



City of McCall

Local Option Tax (Tourism)

2015 Annual Report



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What We Do

Idaho Code allows for an occupancy tax upon hotel, motel, and other sleeping accommodations rented or leased for a period of thirty (30) days or less. The voters of the City of McCall voted to approve an ordinance that provided that the City of McCall has met the requirements set out in Idaho Code. The City Clerk of the City of McCall is authorized and empowered to administer, regulate, and collect payment of all non-property taxes adopted and imposed by the ordinance. The Clerk shall have all of the powers necessary and proper to carry out the provisions of the ordinance.

The ordinance also calls for a Local Option Tax Commission. The members of the LOT Commission have the responsibility to develop annual budgets and make specific recommendations for the use of the local option non-property tax revenues derived from the taxes assessed pursuant to the ordinance. The LOT Commission annually hosts public meetings prior to making its recommendation to the City Council for the budget for the upcoming fiscal year. At the meetings, the applicants for the LOT revenues present their projects to the LOT Commission. The LOT Commission then deliberates and makes their recommendation to Council. The LOT Commission develops a proposed budget for the use of the LOT revenues to be included in the overall City budget. The chairperson of the LOT Commission attends the City's staff level budget meetings in a capacity equivalent to that of a department head during the annual budget development.

Mission
McCall is a destination resort City that derives a major portion of its economic well-being from businesses catering to the recreational needs of travelers. These visitors and travelers place an undue burden on the taxpayers of the City by inflating the number of people the City is required to provide services for. The local option, non-property tax is an opportunity for McCall to offset the cost-impact of these visitors on the City's infrastructure.





Local Option Tax

A Performance Report Selected Projects



Purposes for the use of revenues

- A. Streets, sidewalks and pathways, public transit, pedestrian crosswalks, and transportation
- B. Construction and maintenance of cultural and recreational facilities, including the McCall Municipal Golf Course and Library
- C. Recreational and cultural activities including but not limited to library, community art and cultural events
- D. Parks maintenance, development and beautification
- E. Animal shelters such as MCPAWS
- F. Direct costs to collect and enforce the tax
- G. Marketing, advertising, tourism development and event promotion



2015 Accomplishments

These are the projects that were funded in 2015 with LOT revenue.

City of McCall - Direct Costs	\$16,000
Payette Lakes Ski Club - Bear Basin Nordic Center Grooming	\$15,000
McCall Area Snowmobilers - Trail Grooming	\$30,000
McCall Chamber of Commerce-2015 4th of July Fireworks	\$10,000
McCall Chamber of Commerce-2015 Winter Carnival Fireworks	\$10,000
McCall Chamber of Commerce - ITC Grant Match	\$22,000
AWeSOMe - AWeSOMe A-Frame Expansion	\$3,750
McCall Nordic Ski Club - McCall Re-Mastered Event Promotion	\$3,000
Idaho Hockey Foundation - Idaho Jr. Steelheads	\$7,000
Payette Lakes Ski Club - Bear Basin Nordic Cntr Groomer	\$10,000
McCall Winter Sports Nordic Team - McCall Winter Sports Yth	\$4,000
McCall Winter Sports Club - Capital Investments	\$10,315
City of McCall Golf Course - Recycle Equipment Wash Station	\$30,000
City of McCall Parks & Recreation-Brown Park & Furniture	\$13,500
City of McCall - Pathways Wayfinding Signs & Separation	\$8,000
McCall Arts & Humanities Council - Cabin Fever	\$2,420
The Alpine Playhouse - 2014 Improvements	\$5,000
MCPAWS - Medical Costs	\$20,000
City of McCall Library - Circulation Desk Remodel	\$8,000
Payette Lakes Community Assoc. - Summer Sensation	\$950
McCall Folklore Society - Summer Music Festival	\$2,500
McCall Senior Citizens - Woodstove	\$2,000
McCall Music Society - SummerFest 2015	\$2,500
City of McCall Public Works - Samson Trail-Park Street	\$25,000
Treasure Valley Transit - Bus Routes	\$45,000
Richard Sabala Foundation – <u>Sound system</u>	\$15,000
McCall Chamber of Commerce – 50 th McCall WC Promotion	\$10,000
City of McCall Park & Rec – Name Signs for Parks	\$10,000
Boat Ramp Project	\$42,666
TOTAL	\$383,601



