CITY OF IDAHO CITY

REGULAR CITY COUNCIL MEETING
Wednesday April 13, 2022
6:00 P.M
City Hall, 511 Main Street, Idaho City, ID 83631

Join Zoom Meeting
https://us02web.zoom.us/j/81205769906?pwd=enpGQWpsV3NLTU9sbXg1YmxKWmhHdz09
Meeting ID: 812 0576 9906
Passcode: 194521

CALL MEETING TO ORDER
ROLL CALL
PLEDGE OF ALLEGIANCE

I. CONSENT AGENDA

The consent calendar includes items which require formal Council action, but which are typically routine or not of great controversy. Individual Council members may ask that any specific item be removed from the consent calendar in order that it is discussed in greater detail. Explanatory information is included in the Council agenda packet regarding these items and any contingencies are part of the approval.

A. APPROVAL OF MINUTES: March 29, 2022, ***ACTION ITEM***
B. IDAHO CITY EVENT CHECKLIST ***ACTION ITEM***
   1. 2022 IDAHO CITY 100 MOTORCYCLE ENDURO – BOISE RIDGE RIDERS – PETER REYNOLDS
C. BILLS/PAYABLES: MARCH 30, 2022, THROUGH APRIL 13, 2022, ***ACTION ITEM***

II. PUBLIC HEARINGS

Items listed as public hearings allow citizen comment on the subject matter before the Council. Residents or visitors wishing to comment upon the item before the Council should follow the procedural steps. In order to testify, individuals must sign up in advance, providing sufficient information to allow the Clerk to properly record their testimony in the official record of the City Council. Hearing procedures call for presentation by the applicant, submission of information from City staff, followed by public testimony. ***ACTION ITEM***

III. ENGINEER'S REPORT

1. CONSIDER ENGAGING A WATER RIGHTS ATTORNEY ***ACTION ITEM***
2. TASK ORDER FOR MOUNTAIN WATERWORKS TO WORK WITH THE ATTORNEY AND DEVELOP A WATER RIGHT STRATEGIC PLAN ***ACTION ITEM***

IV. OLD BUSINESS

V. NEW BUSINESS

1. KAY JACKSON-LETTER OF INTENT FOR 3 YEAR TERM-IDAHO CITY HISTORIC COMMISSION ***ACTION ITEM***
2. SNOW PLOWING ON WALULLA STREET – EUGENE MEYER ***ACTION ITEM***

VI. ORDINANCES AND RESOLUTIONS

Ordinances and resolutions are formal measures considered by the City Council to implement policy which the Council has considered. Resolutions govern internal matters to establish fees and charges pursuant to existing ordinances. Ordinances are laws which govern general public conduct. Certain procedures must be followed in the adoption of both ordinances and resolutions; state law often establishes those requirements. ***ACTION ITEM***

1. RESOLUTION NO. 2022-02 FINANCIAL CONTROLS POLICY

VII. EXECUTIVE SESSION

Certain City-related matters may need to be discussed confidentially as a matter of law subject to applicable legal requirements; the Council may enter executive session to discuss such matters. ***ACTION ITEM***

VIII. EMPLOYEE UPDATES

A. PUBLIC WORKS
B. LAW ENFORCEMENT
C. CLERK/TREASURER'S OFFICE
   1. WATER AND SEWER UPDATES
   2. MARCH BUDGET REPORT
   3. QUARTERLY LIQUOR PROFIT DISTRIBUTION
D. CITY ATTORNEY

IX. COUNCIL UPDATES

X. MAYOR UPDATES

XI. CITIZEN COMMENTS

This section of the agenda is reserved for citizens wishing to address the Council regarding City-related issues that are not on the agenda. To ensure adequate public notice, Idaho Law provides that any item requiring Council action must be placed on the agenda of an upcoming Council meeting, except for emergency circumstances. Comments related to future public hearings should be held for that public hearing. Repeated comments regarding the same or similar topics previously addressed are out of order and will not be allowed. Persons wishing to speak will have 5 minutes. Comments regarding performance by city employees are inappropriate at this time and should be directed to the mayor, either by subsequent appointment or after tonight's meeting, if time permitting.

ADJOURNMENT

Questions concerning items appearing on this Agenda or requests for accommodation of special needs to participate in the meeting should be addressed to the Office of the City Clerk, 511 Main Street or call 208-392-4584.

Mayor:	**Chief of Police:**	**Public Works Director:**	**City Clerk-Treasurer:**	511 Main Street
Ken Everhart	Mark Otter	Tami Claus	Nancy L Ptak	PO Box 130
Council members:	**City officers:**	**Public Works:**	**Deputy Clerk:**	Idaho City, ID 83631
Tom Secor Jr	Mathew Archuleta	Gene Bettys	Sue Robinson	(208)392-4584
David Martin	Ericca Robbins	Dominick Nalley	**Office Clerk**	4cityfolk@gmail.com
Ashley M Elliott		**Janitorial:**	Laura Carignan	idahocityclerk@gmail.com
Mari Adams		Dale Rutter		idahocitypublicworks@gmail.com

CITY OF IDAHO CITY

SPECIAL MEETING - RESCHEDULED REGULAR CITY COUNCIL MEETING
March 29, 2021
6:00 P.M
City Hall, 511 Main Street, Idaho City, ID 83631

Join Zoom Meeting
https://us02web.zoom.us/j/84063244292?pwd=d0wvU3dNQXNBTzA1VjA4ZnBRdnFadz09
Meeting ID: 840 6324 4292
Passcode: 851913

MINUTES

CALL MEETING TO ORDER: Mayor Everhart called the meeting to order at 6:00 pm
ROLL CALL: Martin, Elliott, Adams, and Secor present.
PLEDGE OF ALLEGIANCE: Mayor Everhart let the pledge of allegiance.

I. CONSENT AGENDA

The consent calendar includes items which require formal Council action, but which are typically routine or not of great controversy. Individual Council members may ask that any specific item be removed from the consent calendar in order that it is discussed in greater detail. Explanatory information is included in the Council agenda packet regarding these items and any contingencies are part of the approval.

A. APPROVAL OF MINUTES: MARCH 9, 2022, ***ACTION ITEM***

Martin made a motion to approve the minutes dated March 9, 2022, seconded by Adams. 4 ayes.

B. IDAHO CITY EVENT CHECKLIST: ***ACTION ITEM***

1. GOLD DUST RODEO – GOLD DUST ARENA COMMITTEE- JUNE 24TH AND 25TH 2022

Secor made a motion to approve Gold Dust Rodeo – Gold Dust Arena Committee - June 24th and 25th 2022 event checklist, contingent on obtaining insurance, seconded by Martin, 4 ayes.
Secor motioned to approve alcohol variance for Gold Dust Rodeo June 24 and June 25, 2022, seconded by Martin, 4 ayes.

C. BILLS/PAYABLES: MARCH 10, 2022, THROUGH MARCH 29, 2022, ***ACTION ITEM***

Secor made a motion to pay the bills dated March 10, 2022, through March 29, 2022, in the amount of $34,436.40, seconded by Martin, 4 ayes.

II. PUBLIC HEARINGS

Items listed as public hearings allow citizen comment on the subject matter before the Council. Residents or visitors wishing to comment upon the item before the Council should follow the procedural steps. In order to testify, individuals must sign up in advance, providing sufficient information to allow the Clerk to properly record their testimony in the official record of the City Council. Hearing procedures call for presentation by the applicant, submission of information from City staff, followed by public testimony. ***ACTION ITEM***

III. ENGINEER'S REPORT

1. WATER RIGHTS OPTIONS

Ed Stowe and Mike Woodworth from Mountain Waterworks did research on water rights that can potentially be transferred to the city. They want to meet with a water rights attorney. Mountain Waterworks, along with Idaho Department of Water Resources will set up interviews with potential attorneys. They will interview attorneys and have City Attorney Callahan review the candidates to find a water rights attorney suitable for the city. Will pay for a few hours of consultation time and then get an attorney under contract with the city to work on water rights issues. A Water System Planning grant was applied for. The well project is on the verge of being closed out and is waiting for DEQ approval. There have been some issues with sand production. Mountain Waterworks will work with Mayor Everhart to discuss solutions.

2. ALLOW MAYOR SIGNATURE ON PARTIAL PAY REQUEST ON DW1104 ***ACTION ITEM***

Secor made a motion to allow the mayor's signature on partial pay request on DW1104, payment #57, in the amount of $8565.00. Seconded by Martin, 4 ayes.

IV. OLD BUSINESS

1. RV/MOBILE HOME PARK DISCUSSION WITH PLANNING AND ZONING CHAIRPERSON

Planning and Zoning would like clarification on what role should be taken on this matter. City Attorney Callahan changes that involve zoning regulations need to be first looked at by P&Z and what the standards need to be to ensure that healthy, safety, and welfare standards are being met. Minimum standards need to be established for this specific use of property within the city limits. Need to establish the definition of an RV park and a Mobile Home park. The Planning and Zoning Commission will watch the video of this City Council meeting to assist in establishing the health, safety, and welfare standards for RV and Mobile Home parks.

V. NEW BUSINESS

1. COWBOY CAMPGROUND – SEASON KICK OFF WEEKEND – SABRINA AMIDON

Sabrina Amidon hosting a new annual event on May 21 – 22, 2022. It will focus on camping safety and educational events. Church services will be offered on Sunday morning. The trail between the city and rodeo grounds is a concern regarding speed of motorized vehicles. Chief Otter will work with Public Works Director Tamra Claus to post speed limit signs and then law enforcement can enforce speed limits.

VI. ORDINANCES AND RESOLUTIONS

Ordinances and resolutions are formal measures considered by the City Council to implement policy which the Council has considered. Resolutions govern internal matters to establish fees and charges pursuant to existing ordinances. Ordinances are laws which govern general public conduct. Certain procedures must be followed in the adoption of both ordinances and resolutions; state law often establishes those requirements. ***ACTION ITEM***

~~1. RESOLUTION 2022- 01 FINANCIAL CONTROL POLICY~~

2. RESOLUTION 2022- 02 PERSONNEL/COMMUNICABLE DISEASE/SOCIAL MEDIA POLICIES

Resolution 2022-02 Personnel/Communicable Disease/Social Media Policies will now be Resolution 2022-01 Personnel/Communicable Disease/Social Media Policies. Elliott motioned to approve Resolution 2022-01 Personnel/Communicable Disease/Social Media Policies, seconded by Adams, 4 ayes.

3. ORDINANCE NO. 367 SHORT TERM RECREATIONAL VEHICLE USE

Discussion to verify that concerns of the public were addressed.
Secor made a motion pursuant to Section 50-902, Idaho Code, the rule requiring that ordinances be read on three different days, two readings of which may be by title only and one reading of which shall be in full shall be dispensed with and that Ordinance No. 367 be considered immediately. Seconded by Elliott. Secor-aye, Adams-aye, Elliott-aye, Martin-nay.
Secor moved that Ordinance No. 367 now before the council be approved, seconded by Adams. Secor-aye, Adams-aye, Elliott-aye, Martin-nay.
Ordinance No. 367 will be effective upon publication in the newspaper.

