



AMENDED - AGENDA
Regular Meeting
March 21, 2024 at 5:30 PM
The Evergreen Hotel McCall
210 N. Third Street
McCall, ID
AND MS TEAMS Virtual

ANNOUNCEMENT:

American with Disabilities Act Notice: The City Council Meeting room is accessible to persons with disabilities. If you need assistance, please contact City Hall at 634-7142 at least 48 hours prior to the meeting. Council Meetings are available for in person and virtual attendance. Any member of the public can join and listen only to the meeting at 5:30 pm by calling in as follows:

Dial 208-634-8900 when asked for the Conference ID enter: 585 586 238#

Or you may watch live by clicking this link:

<https://youtube.com/live/vhb5ymj13RI?feature=share>

Please note that this is an off-site meeting, and the internet can be unpredictable. If we are unable to stream the meeting, the meeting will be recorded then uploaded to YouTube the next day.

OPEN SESSION

PLEDGE OF ALLEGIANCE

APPROVE THE AGENDA

CONSENT AGENDA

All matters which are listed within the consent section of the agenda have been distributed to each member of the McCall City Council for reading and study. Items listed are considered routine by the Council and will be enacted with one motion unless a Council Member specifically requests it to be removed from the Consent Agenda to be considered separately. Staff recommends approval of the following ACTION ITEMS:

1. City Council Regular Meeting Minutes – February 8, 2024 (ACTION ITEM)
2. City Council Regular Meeting Minutes – March 7, 2024 (ACTION ITEM)
3. Payroll Report for the period ending March 1, 2024 (ACTION ITEM)
4. Warrant Register – GL (ACTION ITEM)
5. Warrant Register – Vendor (ACTION ITEM)
6. AB 24-059 City Licenses Report to Council Per McCall City Code (ACTION ITEM)
7. AB 24-066 Treasurer’s Report as Required by IC 50-208 (ACTION ITEM)
8. AB 24-063 Request to Proclaim April 2024 as Fair Housing Month in the City of McCall (ACTION ITEM)
9. AB 24-068 Request to Approve Renewal of the Non-Funded Participating Agreement between Valley County & City of McCall & The USDA, Forest Service Payette National Forest (Upper Payette Cooperative Weed Management Area) (ACTION ITEM)
10. **AB 24-069 Request to Approve the US Bank Master Services Agreement and adopt Resolution 24-02 Designating Signatories on the City of McCall’s Bank Accounts (ACTION ITEM) (ADDED 3/19/24)**

GENERAL PUBLIC COMMENT

HOW TO SUBMIT COMMENTS

On the City's website at <https://www.mccall.id.us/packets> you may leave a public comment or signup to make a comment live online or to call-in prior to 3:00 pm the day of the meeting. Once we receive your request to make public comment online, a link will be sent to you with instructions. The public are welcome to attend the meeting in person. All comments are limited to 3 minutes.

REPORTS

AB 24-062 Golf Course Advisory Committee Annual Report

AB 24-065 Tree Committee Annual Accomplishment Report

BUSINESS AGENDA

AB 24-067 FY23 Audit Report presented by Josh Tyree, Harris CPA's (ACTION ITEM)

AB 24-060 Discussion and presentation regarding the threat of Quagga Mussel and other aquatic invasive species with Valley County Waterways (ACTION ITEM)

AB 24-064 Public Boat Launch Fee Discussion and Direction to Staff (ACTION ITEM)

AB 24-061 Request to Award the Clubhouse Sewer Lift Station Rebuild Contract to Challenger Companies, Inc (ACTION ITEM)

Upcoming Meeting Schedule Discussion and Direction (ACTION ITEM)

ADJOURN

MINUTES

**McCall City Council
Regular Meeting
McCall City Hall – Legion Hall
VIA TEAMS Virtual
February 8, 2024**

Call to Order and Roll Call
Pledge of Allegiance
Approve the Agenda
Consent Agenda
Public Comment
Public Hearing
Reports
Business Agenda
Adjournment

CALL TO ORDER AND ROLL CALL

Mayor Giles called the regular meeting of the McCall City Council to order at 5:30 p.m. Mayor Giles, Council Member Maciaszek, Council Member Nelson, Council Member Nielsen, and Council Member Thrower all answered roll call.

City staff members present were Anette Spickard, City Manager; Bill Nichols, City Attorney; Bill Punkoney, City Attorney; BessieJo Wagner, City Clerk; Sarah Porter, Deputy Clerk; Erin Greaves, Communications Manager; Linda Stokes, City Treasurer; Michelle Groenevelt, Community Development Director; Delta James, Economic Development Planner; Brian Parker, City Planner; Kurt Wolf, Parks and Recreation Director; Eric McCormick, Golf Course Superintendent; Meg Lojek, Library Director; Chris Curtin, Information Systems Manager; Traci Malvich, Human Resources Manager; Dallas Palmer, Police Chief; Nathan Stewart, Public Works Director; Sean Reilly, Network Administrator; Emily Hart, Airport Manager.

Also, in attendance were Amy Holm, FPDP-23-01 Applicant Representative; Julie Whitescarver, McCall Area Chamber of Commerce Director; Amy Rush, McCall Library Foundation Director of Development.

Mayor Giles led the audience in the Pledge of Allegiance.

APPROVE THE AGENDA

Council Member Thrower moved to approve the agenda as submitted. Council Member Nielsen seconded the motion. In a voice vote all members voted aye, and the motion carried.

CONSENT AGENDA

Staff recommended approval of the following ACTION ITEMS. All matters which are listed within the consent section of the agenda have been distributed to each member of the McCall City Council for reading and study. The items listed are considered routine by the Council and were enacted with one motion.

1. City Council Regular Meeting Minutes – January 11, 2024
2. City Council Regular Meeting Minutes – January 25, 2024
3. City Council Special Meeting Minutes – January 29, 2024
4. Warrant Register – GL
5. Warrant Register – Vendor
6. Accept the Minutes of the following Committees:
 - a. McCall Area Planning and Zoning Commission – August 1, 2023
 - b. McCall Area Planning and Zoning Commission – September 12, 2023
 - c. McCall Area Planning and Zoning Commission – October 3, 2023
 - d. Public Art Advisory Committee – December 7, 2023
 - e. McCall Historic Preservation Commission – December 11, 2023
 - f. Golf Advisory Committee – December 13, 2023
 - g. Parks and Recreation Advisory Committee – December 20, 2023

7. **AB 24-031 City Licenses Report to Council Per McCall City Code**

Per McCall City Code Title 4 Chapter 9, the City Council has determined the City Clerk shall be delegated the authority to process and grant or deny all alcoholic beverage license applications, other than certain circumstances involving catering permits, which the City Clerk shall review the application for catering permit for completeness and forward said application to the Police Chief. The Police Chief upon receipt of the application shall make a recommendation to the City Clerk to approve or deny the application. Whenever the City Clerk shall determine that an application for alcoholic beverage license transfer or renewal is complete, the City Clerk shall approve or deny such application. All decisions of the City Clerk shall be reported to the City Council at the next regularly scheduled City Council meeting after such a decision. The City Clerk is also responsible for all processing of business, taxi, pawnbroker, child daycare licenses, commercial snow removal, vendor and short-term rental permits, and public event applications. *Action: review the license report.*

8. **AB 24-032 Request for Review and Approval of the Local Option Tax Funding Contract and Completion Report Templates for FY24**

With the approval of Ordinance 965 - 3% Occupancy Local Option Tax (LOT), it was identified that the Council would review and approve the contract to be used for the entities awarded funds. During discussions the Council wanted to understand the process staff used when distributing LOT funds and the process used to ensure those funds were spent according to the contract. Staff has worked with the City Attorney to revise the contract template used historically. The revised template requires the attachment of the original application to the contract to ensure that all parties are clear of the project that was approved for funding. Staff is requesting that Council approve the contract template and authorize the Mayor to sign all the contracts for FY2024 for the approved funding. The checks for the approved funding will still come to the Council for approval through the Warrant Register process. The other option would be that the contracts would be placed on the Consent Agenda for individual approval as the funding becomes available. By approving the contract template and giving authority to the Mayor to sign all contracts for the approved LOT awards, the process of releasing the funds to the recipients will be expedited. In FY19 the Council recognized a need to revise the contract and add the following language: 1.1.2 If the Recipient dissolves or ceases operations within

five (5) years after receiving funds that are used to purchase tangible personal property, then prior to or at dissolution or the cessation of operations, such tangible personal property shall be tendered to the City. The City is not obligated to accept such property and may use its discretion whether to receive the property or otherwise direct its distribution. *Action: Approve the Local Option Tax Funding Contract and Completion Report templates and authorize the Mayor to sign all contracts for FY24 approved LOT projects when they are funded.*

9. **AB 24-033 Request for Assignment of Ground Lease for Greystone Village #3, Lot 5, Block 3, 1547 McCall Avenue to David A Reis**

The City of McCall has a lease agreement with Dana and Michelle Borgquist for a single lot located at 1547 McCall Avenue. Mr. and Mrs. Borgquist are selling this home to David A Reis. Accordingly, David A Reis will assume the land lease for Lot 5. The lease transfer fee to be paid at closing by Mr. and Mrs. Borgquist is \$2,500. David A Reis is considered a “qualified buyer” and will live in the home located at 1547 McCall Avenue and Mr. Reis will work in the City limits of McCall, qualifying the buyer for rent of \$1.00 per year already paid by Neighborhood Housing Services, Inc., a non-profit corporation organized and existing under the laws of Idaho, having its principal office at 1401 Shoreline Drive, Boise, Idaho 83707. *Action: Authorize the transfer of the land lease for Greystone Village #3, Lot 5, Block 3, from Dana and Michelle Borgquist to David A Reis and authorize the Mayor to sign all necessary documents.*

10. **AB 24-034 Request to Proclaim February 16, 2024 as a Day of Hope**

Shannon McKnight, the Outreach Coordinator for Planet Youth reached out requesting the City to proclaim February 16th as a Day of Hope. She stated that this is a movement happening all across the nation and would love to be included in recognizing that death by suicide is a leading cause of death for our youth. *Action: Proclaim February 16, 2024 as a Day of Hope and authorize the Mayor to sign the proclamation.*

11. **AB 24-030 Winter Carnival 2024 Event Summary and Request for Approval of the Fireworks Display**

The Chamber of Commerce has submitted the attached requests and applications pertaining to Winter Carnival 2024, which is to be held from Friday, February 23 through Sunday, February 25, 2024. The Chief of Police, Fire Chief, Parks and Recreation Director and Street Superintendent have received and signed off on the information for this event. Staff continue to work with the Chamber to finalize the event plan and road closures. *Action: Approve the fireworks display permit for Winter Carnival 2024 and authorize the Mayor to sign all necessary documents.*

Council Member Nielsen moved to approve the Consent Agenda as submitted. Council Member Thrower seconded the motion. In a roll call vote, Council Member Nelson, Council Member Nielsen, Council Member Thrower, Mayor Giles, and Council Member Maciaszek all voted aye, and the motion carried.

PUBLIC COMMENT

Mayor Giles called for public comment at 5:33 p.m.

Mayor Giles directed that public comments are not to be applied to the Marina Expansion agenda item due to the public hearing being closed.

Four written comments were received. Two related to the Marina Expansion that were not distributed and one for a public hearing that will be distributed at the future meeting. The fourth comment was distributed to Council and is included as Attachment 1.

Thomas Gebhardt, 1405 Louisa Ave

Mr. Gebhardt expressed support for the Climate Action Plan and noted that renewal energy resources should be pursued. For example, the solar energy project the Nez Perce tribe has completed.

Tuck Miller, 437 Wilhem Creek Ct

Mr. Miller addressed the City Council on the Climate Action Plan efforts and thanked City staff for including the Nez Perce tribe in the conversation. Mr. Miller also expressed appreciation for the captions provided during Council Meetings for those who are hard of hearing in the audience.

Joey Petri, 225 Valley Springs Rd

Mr. Petri echoed the previous public comments and appreciates that there are champions for the tribe and the environment.

Hearing no further comments, Mayor Giles closed the comment period at 5:44 p.m.

REPORTS

Chamber of Commerce Report

McCall Area Chamber of Commerce (Chamber) Director Julie Whitescarver presented to the City Council. Director Whitescarver thanked City Manager Anette Spickard for her dedication to the community and reviewed the upcoming Winter Carnival events. Director Whitescarver expressed appreciation for City staff guiding the Chamber through parade security. Additionally, Winter Carnival is still accepting parade entries and sculptures may be less interesting because of the warmer weather. The Chamber has made changes to the rules for sculptures to make additional entries possible. Director Whitescarver also reviewed expected events to take place during Winter Carnival including Grand Bingo and live music. The Chamber has received positive feedback from the community regarding the changes to Winter Carnival due to the weather and the changes to the timeline of Winter Carnival. February business after hours will be hosted at Jug Mountain Ranch Golf Simulator downtown.

Manager Spickard asked about the raffle for Winter Carnival. Director Whitescarver reviewed that the raffle item will be a Polaris Sportsman 450 ATV and how to obtain tickets. Mayor Giles expressed appreciation for the Chamber leadership and flexibility with the unusual weather.

Monthly Department Reports

The City Council had no questions or comments.

Council Reports

The City Council had no items to report.

AB 24-035 McCall Library Foundation 2023 Report to Council

McCall Library Foundation (Foundation) Director of Development Amy Rush presented to the City Council an update on the Foundation's 2023 work fundraising for the Library as well as goals going forward. The Foundation was incorporated in 2018 as a 501(c) (3) nonprofit organization to support the enhancement efforts by the library, the Library Board of Trustees, community volunteers and the City of McCall. The mission of the Foundation states: to foster relationships that inspire philanthropic support, steward financial resources, and build partnerships that galvanize advocacy for the McCall Public Library. The Foundation's board is made up of 8 volunteers who are responsible for overseeing goals and actions: President Laura Bechdel, Eric Haff, Angela Brown, Anita Cussler, Joni Stright, Jim Pace, Nellie Bowman, and Mo Ferguson. The update summarized the work accomplished in 2023 including fundraising to assist the City with completing the library expansion project and renovation of the existing library. Library Director Meg Lojek noted the difference between the Foundation and the Friends of the Library. The highlights of the report included \$2.33M raised for the Library expansion project, a review of how the funds are stewarded with CDs and money markets, a total fundraising goal of \$2.5M by the end of 2024, and the donor recognition plan at the new library.

Council Member Maciaszek and Mayor Giles expressed appreciation for the hard work put toward fund raising. Mayor Giles additionally expressed appreciation for the donor recognition plan.

PUBLIC HEARING

AB 24-039 Request to Uphold the McCall Area Planning & Zoning Commission Decision to Deny FPDP-23-01 for a Floodplain Development Permit at 221 Morgan Drive

Council Member Thrower moved to open the Public Hearing for FPDP-23-01. Council Member Maciaszek seconded the motion. In a roll call vote, Council Member Thrower, Council Member Nielsen, Mayor Giles, Council Member Maciaszek, and Council Member Nelson all voted aye, and the motion carried.

Mayor Giles asked for any disclosures from the City Council. Council Member Maciaszek disclosed having listed the property in 2016 and closing the escrow on the property. Additionally, Council Member Maciaszek also listed the property again in the same year representing the seller of the property. The purchasers of the property were the applicants for FPDP-20-01. Attorney Nichols asked if Council Member Maciaszek's knowledge of the property would cause bias regarding the appeal. Council Member Maciaszek noted extensive knowledge of the property but no basis upon which bias would be created. Attorney Nichols noted that knowledge of property in a community the size of McCall is not a reason to recuse, but it is important to get the disclosure as part of the record.

City Planner Brian Parker presented to the City Council the appeal of the Administrator's decision to deny a Floodplain Development Permit Application. This application is related to the previous variance request (VAR-20-01) which was denied by the McCall City Council on February 5, 2021. The application for a Floodplain Development Permit and Conditional Letter of Map Amendment with Fill (CLOMR-F) was received by City staff on January 23, 2023 and denied by City Staff on March 31, 2023. During their regularly scheduled September 12, 2024 meeting, the McCall Area Planning & Zoning Commission (P&Z) voted to uphold the Administrator's decision to deny the

subject application. The applicant requested to appeal the Planning & Zoning Commission's decision within 10 days of receipt of the signed Findings of Fact, Conclusions of Law, and Decision document reflecting the Commission's decision.

Planner Parker reviewed the criteria for granting a FPDP including certification that all other local, state, and federal permits required prior to Floodplain Development Permit issuance have been received. Additionally, Planner Parker reviewed the sections of McCall City Code that pertain to the application including 9.8.031, 9.8.035, 3.8.02(G), 3.7.021, 3.7.022, and 3.7.02(C)(2). Planner Parker concluded that the application is to place fill within the area of special flood hazard associated with the North Fork of the Payette River, the application is also within the Shoreline and River Environs Zone and the presence of a Floodplain Development Permit application process does not abrogate the remainder of McCall City Code. Additionally, the application is to place fill within wetlands and involves excessive clearing of natural vegetation as well as the burial of boulders, sandy beaches, rocky shores and other features of the water pool shore contour or high-water mark. Planner Parker also reviewed all documents included in the record of the hearing.

Council Member Maciaszek asked Attorney Nichols and Planner Parker as it relates to floodplains, has the plat been changed for Rivers Crossing that includes the 100-year floodplain and setback lines. Planner Parker noted that the plat amendment was included in a previous application in front of the City Council in 2020 that was denied. The delineated wetlands and floodplains on the plat are still in effect. Council Member Maciaszek noted that the plat gives any owner notification of setbacks, easements, wetland, and floodplains as well as any other information that would affect the property and asked if the City Council has the authority to decide to circumvent a recorded plat. Planner Parker noted that if the City Council approved FPDP-23-01 a record of survey would need to be done to amend the plat. Attorney Nichols noted that when there is an item on the plat that limits the activity of the property owner there would need to be a modification of the plat before that activity could occur. Part of the City Staff process to issue a permit would be to determine if the proposed structure or activity is allowed on the property in question. Council Member Thrower asked if the plat amendment would be taken care of during the building permit process. Attorney Nichols noted that a building permit would highlight any conflict between the owner's plans and the recorded plat. If a conflict existed, then it would be up to the applicant to decide to either withdraw the application or proceed with an application to modify the plat.

Council Member Nelson confirmed that the intent is to stay within the current City Code and the outcome is to minimize the impact on the North Fork of the Payette River and associated wetlands. Additionally, Council Member Nelson asked if the applicant goes through the building permit process would the applicant be required to do less mitigation. Attorney Nichols noted that the issue is whether to grant or deny the appeal based on the appellant's contention that staff is not applying the City Code correctly. The issue is not whether the City Code mitigates impacts on the river. The issue is specifically limited to the appeal, which was an administrative determination by the City Planner, upheld by the Planning and Zoning Commission, and appealed again to the City Council as to whether the City Planner's interpretation and application of the City Code was correct.

Amy Holm, Attorney with Millemann, Pemberton and Holm presented to the City Council representing Dwayne and Cindy Sanders (applicant). Attorney Holm noted that the application is not proposing to build any structures. The application is only to fill wetlands which is why it is an application for a Floodplain Development Permit. Additionally, the plat for Rivers Crossing Subdivision does include building setbacks, the 100-year floodplain, and identifies wetlands. The

applicant's intent is to change the map of what is considered wetlands for which the process is a federal process to raise the level of the property. The Floodplain Development Permit (FPDP) as applied for is part of the Conditional Letter of Map Amendment (COLMAR) process which is recognized under federal law. The request is that a .48-acre portion of a 5.3-acre property included in the 100-year potential floodplain is filled and .15-acres of the .48-acres is wetland.

City Planner Brian Parker denied the applicant's request for a FPDP permit. The applicant appealed Planner Parker's decision to the McCall Area Planning and Zoning Commission where the denial was upheld. The applicant is requesting that the McCall City Council reverse the decision to deny and grant the FPDP. Attorney Holm believes that the correct interpretation of the McCall City Code allows for the applicants to move forward with an approved FPDP, and she opined that the McCall City Code (MCC) has no applicability if the permit cannot be granted under the current City Code. Attorney Holm noted the previously denied variance was not appealed. The applicant would still be required to have a 50ft setback from the 100-year flood plain, but the FPDP would allow for the flood plain map to be amended with FEMA approval.

Attorney Holm stated that the applicant currently holds a 404 permit from the Army Corps of Engineers which is a nationwide permit under the Clean Water Act. The McCall City Code requires the City Planner to work with the applicant on a CLOMAR request as title 9 chapter 8 of MCC expressly has a Floodplain Development Permit process which the applicant has followed. Attorney Holm additionally reviewed the CLOMAR process and noted that the CLOMAR would bring the property into consistency with adjoining properties. The applicant would be following the environmental requirements already in place for CLOMAR. An environmental analysis has been done on the property and the wetlands that would be filled are not directly next to the Payette River.

Attorney Holm noted that the McCall Area Planning and Zoning Commission found no grounds for denial under the floodplain development chapter of MCC and the application does meet the requirements of the code section that governs Floodplain Development Permits. There is no disagreement that title 9 chapter 8 applies to the application, but Attorney Holm does not agree that title 3 chapter 7 relating to shoreline and river environs should be applied to the application as the application does not propose to build a structure and is only regarding the FPDP. Attorney Holm specifically noted MCC 3.7.022 (B) which states that no building and no land filling shall be permitted within a floodway and no building within an area of special flood hazard as such terms are defined in title 9 chapter 8 unless the applicant complies with the standards set forth in title 9 chapter 8. Additionally, even if the Shoreline & River Environs code applies, there is no finding of harm supported in the record.

Attorney Holm continued stating that if the applicants build on the property in the future the standards of MCC 3.7.23 can be met by the applicant. She also reviewed the report provided by Forsgen Associates Inc regarding the impact of wetlands, stormwater and site control run off, and proposed management plans. If the City is going to rely on harm as the cause for denial, then the City needs to do an analysis and rely on experts, but the record does not include evidence that there would be harm or impacts on the shoreline and river environs. Attorney Holm stated that the conclusion that any placement of fill in wetlands constitutes harm, regardless of whether done pursuant to a valid 404 permit, is an error as a matter of law and arbitrary and capricious. Attorney Holm asked the City Council to respectfully reverse the administrative and the McCall Area Planning and Zoning Commission's (P&Z) denial and to grant the applicant a FPDP.

Mayor Giles asked for further clarification on the future plans for the area of the property being filled. Attorney Holm reviewed the property and noted that there is no building occurring right now and any future building would go through the correct permitting and P&Z review before commencing. Council Member Thrower asked for clarification on when the plat amendment would take place. Ms. Holm noted that the plat amendment would come when there was an intention to build but the fill could move forward without the plat amendment.

Council Member Maciaszek asked about the building permit application that was submitted as part of the FPDP process. Attorney Holm noted that the building permit is not for a structure and is for the fill only and was submitted at the request of City Staff. Council Member Maciaszek asked about going through the process without intention to build. The City Council and Attorney Holm discussed the benefits of the applicants going through the FPDP process if there was no intention to build which included additional entitlements to the property.

Council Member Nielsen asked if the area would still be in the floodplain. Attorney Holm confirmed that the fill area would still be in the floodplain. The City Council additionally discussed the floodplain map and plat amendments. Planner Parker noted that the application is for a Floodplain Development Permit for a conditional letter of map revision which is a FEMA process for removing a portion of the property from the floodplain. Additionally, Planner Parker provided clarification on the different processes the applicant must follow for the CLOMAR and the 404-permit. Attorney Holm noted that there is no other method to go about the permitting process, a CLOMAR, 404 Permit, and FPDP from the City must be obtained to move forward with the fill. There was additional discussion on how the fill would change the property.

Attorney Nichols asked Attorney Holm about the contention of the applicant and if the contention is that the administrator, Planner Parker, did not have discretion to deny the permit because of the 404 permit being issued. Attorney Holm respectfully expressed that if the codes are read together the City Planner did not have discretion to deny the FPDP according to a lack of discretion in the code.

Mayor Giles asked about whether they should move forward with public testimony. Attorney Nichols noted that City Code for this type of appeal from P&Z states that proceedings before the City Council shall be on the record and taking testimony from the public would violate that portion of the City Code because it would interject new facts into the process. Attorney Nichols' recommendation to the City Council is to not take public comment on the appeal.

The City Council, staff and Attorney Nichols discussed the argument of Attorney Holm that the administrator, Planner Parker, did not have discretion to deny the application based on the City Code and the 404 and CLOMAR permitting processes. Additionally discussed was the submitted building permit for the fill and not for a structure and the requirement in the City Code for a building permit.

Attorney Holm noted that what is in front of the City Council is an application to fill. There is no ability to put in condos or use the property for a commercial purpose. Additionally, Attorney Holm reviewed what the administrator "shall" do according to MCC and expressed disagreement that development standards apply to title 9 chapter 8. Development standards would need to be applied

when a building permit is applied for to build a structure. The building permit that is currently in process is not for a structure and was submitted at the request of City Staff.

Council Member Thrower asked for clarification on what Attorney Holm is stating that Planner Parker needs to fulfill under the FPDP code. Attorney Holm reviewed the initial form submitted to Planner Parker for the letter of map amendment. Additionally, discussed was the originally submitted letter of map amendment and the processes that followed submission of the request for Planner Parker to sign the letter of map amendment.

Attorney Nichols asked for clarification from Attorney Holm regarding argument about the requirement for the administrator advising the property owner of the option to apply for a letter of map amendment and maintain a copy of the letter of map amendment issued by FEMA in the Floodplain Development Permit file. Attorney Holm noted that Planner Parker refused to sign the letter of map amendment and the letter could not be sent to FEMA and a copy of the letter back from FEMA could not be saved in the FPDP file. Mayor Giles asked if Planner Parker had signed the letter to FEMA, would FEMA then interpret the signature to indicate an approval from the City to fill the property in question. Additionally, if the fill was not put in place, then there would not be a logical argument for a map amendment. Attorney Holm noted that the applicant would not be able to request a map amendment without first filling the area requesting to be amended. The 404 permits have been obtained to do the fill.

Council Member Maciaszek brought up concern regarding the MCC section that prohibits harm to wetlands within the Shoreline River Environs overlay zone and the fact that filling in a wetland is harmful to a wetland. The City Council additionally discussed the area of the property the applicant is requesting to fill and concerns regarding filling in a wetland.

Attorney Nichols reminded the City Council that the issue in front of the City Council is whether or not the P&Z was justified in upholding the denial decision of Planner Parker. Essentially Planner Parker's interpretation of the City Code was correct. Attorney Nichols also suggested that the City Council ask for supplemental briefs from both the City Attorney's office and Attorney Holm's office for a better understanding of the issue. Attorney Holm's agreed with Attorney Nichols. Community and Economic Development Director Michelle Groenevelt emphasized the City's ability to enact more restrictive requirements within the shoreline environ zone even if the federal agencies have issued permits. There are times that there is conflict within the City Code and there is code that states when the code is contradicting, the more restrictive code is applied. Additionally discussed was a timeline for both City Attorney and applicant Attorney to exchange briefs.

Council Member Nielsen moved to continue the Public Hearing to April 4, 2024 with the understanding that legal counsel will submit briefs by February 29, 2024. Council Member Nelson seconded the motion. In a roll call vote, Council Member Nielsen, Council Member Nelson, Mayor Giles, Council Member Maciaszek, and Council Member Thrower all voted aye, and the motion carried.

Council took a break at 7:50 pm and returned at 8:00 pm

BUSINESS AGENDA

AB 24-038 Request to Approve CUP-23-07 – Conditional Use Permit for 1300 East Lake Street – Expansion of Mile High Marina

City Planner Brian Parker presented to the City Council an application for a Conditional Use Permit to expand the Mile High Marina and replace the existing log breakwater with wave attenuator infrastructure and include publicly accessible dock area with approximately 90 additional boat slips. During their regularly scheduled November 7, 2023 meeting, the McCall Area Planning & Zoning Commission unanimously voted to recommend approval of the subject application with the conditions of approval identified in the Findings of Fact, Conclusions of Law and Decision document. During the regularly scheduled January 11, 2024 meeting, the McCall City Council conducted a properly noticed public hearing, closed the public hearing, and continued the deliberations on the subject application to the February 8, 2024 meeting.

Council Member Thrower asked about the comments received after the close of the public hearing and asked for the City Council's opinion on reopening the public hearing. Attorney Nichols noted that if the City Council feels there are questions that the City Council would like answered then the public hearing would need to be reopened. That would require a postponement to a date certain because the hearing would have to be noticed again and the soonest the meeting could be held would be the first meeting in March.

Council Member Maciaszek does not feel a need to open the hearing for additional comments alone. Attorney Nichols noted that if the City Council is not prepared to go forward with deliberations because there is a need for additional information aside from what is in the record then the City Council can state what additional information is needed to decide and follow procedure to re-open the public hearing. It is not a good process to re-open the public hearing for a broad range of information and is more productive to re-open the public hearing for specific information.

Council Member Thrower asked if public comments would be part of the re-opened hearing. Attorney Nichols stated yes, at the discretion of the City Council. Council Member Thrower expressed additional questions regarding the impact to the lake. Specifically, the survey information provided by the applicant seemed incomplete, water quality not just in relation to drinking water but to the quality for the swim beach area near the Marina and how the Marina expansion may expand lake use. The issue is part of the larger environmental impact. Additionally, Council Member Thrower would like to hear more from the public. Council Member Nielsen noted having questions regarding evidence to show the impact of more boats on the lake. Attorney Nichols noted that it is helpful to articulate the exact questions so there can be a meaningful answer. The City Council discussed what questions the City Council would like answered by the City Staff and the applicant and the timing of continuing the public hearing.

Questions and additional information the City Council would like from staff and the applicant:

1. Quantify the impact on the water quality of the lake regarding drinking water and swimming areas of the lake.
2. Additional survey information for what types of boats will be used and what percentage of boats would be wake-boats.
3. The applicants' evidence that the addition of boats in the expansion will not have a negative impact on the lake.

4. What is the environmental carrying capacity of the lake?
5. The impact of wake-boats on the social carrying capacity of the lake

Council Member Thrower moved to reopen the public hearing for the request to approve CUP-23-07 Conditional use permit for 1300 E Lake St expansion of Mile High Marina and continue the public hearing to the April 4, 2024 Special meeting. Council Member Nielsen seconded the motion. In a roll call vote Council Member Thrower, Council Member Nielsen, Mayor Giles, Council Member Maciaszek, and Council Member Nelson all voted aye, and the motion carried.

Council Member Thrower moved to have questions raised by the City Council at the meeting addressed and have additional questions submitted to the City Clerk no later than February 14, 2024 by 5pm. Council Member Nielsen seconded the motion. In a roll call vote Council Member Thrower, Council Member Nielsen, Mayor Giles, Council Member Maciaszek, and Council Member Nelson all voted aye, and the motion carried.

Council Member Maciaszek moved to limit the responses to the applicant and City staff. Council Member Nielsen seconded the motion. In a roll call vote Council Member Maciaszek, Council Member Nielsen, Mayor Giles, Council Member Nelson, and Council Member Thrower all voted aye, and the motion carried.

AB 24-040 Request to approve a Lease Agreement for the Tesla EV Supercharger (Level 3) Project at 1st Street Parking Lot

Community and Economic Development Director Michelle Groenevelt presented to the City Council stating that City staff have been working with Tesla regarding the opportunity to place Tesla Level 3 chargers in a City of McCall parking lot. Several public parking locations have been evaluated, and it was determined that the 1st Parking Lot was the preferred location for the four chargers (8 parking spaces). The staff was directed to negotiate a lease agreement to bring back to the City Council. The agreement has been vetted by both City attorney and Tesla.

Council had no questions or concerns regarding the Lease Agreement for the Tesla EV Supercharger (Level 3) Project at 1st Street Parking Lot.

Council Member Maciaszek moved to approve the lease agreement between the City of McCall and Tesla for the charging station in the 1st Street parking lot and authorize the Mayor to sign all necessary documents. Council Member Nielsen seconded the motion. In a roll call vote Council Member Maciaszek, Council Member Nielsen, Mayor Giles, Council Member Nelson, and Council Member Thrower all voted aye, and the motion carried.

AB 24-036 Request to appoint Matt Stebbins to the McCall Public Art Advisory Committee

Economic Development Planner Delta James presented to the City Council stating that the mission of the McCall Public Art Advisory Committee (PAAC) is to make recommendations to City Council regarding public art projects and policies within the City of McCall. The Public Art Advisory Committee was formed in 2012 (Resolution 12-13), consisting of five members appointed by the City Council. In 2019, the City Council expanded the committee size from five (5) to seven (7) members. Members are appointed to three-year terms and are allowed to serve two consecutive terms. In 2023, the City Council unanimously approved the appointment of Matt Stebbins to the Public Art Advisory Committee to complete the remaining six months of a vacated

term, expiring January 2024. Matt would now like to serve his first full three-year term on the committee. At its January 29, 2024, regularly scheduled meeting, the Public Art Advisory Committee unanimously recommended that the City Council appoint Matt Stebbins to the Committee for a full three-year term, expiring February, 2027.

Council had no questions or concerns regarding the request to appoint Matt Stebbins to the McCall Public Art Advisory Committee

Council Member Thrower moved to appoint Matt Stebbins to the McCall Public Art Advisory Committee for a three-year term expiring February 2027. Council Member Nielsen seconded the motion. In a roll call vote Council Member Thrower, Council Member Nielsen, Mayor Giles, Council Member Maciaszek, and Council Member Nelson all voted aye, and the motion carried.

9:16 p.m. AB 24-041 City Manager Recruitment Strategy and direction to staff

Human Resources Manager Traci Malvich presented to the City Council to discuss any preferences the Council may have when working with the recruiter to hire a City Manager. Included in the discussion were questions preference to in-person or virtual meetings to provide their desired candidate with information. Additionally discussed were questions posed by the recruiter regarding the level of involvement of the current City Manager. Manager Malvich will be the point person, the City Council Members will meet individually with the recruiter to discuss goals, and the recruiter will also meet with Department Heads. The City Council expressed a desire to have the recruiter meet with City Manager Spickard as well and had no preference for in person or virtual meetings. Additionally discussed was a process for the City Council to meet with department heads regarding the recruitment process without violating the open meeting law. Both Staff and the City Council expressed a preference to hire from outside of current staff for the temporary City Manager because of the workload already placed on current staff. Member Nelson asked why the City of McCall has a Manager/Council form of government. City Clerk BessieJo Wagner noted that the form of government was decided by voters during an election and gave additional historical information on the change from Mayor/Council to Manager/Council form of government.

AB 24-037 Set Council Strategic Priorities for 2024

City Manager Anette Spickard presented to the City Council stating that at the Council Retreat on January 26, 2024, the Council discussed the following list of strategic priorities for Council focus in 2024. The purpose of this discussion is to review the list, make any additions or deletions, and finalize the priorities. These priorities will help guide staff workplans for 2024.

- Continue implementation of adopted plans
 - Local Housing Action Plan strategies, PROS Plan, Water Master Plan, Golf Course, etc.
- Evaluate and implement growth management tools
 - Consider impact fees for new development, understand how approved projects impact water quality
- Environmental management/climate resiliency actions
 - Climate Action Plan efforts, work with County to implement Waterways Management Plan, schedule water quality work session “State of Payette Lake”
- Continue proactive community engagement efforts to ensure public participation on issues
- Utilize intergovernmental partnerships to address community issues of concern

- Continue work with JWAG to address sewer connection availability
- Continue work with County to address Area of Impact planning/code issues
- Build business community partnerships to address community issues of concern
- Consider revision to Tourism LOT budget and grant award process
- Demonstrate support of staff to ensure retention and recognition
- Continue legislative advocacy through the Resort Cities' Coalition
- Appoint an interim City Manager and hire a new City Manager

Council Member Maciaszek moved to affirm the Council 2024 Priorities. Council Member Thrower seconded the motion. In a voice vote, all voted aye, and the motion carried.

AB 24-008 Assignment of Council Liaison Duties 2024

In January of each year after a general election, the Council chooses, from its membership, liaisons to serve on various community boards. As the liaison the Council Member attends each Board's meeting, some are monthly, and some are quarterly. The Council Member will then report to the whole Council, at their first Regular Meeting of each month, a brief accounting of what has transpired to the various community organizations.

All Council Members were satisfied with the current liaison duties. Council Member Nelson expressed an interest in reviewing community health information during the City Council report section of the first regular meeting of the month.

Upcoming Meetings Schedule Discussion

The council discussed upcoming meetings.

ADJOURNMENT

Without further business, Mayor Giles adjourned the meeting at 10:02 p.m.

ATTEST:

Robert S. Giles, Mayor

BessieJo Wagner, City Clerk

Estell Davis 306 Gabi Lane McCall NJ 36380 estelldavis@comcast.net

Dear City Officials: We bought a house in McCall to help with baby sitting our grandchild in the summer. Both of his parents live and work in McCall. After several years the property became a drain on our retirement funds so we began to rent it. The recent increases in both the rental permit and fire safety inspection seems to be much higher than other communities. Most communities offer free fire inspection. We have a management service, a trash removal service, and a snow removal service that keep the property in good shape. I know that some of these increases were brought about by a few bad actors. Please consider a reduction in the permit and fire inspection which total 495.00 annually.

MINUTES

**McCall City Council
Regular Meeting
McCall City Hall – Legion Hall
VIA TEAMS Virtual
March 7, 2024**

Call to Order and Roll Call
Pledge of Allegiance
Approve the Agenda
Consent Agenda
Public Comment
Reports
Business Agenda
Public Hearing
Business Agenda
Adjournment

CALL TO ORDER AND ROLL CALL

Council President Nielson called the regular meeting of the McCall City Council to order at 5:30 p.m. Mayor Giles, Council Member Maciaszek, Council Member Nelson, Council Member Nielsen, and Council Member Thrower all answered roll call.

City staff members present were Anette Spickard, City Manager; Bill Nichols, City Attorney; BessieJo Wagner, City Clerk; Sarah Porter, Deputy Clerk; Erin Greaves, Communications Manager; Linda Stokes, City Treasurer; Michelle Groenevelt, Community Development Director; Brian Parker, City Planner; Kurt Wolf, Parks and Recreation Director; Eric McCormick, Golf Course Superintendent; Meg Lojek, Library Director; Chris Curtin, Information Systems Manager; Traci Malvich, Human Resources Manager; Dallas Palmer, Police Chief; Sean Reilly, Network Administrator; Meredith Todd, Assistant City Planner; Emily Hart, Airport Manager; Morgan Stroud, City Staff Engineer;

Also, in attendance were Anthony Pantera, City Prosecuting Attorney; Amber Kostoff, MCPAWS Executive Director; Dawn Matus, Public Art Advisory Chair; Gregg Tankersley, Crestline Engineers; Joshua Hersel, Cushing Terrell Architect; Mike Hormaechea, Idaho & Ward LLC Owner Developer; Steve Millemann, Millemann Pemberton & Holm LLP.

Council President Nielson led the audience in the Pledge of Allegiance.

APPROVE THE AGENDA

Council Member Maciaszek moved to approve the agenda as submitted. Council Member Thrower seconded the motion. In a voice vote all members voted aye, and the motion carried.

CONSENT AGENDA

Staff recommended approval of the following ACTION ITEMS. All matters which are listed within the consent section of the agenda have been distributed to each member of the McCall City Council for reading and study. The items listed are considered routine by the Council and were enacted with one motion.

1. City Council Regular Meeting Minutes – February 22, 2024
2. City Council Special Meeting Minutes – February 23, 2024
3. Warrant Register – GL
4. Warrant Register – Vendor
5. Accept the Minutes of the following Committees:
 - a. Tree Advisory Committee – June 6, 2023
 - b. Airport Advisory Committee – November 2, 2023
 - c. Tree Advisory Committee – January 2, 2024
 - d. Library Board of Trustees – January 8, 2024
 - e. McCall Historic Preservation Commission – January 8, 2024
 - f. Golf Course Advisory Committee – January 10, 2024
 - g. Public Art Advisory Committee – January 29, 2024

6. **AB 24-052 City Licenses Report to Council Per McCall City Code**

Per McCall City Code Title 4 Chapter 9, the City Council has determined the City Clerk shall be delegated the authority to process and grant or deny all alcoholic beverage license applications, other than certain circumstances involving catering permits, which the City Clerk shall review the application for catering permit for completeness and forward said application to the Police Chief. The Police Chief upon receipt of the application shall make a recommendation to the City Clerk to approve or deny the application. Whenever the City Clerk shall determine that an application for alcoholic beverage license transfer or renewal is complete, the City Clerk shall approve or deny such application. All decisions of the City Clerk shall be reported to the City Council at the next regularly scheduled City Council meeting after such a decision. The City Clerk is also responsible for all processing of business, taxi, pawnbroker, child daycare licenses, commercial snow removal, vendor and short-term rental permits, and public event applications. *Action: Review the license report.*

7. **AB 24-053 Request to Approve the Arbor Day Proclamation**

Arbor Day is celebrated nationally on the last Friday of April. In the past years the Parks & Recreation Department has partnered with Franz Witte Nursery to hold the official Arbor Day Celebration on the last Saturday in April. We plan to recognize Arbor Day Saturday, April 27th partnered with Franz Witte Nursery with our Celebration of Trees, community event. Activities will include educational booths/activities, material covering tree care, planting and selection, and free handout of tree seedlings. *Action: Approve submission of the 2024 Arbor Day Proclamation and authorize the Mayor to sign all necessary documents.*

Council Member Thrower moved to approve the Consent Agenda as submitted. Council Member Maciaszek seconded the motion. In a roll call vote Council Member Thrower, Council Member Maciaszek, Council Member Nielsen, Mayor Giles, and Council Member Nelson all voted aye, and the motion carried.

PUBLIC COMMENT

Council President Nielson called for public comment at 5:32 p.m.

2 written comments were received and are included as Attachment 1.

David Gallipoli, 405 Floyd St

Mr. Gallipoli expressed concern that an expanded water treatment plant with an approved water bond will encourage more growth and impact the regional waterways. Mr. Gallipoli also noted statistics on the purity of regional waterways and the Waterways Management Plan not being implemented. The new North Fork Payette Watershed Coalition is conducting surveys and will identify, prioritize, and coordinate projects across the watershed over the next two years. Mr. Gallipoli expressed reluctance to vote for a bond that will provide a false sense of security regarding water issues and will breed unprecedented growth with a primary goal to meet the demand for wasteful water practices while doing little to solve the magnitude of growth facing Valley County.

Joey Petri, 225 Valley Springs Rd

Mr. Petri agreed with Mr. Gallipoli. Additionally, Mr. Petri expressed a lack of planning documents moving forward and seeing unregulated zoning. Mr. Petri also expressed concern regarding the local housing crisis.

Hearing no further comments, Council President Nielson closed the comment period at 5:38 p.m.

REPORTS

McCall Area Chamber of Commerce & Visitors Bureau Report

McCall Area Chamber of Commerce (Chamber) Director Julie Whitescarver presented to the City Council. Director Whitescarver expressed appreciation for all those involved in the Winter Carnival and gave a brief review of Winter Carnival events. Additionally, the Chamber Chat will be with Idaho Power on April 9th and April 19th will be business after hours at McCall Pilates. The Chamber has ten new members so far in 2024.

Valley County Commissioner Report – Sherry Maupin

Valley County Commissioner Sherry Maupin presented to the City Council. Commissioner Maupin reviewed the Valley County Recreation Council conducting community surveys to put together a strategic plan for county recreation, a grant application submitted to make improvements to the S Bridge in Donnelly that will cost \$15M to \$30M, and planned conversations on the Idaho Department of Lands endowment land conservation. Additionally, the County has put an offer in on the Amerititle building in Cascade to provide additional staff space instead of making improvements to current County buildings. Improvements are being made to the fairgrounds to add 200 seats to the arena. The County received an update on Quagga mussels and the Waterways Committee continues to work with the Department of Agriculture to plan for mitigation. Additionally, Commissioner Maupin congratulated Mayor Giles on HB 506 regarding Short Term Rentals. HB 506 was not moved out of committee with a recommendation. Commissioner Maupin also reviewed additional legislation in the current session including legislation regarding farmlands, county travel tax, commercial property assessed capital, and areas of impact.

Additionally, the County has seen improvement in veteran services. On March 18th the County will be doing a Facility Master Plan update and the City Council is invited to attend.

Council Member Nelson asked Commissioner Maupin what the main issues are being addressed in the area of impact legislation. Commissioner Maupin noted that there are cities all around Idaho in conflict over the area of impacts. Council Member Nelson also commented on the cost of the S bridge improvements and asked about the magnitude of the issue. Commissioner Maupin reviewed the number of accidents and mitigation that has taken place so far for the S Bridge. The problem has been working with the Bureau of Reclamation and an issue with having pilons in the water.

Council Reports

Council Member Nelson reviewed the Hope Squad and how the program helps youth mental health.

Mayor Giles thanked the City Council and staff for the support to comment on HB 506 regarding Short Term Rentals. Mayor Giles additionally reviewed the legislative committee meeting noting that the committee decided not to approve HB 506 at this time. Additionally, it was encouraging to see comments from multiple communities.

Monthly Department Reports

Council Member Nelson asked about progress on staffing the local housing authority. Manager Spickard noted that the application for a Housing Coordinator is active.

AB 24-057 McCall City Prosecutor MSBT Law 2023 Annual Report to City Council

McCall Deputy Prosecuting Attorney Anthony Pantera presented to the City Council. In January 2017, the City of McCall entered into an agreement with MSBT Law, Crtd. to provide prosecutorial services. The City Council requests that MSBT Law provide an annual report to the City Council. The highlights of the report included types of crimes being consistent from year to year with a majority being DUIs, battery, and disturbing the peace. Mr. Pantera also reviewed estimated billings and expressed appreciation for the McCall Police Department.

Council Member Nelson asked about preventative measures in place to limit repeat offenders. Attorney Pantera noted work to limit repeat offenders including an education component to any sentencing and the use of diversion court.

AB 24-055 MCPAWS Executive Director Amber Kostoff will present the MCPAWS Annual Report to Council

MCPAWS Executive Director Amber Kostoff presented to the City Council. The annual report is generally presented to the City Council during the budget process; however, due to the upcoming personnel change at MCPAWS, Director Kostoff wanted an opportunity to address the City Council outside of the typical schedule. Director Kostoff reviewed 2023 services provided to the community including 101 animals from the City of McCall which makes up 14% of total intakes. MCPAWS conducted 345 services to spay or neuter animals and had a 97% live release rate. Additionally, 80% of stray dogs were returned to owners and 9% of stray cats were returned to owners. Cats have a lower return to owner rate because most stray cats brought to the shelter are feral. McCall Police Department brought 12 dogs to the shelter in 2023. Director Kostoff reviewed the hazards of at large animals and the importance of partnering with the City of McCall for the health and safety of the community. Funds received from the City of McCall cover roughly 9% of

total funding needs and the agreement with the City of McCall is mutually beneficial. Director Kostoff will be moving on from MCPAWS and expressed appreciation for the partnership with the City.

Council Member Maciaszek asked Director Kostoff if a replacement Director has been found. Director Kostoff noted that the board of directors is currently searching for a replacement and there should be no interruption to services in the interim. Council Member Nelson expressed that MCPAWS's stature in the community is a remarkable success. Director Kostoff noted that the region is pet centric. Mayor Giles thanked Director Kostoff and expressed appreciation for the partnership with MCPAWS. Council Member Nielsen expressed that Director Kostoff has done an excellent job making strides to develop MCPAWS. The City Council expressed well wishes to Director Kostoff in her new job.

BUSINESS AGENDA

AB 24-054 Request to appoint Amy Ruiz to the McCall Public Art Advisory Committee

Public Art Advisory Chair Dawn Matus presented to the City Council. The mission of the McCall Public Art Advisory Committee (PAAC) is to make recommendations to the City Council regarding public art projects and policies within the City of McCall. The Public Art Advisory Committee was formed in 2012 (Resolution 12-13), consisting of five members appointed by the City Council. In 2019, City Council expanded the committee size from five (5) to seven (7) members. Members are appointed to three-year terms and are allowed to serve two consecutive terms. Karla Eitel recently stepped down from the committee after completing the maximum number of service years allowed. Per City policy, the position vacancy was advertised and letters of interest from Amy Ruiz, Katarina Roth, and Stephen Anderson were received. The Public Art Advisory Committee interviewed all three applicants at the January 29 and February 26 regularly scheduled meetings. All three applicants would make excellent committee members, but after careful review and discussion the Public Art Advisory Committee voted to recommend that the City Council appoint Amy Ruiz to the committee. Amy Ruiz brings to the committee a fresh perspective as a young local artist that has developed the course of her artwork through participation in City public art opportunities including the bus stop vinyl art installation as a 4th grade student, as a high school student in the Railroad Avenue mural panels project, and, most recently, as an apprentice to artist Jay Rasgorshek during installation of the "River Otters and Balsamroot" downtown mural.

Amy Ruiz addressed the City Council. Ms. Ruiz reviewed her work with public art, being a community volunteer and noted being a recent grad of McCall Donnelly High School. Ms. Ruiz has a passion and love for art. The City Council expressed appreciation for Amy Ruiz interest in serving the community through public art.

Council Member Maciaszek moved to appoint Amy Ruiz to the Public Art Advisory Committee for a three-year term expiring March 2027. Council Member Nelson seconded the motion. In a voice vote, all voted aye, and the motion carried.

PUBLIC HEARING

AB 24-056 Request to Approve PUD-23-01 a Planned Unit Development and Associated Development Agreement – Idaho & Ward Apartments TBD 3rd Street

Council Member Thrower moved to open the public hearing for the Request to Approve PUD-23-01 a Planned Unit Development and Associated Development Agreement – Idaho & Ward Apartments TBD 3rd Street. Council Member Nelson seconded the motion. In a voice vote all voted aye, and the motion carried.

Council President Nielson asked if any City Councilmember had any conflicts with the application to disclose. The City Council had no disclosures to make.

City Planner Brian Parker presented to the City Council an Application for a Planned Unit Development and Development Agreement to develop 4.38 acres of land into multifamily residential apartments (125 units, 4 buildings) with a mixture of one, two, and three-bedroom units. The proposal includes 185 vehicle parking stalls and 40 bicycle parking spaces as well as landscape screening between the project and adjacent properties. The Planned Unit Development is to pursue code alleviations relating to building footprint maximum under single ownership and clarify local housing requirements, as well as allow for a maximum building height of 46 feet. During the regularly scheduled February 22, 2024 meeting, the McCall City Council opened the public hearing and continued the item to the March 7, 2024 meeting.

Planner Parker reviewed McCall City Code (MCC) and any variation being requested by the applicant including a zone requirement and maximum building footprint in MCC 3.10.04 and noted that the proposed use is unlikely to be detrimental to surrounding uses. City staff and the applicant are working to finalize the traffic impact study to determine proportional mitigations and a draft Development Agreement has been provided to City Staff. The project proposes a future commercial component along 3rd St and MCC 3.10.23 enables conditional uses to be treated as permitted uses within the PUD area. Since specific uses are not yet identified, any conditional uses proposed in the future commercial area will require a conditional use permit application. Planner Parker additionally reviewed the passive play area proposed in the site plan and noted that portions of the passive play area will be utilized as snow storage and stormwater drainage. Also noted was the proposed lot line adjustment that is not part of the City Council's decision at this time and will require a record of survey as a separate application. Planner Parker also reviewed the use of deed restrictions and short-term rental prohibited units. Additionally, access to 600 Ward St must be retained in the development of the Ward Street driveway. The McCall Area Planning & Zoning Commission recommended approval of the subject application and staff recommends that the City Council continue the public hearing to April 11, 2024 and direct staff to prepare Findings of Fact, Conclusions of Law and Decision documents and a final development agreement, related to PUD-23-0.

Council Member Thrower asked for an explanation on the lot line adjustment. Planner Parker noted the lot line adjustment was mentioned to ensure an understanding that even though the adjustment appears on the site plan it is not part of the application in front of the City Council. Council Member Nelson commented on the deed restricted units and asked if the remaining five units that are not restricted could be used for short-term rental by the management group or owner. Planner Parker affirmed that the remaining unrestricted units could be used as short-term rentals.

Mike Hormaechea, as the applicant and developer for PUD-23-01, presented to the City Council. He introduced the project team including Joshua Hersel with Cushing Terell, Gregg Tankersley with Crestline Engineers, and Steve Millemann with Millemann Pemberton & Holm LLP. Mr. Hormaechea gave an overview of the project including size of apartments, parking, the project objective to provide rental apartments to a broad spectrum of residents and help with the urgent need for housing supply. The location is suited for a multifamily housing project with connectivity to services and public transit. Additionally, the project compatibility was informed by City planning documents and direct outreach to community employers to understand housing needs.

Mr. Millemann reviewed code compliance and agreement with the conditions of approval proposed by City Staff. The lot line adjustment will be finalized in a future Record of Survey and the purpose is to eliminate existing lot lines and will come back through with a separate application. The project will make a significant difference in filling a housing void for long term rentals in McCall and is a permitted use in the community commercial zone. Additionally, there is only one code alleviation being requested for the size of the building. The City Comprehensive Plan identifies the location as the preferred area for local workforce housing. Local housing units will follow the deed restriction as outlined in McCall City Code (MCC) in which rent restrictions are not required. The applicant has done due diligence to understand the rent structure suitable for McCall. The project includes thirty-one units that will be deed restricted and 71 units will restrict short term rentals through the development agreement for a total of 101 long term rentals.

Council Member Thrower asked about the planned trash areas and if there will be the ability to add recycling bins in the future. Mr. Hormaechea identified the locations for large dumpsters and expressed a willingness to explore adding recycling in the future if the service is locally offered. Council Member Thrower additionally asked about bike parking. Mr. Hormaechea noted that there will be forty bike spaces outdoors and each apartment will have an indoor storage area. Mr. Millemann noted that any offsite improvements agreed upon between the City and the developer will be done in parallel with the project. Council Member Thrower asked for clarification on the sewer connections. Mr. Millemann noted that sewer connection permits will be issued for all connections required and Payette Lakes Recreational Water and Sewer District will issue permits as building permits are issued.

The City Council, Mr. Hormaechea, and Staff additionally discussed the location of the project and deed restrictions included in the project. Council Member Nielsen asked about fire safety and suppression. Mr. Hersel noted that the project includes full fire sprinklers inside and out, car ports will be made of noncombustible material and building materials consider wildland fires and other concerns. Council Member Thrower asked what the passive play area will look like after snow melts. Mr. Hormaechea noted that there is currently no final design at this point, but it is intended to be usable in the summer and fall for residents to spend time outdoors.

Council Member Nielsen asked about the expected range on rent. Mr. Hormaechea noted that depending on final construction cost the target is to be attainable rents between \$1,500 and \$2,800. Construction costs will make it difficult to lower the rent any further. Council Member Thrower asked Planner Parker about the traffic study. Planner Parker noted that the study is under revision to make final determinations on mitigation efforts. Council Member Nelson asked if the traffic study is compatible with future plans for City traffic. Staff engineer Morgan Stroud noted that the traffic study is thorough, but some numbers are being adjusted and the study does follow the City Engineer Horrocks' study on City intersections and larger traffic mitigation. There is no expectation for the development to pay for traffic signals. A planned dedicated turn lane in the

future will push the timeline out for adding a traffic signal. Mayor Giles noted concerns regarding traffic and if any mitigation is needed right away. Director Groenevelt noted that the staff is still finalizing the traffic study to determine mitigation needs and what the developer would need to be responsible for. Mayor Giles asked if the traffic study will be ready by April. Engineer Stroud confirmed that the traffic study will be ready by April. There was additional discussion between the City Council, Staff and the Applicant regarding the traffic study and the impact on local roads.

Council President Nielson called for public comment at 7:21 p.m.

4 written comments are included as Attachment 2.

Chris Floch, 600 Ward St

Mr. Floch expressed concern regarding the driveway on Ward St but noted the issue has already been addressed by the City Council discussion.

