



AGENDA
Donnelly City Council
Monday, January 14, 2019 at 6:00 pm
Donnelly Community Center

ROLL CALL

PLEDGE OF ALLEGIENCE

CONSENT AGENDA: *(one motion needed for the Consent Agenda)*

City Council Minutes – December 17, 2018

Vouchers – December 18, 2018 through January 10, 2019

Treasurer's Report - December 2018

Payroll Summary –December 20, 2018, January 4th and 5th, 2019

PUBLIC COMMENT:

At this time, the Mayor will call for any comments from the public on any subject whether it is on the agenda for any item(s) the public may wish to bring forward and discuss. Please limit comments to three (3) minutes. **The City Council does not take any action or make any decisions during public comment.** To request Council action during the Business portion of a Council meeting, contact City Clerk at least one week in advance of a meeting.

BUSINESS AGENDA:

AB 19-14 Snow Removal at Library (ACTION ITEM)

AB 19-15 Local Option Tax Ordinance Renewal

AB 19-16 Engineering Proposal for Over the Road Banner (ACTION ITEM)

EXECUTIVE SESSION: Communicate with legal counsel regarding pending/imminently-likely litigation [Idaho Code §74-206(1) (f)]

STAFF REPORTS:

ADJOURN: Monday, February 11, 2019 at 6:00 p.m.



City of Donnelly

169 Halferty Street
P.O. Box 725
Donnelly, ID 83615
Telephone (208) 325-8859 Fax (208) 325-4091

City Council Meeting on Monday, December 17, 2018 at 5:30 pm Donnelly Community Center

MINUTES

Meeting called to order by Mayor Koch.

Roll Call: Councilman Stayton, Councilwoman Minshall, Councilwoman Davenport and Councilwoman Hoogendyk were present. Mayor Koch and Clerk Hedges were also present.

Pledge of Allegiance

CONSENT AGENDA:

City Council Minutes – October 15, October 29, November 19, 2018

Vouchers November 16 through December 17, 2018

Treasurer's Report – November 2018

Payroll Summary – November 21, December 5, December 6, 2018

Motion by Davenport, 2nd by Minshall to approve the Consent agenda. Motion carried.

PUBLIC COMMENT:

Mayor Koch asked for anyone with public comment. Gene Tyler requested confirmation from the council to continue to represent Donnelly with the Midas Gold community agreement and Foundation. They will provide a summary each month for the Council to review and ask questions. Council will formally appoint at the next meeting.

PUBLIC HEARING:

AB19-06 Ordinance 246 City of Donnelly Floodplain Ordinance (ACTION ITEM)

Mayor Koch opened the public hearing at 6:07 p.m.

Mayor Koch asked for public comment:

In favor – None

Neutral – None

Opposed – None

Mayor Koch closed the public hearing at 6:11 p.m.

Motion by Minshall, 2nd by Hoogendyk pursuant to Idaho Code Section 50-902 that the proposed Ordinance No. 246 pass its first reading by title only. Roll Call Vote: Stayton – yes, Davenport – yes, Minshall – yes, Hoogendyk – yes.

Motion by Minshall, 2nd by Davenport pursuant to Idaho Code Section 50-902, that the rule requiring ordinances to be read on three different days with one reading to be in full to be dispensed with and that proposed Ordinance 246 be considered read, passed and adopted after being read by title only. Clerk read Ordinance 243 by title only into record. Roll Call Vote: Stayton – yes, Minshall – yes, Davenport – yes, Hoogendyk – yes. Motion carried.

BUSINESS AGENDA:

AB 19-07 Resignation of Gabe Stayton (ACTION ITEM)

Mayor Koch presented Gabe Stayton an Certificate of Appreciation for the past 10 years of dedicated service to the City of Donnelly.

Motion by Davenport, 2nd by Minshall to accept the resignation of Gabe Stayton. Motion carried.

AB 19-08 Appointment of Chelsea Bergquist of Council Member (ACTION ITEM)

Chelsea Bergquist took the oath of office to serve as Council Member for the City of Donnelly.

Motion by Minshall, 2nd by Hoogendyk to appoint Chelsea Bergquist to Council Member for the City of Donnelly. Motion carried.

AB 19-09 Appointment of Council President (ACTION ITEM)

With the recent resignation of Council President, a new president needs to be appointment. Minshall nominated Davenport and it was 2nd by Hoogendyk. Davenport accepted the nomination.

Motion by Minshall, 2nd by Hoogendyk to elect Wendy Davenport to City Council President. Motion carried.

AB 19-00 Idaho Parks & Recreation RV Grant Application (ACTION ITEM)

Carol Coyle presented the intent to apply for the IPR RV Grant for the construction of a camp host location to include power, water and sewer at the Donnelly Campground. This process will need to have quotes for the construction process and the application is due in January.

Motion by Minshall, 2nd by Bergquist to approve Carol Coyle to proceed with the IDPR RV Grant application and authorize Mayor to sign necessary documents. Motion carried.

AB 19-10 FY18 Annual Audit Presentation – Jared Zwygart (ACTION ITEM)

Jared Zwygart from Zwygart, John and Associates presented the City's FY18 annual audit of financial records.

Motion by Minshall, 2nd by Hoogendyk to accept the FY18 Annual Audit. Motion carried.

AB 19-11 Resolution 2019-002 to update Signatories at Idaho First Bank (ACTION ITEM)

Clerk presented resolution 2019-002 to remove Gabe Stayton and to add Chelsea Bergquist as signers on the bank accounts.

Motion by Davenport, 2nd by Minshall to adopt Resolution 2019-002. Motion carried.

AB 19-12 Resolution 2019-003 to Adopt City Council Calendar for 2019.

At the November meeting the council accepted the proposed meeting calendar. This resolution is to adopt the meeting calendar.

Motion by Minshall, 2nd by Davenport to adopt Resolution 2019-003 City Council Calendar for 2019. Motion carried.

EXECUTIVE SESSION: Communicate with legal counsel regarding pending/imminently-likely litigation (Idaho Code §74-206(1) (f))

Councilwoman Davenport moves that the board, pursuant to Idaho Code §74-206, convene in executive session to: Communicate with legal counsel regarding pending/imminently-likely litigation (Idaho Code §74-206(1) (f)) with the topic of Local Option Tax Violations.

Roll Call Vote: Davenport – yes, Minshall – yes, Bergquist – Yes, Hoogendyk – Yes. Entered executive session at 6:57 p.m. Exited executive session at 7:33 p.m.

AB 19-13 Local Option Tax Violation (ACTION ITEM)

Motion by Davenport, 2nd by Hoogendyk to proceed with legal action in regard to the Local Option Tax Violation. Roll Call: Minshall – yes, Davenport – yes, Hoogendyk – yes, Bergquist – yes. Motion carried.

ADJOURN:

Motion by Minshall, 2nd by Davenport to adjourn until our next regular scheduled meeting, January 14, 2019. Motion carried.

Adjourned at 7:48 p.m.

Approved:

01/10/19
14:41:05

CITY OF DONNELLY
Claim Details by Posted Date
For Claims from 12/18/18 to 01/10/19

Page: 1 of 7
Report ID: AP100V

* ... Over spent expenditure

Claim/ Line #	Check Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3868	1794M	170 ADOBE SYSTEMS INC.	14.99					
1	071116 12/11/18 pdf solutions		14.99			10 41100	620	10190
3942		170 ADOBE SYSTEMS INC.	14.99					
1	071116 01/11/19 pdf solutions		14.99			10 41100	620	10190
		Total for Vendor:	29.98					
3913	-99851E	6 AMAZON	37.12					
	stapler, envelopes, stamp							
1	7818618 12/31/18 office supplies		37.12			10 41100	605	10190
		Total for Vendor:	37.12					
3938		8 ANALYTICAL LABORATORIES, INC	51.00					
	tests							
1	59227 12/31/18 coliform test		16.00			51 43400	560	10100
2	59227 12/31/18 pickup		35.00			51 43400	560	10100
		Total for Vendor:	51.00					
3937		14 BOISE OFFICE EQUIPMENT	40.00					
1	IN1867804 01/02/19 copier maintenance		26.00			10 41100	611	10100
2	IN1867804 01/02/19 copier maintenance		12.00			51 41100	611	10100
3	IN1867804 01/02/19 copier maintenance		2.00			52 41100	611	10100
		Total for Vendor:	40.00					
3914	13148M	150 CABLE ONE	93.23					
1	122218 12/22/18 internet		60.60			10 41100	437	10100
2	122218 12/22/18 internet		27.97			51 41100	437	10100
3	122218 12/22/18 internet		4.66			52 41100	437	10100
		Total for Vendor:	93.23					
3917	-99850E	29 CITY OF DONNELLY - WATER	340.00					
	ddc water/sewer							
1	12-2018 12/26/18 ddc water/sewer		340.00			10 44300	415	10100
		Total for Vendor:	340.00					

01/10/19
14:41:05

CITY OF DONNELLY
Claim Details by Posted Date
For Claims from 12/18/18 to 01/10/19

Page: 2 of 7
Report ID: AP100V

* ... Over spent expenditure

Claim/ Line #	Check Invoice #/Inv Date/Description	Vendor #/Name/	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3908	-99848E	202 CTC BUSINESS	83.99					
	telephone							
1	120118 12/01/18 telephone		54.89			10 41100	437	10190
2	120118 12/01/18 telephone		24.80			51 41100	437	10190
3	120118 12/01/18 telephone		4.30			52 41100	437	10190
3918	E	202 CTC BUSINESS	83.45					
	telephone							
1	010119 01/01/19 telephone		54.23			10 41100	437	10190
2	010119 01/01/19 telephone		25.04			51 41100	437	10190
3	010119 01/01/19 telephone		4.18			52 41100	437	10190
	Total for Vendor:		167.44					
3916	1793M	60 HP	727.09					
	deputy computer crash - replacement							
1	326990687 12/31/18 depty computer		472.61			10 41100	605	10190
2	326990687 12/31/18 deputy compuer		218.12			51 41100	605	10190
3	326990687 12/31/18 deputy computer		36.36			52 41100	605	10190
	Total for Vendor:		727.09					
3869	1795M	66 IDAHO POWER	10.02					
	159 Gestrin Road - Street Light							
1	3329-1218 12/18/18 Gestrin Street Light		10.02			10 43010	416	10100
3870	1795M	66 IDAHO POWER	116.88					
	Main Street lights							
1	8211-1218 12/18/18 main street lightening cabi		116.88			10 43010	416	10100
3871	1795M	66 IDAHO POWER	165.03					
	Street lights							
1	0078-1218 12/18/18 street lights		165.03			10 43010	416	10100
3872	1795M	66 IDAHO POWER	217.22					
	317 N Corbet Lane							
1	3291-1218 12/18/18 water supply		217.22			51 41100	416	10100

01/10/19
14:41:05

CITY OF DONNELLY
Claim Details by Posted Date
For Claims from 12/18/18 to 01/10/19

Page: 3 of 7
Report ID: AP100V

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3873	1795M	66 IDAHO POWER	7.00					
fire pump								
1	6560-1218	12/18/18 fire pump	7.00			51 41100	416	10100
3874	1795M	66 IDAHO POWER	215.03					
153 E Jordan Pump House								
1	0899-1218	12/18/18 pump house	215.03			51 41100	416	10100
3875	1795M	66 IDAHO POWER	77.09					
North Corbett - newwell								
1	2555-1218	12/18/18 new well	77.09			51 41100	416	10100
3878	1795M	66 IDAHO POWER	6.55					
1	9405-1218	12/21/18 kiosk/rest area	6.55			10 43010	416	10100
3879	1795M	66 IDAHO POWER	136.05					
179 Halferty - Community Center								
1	4223-1218	12/18/18 community center	88.42			10 41100	416	10100
2	4223-1218	12/18/18 community center	40.82			51 41100	416	10100
3	4223-1218	12/18/18 community center	6.81			52 41100	416	10100
3880	1795M	66 IDAHO POWER	150.00					
1	7988-1218	12/18/18 city hall / shop	97.50			10 41100	416	10100
2	7988-1218	12/18/18 city hall / shop	45.00			51 41100	416	10100
3	7988-1218	12/18/18 city hall / shop	7.50			52 41100	416	10100
Total for Vendor:			1,100.87					
3911		166 IDAHO RURAL WATER ASSOCIATION	54.40					
dechlorination equipment rental for line flush								
1	Q501	12/21/18 equipment rental	54.40			51 43400	463	10100
Total for Vendor:			54.40					
3940		79 LAKESHORE DISPOSAL	110.60					
ddc trash								
1	24423407	01/01/19 ddc trash	110.60			10 44300	414	10100
Total for Vendor:			110.60					

01/10/19
14:41:05

CITY OF DONNELLY
Claim Details by Posted Date
For Claims from 12/18/18 to 01/10/19

