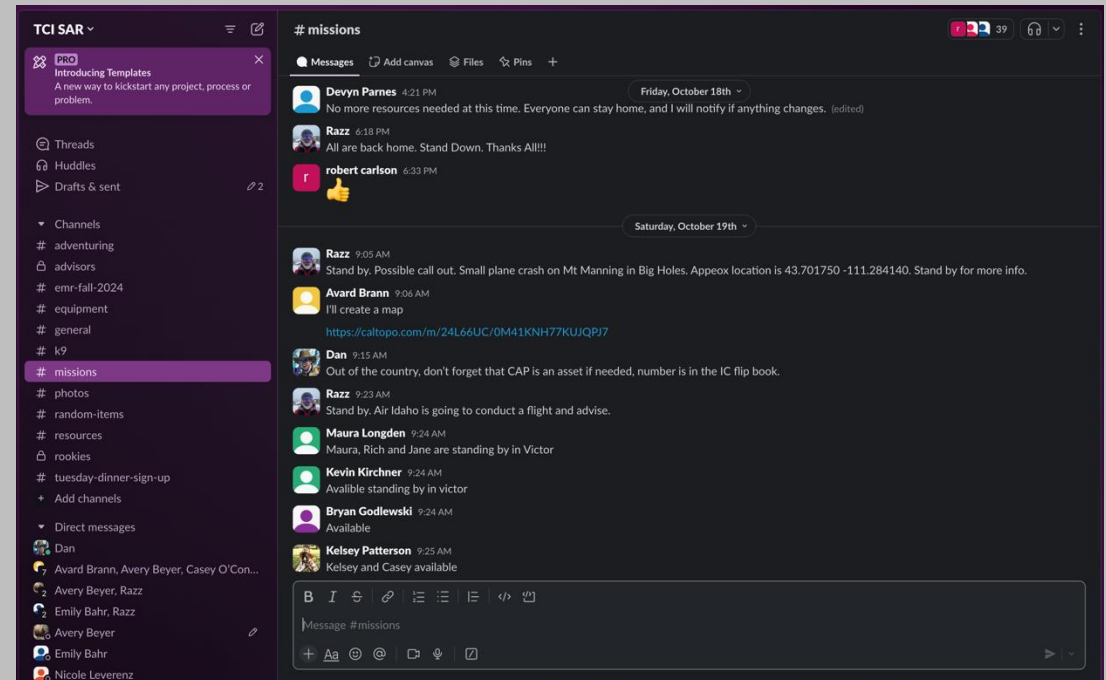
# Final Report – Public Access Overlays

- Shareable GIS layers –  
avalanche paths and R/B  
Zones



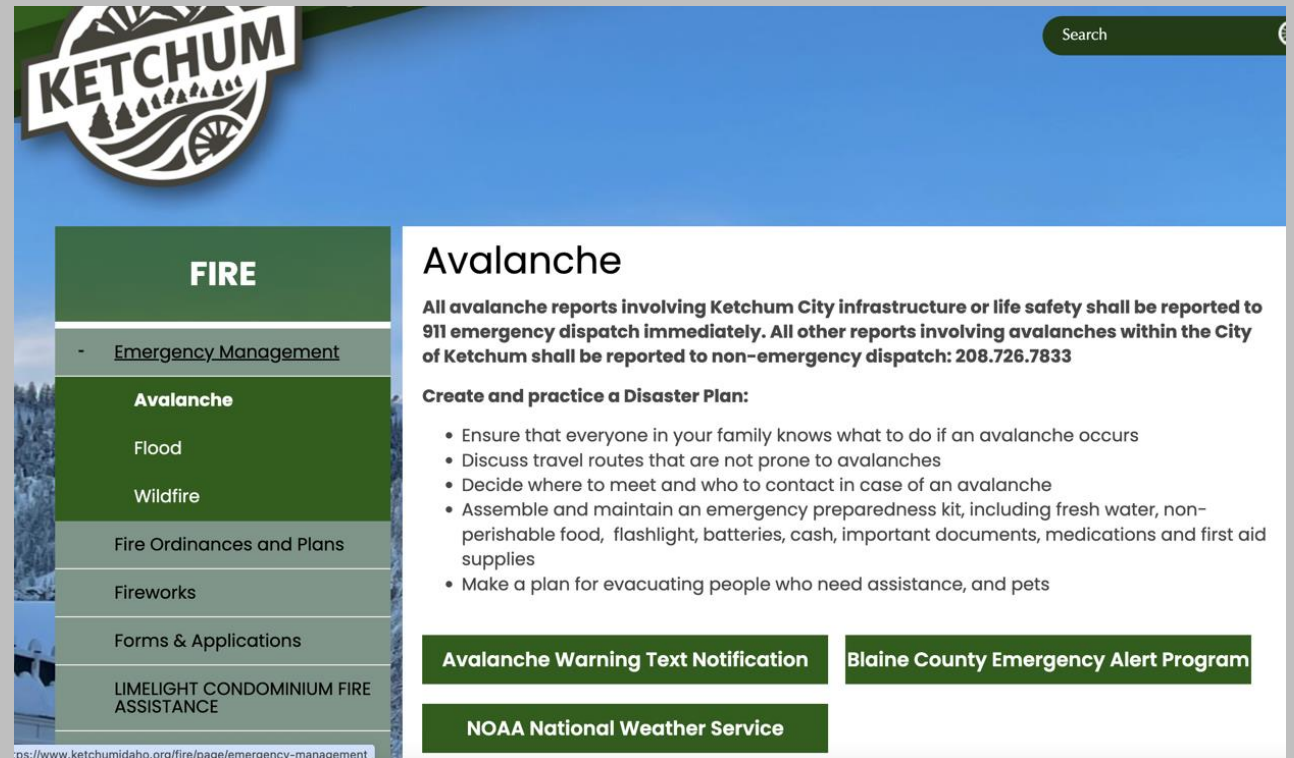
# Final Report – Communication within the County

- Creation of common communication platforms – for internal use amongst EMS, SAC, etc.



# Final Report –Communication to the Public

- Unified efforts on an information website for the Wood River Valley



# Final Report – Communication with ITD

- Push District 4 to start logging avalanche observations.
- Communicate Planned Closures
- Share information from local forecasters to ITD and vice versa
- Mitigation prior to road clearing on Galena Summit.
- Training /Awareness for workers.
- RACS/SZ Fencing for Titus Ridge
- Statewide Avalanche Program Manager/Supervisor



# Final Report – Avalanche Commission

- A committee and hierarchy that can make important decisions quickly.



# Final Report – Emergency Response Plan AKA Avalanche Safety Plan

- Closures to Public Recreation Zones threatened by Avalanches.
- Road Closures
- Shelter in place orders
- Evacuations
- Communication Language and conduits.







# Emergency Preparedness - Training

- Multi-Agency – ALL who may be called upon
- Realistic – Uncertainty will always be part of reality
- Consistent  
Annual – Field based exercise  
Semi-Annual – Table Top  
Response Exercise
- Expense should be mostly covered by existing training budgets

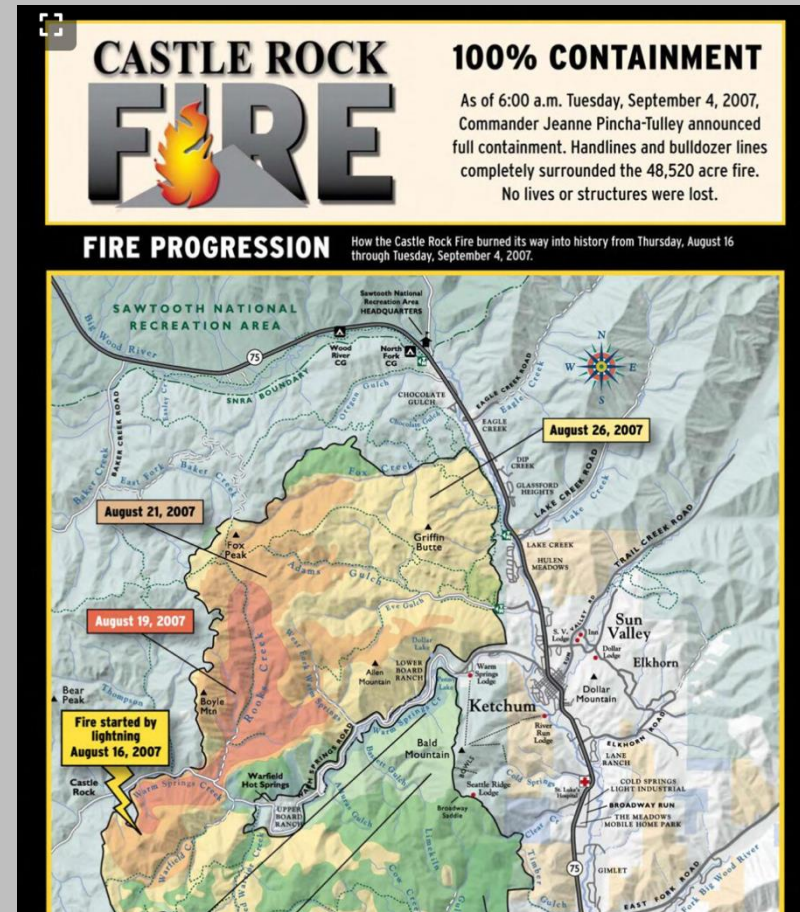
# Final Report – Urban-focused Avalanche Forecasting Program

- Partnership with SAC/USFS ?
- Needs to be scalable from zero to hero with only 5-day notice
- Language of communication – advisory, watch, warning?
- Recommendations that can be easily made
- Closures/Evacuations communicated through Nixel alerts or something like it.
- Greatest challenge of urban cycles is not when they start, but when they effectively end.



# Final Report – Avalanche Hazard Zoning Updates

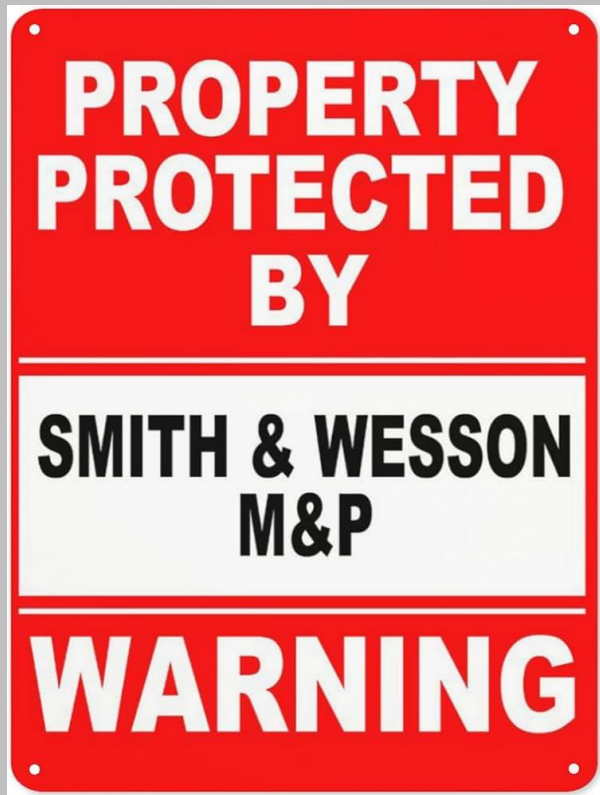
- The changing climate with a changing landscape.
- Engineering for houses in terrain that had previously no avalanche occurrences may be inadequate for current conditions



Next Steps

# Final Report – Avalanche Hazard Zoning Consistency

- Property Rights – Above All



- Public Safety – First and Foremost



Next Steps

# DHA's perception of greatest risk

- Motorists\* and maintenance workers under Galena Summit
- Motorists\*, PEDESTRIANS and maintenance workers traveling on Warm Springs Road (including bus shelters)
- Recreationists (including school children) in Parks, adjacent to Schools, Penny Hill, Quigley...
- Private Properties – particularly LBR, Backside \$, and Gimlet Hill, Della Neighborhoods
- Worker Exposure (WSR and neighborhoods)
- First Responders



# Permanent Measures – continued



What can SAC, ITD, Ketchum, Blaine County, Sun Valley, Hailey, and Bellevue do?