David Gallipoli, 405 Floyd St

Mr. Gallipoli expressed concern that the rent is not affordable for the service workers and the impact on water and sewer infrastructure. Additionally, Mr. Gallipoli would like to see data on greenhouse gas emission from the project. There should be no rush to approve the application without knowing the impacts and unknown financial impacts to improve infrastructure.

Joey Petri, 225 Valley Springs Rd

Mr. Petri noted being encouraged to see local businesses used in the development of the project and a love for the community. Concern was expressed regarding sewer pond improvements and rent affordability as well as the need for recycling. Additionally, Mr. Petri appreciates the compassion the City Council has for the community.

Sherry Maupin, 376 Verita

Ms. Maupin expressed the need to separate being a Valley County Commissioner from being a McCall resident and provided comment in the capacity of being a resident of McCall. Ms. Maupin noted that Mr. Hormaechea is a top-notch developer and that different housing stock types are important for the community. The location is excellent to support and maintain a healthy downtown. The walkability of the project will limit emissions. Ms. Maupin also expressed that the rent rates are affordable, and this development is needed to address the regional housing issues.

Dan Scott, 501 W Lake St

Mr. Scott commented on representing Shore Lodge and Whitetail. Mr. Scott expressed support for the project because it meets a community need, is affordable, and the location is great. Additionally, one project will not solve the housing issues, but it is a very urgent need, and the project will accomplish a lot.

Mr. Hormaechea noted that the project will not be for everyone, but 125 new apartments will help as adding supply to the area will help with lowering costs. Council Member Nielsen expressed that the expected rent is not affordable rent and presents a challenge for those in the community not making \$50,000 a year. There is a need for full spectrum housing, entry level housing for people to have ownership to build equity. There is an underserved part of the community that makes too much to live in low-income housing but cannot afford \$1,500 to \$2,800 for rent. Council Member Nielson expressed that affordable housing requires financial support, it is just not possible due to market demand to build in a way that someone can rent at \$600 to \$900 a month. Additionally,

smaller housing units lead to less emissions and less impact on the environment. The use of sewer permits for apartments will allow more housing than issuing permits to individual larger houses with the capacity issues the Payette Lake Recreation Water and Sewer District is currently facing.

Steve Millemann noted that lower income housing will require public private partnerships. There is a strongly identified need for the type of housing and affordability the project will provide. Council Member Nielsen commented on the building costs increasing compared to 2008 and the legislative changes that occurred at the detriment of affordable housing in 2008.

The City Council discussed how to move forward with the public hearing process. Council Member Nelson expressed being comfortable advising staff to proceed with approval documents for the PUD and finalizing the development agreement to be heard at future meeting. Council Member Maciaszek reviewed being involved in processes to mitigate the local housing issues over the years and the continued need for all levels of housing. One project is not going to solve the problem, but the community businesses have expressed support for the project. Rental availability is important with the market rates for owning a home being unattainable. This project is an opportunity that is better than what currently exists in the community. Increase the supply enough and the price will go down. Council Member Maciaszek is in favor of moving forward with approval documents. Council Member Thrower agreed with Council Member Maciaszek and noted that the project could have been a different project with less units targeting higher income. The location is great, and it offers improvement to the housing stock. Mayor Giles expressed agreement with the City Council and appreciation for all involved as well as the thoughtfulness of the developer to engage the community to address needs. Council Member Nielsen also expressed wanting to move forward with approval and appreciation for the deed restrictions through MCC and short-term rental restrictions through the development agreement.

Council Member Thrower moved to direct Staff to prepare Findings of Fact, Conclusions of Law, and Decision documents and a final development agreement, related to PUD-23-01 a Planned Unit Development – Idaho & Ward Apartments TBD 3rd Street for approval to be considered at a continued public hearing at the April 11, 2024 McCall City Council meeting. Council Member Nelson seconded the motion. In a roll call vote Council Member Thrower, Council Member Nelson, Council Member Nielsen, Mayor Giles, and Council Member Maciaszek all voted aye, and the motion carried.

The City Council took a break at 7:59 p.m. returning at 8:10 p.m.

BUSINESS AGENDA

AB 24-058 Discussion and direction regarding McCall-Donnelly School District Community Survey

Mayor Giles presented to the City Council. The McCall Donnelly School District (MDSD) is currently surveying the community in advance of a potential bond election. Mayor Giles expressed an opinion that the survey misrepresents the City's impact on MDSD spending for improvements to infrastructure. The City has historically been supportive of the growth goals and facility planning of MDSD, an important partner in the community. The City would like to see the School District be successful. Mayor Giles reviewed the documents and statements provided in the MDSD survey and the information misrepresenting the City. Mayor Giles asked the City Council if staff

should be advised to publicly correct the misinformation from MDSB or if the City Council would like to extend another offer to the MDSB board for a discussion given that the previous offer to hold a joint meeting was rejected. Mayor Giles specifically mentioned the following points regarding the MDSB Survey:

1. “The planned improvements for Payette Lakes Middle School and traffic improvements at Barbara Morgan Elementary School and Payette Lakes Middle School have been put on hold. This is a result of new and disputed land use and development requirements of the City of McCall. These restrictions could potentially limit the use of 2.9 acres of District land and reduce the planned expansion in order to accommodate new circulation requirements to provide access for an adjacent planned community.” Mayor Giles stated that this statement is true if MDSB makes the choice to provide the easement for a potential public street.
2. “Traffic Circulation at the Barbara Morgan Elementary School-Payette Lake Middle School Site remains strained and frustrating for parents. Due to the unresolved land use and development requirements of the City, the funds planned for these improvements remain unspent.” Mayor Giles stated that this statement is false in that the Conditional Use Permit for the Middle School Expansion was approved with conditions, and it is up to the District to decide how best to spend their funds. There are NO unresolved land use or development requirements. It was noted that the school site was already dealing with congestion. The City held several meetings with various stakeholders to try to develop win-win solutions. However, the school district was unwilling to move forward with their final engineering or provide an easement.
3. “The District currently faces constraints from the City's development requirements that may prevent the planned expansions at the Payette Lakes Middle school and the improved traffic solutions for Barbara Morgan Elementary and Payette Lakes Middle School from moving forward. This could make the remaining authorized funds unable to be used as intended.” Mayor Giles stated that this is a false statement in that the Conditional Use Permit for the Middle School Expansion was approved with conditions. It is up to the District to decide how best to spend their funds. They were approved with conditions which make this project feasible. It was noted that this statement implies the City is stopping the project from moving forward, which is not the case since they were given conditions of approval. To date, there has been no action from the school district to indicate they are moving forward with the middle school expansion or traffic improvements.
4. “Designed a plan to expand Payette Lakes Middle School with six (6) new classrooms, however, the District is currently unable to expand on this site due to changes in the City's development requirements.” Mayor Giles stated that this statement is false in that there were no changes in the City's development requirements that would prevent the MDSB from expansion.

Additionally reviewed were facts regarding the Conditional Use Permit (CUP). The CUP for the MDSB Middle School Expansion Project was approved by the City of McCall on July 13, 2023. One condition was that prior to the issuance of a building permit the applicant shall either complete a traffic improvement study satisfactory to the City Engineer that includes necessary improvements to public infrastructure impacted by the Middle School's expansion; or record along

the entirety of the southern boundary of the subject property a seventy-foot-wide easement dedicated to the public for the construction of a future public roadway, pedestrian pathways, and associated snow storage and drainage.

It was the consensus of the Council not to direct staff to publicly correct misinformation and to instead extend another offer to the MDSB Board to hold a joint meeting to ensure a positive relationship between the Board and the City Council. Mayor Giles expressed the importance of ensuring the integrity of City Staff and the City Council is established correctly. He additionally expressed disappointment that there was no discussion between the MDSB Board and the City Council. Communications Manager Greaves clarified that in a situation of misinformation, staff typically would have already taken steps to correct the information but because of the sensitive relationship with the MDSB board that step was not taken immediately. Manager Greaves made it clear to the City Council that the City has worked hard to create an exceptionally transparent government model and rebuild the City image in the community. Council Member Maciaszek expressed appreciation for Mayor Giles' desire to work on all relationships within the community. Community and Economic Development Director Groenevelt clarified that there have been a lot of conversations about the conditions of approval and the MDSB bond was originally approved to improve the traffic circulation pattern on the school campus. The MDSB can implement traffic circulation patterns on the school campus without City involvement.

Upcoming Meetings Schedule Discussion

The council discussed upcoming meetings.

ADJOURNMENT

Without further business, Council President Nielson adjourned the meeting at 8:58 p.m.

ATTEST:

Robert S. Giles, Mayor

BessieJo Wagner, City Clerk

March 7, 2024 - Regular Meeting - General Comments

Name	Address	Email	Content
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Dan Kern	8899 s blackcat rd Nampa Idaho 83687	dankern69@outlook.com	
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Missed the ice carnival or should I say the non ice carnival. Why would they give first place to a non ice scene? Like the city is trying to ruin or make sure businesses do not get business in the future. I have not heard one good comment from people who have gone for years even warm ones! Is it your plan to do away with ice carnival? If not put someone in charge who knows how to run it and wants to! When will citizens learn that most elected officials are lazy and want something out of it for them. I suggest it be ran private and keep the city out of it. Look at what the city of Boise did to the River Festival! Everytime your elected officials stick their nose in a great event they want greased, otherwise it's done!

Johanna Stangland	13956 Nisula Road McCall ID 83638	stangljm@plu.edu	
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Thank you for the opportunity to comment- I hoped to do so in person, but while I tried last month, I can't make it to the meeting in time with my work schedule. Through the McCall Women's Climate Action group, I learned the City is hiring a new City Manager. I'd like to request that you prioritize climate change expertise as you consider candidates for this position. Ideally, the successful candidate will have a proven track record of climate action. At the McCall Women's Climate Action events I have attended over the past few years, I have heard many people express concern about the climate crisis locally (fires and drought at the top of the list) and desire for the City of McCall and Valley County to act quickly and boldly. I am glad the City has a Climate Action Plan in the works, and I hope you will hire a new City Manager who recognizes climate change as our most pressing issue and who will be a strong leader in finalizing and implementing the plan.

February 22, 2024 & March 7- Regular Meeting - Public Hearing PUD-23-01 Idaho & Ward Multifamily

Name	Address	Email	Opinion	Content
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Brian Visser	302 Silverpine Dr	McCall Id 83638	brian@visservisserbuilding.com	For
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To the City of McCall, I am a resident at Silverpine Village. Our HOA board asked me to express our support for the proposed apartments. These rental residences are specifically designed to fill work force housing needs near to the core of downtown McCall. This is a truly formidable challenge, and frankly I am surprised anyone would rise to it, but I am glad to see they have. Escalating land and building costs make this type of venture seemingly fiscally impossible today. Then combine this hurdle with the record the Hormaechea family has of always producing quality buildings that have good and lasting architectural appeal, and the chance of this ever happening even lessens more. Sometime ago I had a chance to ask Mike Hormaechea why he would take on such a challenging task, and his answer spoke of a love for the core qualities of this town, and finding way for the working person to live in this same town where they worked. His team has worked very hard to get these homes to be a reality, and to be an asset for people of this town now, and for years to come. We endorse this project, and I hope the city does all it can to make sure it comes to pass. Sincerely Brian Visser

Thomas and Kathy Ellison	1355 N. Trail Creek Way	Eagle ID 83616	tk4biz@outlook.com	Against
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This comment is in regard to our house at 503 Washington St., McCall, which we have owned since 1979 and still spend time in each year. To put the current proposal in historical perspective, a spot zoning action by the City of McCall resulted in the construction of what is now the South Western Idaho Co-op Housing complex. That project cut off our (admittedly minimal) view of Payette Lake and all but eliminated our TV reception, but the damage was at least buffered by distance. The current proposal would result in a massive, monolithic three story wall looming over our neighborhood backyards with negligible setback. What is currently a pleasant wooded environment will in one fell swoop become urban jungle. The statement that "landscaped screening" will be provided is deceptive given that the proposed footprint provides inadequate space for any effective screening. Certainly not enough screening to blend such a monstrosity into the single family home neighborhood it is impacting. I certainly oppose any proposal to "alleviate" the maximum building height code and would propose that the project be downsized to better blend with existing development and that setbacks be increased to provide space for the promised "landscaped screening" to meaningfully protect adjacent ownerships.

From: [Brian Parker](#)
To: [BessieJo Wagner](#); [Sarah Porter](#)
Subject: FW: Public Comment - Idaho and Ward
Date: Thursday, March 7, 2024 3:01:05 PM
Attachments: [image001.png](#)

Brian Parker, AICP | City Planner
216 E. Park Street | McCall | Idaho 83638
Direct: 208.634.4256 | Fax: 208.634.3038



From: Gary Thompson <garyst3@gmail.com>
Sent: Thursday, March 7, 2024 2:59 PM
To: Brian Parker <bparker@mccall.id.us>
Subject: Public Comment - Idaho and Ward

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good Afternoon,

Please accept my comments in support of the Idaho and Ward Apartment Project.

I have spent 20 years in McCall and housing has been a challenge that seems to have gotten worse. I share this perspective from my time at the University of Idaho's McCall Outdoor Science School and my time volunteering on the boards of the McCall Chamber of Commerce, The McCall Rotary Club, and The St Luke's McCall Community Board. Many of the factors that have created such a dire housing crisis are outside of our control, yet here is an opportunity to lean into the problem. The following reasons are why I find this project so compelling:

- In-fill development that allows residents pedestrian and public transport access
- Units dedicated to the Local Housing Program and units dedicated to long-term rentals
- It takes pressure off so many local organizations to get into the development business

Thank you for your consideration and I hope you choose to support this project.

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Cheers,

~ Gary S Thompson

From: [Brian Parker](#)
To: [Sarah Porter](#)
Subject: FW: Regarding Idaho and Ward project
Date: Thursday, March 7, 2024 2:57:53 PM
Attachments: [image002.png](#)

Brian Parker, AICP | City Planner
216 E. Park Street | McCall | Idaho 83638
Direct: 208.634.4256 | Fax: 208.634.3038



From: Eitel, Karla (keitel@uidaho.edu) <keitel@uidaho.edu>
Sent: Thursday, March 7, 2024 2:42 PM
To: Brian Parker <bparker@mccall.id.us>
Cc: Thompson, Gary (garyt@uidaho.edu) <garyt@uidaho.edu>
Subject: Regarding Idaho and Ward project

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon,

Please accept this comment in support of the Idaho and Ward apartment project. The University of Idaho McCall Field Campus, like many organizations in the community, faces challenges with respect to affordable and reliable housing for staff. We see this as a barrier in our ability to recruit for open positions. With its 31 units dedicated to the Local Housing Program and another 70 units as long term rentals, this project could help lots of folks in the community, including our own.

We appreciate the volume of units provided for housing, and we appreciate the location. In-fill development makes it easier for residents to ride, walk, bus or drive as they need. This fits with our commitment to resource responsibility, healthy and active lifestyles, and our sense of community. It would be great to see projects like this in our community, led by folks who understand how to develop housing, taking the pressure off of organization and our site in Ponderosa Park.

Thank you for taking the time to incorporate our comments and your commitment to serving our community.

Karla Eitel
Director, UI McCall Field Campus

KARLA EITEL, PhD, MS, MEd, '07, '04
Pronouns: she, her and hers

Director, McCall Field Campus and Outdoor Science School
Research Professor of Place-based Environmental Education

College of Natural Resources

Office: McCall Field Campus

keitel@uidaho.edu

208-301-4794

PO Box 1025 | McCall ID 83638 | United States

1800 University Lane | McCall ID 83638 | United States



We have a new mission statement! Our mission is to work towards reciprocal relationships between people, land and water, by partnering with communities on innovative research and transformative learning experiences.

Land Acknowledgement Statement – *The McCall Field Campus is located on the homelands of the Nimiipu (Nez Perce). We extend gratitude to the indigenous people that call this place home, since time immemorial. UI recognizes that it is our academic responsibility to build relationships with the indigenous people to ensure integrity of tribal voices (<https://www.uidaho.edu/president/direct-reports/tribal-relations>)*

Report Criteria:

Selected pay codes: 9-02 (Comp Time Available)

Title	Hours Accrued	Hours Used	Hours Remaining
Total Airport:	1.50	.00	32.36
Total City Clerk:	.00	8.25	5.26
Total City Manager:	.00	.00	9.21
Total Community Development:	.00	2.75	48.04
Total Finance:	.00	.00	33.03
Total Golf Course Maint:	.00	3.00	13.32
Total Info systems:	2.25	.00	38.01
Total Library:	.00	.00	.00
Total Local Option Tax:	.00	.00	.00
Total Parks:	9.75	8.00	64.55
Total Police:	1.13	.00	224.95
Total PW/Streets:	25.50	15.00	195.20
Total Recreation Programs:	.00	3.00	45.02
Total Water Distribution:	8.25	2.00	139.59

Emp No	Name	Total Gross Amount	2-00 Overtime Emp Amt	10-00 Overtime-G Emp Amt	
	Total Airport:				
		3	5,456.98	.00	.00
	Total City Clerk:				
		3	7,490.93	.00	.00
	Total City Manager:				
		5	17,120.23	.00	.00
	Total Community Development:				
		6	16,936.09	.00	.00
	Total Council:				
		5	4,735.00	.00	.00
	Total Finance:				
		3	9,043.79	.00	.00
	Total Golf Course Maint:				
		5	8,618.51	86.06	.00
	Total Golf Professional:				
		2	6,435.97	.00	.00
	Total Info systems:				
		2	6,770.85	.00	.00
	Total Library:				
		9	10,929.05	.00	.00
	Total Local Option Tax:				
		1	1,894.19	.00	.00
	Total Parks:				
		10	14,220.63	.00	.00
	Total Police:				
		14	46,918.09	3,380.70	.00
	Total PW/Streets:				
		14	40,009.59	.00	.00
	Total Recreation Programs:				
		3	8,619.34	.00	.00
	Total Water Distribution:				
		4	10,218.56	417.53	.00
	Total Water Treatment:				
		1	3,662.10	.00	.00
	Grand Totals:				
		90	219,079.90	3,884.29	.00



Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
01-11750 UTILITY CASH CLEARING						
TAYLOR, CAROLE	20240307	REFUND CUSTOMER HOUSE PAYMENT	03/07/24	1,648.65	.00	
Total 01-11750 UTILITY CASH CLEARING:				1,648.65	.00	
01-11950 LOT CASH CLEARING						
PROCESS COOLING CORP INT'L	20240221	REFUND SALES TAX	02/21/24	153.10	.00	
Total 01-11950 LOT CASH CLEARING:				153.10	.00	
Total :				1,801.75	.00	
Total :				1,801.75	.00	
PAYROLL PAYABLES CLEARING						
03-22323 HRA ADMIN FEE						
NUESYNERGY INC.	8683	HRA/FSA ADMIN FEES	03/12/24	385.00	.00	
Total 03-22323 HRA ADMIN FEE:				385.00	.00	
Total :				385.00	.00	
Total PAYROLL PAYABLES CLEARING:				385.00	.00	
GENERAL FUND						
10-21001 LOT-STREETS SALES TAX PAYABLE						
MCCALL, CITY OF	202402-TAX	LOT TAX - 1%	02/28/24	55.96	.00	
Total 10-21001 LOT-STREETS SALES TAX PAYABLE:				55.96	.00	
10-22571 DUE TO MCCALL FIRE DISTRICT						
COBB, KEVIN	20240222	REFUND 2024 FIRE INSPECTION	02/22/24	270.00	.00	
Total 10-22571 DUE TO MCCALL FIRE DISTRICT:				270.00	.00	
Total :				325.96	.00	
GENERAL FUND REVENUE						
10-30-015-440.0 SHORT TERM RENTAL PERMIT						
ISELL, THEODORE	20240222	OVERPAYMENT OF STR RENEWAL FEE	02/22/24	225.00	.00	
Total 10-30-015-440.0 SHORT TERM RENTAL PERMIT:				225.00	.00	
10-30-070-990.0 CASH OVER\ (SHORT)						
MCCALL, CITY OF	202402-TAX	LOT TAX - 1% / SHORT	02/28/24	.01	.00	
Total 10-30-070-990.0 CASH OVER\ (SHORT):				.01	.00	
Total GENERAL FUND REVENUE:				225.01	.00	
MAYOR & COUNCIL						
10-41-150-275.0 PUBLIC RELATIONS						
STAR NEWS, THE	154983	COUNCIL ADS	02/29/24	1,272.00	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 10-41-150-275.0 PUBLIC RELATIONS:				1,272.00	.00	
10-41-150-420.0 TRAVEL AND MEETINGS						
U.S. BANK - CARD SERVICES	0224-WAGNER	COUNCIL RETREAT	02/26/24	135.56	.00	
Total 10-41-150-420.0 TRAVEL AND MEETINGS:				135.56	.00	
Total MAYOR & COUNCIL:				1,407.56	.00	
INFORMATION SYSTEMS						
10-42-150-250.0 MOTOR FUELS AND LUBRICANTS						
U.S. BANK - CARD SERVICES	0224-REILLY	FUEL	02/26/24	38.08	.00	
Total 10-42-150-250.0 MOTOR FUELS AND LUBRICANTS:				38.08	.00	
10-42-150-392.0 WEB PAGE						
U.S. BANK - CARD SERVICES	0224-CURTIN	2 GO DADDY	02/26/24	44.34	.00	
Total 10-42-150-392.0 WEB PAGE:				44.34	.00	
10-42-150-460.0 TELEPHONE						
VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	217.27	.00	
Total 10-42-150-460.0 TELEPHONE:				217.27	.00	
10-42-150-463.0 DIGITAL PHONE SYSTEM						
CDW GOVERNMENT INC.	QC02459	Logitech Sight - conference camera	03/08/24	1,569.21	.00	
CDW GOVERNMENT INC.	QC04980	CDW PART: 960-001510 CDW PART: 746 Logitech BASE Microsoft Teams Rooms (no AV) with Tap + Intel NUC - video confe	03/08/24	2,081.52	.00	
Total 10-42-150-463.0 DIGITAL PHONE SYSTEM:				3,650.73	.00	
Total INFORMATION SYSTEMS:				3,950.42	.00	
CITY MANAGER						
10-43-150-210.0 DEPARTMENT SUPPLIES						
U.S. BANK - CARD SERVICES	0224-SPICKARD	POWER CORD	02/26/24	35.55	.00	
Total 10-43-150-210.0 DEPARTMENT SUPPLIES:				35.55	.00	
10-43-150-275.0 PUBLIC RELATIONS						
U.S. BANK - CARD SERVICES	0224-GREAVES	ANNUAL ZOOM FEB 22,24 TO FEB 21,25	02/26/24	149.90	.00	
Total 10-43-150-275.0 PUBLIC RELATIONS:				149.90	.00	
10-43-150-420.0 TRAVEL AND MEETINGS						
U.S. BANK - CARD SERVICES	0224-SPICKARD	PARKING CAPITOL DAY IN BOISE	02/26/24	20.00	.00	
Total 10-43-150-420.0 TRAVEL AND MEETINGS:				20.00	.00	
10-43-150-430.0 DUES AND SUBSCRIPTIONS						
U.S. BANK - CARD SERVICES	0224-GREAVES	IDAHO BIZ REVIEW FOR STAFF	02/26/24	119.00	.00	
Total 10-43-150-430.0 DUES AND SUBSCRIPTIONS:				119.00	.00	
10-43-150-460.0 TELEPHONE						
VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	121.67	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 10-43-150-460.0 TELEPHONE:				121.67	.00	
Total CITY MANAGER:				446.12	.00	
ADMINISTRATIVE COSTS						
10-44-150-200.0 OFFICE SUPPLIES						
OFFICE SAVERS ONLINE	20240229	BiNDER CLIPS	02/29/24	5.36	.00	
Total 10-44-150-200.0 OFFICE SUPPLIES:				5.36	.00	
10-44-150-300.0 PROFESSIONAL SERVICES						
NUESYNERGY INC.	8683	COBRA ADMIN FEES	03/12/24	75.00	.00	
Total 10-44-150-300.0 PROFESSIONAL SERVICES:				75.00	.00	
10-44-150-440.0 PROFESSIONAL DEVELOPMENT						
WIENHOFF DRUG TESTING	120430	WEBINAR & TRAINING	03/08/24	85.00	.00	
Total 10-44-150-440.0 PROFESSIONAL DEVELOPMENT:				85.00	.00	
10-44-150-450.0 CLEANING AND CUSTODIAL						
ALSCO	LBOI2159848	6 MATS	03/05/24	38.75	.00	
MAY HARDWARE INC.	96701	PINESOL	03/12/24	14.39	.00	
Total 10-44-150-450.0 CLEANING AND CUSTODIAL:				53.14	.00	
10-44-150-500.0 RENTAL - OFFICE EQUIPMENT						
WELLS FARGO EQUIPMENT FINANCE	5028942749	XEROX C8045 #603-0214726-000 RENT	03/06/24	170.25	.00	
Total 10-44-150-500.0 RENTAL - OFFICE EQUIPMENT:				170.25	.00	
10-44-150-500.1 RENTAL - EQUIPMENT MAINTENANCE						
BOISE OFFICE EQUIPMENT	IN4035769	XEROX XALC8070H2 OVERAGE CHAR	03/11/24	165.19	.00	
Total 10-44-150-500.1 RENTAL - EQUIPMENT MAINTENANCE:				165.19	.00	
Total ADMINISTRATIVE COSTS:				553.94	.00	
CITY CLERK						
10-46-150-240.0 MINOR EQUIPMENT						
U.S. BANK - CARD SERVICES	0224-WAGNER	CITY SEAL EMBOSSER	02/26/24	149.65	.00	
U.S. BANK - CARD SERVICES	0224-WAGNER	CHAIR	02/26/24	126.25	.00	
Total 10-46-150-240.0 MINOR EQUIPMENT:				275.90	.00	
10-46-150-400.0 ADVERTISING/LEGAL PUBLICATIONS						
STAR NEWS, THE	154983	AUCTION ADS	02/29/24	192.00	.00	
Total 10-46-150-400.0 ADVERTISING/LEGAL PUBLICATIONS:				192.00	.00	
10-46-150-598.0 RECORDS DESTRUCTION						
SHRED-IT USA - BOISE	8006468033	SHREDDING	03/03/24	164.27	.00	
Total 10-46-150-598.0 RECORDS DESTRUCTION:				164.27	.00	
10-46-150-999.0 ELECTRONIC RECORDING FEES						
SIMPLIFILE	612085404256SFL	RECORDING FEES	03/01/24	3.25	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 10-46-150-999.0 ELECTRONIC RECORDING FEES:				3.25	.00	
Total CITY CLERK:				635.42	.00	
LOCAL OPTION TAX DEPARTMENT						
10-47-150-640.0 DIRECT COSTS						
OFFICE SAVERS ONLINE	20240229	PAPER DIVIDERS	02/29/24	62.99	.00	
Total 10-47-150-640.0 DIRECT COSTS:				62.99	.00	
Total LOCAL OPTION TAX DEPARTMENT:				62.99	.00	
COMMUNITY DEVELOPMENT						
10-48-150-210.0 DEPARTMENT SUPPLIES						
U.S. BANK - CARD SERVICES	0224-GROENEVEL	BUSINESS CARDS	02/26/24	44.08	.00	
U.S. BANK - CARD SERVICES	0224-GROENEVEL	ICC PREMIUM COMPLETE 1 YEAR	02/26/24	792.00	.00	
Total 10-48-150-210.0 DEPARTMENT SUPPLIES:				836.08	.00	
10-48-150-250.0 MOTOR FUELS AND LUBRICANTS						
WEX BANK	95580572-CD	FUEL	02/29/24	65.72	.00	
Total 10-48-150-250.0 MOTOR FUELS AND LUBRICANTS:				65.72	.00	
10-48-150-300.0 PROFESSIONAL SERVICES						
HORROCKS ENGINEERS INC.	20240304	GIS Services- no employee	03/04/24	4,445.00	.00	
HORROCKS ENGINEERS INC.	83432	GIS Services- no employee Oct 23 - Dec 2	01/31/24	11,541.00	.00	
HORROCKS ENGINEERS INC.	83433 1	GIS Services- no employee	01/31/24	639.50	.00	
Total 10-48-150-300.0 PROFESSIONAL SERVICES:				16,625.50	.00	
10-48-150-420.0 TRAVEL AND MEETINGS						
U.S. BANK - CARD SERVICES	0224-GROENEVEL	HOUSING CONSULTANT MTG - A QUIN	02/26/24	6.74	.00	
Total 10-48-150-420.0 TRAVEL AND MEETINGS:				6.74	.00	
10-48-150-435.0 BOOKS/PUBLICATIONS/SUBSCRIPTS						
U.S. BANK - CARD SERVICES	0224-GROENEVEL	NYT ALL ACCESS	02/26/24	4.00	.00	
Total 10-48-150-435.0 BOOKS/PUBLICATIONS/SUBSCRIPTS:				4.00	.00	
10-48-150-440.0 PROFESSIONAL DEVELOPMENT						
U.S. BANK - CARD SERVICES	0224-GROENEVEL	APA NATIONAL PLANNING CONFEREN	02/26/24	392.50	.00	
Total 10-48-150-440.0 PROFESSIONAL DEVELOPMENT:				392.50	.00	
10-48-150-460.0 TELEPHONE						
VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	168.59	.00	
Total 10-48-150-460.0 TELEPHONE:				168.59	.00	
Total COMMUNITY DEVELOPMENT:				18,099.13	.00	
POLICE DEPARTMENT						
10-50-100-156.0 CLOTHING/UNIFORMS						
GALLS	027285601	HASH MARKS	03/05/24	285.00	.00	
GALLS	027285602	HASH MARKS	03/05/24	132.00	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
GALLS	027285695	IDAHO SHOULDER PATCH	03/05/24	342.00	.00	
UNIFORMS2GEAR INC.	INV/2024/02/0965	ALTERATIONS	02/27/24	59.95	.00	
UNIFORMS2GEAR INC.	INV/2024/02/1001	Uniforms for new hire	02/28/24	18.82	.00	
UNIFORMS2GEAR INC.	INV/2024/03/0200	SUMMER BOOTS - PALMER	03/08/24	150.00	.00	
UNIFORMS2GEAR INC.	INV/2024/03/0204	Uniforms for new hire	03/08/24	123.57	.00	
UNIFORMS2GEAR INC.	INV/2024/03/0207	TRAINING SHIRT - ORMONDE	03/08/24	55.92	.00	
Total 10-50-100-156.0 CLOTHING/UNIFORMS:				1,167.26	.00	
10-50-150-210.0 DEPARTMENT SUPPLIES						
JERRY'S AUTO PARTS	383377	ADHESIVE	03/04/24	5.16	.00	
U.S. BANK - CARD SERVICES	0224-MOHR	BUSINESS CARDS	02/26/24	46.62	.00	
U.S. BANK - CARD SERVICES	0224-RYSKA	CHARGER CABLE	02/26/24	9.98	.00	
U.S. BANK - CARD SERVICES	0224-RYSKA	PHONE CASE	02/26/24	12.99	.00	
U.S. BANK - CARD SERVICES	0224-RYSKA	COPY PAPER	02/26/24	37.99	.00	
U.S. BANK - CARD SERVICES	0224-RYSKA	BUSINESS CARDS	02/26/24	115.51	.00	
U.S. BANK - CARD SERVICES	0224-RYSKA	COFFEE	02/26/24	151.03	.00	
U.S. BANK - CARD SERVICES	0224-RYSKA	REFUND PHONE CASE	02/26/24	12.77-	.00	
Total 10-50-150-210.0 DEPARTMENT SUPPLIES:				366.51	.00	
10-50-150-215.0 RANGE/AMMUNITION						
U.S. BANK - CARD SERVICES	0224-MOHR	V4 MIL/LEO Adapter Trijicon RMR / SRO /	02/26/24	159.40	.00	
U.S. BANK - CARD SERVICES	0224-PALMER	XTRM - Unimount 1.5" - 0 MOA - 30mm 1	02/26/24	1,762.00	.00	
U.S. BANK - CARD SERVICES	0224-RYSKA	MAGPUL	02/26/24	148.30	.00	
U.S. BANK - CARD SERVICES	0224-RYSKA	STREAMLIGHT PROTAC RAIL MOUNT	02/26/24	307.53	.00	
Total 10-50-150-215.0 RANGE/AMMUNITION:				2,377.23	.00	
10-50-150-240.0 MINOR EQUIPMENT						
GALLS	027274255	UNIFORMS/SUPPLIES	03/05/24	254.47	.00	
GALLS	027274256	BELT KEEPERS	03/05/24	21.37	.00	
PROFORCE LAW ENFORCEMENT	543385	2 TASERS - REPLACEMENT OF EXPIRE	02/29/24	2,684.02	.00	
U.S. BANK - CARD SERVICES	0224-RYSKA	TOE CLIPS PELOTON	02/26/24	39.99	.00	
U.S. BANK - CARD SERVICES	0224-RYSKA	VEHICLE INSPECTION MIRROR	02/26/24	91.00	.00	
U.S. BANK - CARD SERVICES	0224-RYSKA	PATROL RIFLE OPTIC REFLEX SIGHT	02/26/24	994.00	.00	
Total 10-50-150-240.0 MINOR EQUIPMENT:				4,084.85	.00	
10-50-150-250.0 MOTOR FUELS AND LUBRICANTS						
WEX BANK	95580558-PD	FUEL	02/29/24	2,340.01	.00	
Total 10-50-150-250.0 MOTOR FUELS AND LUBRICANTS:				2,340.01	.00	
10-50-150-260.0 POSTAGE						
U.S. BANK - CARD SERVICES	0224-MOHR	POSTAGE	02/26/24	17.46	.00	
UNITED PARCEL SERVICE	8459E3104	SHIPPING	03/09/24	46.83	.00	
Total 10-50-150-260.0 POSTAGE:				64.29	.00	
10-50-150-300.0 PROFESSIONAL SERVICES						
CASCADE FAMILY PRACTICE	31629C15123	PRE-EMPLOYMENT EXAM - MARTIN	02/29/24	150.00	.00	
SHRED-IT USA - BOISE	8006468033	SHREDDING	03/03/24	91.18	.00	
Total 10-50-150-300.0 PROFESSIONAL SERVICES:				241.18	.00	
10-50-150-405.0 DRUG CASE EXPENDITURES						
VERIZON WIRELESS	9957653379	CELLULAR PHONE SERVICE	02/26/24	40.01	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 10-50-150-405.0 DRUG CASE EXPENDITURES:				40.01	.00	
10-50-150-420.0 TRAVEL AND MEETINGS						
RIDLEY'S FAMILY MARKETS	00779420935-463	MEET OUR TEAM - ALL STAFF	03/02/24	54.33	.00	
U.S. BANK - CARD SERVICES	0224-ARRASMITH	WINTER CARNIVAL	02/26/24	102.23	.00	
Total 10-50-150-420.0 TRAVEL AND MEETINGS:				156.56	.00	
10-50-150-440.0 PROFESSIONAL DEVELOPMENT						
U.S. BANK - CARD SERVICES	0224-ARRASMITH	FBI LEEDA SLI - TATUM, PICARD	02/26/24	1,590.00	.00	
U.S. BANK - CARD SERVICES	0224-JOHNSON	LE SUPERVISOR	02/26/24	111.11	.00	
U.S. BANK - CARD SERVICES	0224-KIMMEL	DOMESTIC VIOLENCE TRAINING - LUE	02/26/24	97.01	.00	
U.S. BANK - CARD SERVICES	0224-RYSKA	FBI FTO - LUEDDEKE REFRESHER	02/26/24	150.00	.00	
U.S. BANK - CARD SERVICES	0224-RYSKA	FBI FTO - LUEDDEKE REFRESHER	02/26/24	150.00	.00	
U.S. BANK - CARD SERVICES	0224-RYSKA	FTO - LUEDDEKE REFRESHER	02/26/24	165.00	.00	
U.S. BANK - CARD SERVICES	0224-TATUM	FBI LEEDA SLI - TATUM	02/26/24	276.06	.00	
Total 10-50-150-440.0 PROFESSIONAL DEVELOPMENT:				2,239.18	.00	
10-50-150-450.0 CLEANING AND CUSTODIAL						
BLUE RIBBON LINEN SUPPLY INC.	0537434	3 MATS, 3 FLOOR CARE, SCRAPER	03/01/24	33.67	.00	
FIRST CLASS CLEANING LLC	64646	JANITORIAL/SWEEP, MOP BUFF	02/29/24	485.00	.00	
GEM STATE PAPER & SUPPLY	3086538	MULTI FOLD TOWEL, BATH TISSUE	02/29/24	137.26	.00	
U.S. BANK - CARD SERVICES	0224-KIMMEL	CAR WASH	02/26/24	12.00	.00	
U.S. BANK - CARD SERVICES	0224-LUEDDEKE	CAR WASH	02/26/24	30.00	.00	
U.S. BANK - CARD SERVICES	0224-ORMONDE	CAR WASH	02/26/24	12.00	.00	
U.S. BANK - CARD SERVICES	0224-PALMER	CAR WASH	02/26/24	12.00	.00	
U.S. BANK - CARD SERVICES	0224-PICARD	CAR WASH	02/26/24	24.00	.00	
U.S. BANK - CARD SERVICES	0224-TATUM	CAR WASH	02/26/24	12.00	.00	
Total 10-50-150-450.0 CLEANING AND CUSTODIAL:				757.93	.00	
10-50-150-460.0 TELEPHONE						
VERIZON WIRELESS	9957653379	CELLULAR PHONE SERVICE	02/26/24	1,051.60	.00	
Total 10-50-150-460.0 TELEPHONE:				1,051.60	.00	
10-50-150-490.0 HEAT, LIGHTS, AND UTILITIES						
VALLEY COUNTY	20240222	1ST QUARTER 1/2 ANNEX BILLING OCT	02/22/24	1,933.17	.00	
Total 10-50-150-490.0 HEAT, LIGHTS, AND UTILITIES:				1,933.17	.00	
10-50-150-500.0 RENTAL - OFFICE EQUIPMENT						
XEROX FINANCIAL SERVICES	5496210	PD C405 JANUARY & MARCH	03/11/24	672.16	.00	
XEROX FINANCIAL SERVICES	5496210	PD C8145 JANUARY & MARCH	03/11/24	130.26	.00	
Total 10-50-150-500.0 RENTAL - OFFICE EQUIPMENT:				802.42	.00	
10-50-150-610.0 COMPUTER SOFTWARE						
MOTOROLA SOLUTIONS INC	8230449082	Annual maintenance for Police Departmen	03/02/24	6,040.16	.00	
U.S. BANK - CARD SERVICES	0224-PALMER	PELTON MEMBERSHIP	02/26/24	44.00	.00	
Total 10-50-150-610.0 COMPUTER SOFTWARE:				6,084.16	.00	
Total POLICE DEPARTMENT:				23,706.36	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total GENERAL FUND:				49,412.91	.00	
PUBLIC WORKS & STREETS FUND						
PUBLIC WORKS & STREETS						
24-55-100-153.0 PHYSICAL EXAMS						
WIENHOFF DRUG TESTING	120430	RANDOM TESTING	03/08/24	145.00	.00	
Total 24-55-100-153.0 PHYSICAL EXAMS:				145.00	.00	
24-55-100-156.0 CLOTHING/UNIFORMS						
ALSCO	LBOI2155940	REPLACEMENT COVERALL - JOHNNY	02/27/24	49.00	.00	
U.S. BANK - CARD SERVICES	0224-WEAVER	WORK SHIRTS - MALVICH	02/26/24	51.96-	.00	
U.S. BANK - CARD SERVICES	0224-WEAVER	WORK SHIRTS - MALVICH	02/26/24	59.96-	.00	
Total 24-55-100-156.0 CLOTHING/UNIFORMS:				62.92-	.00	
24-55-150-210.0 DEPARTMENT SUPPLIES						
U.S. BANK - CARD SERVICES	0224-WEAVER	COFFEE SUPPLIES	02/26/24	43.97	.00	
Total 24-55-150-210.0 DEPARTMENT SUPPLIES:				43.97	.00	
24-55-150-211.0 MECHANIC SHOP SUPPLIES						
ALSCO	LBOI2161747	SHOP TOWELS, COVERALLS	03/12/24	70.32	.00	
JERRY'S AUTO PARTS	383593	OIL FILTER	03/05/24	37.31	.00	
Total 24-55-150-211.0 MECHANIC SHOP SUPPLIES:				107.63	.00	
24-55-150-240.0 MINOR EQUIPMENT						
TATES RENTS INC	654990-000	WEED BURNER TORCH	03/08/24	119.99	.00	
Total 24-55-150-240.0 MINOR EQUIPMENT:				119.99	.00	
24-55-150-250.0 MOTOR FUELS AND LUBRICANTS						
A & I DISTRIBUTORS	4044730	55GAL DEFF	03/08/24	232.31	.00	
WEX BANK	95628330-PW	FUEL	02/29/24	7,406.43	.00	
TATES RENTS INC	654990-000	LP GAS	03/08/24	42.69	.00	
Total 24-55-150-250.0 MOTOR FUELS AND LUBRICANTS:				7,681.43	.00	
24-55-150-300.0 PROFESSIONAL SERVICES						
DLT SOLUTIONS LLC	SI644514	Public Works AutoCAD subscriptions.	03/11/24	1,753.41	.00	
NOVOTX LLC	INV-00274	Automate 811 Digline for Streets/Stormwat	03/01/24	1,800.00	.00	
Total 24-55-150-300.0 PROFESSIONAL SERVICES:				3,553.41	.00	
24-55-150-400.0 ADVERTISING/LEGAL PUBLICATIONS						
STAR NEWS, THE	154983	SNOW IN THE CITY ADS	02/29/24	240.00	.00	
Total 24-55-150-400.0 ADVERTISING/LEGAL PUBLICATIONS:				240.00	.00	
24-55-150-420.0 TRAVEL AND MEETINGS						
U.S. BANK - CARD SERVICES	0224-STEWART	STREETS MANAGEMENT STAFF MEETI	02/26/24	51.44	.00	
Total 24-55-150-420.0 TRAVEL AND MEETINGS:				51.44	.00	
24-55-150-450.0 CLEANING AND CUSTODIAL						
ALSCO	LBOI2161747	4 MATS	03/12/24	27.74	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 24-55-150-450.0 CLEANING AND CUSTODIAL:				27.74	.00	
24-55-150-460.0 TELEPHONE						
VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	519.51	.00	
Total 24-55-150-460.0 TELEPHONE:				519.51	.00	
24-55-150-490.0 HEAT, LIGHTS, AND UTILITIES						
ED STAUB & SONS PETROLEUM INC	10473302	PROPANE	03/01/24	461.35	.00	
Total 24-55-150-490.0 HEAT, LIGHTS, AND UTILITIES:				461.35	.00	
24-55-150-500.1 RENTAL - EQUIPMENT MAINTENANCE						
BOISE OFFICE EQUIPMENT	IN4035769	XEROX XALC8045'S OVERAGE CHARG	03/11/24	115.86	.00	
Total 24-55-150-500.1 RENTAL - EQUIPMENT MAINTENANCE:				115.86	.00	
24-55-150-547.0 SIGNS & POSTS						
GRAINGER	9040967136	PLASTIC SHEETING	03/05/24	96.67	.00	
Total 24-55-150-547.0 SIGNS & POSTS:				96.67	.00	
24-55-150-580.0 REPAIRS - AUTOMOTIVE EQUIPMENT						
JERRY'S AUTO PARTS	383770	TIE ROD END	03/06/24	84.33	.00	
KENDALL FORD OF MERIDIAN	R1CB1984603	SPRAY IN BEDLINER	02/28/24	600.00	.00	
KENDALL FORD OF MERIDIAN	R1CB1984611	SPRAY IN BEDLINER	02/28/24	600.00	.00	
LES SCHWAB TIRE CENTERS	12500427008	DISMOUNT & MOUNT TIRES	01/30/24	489.93	.00	
NORTHERN TOOL & EQUIPMENT CO.	53351647	TRUCK BOX, SIDE MOUNT TRUCK	02/27/24	709.96	.00	
NORTHWEST EQUIPMENT SALES INC	338002BP	VALVE	02/29/24	.00	.00	
U.S. BANK - CARD SERVICES	0224-MALVICH	CONNECTOR	02/26/24	23.81	.00	
U.S. BANK - CARD SERVICES	0224-WAGNER	HQ VEHICLE REGISTRATION	02/26/24	23.69	.00	
Total 24-55-150-580.0 REPAIRS - AUTOMOTIVE EQUIPMENT:				2,531.72	.00	
24-55-150-590.0 REPAIRS - OTHER EQUIPMENT						
JERRY'S AUTO PARTS	382994	EPOXY SYRINGE	02/29/24	9.23	.00	
MAY HARDWARE INC.	96474	SOLID BRAID NYLON	03/08/24	.97	.00	
Total 24-55-150-590.0 REPAIRS - OTHER EQUIPMENT:				10.20	.00	
Total PUBLIC WORKS & STREETS:				15,643.00	.00	
Total PUBLIC WORKS & STREETS FUND:				15,643.00	.00	
LIBRARY FUND						
25-21000 SALES TAX PAYABLE						
STATE TAX COMMISSION	202402	SALES TAX - #000023345	02/28/24	55.65	.00	
Total 25-21000 SALES TAX PAYABLE:				55.65	.00	
Total :				55.65	.00	
LIBRARY DEPARTMENT						
25-57-100-160.0 EMPLOYEE RECOGNITION						
U.S. BANK - CARD SERVICES	0224-LOJEK	EMPLOYEE APPRECIATION - STAFF	02/26/24	66.37	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 25-57-100-160.0 EMPLOYEE RECOGNITION:				66.37	.00	
25-57-150-234.0 COMPUTER SOFTWARE						
U.S. BANK - CARD SERVICES	0224-LOJEK	ZOOM	02/26/24	15.99	.00	
Total 25-57-150-234.0 COMPUTER SOFTWARE:				15.99	.00	
25-57-150-300.0 PROFESSIONAL SERVICES						
CLOUD, NAKIA	20240229	Remainder due will be on a future invoice f	02/29/24	1,000.00	.00	
Total 25-57-150-300.0 PROFESSIONAL SERVICES:				1,000.00	.00	
25-57-150-435.0 BOOKS/PUBLICATIONS/SUBSCRIPTS						
U.S. BANK - CARD SERVICES	0224-LOJEK	BOOKS	02/26/24	43.34	.00	
Total 25-57-150-435.0 BOOKS/PUBLICATIONS/SUBSCRIPTS:				43.34	.00	
25-57-150-460.0 TELEPHONE						
VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	41.65	.00	
Total 25-57-150-460.0 TELEPHONE:				41.65	.00	
25-57-150-464.0 PERIODICALS						
U.S. BANK - CARD SERVICES	0224-LOJEK	IDAHO PRESS TRIBUNE	02/26/24	22.97	.00	
Total 25-57-150-464.0 PERIODICALS:				22.97	.00	
25-57-150-468.0 FRIENDS-BOOKS/MATERIALS, ETC.						
AMAZON CAPITAL SERVICES INC	1XHD-41V4-WN3K	3D PRINTER SUPPLIES	02/20/24	112.85	.00	
Total 25-57-150-468.0 FRIENDS-BOOKS/MATERIALS, ETC.:				112.85	.00	
25-57-150-469.0 PROGRAMMING SUPPLIES						
ALBERTSONS LLC	00438488-022924-3	4TH GRADE LIBRARY VISIT	02/29/24	23.25	.00	
U.S. BANK - CARD SERVICES	0224-LOJEK	IDAHO DAY ACTIVITIES	02/26/24	46.45	.00	
Total 25-57-150-469.0 PROGRAMMING SUPPLIES:				69.70	.00	
25-57-150-500.1 RENTAL - EQUIPMENT MAINTENANCE						
BOISE OFFICE EQUIPMENT	IN4035769	XEROX XALC8045'S OVERAGE CHARG	03/11/24	37.12	.00	
Total 25-57-150-500.1 RENTAL - EQUIPMENT MAINTENANCE:				37.12	.00	
Total LIBRARY DEPARTMENT:				1,409.99	.00	
Total LIBRARY FUND:				1,465.64	.00	
RECREATION FUND						
28-21000 SALES TAX PAYABLE						
STATE TAX COMMISSION	202402	SALES TAX - #000023345	02/28/24	75.17	.00	
Total 28-21000 SALES TAX PAYABLE:				75.17	.00	
Total :				75.17	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
RECREATION - PROGRAMS						
28-58-150-200.0 OFFICE SUPPLIES						
U.S. BANK - CARD SERVICES	0224-BORK	BINDING FOR PR DOCS AND PROJECT	02/26/24	24.93	.00	
Total 28-58-150-200.0 OFFICE SUPPLIES:				24.93	.00	
28-58-150-210.0 DEPARTMENT SUPPLIES						
BELLISSIMAPRINTSLLC@GMAIL.COM	1196	PRINTING VOLLEYBALL SHIRTS	02/22/24	564.00	.00	
U.S. BANK - CARD SERVICES	0224-BORK	DRINK CUPS FOR PROGRAMMING	02/26/24	12.86	.00	
U.S. BANK - CARD SERVICES	0224-WOODS	VOLLEYBALL JERSEYS	02/26/24	324.72	.00	
U.S. BANK - CARD SERVICES	0224-WOODS	TRIPS & TOURS - SENIOR CENTER LU	02/26/24	52.40	.00	
U.S. BANK - CARD SERVICES	0224-WOODS	VOLLEYBALL SHIRTS	02/26/24	66.79	.00	
U.S. BANK - CARD SERVICES	0224-WOODS	VOLLEYBALL SHIRTS	02/26/24	243.89	.00	
WOODS, TARA M.	20240124	USED PERSONAL CC FOR DEPT SUPP	02/24/24	241.76	.00	
Total 28-58-150-210.0 DEPARTMENT SUPPLIES:				1,506.42	.00	
28-58-150-250.0 MOTOR FUELS AND LUBRICANTS						
WEX BANK	95596465-PR	FUEL	02/29/24	50.39	.00	
Total 28-58-150-250.0 MOTOR FUELS AND LUBRICANTS:				50.39	.00	
28-58-150-300.0 PROFESSIONAL SERVICES						
U.S. BANK - CARD SERVICES	0224-WOODS	TRIPS & TOURS - ZIM'S HOT SPRINGS	02/26/24	54.00	.00	
U.S. BANK - CARD SERVICES	0224-WOODS	NO SCHOOL FUN DAY - ZIMS HOT SPRI	02/26/24	119.00	.00	
Total 28-58-150-300.0 PROFESSIONAL SERVICES:				173.00	.00	
28-58-150-420.0 TRAVEL AND MEETINGS						
U.S. BANK - CARD SERVICES	0224-WOODS	SOFTBALL OF IDAHO DINNER	02/26/24	91.22	.00	
Total 28-58-150-420.0 TRAVEL AND MEETINGS:				91.22	.00	
28-58-150-430.0 DUES AND SUBSCRIPTIONS						
U.S. BANK - CARD SERVICES	0224-WOODS	AMAZON BUSINESS MEMBERSHIP	02/26/24	89.50	.00	
Total 28-58-150-430.0 DUES AND SUBSCRIPTIONS:				89.50	.00	
28-58-150-460.0 TELEPHONE						
VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	174.96	.00	
Total 28-58-150-460.0 TELEPHONE:				174.96	.00	
28-58-150-500.0 RENTAL - OFFICE EQUIPMENT						
XEROX FINANCIAL SERVICES	5496210	PARKS C405 JANUARY & MARCH	03/11/24	214.20	.00	
Total 28-58-150-500.0 RENTAL - OFFICE EQUIPMENT:				214.20	.00	
Total RECREATION - PROGRAMS:				2,324.62	.00	
RECREATION - PARKS						
28-59-100-156.0 CLOTHING/UNIFORMS						
RIDLEY'S FAMILY MARKETS	00814681041-463	WORK CLOTHES - MARTIN	02/05/24	343.91	.00	
U.S. BANK - CARD SERVICES	0224-WHEATON	WORK BOOTS	02/26/24	336.60	.00	
Total 28-59-100-156.0 CLOTHING/UNIFORMS:				680.51	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
28-59-150-200.0 OFFICE SUPPLIES						
U.S. BANK - CARD SERVICES	0224-BORK	BINDING FOR PR DOCS AND PROJECT	02/26/24	24.92	.00	
Total 28-59-150-200.0 OFFICE SUPPLIES:				24.92	.00	
28-59-150-210.0 DEPARTMENT SUPPLIES						
MAY HARDWARE INC.	96022	MISC FASTENERS	02/29/24	2.63	.00	
MAY HARDWARE INC.	96654	MISC FASTENERS	03/11/24	3.56	.00	
MAY HARDWARE INC.	96694	ANT DUST	03/12/24	8.54	.00	
U.S. BANK - CARD SERVICES	0224-BORK	VOLUNTEER CLEAN UP	02/26/24	65.90	.00	
U.S. BANK - CARD SERVICES	0224-HEIDER	WELDING GLOVES, READY TO WELD B	02/26/24	230.12	.00	
Total 28-59-150-210.0 DEPARTMENT SUPPLIES:				310.75	.00	
28-59-150-211.0 BATHROOM SUPPLIES						
ALSCO	LBOI2152361	6 MATS	02/06/24	32.05	.00	
ALSCO	LBOI2154245	6 MATS	02/13/24	32.05	.00	
ALSCO	LBOI2156128	6 MATS	02/20/24	32.05	.00	
ALSCO	LBOI2158021	6 MATS	02/27/24	32.05	.00	
GEM STATE PAPER & SUPPLY	3086820	40-45 GAL BAGS	02/29/24	153.50	.00	
Total 28-59-150-211.0 BATHROOM SUPPLIES:				281.70	.00	
28-59-150-221.0 TREES						
U.S. BANK - CARD SERVICES	0224-HEIDER	ROPE BAG, CARABINER, RESCUE BAS	02/26/24	627.72	.00	
U.S. BANK - CARD SERVICES	0224-HEIDER	TREE WORK ARBORIST	02/26/24	937.70	.00	
Total 28-59-150-221.0 TREES:				1,565.42	.00	
28-59-150-250.0 MOTOR FUELS AND LUBRICANTS						
WEX BANK	95596465-PR	FUEL	02/29/24	1,792.39	.00	
Total 28-59-150-250.0 MOTOR FUELS AND LUBRICANTS:				1,792.39	.00	
28-59-150-435.0 BOOKS/PUBLICATIONS/SUBSCRIPTS						
U.S. BANK - CARD SERVICES	0224-WOODS	AMAZON BUSINESS MEMBERSHIP	02/26/24	89.50	.00	
Total 28-59-150-435.0 BOOKS/PUBLICATIONS/SUBSCRIPTS:				89.50	.00	
28-59-150-440.0 PROFESSIONAL DEVELOPMENT						
U.S. BANK - CARD SERVICES	0224-TRAPP	COURSE CREDITS	02/26/24	60.00	.00	
U.S. BANK - CARD SERVICES	0224-TRAPP	COURSE CREDITS	02/26/24	75.00	.00	
U.S. BANK - CARD SERVICES	0224-WOLF	IRPA ANNUAL CONFERENCE	02/26/24	325.00	.00	
Total 28-59-150-440.0 PROFESSIONAL DEVELOPMENT:				460.00	.00	
28-59-150-460.0 TELEPHONE						
VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	164.96	.00	
Total 28-59-150-460.0 TELEPHONE:				164.96	.00	
28-59-150-570.0 REPAIRS - BUILDING AND GROUNDS						
GLASS PRO INC.	5551	PLEXIGLASS	03/04/24	95.00	.00	
U.S. BANK - CARD SERVICES	0224-HEIDER	HARDWARE	02/26/24	14.40	.00	
Total 28-59-150-570.0 REPAIRS - BUILDING AND GROUNDS:				109.40	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
28-59-150-575.0 REPAIRS - CIHM						
U.S. BANK - CARD SERVICES	0224-HEIDER	MUSEUM RENTAL	02/26/24	98.79	.00	
Total 28-59-150-575.0 REPAIRS - CIHM:				98.79	.00	
28-59-150-590.0 REPAIRS - OTHER EQUIPMENT						
METROQUIP INC.	P25514	POLY CONV	02/29/24	368.64	.00	
Total 28-59-150-590.0 REPAIRS - OTHER EQUIPMENT:				368.64	.00	
28-59-150-594.0 SPECIAL EVENTS - JULY 4TH						
U.S. BANK - CARD SERVICES	0224-BORK	CITY WELCOME TENT & 4TH OF JULY S	02/26/24	122.11	.00	
Total 28-59-150-594.0 SPECIAL EVENTS - JULY 4TH:				122.11	.00	
Total RECREATION - PARKS:				6,069.09	.00	
Total RECREATION FUND:				8,468.88	.00	
AIRPORT FUND						
AIRPORT DEPARTMENT						
29-56-150-210.0 DEPARTMENT SUPPLIES						
JERRY'S AUTO PARTS	382144	SLIDE TERMINAL, TAPE, GLASS CLEAN	02/22/24	20.26	.00	
MAY HARDWARE INC.	96033	COAX CABLE	02/29/24	17.44	.00	
U.S. BANK - CARD SERVICES	0224-BISOM	ZERK LUBE	02/26/24	31.79	.00	
U.S. BANK - CARD SERVICES	0224-BISOM	CREEPER	02/26/24	103.87	.00	
U.S. BANK - CARD SERVICES	0224-BISOM	COMPRESSOR FUSE	02/26/24	10.47	.00	
U.S. BANK - CARD SERVICES	0224-BISOM	MIC HOLDERS	02/26/24	44.48	.00	
Total 29-56-150-210.0 DEPARTMENT SUPPLIES:				228.31	.00	
29-56-150-250.0 MOTOR FUELS AND LUBRICANTS						
WEX BANK	95628329-A	FUEL	02/29/24	61.23	.00	
Total 29-56-150-250.0 MOTOR FUELS AND LUBRICANTS:				61.23	.00	
29-56-150-300.0 PROFESSIONAL SERVICES						
U.S. BANK - CARD SERVICES	0224-HART	HANGAR RFP AD IN STATESMAN	02/26/24	60.70	.00	
Total 29-56-150-300.0 PROFESSIONAL SERVICES:				60.70	.00	
29-56-150-420.0 TRAVEL AND MEETINGS						
U.S. BANK - CARD SERVICES	0224-BISOM	AAAE Snow Academy - BISOM	02/26/24	640.20	.00	
Total 29-56-150-420.0 TRAVEL AND MEETINGS:				640.20	.00	
29-56-150-435.0 BOOKS/PUBLICATIONS/SUBSCRIPTS						
EYE-N-SKY LLC	20240316	WEBCAM SUBSCRIPTION & MAINTENA	03/06/24	75.00	.00	
Total 29-56-150-435.0 BOOKS/PUBLICATIONS/SUBSCRIPTS:				75.00	.00	
29-56-150-440.0 PROFESSIONAL DEVELOPMENT						
U.S. BANK - CARD SERVICES	0224-BISOM	AAAE Snow Academy - BISOM	02/26/24	1,200.00	.00	
U.S. BANK - CARD SERVICES	0224-HART	IAMA CONF	02/26/24	150.00	.00	
Total 29-56-150-440.0 PROFESSIONAL DEVELOPMENT:				1,350.00	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
29-56-150-460.0 TELEPHONE						
VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	83.30	.00	
Total 29-56-150-460.0 TELEPHONE:				83.30	.00	
29-56-150-500.0 RENTAL - OFFICE EQUIPMENT						
XEROX FINANCIAL SERVICES	5496210	AIRPORT C405 JANUARY & MARCH	03/11/24	150.90	.00	
Total 29-56-150-500.0 RENTAL - OFFICE EQUIPMENT:				150.90	.00	
29-56-150-570.0 REPAIRS - BUILDING AND GROUNDS						
U.S. BANK - CARD SERVICES	0224-BISOM	WIND SOCKS	02/26/24	948.26	.00	
Total 29-56-150-570.0 REPAIRS - BUILDING AND GROUNDS:				948.26	.00	
29-56-150-580.0 REPAIRS - AUTOMOTIVE EQUIPMENT						
JERRY'S AUTO PARTS	384101	ROCKER LEDS, SLIDE TERMINAL	03/08/24	23.10	.00	
GRAINGER	9044254705	LED DIRECTIONAL WARNING LIGHT	03/07/24	542.76	.00	
Total 29-56-150-580.0 REPAIRS - AUTOMOTIVE EQUIPMENT:				565.86	.00	
29-56-150-598.0 FLY-IN/OUTREACH						
MCCALL, CITY OF	6254	HIGHWAY BANNER-MCCALL AIRPORT	03/08/24	655.00	.00	
Total 29-56-150-598.0 FLY-IN/OUTREACH:				655.00	.00	
Total AIRPORT DEPARTMENT:				4,818.76	.00	
Total AIRPORT FUND:				4,818.76	.00	
LIBRARY CONSTRUCTION FUND						
LIBRARY CONSTR. FUND DEPART.						
32-40-200-701.0 LIBRARY CONSTRUCTION COSTS						
RATIO ARCHITECTS LLC	19704.000 - 35185	LIBRARY EXPANSION	02/29/24	25,221.97	.00	
Total 32-40-200-701.0 LIBRARY CONSTRUCTION COSTS:				25,221.97	.00	
Total LIBRARY CONSTR. FUND DEPART.:				25,221.97	.00	
Total LIBRARY CONSTRUCTION FUND:				25,221.97	.00	
GOLF FUND						
54-21000 SALES TAX PAYABLE						
STATE TAX COMMISSION	202402	SALES TAX - #000023345	02/28/24	205.03	.00	
Total 54-21000 SALES TAX PAYABLE:				205.03	.00	
Total :				205.03	.00	
GOLF PRO SHOP DEPARTMENT						
54-84-100-156.0 CLOTHING/UNIFORMS						
JOHNNIE-O INC	1575125	GOLF MERCHANDISE	03/04/24	332.28	.00	
Total 54-84-100-156.0 CLOTHING/UNIFORMS:				332.28	.00	
54-84-150-210.0 DEPARTMENT SUPPLIES						
U.S. BANK - CARD SERVICES	0224-DIMARTINO	PENCILS, CALENDAR, LEAD TAPE	02/26/24	42.81	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
U.S. BANK - CARD SERVICES	0224-DIMARTINO	GOOGLE TV	02/26/24	72.99	.00	
U.S. BANK - CARD SERVICES	0224-DIMARTINO	SHARPIE MARKERS	02/26/24	10.22	.00	
U.S. BANK - CARD SERVICES	0224-DIMARTINO	PRIME MEMBERSHIP	02/26/24	14.99	.00	
Total 54-84-150-210.0 DEPARTMENT SUPPLIES:				141.01	.00	
54-84-150-211.0 PRO SHOP MERCHANDISE						
CALLAWAY GOLF SALES CO	937735520	2024	02/24/24	1,985.14	.00	
TEAM NEXBELT OPERATING INC	345002	DRESS BELT	05/11/23	30.00	.00	
U.S. BANK - CARD SERVICES	0224-DIMARTINO	2024 golf balls for shop	02/26/24	4,589.10	.00	
Total 54-84-150-211.0 PRO SHOP MERCHANDISE:				6,604.24	.00	
54-84-150-420.0 TRAVEL & MEETINGS						
U.S. BANK - CARD SERVICES	0224-DIMARTINO	VENDOR SHOW	02/26/24	173.20-	.00	
Total 54-84-150-420.0 TRAVEL & MEETINGS:				173.20-	.00	
54-84-150-460.0 TELEPHONE						
VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	161.68	.00	
Total 54-84-150-460.0 TELEPHONE:				161.68	.00	
Total GOLF PRO SHOP DEPARTMENT:				7,066.01	.00	
GOLF OPERATIONS DEPARTMENT						
54-85-150-210.0 DEPARTMENT SUPPLIES						
ALSCO	LBOI2153645	REPLACEMENT COVERALL - TED	02/13/24	7.00	.00	
ALSCO	LBOI2153646	REPLACEMENT COVERALL - TED	02/13/24	25.00	.00	
ALSCO	LBOI2158017	SHOP TOWELS, LAUNDRY BAG, COVE	02/27/24	34.67	.00	
ALSCO	LBOI2159841	SHOP TOWELS, LAUNDRY BAG, COVE	03/05/24	34.67	.00	
ALSCO	LBOI2161751	SHOP TOWELS, LAUNDRY BAG, COVE	03/12/24	34.67	.00	
NORCO INC.	39809913	CYLINDER RENTAL	01/31/24	26.35	.00	
NORCO INC.	40054916	CYLINDER RENTAL	02/29/24	24.65	.00	
SAFETY-KLEEN SYSTEMS INC	93693954	SERVICED OUR PARTS WASHER AND	02/17/24	157.74	.00	
U.S. BANK - CARD SERVICES	0224-MCCORMICK	HEPA FILTER	02/26/24	39.84	.00	
Total 54-85-150-210.0 DEPARTMENT SUPPLIES:				384.59	.00	
54-85-150-405.0 MARKETING						
PRINTGLOBE LLC	587767	CIRCULAR DECALS MCCALL TRAIL FE	03/01/24	276.34	.00	
PRINTGLOBE LLC	587769	RED PLASTIC BAGS	03/01/24	868.44	.00	
U.S. BANK - CARD SERVICES	0224-GREAVES	DISCOUNT MUGS - GOLF	02/26/24	373.12	.00	
U.S. BANK - CARD SERVICES	0224-MCCORMICK	RACK CARDS	02/26/24	286.56	.00	
Total 54-85-150-405.0 MARKETING:				1,804.46	.00	
54-85-150-440.0 PROFESSIONAL DEVELOPMENT						
RIVERSIDE HOTEL, THE	504975	SPRING MEETING - MCCORMICK	02/26/24	334.00	.00	
RIVERSIDE HOTEL, THE	504976	SPRING MEETING - MCCORMICK	02/26/24	334.00	.00	
U.S. BANK - CARD SERVICES	0224-DRESSEL	GCSAA Conference & Show Registration,	02/26/24	1,593.64	.00	
U.S. BANK - CARD SERVICES	0224-DRESSEL	PESTICIDE TRAINING	02/26/24	14.19	.00	
U.S. BANK - CARD SERVICES	0224-DRESSEL	PESTICIDE TRAINING	02/26/24	30.90	.00	
U.S. BANK - CARD SERVICES	0224-MCCORMICK	GCSAA Conference & TRADE SHOW	02/26/24	899.37	.00	
Total 54-85-150-440.0 PROFESSIONAL DEVELOPMENT:				3,206.10	.00	