Page: 4 of 7
Report ID: AP100V

* ... Over spent expenditure

Claim/ Line #	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3950	E	216 MICROSOFT	30.00					
		business essential email - mayor & council members						
1	01-2019	01/05/19 email service	30.00			10 41100	620	10190
3951	E	216 MICROSOFT	50.08					
		email and software for office employees						
1	01-2019	01/05/19 office 365 subscription	50.08			10 41100	620	10190
		Total for Vendor:	80.08					
3955		153 MOUNTAIN WATERWORKS	250.00					
		monthly contract						
1	3841	12/31/18 monthly contract	250.00			51 41100	360	10100
		Total for Vendor:	250.00					
3935		154 NORTH LAKE RECREATIONAL SEWER &	4,800.00					
		monthly service fee						
1	01-2019	01/01/19 monthly sewer fee	4,800.00			52 41100	541	10100
		Total for Vendor:	4,800.00					
3939		261 RANDY MORELL EXCAVATION &	1,567.50					
		snow removal						
1	19-2097	01/04/19 12/2/18 snow removal	495.00			10 43010	429	10100
2	19-2097	01/04/19 12/19/18 snow removal	495.00			10 43010	429	10100
3	19-2097	01/04/19 12/31/18 snow removal	577.50			10 43010	429	10100
		Total for Vendor:	1,567.50					
3921	1792M	111 RIDLEY'S	200.00					
		gift cards						
1	121918	12/19/18 gift cards	130.00			10 41100	605	10190
2	121918	12/19/18 gift cards	60.00			51 41100	605	10190
3	121918	12/19/18 gift cards	10.00			52 41100	605	10190
		Total for Vendor:	200.00					

01/10/19
14:41:05

CITY OF DONNELLY
Claim Details by Posted Date
For Claims from 12/18/18 to 01/10/19

Page: 5 of 7
Report ID: AP100V

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3915		199 SHRED-IT	88.43					
paper shredding								
1	8126260607	12/22/18 shredding	57.48			10 41100	605	10100
2	8126260607	12/22/18 shredding	26.53			51 41100	605	10100
3	8126260607	12/22/18 shredding	4.42			52 41100	605	10100
Total for Vendor:			88.43					
3882	1796M	120 SINCLAIR FLEET TRACK (STINKER)	50.17					
skidsteer								
1	867480	12/02/18 skidsteer	53.74			10 43010	482	10100
212								
9900	123118	12/31/18 credit	-3.57			10 43010	482	10100
CI	51							
3883	1796M	120 SINCLAIR FLEET TRACK (STINKER)	81.13					
backhoe fuel								
1	868899	12/04/18 backhoe fuel	81.13			10 43010	482	10100
838								
3899	1796M	120 SINCLAIR FLEET TRACK (STINKER)	50.75					
skidsteer fuel								
1	874737	12/13/18 skidsteer fuel	50.75			10 43010	482	10100
224 hrs								
3923	1796M	120 SINCLAIR FLEET TRACK (STINKER)	49.72					
skidsteer fuel								
1	880691	12/21/18 skidsteer fuel	49.72			10 43010	482	10100
239 hrs								
3924	1796M	120 SINCLAIR FLEET TRACK (STINKER)	81.71					
backhoe fuel								
1	880035	12/20/18 backhoe fuel	81.71			10 43010	482	10100
850 hrs								

01/10/19
14:41:05

CITY OF DONNELLY
Claim Details by Posted Date
For Claims from 12/18/18 to 01/10/19

Page: 6 of 7
Report ID: AP100V

* ... Over spent expenditure

Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3926		120 SINCLAIR FLEET TRACK (STINKER)	51.03					
		skidsteer fuel						
1	88846	12/27/18 skidsteer fuel	51.03			10 43010	482	10100
		251 hrs						
3927	1796M	120 SINCLAIR FLEET TRACK (STINKER)	69.64					
		backhoe fuel						
1	88665	12/28/18 backhoe fuel	69.64			10 43010	482	10100
		865 hrs						
3928	1796M	120 SINCLAIR FLEET TRACK (STINKER)	44.39					
		ford fuel						
1	886875	12/28/18 ford fuel	28.85			10 43010	481	10100
2	886875	12/28/18 ford fuel	13.32			51 41100	481	10100
3	886875	12/28/18 ford fuel	2.22			52 41100	481	10100
3930	1796M	120 SINCLAIR FLEET TRACK (STINKER)	86.35					
		backhoe fuel						
1	883453	12/24/18 backhoe fuel	86.35			10 43010	482	10100
		860 hrs						
3933	1796M	120 SINCLAIR FLEET TRACK (STINKER)	81.78					
		backhoe fuel						
1	878547	12/18/18 backhoe fuel	81.78			10 43010	482	10100
		840 hrs						
3934	1796M	120 SINCLAIR FLEET TRACK (STINKER)	115.19					
		dodge fuel						
1	222213	12/17/18 dodge fuel	74.87			10 43010	481	10100
		1181						
2	222213	12/17/18 dodge fuel	34.56			51 41100	481	10100
		1181						
3	222213	12/17/18 dodge fuel	5.76			52 41100	481	10100
		1181						
Total for Vendor:			761.86					

01/10/19
14:41:05

CITY OF DONNELLY
Claim Details by Posted Date
For Claims from 12/18/18 to 01/10/19

Page: 7 of 7
Report ID: AP100V

* ... Over spent expenditure

Claim/ Line #	Check Invoice #/Inv Date/Description	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
3909	122 STAR NEWS		111.72					
	Ordinance 246 - Flood Plain							
1	52959 12/20/18 Publication Flood Plain Ord		111.72			10 41100 530		10100
	Total for Vendor:		111.72					
3956	999999 TODD HATFIELD		500.00					
	DDC#2 Security deposit refund - new tenant 11/18							
1	ddc#2 01/01/19 security deposit refund		500.00			10 22800		10100
	Total for Vendor:		500.00					
3932	-99849E 138 USPS		85.00					
	stamps							
1	121918 12/19/18 stamps		55.25			10 41100 614		10190
2	121918 12/19/18 stamps		25.50			51 41100 614		10190
3	121918 12/19/18 stamps		4.25			52 41100 614		10190
	Total for Vendor:		85.00					
3957	215 WHITE PETERSON		184.83					
	Nancy Moudy Failure to Remit Lot							
1	24784 12/31/18 Failure to remit lot		184.83			10 41100 320		10100
	Total for Vendor:		184.83					
3958	209 YORGASON LAW OFFICES PLLC		135.00					
	ordinance summary							
1	2018-dec 01/02/19 ordinance summary		135.00			10 41100 320		10100
	Total for Vendor:		135.00					
	# of Claims	45	Total:	11,516.15				
	Total Electronic Claims			709.64				
	Total Non-Electronic Claims			10806.51				

** This report runs by Claim Posted Date, which is a system generated field that always shows the date on which the Claim was actually posted in the system. If a Claim was cancelled and re-posted, the posted date will show as of the date it was re-posted. **

City of Donnelly Treasurer's Report

Dec-19

Our Investments & Cash...

Balances of December 31, 2018

General Fund - Investments & Cash		
Dec-19	34,905	
Dec-18	60,795	

Local Option Tax Fund		
Dec-19	115,434	
Dec-18	113,564	

Water Fund - Investments & Cash		
Dec-19	99,391	
Restricted	22,883	
Dec-18	86,297	
Bond Payable	84017.17	

Water System Improvement Fund		
Dec-19	134,279	
Dec-18	920	

Sewer Fund - Investments & Cash		
Dec-19	85,200	
Restricted	18,081	
Dec-18	83,878	
Bond Payable	87,938	

Our Cash Flows...

General Fund Revenues & Expenditures		% of Budget	
Budget	382,536		
Cash Carryover	58,114		
Revenues to date	39,732	10.4%	
Expenditures to date	65,129	17.0%	
Revenues over Expenditures	32,717		

Local Option Tax Fund Revenues & Expenditures			
Budget	70,350		
Cash Carryover	95,641		
Revenues to date	20,398	29.0%	
Expenditures to date	605	0.9%	
Revenues over Expenditures	115,434		

Water Fund Revenues & Expenditures			
Budget	158,730		
Cash Carryover	91,302		
Revenues to date	27,172	17.1%	
Expenditures to date	22,128	13.9%	
Revenues over Expenditures	96,345		

Water System Improvement Fund			
Budget	1,200,000		
Revenues to date	45,605	3.8%	
Expenditures to date	202,291	16.9%	
Revenues over Expenditures	(156,686)		

Sewer Fund Revenues & Expenditures			
Budget	142,485		
Cash Carryover	69,986		
Revenues to date	27,205	19.1%	
Expenditures to date	11,903	8.4%	
Revenues over Expenditures	85,288		

Prior Year Comparison

2018 (Includes Cash Carryover)

General Fund		% of Budget	
Fiscal Year 2017 Budget	298,184		
Revenues to Date	127,910	42.9%	
Expenditures to Date	46,712	15.7%	
Revenues over Expenditures	81,198		

Local Option Tax Fund			
Fiscal Year 2017 Budget	88,600		
Revenues to Date	18,811	21.2%	
Expenditures to Date	-	0.0%	
Revenues over Expenditures	18,811		

Water Fund			
Fiscal Year 2017 Budget	1,628,126		
Revenues to Date	100,929	6.2%	
Expenditures to Date	38,618	2.4%	
Revenues over Expenditures	62,311		

Water System Improvement Fund			
Budget	-		
Revenues to date	60,095		
Expenditures to date	67,570		

Sewer Fund			
Fiscal Year 2017 Budget	78,480		
Revenues to Date	82,541	105.2%	
Expenditures to Date	15,041	19.2%	
Revenues over Expenditures	67,500		

***some exp to be reimbursed by grant

01/10/19
15:16:33

CITY OF DONNELLY
Trial Balance
For the Accounting Period: 12 / 18

Page: 1 of 6
Report ID: L120

10 GENERAL

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
10100 Idaho First - Checking	12,450.44	15,201.88	27,541.35 (	12,339.47)	110.97
10175 Idaho First - The Glen	963.98	0.00	0.00	0.00	963.98
10190 Idaho First - Expense Account	515.96	989.90	613.92	375.98	891.94
10199 Petty Cash	250.00	0.00	0.00	0.00	250.00
10200 DDC LGIP 2824	1,985.67	4,003.77	0.00	4,003.77	5,989.44
10339 LGIP - General	26,648.19	50.66	0.00	50.66	26,698.85
11220 Revenue Sharing Receivable	2,567.00	0.00	0.00	0.00	2,567.00
11230 Property Taxes Receivable	8,079.60	0.00	0.00	0.00	8,079.60
Total ASSETS	53,460.84	20,246.21	28,155.27 (	7,909.06)	45,551.78
LIABILITIES AND FUND EQUITY					
20200 Accounts Payable	2,368.87	10,552.55	9,721.69 (	830.86)	1,538.01
21400 Accrued Payroll	1,859.36	0.00	0.00	0.00	1,859.36
21713 State Unemployment Ins	(3.00)	0.00	0.00	0.00	(3.00)
22300 Deferred Revenue	6,278.95	0.00	0.00	0.00	6,278.95
22800 Security Deposits	3,300.00	0.00	0.00	0.00	3,300.00
23900 Net Income	39,795.37	22,120.42	15,042.22 (	7,078.20)	32,717.17
24900 Fund Balance	(139.17)	0.00	0.00	0.00	(139.17)
24930 Retained Earnings	0.46	0.00	0.00	0.00	0.46
Total LIABILITIES AND FUND EQUITY	53,460.84	32,672.97	24,763.91 (	7,909.06)	45,551.78

01/10/19
15:16:33

CITY OF DONNELLY
Trial Balance
For the Accounting Period: 12 / 18

Page: 2 of 6
Report ID: L120

15 LOT FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
10100 Idaho First - Checking	15,278.23	4,665.82	9,730.23 (	5,064.41)	10,213.82
10300 LGIP-LOT Set Asides 3087	21,170.38	9,897.27	0.00	9,897.27	31,067.65
10301 LGIP-LOT Set Asides - Community Cen	3,500.00	0.00	0.00	0.00	3,500.00
10302 LGIP-LOT Set Asides - Ponderosa Pin	525.00	0.00	0.00	0.00	525.00
10303 LGIP-LOT Set Asides - Signage	1,500.00	0.00	0.00	0.00	1,500.00
10311 LGIP-LOT Set Asides - Dust Abatemen	3,069.44	0.00	0.00	0.00	3,069.44
10313 LGIP-LOT Set Asides - Park & Rec Te	2,755.00	0.00	0.00	0.00	2,755.00
10314 LGIP-LOT Set Asides - Parks & Rec B	1,206.70	0.00	0.00	0.00	1,206.70
10315 LGIP-LOT Set Asides - P&Z Landscapi	1,500.00	0.00	0.00	0.00	1,500.00
10322 LGIP-LOT Set Asides - Grant Writing	6,500.00	0.00	0.00	0.00	6,500.00
10323 LGIP-LOT Set Asides - Huck Trot	3,061.72	0.00	0.00	0.00	3,061.72
10325 LGIP-LOT Set Asides - Streetscape	3,359.98	0.00	0.00	0.00	3,359.98
10326 LGIP-LOT Set Asides - Pathways	19,383.93	0.00	0.00	0.00	19,383.93
10328 LGIP-LOT Set Asides - Welcome Sgn	500.00	0.00	0.00	0.00	500.00
10332 LGIP-LOT Set Asides - City Park Imp	5,000.00	0.00	0.00	0.00	5,000.00
10333 LGIP-LOT Set Asides - Future Projec	5,000.00	0.00	0.00	0.00	5,000.00
10337 LGIP-LOT Set Asides - New Well	17,291.14	0.00	0.00	0.00	17,291.14
Total ASSETS	110,601.52	14,563.09	9,730.23	4,832.86	115,434.38
LIABILITIES AND FUND EQUITY					
23900 Net Income	110,601.52	0.00	4,832.86	4,832.86	115,434.38
Total LIABILITIES AND FUND EQUITY	110,601.52	0.00	4,832.86	4,832.86	115,434.38

