CITY COUNCIL MEETING AGENDA

March 19, 2025 at 5:30 PM

Council Chambers at City Hall - 1123 W. Lake St. Sandpoint, Idaho

Call to Order

Roll Call

Pledge of Allegiance

Announcements and Reports

1. Mayor's Proclamation: Strengthening Families to Prevent Child Abuse Month
2. Mayor's Proclamation: Live Give 7B Campaign
3. Report/Presentation: Audited Financial Statements for Fiscal Year Ending September 30, 2024
4. Report: FY2024 4th Qtr. Financial

Public Comments

Consent Calendar - action item

5. Approval of the Minutes from Council's March 5, 2025, Regular Meeting - ***action item***
6. Payables Report / Bills for Payment Approval - ***action item***
7. Proposed Resolution: Fourth Amendment to Senior Center Lease Agreement - ***action item***
8. Proposed Resolution: Baldy Mountain Communication Site Lease with Avista Corporation (City Agreement A25-1600-3) - ***action item***
9. Proposed Resolution: Declaration of Sole Source Supplier and Approval of Purchase Order 25-1495 for OXARC, Inc. - ***action item***
10. Proposed Resolution: Amendment to Salary Administration Policy - ***action item***
11. Proposed Resolution: Amendments to Personnel Policy - ***action item***
12. Final Plat Approval: Boyer Farms Phase 2 - ***action item***

Public Hearing - CANCELED

13. Development Agreement for University Place Phase 4 Planned Unit Development
    Public Hearing Canceled – see letter in packet

Old/Unfinished Business

14. Appeal of Denial of McGhee Development Water Service Application / Re-opening of Hearing and Possible Decision - ***action item***

New Business - none

Executive Session

15. Decision to Convene in Executive Session pursuant to Idaho Code § 74-206(1)(f) to communicate with legal counsel to discuss the legal ramifications of and legal options for pending litigation or controversies not yet being litigated but imminently likely to be litigated - ***action item***
16. Executive Session under Idaho Code § 74-206(1)(f), as described above

Reconvene Meeting and Adjourn

Public Participation Options and Information

Before the meeting, comment in writing: Email cityclerk@sandpointidaho.gov or deliver to City Hall.
Attend in person: See above for meeting location. Seating available on first-come, first-served basis.
Attend remotely: Register at https://www.sandpointidaho.gov/meetings.
After the meeting, view the recording on YouTube: https://www.youtube.com/c/CityofSandpoint.
For questions or requests for special accommodation: At least 48 hours prior to the meeting, send a message to the email address above or call (208) 263-3310.

AGENDA REPORT

City Council Meeting

TODAY'S DATE: March 7, 2025

MEETING DATE: March 19, 2025

TO: Mayor & City Council

FROM: Sarah Lynds, Finance Director/Treasurer

SUBJECT: FY 2024 Financial Statement Presentation

DESCRIPTION/BACKGROUND:

On October 2,2024, under Resolution 24-071, Magnuson, McHugh and Daugherty CPA was engaged to perform the City's annual financial audit. They have completed their work and will present their report to Council.

STAFF RECOMMENDATION and ACTION:

Acknowledgement and acceptance (for information only)

ATTACHMENTS:

Governance Letter from Magnuson, McHugh and Daugherty Certified Public Accountants – FY2024 Financial Statements – September 30, 2024

LINK TO ELECTRONIC FINANCIAL TRANSPARENCY:

https://sandpoint-id.cleargov.com/

MAGNUSON • McHUGH • DOUGHERTY
CERTIFIED PUBLIC ACCOUNTANTS

March 11, 2025

To the Honorable Mayor and City Council
City of Sandpoint
1123 Lake Street
Sandpoint, ID 83864

We have audited the financial statements of the City of Sandpoint as of and for the year ended September 30, 2024, and have issued our report thereon dated March 10, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 24, 2024, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks Identified

We have identified the following significant risks: management override of controls and improper revenue recognition.

2100 Northwest Blvd., Ste 400
Coeur d'Alene, ID 83814

www.MMD.cpa
Office: 208-765-9500 • Fax: 208-667-9174

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Sandpoint is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

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

The most sensitive accounting estimates affecting the financial statements are the estimates for the net pension liability, amortization expense, and depreciation expense.

Management's estimate of the depreciation expense is based on useful lives of fixed assets. We evaluated the key factors and assumptions used to develop the useful lives of fixed assets and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of the amortization is based on the present value of the right-of-use lease assets. We evaluated the key factors and assumptions used to develop this and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

The estimate for net pension liability has been provided by an outside actuarial firm and allocated based on the City of Sandpoint's proportionate share. We evaluated the key factors and assumptions used to develop this and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City of Sandpoint's financial statements relate to: debt and leases which are disclosed in Notes 6, 7, 8 and 9, and the defined benefit pension plan in Note 14. Management's estimate of the net pension liability was provided by the Public Employee Retirement System of Idaho (PERSI). An actuary assisted PERSI in calculating projected benefits and obligations associated with the liability. PERSI's financial statements have been audited by a certified public accounting firm as of the measurement date.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached Schedule C summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units. Audit adjustments however were proposed and accepted by management as a result of our role in the preparation of the financial statements as described in our engagement letter and are attached as Schedule A and B.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated March 10, 2025.

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

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

Magnuson, McHugh, Dougherty CPAs

Magnuson, McHugh, Dougherty CPAs

SCHEDULE A

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1001		**M-01**		
To record the effect of GASB 68 as of the beginning of the current audit period.				
30.01	GASB 68 Water deferred outflow		272,811.00	
30-0000-2530-0000	FUND BALANCE		432,640.00	
31.01	GASB Sewer deferred outflow		208,806.00	
31-0000-2530-0000	FUND BALANCE		279,948.00	
30.02	GASB 68 Water deferred inflow			72,142.00
30.03	GASB 68 Net pension liability			633,309.00
31.02	GASB 68 Water deferred inflow			97,724.00
31.03	GASB Net pension liability			391,030.00
Total			**1,194,205.00**	**1,194,205.00**
Adjusting Journal Entries JE # 1002		**NPL 01.1**		
To adjust current year NPL activity in the enterprise funds.				
30.02	GASB 68 Water deferred inflow		1,854.00	
30.03	GASB 68 Net pension liability		34,260.00	
30.04	GASB 68 Change in NPL		93,374.00	
31.02	GASB 68 Water deferred inflow		1,622.00	
31.03	GASB Net pension liability		29,978.00	
31.04	GASB 68 Change in NPL		81,702.00	
30.01	GASB 68 Water deferred outflow			75,814.00
30.05	GASB 68 actual PERSI contributions (contra)			53,674.00
31.01	GASB Sewer deferred outflow			66,337.00
31.05	GASB 68 actual PERSI contributions (contra)			46,965.00
Total			**242,790.00**	**242,790.00**
Adjusting Journal Entries JE # 1003		**M-00**		
To tie out fund balance to the prior year financial statements.				
01-1320-4830-0000	MISCELLANEOUS		2.00	
05-0000-2530-0000	FUND BALANCE		1.00	
06-0000-2530-0000	FUND BALANCE		2.00	
08-5180-4610-4616	FACILITY SUPPLIES		1.00	
30-3452-4610-4616	FACILITY SUPPLIES		1.00	
33-0000-2530-0000	FUND BALANCE		1.00	
01-0000-2530-0000	FUND BALANCE			2.00
05-3170-4530-0000	ADVERTISING			1.00
06-5120-4610-4601	OFFICE SUPPLIES/EQUIPMENT			2.00
08-0000-2530-0000	FUND BALANCE			1.00
30-0000-2530-0000	FUND BALANCE			1.00
33-7000-4810-1162	INTEREST PAYMENTS - WATER BOND 2012			1.00
Total			**8.00**	**8.00**
Adjusting Journal Entries JE # 1004		**M-02**		
To reinstate lease assets and liabilities from PY audit.				
25-0000-2530-0000	FUND BALANCE		1,264.00	
MMCO-02 FUND 25	Right of use lease asset		361,246.00	
MMCO-03 FUND 25	Accumulated Amortization			325,121.00
MMCO-04 FUND 25	Lease Liability - Due within one year			37,389.00
Total			**362,510.00**	**362,510.00**
Adjusting Journal Entries JE # 1005		**L-04**		
To record current year sanitation lease activity.				
MMCO-04 FUND 25	Lease Liability - Due within one year		37,389.00	
MMCO-07 FUND 25	Amortization Expense		36,125.00	
25-3200-4442-4402	MULTI-PURPOSE WASTE DISPOSAL/PORTALOO			37,389.00
MMCO-03 FUND 25	Accumulated Amortization			36,125.00
Total			**73,514.00**	**73,514.00**

SCHEDULE B

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 2001		**L-04**		
To reclassify GASB 87 lessee principal and interest payment to debt service.				
01-2100-4810-0000	INTEREST LEASES		72.00	
01-2100-4820-0000	PRINCIPAL LEASES		2,548.00	
01-2100-4442-4403	COPIER LEASE			2,620.00
Total			**2,620.00**	**2,620.00**
Reclassifying Journal Entries JE # 2002		**FS / L-00-1**		
To post rounding for financial statement presentation of leases.				
01-1320-4830-0000	MISCELLANEOUS		3.00	
01-2200-4820-2601	PRINCIPAL PAYMENTS - FIRE ROSENTHAL 2016			3.00
Total			**3.00**	**3.00**
Reclassifying Journal Entries JE # 2003		**H-04**		
To post rounding for financial statement presentation of depreciation expense.				
30-3400-4610-4601	OFFICE SUPPLIES/EQUIPMENT		1.00	
31-3252-4610-4601	OFFICE SUPPLIES/EQUIPMENT		2.00	
31-3256-4801-0000	DEPRECIATION EXPENSE		1.00	
30-3456-4801-0000	DEPRECIATION EXPENSE			1.00
31-0000-1650-0000	MACHINERY & EQUIPMENT			2.00
31-3252-4610-4601	OFFICE SUPPLIES/EQUIPMENT			1.00
Total			**4.00**	**4.00**