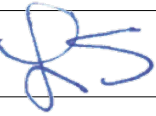
Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
54-85-150-460.0 TELEPHONE						
VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	46.65	.00	
Total 54-85-150-460.0 TELEPHONE:				46.65	.00	
54-85-150-490.0 HEAT, LIGHTS, AND UTILITIES						
ED STAUB & SONS PETROLEUM INC	10473301	PROPANE	03/01/24	376.19	.00	
Total 54-85-150-490.0 HEAT, LIGHTS, AND UTILITIES:				376.19	.00	
54-85-150-522.0 PORTABLE TOILET-RENT CONTRACT						
ASAP PORTABLES CO.	20240303	Portable Toilet Rental for the year	03/03/24	502.50	.00	
ASAP PORTABLES CO.	20240309	Portable Toilet Rental for the year	01/28/24	405.00	.00	
Total 54-85-150-522.0 PORTABLE TOILET-RENT CONTRACT:				907.50	.00	
54-85-150-580.0 REPAIRS - AUTOMOTIVE EQUIPMENT						
JERRY'S AUTO PARTS	383555	OIL & FUEL FILTER	03/05/24	17.33	.00	
Total 54-85-150-580.0 REPAIRS - AUTOMOTIVE EQUIPMENT:				17.33	.00	
54-85-150-590.0 REPAIRS - OTHER EQUIPMENT						
JERRY'S AUTO PARTS	384361	INNER BEARING CUP, TRANSAXLE INP	03/11/24	30.28	.00	
U.S. BANK - CARD SERVICES	0224-MCCORMICK	SAFETY SWITCH	02/26/24	10.50	.00	
Total 54-85-150-590.0 REPAIRS - OTHER EQUIPMENT:				40.78	.00	
54-85-200-704.0 CLUBHOUSE IMPROVEMENTS						
CRESTLINE ENGINEERS INC.	4110	handle bid packet & process for clubhouse	02/29/24	27.50	.00	
Total 54-85-200-704.0 CLUBHOUSE IMPROVEMENTS:				27.50	.00	
Total GOLF OPERATIONS DEPARTMENT:				6,811.10	.00	
Total GOLF FUND:				14,082.14	.00	
WATER FUND						
WATER DISTRIBUTION						
60-64-100-153.0 PHYSICAL EXAMS						
WIENHOFF DRUG TESTING	120430	RANDOM TESTING	03/08/24	55.00	.00	
Total 60-64-100-153.0 PHYSICAL EXAMS:				55.00	.00	
60-64-150-200.0 OFFICE SUPPLIES						
U.S. BANK - CARD SERVICES	0224-SIMS	BREAKROOM SUPPLIES	02/26/24	25.51	.00	
Total 60-64-150-200.0 OFFICE SUPPLIES:				25.51	.00	
60-64-150-210.0 DEPARTMENT SUPPLIES						
MAY HARDWARE INC.	95844	LED 100W LIGHT BULBS	02/27/24	26.97	.00	
MAY HARDWARE INC.	95892	SNOW SCOOP	02/27/24	28.79	.00	
MAY HARDWARE INC.	96402	TRASH BAGS	03/07/24	13.99	.00	
MAY HARDWARE INC.	96598	10 BLANK KEYS	03/11/24	150.00	.00	
Total 60-64-150-210.0 DEPARTMENT SUPPLIES:				219.75	.00	
60-64-150-250.0 MOTOR FUELS AND LUBRICANTS						
WEX BANK	95605242-WT	FUEL	02/29/24	1,543.02	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 60-64-150-250.0 MOTOR FUELS AND LUBRICANTS:				1,543.02	.00	
60-64-150-300.0 PROFESSIONAL SERVICES						
NOVOTX LLC	INV-00273	PROFESSIONAL SERVICES - DEDICATE	03/01/24	450.00	.00	
SHADOW TRACKERS	RDK222183	BACKGROUND CHECK	02/29/24	30.00	.00	
U.S. BANK - CARD SERVICES	0224-JESSEN	IRWA MEMBER REGISTRATION - JESSE	02/26/24	325.00	.00	
Total 60-64-150-300.0 PROFESSIONAL SERVICES:				805.00	.00	
60-64-150-302.0 LABORATORY TESTING						
ANALYTICAL LABORATORIES INC.	2401478	LABORATORY TESTING	02/29/24	217.00	.00	
Total 60-64-150-302.0 LABORATORY TESTING:				217.00	.00	
60-64-150-350.0 ENGINEER SERVICES						
BOWEN COLLINS & ASSOCIATES INC	33919	Bowen Collins: TO-24-02: Misc. Water En	02/19/24	1,004.75	.00	
Total 60-64-150-350.0 ENGINEER SERVICES:				1,004.75	.00	
60-64-150-360.0 REIMBURSABLE DEVEL. FEES						
BOWEN COLLINS & ASSOCIATES INC	33918	TO 24-01 - Dev Review Hydraulic Modelin	02/19/24	356.00	.00	
Total 60-64-150-360.0 REIMBURSABLE DEVEL. FEES:				356.00	.00	
60-64-150-361.0 REIMB. CITY PROVIDED METERS						
FERGUSON WATERWORKS	0840880-4	PO for the purchase of MXU's for new met	03/05/24	2,870.54	.00	
Total 60-64-150-361.0 REIMB. CITY PROVIDED METERS:				2,870.54	.00	
60-64-150-400.0 ADVERTISING/LEGAL PUBLICATIONS						
STAR NEWS, THE	154983	WATER OPERATOR, WATER ADMIN AD	02/29/24	692.25	.00	
U.S. BANK - CARD SERVICES	0224-T MALVICH	WATER ADS FOR POSITIONS	02/26/24	56.47	.00	
YOURMEMBERSHIP.COM INC	R66488048	WATER OP SUPERINTENDENT	02/29/24	399.00	.00	
YOURMEMBERSHIP.COM INC	R66488148	WATER OPERATOR 1, 11, 111	02/29/24	399.00	.00	
Total 60-64-150-400.0 ADVERTISING/LEGAL PUBLICATIONS:				1,546.72	.00	
60-64-150-420.0 TRAVEL AND MEETINGS						
U.S. BANK - CARD SERVICES	0224-DUKE	IDAHO WATER DISTRIBUTION CLASS 1	02/26/24	10.70	.00	
U.S. BANK - CARD SERVICES	0224-DUKE	IDAHO WATER CLASS 1 - DUKE	02/26/24	11.65	.00	
U.S. BANK - CARD SERVICES	0224-JESSEN	IDAHO WATER TREATMENT CLASS 1 -	02/26/24	9.64	.00	
U.S. BANK - CARD SERVICES	0224-SIMS	2024 YOUNG PROFESSIONALS SUMMI	02/26/24	6.93	.00	
U.S. BANK - CARD SERVICES	0224-SOLIS	PARKING AT TESTING	02/26/24	8.60	.00	
Total 60-64-150-420.0 TRAVEL AND MEETINGS:				47.52	.00	
60-64-150-440.0 PROFESSIONAL DEVELOPMENT						
IDAHO BUREAU OF OCCUPATIONAL	20240312 2	IDAHO WATER DISTRIBUTION CLASS I	03/12/24	55.00	.00	
IDAHO BUREAU OF OCCUPATIONAL	20240312 3	IDAHO WATER DRINKING WATER LICE	03/12/24	55.00	.00	
U.S. BANK - CARD SERVICES	0224-DUKE	IDAHO WATER DISTRIBUTION CLASS 1	02/26/24	104.00	.00	
Total 60-64-150-440.0 PROFESSIONAL DEVELOPMENT:				214.00	.00	
60-64-150-460.0 TELEPHONE						
VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	330.00	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 60-64-150-460.0 TELEPHONE:				330.00	.00	
60-64-150-580.0 REPAIRS - AUTOMOTIVE EQUIPMENT						
LES SCHWAB TIRE CENTERS	12500429178	QUALITY CHAIN	03/07/24	478.79	.00	
Total 60-64-150-580.0 REPAIRS - AUTOMOTIVE EQUIPMENT:				478.79	.00	
60-64-150-590.0 REPAIRS - OTHER EQUIPMENT						
MOUNTAINLAND SUPPLY	S105999904.001	GJ COUPLING, GRIP JOINT	03/06/24	656.57	.00	
MOUNTAINLAND SUPPLY	S106008128.001	PE PACK JOINT	03/08/24	928.49	.00	
Total 60-64-150-590.0 REPAIRS - OTHER EQUIPMENT:				1,585.06	.00	
60-64-150-592.0 REPAIRS-WATER SERVICES & MAINS						
BADGER DAYLIGHTING CORP	2657881	Vactor Truck Rental for Emergency Servic	03/06/24	3,666.39	.00	
Total 60-64-150-592.0 REPAIRS-WATER SERVICES & MAINS:				3,666.39	.00	
60-64-350-812.0 DEQ H2O TREATMENT PRINCIPAL						
DEPT. OF ENVIRONMENTAL QUALITY	20240415	WTP LOAN DW9906	03/21/24	90,165.61	.00	
Total 60-64-350-812.0 DEQ H2O TREATMENT PRINCIPAL:				90,165.61	.00	
60-64-350-813.0 DEQ H2O TREATMENT INTEREST						
DEPT. OF ENVIRONMENTAL QUALITY	20240415	WTP LOAN DW9906	03/21/24	90,165.62	.00	
Total 60-64-350-813.0 DEQ H2O TREATMENT INTEREST:				90,165.62	.00	
Total WATER DISTRIBUTION:				195,296.28	.00	
WATER TREATMENT						
60-65-150-210.0 DEPARTMENT SUPPLIES						
ALSCO	LBOI2154242	SHOP TOWELS, DUST MOP, WET MOP,	02/13/24	71.42	.00	
ALSCO	LBOI2158018	SHOP TOWELS, DUST MOP, WET MOP,	02/27/24	71.42	.00	
MAY HARDWARE INC.	94419	WALL PLATE, MOTION SENSOR	02/08/24	24.73	.00	
MAY HARDWARE INC.	95852	KRAZY GLUE	02/27/24	7.18	.00	
MAY HARDWARE INC.	96276	ROOF RAKE	03/05/24	49.49	.00	
MAY HARDWARE INC.	96390	DUSTER, ADAPTERS	03/07/24	18.85	.00	
Total 60-65-150-210.0 DEPARTMENT SUPPLIES:				243.09	.00	
60-65-150-250.0 MOTOR FUELS AND LUBRICANTS						
WEX BANK	95605242-WT	FUEL	02/29/24	160.50	.00	
Total 60-65-150-250.0 MOTOR FUELS AND LUBRICANTS:				160.50	.00	
60-65-150-300.0 PROFESSIONAL SERVICES						
NOVOTX LLC	INV-00273	PROFESSIONAL SERVICES - DEDICATE	03/01/24	450.00	.00	
Total 60-65-150-300.0 PROFESSIONAL SERVICES:				450.00	.00	
60-65-150-302.0 LABORATORY TESTING						
ANALYTICAL LABORATORIES INC.	2401478	LABORATORY TESTING	02/29/24	405.00	.00	
Total 60-65-150-302.0 LABORATORY TESTING:				405.00	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
60-65-150-350.0 ENGINEER SERVICES						
BOWEN COLLINS & ASSOCIATES INC	33919	Bowen Collins: TO-24-02: Misc. Water En	02/19/24	1,004.75	.00	
CONTROL ENGINEERS PA	30227	Control Engineers General Services Agree	03/01/24	1,247.00	.00	
Total 60-65-150-350.0 ENGINEER SERVICES:				2,251.75	.00	
60-65-150-400.0 ADVERTISING/LEGAL PUBLICATIONS						
YOURMEMBERSHIP.COM INC	R66488065	WATER PRODUCTION MANAGER	02/29/24	399.00	.00	
Total 60-65-150-400.0 ADVERTISING/LEGAL PUBLICATIONS:				399.00	.00	
60-65-150-420.0 TRAVEL AND MEETINGS						
U.S. BANK - CARD SERVICES	0224-SIMS	WATER MTG - STEWART, SIMS	02/26/24	38.81	.00	
U.S. BANK - CARD SERVICES	0224-SIMS	2024 YOUNG PROFESSIONALS SUMMI	02/26/24	23.12	.00	
U.S. BANK - CARD SERVICES	0224-SIMS	2024 YOUNG PROFESSIONALS SUMMI	02/26/24	979.15	.00	
Total 60-65-150-420.0 TRAVEL AND MEETINGS:				1,041.08	.00	
60-65-150-440.0 PROFESSIONAL DEVELOPMENT						
IDAHO BUREAU OF OCCUPATIONAL	20240312	IDAHO WATER TREATMENT CLASS 1 -	03/12/24	55.00	.00	
U.S. BANK - CARD SERVICES	0224-DUKE	IDAHO WATER TREATMENT CLASS 1 -	02/26/24	104.00	.00	
Total 60-65-150-440.0 PROFESSIONAL DEVELOPMENT:				159.00	.00	
60-65-150-460.0 TELEPHONE						
VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	126.67	.00	
Total 60-65-150-460.0 TELEPHONE:				126.67	.00	
60-65-150-490.0 HEAT, LIGHTS, AND UTILITIES						
ED STAUB & SONS PETROLEUM INC	10454582	PROPANE	02/29/24	1,024.60	.00	
Total 60-65-150-490.0 HEAT, LIGHTS, AND UTILITIES:				1,024.60	.00	
60-65-150-590.0 REPAIRS - OTHER EQUIPMENT						
MAY HARDWARE INC.	93571	PRIMER BULB	01/25/24	12.99	.00	
Total 60-65-150-590.0 REPAIRS - OTHER EQUIPMENT:				12.99	.00	
Total WATER TREATMENT:				6,273.68	.00	
Total WATER FUND:				201,569.96	.00	
DT W URBAN RENEWAL PRJ.						
DT W URBAN RENEWAL PRJ EXPNSES						
91-40-150-300.0 PROFESSIONAL SERVICES						
COLUMN SOFTWARE PBC	1D06BADA-0056	MRA Pre-meeting Notice for Annual Repor	03/11/24	36.78	.00	
Total 91-40-150-300.0 PROFESSIONAL SERVICES:				36.78	.00	
Total DT W URBAN RENEWAL PRJ EXPNSES:				36.78	.00	
Total DT W URBAN RENEWAL PRJ.:				36.78	.00	
Grand Totals:				322,906.79	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
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Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
PAYROLL PAYABLES CLEARING						
03-22313 AFLAC						
AFLAC	122071 1	PREMIUMS - A/C #OLF52	02/25/24	106.52	.00	
Total 03-22313 AFLAC:				106.52	.00	
03-22314 DENTAL						
DELTA DENTAL PLAN OF IDAHO	202403	PREMIUMS - #2667-0000	02/26/24	3,586.86	.00	
Total 03-22314 DENTAL:				3,586.86	.00	
03-22315 COLONIAL						
COLONIAL LIFE & ACCIDENT	32897250301173	PREMIUMS - BCN E3289725	03/01/24	482.24	.00	
Total 03-22315 COLONIAL:				482.24	.00	
03-22326 HEALTH INSURANCE PAYABLE						
III-A TRUST	202403	PREMIUMS - #142-MCCALL	03/01/24	111,181.00	.00	
Total 03-22326 HEALTH INSURANCE PAYABLE:				111,181.00	.00	
03-22328 VISION PAYABLE						
III-A TRUST	202403	VISION PREMIUMS - #142-MCCALL	03/01/24	1,146.00	.00	
Total 03-22328 VISION PAYABLE:				1,146.00	.00	
03-22330 WILLAMETTE DENTAL						
WILLAMETTE DENTAL INSURANCE	202403	PREMIUMS - GROUP #Z1759 - ID51	03/01/24	2,748.80	.00	
Total 03-22330 WILLAMETTE DENTAL:				2,748.80	.00	
03-22333 UNUM LIFE INSURANCE						
MUTUAL OF OMAHA INSURANCE CO	001654656827	GOOOCDCG OO1A	02/05/24	1,249.14	.00	
Total 03-22333 UNUM LIFE INSURANCE:				1,249.14	.00	
03-22375 CHILD SUPPORT						
WASHINGTON STATE SUPPORT REGI	20240322 - 1	CASE# - 2281417	03/21/24	187.38	.00	
IDAHO CHILD SUPPORT RECEIPTING	20240322 - 10	CASE# - 452852	03/21/24	162.18	.00	
IDAHO CHILD SUPPORT RECEIPTING	20240322 - 6	CASE# - 395109	03/21/24	106.62	.00	
Total 03-22375 CHILD SUPPORT:				456.18	.00	
Total :				120,956.74	.00	
Total PAYROLL PAYABLES CLEARING:				120,956.74	.00	
GENERAL FUND						
10-14250 PREPAID WORKERS COMP. INS.						
STATE INSURANCE FUND	28478398	PREMIUM INSTALLMENT - #163590	03/12/24	30,427.00	.00	
Total 10-14250 PREPAID WORKERS COMP. INS.:				30,427.00	.00	
Total :				30,427.00	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
CITY MANAGER						
10-43-150-300.0 PROFESSIONAL SERVICES						
PECKHAM & McKENNEY	#1	City Manager executive recruiting firm con	03/18/24	9,333.33	.00	
Total 10-43-150-300.0 PROFESSIONAL SERVICES:				9,333.33	.00	
Total CITY MANAGER:				9,333.33	.00	
ADMINISTRATIVE COSTS						
10-44-150-490.0 HEAT, LIGHTS, AND UTILITIES						
IDAHO POWER	0324-2201313992	ENERGY CHARGE PER KWH	03/19/24	779.34	.00	
Total 10-44-150-490.0 HEAT, LIGHTS, AND UTILITIES:				779.34	.00	
10-44-150-490.1 CARES ACT BROADBAND GRANT						
IDAHO POWER	0324-2201313992	ENERGY CHARGE PER KWH	03/19/24	93.14	.00	
Total 10-44-150-490.1 CARES ACT BROADBAND GRANT:				93.14	.00	
10-44-150-490.2 WF HOUSING - TOASTER HOUSE						
IDAHO POWER	0324-2208167235 -	ENERGY CHARGE PER KWH	03/15/24	130.31	.00	
Total 10-44-150-490.2 WF HOUSING - TOASTER HOUSE:				130.31	.00	
10-44-150-500.0 RENTAL - OFFICE EQUIPMENT						
U.S. BANK EQUIPMENT FINANCE	524819182	CITY HALL XEROX COPIER - SN 6TB45	03/17/24	247.39	.00	
Total 10-44-150-500.0 RENTAL - OFFICE EQUIPMENT:				247.39	.00	
Total ADMINISTRATIVE COSTS:				1,250.18	.00	
POLICE DEPARTMENT						
10-50-150-520.1 RENTAL-POLICE DEPT. FACILITIES						
VALLEY COUNTY	2024 - APRIL	PD FACILITY LEASE	03/20/24	2,700.00	.00	
Total 10-50-150-520.1 RENTAL-POLICE DEPT. FACILITIES:				2,700.00	.00	
Total POLICE DEPARTMENT:				2,700.00	.00	
Total GENERAL FUND:				43,710.51	.00	
PUBLIC WORKS & STREETS FUND						
PUBLIC WORKS & STREETS						
24-55-150-490.0 HEAT, LIGHTS, AND UTILITIES						
IDAHO POWER	0324-2201313992	ENERGY CHARGE PER KWH	03/19/24	678.91	.00	
Total 24-55-150-490.0 HEAT, LIGHTS, AND UTILITIES:				678.91	.00	
24-55-150-491.0 STREET LIGHTS - POWER						
IDAHO POWER	0324-2201313992	ENERGY CHARGE PER KWH	03/19/24	1,804.99	.00	
Total 24-55-150-491.0 STREET LIGHTS - POWER:				1,804.99	.00	
24-55-150-500.0 RENTAL - OFFICE EQUIPMENT						
U.S. BANK EQUIPMENT FINANCE	524819182	PUBLIC WORKS XEROX COPIER - SN 8	03/17/24	163.69	.00	
Total 24-55-150-500.0 RENTAL - OFFICE EQUIPMENT:				163.69	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total PUBLIC WORKS & STREETS:				2,647.59	.00	
Total PUBLIC WORKS & STREETS FUND:				2,647.59	.00	
LIBRARY FUND						
LIBRARY DEPARTMENT						
25-57-150-490.0 HEAT, LIGHTS, AND UTILITIES						
IDAHO POWER	0324-2201313992	ENERGY CHARGE PER KWH	03/19/24	379.55	.00	
Total 25-57-150-490.0 HEAT, LIGHTS, AND UTILITIES:				379.55	.00	
25-57-150-500.0 RENTAL - OFFICE EQUIPMENT						
U.S. BANK EQUIPMENT FINANCE	524819182	LIBRARY XEROX COPIER - SN 8TB6545	03/17/24	170.41	.00	
Total 25-57-150-500.0 RENTAL - OFFICE EQUIPMENT:				170.41	.00	
Total LIBRARY DEPARTMENT:				549.96	.00	
Total LIBRARY FUND:				549.96	.00	
RECREATION FUND						
RECREATION - PARKS						
28-59-150-490.0 HEAT, LIGHTS, AND UTILITIES						
IDAHO POWER	0324-2201313992	ENERGY CHARGE PER KWH	03/19/24	1,277.94	.00	
IDAHO POWER	0324-2201313992	ENERGY CHARGE PER KWH	03/19/24	1,115.76	.00	
Total 28-59-150-490.0 HEAT, LIGHTS, AND UTILITIES:				2,393.70	.00	
Total RECREATION - PARKS:				2,393.70	.00	
Total RECREATION FUND:				2,393.70	.00	
AIRPORT FUND						
AIRPORT DEPARTMENT						
29-56-150-490.0 HEAT, LIGHTS, AND UTILITIES						
IDAHO POWER	0324-2201313992	ENERGY CHARGE PER KWH	03/19/24	2,026.26	.00	
Total 29-56-150-490.0 HEAT, LIGHTS, AND UTILITIES:				2,026.26	.00	
Total AIRPORT DEPARTMENT:				2,026.26	.00	
Total AIRPORT FUND:				2,026.26	.00	
GOLF FUND						
GOLF PRO SHOP DEPARTMENT						
54-84-150-490.0 HEAT, LIGHTS, AND UTILITIES						
IDAHO POWER	0324-2201313992	ENERGY CHARGE PER KWH	03/19/24	1,448.16	.00	
Total 54-84-150-490.0 HEAT, LIGHTS, AND UTILITIES:				1,448.16	.00	
Total GOLF PRO SHOP DEPARTMENT:				1,448.16	.00	
GOLF OPERATIONS DEPARTMENT						
54-85-150-490.0 HEAT, LIGHTS, AND UTILITIES						
IDAHO POWER	0324-2201313992	ENERGY CHARGE PER KWH	03/19/24	759.56	.00	
Total 54-85-150-490.0 HEAT, LIGHTS, AND UTILITIES:				759.56	.00	

Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
54-85-150-500.0 RENTAL - OFFICE EQUIPMENT						
XEROX FINANCIAL SERVICES	5565519	C605 LEASE PAYMENT	03/14/24	138.54	.00	
Total 54-85-150-500.0 RENTAL - OFFICE EQUIPMENT:				138.54	.00	
Total GOLF OPERATIONS DEPARTMENT:				898.10	.00	
Total GOLF FUND:				2,346.26	.00	
WATER FUND						
WATER DISTRIBUTION						
60-64-150-490.0 HEAT, LIGHTS, AND UTILITIES						
IDAHO POWER	0324-2201313992	ENERGY CHARGE PER KWH	03/19/24	1,367.47	.00	
Total 60-64-150-490.0 HEAT, LIGHTS, AND UTILITIES:				1,367.47	.00	
Total WATER DISTRIBUTION:				1,367.47	.00	
WATER TREATMENT						
60-65-150-490.0 HEAT, LIGHTS, AND UTILITIES						
IDAHO POWER	0324-2201313992	ENERGY CHARGE PER KWH	03/19/24	6,703.19	.00	
Total 60-65-150-490.0 HEAT, LIGHTS, AND UTILITIES:				6,703.19	.00	
Total WATER TREATMENT:				6,703.19	.00	
Total WATER FUND:				8,070.66	.00	
Grand Totals:				182,701.68	.00	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount
A & I DISTRIBUTORS					
1037	A & I DISTRIBUTORS	4044730	55GAL DEFF	03/08/24	232.31
Total A & I DISTRIBUTORS:					232.31
ALBERTSONS LLC					
1850	ALBERTSONS LLC	00438488-022	4TH GRADE LIBRARY VISIT	02/29/24	23.25
Total ALBERTSONS LLC:					23.25
ALSCO					
2300	ALSCO	LBOI2152361	6 MATS	02/06/24	32.05
2300	ALSCO	LBOI2153645	REPLACEMENT COVERALL - TE	02/13/24	7.00
2300	ALSCO	LBOI2153646	REPLACEMENT COVERALL - TE	02/13/24	25.00
2300	ALSCO	LBOI2154242	SHOP TOWELS, DUST MOP, WET	02/13/24	71.42
2300	ALSCO	LBOI2154245	6 MATS	02/13/24	32.05
2300	ALSCO	LBOI2155940	REPLACEMENT COVERALL - JO	02/27/24	49.00
2300	ALSCO	LBOI2156128	6 MATS	02/20/24	32.05
2300	ALSCO	LBOI2158017	SHOP TOWELS, LAUNDRY BAG,	02/27/24	34.67
2300	ALSCO	LBOI2158018	SHOP TOWELS, DUST MOP, WET	02/27/24	71.42
2300	ALSCO	LBOI2158021	6 MATS	02/27/24	32.05
2300	ALSCO	LBOI2159841	SHOP TOWELS, LAUNDRY BAG,	03/05/24	34.67
2300	ALSCO	LBOI2159848	6 MATS	03/05/24	38.75
2300	ALSCO	LBOI2161747	4 MATS	03/12/24	27.74
2300	ALSCO	LBOI2161747	SHOP TOWELS, COVERALLS	03/12/24	70.32
2300	ALSCO	LBOI2161751	SHOP TOWELS, LAUNDRY BAG,	03/12/24	34.67
Total ALSCO:					592.86
AMAZON CAPITAL SERVICES INC					
2321	AMAZON CAPITAL SERVICES IN	1XHD-41V4-W	3D PRINTER SUPPLIES	02/20/24	112.85
Total AMAZON CAPITAL SERVICES INC:					112.85
ANALYTICAL LABORATORIES INC.					
2790	ANALYTICAL LABORATORIES IN	2401478	LABORATORY TESTING	02/29/24	217.00
2790	ANALYTICAL LABORATORIES IN	2401478	LABORATORY TESTING	02/29/24	405.00
Total ANALYTICAL LABORATORIES INC.:					622.00
ASAP PORTABLES CO.					
3215	ASAP PORTABLES CO.	20240303	Portable Toilet Rental for the year	03/03/24	502.50
3215	ASAP PORTABLES CO.	20240309	Portable Toilet Rental for the year	01/28/24	405.00
Total ASAP PORTABLES CO.:					907.50
BADGER DAYLIGHTING CORP					
3667	BADGER DAYLIGHTING CORP	2657881	Vactor Truck Rental for Emergency	03/06/24	3,666.39
Total BADGER DAYLIGHTING CORP:					3,666.39
BELLISSIMAPRINTSLLC@GMAIL.COM					
1659	BELLISSIMAPRINTSLLC@GMAI	1196	PRINTING VOLLEYBALL SHIRTS	02/22/24	564.00

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount
Total BELLISSIMAPRINTSLLC@GMAIL.COM:					564.00
BLUE RIBBON LINEN SUPPLY INC.					
4745	BLUE RIBBON LINEN SUPPLY I	0537434	3 MATS, 3 FLOOR CARE, SCRAP	03/01/24	33.67
Total BLUE RIBBON LINEN SUPPLY INC.:					33.67
BOISE OFFICE EQUIPMENT					
4870	BOISE OFFICE EQUIPMENT	IN4035769	XEROX XALC8045'S OVERAGE C	03/11/24	37.12
4870	BOISE OFFICE EQUIPMENT	IN4035769	XEROX XALC8045'S OVERAGE C	03/11/24	115.86
4870	BOISE OFFICE EQUIPMENT	IN4035769	XEROX XALC8070H2 OVERAGE	03/11/24	165.19
Total BOISE OFFICE EQUIPMENT:					318.17
BOWEN COLLINS & ASSOCIATES INC					
2143	BOWEN COLLINS & ASSOCIATE	33918	TO 24-01 - Dev Review Hydraulic	02/19/24	356.00
2143	BOWEN COLLINS & ASSOCIATE	33919	Bowen Collins: TO-24-02: Misc. Wa	02/19/24	1,004.75
2143	BOWEN COLLINS & ASSOCIATE	33919	Bowen Collins: TO-24-02: Misc. Wa	02/19/24	1,004.75
Total BOWEN COLLINS & ASSOCIATES INC:					2,365.50
CALLAWAY GOLF SALES CO					
2985	CALLAWAY GOLF SALES CO	937735520	2024	02/24/24	1,985.14
Total CALLAWAY GOLF SALES CO:					1,985.14
CASCADE FAMILY PRACTICE					
6365	CASCADE FAMILY PRACTICE	31629C15123	PRE-EMPLOYMENT EXAM - MAR	02/29/24	150.00
Total CASCADE FAMILY PRACTICE:					150.00
CDW GOVERNMENT INC.					
6530	CDW GOVERNMENT INC.	QC02459	Logitech Sight - conference camera	03/08/24	1,569.21
6530	CDW GOVERNMENT INC.	QC04980	Logitech BASE Microsoft Teams Rooms (no AV) with Tap + Intel NU	03/08/24	2,081.52
Total CDW GOVERNMENT INC.:					3,650.73
CLOUD, NAKIA					
2311	CLOUD, NAKIA	20240229	Remainder due will be on a future i	02/29/24	1,000.00
Total CLOUD, NAKIA:					1,000.00
COBB, KEVIN					
2984	COBB, KEVIN	20240222	REFUND 2024 FIRE INSPECTION	02/22/24	270.00
Total COBB, KEVIN:					270.00
COLUMN SOFTWARE PBC					
2652	COLUMN SOFTWARE PBC	1D06BADA-00	MRA Pre-meeting Notice for Annual	03/11/24	36.78
Total COLUMN SOFTWARE PBC:					36.78

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount
CONTROL ENGINEERS PA					
7785	CONTROL ENGINEERS PA	30227	Control Engineers General Service	03/01/24	1,247.00
Total CONTROL ENGINEERS PA:					1,247.00
CRESTLINE ENGINEERS INC.					
8190	CRESTLINE ENGINEERS INC.	4110	handle bid packet & process for clu	02/29/24	27.50
Total CRESTLINE ENGINEERS INC.:					27.50
DEPT. OF ENVIRONMENTAL QUALITY					
9000	DEPT. OF ENVIRONMENTAL QU	20240415	WTP LOAN DW9906	03/21/24	90,165.61
9000	DEPT. OF ENVIRONMENTAL QU	20240415	WTP LOAN DW9906	03/21/24	90,165.62
Total DEPT. OF ENVIRONMENTAL QUALITY:					180,331.23
DLT SOLUTIONS LLC					
9230	DLT SOLUTIONS LLC	SI644514	Public Works AutoCAD subscription	03/11/24	1,753.41
Total DLT SOLUTIONS LLC:					1,753.41
ED STAUB & SONS PETROLEUM INC					
2879	ED STAUB & SONS PETROLEU	10454582	PROPANE	02/29/24	1,024.60
2879	ED STAUB & SONS PETROLEU	10473301	PROPANE	03/01/24	376.19
2879	ED STAUB & SONS PETROLEU	10473302	PROPANE	03/01/24	461.35
Total ED STAUB & SONS PETROLEUM INC:					1,862.14
EYE-N-SKY LLC					
3856	EYE-N-SKY LLC	20240316	WEBCAM SUBSCRIPTION & MAI	03/06/24	75.00
Total EYE-N-SKY LLC:					75.00
FERGUSON WATERWORKS					
10750	FERGUSON WATERWORKS	0840880-4	PO for the purchase of MXU's for n	03/05/24	2,870.54
Total FERGUSON WATERWORKS:					2,870.54
FIRST CLASS CLEANING LLC					
10940	FIRST CLASS CLEANING LLC	64646	JANITORIAL/SWEEP, MOP BUFF	02/29/24	485.00
Total FIRST CLASS CLEANING LLC:					485.00
GALLS					
11640	GALLS	027274255	UNIFORMS/SUPPLIES	03/05/24	254.47
11640	GALLS	027274256	BELT KEEPERS	03/05/24	21.37
11640	GALLS	027285601	HASH MARKS	03/05/24	285.00
11640	GALLS	027285602	HASH MARKS	03/05/24	132.00
11640	GALLS	027285695	IDAHO SHOULDER PATCH	03/05/24	342.00
Total GALLS:					1,034.84
GEM STATE PAPER & SUPPLY					
11940	GEM STATE PAPER & SUPPLY	3086538	MULTI FOLD TOWEL, BATH TISS	02/29/24	137.26

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount
11940	GEM STATE PAPER & SUPPLY	3086820	40-45 GAL BAGS	02/29/24	153.50
Total GEM STATE PAPER & SUPPLY:					290.76
GLASS PRO INC.					
12080	GLASS PRO INC.	5551	PLEXIGLASS	03/04/24	95.00
Total GLASS PRO INC.:					95.00
GRAINGER					
32180	GRAINGER	9040967136	PLASTIC SHEETING	03/05/24	96.67
32180	GRAINGER	9044254705	LED DIRECTIONAL WARNING LIG	03/07/24	542.76
Total GRAINGER:					639.43
HORROCKS ENGINEERS INC.					
14123	HORROCKS ENGINEERS INC.	20240304	GIS Services- no employee	03/04/24	4,445.00
14123	HORROCKS ENGINEERS INC.	83432	GIS Services- no employee Oct 23	01/31/24	11,541.00
14123	HORROCKS ENGINEERS INC.	83433 1	GIS Services- no employee	01/31/24	639.50
Total HORROCKS ENGINEERS INC.:					16,625.50
IDAHO BUREAU OF OCCUPATIONAL					
14830	IDAHO BUREAU OF OCCUPATI	20240312	IDAHO WATER TREATMENT CLA	03/12/24	55.00
14830	IDAHO BUREAU OF OCCUPATI	20240312 2	IDAHO WATER DISTRIBUTION CL	03/12/24	55.00
14830	IDAHO BUREAU OF OCCUPATI	20240312 3	IDAHO WATER DRINKING WATER	03/12/24	55.00
Total IDAHO BUREAU OF OCCUPATIONAL:					165.00
ISELL, THEODORE					
4966	ISELL, THEODORE	20240222	OVERPAYMENT OF STR RENEW	02/22/24	225.00
Total ISELL, THEODORE:					225.00
JERRY'S AUTO PARTS					
16890	JERRY'S AUTO PARTS	382144	SLIDE TERMINAL, TAPE, GLASS	02/22/24	20.26
16890	JERRY'S AUTO PARTS	382994	EPOXY SYRINGE	02/29/24	9.23
16890	JERRY'S AUTO PARTS	383377	ADHESIVE	03/04/24	5.16
16890	JERRY'S AUTO PARTS	383555	OIL & FUEL FILTER	03/05/24	17.33
16890	JERRY'S AUTO PARTS	383593	OIL FILTER	03/05/24	37.31
16890	JERRY'S AUTO PARTS	383770	TIE ROD END	03/06/24	84.33
16890	JERRY'S AUTO PARTS	384101	ROCKER LEDS, SLIDE TERMINA	03/08/24	23.10
16890	JERRY'S AUTO PARTS	384361	INNER BEARING CUP, TRANSAX	03/11/24	30.28
Total JERRY'S AUTO PARTS:					227.00
JOHNNIE-O INC					
4336	JOHNNIE-O INC	1575125	GOLF MERCHANDISE	03/04/24	332.28
Total JOHNNIE-O INC:					332.28
KENDALL FORD OF MERIDIAN					
17390	KENDALL FORD OF MERIDIAN	R1CB1984603	SPRAY IN BEDLINER	02/28/24	600.00
17390	KENDALL FORD OF MERIDIAN	R1CB1984611	SPRAY IN BEDLINER	02/28/24	600.00

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount
Total KENDALL FORD OF MERIDIAN:					1,200.00
LES SCHWAB TIRE CENTERS					
18700	LES SCHWAB TIRE CENTERS	12500427008	DISMOUNT & MOUNT TIRES	01/30/24	489.93
18700	LES SCHWAB TIRE CENTERS	12500429178	QUALITY CHAIN	03/07/24	478.79
Total LES SCHWAB TIRE CENTERS:					968.72
MAY HARDWARE INC.					
20160	MAY HARDWARE INC.	93571	PRIMER BULB	01/25/24	12.99
20160	MAY HARDWARE INC.	94419	WALL PLATE, MOTION SENSOR	02/08/24	24.73
20160	MAY HARDWARE INC.	95844	LED 100W LIGHT BULBS	02/27/24	26.97
20160	MAY HARDWARE INC.	95852	KRAZY GLUE	02/27/24	7.18
20160	MAY HARDWARE INC.	95892	SNOW SCOOP	02/27/24	28.79
20160	MAY HARDWARE INC.	96022	MISC FASTENERS	02/29/24	2.63
20160	MAY HARDWARE INC.	96033	COAX CABLE	02/29/24	17.44
20160	MAY HARDWARE INC.	96276	ROOF RAKE	03/05/24	49.49
20160	MAY HARDWARE INC.	96390	DUSTER, ADAPTERS	03/07/24	18.85
20160	MAY HARDWARE INC.	96402	TRASH BAGS	03/07/24	13.99
20160	MAY HARDWARE INC.	96474	SOLID BRAID NYLON	03/08/24	.97
20160	MAY HARDWARE INC.	96598	10 BLANK KEYS	03/11/24	150.00
20160	MAY HARDWARE INC.	96654	MISC FASTENERS	03/11/24	3.56
20160	MAY HARDWARE INC.	96694	ANT DUST	03/12/24	8.54
20160	MAY HARDWARE INC.	96701	PINESOL	03/12/24	14.39
Total MAY HARDWARE INC.:					380.52
MCCALL, CITY OF					
6960	MCCALL, CITY OF	202402-TAX	LOT TAX - 1%	02/28/24	55.96
6960	MCCALL, CITY OF	202402-TAX	LOT TAX - 1% / SHORT	02/28/24	.01
6960	MCCALL, CITY OF	6254	HIGHWAY BANNER-MCCALL AIR	03/08/24	655.00
Total MCCALL, CITY OF:					710.97
METROQUIP INC.					
21220	METROQUIP INC.	P25514	POLY CONV	02/29/24	368.64
Total METROQUIP INC.:					368.64
MOTOROLA SOLUTIONS INC					
4935	MOTOROLA SOLUTIONS INC	8230449082	Annual maintenance for Police Dep	03/02/24	6,040.16
Total MOTOROLA SOLUTIONS INC:					6,040.16
MOUNTAINLAND SUPPLY					
5926	MOUNTAINLAND SUPPLY	S105999904.0	GJ COUPLING, GRIP JOINT	03/06/24	656.57
5926	MOUNTAINLAND SUPPLY	S106008128.0	PE PACK JOINT	03/08/24	928.49
Total MOUNTAINLAND SUPPLY:					1,585.06
NORCO INC.					
22940	NORCO INC.	39809913	CYLINDER RENTAL	01/31/24	26.35
22940	NORCO INC.	40054916	CYLINDER RENTAL	02/29/24	24.65

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount
Total NORCO INC.:					51.00
NORTHERN TOOL & EQUIPMENT CO.					
23060	NORTHERN TOOL & EQUIPMEN	53351647	TRUCK BOX, SIDE MOUNT TRUC	02/27/24	709.96
Total NORTHERN TOOL & EQUIPMENT CO.:					709.96
NORTHWEST EQUIPMENT SALES INC.					
23102	NORTHWEST EQUIPMENT SAL	338002BP	VALVE	02/29/24	.00
Total NORTHWEST EQUIPMENT SALES INC.:					.00
NOVOTX LLC					
23250	NOVOTX LLC	INV-00273	PROFESSIONAL SERVICES - DE	03/01/24	450.00
23250	NOVOTX LLC	INV-00273	PROFESSIONAL SERVICES - DE	03/01/24	450.00
23250	NOVOTX LLC	INV-00274	Automate 811 Digline for Streets/St	03/01/24	1,800.00
Total NOVOTX LLC:					2,700.00
NUESYNERGY INC.					
23265	NUESYNERGY INC.	8683	HRA/FSA ADMIN FEES	03/12/24	385.00
23265	NUESYNERGY INC.	8683	COBRA ADMIN FEES	03/12/24	75.00
Total NUESYNERGY INC.:					460.00
OFFICE SAVERS ONLINE					
22363	OFFICE SAVERS ONLINE	20240229	PAPER DIVIDERS	02/29/24	62.99
22363	OFFICE SAVERS ONLINE	20240229	BiNDER CLIPS	02/29/24	5.36
Total OFFICE SAVERS ONLINE:					68.35
PRINTGLOBE LLC					
5525	PRINTGLOBE LLC	587767	CIRCULAR DECALS MCCALL TR	03/01/24	276.34
5525	PRINTGLOBE LLC	587769	RED PLASTIC BAGS	03/01/24	868.44
Total PRINTGLOBE LLC:					1,144.78
PROCESS COOLING CORP INT'L					
5962	PROCESS COOLING CORP INT'	20240221	REFUND SALES TAX	02/21/24	153.10
Total PROCESS COOLING CORP INT'L:					153.10
PROFORCE LAW ENFORCEMENT					
24970	PROFORCE LAW ENFORCEME	543385	2 TASERS - REPLACEMENT OF E	02/29/24	2,684.02
Total PROFORCE LAW ENFORCEMENT:					2,684.02
RATIO ARCHITECTS LLC					
14410	RATIO ARCHITECTS LLC	19704.000 - 35	LIBRARY EXPANSION	02/29/24	25,221.97
Total RATIO ARCHITECTS LLC:					25,221.97

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount
RIDLEY'S FAMILY MARKETS					
25800	RIDLEY'S FAMILY MARKETS	00779420935-	MEET OUR TEAM - ALL STAFF	03/02/24	54.33
25800	RIDLEY'S FAMILY MARKETS	00814681041-	WORK CLOTHES - MARTIN	02/05/24	343.91
Total RIDLEY'S FAMILY MARKETS:					398.24
RIVERSIDE HOTEL, THE					
25985	RIVERSIDE HOTEL, THE	504975	SPRING MEETING - MCCORMICK	02/26/24	334.00
25985	RIVERSIDE HOTEL, THE	504976	SPRING MEETING - MCCORMICK	02/26/24	334.00
Total RIVERSIDE HOTEL, THE:					668.00
SAFETY-KLEEN SYSTEMS INC					
26821	SAFETY-KLEEN SYSTEMS INC	93693954	SERVICED OUR PARTS WASHER	02/17/24	157.74
Total SAFETY-KLEEN SYSTEMS INC:					157.74
SHADOW TRACKERS					
27504	SHADOW TRACKERS	RDK222183	BACKGROUND CHECK	02/29/24	30.00
Total SHADOW TRACKERS:					30.00
SHRED-IT USA - BOISE					
27890	SHRED-IT USA - BOISE	8006468033	SHREDDING	03/03/24	164.27
27890	SHRED-IT USA - BOISE	8006468033	SHREDDING	03/03/24	91.18
Total SHRED-IT USA - BOISE:					255.45
SIMPLIFILE					
28074	SIMPLIFILE	612085404256	RECORDING FEES	03/01/24	3.25
Total SIMPLIFILE:					3.25
STAR NEWS, THE					
28980	STAR NEWS, THE	154983	COUNCIL ADS	02/29/24	1,272.00
28980	STAR NEWS, THE	154983	SNOW IN THE CITY ADS	02/29/24	240.00
28980	STAR NEWS, THE	154983	WATER OPERATOR, WATER ADM	02/29/24	692.25
28980	STAR NEWS, THE	154983	AUCTION ADS	02/29/24	192.00
Total STAR NEWS, THE:					2,396.25
STATE TAX COMMISSION					
29060	STATE TAX COMMISSION	202402	SALES TAX - #000023345	02/28/24	55.65
29060	STATE TAX COMMISSION	202402	SALES TAX - #000023345	02/28/24	75.17
29060	STATE TAX COMMISSION	202402	SALES TAX - #000023345	02/28/24	205.03
Total STATE TAX COMMISSION:					335.85
TATES RENTS INC					
71114	TATES RENTS INC	654990-000	WEED BURNER TORCH	03/08/24	119.99
71114	TATES RENTS INC	654990-000	LP GAS	03/08/24	42.69
Total TATES RENTS INC:					162.68