01/10/19
15:16:33

CITY OF DONNELLY
Trial Balance
For the Accounting Period: 12 / 18

Page: 3 of 6
Report ID: L120

21 LIBRARY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
10100 Idaho First - Checking (	12.70)	12.70	0.00	12.70	0.00
10190 Idaho First - Expense Account	12.70	0.00	12.70 (	12.70)	0.00
16100 Land	0.01	0.00	0.00	0.00	0.01
Total ASSETS	0.01	12.70	12.70	0.00	0.01
LIABILITIES AND FUND EQUITY					
24900 Fund Balance (	0.43)	0.00	0.00	0.00 (	0.43)
24930 Retained Earnings	0.44	0.00	0.00	0.00	0.44
Total LIABILITIES AND FUND EQUITY	0.01	0.00	0.00	0.00	0.01

01/10/19
15:16:33

CITY OF DONNELLY
Trial Balance
For the Accounting Period: 12 / 18

Page: 4 of 6
Report ID: L120

51 WATER

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
10100 Idaho First - Checking	43,211.84	9,125.98	10,367.05 (	1,241.07)	41,970.77
10190 Idaho First - Expense Account	(109.75)	195.55	135.80	59.75 (	50.00)
10343 Water Bond Reserve 2110	22,839.77	43.41	0.00	43.41	22,883.18
10346 Water Improvement Fund 2128	54,967.15	2,414.77	0.00	2,414.77	57,381.92
11200 Accounts Receivable	9,397.58	8,863.07	8,930.48 (	67.41)	9,330.17
14000 Transfer Account	1,000.00	0.00	0.00	0.00	1,000.00
16700 Water Assets:Original Cost	1,023,910.25	0.00	0.00	0.00	1,023,910.25
16910 Accumulated Depreciation	(812,157.12)	0.00	0.00	0.00 (	812,157.12)
19998 Deferred Outflow	6,270.00	0.00	0.00	0.00	6,270.00
Total ASSETS	349,329.72	20,642.78	19,433.33	1,209.45	350,539.17
LIABILITIES AND FUND EQUITY					
20200 Accounts Payable	1,570.09	3,798.32	3,205.29 (	593.03)	977.06
21300 Accrued Interest	2,773.73	0.00	0.00	0.00	2,773.73
21400 Accrued Payroll	872.00	0.00	0.00	0.00	872.00
21450 Vacation Payable	909.00	0.00	0.00	0.00	909.00
22400 Note Payable	84,017.17	0.00	0.00	0.00	84,017.17
22420 Municple Lease - John Deere	6,417.00	0.00	0.00	0.00	6,417.00
22430 Municple Lease - Case Skid Steer	8,438.00	0.00	0.00	0.00	8,438.00
23900 Net Income	94,542.82	7,295.14	9,097.62	1,802.48	96,345.30
23998 Deferred Inflow	2,147.00	0.00	0.00	0.00	2,147.00
23999 Net Pension Liability	18,011.00	0.00	0.00	0.00	18,011.00
24930 Retained Earnings	129,631.91	0.00	0.00	0.00	129,631.91
Total LIABILITIES AND FUND EQUITY	349,329.72	11,093.46	12,302.91	1,209.45	350,539.17

01/10/19
15:16:33

CITY OF DONNELLY
Trial Balance
For the Accounting Period: 12 / 18

Page: 5 of 6
Report ID: L120

52 SEWER

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
10100 Idaho First - Checking	14,311.79	9,740.22	8,028.00	1,712.22	16,024.01
10190 Idaho First - Expense Account	(5.59)	19.89	27.05	(7.16)	(12.75)
10344 Sewer Bond Reserve 2111	18,046.51	34.31	0.00	34.31	18,080.82
10345 Sewer Improvement Reserve 2127	66,818.07	2,477.17	0.00	2,477.17	69,295.24
11200 Accounts Receivable	9,086.84	8,496.00	8,414.32	81.68	9,168.52
16810 Sewer Assets:Original Cost	1,386,236.95	0.00	0.00	0.00	1,386,236.95
16910 Accumulated Depreciation	(1,113,106.07)	0.00	0.00	0.00	(1,113,106.07)
19998 Deferred Outflow	4,224.00	0.00	0.00	0.00	4,224.00
Total ASSETS	385,612.50	20,767.59	16,469.37	4,298.22	389,910.72
LIABILITIES AND FUND EQUITY					
20200 Accounts Payable	55.01	5,204.89	5,217.61	12.72	67.73
21300 Accrued Interest	2,613.30	0.00	0.00	0.00	2,613.30
21400 Accrued Payroll	74.00	0.00	0.00	0.00	74.00
21450 Vacation Payable	303.00	0.00	0.00	0.00	303.00
22410 Note Payable R&D	87,937.67	0.00	0.00	0.00	87,937.67
22420 Munciple Lease - John Deere	4,363.00	0.00	0.00	0.00	4,363.00
22430 Munciple Lease - Case Skid Steer	2,813.00	0.00	0.00	0.00	2,813.00
23900 Net Income	81,002.82	5,682.12	9,967.62	4,285.50	85,288.32
23998 Deferred Inflow	3,678.00	0.00	0.00	0.00	3,678.00
23999 Net Pension Liability	10,597.00	0.00	0.00	0.00	10,597.00
24930 Retained Earnings	192,175.70	0.00	0.00	0.00	192,175.70
Total LIABILITIES AND FUND EQUITY	385,612.50	10,887.01	15,185.23	4,298.22	389,910.72

01/10/19
15:16:33

CITY OF DONNELLY
Trial Balance
For the Accounting Period: 12 / 18

Page: 6 of 6
Report ID: L120

60 Water System Improvement Fund

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
10100 Idaho First - Checking (	507.22)	4.20	0.00	4.20 (	503.02)
10125 IFB - Water System Improvement CDBG	1,000.70	177,974.90	44,786.55	133,188.35	134,189.05
10126 Zions Bank Custodial Fund	416,621.14	638.95	134,274.90 (	133,635.95)	282,985.19
10190 Idaho First - Expense Account	0.00	0.00	4.20 (	4.20) (	4.20)
14000 Transfer Account (	1,000.00)	0.00	0.00	0.00 (	1,000.00)
16710 Construction in Progress	322,700.08	0.00	0.00	0.00	322,700.08
Total ASSETS	738,814.70	178,618.05	179,065.65 (	447.60)	738,367.10
LIABILITIES AND FUND EQUITY					
20200 Accounts Payable	1,086.55	44,786.55	177,974.90	133,188.35	134,274.90
22440 Bond Anticipation Note - Zion Bank	543,000.00	0.00	0.00	0.00	543,000.00
23900 Net Income (	23,049.97)	312,249.80	178,613.85 (	133,635.95)	(156,685.92)
24900 Fund Balance	217,778.12	0.00	0.00	0.00	217,778.12
Total LIABILITIES AND FUND EQUITY	738,814.70	357,036.35	356,588.75 (	447.60)	738,367.10

01/10/19
15:16:48

CITY OF DONNELLY
Cash Report
For the Accounting Period: 12/18

Page: 1 of 2
Report ID: L160

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
10 GENERAL						
10100 Idaho First - Checking	12,450.44	14,984.22	215.44	4,990.23	22,548.90	110.97
10175 Idaho First - The Glen	963.98	0.00	0.00	0.00	0.00	963.98
10190 Idaho First - Expense Account	515.96	989.90	0.00	0.00	613.92	891.94
10199 Petty Cash	250.00	0.00	0.00	0.00	0.00	250.00
10200 DDC LGIP 2824	1,985.67	4,003.77	0.00	0.00	0.00	5,989.44
10339 LGIP - General	26,648.19	50.66	0.00	0.00	0.00	26,698.85
Total Fund	42,814.24	20,028.55	215.44	4,990.23	23,162.82	34,905.18
15 LOT FUND						
10100 Idaho First - Checking	15,278.23	4,665.82	0.00	9,730.23	0.00	10,213.82
10300 LGIP-LOT Set Asides 3087	21,170.38	9,897.27	0.00	0.00	0.00	31,067.65
10301 LGIP-LOT Set Asides - Community	3,500.00	0.00	0.00	0.00	0.00	3,500.00
10302 LGIP-LOT Set Asides - Ponderosa	525.00	0.00	0.00	0.00	0.00	525.00
10303 LGIP-LOT Set Asides - Signage	1,500.00	0.00	0.00	0.00	0.00	1,500.00
10311 LGIP-LOT Set Asides - Dust Abate	3,069.44	0.00	0.00	0.00	0.00	3,069.44
10313 LGIP-LOT Set Asides - Park & Rec	2,755.00	0.00	0.00	0.00	0.00	2,755.00
10314 LGIP-LOT Set Asides - Parks & Re	1,206.70	0.00	0.00	0.00	0.00	1,206.70
10315 LGIP-LOT Set Asides - P&Z Landsc	1,500.00	0.00	0.00	0.00	0.00	1,500.00
10322 LGIP-LOT Set Asides - Grant Writ	6,500.00	0.00	0.00	0.00	0.00	6,500.00
10323 LGIP-LOT Set Asides - Huck Trot	3,061.72	0.00	0.00	0.00	0.00	3,061.72
10325 LGIP-LOT Set Asides - Streetscap	3,359.98	0.00	0.00	0.00	0.00	3,359.98
10326 LGIP-LOT Set Asides - Pathways	19,383.93	0.00	0.00	0.00	0.00	19,383.93
10328 LGIP-LOT Set Asides - Welcome Sq	500.00	0.00	0.00	0.00	0.00	500.00
10332 LGIP-LOT Set Asides - City Park	5,000.00	0.00	0.00	0.00	0.00	5,000.00
10333 LGIP-LOT Set Asides - Future Pro	5,000.00	0.00	0.00	0.00	0.00	5,000.00
10337 LGIP-LOT Set Asides - New Well	17,291.14	0.00	0.00	0.00	0.00	17,291.14
Total Fund	110,601.52	14,563.09		9,730.23		115,434.38
21 LIBRARY						
10100 Idaho First - Checking	-12.70	12.70	0.00	0.00	0.00	0.00
10190 Idaho First - Expense Account	12.70	0.00	0.00	12.70	0.00	0.00
Total Fund		12.70		12.70		0.00
51 WATER						
10100 Idaho First - Checking	43,211.84	9,125.98	0.00	2,317.26	8,049.79	41,970.77
10190 Idaho First - Expense Account	-109.75	0.00	195.55	25.50	110.30	-50.00
10343 Water Bond Reserve 2110	22,839.77	43.41	0.00	0.00	0.00	22,883.18
10346 Water Improvement Fund 2128	54,967.15	2,414.77	0.00	0.00	0.00	57,381.92
Total Fund	120,909.01	11,584.16	195.55	2,342.76	8,160.09	122,185.87
52 SEWER						
10100 Idaho First - Checking	14,311.79	9,633.85	106.37	2,357.26	5,670.74	16,024.01
10190 Idaho First - Expense Account	-5.59	0.00	19.89	8.50	18.55	-12.75
10344 Sewer Bond Reserve 2111	18,046.51	34.31	0.00	0.00	0.00	18,080.82
10345 Sewer Improvement Reserve 2127	66,818.07	2,477.17	0.00	0.00	0.00	69,295.24
Total Fund	99,170.78	12,145.33	126.26	2,365.76	5,689.29	103,387.32
60 Water System Improvement FUND						
10100 Idaho First - Checking	-507.22	4.20	0.00	0.00	0.00	-503.02
10125 IFB - Water System Improvement C	1,000.70	177,974.90	0.00	0.00	44,786.55	134,189.05

01/10/19
15:16:48

CITY OF DONNELLY
Cash Report
For the Accounting Period: 12/18

Page: 2 of 2
Report ID: L160

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
10126 Zions Bank Custodial Fund	416,621.14	638.95	0.00	134,274.90	0.00	282,985.19
10190 Idaho First - Expense Account	0.00	0.00	0.00	4.20	0.00	-4.20
Total Fund	417,114.62	178,618.05		134,279.10	44,786.55	416,667.02
71 PAYROLL CLEARING						
10100 Idaho First - Checking	4,605.53	479.01	17,047.37	20,266.91	0.00	1,865.00
73 CLAIMS CLEARING						
10100 Idaho First - Checking	2,255.40	0.00	64,336.52	18,157.46	0.00	48,434.46
Totals	797,471.10	237,430.89	81,921.14	192,145.15	81,798.75	842,879.23

*** Transfers In and Transfers Out columns should match. There are a couple exceptions to this: 1) Canceled Electronic Checks and 2) Payroll Journal Vouchers that include local deductions set up with receipt accounting. Please see cash reconciliation procedure in manual or call for more details.