SCHEDULE C

Account	Description	W/P Ref	Debit	Credit
Proposed Journal Entries				
Proposed Journal Entries JE # 3001		C-05		
To adjust LGIP to fair market value at 9/30.				
01-0000-1010-0000	CASH		49,656.00	
04-0000-1010-0000	CASH		291.00	
05-0000-1010-1322	IMPACT - PARK		5,999.00	
06-0000-1010-0000	CASH		1,275.00	
08-0000-1010-0000	CASH		9,230.00	
25-0000-1010-0000	CASH		1,077.00	
30-0000-1010-0000	CASH		44,466.00	
31-0000-1010-0000	CASH		48,181.00	
33-0000-1010-0000	CASH		2,478.00	
61-0000-1010-0000	CASH		97.00	
65-0000-1010-0000	CASH		523.00	
98-0000-1010-0000	CASH		1,401.00	
01-fmv	LGIP market allowance			49,656.00
04-fmv	LGIP market allowance			291.00
05-fmv	LGIP market allowance			5,999.00
06-fmv	LGIP market allowance			1,275.00
08-fmv	LGIP market allowance			9,230.00
25-fmv	LGIP market allowance			1,077.00
30-fmv	LGIP market allowance			44,466.00
31-fmv	LGIP market allowance			48,181.00
33-fmv	LGIP market allowance			2,478.00
61-fmv	LGIP market allowance			97.00
65-fmv	LGIP market allowance			523.00
98-fmv	LGIP market allowance			1,401.00
Total			**164,674.00**	**164,674.00**
	Total Proposed Journal Entries		**164,674.00**	**164,674.00**
	Total All Journal Entries		**164,674.00**	**164,674.00**

City of Sandpoint
1123 Lake Street
Sandpoint, ID 83864

March 10, 2025

Magnuson, McHugh, Dougherty CPAs
P.O. Box 1379
Coeur d'Alene, ID 83816

This representation letter is provided in connection with your audit of the basic financial statements of the City of Sandpoint as of September 30, 2024, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the City of Sandpoint in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the signature date of this letter:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 24, 2024, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements, summarized in the attached Schedule C, are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
- We approve all the journal entries in the attached Schedules A and B for our financial statements referred to above.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.

  All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to the nonattest services provided, we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;

- Evaluated the adequacy of the services performed;
- Evaluated and accepted responsibility for the result of the service performed; and
- Established and maintained controls, including a process to monitor the system of internal control.

Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit;
  - Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
- We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The City of Sandpoint has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the City of Sandpoint is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.

- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
  - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The City of Sandpoint has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

MAYOR, SANDPOINT, ID

Signature and Title

Magnuson, McHugh, Dougherty CPAs
March 10, 2025
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SCHEDULE A

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1001		**M-01**		
To record the effect of GASB 68 as of the beginning of the current audit period.				
30.01	GASB 68 Water deferred outflow		272,811.00	
30-0000-2530-0000	FUND BALANCE		432,640.00	
31.01	GASB Sewer deferred outflow		208,806.00	
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Adjusting Journal Entries JE # 1002		**NPL 01.1**		
To adjust current year NPL activity in the enterprise funds.				
30.02	GASB 68 Water deferred inflow		1,854.00	
30.03	GASB 68 Net pension liability		34,260.00	
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31.05	GASB 68 actual PERSI contributions (contra)			46,965.00
Total			**242,790.00**	**242,790.00**
Adjusting Journal Entries JE # 1003		**M-00**		
To tie out fund balance to the prior year financial statements.				
01-1320-4830-0000	MISCELLANEOUS		2.00	
05-0000-2530-0000	FUND BALANCE		1.00	
06-0000-2530-0000	FUND BALANCE		2.00	
08-5180-4610-4616	FACILITY SUPPLIES		1.00	
30-3452-4610-4616	FACILITY SUPPLIES		1.00	
33-0000-2530-0000	FUND BALANCE		1.00	
01-0000-2530-0000	FUND BALANCE			2.00
05-3170-4530-0000	ADVERTISING			1.00
06-5120-4610-4601	OFFICE SUPPLIES/EQUIPMENT			2.00
08-0000-2530-0000	FUND BALANCE			1.00
30-0000-2530-0000	FUND BALANCE			1.00
33-7000-4810-1162	INTEREST PAYMENTS - WATER BOND 2012			1.00
Total			**8.00**	**8.00**
Adjusting Journal Entries JE # 1004		**M-02**		
To reinstate lease assets and liabilities from PY audit.				
25-0000-2530-0000	FUND BALANCE		1,264.00	
MMCO-02 FUND 25	Right of use lease asset		361,246.00	
MMCO-03 FUND 25	Accumulated Amortization			325,121.00
MMCO-04 FUND 25	Lease Liability - Due within one year			37,389.00
Total			**362,510.00**	**362,510.00**
Adjusting Journal Entries JE # 1005		**L-04**		
To record current year sanitation lease activity.				
MMCO-04 FUND 25	Lease Liability - Due within one year		37,389.00	
MMCO-07 FUND 25	Amortization Expense		36,125.00	
25-3200-4442-4402	MULTI-PURPOSE WASTE DISPOSAL/PORTALOO			37,389.00
MMCO-03 FUND 25	Accumulated Amortization			36,125.00
Total			**73,514.00**	**73,514.00**

SCHEDULE B

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 2001		**L-04**		
To reclassify GASB 87 lessee principal and interest payment to debt service.				
01-2100-4810-0000	INTEREST LEASES		72.00	
01-2100-4820-0000	PRINCIPAL LEASES		2,548.00	
01-2100-4442-4403	COPIER LEASE			2,620.00
Total			**2,620.00**	**2,620.00**
Reclassifying Journal Entries JE # 2002		**FS / L-00-1**		
To post rounding for financial statement presentation of leases.				
01-1320-4830-0000	MISCELLANEOUS		3.00	
01-2200-4820-2601	PRINCIPAL PAYMENTS - FIRE ROSENTHAL 2016			3.00
Total			**3.00**	**3.00**
Reclassifying Journal Entries JE # 2003		**H-04**		
To post rounding for financial statement presentation of depreciation expense.				
30-3400-4610-4601	OFFICE SUPPLIES/EQUIPMENT		1.00	
31-3252-4610-4601	OFFICE SUPPLIES/EQUIPMENT		2.00	
31-3256-4801-0000	DEPRECIATION EXPENSE		1.00	
30-3456-4801-0000	DEPRECIATION EXPENSE			1.00
31-0000-1650-0000	MACHINERY & EQUIPMENT			2.00
31-3252-4610-4601	OFFICE SUPPLIES/EQUIPMENT			1.00
Total			**4.00**	**4.00**

SCHEDULE C

Account	Description	W/P Ref	Debit	Credit
Proposed Journal Entries				
Proposed Journal Entries JE # 3001		C-05		
To adjust LGIP to fair market value at 9/30.				
01-0000-1010-0000	CASH		49,656.00	
04-0000-1010-0000	CASH		291.00	
05-0000-1010-1322	IMPACT - PARK		5,999.00	
06-0000-1010-0000	CASH		1,275.00	
08-0000-1010-0000	CASH		9,230.00	
25-0000-1010-0000	CASH		1,077.00	
30-0000-1010-0000	CASH		44,466.00	
31-0000-1010-0000	CASH		48,181.00	
33-0000-1010-0000	CASH		2,478.00	
61-0000-1010-0000	CASH		97.00	
65-0000-1010-0000	CASH		523.00	
98-0000-1010-0000	CASH		1,401.00	
01-fmv	LGIP market allowance			49,656.00
04-fmv	LGIP market allowance			291.00
05-fmv	LGIP market allowance			5,999.00
06-fmv	LGIP market allowance			1,275.00
08-fmv	LGIP market allowance			9,230.00
25-fmv	LGIP market allowance			1,077.00
30-fmv	LGIP market allowance			44,466.00
31-fmv	LGIP market allowance			48,181.00
33-fmv	LGIP market allowance			2,478.00
61-fmv	LGIP market allowance			97.00
65-fmv	LGIP market allowance			523.00
98-fmv	LGIP market allowance			1,401.00
Total			**164,674.00**	**164,674.00**
	Total Proposed Journal Entries		**164,674.00**	**164,674.00**
	Total All Journal Entries		**164,674.00**	**164,674.00**

CITY OF SANDPOINT

FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

CITY OF SANDPOINT
September 30, 2024

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CITY OF SANDPOINT
September 30, 2024

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

MAGNUSON • McHUGH • DOUGHERTY
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council of the
City of Sandpoint
Sandpoint, ID 83864

Report on the Audit of the Financial Statements

Opinions

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

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

We did not audit the financial statements of the Sandpoint Urban Renewal Agency, which represent 100% percent, respectively, of the assets, net position, and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Sandpoint Urban Renewal Agency, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audit contained in Government Auditing Standards (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Sandpoint, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Responsibilities of Management for the Financial Statements (Concluded)

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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INDEPENDENT AUDITOR'S REPORT (CONCLUDED)

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, certain GASB No. 68 pension information, and management's discussion and analysis, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Sandpoint's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2025 on our consideration of the City of Sandpoint's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Sandpoint's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Sandpoint's internal control over financial reporting and compliance.