*Just about anything they put their minds to, and have time for, and have buy-in for.*



# What can DHA do for WRV ?

- Ideas from other urban avalanche forecasting programs.
- Design and structure for an urban avalanche forecasting program.
- Public messaging recommendations.
- Avalanche Response Plan – Framework and suggestions.
- Communication with ITD.
- Permanent mitigation measures recommendations

# What can DHA do for WRV ?

- Add Table of Contents to all Atlases\*
- Work with Bruce Smith to refine avalanche frequencies and runout zones to higher accuracy.
- Add any omitted slopes that could impact the urban interface. (Easley Faces above Harriman Trail, Owl Creek?, “Behind Hospital”...)



Mount Jumbo Avalanche Accident  
Missoula, Montana

Date: 2014-02-28

Submitted By: Steve Karkanen, Director, West Central Montana Avalanche Center (WCMAC)

Location: Mount Jumbo, City of Missoula Conservation District Open Space Land (inside Missoula City Limits)

State: MT

Country: USA

Fatalities: 1

Injuries: 2

Summary: 1 snowboarder caught and self arrested, 1 child caught and partially buried, 1 child caught and fully buried, recovered with injuries, 2 residents fully buried and recovered with injuries, 1 later died from injuries.

Classification: HS-ARu-D3.5-R4-S,O

Coordinates: N 46.8739 X W -113.9639 (at mid-crown)

\*\*\* FULL REPORT FROM THE WCMAC \*\*\*

View report and photos online at: [www.missoulaavalanche.org](http://www.missoulaavalanche.org)

## SYNOPSIS

On February 28, 2014 at approximately 1615 hrs, a snowboarder triggered a hard slab avalanche on a west facing, 35 degree slope of Mount Jumbo, located within the Missoula City limits on Missoula Conservation District land.

The snowboarder was caught by the avalanche but able to self arrest by digging in with the edge of his board and using his arms and fingers to grab the bed surface as the snow passed by.

The avalanche entrained most of the available snow in the fetch zone and accelerated as it advanced over a terrain convexity halfway down the track.

At the base of the ravine, the avalanche caught two children, Phoenix and Coral Scoles-Coburn, ages 8 and 10, who were playing in their backyard as it slammed into and destroyed a two story wood frame home. The two residents of the home, Fred Allendorf, 66, and his wife Michel Colville, 68, were inside the house when it was hit.

The two children saw and heard the avalanche coming down the ravine and ran downslope toward their home. Both were caught and carried several feet before coming to rest next to their home. Coral was partially buried, up to her armpits, and was able to dig herself out quickly. Phoenix was completely buried next to the house about 3 feet deep.

Fred and Michel were together in their home and were also completely buried under several feet of snow and debris from their destroyed home.

At 1618, Missoula City Fire, Police, Missoula County Sheriff, MT Highway Patrol units and local EMS teams were dispatched. A large contingent of well equipped neighbors with avalanche rescue gear soon began arriving on scene.

Rescue coordination was complicated by live power lines, broken natural gas lines and the very real possibility of another avalanche. The crown was not visible from the valley floor due to the mid-slope convexity and extreme weather that blocked visibility.

Spot probing began and a probe line formed near the home just below Phoenix's last seen point. Phoenix described being in the dark and unable to move his arms after being buried. He stated that he tried eating and chewing away at the snow until he became so tired that he fell asleep.

He was located 3-4 feet deep by a probe strike after approximately 55 minutes at 1709 hrs. When extricated from the snow, he was unresponsive. Rescue breaths were given and he was immediately transported by ground ambulance to Saint Patrick Hospital's Emergency Department.

Rescue efforts then concentrated on spot probing and digging in areas directly below the last known location of Allendorf and Colville. A neighbor showed rescue teams the probable location on the remaining foundation of where the couple may have been on a Friday afternoon.

Probe teams were directed to concentrate on possible catchment features on the fall line below this area of the house. A probe strike was confirmed and Allendorf was located at 1758 hrs in a cavity under a brick chimney and a wall or roof partition approximately 4 feet deep. He was responsive and able to inform rescuers that his wife was 3 feet from him when the house was hit.

He was extricated and transported by ground ambulance to Saint Patrick Hospital's Emergency Department.

At 1907 hrs, Colville was located by a responding neighbor with a probe. An earlier probe detected a soft spot where a sofa was removed. This location was re-probed after a few minutes and a probe strike confirmed as Colville. She was approximately 25 feet below her husbands location 2-3 feet deep.

Colville was breathing but unresponsive. Extricated at 1914 hrs, she was transported to Saint Patrick Hospital's Emergency Department in critical condition. She died on March 3 from traumatic injuries.

Three other homes, several vehicles and an apartment building were also damaged by the avalanche.

### **Events leading up to the avalanche**

4 friends, ages 13-27, wanting to take advantage of a rare day when schools were closed, decided to snowboard or ski the untracked west face of Mount Jumbo. Earlier storms had deposited enough snow on the low elevation terrain in the mountains surrounding Missoula to allow for unique skiing and riding opportunities within walking distance of many residents. Near record snowfall was recorded by NOAA Weather Service Missoula Office at the Missoula airport during February. Mount Sentinel, above the University of Montana and south of Mount Jumbo, had been skied and ridden earlier in the week and was heavily tracked.

The friends met at a home in the lower Rattlesnake and opted to hike Jumbo since Sentinel had already been tracked up. 1 person had a snowboard available, the others took small plastic sleds. Their intention was to hike to the summit, ride down the untracked west face, walk back to the same home where they planned to take a shuttle vehicle to the trailhead to retrieve their first vehicle.

None of the group has any previous avalanche training or carried rescue equipment and have no applicable winter backcountry travel experience beyond in-bounds skiing and riding at the local resorts. They carried a small shovel with them in case one of their vehicles got stuck.

They parked at the Poplar Street trailhead and initially followed the trail system part way up the mountain until they lost the trail in the new snow. The snowboarder described having to break through several drifts where the historic shoreline created small lee zones but no signs of instability such as collapse noise or fracture propagations. They made their way up the southwest face, avoiding the deeper pockets of snow and eventually found bare ground making it easier to hike.



**Google Earth View of Mount Jumbo**

The wind was making travel difficult with the snowboard acting like a sail so at about the halfway point, the group split with the 3 sledders continuing toward the summit. (see figure 1)

The sledders planned to hike to the summit and meet the snowboarder at the base of the mountain. They all described the wind as severe at the ridge top with poor visibility from the blowing and drifting snow. The snowboarder was several hundred feet behind the sledders when they began their descent next to a large group of trees. (**Note:** The actual descent route of the sledders has not been confirmed as of 5/13/14. The information shown on the map is based on a personal conversation with the snowboarder and a telephone conversation with one of the sledders.)

The snowboarder reached a point above the slide path and opted not to push toward the summit as the wind was making travel difficult at best. He strapped on his board, entered the slide path at the highest point where there was adequate snow, and immediately fell. He got back up and noticed movement in his peripheral vision and realized he was being carried downslope by an avalanche. He was at the top of the slab and able to self arrest by digging in with the edge of his board and using his arms and fingers to grab the bed surface as the snow passed by. A terrain convexity prevented him from seeing where the avalanche stopped.

The sledders were near the base of the mountain to the north of the slide path. At least one of them saw a powder cloud and heard the avalanche slam into the home. They immediately went to the site and began digging for the buried child. Shortly after this the snowboarder walked down

the slide path and also assisted with the initial rescue effort. All 4 left the scene after talking with responding police officers and were later interviewed by Missoula City Police detectives at the Police Department.

### **Avalanche Classification: HS-ARu-D3.5-R4-S,O**

#### **Description:**

HS: A hard slab avalanche.

ARu: Triggered unintentionally by a snowboarder.

D3.5: The destructive force (D) destroyed a house, several cars and damaged several other structures.

R4: The avalanche was large but did not involve the maximum area.

S,O: A surface wind slab initially released at the recent storm snow interface and stepped down to the ice crust at ground level.

#### **Avalanche dimensions**

Coordinates: N 46.8739 X W -113.9639 (mid-crown)

Aspect: 294 degrees

Crown elevation: 4480 feet

Terminus: 3280 feet

Vertical drop: 1200 feet

Crown width: 658 feet

Depth: 2.5 feet, Max: 4 feet

Average depth: 3 feet

Slope steepness at crown: 38+ degrees

Average: 35

Distance from crown to terminus: 2200 feet

Average slope steepness: 35 degrees

Maximum steepness at convexity: Estimated at 40 degrees

Alpha Angle at terminus: 30 degrees

#### **Weather and Snowpack**

Near record snowfall amounts were recorded in the Missoula Valley during the week before the avalanche. On February 24 and 25, skies cleared and temperatures moderated.

Temperatures above freezing and several hours of sun melted down most of the mountain's snow which then froze hard as temperatures plummeted with the arrival of an arctic air mass.



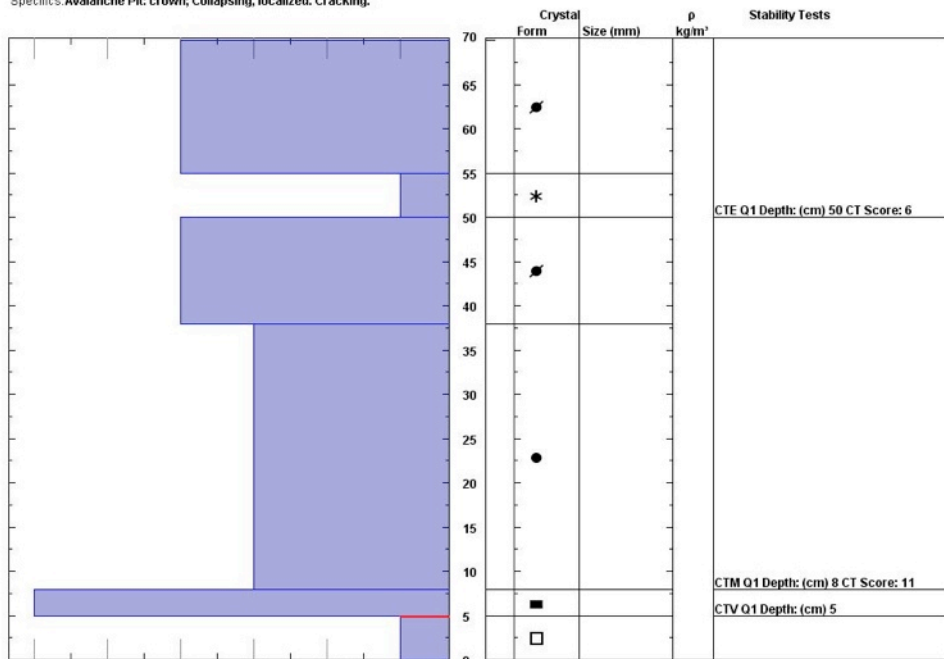
A rare blizzard warning was issued for Missoula with several inches of snow and high east winds forecast for the area. By the afternoon of February 28, the area received several inches of snow and strong east winds loaded fetch zones high on the mountain. Turbulent winds also heavily cross loaded the ravines leading to the valley floor. The high wind formed sensitive wind slabs on what under normal conditions is a wind scoured slope.