VII. COMMITTEE REPORTS

A. PARKS & RECREATION COMMISSION

Parks & Recreation needs new members to form a committee so events can be planned and improvements be addressed. An add will be placed in the paper.

B. HISTORIC PRESERVATION COMMISSION

Rhonda Jameson presented a list of goals and projects for the next year. The Historic Preservation Commission will be updating the Historic District Address Listings. Rhonda Jameson is suggesting to have an arborist assess the trees every few years to help preserve the trees in the Historic District. Kay Jackson submitted her letter of intent to be on the commission for another 3 years. The Historic Preservation Commission has recommended that Kay Jackson be appointed.

C. PLANNING & ZONING COMMISSION

No updates currently.

D. IDAHO CITY CHAMBER OF COMMERCE

Chamber of Commerce has established a new board.

VIII. EXECUTIVE SESSION

Certain City-related matters may need to be discussed confidentially as a matter of law subject to applicable legal requirements; the Council may enter executive session to discuss such matters. ***ACTION ITEM***

IX. EMPLOYEE UPDATES

A. PUBLIC WORKS

Public Works Director Tami Claus indicated that Hill Road improvements are finished. The bathrooms will be getting a deep cleaning. The bathrooms by the ballpark will be opened closer to the beginning of T-ball. Sand was placed in the potholes for now, asphalt will be used to fix the potholes soon. A new process to repair the potholes will be used so that repairs will

REQUEST TO APPEAR ON AGENDA

Today's Date: March 8, 2022

Name: Peter Reynolds - Boise Ridge Riders

Subject: Event Checklist for Idaho City 100 Motorcycle Enduro

Will this be an action item? YES X NO_____

To ensure that you appear on the agenda, please return this form to City Hall no later than <u>ONE WEEK PRIOR</u> to the meeting you wish to appear.

Date of city council meeting you wish to appear on the agenda:
April 13, 2022

Date of ICHC meeting you wish to appear on the agenda:

Date of ICP&Z meeting you wish to appear on the agenda:

Date of ICP&R meeting you wish to appear on the agenda:

Questions? Please call City Hall at 208-392-4584 or email idahocityclerk@gmail.com or 4cityfolk@gmail.com

Boise Ridge Riders
PO Box 9185
Boise, ID 83707

Re: 2022 Idaho City 100 Enduro

March 10, 2021

To: Idaho City, City Council

Dear Council Members:

The 2022 Idaho City 100 Enduro will be held June 3-5 for the 38th year. The main body of trail for this year's enduro is in the New Centerville/Centerville area. There is no trail on the south side of Highway 21. The course uses Idaho Department of Lands and Boise National Forest trails. The trail use permits for this course have both been approved by the land managers.

The riders will access the course this year through Idaho City. On Saturday they will leave in the morning via Montgomery Street and New Centerville Road. The course finishes via Bear Run Road in the afternoon. From Bear Run Road the course will cross over to Montgomery Street down to Highway 21. Sunday the course is run in reverse to Saturday. Riders will leave the start and travel up Main Street before turning onto Bear Run Road. We have used Main Street in the mornings for the past several years without incident. Using Main Street increases safety as the riders do not have a lefthand, across traffic turn. Sunday's course returns via Montgomery Street to Highway 21.

In addition to our traditional enduro, we will again be holding a mini-bike event as we did starting in 2018. We will be running the mini event on/near our grass track area in New Centerville on Saturday afternoon. There should be no mini traffic in Idaho City.

As of the time of this submission, we have no Covid-19 plans for the event. If circumstances change, we would take the necessary steps to be compliant with whatever state, county, or city requirements that in place at the time of our event. Please contract me immediately if you need any additional information for your review of our request.

Thank you.

Peter Reynolds
President
Boise Ridge Riders
[redacted]

City of Idaho City

IDAHO CITY EVENT CHECKLIST

EVENT SPONSOR: Boise Ridge Riders
DATE(S): June 3-5, 2022
EVENT NAME: Idaho City 100 Enduro
PERSON IN CHARGE: Peter Reynolds (President-BRR)
ADDRESS: PO Box 9185, Boise Idaho 83707
PHONE: Daytime [redacted] Evenings [redacted]

1. PARK POLICY

THE EVENT SPONSOR HAS READ THE IDAHO CITY PARK POLICY AND AGREES TO COMPLY AND TO SEE THAT EVENT PARTICIPANTS COMPLY WITH THE BEST OF THEIR ABILITIES.
INITIAL HERE PCR

2. EVENT DESCRIPTION

BRIEFLY DESCRIBE WHAT YOUR EVENT ENCOMPASSES:
This is 38th running of the Idaho City 100 Enduro-an off-road motorcycle event. 300 riders will ride marked course of trail/road around Idaho City area. The start/finish/camping is in lot beside the Sinclair Service station. Enduro headquarters is the Community Center.

3. SITE PLAN

ATTACH A SITE PLAN SHOWING THE EXACT LOCATION OF ALL THE DIFFERENT FUNCTIONS OR YOUR EVENT (I.E. SHOW PERFORMANCE SPACES; VENDOR AREAS; EMERGENCY SERVICES; TRASH RECEPTACLES; PORTA POTTIES; PROPOSED PARKING USES, ETC.)

4. EVENT HOURS

WHAT ARE THE DAILY HOURS OF OPERATION FOR YOUR EVENT?
Friday registration/tech inspection/impound will run from 3-8pm on Friday at community center/Sinclair Service. Enduro starts at 9am Sat/Sun. Last rider will be to finish by 5pm. Mini bike event 2pm Saturday in New Centerville.

5. GENERATORS OR AMPLIFIED SOUND SYSTEMS

ARE YOU PROPOSING TO USE ELECTRICAL GENERATORS OR AMPLIFIED SOUND SYSTEMS?
XX YES NO
IF SO, PLEASE SHOW THEIR LOCATIONS ON YOUR SITE PLAN AND DESCRIBE IN THE SPACE PROVIDED BELOW WHAT THEY WILL BE USED FOR AND WHAT PRECAUTIONS YOU ARE TAKING TO SEE THAT THEY ARE USED PROPERLY AND SAFELY.
We have a riders meeting on Sat/Sun at 8:30. A PA system will be used. Riders meeting is held at Sinclair Service station by propane tank and last for 10 minutes. No other amplifiers are used.

6. ***DESCRIBE BELOW YOUR PLANS FOR TRASH DISPOSAL. WHAT ARE YOUR PLANS FOR TRASH COLLECTION AND CONTAINMENT, RECEPTACLE LOCATIONS AND AFTER-EVENT CLEANUP?

The club contracts with the local trash collection company. There will be dumpsters at Sinclair Service and Community Center. Club will clean up Community Center and Sinclair Service lot during and after event. Dumpsters will be removed by local trash company the week following event.

*****ITEMS 7, 8 AND 9 MUST BE PREAPPROVED BY THE CITY CHIEF OF POLICE AND INITIALED PRIOR TO SUBMITTAL TO THE CITY CLERK FOR COUNCIL REVIEW. *****

A FEE FOR COUNCIL APPROVED EVENTS WILL BE SET AT $25.00 AN HOUR PER OFFICER TO COVER ADDITIONAL COVERAGE OF LAW ENFORCEMENT IF DEEMED NECESSARY.
THE NUMBER OF HOURS FOR EVENTS WILL BE DETERMINED BY THE IDAHO CITY CHIEF OF POLICE.

7. ***DESCRIBE BELOW YOUR SECURITY PLAN AND YOUR EMERGENCY SERVICES PLAN FOR THE EVENT:

As part of the Boise County Mass Gathering permit the club hires two Boise County deputies for security and traffic control. Emergency services are supplied by the EBCA. See attached security plan.

CITY CHIEF OF POLICE INITIAL HERE _____

8. ***DESCRIBE BELOW YOUR TRAFFIC CONTROL/PARKING PLAN:

Starting at 8am the deputies assist with traffic around Tom's Service. Riders will cross Highway 21 at the start and 1 deputy will assist BRR with traffic control on Highway 21. Riders will be stopped to wait for traffic. Officer will assist with highway crossing in the afternoon as riders return. The second officer will be deployed where club feels is necessary to ensure safety of riders and public.

CITY CHIEF OF POLICE INITIAL HERE _____

9. ***CONSUMPTION OR POSSESSION OF ALCOHOL

WILL ALCOHOL BE CONSUMED OR POSSESSED AT THE EVENT? YES XX NO

IF SO, IF MORE THAN A KEG OR THREE (3) CASES ARE POSSESSED BUT NOT OFFERED FOR SALE, A PERMIT MUST BE SECURED FROM THE CITY.

WILL THE ALCOHOL BE OFFERED FOR SALE? YES XX NO

IF YES, PROPER PERMITS MUST BE SECURED FROM THE STATE OF IDAHO AND THE CITY OF IDAHO CITY AND A DESIGNATED AREA FOR SALE AND CONSUMPTION IS REQUIRED. SHOW THE LOCATION OF THIS DESIGNATED AREA ON YOUR SITE PLAN.

CITY CHIEF OF POLICE INITIAL HERE _____

10. PROOF OF INSURANCE
ATTACH A COPY OF THE FORM SHOWING THE CITY OF IDAHO CITY AS CO-INSURED IN THE AMOUNT OF $1,000,000. Insurance certificate will be submitted when received by the club about first of May 2022.

11. VENDOR PERMITS
THE EVENT SPONSOR IS AWARE THAT ANY VENDOR WITHIN THEIR EVENT MUST HAVE A VENDOR'S PERMIT FROM THE CITY PRIOR TO CONDUCTING BUSINESS AND TAKES FULL RESPONSIBILITY HEREIN TO SEE THAT COMPLIANCE IS MET.
INITIAL HERE PCR

12. FOOD CONCESSIONS
WILL YOU OR ANY OF YOUR VENDORS BE SERVING, SELLING, OR GIVING AWAY FOOD?
YES XX NO

IF SO, THE PROPER PERMITS FROM THE CENTRAL DISTRICT HEALTH DEPARTMENT MUST BE SECURED.

PARKS AND RECREATION FEE SCHEDULE
WHEREAS, THE CITY COUNCIL WISHES TO SET USE FEES FOR CITY RECREATION FACILITIES AS FOLLOWS:

1. COMMERCIAL OR DEDICATED USE OF ANY CITY RECREATIONAL FACILITIES SHALL BE 5% OF GROSS PROCEEDS OR A MINIMUM CHARGE OF $75.00 PER DAY PLUS 6% USE TAX.

THE FOLLOWING SECURITY DEPOSIT IS REQUIRED, REFUNDABLE IF RENTAL REQUIREMENTS ARE COMPLETED:

50 TO 99 PEOPLE $50.00, 100 TO 249 PEOPLE $100.00, 250 PEOPLE OR MORE $300.00

EXCEPTIONS MAY BE SET BY THE CITY COUNCIL BASED ON RECOMMENDATION FROM THE IDAHO CITY PARKS AND RECREATION COMMISSION.