Magnuson, McHugh, Dougherty CPAs

Magnuson, McHugh, Dougherty CPAs

March 10, 2025

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FINANCIAL SECTION

MANAGEMENT'S DISCUSSION AND ANALYSIS

City of Sandpoint

MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2024

As management of the City of Sandpoint, we offer readers of the City of Sandpoint's financial statements this narrative overview and analysis of the financial activities of the City of Sandpoint for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that has been furnished in the accompanying *Notes* which are a part of this audit report.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City of Sandpoint exceeded its liabilities at the close of the most recent fiscal year by $134,917,368. Of this amount, $36,491,938 represents the unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.

- The City of Sandpoint's total net position increased $9,702,285 from the prior year ($3,299,096 for Governmental Activities and $6,403,189 for Business-type Activities).

- As of the close of the current fiscal year, the City of Sandpoint's governmental funds reported a combined fund balance of $25,812,328, a decrease of $3,033,654 in comparison with the prior fiscal year.

- At the end of the current fiscal year, unrestricted fund balance for the general fund was $7,508,284 or approximately 54% of the total general fund expenditures.

- The Governmental Accounting Standards Board statement (GASB 68) requires the City to reflect the City's proportionate share of the unfunded actuarial accrued liability of PERSI as a liability on the financial statements. While this directly affects the City's Net Position on the financial statements, it is merely a reporting number and does not directly affect the cash or debt load.

- The Governmental Accounting Standards Board statement (GASB 87) requires the City to include financial lease liabilities on the financial statements. While this directly affects the City's Net Position on the financial statements, it is merely a reporting number and does not directly affect the cash or debt load.

- The Governmental Accounting Standards Board introduced statements (GASB 94 and GASB 96). The City has considered the effects of these statements and has noted no agreements applicable to either statement.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

City of Sandpoint

MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2024

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Government-Wide Financial Statements - The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Sandpoint's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City of Sandpoint's assets and liabilities and deferred inflows/outflows of resources, with the difference reported as net position. Over time, the increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Sandpoint is improving or deteriorating.

The *statement of activities* presents information showing how the City of Sandpoint's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e., uncollected taxes and earned but unused vacation leave).

Both of the government wide financial statements distinguish functions of the City of Sandpoint that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Sandpoint include general government, public safety, streets, local sales tax projects, and culture and recreation. The business-type activities of the City of Sandpoint include water treatment and distribution, sewage collection and treatment, sanitation, and streetlights.

The government-wide financial statements include not only the City of Sandpoint itself (known as the primary government) but also a legally separate urban renewal agency and a business improvement district for which the City of Sandpoint is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

The government-wide financial statement can be found in the audit section of this report.

Fund Financial Statements – A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Sandpoint, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Sandpoint can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

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

OVERVIEW OF THE FINANCIAL STATEMENTS (CONCLUDED)

Governmental Funds (Concluded)

The City of Sandpoint maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and the parks improvement fund, which are considered to be major funds. Data from the other six governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* and individual fund statements and schedules section of this report.

The City of Sandpoint adopts an annual appropriated budget for its general fund and parks improvement fund. A budgetary comparison statement has been provided for the general fund and parks improvement fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 19 – 22 of this report.

Proprietary Funds – The City of Sandpoint maintains four different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Sandpoint uses enterprise funds to account for its water and sewer operations, sanitation, and bond payment fund.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, sewer, and bond payment funds, all of which are considered to be major funds of the City of Sandpoint. The sanitation fund is considered a nonmajor fund.

The basic proprietary fund financial statements can be found on pages 23 – 25 of this report.

Notes to Financial Statements – The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 26 – 54 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City of Sandpoint's budget and actual expenditures of the General fund on pages 55 – 56 of this report. The required GASB 68 supplementary information can be found on pages 57 – 58 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 60 – 65 of this report.

GOVERNMENTAL – WIDE OVERALL FINANCIAL ANALYSIS

As noted previously, net position over time may serve as a useful indicator of a government's financial position. In the case of the City of Sandpoint, assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by $134,917,368 at the close of the most recent fiscal year.

Table 1

STATEMENTS OF NET POSITION

	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	$28,650,165	$31,718,562	$39,930,283	$35,286,356	$ 68,580,448	$ 67,004,918
Endowment	25,000	-	-	-	25,000	-
Lease receivable	58,912	294,558	-	-	58,912	294,558
Capital and intangible assets, net of accumulated depreciation and amortization	32,471,264	26,128,308	51,317,554	49,276,588	83,788,818	75,404,896
Total assets	61,205,341	58,141,428	91,247,837	84,562,944	152,453,178	142,704,372
Deferred outflow of resources						
Proportionate share of collective deferred outflows of resources	1,278,781	2,092,733	339,466	481,617	1,618,247	2,574,350
Total deferred outflow of resources	1,278,781	2,092,733	339,466	481,617	1,618,247	2,574,350
Long-term liabilities outstanding	634,941	904,780	11,568,567	12,084,743	12,203,508	12,989,523
Net pension liability	1,328,689	1,831,963	960,101	1,024,339	2,288,790	2,856,302
Other liabilities	2,795,498	2,816,172	1,660,661	937,218	4,456,159	3,753,390
Total liabilities	4,759,128	5,552,915	14,189,329	14,046,300	18,948,457	19,599,215
Deferred inflow of resources						
Proportionate share of collective deferred inflows of resources	(19,702)	-	166,390	169,866	146,688	169,866
Deferred inflows of resources from leases receivable	58,912	294,558	-	-	58,912	294,558
Total deferred outflow of resources	39,210	294,558	166,390	169,866	205,600	464,424
Net position:						
Net investment in capital assets and leases	32,431,486	26,050,166	39,349,132	36,771,979	71,780,618	62,822,145
Restricted	2,300,157	7,670,931	24,344,655	23,094,116	26,644,812	30,765,047
Unrestricted	22,954,141	20,665,591	13,537,797	10,962,300	36,491,938	31,627,891
Total net position	$57,685,784	$54,386,688	$77,231,584	$ 70,828,395	$134,917,368	$ 125,215,083

By far, the largest portion of the City of Sandpoint's net position, 53% reflects its investment in capital assets and leases (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The City of Sandpoint uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the City of Sandpoint's investments in capital assets and leases is reported net of related debt, it should be noted that the resources to repay this debt must be provided from other sources, since the capital assets and leases themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Sandpoint's net position, 20% represents resources that are subject to external restrictions on how they may be used. The remaining balance $36,491,938 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

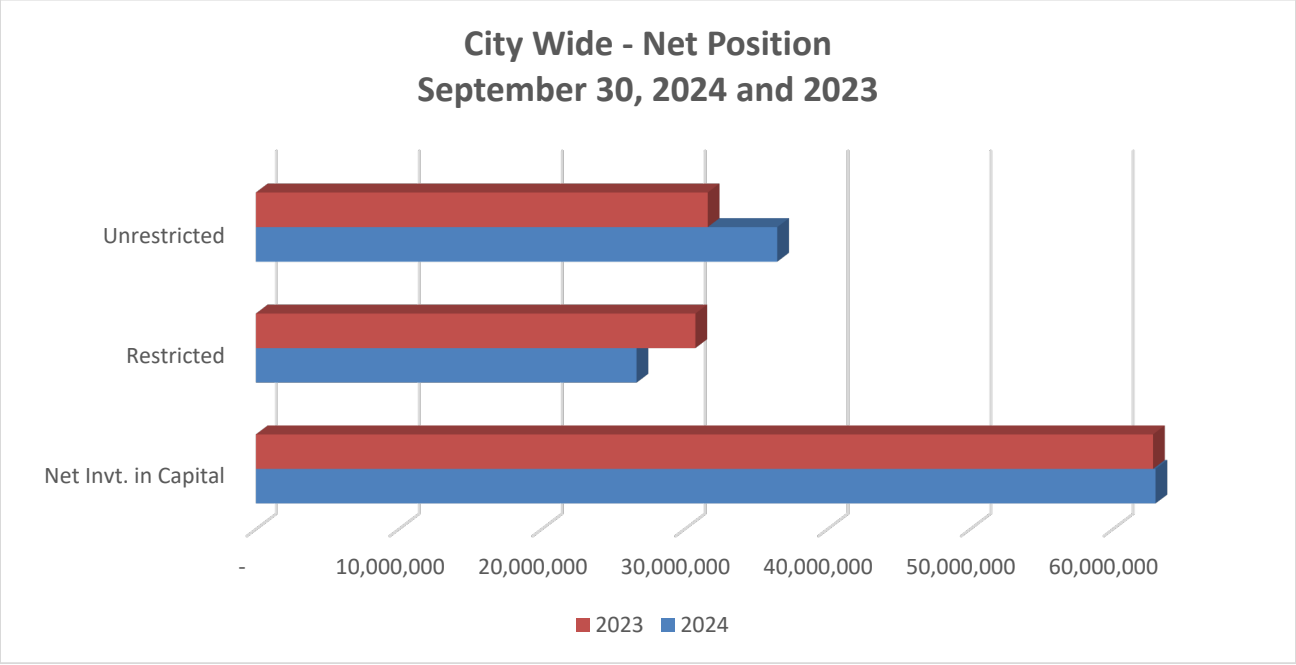
At the end of the current fiscal year, the City of Sandpoint is able to report positive balances in all three categories of net position both for the government as a whole, as well as its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

GOVERNMENTAL – WIDE OVERALL FINANCIAL ANALYSIS (CONTINUED)

The City of Sandpoint's overall net position increased $9,702,285 from the prior fiscal year. The reason for this overall increase is discussed in the following sections for governmental activities and business-type activities.