On Sunday, March 2, avalanche specialists Dudley Improta and David Williams, from the West Central Montana Avalanche Center in Missoula were given special permission to enter the Mount Jumbo closure area to conduct a stability assessment of the avalanche path and adjacent terrain.

As they travelled to the site, they reported localized collapsing, whoompfing and fracture propagations in pockets of wind drifted snow. They were careful not to cross any snowfield that connected to steeper terrain. They were able to walk on bare ground for much of their tour.

At the crown, they found a weak snow structure (see profile) with a pencil hard wind slab overlying a fist hard layer of cold snow sandwiched between the hard surface layer and a pencil to 1 finger hard slab on top of the ice layer that formed during the sunny warm days earlier in the week. Large facets were at ground level.

Snow Pit Profile      Observer: **Dudley Improta**      Stability on similar slopes: **Poor**      Stability Test Notes:      Layer notes:  
**Mt Jumbo**      **Sun Mar 02 12:00:00 MST 2014**      Air Temperature: **-10 C**      **5: Separate test**      **0-5: Problematic Layer**  
**Rattlesnakes, MT**      Co-ord: **46.52387 N 113.57908 W**      Sky Cover: **sky 8/8 covered**  
Elevation (ft) **4400**      Slope: **30**      Precipitation: **Snow < 0.5 cm/hr**  
Aspect: **308**      Wind loading: **yes**      Wind: **NE Moderate**  
Specifics: **Avalanche Pit: crown: Collapsing, localized. Cracking.**



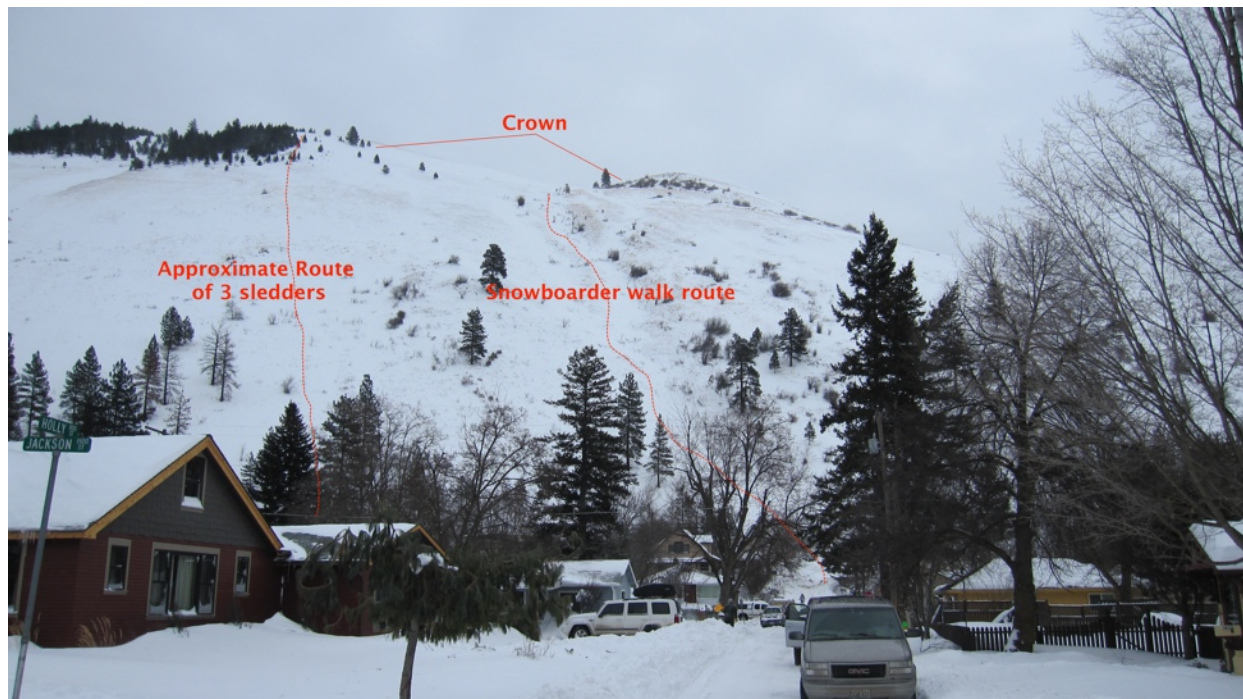
Notes: Pit dug in very left (looking down the path) edge of crown of the Mt Jumbo avalanche in Missoula that took place Feb. 28.

**Snow Pit Profile (crown profile) March 2, 2014**

Considering the crown profile, the description of how the avalanche was triggered and other observations made by Improta and Williams, we believe the snow initially failed on the pencil hard wind slab then stepped down to involve the remaining slab to the ground facets/ice layer.

This is a complex accident investigation involving multiple agencies and witnesses.

The American Avalanche Association's Avalanche Accident Report Long Form will be submitted to the National Avalanche Center and Colorado Avalanche Information Center once our findings are complete. Please direct any questions to [info@missoulaavalanche.org](mailto:info@missoulaavalanche.org).



**View from Jackson and Holly Street Intersection**



**View of the starting zone**



**View of the crown and upper path**



**Looking downslope from the foundation of the destroyed home**



**Terminus of the path at the Intersection of Holly and Van Buren**



**Dudley Improta conducting crown profile on March 2**



**View of fetch areas and ravines on Mt Jumbo**



City of Ketchum

### CITY COUNCIL MEETING AGENDA MEMO

Meeting Date:  Staff Member/Dept:

Agenda Item:

**Recommended Motion:**

Staff request confirmation of Streets, Sidewalks proposed 2025-2026 projects as well as general direction of long-term street & sidewalk strategies. No formal motion currently needed.

**Reasons for Recommendation:**

- Streets
  - Short term - Preserve inventory
  - Mid-Term - Additional roads coming to their end of life, tackle sooner than later
  - Long Term - Plan preservation with future reconstruction in mind
- Sidewalks
  - Set sidewalk prioritization strategy, identify sidewalk projects
  - Turn projects into an annual package, hiring local engineers to complete design and assist with project execution
  - Maintain project list to plan well ahead of construction and obtain needed input from Council, Public and Business Owners
- Bike Network
  - Create an all ages protected bike network from existing neighborhoods into downtown
  - Workshop with business owners & Bike Committee to solidify starting concepts
  - February Mobility Workshop

**Policy Analysis and Background (non-consent items only):**

**Sustainability Impact:**

No direct impact.

**Financial Impact:**

None OR Adequate funds exist in account:	NA
--	----

**Attachments:**

1. Mobility Master Plan Introduction Presentation
2. Pavement Management Plan Data – Working Document
3. Sidewalk Project Exhibits



# Mobility Master Plan Introduction

December 16, 2024

“Safe Mobility Choices”



# Proposed Outcomes for Tonight

- Seeking feedback on 2025 proposed Projects for Streets & Sidewalks
- Council's thoughts on mid-term sidewalk projects and overall strategy
- Initial impressions on long-term funding options for streets





# Introduction

## MOBILITY MASTER PLAN MISSION STATEMENT

To manage public streets and sidewalks by improving safety, accessibility, and aesthetics.

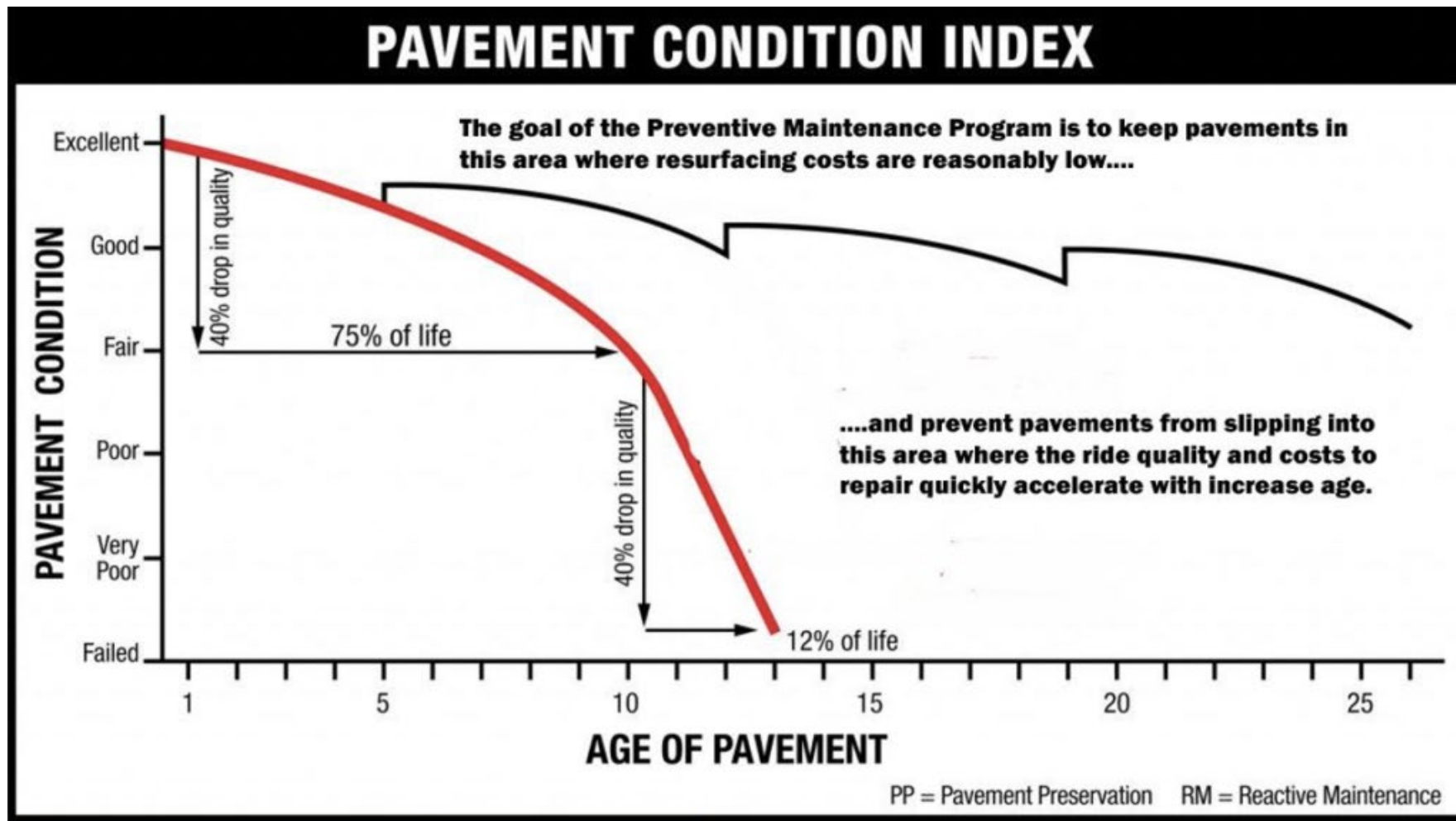
The City of Ketchum aims to encourage a vibrant community and healthy business environment through sustainable and fiscally responsible infrastructure.