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount
TAYLOR, CAROLE					
7234	TAYLOR, CAROLE	20240307	REFUND CUSTOMER HOUSE PA	03/07/24	1,648.65
Total TAYLOR, CAROLE:					1,648.65
TEAM NEXBELT OPERATING INC					
7442	TEAM NEXBELT OPERATING IN	345002	DRESS BELT	05/11/23	30.00
Total TEAM NEXBELT OPERATING INC:					30.00
U.S. BANK - CARD SERVICES					
31020	U.S. BANK - CARD SERVICES	0224-ARRASM	FBI LEEDA SLI - TATUM, PICARD	02/26/24	1,590.00
31020	U.S. BANK - CARD SERVICES	0224-ARRASM	WINTER CARNIVAL	02/26/24	102.23
31020	U.S. BANK - CARD SERVICES	0224-BISOM	AAAE Snow Academy - BISOM	02/26/24	1,200.00
31020	U.S. BANK - CARD SERVICES	0224-BISOM	AAAE Snow Academy - BISOM	02/26/24	640.20
31020	U.S. BANK - CARD SERVICES	0224-BISOM	WIND SOCKS	02/26/24	948.26
31020	U.S. BANK - CARD SERVICES	0224-BISOM	ZERK LUBE	02/26/24	31.79
31020	U.S. BANK - CARD SERVICES	0224-BISOM	CREEPER	02/26/24	103.87
31020	U.S. BANK - CARD SERVICES	0224-BISOM	COMPRESSOR FUSE	02/26/24	10.47
31020	U.S. BANK - CARD SERVICES	0224-BISOM	MIC HOLDERS	02/26/24	44.48
31020	U.S. BANK - CARD SERVICES	0224-BORK	BINDING FOR PR DOCS AND PR	02/26/24	24.92
31020	U.S. BANK - CARD SERVICES	0224-BORK	BINDING FOR PR DOCS AND PR	02/26/24	24.93
31020	U.S. BANK - CARD SERVICES	0224-BORK	DRINK CUPS FOR PROGRAMMIN	02/26/24	12.86
31020	U.S. BANK - CARD SERVICES	0224-BORK	CITY WELCOME TENT & 4TH OF	02/26/24	122.11
31020	U.S. BANK - CARD SERVICES	0224-BORK	VOLUNTEER CLEAN UP	02/26/24	65.90
31020	U.S. BANK - CARD SERVICES	0224-CURTIN	2 GO DADDY	02/26/24	44.34
31020	U.S. BANK - CARD SERVICES	0224-DIMARTI	PENCILS, CALENDAR, LEAD TAP	02/26/24	42.81
31020	U.S. BANK - CARD SERVICES	0224-DIMARTI	GOOGLE TV	02/26/24	72.99
31020	U.S. BANK - CARD SERVICES	0224-DIMARTI	VENDOR SHOW	02/26/24	173.20-
31020	U.S. BANK - CARD SERVICES	0224-DIMARTI	2024 golf balls for shop	02/26/24	4,589.10
31020	U.S. BANK - CARD SERVICES	0224-DIMARTI	SHARPIE MARKERS	02/26/24	10.22
31020	U.S. BANK - CARD SERVICES	0224-DIMARTI	PRIME MEMBERSHIP	02/26/24	14.99
31020	U.S. BANK - CARD SERVICES	0224-DRESSE	GCSAA Conference & Show Regist	02/26/24	1,593.64
31020	U.S. BANK - CARD SERVICES	0224-DRESSE	PESTICIDE TRAINING	02/26/24	14.19
31020	U.S. BANK - CARD SERVICES	0224-DRESSE	PESTICIDE TRAINING	02/26/24	30.90
31020	U.S. BANK - CARD SERVICES	0224-DUKE	IDAHO WATER TREATMENT CLA	02/26/24	104.00
31020	U.S. BANK - CARD SERVICES	0224-DUKE	IDAHO WATER DISTRIBUTION CL	02/26/24	104.00
31020	U.S. BANK - CARD SERVICES	0224-DUKE	IDAHO WATER DISTRIBUTION CL	02/26/24	10.70
31020	U.S. BANK - CARD SERVICES	0224-DUKE	IDAHO WATER CLASS 1 - DUKE	02/26/24	11.65
31020	U.S. BANK - CARD SERVICES	0224-GREAVE	DISCOUNT MUGS - GOLF	02/26/24	373.12
31020	U.S. BANK - CARD SERVICES	0224-GREAVE	IDAHO BIZ REVIEW FOR STAFF	02/26/24	119.00
31020	U.S. BANK - CARD SERVICES	0224-GREAVE	ANNUAL ZOOM FEB 22,24 TO FE	02/26/24	149.90
31020	U.S. BANK - CARD SERVICES	0224-GROENE	BUSINESS CARDS	02/26/24	44.08
31020	U.S. BANK - CARD SERVICES	0224-GROENE	ICC PREMIUM COMPLETE 1 YEA	02/26/24	792.00
31020	U.S. BANK - CARD SERVICES	0224-GROENE	APA NATIONAL PLANNING CONF	02/26/24	392.50
31020	U.S. BANK - CARD SERVICES	0224-GROENE	NYT ALL ACCESS	02/26/24	4.00
31020	U.S. BANK - CARD SERVICES	0224-GROENE	HOUSING CONSULTANT MTG - A	02/26/24	6.74
31020	U.S. BANK - CARD SERVICES	0224-HART	IAMA CONF	02/26/24	150.00
31020	U.S. BANK - CARD SERVICES	0224-HART	HANGAR RFP AD IN STATESMAN	02/26/24	60.70
31020	U.S. BANK - CARD SERVICES	0224-HEIDER	HARDWARE	02/26/24	14.40
31020	U.S. BANK - CARD SERVICES	0224-HEIDER	MUSEUM RENTAL	02/26/24	98.79
31020	U.S. BANK - CARD SERVICES	0224-HEIDER	ROPE BAG, CARABINER, RESCU	02/26/24	627.72
31020	U.S. BANK - CARD SERVICES	0224-HEIDER	TREE WORK ARBORIST	02/26/24	937.70
31020	U.S. BANK - CARD SERVICES	0224-HEIDER	WELDING GLOVES, READY TO	02/26/24	230.12

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount
31020	U.S. BANK - CARD SERVICES	0224-JESSEN	IRWA MEMBER REGISTRATION -	02/26/24	325.00
31020	U.S. BANK - CARD SERVICES	0224-JESSEN	IDAHO WATER TREATMENT CLA	02/26/24	9.64
31020	U.S. BANK - CARD SERVICES	0224-JOHNSO	LE SUPERVISOR	02/26/24	111.11
31020	U.S. BANK - CARD SERVICES	0224-KIMMEL	CAR WASH	02/26/24	12.00
31020	U.S. BANK - CARD SERVICES	0224-KIMMEL	DOMESTIC VIOLENCE TRAINING	02/26/24	97.01
31020	U.S. BANK - CARD SERVICES	0224-LOJEK	IDAHO PRESS TRIBUNE	02/26/24	22.97
31020	U.S. BANK - CARD SERVICES	0224-LOJEK	ZOOM	02/26/24	15.99
31020	U.S. BANK - CARD SERVICES	0224-LOJEK	BOOKS	02/26/24	43.34
31020	U.S. BANK - CARD SERVICES	0224-LOJEK	IDAHO DAY ACTIVITIES	02/26/24	46.45
31020	U.S. BANK - CARD SERVICES	0224-LOJEK	EMPLOYEE APPRECIATION - STA	02/26/24	66.37
31020	U.S. BANK - CARD SERVICES	0224-LUEDDE	CAR WASH	02/26/24	30.00
31020	U.S. BANK - CARD SERVICES	0224-MALVICH	CONNECTOR	02/26/24	23.81
31020	U.S. BANK - CARD SERVICES	0224-MCCOR	GCSAA Conference & TRADE SH	02/26/24	899.37
31020	U.S. BANK - CARD SERVICES	0224-MCCOR	RACK CARDS	02/26/24	286.56
31020	U.S. BANK - CARD SERVICES	0224-MCCOR	HEPA FILTER	02/26/24	39.84
31020	U.S. BANK - CARD SERVICES	0224-MCCOR	SAFETY SWITCH	02/26/24	10.50
31020	U.S. BANK - CARD SERVICES	0224-MOHR	POSTAGE	02/26/24	17.46
31020	U.S. BANK - CARD SERVICES	0224-MOHR	BUSINESS CARDS	02/26/24	46.62
31020	U.S. BANK - CARD SERVICES	0224-MOHR	V4 MIL/LEO Adapter Trijicon RMR /	02/26/24	159.40
31020	U.S. BANK - CARD SERVICES	0224-ORMON	CAR WASH	02/26/24	12.00
31020	U.S. BANK - CARD SERVICES	0224-PALMER	CAR WASH	02/26/24	12.00
31020	U.S. BANK - CARD SERVICES	0224-PALMER	XTRM - Unimount 1.5" - 0 MOA - 3	02/26/24	1,762.00
31020	U.S. BANK - CARD SERVICES	0224-PALMER	PELTON MEMBERSHIP	02/26/24	44.00
31020	U.S. BANK - CARD SERVICES	0224-PICARD	CAR WASH	02/26/24	24.00
31020	U.S. BANK - CARD SERVICES	0224-REILLY	FUEL	02/26/24	38.08
31020	U.S. BANK - CARD SERVICES	0224-RYSKA	TOE CLIPS PELTON	02/26/24	39.99
31020	U.S. BANK - CARD SERVICES	0224-RYSKA	CHARGER CABLE	02/26/24	9.98
31020	U.S. BANK - CARD SERVICES	0224-RYSKA	PHONE CASE	02/26/24	12.99
31020	U.S. BANK - CARD SERVICES	0224-RYSKA	VEHICLE INSPECTION MIRROR	02/26/24	91.00
31020	U.S. BANK - CARD SERVICES	0224-RYSKA	COPY PAPER	02/26/24	37.99
31020	U.S. BANK - CARD SERVICES	0224-RYSKA	FBI FTO - LUEDDEKE REFRESHE	02/26/24	150.00
31020	U.S. BANK - CARD SERVICES	0224-RYSKA	FBI FTO - LUEDDEKE REFRESHE	02/26/24	150.00-
31020	U.S. BANK - CARD SERVICES	0224-RYSKA	PATROL RIFLE OPTIC REFLEX SI	02/26/24	994.00
31020	U.S. BANK - CARD SERVICES	0224-RYSKA	MAGPUL	02/26/24	148.30
31020	U.S. BANK - CARD SERVICES	0224-RYSKA	STREAMLIGHT PROTAC RAIL MO	02/26/24	307.53
31020	U.S. BANK - CARD SERVICES	0224-RYSKA	BUSINESS CARDS	02/26/24	115.51
31020	U.S. BANK - CARD SERVICES	0224-RYSKA	COFFEE	02/26/24	151.03
31020	U.S. BANK - CARD SERVICES	0224-RYSKA	REFUND PHONE CASE	02/26/24	12.77-
31020	U.S. BANK - CARD SERVICES	0224-RYSKA	FTO - LUEDDEKE REFRESHER	02/26/24	165.00
31020	U.S. BANK - CARD SERVICES	0224-SIMS	WATER MTG - STEWART, SIMS	02/26/24	38.81
31020	U.S. BANK - CARD SERVICES	0224-SIMS	BREAKROOM SUPPLIES	02/26/24	25.51
31020	U.S. BANK - CARD SERVICES	0224-SIMS	2024 YOUNG PROFESSIONALS S	02/26/24	23.12
31020	U.S. BANK - CARD SERVICES	0224-SIMS	2024 YOUNG PROFESSIONALS S	02/26/24	6.93
31020	U.S. BANK - CARD SERVICES	0224-SIMS	2024 YOUNG PROFESSIONALS S	02/26/24	979.15
31020	U.S. BANK - CARD SERVICES	0224-SOLIS	PARKING AT TESTING	02/26/24	8.60
31020	U.S. BANK - CARD SERVICES	0224-SPICKAR	PARKING CAPITOL DAY IN BOISE	02/26/24	20.00
31020	U.S. BANK - CARD SERVICES	0224-SPICKAR	POWER CORD	02/26/24	35.55
31020	U.S. BANK - CARD SERVICES	0224-STEWAR	STREETS MANAGEMENT STAFF	02/26/24	51.44
31020	U.S. BANK - CARD SERVICES	0224-T MALVI	WATER ADS FOR POSITIONS	02/26/24	56.47
31020	U.S. BANK - CARD SERVICES	0224-TATUM	CAR WASH	02/26/24	12.00
31020	U.S. BANK - CARD SERVICES	0224-TATUM	FBI LEEDA SLI - TATUM	02/26/24	276.06
31020	U.S. BANK - CARD SERVICES	0224-TRAPP	COURSE CREDITS	02/26/24	60.00
31020	U.S. BANK - CARD SERVICES	0224-TRAPP	COURSE CREDITS	02/26/24	75.00
31020	U.S. BANK - CARD SERVICES	0224-WAGNE	COUNCIL RETREAT	02/26/24	135.56

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount
31020	U.S. BANK - CARD SERVICES	0224-WAGNE	CITY SEAL EMBOSSER	02/26/24	149.65
31020	U.S. BANK - CARD SERVICES	0224-WAGNE	CHAIR	02/26/24	126.25
31020	U.S. BANK - CARD SERVICES	0224-WAGNE	HQ VEHICLE REGISTRATION	02/26/24	23.69
31020	U.S. BANK - CARD SERVICES	0224-WEAVER	WORK SHIRTS - MALVICH	02/26/24	51.96-
31020	U.S. BANK - CARD SERVICES	0224-WEAVER	WORK SHIRTS - MALVICH	02/26/24	59.96-
31020	U.S. BANK - CARD SERVICES	0224-WEAVER	COFFEE SUPPLIES	02/26/24	43.97
31020	U.S. BANK - CARD SERVICES	0224-WHEATO	WORK BOOTS	02/26/24	336.60
31020	U.S. BANK - CARD SERVICES	0224-WOLF	IRPA ANNUAL CONFERENCE	02/26/24	325.00
31020	U.S. BANK - CARD SERVICES	0224-WOODS	VOLLEYBALL JERSEYS	02/26/24	324.72
31020	U.S. BANK - CARD SERVICES	0224-WOODS	TRIPS & TOURS - SENIOR CENT	02/26/24	52.40
31020	U.S. BANK - CARD SERVICES	0224-WOODS	TRIPS & TOURS - ZIM'S HOT SPR	02/26/24	54.00
31020	U.S. BANK - CARD SERVICES	0224-WOODS	VOLLEYBALL SHIRTS	02/26/24	66.79
31020	U.S. BANK - CARD SERVICES	0224-WOODS	SOFTBALL OF IDAHO DINNER	02/26/24	91.22
31020	U.S. BANK - CARD SERVICES	0224-WOODS	VOLLEYBALL SHIRTS	02/26/24	243.89
31020	U.S. BANK - CARD SERVICES	0224-WOODS	NO SCHOOL FUN DAY - ZIMS HO	02/26/24	119.00
31020	U.S. BANK - CARD SERVICES	0224-WOODS	AMAZON BUSINESS MEMBERSH	02/26/24	89.50
31020	U.S. BANK - CARD SERVICES	0224-WOODS	AMAZON BUSINESS MEMBERSH	02/26/24	89.50
Total U.S. BANK - CARD SERVICES:					25,437.65
UNIFORMS2GEAR INC.					
31175	UNIFORMS2GEAR INC.	INV/2024/02/09	ALTERATIONS	02/27/24	59.95
31175	UNIFORMS2GEAR INC.	INV/2024/02/10	Uniforms for new hire	02/28/24	18.82
31175	UNIFORMS2GEAR INC.	INV/2024/03/02	SUMMER BOOTS - PALMER	03/08/24	150.00
31175	UNIFORMS2GEAR INC.	INV/2024/03/02	Uniforms for new hire	03/08/24	123.57
31175	UNIFORMS2GEAR INC.	INV/2024/03/02	TRAINING SHIRT - ORMONDE	03/08/24	55.92
Total UNIFORMS2GEAR INC.:					408.26
UNITED PARCEL SERVICE					
31280	UNITED PARCEL SERVICE	8459E3104	SHIPPING	03/09/24	46.83
Total UNITED PARCEL SERVICE:					46.83
VALLEY COUNTY					
31640	VALLEY COUNTY	20240222	1ST QUARTER 1/2 ANNEX BILLIN	02/22/24	1,933.17
Total VALLEY COUNTY:					1,933.17
VERIZON WIRELESS					
32020	VERIZON WIRELESS	9957653379	CELLULAR PHONE SERVICE	02/26/24	1,051.60
32020	VERIZON WIRELESS	9957653379	CELLULAR PHONE SERVICE	02/26/24	40.01
32020	VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	121.67
32020	VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	168.59
32020	VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	519.51
32020	VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	41.65
32020	VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	174.96
32020	VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	164.96
32020	VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	83.30
32020	VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	46.65
32020	VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	330.00
32020	VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	161.68
32020	VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	217.27
32020	VERIZON WIRELESS	9958122087	CELLULAR PHONE SERVICE	03/01/24	126.67

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount
Total VERIZON WIRELESS:					3,248.52
WELLS FARGO EQUIPMENT FINANCE					
32560	WELLS FARGO EQUIPMENT FIN	5028942749	XEROX C8045 #603-0214726-000	03/06/24	170.25
Total WELLS FARGO EQUIPMENT FINANCE:					170.25
WEX BANK					
8774	WEX BANK	95580558-PD	FUEL	02/29/24	2,340.01
8774	WEX BANK	95580572-CD	FUEL	02/29/24	65.72
8774	WEX BANK	95596465-PR	FUEL	02/29/24	1,792.39
8774	WEX BANK	95596465-PR	FUEL	02/29/24	50.39
8774	WEX BANK	95605242-WT	FUEL	02/29/24	1,543.02
8774	WEX BANK	95605242-WT	FUEL	02/29/24	160.50
8774	WEX BANK	95628329-A	FUEL	02/29/24	61.23
8774	WEX BANK	95628330-PW	FUEL	02/29/24	7,406.43
Total WEX BANK:					13,419.69
WIENHOFF DRUG TESTING					
33040	WIENHOFF DRUG TESTING	120430	WEBINAR & TRAINING	03/08/24	85.00
33040	WIENHOFF DRUG TESTING	120430	RANDOM TESTING	03/08/24	55.00
33040	WIENHOFF DRUG TESTING	120430	RANDOM TESTING	03/08/24	145.00
Total WIENHOFF DRUG TESTING:					285.00
WOODS, TARA M.					
33300	WOODS, TARA M.	20240124	USED PERSONAL CC FOR DEPT	02/24/24	241.76
Total WOODS, TARA M.:					241.76
XEROX FINANCIAL SERVICES					
2628	XEROX FINANCIAL SERVICES	5496210	AIRPORT C405 JANUARY & MAR	03/11/24	150.90
2628	XEROX FINANCIAL SERVICES	5496210	PARKS C405 JANUARY & MARCH	03/11/24	214.20
2628	XEROX FINANCIAL SERVICES	5496210	PD C405 JANUARY & MARCH	03/11/24	672.16
2628	XEROX FINANCIAL SERVICES	5496210	PD C8145 JANUARY & MARCH	03/11/24	130.26
Total XEROX FINANCIAL SERVICES:					1,167.52
YOURMEMBERSHIP.COM INC					
99652	YOURMEMBERSHIP.COM INC	R66488048	WATER OP SUPERINTENDENT	02/29/24	399.00
99652	YOURMEMBERSHIP.COM INC	R66488065	WATER PRODUCTION MANAGER	02/29/24	399.00
99652	YOURMEMBERSHIP.COM INC	R66488148	WATER OPERATOR 1, 11, 111	02/29/24	399.00
Total YOURMEMBERSHIP.COM INC:					1,197.00
Grand Totals:					322,906.79

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount
AFLAC					
1680	AFLAC	122071 1	PREMIUMS - A/C #OLF52	02/25/24	106.52
Total AFLAC:					106.52
COLONIAL LIFE & ACCIDENT					
7460	COLONIAL LIFE & ACCIDENT	328972503011	PREMIUMS - BCN E3289725	03/01/24	482.24
Total COLONIAL LIFE & ACCIDENT:					482.24
DELTA DENTAL PLAN OF IDAHO					
8860	DELTA DENTAL PLAN OF IDAHO	202403	PREMIUMS - #2667-0000	02/26/24	3,586.86
Total DELTA DENTAL PLAN OF IDAHO:					3,586.86
IDAHO CHILD SUPPORT RECEIPTING					
14860	IDAHO CHILD SUPPORT RECEI	20240322 - 10	CASE# - 452852	03/21/24	162.18
14860	IDAHO CHILD SUPPORT RECEI	20240322 - 6	CASE# - 395109	03/21/24	106.62
Total IDAHO CHILD SUPPORT RECEIPTING:					268.80
IDAHO POWER					
15340	IDAHO POWER	0324-2201313	ENERGY CHARGE PER KWH	03/19/24	779.34
15340	IDAHO POWER	0324-2201313	ENERGY CHARGE PER KWH	03/19/24	678.91
15340	IDAHO POWER	0324-2201313	ENERGY CHARGE PER KWH	03/19/24	1,804.99
15340	IDAHO POWER	0324-2201313	ENERGY CHARGE PER KWH	03/19/24	379.55
15340	IDAHO POWER	0324-2201313	ENERGY CHARGE PER KWH	03/19/24	1,277.94
15340	IDAHO POWER	0324-2201313	ENERGY CHARGE PER KWH	03/19/24	2,026.26
15340	IDAHO POWER	0324-2201313	ENERGY CHARGE PER KWH	03/19/24	759.56
15340	IDAHO POWER	0324-2201313	ENERGY CHARGE PER KWH	03/19/24	1,367.47
15340	IDAHO POWER	0324-2201313	ENERGY CHARGE PER KWH	03/19/24	6,703.19
15340	IDAHO POWER	0324-2201313	ENERGY CHARGE PER KWH	03/19/24	93.14
15340	IDAHO POWER	0324-2201313	ENERGY CHARGE PER KWH	03/19/24	1,115.76
15340	IDAHO POWER	0324-2201313	ENERGY CHARGE PER KWH	03/19/24	1,448.16
15340	IDAHO POWER	0324-2208167	ENERGY CHARGE PER KWH	03/15/24	130.31
Total IDAHO POWER:					18,564.58
III-A TRUST					
15735	III-A TRUST	202403	PREMIUMS - #142-MCCALL	03/01/24	111,181.00
15735	III-A TRUST	202403	VISION PREMIUMS - #142-MCCA	03/01/24	1,146.00
Total III-A TRUST:					112,327.00
MUTUAL OF OMAHA INSURANCE COMPANY					
5234	MUTUAL OF OMAHA INSURANC	001654656827	GOOOCDCG OO1A	02/05/24	1,249.14
Total MUTUAL OF OMAHA INSURANCE COMPANY:					1,249.14
PECKHAM & McKENNEY					
24190	PECKHAM & McKENNEY	#1	City Manager executive recruiting fi	03/18/24	9,333.33
Total PECKHAM & McKENNEY:					9,333.33

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount
STATE INSURANCE FUND					
29020	STATE INSURANCE FUND	28478398	PREMIUM INSTALLMENT - #1635	03/12/24	30,427.00
Total STATE INSURANCE FUND:					30,427.00
U.S. BANK EQUIPMENT FINANCE					
31035	U.S. BANK EQUIPMENT FINANC	524819182	LIBRARY XEROX COPIER - SN 8T	03/17/24	170.41
31035	U.S. BANK EQUIPMENT FINANC	524819182	PUBLIC WORKS XEROX COPIER	03/17/24	163.69
31035	U.S. BANK EQUIPMENT FINANC	524819182	CITY HALL XEROX COPIER - SN	03/17/24	247.39
Total U.S. BANK EQUIPMENT FINANCE:					581.49
VALLEY COUNTY					
31640	VALLEY COUNTY	2024 - APRIL	PD FACILITY LEASE	03/20/24	2,700.00
Total VALLEY COUNTY:					2,700.00
WASHINGTON STATE SUPPORT REGISTRY					
1000	WASHINGTON STATE SUPPORT	20240322 - 1	CASE# - 2281417	03/21/24	187.38
Total WASHINGTON STATE SUPPORT REGISTRY:					187.38
WILLAMETTE DENTAL INSURANCE					
33095	WILLAMETTE DENTAL INSURA	202403	PREMIUMS - GROUP #Z1759 - ID	03/01/24	2,748.80
Total WILLAMETTE DENTAL INSURANCE:					2,748.80
XEROX FINANCIAL SERVICES					
2628	XEROX FINANCIAL SERVICES	5565519	C605 LEASE PAYMENT	03/14/24	138.54
Total XEROX FINANCIAL SERVICES:					138.54
Grand Totals:					182,701.68

**MCCALL CITY COUNCIL
AGENDA BILL**

216 East Park Street
McCall, Idaho 83638

**Number AB 24-059
Meeting Date March 21, 2024**

AGENDA ITEM INFORMATION				
SUBJECT:		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
<i>City Licenses Report to Council Per McCall City Code</i>		Mayor / Council		
		City Manager	ABS	
		Clerk	SP	Originator
		Treasurer		
		Community Development		
		Police Department		
		Public Works		
		Golf Course		
COST IMPACT:	n/a	Parks and Recreation		
FUNDING SOURCE:	n/a	Airport		
		Library		
TIMELINE:	n/a	Information Systems		
		Grant Coordinator		
SUMMARY STATEMENT:				
<p>Per McCall City Code Title 4 Chapter 9, the City Council has determined the City Clerk shall be delegated the authority to process and grant or deny all alcoholic beverage license applications, other than certain circumstances involving catering permits, which the City Clerk shall review the application for catering permit for completeness and forward said application to the Police Chief. The Police Chief upon receipt of the application shall make a recommendation to the City Clerk to approve or deny the application. Whenever the City Clerk shall determine that an application for alcoholic beverage license transfer or renewal is complete, the City Clerk shall approve or deny such application. All decisions of the City Clerk shall be reported to the City Council at the next regularly scheduled City Council meeting after such a decision. The City Clerk is also responsible for all processing of business, taxi, pawnbroker, child daycare licenses, commercial snow removal, vendor and short-term rental permits, and public event applications.</p> <p>Please see the attached Clerk Report for February 28, 2024 – March 13, 2024.</p>				
RECOMMENDED ACTION:				
Council reviews the License report.				
RECORD OF COUNCIL ACTION				
MEETING DATE	ACTION			

City Clerk's License Report

February 28, 2024 – March 13, 2024

Council Meeting Date: March 21, 2024

Business License Activity

Issued - New

Business Name	Business Activity	Address	BL#	Issued
Half-Seas Over	Barbershop	1000 N 3 rd St Ste B	3252	3/7/2024
Finer Things	General Contractor	1114 E Warm Springs Ave – Boise, ID	3523	3/7/2024
Ill Bring You Food LLC	Food Delivery	1005 W Lake St	3521	3/7/2024
Mountain Renewal	Boutique	305 E Park St Ste C	3492	2/28/2024

Issued - Renewal

Business Name	Business Activity	Address	BL#
No Activity			

Closed

Business Name	Business Activity	Address	BL#
No Activity			

Pending - New

Business Name	Business Activity	Address	Reason
Cotner Building Company LLC	General Contractor	4659 W Saddle Ridge Dr – Nampa, ID	Pending Approvals
Evolved Incorporated	Chiropractic	1408 Boydston Loop	Waiting on Payment
Mountain Dog Grooming	Animal Grooming	1304 Roosevelt Ave	Waiting on Payment
Making Cents	Bookkeeping and Payroll	1704 Spruce Ln	Pending approvals
Jacob McAdams	Tattoo Artist	225 Valley Springs Rd	Waiting on payment
Jacksons Food Stores Inc	Convience Store and Gas Station	300 E Lake St	CED Review

Denied

Business Name	Business Activity	Address	Reason
No Activity			

City Clerk's License Report

February 28, 2024 – March 13, 2024

Council Meeting Date: March 21, 2024

Short-Term Rental Permit Activity

Issued - New							
Owner(s)	Rental Address	Local Contact	# of Bedrooms	Max Occ.	# of Parking Spaces	Permit #	Issued
No Activity							

Issued - Renewal							
Owner(s)	Rental Address	Local Contact	# of Bedrooms	Max Occ.	# of Parking Spaces	Permit #	
No Activity							

Closed		
Owner(s)	Rental Address	Permit #
No Activity		

Pending - New					
Pending applications with max occupancy of more than 10 will not be issued without CUP approval					
Owner(s)	Rental Address	Local Contact	# of Bedrooms	Max Occ.	# of Parking Spaces
Mary Crispin	315 W Lake St	Vacasa	6	14	6
Jessica Mather	203 Mather	Jessica Mather	6	14	6
Mark Maxwell	700 Reedy	McCall Vacation Properties	9	20	9
Colby Patchin	1207 Zachary	DoneRight Management	8	18	8
Heather Satchell	1123 Mo's Way	Heather Satchell	6	14	4
Andy Stevens	705 Brown	DoneRight Management	6	14	6
Sandra Nolan	260 Rio Vista	DoneRight Management	6	14	6

City Clerk's License Report

February 28, 2024 – March 13, 2024

Council Meeting Date: March 21, 2024

Justin Manning	2014 University Ln	Justin Manning	6	14	6
1030 Bitterroot LLC	1030 Bitterroot	Linda Hubbard	7	16	7
Paul Dewitt	1101 Knowles	DoneRight Management	4	10	4
Roger Cazian	1100 Blue Haze Way	mccallcabins.com	4	10	4
Mark Rogelstadt	1460 Mountain Meadow Dr	JASK Management	5	12	4
Michael Coleman	1070 Cedar Ln	Michael Coleman	3	8	3
Laurel McKinnon	301 Rio Vista	Vacasa	3	8	3
Amy McAllister	912 Fairway A	Julie Ronnow	2	6	2
Heidi Meineger	306 Broken Sage	Heidi Meineger	3	8	2
Maya Metz	1607 N Davis Ave F20	Maya Metz	3	8	1
Premier Rentals	712 Reedy Ln	Premier Rentals	Undetermined at this time		
Judy Wild	508 Gamble	DoneRight Management	4	10	4
John Farmer	630 Ruby St	Tina Withers	3	8	2
Timberlake Timeshare Assoc	628 Ruby St A10	Timberlake Timeshare	1	4	1
Timberlake Timeshare Assoc	628 Ruby St A9	Timberlake Timeshare	1	4	1
Christine Holder	509 Sunset St	DoneRight Management	3	8	2
Amber Slaughter	1432 Mountain Meadow Dr	Amber Slaughter	3	8	3
Kyle Osborn	507 Lenora	DoneRight Management	4	10	4
Jennifer Hooper	1508 Dawson	Jennifer Hooper	5	12	5

City Clerk's License Report

February 28, 2024 – March 13, 2024

Council Meeting Date: March 21, 2024

Denied					
Owner(s)	Rental Address	Reason	# of Bedrooms	Max Occ.	# of Parking Spaces
No Activity					

Alcohol License Activity

Issued - New				
Business Name	Physical Address	BL#	Issued	
No Activity				

Issued – Transfer of Ownership				
Business Name	Physical Address	BL#	Issued	
No Activity				

Issued – Transfer of Location				
Business Name	Physical Address	BL#	Issued	
No Activity				

Issued - Renewal				
Business Name	Physical Address	BL#	Issued	
No Activity				

Closed			
Business Name	Physical Address	BL#	
No Activity			

Pending – New or Transfer	
Business Name	Physical Address
No Activity	

City Clerk's License Report

February 28, 2024 – March 13, 2024

Council Meeting Date: March 21, 2024

Denied		
Business Name	Physical Address	Reason
No Activity		

Catering Permit Activity

Issued						
Name of Licensee	Event	Location of Event	Date of Event	Time of Event	Issued	Rev
Banyans on the Green	Hull Wedding	401 N 3rd St	3/23/2024	3:00pm - 6:00 pm	3/12/2024	\$20

Pending				
Name of Licensee	Event	Location of Event	Date of Event	Time of Event
Grants Grill	Wedding	401 N 3 rd St	5/31/2024	12:00pm – 11:00pm

Denied			
Name of Licensee	Event	Location of Event	Reason
No Activity			

Outdoor Public Events/Vendor Permit Activity

Issued						
Applicant	Event	Location of Event	Date(s) of Event	Time of Event	Rd Closure	Issued
No Activity						

Pending					
Applicant	Event	Location of Event	Date(s) of Event	Time of Event	Rd Closure
No Activity					

City Clerk's License Report

February 28, 2024 – March 13, 2024

Council Meeting Date: March 21, 2024

Denied or Canceled				
Applicant	Event	Location of Event	Date(s) of Event	Reason
No Activity				

Commercial Snow Removal Permit Renewal Activity

Issued - New				
Business Name	Owner	Type of Snow Removal	Permit #	Issued
No Activity				

Issued - Renewal				
Business Name	Owner	Type of Snow Removal	Permit #	Issued
No Activity				

Closed				
Business Name	Owner	Type of Snow Removal	Permit#	
No Activity				

Pending - New		
Business Name	Owner	Type of Snow Removal
No Activity		

Denied		
Business Name	Owner	Reason
No Activity		

City Clerk's License Report

February 28, 2024 – March 13, 2024

Council Meeting Date: March 21, 2024

Taxi & Commercial Transportation Driver License Activity

Issued – New						
Business Name	Driver Name	Address	BL#	City Tax License #	Date Approved	License Expires
No Activity						

Issued – Renewal						
Business Name	Driver Name	Address	BL#	City Tax License #	Date Approved	License Expires
No Activity						

Closed				
Business Name	Driver Name	Address	BL#	City Tax License #
No Activity				

Pending - New			
Business Name	Driver Name	Address	BL#
No Activity			

Denied				
Business Name	Driver Name	Address	BL#	Reason
No Activity				

Peddler Permit Activity

Issued					
Applicant	Company Represented	Product Sold	Date(s) Permitted	Permit #	Fees Collected
No Activity					

City Clerk's License Report

February 28, 2024 – March 13, 2024

Council Meeting Date: March 21, 2024

Pending			
Applicant	Company Represented	Product Sold	Date(s) Permitted
No Activity			

Denied or Canceled			
Applicant	Company Represented	Product Sold	Reason
No Activity			

**McCALL CITY COUNCIL
AGENDA BILL**

216 East Park Street
McCall, Idaho 83638

Number AB 24-066
Meeting Date March 21, 2024

AGENDA ITEM INFORMATION			
SUBJECT: <i>Treasurer's Report as Required by IC 50-208</i>		<i>Department Approvals</i>	<i>Originator or Supporter</i>
		Mayor / Council	
		City Manager	ABS
		Clerk	
		Treasurer	RS
		Community Development	
		Police Department	
		Public Works	
		Golf Course	
COST IMPACT:	N/A	Parks and Recreation	
FUNDING SOURCE:	N/A	Airport	
		Library	
TIMELINE:	Report Only	Information Systems	
		Grant Coordinator	
SUMMARY STATEMENT: Treasurer's report of accounts and activity of office during the month of February 2024 regarding care, management or disposition of moneys, property, or business of the City. Attached is the February 2024 Report			
RECOMMENDED ACTION: The Council shall examine the report and determine whether additional information from the Treasurer is required.			
RECORD OF COUNCIL ACTION			
MEETING DATE	ACTION		

City of McCall, Idaho
 Monthly Financial Dashboard
 Issued on March 14, 2024



Reporting Period: February 2024

Our Investments and Cash...

Balances as of February 2024

General Fund – Cash & Investments

February 2024	\$ 9,484,363
February 2023	\$ 9,747,456
Unavailable Cash Reserves	\$ 3,512,252
Restricted Cash - Franchise Fees	\$ 1,647,280
Available Cash	\$ 4,324,830

Streets Fund - Cash & Investments

February 2024	\$ 1,891,693
February 2023	\$ 2,160,993
Unavailable Cash Reserves	\$ 988,799
Available Cash	\$ 902,894

Library Fund - Cash & Investments

February 2024	\$ 1,435,882
February 2023	\$ 1,572,522
Unavailable Cash Reserves	\$ 131,947
Restricted Cash - Bldg Fund	\$ 388,017
Available Cash	\$ 915,918

Recreation Fund - Cash & Investments

February 2024	\$ 460,245
February 2023	\$ 403,072
Unavailable Cash Reserves	\$ 447,247
Available Cash	\$ 12,998

Airport Fund - Cash & Investments

February 2024	\$ 883,650
February 2023	\$ 824,456
Unavailable Cash Reserves	\$ 99,373
Available Cash	\$ 784,277

Capital Projects Fund-Cash & Investments

February 2024	\$ 86,422
February 2023	\$ 79,451

Local Option Tax - Cash & Investments

February 2024	\$ 1,919,487
February 2023	\$ 4,427,993
Available Cash	\$ 1,919,487

Major Fund Cash Flows...

<u>General Fund Revenues and Expense</u>	<u>As % of Budget</u>	<u>As % of FY19- FY23 Avg. Actual</u>
Fiscal Year 2024 Budget	\$ 11,457,177	
Revenues to Date	\$ 4,845,984	42.30%
Expenditures to Date	\$ 3,035,482	26.49%
Revenues over Expenditures	\$ 1,810,502	
 <u>Street Fund Revenues and Expenditures</u>		
Fiscal Year 2024 Budget	\$ 3,199,854	
Revenues to Date	\$ 1,699,680	53.12%
Expenditures to Date	\$ 1,406,436	43.95%
Revenues over Expenditures	\$ 293,244	
 <u>Library Fund Revenues and Expenditures</u>		
Fiscal Year 2024 Budget	\$ 1,511,125	
Revenues to Date	\$ 421,630	27.90%
Expenditures to Date	\$ 232,099	15.36%
Revenues over Expenditures	\$ 189,530	
 <u>Recreation Fund Revenues and Expenditures</u>		
Fiscal Year 2024 Budget	\$ 2,090,140	
Revenues to Date	\$ 680,419	32.55%
Expenditures to Date	\$ 663,837	31.76%
Revenues over Expenditures	\$ 16,581	
 <u>Airport Fund Revenues and Expenditures</u>		
Fiscal Year 2024 Budget	\$ 1,387,894	
Revenues to Date	\$ 307,499	22.16%
Expenditures to Date	\$ 254,192	18.31%
Revenues over Expenditures	\$ 53,306	
 <u>Local Option Tax - Streets Fund Revenues and Expenditures</u>		
Fiscal Year 2024 Budget	\$ 9,670,660	
Revenues to Date	\$ 1,181,449	12.22%
Expenditures to Date	\$ 2,500,949	25.86%
Revenues over Expenditures	\$ (1,319,500)	
 <u>Water Fund Revenues and Expenditures</u>		
Fiscal Year 2024 Budget	\$ 6,224,332	
Revenues to Date	\$ 1,735,807	27.89%
Expenditures to Date	\$ 2,046,116	32.87%
Revenues over Expenditures	\$ (310,309)	

City of McCall, Idaho
 Monthly Financial Dashboard
 Issued on March 14, 2024



Reporting Period: February 2024

Specific Revenue Collections at a Glance...

		As % of	As % of FY19-
		<u>Budget</u>	<u>FY23 Avg.</u>
<u>Property Tax Collection</u>			
Fiscal Year 2024 Budget	\$ 7,643,826		
Revenues to Date	\$ 4,944,762	64.69%	75.50%
<u>State Shared Revenue Collection</u>			
Fiscal Year 2024 Budget	\$ 1,216,249		
Revenues to Date	\$ 580,893	47.76%	50.27%
<u>Building Permit Revenue Collection</u>			
Fiscal Year 2024 Budget	\$ 500,000		
Revenues to Date	\$ 64,855	12.97%	11.66%
<u>Local Option Tax - Tourism Revenue Collection</u>			
Fiscal Year 2024 Budget	\$ 1,450,000		
Revenues to Date	\$ 369,422	25.48%	56.45%
<u>Local Option Tax - Streets Revenue Collection*</u>			
Fiscal Year 2024 Budget	\$ 3,214,500		
Revenues to Date	\$ 1,129,160	35.13%	42.94%

*New Tax and Fund as of January 1, 2016 (percent avg. is 2 year comparison)

Our Investments and Cash... cont'd

Balances as of February 2024

<u>Golf Fund - Cash & Investments</u>	
February 2024	\$ 448,987
February 2023	\$ 823,848
Unavailable Cash Reserves	\$ 205,110
Available Cash	\$ 243,877
<u>Water Fund - Cash & Investments</u>	
February 2024	\$ 4,929,400
February 2023	\$ 7,058,637
Unavailable Cash Reserves	\$ 515,500
Restricted Cash - DEQ Loan Reserve	\$ 419,245
Available Cash	\$ 3,994,655

City of McCall, Idaho
 Monthly Financial Dashboard
 Issued on March 14, 2024



Reporting Period: February 2024

Our Cash Flows Prior Year Comparison

February 2024			February 2023		
<u>General Fund</u>		Percentage	<u>General Fund</u>		Percentage
Fiscal Year 2024 Budget	\$ 11,457,177		Fiscal Year 2023 Budget	\$ 14,196,339	
Revenues to Date	\$ 4,845,984	42.30%	Revenues to Date	\$ 4,201,007	29.59%
Expenditures to Date	\$ 3,035,482	26.49%	Expenditures to Date	\$ 2,747,725	19.36%
Revenues over Expenditures	\$ 1,810,502		Revenues over Expenditures	\$ 1,453,283	
<u>Streets Fund</u>			<u>Streets Fund</u>		
Fiscal Year 2024 Budget	\$ 3,199,854		Fiscal Year 2023 Budget	\$ 2,970,601	
Revenues to Date	\$ 1,699,680	53.12%	Revenues to Date	\$ 1,526,470	51.39%
Expenditures to Date	\$ 1,406,436	43.95%	Expenditures to Date	\$ 1,059,181	35.66%
Revenues over Expenditures	\$ 293,244		Revenues over Expenditures	\$ 467,288	
<u>Library Fund</u>			<u>Library Fund</u>		
Fiscal Year 2024 Budget	\$ 1,511,125		Fiscal Year 2023 Budget	\$ 1,212,393	
Revenues to Date	\$ 421,630	27.90%	Revenues to Date	\$ 628,913	51.87%
Expenditures to Date	\$ 232,099	15.36%	Expenditures to Date	\$ 271,515	22.39%
Revenues over Expenditures	\$ 189,530		Revenues over Expenditures	\$ 357,398	
<u>Recreation Fund</u>			<u>Recreation Fund</u>		
Fiscal Year 2024 Budget	\$ 2,090,140		Fiscal Year 2023 Budget	\$ 2,265,584	
Revenues to Date	\$ 680,419	32.55%	Revenues to Date	\$ 649,491	28.67%
Expenditures to Date	\$ 663,837	31.76%	Expenditures to Date	\$ 709,491	31.32%
Revenues over Expenditures	\$ 16,581		Revenues over Expenditures	\$ (60,000)	
<u>Airport Fund</u>			<u>Airport Fund</u>		
Fiscal Year 2024 Budget	\$ 1,387,894		Fiscal Year 2023 Budget	\$ 1,868,468	
Revenues to Date	\$ 307,499	22.16%	Revenues to Date	\$ 694,959	37.19%
Expenditures to Date	\$ 254,192	18.31%	Expenditures to Date	\$ 679,798	36.38%
Revenues over Expenditures	\$ 53,306		Revenues over Expenditures	\$ 15,160	
<u>Local Option Tax (Streets) Fund</u>			<u>Local Option Tax (Streets) Fund</u>		
Fiscal Year 2024 Budget	\$ 9,670,660		Fiscal Year 2023 Budget	\$ 6,321,509	
Revenues to Date	\$ 1,181,449	12.22%	Revenues to Date	\$ 1,271,890	20.12%
Expenditures to Date	\$ 2,500,949	25.86%	Expenditures to Date	\$ 710,939	11.25%
Revenues over Expenditures	\$ (1,319,500)		Revenues over Expenditures	\$ 560,951	
<u>Golf Fund</u>			<u>Golf Fund</u>		
Fiscal Year 2024 Budget	\$ 2,924,075		Fiscal Year 2023 Budget	\$ 2,774,126	
Revenues to Date	\$ 219,449	7.50%	Revenues to Date	\$ 223,005	8.04%
Expenditures to Date	\$ 517,391	17.69%	Expenditures to Date	\$ 598,409	21.57%
Revenues over Expenditures	\$ (297,943)		Revenues over Expenditures	\$ (375,404)	
<u>Water Fund</u>			<u>Water Fund</u>		
Fiscal Year 2024 Budget	\$ 6,224,332		Fiscal Year 2023 Budget	\$ 9,621,637	
Revenues to Date	\$ 1,735,807	27.89%	Revenues to Date	\$ 1,713,049	17.80%
Expenditures to Date	\$ 2,046,116	32.87%	Expenditures to Date	\$ 1,326,551	13.79%
Revenues over Expenditures	\$ (310,309)		Revenues over Expenditures	\$ 386,498	

**McCALL CITY COUNCIL
AGENDA BILL**

216 East Park Street
McCall, Idaho 83638

**Number AB 24-063
Meeting Date March 21, 2024**

AGENDA ITEM INFORMATION						
SUBJECT:		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>		
Request to Proclaim April 2024 as Fair Housing Month		Mayor / Council				
		City Manager	ABS			
		Clerk	HU	Originator		
		Treasurer				
		Community Development				
		Police department				
		Public Works				
		Golf Course				
		COST IMPACT:	NA	Parks and Recreation		
		FUNDING SOURCE:	NA	Airport		
		Library				
TIMELINE:	NA	Information Systems				
		Grant Coordinator				
SUMMARY STATEMENT:						
<p>The Idaho Department of Commerce asks each community in Idaho to publish a Fair Housing Proclamation each April to raise awareness of everyone's entitlement to Fair Housing. Title VIII of the Civil Rights Act of 1968 (Fair Housing Act), as amended, prohibits discrimination in the sale, rental, and financing of dwellings, and in other housing-related transactions, based on race, color, national origin, religion, sex, familial status (including children under the age of 18 living with parents or legal custodians, pregnant women, and people securing custody of children under the age of 18), and disability.</p> <p>The 2024 proclamation is attached.</p>						
RECOMMENDED ACTION:						
<p>Proclaim April 2024 as Fair Housing Month in the City of McCall and authorize the Mayor to sign the proclamation.</p>						
RECORD OF COUNCIL ACTION						
MEETING DATE	ACTION					



City of McCall

FAIR HOUSING MONTH PROCLAMATION

WHEREAS, April 2024 marks the 56th anniversary of the passage of Title VIII of the Civil Rights Act of 1968, commonly known as the Federal Fair Housing Act; and

WHEREAS, the Idaho Human Rights Commission Act has prohibited discrimination in housing since 1969; and

WHEREAS, equal opportunity for all-regardless of race, color, religion, sex, disability, familial status or national origin-is a fundamental goal of our nation, state and city; and

WHEREAS, equal access to housing is an important component of this goal-as fundamental as the right to equal education and employment; and

WHEREAS, housing is a critical component of family and community health and stability; and

WHEREAS, housing choice impacts our children's access to education, our ability to seek and retain employment options, the cultural benefits we enjoy, the extent of our exposure to crime and drugs, and the quality of health care we receive in emergencies; and

WHEREAS, the laws of this nation and our state seek to ensure such equality of choice for all transactions involving housing; and

WHEREAS, ongoing education, outreach and monitoring are key to raising awareness of fair housing principles, practices, rights and responsibilities; and

WHEREAS, only through continued cooperation, commitment and support of all Idahoans can barriers to fair housing be removed;

NOW, THEREFORE, I, Robert S Giles, Mayor, with the consent of the City Council of the City of McCall, do hereby proclaim April 2024 to be

FAIR HOUSING MONTH

In the City of McCall, State of Idaho.

IN WITNESS WHEREOF, I have hereunto set my hand at the City of McCall, Idaho on this 21 day of March in the year of 2024.

Robert S. Giles, Mayor

**McCALL CITY COUNCIL
AGENDA BILL**

216 East Park Street
McCall, Idaho 83638

Number AB 24-068
Meeting Date March 21, 2024

AGENDA ITEM INFORMATION				
SUBJECT:		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
<i>Request to Approve Renewal of the Non-Funded Participating Agreement between Valley County & City of McCall & The USDA, Forest Service Payette National Forest (Upper Payette Cooperative Weed Management Area)</i>		Mayor / Council		
		City Manager	ABS	
		Clerk		
		Treasurer		
		Community Development		
		Police Department		
		Public Works		
		Golf Course		
		COST IMPACT:	N/A	Parks and Recreation
FUNDING SOURCE:	N/A	Airport		
TIMELINE:	March 21, 2024	Library		
		Information Systems		
		Grant Coordinator		
SUMMARY STATEMENT:				
<p>Renew the existing Non-Funded Participating Agreement between Valley County, the City of McCall, and the USDA Forest Service, Payette National Forest which was originally signed and agreed upon in 2018. Nothing has changed in the agreement and the program has been extremely successful and beneficial to all agencies involved.</p> <p>Furthermore, it has proven to be successful in managing our communities' noxious weeds both on public and private lands.</p>				
RECOMMENDED ACTION:				
<p>Approve the Renewal of the the Non-Funded Participating Agreement between Valley County & City of McCall & The USDA, Forest Service Payette National Forest (Upper Payette Cooperative Weed Management Area) and authorize the Mayor to sign all necessary documentation.</p>				
RECORD OF COUNCIL ACTION				
MEETING DATE	ACTION			



FS Agreement No. 24-PA-11041200-009

Cooperator Agreement No. _____

NON FUNDED PARTICIPATING AGREEMENT
Between
VALLEY COUNTY
AND
CITY OF MCCALL
And The
USDA, FOREST SERVICE
PAYETTE NATIONAL FOREST

This NON FUNDED PARTICIPATING AGREEMENT is hereby entered into by and between Valley County, hereinafter referred to as "the County" and the City of McCall, hereinafter referred to as "the City," and the United States Department of Agriculture (USDA), Forest Service, Payette National Forest, hereinafter referred to as the "U.S. Forest Service," under the authority: Cooperative Funds and Deposits Act of December 12, 1975, Pub.L. 94-148, 16 U.S.C. 565a1 - a3, as amended.

Background: The upper Payette River Cooperative Weed Management Area is a cooperative effort to control and contain the spread of noxious and invasive weeds through public awareness, prevention, early detection, rapid response (control and eradication of any new invading noxious and/or invasive weeds), inventory, mapping treatment, rehab and restoration and monitoring of noxious and invasive weeds within the City of McCall and Valley County, State of Idaho, on National Forest System lands of the Payette National Forest and on private lands.

Title: Cooperative Noxious Weed Management

I. PURPOSE:

The purpose of this agreement is to document the cooperation between the parties to establish a relationship between Vally County, City of McCall, and the Payette National Forest to protect and enhance the natural resource and economic values in the Upper Payette River watershed from damages related to the invasion of infestations of noxious weeds and non-native plants. This project is a cooperative effort to prevent, eradicate, contain, and control noxious weeds and non-native public and private lands in this area. Factors related to spread and infestations are not related to ownership nor controllable at agency boundaries. This agreement formalizes the cooperative strategy for management of these weeds and non-native plants addressed in the County's Integrated Weed Management Plan. This project provides for setting common priorities, sharing resources and applying cooperative management measures to accomplish the goals and objectives related to



noxious weed management in accordance with the following provisions and the hereby incorporated Operating and Financial Plan, attached as Exhibit A and Exhibit B.

II. STATEMENT OF MUTUAL BENEFIT AND INTERESTS:

The U.S. Forest Service, the County and the City of McCall have the responsibility for controlling invasive species on lands under their jurisdiction. Since these species originate from both private and public lands, and since infestations often occur on adjacent jurisdictions, it is in the interests of all parties to this agreement to work together to locate and treat infestations and prevent their spread.

Through this agreement, U.S. Forest Service, the County and the City can share expertise and coordinate on integrated pest management and monitoring efforts. This unique opportunity allows for collaboration with multiple resources within the U.S. Forest Service, maximizing efforts for mutual ecosystem benefits.

In consideration of the above premises, the parties agree as follows:

III. THE COUNTY SHALL:

- A. LEGAL AUTHORITY. The County legal authority to enter into this agreement, and the institutional, managerial, and financial capability to ensure proper planning, management, and completion of the project, which includes funds sufficient to pay the non-Federal share of project costs, when applicable.
- B. Consult in the detection, identification, and control of new invaders and priority noxious weeds, as outlined in Valley County's Integrated Weed Management Plan.
- C. Provide assistance in the monitoring of treated sites and the inventory of noxious weeds on lands the City of McCall manages.
- D. Assist yearly in the control of noxious weeds on the McCall Airport.

IV. THE CITY SHALL:

- A. LEGAL AUTHORITY. The City shall have the legal authority to enter into this agreement, and the institutional, managerial, and financial capability to ensure proper planning, management, and completion of the project, which includes funds sufficient to pay the non-Federal share of project costs, when applicable.
- B. Embrace the goals outlined by the Upper Payette Cooperative Management Area, and implement the strategy set forth in Valley County's Integrated Weed Management Plan.



- C. Control all Noxious Weeds on the lands owned or leased and operated by the City of McCall.
- D. Furnish all chemicals used to control noxious weeds on the lands owned or leased and operated by the City of McCall.
- E. Provide assistance to Valley County in the monitoring, inventory, and mapping of noxious weeds on the City of McCall lands.
- F. Provide records to Valley County for the sites treated for specific noxious weeds at the request of, or in cooperation with, Valley County.

V. THE U.S. FOREST SERVICE SHALL:

- A. Consult in the detection, identification, and control of new invaders and priority noxious weeds, as outlined in Valley County’s Integrated Weed Management Plan.
- B. Assist annually in the control of noxious weeds at the McCall Airport, the surrounding industrial area, and along Dienhart Road.

VI. IT IS MUTUALLY UNDERSTOOD AND AGREED BY AND BETWEEN THE PARTIES THAT:

- A. PRINCIPAL CONTACTS. Individuals listed below are authorized to act in their respective areas for matters related to this agreement.

Principal Cooperator Contacts:

Valley County Project Contact	Valley County Administrative Contact
Steve Anderson Department Supervisor 219 N. Main St. P.O. Box 1350 Cascade, ID 83611 Telephone: 208- 382-7199 Email: Sanderson@co.valley.id.us	Same as Program Contact



City of McCall Project Contact	City of McCall Project Contact
Eddie Heider Parks Superintendent 216 E. Park McCall, ID 83638 Telephone: 208-634-6609 Email: eheider@mccall.id.us	Kurt Wolf Parks & Recreation Director 216 E. Park McCall, ID 83638 Telephone: 208-315-0063 Email: kwolf@mccall.id.us

Principal U.S. Forest Service Contacts:

U.S. Forest Service Program Manager Contact	U.S. Forest Service Administrative Contact
Brian McMorris Range Specialist P.O. Box J New Meadows, ID 83654 Telephone: 208-347-0349 Email: brian.mcmorris@usda.gov	Gina Jolley Grants Management Specialist R4 Intermountain Region, North Zone Ctr Telephone: 385-832-9825 Email: gina.jolley@usda.gov

- B. NOTICES. Any communications affecting the operations covered by this agreement given by the U.S. Forest Service or the County or the City are sufficient only if in writing and delivered in person, mailed, or transmitted electronically by e-mail or fax, as follows:

To the U.S. Forest Service Program Manager, at the address specified in the agreement.

To the County and the City, at the address shown in the agreement or such other address designated within the agreement.

Notices are effective when delivered in accordance with this provision, or on the effective date of the notice, whichever is later.

- C. PARTICIPATION IN SIMILAR ACTIVITIES. This agreement in no way restricts the U.S. Forest Service or the County and the City from participating in similar activities with other public or private agencies, organizations, and individuals.
- D. ENDORSEMENT. Any of the County and the City's contributions made under this agreement do not by direct reference



or implication convey U.S. Forest Service endorsement of the County and the City's products or activities.

- E. NON-FEDERAL STATUS FOR COOPERATOR PARTICIPANTS. The County and the City agree(s) that any of the County" and the City of McCall, hereinafter referred to as "the City's employees, volunteers, and program participants shall not be deemed to be Federal employees for any purposes including Chapter 171 of Title 28, United States Code (Federal Tort Claims Act) and Chapter 81 of Title 5, United States Code (OWCP), as the County and the City has hereby willingly agreed to assume these responsibilities.

Further, the County and the City shall provide any necessary training to the County and the City employees, volunteers, and program participants to ensure that such personnel are capable of performing tasks to be completed. the County and the City shall also supervise and direct the work of its employees, volunteers, and participants performing under this agreement.