Governmental Activities. During the current fiscal year, net position for the governmental activities increased 6.07% or $3,299,096 from the prior fiscal year for an ending balance of $57,685,784 compared to prior year's balance of $54,386,688. This increase is related to an increase in net investment in capital assets and leases and the reporting of the City's proportionate share of deferred outflows and inflows related to the State's pension plan.

Business-type activities. For the City of Sandpoint's business-type activities, the results for the current fiscal year were a positive net position of $77,231,584. The total increase in net position for business-type activities (water, sewer, bond payment, and sanitation) was $6,403,189 or 9.04% from the prior fiscal year. The growth, in large part, is attributed to increases in our reserves due to delays in major projects and improvements to the wastewater treatment plant.



City of Sandpoint

MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2024

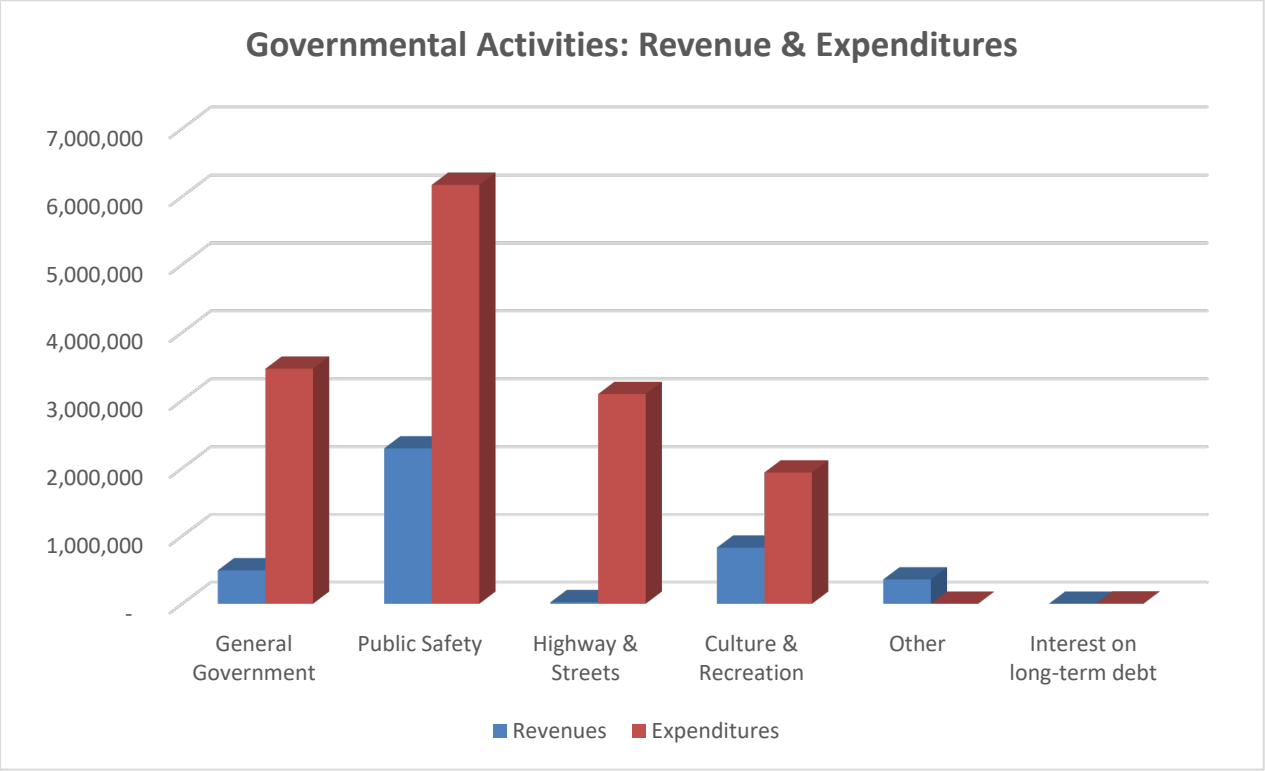
GOVERNMENTAL – WIDE OVERALL FINANCIAL ANALYSIS (CONTINUED)

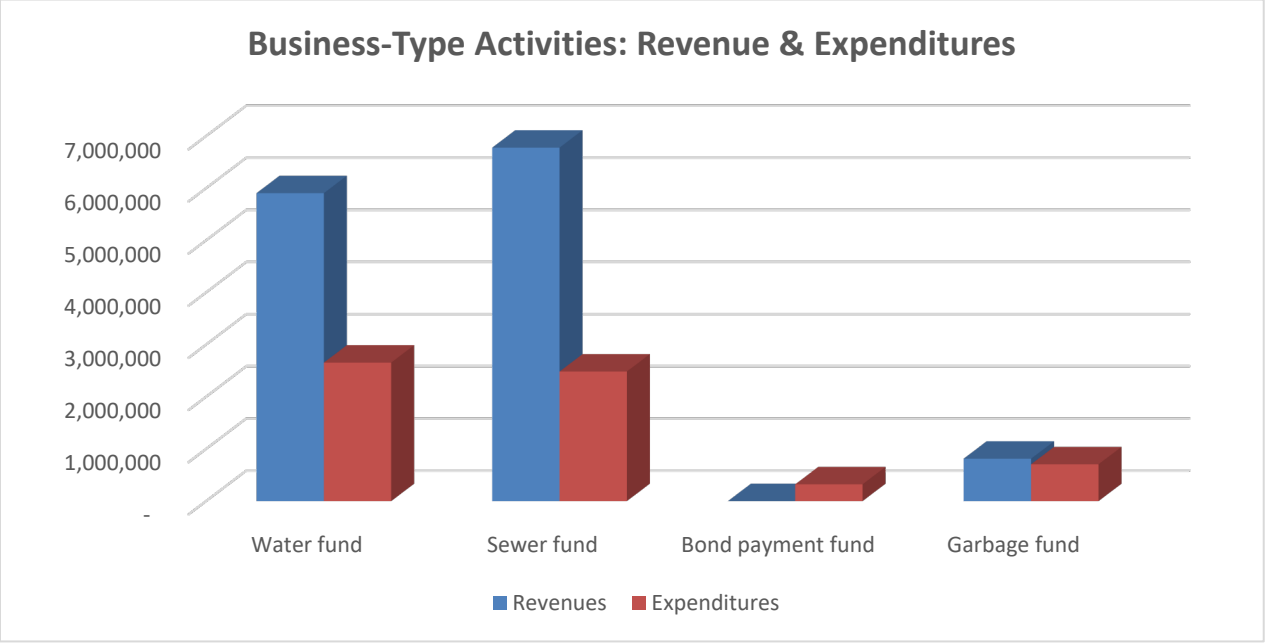
Table 2

CHANGES IN NET POSITION

	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	$ 3,773,802	$ 4,984,376	$11,331,265	$ 9,944,279	$ 15,105,067	$ 14,928,655
Capital Grants	218,783	836,973	2,165,475	1,925,347	2,384,258	2,762,320
General revenues:						
Property taxes & special assessments	6,267,581	6,088,683	-	-	6,267,581	6,088,683
Investment Earnings	1,403,947	1,109,003	1,936,462	1,313,223	3,340,409	2,422,226
Intergovernmental	3,653,135	3,254,539	-	-	3,653,135	3,254,539
Gain on disposal of assets	18,128	(4,958)	57,929	8,000	76,057	3,042
Total revenues	15,335,376	16,268,616	15,491,131	13,190,849	30,826,507	29,459,465
Expenses:						
General government	3,465,580	3,591,340	-	-	3,465,580	3,591,340
Public safety	6,170,089	6,474,841	-	-	6,170,089	6,474,841
Highways & streets	3,091,803	2,718,081	-	-	3,091,803	2,718,081
Culture & recreation	1,935,408	2,116,330	-	-	1,935,408	2,116,330
Interest on long-term debt	2,992	4,250	-	-	2,992	4,250
Change in net pension liability	861,268	901,942	-	-	861,268	901,942
Unallocated actual PERSI contributions	(570,292)	(757,673)	-	-	(570,292)	(757,673)
Water	-	-	2,655,238	2,378,861	2,655,238	2,378,861
Sewer	-	-	2,484,009	2,435,431	2,484,009	2,435,431
Bond payment fund	-	-	322,126	335,061	322,126	335,061
Other proprietary funds	-	-	706,001	628,114	706,001	628,114
Total expenses	14,956,848	15,049,111	6,167,374	5,777,467	21,124,222	20,826,578
(Decreases) Increases in net assets before transfers	378,528	1,219,505	9,323,757	7,413,382	9,702,285	8,632,887
Transfers	2,920,568	3,387,800	(2,920,568)	(3,387,800)	-	-
Increase in net position	3,299,096	4,607,305	6,403,189	4,025,582	9,702,285	8,632,887
Net position – beginning	54,386,688	49,779,383	70,828,395	66,802,813	125,215,083	116,582,196
Net position – ending	$ 57,685,784	$ 54,386,688	$ 77,231,584	$ 70,828,395	$134,917,368	$ 125,215,083

GOVERNMENTAL – WIDE OVERALL FINANCIAL ANALYSIS (CONCLUDED)