VEDORS FEES

1. VENDORS LICENSE DAILY FEE $15.75.
2. VENDORS LICENSE DAILY FEES (NONPROFIT ORG.) $7.35.
3. VENDORS LICENSE YEARLY FEE (NON-REFUNDABLE) $52.50.
4. CARNIVAL OR PUBLIC ENTERTAINMENT WITH LESS THAN 10 CONCESSIONS, RIDES, OR SIDESHOWS, DAILY FEE $210.00.
5. CARNIVAL OR PUBLIC ENTERTAINMENT WITH MORE THAN 10 CONCESSIONS, RIDES, OR SIDESHOWS, DAILY FEE SHALL BE $21.00 PER CONCESSION, RIDE OR SIDESHOW.

AN ADDITIONAL EVENT LICENSE FEE MAY BE REQUIRED FOR CARNIVALS, PUBLIC ENTERTAINMENT, OR SPONSORED EVENTS IN AN AMOUNT APPROVED BY THE CITY COUNCIL AS MEETING THE CITY'S EXPENSES RELATED TO THE ACTIVITY, INCLUDING BUT NOT LIMITED TO THE PROVISION OF PUBLIC WORKS AND POLICE.

A PERMITTEE FOR A CARNIVAL, PUBLIC ENTERTAINMENT, OR SPONSORED EVENT SHALL ESTABLISH FINANCIAL RESPONSIBILITY IN THE FORM OF AN INSURANCE POLICY ISSUED JOINTLY TO THE OWNER AND THE CITY OF IDAHO CITY IN THE MINIMUM AMOUNT OF ONE MILLION DOLLARS, SINGLE LIMIT.

COMMUNITY HALL RENTAL FEES
WHEREAS, THE CITY COUNCIL WISHES TO SET USE FEES FOR THE COMMUNITY HALL AS FOLLOWS:

1. NON-PROFIT GROUPS $42.00 PER DAY PLUS ($2.52) 6% USE TAX
2. PRIVATE GROUPS AND GOVERNMENT AGENCIES $84.00 FOR 5 OR FEWER HOURS PLUS ($5.04) 6% USE TAX
3. PRIVATE GROUPS AND GOVERNMENT AGENCIES $157.50 FOR MORE THAN 5 HOURS PLUS ($9.45) 6% USE TAX

A $50.00 DEPOSIT REQUIRED; REFUNDABLE IF RENTAL AGREEMENT REQUIREMENTS ARE COMPLETED.

THE COUNCIL CAN WAIVE A PORTION OF THE FEE OR SET A MONTHLY USE FEE FOR GROUPS DESIRING TO USE THE HALL ON A SET SCHEDULE FOR A CLASS OR MULTI-DAY EVENT.

OFFICE USE ONLY:
ALL ATTACHMENTS AND/OR PERMITS AND FEES RECEIVED:
SITE PLAN _____
PROOF OF INSURANCE _____
ALCOHOL/CATERING PERMITS _____
VENDOR'S PERMITS _____

DATE EVENT CHECKLIST RECEIVED AND FOUND TO BE COMPLETE: _____

APPROVED:_____DENIED: _____

AFTER EVENT COMMENTS:
WAS THE SITE CLEANED UP PROPERLY IN A TIMELY FASHION? YES NO
COMMENTS_____

DID THE EVENT SPONSOR MEET ALL OF THEIR OBLIGATIONS AND RESPONSIBILITIES? YES NO
COMMENTS_____

SHOULD THIS PARTY BE ALLOWED TO USE CITY PROPERTY AGAIN? YES NO
COMMENTS_____

SIGNED: _____

Medical Plan

All medical support will be provided by and coordinated by East Boise County Ambulance (EBCA).

Ambulances: As provided by EBCA. They usually have one available in town and a second at the Grass Track.

Medical Personal: As provided by EBCA. EBCA will be advised of all checkpoint locations prior to the event. There will be a medical team (usually two EMTs) in a vehicle or UTV at each checkpoint during the time the checkpoint is open. Additionally the Boise Ridge Riders have several club members trained in emergency medical procedures. They will be on course with medical backpacks to administer first aid until EBCA personal arrive.

Medical Communications: Club members have an extensive radio network of walkie-talkies to communicate between tests and checkpoints and race headquarters. The Boise County HAM radio club also provides communications for the club at each checkpoint. They have the ability to contact EBCA. Once a medical need is identified EBCA will handle all communications with other medical entities including, but not limited to Life Flight.

Infectious Diseases: The Boise Ridge Riders will comply and take necessary steps in regards to any rules, regulations, orders, or other designations by Boise County and the local heath district in regards to infectious diseases.

2022 Idaho City 100 Enduro Security Plan

Site Security at Sinclair Service and Community Center:

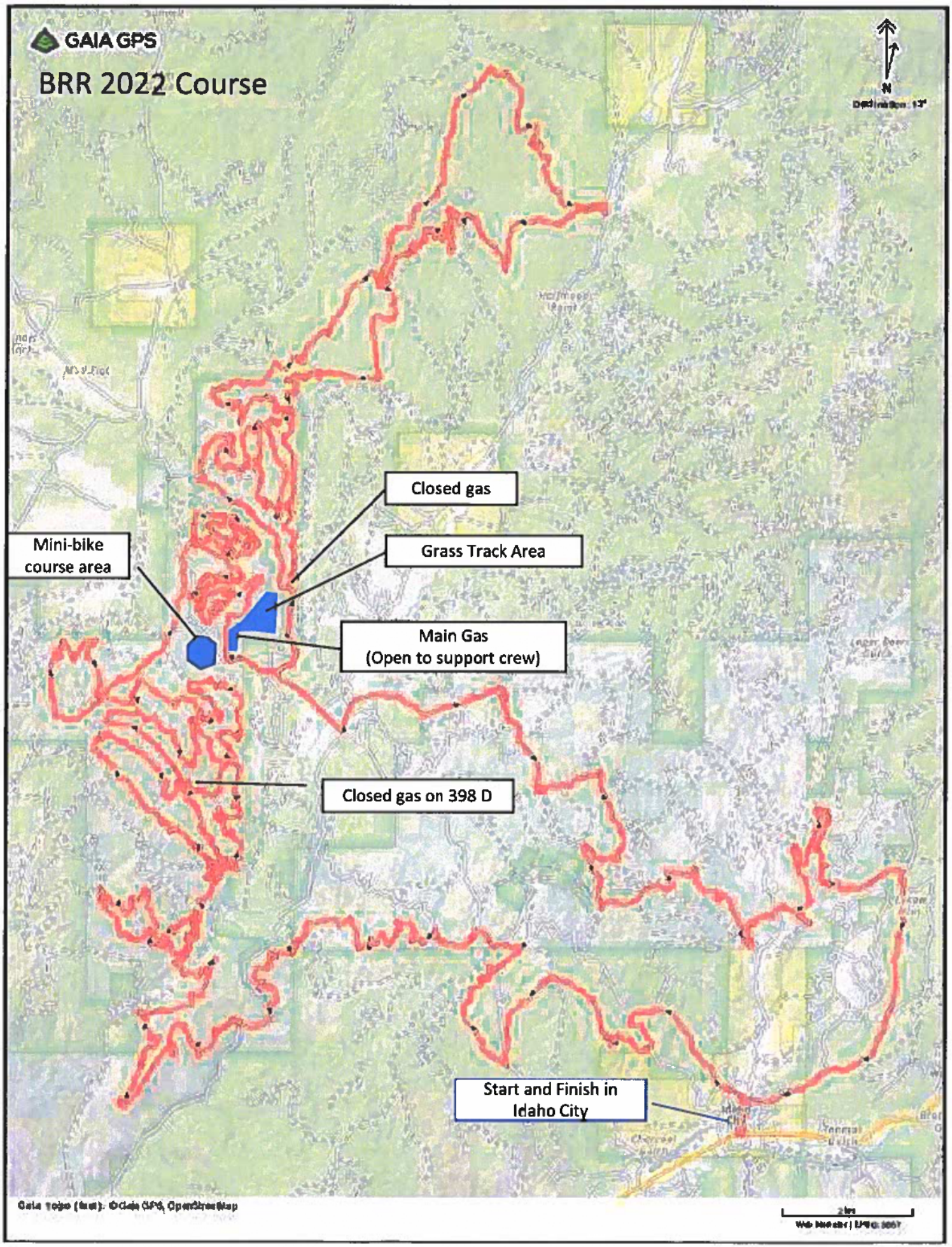
The security of the camping/impound is self-policing. We have never had any serious issues and the riders general keep an eye on the equipment and bikes there. Once impounded the bikes are again in an area surrounded by campers. We do light the area of impound at night to again discourage anyone from tampering with the motorcycles. If we had a serious issue we would call 911 or contact local authorities for assistance.

Traffic and Crowd Control:

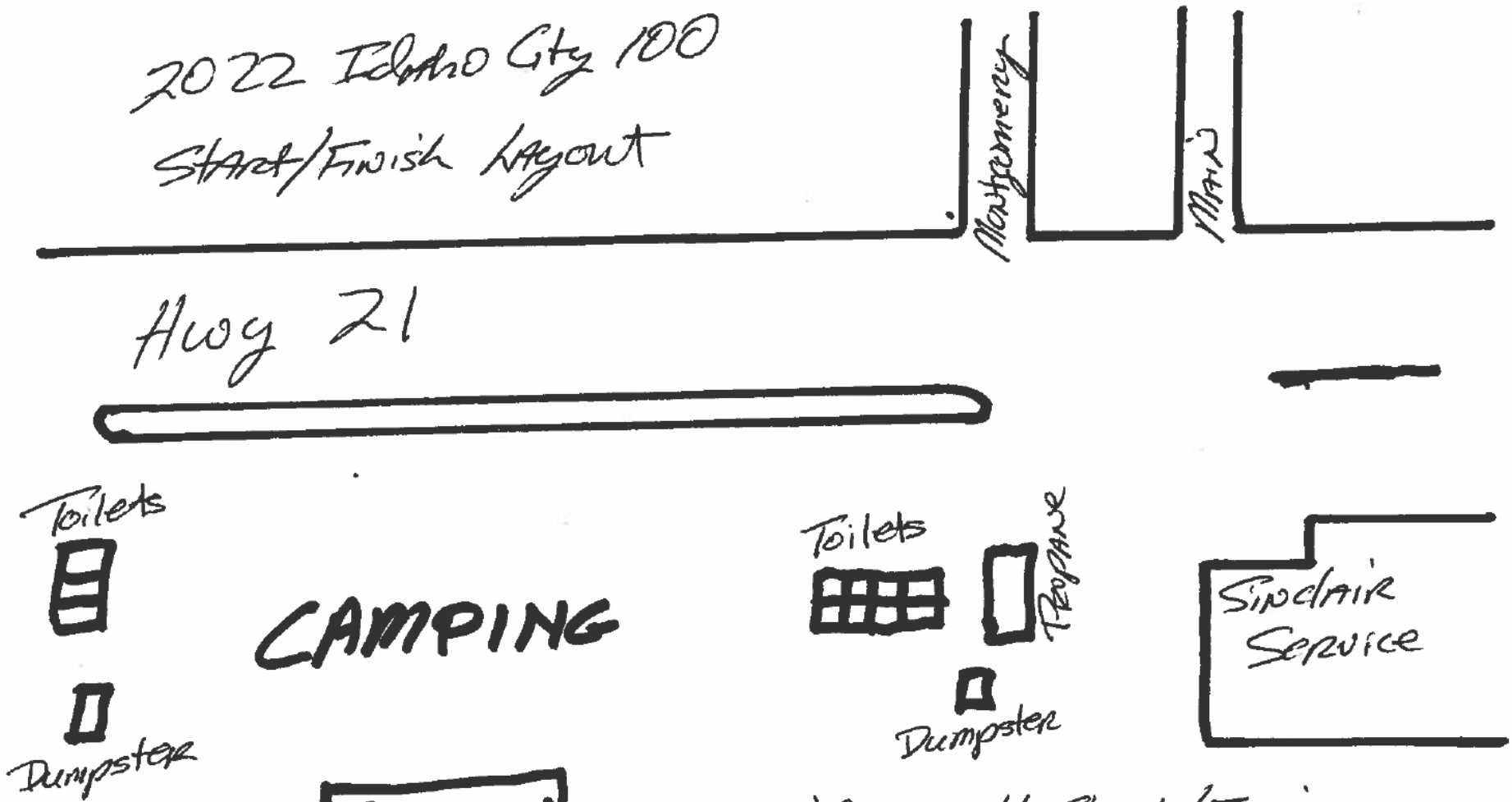
Saturday and Sunday morning from about 8am to 11am the area in front of and beside Sinclair Service is congested. The club hires two Boise County deputies to assist in traffic and crowd control. Both officers are typically in the area of Sinclair Service each morning between 8-10am to assist with traffic movement. As riders begin to leave at 9am (3 riders each minute) the traffic congestion will decrease as support crews leave town. Highway 21 crossing to and from Montgomery and/or MainStreet will be controlled by Boise County Deputy.