- F. MEMBERS OF CONGRESS. Pursuant to 41 U.S.C. 22, no member of, or delegate to, Congress shall be admitted to any share or part of this agreement, or benefits that may arise therefrom, either directly or indirectly.
- G. NONDISCRIMINATION. The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or a part of an individual's income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, and so forth.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). To file a complaint of discrimination, write to USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410 or call (800) 795-3272 (voice) or (202) 720-6382 (TDD). USDA is an equal opportunity provider and employer.
- H. ELIGIBLE WORKERS. The County and the City shall ensure that all employees complete the I-9 form to certify that they are eligible for lawful employment under the Immigration and Nationality Act (8 USC 1324a). the County and the City shall comply with regulations regarding certification and retention of the completed forms. These requirements also apply to any contract awarded under this agreement.
- I. SYSTEM FOR AWARD MANAGEMENT REGISTRATION REQUIREMENT (SAM). The County and the City shall maintain current information in the System for Award Management (SAM). This



requires review and update to the information at least annually after the initial registration, and more frequently if required by changes in information or agreement term(s). For purposes of this agreement, System for Award Management (SAM) means the Federal repository into which an entity must provide information required for the conduct of business as a Cooperative. Additional information about registration procedures may be found at the SAM Internet site at www.sam.gov.

- J. AGREEMENT CLOSE-OUT. Within 120 days after expiration or notice of termination the County and the City shall close out the agreement. Within a maximum of 120 days following the date of expiration or termination of this agreement, all performance and related reports required by the terms of the agreement must be submitted to the U.S. Forest Service by the County and the City.
- K. PROGRAM MONITORING AND PROGRAM PERFORMANCE REPORTS. The parties to this agreement shall monitor the performance of the agreement activities to ensure that performance goals are being achieved.

Performance reports must contain information on the following:

- A comparison of actual accomplishments to the goals established for the period. Wherever the output of the project can be readily expressed in numbers, a computation of the cost per unit of output, if applicable.
- Reason(s) for delay if established goals were not met.
- Additional pertinent information.

The County and the City shall submit annual performance reports to the U.S. Forest Service Program Manager. These reports are due 30 days after the reporting period. The final performance report must be submitted no later than 120 days from the expiration date of the agreement.

- L. RETENTION AND ACCESS REQUIREMENTS FOR RECORDS. The County and the City shall retain all records pertinent to this agreement for a period of no less than 3 years from the expiration or termination date. As used in this provision, records includes books, documents, accounting procedures and practice, and other data, regardless of the type or format. the County and the City shall provide access and the right to examine all records related to this agreement to the U.S. Forest Service, Inspector General, or Comptroller General or their authorized representative. The rights of access in this section must not be limited to the required retention period but must last as long as the records are kept.



If any litigation, claim, negotiation, audit, or other action involving the records has been started before the end of the 3-year period, the records must be kept until all issues are resolved, or until the end of the regular 3-year period, whichever is later.

Records for nonexpendable property acquired in whole or in part, with Federal funds must be retained for 3 years after its final disposition.

- M. FREEDOM OF INFORMATION ACT (FOIA). Public access to grant or agreement records must not be limited, except when such records must be kept confidential and would have been exempted from disclosure pursuant to Freedom of Information regulations (5 U.S.C. 552). Requests for research data are subject to 2 CFR 215.36. Public access to culturally sensitive data and information of Federally-recognized Tribes may also be explicitly limited by P.L. 110-234, Title VIII Subtitle B §8106 (2008 Farm Bill).
- N. TEXT MESSAGING WHILE DRIVING. In accordance with Executive Order (EO) 13513, "Federal Leadership on Reducing Text Messaging While Driving," any and all text messaging by Federal employees is banned: a) while driving a Government owned vehicle (GOV) or driving a privately owned vehicle (POV) while on official Government business; or b) using any electronic equipment supplied by the Government when driving any vehicle at any time. All Cooperators, their Employees, Volunteers, and Contractors are encouraged to adopt and enforce policies that ban text messaging when driving company owned, leased or rented vehicles, POVs or GOVs when driving while on official Government business or when performing any work for or on behalf of the Government.
- O. REMEDIES FOR COMPLIANCE RELATED ISSUES. If the County and the City materially fail(s) to comply with any term of the agreement, whether stated in a Federal statute or regulation, an assurance, or the agreement, the U.S. Forest Service may wholly or partly suspend or terminate the current agreement.
- P. TERMINATION BY MUTUAL AGREEMENT. This agreement may be terminated, in whole or part, as follows:
1. When the U.S. Forest Service and the County and the City agree upon the termination conditions, including the effective date and, in the case of partial termination, the portion to be terminated.
 2. By 30 days written notification by the County and the City to the U.S. Forest Service setting forth the reasons for termination, effective date, and in the case of partial termination, the portion to be terminated. If the U.S. Forest Service decides that the remaining



portion of the agreement will not accomplish the purposes for which the agreement was made, the U.S. Forest Service may terminate the agreement in its entirety.

- Q. ALTERNATE DISPUTE RESOLUTION – PARTNERSHIP AGREEMENT. In the event of any issue of controversy under this agreement, the parties may pursue Alternate Dispute Resolution procedures to voluntarily resolve those issues. These procedures may include, but are not limited to conciliation, facilitation, mediation, and fact finding.
- R. DEBARMENT AND SUSPENSION. The County and the City shall immediately inform the U.S. Forest Service if they or any of their principals are presently excluded, debarred, or suspended from entering into covered transactions with the Federal Government according to the terms of 2 CFR Part 180. Additionally, should the County and the City or any of their principals receive a transmittal letter or other official Federal notice of debarment or suspension, then they shall notify the U.S. Forest Service without undue delay. This applies whether the exclusion, debarment, or suspension is voluntary or involuntary.
- S. MODIFICATIONS. Modifications within the scope of this agreement must be made by mutual consent of the parties, by the issuance of a written modification signed and dated by all properly authorized, signatory officials, prior to any changes being performed. Requests for modification should be made, in writing, at least 30 days prior to implementation of the requested change.
- T. COMMENCEMENT/EXPIRATION DATE. This agreement is executed as of the date of the last signature and is effective through March 10, 2029 at which time it will expire. The expiration date is the final date for completion of all work activities under this agreement.
- U. AUTHORIZED REPRESENTATIVES. By signature below, each party certifies that the individuals listed in this document as representatives of the individual parties are authorized to act in their respective areas for matters related to this agreement. In witness whereof, the parties hereto have executed this agreement as of the last date written below.



BOB GILES, Mayor
The City of McCall

Date

ELTING HASBROUCK, Chairman
Valley County Commissioners

LINDA L. JACKSON, Forest Supervisor
U.S. Forest Service, Payette National Forest

Date

The authority and format of this agreement have been reviewed and approved for signature.

GINA JOLLEY
U.S. Forest Service Grants Management Specialist

Date

Burden Statement

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0596-0217. The time required to complete this information collection is estimated to average 4 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at 202-720-2600 (voice and TDD).

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington, DC 20250-9410 or call toll free (866) 632-9992 (voice). TDD users can contact USDA through local relay or the Federal relay at (800) 877-8339 (TDD) or (866) 377-8642 (relay voice). USDA is an equal opportunity provider and employer.

Exhibit:

USFS Agreement No.:
Cooperator Agreement No.:

Mod. No.:

Note: This Financial Plan may be used when:
(1) No program income is expected and
(2) The Cooperator is not giving cash to the FS and
(3) There is no other Federal funding

Agreements Financial Plan (Short Form)

Financial Plan Matrix: Note: All columns may not be used. Use depends on source and type of contribution(s).

COST ELEMENTS	FOREST SERVICE CONTRIBUTIONS		CITY OF MCCALL CONTRIBUTIONS		VALLEY COUNTY CONTRIBUTIONS		(g) Total
	(a) Noncash	(b) Cash to Cooperator	(c) Noncash	(d) In-Kind	(e) Noncash	(f) In-Kind	
Direct Costs							
Salaries/Labor	\$8,055.00		\$6,000.00		\$8,045.60		\$14,055.00
Travel	\$486.76		\$600.00		\$515.00		\$1,086.76
Equipment	\$300.00		\$450.00		\$6,915.20		\$750.00
Supplies/Materials							\$0.00
Printing							\$0.00
Other							\$0.00
Other							\$0.00
Subtotal	\$8,841.76	\$0.00	\$7,050.00	\$0.00	\$15,475.80	\$0.00	\$31,367.56
Coop Indirect Costs							\$0.00
FS Overhead Costs	\$1,414.68						\$1,414.68
Total	\$10,256.44	\$0.00	\$7,050.00	\$0.00	\$15,475.80	\$0.00	\$32,782.24
Total Project Value:							\$32,782.24

Matching Costs Determination	
Total Forest Service Share =	(h)
(a+b) ÷ (g) = (h)	31.29%
Total Cooperator Share	(i)
(c+d+e+f) ÷ (g) = (i)	68.71%
Total (h+i) = (j)	(j)
	100.00%

2. Cost Analysis:

Use the following section to show additional information that supports the lump sum figures provided above. The following Cost Analysis boxes, (a)-(d), should provide a cost analysis of the corresponding matrix columns, (a)-(d), above, e.g. matrix column (a) *FS Non-Cash Contribution* should be analyzed under block (a), below, and matrix column (b) *FS In-Kind Contribution* should be analyzed under block (b), below, etc. Furthermore, each cost analysis box, below, should have clear labels indicating which cost element, above, is being analyzed, e.g. Salary/Labor = hrs or days x rate; Travel = miles x rate, or months x FOR rate (that is, days x per diem rate; Equipment Use = hrs or days x rate; Supplies & Materials--list of items and estimated cost; Printing = estimated cost per item; Indirect Cost = Direct cost x current indirect rate.

If necessary, add additional sheets for cost analysis. To compress any unwanted portion(s) of this section, highlight the section to be hidden, then select "Format", "Row", and "Hide" from the toolbar.

Column (a) Forest Service Noncash Contribution	Salary: GS-9 Range Specialist (10 days at \$321/day=\$3,210.00) GS-12 Range Specialist (10 days at \$350/day=\$3,500.00) GS-6 Bio Tech (5 days at \$150/day=\$750.00) GS-4 Bio Tech (5 days at \$119/day=\$595.00) TOTAL SALARY=\$8,055.00 16% OHR \$1,414.68 Travel: Flat Bed Trailer with water tanks, pump and hoses for 480 miles at \$0.30/miles = \$144.00; Vehicle cost for 5 days at \$8.55/day = 42.76 TOTAL TRAVEL=\$486.76 Equipment: spray rig (3 days at \$100/day = \$300)
Column (b) Forest Service Cash to Cooperator	
Column (c) Cooperator Noncash Contribution	Salary: Parks seasonal (15 days at \$160/day = \$2,400) Parks Permanent (15 days at \$240/day = \$3,600) TOTAL SALARY = \$6,000.00. Equipment: Spray Rig (3 days at \$100/day = \$300) Pull behind sprayer (3 days at \$50/day = \$150) Travel : \$600
Column (d) Cooperator Third Party In-Kind Contribution	
Column (e) Cooperator Noncash Contribution	Salary:Valley County Weed Dept: 1, 2-man-crew @ \$58.70 per hr x 80 hr = \$4,696, 1,2-man-crews \$41.87 per hr x 80 hr= \$3,349.60, 2-crews @ 80 hrs TOTAL SALARY =\$8,045.60. Equipment: 1-Truck @\$26.88 x 80 =\$2,150.40, 1-ATV w/Trailer @16.34 x 80 = \$1,307.20 (\$3,457.60 x 2 = \$6,915.20). Travel: 500 miles x2 Rigs = 1,000/miles @ .515/per mile = \$515.
Column (f) Cooperator Third Party In-Kind Contribution	

**McCALL CITY COUNCIL
AGENDA BILL**

216 East Park Street
McCall, Idaho 83638

Number AB 24-069
Meeting Date March 21, 2024

AGENDA ITEM INFORMATION				
SUBJECT:		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
<i>Request to Approve the US Bank Master Services Agreement and adopt Resolution 24-02 Designating Signatories on the City of McCall's Bank Accounts</i>		Mayor / Council		
		City Manager	ABS	
		Clerk	JW	Originator
		Treasurer		Supporter
		Community Development		
		Police Department		
		Public Works		
		Golf Course		
		Parks and Recreation		
COST IMPACT:	N/A	Airport		
FUNDING SOURCE:	N/A	Library		
TIMELINE:	N/A	Information Systems		
		Grant Coordinator		
SUMMARY STATEMENT:				
<p>With the resignation of City Manager Anette Spickard and the subsequent appointment of Interim City Manager Phillip Kushlan, the Council is required to update the list of signatories of the City of McCall's bank accounts. The attached Resolution authorizes the new Interim City Manager to sign checks and other disbursements. Also attached is the Master Service Agreement with Appendixes A-1 and B-1 which are to be updated if there are changes.</p> <p>The signature authority for Mayor Giles, Council Member Colby Nielsen, City Clerk BessieJo Wagner, and City Treasurer Linda Stokes, remains unchanged.</p>				
RECOMMENDED ACTION:				
<p>Approve the US Bank Master Services Agreement and Adopt Resolution No. 24-02 removing Anette Spickard and designating the new Interim City Manager as a signatory on the City of McCall's bank accounts and authorize the Mayor to sign all necessary documents.</p>				
RECORD OF COUNCIL ACTION				
MEETING DATE	ACTION			



City of McCall
RESOLUTION NO. 24-02

A RESOLUTION OF THE CITY OF MCCALL, IDAHO RELATING TO THE PERSONS AUTHORIZED TO SIGN DOCUMENTS RELATING TO ADMINISTRATION, DESIGNATING THE PERSONS AUTHORIZED TO SIGN CHECKS AND OTHER DISBURSEMENTS FROM THE BANK ACCOUNTS OF THE CITY AND BANK RELATED AGREEMENTS AND CONTRACTS.

WHEREAS, Idaho Code Section 50-1018 requires that the City Treasurer shall keep all city monies on deposit or invest city monies as provided by statute and ordinance; and

WHEREAS, the City of McCall maintains several accounts and currently has funds deposited with U.S. Bank of Idaho, and the State of Idaho Local Government Investment Pool in interest-bearing checking, certificates of deposit and other accounts; and

WHEREAS, Idaho Code Section 50-1018 requires that payment of claims be by warrants signed by the Mayor and City Clerk or by checks signed by the Mayor and Treasurer; and

WHEREAS, the City of McCall uses a check system for disbursing funds and the City's accounts require two signatures on checks; and

WHEREAS, the City of McCall may enter into agreements for financial services or accounts with other institutions as required to safeguard or invest funds and pay claims;

NOW, THEREFORE, BE IT RESOLVED by Mayor and Council of the City of McCall, Idaho as follows:

Section 1: That the Mayor, whose name and signature appear on Appendix A-1, is hereby designated to sign checks, other disbursements, agreements, and contracts when so authorized by the City Council.

That the Council President, whose name and signature appear on Appendix A-1, is hereby designated to sign checks, other disbursements, agreements, and contracts when so authorized by the City Council.

That Appendix A-1 will be modified when there is a change of Mayor and/or Council President Official. Any modifications to Appendix A-1 will be performed by resolution and attested by a person commissioned as a Notary Public for the State of Idaho.

Section 2: That the City Clerk, whose name and signature appear on Appendix A-1, is hereby designated to sign checks, other disbursements, agreements, and contracts when so authorized by the City Council.

That the City Treasurer, whose name and signature appear on Appendix A-1, is hereby designated to sign checks, other disbursements, agreements, and contracts when so authorized by the City Council.

That the City Manager, whose name and signature appear on Appendix A-1, is hereby designated to sign checks, other disbursements, agreements, and contracts when so authorized by the City Council.

That Appendix A-1 will be modified when there is a change of City Clerk, City Treasurer, and/or City Manager. Any modifications to Appendix A-1 will be performed through resolution and attested by a person commissioned as a Notary Public for the State of Idaho.

Section 3: That the above individuals be, and the same are hereby directed to execute the documents provided by financial institutions used by the City of McCall to manage, invest or disburse funds as necessary to implement the intent of this resolution.

PASSED AND APPROVED this 11day of January, 2024

, Mayor

ATTEST:

BessieJo Wagner, City Clerk



Master Services Agreement 1 Contract Signer(s) Change

Customer information

Customer name: CITY OF MCCALL Contract signer changes related to the original MSA dated: 01/13/2021
 Tax ID number on current MSA: 826000223

The undersigned Contract Signer certifies that, based on his or her review of Customer's books and records, Customer has full power and lawful authority to make this change to the Contract Signer(s) and to confer the powers herein granted to the persons named, and that the undersigned Contract Signer has full power and authority to exercise the same.

The undersigned Contract Signer further certifies that the newly appointed Contract Signers have been duly elected to and now hold the offices of Customer set opposite their respective names, and the signatures appearing opposite their names are the authentic, official signatures of the said Contract Signer.

Add contract signer(s)

Print contract signer name	Print contract signer title	Contract signer email address	Contract signer signature
<u>Phillip Kushlan</u>	<u>Interim City Manager</u>	<u>pkushlan@mccall.id.us</u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>

Delete contract signer(s)

Delete contract signer name:
Anette Spickard

Existing contract signer(s) other than those new contract signers listed above

List name(s) and email addresses, no specimen signatures are needed.

Contract signer	Email address	Contract signer	Email address
<u>Linda Stokes</u>	<u>lstokes@mccall.id.us</u>	<u>Robert S. Giles</u>	<u>bgiles@mccall.id.us</u>
<u>BessieJo Wagner</u>	<u>bwagner@mccall.id.us</u>	<u></u>	<u></u>

Signature: Email address: bgiles@mccall.id.us
 Print name: Robert S. Giles Date: March 21, 2024
 Print title: Mayor

For Internal Use Only:

Review Validation Method TL Review Imaged





Appendix A-1: New Account/Change in Authorized Account Signer(s)

Customer information

Customer name: CITY OF MCCALL **Tax identification number:** 826000223

- New account
 Change in authorized account signers

Account information

Account name	Account number	Tax identification number
CITY OF MCCALL COMBINED ACCOUNT		826000223
CITY OF MCCALL HRA FSA		826000223

Authorized account signers

Add authorized account signer(s)

Name	Title	Email address	Specimen signature
Phillip Kushlan	Interim City Manager	pkushlan@mccall.id.us	

Delete authorized account signer(s)

List names only.

Anette Spickard	aspickard@mccall.id.us	

Existing authorized account signer(s)

Provide the names and email addresses of existing authorized signer(s), other than those new authorized signers listed above. No specimen signatures are needed.

Authorized signer	Email address	Authorized signer	Email address
BessieJo Wagner	bwagner@mccall.id.us	Linda Stokes	lstokes@mccall.id.us
Colby Nielsen	cnielsen@mccall.id.us	Robert Giles	bgiles@mccall.id.us



Appendix A-1

New Account/Change in Authorized Account Signer(s)

The Signer listed below represents and warrants to the Bank that: (i) the signatures listed above are the true and authentic signatures of the additional Authorized Account Signer(s); (ii) that each Customer listed above has taken all action required by its respective organizational documents to appoint the additional Authorized Account Signer(s) and to delete any Existing Authorized Account Signer(s); and (iii) he/she is authorized to complete this Appendix A-1 for each Customer listed above. Customer is responsible for the validity and authenticity of email addresses provided above.

Account Signer may execute this Appendix A-1 to add an account(s) for Customer if the Existing Authorized Signers remain the same. Otherwise, this Appendix A-1 must be executed by a Contract signer. This Appendix A 1 becomes effective only after U.S. Bank receives and has time to modify its records to reflect the changes noted herein.

Signature: _____ Email address: bgiles@mccall.id.us
Print name: Robert S. Giles Date: March 20, 2024
Print title: Mayor

For Internal Use Only:

Authorized signers are related to the Master Services Agreement dated: _____

Review _____ Validation method _____ TL review _____ Imaged _____

**McCALL CITY COUNCIL
AGENDA BILL**

216 East Park Street
McCall, Idaho 83638

Number AB 24-062
Meeting Date March 21, 2024

AGENDA ITEM INFORMATION				
SUBJECT:		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
Golf Course Advisory Committee Annual Report		Mayor / Council		
		City Manager	ABS	
		Clerk		
		Treasurer		
		Community Development		
		Police Department		
		Public Works		
		Golf Course	ESM	Originator
COST IMPACT:	N/A	Parks and Recreation		
FUNDING SOURCE:		Airport		
		Library		
TIMELINE:		Information Systems		
		Grant Coordinator		
SUMMARY STATEMENT:				
<p>Rita Bolli Neal, Golf Course Advisory Committee (GCAC) Chair will present the committee annual report to Council. The GCAC is established to advise and make recommendations to the McCall City Council on matters pertaining to the operation and maintenance of the McCall Municipal Golf Course.</p> <p>The GCAC's Annual Report is attached.</p>				
RECOMMENDED ACTION:				
None- Report only				
RECORD OF COUNCIL ACTION				
MEETING DATE	ACTION			

Golf Course Advisory Committee

2023 Annual Report to McCall City Council

March 2024

SUMMARY

This past year was an unprecedented year for the McCall City Golf Club.

- The Community welcomed David DiMartino as the new PGA Head Professional, winning the job over 13 qualified candidates.
- The entire Business Model for the Golf Course was changed to bring every operation under the financial realm of the City – a new concept since the inception of the city owned course.
- Major aspects of the Master Plan were implemented.
- The players' experience was improved.

NEW GOLF PROFESSIONAL

The new leadership of David DiMartino brought much needed change and renewed enthusiasm to the McCall Golf Club. David is a city employee rather than a contracted individual. David took a vested interest immediately and assumed the responsible role of managing the operation as a stand-alone business. This included hiring and training new staff, implementing a new computer software program for purchasing, communicating, and reserving tee times, renovating the clubhouse, and upgrading every aspect of the golfer's experience.

NEW BUSINESS MODEL

As the new fiscal year began in October of 2022, so did the implementation of a new budget for revenue and expenditures for the Golf Course. This was a whole new territory for the City of McCall, but a well-practiced business model for other municipal owned courses and our inaugural year proved to be a successful decision. Operations that were previously managed under the contract professional were now being managed in-house. This included staffing the clubhouse, cart rentals, driving range, clubhouse merchandise stocking and sales, club rentals, tournaments, and lessons. The cost to manage these operations was borne by the city, however the revenue realized from these operations also went to the city.

MASTER PLAN IMPLEMENTATION

Hallelujah!! The tee boxes for Aspen and Birch Courses are level! A continual criticism of the players was the fact that it was difficult to drive the ball on uneven ground. A major component of the Master Plan was to reconstruct the existing tee boxes and build new forward silver and gold tee boxes. Once the budget had been established for this project, and the proper bidding procedures were followed, scheduling this disruption to the course was another whole new challenge. With cooperation from all parties involved and the weather, the new tee boxes for the Birch course were completed in the spring and the new tee boxes for the Aspen course were completed in the fall. This was a major construction undertaking and the successful implementation should not be taken lightly. It appears the revenue from playing rounds of golf was impacted by the fact that only 18 holes were available during these two projects, however the long-term impact of the most significant course improvement in decades will long be appreciated but difficult to quantify. During this construction phase, many old deteriorating railroad ties that were part of the landscaping were removed. This was an important improvement by creating handicapped accessible tee boxes and facilitating easier mowing and less trimming maintenance in the future.

PLAYER ENHANCEMENT

McCall is a destination; resort town and golfing is one important aspect to the overall experience. We have been continuously complemented on the beauty and maintenance of our golf course, competing with privately run clubs. Not to deflate all the positive aspects, but there have been three common complaints from regular players. One criticism was the tee boxes which were discussed previously and are now receiving compliments after the reconstruction project. The other two drawbacks were the condition of the rental carts and the poor quality of the driving range balls. David DiMartino was able to take corrective action immediately to remedy these problems. We started the 2023 season with new carts (new to us!) and brand-new balls at the driving range. In addition to these improvements, a new driving range mat was installed and a new machine to disperse the balls was purchased. These capital improvements affected the budget this year, but the revenue will be realized in future years. All these improvements were recognized this year and greatly appreciated. In terms of the player's experience, golfing at the McCall Golf Club should be on every golfer's bucket list.

TOURNAMENTS

The tournaments are now managed by City Staff and the popularity has not diminished. Tournaments are well run; participation is at full capacity with waiting lists, and they are operated very professionally.

PLANS For 2024

There are two major projects planned for 2024. A Bid has been accepted to construct a new entrance to the Clubhouse which will replace the deteriorating handicapped ramp and facilitate easier snow removal in the winter. The sewer lift station needs repaired with a new pump and motor. Both projects are planned for the spring to be completed before the golf season opens.

POPULAR ATTRIBUTES

There are many improvements and/or programs that have been implemented over the past years, which keep improving and are very popular today. These include:

- The restaurant and bar operation are high quality and well patronized throughout the entire year with menu changes and special events.
- Tournaments are well run and have become so popular that many tournaments are full and maintain a waiting list.
- The large tent provides a high-quality event space for the summer and has been very popular and rented out almost every weekend.
- The three practice facilities are used heavily during the season. Note the driving range has a small fee but the other practice facilities are free to the public.
- The ladies' and men's associations organize seed and feed events that help the ground crews with filling divots throughout the course and have become a popular social gathering.
- During the off season the cart paths for walkers, runners, bikers, and dog walkers are very busy and seem to grow in popularity every year.
- There are many programs held for the youth of our community, including golf clinics in the summer and cross-country ski lessons in the winter.

RECOGNITION

The GCAC would like to acknowledge two people with our appreciation of years of service. At the end of the 2023 season Calvin Clark, our assistant course superintendent, retired after years of keeping our equipment operating along with assisting with all facets of maintaining the golf course. Suzanne Gephards stepped down from the GCAC after serving as a detailed yet efficient secretary for many years.

ADVISORY COMMITTEE RESPONSIBILITIES

The committee continues to meet monthly and discuss/make recommendations in accordance with the Mission Statement that acts as the committee's bylaws. In addition to making recommendations for improvements and identifying necessary projects that enhance the golf course operations, the committee has assisted in the accomplishments outlined in this report.









**McCALL CITY COUNCIL
AGENDA BILL**

216 East Park Street
McCall, Idaho 83638

Number

AB 24-065

Meeting Date

March 21, 2024

AGENDA ITEM INFORMATION				
SUBJECT:		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
<i>Tree Committee Annual Accomplishment Report</i>		Mayor / Council		
		City Manager	ABS	
		Clerk		
		Treasurer		
		Community Development		
		Police Department		
		Public Works		
		Golf Course		
		COST IMPACT:	N/A	Parks and Recreation
FUNDING SOURCE:	N/A	Airport		
		Library		
TIMELINE:	March 21, 2024	Information Systems		
		Grant Coordinator		
SUMMARY STATEMENT:				
<p>The Tree Committee will present council with its annual accomplishment report. The Tree Committee is a five-member committee established pursuant to MCC 8.17.2. The citizen committee was established and designated as the "tree committee", sanctioned by the McCall City Council to be the advisory body, which may assist the city in its efforts to carry out a tree management program and may recommend regulations and standards for the planting, care, and maintenance of the public trees and private trees within the city. The Tree Committee and City Arborist have the ability to advise the private sector as to the applicability of the related City code to the trees and shrubs located on private property.</p>				
RECOMMENDED ACTION:				
<p>Presentation and discussion with Council on questions, concerns, or goals and objectives for 2024.</p>				
RECORD OF COUNCIL ACTION				
MEETING DATE	ACTION			



City of McCall

PARKS AND RECREATION

www.mccall.id.us

216 East Park Street
McCall, Idaho 83638

Phone 208-634-3006

Main 208-634-7142

Fax 208-634-3038

2023 McCall Tree Committee Year End Accomplishment Report

In summary the McCall Tree Committee once again helped maintain the Cities status as a Tree City USA for the twenty second year in a row and achieve its seventeenth annual growth award. Over the course of the year the committee continued to work towards educating the community on the value of its community forest and the growing threat of various insects and diseases affecting the area. Arbor Day returned with a very well attended community event co-sponsored and hosted at Franz Witte Nursery. The turnout was overwhelming and the event was again well received by adults and children alike. We had numerous educational booths discussing composting to noxious weed management and seedlings of spruce, larch, and ponderosa pine were handed out.

2023 Accomplishments:

- 22st Annual Tree City USA Certification
- 17th Annual Tree City USA Growth Award (*This award is issued if enough points are earned through the completion of various projects/activities designed to benefit the community forest.*) ***Less than 15% of Tree Cities across the country earned a growth award for going above and beyond the 4 standards of Tree City USA this year. McCall should be proud.***
- The traditional Arbor Day Celebration made another return with a successful and fun community event. The tree committee also made 100 coniferous tree seedlings available to the public.
- Committee continued to monitor and mitigate multiple insects and disease infestations on various public and private properties. Our most challenging area right now is on Forest Street near the hospital and parks shop where we are seeing a significant up-tic in Spruce Bark Beetle causing significant mortality in the Engelmann spruce in this area.
- Helped field calls from the community and make site visits regarding arborist questions and concerns.
- Provided second opinions or support to the City Arborist when needed on planning and zoning design review.
- Worked with Idaho Power on pruning and removing right of way trees. The committee and city staff will continue to work with Idaho power on educating the public on the importance of power line clearing.
- Helped the City draft a letter of opposition to Idaho House Bill 271 in conjunction with many other municipalities.

2024 Goals & Objectives

- Continue to provide community outreach and education on upcoming fire wise mitigation projects in and around McCall.
- Provide community outreach and education on upcoming State and Federal timber sales near city limits.
- Assist department staff in the development of an urban tree management plan and updates to the existing tree inventory
- Assist in mitigation measures to protect the community tree at Art Roberts Park. Road salts are causing significant stress to the tree.
- Assist in further mitigating impacts of Spruce Bark Beetle infestations.

Committee Members Include:

1. John Lillehaug (Chair)
2. Whitey Rehberg
3. Randy Acker
4. Pavla Clouser
5. Nathan Todd

**McCALL CITY COUNCIL
AGENDA BILL**

216 East Park Street
McCall, Idaho 83638

**Number AB 24-067
Meeting Date March 21, 2024**

AGENDA ITEM INFORMATION				
SUBJECT:		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
FY23 Audit Report presented by Josh Tyree, Harris CPA's		Mayor / Council		
		City Manager	ABS	
		Clerk		
		Treasurer	JS	Originator
		Community Development		
		Police Department		
		Public Works		
		Golf Course		
COST IMPACT:	N/A	Parks and Recreation		
FUNDING SOURCE:	N/A	Airport		
		Library		
TIMELINE:	N/A	Information Systems		
		Grant Coordinator		
SUMMARY STATEMENT:				
<p>Josh Tyree with Harris CPA's will present the annual report for the fiscal year ended September 30, 2023. Attached for your review are the DRAFT FY23 Audited Financial Statements.</p> <p>Attachments:</p> <ol style="list-style-type: none"> Council Presentation AU 260 Communication Draft 2023 City of McCall 2023 Draft Statements <p>The accepted FY23 audited statements will be uploaded to the State Controller's Transparent Idaho website.</p>				
RECOMMENDED ACTION:				
Accept the FY23 Audit Report.				
RECORD OF COUNCIL ACTION				
MEETING DATE	ACTION			

City of McCall, Idaho

Year Ended September 30, 2023

A Presentation of the Financial Statements
and Audit Results



Helping you succeed, financially and beyond.

Discussion Topics

Audit Overview

Significant Items and Conclusions

Financial Overview and Metrics

Other Communications

Questions

Audit Overview

The objective was to provide an opinion as to whether the financial statements are fairly presented.

- Government Auditing Standards
- Governmental Accounting Standards Board
- Uniform Guidance Reporting
- MD&A and required supplementary information

Audit Timeline – Planning began December 2023 with fieldwork beginning in January 2024 and reporting completed on March 21, 2024.

Audit Overview

The audit process, using a risk-based methodology, is divided into three areas:

PLANNING

- Engagement letter and expectations
- Gain understanding of the entity and internal controls
- Identify high risk areas
- Compliance risk analysis
- Fraud interviews
- Preliminary analytical review

FIELDWORK

- Focus on high-risk areas and significant compliance risks
- Detailed invoice and receipt testing
- Review of agreements and contracts
- Other testing procedures

REPORTING

- Drafting and reviewing reports
- Subsequent events review
- Management Representation letter and approved forms
- Final analytical review

Significant Audit Items



- Revenue recognition
- Cash and investments
- Capital assets
- Leases
- Single audit compliance – AIP Projects
- Fraud considerations

Financial Overview

Statement of Financial Position Highlights:

Total assets were \$134M in FY2023 and \$123M FY2022

Fixed assets make up ~72% of total assets.

Current liabilities were \$8.6M at 9/30/2023. Long term liabilities were \$9.8M.

Total Net Position was \$109M, of which \$18.6M was unrestricted and \$90.8M invested in capital assets. The remaining \$74k was restricted (which primarily includes restricted LGIP cash and the CRUT trust)

Financial Overview

Statement of Activities Highlights:

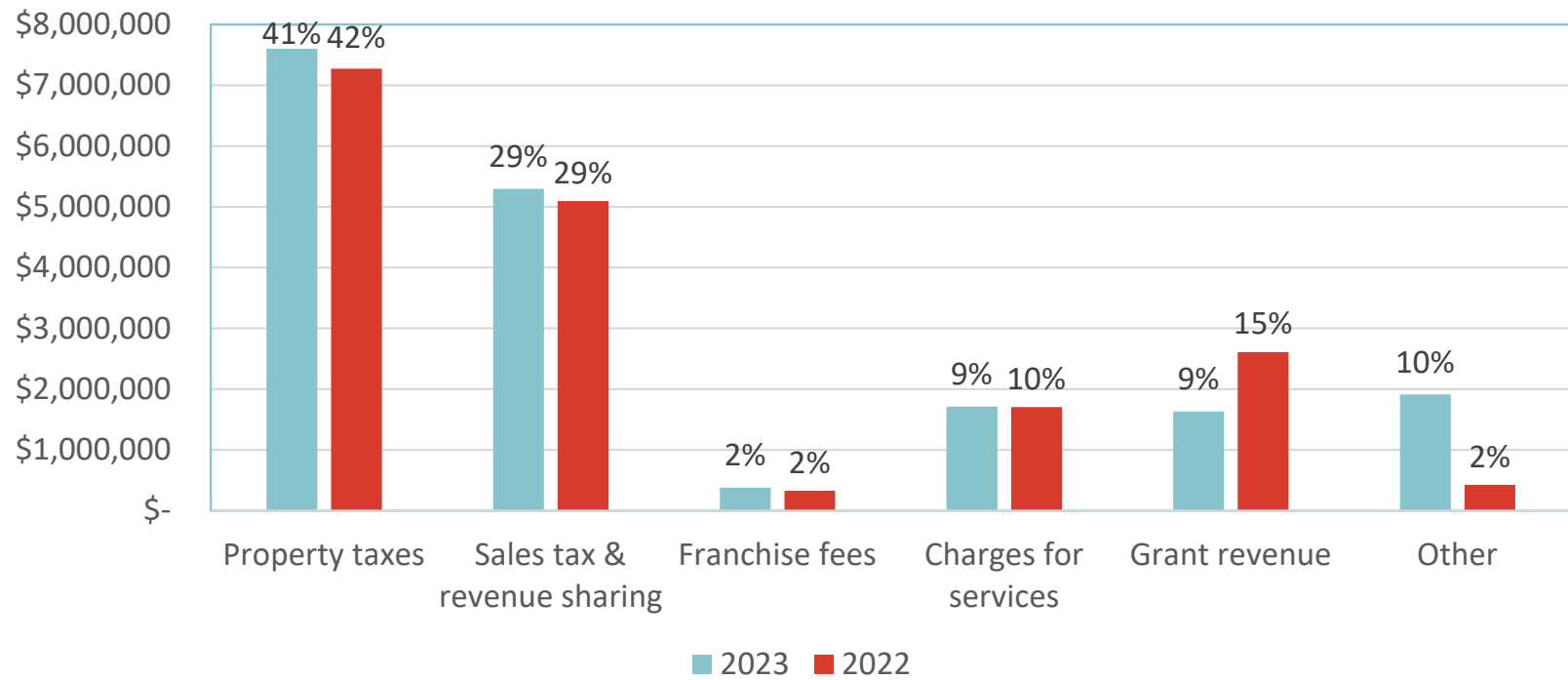
Revenue increased to \$25.4M in 2023 from \$22.8M in 2022. The increase was due to a \$1.2M increase in charges for service and \$991K increase from unrestricted investment earnings. All other categories remained comparable.

Expenses increased to \$18.7M in 2023 from \$17.9M in 2022 (which includes depreciation). Change in net position was \$6.7M in 2023.

Fund statements - \$18.5M in revenues, \$22.7M in expenses (Excluding net transfers in). Total decrease of \$4.2M in fund balance for Governmental funds.

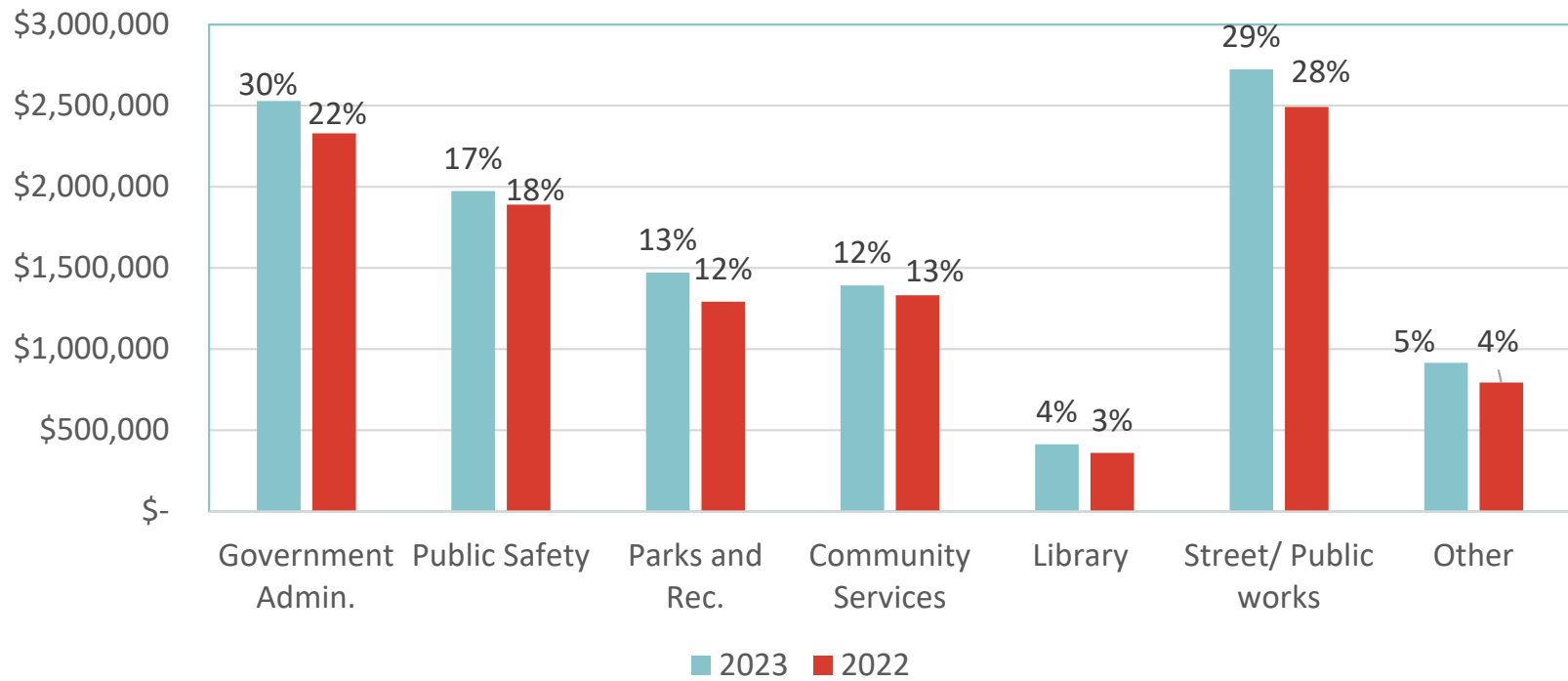
Financial Overview

Governmental Fund Major Revenues



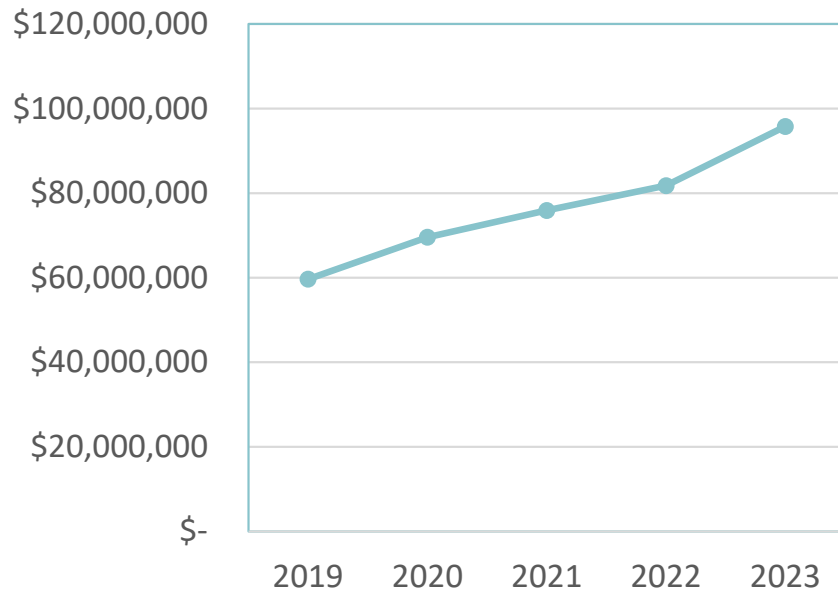
Financial Overview

Governmental Fund Major Expenditures

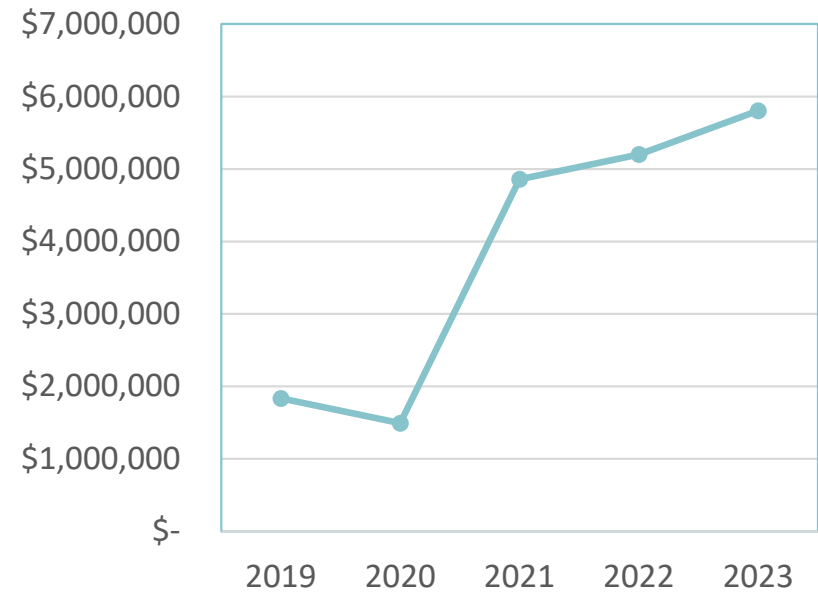


Financial Overview

Capital Assets

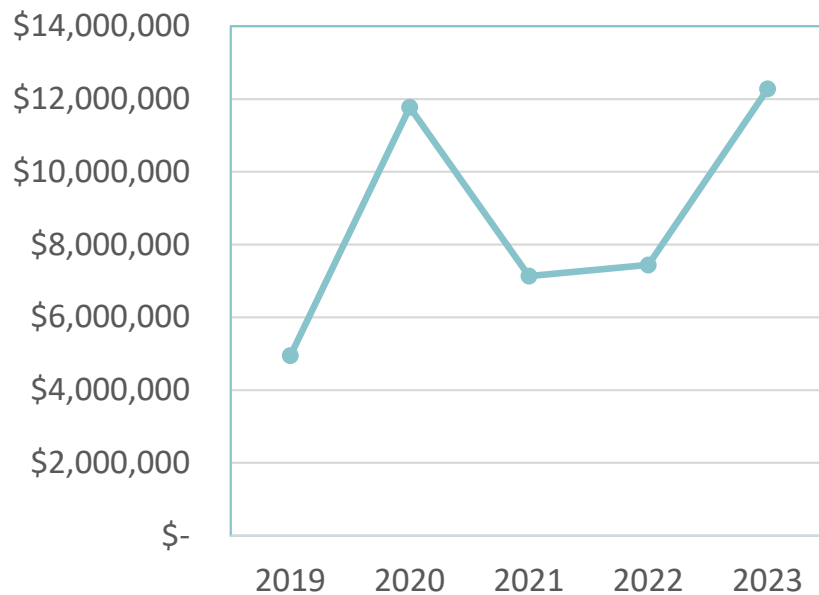


Capital Lease & Notes Payable

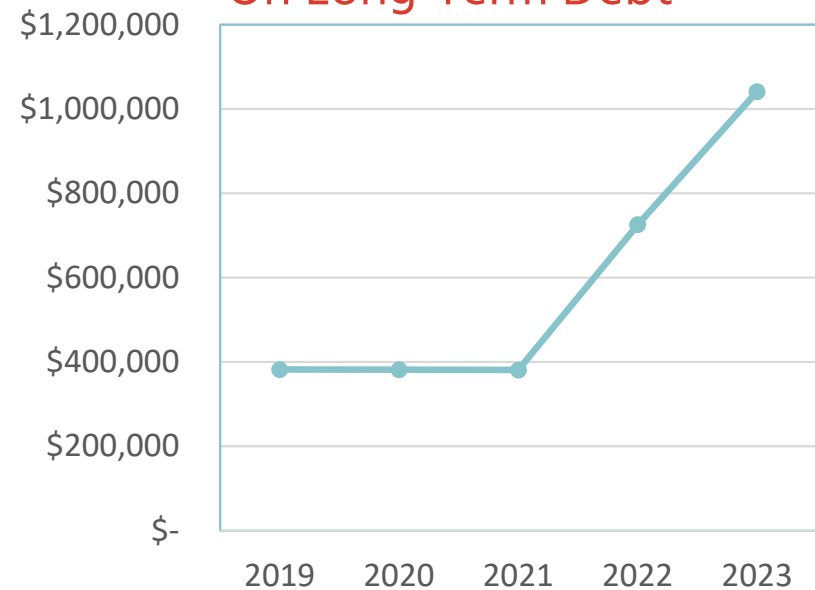


Financial Overview

Capital Outlay

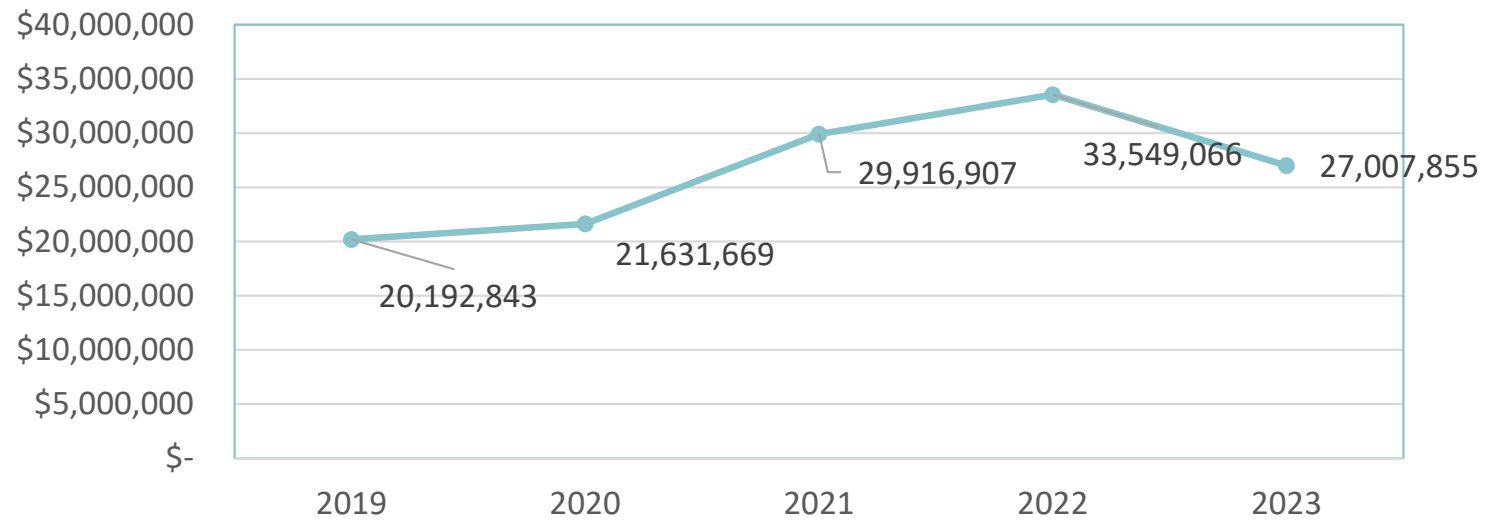


Principal & Interest Payments On Long-Term Debt



Financial Overview

Government Wide Working Capital



Working Capital = Current Assets - Current Liabilities

Other Communications

Communication with Those Charged with Governance

Significant accounting policies – discussed in significant audit slide and Note A of the financial statements.

No disagreement with management and no consultation with other auditors.

All journal entries were approved and posted by management.

Communication of Significant Deficiencies and Material Weaknesses

There were material weaknesses identified.

No other internal control recommendations were communicated to management.

Questions



CONTACT:

Josh Tyree, CPA
Harris CPAs

joshtyree@harriscpas.com
(208) 333-8965



Helping you succeed, financially and beyond.

To the City Council
City of McCall
McCall, Idaho

We have audited the financial statements of the government activities, the business-type activities, aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of McCall as of and for the year ended September 30, 2023 and have issued our report thereon dated March 21, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated December 21, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of McCall solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm have complied with all relevant ethical requirements regarding independence.

As a part of the engagement, we assisted in preparing the financial statements, and related notes to the financial statements of the City in conformity with U.S. generally accepted accounting principles. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services were not conducted in accordance with *Government Auditing Standards*.

In order to ensure we maintain our independence for performing these nonaudit services certain safeguards were applied to this engagement. Management assumed responsibility for the financial statements, and related notes to the financial statements and any other nonaudit services we provided. Management acknowledged in the management representation letter our assistance with the preparation of the financial statements, and related notes to the financial statements and that these items were reviewed and approved prior to their issuance and accepted responsibility for them. Further, the nonaudit services were overseen by an individual within management that has the suitable skill, knowledge, or experience; evaluated the adequacy and results of the services; and accepted responsibility for them.

Significant Risks Identified

We have identified the following significant risks:

- Revenue and receivables – Proprietary Funds
- Cash
- Capital assets
- Debt
- Adoption of lease standard
- Management override

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by City of McCall is included in Note A to the financial statements. As described in Note A to the financial statements, during the year, the entity changed its method of accounting for leases by adopting GASB Statement #87, Leases. No cumulative effect adjustment to retained earnings was required upon adoption of GASB Statement #87. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive estimates affecting the City's financial statements were:

Management's estimate of the net pension liability (NPL) and the related deferred outflows and inflows are based on the proportionate share of the net pension liability of the Public Employee Retirement System of Idaho's cost sharing multiple-employer defined benefit pension plan, an amount that is actuarially determined. We evaluated the key factors and assumptions used to develop the NPL in determining that it is reasonable in relation to the basic financial statements as a whole and in relation to the applicable opinion units.

Management's estimate of depreciation expenses for capital assets are based on useful lives of the related assets along with management judgement. We evaluated the key factors and assumptions used to develop the estimates in determining that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements. The attached schedule summarizes corrected financial statement misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of McCall's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated March 21, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City of McCall, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City of McCall's auditors.

Other Matters

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the City of McCall's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have:

Applied certain limited procedures to the Management's Discussion and Analysis, Budgetary Comparison Schedules and the Schedule of Employer's Share of Net Pension Liability, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This report is intended solely for the information and use of the City Council, and management of City of McCall and is not intended to be and should not be used by anyone other than these specified parties.

Meridian, Idaho
March 21, 2024

Schedule I
City of McCall
September 30, 2023
Schedule of Corrected Audit Adjustments

AJE 1 – To adjust GASB 68 enterprise accounts.

Dr.: 54-21110 DEFERRED INFLOW - PERSI	\$	2,984
Dr.: 54-21115 NET PERSI LIABILITY	\$	13,034
Dr.: 54-85-100-159.0 GASB 68 PERSI EXPENSE	\$	13,243
Dr.: 60-21110 DEFERRED INFLOW - PERSI	\$	6,804
Dr.: 60-21115 NET PERSI LIABILITY	\$	60,976
Dr.: 60-64-100-159.0 GASB 68 PERSI EXPENSE	\$	10,751
Cr.: 54-11110 DEFERRED INFLOW - PERSI	\$	29,261
Cr.: 60-11110 DEFERRED OUTFLOW - PERSI	\$	78,531

AJE 2 – To recognize current year principal payment of bond and bond premium amortization.

Dr.: 40-27010 SERIES 2021 BOND	\$	135,000
Dr.: 40-27015 G.O. BOND – UNAMORT. PREMIUM	\$	49,832
Cr.: 40-27001 BOND CY CONTRA	\$	135,000
Cr.: 40-27016 PREMIUM CONTRA	\$	49,832

AJE 3 – To propose adjustment to record activity for governmental compensated absences.

Dr.: 99-11981 AMOUNT AVAIL DEBT SVC. FUND	\$	138,392
Cr.: 99-21509 COMPENSATED ABSENCES PAYABLE	\$	138,392

AJE 4 – To record deferred outflow of miscellaneous revenue.

Dr.: 31-30-070-900.00 MISCELLANEOUS REVENUE	\$	734,435
Cr.: 31-21110 DEFERRED INFLOWS - GRANTS	\$	734,435

AJE 5 – To propose adjustment to reconcile transfers in and out by reclassifying general fund transfers to correct expenditure account.

Dr.: 10-30-070-900.0 MISCELLANEOUS REVENUE	\$	7,500
Dr.: 10-70-600-732.0 LIBRARY CONSTRUCTION FUND TRF.	\$	59,000
Dr.: 29-60-250-731.0 FEDERAL - CITY MATCH (AIP)	\$	37,303
Cr.: 10-41-600-999.0 OPERATING TRANSFER – MRA	\$	7,500
Cr.: 10-70-750-997.0 FRANCHISE FEES – CONTINGENCY	\$	59,000
Cr.: 29-56-600-971.0 FUND TRANSFER-CAPITAL PROJECTS	\$	37,303

Schedule I
City of McCall
September 30, 2023
Schedule of Corrected Audit Adjustments (Continued)

AJE 6 – To propose adjustment to record Golf Cart finance lease and current year activity

Dr.: 54-16400 MACHINERY & EQUIPMENT	\$	463,500	
Dr.: 54-85-350-806.0 CAT LEASE INTEREST	\$	1,326	
Cr.: 54-22561 Golf Cart Finance Lease			\$ 375,083
Cr.: 54-30-070-980.0 SALES OF SURPLUS PROPERTY			\$ 55,000
Cr.: 54-84-150-521.0 EQUIPMENT LEASE			\$ 34,743

AJE 7 – To adjust Golf Fund operating right-of-use asset and lease liability to actual.

Dr.: 54-22550 Lease Liability	\$	59,573	
Dr.: 54-85-650-980.0 DEPRECIATION EXPENSE	\$	51,719	
Cr.: 54-16510 ACCUM DEP N RIGHT OF USE ASSETS			\$ 51,719
Cr.: 54-85-150-521.0 EQUIPMENT LEASE			\$ 59,573

AJE 8 – To propose adjustment to defer Child Pedestrian Safety Grant.