# Streets



# Historical Pavement Management

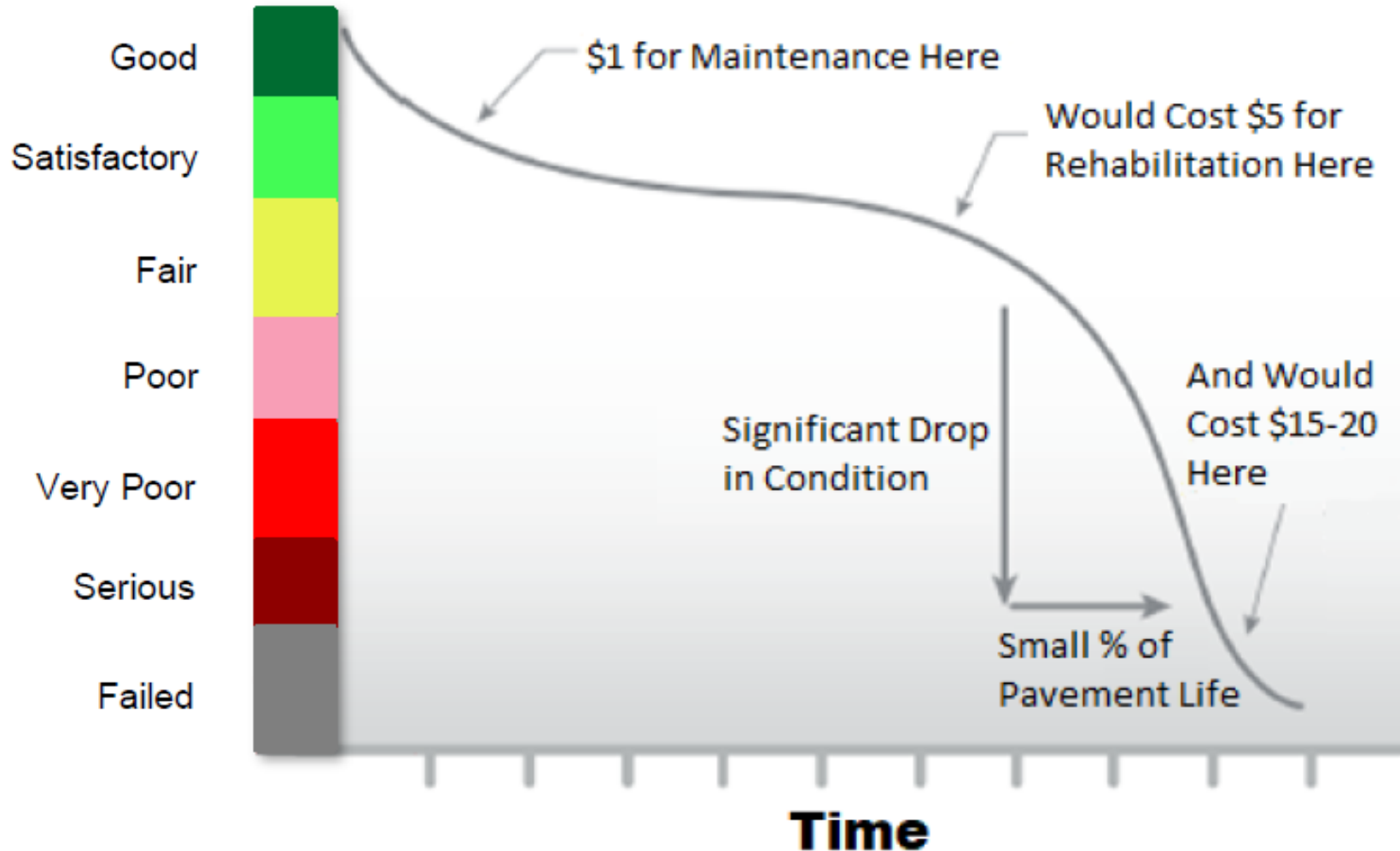


Source: <https://www.pavetechinc.com/preventive-asphalt-road-maintenance/>

**Current average annual spend of \$125,000**

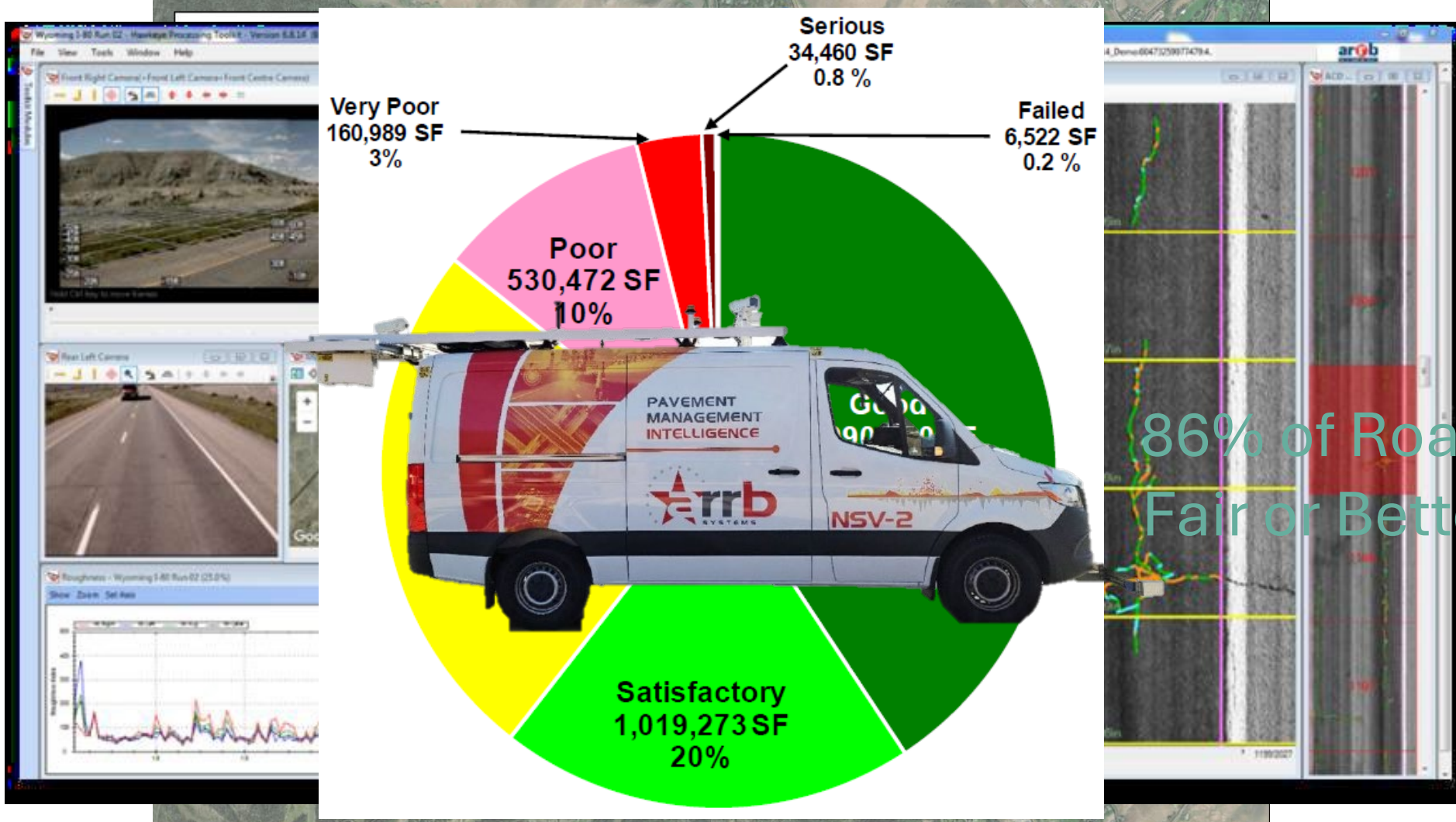


# Cost to Condition Deterioration Over Time





# Kimley-Horn Pavement Assessment





# 10+ Year Street Master Plan

## PAVEMENT MANAGEMENT FRAMEWORK

- Main St & SV Road went past their prime
  - Additional roads coming to their end of life
- Plan preservation with future reconstruction in mind
  - Priority towards high traffic, critical connectivity streets
- Long-term funding for rebuilding
  - Mill & Inlay
  - Full Rebuilds



# Street Primary Surface Damage Types

Microcracking



Spauling



Raveling



## User Experience Impacts

- Increased tread wear
- Traction Loss
- Rough Riding Conditions
- Increase of rock chips



# Moderate to Severe Damage Examples

## Alligator Cracking



## Potholes



## Rutting



## User Experience Impacts

- Lane change/turning issues
- Steering Challenges
- Increased risk of tire/wheel damage
- Increase cyclist safety risks
- Potential trip hazard for pedestrians
- Traction Loss in ruts