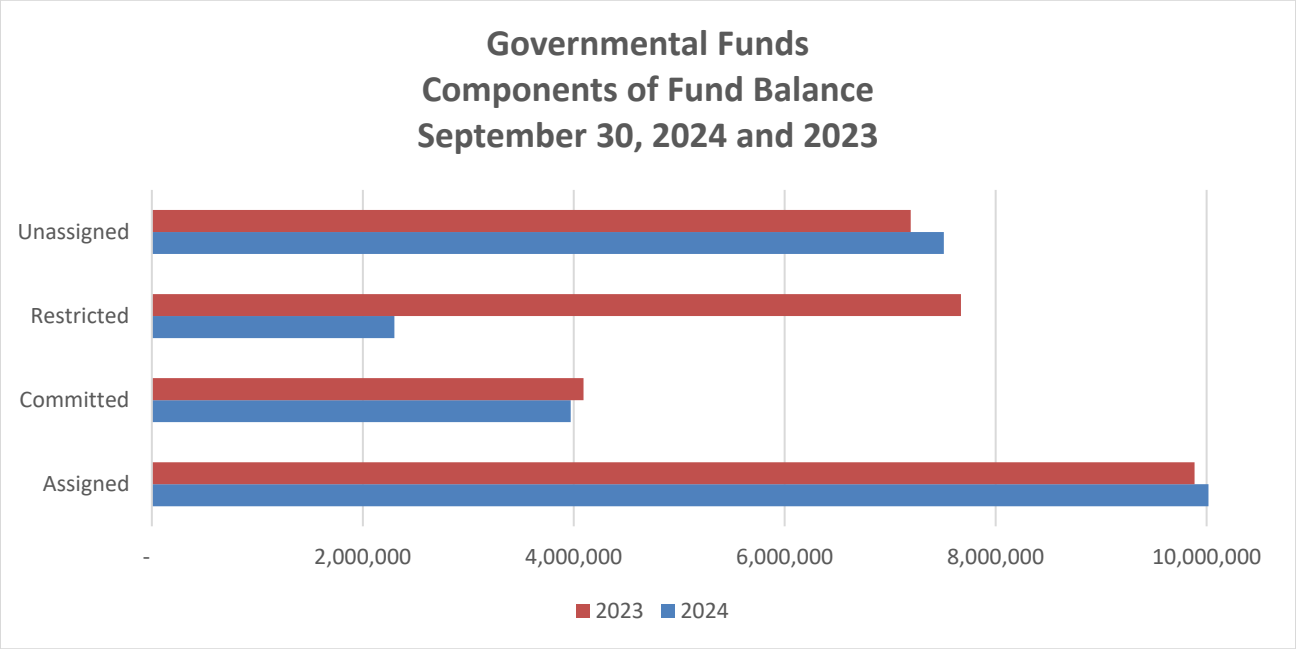


FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the City of Sandpoint uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds – The focus of the City of Sandpoint's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City of Sandpoint's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City of Sandpoint itself, or a group or individual that has been delegated authority to assign resources for particular purposes by the City of Sandpoint's Council.

On September 30, 2024, the City of Sandpoint's governmental funds reported combined fund balances of $25,812,328, a decrease of $3,033,654 in comparison with the prior year. Approximately 29% of this amount $7,508,284 constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable, restricted, committed, or assigned* to indicate that it is 1) not in spendable form $0, 2) legally required to be maintained intact $0, 3) restricted for a particular purpose $2,300,157, 4) committed for particular purposes $3,970,713 or 5) assigned for particular purposes $12,033,174.



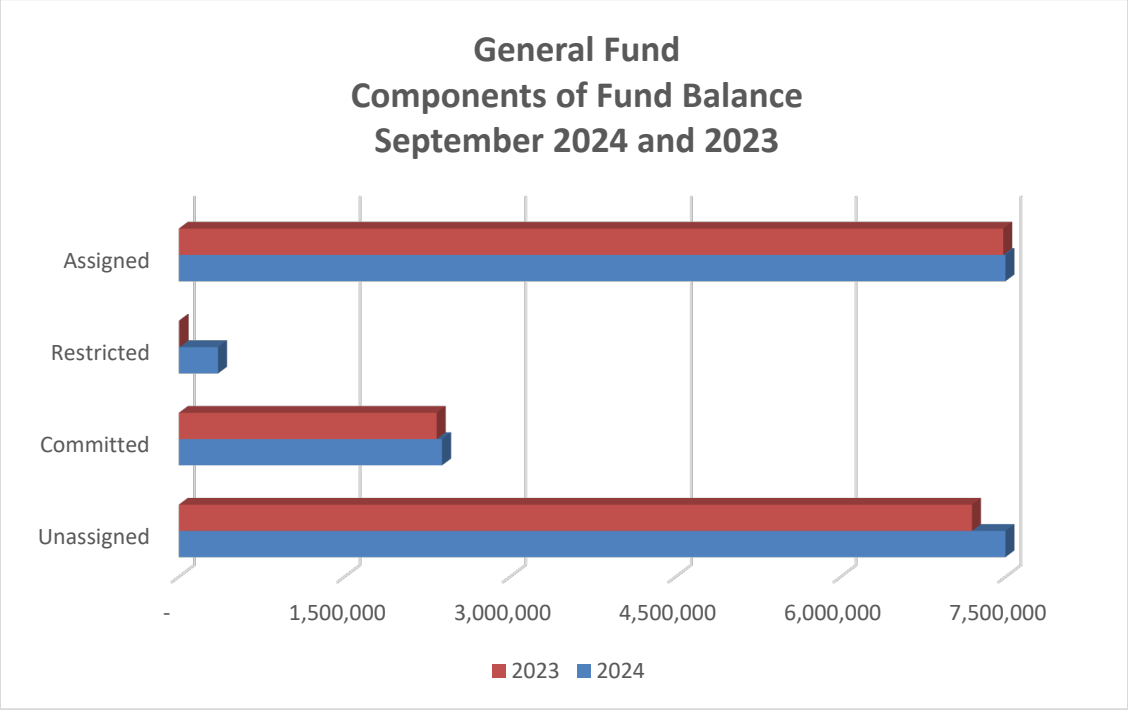
City of Sandpoint

MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2024

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (CONCLUDED)

The general fund is the chief operating fund of the City of Sandpoint. At the end of the current fiscal year, the unassigned fund balance of the general fund was $7,508,284 while the total fund balance reached $19,485,578. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures.

The fund balance of the City of Sandpoint's general fund increased by $2,463,947 during the current fiscal year. This is due to an increase in actual tax revenue, charges for services revenue and investment/interest revenue.



GENERAL FUND BUDGETARY HIGHLIGHTS

Original budget compared to final budget. During the year, there was no need for any significant amendments to increase the original budgeted appropriations.

Table 3
CITY OF SANDPOINT GENERAL FUND – BUDGET TO ACTUALS
September 30, 2024

Revenue source	Estimated revenues	Actual revenues	Difference
Taxes and special assessments	6,338,830	6,038,255	(300,575)
Licenses and permits	456,300	423,796	(32,504)
Grants	1,062,500	69,529	(992,971)
Intergovernmental revenue	5,259,227	3,653,135	(1,606,092)
Interest	30,000	911,605	881,605
Charges for services	2,367,817	1,790,849	(576,968)
Fines and forfeits	95,500	168,539	73,039
Miscellaneous revenues	267,500	364,733	97,233
Expenses	**Estimated expenses**	**Actual expenses**	**Difference**
General government	4,758,402	3,443,519	1,314,883
Public safety	7,216,322	6,006,628	1,209,694
Highways and streets	2,793,862	2,139,425	654,437
Culture and recreation	1,197,137	1,032,709	164,428
Capital outlay	4,512,200	1,232,445	3,279,755
Debt service:			
Principal retirement	35,815	38,364	(2,549)
Interest expense	2,163	2,231	(68)

Final budget compared to actual results. The most significant differences between estimated expenses and revenues and actual expenses and revenues were as follows:

The surplus/shortfalls in the above revenue sources were caused for various reasons. The unfavorable variance in Grant and Intergovernmental revenues was primarily due to budgeting for projected grant/SURA (Sandpoint Urban Renewal Agency) projects that were delayed to future periods and not a loss of those funds.

The shortfall in budget to actual Tax revenues noted above directly correlates to resort city occupancy taxes.

Over the last decade, the City of Sandpoint has worked to identify and implement charges for various programs and activities. This has included licenses and permits, charges for services, rental rates for community buildings and moorage, and parking fines. The goal of this effort has been to increase the percentage of total revenues that are provided for these services that have been generally funded or subsidized by property taxes in the past. These efforts have been necessary to maintain service levels to Sandpoint citizens at levels they are accustomed to in spite of rising costs.

Expense variances are apparent in all categories where the actual expenditures are less than estimated. This is in part due to the delay of several capital projects. Some projects were not able to be completed by September 30 and were extended into the next fiscal year. General government and public safety savings was due to employee turnover that resulted in salary savings; as well as lower costs in most categories for professional and technical services.

GENERAL FUND BUDGETARY HIGHLIGHTS (CONCLUDED)

Proprietary Funds – The City of Sandpoint's proprietary funds provide the same type of information as found in the government-wide financial statements, but in more detail. The unrestricted net position of the Water Fund at the end of the year was $6,406,688 and the Sewer Fund was $6,611,956. The total change in net position for both funds was $2,005,924 and $3,869,348, respectively. As noted earlier in the discussion of business-type activities, the increase for the Water and Sewer Funds results from an increase in assets (cash and investments) due to delays in projects and capital improvements.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The City of Sandpoint's investment in capital assets for its governmental and business-type activities as of September 30, 2024, increased to $83,788,818 (net of accumulated depreciation and amortization) from $75,404,896. This investment in capital assets includes land, buildings, machinery, equipment, vehicles, park facilities, right-of-use lease assets and the water and sewer treatment facilities. The total increase in capital assets for the current fiscal year was 11% or $8,383,922.