Dr.: 31-30-025-100.0 GRANTS	\$	30,075	
Dr.: 31-30-025-110.0 STP RURAL GRANT	\$	250,000	
Cr.: 31-21110 DEFERRED INFLOWS – GRANTS			\$ 280,075

AJE 9 – To propose adjustment to reclassify expenditures from State to City match.

Dr.: 29-60-250-731.0 FEDERAL - CITY MATCH (AIP)	\$	102,908	
Cr.: 29-60-250-720.0 STATE - AIP PROJECT			\$ 102,908

AJE 10 – To propose adjustment to move library grant from credit in accounts receivable to correct revenue line.

Dr.: 25-13050 GRANTS RECEIVABLE	\$	3,500	
Cr.: 25-30-025-200.0 GRANTS			\$ 1,500
Cr.: 25-30-025-200.0 GRANTS			\$ 2,000

Schedule I
City of McCall
September 30, 2023
Schedule of Corrected Audit Adjustments (Continued)

AJE 11 – To propose adjustment to reverse Local Option Tax grant reimbursement for expenses incurred in 2024.

Dr.: 10-20201 AUDITOR AP ALLOCATED TO FUNDS	\$	41,691
Cr.: 10-47-150-630.0 EC GRWTH/MKTG/EVENT PROMO(G)	\$	41,691

AJE 12 – To propose adjustment to restate beginning fund balances for retainage payable.

Dr.: 10-29000 FUND BALANCE	\$	16,387
Dr.: 25-29000 FUND BALANCE	\$	23,051
Dr.: 28-29000 FUND BALANCE	\$	71,773
Dr.: 29-29000 FUND BALANCE	\$	92,952
Dr.: 31-29000 FUND BALANCE	\$	49,333
Dr.: 60-17000 CONSTRUCTION IN PROGRESS	\$	2,721
Cr.: 10-23000 Retainage payable	\$	16,387
Cr.: 25-23000 Retainage payable	\$	23,051
Cr.: 28-23000 Retainage payable	\$	71,773
Cr.: 29-23000 Retainage payable	\$	92,952
Cr.: 31-23000 Retainage payable	\$	49,333
Cr.: 60-23000 Retainage payable	\$	2,721

AJE 13 – To propose adjustment to record retainage payable at year end.

Dr.: 29-60-250-730.0 FEDERAL - AIP PROJECT	\$	24,728
Dr.: 29-60-250-731.0 FEDERAL - CITY MATCH (AIP)	\$	2,748
Dr.: 31-49-200-707.0 E. DEINHARD LANE RECON.	\$	153,463
Dr.: 32-40-200-701.0 LIBRARY CONSTRUCTION COSTS	\$	206,107
Dr.: 54-17000 CONSTRUCTION IN PROGRESS	\$	10,325
Dr.: 60-17000 CONSTRUCTION IN PROGRESS	\$	32,312
Cr.: 29-23000 Retainage payable	\$	27,476
Cr.: 31-23000 Retainage payable	\$	153,463
Cr.: 32-23000 Retainage payable	\$	206,107
Cr.: 54-23000 Retainage payable	\$	10,325
Cr.: 60-23000 Retainage payable	\$	32,312

**Schedule I
City of McCall
September 30, 2023
Schedule of Corrected Audit Adjustments (Continued)**

AJE 14 – To propose adjustment to reverse retainage payable for completed projects and transfer retainage from Library Fund to (Library) Construction Fund.

Dr.: 10-23000 Retainage payable	\$	16,387	
Dr.: 25-23000 Retainage payable	\$	23,051	
Dr.: 28-23000 Retainage payable	\$	71,773	
Dr.: 29-23000 Retainage payable	\$	92,952	
Dr.: 31-23000 Retainage payable	\$	18,683	
Dr.: 31-23000 Retainage payable	\$	30,650	
Dr.: 32-30-060-910.0 TRANSFER-IN FROM OTHER FUNDS	\$	23,051	
Dr.: 60-23000 Retainage payable	\$	2,721	
Cr.: 10-70-600-710.0 GENERAL FUND CIP	\$	16,387	
Cr.: 25-57-600-998.0 LIBRARY CONSTRUCTION TRANSFER	\$	23,051	
Cr.: 28-59-200-715.0 PARKS SHOP RELOCATION	\$	71,773	
Cr.: 29-60-250-730.0 FEDERAL - AIP PROJECT	\$	92,952	
Cr.: 31-49-200-998.0 RESERVED - FUTURE PROJECTS	\$	49,333	
Cr.: 32-23000 Retainage payable	\$	23,051	
Cr.: 60-17000 CONSTRUCTION IN PROGRESS	\$	2,721	

AJE 15 – To propose adjustment to record activity related to charitable remainder trust.

Dr.: 25-21110 DEFERRED INFLOWS - TRUSTS	\$	282,754	
Cr.: 25-11302 SPLIT INTEREST TRUST ASSETS			\$ 282,754

AJE 16 – To accrue for DEQ Federal funding receivable for Schedule of Expenditures of Federal Awards.

Dr.: 60-13050 Grants Receivable	\$	19,629	
Cr.: 60-30-025-115.0 DEQ Grant			\$ 19,629

Financial Statements

City of McCall, Idaho
Includes Supplementary Information
Year Ended September 30, 2023



Table of Contents

Independent Auditors' Report	3
Management's Discussion and Analysis	7
Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	17
Statement of Activities	19
Fund Financial Statements	
Balance Sheet – Governmental Funds	21
Reconciliation of the Government Funds Balance Sheet to the Statement of Net Position	22
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	23
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	25
Statement of Net Position – Proprietary Funds	26
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	28
Statement of Cash Flows – Proprietary Funds	29
Notes to the Financial Statements	31
Required Supplementary Information	
Statements of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual:	
General Fund	51
Street / Public Works Fund	52
Library Fund	53
Recreation Fund	54
Airport Fund	55
Local Option Tax Fund	56
Debt Service Fund	57
Capital Projects Fund	58
Schedule of Employers' Proportionate Share of Net Pension Liability	59
Federal Reports	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	61
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	63
Schedule of Expenditures of Federal Awards	65
Notes to Schedule of Expenditures of Federal Awards	66
Schedule of Findings and Questioned Costs	67
Schedule of Prior Audit Findings	69

INDEPENDENT AUDITORS' REPORT

To the City Council
City of McCall
McCall, Idaho

Report on the Audit of the Financial Statements

Opinions

We have audited 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 City of McCall, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise City of McCall's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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 City of McCall, as of September 30, 2023, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 City of McCall 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.

Emphasis of Matter

During fiscal year 2023, Management identified errors in the fiscal 2022 financial statements that required restating the 2022 reported balances. These restatements are disclosed in Note L to the financial statements.

Responsibilities of Management for the Financial Statements

City of McCall's management is responsible for the preparation and fair presentation of the 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 City of McCall'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 Responsibilities for the Audit of the Financial Statements

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 GAAS 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, 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 City of McCall'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 City of McCall'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 planned 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 the schedule of employers' proportionate share of net pension liability as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 City of McCall's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 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 March 21, 2024 on our consideration of City of McCall'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 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 City of McCall's internal control over financial reporting and compliance.

Meridian, Idaho
March 21, 2024

DISCUSSION
DRAFT

MANAGEMENT'S DISCUSSION AND ANALYSIS

DISCUSSION
DRAFT

**CITY OF MCCALL, IDAHO
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

As management of the City of McCall, Idaho (City) we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City of McCall for the fiscal year ended September 30, 2023. Please use this information in conjunction with the information furnished in the City's financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City of McCall exceeded its liabilities and deferred inflows of resources as of September 30, 2022 by \$95,231,197 (net position) in comparison to \$84,200,88 (net position) as of September 30, 2021. Of this amount \$24,830,226 is unrestricted and may be used to meet the City's ongoing obligations to its citizens and creditors.
- During fiscal year 2022 the City's total Net Position increased \$9,363,213. Net Position of the governmental activities increased \$7,447,274 and Net Position of business-type activities increased \$1,915,939.
- Total expenses during the year were \$17,904,952 compared to total revenues of \$26,296,396.
- Fund balance of governmental funds on September 30, 2022 totaled \$19,775,690. Of this amount, \$1,040,229 is non-spendable, \$1,494,481 is restricted, \$11,977,860 is assigned which represents the remaining fund balance of the special revenue funds: 1) \$1,644,018 Streets / Public Works, 2) \$875,302 Airport, 3) \$801,224 Library, 4) \$(339,567) Recreation, 5) \$78,065 Capital Projects, 6) \$4,013,707 Streets Local Option Taxes, and 7) \$4,272,266 Debt Service. The Unassigned portion of fund balance is \$5,263,120 which represents the remaining fund balance of the General Fund and the negative fund balance of Recreation.
- The City has \$4,677,235 in long-term debt. In governmental activities debt consists of general obligation bonds and compensated absences. In business-type activities debt consists of compensated absences, a drinking water note payable to the Idaho Department of Environmental Quality, and capital equipment leases.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City of McCall's basic financial statements, which are comprised of 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

These statements are designed to provide readers with a broad overview of the City of McCall's finances, in a manner similar to a private-sector business. These statements are prepared using the accrual basis of accounting. The current year's revenues and expenses are recorded as transactions occur rather than when cash is received or paid.

**CITY OF MCCALL, IDAHO
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

There are two government-wide statements:

Statement of Net Position

Reports all the City's assets and liabilities with the difference between the two reported as Net Position. Over time, increases or decreases in Net Position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

Statement of Activities

Reports how the City's Net Position changed during the most recent fiscal year. All changes in Net Position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of McCall include City administration, community planning and development, public safety, parks and recreation, library, airport, public works and streets, and local option tax. The business-type activities of the City include the golf course and water system.

The government-wide financial statements include not only the City of McCall itself (known as the primary government), but also the McCall Redevelopment Agency, a legally separate entity, and a component unit of the City. Financial information for the component unit is reported separately from the financial information presented for the primary government itself.

Fund Financial Statements

The Fund financial statements provide information about the City's major funds, not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Funds may be required by law or may be established by the City Council. All the funds of the City of McCall can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between the two.

**CITY OF MCCALL, IDAHO
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

The City maintains seven individual governmental funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the general, airport, street / public works, recreation, library, and local option tax fund. These are considered major funds. Data from the other non-major fund (capital projects) is also included.

Proprietary Funds

The City of McCall only has one type of propriety fund, the enterprise fund, which is used to report the same functions presented as business-type activities in the government-wide financial statements. Information is presented separately in the Proprietary Funds Statement of Net Position and the Proprietary Funds Statement of Revenues, Expenses and Changes in Fund Net Position for the golf and water funds, which are considered major funds.

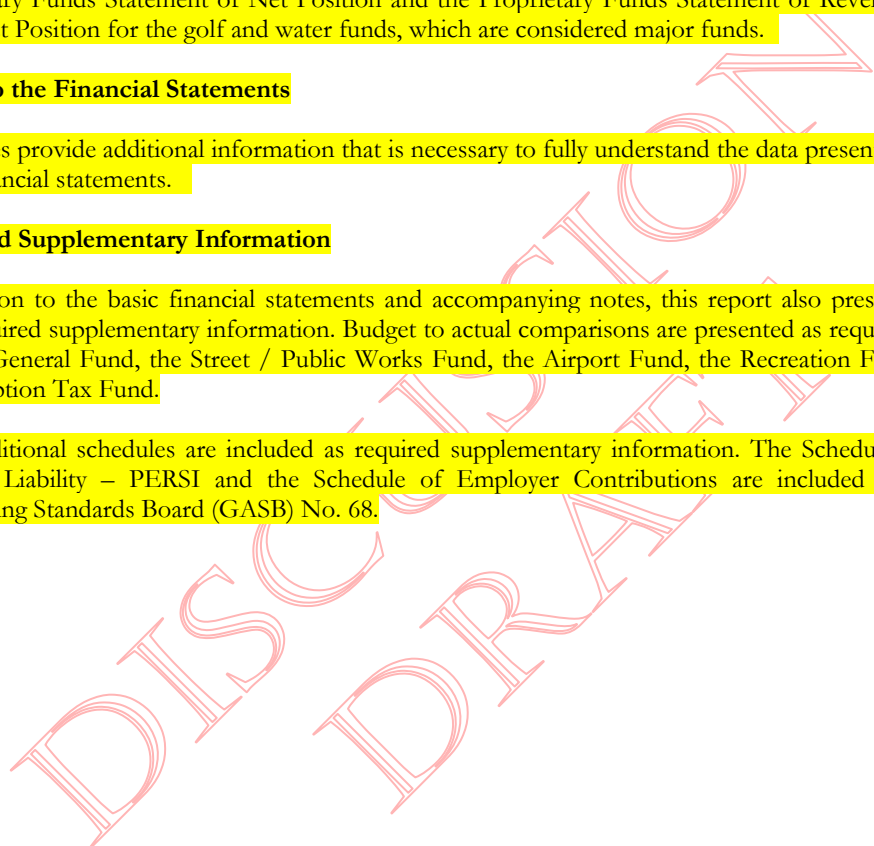
Notes to the Financial Statements

The notes provide additional information that is necessary to fully understand the data presented in the government-wide and fund financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain other required and non-required supplementary information. Budget to actual comparisons are presented as required supplementary information for the General Fund, the Street / Public Works Fund, the Airport Fund, the Recreation Fund, the Library Fund, and the Local Option Tax Fund.

Two additional schedules are included as required supplementary information. The Schedule of Employer's Share of Net Pension Liability – PERSI and the Schedule of Employer Contributions are included as required by Governmental Accounting Standards Board (GASB) No. 68.



**CITY OF MCCALL, IDAHO
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

Net Position measures the difference between assets and deferred outflows of resources (what the City owns) and liabilities and deferred inflows of resources (what the City owes). The City's combined assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$102,912,895 in 2022. The largest portion of the City's Net Position, 74%, is invested in capital assets, net of related debt. Capital assets include land, buildings, equipment, machinery, and infrastructure. Unrestricted Net Position equals 24% of total Net Position.

The condensed Statements of Net Position for the years ended September 30, 2023 and 2022 are presented in the table below.

	Primary Government					
	Governmental Activities		Business-type Activities		Total Primary Government	
	FY2022	FY2021	FY2022	FY2021	FY2022	FY2021
Current and Other Assets	\$ 32,573,671	\$ 28,736,615	\$ 9,165,792	\$ 7,505,434	\$ 41,739,463	\$ 36,242,049
Capital Assets	60,577,799	54,194,303	21,210,123	21,733,278	81,787,922	75,927,581
Total Assets	93,151,470	82,930,918	30,375,915	29,238,712	123,527,385	112,169,630
Deferred Outflows of Resources	2,079,727	1,269,970	393,195	183,085	2,472,922	1,453,055
Total Assets and Deferred Outflows of Resources	95,231,197	84,200,888	30,769,110	29,421,797	126,000,307	113,622,685
Current Liabilities	4,938,401	2,841,964	675,712	1,236,875	5,614,113	4,078,839
Long-term Liabilities	8,209,971	4,290,763	1,269,909	921,174	9,479,880	5,211,937
Total Liabilities	13,148,372	7,132,727	1,945,621	2,158,049	15,093,993	9,290,776
Deferred Inflows of Resources	7,977,862	10,410,472	15,557	371,755	7,993,419	10,782,227
Total Liabilities and Deferred Inflows of Resources	21,126,234	17,543,199	1,961,178	2,529,804	23,087,412	20,073,003
Net Position						
Net investment in Capital Asset	\$ 56,163,552	\$ 49,914,868	\$ 20,424,636	\$ 20,559,879	\$ 76,588,188	\$ 70,474,747
Restricted	1,494,481	2,637,485			1,494,481	2,637,485
Unrestricted	16,446,930	14,105,336	8,383,296	6,332,114	24,830,226	20,437,450
Total Net Position	74,104,963	66,657,689	28,807,932	26,891,993	102,912,895	93,549,682
	<u>\$95,231,197</u>	<u>\$84,200,888</u>	<u>\$30,769,110</u>	<u>\$29,421,797</u>	<u>\$126,000,307</u>	<u>\$113,622,685</u>

**CITY OF MCCALL, IDAHO
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

Changes in Net Position

The following condensed financial information as presented in the table below was derived from the government-wide Statements of Activities for years ended September 30, 2023 and 2022. During the year the City's financial position increased by \$9,363,213.

	Primary Government					
	Governmental Activities		Business-Type Activities		Total Primary Government	
	FY2022	FY2021	FY2022	FY2021	FY2022	FY2021
Revenues						
Program Revenues						
Charges for services	\$ 1,703,587	\$ 1,616,498	\$ 5,307,494	\$ 5,276,814	\$ 7,011,081	\$ 6,893,312
Operating grants and contribu	749,075	1,060,325			749,075	1,060,325
Capital grants and contributi	1,859,519	2,549,848			1,859,519	2,549,848
General revenue:						
Property taxes	7,270,839	6,283,399			7,270,839	6,283,399
Franchise fees	326,454	331,681			326,454	331,681
Sales tax and other governmen	5,094,883	4,869,815			5,094,883	4,869,815
Pension revenue	-	415,807			-	415,807
Unrestricted investment earning	134,816	24,656	43,851	11,490	178,667	36,146
Other revenue	288,322	104,518	81,560	2,432	369,882	106,950
Total Revenues	17,427,495	17,256,547	5,432,905	5,290,736	22,860,400	22,547,283
Expenses						
General Government						
Government Administration	3,001,006	2,329,305			3,001,006	2,329,305
Public Safety	1,856,726	1,890,562			1,856,726	1,890,562
Parks and Recreation	4,770,011	1,291,760			4,770,011	1,291,760
Community Services	1,096,658	1,331,443			1,096,658	1,331,443
Library	360,447	360,547			360,447	360,547
Airport	609,386	611,313			609,386	611,313
Local Option Tax	86,205	182,334			86,205	182,334
Streets/Public Works	2,722,753	2,491,116			2,722,753	2,491,116
Enterprise - Golf and Water			3,401,760	2,833,083	3,401,760	2,833,083
Total Expenses	14,503,192	10,488,380	3,401,760	2,833,083	17,904,952	13,321,463
Excess (deficiency) of revenues over expenditures before transfe	2,924,303	6,768,167	2,031,145	2,457,653	4,955,448	9,225,820
Transfers - internal activities	4,522,971	1,232,587	(115,206)	(76,850)	4,407,765	1,155,737
Change in Net Position	7,447,274	8,000,754	1,915,939	2,380,803	9,363,213	10,381,557
Net Position, Beginning of Yea	66,657,689	58,656,935	26,891,993	24,511,190	93,549,682	83,168,125
Net Position, End of Year	\$74,104,963	\$66,657,689	\$28,807,932	\$26,891,993	\$102,912,895	\$ 93,549,682

**CITY OF MCCALL, IDAHO
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

Governmental Activities

The City of McCall experienced the onset of the COVID-19 pandemic in March 2020. The City enacted a mask mandate in June of 2020 and lifted it in May 2021. The City received the first tranche of federal State Local Financial Relief funds from the State of Idaho in 2021 in the amount of \$386,850 and received the second tranche in the same amount in summer 2022. The City claimed the funds under the “revenue replacement” category allowed by US Treasury rules. The City Council will appropriate the funds to qualifying uses in future budget years.

2022 was a year dedicated to improving McCall for today’s residents, businesses, and visitors as well as planning for our future. With prudent financial planning and leveraging federal, state, and private funding sources we were able to accomplish many important projects for the community we serve. The City Council took important steps to address their number one priority - our local housing shortage due to the lack of long-term rental units and homes for sale at price points affordable for local wages. Council adopted a Housing Action Plan developed by a community steering committee with 27 strategies to implement over 5 years. The Plan received a National APA award for rural communities and an Idaho Gem award. The Council established a new Housing Authority, accepted a donated housing unit for worker housing, and dedicated over \$400,000 of 2022 lodging taxes to the housing program. To improve residential neighborhood quality, Council adopted new laws regulating short-term rentals to reduce their impacts on neighbors and provide for the safety of guests.

The McCall Senior Center building, owned by the city, was renovated for energy efficiency and ADA standards. A 20-year master plan for the airport was adopted that lays out improvements to continue McCall’s reputation as the gateway to the Idaho backcountry and as the strategic airbase location for U.S. Forest Service wildfire response. The 20-year Parks, Recreation, and Open Space planning effort commenced in 2022. A Waterways Management Plan, with new regulations for Big Payette Lake our sole drinking water source, was written in collaboration with the County and is anticipated to be implemented in 2023.

The major renovation of Brown Park, thanks to the McCall Urban Renewal Agency, created a beautiful, playful lakeside public park on the site of a former timber mill that highlights our timber past along with our outdoor recreation present. This was the last project of the now-terminated Lakefront urban renewal area. Now the Urban Renewal Agency is focused on projects in the Downtown urban renewal area.

Ground was broken on the construction of the library expansion project thanks to the voter-approved bonds issued by the city in fall 2021. Construction on the library will continue through 2023 with completion anticipated in 2024 due to our weather-related short construction season. A new debt service fund was established for the project’s bonds.

To start the library expansion project, the Parks and Recreation department had to be moved from their old facility next door to the library which was razed to accommodate the footprint of the new library. The City Council approved an interest-free 5-year loan of \$1 Million from the General Fund to the Recreation Fund to construct a new facility for the Parks maintenance department with \$200k repayments each year using Tourism Local Option Taxes (lodging taxes) to replenish the General Fund. 2022 was the first year of the loan and the first repayment. Please see Note J which identifies a deficit in the Recreation Fund. The deficit reflects the liability owed to the General Fund for this loan and it is expected the Recreation Fund will return to a positive fund balance upon full repayment of the loan in 2026.

In 10 years, our population has increased 32% and our visitor numbers have likewise skyrocketed with the corresponding growth in population in the Boise area. As a result, there are impacts to our area’s infrastructure that will need to be addressed in the future. The community’s wastewater system, which is owned by a special service district, needs collection system upgrades. The city will embark on drinking water system capacity upgrades per our 20-year master plan. Our regional Fire/EMS responders need more equipment and personnel to ensure adequate response times to new development. And the region needs substantial fiber infrastructure upgrades for our better access to the internet. We are working with our intergovernmental partners at the Sewer District, Fire District, Economic Development Council, County and State to tackle these challenges and ensure McCall is a high quality, vibrant, healthy, affordable, and sustainable community.

**CITY OF MCCALL, IDAHO
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

The McCall area saw strong real property value growth in 2022 due to high demand for second homes and vacation rental investment property by out of the area purchasers. Rising mortgage interest rates and inflation in 2022 caused real estate sales to slow with very little inventory on the market by the end of 2022. Prices appear to have stabilized but reductions in price have not yet occurred.

Business-Type Activities

The Water Utility continues to see an increase in the number of new connections for service and increased overall demand for water. In summer 2022 the City Council received an updated engineering study of the Water System Master Plan along with an updated rate study to ensure appropriate treatment capacity is maintained and funded. The Council adopted revisions to the tiered rate structure to further incentivize water conservation and the city continued its educational campaign to encourage water conservation.

The Golf Course continues to receive a subsidy from the general fund to help cover personnel costs, assist with capital improvements, and to plow cart paths in the winter to provide the general public a free recreational resource. The contract for Golf Pro services to run the Pro Shop and tournaments ended in October 2022. The City brought those services in-house in order to more efficiently run the course and to generate revenues for investment into capital projects identified in the 2020 Golf Course Asset Management Plan. The Plan identifies priorities for upgrades of the infrastructure, such as irrigation systems, along with course improvements to keep the public course playable and accessible for all types. The first projects will be constructed in 2023. The new management model is intended to reduce the general fund subsidy of the course over time.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental Funds

General Fund

The general fund is the principal fund used for the City's major operations. The fund balance as of September 30, 2022 was \$8,429,975, an increase of 7.72% over the fund balance at the end of the prior fiscal year. The City's conservative spending continues to keep expenditures at or below budget. Fund balance is primarily used to fund one-time expenditures and to fund the City's five (5) year Capital Improvement Plan.

General Fund Budgetary Highlights

General Fund

As part of the budget, Council adopts both contingent revenue and expense amounts to allow for the receipt and expenditure of small amounts of unexpected revenues without a formal budget amendment. Throughout the year, several unexpected grants, donations, and other miscellaneous revenues were received. City Council approved budget line-item transfers from contingency line items to the appropriate revenue and expense accounts. These transfers do not change the original adopted budget for the funds.

**CITY OF MCCALL, IDAHO
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

The City of McCall funds a large portion of its Five-Year Capital Improvement Plan (CIP) for the governmental funds through the General Fund. Tax dollars reserved for capital expenditures in the General Fund are internally transferred to the Street / Public Works Fund, Airport Fund, Recreation Fund, Library Fund, and Golf Fund as needed per the CIP and project completion. Funds are retained within the General Fund until expenditures are incurred, and / or the project is completed. The City is constantly looking for ways to leverage limited city funding by actively seeking out grant and potential cost-sharing opportunities.

The Tourism Local Option Tax (LOT) generated \$1,079,886, a modest increase in revenue of 5.68% as compared to \$1,018,512 in 2021. During 2022 \$687,953 for internal programs and \$391,933 externally for programs and non-profit groups. The programs and non-profit groups recommended for funding by the LOT Commission and approved by Council in 2022 include the following: 1) McCall Area Chamber of Commerce, 2) Valley County Recreation, 3) Payette Lakes Ski Club, 4) Valley County Pathways, 5) Treasure Valley Transit, 6) Payette Lakes Community Association, 7) Manchester Ice and Event Center, 8) Central Idaho Historical Museum, 9) Courageous Kids Climbing, 10) Roots Forest School, Inc., 11) McCall Music Society, 13) Valley County Search and Rescue, 14) McCall Senior Center, 15) Payette Avalanche Center, 16) Little League West Central Idaho, 17) Payette Riverwalk Alliance Inc., 18) Seven Devils New Plan Foundry, 19) McCall Ultra Sed Dog Challenge, 20) West Centra Mountains Housing Trust, 21) Wilderness Science Education, and 22) Payette Land Trust. The LOT Commission also recommended funding the following City programs and projects: 1) Administrative Costs, 2) Winter Sidewalk Snow Removal, 3) Local Housing Initiatives, 4) Noxious Weed Program, 5) McCall Public Library Building Expansion project, 6) Outdoor Ice Rink / Movie Nights, 7) Repave Golf Cart Paths, and 8) Parks and Recreation Move.

Capital Assets

At the end of 2022 the City had \$81,787,922 invested in capital assets (net of accumulated depreciation), compared to \$75,927,581 at the end of 2021. Additional information can be found in Note C of the financial statements.

Capital Assets as of September 30, 2022					
(net of depreciation)					
			Primary Government		
			Governmental Activities	Business-type Activities	Total
Land			\$ 9,997,579	\$ 1,142,320	\$ 11,139,899
Buildings and Improvements			1,585,443	5,400,852	6,986,295
Infrastructure			11,766,488		11,766,488
Improvements Other Than Buildings			12,506,171	13,107,291	25,613,462
Equipment			1,198,119	561,733	1,759,852
Construction in Progress			23,216,984	933,277	24,150,261
Right of Use Lease Equipment			307,015	64,650	371,665
Total			\$ 60,577,799	\$ 21,210,123	\$ 81,787,922

The City recorded current year depreciation of \$5,264,373 in governmental activities and \$1,068,918 in business-type activities.

**CITY OF MCCALL, IDAHO
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023**

Long-Term Debt

Business-type activity outstanding debt includes \$725,914 in a note payable to the Idaho Department of Environmental Quality. Governmental Activity outstanding debt includes \$3,595,000 in General Obligation bonds issued in 2021 for the Library Expansion Project. Detailed information on the City's long-term debt can be found in Note H of the financial statements.

FY22 Budgetary Considerations

The FY23 budget maintains the current level of services in all program areas. Recruitment of key positions has been challenging due to our wage levels and high cost of housing in our area. The FY23 budget included pay scale adjustments for public works positions in order to hire and retain snowplow operators prior to the winter season. McCall receives an average of 135 inches of snow each winter and plow operations are critical for school buses, hospital, and emergency services. The winter of 2022-23 brought over 200 inches of snow, the most in 13 years, further justifying the need for personnel and equipment. The FY23 budget includes completion of several capital projects started in FY22 such as implementation of the City's campus site improvements including rehabilitation of the Senior Center using a CDBG grant, pathway improvements, Brown Park Improvements, and continued emphasis on pavement rehabilitation in the Governmental Funds.

In the Enterprise funds the 2023 budget includes continued water line replacement, implementation of the watermaster plan and the fourth annual water utility rate increase. In the Airport Fund the City is moving forward with rehabilitating runways and the remaining apron pavement using FAA grant funds. Sales taxes and lodging taxes continue at their record high collections but have plateaued. The city continues to budget conservatively for the use of these taxes as they are dependent on the visitor economy and can fluctuate.

Requests for Information

This report is designed to provide a general overview of the City of McCall's finances for our citizens and customers. If you have questions about this report or need additional financial information, contact the Finance Office: 216 East Park Street, McCall, Idaho 83638, (208) 634-2103.

BASIC FINANCIAL STATEMENTS

DISCUSSION
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CITY OF MCCALL, IDAHO
STATEMENT OF NET POSITION
September 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Total
ASSETS				
Current Assets				
Cash and investments	\$ 17,234,464	\$ 6,869,044	\$ 24,103,508	\$ 474,783
Receivables				
Accounts		632,872	632,872	
Property tax	8,020,504		8,020,504	292,745
Due from other governments	320,863	48,360	369,223	
Grants	989,234		989,234	
Other	659,502	15,392	674,894	1,944
Due from other funds	35,787		35,787	
Inventory	255,716		255,716	
Prepaid expenses	298,621	271,144	569,765	
Total Current Assets	27,814,691	7,836,812	35,651,503	769,472
Noncurrent Assets				
Restricted cash	2,310,326		2,310,326	
Capital assets, net of accumulated depreciation	70,890,081	24,891,136	95,781,217	
Total Noncurrent Assets	73,200,407	24,891,136	98,091,543	
Total Assets	101,015,098	32,727,948	133,743,046	769,472
Deferred Outflows				
Pension obligations	1,961,864	285,403	2,247,267	
Total Assets and Deferred Outflows	\$ 102,976,962	\$ 33,013,351	\$ 135,990,313	\$ 769,472

See accompanying notes to basic financial statements.

CITY OF MCCALL, IDAHO
STATEMENT OF NET POSITION (Continued)
September 30, 2023

	Primary Government			Component
	Governmental	Business-Type	Total	Unit
	Activities	Activities	Total	Total
LIABILITIES AND DEFERRED INFLOWS				
Current Liabilities				
Accounts payable	\$ 3,219,110	\$ 963,378	\$ 4,182,488	\$ 816
Accrued expenses	344,703	189,090	533,793	
Retainage payable	410,097	42,637	452,734	
Due to other funds	80,507		80,507	22,000
Advanced revenue	2,180,936		2,180,936	
Due Within One Year				
Finance lease	484,047	80,660	564,707	
Lease liability	153,603		153,603	
Bonds payable	140,000		140,000	
Notes payable		354,880	354,880	
Total Current Liabilities	7,013,003	1,630,645	8,643,648	22,816
Noncurrent Liabilities				
Due in More Than One Year				
Accrued compensated absences	240,946	54,397	295,343	
Finance lease		294,423	294,423	
Lease liability	510,831		510,831	
Bonds payable	3,785,687		3,785,687	
Net pension liability	4,333,223	630,377	4,963,600	
Total Noncurrent Liabilities	8,870,687	979,197	9,849,884	
Total Liabilities	15,883,690	2,609,842	18,493,532	22,816
Deferred Inflows				
Deferred tax revenue	7,900,426		7,900,426	284,364
Split interest	133,834		133,834	
Pensions	39,650	5,769	45,419	
Total Deferred Inflows	8,073,910	5,769	8,079,679	284,364
NET POSITION				
Net investment in capital assets	66,299,960	24,455,596	90,755,556	
Unrestricted	12,645,168	5,942,144	18,587,312	
Restricted	74,234		74,234	462,292
Total Net Position	79,019,362	30,397,740	109,417,102	462,292
Total	\$ 102,976,962	\$ 33,013,351	\$ 135,990,313	\$ 769,472

See accompanying notes to basic financial statements.

CITY OF MCCALL, IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

Functions/Programs	PROGRAM REVENUES				NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION			Component Unit Urban Renewal Agency
	Expenses	Fees, Fines & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Primary Government		Total	
					Governmental Activities	Business-Type Activities		
Governmental Activities								
General government	\$ 3,484,340	\$ 664,412	\$	\$	\$ (2,819,928)	\$	\$ (2,819,928)	\$
Public safety	2,037,840	38,429	2,435		(1,996,976)		(1,996,976)	
Parks and recreation	1,844,636	48,940	234,131		(1,561,565)		(1,561,565)	
Community services	985,010	607,923	23,563		(353,524)		(353,524)	
Library	419,589	12,565	3,533		(403,491)		(403,491)	
Airport	875,482	311,164			(564,318)		(564,318)	
Local option tax	501,739		117,782	1,219,832	835,875		835,875	
Street/public works	3,650,625	28,635	258,707		(3,363,283)		(3,363,283)	
Interest on long-term debt	72,168				(72,168)		(72,168)	
Total Governmental Activities	13,871,429	1,712,068	640,151	1,219,832	(10,299,378)		(10,299,378)	
Business-Type Activities								
Water	2,932,771	4,822,985				1,890,214	1,890,214	
Golf course	1,927,322	1,721,617				(205,705)	(205,705)	
Total Business-Type Activities	4,860,093	6,544,602				1,684,509	1,684,509	
Total Primary Government	18,731,522	8,256,670	640,151	1,219,832	(10,299,378)	1,684,509	(8,614,869)	
Component Unit								
Urban Renewal Agency	7,749							(7,749)

See accompanying notes to basic financial statements.

CITY OF MCCALL, IDAHO
STATEMENT OF ACTIVITIES (Continued)
For the Year Ended September 30, 2023

	NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION			
	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Urban Renewal Agency
Net (Expense) Revenue and Changes in Net Position (Continued)	<u>(10,299,378)</u>	<u>1,684,509</u>	<u>(8,614,869)</u>	<u>(7,749)</u>
General Revenues and Transfers				
Property taxes	7,598,932		7,598,932	265,212
Sales taxes	4,036,981		4,036,981	
Revenue sharing	999,053		999,053	
Earnings on investments	875,064	295,486	1,170,550	11,635
Miscellaneous	1,036,995	31,373	1,068,368	
Water and franchise fees	378,154		378,154	
Payments to/from Component Unit	29,500		29,500	(29,500)
Net operating transfers	<u>421,560</u>	<u>(421,560)</u>		
 Total General Revenues and Transfers	 <u>15,376,239</u>	 <u>(94,701)</u>	 <u>15,281,538</u>	 <u>247,347</u>
 Change in Net Position	 5,076,861	 1,589,808	 6,666,669	 239,598
Net Position				
Beginning of Year, as Restated	<u>73,942,501</u>	<u>28,807,932</u>	<u>102,750,433</u>	<u>222,694</u>
End of Year	<u>\$ 79,019,362</u>	<u>\$ 30,397,740</u>	<u>\$ 109,417,102</u>	<u>\$ 462,292</u>

DISCUSSION
DRAFT

See accompanying notes to basic financial statements.

CITY OF MCCALL, IDAHO
BALANCE SHEET - GOVERNMENTAL FUNDS
 September 30, 2023

	MAJOR FUNDS							TOTAL	
	General	Street /Public Works	Library	Recreation	Airport	Local Option Tax	Debt Service		Capital Projects
ASSETS									
Cash and investments	\$ 5,605,485	\$ 1,771,717	\$ 1,391,957	\$ 209,517	\$ 210,101	\$ 4,487,385	\$ 51,411	\$ 3,506,891	\$ 17,234,464
Restricted cash and investments	2,310,326								2,310,326
Receivables									
Property taxes	4,554,541	2,158,725	609,634	356,005	83,280		258,319		8,020,504
Intergovernmental	246,629	74,234							320,863
Grants	10,000			228,704	722,798	27,732			989,234
Due from other funds	600,000			35,786				1	635,787
Other receivables	292,837	15,299	3,931	264	4,543	330,090	896	11,642	659,502
Inventory		255,716							255,716
Prepaid expenses	51,985			18,446		228,190			298,621
Total Assets	<u>\$ 13,671,803</u>	<u>\$ 4,275,691</u>	<u>\$ 2,005,522</u>	<u>\$ 848,722</u>	<u>\$ 1,020,722</u>	<u>\$ 5,073,397</u>	<u>\$ 310,626</u>	<u>\$ 3,518,534</u>	<u>\$ 30,725,017</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES									
Liabilities									
Accounts payable	\$ 426,086	\$ 185,653	\$ 8,762	\$ 49,024	\$ 85,932	\$ 1,249,299	\$ 1,500	\$ 1,212,854	\$ 3,219,110
Accrued expense	188,994	75,864	20,101	45,819	10,144	3,781			344,703
Retainage payable					27,476	153,463		229,158	410,097
Due to other funds	80,507			600,000					680,507
Advanced revenue	755,505		399,560	7,353	4,008	1,014,510			2,180,936
Total Liabilities	1,451,092	261,517	428,423	702,196	127,560	2,421,053	1,500	1,442,012	6,835,353
Deferred Inflows									
Unavailable revenue	4,542,195	2,152,951	608,007	355,047	83,098		257,557		7,998,855
Irrevocable split-interest agreement			133,834						133,834
Fund Balances									
Nonspendable	651,985	255,716		18,446		228,190			1,154,337
Restricted		74,234							74,234
Assigned	981,959	1,531,273	835,258		810,064	2,424,154	51,569	2,076,522	8,710,799
Unassigned	6,044,572			(226,967)					5,817,605
Total Fund Balances	7,678,516	1,861,223	835,258	(208,521)	810,064	2,652,344	51,569	2,076,522	15,756,975
Total	<u>\$ 13,671,803</u>	<u>\$ 4,275,691</u>	<u>\$ 2,005,522</u>	<u>\$ 848,722</u>	<u>\$ 1,020,722</u>	<u>\$ 5,073,397</u>	<u>\$ 310,626</u>	<u>\$ 3,518,534</u>	<u>\$ 30,725,017</u>

See accompanying notes to basic financial statements.

CITY OF MCCALL, IDAHO
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2023

Total fund balance - total governmental funds \$ 15,756,975

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets, net of accumulated depreciation, consist of:

Land	\$	9,997,579	
Buildings		54,735,205	
Improvements other than buildings		20,096,803	
Equipment		6,367,209	
Construction in progress		11,177,106	
Right of use asset		874,636	
Accumulated depreciation		<u>(32,358,457)</u>	
Total capital assets, net of accumulated depreciation			70,890,081

Some of the City's taxes will be collected after year-end, but are not available soon enough to pay the current period's expenditures, and therefore are reported as advanced revenue in the funds. 98,429

Long-term liabilities, applicable to governmental activities are not due and payable in the current period and therefore are not reported as fund liabilities. These liabilities consist of:

Net pension liability	\$	(4,333,223)	
Pension related deferred inflows		(39,650)	
Pension related deferred outflows		<u>1,961,864</u>	
Total long term liabilities			(2,411,009)

Long-term liabilities, including bonds payable and accrued leave, are not due and payable in the current period and therefore are not reported as fund liabilities. These liabilities consist of:

Deferred bond premium amortization	\$	(465,687)	
Bonds payable		(3,460,000)	
Finance lease		(484,047)	
Lease liability		(664,434)	
Compensated absences payable		<u>(240,946)</u>	
Total long term liabilities			<u>(5,315,114)</u>

Total net position of governmental activities \$ 79,019,362

See accompanying notes to basic financial statements.

CITY OF MCCALL, IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2023

	MAJOR FUNDS							TOTAL	
	General	Street /Public Works	Library	Recreation	Airport	Local Option Tax	Debt Service		Capital Projects
Revenues									
Property taxes	\$ 4,286,945	\$ 2,056,251	\$ 543,410	\$ 370,695	\$ 84,097	\$	\$ 258,107	\$ 7,599,505	
Local option taxes	580,786			437,853		3,018,342		4,036,981	
Intergovernmental	1,032,551	258,707	3,533	256,131	1,219,832	117,782		2,888,536	
Licenses, permits, and fees	757,130				311,164			1,068,294	
Charges for services	893,359	28,635	12,565	48,940				983,499	
Refunds and reimbursements									
Fines	38,429							38,429	
Interest	382,117	65,065	48,269	5,693	27,657	172,939	50,646	122,678	
Miscellaneous	81,992	10,423	20,539	81,544	4,199	837,385	913	1,036,995	
Total Revenues	8,053,309	2,419,081	628,316	1,200,856	1,646,949	4,146,448	309,666	122,678	18,527,303
Expendiures									
Current									
General government	2,184,842						2,000		2,186,842
Public protection	1,974,532								1,974,532
City clerk	341,080								341,080
Community services	978,122		413,046						1,391,168
Streets		1,969,176							1,969,176
Airport					299,534				299,534
Recreation				1,471,587					1,471,587
Local option tax						501,739			501,739
Debt service									
Principal		109,912			47,017		135,000		291,929
Interest							122,000		122,000
Capital outlay	524,883	227,440		439,019	1,201,356	4,956,739		4,815,058	12,164,495
Total Expenditures	6,003,459	2,306,528	413,046	1,910,606	1,547,907	5,458,478	259,000	4,815,058	22,714,082

See accompanying notes to basic financial statements.

CITY OF MCCALL, IDAHO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS (Continued)
For the Year Ended September 30, 2023

	MAJOR FUNDS							TOTAL	
	<u>General</u>	<u>Street /Public Works</u>	<u>Library</u>	<u>Recreation</u>	<u>Airport</u>	<u>Local Option Tax</u>	<u>Debt Service</u>		<u>Capital Projects</u>
Excess (Deficiency) of Revenues Over Expenditures	2,049,850	112,553	215,270	(709,750)	99,042	(1,312,030)	50,666	(4,692,380)	(4,186,779)
Other Financing Sources (Uses)									
Transfers in (out)	<u>(2,784,922)</u>	<u>104,652</u>	<u>(158,185)</u>	<u>912,569</u>	<u>(71,328)</u>		<u>(4,272,063)</u>	<u>6,690,837</u>	<u>421,560</u>
Net Other Financing Sources (Uses)	<u>(2,784,922)</u>	<u>104,652</u>	<u>(158,185)</u>	<u>912,569</u>	<u>(71,328)</u>		<u>(4,272,063)</u>	<u>6,690,837</u>	<u>421,560</u>
Net Change in Fund Balances	(735,072)	217,205	57,085	202,819	27,714	(1,312,030)	(4,221,397)	1,998,457	(3,765,219)
Fund Balances, Beginning of Year as Restated	<u>8,413,588</u>	<u>1,644,018</u>	<u>778,173</u>	<u>(411,340)</u>	<u>782,350</u>	<u>3,964,374</u>	<u>4,272,966</u>	<u>78,065</u>	<u>19,522,194</u>
Fund Balances, End of Year	<u>\$ 7,678,516</u>	<u>\$ 1,861,223</u>	<u>\$ 835,258</u>	<u>\$ (208,521)</u>	<u>\$ 810,064</u>	<u>\$ 2,652,344</u>	<u>\$ 51,569</u>	<u>\$ 2,076,522</u>	<u>\$ 15,756,975</u>

See accompanying notes to basic financial statements.

CITY OF MCALL, IDAHO
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

Net change in fund balances - total governmental funds \$ (3,765,219)

Amounts reported for governmental activities in the statement of activities are different because:

Revenues that will not be collected for several months after the City's fiscal year end are not considered "available" revenues and are deferred in the governmental funds. Advanced revenues increased by this amount this year. (573)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital outlay	\$ 12,279,551	
Depreciation expense	<u>(2,466,623)</u>	
Excess of capital outlay over depreciation expense		9,812,928

In governmental funds, bonds are considered a source of financing, but in the statement of net assets, the lease obligation is reported as a liability. Similarly, lease payments are recorded as expenditures rather than reductions of a liability

Lease liability principal payments	\$ 180,333	
Finance lease principal payments	64,739	
Increase in lease liability	(681,505)	
Bond principal payments	135,000	
Bond amortization	<u>49,832</u>	
		(251,601)

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable financial resources. In the statement of activities, which is presented on the accrual basis, expenses and liabilities are reported regardless of financial resource availability.

Change in pension related accounts	\$ (682,733)	
Change in compensated absence payable	<u>(35,941)</u>	
		<u>(718,674)</u>

Change in Net Position of Governmental Activities \$ 5,076,861

See accompanying notes to basic financial statements.

CITY OF MCCALL, IDAHO
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
September 30, 2023

ASSETS	<u>Water Fund</u>	<u>Golf Course Fund</u>	<u>Total</u>
Current Assets			
Cash and cash equivalents	\$ 5,635,110	\$ 1,233,934	\$ 6,869,044
Receivables			
Accounts	632,872		632,872
Due from other funds		48,360	48,360
Other		15,392	15,392
Prepaid expenses	<u>271,190</u>	<u>(46)</u>	<u>271,144</u>
Total Current Assets	6,539,172	1,297,640	7,836,812
Non-current Assets			
Capital Assets			
Construction in progress	4,119,315	146,612	4,265,927
Land	562,326	579,994	1,142,320
Buildings	12,049,935	952,595	13,002,530
Equipment	1,000,564	952,137	1,952,701
Improvements other than buildings	21,365,063	4,187,562	25,552,625
Right of use asset - leases		116,369	116,369
Less accumulated depreciation	<u>(17,148,656)</u>	<u>(3,992,680)</u>	<u>(21,141,336)</u>
Total capital assets, net of accumulated depreciation	<u>21,948,547</u>	<u>2,942,589</u>	<u>24,891,136</u>
Total Assets	28,487,719	4,240,229	32,727,948
Deferred outflows			
Pension related items	<u>191,018</u>	<u>94,385</u>	<u>285,403</u>
Total Assets and Deferred Outflows	<u>\$ 28,678,737</u>	<u>\$ 4,334,614</u>	<u>\$ 33,013,351</u>

See accompanying notes to basic financial statements.

CITY OF MCCALL, IDAHO
STATEMENT OF NET POSITION - PROPRIETARY FUNDS (Continued)
September 30, 2023

LIABILITIES	Water Fund	Golf Course Fund	Total
Current Liabilities			
Accounts payable	\$ 807,498	\$ 155,880	\$ 963,378
Accrued interest payable	3,208		3,208
Retainage payable	32,312	10,325	42,637
Accrued payroll	30,287	66,313	96,600
Other accrued expenses	8,208	81,074	89,282
Current portion of finance lease		80,660	80,660
Current portion of notes payable	<u>354,880</u>		<u>354,880</u>
Total Current Liabilities	1,236,393	394,252	1,630,645
Non-Current Liabilities			
Finance lease		294,423	294,423
Accrued compensated balances	27,402	26,995	54,397
Net pension liability	<u>421,906</u>	<u>208,471</u>	<u>630,377</u>
Total Noncurrent Liabilities	<u>449,308</u>	<u>529,889</u>	<u>979,197</u>
Total Liabilities	1,685,701	924,141	2,609,842
Deferred Inflows			
Pension related items	<u>3,861</u>	<u>1,908</u>	<u>5,769</u>
NET POSITION			
Invested in capital assets	21,593,667	2,861,929	24,455,596
Restricted			
Unrestricted	<u>5,395,508</u>	<u>546,636</u>	<u>5,942,144</u>
Total Net Position	<u>26,989,175</u>	<u>3,408,565</u>	<u>30,397,740</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 28,678,737</u>	<u>\$ 4,334,614</u>	<u>\$ 33,013,351</u>

See accompanying notes to basic financial statements.

CITY OF MCCALL, IDAHO
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION -
PROPRIETARY FUNDS
For the Year Ended September 30, 2023

	<u>Water Fund</u>	<u>Golf Course Fund</u>	<u>Total</u>
Operating Revenues			
Charges for services	\$ 4,822,985	\$ 1,643,067	\$ 6,466,052
Other income		<u>78,550</u>	<u>78,550</u>
Total Operating Revenues	4,822,985	1,721,617	6,544,602
Operating Expenses			
Salaries	461,369	795,920	1,257,289
Fringe benefits	257,154	79,282	336,436
Professional fees	368,554	60,339	428,893
Utilities and telephone	149,410	63,916	213,326
Maintenance and operations	647,846	254,851	902,697
Supplies	177,161	432,789	609,950
Depreciation	<u>847,731</u>	<u>238,527</u>	<u>1,086,258</u>
Total Operating Expenses	<u>2,909,225</u>	<u>1,925,624</u>	<u>4,834,849</u>
Operating Income (Loss)	1,913,760	(204,007)	1,709,753
Non-operating Revenues (Expenses)			
Interest revenues	262,375	33,111	295,486
Private contributions		34,449	34,449
Interest expense	(23,546)	(1,698)	(25,244)
Miscellaneous income (expense)	<u>119,768</u>	<u>(122,844)</u>	<u>(3,076)</u>
Total Non-operating Revenues (Expenses)	<u>358,597</u>	<u>(56,982)</u>	<u>301,615</u>
Income (Loss) Before Transfers	2,272,357	(260,989)	2,011,368
Operating Transfers In (Out)			
Transfers in		233,669	233,669
Transfers out	<u>(543,421)</u>	<u>(111,808)</u>	<u>(655,229)</u>
Total Operating Transfers In (Out)	<u>(543,421)</u>	<u>121,861</u>	<u>(421,560)</u>
Change in Net Position	1,728,936	(139,128)	1,589,808
Net Position, Beginning of Year	<u>25,260,239</u>	<u>3,547,693</u>	<u>28,807,932</u>
Net Position, End of Year	<u>\$ 26,989,175</u>	<u>\$ 3,408,565</u>	<u>\$ 30,397,740</u>

See accompanying notes to basic financial statements.

CITY OF MCCALL, IDAHO
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
For the Year Ended September 30, 2023

	<u>Water Fund</u>	<u>Golf Course Fund</u>	<u>Total</u>
Cash Flow From Operating Activities			
Cash received from customers	\$ 4,834,586	\$ 1,666,532	\$ 6,501,118
Cash payments to suppliers for goods	(780,312)	(611,449)	(1,391,761)
Cash payments to employees for services	(745,420)	(824,630)	(1,570,050)
Net Cash Provided By Operating Activities	3,308,854	230,453	3,539,307
Cash Flows From Noncapital Financing Activities			
Operating transfers	(543,421)	121,861	(421,560)
Other non-operating income (loss)	119,768	(88,395)	31,373
Net Cash Provided Used in Noncapital Financing Activities	(423,653)	33,466	(390,187)
Cash Flow From Capital and Related Financing Activities			
Acquisition of capital assets	(3,963,349)	(297,785)	(4,261,134)
Principal payments on long-term debt	(347,661)	(116,363)	(464,024)
Interest payments on long-term debt	(26,690)	(2,983)	(29,673)
Net Cash Used in Capital and Related Financing Activities	(4,337,700)	(417,131)	(4,754,831)
Cash Flows From Investing Activities			
Interest on investments	262,375	33,111	295,486
Net Increase (Decrease) in Cash and Cash Equivalents	(1,190,124)	(120,101)	(1,310,225)
Cash and Cash Equivalents, Beginning of Year	<u>6,825,234</u>	<u>1,354,035</u>	<u>8,179,269</u>
Cash and Cash Equivalents, End of Year	<u>\$ 5,635,110</u>	<u>\$ 1,233,934</u>	<u>\$ 6,869,044</u>

See accompanying notes to basic financial statements.

CITY OF MCCALL, IDAHO
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS (Continued)
For the Year Ended September 30, 2023

	<u>Water Fund</u>	<u>Golf Course Fund</u>	<u>Total</u>
Reconciliation of Operating Income (Loss) To			
Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	\$ 1,913,760	\$ (204,007)	\$ 1,709,753
Adjustments to Reconcile Operating Income (Loss)			
to Net Cash Provided By Operating Activities			
Depreciation	847,731	238,527	1,086,258
(Gain) Loss on disposal of capital assets		(55,000)	(55,000)
Changes in Deferred Outflows	78,531	29,261	107,792
Changes in Deferred Inflows	(6,804)	(2,984)	(9,788)
Change in Assets and Liabilities:			
(Increase) decrease in accounts receivable	11,601	8,275	19,876
(Increase) decrease in prepaid expense	7,193	46	7,239
(Increase) decrease in other receivables		(8,360)	(8,360)
Increase (decrease) in accounts payable	558,828	124,326	683,154
Increase (decrease) in net pension liability	(60,976)	(13,034)	(74,010)
Increase (decrease) in accrued expenses	(3,362)	76,074	72,712
Increase (decrease) in absence payable	(37,648)	37,329	(319)
Net Cash Provided By			
Operating Activities	<u>\$ 3,308,854</u>	<u>\$ 230,453</u>	<u>\$ 3,539,307</u>

See accompanying notes to basic financial statements.

CITY OF MCCALL, IDAHO

NOTES TO FINANCIAL STATEMENTS

Note A – Summary of Significant Accounting Policies

General Statement

City of McCall, Idaho (the City) was incorporated July 19, 1911. The City operates under a Council-Manager form of government and provides the following services as authorized by its charter: public safety (police), parks and recreations, community services, streets and general administrative services.

Financial Reporting Entity

The accompanying financial statements present the activities of the City of McCall (the City) and its single component unit, the Urban Renewal Agency (URA). In evaluating the City as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the City may be financially accountable and, as such, should be included within the City's financial statements. The City (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City. Organizations for which the City is not financially accountable are also included when doing so is necessary in order to prevent the City's financial statements from being misleading.

The financial statements are formatted to allow the user to clearly distinguish between the primary government and its component unit. The URA has been discretely presented.

Basis of Presentation

Government-wide financial statements: The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the governmental entity. For most part, the effect of interfund activity has been removed from these statements. *Governmental activities* (government funds) which normally are supported by taxes and intergovernmental revenues are reported separately from *business-type activities* (proprietary funds) which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific program. *Program revenues* include (1) fees, fines, and charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements: The City segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental and proprietary activities. These statements present each major fund as a separate column on the fund financial statements: all non-major funds are aggregated and presented in a single column.

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The City has presented the following major governmental funds:

CITY OF MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note A – Summary of Significant Accounting Policies (Continued)

Basis of Presentation (Continued)

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

Street/Public Works Fund is used to account for the operation of the street maintenance department. Financing is provided by state gasoline and sales taxes as well as property taxes. State law and city ordinance require that these revenues be used to maintain roads and streets.

Airport Fund is used to account for the operation of the City's local airport. Financing is provided through property taxes, charges for services and state and federal grants.

Recreation Fund is used to account for operation of City recreation programs. Financing is provided by a specific annual property tax levy to the extent miscellaneous revenues are not sufficient to provide such financing. City ordinance restricts these property taxes to financing of recreation programs.

Library Fund is used to account for the operation of the public library. Financing is provided principally through property taxes which are restricted for library operations by City ordinance.

Local Option Tax Fund is used to account for the operation of the City's Local Option Tax over tourism.

Debt Service Fund is used to account for the bonds issued for the library during the fiscal year.

Capital Projects Fund is used to account for various capital assets and projects.

Proprietary Funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are a determination of net income, financial position and cash flow. All assets and liabilities are included on the Statement of Net Position. The City has presented the following major proprietary funds:

The *Golf Course Fund* is used to account for the revenues and costs necessary to operate the City's golf course.

The *Water Fund* is used to account for the revenues and costs necessary to operate the City's water system.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for proprietary funds include the cost of personnel and contractual services, supplies, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

CITY OF MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note A – Summary of Significant Accounting Policies (Continued)

Measurement Focus/Basis of Accounting (Continued)

Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and are accounted for using the *modified accrual* basis of accounting. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days after year end. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Sales taxes collected and held by the state at year end on behalf of the government also are recognized as revenue. All other revenue items are considered to be measurable and available only when cash is received by the government.

Delinquent property taxes and property taxes for which there is an enforceable legal claim as of the end of the fiscal year, have been recorded as deferred inflows. Receivables that will not be collected within the available period have also been reported as deferred inflows on the government fund financial statements.