01/10/19
14:51:57

CITY OF DONNELLY
Payroll Summary For Payrolls from 12/20/18 to 12/20/18

Page: 1 of 2
Report ID: P130

Total for Payroll Checks

	Employee	Employer	Amount
COMA HOURS (Comp Time Accumulated)	10.50		0.00
J001 HOURS (ROAD&STREET)	15.50		286.66
J006 HOURS (SNOW REMOVAL)	62.50		1,166.04
J009 HOURS (AIRPORT)	3.00		57.24
J013 HOURS (WATER MONITORIN)	31.00		592.27
J014 HOURS (EQUIP MAINT)	3.00		52.50
J015 HOURS (SHOP/OFFICE)	45.00		834.90
REG HOURS (Regular Time)	101.00		1,967.16
VACA HOURS (Vacation Time Used)	32.00		781.44
GROSS PAY	5,738.21	0.00	
NET PAY	4,294.19	0.00	
DENTAL INS	19.50	55.50	
FIT	367.90	0.00	
HEALTH INS	0.00	828.00	
IDAHO SIT	278.00	0.00	
MEDICARE	83.21	83.21	
PERSI	335.64	559.57	
SOCIAL SECURITY	355.77	355.77	
UNEMPL. INSUR.	0.00	17.69	
VISION	4.00	12.50	
ID FIRST BANK	1,455.13	0.00	
STERLING SAVING	1,184.21	0.00	
UMPQUA	1,033.69	0.00	
US BANK	621.16	0.00	
FIT/SIT BASE	5,402.57	0.00	
MEDICARE BASE	5,738.21	0.00	
PERS BASE	4,943.21	0.00	
SOC SEC BASE	5,738.21	0.00	
UN BASE	5,738.21	0.00	
WC BASE	5,738.21	0.00	

Total 1,912.24
Total Payroll Expense (Gross Pay + Employer Contributions): 7,650.45

Check Summary

Payroll Checks Prev. Out.	\$1,839.00
Payroll Checks Issued	\$0.00
Payroll Checks Redeemed	\$1,839.00
Payroll Checks Outstanding	\$0.00
Electronic Checks	\$8,706.73

	Carried Forward From Previous Month	Deduction Checks Issued	Difference	Liab Account
Deductions Accrued				
Social Security 711.54	874.60	1586.14		21702
Medicare 166.42	204.56	370.98		21702
Unempl. Insur. 17.69	122.39	132.85	7.23	21713

01/10/19
14:51:57

CITY OF DONNELLY
Payroll Summary For Payrolls from 12/20/18 to 12/20/18

Page: 2 of 2
Report ID: P130

Workers' Comp	0.00				21700
FIT	367.90	498.46	866.36		21701
IDAHO SIT	278.00	283.00	561.00		21703
PERSI	895.21		895.21		21704
DENTAL INS	75.00			75.00	21706
HEALTH INS	828.00			828.00	21705
VISION	16.50			16.50	21705
PERSI CHOICE 40	0.00				21704
Total Ded.	3356.26	1983.01	4412.54	926.73	

**** Carried Forward column only correct if report run for current period.

Total for Payroll Checks

	Employee	Employer	Amount
MCC HOURS (Mayor & City Council)	480.00		1,900.00
GROSS PAY	1,900.00	0.00	
NET PAY	1,293.36	0.00	
FIT	50.00	0.00	
IDAHO SIT	26.00	0.00	
MEDICARE	27.55	27.55	
PERSI	101.85	169.80	
PERSI CHOICE 40	250.00	0.00	
PERSI-2	33.44	46.64	
SOCIAL SECURITY	117.80	117.80	
RADIUS	256.68	0.00	
STERLING SAVING	342.64	0.00	
US BANK	694.04	0.00	
FIT/SIT BASE	1,514.71	0.00	
MEDICARE BASE	1,900.00	0.00	
PERS BASE	1,900.00	0.00	
SOC SEC BASE	1,900.00	0.00	
WC BASE	1,900.00	0.00	

Total	361.79
Total Payroll Expense (Gross Pay + Employer Contributions):	2,261.79

Check Summary

Payroll Checks Prev. Out.	\$0.00
Payroll Checks Issued	\$1,838.00
Payroll Checks Redeemed	\$0.00
Payroll Checks Outstanding	\$1,838.00
Electronic Checks	\$2,790.30

Deductions Accrued	Carried Forward From Previous Month	Deduction Checks Issued	Difference	Liab Account
Social Security	235.60	909.02	1144.62	21702
Medicare	55.10	212.60	267.70	21702
Workers' Comp	0.00			21700
FIT	50.00	488.97	538.97	21701
IDAHO SIT	26.00	282.00	308.00	21703
PERSI	271.65	895.21	1166.86	21704
PERSI-2	80.08	80.08		21704
PERSI CHOICE 40	250.00	250.00		21704
Total Ded.	968.43	2787.80	1496.94	2259.29

**** Carried Forward column only correct if report run for current period.

01/10/19

14:52:18

CITY OF DONNELLY

Payroll Summary For Payrolls from 01/03/19 to 01/03/19

Page: 1 of 2

Report ID: P130

Total for Payroll Checks

	Employee	Employer	Amount
COMP HOURS (Comp Time Used)	20.00		387.92
HOL HOURS (Holiday Pay)	24.00		494.32
J001 HOURS (ROAD&STREET)	2.00		35.00
J006 HOURS (SNOW REMOVAL)	76.00		1,390.44
J013 HOURS (WATER MONITORIN)	6.00		114.48
J014 HOURS (EQUIP MAINT)	2.00		35.00
J015 HOURS (SHOP/OFFICE)	10.50		189.68
REG HOURS (Regular Time)	112.50		2,331.90
SICK HOURS (Sick Time)	3.50		61.25
VACA HOURS (Vacation Time Used)	16.00		390.72

GROSS PAY	5,430.71	0.00
NET PAY	3,961.14	0.00
DENTAL INS	19.50	55.50
FIT	438.97	0.00
HEALTH INS	0.00	828.00
IDAHO SIT	256.00	0.00
MEDICARE	78.75	78.75
PERSI	335.64	559.57
SOCIAL SECURITY	336.71	336.71
UNEMPL. INSUR.	0.00	40.89
VISION	4.00	12.50
ID FIRST BANK	1,344.27	0.00
STERLING SAVING	1,185.67	0.00
UMPQUA	1,035.15	0.00
US BANK	396.05	0.00
FIT/SIT BASE	5,095.07	0.00
MEDICARE BASE	5,430.71	0.00
PERS BASE	4,943.21	0.00
SOC SEC BASE	5,430.71	0.00
UN BASE	5,430.71	0.00
WC BASE	5,430.71	0.00

Total	1,911.92
Total Payroll Expense (Gross Pay + Employer Contributions):	7,342.63

Check Summary

Payroll Checks Prev. Out.	\$0.00
Payroll Checks Issued	\$0.00
Payroll Checks Redeemed	\$0.00
Payroll Checks Outstanding	\$0.00
Electronic Checks	\$3,961.14

	Carried Forward From Previous Month	Deduction Checks Issued	Difference	Liab Account
Deductions Accrued				
Social Security	673.42	673.42	1346.84	21702
Medicare	157.50	157.50	315.00	21702

01/10/19

14:52:18

CITY OF DONNELLY

Payroll Summary For Payrolls from 01/03/19 to 01/03/19

Page: 2 of 2

Report ID: P130

Unempl. Insur.	40.89	40.89	81.78	21713
Workers' Comp	0.00			21700
FIT	438.97	438.97	877.94	21701
IDAHO SIT	256.00	256.00	512.00	21703
PERSI	895.21		895.21	21704
DENTAL INS	75.00	75.00	150.00	21706
HEALTH INS	828.00	828.00	1656.00	21705
VISION	16.50	16.50	33.00	21705
Total Ded.	3381.49	2486.28	0.00	5867.77

**** Carried Forward column only correct if report run for current period.

DONNELLY CITY COUNCIL**AGENDA BILL****Number****AB 19-14****Meeting Date** 01/14/19

169 Halferty Street

Donnelly, Idaho 83615

*Action Item***AGENDA ITEM INFORMATION**

SUBJECT: <i>Snow Removal at Library</i>	Department Approvals	Initials	Originator or Supporter
	Mayor / Council		
	Clerk/Treasurer		ch
	Public Works		
COST IMPACT:			
FUNDING SOURCE:			
TIMELINE:	Unknown		

On December 27, 2018 the Library director requested the assistance of the City for snow plowing at the Library.

Facts & Findings

- Driveway is not a dedicated drive-way but a City alley way the only access to City property that is behind the library.
- Property of the Library was granted on July 1, 2018
- City is now using the city property behind library to store snow
- When plowing the alley way this results in a large burm in the library parking lot
- Library is requesting City to plow Library parking lot during city snow removal.
- It takes no more than 15 minutes to plow parking lot at \$135 / hour of man & equipment = \$33.75

RECOMMENDED ACTION:

1. *Approve or Deny snow removal at Library, if approved set amount to charge.*

RECORD OF COUNCIL ACTION

MEETING DATE	ACTION

Cami Hedges

From: Sherry Scheline <director@donnellylibrary.org>
Sent: Thursday, December 27, 2018 4:00 PM
To: Cami Hedges
Subject: snow plowing

I would like to kindly ask the City of Donnelly if we could discuss the possibilities of including the Donnelly Public Library District on the city snow route. We have had several options, but many of them would put the Donnelly Library at the end of their routes and often not be able to fit us in on a timely basis. We would love to have the city consider working out a financial arrangement with us, if possible.

Thank you!

Sherry Scheline

**DONNELLY CITY COUNCIL
AGENDA BILL**

169 Halferty Street
Donnelly, Idaho 83615

Number AB 19-15

Meeting Date 01/14/19

AGENDA ITEM INFORMATION

SUBJECT: <i>Local Option Tax Ordinance Renewal</i>		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
		Mayor / Council		
		Clerk/Treasurer		Cami
		Public Works		
COST IMPACT:				
FUNDING SOURCE:				
TIMELINE:	Unknown			

SUMMARY STATEMENT:

Ordinances expire on December 31, 2019. These ordinances were good for 7 years. I have attached only the 1% ordinance for your review as the 3% is identical for lodging. The new ordinance will combine into one. We have researched all of the other communities that have the non-property tax and included that data for your review.

Changes must be completed by the March meeting in order to place on the May ballot with the renewal.

I have also attached a copy of the income that has been received since inception of the ordinance for your review.