Each day the riders will return to the finish via either Montgomery or Main Street. There will be a Boise County Deputy to assist with the Highway 21 crossing.

Friday afternoon (06/03/22) there will be considerable traffic on Montgomery as rider go to the community center for registration. They are not required to bring their motorcycle to registration. Registration for Sunday is Saturday evening from 6-8pm, but numbers are much smaller.


GAIA GPS
BRR 2022 Course
Closed gas
Mini-bike course area
Grass Track Area
Main Gas (Open to support crew)
Closed gas on 398 D
Start and Finish in Idaho City

2022 Idaho City 100
Start/Finish Layout



Riders will Start/Finish via Montgomery and/or Main Street.

VARIN THOMAS
ATTORNEYS AT LAW

DYLAN B. LAWRENCE
DYLAN@VARINTHOMAS.COM

242 N. 8TH ST., SUITE 220
P.O. BOX 1676
BOISE, IDAHO 83701
P: 208.345.6021
F: 1.866.717.1758
VARINTHOMAS.COM

April 1, 2022

VIA E-MAIL

City of Idaho City
c/o Mike Woodworth, P.E.
Mountain Waterworks
mwoodworth@mountainwtr.com

Re: ENGAGEMENT LETTER

Dear Mike:

It was a pleasure speaking with you earlier this week. Thank you for thinking of us for your legal needs, and we look forward to working with you. This letter will confirm the understanding of the representation that Varin Thomas LLC (the "Firm") has agreed to undertake on behalf of the City of Idaho City (the "Client"), and sets forth the scope and the terms of our engagement.

Please review this letter carefully. If it meets with the Client's approval and reflects the Client's understanding of our respective responsibilities, please have the Client sign and return the letter.

1. Scope of the Engagement

The scope of our engagement for this matter is to advise Client regarding its efforts to obtain additional water rights.

2. Our Duties to You

As the Client's attorneys, we have certain ethical obligations under the Idaho Rules of Professional Conduct, which as of the date of this letter include without limitation the obligations:

- To provide competent representation, which requires the legal knowledge, skill, thoroughness, and preparation reasonably necessary for the representation;

- To abide by the Client's decisions regarding the objectives of the engagement and to consult with the Client as to the means by which they are to be pursued;
- To act with reasonable diligence and promptness;
- To explain matters to the extent reasonably required to permit the Client to make informed decisions regarding the representation;
- Not to charge or collect an unreasonable fee or an unreasonable amount for expenses;
- Not to reveal information relating to the representation unless the Client provides us with informed consent (subject to certain limited exceptions);
- To exercise independent professional judgment and render candid advice;
- To make reasonable efforts to expedite litigation consistent with the Client's interests.

We are confident that we can meet and exceed these obligations. If at any time, however, you or we believe that we are or may become unable to satisfy our ethical obligations, we will work with the Client to take appropriate corrective measures, such as transitioning the representation of to another lawyer or law firm.

3. Progress and Reporting

The status of the matter as well as any significant developments will be regularly reported as they occur. Copies of all significant documents and communications will be forwarded as this matter progresses. Of course, feel free to contact me at any time to request a status update.

The Firm commonly communicates via facsimiles, cell phones and email. As with any form of communication, there is some risk of unauthorized access with these methods, but the Firm takes reasonable precautions to protect against unauthorized disclosure of confidential or privileged information. If you or the Client objects to our using any one or more of these forms of communication, please let us know.

4. Staffing and Hourly Rate

I will be the attorney primarily responsible for rendering legal services in this matter. Where it is to the Client's advantage to do so, I may utilize the services of my partners or other employees or contractors of the Firm. The Firm agrees to represent the Client in this matter on an hourly fee basis. Currently, my hourly rate for this matter is $225. All charges will be incurred in 1/10th of an hour intervals.

5. Retainer

The Firm will not require an initial retainer in this matter based upon Client's agreement to keep its account with the Firm current. If the account falls into arrears, we will require that it be brought current, and a retainer may be required at that time if we are to continue rendering legal services.

6. Billing Procedures

From time to time, the Firm may perform rate adjustments. Typically, billing rates are reviewed on January 1 and June 1 of each calendar year. If there is a rate adjustment, it will be reflected on the next monthly invoice. In addition to fees for our time, the Firm may also charge for courier, photocopies, computer research facilities (such as LEXIS and WESTLAW), document preparation, court reports, and other out-of-pocket costs incurred within the scope of the representation. In the event Firm agrees to accept payment by credit card, Client will be responsible for any additional third-party charges associated with such payments.

In most matters, billing statements will be generated on a monthly basis. Statements are due and payable upon receipt, but in any event no later than thirty (30) days after you receive them. The Firm charges twelve percent (12%) per annum on amounts not paid within thirty (30) days of delivery. As our statements reflect time expended anywhere from 15 to 45 days prior to the statement date, we appreciate receiving payment for our services upon presentation.

7. Record Retention/Destruction Policy

The Firm utilizes cloud-based file storage for electronic files and communications. As with any form of record storage, there is some risk of unauthorized access with these particular methods, but the Firm takes reasonable precautions to protect against unauthorized disclosure of confidential or privileged information. If you or the Client object to our using any one or more of these forms of record storage, please let us know.

At the conclusion of this matter, the Firm will return any valuable property entrusted to us. The Firm utilizes paperless files to the extent possible and attempts to keep paper files to a minimum. Therefore, at the conclusion of the case, all original documents will be returned to the Client. The Firm will store the balance of the file, at the Firm's expense, for at least five (5) years. Unless you have made other arrangements, the file may be disposed of at the Firm's expense after the five (5) year retention period.

8. Independent Legal Review

The Firm has written this engagement letter on its own behalf. Please feel free to seek independent legal advice from legal counsel of your choosing in order to review this engagement letter.

We look forward to working with you and representing the Client in this matter. If you or the Client have any questions concerning the content of this letter, or any matter relating to our legal representation, please call me directly. We appreciate the opportunity to assist.

Very truly yours,
VARIN THOMAS

Dylan B. Lawrence

I have read and understand the terms of our engagement as stated above and agree to be bound thereby.

DATED this ____ day of April, 2022.

CITY OF IDAHO CITY

_____
Signature

_____
Name

_____
Title

Kay Jackson
[redacted]

March 16, 2022

ICHPC & City Council

Dear ICHPC & City Council:

I have been a commissioner since April of 2015. I bring to the position, a knowledge of local history and a desire to preserve both historic buildings and the historic character of the District. I would like to seek another 3-year term on the commission, with the recommendation of the commissioners and approval by the city council.

Sincerely,

Kay Jackson

Kay Jackson

City of Idaho City

511 Main Street-PO Box 130

Idaho City, ID 83631

Email: idahocitymayor1@gmail.com

Attn: Mayor Ken Everhart

February 24,2022

Re: snow plowing of Walulla Street

Dear Mayor Everhart,

I am one of the new owners of the property and business on the corner of Walulla and Main Street known as track 1. We occupy the building that is known as the Idaho Trading Post and the lot behind the store on Walulla. During this past winter and last year's winter we have experienced the city stock piling the snow removed from the street in the lot behind our building on our property. This has caused some concerns with me regarding the integrity of our building and lot behind the building. There is debris that is mixed in with the snow and the snow that is piled up against the back wall of our building. Last summer we had to push some blocks back in place and repair the tuck pointing that I assume is directly related to the snow piled against the building. This year there has been more snow pushed into the lot and more snow up against the block wall.

Our concerns with all the snow being stored behind our building include the water infiltration into the building as the snow melts and the risk of structural damage of the block wall from the pressure of the snow being pushed up against the building.

As a business owner we would like to be a good business neighbor and an asset to the community. We are renting part of our building to Heart of the Mountain Daycare which has requested to use that lot as a play area for the children. Allowing them to utilize that area will requires us to bring in topsoil and plant grass. For the safety and security of the children we will need to install a fence. The daycare would also be installing some play equipment for the children.

Based on the plans for the lot improvements and the potential damage to a historic building we cannot allow the snow to be stored on the lot behind our building. Obviously, we don't want to

risk the lot improvement or the building to sustain any damaged caused by snow removal equipment. I am respectfully requesting the city to stop storing snow behind our building.

Thank you for your time.

Sincerely,

Eugene Meyer

Idaho City Trading Post

[redacted]

RESOLUTION NO. 2022 - 02

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IDAHO CITY ADOPTING A FINANCIAL CONTROLS POLICY; TO SET POLICY FOR INTERNAL CONTROLS OF ALL FINANCIAL PROCESSES FOR THE CITY.

WHEREAS, the City of Idaho City has a responsibility to ensure it handles public funds appropriately, and

WHEREAS, written, adopted financial policies and internal controls have many benefits in assisting Council with the financial management of the City; and

WHEREAS, the auditing firm for the City has recommended that Council adopt financial and internal control policies that promote sound financial management practices designed to meet Council's goals and objectives; and

WHEREAS, staff has prepared a City of Idaho City Financial Policies and Internal Control document that outlines procedures, safeguards, and internal controls for public fund management.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Idaho City, Idaho that the Financial Controls Policy, a copy of which is attached hereto and incorporated in full, is hereby adopted for use by the City of Idaho City. All employees employed by the City of Idaho City shall follow the Policy.

PASSED BY THE COUNCIL of the City of Idaho City this day of , 2022.

APPROVED BY THE MAYOR of the City of Idaho City this day of , 2022.

_____

Kenneth Everhart, Mayor

ATTEST:

_____

Nancy L. Ptak, City Clerk/Treasurer

City of Idaho City

Financial Controls Policy

Highlighted sections should be fixed by the time of the meeting, they just need a little additional research.