Accounting Pronouncements Adopted

In 2023, City of McCall adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The objective of this Statement is to improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. This definition and uniform guidance will result in greater consistency in practice. The capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement will also enhance the relevance and reliability of governments’ financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government’s SBITA activities and The disclosures will allow users to understand the scale and important aspects of a government’s SBITA activities and evaluate a government’s obligations and assets resulting from SBITAs.

Budgetary Control

Annual budgets are adopted on a basis consistent with state code and generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal yearend. Project-length financial plans are adopted for all capital projects funds. Annual operating budgets are adopted for proprietary funds.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to September 1, the City Council and City Manager prepare a proposed operating budget for the fiscal year commencing on October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted at City Hall to obtain taxpayer comments.
3. Prior to October 1, the budget is legally enacted through passage of an appropriation ordinance.

CITY OF MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note A – Summary of Significant Accounting Policies (Continued)

Budgetary Control (Continued)

Budgets are adopted on a basis consistent with generally accepted accounting principles for the general, special revenue, capital projects and debt service funds. All annual appropriations lapse at fiscal year-end. The City Manager is authorized to transfer budget amounts within departments and between departments within any fund. Revisions that alter the total expenditure appropriation of any fund must be approved by the City Council. State law does not allow fund expenditures to exceed fund appropriations.

Formal budgetary integration is employed as a management control device during the year for all funds.

Cash and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statute authorizes the government to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments for the government are reported at fair value.

Prepaid Expenses

Prepaid balances are for payments made by the City in the current year to provide services occurring in the subsequent year, and the reserve for prepaid expenses has been recorded to signify that a portion of fund balance is not available for other subsequent expenditures.

Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements.

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of resources are reported as fund balance transfers. All other interfund transfers are reported as operating transfers. These transfers offset each other and are not a part of the government-wide financial statements unless between business-type (enterprise) funds and governmental funds.

Non-tax receivables are recognized as revenues received from the State and Federal governments if designated for the current fiscal period.

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

CITY OF MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note A – Summary of Significant Accounting Policies (Continued)

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. Capital assets are defined by the City as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital 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 assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets construction.

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

<u>Assets</u>	<u>Years</u>
Buildings	12-40
Improvements other than buildings	10-50
Equipment and vehicles	5-10

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Compensated Absences

Employees of the City are entitled to paid vacation, paid sick leave and personal days off (comp time), depending on job classification, length of service and other factors. All vacation and personal days off are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. Governmental funds do not report a liability for these amounts unless payment will be made early in the following year.

Interfund Transactions

During the course of normal operations, the City has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as transfers. Operating subsidies are also recorded as transfers.

Inventories

Inventories are stated at the lower of cost (first-in, first-out method) or market. The cost of inventory items are recognized as expenditures in governmental funds when purchased (purchase method) and as expenses in proprietary funds when used (consumption method).

CITY OF MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note A – Summary of Significant Accounting Policies (Continued)

Long-term Obligations

The accounting treatment of long-term debt depends on whether the related assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Long-term debt consists of notes and bonds payable, capital leases, and accrued compensated absences. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types report debt proceeds as other financing sources and payment of principal and interest are reported as expenditures. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position Classifications

Government-Wide Statements: Net position is displayed in three components as follows:

Invested in capital assets, net of related debt – Consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position – Consist of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – All other net position that do not meet the definition of “invested in capital assets, net of related debt” or “restricted”

Fund statements: Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned or unassigned. Proprietary fund equity is classified the same as in the government-wide statements.

Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted resources are available, it is the City’s policy is to apply restricted resources first and then unrestricted resources as they are needed.

Use of Estimates

The City uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

CITY OF MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note A – Summary of Significant Accounting Policies (Continued)

Property Tax Calendar

The City's property tax is levied each October on the value listed as of the prior January 1 for all real property located in the City. The lien date is effective January 1 of the year the property tax is levied. A revaluation of all property is required to be completed no less than every five years.

Under Idaho Code Section 50-235, the City cannot levy taxes over nine-tenths percent (.9%) of the total City adjusted market value for real property located within the City. Taxes are due in two installments on December 20 and June 20 following the levy date. Property taxes levied for 2023 are recorded as receivables if uncollected and a deferred revenue amount is recorded, in the fund financial statements, to the extent of taxes not estimated to be collected within 60 days of the end of the accounting period.

Customer Services Receivable

Amounts owed to the City for customer services are due from area residents and businesses and relate to water services provided by the City. The City analyzes past due accounts and current circumstances to evaluate collectability.

General Fund Accounts Receivable

Amounts owed to the City for customer services are due from a variety of sources. The City analyzes past due accounts and current circumstances to evaluate collectability.

Advanced Revenue

The City reports advanced revenues on its statement of net position and fund balance sheet. Advanced revenues arise when resources are received by the City before it has a legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when the City has a legal claim to the resources, the liability for advanced revenue is removed from the balance sheet and the revenue is recognized.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows and inflows of resources. Deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. As of September 30, 2023, deferred inflows represented property taxes receivable unavailable for current use.

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.

CITY OF MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note B – Cash and Investments

At September 30, 2023, the City’s cash and investments consisted of the following:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Cash		
Bank Deposits	\$ 3,411,854	\$ 3,177,324
Cash on Hand		<u>1,597</u>
Total Cash	<u>\$ 3,411,854</u>	<u>\$ 3,178,921</u>
	<u>Rating</u>	<u>Fair Value</u>
Investments		
State Treasurer’s Local Government Pool	N/A	\$ 23,101,079
Equities and Securities	AAA	<u>133,834</u>
Total Investments		<u>\$ 23,234,913</u>

Reconciliation of the City’s deposit and investment balances as of September 30, 2023:

	<u>City’s Deposits and Investments</u>	<u>Component Units</u>	<u>Total</u>	<u>Average Maturities</u>
Cash in bank – Deposits	\$ 3,177,324	\$ 29,497	\$ 3,206,821	NA
State Treasurer LGIP	23,101,079	445,286	23,546,365	<12 Mo
Equities and Securities	133,834		133,834	NA
Cash on Hand	<u>1,597</u>		<u>1,597</u>	<u>NA</u>
Total	<u>\$ 26,413,834</u>	<u>\$ 474,783</u>	<u>\$ 26,888,617</u>	

Custodial Credit Risk – Deposits

For deposits and investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its deposits, investments or collateral securities that are in the possession of an outside party. The City’s policy requires all investments should be held in the City’s name, in the bank’s Trust Department, or alternately in the Federal Reserve Bank.

CITY OF MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note B – Cash and Investments (Continued)

Credit Risk

Credit risk is the risk that the counterparty to an investment will not fulfill its obligation. It is commonly expressed in terms of the credit quality rating issued by a nationally recognized statistical rating organization such as Moody's, Standard & Poor's and Fitch's. The rating of the Local Government Investment Pool (LGIP) as of September 30, 2009 was AAA. The LGIP terminated its rating service in December 2009 as the cost of the rating outweighed the benefit to the pool as a whole. The funds objectives and overall strategy and structure have not changed.

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Equities	\$ 133,834	\$ 133,834	\$	\$
Local Government Investment Pool	<u>23,101,079</u>	<u>23,101,079</u>	<u></u>	<u></u>
Total investments	<u>\$ 23,234,913</u>	<u>\$ 23,234,913</u>	<u>\$</u>	<u>\$ 0</u>

Interest Rate Risk

Investments that are fixed for longer periods are likely to experience greater variability in their fair values due to future changes in interest rates. The City's policy to mitigate interest rate risk is to structure the City's portfolio so that securities mature to meet the City's cash demands and ongoing operations, thereby precluding the need to sell securities to the open market prior to their maturity and primarily invest in shorter-term securities.

Concentration of Credit Risk

When investments are concentrated in one issuer, this concentration represents heightened risk of potential loss. No specific percentage identifies when concentration risk is present. The Governmental Accounting Standards Board has adopted a principal that governments should provide note disclosure when five percent of the total entities investments are concentrated in any one issuer. Investments in obligations specifically guaranteed by the U.S. government, mutual funds, and other pooled investments are exempt from disclosure. The City's policy is to invest no more than 50% of their total investments in a single security type or with a single financial institution, with the exception of the U.S. Treasury Securities, and authorized pools.

CITY OF MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note C – Capital Assets

Capital asset activity for the year ended September 30, 2023 is as follows:

Governmental Activities

	Restated 9/30/22	Increases	Decreases	9/30/23
Capital assets, not being depreciated:				
Land	\$ 9,997,579	\$	\$	\$ 9,997,579
Construction in Progress	<u>23,470,480</u>	<u>11,155,774</u>	<u>(23,449,148)</u>	<u>11,177,106</u>
Total	33,468,059	11,155,774	(23,449,148)	21,174,685
Capital assets, being depreciated:				
Buildings	3,911,867	1,655,796		5,567,663
Infrastructure	19,962,565	134,238		20,096,803
Improvements	27,342,445	21,825,097		49,167,542
Equipment	6,090,920	276,289		6,367,209
Right of use leased assets	<u>193,131</u>	<u>681,505</u>		<u>874,636</u>
Total	57,500,928	24,572,925	0	82,073,853
Less accumulated depreciation for:				
Buildings	2,326,424	108,002		2,434,426
Infrastructure	8,196,077	658,552		8,854,629
Improvements	14,836,274	1,207,141		16,043,415
Equipment	4,502,158	263,816		4,765,974
Right of use leased assets	<u>30,901</u>	<u>229,112</u>		<u>260,013</u>
Total accumulated depreciation	<u>29,891,834</u>	<u>2,466,623</u>	<u>0</u>	<u>32,358,457</u>
Governmental activities capital assets, net	<u>\$ 61,077,153</u>	<u>\$ 33,262,637</u>	<u>\$ (23,499,148)</u>	<u>\$ 70,890,081</u>

Business-Type Activities

	Restated 9/30/22	Increases	Decreases	9/30/23
Capital assets, not being depreciated:				
Land	\$ 1,142,320	\$	\$	\$ 1,142,320
Construction in progress	<u>935,998</u>	<u>4,201,397</u>	<u>(871,468)</u>	<u>4,265,927</u>
Total	2,078,318	4,201,397	(871,468)	5,408,247
Capital assets, being depreciated:				
Buildings and Improvements	13,002,530			13,002,530
Improvements	24,681,157	871,468		25,552,625
Equipment	1,389,548	563,153		1,952,701
Right of use leased assets	<u>116,369</u>			<u>116,369</u>
Total	39,189,604	1,434,621	0	40,624,225
Less accumulated depreciation for:				
Buildings and Improvements	7,601,678	322,431		7,924,109
Improvements	11,573,866	612,644		12,186,510
Equipment	827,815	99,464		927,279
Right of use leased assets	<u>51,719</u>	<u>51,719</u>		<u>103,438</u>
Total accumulated depreciation	<u>20,055,078</u>	<u>1,086,258</u>	<u>0</u>	<u>21,141,336</u>
Business-type capital assets, net	<u>\$ 21,212,844</u>	<u>\$ 4,549,760</u>	<u>\$ (871,468)</u>	<u>\$ 24,891,136</u>

CITY OF MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note C – Capital Assets (Continued)

Depreciation expense was charged to functions/programs as follows:

Governmental Activities

General Government	\$ 440,943
Public Protection	63,308
Community services	6,888
Library	6,543
Streets	999,944
Airport	575,948
Recreation	<u>373,049</u>
Total Depreciation Expense	<u>\$ 2,466,623</u>

Business Activities

Golf Course	\$ 238,527
Water	<u>847,731</u>
Total Depreciation Expense	<u>\$ 1,086,258</u>

Note D – Government Fund Balances

The Local Option Tax (LOT) was established in 2005 by City Ordinance No. 796, renewed by City Ordinance No. 887 in 2011 effective January 1, 2012, and renewed by City Ordinance No. 965 in 2018 effective January 1, 2019. In 2015, two additional local LOTs were established by City Ordinance 936. The LOT established in 2011 is to be used for programs and groups recommended by the LOT commission and approved by City Council. The two additional LOTs established in 2015 are to be used primarily for street replacement, repair and maintenance. Highway user fees are restricted by State Statute and County laws and are legally segregated for funding of infrastructure improvements. Franchise fees are established by City Ordinance No. 862 in 2009 for the specific use of funding underground utility expansion.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which restricted, committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assignment actions.

Resolution 11-19 was adopted in November of 2011 to establish minimum fund balance / net position policies consisting of cash flow and budget stabilization. Those minimum balances enable the City to meet debt payments and other obligations. The minimum balances established for cash flow are expressed as a percentage of the current years' operating budget. Those minimums are as follows: General Fund – 25%, Special Revenue Funds – 20%, Enterprise Funds – 30%, in addition to any sums required under loan or bond agreements. The minimum fund balances established for budget stabilization are expressed as a percentage of the three most recent years' average operating budgets. Those minimums are as follows: General Fund – 15%, Special Revenue Funds – 10%. In the event these minimum balances are used, the City shall strive to restore the balances to the above levels within no more than three fiscal years following the fiscal year in which the reserves were used.

CITY OF MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note D – Government Fund Balances (Continued)

As of September 30, 2023, fund balances of the governmental funds are classified as follows:

Nonspendable — amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted — amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments. Restricted assets included those related to franchise fees, irrevocable split interest trust assets held for library and DEQ loan reserves.

Committed — amounts that can be used only for specific purposes determined by a formal action of the City Council. The Council is the highest level of decision-making authority for the City. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Council.

Assigned — amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the City’s adopted policy, only City Council, Finance Director or the Council’s finance committee may assign amounts for specific purposes.

Unassigned — all other spendable amounts.

As of September 30, 2023, fund balances are comprised of the following:

	<u>General</u>	<u>Street/ Public Works</u>	<u>Library</u>	<u>Recreation</u>	<u>Airport</u>	<u>Local Option</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<i>Nonspendable</i>								
Prepaid	\$ 51,985	\$	\$	\$ 18,446	\$	\$ 228,190	\$	\$
Inventory		255,716						
Interfund rec.	600,000							
	<u>651,985</u>	<u>255,716</u>		<u>18,446</u>		<u>228,190</u>		
<i>Restricted</i>								
Highway		74,234						
<i>Assigned</i>								
Street/PW		1,531,273						
Airport					810,064			
Library			835,258					
Local opt.	578,176					2,424,154		
Debt service							51,569	
Capital Proj.								2,076,522
Housing Fd.	403,783							
	<u>981,959</u>	<u>1,531,273</u>	<u>835,258</u>		<u>810,064</u>	<u>2,424,154</u>	<u>51,569</u>	<u>2,076,522</u>
<i>Unassigned</i>								
	<u>6,044,572</u>			<u>(226,967)</u>				
Total	<u>\$ 7,678,516</u>	<u>\$ 1,861,223</u>	<u>\$ 835,258</u>	<u>\$ (208,521)</u>	<u>\$ 810,064</u>	<u>\$ 2,652,344</u>	<u>\$ 51,569</u>	<u>\$ 2,076,522</u>

CITY OF MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note E – Interfund Receivables, Payables, and Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various City operations and re-allocations of special revenues. The following schedule briefly summarizes the City’s transfer activity. For the year then ended September 30, 2023, interfund transfers consisted of the following:

Transfers To	Transfers From									Total
	General	Streets	Library	Recreation	Airport	Capital	Debt Service	Golf	Water	
General		(59,214)	112,811	(912,569)	71,328	(2,350,349)		(121,861)	497,983	(2,761,871)
Streets	(107,493)								45,438	(62,055)
Library	(112,811)					(68,425)				(181,236)
Recreation	895,574									895,574
Airport	(71,328)									(71,328)
Capital	2,373,400		45,374							2,418,774
Debt Service						(4,272,063)	4,272,063			-
Golf	138,856									138,856
Water	(331,276)	(45,438)								(376,714)
Total	2,784,922	(104,652)	158,185	(912,569)	71,328	(6,690,837)	4,272,063	(121,861)	543,421	-

Note F – Pension Plan

Plan Description

The City of McCall 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.

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.

Employee membership data related to the PERSI Base Plan, as of June 30, 2023 was as follows:

Retirees and beneficiaries	54,680
Terminated and vested	16,106
Active plan members	
Vested	44,627
Non-vested	<u>32,041</u>
	<u>147,454</u>

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 service (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.

CITY OF MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note F – Pension Plan (Continued)

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 and earnings from investments. 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) if current rates are actuarially determined to be inadequate or in excess to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for police and firefighters. As of June 30, 2023 it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% general employees and 12.28% for police and firefighters. City of McCall’s contributions were \$459,326 for the year ended September 30, 2023.

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

At September 30, 2023, City of McCall reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, 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 employers. At June 30, 2023, the City’s proportion was 0.1243801 percent.

For the year ended September 30, 2023, City of McCall recognized net pension expense of \$682,733. At September 30, 2023 City of McCall reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of resources	Deferred Inflows of resources
Differences between expected and actual experience	\$ 850,799	\$
Changes in assumptions or other inputs	491,501	
Net difference between projected and actual earnings on pension plan investments	465,907	
Changes in the employer’s proportion and differences between the employer’s contributions and the employer’s proportionate contributions	309,569	45,419
City of McCall, Idaho’s contributions subsequent to the measurement date	<u>129,491</u>	<u></u>
Total	<u>\$ 2,247,267</u>	<u>\$ 45,419</u>

\$129,491 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, 2023.

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, 2022 the beginning of the measurement period ended June 30, 2022 is 4.6 and 4.6 for the measurement period June 30, 2023.

CITY OF MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note F – Pension Plan (Continued)

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:

Year Ending <u>June 30,</u>	<u>Amount</u>
2024	\$ (643,038)
2025	(302,181)
2026	(940,039)
2027	77,051

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, including inflation	3.05%
Investment rate of return, net of investment expenses	6.35%
Cost-of-living adjustments	1.00%.

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%.
Teachers - Males	Pub-2010 Teacher Tables, increased 12%.
Teachers - Females	Pub-2010 Teacher 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, 2023 is based on the results of an actuarial valuation date of July 1, 2023.

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 MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note F – Pension Plan (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 2023.

<u>Asset Class</u>	<u>DB Plans</u>	<u>Sick Leave</u>
Fixed Income	30.0%	50.0%
US/Global Equity	55.0%	39.3%
International Equity	15.0%	10.7%
Cash	<u>0.0%</u>	<u>0.0%</u>
Total	<u>100%</u>	<u>100%</u>

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 percent, 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 or 1-percentage-point higher than the current rate:

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer’s proportionate share Of the net pension liability (asset)	<u>\$ 8,927,240</u>	<u>\$ 4,963,600</u>	<u>\$ 1,724,069</u>

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.

Payables to the pension plan

At September 30, 2023, the City reported no payables to the defined benefit pension plan for legally required employee contributions.

CITY OF MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note G – Leases

Operating Leases Commitments: Under GASB 87, a lessee is required to recognize a lease liability and an intangible right to use asset. The City entered into various non-cancelable leases for office space and equipment. The lease for office space requires monthly payments of \$2,700 through December 2027. The equipment leases require annual payments ranging from \$25,167 to \$47,017 through March 2027. Amortization of the lease expense was \$142,825 and interest paid was \$24,158 for the year ended September 30, 2023. Future minimum payments are as follows:

<u>Maturity Date</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 153,603	\$ 29,042	\$ 182,644
2025	160,366	22,279	182,644
2026	167,466	15,179	182,644
2027	174,921	7,724	182,644
2028	8,079	21	8,100
Total	<u>\$ 664,434</u>	<u>\$ 4,521</u>	<u>\$ 137,700</u>

Finance Lease Commitments: The City entered into multiple non-cancelable finance lease agreements for various equipment, which require monthly payments of \$1,016 until May 2024, and annual payments varying from \$8,415 to \$185,000. Interest paid for the year ended September 30, 2023 by governmental activities and business-type activities were \$22,005, and \$1,326, respectively. Future minimum payments are as follows:

<u>Maturity Date</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 484,047	\$ 26,659	\$ 510,706

<u>Maturity Date</u>	<u>Business-Type Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 80,660	\$ 2,724	\$ 83,384
2025	81,312	2,072	83,384
2026	81,969	1,414	83,384
2027	82,632	752	83,384
2028	48,510	130	48,640
Total	<u>\$ 375,083</u>	<u>\$ 7,092</u>	<u>\$ 382,175</u>

Note H – Long-Term Debt

Water Fund: The City has pledged future water customer revenues, net of specified operating expenses, to repay a \$5.9 million drinking water facility promissory note payable to the State of Idaho signed in April 2004. Proceeds from the note provided financing to complete phase II of the water treatment facility. The bonds are payable solely from drinking water facility revenues and are payable through 2024. Annual principal and interest payments on the note are expected to require less than 20 percent of net revenues.

CITY OF MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note H – Long-Term Debt (Continued)

The remaining payments are \$179,955 due semiannually, including interest at 2% throughout the term of the loan. The schedule of debt service requirements until maturity, is as follows:

<u>Maturity Date</u>	<u>Principal</u>	<u>Interest</u>
2024	<u>\$ 354,880</u>	<u>\$ 5,328</u>

Library Fund: The City has obtained a general obligation bond to construct a new library facility. The project began construction in FY22. Payments range from \$239,756 to \$257,500 and are due annually. The bond will be repaid over 20 years at a 4% interest rate. The schedule of debt service requirements until maturity is as follows:

<u>Maturity Date</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 187,627	\$ 116,600
2025	190,339	111,000
2026	192,970	105,200
2027	195,519	99,200
2028	197,987	93,000
2029–2032	844,417	304,600
2033–2036	902,897	202,950
2037–2041	<u>1,213,931</u>	<u>107,550</u>
	<u>\$ 3,925,687</u>	<u>\$ 1,140,100</u>

Changes in Long-Term Liabilities

During the year ended September 30, 2023, the following changes occurred in long-term debt:

	<u>Restated Balance 9/30/22</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 9/30/23</u>	<u>Due Within One Year</u>
Governmental Activities					
Compensated absences \$	205,005	\$ 35,941	\$	\$ 240,946	\$
Bonds payable	3,595,000		(135,000)	3,460,000	140,000
Bond premium	515,519		(49,832)	465,687	47,627
Finance lease	548,786		(64,739)	484,047	484,047
Lease liability	163,262	681,505	(180,333)	664,434	153,603
Net pension liability	<u>3,725,719</u>	<u>607,504</u>		<u>4,333,223</u>	
Total	<u>\$ 8,753,291</u>	<u>\$ 1,324,950</u>	<u>\$ (429,904)</u>	<u>\$ 9,648,337</u>	<u>\$ 825,277</u>
Business-type Activities					
Compensated absences \$	52,641	\$ 9,788	\$ (8,032)	\$ 54,397	\$
Notes payable	702,541		(347,661)	354,880	354,880
Finance lease	23,373	408,500	(56,790)	375,083	80,660
ROU lease	59,573		(59,573)	0	
Net pension liability	<u>705,387</u>		<u>(75,010)</u>	<u>630,377</u>	
Total	<u>\$ 1,543,515</u>	<u>\$ 418,288</u>	<u>\$ (547,066)</u>	<u>\$ 1,414,737</u>	<u>\$ 435,540</u>

CITY OF MCCALL, IDAHO
NOTES TO FINANCIAL STATEMENTS

Note I – Risk Management

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

Note J - Fund Deficit

As of September 30, 2023, the Recreation Fund had a deficit balance of \$208,521 due to previous construction of a new facility for the Parks maintenance department, which was financed by the General Fund.

Note K – Component Unit

The McCall Redevelopment Agency (URA or the Agency) is created by and exists under the Idaho Urban Renewal Law of 1965, as amended, and is a separate legal entity. It follows the same accounting policies outlined above for the city. The following is additional information on the URA.

Cash and Investments

At September 30, 2023, the URA held \$29,497 at US Bank and \$445,286 in the local government investment pool.

Note L – Restatement of Net Position and Fund Balance

During Fiscal Year 2023, it became apparent that retention payable, was understated resulting in a restatement of the Governmental Activities Net Position as well as the restatement of the General Fund, Recreation Fund, Airport Fund, and Street & Local Option Tax Fund balances. Additionally, it was noted that right-of-use assets and liabilities for various finance leases were understated, as well as erroneously treated as operating leases, instead of correctly as finance leases. This resulted in restatement of the Governmental Activities Net Position to recognize additional right-of-use assets and lease liabilities. Beginning Fund Balance of the General Fund, and Net Position of the Governmental activities were restated to account for these adjustments as shown below:

	<u>Net Position</u>		<u>Fund Balance</u>				
	<u>Governmental Activities</u>	<u>Total Governmental Funds</u>	<u>General Fund</u>	<u>Library Fund</u>	<u>Recreation Fund</u>	<u>Airport Fund</u>	<u>Local Option Tax Fund</u>
Beginning of year, as previously reported	\$ 74,104,963	\$ 19,775,690	\$ 8,429,975	\$ 801,224	\$ (339,567)	\$ 875,302	\$ 4,013,707
Correction and reclassification of leases	(162,462)						
Correction of retention payable balances	0	(253,496)	(16,387)	(23,051)	(71,773)	(92,952)	(49,333)
Beginning of year, as restated	<u>\$ 73,942,501</u>	<u>\$ 19,522,194</u>	<u>\$ 8,413,588</u>	<u>\$ 778,173</u>	<u>\$ (411,340)</u>	<u>\$ 782,350</u>	<u>\$ 3,964,374</u>

REQUIRED SUPPLEMENTARY INFORMATION

DISCUSSION
DRAFT

CITY OF MCCALL, IDAHO
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended September 30, 2023

	Budget Original And Final	Actual	Variance
Revenues			
Property taxes	\$ 4,261,040	\$ 4,286,945	\$ 25,905
Local option tax	1,608,081	580,786	(1,027,295)
Grants - intergovernmental	1,147,803	1,032,551	(115,252)
Licences, permits and fees	636,902	757,130	120,228
Charges for services	790,721	893,359	102,638
Fines	34,400	38,429	4,029
Interest	25,000	382,117	357,117
Miscellaneous	<u>9,600</u>	<u>81,992</u>	<u>72,392</u>
 Total Revenue	 8,513,547	 8,053,309	 (460,238)
Expenditures			
Mayor and council	319,279	303,548	15,731
Network administration	529,554	488,501	41,053
City manager	554,990	555,352	(362)
Administration	463,626	418,934	44,692
Finance department	458,478	418,675	39,803
Public safety	2,126,225	1,974,532	151,693
City clerk	369,385	341,080	28,305
Community services	1,108,298	721,311	386,987
Local option tax	1,572,274	256,643	1,315,631
Capital outlay	<u>1,763,342</u>	<u>524,883</u>	<u>1,238,459</u>
 Total Expenditures	 9,265,451	 6,003,459	 3,261,992
 Excess (Deficiency) of Revenues Over Expenditures	 (751,904)	 2,049,850	 2,801,754
Other Financing Sources (Uses)			
Transfers in (out)	<u>751,904</u>	<u>(2,784,922)</u>	<u>(3,536,826)</u>
 Total Other Financing Sources	 751,904	 (2,784,922)	 (3,536,826)
 Net Change in Fund Balance	 0	 (735,072)	 <u>\$ (735,072)</u>
 Fund Balance, Beginning of Year as Restated	 <u>8,413,588</u>	 <u>8,413,588</u>	
 Fund Balance, End of Year	 <u>\$ 8,413,588</u>	 <u>\$ 7,678,516</u>	

CITY OF MCCALL, IDAHO
STREET / PUBLIC WORKS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended September 30, 2023

	Budget Original And Final	Actual	Variance
Revenues			
Property taxes	\$ 2,044,782	\$ 2,056,251	\$ 11,469
Grants - intergovernmental	182,443	258,707	76,264
Charges for services	25,881	28,635	2,754
Earnings on investments	2,500	65,065	62,565
Miscellaneous	6,500	10,423	3,923
	<hr/>	<hr/>	<hr/>
Total Revenue	2,262,106	2,419,081	156,975
Expenditures			
Streets	2,095,711	1,969,176	126,535
Debt services	214,126	109,912	104,214
Capital outlay	473,000	227,440	245,560
	<hr/>	<hr/>	<hr/>
Total Expenditures	2,782,837	2,306,528	476,309
Excess (Deficiency) of Revenues Over Expenditures	(520,731)	112,553	633,284
Other Financing Sources (Uses)			
Transfers in (out)	326,401	104,652	(221,749)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources	326,401	104,652	(221,749)
Net Change in Fund Balance	(194,330)	217,205	<u>\$ 411,535</u>
Fund Balance, Beginning of Year	<hr/> 1,644,018	<hr/> 1,644,018	
Fund Balance, End of Year	<u>\$ 1,449,688</u>	<u>\$ 1,861,223</u>	

CITY OF MCCALL, IDAHO
LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended September 30, 2023

	Budget Original And Final	Actual	Variance
Revenues			
Property taxes	\$ 538,165	\$ 543,410	\$ 5,245
Grants - intergovernmental	0	3,533	3,533
Charges for services	9,800	12,565	2,765
Earnings on investments	1,200	48,269	47,069
Miscellaneous	4,300	20,539	16,239
	<hr/>	<hr/>	<hr/>
Total Revenue	553,465	628,316	74,851
Expenditures			
Community services - library	442,654	413,046	29,608
	<hr/>	<hr/>	<hr/>
Total Expenditures	442,654	413,046	29,608
	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues Over Expenditures	110,811	215,270	104,459
Other Financing Sources (Uses)			
Transfers in (out)	110,811	(158,185)	(268,996)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources	110,811	(158,185)	(268,996)
	<hr/>	<hr/>	<hr/>
Net Change in Fund Balance	221,622	57,085	<u>\$ (164,537)</u>
Fund Balance, Beginning of Year as Restated	<hr/> <u>778,173</u>	<hr/> <u>778,173</u>	
Fund Balance, End of Year	<u>\$ 999,795</u>	<u>\$ 835,258</u>	

CITY OF MCCALL, IDAHO
RECREATION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended September 30, 2023

	Budget Original And Final	Actual	Variance
Revenues			
Property taxes	\$ 368,768	\$ 370,695	\$ 1,927
Local option taxes	244,848	437,853	193,005
Grants - intergovernmental	203,705	256,131	52,426
Charges for services	50,700	48,940	(1,760)
Earnings on investments	500	5,693	5,193
Miscellaneous	62,901	81,544	18,643
	<u>931,422</u>	<u>1,200,856</u>	<u>269,434</u>
Total Revenue	931,422	1,200,856	269,434
Expenditures			
Recreation	1,430,703	1,471,587	(40,884)
Capital outlay	522,318	439,019	83,299
	<u>1,953,021</u>	<u>1,910,606</u>	<u>42,415</u>
Total Expenditures	1,953,021	1,910,606	42,415
Excess (Deficiency) of Revenues Over Expenditures	(1,021,599)	(709,750)	311,849
Other Financing Sources (Uses)			
Transfers in (out)	1,021,599	912,569	(109,030)
	<u>1,021,599</u>	<u>912,569</u>	<u>(109,030)</u>
Total Other Financing Sources	1,021,599	912,569	(109,030)
Net Change in Fund Balance	0	202,819	<u>\$ 202,819</u>
Fund Balance, Beginning of Year as Restated	<u>(411,340)</u>	<u>(411,340)</u>	
Fund Balance, End of Year	<u>\$ (411,340)</u>	<u>\$ (208,521)</u>	

CITY OF MCCALL, IDAHO
AIRPORT FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended September 30, 2023

	Budget Original And Final	Actual	Variance
Revenues			
Property taxes	\$ 83,958	\$ 84,097	\$ 139
Grants - intergovernmental	1,235,000	1,219,832	(15,168)
Licenses, permits and fees	291,100	311,164	20,064
Earnings on investments	1,500	27,657	26,157
Miscellaneous	1,400	4,199	2,799
	<u>1,612,958</u>	<u>1,646,949</u>	<u>33,991</u>
Total Revenue	1,612,958	1,646,949	33,991
Expenditures			
Airport	305,539	299,534	6,005
Debt service	0	47,017	(47,017)
Capital outlay	1,300,000	1,201,356	98,644
	<u>1,605,539</u>	<u>1,547,907</u>	<u>57,632</u>
Total Expenditures	1,605,539	1,547,907	57,632
Excess (Deficiency) of Revenues Over Expenditures	7,419	99,042	91,623
Other Financing Sources (Uses)			
Transfers in (out)	(71,328)	(71,328)	
	<u>(71,328)</u>	<u>(71,328)</u>	<u></u>
Total Other Financing Sources	(71,328)	(71,328)	
Net Change in Fund Balance	(63,909)	27,714	<u>\$ 91,623</u>
Fund Balance, Beginning of Year as Restated	<u>782,350</u>	<u>782,350</u>	
Fund Balance, End of Year	<u>\$ 718,441</u>	<u>\$ 810,064</u>	

CITY OF MCCALL, IDAHO
LOCAL OPTION TAX FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended September 30, 2023

	Budget Original And Final	Actual	Variance
Revenues			
Local options tax	\$ 3,119,500	\$ 3,018,342	\$ (101,158)
Grants	350,000	117,782	(232,218)
Earnings on investments	5,000	172,939	167,939
Miscellaneous	<u>900,000</u>	<u>837,385</u>	<u>(62,615)</u>
 Total Revenue	 4,374,500	 4,146,448	 (228,052)
Expenditures			
Local option tax	336,297	501,739	(165,442)
Capital outlay	<u>5,628,212</u>	<u>4,956,739</u>	<u>671,473</u>
 Total Expenditures	 <u>5,964,509</u>	 <u>5,458,478</u>	 <u>506,031</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>(1,590,009)</u>	 <u>(1,312,030)</u>	 <u>277,979</u>
 Net Change in Fund Balance	 (1,590,009)	 (1,312,030)	 <u>\$ 277,979</u>
 Fund Balance, Beginning of Year as Restated	 <u>3,964,374</u>	 <u>3,964,374</u>	
 Fund Balance, End of Year	 <u>\$ 2,374,365</u>	 <u>\$ 2,652,344</u>	

DISCUSSION
DRAFT

CITY OF MCCALL, IDAHO
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended September 30, 2023

	Budget Original And Final	Actual	Variance
Revenues			
Earnings on investments	\$	\$ 50,646	\$ 50,646
Property tax	257,000	258,107	1,107
Miscellaneous	<u> </u>	<u>913</u>	<u>913</u>
 Total Revenue	 257,000	 309,666	 52,666
Expenditures			
General Government		2,000	(2,000)
Principal payments	135,000	135,000	
Interest payments	<u>122,000</u>	<u>122,000</u>	<u> </u>
 Total Expenditures	 <u>257,000</u>	 <u>259,000</u>	 <u>(2,000)</u>
 Excess (Deficiency) of Revenues Over Expenditures	 0	 50,666	 50,666
Other Financing Sources (Uses)			
Transfers in (out)	<u> </u>	<u>(4,272,063)</u>	<u>(4,272,063)</u>
 Total Other Financing Sources	 <u> </u>	 <u>(4,272,063)</u>	 <u>(4,272,063)</u>
 Net Change in Fund Balance	 <u>\$ 0</u>	 <u>(4,221,397)</u>	 <u>\$ (4,221,397)</u>
Fund Balance, Beginning of Year		<u>4,272,966</u>	
Fund Balance, End of Year		<u>\$ 51,569</u>	

CITY OF MCCALL, IDAHO
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended September 30, 2023

	Budget Original And Final	Actual	Variance
Revenues			
Interest	\$ 500	\$ 122,678	\$ 122,178
Donations	<u>654,984</u>	<u> </u>	<u>(654,984)</u>
Total Revenue	655,484	122,678	(532,806)
Expenditures			
Capital outlay	<u>8,091,896</u>	<u>4,815,058</u>	<u>3,276,838</u>
Total Expenditures	<u>8,091,896</u>	<u>4,815,058</u>	<u>3,276,838</u>
Excess (Deficiency) of Revenues Over Expenditures	(7,436,412)	(4,692,380)	2,744,032
Other Financing Sources (Uses)			
Transfers in (out)	<u>7,436,412</u>	<u>6,690,837</u>	<u>(745,575)</u>
Total Other Financing Sources	<u>7,436,412</u>	<u>6,690,837</u>	<u>(745,575)</u>
Net Change in Fund Balance	<u>\$ 0</u>	1,998,457	<u>\$ 1,998,457</u>
Fund Balance, Beginning of Year		<u>78,065</u>	
Fund Balance, End of Year		<u>\$ 2,076,522</u>	

DISCUSS DRAFT

CITY OF MCCALL, IDAHO
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY AND
EMPLOYER CONTRIBUTIONS
For the Year Ended September 30, 2023

Schedule of Employer's Share of Net Pension Liability									
PERSI - Base Plan									
Last 10 - Fiscal Years *									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Employer's portion of the net pension liability	0.12%	0.13%	0.12%	0.11%	0.11%	0.11%	0.12%	0.11%	0.12%
Employer's proportionate share of the net pension liability	\$ 1,633,159	\$ 2,479,805	\$ 1,834,028	\$ 1,652,595	\$ 1,259,037	\$ 2,516,325	\$ (91,027)	\$ 4,430,106	\$ 4,963,600
Employer's covered-employee payroll	\$ 3,516,395	\$ 3,736,238	\$ 3,782,093	\$ 3,820,157	\$ 3,791,742	\$ 3,884,161	\$ 4,372,845	\$ 4,400,419	\$ 4,946,867
Employer's proportionate share of net pension liability as a percentage of its covered-employee payroll	46.44%	66.37%	48.49%	43.26%	33.20%	64.78%	-2.08%	100.67%	100.34%
Plan fiduciary net position as a percentage of total pension liability	91.38%	87.26%	90.68%	91.69%	93.79%	88.22%	100.36%	83.09%	83.83%

* GASB Statement No.68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

Data reported is measured as of June 30, 2023 (measurement date)

Schedule of Employer Contributions									
PERSI - Base Plan									
Last 10 - Fiscal Years *									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
Statutorily required contribution	\$ 393,234	\$ 409,600	\$ 425,774	\$ 430,678	\$ 449,137	\$ 493,865	\$ 525,135	\$ 529,584	\$ 588,817
Contributions in relation to statutorily required contribution	\$ 393,234	\$ 409,600	\$ 425,774	\$ 430,678	\$ 449,137	\$ 493,865	\$ 525,135	\$ 528,396	\$ 588,817
Contribution (deficiency) excess	-	-	-	-	-	-	-	(1,188)	-
Employer's covered-employee payroll	\$ 3,516,395	\$ 3,624,112	\$ 3,773,897	\$ 3,839,839	\$ 3,934,882	\$ 4,115,620	\$ 4,372,845	\$ 4,400,419	\$ 4,946,867
Contributions as a percentage of covered-employee payroll	11.18%	11.43%	11.28%	11.22%	11.41%	12.00%	12.01%	12.01%	11.90%

* GASB Statement No.68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

Data reported is measured as of September 30, 2023 (The City's fiscal year end).

FEDERAL REPORTS

DISCUSSION
DRAFT

**INDEPENDENT AUDITORS' 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***

To the City Council
City of McCall, Idaho
McCall, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General in the United States, the financial statements 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 City of McCall, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City of McCall's basic financial statements and have issued our report thereon dated Mach 21, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of McCall'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of McCall's internal control. Accordingly, we do not express an opinion on the effectiveness of City of McCall'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, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings, we identified certain deficiencies in internal control that we consider to be a material weakness (2023-001).

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of McCall's financial statements are free of 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 on noncompliance that are required to be reported under *Government Auditing Standards*.

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.

Meridian, Idaho
March 21, 2024

DISCUSSION
DRAFT

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the City Council
City of McCall, Idaho
McCall, Idaho

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of McCall's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of City of McCall's major federal programs for the year ended September 30, 2023. City of McCall's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of McCall complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of McCall and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of McCall's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to City of McCall's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of McCall's compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of McCall's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City of McCall's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of McCall's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of McCall's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Meridian, Idaho
March 21, 2024

CITY OF MCCALL, IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2023

<u>Federal Grantor/Program Title</u>	<u>Federal ALN Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
LAND OF WATER AND CONSERVATION FUND:			
Pass through from State of Idaho			
Outdoor Recreation Acquisition, Development and Planning	15.916	N/A	\$ 173,704
U.S. DEPARTMENT OF TRANSPORTATION:			
Pass through from State of Idaho			
<i>Highway Safety Cluster:</i>			
State and Community Highway Safety	20.600	PT-2023-EQ-00-00	717
National Priority Safety Programs	20.616	M2HVE-2023-EB-00-00	<u>1,165</u>
Total Highway Safety Cluster			1,882
<i>Highway Planning and Construction Cluster:</i>			
Highway Planning and Construction	20.205	A020 (146)	17,782
Direct Program:			
Airport Improvement Program	20.106	N/A	<u>835,871</u>
Total US Department of Transportation			853,653
U.S. DEPARTMENT OF THE TREASURY:			
Pass through from State of Idaho			
Coronavirus State and Local Fiscal Recovery Funds	21.027	20-1892-01-1-806	8,651
U.S. ENVIRONMENTAL PROTECTION AGENCY:			
Pass through from State of Idaho			
Source Water Protection Program	66.468	S788	19,629
U.S. DEPARTMENT OF JUSTICE			
Direct Program:			
Bulletproof Vest Partnership Program	16.607	N/A	553
Small, Rural, and Tribal Law Enforcement Agency – Body Worn Camera Policy	16.835	N/A	<u>1,250</u>
Total US Department of Justice			1,803
COMMUNITY DEVELOPMENT BLOCK GRANT			
Pass through from State of Idaho			
Idaho Community Development Block Grant	14.228	B21DC160001	894
NATIONAL ENDOWMENT FOR THE HUMANITIES:			
Pass through from State of Idaho			
National Endowment for the Humanities	45.310	LS-25208-OLS-21	1,500
Idaho Humanities Council Historic Preservation Group	45.024	N/A	<u>10,000</u>
Total National Endowment for the Humanities			<u>11,500</u>
Total expenditures of federal awards			\$ <u>1,071,716</u>
See notes to the schedule of expenditures of federal awards			

CITY OF MCCALL, IDAHO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2023

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of City of McCall, Idaho and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because this schedule presents only a selected portion of the operations of the City of McCall, Idaho, it is not intended to and does not present the financial position, changes in net position, or cash flows to the City of McCall, Idaho.

Note B – Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C – Indirect Cost Rate

The City of McCall, Idaho has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

DISCUSSION
DRAFT

CITY OF MCCALL, IDAHO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2023

SECTION I – SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditors' report issued: Unmodified
 Internal control over financial reporting:
 • Material weakness identified? _____ X yes _____ no
 • Significant deficiencies identified that are not considered to be material weaknesses? _____ yes _____ X no
 Noncompliance material to the financial statements noted? _____ yes _____ X no

Federal Awards

Internal control over major programs:
 • Material weakness identified? _____ yes _____ X no
 • Significant deficiencies identified that are not considered to be material weaknesses? _____ yes _____ X no

Type of auditors' report issued on compliance for major programs: Unmodified
 Any audit findings disclosed that are required to be reported in accordance with section 510(a) of the Uniform Guidance? _____ yes _____ X no

Identification of major programs:

<u>ALN Number</u>	<u>Name of Federal Program</u>
20.106	Airport Improvement Program

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as a low-risk auditee? _____ yes _____ X no

SECTION II – FINANCIAL STATEMENT FINDINGS

Findings related to the financial statements were noted which are required to be reported under generally accepted governmental auditing standards (GAGAS).

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No findings related to the financial statements were noted which would be required to be reported under generally accepted governmental auditing standards (GAGAS).

CITY OF MCCALL, IDAHO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2023

SECTION II – Financial Statement Findings

2023-001 Material Weakness – Material Adjustments to Beginning Balances

Criteria: The City did not have effective internal control processes or procedures in place for recording and reconciling retainage payable, or classification of lease agreements.

Condition: The City was not recording liabilities for retainage payable, and recorded liabilities for leases which were misclassified.

Cause: The City did not have effective internal control processes in place for recording and reconciling retainage payable, or for verifying lease classification.

Effect: There were material unrecorded liabilities for retainage payable and reclassification of lease related liabilities, which resulted in understated liabilities in the Fund Statements and Statement of Net position, and understated capital assets in the Statement of Net Position.

Recommendation: We recommend the City implement procedures to ensure liabilities for retainage are recorded and reconciled on a timely basis, and that liabilities related to lease agreements are complete and properly classified as the correct type of lease.

Management's Response:

Procedures to track and reconcile retainage payable have already been established and will be implemented during the fiscal year 2024.

CITY OF MCCALL, IDAHO
SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended September 30, 2023

There were no prior year audit findings.

DISCUSSION
DRAFT

**McCALL CITY COUNCIL
AGENDA BILL**

216 East Park Street
McCall, Idaho 83638

Number

AB 24-060

Meeting Date

March 21, 2024

AGENDA ITEM INFORMATION

SUBJECT: <i>Discussion and presentation regarding the threat of Quagga Mussel and other aquatic invasive species with Valley County Waterways</i>		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
		Mayor / Council		
		City Manager	ABS	
		Clerk		
		Treasurer		
		Community Development		
		Police Department		
		Public Works		
		Golf Course		
		Parks and Recreation	AW	Originator
COST IMPACT:	N/A			
FUNDING SOURCE:	N/A	Airport		
		Library		
TIMELINE:	March 21, 2024	Information Systems		
		Grant Coordinator		

SUMMARY STATEMENT:

David Parrish with the Valley County Waterways Committee will give a brief presentation on the waterways work sessions and conversations to date regarding the threat of Quagga Mussels to Payette Lake and other surrounding waterways in Valley County.

Dave Parrish is a sitting member of the Valley County Waterways Committee and has extensive experience and background in dealing with aquatic invasive species throughout his 36+ year career with the Idaho Department of Fish and Game. Positions with the department included McCall Fish Hatchery Superintendent, Environmental Staff Biologist, Reginal Supervisor, and Fishery Program Coordinator. In his last 8 years with the department David oversaw the Department’s Invasive Species Program, Boating and Fishing Access Program, Fish Habitat Program, and Federal Funding Coorinator. David retired in 2017 and now resides in the Donnelly area full time.

As the Invasive Species program coordinator, David worked closely with staff at the Dept. of Agriculture and Idaho Parks and Recreation on the Quagga/Zebra Rapid Response Plan along with action items for control of Eurasian Milfoil and other invasive species that could potentially be introduced in Idaho.

Attached you will find a presentation on the statewide response to Quagga mussels (QM) found in the Snake River in the Fall of 2023 and all of the stakeholders that where involved with that response. This presentation was given to the waterways committee by Nic Zurfluh with the Idaho State Department of Agriculture on Feburary 06 and was followed by a lengthy discussion as it relates to the threat and ways to mitigate these impacts to the watersheds throughtout Valley County.

RECOMMENDED ACTION:

Discuss ways to partner and work with other respective agencies as the conversation evolves towards managing and mitigating the threat of invasive species in Payette Lake and our respective watersheds.

RECORD OF COUNCIL ACTION

MEETING DATE	ACTION

Snake River Quagga Mussel

Treatment Plan October 2023



Quagga Mussels

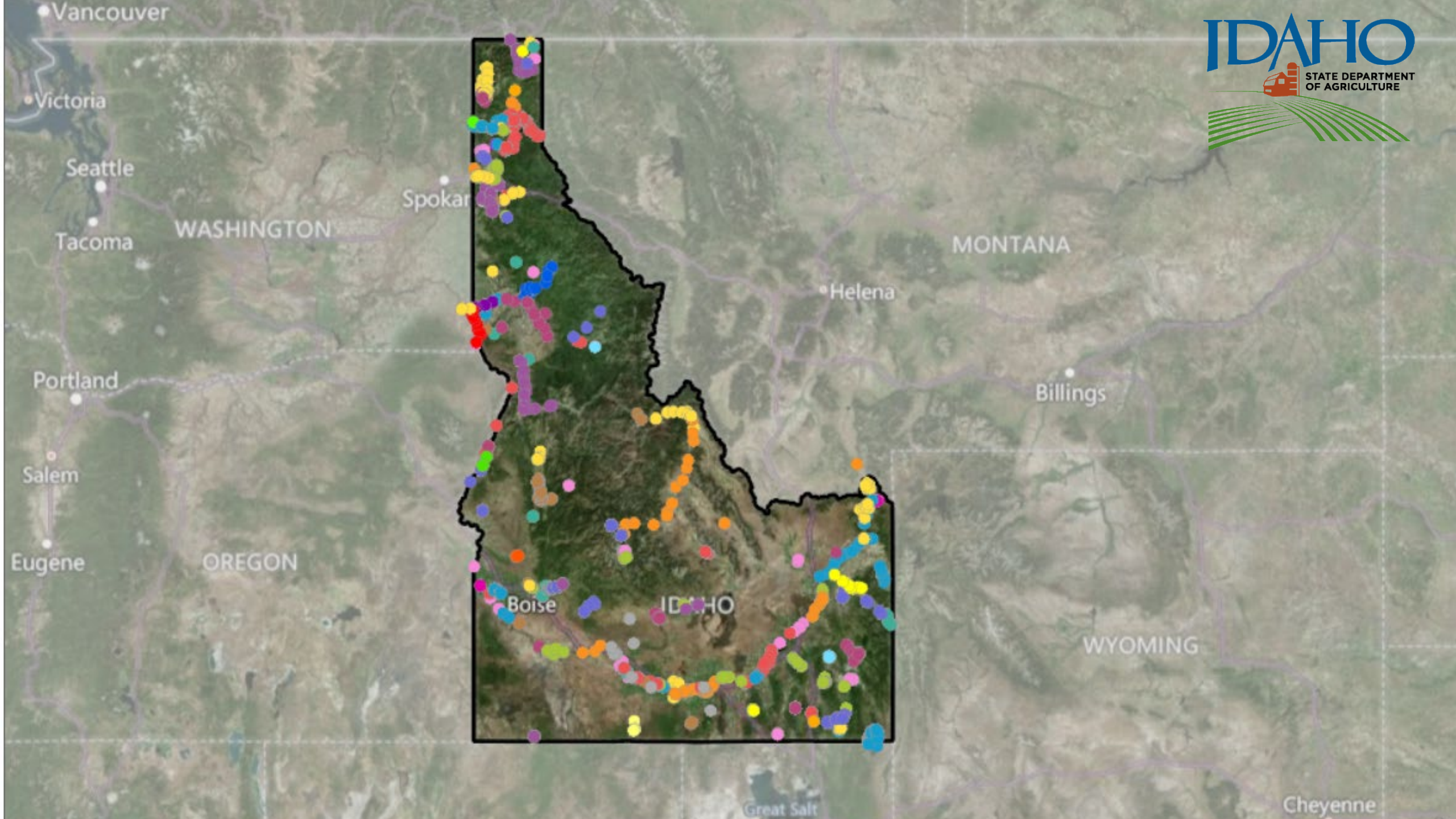
- One mussel can produce 30,000 to 1,000,000 veligers per year
 - ~82 to 2739 per day
- These veligers will move downstream with currents for up to 30 days as a veliger before it settles.
- The dissemination of the downstream veligers needs to be just as big of a concern as settled mussels.



Potential Impact

- Quickly clogs pipes that deliver water for drinking, energy, agriculture, recreation, and a variety of other uses.
- Potential to eliminate Idaho's diverse biological landscape.
- Threat to the Columbia River Basin
- Hundreds of millions of dollars in actual and indirect costs to Idaho.







Quagga Mussel Veliger presence September 27, 2023

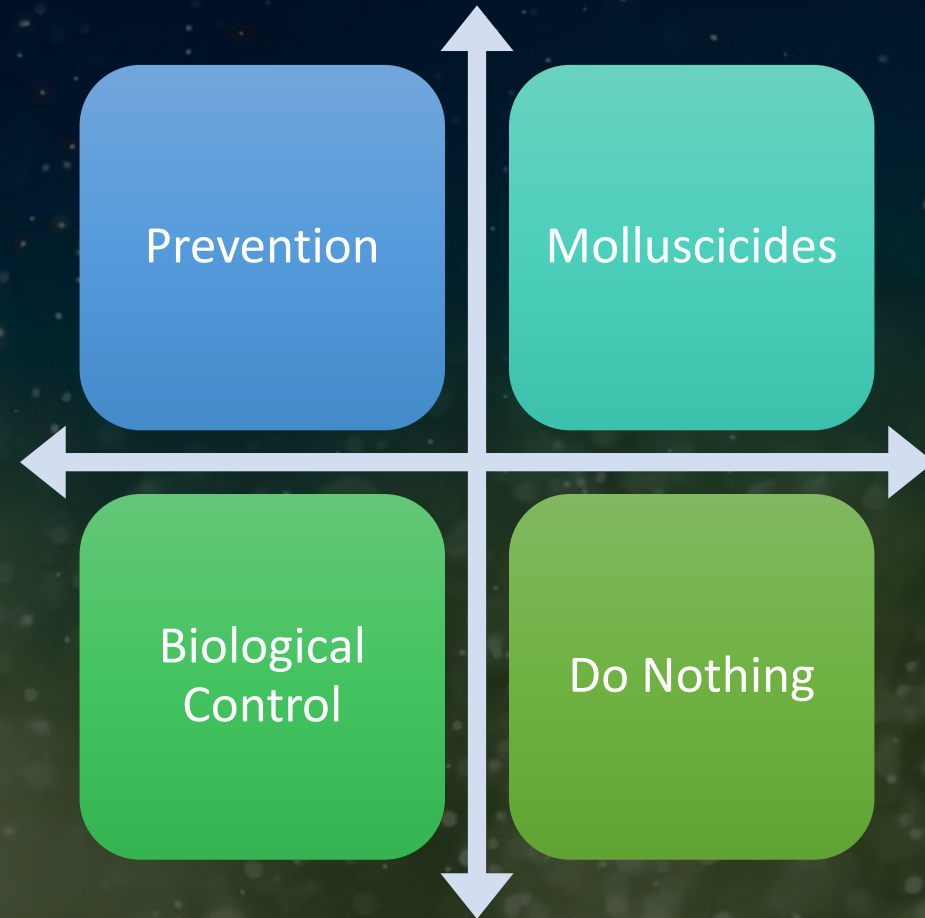


Legend
Number of Veligers

Collaborative Treatment Plan

- Governor's Office
- Idaho Department of Fish and Game
- Idaho Office of Species Conservation
- Idaho Department of Environmental Quality
- Idaho Department of Water Resources
- Idaho Department of Parks and Recreation
- Idaho Department of Lands
- Idaho Power
- Canal companies
- Idaho Water Users Association
- U.S. Environmental Protection Agency
- U.S. Fish and Wildlife Service
- U.S. Geological Survey
- U.S. Army Corps of Engineers
- U.S. Bureau of Land Management
- U.S. Bureau of Reclamation

What treatment options are viable for quagga mussels?