Table 4

CITY OF SANDPOINT'S CAPITAL ASSETS
(net of depreciation and amortization)

	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
Land	$ 2,369,186	$ 2,369,186	$ 6,311,579	$ 6,311,579	$ 8,680,765	$ 8,680,765
Construction in progress	7,096,661	1,161,679	1,393,308	276,929	8,489,969	1,438,608
Right-of-use lease assets	3,144	5,659	-	36,125	3,144	41,784
Buildings	5,047,201	4,781,167	327,638	279,109	5,374,839	5,060,276
Improvements other than buildings	15,058,841	15,587,412	221,436	234,255	15,280,277	15,821,667
Machinery and equipment	2,333,518	1,648,440	1,686,151	841,808	4,019,669	2,490,248
Infrastructure	562,713	574,765	41,377,442	41,296,783	41,940,155	41,871,548
Total	$ 32,471,264	$ 26,128,308	$ 51,317,554	$ 49,276,588	$ 83,788,818	$ 75,404,896

Major capital assets purchased during the current fiscal year include the following:

- Sidewalks/Pathways/Land $557,335
- Government Building and Parking Lot Projects $195,824
- James E. Russell Sports Center Facility, Travers All-Wheel Park Improvements, Travers Tennis Courts and the Travers Playground & Splashpad $6,654,960
- Vehicles & Equipment – Public Safety $236,280 Streets $351,699, Water $248,393 and Sewer $697,146
- Water Treatment Lining/Coating and Roof Extension $100,124
- Water and Sewer Mainline Projects $834,308
- Sewer Lift Station, Manhole and SCADA Projects $895,388
- Sewer Treatment Facility and Bridge Projects $316,600
- Water and Sewer Contributed Capital $549,076

CAPITAL ASSET AND DEBT ADMINISTRATION (CONCLUDED)

Additional information on the City of Sandpoint capital assets can be found in the Note section of this report.

Long-term Debt –At the end of the current fiscal year, the total City of Sandpoint principal bond indebtedness was $11,998,310. Of this amount, $11,968,422 is backed by the full faith and credit of the government and $29,888 is special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment. The remainder of the City of Sandpoint's long-term debt obligations is comprised of compensated absences and financed purchase leases and lease liabilities.

Table 5

CITY OF SANDPOINT'S OUTSTANDING DEBT

	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
Compensated absences	$ 609,837	$ 835,113	$ 112,076	$ 116,321	$ 721,913	$ 951,434
Special assessments	29,888	35,078	-	-	29,888	35,078
Financed purchase	36,537	72,353	-	-	36,537	72,353
Lease liabilities	3,241	5,789	-	37,389	3,241	43,178
Revenue bonds	-	-	11,968,422	12,467,220	11,968,422	12,467,220
Total	$ 679,503	$ 948,333	$12,080,498	$12,620,930	$ 12,760,001	$ 13,569,263

The City of Sandpoint's total indebtedness decreased by 6% or $809,262 during the current fiscal year. The reason for the decrease is due to regular annual payments that reduced the principal.

Additional information on the City of Sandpoint's long-term debt can be found in the Note section of this report.

ECONOMIC FACTORS, NEXT YEAR'S BUDGETS, AND RATES

The following economic factors currently affect the City of Sandpoint and were considered in developing the 2024-2025 fiscal year budgets.

- Aerospace, high tech and manufacturing businesses have been major players in the City of Sandpoint's job market. Kochava, Biomedical Innovations, Daher (formerly Quest), Litehouse, and Tamarack Aerospace Group Inc have remained consistent or increased their workforce. This has led to increased revenues and expenditures to the City.
- In July 2017 the Council adopted the Fiscal Policies for Fund Balance, Reserves and Use of One-time Resources and Construction Reserve Policies. As of the end of the FY 2024 the City has $3,519,390 assigned for Operating Reserve, $1,508,310 assigned for an Emergency Reserve and $4,000,000 assigned for the Construction Reserve. The Construction Reserve funds the construction of the Downtown Revitalization Projects. This construction began in FY 2018 and will continue through FY 2027 (or longer) with the SURA funding to occur through FY 2029. This has improved utilization of the City Funds and restricts funds in case of emergencies.
- The City continues phase two in bringing dark fiber to Sandpoint. IRU and leasing fees have been established and franchise agreements have been brought to City Council for the various telecommunication companies that the City is providing fiber to. These are both in the commercial and residential zones. These agreements increase revenues and enhance services to residents.
- The 2024-2025 Budget was adopted at $50,499,054, a decrease of $2,475,215 or 4.7% over the prior year fiscal budget of $52,974,269. The budget includes $15,660,402 of unspent funds from prior years. Over 75% of these unspent funds are due to water and sewer reserves to be used for infrastructure upgrades. The remaining is due to unspent funds in the Governmental Funds.

ECONOMIC FACTORS, NEXT YEAR'S BUDGETS, AND RATES (CONCLUDED)

- Property taxes were budgeted for the 2024-2025 fiscal year at $5,052,867, an increase of $258,148 or 5.4% over last year's property tax amount. Community growth has contributed to this revenue increase, which will be used to fund increases in recurring expenditures and obligations.

Requests for Information

This financial report is designed to provide a general overview of the City of Sandpoint's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Sarah Lynds - Finance Director
City of Sandpoint
1123 Lake Street
Sandpoint, Idaho 83864

FINANCIAL SECTION

BASIC FINANCIAL STATEMENTS

City of Sandpoint

STATEMENT OF NET POSITION
September 30, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Sandpoint Urban Renewal Agency
ASSETS				
Cash and investments	$ 24,636,434	$ 13,467,604	$ 38,104,038	$ 6,211,799
Receivables, net	1,082,230	2,072,198	3,154,428	1,791,697
Due from SURA component unit	656,344	-	656,344	-
Inventory	-	45,826	45,826	-
Lease receivable	58,912	-	58,912	-
Land	2,369,186	6,311,579	8,680,765	-
Construction in progress	7,096,661	1,393,308	8,489,969	-
Capital and intangible assets, net of accumulated depreciation and amortization	23,005,417	43,612,667	66,618,084	-
Restricted assets:				
Cash and investments	2,274,123	24,344,655	26,618,778	84,608
Endowment	25,000	-	25,000	-
Interest receivable	1,034	-	1,034	-
Total assets	61,205,341	91,247,837	152,453,178	8,088,104
DEFERRED OUTFLOWS OF RESOURCES				
Proportionate share of collective deferred outflows of resources	1,278,781	339,466	1,618,247	-
Total deferred outflows of resources	1,278,781	339,466	1,618,247	-
LIABILITIES				
Accounts payable and accrued expenses	2,245,262	998,393	3,243,655	83,816
Unearned property taxes	-	-	-	1,737,287
Payable from restricted assets:				
Customer deposits	504,695	9,606	514,301	-
Accrued interest payable	979	140,731	141,710	-
Financed purchase - current portion	36,537	-	36,537	-
Lease liabilities - current portion	2,588	-	2,588	-
Special assessment bond - current portion	5,437	-	5,437	-
Notes payable - current portion	-	-	-	140,209
Revenue bonds - current portion	-	511,931	511,931	-
Noncurrent liabilities:				
Compensated absences - noncurrent portion	609,837	112,076	721,913	-
Lease liabilities - noncurrent portion	653	-	653	-
Special assessment bond - noncurrent portion	24,451	-	24,451	-
Notes payable - noncurrent portion	-	-	-	1,188,711
Revenue bonds - noncurrent portion	-	11,456,491	11,456,491	-
Net pension liability	1,328,689	960,101	2,288,790	-
Total liabilities	4,759,128	14,189,329	18,948,457	3,150,023
DEFERRED INFLOWS OF RESOURCES				
Proportionate share of collective deferred inflows of resources	(19,702)	166,390	146,688	-
Deferred inflows of resources from lease receivable	58,912	-	58,912	-
Total deferred inflows of resources	39,210	166,390	205,600	-
NET POSITION				
Net investment in capital assets and leases	32,431,486	39,349,132	71,780,618	-
Restricted for:				
Contributions	7,138	-	7,138	-
RCT property tax relief fund	348,476	-	348,476	-
James E. Russell Sports Center	1,665,533	-	1,665,533	-
Endowment - nonexpendable	25,000	-	25,000	
Capital improvements	9,440	20,006,840	20,016,280	-
Debt	244,570	1,664,252	1,908,822	-
Inflow and infiltration	-	1,866,520	1,866,520	-
Watershed protection	-	704,416	704,416	-
Ponderay impact	-	97,281	97,281	-
Other	-	5,346	5,346	-
Downtown district	-	-	-	173,462
Northern district	-	-	-	4,764,619
Unrestricted	22,954,141	13,537,797	36,491,938	-
Total net position	$ 57,685,784	$ 77,231,584	$ 134,917,368	$ 4,938,081