Adopted on DATE: by

Resolution No. 2022-02

INTRODUCTION

This manual puts in place basic accounting, billing, and cash control policies and procedures designed to protect and secure City of Idaho City financial functions, ensure the maintenance of accurate records of financial activities, and ensure compliance with governmental and private funding source reporting requirements. Where this manual conflicts with specific federal or state regulation or with City of Idaho City Council policies (such as the Personnel Manual), the regulations, or Council policy shall prevail.

RESPONSIBILITIES

- The City Council approves financial policies and reviews operations and activities.
- The Mayor has responsibility for assuring that all operations and activities are handled in accordance with city policies.
- Exceptions to these policies may be made on an individual basis, as necessary, with the approval of the City Council.
- The Treasurer is responsible for review of all financial operations.

GENERAL POLICIES

- Administrative staff is comprised of a City Clerk, City Treasurer, Utility Billing Clerk-Deputy Clerk, and office desk clerk.
- There are separation of financial duties and responsibilities so that neither staff has sole control over cash receipts, bank reconciliations, accounts payable or other accounting functions.
- Financial procedures are reviewed on an ongoing basis by the Administration Staff.
- Separate general ledger accounts are maintained as referenced by the Idaho City Clerk, Treasurers, and Finance Officers (ICCTFOA) Accounting Manual.
- Computer passwords are treated confidentially and are not shared with anyone other than essential staff. They are always kept in secure location. Procedures may be established requiring the expiration of passwords where appropriate.

COMPLIANCE WITH EXTERNAL POLICIES

City of Idaho City accounting policies and procedures are consistent with:

- ICCTFOA Accounting Manual
- Generally Accepted Accounting Principles (GAAP)
- 2 CFR 220 Subpart F "Audits of States, Local Governments, and Non-Profit Organizations"

SECURITY AND ACCESS

Only authorized staff can access the financial, personnel, payroll, computer systems, on-line and paper records of the organization:

- Access to computer or on-line systems for accounting, personnel, payroll, and on-line banking is controlled by password access only
- Upon separation from the city, of a staff member, the password is immediately locked to prohibit any unauthorized activities or entries.

OVERVIEW OF CITY OF IDAHO CITY ACCOUNTING SYSTEM

The financial records of the City of Idaho City are maintained in an approved electronic software. The City reports the following major governmental funds:

- The GENERAL FUND is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Activities included under General Fund are Administration, Law Enforcement, Planning & Zoning, Parks, and various Committee events.
- The STREET FUND accounts for the resources accumulated for the maintenance and construction of city streets
- The WATER FUND accounts for activities of the City's water production, storage, and distribution operations
- The SEWER FUND accounts for activities of the City's sewage collection and treatment operations

Access to the accounting system is controlled to maintain the reliability and integrity of the data. The Treasurer establishes security to allow various levels of access.

- Data Backup:
  Backup is done daily by the city's IT service provider and is saved into the cloud.

- Funds Received:
  The procedures for funds received ensure that all in-coming funds are properly recorded and safeguarded through proper documentation. Utility Billing Clerk- Deputy Clerk Staff is authorized to collect in-coming funds.

- Funds Disbursed:
  Specialized procedures govern check writing. Only the City Council may authorize the issuance of checks, however sometimes because of time constraints, the checks are cut, and a list given to the Council for review. Access to the check printing system is password protected and is included in the responsibilities of the City Treasurer.

- Payroll System:
  Access to the payroll system is controlled by the Treasurer in a confidential manner. Payroll is processed by the Treasurer at the administration office. The Mayor, City Treasurer, City Clerk, and the Council President have check signing authorization.

DETAILED ACCOUNTING PROCEDURES

Receipts

- Payments will be accepted from customers for payment of utility deposits, utility payments, building permits, business licenses, community hall rentals, and other payments owed to the City of Idaho City.
- Mail is to be opened promptly and distributed by Administrative Staff each day.
- All checks, money orders, and cash are promptly receipted and placed in a cash box located in a secure area.
    - Amendment of State Statute #50-208, #50-708, and #57-135 states that it is not necessary to provide a paper receipt for each transaction due to upgrades in modern online payments and accounting systems
- Cash receipt forms which are individually numbered will be completed at time of receipt and copy given to customer.
- Receipts may be voided, but those are also tracked and kept in the book it was originated from.
- Funds awaiting bank deposit are kept in the locked cash box in secure location in the administration office with access limited to the Administrative Staff.
- Each business day the staff member on duty verifies the cash from the prior business day and keeps an amount of cash determined by the City Treasurer in the box for the current day's business.
- Cash will be counted and reconciled at least once a day by the Administrative Staff.
- There will be enough cash kept on hand to make change of not more than $123.00.
- Another Administrative Staff person will review deposits as needed.
- An Administrative Staff person will deliver the bank deposit to the bank, unless not available, at which time, the City Chief of Police or a Deputy will deliver funds to the bank.
- Bank confirmations are stamped on the deposit slip and kept in the deposit book for future use.
- Once monthly the City Treasurer verifies that all bank account totals add up to total funds received for the month during bank statement reconciliation. The Bank Reconciliation will be reviewed by the Mayor or City Council President and signed monthly. Verification of Bank total for each fund is provided to Mayor or City Council President.
- The monthly Treasurer's Report is then generated and reviewed by the Mayor with the final report approved by the City Council at a designated monthly meeting.
    - Amendment of State Statute #50-208, #50-708, and #57-135 states that Treasurer no longer needs to file all receipts with the monthly reports.

Accounts Receivable

For each grant, contract, loan, or other agreement, the City Clerk will be responsible for preparation of invoices, payment requests, or reports necessary to secure payment to the City of Idaho City. The following procedures ensure that all requests for funds are properly recorded and tracked.

- The City Clerk/Administrative Staff prepares requests for funds from other agencies or individuals.
- Billings to funding agencies or individuals are filed in the appropriate file until receipt of payment.
- Aged receivables are available for review by the City Council.
- The City Council and City Treasurer review accounts receivables quarterly to ensure receivables have a reasonable expectation of being collected and any necessary steps are taken to ensure collection.
- Utility Billing accounts are considered past due and payable after 60 days of notification from City Clerk. For the purposes of determining delinquent accounts, the Staff will send out a letter with instructions for the resident to allow them to pay the account on a pay agreement kept on file with the city clerk's office. If no response within 7 days, the city will send out a 24hr shut off notice.

Fund Disbursements

The fund disbursement policies and procedures are designed to ensure that disbursements are properly made based on adequate documentation and proper authorization.

Approvals and Authorization

- The City Council authorizes all expenditures as set out in its annual budget.
- Pre-authorization of certain expenditures outlined by resolution are allowed for routine, time-sensitive expenditures, i.e. insurance, electricity, propane, PERSI, State Tax Commission, payroll taxes, etc.
- Purchases will be presented to the City Council for approval for items of more than $5,000 before purchases are made, with the exception listed below.
- Emergency or urgent expenditures relating to operations and services that affect the health, welfare, and/or safety of residents and businesses of the City of Idaho City, and which are time sensitive in nature such that a delay in addressing the problem could bring harm to persons or property or result in major disruption and/or damage to City infrastructure will be allowed with a cap of $5,000 per incident.
- Expenditure of funds within this limitation requires approval of the Mayor, or in the Mayor's absence, the Council President or if both are unavailable, another member of the council. It is provided that responsible employees or officials shall take due caution in the decision to spend funds under this policy by evaluating options, with the consultation of professional consultants or staff where reasonably practicable and examining the availability of funds before proceeding with the expenditure.
- Checks are required to have two (2) signatures: The signatories are: the Mayor, the City Clerk, the City Treasurer, and the Council President.

Accounts Payable

- Payment for supplies or services will be made based on invoices attached to a receipt from a department head.
- All invoices and receipts are submitted by the department head to the Treasurer for processing and payment.
- At each City Council meeting, those invoices and/or documentation are presented for approval.

- After approval by Council, the City Treasurer will issue checks to the vendors.

Check Writing/Approval Procedures
These procedures are designed to ensure that all checks have adequate documentation and authorization and that there are no missing checks or checks written to phantom vendors.

- Checks are processed twice a month after Council approval, apart from those that are time-sensitive by administration staff.
- Checks are from an approved software.
- Checks are not to be post-dated, signed blank, or made out to cash.
- Checks are recorded and given to the Mayor with a log of checks for the day, for review and approval.
- Voided checks will be filed in numerical order with the copies of check log marked as "voided".
- Checks should be signed by the Mayor, the City Clerk, the City Treasurer, or in the Mayor's absence, the Council President. Two (2) signatures are required.

Electronic Payment and Transfers
These procedures ensure that unauthorized transfers will not be made. Procedures may vary based on the system of the banking institution.

- Electronic banking allows wire transfers, electronic transfers, stop payments on checks, and account balance inquiries to be initiated and complete via computer or telephone.
- Password security is set to allow wire transfers, electronic transfers, and stop payments to be set up by staff designated by the City Treasurer.
- Transfers can only be approved and sent by the City Treasurer and can only be for EFT 941 and state payments at the time of payroll or LGIP deposits as determined by Treasurer, with approval of the Mayor. Additional payments may be made when time is an issue for city accounts past due with approval of the Mayor. Withdrawals from any LGIP account should be approved by motion of City Council.

Payroll

These procedures are designed to assure that payroll is based on proper authorization and required documentation; paid at the approved rate; only paid to actual employees; and to assure that proper and timely reporting is made to federal, state, and local taxing authorities. They are in accordance with the City of Idaho City Personnel Policy, Section IV, Employee Classification, Compensation, and Benefits.

- City of Idaho City payroll for staff is processed bi-weekly no later than 4 business days past the end of payroll period and time is tracked Monday- Thursday
- Payroll is based on time tracked through paper timesheets.
- Time records will reflect hours worked, hours of Over-Time, hours used for Sick time, Vacation time and Compensation time used.
- Time sheets will be signed by employees, then approved and signed by department heads.

- Overtime for non-exempt employees requires the prior approval of the employee's department head.
- Payroll records are maintained by the Administrative Staff in a confidential manner. Information regarding payroll will not be discussed with other staff. Files are in the locked filing cabinet in the Administration office.
- Documents that verify tax withholding and authorize other deductions such as health insurance and voluntary contributions for employees are filed in the locked filing cabinet in the Administration office.
- The same file contains the I-9 forms and other hiring packet documents.

Preparation and Payment

- Department heads will verify and sign each time sheet and submit the time sheets to the City Treasurer for inclusion in the authorized electronic Payroll system.
- Payroll tax deposits are done electronically by the City Treasurer at the time of each payroll, except for Idaho State Withholding tax, which is electronically filed and paid every month.
- PERSI is paid by check by the City Treasurer at the time of each payroll, electronic payments are allowed.
- Health insurance benefits are paid monthly by check by the City Treasurer, electronic payments are allowed

Leases/Services

Leases

- Only the Mayor can sign lease agreements with approval of the City Council.
- Copies of all leases will be maintained at the Administration office.

Consultant/Contract Services

- The City Council will review and approve proposed contracts.
- Regarding contracted services, the council will consider the capabilities of staff to accomplish services before contracting for them.
- Written contracts clearly defining work to be performed are maintained for each consultant and contract services by the Administration Staff.
- The qualifications and reasonable charges for fees are considered in hiring consultants or service professionals and proof of general liability and workers compensation insurance, at minimum, will be required.
- If a contractor does not have workers compensation insurance, the City is required to include their work on the quarterly report to the State Insurance Fund.