RECOMMENDED ACTION:

- 1. Discuss and suggest edits to the ordinances*

RECORD OF COUNCIL ACTION

MEETING DATE	ACTION

Local Option Tax Comparison

Driggs – Kreslyn Schuehler, City Clerk (208)354-2362 ext. 2103 population 1805

1. Retail - .5%
Prepared Food/Drinks – 1%
Alcohol by Drink – 2%
Lodging/Occupancy (short term rentals) – 3%
2. Late Fee
5% of tax due or \$10.00 (whichever is greater)
3. In effect January 2018

Hailey – Mary Cone, City Clerk (208)788-4221 ext. 11 population 8282

1. Restaurant Food – 1%
Alcohol by Drink – 2%
Lodging/Occupancy (short term rentals) – 4%
Rental Vehicle – 4%
2. Late Fee
5% of tax due
3. In effect January 2019 (5-year duration)

Kellogg – Jennifer (208)786-9131 population 2081

1. Occupancy (short term rentals) – 3.5%
2. Late Fee
5% of tax due or \$10.00 (whichever is greater) additional 1% added monthly
3. In effect 2015

Ketchum – Kathleen Schwartzenberger (208)726-3841 population 2763

1. Retail (except groceries and motor vehicles) – 2%
Building Materials – 2%
Liquor by Drink – 3%
Lodging/Occupancy (short term rentals) – 3%
Considering going to voters for an additional 1% on Alcohol and Lodging
2. Late Fee
5% of tax due or \$10.00 (whichever is greater) additional 1% added monthly
3. In effect January 2014

Lava Hot Springs – Canda Dimick, City Clerk (208)776-5820 population 419

1. Retail – 2% (excludes motor vehicle leasing, building materials, non-prepared foods)
Liquor by Drink – 2%
Lodging/Occupancy (short term rentals) – 3%
2. Late Fee
Under individual ordinance
3. In effect 2018

McCall – Amanda Payne, Local Option Tax Administrator (208)634-8929 population 3351

1. 1% - Retail (excludes groceries and motor vehicle sales)
6% - Lodging/Occupancy (short term rentals)
2. Late Fee
5% of tax due or \$10.00 (whichever is greater)
3. In effect January 2016 (10-year duration)

Ponderay – Su Warren, City Clerk (208)265-5468 population 1107

1. Lodging/Occupancy (short term rentals) – 7%
Considering Retail Tax
2. Late Fee
5% of tax due or \$10.00 (whichever is greater)
3. 2nd, 8-year duration

Riggins – Brenda Tilley, City Clerk (208)628-3394 population 413

1. Retail – 1%
Alcohol by Drink – 2%
Prepared Food – 2%
Lodging/Occupancy (short term rentals) – 2%
2. Late Fee
Not Enforced
3. In effect February 2017

Salmon – Mary Benton, City Clerk (208)756-3214 Population 3108

1. Hotel/Motel Occupancy – 4%
2. Late Fee
5% of tax due or \$10.00 (whichever is greater)
3. In effect November 2009 (10-year duration)

Sandpoint – Carol Hart, Sales Tax Clerk (208)263-3317 Population 8390

1. Retail – 1%
Lodging/Occupancy (short term rentals) – 7%
2. Late Fee
5% of tax due or \$10.00 (whichever is greater) addition 1% added monthly
3. In effect January 2016 (5-year duration)

Stanley – Cari Tassano, City Clerk (208)774-2286 Population 68

1. Everything – 2.5%
2. Late Fee
.67% monthly/8% annually
3. 2nd, 5-year duration

Sun Valley – Maddy Uhrig, Assistant Clerk (208)622-4438 Population 1438

1. Retail – 3%
Alcohol by Drink – 4%
Prepared Food/Beverages – 4%
Lodging/Occupancy (short term rentals) – 4%
Building & Construction Material – 2%
Lease/Rental Tangible Personal Property – 4%
Event Admission – 4%
Ski Lift Tickets/Season Passes – 2%
Recreation Memberships – 4%
2. Late Fee
5% of tax due
3. In effect October 2017

Victor – Joanna Burkart, City Treasure (208)787-2940 Population 2145

1. Retail – 1%
Liquor by Drink – 1%
Lodging/Occupancy (short term rentals) – 3%
2. Late Fee
5% of tax due or \$10.00 (whichever is greater) additional 1.25% added monthly
3. In effect November 2009 (10-year duration)

CITY OF DONNELLY ORDINANCE NUMBER 215

AN ORDINANCE OF THE CITY OF DONNELLY, VALLEY COUNTY, IDAHO, FINDING THAT SAID CITY HAS SIGNIFICANT ECONOMIC DEPENDENCE ON VISITORS AND TRAVELERS; PROVIDING FOR DEFINITIONS; PROVIDING FOR THE IMPOSITION OF CERTAIN NON-PROPERTY TAXES, TO-WIT: A ONE PERCENT (1 %) TAX ON THE SALES PRICE OF ALL PROPERTY SUBJECT TO TAXATION UNDER IDAHO CODE 63-3601, *et seq.*, IDAHO SALES TAX ACT; PROVIDING FOR A SEVEN (7) YEAR DURATION OF SAID NON-PROPERTY TAXES; ESTABLISHING THE PURPOSES FOR WHICH THE REVENUES DERIVED FROM SAID NON-PROPERTY TAXES SHALL BE USED; PROVIDING FOR THE CITY COUNCIL TO HOLD AN ANNUAL HEARING, AUTHORIZING THE CITY CLERK TO ADMINISTER, REGULATE, AND COLLECT SAID NON-PROPERTY TAXES, CREATING FUNDS FOR PROPERTY TAX RELIEF AND GENERAL CAPITAL IMPROVEMENT; PROVIDING FOR PERMITS AND ISSUANCE; PROVIDING METHOD FOR PAYMENT OF TAXES, AUDITS, DEFICIENCY DETERMINATIONS, RE-DETERMINATIONS OF DEFICIENCY, APPEALS, INTEREST ON DEFICIENCY, COLLECTIONS AND ENFORCEMENT, REFUNDS, LIMITATIONS AND INTEREST, PROVIDING FOR RESPONSIBILITY FOR PAYMENT OF TAXES; PROVIDING PERIOD OF LIMITATION ON ASSESSMENT AND COLLECTION; ESTABLISHING SUCCESSOR'S LIABILITY; PROVIDING FOR GENERAL ADMINISTRATION BY CITY CLERK; PROVIDING PENALTIES AND PENALTY CHARGES; PROVIDING EXEMPTIONS; PROVIDING CONFIDENTIALITY OF INFORMATION; PROVIDING FOR COMBINED ADMINISTRATION, SEVERABILITY, REPEALER CLAUSE AND AN EFFECTIVE DATE OF THIS ORDINANCE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF DONNELLY, IDAHO:

SECTION 1. FINDINGS: The City Council of the City of Donnelly hereby finds that said City has a population not in excess of 10,000 according to the most recent census and is a City that derives the major portion of its economic well being from people catering to recreational needs and meeting needs of people traveling to said destination City for an extended period of time; that said City has a significant economic dependence upon visitors and travelers passing through or staying in the community and said City; and, that said visitors and travelers require services of said City which place an undue burden upon the taxpayers of said City.

SECTION 2. DEFINITIONS: For the purposes of this Ordinance, the following terms, phases, words and derivations shall have the meaning given herein.

(A) **In the City of Donnelly** means within the municipal boundaries of the City of Donnelly, Valley County, Idaho.

(B) **Person:** The term "person" includes any individual, firm, co-partnership, joint venture, association, social club, fraternal organization, corporation, estate, trust, business

trust, receiver, trustee, syndicate, cooperative, assignee, or any other group or combination acting as a unit.

(C) Purchase: The term “purchase” means any transfer, rental, exchange, or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration. A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price is a purchase. A transfer for a consideration of any publication or of tangible personal property which has been produced, fabricated, or printed to the special order of the customer is also a purchase.

(D) Occupancy Rental: Means and includes the rental or leasing of lodging and other sleeping accommodations to members of the public for a fee of any hotel room, motel room, condominium, vacation rental, home, room, recreational vehicle park (RV Park) space, camping space or any other sleeping accommodations, except where a residence is maintained continuously under terms of a lease or similar agreement for a period in excess of thirty (30) days.

(E) Retail sale - Sale at retail: The terms “retail sale” or “sale at retail” means a sale for any purpose other than resale in the regular course of business or lease or rental of property in the regular course of business where such rental or lease is taxable under section 63-3612(h), Idaho Code.

1. All persons engaged in constructing, altering, repairing or improving real estate, are consumers of the material used by them; all sales to or use by such persons of tangible personal property are taxable whether or not such persons intend resale of the improved property.
2. For the purpose of this chapter, the sale or purchase of personal property incidental to the sale of real property or used mobile homes is deemed a sale of real property.

(F) Retailer: The term “retailer” includes:

1. Every seller who makes any retail sale or sales of tangible personal property and every person engaged in the business of making retail sales at auction of tangible personal property owned by the person or others.
2. Every person engaged in the business of making sales for storage, use, or other consumption or in the business of making sales at auction of tangible personal property owned by the person or others for storage, use, or other consumption.
3. Every person making more than two (2) retail sales of tangible personal property during any twelve (12) month period, including sales made in the capacity of assignee for the benefit of creditors, or receiver or trustee in bankruptcy, or every person making fewer sales who holds himself out as engaging in the business of selling such tangible personal property at retail or who sells a motor vehicle.
4. When the City Clerk determines that it is necessary for the efficient

administration of this act to regard any salesmen, representatives, peddlers, or canvassers as agents of the dealers, distributors, supervisors, or employers under whom they operate or from whom they obtain the tangible personal property sold by them, irrespective of whether they are making sales on their own behalf or on behalf of such dealers, distributors, supervisors, or employers, the City Clerk may so regard them and may regard the dealers, distributors, supervisors, or employers as retailers for the purpose of this act.

5. Persons conducting both contracting and retailing activities. Such persons must keep separate accounts for the retail portion of their business and pay tax in the usual fashion on this portion.

(G) Sale: The term “sale” means any transfer of title, exchange or barter, conditional or otherwise, of tangible personal property for a consideration and shall include any similar transfer of possession found by the City Clerk to be in lieu of, or equivalent to, a transfer of title, exchange or barter. “Sale” shall also include the following transactions when a consideration is transferred, exchanged or bartered:

1. Producing, fabricating, processing, printing, or imprinting of tangible personal property for consumers who furnish, either directly or indirectly, the tangible personal property used in the producing, fabricating, processing, printing, or imprinting.
2. Furnishing, preparing, or serving food, meals, or drinks and nondepreciable goods and services directly consumed by customers included in the charge thereof
3. A transfer of possession of property where the seller retains the title as security for the payment of the sales price.
4. A transfer of the title or possession of tangible personal property which has been produced, fabricated, or printed to the special order of the customer, or of any publication.
5. Admission to a place or for an event in Idaho, provided that an organization conducting an exempt function as defined in section 527 or exempted by section 501(c)(3) of the Internal Revenue Code, as incorporated in section 63-3004, Idaho Code, and collecting any charges for attendance at the aforementioned event, shall not have those admission charges be defined as a sale if the event:
 - (i) Is not predominately recreational or commercial; and
 - (ii) Any included entertainment value is minimal when compared to the charge for attendance; andSuch entity has paid sales and use tax on taxable property or services used during the event.
6. The use of or the privilege of using tangible personal property or facilities for recreation.
7. Providing an Occupancy Rental.
8. The lease or rental of tangible personal property.

(H) Sales price:

1. The term “sales price” means the total amount for which tangible personal

property, including services agreed to be rendered as a part of the sale, is sold, rented or leased, valued in money, whether paid in money or otherwise, without any deduction on account of any of the following:

- i. The cost of the property sold. However, in accordance with such rules as the City Clerk may prescribe, a deduction may be taken if the retailer has purchased property for some purpose other than resale or rental, has reimbursed his vendor for tax which the vendor is required to pay to the City or has paid the use tax with respect to the property, and has resold or rented the property prior to making any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business. If such a deduction is taken by the retailer, no refund or credit will be allowed to his vendor with respect to the sale of the property.
 - ii. The cost of materials used, labor or service cost, losses, or any other expense.
 - iii. The cost of transportation of the property prior to its sale.
 - iv. The face value of manufacturer's discount coupons. A manufacturer's discount coupon is a price reduction coupon presented by a consumer to a retailer upon purchase of a manufacturer's product, the face value of which may only be reimbursed by the manufacturer to the retailer.
2. The term "sales price" does not include any of the following:
- i. Retailer discounts allowed and taken on sales, but only to the extent that such retailer discounts represent price adjustments as opposed to cash discounts offered only as an inducement for prompt payment.
 - ii. Any sums allowed on merchandise accepted in payment of other merchandise, provided that this allowance shall not apply to the sale of a "new manufactured home" or a "modular building" as defined herein.
 - iii. The amount charged for property returned by customers when the amount charged therefore is refunded either in cash or credit; but this exclusion shall not apply in any instance when the customer, in order to obtain the refund, is required to purchase other property at a price greater than the amount charged for the property that is returned.
 - iv. The amount charged for labor or services rendered in installing or applying the property sold, provided that said amount is stated separately and such separate statement is not used as a means of avoiding imposition of this tax upon the actual sales price of the tangible personal property; except that charges by a manufactured homes dealer for set up of a manufactured home shall be included in the "sales price" of such manufactured home.
 - v. The amount of any tax (not including, however, any manufacturers' or importers' excise tax) imposed by the United States upon or with respect to retail sales whether imposed upon the retailer or the consumer.
 - vi. The amount charged for finance charges, carrying charges, service charges, time-price differential, or interest on deferred payment sales, provided such charges are not used as a means of avoiding imposition of this tax upon the actual sales price of the tangible personal property.

vii. Delivery and handling charges for transportation of tangible personal property to the consumer, provided that the transportation is stated separately and the separate statement is not used as a means of avoiding imposition of the tax upon the actual sales price of the tangible personal property; except that charges by a manufactured homes dealer for transportation of a manufactured home shall be included in the "sales price" of such manufactured home.

viii. Manufacturers' rebates when used at the time of a retail sale as a down payment on or reduction to the retail sales price of a motor vehicle to which the rebate applies. A manufacturer's rebate is a cash payment made by a manufacturer to a consumer who has purchased or is purchasing the manufacturer's product from the retailer.

ix. The amount of any fee imposed upon an outfitter as defined in section 36-2102, Idaho Code, by a governmental entity pursuant to statute for the purpose of conducting outfitting activities on land or water subject to the jurisdiction of the governmental entity, provided that the fee is stated separately and is presented as a use fee paid by the outfitted public to be passed through to the governmental entity.

x. The amount of any discount or other price reduction on telecommunications equipment when offered as an inducement to the consumer to commence or continue telecommunications service, or the amount of any commission or other indirect compensation received by a retailer or seller as a result of the consumer commencing or continuing telecommunications service.