# Analysis Priority Pavement Conditions

## POOR

10% or 3 Miles



East Avenue

## VERY POOR

3% or .92 Miles



Saddle Road

## SERIOUS

~1% or .3 Miles



Main Street 4<sup>th</sup>-6<sup>th</sup>

Other Examples: Lewis St, South Warm Springs Rd, North Leadville Ave

### Common Features:

Alligator & Edge Cracking,  
Patching/Utility Cuts

Other Examples: West Warm Springs Rd, Walnut Ave

### Common Features:

Poor+  
Potholes, Rutting

Other Example: 10<sup>th</sup> St

### Common Features:

Very Poor+  
Raveling, Weathering




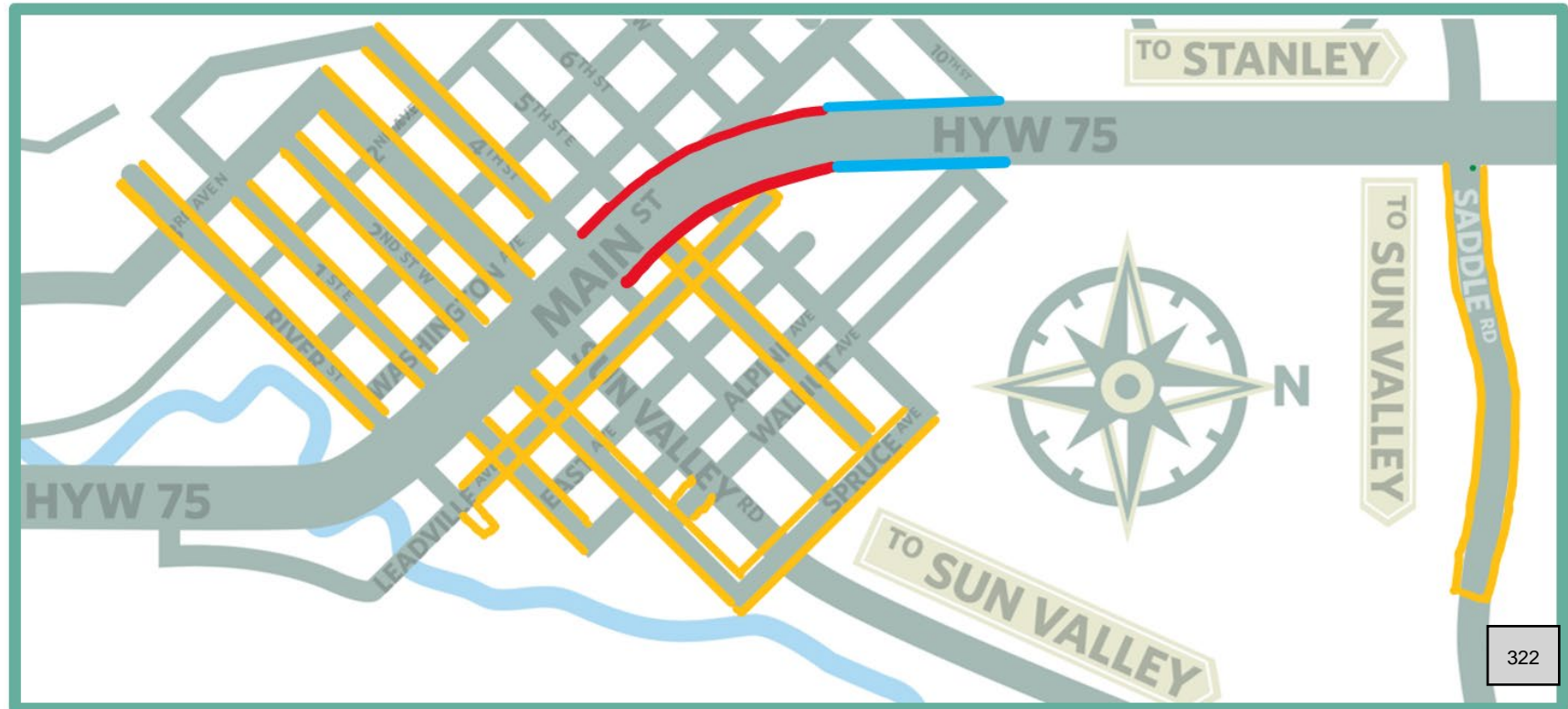
# Short-Term Streets Projects

## SHORT TERM STRATEGY

- Finish Main St 4<sup>th</sup> – 10<sup>th</sup> St
- Catch-Up on Preservation to maintain Fair and better inventory
- Core drill to refine future reconstruction cost
- Determine future funding source

## 2025

- Chip Seal Catch-Up — 
  - ~\$600,000
- Main St: Full Depth — 
  - 4<sup>th</sup>-6<sup>th</sup> (Spring/Fall)
  - 6<sup>th</sup> – 10<sup>th</sup> (TBD) — 





# Short-Term Streets Projects

## PRESERVATION (CHIP SEAL, FOG COAT, FRICTION SEAL)

- Traditionally the City has self performed most all chipseal work
- Outsource the catch-up work to reduce duration and disturbance to public
  - 1 week of Chip Sealing – each road closed for ~2 hours
  - 1 week of Fog – each road closed for ½ to 1 day
  - 1 week of Striping – nighttime, little disturbance





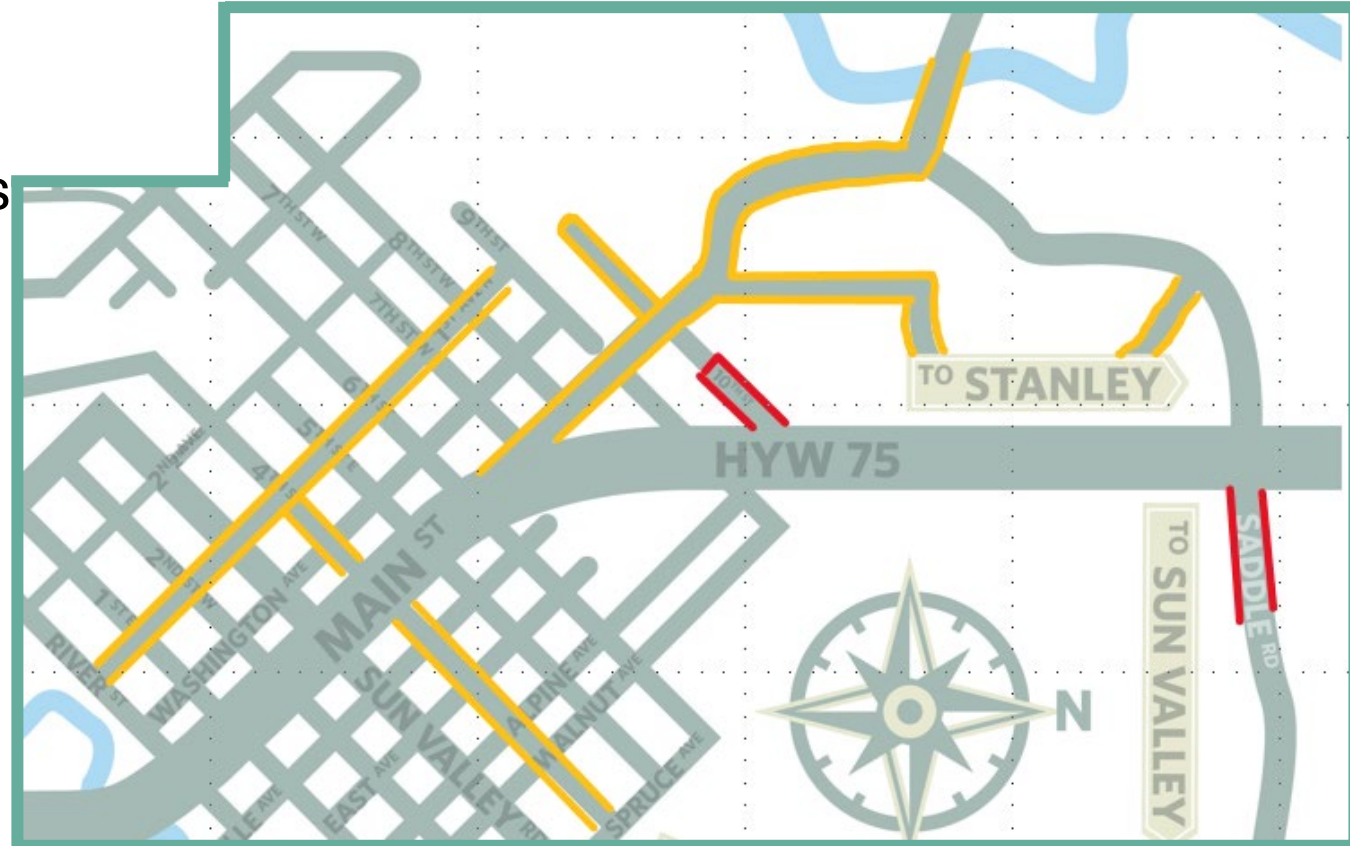
# Mid-Term Streets Projects

## STRATEGY

- Finish preservation catch-up
- Begin rebuild on top priority sections

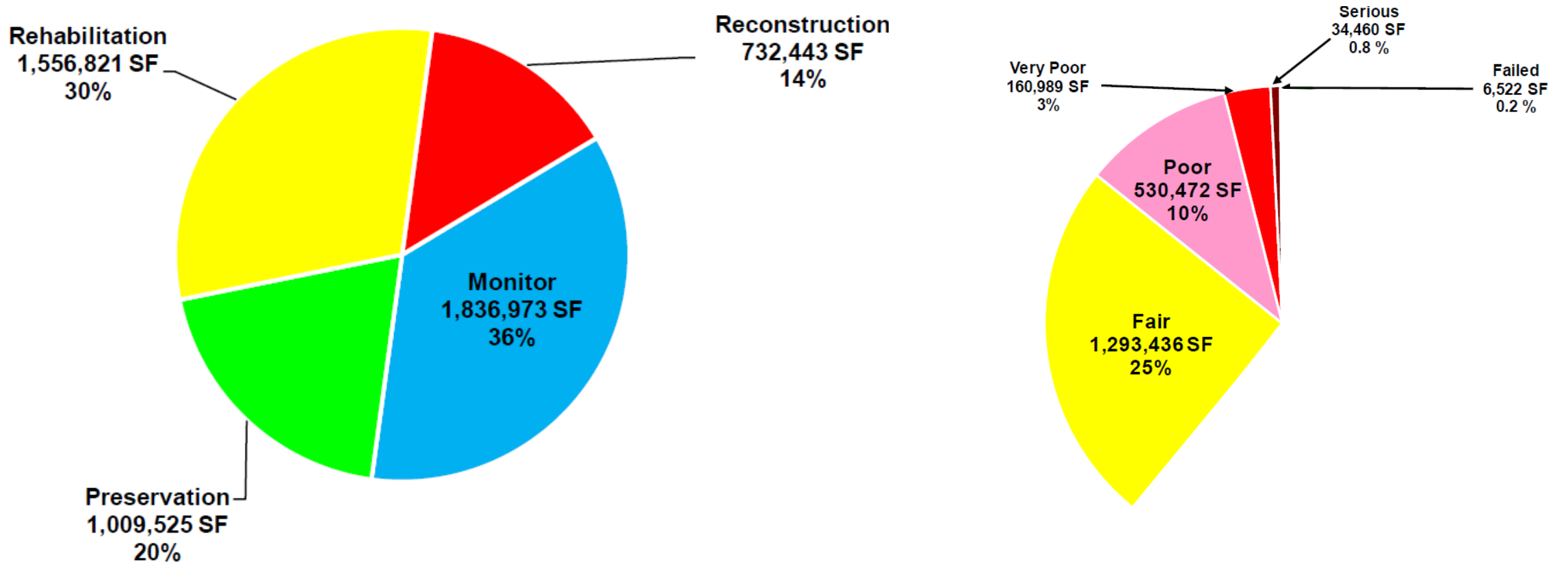
## 2026

- Chip Seal - \$159,000 —
  - Warm Springs (6<sup>th</sup> St – Bridge)
  - First Ave
  - 4<sup>th</sup> St
  - West 9<sup>th</sup> St West
  - West 10<sup>th</sup> St
- Full Depth —
  - 10<sup>th</sup> St (N Leadville to Hwy 75) - \$175,000
  - Saddle Rd (Hwy 75 to Stirrup Ln) - \$266,000