Purchases

Supply Purchases

- When purchasing operational supplies such as office, water, sewer, etc. a purchase is made, and receipt turned in to the City Treasurer by department heads for processing.

Procurement Procedures

- All purchases will be conducted in compliance with applicable State Laws governing procurement and City Policies.
- Any purchase of over $25,000 and under $50,000 will follow procedures included in the State Statute #67-2805 and #67-2806.
- Amendments to State Statue #67-2805 and #67-2806 are as follows:
    - Increases project cost threshold for use of licensed public works contractor from $10,000 to $50,000
    - Clarifies that payment and performance bonds are required for public works construction contracts greater than or equal to $50,000 and will be presented to City Council before contract is executed
    - Bidding thresholds for public works construction projects are $50,000 to $200,000
    - Bidding thresholds for services and equipment is $50,000 to $100,000 with an informal bidding method; below $50,000 do not require competitive bidding; over $100,000 requires full competitive bidding
    - Exemptions from competitive purchasing requirements are: used equipment, goods for direct resale, travel and training, repair of heavy equipment, software maintenance, support and licenses for existing systems, used equipment purchased at auction authorized by City Council
    - Additional State Statute #67-2806A states that the City may use a Request For Proposal rather than a competitive bidding process. The RFP would include these:
        - Fixed specifications might preclude the discovery of a cost-effective solution
        - Price is not the sole determining factor for selection
        - Factors that may be considered in the evaluation of vendors in a proposal may include, but are not limited to:
            - An innovative solution that is offered;
            - Unique product features
            - Price
            - Vendor experience in the market
            - Financial stability of a vendor
            - Differences among vendors in their ability to perform contact requirements in a timely manner
            - Ability to meet product specifications
            - Product quality
            - Product performance records
            - Past performance by a vendor
            - Future product maintenance or service requirements; and
            - Product warranties

Credit Card Purchases

- Credit cards may be issued to employees designated by the Mayor for purchasing goods and services necessary to conduct their daily work activities.
- Credit cards will be primarily utilized for expenditures less than $5,000.

- All purchases will be conducted in compliance with applicable State Laws governing procurement and City policies.
- In no case will the City Credit Card be used for cash advances.

Loans

Third Part Loans

- Short-term loans (excluding lease/purchase contract) from outside sources (other agencies, banks, etc.) are authorized through City Council action and initiated by the City Council or other designee.
- Long-term loans from outside sources (other agencies, banks, etc.) will first be authorized by a public bond election to be conducted by the county through procedures outlined in Idaho Code.
- Upon repayment of funds, the promissory note is returned to the City Clerk

Investments

The City of Idaho City has access to a state investment pool called Local Government Investment Pool (LGIP) in which funds can be placed to invest in future projects. These funds earn interest monthly. The Treasurer is responsible to transfer funds on an as needed basis, if it is a transfer into the LGIP, with approval by Mayor. Transfers for funds withdrawn from the account should be approved by the city council. The City of Idaho City will allow for other types of investments with approval from the Council as long as the investments are within the parameters of Idaho Code Sections 67-1210 and 67-1210A.

Bank Accounts

Bank accounts are established to meet the needs of the City of Idaho City for separation of funds and the specific requirements of funding sources. Separate accounts for specific federal or state programs, which exceed the FDIC limits, should be collateralized by the bank to ensure the safety of the deposit. All other accounts, where possible, are established to maximize the use and earnings of cash.

- A complete listing of all accounts and the account numbers shall be maintained by the City Treasurer
- Bank reconciliations for each account are completed monthly by the City Treasurer and are witnessed by the Mayor. The bank statements are received by the City Clerk, date stamped, and sent on to the Mayor, unopened to assure that they remain intact.
- Reconciled bank statements are reviewed by the City Council or designee on a monthly basis.
- Outstanding checks more than 90 days old are investigated, replaced, or voided after appropriate documentation has been collected.

OTHER FINANCIAL SAFEGUARDS

Employee Benefits

These procedures are designed to ensure that employees receive the appropriate benefits as specified in the Personnel Manual, Section IV Employee Classifications, Compensation, and Benefits.

Employee Compensatory Time

- Employee balances are maintained by the City Treasurer in the Payroll system and balances are reviewed by the Mayor on a bi-weekly basis. These balances are also included on each employee's paystub.

Property, Inventory and Control

City of Idaho City property inventory procedures provide for management control of City owned property and documentation of property for potential insurance losses and replacement. All property in excess of $500 is included in inventory.

- Property records are maintained to reflect furniture and equipment purchased. The sheet includes the location of the property, description, brand, model and serial numbers, purchase price and vendor information.
- Every month the Administrative Staff will review all paid invoices to determine if any property has been purchased and included on the list.
- All asset inventory is compiled into an asset management data base and monitored annually by the Mayor.
- Equipment to be retired is listed by the department head and approved by the City Council as surplus property with documentation of its disposition noted on the asset addition/deletion sheet and electronically filed in the City Property file.

Fixed Assets

Fixed assets are defined by the City of Idaho City as assets with an initial, individual cost of more than $5,000 and an estimated useful life more than three (3) years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	10-40
Improvements other than Buildings	7-50

Equipment	5-30

Audits

City of Idaho City is required to have an audit on an annual basis. Periodically, as determined by the City Council, a Request for Proposal is sent to audit firms qualified to provide the type of municipal audit that meets City of Idaho City and/or funder's needs at least every three years or as needed. The City Council is responsible for soliciting bids, interviewing firms, and making the selection of the firm to be awarded the audit contract.

Acceptance of the audit contract will be evidenced by a signed audit engagement letter that contains the type of service to be provided, the timeframe for providing the service, the cost for the service, including incidental expenses, and the term of the engagement.

The audit is reviewed and accepted in detail by the Mayor and City Council as presented by the auditor.

GRANTS AND CONTRACTS

Contract and grant documents are reviewed and approved by appropriate program staff, as well as Administrative Staff, prior to being approved by the City Council and signed by the Mayor.

- The City Council will carefully review each award to ensure the City of Idaho City will be in compliance with all financial provisions.
- The program manager (designated department head) will carefully review each award to ensure that all programmatic provisions will be met.
- Original copies of signed grants and contracts are filed in a contract file at the administration office.
- The Administrative Staff will maintain individual contract files containing copies of the grant/contract, any amendments, relevant correspondence regarding the grant/contract, and reports of expenditures or billings.

BUDGETS

Budgets provide a standard by which to measure performance, encourage planning, and allocate resources in accordance with funding source requirements. Budgets should use reasonable assumptions of income and expenses. All budget assumptions should be documented to facilitate a thorough analysis and evaluation, not only of the budget, but of the actual revenue and expenditures as they relate to the budget. The City of Idaho City follows these procedures in establishing the budget:

- Prior to September 1, the City Treasurer, with the assistance of the department heads, the Mayor and City Council, prepares a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted at the City Hall to obtain taxpayer comments.
- Prior to October 1, the budget is legally enacted through passage of an ordinance.

- The City Council by following the same budgetary procedures used to adopt the original budget may amend it to a greater amount if additional revenue will accrue to the City as a result of increases in state or federal grants or allocations, as a result of an increase in revenues from any source other than ad valorem tax revenues, or as a result of an increase in enterprise funds to finance the operation and maintenance of government facilities and services which are entirely or predominantly self-supporting by user charges.
- Formal budgetary integration is employed as a management control devise during the year for general, special revenue, debt service, and enterprise funds.
- Budgets for general, special revenue and debt service funds are adopted on a basis consistent with accepted account principles (GAAP). Budgets for enterprise funds are adopted on a non-GAAP basis.
- Budgeted amounts are as originally adopted for each fiscal year ended September 30.
- Expenditures may not legally exceed budgeted appropriations at the fund level.

REPORTING

Reports assist the Mayor, City Council, and funders with the managing and controlling of program activities and financial resources.

- Monthly financial statements, including a revenue and expense report to the City Council.
    - Amendment to State Statue #50-208, #50-708, and #57-135 is that the Treasurer will provide at a regular meeting of the Council, will render an accounting showing the condition of the treasury at the date of such accounting. It shall state the balances of accounts maintained in the city's treasury
- The City Treasurer prepares monthly and quarterly reports as required by funding sources and state law.
    - Amendment to State Statute #50-208, #50-708, and #57-135 is that monthly reporting will be provided within 60 days of the end of the month. Also, the quarterly reports shall be posted on the City's website rather than by Legal Notice in the Official newspaper
- The Mayor or designee will sign all reports to funding sources
- The City Treasurer will prepare and maintain, on a current basis, a listing of reports and due dates for funding sources.
- It is the responsibility of the City Treasurer to ensure that all financial reports are submitted on a timely basis.

RECORDS RETENTION

City of Idaho City sets guidelines on the retention of records, which will meet the requirements of all federal and state agencies, as well as those of other funding sources, Resolution #15-1.

- Financial records, supporting documents, statistical records, and all other records pertinent to an agreement shall be retained for a period of at least three years with the following qualifications:

    - If any litigation, claim, or audit is started before the expiration of the three-year period, the records shall be retained until all litigations, claims or audit findings involving the records have been resolved.
    - Records for nonexpendable property acquired with federal funds shall be retained for a minimum of three years after its final disposition.
- The retention period starts from the date of the submission of the final expenditure report or, for grants and other agreements that are renewed annually, from the date of submission of the annual financial status report.
- Record retention for Accounting Records will be as follows:
    - Fiscal year-end financial reports are Permanent
    - Records affecting the title to real property are Permanent
    - Executed Contracts are Permanent
    - Claims, canceled checks, warrants, duplicate warrants, purchase orders, vouchers, duplicate receipts, utility, and other financial records are Semi-permanent
    - Cash receipts subject to audit are Temporary
- In no event shall financial records be destroyed until completion of the City's financial audit
- Any destruction of records may only be conducted upon passage of a resolution by the City Council, with the advice of the City Attorney. Approval of the Idaho State Historical Society is only required, if the City wants to purge Historical records. At that time, the Historical Society may want the documents to be transferred to their office.

RISK MANAGEMENT INSURANCE

The City of Idaho City is exposed to various risks of loss related to torts; theft, damage, and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance.