3. The sales price of a "new manufactured home" or a "modular building" as defined in this act shall be limited to and include only fifty-five percent (55%) of the sales price as otherwise defined herein.

4. Taxes previously paid on amounts represented by accounts found to be worthless may be credited upon a subsequent payment of the tax provided in this chapter or, if no such tax is due, refunded. If such accounts are thereafter collected, a tax shall be paid upon the amount so collected.

5. Tangible personal property when sold at retail for more than eleven cents (\$.11) but less than one dollar and one cent (\$1.01) through a vending machine shall be deemed to have sold at a sales price equal to one hundred seventeen percent (117%) of the price which is paid for such tangible personal property and/or its component parts including packaging by the owner or operator of the vending machines.

(I) Sales Tax Act shall mean the Idaho Sales Tax Act, Idaho Code 63-3601, *et seq.*, including subsequent amendments thereto, which is hereby adopted by reference. The definitions provided herein may be amended from time to time in accordance with corresponding amendments that may be made to the Sales Tax Act.

(J) Seller: The term “seller” means every person making sales at retail or retail sales to a buyer or consumer, whether as agent, broker or principal.

(K) Tangible Personal Property

1. The term “tangible personal property” means personal property which may be seen, weighed, measured, felt or touched, or which is in any other manner perceptible to the senses.

2. The term “tangible personal property” includes any computer software which is not a custom computer program.

(i) As used in this subsection, the term “computer software” means any computer program, part of a program or any sequence of instructions for automatic data processing equipment or information stored in an electronic medium. Computer software is deemed to be tangible personal property for purposes of this chapter regardless of the method by which the title, possession or right to use the software is transferred to the user.

(ii) As used in this subsection, the term “custom computer program” means any computer software (as defined in this subsection) which is written or prepared exclusively for a customer and includes those services represented by separately stated charges for the modification of existing prewritten programs when the modifications are written or prepared exclusively for a customer. The term does not include a “canned” or prewritten program which is held or existing for general or repeated sale, lease or license, even if the program was initially developed on a custom basis or for in-house use. Modification to an existing prewritten program to meet the customer’s needs is custom computer programming only to the extent of the modification, and only to the extent that the actual amount charged for the modification is separately stated on invoices, statements, and other billing documents supplied to the purchaser.

3. The term “tangible personal property” does not include advertising space when sold to an advertiser or its agent by the publisher of the newspaper or the magazine in which the advertisement is displayed or circulated.

(L) Taxpayer: The term means any person subject to or liable for any taxes imposed by this Ordinance.

SECTION 3. IMPOSITION AND RATE OF CERTAIN NON-PROPERTY TAXES, TO-WIT: A ONE PERCENT (1%) SALES TAX ON THE SALES PRICE OF ALL PROPERTY SUBJECT TO TAXATION: The City of Donnelly hereby imposes and shall collect certain local-option non-property taxes, as follows:

(A) A municipal sales tax is hereby imposed upon each sale at retail within the City of Donnelly, Idaho, at the rate one percent (1%) of the sales price of all property subject to taxation under Idaho Code 63-3601, *et seq.*, Idaho Sales Tax Act, including subsequent amendments thereto;

(B) When the sales price involves a fraction of a dollar, said local-option non-property taxes shall be collected on that fractional portion of the price by adding thereto the tax based upon a bracket system. The bracket system for the collection of the one percent (1%) sales tax shall be as set forth in Exhibit A, attached hereto and made a part hereof by reference. The retailer shall calculate the tax upon the entire amount of purchases of the consumer made at a particular time subject to this Ordinance, and not separately upon each item purchased. The retailer may retain any amount collected under said bracket system which is in excess of the amount of tax for which they are liable to the City during the period as compensation for the work of collecting said tax.

(C) All monies collected and/or retained under the provisions of this Ordinance shall be held in trust for the City of Donnelly and for payment thereof to the City Clerk in the manner and at the times provided in this Ordinance.

(D) This Ordinance, as well as Idaho State Law, provides that when there is a retail sales transaction within the City of Donnelly, a local-option sales tax is imposed. For a sale of goods, a sale is made in the City when title passes to the buyer in the City. When delivery of goods occurs in the City of Donnelly title passes at the time of delivery. If goods are shipped from outside the City of Donnelly into the City, the Seller must obtain a City of Donnelly local-option non-property tax permit pursuant to the terms of Section 9, and the sale is subject to the local-option sales tax. Alternatively, when goods are delivered by a seller within the City of Donnelly to a location outside the City, then title generally passes outside the City, and no sales tax is owed to the City.

SECTION 4. DURATION OF TAXES: The non-property taxes authorized and collected under this Ordinance are hereby imposed for a duration of SEVEN (7) years from the effective date of this Ordinance.

SECTION 5. PURPOSES OF TAX REVENUES: The local option non-property tax revenue derived from and collected under this Ordinance shall be used only for the following purposes:

- (A) New paving, parking, bike paths, public transit, and transportation;
- (B) Matching funds to leverage grant funding;
- (C) Public Safety;
- (D) Parks and land acquisition for new parks facilities;
- (E) City beautification including, but not limited to, open space acquisition, streetscapes, burial of overhead utility lines;
- (F) Recreational and cultural activities and facilities including, but not limited to, library, community art and cultural events;
- (G) Animal shelter support (Currently MCPAWS);
- (H) Economic growth, marketing, advertising, promotion and development;
- (I) A General Capital Improvement Fund; and
- (J) Direct costs to collect and enforce the tax.

SECTION 6. HEARING AND REVIEW BY CITY COUNCIL:

(A) The city council shall have the responsibility to develop annual budgets and make specific recommendations for the use of the local option non-property tax revenues derived from the taxes assessed pursuant to this Ordinance.

(B) The City Council will annually host at least one public meeting prior to its annual budget hearing for the upcoming fiscal year. At such meeting, the City Council shall hear all requests which have been made for the use of the non-property tax revenues. Following the public meeting, the City Council shall develop a proposed budget for the use of the said revenues to be included in the overall City budget.

SECTION 7. AUTHORIZATION FOR CITY CLERK TO ADMISTER, REGULATE AND COLLECT SAID NON-PROPERTY TAXES: The City Clerk of the City of Donnelly is hereby authorized and empowered to administer, regulate and collect payment of all non-property taxes adopted and imposed by this Ordinance. Said Clerk shall have all of the powers set forth in this Ordinance together with those additional powers necessary and proper to carry out the provisions of this Ordinance.

SECTION 8. CREATION OF PROPERTY TAX RELIEF AND GENERAL CAPITAL IMPROVEMENT FUNDS: Pursuant to Idaho Code section 50-1045, there is hereby created in the office of the city clerk a fund to be designated as the "municipal property tax relief fund." There also is hereby created a "general capital improvement fund." Any revenues collected under this Ordinance in excess of the amount budgeted by the city council for the use of said revenues shall be placed by the city clerk into the municipal property tax relief fund. Such excess revenues shall be used to replace city property taxes in the ensuing fiscal year by the amount of all excess revenues placed in said municipal property tax relief fund.

SECTION 9. PERMITS REQUIRED AND ISSUANCE OF PERMITS:

(A) Every person desiring to engage in or conduct business of retail sales within this City shall file with the City Clerk an application for a City of Donnelly local-option non-property tax permit for each place of business. A separate permit is required for each place of business within the City. Every application for said permit shall be made upon a form prescribed by the City Clerk and shall set forth the name under which the applicant transacts or intends to transact business, the location of the business or places of businesses, and such other information as the City may require. The application shall be signed by the owner, if they are a natural person; or in the case of an association or partnership, by a member or partner, in the case of a corporation, by an executive officer or other person authorized by the corporation to sign the application.

(B) Upon filing an application meeting the requirements set out above, the City Clerk shall issue to each applicant a permit for each place of business. A permit shall not be assignable, and shall be valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at

all times be conspicuously displayed at the location for which it was issued. Issuance of a permit may be subject to additional requirements as set forth in this Ordinance.

(C) On the face of the permit shall be fixed a municipal non-property tax number which shall be used by the applicant as an identifying number on all filing, payment and correspondence with regard to the non-property tax imposed under this Ordinance.

SECTION 10. METHOD FOR PAYMENT OF TAXES:

(A) The taxes imposed by this Ordinance shall be computed and paid for each calendar month. Said taxes are due and payable to the City Clerk on or before the 20th day of the succeeding month. The amount of tax paid shall be computed on all sales subject to taxation under this Ordinance. Each person required to hold a City of Donnelly local-option non-property tax permit and number shall file a City of Donnelly local-option non-property tax return and a copy of their Idaho State Sales Tax Return for the month at the same time said taxes are paid to the City Clerk, unless said person has been permitted in writing by the Idaho State Tax Commission to file quarterly sales or use tax returns. Persons who have been permitted to file other than monthly returns shall notify the City Clerk in writing and the City Clerk thereupon may require reporting of State Tax Returns over some other period. ~~but shall require payment of taxes on a monthly basis.~~

(B) The first payment of taxes under this Ordinance shall be due and payable together on the 20th day of February, 2013, for that period beginning January 1, 2013, and ending January 31, 2013. Thereafter all payments shall be made monthly.

(C) A City of Donnelly local-option non-property tax return shall be filed each and every month by every person engaging in sales subject to taxation under this Ordinance regardless of whether or not any tax is due. Returns shall be signed by the person required to file the return or by a duly authorized agent. **OR**

(D) Unless a said person has been permitted in writing by the Idaho State Tax Commission to file quarterly sales or use tax returns. Persons who have been permitted to file other than monthly returns shall notify the City Clerk in writing and the City Clerk thereupon may require reporting of State Tax Returns over some other period, a quarterly payment option.

(E) A valid sales tax exemption certificate issued by the Idaho State Tax Commission upon filing a copy thereof with the City Clerk shall have the same effect to exempt the sale from the taxes imposed hereunder as in the Idaho Sales Tax Act.

SECTION 11. AUDITS - DEFICIENCY DETERMINATIONS:

(A) The City Clerk may order an audit of any taxpayer under this Ordinance for the purpose of ascertaining the correctness or completeness of any return or payment.

(B) If any error or omission is discovered in such audits or in any other way, the City Clerk may compute and determine the amount of tax due upon the basis of facts obtained from such information within its possession and assert a deficiency. One or more deficiency determinations may be made for the amount due for one or for more than one period. In making such a determination, the City Clerk may offset over payments against amounts due. Further, said determinations shall be made for the period or periods in respect to which the person fails to make a return and shall be based upon any information which is in the City Clerk's possession.

(C) The City Clerk shall give written notice of its determination and the amount of its deficiency, including interest, at the rate of twelve percent (12%) per annum from the date due, to the person from whom such deficiency amount is due. Such notice may be given personally or mailed to the person at the address furnished to the City Clerk in the non-property tax permit application.

SECTION 12. RE-DETERMINATION OF DEFICIENCY:

(A) Any person against whom a deficiency determination is made under this Ordinance, or any person directly interested, may petition in writing for a re-determination within thirty (30) days after service upon the person of notice thereof. If the petition for re-determination is not filed within the thirty (30) day period, the determination becomes final at the expiration of the period.

(B) If a petition for re-determination is filed with the thirty (30) day period the City Clerk shall reconsider the determination and, if the person so requests in the petition, grant the person an oral hearing and give said person ten (10) days notice of the time and place of the hearing personally or by mail addressed to the person at the address furnished to the City Clerk in said person's application for a non-property tax permit.

SECTION 13. APPEALS, INTEREST ON DEFICIENCY:

(A) When a re-determination is made, the City Clerk shall give notice to the taxpayer against whom the re-determination is made. Within thirty (30) days of the date upon which such notice of re-determination is mailed or served, the taxpayer may file an appeal with the City Council or may file a complaint with the District Court for review of the City Clerk's re-determination. There shall be no right of review to the City Council nor to the District Court on the determination of taxes due made by the City Clerk unless a re-determination has been timely filed. No assessment of a deficiency in respect to the tax imposed by this Ordinance or proceeding to collect for its collection shall be made, begun or

prosecuted until such notice has been mailed to the taxpayer and expiration of such thirty (30) day period after notice of re-determination, nor if a protest is filed until a decision on the protest becomes final. If the taxpayer does not protest to the City Council or file an action in District Court within the time prescribed in this section, the deficiency shall be assessed and shall become due and payable upon notice and demand from the City Clerk.

(B) Interest upon any deficiency shall be assessed at the same time as the deficiency and shall become due and payable upon notice and demand from the City Clerk and shall be collected as part of the tax at the rate of twelve percent (12%) per annum from the date prescribed for payment of the tax.