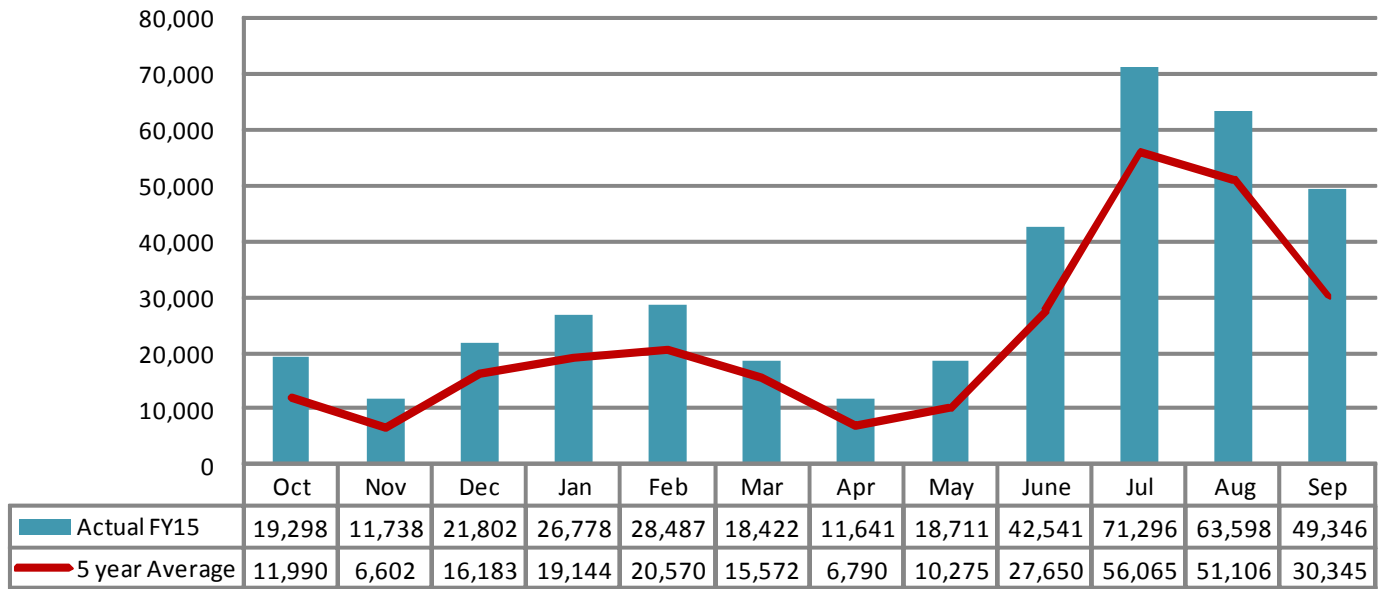
Local Option Tax

Our Finances

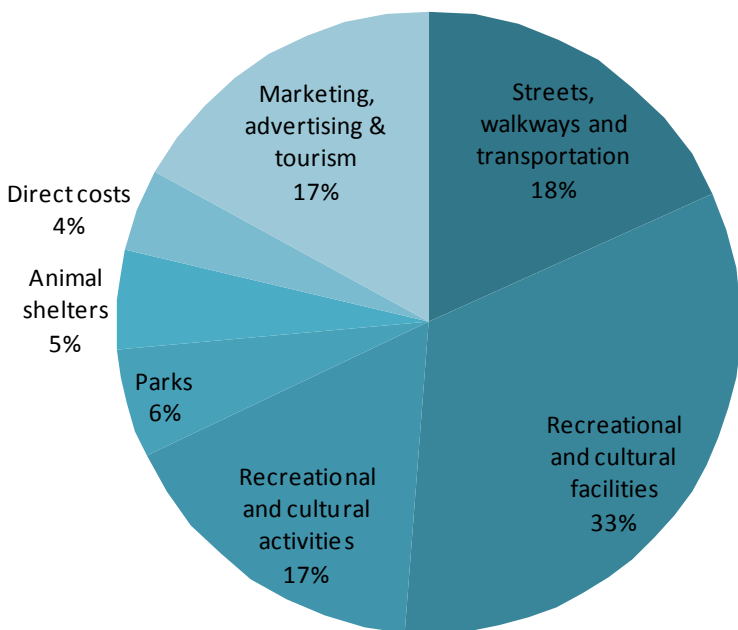
Fiscal Year 2014



Revenue by Month



Expense by Category



	FY14
Streets, walkways and transportation	\$70,000
Recreational and cultural facilities	\$126,416
Recreational and cultural activities	\$64,370
Parks	\$21,502
Animal shelters	\$20,000
Direct costs	\$16,000
Marketing, advertising & tourism	\$65,315
TOTAL	\$383,601



Local Option Tax

Looking Forward

What's Next: Projects & Challenges

We want to hear from you!

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Local Option Tax Commission

Helen Eimers
Dave Hansen
Jerame Petry
Roger Snodgrass
Carolyn Trino
Lisa Wood

Overview

Fiscal Year 15 had the largest LOT revenue since the tax was approved by voters in 2005. The revenue was more than 40% above the prior 5 year average.

For Fiscal Year 15 the Clerks office received 42 LOT fund applications requesting a total of \$755,520 of the LOT funds. Of the 42, 21 received priority budgeting, 8 projects were on the contingency list, and 17 projects were eliminated.

Based on the successful FY14 LOT revenue, the FY15 budget was set at \$279,642. Contingency projects were set at 61,319. Council approved the LOT Commission's project recommendations with few changes.

The Local Option Tax has gone through much scrutiny during FY15. The Council will give direction to the LOT Commission on the direction they would like for LOT to fund going forward. The FY 17 LOT Funding Applications are due by 5:00 p.m. on April 29, 2016. The LOT Commission will receive direction from the Council in May and then in June the Commission will hear from each of the LOT Applicants. The Commission will then present their recommendation to Council in June.