For the Accounting Period: 3 / 22

10 GENERAL FUND

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
			Current Year				
	31100	Property Taxes	8,390.92	69,370.85	97,287.00	-27,916.15	71
	31200	Property Tax Penalty and Interest	797.41	1,363.88	2,239.00	-875.12	71
	31400	Court Revenue	1,231.65	2,519.62	4,300.00	-1,780.38	71
	32100	Beer Licenses			1,050.00	-1,050.00	70
	32200	Liquor Licenses			1,200.00	-1,200.00	69
	32300	Wine Licenses			975.00	-975.00	68
	32400	Business Licenses		3,673.00	3,208.00	465.00	70
	32500	Vendors Permits	64.70	2,007.20	1,650.00	357.20	71
	32600	Catering Permits	40.00	40.00	160.00	-120.00	70
	32700	Building Permits	5,110.00	22,168.81	12,500.00	9,668.81	81
	32800	Animal Licenses	10.50	135.75	532.00	-396.25	81
	32900	Idaho Power Storage Space			500.00	-500.00	81
	33500	State Liquor Appropriation		13,782.00	29,680.00	-15,898.00	74
	33700	State Sales Tax			12,072.00	-12,072.00	69
	33800	State Revenue Sharing		22,910.81	48,172.00	-25,261.19	64
	33940	Law Enforcement Grants			76,000.00	-76,000.00	47
	33950	CLG Grant (Historic)			12,500.00	-12,500.00	45
	33955	PARKS AND REC GRANT REVENUE			2,500.00	-2,500.00	45
	34140	Copy Fees			25.00	-25.00	45
	34210	Event Fees- Law Enforcement			1,000.00	-1,000.00	45
	34410	Cemetery Plots		2,925.00	2,000.00	925.00	46
	34500	PLANNING and ZONING FEES		50.00	2,000.00	-1,950.00	45
	36100	Checking Interest			150.00	-150.00	45
	36200	Savings Interest			176.00	-176.00	45
	36400	LGIP MONTHLY-reinvestment			2,421.00	-2,421.00	45
	36500	Misc Receipts			10,000.00	-10,000.00	43
	36720	Donations-Cemetery		3.05		3.05	43
	37200	Community Hall Rentals	84.00	1,381.42	3,750.00	-2,368.58	43
	37300	Community Hall Cleaning Deposit	150.00	550.00	900.00	-350.00	43
	37400	Community Hall Rental Sales Tax	5.04	72.71	147.00	-74.29	43

10 GENERAL FUND

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
			---------- Current Year ----------				
	37800	Power Reimb-Visitor's Center		910.36	2,250.00	-1,339.64	43
	37900	CARRYOVER			50,604.00	-50,604.00	38
							38
41000		GENERAL GOVERNMENT					
	190	Payroll & Taxes Expense			100.00	100.00	38
		Total Account			100.00	100.00	
41500		Administrative					
	110	Employee Salary		6,036.63	15,853.00	9,816.37	38
	111	Council Salary		2,400.00	7,200.00	4,800.00	38
	112	Mayor's Expense Account			500.00	500.00	38
	190	Payroll & Taxes Expense			150.00	150.00	38
	210	FICA and Medicare		645.51	1,763.00	1,117.49	38
	220	Health & Life Insurance		874.26	840.00	-34.26	38
	240	Retirement		683.27	1,609.00	925.73	38
	260	Worker's Compensation		487.00	1,437.00	950.00	38
	300	PURCHASED PROFESSIONAL SERVICES			140.00	140.00	38
	305	Office Supplies	17.96	460.76	2,000.00	1,539.24	38
	310	Postage		165.60	325.00	159.40	38
	320	Website - Municipal Impact			270.00	270.00	38
	330	Office Equipment	1,786.75	2,191.04	3,000.00	808.96	38
	340	Professional Fees			103.00	103.00	38
	341	Solid Waste Fees		874.79	1,530.00	655.21	38
	350	IT Services	195.90	3,136.16	4,500.00	1,363.84	38
	360	Community Hall Deposit Refund		250.00	900.00	650.00	38
	370	Bank Charges		84.60	579.00	494.40	38
	390	Misc Expense	10,039.00	11,616.22	16,000.00	4,383.78	39
	405	DIVISION of BUILDING SAFTEY	1,778.55	4,517.43	5,000.00	482.57	40
	410	Historic District Expense			12,500.00	12,500.00	39
	420	Liability/Property Insurance		1,346.24	1,346.00	-0.24	39
	430	Auditor Fees			2,600.00	2,600.00	39
	440	Publishing & Printing	55.08	145.63	340.00	194.37	39

For the Accounting Period: 3 / 22

10 GENERAL FUND

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
			---------- Current Year ----------				
	450	Travel & Mileage		79.12	500.00	420.88	39
	460	Dues & Subscriptions		85.00	483.00	398.00	39
	470	Training			750.00	750.00	39
	490	Telephone Services - SIMPLII	164.86	634.24	1,000.00	365.76	39
	491	CENTURY LINK - internet services	86.34	201.45	500.00	298.55	39
	492	CELL PHONES - VERIZON WIRELESS	108.86	657.88	1,759.00	1,101.12	39
	493	COUNCIL IPads - VERIZON WIRELESS	120.02	360.06	750.00	389.94	39
	500	OTHER PURCHASED SERVICES		855.00	932.00	77.00	39
	520	Office Equip Repair & Maint.		10.09	1,300.00	1,289.91	39
	560	Cemetery Expense			7,105.00	7,105.00	38
	570	Attorney Fees	720.72	4,650.19	7,240.00	2,589.81	39
	590	Sales/Use Tax Payable		28.21	656.00	627.79	39
	600	SUPPLIES			500.00	500.00	39
	610	Supplies - Fund Specific		90.24	200.00	109.76	39
	611	Supplies - Cleaning - Buildings		734.03	1,700.00	965.97	39
	620	Repairs - Visitor's Center	689.79	689.79	1,500.00	810.21	39
	621	Repairs - Community Hall	4,000.00	4,662.00	5,000.00	338.00	39
	623	Repairs - City Hall	128.00	250.00	1,500.00	1,250.00	39
	631	Administrative Maintenance		169.51	350.00	180.49	39
	640	Vehicle Expense		9,780.00		-9,780.00	41
	650	Propane - City Hall	69.81	348.49	500.00	151.51	41
	670	Power - City Hall	147.49	1,089.48	1,600.00	510.52	41
	673	Power - Community Hall	521.28	2,359.07	4,000.00	1,640.93	41
	674	Power - Visitor's Center	330.93	1,695.83	3,200.00	1,504.17	41
	810	CASH IN BANK Carry over	2,028.10	2,028.10	20,093.00	18,064.90	40
	910	Ordinance Codification			1,893.00	1,893.00	40
	915	PLANNING and ZONING EXPENSES	108.00	138.72	1,000.00	861.28	40
	930	Parks & Rec Expenses	229.58	1,069.63	2,000.00	930.37	40
	940	Historic District Expenses			1,000.00	1,000.00	40
		Total Account	23,327.02	68,581.27	149,496.00	80,914.73	46
42100		Law Enforcement					

For the Accounting Period: 3 / 22

10 GENERAL FUND

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
			---------- Current Year ----------				
	110	Employee Salary		42,861.00	162,393.00	119,532.00	37
	210	FICA and Medicare		3,278.89	7,833.00	4,554.11	37
	220	Health & Life Insurance		3,561.25	7,921.00	4,359.75	37
	240	Retirement		4,118.20	6,237.00	2,118.80	37
	260	Worker's Compensation		1,919.00	2,102.00	183.00	37
	305	Office Supplies			100.00	100.00	37
	330	Office Equipment	334.15	334.15	1,306.00	971.85	37
	380	Uniform Expense	1,368.00	2,709.00	3,500.00	791.00	38
	420	Liability/Property Insurance		3,197.32	3,196.00	-1.32	38
	430	Auditor Fees			12,000.00	12,000.00	37
	450	Travel & Mileage		135.60	300.00	164.40	37
	460	Dues & Subscriptions		200.00	150.00	-50.00	37
	470	Training		3,618.06	3,000.00	-618.06	38
	480	Fuel & Oil	523.39	2,900.31	5,000.00	2,099.69	38
	492	CELL PHONES - VERIZON WIRELESS	639.78	1,622.62	3,500.00	1,877.38	38
	540	Equipment Repairs			139.00	139.00	38
	570	Attorney Fees		3,000.00	9,000.00	6,000.00	38
	610	Supplies - Fund Specific		97.18	500.00	402.82	38
	615	New Equipment		2,759.81	4,000.00	1,240.19	38
	640	Vehicle Expense	126.84	11,246.59	10,000.00	-1,246.59	39
		Total Account	2,992.16	87,558.98	242,177.00	154,618.02	36
	38300	Lease Agreement Payments			500.00	-500.00	39
	38500	Idaho Power Franchise	76.80	2,857.76	7,325.00	-4,467.24	39
	38700	EMT Building Lease			1,000.00	-1,000.00	39
	38900	Law Contracts			2,000.00	-2,000.00	39
	39700	Fire District Lease		1,000.00	1,000.00		39
							33

For the Accounting Period: 3 / 22

20 STREET FUND

Account	Object	Description	Current Month	Current Year Current YTD	Budget	Variance	%
	31100	Property Taxes	3,582.99	29,811.58	41,694.00	-11,882.42	40
	31200	Property Tax Penalty and Interest	341.75	472.48	1,000.00	-527.52	40
	31300	Personal Property Tax Replacement	0.75	2,333.25	4,462.00	-2,128.75	40
	33100	Restricted Highway Fund		1,484.61	5,292.00	-3,807.39	40
	33200	Highway Users Revenue		11,823.03	16,872.00	-5,048.97	41
							66
43200		Street					
	110	Employee Salary		2,989.74	7,378.00	4,388.26	41
	210	FICA and Medicare		228.72	564.00	335.28	41
	220	Health & Life Insurance		1,003.53	2,269.00	1,265.47	41
	240	Retirement		354.08	881.00	526.92	41
	260	Worker's Compensation		530.00	530.00		41
	420	Liability/Property Insurance		336.56	336.00	-0.56	41
	430	Auditor Fees			600.00	600.00	41
	440	Publishing & Printing		146.78	117.00	-29.78	41
	480	Fuel & Oil	55.39	922.51	1,791.00	868.49	41
	540	Equipment Repairs	387.58	1,707.10	8,000.00	6,292.90	41
	610	Supplies - Fund Specific	14.79	21.78		-21.78	41
	612	Supplies - SHOP PUBLIC WORKS		42.46	500.00	457.54	41
	613	Small Tools			150.00	150.00	41
	614	Signs			497.00	497.00	41
	615	New Equipment			5,000.00	5,000.00	41
	630	Maintenance and Operations		1,105.15	2,000.00	894.85	41
	632	Dust Abatement			10,000.00	10,000.00	40
	633	Snow Removal - Streets	450.00	450.00	2,000.00	1,550.00	40
	634	Boardwalk Repairs			1,500.00	1,500.00	40
	635	Street Maintenance			6,890.00	6,890.00	40
	640	Vehicle Expense	205.36	353.79	402.00	48.21	40
	652	Propane - water and sewer			22.00	22.00	40
	672	Power-Street Lights	380.23	2,100.93	4,710.00	2,609.07	40

For the Accounting Period: 3 / 22

20 STREET FUND

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
			---------- Current Year ----------				
	675	Power - Shop	13.81	78.71	500.00	421.29	40
	741	Grader Payment		5,773.21	11,547.00	5,773.79	40
	742	Backhoe Payments	367.65	735.30	1,136.00	400.70	40
		Total Account	1,874.81	18,880.35	69,320.00	50,439.65	27