SECTION 14. COLLECTIONS AND ENFORCEMENT:

As soon as practical after monthly City of Donnelly local-option non-property tax return and payment is filed, the City Clerk shall examine the same and determine the correct amount of the tax. For the purpose of ascertaining the correctness of any payment determining the amount of tax due where none has been made, determining liability of any person for any tax payable under this Ordinance, or the liability at law or in equity of any person in respect to any tax provided by this Ordinance or collecting any such liability, the City Clerk, or duly authorized deputy, is authorized (1) to examine the books, papers, records, or other data which may be relevant or material to the inquiry; (2) to summon the person liable for the tax or any officer, agent or employee of such person, or any person having possession, custody or care of books of accounting containing entries relating to the business of the person liable for the tax, to appear before the City Clerk, or deputy, at a time and place named in its summons to produce such books, papers, records or other data and/or give such testimony under oath as may be relevant or material to such inquiry.

SECTION 15. REFUNDS, LIMITATIONS AND INTEREST:

(A) If the City Clerk determines that any amount due under this Ordinance has been paid more than once or has been erroneously or illegally collected or computed, the City Clerk shall set forth that fact in its records and the excess amount paid or collected may be credited on any amount due or payable to the City Clerk for non-property taxes from that person, and any balance refunded to the person by whom it was paid or to his successors, administrators or executors.

(B) No such credit or refund shall be allowed or made after one (1) year from the time the payment was made unless before the expiration of such period a claim therefore is filed by the taxpayer.

(C) Interest shall be allowed on the amount of such credits or refunds at the rate of twelve percent (12%) per annum from the date which such tax was paid.

(D) Appeal from the City Clerk's decision denying in part or in whole a claim for refund shall be made in accordance with the laws of the State of Idaho with regard to claims against municipalities.

SECTION 16. RESPONSIBILITY FOR PAYMENT OF TAXES:

Every person with a duty to account for or pay over any tax imposed by this Ordinance on behalf of a corporation, as an officer employee of the corporation, or on behalf of a partnership, as a member employee of the partnership shall be personally liable for payment of such tax, plus penalties and interest.

SECTION 17. PERIOD OF LIMITATION UPON ASSESSMENT AND COLLECTION:

(A) The amount of taxes imposed under this Ordinance shall be assessed within three (3) years of the time the return upon which the tax asserted to be due was or should have been filed, whichever is later; provided, however, if a deficiency determination or assessment has been made within the prescribed time, such tax may be collected within a period of six (6) years after assessment. The running of limitations provided by this section shall be suspended for the period during which the City Clerk is prohibited from making the assessment or from collecting or proceeding in Court due to a petition for re-determination or an appeal therefrom, and for thirty (30) days hereafter.

(B) In the case of taxes due during the lifetime of a decedent, the tax shall be assessed, and any proceeding in court without assessment for the collection of such tax shall be begun, within six (6) months after written request therefore (filed after the return is made) by the executor, administrator, or other fiduciary representing the estate of such decedent unless the assessment is stayed by a petition for re-determination or any appeal therefrom.

(C) In the case of a false or fraudulent return with intent to evade tax, or of a failure to file a return, the tax may be assessed, or a proceeding in Court for collection of such tax may be begun without assessment, at any time within three (3) years after the date of the discovery of the facts constituting the fraud.

SECTION 18. SUCCESSORS' LIABILITY:

(A) If a vendor liable for any amount of tax under this Ordinance sells out his business or stocks and goods, the vendee shall make an inquiry to the City Clerk and withhold from the purchase price any amount of tax that may be due under this Ordinance until such time as the vendor produces receipt stating that no amount is due.

(B) If the purchaser of business or stock of goods fails to withhold from the purchase price as above required, they are personally liable for the payment of the amount required to be withheld by them.

SECTION 19. GENERAL ADMINISTRATION BY CITY CLERK:

(A) The City Clerk shall enforce the provisions of this Ordinance and may prescribe, adopt and enforce rules and regulations relating to its administration and enforcement. The City Clerk may employ qualified auditors for examination of taxpayers' books and records, and shall also employ such accountants,

investigators, assistants, clerks, and other personnel as are necessary for the efficient administration of this Ordinance, and may delegate authority to its representatives to conduct hearings, or perform other duties imposed by this Ordinance. If the Taxpayer is found to be in violation of this Ordinance, costs of the audit and administrative fees are hereby authorized and may be assessed by the City.

(B) Taxpayers in the City of Donnelly shall keep such records, receipts, invoices, and other pertinent papers as the City Clerk may require. Each such taxpayer who files tax payments required under this Ordinance shall keep all such records for not less than four (4) years after making such payments unless the City Clerk in writing authorizes their destruction.

(C) The City Clerk, or any person authorized in writing by the Clerk, may examine the books, papers, records, and equipment of any taxpayer or any person liable for any tax, and may investigate the character of the business of the person in order to verify the accuracy of any return made, or if no return is made by the person, to ascertain and determine the amount required to be paid. Any taxpayer whose pertinent records are kept outside of the City must bring the records to the City for examination by the City Clerk upon request of the latter, or by agreement with the City Clerk permit an auditor designated by the City Clerk to visit the place where the records are kept, and there audit such records.

SECTION 20. PENALTIES:

(A) Any person who violates any provision of this Ordinance shall be guilty of a misdemeanor, punishable by up to six (6) months in the county jail, and/or One Thousand Dollar (\$1000.00) fine, or both. Furthermore, each month in which a person fails to report, or intentionally fails to accurately compute, or intentionally fails to accurately disclose the total amount of sales or rentals or the amount of tax to be paid, as imposed under this Ordinance, shall be considered a separate offense.

(B) Any person who violates any provision of this Ordinance shall have his City of Donnelly local-option non-property tax permit and tax number revoked. The City Clerk shall send written notice of revocation of said permit and tax number to the permit holder by mailing the same by certified mail to the address given on the permit application. The permit holder shall have ten (10) days from the date said notice is mailed to file a written request of appeal with the City Council, challenging said revocation. If no appeal is timely made said revocation becomes final. Whenever a person subject to this Ordinance has had said permit and tax number revoked, the City Clerk shall not reissue said permit nor issue a new permit to said person until said person places with the City Clerk a bond or other sufficient security in the amount equal to three (3) times the actual, determined, or estimated average monthly amount of tax payable by such person pursuant to this Ordinance.

(C) The City Clerk, whenever it is deemed necessary to insure compliance with this Ordinance, may require any person subject to this Ordinance to place with it such security as it may determine. The amount of said security shall not be greater than three (3) times the estimated average monthly amount payable by such persons pursuant to this Ordinance. The amount of the security may be increased or decreased by the City Clerk at any time, subject to the limitations set forth above.

(D) Any person who violates any provision of this Ordinance shall have all City of Donnelly local-option non-property tax permits revoked.

(E) Any amount of tax due under this Ordinance for which a person fails to report or accurately compute, shall become a lien upon the property of said taxpayer on the date that the same becomes due, and the City may seek to enforce said lien and collect all taxes and interest due, together with the reasonable costs of collection, including attorney's fees, in a Court of competent jurisdiction.

(F) For the purposes of proper administration of this Ordinance, and to prevent evasion of said local-option non-property taxes, the burden of proving that a sale or rental is not a sale under this Ordinance is upon the person who makes the sale or rental in question.

SECTION 21. PENALTY CHARGES:

(A) Any person who is required to collect and pay over any tax imposed by this Ordinance and fails or refuses to pay over to the City the same when due in accordance with Section 9, hereinabove, shall be liable and pay a penalty charge equal to five percent (5%) of the tax not paid, or a minimum of \$50 (whichever is greater). The City Clerk shall assess and collect said fee at the time any delinquent tax payment is tendered. The permit holder shall have ten (10) days from the date payment is made to file a written appeal with the City Council challenging said penalty determination. If no appeal is timely made as herein provided, said penalty determination shall be final.

(B) Any person who is required to collect, truthfully account for, and pay over any tax imposed by this Ordinance and who willfully fails to collect such a tax or truthfully account for or pay over such a tax, or willfully attempts in any manner to evade or defeat such a tax or payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty equal to the amount of the tax evaded, or not collected, or not accounted for or paid over. The City Clerk shall determine and assess such penalties, and the same shall become due and payable upon notice and demand from the City Clerk. The City Clerk shall send written notice of such penalty charge to the permit holder by mailing the same by certified mail to the address given on the permit application. The permit holder shall have ten (10) days from the date said notice is mailed to file a written request of appeal with the City Council challenging said penalty charge determination. If no appeal is timely made as herein provided, said penalty charge determination shall be final.

SECTION 22. EXEMPTIONS: Only those transactions which are exempted from the taxes imposed by the State of Idaho pursuant to the Sales Tax Act, as that Act may be amended, are also exempt from the provisions of this Ordinance.

SECTION 23. CONFIDENTIALITY OF INFORMATION:

(A) No City Clerk of the City of Donnelly, Valley County, Idaho, nor any duly authorized Deputy City Clerk, agent or employee shall divulge or make known to any persons, in any manner, any information whatsoever submitted or obtained, directly or indirectly, pursuant to this Ordinance, or to permit any non-property tax return or information supplied with regard thereto, or any copy thereof, or any paper or book so obtained, to be seen or examined by any person except as provided by law; provided that in any action or proceeding brought for the collection, remission, cancellation, or refund of the whole or any part of a tax imposed under this Ordinance, or for enforcing the penalties prescribed for making false or fraudulent returns, any and all information contained in or provided with said returns may be made accessible to the elected and appointed officials, officers, and representatives of said City charged with enforcing or defending the same, all such returns, information, statements and correspondence relating hereto may be produced into evidence in any action, civil or criminal, directly pertaining to such returns or the tax imposed on the basis of such returns.

(B) The Donnelly City Council, under such rules and provisions as it may prescribe, may permit, notwithstanding the provisions of this Ordinance as to secrecy, the Commissioner of Internal Revenue of the United States or his delegate or the proper officer of any state imposing a tax to inspect the non-property tax returns or information provided or obtained in connection therewith, or may furnish to such officer, or his authorized agent, copies or an abstract thereof.

(C) Nothing in the Ordinance shall prohibit a taxpayer, or authorized representative upon proper identification, from inspecting and copying his own non-property tax returns and information supplied therewith.

SECTION 24. COMBINED ADMINISTRATION: In the event that any other form of a local option tax receives voter approval and becomes a City Ordinance, the City Council and the City Clerk are hereby authorized to combine administration and regulation of non-property taxes for efficiency purposes.

SECTION 25. SEVERABILITY: It is hereby declared to be the legislative intent that the provisions, and parts thereof, of this Ordinance, or any particular application thereof, be declared invalid or unconstitutional for any reason by a Court of competent jurisdiction, such decision shall not affect the remaining portions of said section, subsection, paragraph, clause or phrase of this Ordinance.

SECTION 26. REPEALER CLAUSE: All Ordinances and Resolutions or parts thereof in conflict with this Ordinance are hereby repealed.

SECTION 27. EFFECTIVE DATE: This Ordinance shall be in full force and effect on January 1, 2013, subject to and after voter approval, passage by City Council and Mayor, and publication according to law.

PASSED BY THE CITY COUNCIL and approved by the Mayor this 20th day of May, 2013.

Brad Backus, Mayor

ATTEST:

Cami Hedges, City Clerk

City of Donnelly

LOT Actual Dollars Earned per Month

Month	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	% Increase from LY
October	-	3,758.13	3,251.06	3,984.16	5,803.94	3,513.30	3,607.20	4,200.92	4,487.11	5,085.69	7,164.19	9,569.43	33.6%
November	-	268.42	3,046.80	3,211.91	3,330.91	2,658.94	2,865.55	2,906.51	2,356.90	5,410.96	6,187.60	5,687.66	-8.1%
December	-	3,128.04	2,231.20	2,164.37	2,150.31	2,085.89	1,969.71	2,928.93	2,764.05	4,794.54	5,230.22	4,832.86	-7.6%
January	-	7,517.16	1,772.92	2,607.75	2,078.71	2,420.47	2,616.20	2,540.05	2,775.92	3,809.23	4,045.28		-100.0%
February	5,068.41	293.34	2,203.45	2,346.53	1,957.49	2,115.85	2,694.07	2,928.97	916.00	4,910.57	4,951.66		-100.0%
March	6,471.28	4,230.48	1,920.98	2,020.85	1,857.11	2,491.97	2,926.11	2,658.78	3,630.00	3,143.28	4,936.35		-100.0%
April	4,115.79	2,536.67	1,927.76	1,727.13	1,565.91	2,515.11	2,102.75	2,842.84	2,700.00	3,348.48	3,950.94		-100.0%
May	2,315.91	1,833.76	1,656.05	1,415.84	126.58	2,033.76	1,988.74	2,295.94	2,043.00	3,527.00	4,102.85		-100.0%
June	893.62	3,502.39	2,962.68	2,392.50	2,026.88	3,050.44	2,712.14	4,702.65	3,749.95	7,215.00	5,452.92		-100.0%
July	8,432.87	3,854.73	3,372.45	2,609.42	7,111.05	4,078.08	3,856.99	4,738.66	5,785.51	8,326.42	7,734.23		-100.0%
August	7,180.47	4,682.87	5,657.05	5,978.87	2,416.71	5,995.34	7,492.76	8,592.25	9,235.85	12,015.17	13,255.76		-100.0%
September	16,360.63	4,524.84	5,118.40	4,425.35	4,430.56	6,015.16	6,004.02	6,441.56	7,851.76	10,876.88	8,717.14		-100.0%
Total Dollars Received	50,838.98	40,130.83	35,120.80	34,884.68	34,856.16	38,974.31	40,836.24	47,778.06	48,296.05	72,486.41	76,730.98	20,089.95	
Difference compared to prior year		(10,708.15)	(5,010.03)	(236.12)	(28.52)	4,118.15	1,861.93	6,941.82	517.99	24,190.36	4,244.57		

**DONNELLY CITY COUNCIL
AGENDA BILL**

169 Halferty Street
Donnelly, Idaho 83615

Number AB 19-16

Meeting Date 01/14/2019

Action Item

AGENDA ITEM INFORMATION

SUBJECT:		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
Engineering Proposal for Over the Road Banner System		Mayor / Council		
		Clerk/Treasurer		Cami
		Public Works		
COST IMPACT:				
FUNDING SOURCE:				
TIMELINE:	Unknown			

SUMMARY STATEMENT:

At previous meeting it was discussed to have the over the road banner system engineered to withstand banners and provide specifications.