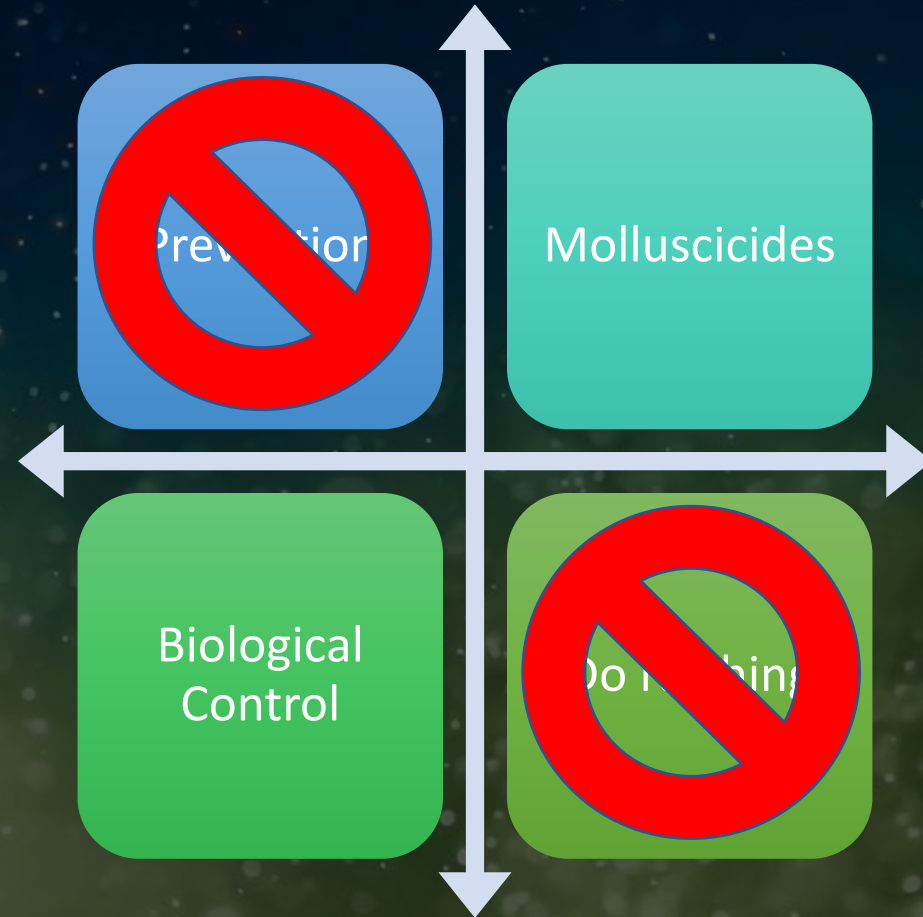
What treatment options are viable for quagga mussels?



Not the best option as the current infestation poses considerable crisis to the entire Columbia River Basin System, not just Idaho.

What treatment options are viable for quagga mussels?

Prevention will still be the best options for all Idaho waterbodies outside of the Snake River.



What treatment options are viable for quagga mussels?



Although biological control is a good option for established infestations, it is not the choice for eradication type control.

What treatment options are viable for quagga mussels?



Molluscicides present the best options for eradicating current adult infestation. Though there are several variables that need to be considered when employing this tool.

Considerations for choosing the best option

- Water depth, flow, turbidity, and PH
- Access for equipment and materials
- Public drinking water systems
- Aquaculture facilities
- ESA listed species
- Irrigation
- Permitting and regulations
- Article review on previous quagga mussel treatments (success and failure)

Molluscicide choices for in water application

Chelated
Copper

Niclosamide

Potassium
Chloride

Pseudomonas
Bacterium Bio
Molluscicide

Molluscicide choices, for in water application

Chelated
Copper

Niclosamide

Potassium
Chloride

Ps...ome...as
b...ter...m...o
m...lusc...e.

Biological control type
products is not the choice
for eradication type control.

Molluscicide choices, for in water application

Chelated
Copper

Niclosamide

 Prossiu
Chlorid

 Ps...ome...as
b...ter...m...o
m...lusc...e.

Due to the high amount of algae and macrophyte in the treatment area as well as a target rate of 100ppm this just is not the best option for our site.

Molluscicide choices, for in water application

Chelated
Copper

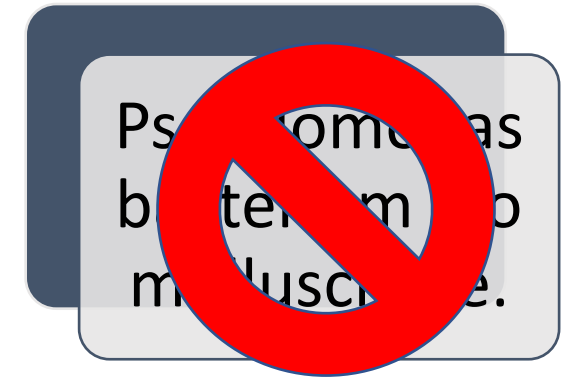
clo... m... e

... ssiu
Chlo...

Ps... ome... as
b... ter... m... o
m... usci... e.

This product is not currently available in the U.S. Although there is some preliminary work being done by some federal agencies, we cannot use it at this time.

Molluscicide choices, for in water application



Best option that is available and registered for use with a target rate of 1 ppm for a contact time of 96 hours.

Chelated Copper vs. Copper Sulfate

Chelated Copper

- Formulation allows copper to stay in solution. Allowing for a much longer extended-release time.
- Needed for the required 96 hour contact time to be effective on quagga mussel.

Copper Sulfate

- Formulation breaks down rapidly and only those organisms contacted with direct application will be affected.
- Great for algae or macrophyte control but not for long contact time type applications.



Based on veliger microscopy these three treatment areas would be required treatments to eradicate current mussel infestation.



ISDA's 3 Step Treatment Plan



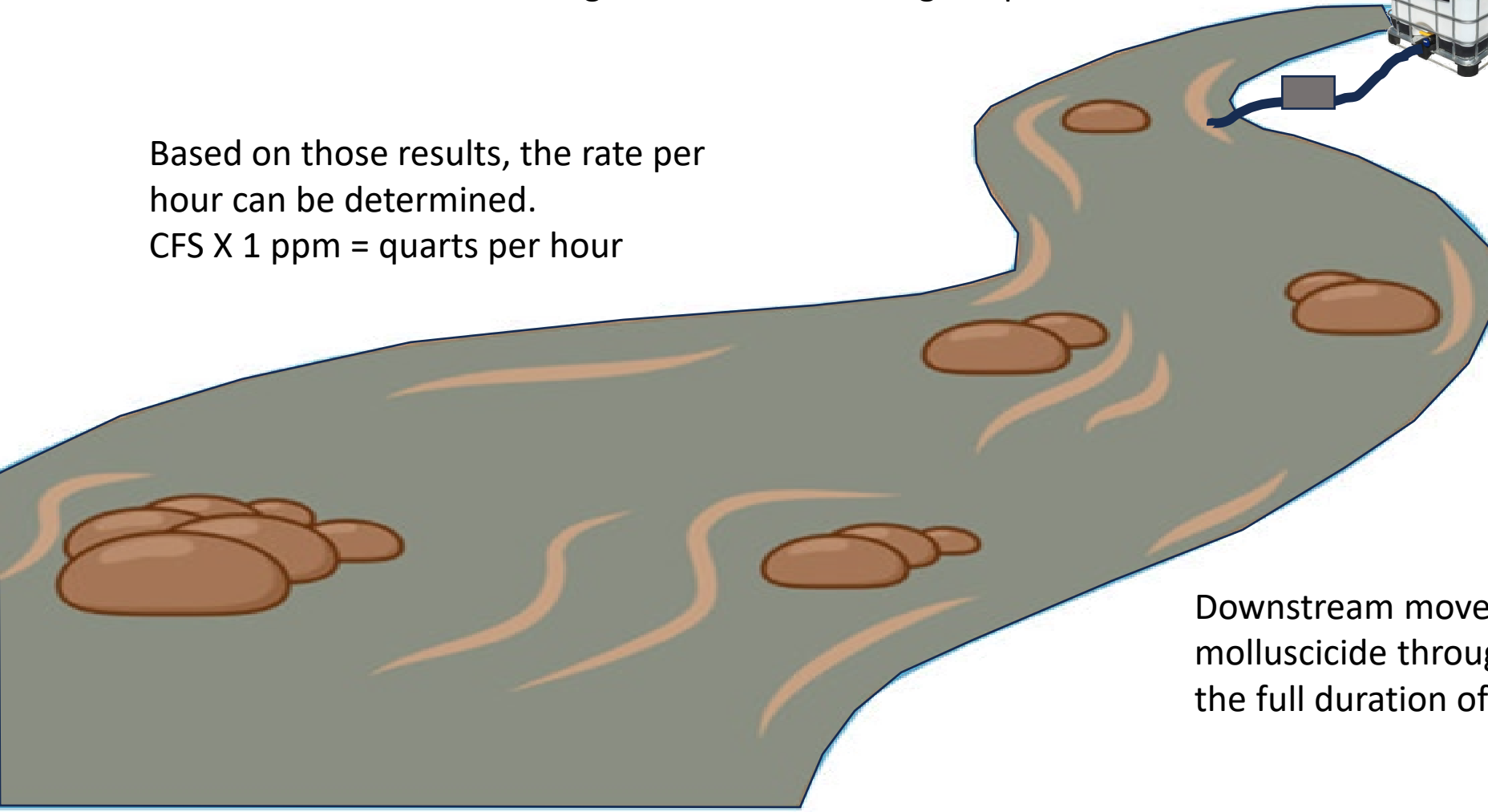
How copper treatment areas will take place

Each section will be evaluated for average CFS, PH, and average depth.



Metered gravity boxes will be placed at key mix points to deliver molluscicide to the Snake River.

Based on those results, the rate per hour can be determined.
 $\text{CFS} \times 1 \text{ ppm} = \text{quarts per hour}$



Downstream movement will distribute molluscicide throughout target area for the full duration of 96 hours.



How copper treatment areas will take place.

- Special consideration is taken into account for those areas that have deeper pools of standing water.
- As Copper moves down stream additional watercraft support will be utilized to treat these standing pools to maintain 1 ppm rate.



Specimen Label

Matrix[®]

For the control of mollusks in still or flowing aquatic sites including: golf course ponds, ornamental ponds, fish ponds, irrigation and fire ponds and aquaculture including fish and shrimp; fresh water lakes, ponds, and fish hatcheries; potable water reservoirs; and cropland non-crop irrigation and drainage systems (canals, laterals and ditches) and chemical control systems.

Active Ingredient

Copper Ethanolamine Complex[†] (Mixed CAS#'s 82027-59-6 & 14215-52-2).....28.2%

Other Ingredients.....71.8%

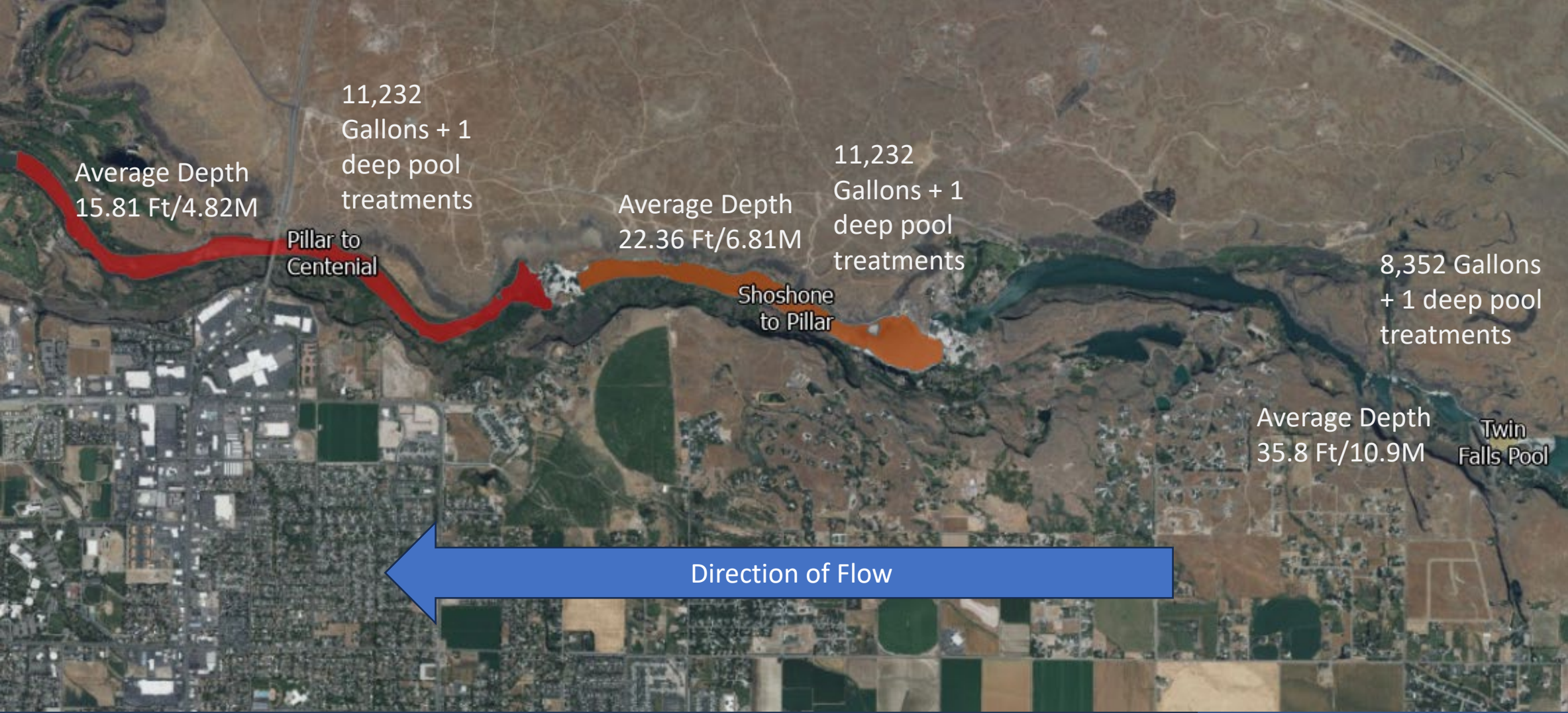
TOTAL.....100.0%

[†]Metallic copper equivalent = 9.1%

KEEP OUT OF REACH OF CHILDREN

WARNING / AVISO

Si usted no entiende la etiqueta, busque a alguien para que se la explique a usted en detalle.
(do not understand the label, find someone to explain it to you in detail.)





Shoshone to Pillar Falls

- 91.65 Surface Acres
- Staging sites
 - Shoshone Falls Power House Intake
 - Shoshone Falls Park



WARNING
UNSAFE TO WALK
570 BACK 300 FEET

Suspect Area of Adult Mussels

Shoshone
to Pillar





Challenges

- No access to boat ramp
- Ability to get chemical to potential mix site
- Potential to get small tender boat
- CFS will be remeasured 48 hours prior to treatment
- Area of highest need for successful treatment

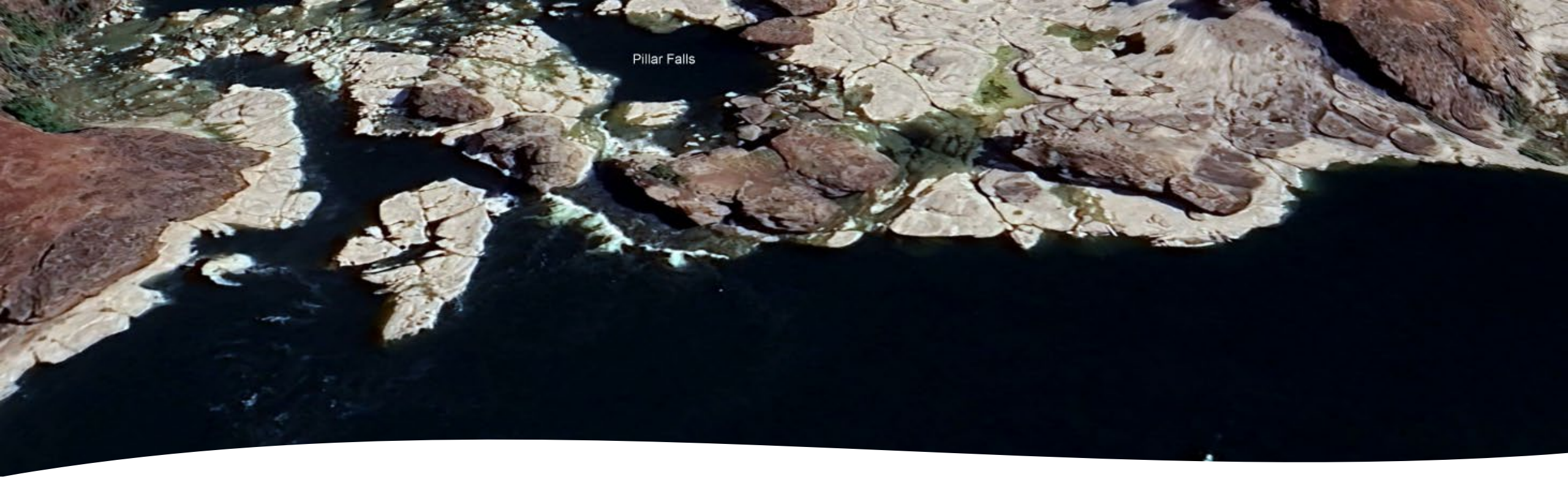
Pillar to Shoshone Treatment Plan

- Day 1 –
 - Stage product near access road to Shoshone Dam and prep site for mix sit location.
 - Stage deep pool product at Shoshone Park with gravity hose set up to have product delivered to loading site for tender boat/application boat.
 - Set empty tote with float meter for delivery of product at infestation site and side stream inflow.
- Day 2 – 5
 - Apply molluscicide and monitor treatment progress to ensure accurate 1 ppm application.
- Day 6 – 7
 - Monitor results and allow time for reset for treatment 2.
- Day 8– 12
 - Second application of molluscicide to Pilar to Shoshone and Twin Falls deep pool treatment.
- Day 13
 - Remove all treatment application equipment and supplies.



Pillar Falls to Centennial

- 118.23 Surface Acres
- Staging sites
 - Centennial Park



Pillar Falls

Pillar Falls Mix Site

- On Site evaluation occurred on Tuesday 9/26 to determine best placement of metered delivery totes.



Pillar to Centennial Treatment Plan

- Day 1 –
 - Stage product at Centennial Park
 - Stage deep pool product at Centennial Park for use on application boat.
 - Set empty tote with float meter for delivery of product at infestation site at side stream inflow.
- Day 2 – 5
 - Apply molluscicide and monitor treatment progress to ensure accurate 1 ppm application.
- Day 6
 - Remove all treatment application equipment and supplies.



Twin Falls Deep Pool

- 3.78 Surface Acres
- Staging site at Twin Falls Power Plant

Twin Falls Deep Pool Treatment Plan

- Day 7 –
 - Stage product at Twin Fall Hydro Power Plant
 - Set empty tote with float meter for delivery of product at Twin Falls Hydro Intake.
- Day 8 – 12
 - Apply molluscicide and monitor treatment progress to ensure accurate 1 ppm application.
- Day 13
 - Remove all treatment application equipment and supplies.



Targeted downstream copper downstream treatment area.

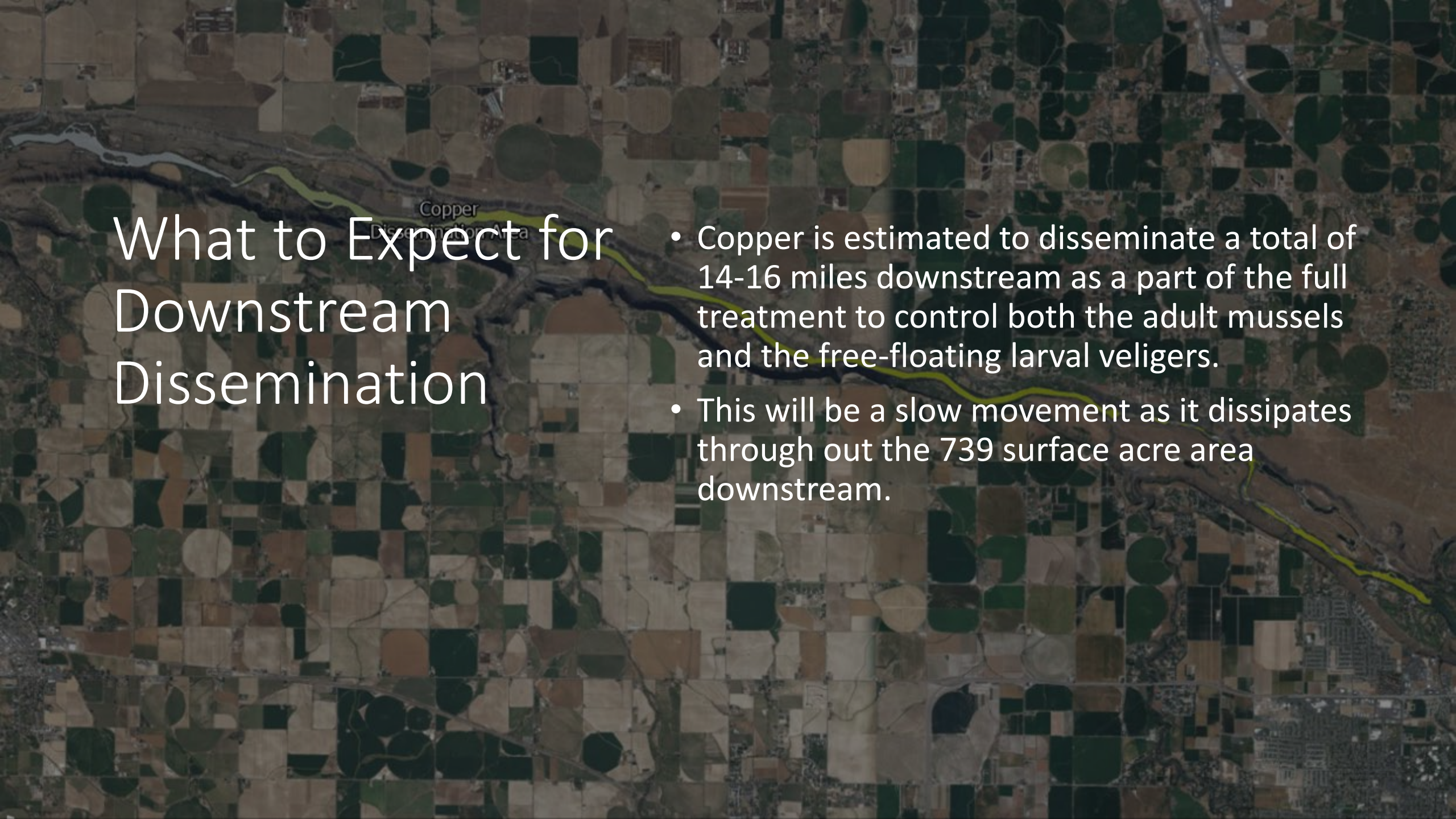
No additional introduction of copper, however letting it free flow to dissipate gradually with the intent of providing a lethal dose for any present free-floating veligers.



Due to the downstream movement, ISDA staff has pre-surveyed this area looking for points of concern at direct water exchange at downstream aquaculture sites, stock water, or irrigation intakes for the potential needed use of activated charcoal waddles to protect points of concern.





An aerial photograph of a river system, likely the Copper River, flowing through a landscape of agricultural fields. A yellow line highlights a specific path along the river. A label 'Copper Dissemination Area' is visible above the river. The text 'What to Expect for Downstream Dissemination' is overlaid on the left side of the image.

What to Expect for Downstream Dissemination

- Copper is estimated to disseminate a total of 14-16 miles downstream as a part of the full treatment to control both the adult mussels and the free-floating larval veligers.
- This will be a slow movement as it dissipates through out the 739 surface acre area downstream.



How will the copper “break down” as it moves downstream.



Dilution from spring/stream and irrigation return.

The water volume increases from 380 CFS at the highest point of treatment area to 2,010 CFS by the time it reaches the 16-mile dissemination point at Highway 46 Bridge. The copper is expected to be diluted by more than 70% by stream/spring input dilution by the Highway 46 Bridge.


Sub-Surface Springs



Plants and Algae

- As copper moves downstream through heavy algae or macrophyte populations it is expected that by 9.5 miles (Pigeon Cove) that an additional 5-15% will be broken down through sorption into organic matter.

Inorganic Matter Sorption & Complexation

- Suspended sediment can rapidly sorb copper.
 - Sand and silt can bind copper though not very much.
 - At most it is anticipated that ~2% of bio available copper may be removed through matter sorption.
 - PH and alkalinity can contribute to shift to inorganic complexes that would be non-toxic.
 - Potassium
 - Sodium
 - These can compete with binding sites of copper on some fish species due to water hardness.
 - It is anticipated that due to the PH and water hardness an additional 5-10% would be broken down through this loss process in the dissemination area.
- 

Total loss or “breakdown” of copper in the dissemination area.

- Low end estimates are 82% breakdown or 0.12 ppm
- High end estimates are 97% breakdown or 0.10 ppm

By the end of the 16-mile, Highway 46 Bridge, that bioavailable copper will fall below expected thresholds.

- ISDA will actively monitor, through sampling, to track the progression breakdown of the copper in the dissemination area, to ensure accuracy.



Quagga Mussel Treatment Schedule

Phase 1

October 3, 2023, treatment will start on Centennial Park to Pillar Falls area and Pillar Falls to Shoshone Falls area.

96 hour, 1 ppm treatment will continue until Saturday October 7, 2023.

Clean up of supplies/equipment on Centennial to Pillar Falls area will initiate at the close of the 96-hour treatment on October 7, 2023, and be completed by October 8, 2024.

Phase 2

October 9, 2023, treatment will start on Pillar Falls to Shoshone Falls Area and Twin Falls deep pool area.

96-hour, 1 ppm treatment will continue until Friday October 13, 2023.

Clean up of all supplies/equipment on Pillar Falls to Shoshone and Twin Falls deep pool area will initiate at the close of the 96-hour treatment on October 13, 2023, and be completed by October 14, 2024.



Treatment Notifications

- Worker Protection Standard bilingual warning signage is posted along the river in the impacted treatment area.

-
- State and federal land managers with property along the river are assisting with notification
 - Reader boards
 - Paid advertisements (radio, Facebook, Instagram and Nextdoor)
 - Coordination with HOAs with private docks.
 - Door-knocking to stakeholders with water-front access.
 - Public Treatment Town Hall Briefing



Jeremey Varley
Section Manager- Plants Division
Jeremey.varley@ISDA.Idaho.gov
208-332-8667
208-993-0950

**McCALL CITY COUNCIL
AGENDA BILL**

216 East Park Street
McCall, Idaho 83638

**Number AB 24-064
Meeting Date March 21, 2024**

AGENDA ITEM INFORMATION

SUBJECT: <i>Public Boat Launch Fee Discussion and Direction to Staff</i>		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
		Mayor / Council		
		City Manager	ABS	
		Clerk		
		Treasurer		
		Community Development		
		Police Department		
		Public Works		
		Golf Course		
COST IMPACT:	To Be Determined	Parks and Recreation	AW	Originator
FUNDING SOURCE:	N/A	Airport		
		Library		
TIMELINE:	March 21, 2024	Information Systems		
		Grant Coordinator		

SUMMARY STATEMENT:

Over the course of the last five years Parks and Recreation Staff have researched and considered the pros and cons of implementing a launch fee at the public boat ramp adjacent to Legacy Park. Additionally, staff have had numerous requests by community members to implement a launch fee to help offset maintenance costs and to better track launch traffic and lake use.

During the development of the Parks, Recreation, and Open Space Plan (PROS Plan) staff worked closely with consultants (Logan Simpson) to better understand the implementation of a launch fee. During the public outreach process the creation of launch fees received over 50% public support and has been considered one of the easier funding tools to carry out. (PROS Pages 116-119)

Throughout all of this, City Parks and Recreation staff have worked closely with the Valley County Waterways Committee and the Idaho State Department of Parks & Recreation as it relates to the impacts of charging a launch fee at the McCall municipal ramp. Both of these agencies have contributed past funding to assist with boat ramp construction and maintenance projects through grants and operating budgets which will play a minor role in the decision to either move forward or not with a fee resolution.

Goals of this discussion:

- To act as a first touch with the City Council on this topic and discuss the pros and cons.
- To share fee options based on what similar communities and agencies are doing, and discuss.
- To get direction on whether or not staff should move forward with the development of a fee resolution for council to consider adopting for the 2024 boating season and discuss what that fee resolution should look like.

RECOMMENDED ACTION:

Give staff direction on whether or not to move forward with a proposed fee resolution for the 2024 boating season.

RECORD OF COUNCIL ACTION

MEETING DATE	ACTION

CAPITAL EXPANSION FEE EXAMPLE

Fully developed park
Estimate: \$1 million/acre



Natural Park
Estimate: \$250,000/acre



With 2.79 people per dwelling unit, each dwelling unit has a need for .0126 acres of developed parkland to maintain the existing level of service (2.79 people per unit x .0045 parkland acres per person = .0126 acres per unit). The cost to acquire, design, permit, and construct a fully developed parkland in McCall could be as much as \$1 million per acre, resulting in a potential Capital Expansion Fee of \$13,860 for developed parkland for each new unit in the City (.0126 acres per unit x \$1.1 million per acre). Using the level of service for only the existing residents (.014 acres per person or .039 acres per unit) would result in a fee of approximately \$43,000 per unit, which is extremely high.

Recreation District Property Tax

The City supports recreational needs for people within City limits as well as a much larger area in Valley County. A recreation district could be formed to support the costs of operating and managing specific recreational facilities and for providing programs throughout the park system. This new district could be synonymous with the boundaries of the McCall-Donnelly School District and cover the northern portion of Valley County. If a recreation district was formed that corresponds to the same boundaries as the McCall-Donnelly School District, there is a potential to generate substantial revenue. However, it is unlikely that people would support the same level of taxation as assessed by the school district for recreational facilities and programs.

For example, the South Valley County Recreation District charges an annual fee of approximately \$92 per household in lieu of a property tax to pay for its small fitness/aquatics center. This fee generates \$265,690 annually. Currently McCall's Recreation Division expenses are almost \$400,000 annually, so a new recreation district would have to generate at least this amount, plus any additional expenses associated with operating and maintaining new indoor recreational facilities (e.g., recreation/aquatic center). One potential scenario example could amount to generating \$887,900 annually if a \$100 per dwelling unit property tax or fee was charged for each of the 8,879 housing units in the McCall-Donnelly School District according to the US Census in 2020.

City Property and/or Sales Tax

McCall's current Local Option Tax (LOT) is a lodging tax that will be up to voters to renew, expand, or extend before it expires in 2028. The LOT tax generates about \$250,000 annually for the Parks and Recreation Department (the Department) and McCall General Fund (property tax) generates about \$350,000, for a total of approximately \$600,000. These funds are used and leveraged with grants for small capital construction projects and life-cycle replacements that are necessary to keep the parks system up to date and adequately maintained. Therefore, in addition to a recreation district (property tax) specifically for the operation and management of a new indoor recreation center, additional funds will be required to construct new large facilities and/or parks.

A recreation center may cost up to \$13 to \$16 million and an aquatics center \$22 to \$27 million. Either of these projects would require generating \$750,000 to \$1.5 million annually over 20 years when the cost of interest and fees for bonds are included. A bond measure would make the funds available in the near-

Boat Launch or Other Use Area Fees

Additional revenues could be generated for operations and maintenance through fees that are charged for launching boats or at use areas. Implementation of a use fee would require a mechanism for collecting the fees and enforcement.

None of the other agencies that were surveyed during the planning process would be a good match for McCall for comparative data on boat launch fees. Some agencies charge boat launch fees, like county and state parks, but their situations are different than downtown McCall because they have entry stations to collect day use, camping, and other types of fees.

term, while being paid back by property tax revenue. Riverfront Park could cost upwards of an estimated \$12 million to fully develop on the high end, requiring additional revenues of at least \$1 million annually over 20 years.

A voter-approved initiative to increase property taxes would ideally include issuing bonds that indebted the City over many years to pay back the cost of constructing the amenities as the revenues are collected. Riverfront Park could be funded in this manner as well as other large City park projects.

The current LOT funds are being allocated competitively to more than 80 applicants every year. Another potential funding option is a new and separate LOT (sales) tax specifically earmarked for parks and recreation capital construction rather than have allocations change year-to-year based on the decisions of the LOT commission and ultimately City Council.

To charge a fee in McCall, the level of use should more than cover the cost for staffing the fee collection or automated technology and enforcement. Based on the City Boat Count at Municipal Boat Ramp in 2021, it could be estimated that between 4,400 and 5,100 boats are launched during the primary boating season from June through August. If \$20 were charged per launch, like is common for a state or county park, this could generate between \$88,000 and \$102,000 annually. The additional cost for new staff, technology, and enforcement would need to lower than the revenue generated for this to be implemented.

OTHER TOOLS

Partnerships

The fostering of partnerships between the City of McCall and other agencies and organizations will help to further the City's mission of meeting the growing demand for parks and recreation facilities. Creating partnerships will help in leveraging funding for park and recreational facilities and in taking a regional approach to dealing with tourism and recreation needs. The Department should continue and strengthen -partnerships with the Payette Land Trust, Central Idaho Mountain Bike Association (CIMBA), McCall Outdoor Science School (MOSS), the various State agencies, Valley County, the business community, and other recreation and community organizations. The Department should also strengthen its participation on relevant agency boards where applicable. Additional partnerships with the McCall/Donnelly School District should be assessed for indoor and outdoor facilities such as a gymnasium and/or field house. Evaluations of these agreements should be continued as the City and School District grows and new recreational facilities are developed. Partnerships with local hospitals and health care providers who promote healthy lifestyles and active aging could support development of additional facilities and increase participation rates of residents.

Local Improvement Districts

Local Improvement Districts (LIDs) districts are formed to construct improvements and assess the cost upon the property benefited by the improvements. They are initiated in one of two ways; petition or resolution and typically provide a method to pay for construction costs of upgrading various utilities and/or infrastructure. The utilities and/or infrastructure may include pressurized irrigation, sewer, domestic water, sidewalks, curbs, and gutters. A petition must contain a description of the boundaries of the proposed LID, the improvements to be made, and the property to be assessed. The petition must also be signed by 60% of the resident owners of property subject to the assessment.

Other City Departments

The Community Development Department should integrate recommendations into the City's land use code and comprehensive plan updates, and the Public Works Department should make on-street improvements along with planned repaving or construction projects. In addition, regional trail planning should be coordinated with Idaho Department of Transportation and Valley County's plans.

Naming Rights

Many cities and counties sell the naming rights for new buildings or renovation of existing buildings and parks for the development cost associated with the improvement.

Grants

There are several federal, state, and local grants available to fund park and recreation facilities. Most grants require a matching fund, so the City of McCall would need to use another funding mechanism (levy, bond, LOT) to fund larger park and recreational facilities. Typical grants include Land and Water Conservation Fund/Great American Outdoors Act, Recreation Trails Programs, Waterways Improvement Program, as well as Federal and infrastructure funding. Transportation and infrastructure have been a focus of national funding efforts. The [City Parks Alliance](#) maintains an active list of programs and their requirements.

Friends Groups/Foundation

These groups are formed to raise money typically for a single focus purpose that will benefit the community as a whole and their special interest. Friends groups strengthen community support and value for specific parks or facilities, and leverage the work and scope of Department services through stewardship, volunteer hours, fundraising, and advocacy.

PUBLIC SUPPORT FOR FUNDING IMPLEMENTATION

The McCall parks, open space, recreation, and pathways system is essential to the community's way of life, physical and mental health, as well as the economic health of the Town. As such, the Department provides critical services that should warrant substantial investment. Therefore, fiscal sustainability goals are to increase funding that is allocated to maintain existing assets, as well as further explore funding tools to fund high priority capital projects and their additional operations and maintenance.

The level of support for various funding tools was asked during the third phase of community outreach. Capital expansion fees, or the set fee that increases the cost of new residential building permits, was rated the most favorable with a Recreation District (Property Tax) using the McCall/Donnelly School District Boundary Area being a close second.

The Department will also continue to apply for various grants and the Lodging LOT funds, review and update concessionaire and current park fees, and analyze cost recovery for recreational programs.

FUNDING TOOLS PUBLIC SUPPORT

Funding Tool	% Rated 4 or 5
Capital Expansion Fee	69.8
Recreation District (Property tax using the McCall/Donnelly School District Boundary Area)	61.8
City Boat Ramp or Other Use Areas Fee	56.4
New Park Specific LOT (Sales Tax Covering the City Area)	52.4
New Bond Measure for Large Projects (Property Tax Covering the City Area)	27.1



Gold Glove Park

Boat Launch Fee Example Communities:

Location	Municipal / State / Private	Daily Launch Fee In State = I.S. Out St. = O.S.	Season Pass Fee In State = I.S. Out St. = O.S.	Commercial Use Permit Required Y/N	General Notes
Whitefish Montana	Municipal	\$ 10.00	\$ 50.00	yes	https://cityofwhitefish.org/172/Boat-Launch-Concessions
Hayden Lake, ID	Municipal	\$5 I.S. \$10 O.S.	\$40 I.S. \$60 O.S.	yes (\$10.00 daily) \$40-\$60 Annual	https://www.cityofhaydenid.us/government/finance/boat_launch_permits.php
Kootenai County, ID	County	\$10 I.S. \$20 O.S.	\$40 I.S. \$100 O.S.	No	Note: \$10.00 for each extra vehicle sticker https://www.kcgov.us/442/Boat-Launch-Fees
Mineral Ridge Boat Launch Lake Coeur d'Alene	BLM	\$6.00	N/A	No	https://www.blm.gov/visit/mineral-ridge-boat-launch
Washington State Parks	State	\$7.00	\$80.00	No	https://parks.wa.gov/boat-launching
City of Chelan, WA	Municipal	\$10.00	\$20.00	?	https://www.cityofchelan.us/192/Lakeshore-Marina#rates
City of Seattle, WA	Municipal	\$12.00	\$150.00	?	https://www.seattle.gov/parks/rentals-and-permits/boat-launch-permits
Tahoe City (Lake Forest Boat Ramp)	Municipal	\$15.00 Residents	\$75.00 Non Residents	\$195 Residents \$1,050 Non Resident	https://www.tcpud.org/boatramp

**McCALL CITY COUNCIL
AGENDA BILL**

216 East Park Street
McCall, Idaho 83638

**Number AB 24-061
Meeting Date March 21, 2024**

AGENDA ITEM INFORMATION				
SUBJECT:		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
<i>Request to Award the Clubhouse Sewer Lift Station Rebuild Contract to Challenger Companies, Inc</i>		Mayor / Council		
		City Manager	ABS	
		Clerk		
		Treasurer		
		Community Development		
		Police Department		
		Public Works		
		Golf Course	ESM	Originator
COST IMPACT:	\$147,145.00	Parks and Recreation		
FUNDING SOURCE:	Golf Fund	Airport		
		Library		
TIMELINE:	March 21 meeting	Information Systems		
		Grant Coordinator		
SUMMARY STATEMENT:				
<p>The Clubhouse Sewer Lift Station Rebuild has been on the CIP for several years and has been pushed off in leu of other pressing projects. The system has not been updated since it was installed when the clubhouse was built. This year the system failed, and we have been operating it on one pump and some updated electrical circuits. It took some time to get the specifications together to bid the project to replace the pumps and update the electrical. We worked with three different contractors to get this finalized. Staff sent bid proposal packets out to five contractors. Of those we only received two official bids back. One from Dr Pipeline for \$164,000 and another from Challenger Companies, Inc. for \$147,145.</p>				
RECOMMENDED ACTION:				
<p>Award the Clubhouse Sewer Lift Station Rebuild Contract to Challenger Companies, Inc in the amount of \$147,145 and authorize the mayor to sign all necessary documents.</p>				
RECORD OF COUNCIL ACTION				
MEETING DATE	ACTION			

Section 4 AGREEMENT BETWEEN OWNER AND CONTRACTOR FOR CONSTRUCTION CONTRACT

THIS AGREEMENT, is being made and entered into this ____ day of _____, 20__ and between The City of McCall (hereinafter, "OWNER") and **Challenger Companies, Inc.** (hereinafter, "CONTRACTOR"):

NOW THEREFORE, the parties to this Contract, in consideration of the mutual covenants and stipulations set out, agree as follows:

ARTICLE 1 – CONTRACT DOCUMENTS

The Contract Documents which comprise the entire agreement between the OWNER or City and the CONTRACTOR concerning the work to be performed are this Contract as defined by the following:

1. Bid Documents titled, Golf Course Clubhouse Lift Station Rebuild – Spring 2024, McCall
2. Standard General Conditions of the Construction Contract, 2020 ISPWC (Idaho Standards for Public Works Construction) Division 100 (not attached) (pages 1 to 72, inclusive).
3. Bid Proposal (Section 3) of the CONTRACTOR, dated February 28, 2024, to be physically attached to this Contract;
4. The Construction Plans (1sheet);
5. Agreement (**Section 4**)
6. Special Provisions (**Section 10**)
7. Performance and Payment Bonds and Insurance Certificates, to be physically attached to this Contract;
8. WH-5 – Public Works Contract Report for Idaho State Tax Commission;
9. W9;
10. The following which may be delivered or issued on or after the Effective Date of the Agreement and are not attached hereto:
 - a. Notice of Award
 - b. Notice to Proceed.
 - c. Written Amendments.
 - d. Work Change Directives.
 - e. Change Orders.
 - f. Substantial completion certification
 - g. Final completion certification
11. Addenda issued prior to opening of bids, to be physically attached to this contract.

This Contract may only be amended by change order as provided in the General Conditions.

ARTICLE 2 – WORK

The CONTRACTOR shall complete the entire work as specified, indicated and required under the Contract Documents. The Work is generally described as follows: Golf Course Clubhouse Lift Station Rebuild, McCall.

ARTICLE 3 – PROJECT MANAGER AND PROJECT ENGINEER

- 1.01 The City of McCall Golf Course Superintendent (Project Manager) is to act as the OWNER’s representative and assume all duties and responsibilities, and have the rights and authority assigned to “OWNER” in the Contract Documents in connection with the completion of the “Work” in accordance with the Contract Documents and the General Conditions of the Idaho Standards for Public Works Construction (ISPWC).
- 1.02 The project has been designed by the OWNER and the project will be inspected by the Golf Course Superintendent, which is to act as the OWNER’s representative, assume all duties and responsibilities, and have the rights and authority assigned to “ENGINEER” in the Contract Documents in connection with the completion of the “Work” in accordance with the Contract Documents and the General Conditions of the Idaho Standards for Public Works Construction (ISPWC).

ARTICLE 4 – CONTRACT TIMES/LIMITATIONS

4.01 *Milestones*

- Substantial Completion of project by May 24th, 2024.

4.02 *Substantial Completion*

The CONTRACTOR shall begin work in conformance with the Contract Documents and shall complete the work prior to the date of completion. The project site will be available to the CONTRACTOR for project implementation on or around April 15, 2024, or when weather conditions permit, and only after approval of the Project MANAGER. The work to be performed pursuant to this Contract shall be substantially complete within 10 working days after Notice to Proceed.

The project will be considered “Substantially Complete” when all the hardscape features, electrical and Pumps, are complete, fully functional, and open for public use.

4.03 *Final Completion*

The work shall be finally complete and ready for final payment, in accordance with Paragraph 15.06 of the ISPWC General Conditions, within ten (10) working days of the date of Substantial Completion Certification.

4.04 *Working Hours*

Work can be performed 5 days a week (Monday through Friday) for a period of twelve (12) hours (7:00 am to 7:00 PM) per day. Adjustment of the contract time can be made in accordance with the provisions of the Contract Documents as directed by the Project Manager/OWNER. Requests to perform work outside of these hours should be submitted to the Resident Project Representative, for approval, at least 3 days in advance.

4.05 *Liquidated Damages*

- A. CONTRACTOR and OWNER recognize that time is of the essence of this Agreement and that OWNER will suffer financial loss if the Work is not completed within the times specified in paragraphs 4.01 and 4.02 above, plus any extensions thereof allowed in accordance with Article 12 of the ISPWC Section 100 General Conditions. The parties also recognize the delays, expense, and difficulties involved in proving in a legal proceeding the actual loss suffered by OWNER if the Work is not completed on time. Accordingly, instead of requiring any such proof, OWNER and CONTRACTOR agree that as liquidated damages for delay (but not as a penalty), CONTRACTOR shall pay OWNER \$750.00 for each day that expires after the time specified in paragraph 4.01 Milestones and 4.02 for Substantial Completion until the Work is substantially complete and in paragraph 4.03 for Final Completion until the Work has been approved as complete by the ENGINEER.

ARTICLE 5 – CONTRACT PRICE

OWNER shall pay CONTRACTOR for completion of the Work in accordance with the Contract Documents the amount of One hundred forty-seven thousand, one hundred forty-five dollars and no cents. (\$147,145.00) in current funds equal to the sum of the amounts determined pursuant to the CONTRACTOR's Bid Proposal contained in Bid Form, Article 5, Section III.

ARTICLE 6 – PAYMENT PROCEDURES

6.01 *Submittal and Processing of Payments*

- A. CONTRACTOR shall submit Applications for Payment in accordance with Article 15 of the General Conditions. Applications for Payment will be processed by Owner as provided in the General Conditions. CONTRACTOR shall provide an example Application for Payment submittal to the Project ENGINEER at the start of the project for review and approval.

6.02 *Progress Payments; Retainage*

- A. OWNER shall make progress payments on account of the Contract Price on the basis of CONTRACTOR's Applications for Payment on or about the 30th day of each month during performance of the Work as provided in paragraphs 6.02.A.1 and 6.02.A.2 below. All such payments will be measured by the schedule of values established in paragraph 2.07.A of the General Conditions (and in the case of Unit Price Work based on the number of units completed) or, in the event there is no schedule of values, as provided in the General Requirements:
 - 1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below but, in each case, less the aggregate of payments previously

made and less such amounts as Owner may determine or OWNER may withhold, in accordance with paragraph 14.02 of the General Conditions:

- a. 95% of Work completed (with the balance being retainage): and
 - b. 95% of cost of materials and equipment not incorporated in the Work (with the balance being retainage).
2. Upon Substantial Completion, Owner shall pay an amount sufficient to increase total payments to CONTRACTOR to 95 percent of the Work completed, less such amounts as Owner shall determine in accordance with 15.01.C of the General Conditions.

6.03 *Final Payment*

- A. Upon final completion and acceptance of the Work in accordance with paragraph 15.06 of the General Conditions, OWNER shall pay the remainder of the Contract Price as recommended by ENGINEER as provided in said paragraph 15.06, less any sum Owner is entitled to set off against ENGINEER's recommendation, including but not limited to liquidated damages.

ARTICLE 7 – INTEREST

- 7.01 All moneys not paid when due as provided in Article 15 of the General Conditions shall bear interest at the rate of 5% per annum.

ARTICLE 8 – INDEPENDENT CONTRACTOR

The parties warrant by their signature that no employer-employee relationship is established between the CONTRACTOR and the OWNER by the terms of this contract. It is understood by the parties hereto that the CONTRACTOR is an independent CONTRACTOR and as such neither it nor its employees, agents, representatives or subcontractors, if any, are employees of the OWNER for purposes of tax, retirement system, or social security (FICA) withholding.

ARTICLE 9 – SCOPE OF SERVICES

The CONTRACTOR shall perform all services required by the Contract Documents. All work shall be completed in accordance with the specifications and plans established for this project.

ARTICLE 10 – HOLD HARMLESS/INDEMNIFICATION

In addition to other rights granted the OWNER by the Contract Documents, the CONTRACTOR shall indemnify and save harmless the ENGINEER and the Owner, its officers and employees, from all suits, actions, or claims of any character brought because of any injuries or damages received or sustained by any person, persons, or property on account of the operations of the CONTRACTOR or his subcontractors; or on account of or in consequence of any neglect in safeguarding the work; or through use of unacceptable materials in constructing the work; or because of any act or omission, neglect, or misconduct of the CONTRACTOR or his subcontractors; or because of any claims or amounts recovered from any infringements of patent, trademark or copyright; or from any claims or amounts arising or recovered under the Workmen's Compensation Act or any other law, ordinance, order or decree.

ARTICLE 11 – CONFLICT OF INTEREST

The CONTRACTOR covenants that it presently has no interest and will not acquire any interest, direct or indirect, in the project which would conflict in any manner or degree with the performance of its services hereunder. The CONTRACTOR further covenants that, in performing this Contract, it will employ no person who has any such interest. Should any conflict of interest arise during the performance of this Contract, CONTRACTOR shall immediately disclose such conflict to the Project Manager, ENGINEER, and the OWNER.

ARTICLE 12 – ENTIRE AGREEMENT, MODIFICATION AND ASSIGNABILITY

This Contract and the exhibits hereto contain the entire agreement between the parties, and no statements, promises, or inducements made by either party, or agents of either party are valid or binding unless contained herein. This contract may not be enlarged, modified or altered except upon written agreement signed by the parties hereto. The CONTRACTOR may not subcontract or assign its rights (including the right to compensation) or duties arising hereunder other than as contemplated by the Contract Documents, without the prior written consent and express authorization of the OWNER.

ARTICLE 13 – ADHERENCE TO LAW REQUIRED

All applicable local, state, and federal statutes and regulations are hereby made a part of this contract and shall be adhered to at all times. Violation of any of these statutes or regulations by the CONTRACTOR shall be deemed material and shall subject the CONTRACTOR to termination of this contract for cause. No pleas of misunderstanding or ignorance on the part of the CONTRACTOR will in any way serve to modify the provisions of this requirement. The CONTRACTOR and his surety shall indemnify and save harmless the OWNER and the City of McCall and its employees, agents and representatives against any claim or liability arising from or based on the violation of any such laws, codes, ordinances, or regulations, whether by himself, his employees, or his subcontractors.

Anti-Boycott Against Israel Act (Idaho Code 67-2346). Within the meaning of the terms as defined in Idaho Code 67-2346, CONTRACTOR certifies that it is not currently engaged in, and will not for the duration of this Agreement engage in, a boycott of goods or services from Israel or territories under its control.

No Public Funds For Abortion Act (Idaho Code 18-8703). Pursuant to Idaho Code § 18-8703, Provider/Contractor/Consultant certifies that it is not, and will not for the duration of this Agreement become, an abortion provider or an affiliate of an abortion provider, as those terms are defined in the “No Public Funds for Abortion Act,” Idaho Code §§ 18-8701 et seq.

Contract With Company Owned Or Operated By The Government Of China Prohibited (Idaho Code 67-2359). If this Agreement is to acquire or dispose of services, supplies, information technology, or construction, then, pursuant to Idaho Code § 67-2359, Provider/Contractor/Consultant certifies that it is not a company currently owned or operated by the government of China and will not for the duration of this Agreement be owned or operated by the government of China. The terms “company” and “government of China” shall have the meanings ascribed to them in Idaho Code § 67-2359.

ARTICLE 14 – LEGAL FEES

In the event either party incurs legal expenses to enforce the terms and conditions of this contract, the prevailing party is entitled to recover reasonable attorney's fees and other costs and expenses, whether the same are incurred with or without suit.

ARTICLE 15 – SPECIAL WARRANTY

The CONTRACTOR warrants that nothing of monetary value has been given, promised or implied as remuneration or inducement to enter into this Contract. The CONTRACTOR further declares that no improper personal, political or social activities have been used or attempted in an effort to influence the outcome of the competition, discussion, or negotiation leading to the award of this Contract. Any such activity by the CONTRACTOR shall make this Contract null and void.

ARTICLE 16 – COMMUNICATIONS

Such communications as are required by this contract shall be satisfied by mailing or by personal delivery to the parties at the following address:

CONTRACTOR: Challenger Companies, Inc.
1415 Madison Avenue
Nampa, ID 83687

Owner: City of McCall
216 E. Park Street
McCall, Idaho 83638

IN WITNESS WHEREOF, said CONTRACTOR and the OWNER or City has caused this Contract to be executed on the day and year first above written.

CONTRACTOR:

Owner:

by: _____

_____ Robert S. Giles, Mayor

Approved As To Form:

William F. Nichols, City Attorney

City Council Upcoming Meetings Schedule

March 22, 2024 – 9:00 a.m. – 11:00 a.m. TEAMS Virtual and Legion Hall – Special Work Session

CANCELLED

April 4, 2024 – 5:30 pm, TEAMS Virtual and Legion Hall – Special Meeting

This meeting is closed no new items can be added 2/9/24 2hours

1. Request to Uphold the McCall Area Planning & Zoning Commission Decision to Deny FPDP-23-01 for a Floodplain Development Permit at 221 Morgan Drive Continued PH
2. Reopen PH to Request to Approve CUP-23-07 – Conditional Use Permit for 1300 East Lake Street – Expansion of Mile High Marina

April 11, 2024, - 5:30 pm, TEAMS Virtual and Legion Hall – Regular Meeting

Mayor Giles will be out of town

This meeting is closed, only consent items may be added 3/8/24 2.75 hours

1. Clerk License Report - **Consent**
2. Chamber Report **5min**
3. Council Report **5min**
4. County Commissioner's Report **5min**
5. Monthly Department Reports **5min**
6. Committee Minutes - **Consent**
7. McCall Airport Small Hangar Development RFP Selection (Emily) – 10 min
8. 139 E. Lake St/Avigation Easement/Davey (Emily) consent
9. Request to approve Laura Moore Cunningham Grant application (Delta) **5 min**
10. Purchasing Policy update (Linda) **10min**
11. CUP-23-14 – 1030 Bitterroot **PUBLIC HEARING** (Brian) – 60 min
12. PUD-23-01 – Idaho & Ward Multifamily – Findings and Final DA (Brian) – 30 min

April 25, 2024 - 5:30 pm, TEAMS Virtual and Legion Hall – Regular Meeting

1. Clerk License Report - **Consent**
2. Treasurer's Monthly Report (Linda) – **Consent**
3. Library Board of Trustees Annual Report (Meg) **15 Min**
4. Valley County Waterways Masterplan Update (Kurt)**30min**
5. Budget Calendar Review – Set FY25 Public Hearing Date (Linda & Kathy)**10 Minutes**

April 26, 2024 – 9:00 a.m. – 11:00 a.m. TEAMS Virtual and Legion Hall – Special Work Session

1. Housing Work Session

May 2, 2024 – 5:30 pm, TEAMS Virtual and Legion Hall – Special Meeting Tentative

Mayor Giles will be out of Town

- 1.

May 9, 2024, - 5:30 pm, TEAMS Virtual and Legion Hall – Regular Meeting

1. Clerk License Report - **Consent**

2. Chamber Report 5min
3. Council Report 5min
4. County Commissioner's Report 5min
5. Monthly Department Reports 5min
6. Committee Minutes - Consent
7. 4th of July Planning update

May 10, 2024 8:00 am – 5:00 pm, TEAMS Virtual and Legion Hall – Special Meeting

1. Executive Session Hiring – CM Interviews

May 23, 2024 12:00 pm – 5:00 pm, Legion Hall – Special Meeting

1. Executive Session Hiring – CM Interviews

May 23, 2024 - 5:30 pm, TEAMS Virtual and Legion Hall – Regular Meeting

1. Clerk License Report - Consent
2. Treasurer's Monthly Report (Linda) – Consent
3. Public Art Advisory Committee Annual Report (Delta) 15 Min

May 24, 2024 – 9:00 a.m. – 1:00 p.m. TEAMS Virtual and Legion Hall – Special Work Session

1. Executive Session Hiring – CM Selection
2. Budget

June 6, 2024 – 5:30 pm, TEAMS Virtual and Legion Hall – Special Meeting Tentative

- 1.

June 13, 2024, - 5:30 pm, TEAMS Virtual and Legion Hall – Regular Meeting

1. Clerk License Report - Consent
2. Chamber Report 5min
3. Council Report 5min
4. County Commissioner's Report 5min
5. Monthly Department Reports 5min
6. Committee Minutes – Consent
7. CM Contract? (Traci)

June 27, 2024 - 5:30 pm, TEAMS Virtual and Legion Hall – Regular Meeting

1. Clerk License Report - Consent
2. Treasurer's Monthly Report (Linda) – Consent

June 28, 2024 – 9:00 a.m. – 1:00 p.m. TEAMS Virtual and Legion Hall – Special Work Session

1. Budget Work Session

To be Scheduled:

1. *STR Ordinance review? Enforcement mechanism for 2per bedroom +2 Review of how it is going (Michelle/Brian/BessieJo/Ryan)*
2. *MCC Title 6 Re-write (Nathan Stewart)*
3. *Joint with County STR Discussion **1hr***
4. *Impact Fee Study Request for Proposal? (Michelle)*
5. *Parking code update (Dallas)*
6. *ADA Citizen Committee Organization (BessieJo)*
7. *RAPID Joint Powers Board Appointment (Chris)**5min***
8. *Code Amendment Traffic Impact Study LOS thresholds (Brian, Morgan)*
9. *Various Land Use Code Amendments Standards work session (Brian, Michelle)*