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

City of Sandpoint

STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Capital Grants	Net (Expense) Revenue and Changes in Net Assets: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: Sandpoint Urban Renewal Agency
Governmental activities:							
General government	$ 3,465,580	$ 492,629	$ -	$ (2,972,951)	$ -	$ (2,972,951)	$ -
Public safety	6,170,089	2,244,653	46,354	(3,879,082)	-	(3,879,082)	-
Highways and streets	3,091,803	-	23,175	(3,068,628)	-	(3,068,628)	-
Culture and recreation	1,935,408	678,131	149,254	(1,108,023)	-	(1,108,023)	-
Other	-	358,389	-	358,389	-	358,389	-
Interest on long-term debt	2,992	-	-	(2,992)	-	(2,992)	-
Change in net pension liability	861,268	-	-	(861,268)	-	(861,268)	-
Unallocated actual PERSI contributions	(570,292)	-	-	570,292	-	570,292	-
Total governmental activities	14,956,848	3,773,802	218,783	(10,964,263)	-	(10,964,263)	-
Business-type activities:							
Water	2,655,238	4,715,011	1,190,287	-	3,250,060	3,250,060	-
Sewer	2,484,009	5,803,117	975,188	-	4,294,296	4,294,296	-
Bond payment fund	322,126	-	-	-	(322,126)	(322,126)	-
Other proprietary funds	706,001	813,137	-	-	107,136	107,136	-
Total business-type activities	6,167,374	11,331,265	2,165,475	-	7,329,366	7,329,366	-
Total primary government	$ 21,124,222	$ 15,105,067	$ 2,384,258	(10,964,263)	7,329,366	(3,634,897)	-
Component units:							
Community development							286,012
Interest expense							25,235
Total component unit							311,247
General revenues:							
Property taxes and special assessments				6,267,581	-	6,267,581	1,669,999
Penalties and interest				-	-	-	254,186
Investment earnings				1,403,947	1,936,462	3,340,409	-
Miscellaneous				-	-	-	-
Intergovernmental revenue				3,653,135	-	3,653,135	-
Gain (loss) on disposal of assets				18,128	57,929	76,057	-
Transfers				2,920,568	(2,920,568)	-	-
Total general revenues and transfers				14,263,359	(926,177)	13,337,182	1,924,185
Change in net position				3,299,096	6,403,189	9,702,285	1,612,938
Net position - beginning				54,386,688	70,828,395	125,215,083	3,325,143
Net position - ending				$ 57,685,784	$ 77,231,584	$ 134,917,368	$ 4,938,081

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

City of Sandpoint

GOVERNMENTAL FUNDS
BALANCE SHEET
September 30, 2024

	General	Parks Improvement	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	$ 19,148,437	$ 1,953,861	$ 3,534,136	$ 24,636,434
Receivables	393,038	175,766	26,772	595,576
Due from SURA component unit	656,344	-	-	656,344
Due from other governments	486,654	-	-	486,654
Restricted assets:				
Cash and investments	355,614	1,674,973	243,536	2,274,123
Endowment	-	25,000	-	25,000
Interest receivable	-	-	1,034	1,034
Total assets	$ 21,040,087	$ 3,829,600	$ 3,805,478	$ 28,675,165
LIABILITIES				
Accounts payable and accrued expenses	$ 947,562	$ 408,411	$ 889,289	$ 2,245,262
Customer deposits	504,695	-	-	504,695
Total liabilities	1,452,257	408,411	889,289	2,749,957
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-property taxes	102,252	-	4,818	107,070
Unavailable revenue-special assessments	-	-	5,810	5,810
Total deferred inflows of resources	102,252	-	10,628	112,880
FUND BALANCES:				
Restricted for:				
Historic Commission Donation	479	-	-	479
Art Contributions	2,500	-	-	2,500
Tennis Court Donations	-	5,477	-	5,477
Dog Park	-	3,963	-	3,963
Debt Service	-	-	244,570	244,570
Police Contributions	4,159	-	-	4,159
RCT Property Tax Relief	348,476	-	-	348,476
James E. Russell Sports Center	-	1,665,533	-	1,665,533
Endowment - nonexpendable	-	25,000	-	25,000
Committed to:				
Downtown Farmin Landing	256,592	-	-	256,592
Downtown Parking Dedicated Funds	58,382	-	-	58,382
In Lieu of Sidewalk Dedicated Funds	153,459	-	-	153,459
Memorial Field Replacement / Maintenance	-	457,962	-	457,962
FY25 Recreation Budget	-	-	67,484	67,484
FY25 Capital Improvement Fund (impact fees)	-	-	867,500	867,500
FY25 Parks Improvement Fund Budget	-	192,653	-	192,653
FY25 General Fund Budget	1,916,681	-	-	1,916,681
Assigned to:				
Byway Pump	60,000	-	-	60,000
Healthcare	148,866	-	-	148,866
Recreation Fund	-	-	370,115	370,115
Operating Reserve	3,519,390	-	-	3,519,390
Emergency Reserve	1,508,310	-	-	1,508,310
Construction Reserve	4,000,000	-	-	4,000,000
Capital Improvement Fund (impact fees)	-	-	1,240,569	1,240,569
Parks Capital Improvement Fund	-	1,070,601	-	1,070,601
Fiber Optic Fund	-	-	115,323	115,323
Unassigned:				
General fund	7,508,284	-	-	7,508,284
Total fund balances	19,485,578	3,421,189	2,905,561	25,812,328
Total liabilities, deferred inflows of resources and fund balances	$ 21,040,087	$ 3,829,600	$ 3,805,478	$ 28,675,165

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

City of Sandpoint

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
September 30, 2024

Total fund balance at September 30, 2024 - Governmental Funds		$ 25,812,328
Leases receivable		58,912
Cost of capital and intangible assets	$ 47,714,662	
Less: accumulated depreciation and amortization		
Right-of-use lease assets	(10,060)	
Buildings	(1,496,582)	
Improvements other than buildings	(9,226,768)	
Machinery and equipment	(4,446,294)	
Infrastructure	(63,694)	32,471,264
Elimination of deferred inflows of resources		112,880
Financed purchase - current portion		(36,537)
Lease liabilities - current portion		(2,588)
Special assessmend bond - current portion		(5,437)
Long-term liabilities		
Accrued interest	(979)	
Compensated absences	(609,837)	
Leases liabilities - noncurrent portion	(653)	
Special assessment bond payable - noncurrent portion	(24,451)	(635,920)
Deferred inflows of resources from leases receivable		(58,912)
Items related to GASB 68 and reporting net pension liability:		
Proportionate share of collective deferred outflows of resources	1,278,781	
Proportionate share of collective deferred inflows of resources	19,702	
Net pension liability	(1,328,689)	(30,206)
Net position at September 30, 2024		$ 57,685,784

The accompanying "Notes to the Financial Statements" are an integral part of this statement.

City of Sandpoint

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Year Ended September 30, 2024

	General	Parks Improvement	Other Governmental Funds	Total
REVENUES				
Special assessments and property taxes	$ 6,038,255	$ -	$ 218,291	$ 6,256,546
Licenses and permits	423,796	-	-	423,796
Grants	69,529	149,254	-	218,783
Intergovernmental revenue	3,653,135	-	-	3,653,135
Interest	911,605	315,800	176,542	1,403,947
Impact fees	-	-	358,389	358,389
Charges for services	1,790,849	497,866	88,255	2,376,970
Fines and forfeits	168,539	-	-	168,539
Miscellaneous revenues	364,733	62,000	19,375	446,108
Total revenues	13,420,441	1,024,920	860,852	15,306,213
EXPENDITURES				
General government	3,443,519	-	19,019	3,462,538
Public safety	6,006,628	-	-	6,006,628
Highways and streets	2,139,425	-	342,516	2,481,941
Culture and recreation	1,032,709	37,554	213,644	1,283,907
Capital outlay	1,232,445	6,223,644	540,009	7,996,098
Debt service:				
Principal	38,364	-	5,190	43,554
Interest	2,231	-	1,666	3,897
Total expenditures	13,895,321	6,261,198	1,122,044	21,278,563
Excess (deficiency) of revenues over (under) expenditures	(474,880)	(5,236,278)	(261,192)	(5,972,350)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of assets	18,128	-	-	18,128
Transfers in	2,938,616	-	17,917	2,956,533
Transfers (out)	(17,917)	(18,048)	-	(35,965)
Total other financing sources (uses)	2,938,827	(18,048)	17,917	2,938,696
Net change in fund balances	2,463,947	(5,254,326)	(243,275)	(3,033,654)
Fund balances - beginning	17,021,631	8,675,515	3,148,836	28,845,982
Fund balances - ending	$ 19,485,578	$ 3,421,189	$ 2,905,561	$ 25,812,328

The accompanying "Notes to the Financial Statements" are an integral part of this statement.

City of Sandpoint

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

Total net changes in fund balances for the year ended September 30, 2024		$ (3,033,654)
Add:	Capital outlay which is considered expenditures	7,996,098
Less:	Depreciation and amortization expense	(1,653,142)
Less:	Proceeds from sale of assets	(18,128)
Add:	Gain (loss) on disposal of assets	18,128
Add:	Special assessment debt payments considered as expenditures	5,190
Add:	Financed purchase debt payments considered as expenditures	35,816
Add:	Lease liabilities debt payments considered as expenditures	2,548
Add:	Change in accrued interest expense	905
Add:	Change in compensated absences	225,276
Add:	Difference between revenue earned on property taxes on modified accrual basis versus revenue on property taxes on accrual basis	11,035
Less:	Change in net pension liability	(861,268)
Add:	Unallocated actual PERSI contributions	570,292
Change in net position for year ended September 30, 2024		$ 3,299,096