Clerk received a quote from Tamarack Grove Engineering.

RECOMMENDED ACTION:

- 1. Accept proposal from Tamarack Grove Engineering to provide engineering for the over the road banner system.*

RECORD OF COUNCIL ACTION

MEETING DATE	ACTION



STRUCTURAL FEE PROPOSAL & AUTHORIZATION FOR PROFESSIONAL SERVICES

DATE: January 8, 2019

CLIENT: City of Donnelly
Cami Hedges-City Clerk Treasurer
PO Box 725
Donnelly, ID, 83615
208-325-8859
chedges@cityofdonnelly.org

FROM: Tamarack Grove Engineering, PLLC
Brian J. Sielaff, P.E.
P.O. Box 50421
Boise, ID 83705

SUBJECT: Structural Engineering Services for Analysis of Existing Over-Road Sign Support
Donnelly, ID

The Client hereby requests and authorizes Tamarack Grove Engineering, PLLC to perform the following Professional Engineering Services:

STRUCTURAL ENGINEERING SCOPE OF WORK TO INCLUDE:

1. Provide **Client** with on site verification of existing systems. This includes a site visit to location of hanging sign to gain information in regard to how construction was done and rigging used as well as dimensions of the existing system.
2. Provide **Client** with structural engineering calculations and details for support of the over-road sign support. It is understood that the current system moves during high wind events. A recommendation for repair will be done based on calculations. Necessary details will be included for the recommended repairs. Design of retaining wall will be in accordance with the 2015 IBC following any local jurisdictional amendments.
3. Perform Construction Administration to the **Client**, building contractor and/or Owner. This is available for contractor's shop drawing and submittal review, construction assistance and answering any questions or clarifications (RFI's) that come up during the construction phase pertaining to the issued construction documents, but does not include any time involved due to contractor errors or deviations from the construction documents.
4. Provide **Client** with site visit during the installation process to ensure installation is done in accordance with the provided recommendations.
5. Provide **Client** with any additional information as needed.

STRUCTURAL ENGINEERING COMPENSATION to be on the basis of:

- Item 1: Lump Sum **\$400.00**
- Item 2-3: Lump Sum **\$900.00**
- Item 4: Lump Sum **\$500.00**
- Total** **\$1,800.00**
- Item 5: Per Attached Fee Schedule
- **Our design fees cover our Time, Coordination, Professional Engineering Licenses and Errors & Omissions Insurances**

MISCELLANEOUS & PROVISIONS:

- *Client* shall provide a signed copy of this agreement to **Tamarack Grove Engineering, PLLC** in order to initiate the described scope of work.
- Any additional work required for review, preparation of calculations or details that are requested by the local jurisdiction and/or contractor on account of contractor errors or deviations from the construction documents will be billed at an additional hourly rate once discussed with the *Client* and are not included as a part of the total fee.
- *Client* agrees to pay for out-of-pocket costs and other expenses referred to as Reimbursable Expenses incurred by **Tamarack Grove Engineering, PLLC** in performing the scope of work, including but not limited to: supplies, materials, copying and reproduction of drawings and/or calculation costs, travel time, mileage, meals and lodging while away from our office, long distance communications, mailing and/or overnight shipping costs and the costs of any consultants or any other persons who are not a part of **Tamarack Grove Engineering, PLLC** to carry out the services to be performed. The *Client* shall reimburse such costs, together with an additional ten-percent (10%) of the amount of all such Reimbursable Expenses, to **Tamarack Grove Engineering, PLLC**
- *Client* is responsible for providing **Tamarack Grove Engineering, PLLC** with electronic copies of any existing drawings related to the building or property, if available.
- Upon review and approval from *Client*, we are staffed and ready to begin work immediately. This proposal shall remain valid and open for acceptance for a period of at least 60 days from the designated date indicated at the beginning of this proposal.
- Travel expenses when driving to and from sites required for project scope will be billed at a mileage rate of **\$0.65/mile**.
- Hourly rates for services performed beyond described scope of work, that are agreed upon by *Client*:

Senior Professional Civil/Structural Engineer	\$135.00/HR
Professional Civil/Structural Engineer	\$95.00/HR
Engineer In Training/Project Manager	\$75.00/HR
CAD Draftsman	\$65.00/HR
Project Manager	\$55.00/HR
Administration/Secretary	\$30.00/HR

Services covered by this Authorization shall be performed in accordance with the TERMS AND CONDITIONS attached with this form.

**PROJECT: ANALYSIS OF EXISTING OVER-ROAD SIGN SUPPORT
DONNELLY, ID**

APPROVED for:
CLIENT

ACCEPTED for:
TAMARACK GROVE ENGINEERING, PLLC

By: _____

Brian J. Sielaff, P.E.

Title: _____

Managing Member

Date: _____

TAMARACK GROVE ENGINEERING, PLLC
TERMS AND CONDITIONS TO AGREEMENT FOR ENGINEERING SERVICES

1. AUTHORIZATION TO PROCEED

By signing this form, it shall be construed as authorization by CLIENT for TAMARACK GROVE ENGINEERING, PLLC, to proceed with the work, unless otherwise provided for in the authorization.

2. OUTSIDE SERVICES

When technical or professional services are furnished by an outside source, when approved by CLIENT, an additional 15% shall be added to the cost of these services for TAMARACK GROVE ENGINEERING, PLLC administrative costs.

3. COST ESTIMATES

Any cost estimates provided by TAMARACK GROVE ENGINEERING, PLLC, will be on a basis of experience and judgment, but since it has no control over market conditions or bidding procedures, TAMARACK GROVE ENGINEERING, PLLC cannot warrant that bids or ultimate construction costs will not vary from these cost estimates.

4. PROFESSIONAL STANDARDS

TAMARACK GROVE ENGINEERING, PLLC, shall be responsible, to the level of competency presently maintained by other practicing professional engineers in the same type of work in CLIENT'S community, for the professional and technical soundness, accuracy and adequacy of all designs, drawings, specifications, and other work and materials furnished under this authorization. TAMARACK GROVE ENGINEERING, PLLC, makes no other warranty, express or implied.

5. LIMITATION OF PROFESSIONAL LIABILITY

TAMARACK GROVE ENGINEERING, PLLC and BRIAN J. SIELAFF, P.E. and DOUGLAS HARDIN, P.E. liabilities for damages due to professional negligence will be limited to a sum not to exceed \$10,000.00 or the design fees noted, whichever is greater.

CLIENT further agrees to notify any Contractor and Subcontractor who may perform work in connection with any design, report or study prepared by TAMARACK GROVE ENGINEERING, PLLC, of such limitation of Professional Liability for design, defects, errors, omissions or professional negligence, and to require, as a condition precedent of their performing their work a like indemnity and limitation of liability on their part as against TAMARACK GROVE ENGINEERING, PLLC.

6. TERMINATION

Either CLIENT or TAMARACK GROVE ENGINEERING, PLLC, may terminate this Authorization by giving thirty (30) days written notice to the other party. In such event CLIENT shall forthwith pay TAMARACK GROVE ENGINEERING, PLLC, in full for all work performed prior to effective date of termination. If no notice of termination is given, relationships and obligations created by this Authorization shall be terminated upon completion of all applicable requirements of this Authorization.

7. LEGAL EXPENSES

In the event of any controversy, resulting in litigation, the party adjudged to be in default by a Court of competent jurisdiction shall pay to the aggrieved party all court costs, including a reasonable attorney's fee.

By signing this agreement, the parties hereto agree that the State of Idaho shall have jurisdiction over all parties and the subject matter of this agreement. In connection therewith, it is further agreed that all controversies shall be determined under the laws of the State of Idaho.

8. PAYMENT TO TAMARACK GROVE ENGINEERING, PLLC

Invoices will be issued by TAMARACK GROVE ENGINEERING, PLLC for all work performed or materials furnished under the terms of this agreement. All amounts for which invoices are mailed shall be due and payable upon receipt after the billing date of said invoice. If the amount of said invoice, or any part thereof, is not paid within thirty (30) calendar days following the invoice date, then and in that event, the amount not paid shall bear interest from the date of billing at the rate of 1.5% per month for an annual rate of 18%.



City of Donnelly

169 Halferty Street
P.O. Box 725
Donnelly, ID 83615
Telephone (208) 325-8859 Fax (208) 325-4091

City Council

January 14, 6:00 p.m. @ Donnelly Community Center

EXECUTIVE SESSION MOTION AND ORDER

_____(print name) _____(print title),
MOVES THAT THE BOARD, PURSUANT TO IDAHO CODE § 74-206, CONVENE IN EXECUTIVE SESSION TO: (identify one or more of the following)

- ☐ Consider personnel matter [Idaho Code § 74-206 (1) (a) & (b)]
- ☐ Deliberate regarding an acquisition of an interest in real property [Idaho Code §74-206(1) (c)]
- ☐ Consider records that are exempt from public disclosure [Idaho Code §74-206(1) (d)]
- ☐ Consider preliminary negotiations involving matters of trade or commerce in which this governing body is in competition with another governing body [Idaho Code §74-206 (1) (e)]
- ☐ Communicate with legal counsel regarding pending/imminently-likely litigation [Idaho Code §74-206(1) (f)]
- ☐ Communicate with risk manager/insurer regarding pending/imminently-likely claims [Idaho Code §74-206 (1) (i)]

Purpose/Topic summary (required): _____
AND THE VOTE TO DO SO BY ROLL CALL.

CONVENE AT: _____

ADJOURN AT: _____

	<u>YES</u>	<u>NO</u>	<u>ABSTAIN</u>
<u>BRIAN KOCH</u> _____, Mayor (print name)	_____	_____	_____
<u>JACQUELYN HOOGENDYK</u> _____, Council (print name)	_____	_____	_____
<u>WENDY DAVENPORT</u> _____, Council (print name)	_____	_____	_____
<u>LESLIE MINSHALL</u> _____, Council (print name)	_____	_____	_____
<u>CHELSEA BERGQUIST</u> _____, Council (print name)	_____	_____	_____



City of Donnelly

169 Halferty Street

P.O. Box 725

Donnelly, ID 83615

Telephone (208) 325-8859 Fax (208) 325-4091

To: Mayor & City Council

From: Cami Hedges, City Clerk Treasurer

Re: Staff Report

Date: January 10, 2019

Water Accounts: As of Thursday, January 10, 2019 we have \$1147.79 past due 30 days or more, in water billings. They have been notified for disconnection on the 23rd if payment has not been received. (1 account is turned off – this unit is empty and has is up in the air. Charges continue to accrue.)

Local Option Tax: Our local option tax receipts for sales in November were \$4,832.86. We currently have 3 past due accounts and have been notified. 7 Past due for Huckleberry Festival Vendors, these vendors are not allowed to return unless paid plus penalties.

Clerk Report: Three business licenses issued in December.

- Recycle Center
- Code Enforcement training in McCall
- Snow Removal Berms from driveways

Parks & Recreation: Closed for Season – we have ordered annual stickers, will have soon.

Water System Improvement Progress Report: They are working on the booster station.

Planning & Zoning: The January meeting was held but did not have any agenda items. There have been some inquiries and some slow activity. Two sign permits were applied for.

Road & Streets: The guys have working hard to keep the roads nice.

Office Closed / Vacation: Human Rights Day, Monday, January 21st. Presidents Day, Monday, February 18th.

Upcoming Meeting Dates: Planning & Zoning, Monday, February 4th , City Council February 11th.