For the Accounting Period: 3 / 22

51 WATER FUND

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
			---------- Current Year ----------				
	34800	Users Fees		67,033.42	282,672.00	-215,638.58	36
	34810	Hook-up Fees	3,527.83	3,691.72	21,000.00	-17,308.28	36
	34820	On/Off Fees		70.00	250.00	-180.00	36
	34840	Special Users Hook-up Fees			500.00	-500.00	36
	34850	Users Late Fees		719.17	2,500.00	-1,780.83	36
	34860	RV Dump Donations		152.60	1,000.00	-847.40	36
							23
43400		Water					
	110	Employee Salary		43,879.96	114,957.00	71,077.04	36
	111	Council Salary		1,500.00	3,600.00	2,100.00	36
	113	Certified Plant Operator	544.80	2,554.68	5,564.00	3,009.32	36
	210	FICA and Medicare		3,471.38	9,069.00	5,597.62	36
	220	Health & Life Insurance		10,822.55	24,075.00	13,252.45	36
	240	Retirement		5,399.71	13,336.00	7,936.29	36
	260	Worker's Compensation		671.00	2,451.00	1,780.00	36
	305	Office Supplies		520.80	750.00	229.20	36
	310	Postage		463.68	900.00	436.32	36
	320	Website - Municipal Impact			206.00	206.00	36
	330	Office Equipment	3,725.66	4,559.00	5,000.00	441.00	36
	340	Professional Fees			2,000.00	2,000.00	36
	341	Solid Waste Fees		513.46	800.00	286.54	36
	342	Professional Services			100.00	100.00	36
	350	IT Services	326.50	4,465.09	7,000.00	2,534.91	37
	420	Liability/Property Insurance		6,058.08	6,056.00	-2.08	37
	430	Auditor Fees			4,800.00	4,800.00	37
	440	Publishing & Printing	64.32	285.85	350.00	64.15	37
	450	Travel & Mileage			600.00	600.00	37
	460	Dues & Subscriptions		1,220.00	1,186.00	-34.00	37
	470	Training			1,000.00	1,000.00	37
	480	Fuel & Oil	184.65	3,075.12	4,750.00	1,674.88	37

For the Accounting Period: 3 / 22

51 WATER FUND

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
			Current Year				
	490	Telephone Services - SIMPLII	219.82	914.28	1,400.00	485.72	37
	491	CENTURY LINK - internet services	265.12	630.80	1,500.00	869.20	37
	492	CELL PHONES - VERIZON WIRELESS	181.44	535.52	1,237.00	701.48	37
	493	COUNCIL IPads - VERIZON WIRELESS	200.06	595.18	2,000.00	1,404.82	37
	520	Office Equip Repair & Maint.		21.74	3,000.00	2,978.26	37
	540	Equipment Repairs		686.65	5,000.00	4,313.35	37
	570	Attorney Fees	720.72	4,650.19	6,880.00	2,229.81	37
	580	Engineers Fees	6,484.84	20,302.51	15,000.00	-5,302.51	38
	610	Supplies - Fund Specific		461.47	1,000.00	538.53	38
	612	Supplies - SHOP PUBLIC WORKS	53.82	104.44	1,200.00	1,095.56	38
	615	New Equipment		6,991.25	8,000.00	1,008.75	38
	630	Maintenance and Operations		7,358.77	13,000.00	5,641.23	38
	631	Administrative Maintenance		705.25	6,377.00	5,671.75	38
	640	Vehicle Expense			7,000.00	7,000.00	38
	650	Propane - City Hall	111.68	111.68	54.00	-57.68	38
	651	Propane-Shop			600.00	600.00	38
	652	Propane - water and sewer		807.17	400.00	-407.17	38
	671	Power WATER AND SEWER	2,166.03	10,784.76	16,163.00	5,378.24	38
	680	Chemicals	659.18	8,149.73	6,000.00	-2,149.73	39
	681	Water Tests	18.00	340.00	3,500.00	3,160.00	39
	710	Capital Outlay			26,000.00	26,000.00	38
	720	Water Improvement Project	27,181.75	209,011.57		-209,011.57	51
	742	Backhoe Payments	1,372.57	2,745.14	4,865.00	2,119.86	51
	820	Contingency Fund			4,783.00	4,783.00	51
	850	Water Bond & Reserve-USDA			27,063.00	27,063.00	50
	910	Ordinance Codification		250.00	250.00		50
		Total Account	44,480.96	365,618.46	370,822.00	5,203.54	99
43450		Water Bond					
	430	Auditor Fees			500.00	500.00	50
	720	Water Improvement Project			300,000.00	300,000.00	42
		Total Account			300,500.00	300,500.00	

For the Accounting Period: 3 / 22

51 WATER FUND

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
			---------- Current Year ----------				
	38200	DEQ Loan-Water Bond			63,400.00	-63,400.00	41
	38250	USDA-GRANT FUNDS	16,407.00	282,948.00	300,000.00	-17,052.00	48
							78

For the Accounting Period: 3 / 22

52 SEWER FUND

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
			---------- Current Year ----------				
	34800	Users Fees		39,809.56	160,373.00	-120,563.44	47
	34810	Hook-up Fees	3,527.83	3,691.72	21,000.00	-17,308.28	46
	34830	Special Users Fees			240.00	-240.00	46
	34850	Users Late Fees		1,731.09	2,000.00	-268.91	46
	34860	RV Dump Donations		65.40	600.00	-534.60	46
							25
43500		Sewer					
	110	Employee Salary		16,611.40	49,286.00	32,674.60	46
	111	Council Salary		1,800.00	3,600.00	1,800.00	46
	113	Certified Plant Operator		600.00	5,000.00	4,400.00	46
	210	FICA and Medicare		1,408.47	4,046.00	2,637.53	46
	220	Health & Life Insurance		4,053.56	9,706.00	5,652.44	46
	240	Retirement		2,191.62	5,905.00	3,713.38	46
	260	Worker's Compensation		652.00	652.00		46
	305	Office Supplies	38.05	222.73	1,300.00	1,077.27	46
	310	Postage		198.72	348.00	149.28	46
	320	Website - Municipal Impact			90.00	90.00	46
	330	Office Equipment	1,093.08	1,397.17	2,800.00	1,402.83	46
	340	Professional Fees			100.00	100.00	46
	341	Solid Waste Fees		513.46	800.00	286.54	46
	350	IT Services	130.60	1,929.71	1,600.00	-329.71	46
	420	Liability/Property Insurance		5,889.80	5,887.00	-2.80	46
	430	Auditor Fees			3,000.00	3,000.00	46
	440	Publishing & Printing		30.14	140.00	109.86	46
	450	Travel & Mileage	157.54	259.89	634.00	374.11	46
	460	Dues & Subscriptions			150.00	150.00	46
	470	Training			500.00	500.00	46
	480	Fuel & Oil	129.25	2,152.56	3,325.00	1,172.44	46
	490	Telephone Services - SIMPLII	164.86	728.81	1,000.00	271.19	46
	491	CENTURY LINK - internet services	294.66	753.72	1,800.00	1,046.28	46

For the Accounting Period: 3 / 22

52 SEWER FUND

Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
			Current Year				
	492	CELL PHONES - VERIZON WIRELESS	72.58	208.80	913.00	704.20	46
	493	COUNCIL IPads - VERIZON WIRELESS	80.02	240.06	500.00	259.94	46
	520	Office Equip Repair & Maint.		4.43	2,742.00	2,737.57	46
	540	Equipment Repairs		547.90	2,500.00	1,952.10	46
	570	Attorney Fees	360.36	2,325.09	6,680.00	4,354.91	46
	580	Engineers Fees			20,000.00	20,000.00	46
	610	Supplies - Fund Specific		42.63	200.00	157.37	46
	612	Supplies - SHOP PUBLIC WORKS		28.74	1,500.00	1,471.26	46
	613	Small Tools			250.00	250.00	46
	615	New Equipment		2,996.25	7,500.00	4,503.75	46
	630	Maintenance and Operations	238.84	966.11	10,000.00	9,033.89	45
	640	Vehicle Expense			8,500.00	8,500.00	45
	650	Propane - City Hall	97.72	97.72	47.00	-50.72	45
	651	Propane-Shop			500.00	500.00	45
	652	Propane - water and sewer			150.00	150.00	45
	671	Power WATER AND SEWER	618.31	3,128.48	6,500.00	3,371.52	45
	680	Chemicals	2,018.56	2,018.56	3,654.00	1,635.44	45
	683	Sewer Tests	1,107.54	3,071.97	6,500.00	3,428.03	45
	742	Backhoe Payments	710.79	1,421.58	3,408.00	1,986.42	45
	910	Ordinance Codification		250.00	500.00	250.00	45
		Total Account	7,312.76	58,742.08	184,213.00	125,470.92	32

Gmail

Nancy L Ptak <idahocityclerk@gmail.com>

Quarterly Liquor Profit Distribution

1 message

Joshua Shockey <Joshua.Shockey@liquor.idaho.gov> Thu, Mar 31, 2022 at 3:59 PM
To: "idahocityclerk@gmail.com" <idahocityclerk@gmail.com>

March 31, 2022

RE: Quarterly Liquor Profit Distribution

On behalf of the Idaho State Liquor Division (ISLD), I am pleased to notify you that the third of five Fiscal Year 2022 Liquor Fund distributions will be dispersed on April 4, 2022. The Liquor Fund distribution earmarked for the district court fund will also be dispersed to the counties on April 4, 2022.

IMPORTANT REMINDER: Per a change in Idaho law, Cities and Counties continue to fund an increasing distribution for the Magistrate Courts. For FY22, the amount apportioned to counties has decreased from 37.6% to 36.8% and will continue to decrease by 0.8% per year until fiscal year 2023. Additionally, the amount apportioned to Idaho's cities has decreased from 53.4% to 51.2% in fiscal year 2022 and will decrease by 2.2% per year until fiscal year 2023. Beginning in 2023, counties and cities will be allocated 36% and 49%, respectively. For fiscal 2022, the city/county reductions have created a 12% allocation for the counties' district court fund, which increases by 3% per year until 2023.

The distribution that you'll receive next week is the amount that is based on your jurisdiction's FY21 liquor sales. This distribution is paid quarterly in October, January, April, and June. ISLD's actual profits are calculated after year-end, and a 5th/true-up distribution will be issued in August. The total third quarter distribution (related to liquor sales) to Idaho's cities and counties is $9,702,000, an 11.3% increase over last year's quarterly payments.

Idaho City's share of the quarterly distribution amount is $6,891.00.

Your jurisdiction's share of the distribution will be an identical amount for each of the four quarterly payments, as will the amount the counties receive for the district court fund. The amount of the final true-up distribution (5th distribution) will be calculated after fiscal year-end and is based on the ISLD's actual profits. If your distribution has declined vs. last year, this is an indication that the liquor sales within your city/county had decreased relative to the prior year.

As it relates to our sales and profit projections, the ISLD is experiencing some slowing growth throughout the State. Slowing growth does not mean negative growth. Though we expect FY22 distributions to exceed the total of FY21, it is not certain that they will. Though growth is slowing, it's slowing on a much larger prior year base, so we're hopeful that distributions will exceed FY21. Still, please be conservative with your expectations this fiscal year. Even though the overall quarterly distributions are greater than last year, the August true-up will most likely be smaller unless current sales trends increase. We will keep you updated and let you know if we anticipate any significant changes to our projections.

Should you have questions regarding the ISLD and/or the distributions, our annual report may be accessed at www.liquor.idaho.gov and offers detailed information on how distributions are calculated.