# Long-Term Street Master Plan





# Long-Term Street Master Plan

## CURRENT FUNDING LEVEL

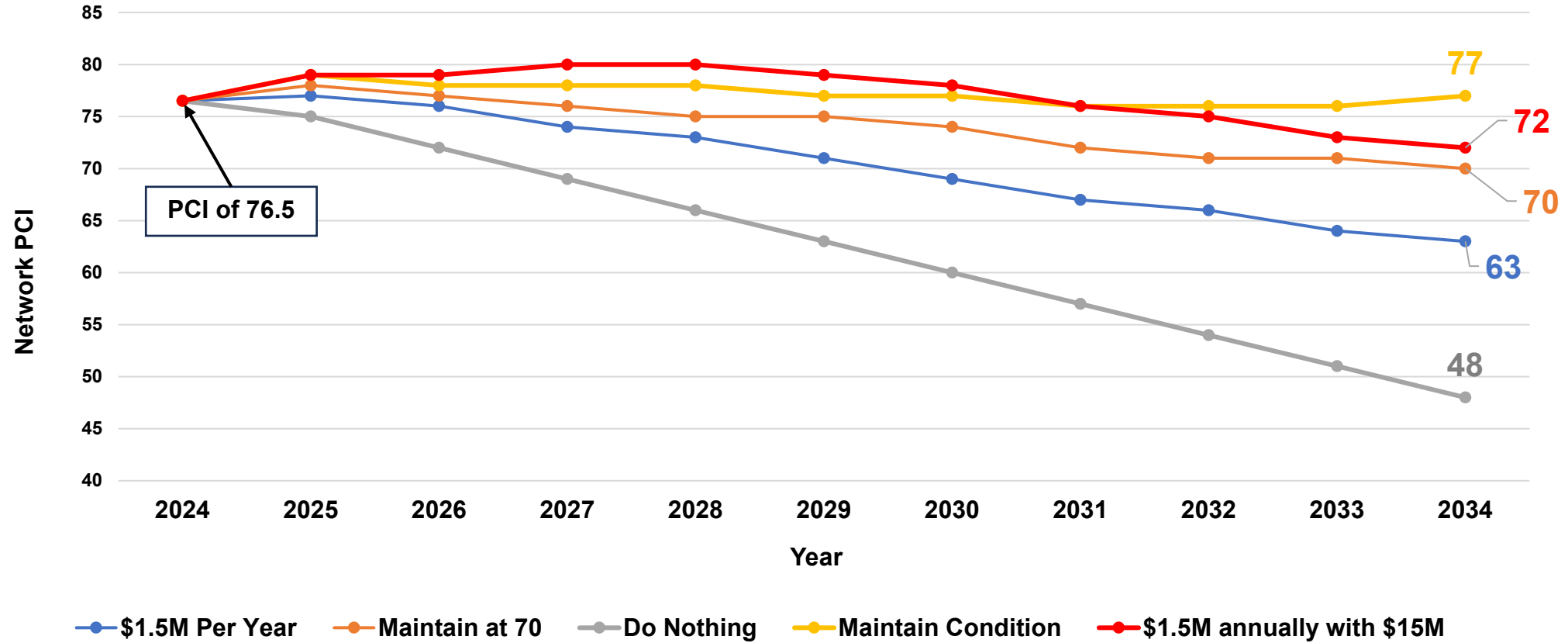
- \$125,000 annually

## LONG TERM FUNDING OPTIONS

1. Permanent Override Levy (property tax - requires 66% approval)
  - a. Straight Cash Basis - \$1.5M (Avg tax impact =\$24.37 per \$100K)
  - b. \$2M with \$700k towards \$9M debt package, leaving \$1.3M cash
2. Local Option Tax
  - a. Utilization of previous Fire allocation
  - b. Adjustment to existing collection amounts



# K-H 10 Year Re-Run of Cost Analysis





# K-H 10 Year Re-Run of Cost Analysis

- By investing \$1.5 million annually over 10 years for pavement maintenance and rehabilitation (M&R) would
  - **reduce the current backlog (\$80M to \$53M)**
  - **result in a \$27M reduction in the backlog** future cost avoidance of \$12 million
  - Keep 55% in Good or Satisfactory vs 9% if no maintenance is performed.
  - Poor or Very Poor condition decrease to 39% vs 58%

By investing an additional **\$15 million** over 10 years, the City would:

- **Reduce the backlog** by an additional **\$20.4 million** (from \$53M to \$32.6M).
- **Increase the proportion of streets** in Good or Satisfactory condition from **55% to 69%**.
- **Lower the proportion of streets** in Poor or Worse condition from **39% to 23%**.
- This additional investment achieves a net **savings of \$5.4 million** while significantly improving pavement conditions and reducing long-term maintenance needs.





# Sidewalks



# 10 Year Sidewalk Projects Plan

## BACKGROUND

- In 2023, City Engineers performed an Inventory Assessment to primarily gather:
  - Missing Sections
  - Condition
  - ADA compliance
  - Obstructions
  - Estimated Cost to Repair
  - Dimensions
- In 2024, Staff began to map and prioritize the findings from the inventory assessment
- Jacobs Engineering then performed initial design on the high priority, more complex potential sidewalk projects

## STRATEGY

- Enlist Jacobs Engineering to concept design projects to ~30% design
- Turn projects into an annual package, hiring local engineers to complete design and assist with project execution
- Maintain project list to plan well ahead of construction and obtain needed input from Council, Public and Business Owners



# 10 Year Sidewalk Projects Plan

## Prioritization

- Complete Downtown Core Network
- ADA Access
- Connectivity to Parking & Businesses

## Funding

- \$900,000 of KURA Annual CIP allocation budgeted
- ~\$100,000 for Downtown Core Sidewalk Infill in CIP



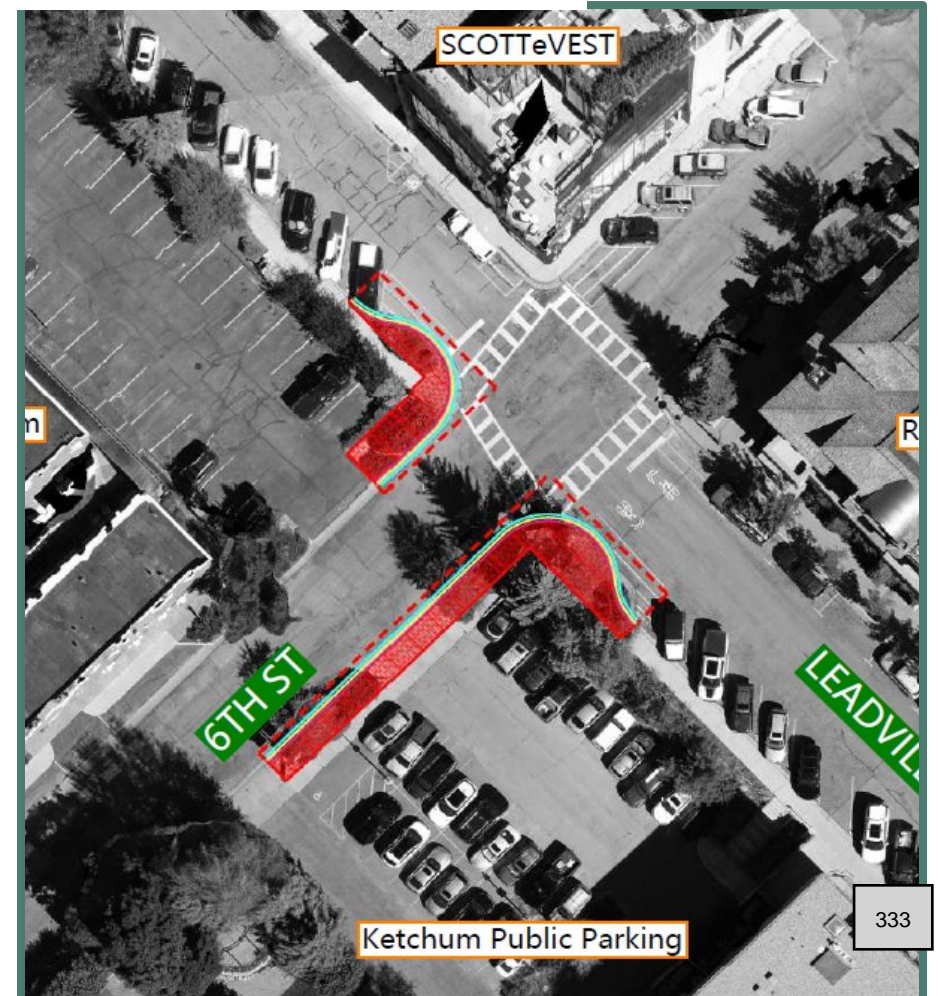
# Priority Sidewalk Projects

Year	Location	Total
2025	5th Street Sidewalk Infill	\$200,000
2025	Sun Valley Culinary Ramp	\$211,043
2025	Backwoods Sneak Route	\$127,075
2025	6 <sup>th</sup> St & Leadville Ave Intersection	\$299,901
	<b>2025 Totals</b>	<b>\$838,019</b>
2026	Spruce Ave Bike Route	\$207,361
2026	Huck and Paddle Corner	\$400,896
2026	Bike Network Modifications	\$300,000
	<b>2026 Totals</b>	<b>\$908,256</b>

Year	Location	Total
Future	6 <sup>th</sup> St & Washington Ave Intersection	\$901,456
	2 <sup>nd</sup> St & 1 <sup>st</sup> Ave Intersection	\$1,329,611
	Kneeland gallery	\$56,125.00
	Apartments on 2 <sup>nd</sup> Ave	\$129,415.00
	Corner of 2 <sup>nd</sup> Ave & River	\$91,520.00
	E 2 <sup>nd</sup> Ave	\$54,697.50
	SE River & 2 <sup>nd</sup>	\$67,567.50
	NE 2 <sup>nd</sup> & 2 <sup>nd</sup>	\$40,397.50
	E 2 <sup>nd</sup> Ave	\$45,402.50
	SE 1 <sup>st</sup> & 2 <sup>nd</sup>	\$74,002.50
	NW corner, spur	\$139,065.00
	Mid N 2 <sup>nd</sup> , Aroma	\$64,350.00
	NE corner, tamarack lodge	\$81,150.00
	Mid E walnut, end of Tamarack lodge	\$46,475.00
	SE corner 1 <sup>st</sup> & walnut	\$143,000.00
	111 1 <sup>st</sup>	\$54,375.75
	111 1 <sup>st</sup>	\$62,276.50
	7 <sup>th</sup> St and 1 <sup>st</sup> Ave	\$117,975.00
	Pump track	\$62,205.00
	N 5 <sup>th</sup> St	\$49,720.25
	8 <sup>th</sup> and Washington	\$39,320.00
		<b>\$3,650,120</b>

332

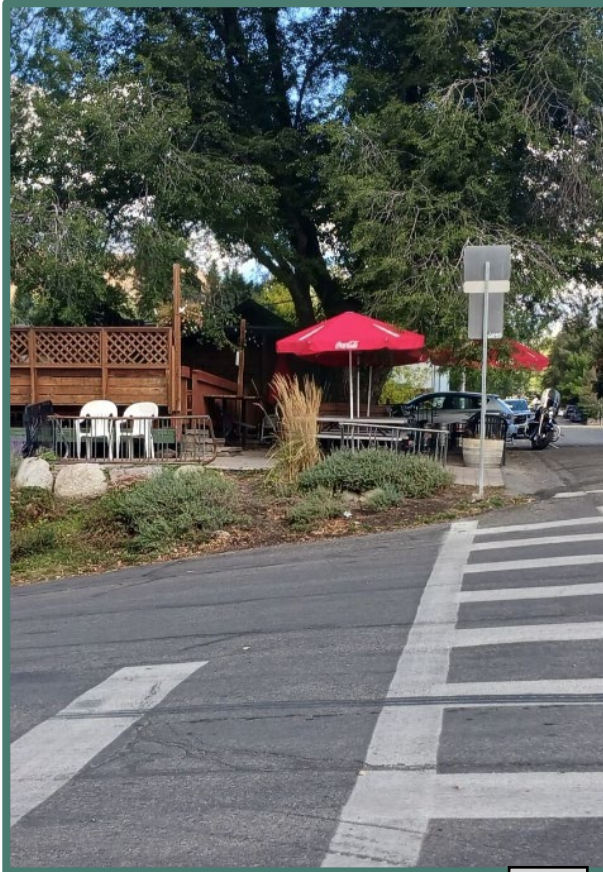
# Sidewalk Project – N Leadville Planter Removal



# Sidewalk Project - 2<sup>nd</sup> St & 1<sup>st</sup> Ave



# Sidewalk Projects – Lefty’s Intersection



# Sidewalk Project - 2<sup>nd</sup> St & 1<sup>st</sup> Ave

KETCHUM | MISCELLANEOUS  
SIDEWALK CONCEPTS  
SCHEDULE 3: 2ND ST & 1ST AVE  
INTERSECTION





# Sidewalk Project - 2<sup>nd</sup> St & 1<sup>st</sup> Ave





# Bike Network Master Plan Introduction

## BACKGROUND

- October 2023 - Bike Network Committee outreach on Main St project
- Main St crossings established
- Jacobs Engineering began concept design the broader bike network

## STRATEGY

- Create an all ages protected bike network from existing neighborhoods into downtown
- Workshop with business owners & Bike Committee to solidify starting concepts
- February Mobility Workshop

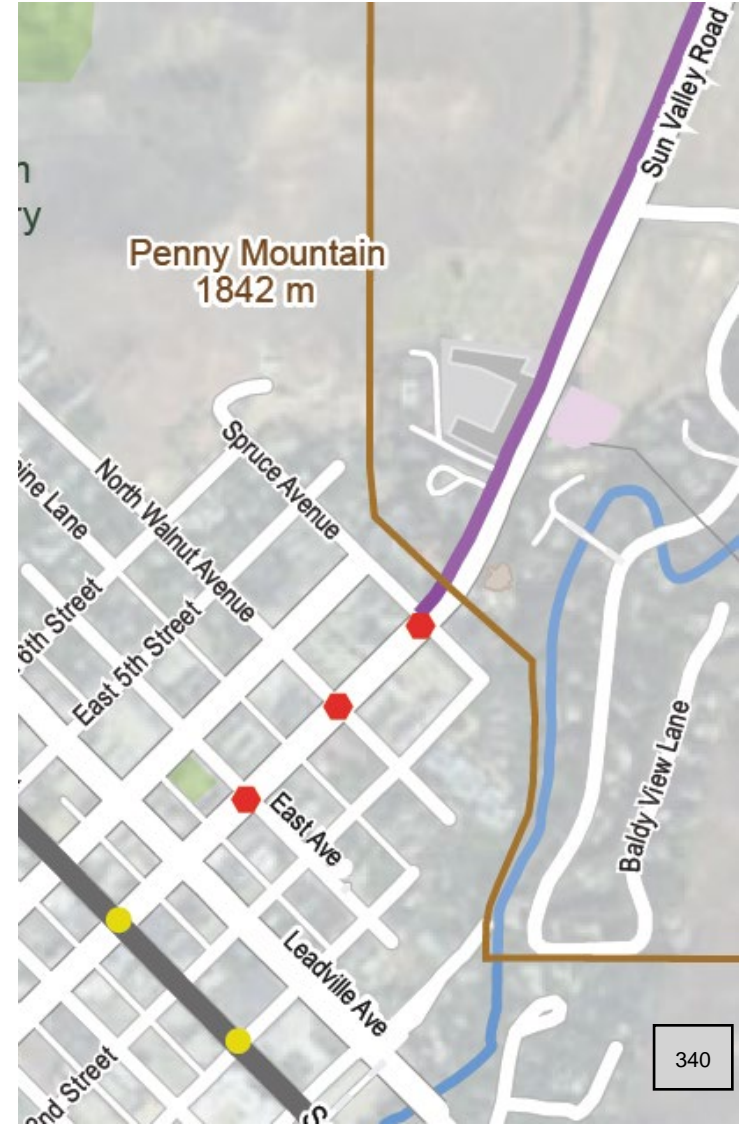
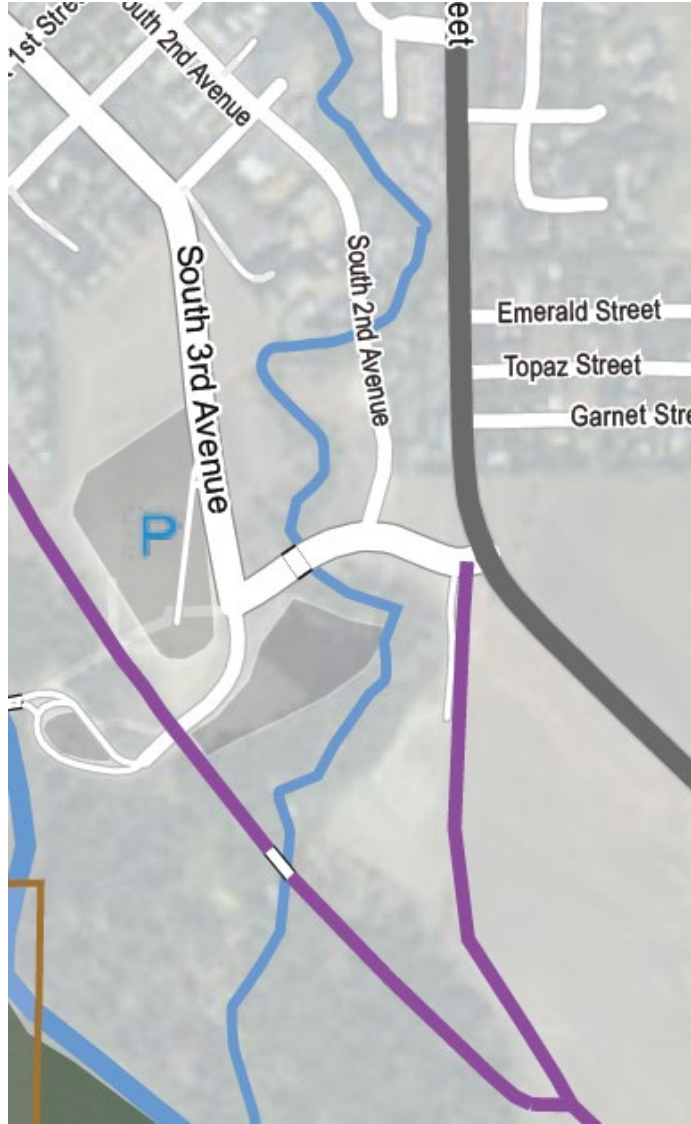
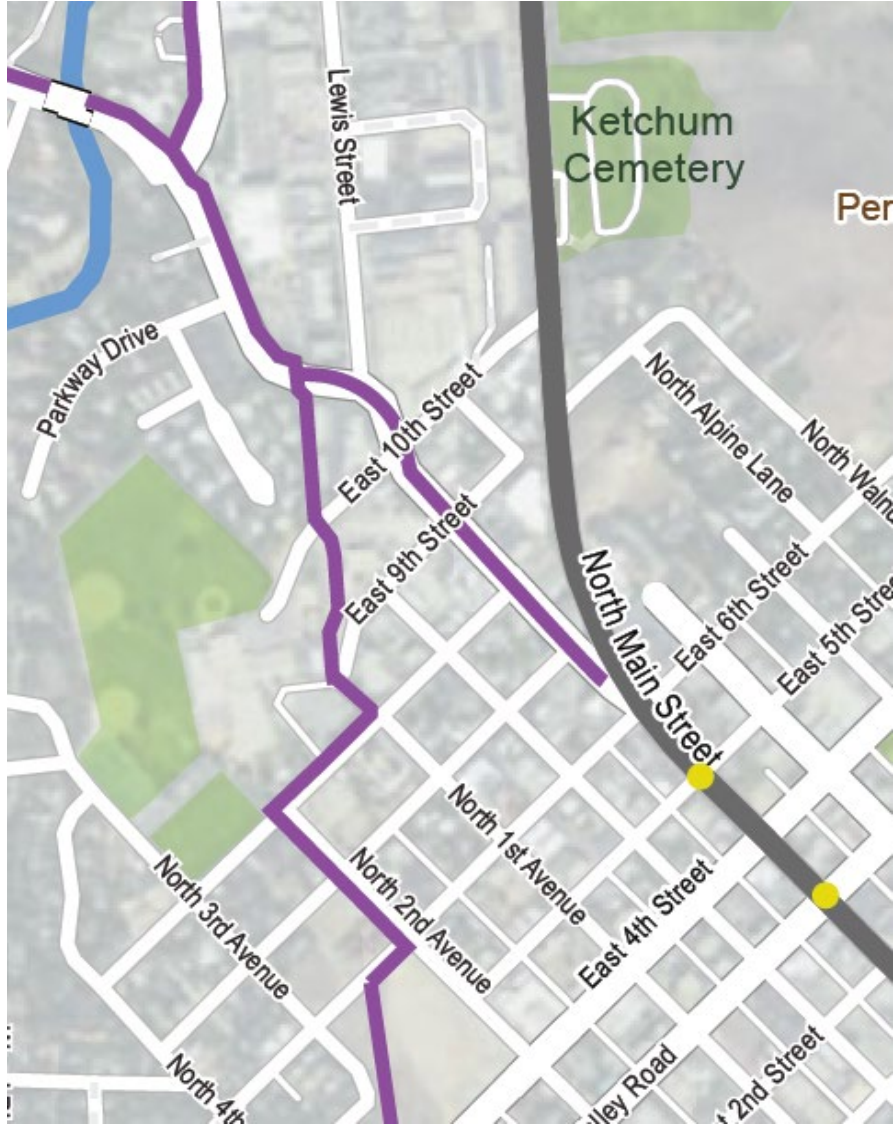


# Bike Network Users





# Current Network Feeders & Dead-Ends





The End ;)





City of Ketchum, Idaho  
Streets Condition Survey and Long-Term Maintenance Implementation Plan  
Appendix D - Five-Year Maintenance & Rehabilitation (M&R)



Table with columns: Street Name, From Street, To Street, BranchID, Section ID, Zone, Length (ft), Width (ft), Area (sq ft), Area Sq Yd, 2024 PCI, PCI Category, Recommended M&R, Cost Per Yard, City Estimated Cost, M&R Year, 4% annual escalation, Year, Treatment, Cost. Includes a 'Ketchum Idaho' logo and an 'Alternate Near Term' header for the last three columns.





Miscellaneous Sidewalk Concept Project Costs						
	Construction	Design	Design Survey	CM/SDC	Contingency	Total
Schedule 1: Huck and Paddle Corner	\$268,158	\$40,224	\$13,408	\$26,816	\$52,291	\$400,896
Schedule 2: 6th St & Washington Ave Intersection	\$602,981	\$90,447	\$30,149	\$60,298	\$117,581	\$901,456
Schedule 3: 2nd St & 1st Ave Intersection	\$889,372	\$133,406	\$44,469	\$88,937	\$173,428	\$1,329,611
Schedule 4: Sun Valley Culinary Ramp	\$141,166	\$21,175	\$7,058	\$14,117	\$27,527	\$211,043
Schedule 5: Backwoods Sneak Route	\$85,000	\$12,750	\$4,250	\$8,500	\$16,575	\$127,075
Schedule 6: 6th St & Leadville Ave Intersection	\$200,603	\$30,090	\$10,030	\$20,060	\$39,118	\$299,901
Schedule 7: Spruce Ave Bike Route	\$138,703	\$20,805	\$6,935	\$13,870	\$27,047	\$207,361
						<b>\$3,477,342</b>

GGLO estimate

\*Construction includes mob, traffic control, erosion control, construction survey

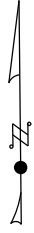
\*Design is 15% of construction

\*Design Survey is 5% of construction

\*CM/SDC is 10% of construction

\*Contingency is 15% of construction, design, design survey, and cm/sdc

KETCHUM | MISCELLANEOUS SIDEWALK CONCEPTS  
SCHEDULE 1: HUCK AND PADDLE CORNER



SUN VALLEY RD

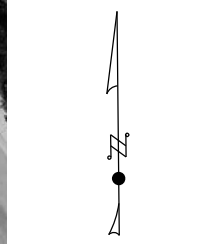
LEADVILLE AVE

The Cellar Pub

Huck and Paddle

The Kneadery

KETCHUM | MISCELLANEOUS SIDEWALK CONCEPTS  
SCHEDULE 2: 6TH ST & WASHINGTON AVE INTERSECTION



Lefty's Bar & Grill

6TH ST

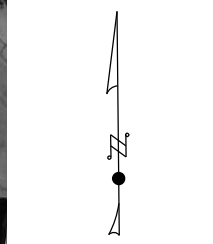
Residential

Restaurant?

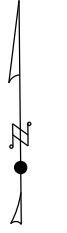
Residential

WASHINGTON AVE

KETCHUM | MISCELLANEOUS  
SIDEWALK CONCEPTS  
SCHEDULE 3: 2ND ST & 1ST AVE  
INTERSECTION



KETCHUM | MISCELLANEOUS SIDEWALK CONCEPTS  
SCHEDULE 6: 6TH ST & LEADVILLE AVE INTERSECTION



SCOTTeVEST

Hotel Ketchum

Residential

6TH ST

LEADVILLE AVE

Ketchum Public Parking

# WHITE PETERSON

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OF COUNSEL

\* Also admitted in OR

December 16, 2024

To: City Council,  
City of Ketchum

From: Matthew Johnson, City Attorney

Re: 121 Badger Lane FDP Administrative Appeal (2024) – Decision

### Background:

The attached written Decision was drafted by the City Attorney from the deliberation and direction at the Council's December 2 and December 11 administrative appeal hearings on this matter. This Decision will formalize and final the decision, as is required within 30 days of the administrative appeal hearing.

The attached draft remains open to modifications as deemed appropriate by the Council to reflect the Council's determination and the reasons for such. In the event of modifications, an alternative motion is provided below.

### Recommended Motion:

Recommended Motion: *I move to approve the written Decision as presented by the City Attorney, and authorize the Mayor to sign.*

Alternative Motion: *I move to approve the written Decision as presented by the City Attorney, with the following changes: [OR "with the changes as specified in our discussion"], and authorize the Mayor to sign.*

**BEFORE THE CITY COUNCIL  
OF THE  
CITY OF KETCHUM**

In the Matter of the 2024	)	
Administrative Appeal of:	)	
	)	<b>FINDINGS OF FACT,</b>
	)	<b>CONCLUSIONS OF LAW, AND</b>
Nicholas & Stephanie Osborn	)	<b>DECISION</b>
(Appellant) related to 121 Badger Lane	)	
(Applicant)	)	
	)	
Of a Planning and Zoning Commission	)	
Appeal Decision of a Planning	)	
Director Determination on a	)	
Floodplain Development Permit,	)	

---

This matter comes before the City Council pursuant to Ketchum City Code 17.144.020, as an appeal by an affected party of a Planning and Zoning Commission administrative appeal decision of a Planning Director determination on a flood plain development permit. An appeal hearing on the matter was held before the Council on December 2, 2024 and continued to December 11, 2024. The matter was further heard for adoption of this written Decision on December 16, 2024. The Council does hereby make and set forth the following Record of Proceedings and the Council’s Decision to remand as follows:

**I. RECORD OF PROCEEDINGS**

The Appellants in this matter are Nicholas and Stephanie Osborne (“Appellant”), neighboring property owners and an affected party, related to development and a floodplain development permit at 121 Badger Lane (“Project”), owned by 121 Badger Lane, LLC (“Applicant”). The Applicant served as primary Respondent in replying to the issues raised on

administrative appeal. Both parties were represented by legal counsel. Both parties provided briefing in support of their arguments and positions.

A Record of Documents before the Ketchum Planning Department, Planning and Zoning Commission, and upon administrative appeal ("Record") was prepared and submitted to the Council. That Record, including briefs and memos filed by the parties as well as the transcript of the Planning and Zoning Commission proceedings, is hereby referenced and incorporated in full into the Record and this Decision.

Substantially the same underlying matter was previously heard on an administrative appeal to the Planning and Zoning Commission on similar issues on December 12, 2023. The P&Z Decision at that time, finalized on January 9, 2024, provided for a remand to the Planning Department for further review and analysis on certain information. The result of that remand was further submission of information in the form of a new application, additional technical and engineering review, and the issuance of a new Planning Director Determination, which is now the subject of this 2024 administrative appeal.

An appeal hearing on this matter was held before the Planning and Zoning Commission on August 13, 2024. The written decision of the Planning and Zoning Commission (P&Z Decision) was approved on August 27, 2024. Such hearing was recorded and that recording is made a part of the Record in this matter.

An appeal hearing before the Council was held on this matter on December 2, 2024 and continued to December 11, 2024. Such hearings were recorded and the recordings are made a part of the Record in this matter. At the conclusion of the December 11, 2024 hearing and deliberation, the City Attorney was directed to prepare a draft written decision for the final review and approval in writing by the Council.



## II. JUDICIAL NOTICE AND REVIEW STANDARD

The Commission takes judicial notice of the Ketchum Municipal Code (KMC).

Pursuant to KMC § 17.144.020 (C), the Council makes its determination considering the Planning and Zoning Commission decision below along with written and oral legal arguments by the Parties. New facts or evidence are not considered in the appeal. The Council may affirm, reverse, remand, or modify, in whole or in part, the order, requirement, determination, or decision of the Commission. The Council reviews the decision for clear error or abuse of discretion.

## III. FINDINGS, CONCLUSIONS, AND DECISION

1. **The Planning and Zoning Commission Decision and Planning Director Determination provide inadequate record of weighing the first priority language of KMC 17.88.050(E)(21), therefore requiring remand.**

Upon review of the Record and the argument of the Parties, the Council finds that the Record contains insufficient information showing an adequate weighing of the first priority criterion and alternatives analysis pursuant to KMC 17.88.050(E)(21). This is an error by the Planning Department, and error or abuse of discretion during the Commission review, that is cause for remand of this matter for supplementary analysis and documentation of such criterion.

KMC 17.188.050(E)(21) provides that one of the criteria for a floodplain development permit shall be:

*21. (Wetlands) Where development is proposed that impacts any wetland the first priority shall be to move development from the wetland area. Mitigation strategies*

*shall be proposed at time of application that replace the impacted wetland area with an equal amount and quality of new wetland area or riparian habitat improvement.*

Council hereby clarifies interpretation of KMC 17.188.050(E)(21) that a floodplain development permit, under this criterion, must have an analysis on the record of potential alternative development locations or proposals that evidence the first priority to “move development from the wetland area.” In this matter, while staff has provided explanation of how a LOMA (Letter of Map Amendment) guided the applicant’s location of the proposed development and of appropriate mitigation strategies in association with such, there is insufficient record showing analysis of potential alternatives and whether such alternatives may or may not have first been able to more sufficiently move development from the wetland area. While mitigation strategies for impacted wetland areas are important, mitigation is a second priority only after the first priority to review for potential alternatives to move development from the wetland area has first been satisfied.

Council finds that the Planning and Zoning Commission review was thorough with respect to the engineering analysis and other issues associated with this appeal, but that such overshadowed and caused insufficient review of staff’s review of alternatives analysis under KMC 17.188.050(E)(21). While the criterion of first priority on wetlands was referenced by the Commission in its decision relying upon verbal responses from staff; this first priority criterion was not given a sufficient level of review and deliberation for how such first priority and alternatives analysis were established and documented on record previously to such appeal. It is not currently clear from the record whether there may or may not be allowed feasible alternative

development proposals that better move the development from the wetland area. The first priority alternatives analysis needs to be more fully hashed out.

For the above reasons, the Council finds it must remand this matter for supplementation and/or development of such alternatives analysis to be clearly documented in this matter. The Council is reluctant to allow for approvals of sensitive floodplain development without a full documented record showing that development alternatives were fully analyzed to satisfy the first priority of moving development from wetlands, before moving to secondary mitigation strategies.

**2. The Planning and Zoning Commission Decision and Planning Director Determination have provided sufficient review, analysis, and evaluation of the engineering concerns and other issues raised on appeal.**

With respect to the Appellant's alleged engineering concerns, the Council concurs with the findings of the Planning and Zoning Commission that significant and sufficient engineering review and analysis has been conducted on the particular development proposal.

Council concurs with the following determination of the Commission: "However, Applicant and the Planning Department have shown substantial technical review and modelling of the culvert system sufficient to satisfy the requirements of City Code. Additionally, the Planning Department provided appropriate clarifying information on enforcement mechanisms to address Appellants' argument about blockages and enforcement."

Council further finds and clarifies that this current administrative appeal was timely brought. Any alleged issues on timeliness of appeal related to the previous application and were addressed on the record during that previous appeal. That previous application was remanded

back to the Planning Department and subsequently replaced by a new application which is the subject of this current appeal. The current appeal was timely brought.

Council finds the sole issue remaining with this application upon remand to be the first priority alternatives analysis discussed in Sub-section 1 above.

Based upon the foregoing review and analysis, and good cause appearing from the record in these proceedings, the Council REMANDS this matter to the Planning and Zoning Commission, with direction for remand back to the Planning Department, to provide for the supplementary documentation and/or further analysis of the first priority criteria and alternative analysis as discussed above. The Council authorizes the Mayor to sign this Decision.

\_\_\_\_\_  
Neil Bradshaw, Mayor

ATTEST:

By: \_\_\_\_\_  
Trent Donat, City Clerk