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

City of Sandpoint

PROPRIETARY FUNDS
STATEMENT OF NET POSITION
September 30, 2024

	Water	Sewer	Bond Payment Fund	Sanitation*	Total
ASSETS					
Current assets:					
Cash and investments	$ 6,760,487	$ 6,152,586	$ 136,599	$ 417,932	$ 13,467,604
Receivables	916,920	1,048,127	4,132	103,019	2,072,198
Inventory	45,826	-	-	-	45,826
Total current assets	7,723,233	7,200,713	140,731	520,951	15,585,628
Noncurrent assets:					
Restricted cash and investments	10,716,777	12,785,030	837,502	5,346	24,344,655
Land	5,121,649	1,189,930	-	-	6,311,579
Construction in progress	175,761	1,217,547	-	-	1,393,308
Capital and intangible assets, net of accumulated depreciation and amortization	29,969,208	13,643,459	-	-	43,612,667
Total noncurrent assets	45,983,395	28,835,966	837,502	5,346	75,662,209
Total assets	53,706,628	36,036,679	978,233	526,297	91,247,837
DEFERRED OUTFLOWS OF RESOURCES					
Proportionate share of collective deferred outflows of resources	196,997	142,469	-	-	339,466
Total deferred outflows of resources	196,997	142,469	-	-	339,466
LIABILITIES					
Current liabilities:					
Accounts payable and accrued expenses	783,872	212,723	-	1,798	998,393
Payable from restricted assets:					
Customer deposits	9,606	-	-	-	9,606
Accrued interest payable	-	-	140,731	-	140,731
Revenue bonds - current portion	-	-	511,931	-	511,931
Total current liabilities	793,478	212,723	652,662	1,798	1,660,661
Noncurrent liabilities:					
Revenue bonds - noncurrent portion	-	-	11,456,491	-	11,456,491
Compensated absences - noncurrent portion	50,727	61,349	-	-	112,076
Net pension liability	599,049	361,052	-	-	960,101
Total noncurrent liabilities	649,776	422,401	11,456,491	-	12,528,668
Total liabilities	1,443,254	635,124	12,109,153	1,798	14,189,329
DEFERRED INFLOWS OF RESOURCES					
Proportionate share of collective deferred inflows of resources	70,288	96,102	-	-	166,390
Total deferred inflows of resources	70,288	96,102	-	-	166,390
NET POSITION					
Net investment in capital and intangible assets	35,266,618	16,050,936	(11,968,422)	-	39,349,132
Restricted for:					
Debt	826,750	-	837,502	-	1,664,252
Capital improvements	9,088,330	10,918,510	-	-	20,006,840
Inflow and filtration	-	1,866,520	-	-	1,866,520
Watershed protection	704,416	-	-	-	704,416
Ponderay impact	97,281	-	-	-	97,281
Other	-	-	-	5,346	5,346
Unrestricted	6,406,688	6,611,956	-	519,153	13,537,797
Total net position	$ 52,390,083	$ 35,447,922	$ (11,130,920)	$ 524,499	$ 77,231,584

*Not a major fund

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

City of Sandpoint

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Year Ended September 30, 2024

	Water	Sewer	Bond Payment Fund	Sanitation*	Total
OPERATING REVENUES					
Charges for services	$ 4,261,102	$ 5,803,108	$ -	$ 813,137	$ 10,877,347
Equipment and meter sales	-	1	-	-	1
Miscellaneous revenues	453,909	8	-	-	453,917
Total operating revenues	4,715,011	5,803,117	-	813,137	11,331,265
OPERATING EXPENSES					
Personal services	832,761	723,558	-	-	1,556,319
Contractual services	532,034	354,720	-	668,556	1,555,310
Other services and charges	380,540	290,867	-	1,320	672,727
Heat, lights, and power	126,395	159,354	-	-	285,749
Depreciation	690,134	873,808	-	-	1,563,942
Amortization	-	-	-	36,125	36,125
Change in net pension liability	93,374	81,702	-	-	175,076
Total operating expenses	2,655,238	2,484,009	-	706,001	5,845,248
Operating income	2,059,773	3,319,108	-	107,136	5,486,017
NONOPERATING REVENUES (EXPENSES)					
Interest income	884,735	976,747	50,260	24,720	1,936,462
Interest expense	-	-	(322,126)	-	(322,126)
Proceeds from sale of assets	16,704	41,225	-	-	57,929
Total nonoperating revenues (expenses)	901,439	1,017,972	(271,866)	24,720	1,672,265
Income (loss) before contributions and transfers	2,961,212	4,337,080	(271,866)	131,856	7,158,282
Capital contributions - cap fees	1,190,287	975,188	-	-	2,165,475
Transfers in	87,957	-	826,750	-	914,707
Transfers (out)	(2,233,532)	(1,442,920)	-	(158,823)	(3,835,275)
Total transfers	(2,145,575)	(1,442,920)	826,750	(158,823)	(2,920,568)
Change in net position	2,005,924	3,869,348	554,884	(26,967)	6,403,189
Total net position - beginning	50,384,159	31,578,574	(11,685,804)	551,466	70,828,395
Total net position - ending	$ 52,390,083	$ 35,447,922	$ (11,130,920)	$ 524,499	$ 77,231,584

*Not a major fund

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

City of Sandpoint

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Year Ended September 30, 2024

	Water	Sewer	Bond Payment	Sanitation*	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	$ 4,493,292	$ 5,508,140	$ -	$ 805,487	$ 10,806,919
Payments to employees	(886,435)	(761,019)	-	-	(1,647,454)
Payments to suppliers	(405,105)	(716,648)	-	(668,078)	(1,789,831)
Net cash provided (used) by operating activities	3,201,752	4,030,473	-	137,409	7,369,634
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Additional contributed capital	1,190,287	975,188	-	-	2,165,475
Operating transfers (out) in	(2,145,575)	(1,442,920)	826,750	(158,823)	(2,920,568)
Net cash provided (used) by noncapital financing activities	(955,288)	(467,732)	826,750	(158,823)	(755,093)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of fixed assets	(1,406,194)	(2,234,839)	-	-	(3,641,033)
Proceeds from sale of assets	16,704	41,225	-	-	57,929
Principal paid on bonds and leases	-	-	(498,798)	-	(498,798)
Principal paid on lease liability	-	-	-	(37,389)	(37,389)
Interest paid	-	-	(327,952)	-	(327,952)
Net cash provided (used) by capital and related financing activities	(1,389,490)	(2,193,614)	(826,750)	(37,389)	(4,447,243)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest income	884,735	976,747	50,116	24,720	1,936,318
Net cash provided (used) by investing activities	884,735	976,747	50,116	24,720	1,936,318
Net increase (decrease) in cash and investments	1,741,709	2,345,874	50,116	(34,083)	4,103,616
Cash and investments, beginning	15,735,555	16,591,742	923,985	457,361	33,708,643
Cash and investments, ending	$ 17,477,264	$ 18,937,616	$ 974,101	$ 423,278	$ 37,812,259
Reconciliation of operating income to net cash provided (used) by operating activities:					
Operating income	$ 2,059,773	$ 3,319,108	$ -	$ 107,136	$ 5,486,017
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	690,134	873,808	-	-	1,563,942
Amortization	-	-	-	36,125	36,125
Changes in assets and liabilities:					
(Increase) decrease in:					
Receivables	(231,325)	(294,977)	-	(7,650)	(533,952)
Inventory	(6,215)	-	-	-	(6,215)
Increase (decrease) in:					
Vouchers payable	640,079	97,797	-	1,798	739,674
Items related to net pension liability	39,700	34,737	-	-	74,437
Customer deposits	9,606	-	-	-	9,606
Net cash provided (used) by operating activities	$ 3,201,752	$ 4,030,473	$ -	$ 137,409	$ 7,369,634
Reconciliation of cash to the statement of net position:					
Cash/investments	$ 6,760,487	$ 6,152,586	$ 136,599	$ 417,932	$ 13,467,604
Restricted cash/investments	10,716,777	12,785,030	837,502	5,346	24,344,655
	$ 17,477,264	$ 18,937,616	$ 974,101	$ 423,278	$ 37,812,259

*Not a major fund

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

City of Sandpoint

NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Sandpoint (the "City") is an incorporated city of the State of Idaho. The City of Sandpoint, Idaho operates under a Mayor/Council form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, sanitation, health and social services, culture - recreation, public improvements, planning and zoning, and general administrative services.

The City is governed by an elected Mayor and City Council. The City provides a wide range of municipal services that include police, fire, and other services. Water, sewer, bond payment, and sanitation services are provided by the City and are accounted for as enterprise funds.

The financial statements include all operations controlled by the City. A reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of the relationship are such that exclusion would cause the reporting entity's financial statements to be misleading.

The Sandpoint Urban Renewal Agency (the "Agency") was established to promote urban development and improvement in deteriorated areas within the Agency's boundaries. The Agency is governed by a seven-member Board of Commissioners appointed by the Mayor of the City and confirmed by the City Council. The City Council has the ability to appoint, reassign or dismiss the board members of the Agency. The Agency is considered a discretely presented component unit of the City and is reported in the discretely presented component unit column in the government wide financial statements to emphasize it is legally separate from the City. Complete financial statements for the Agency can be obtained at the clerk's office.

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The most significant of the City's accounting policies are described below:

B. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds and proprietary funds. The City, at this time, does not report internal service funds.

(Continued)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds. Separate statements for each fund category—governmental and proprietary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

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

The *Parks Improvement Fund* is used to account for user fees, program fees and private donations restricted for the development of public properties devoted to parks and recreation.

The government reports the following major proprietary funds:

The *Water Fund* accounts for the provision of water services to individuals and commercial users. All activities necessary to provide such services are accounted for in this fund, including (but not limited to) administration, operations, maintenance, financing, and related debt service.

The *Sewer Fund* accounts for the provision of wastewater services to individuals and commercial users. All activities necessary to provide such services are accounted for in this fund, including (but not limited to) administration, operations, maintenance, financing, and related debt service.

The *Bond Payment Fund* accounts for the payment of bond debt associated with the proprietary funds.

The government reports the following nonmajor proprietary fund:

The *Sanitation Fund* accounts for the provision of sanitation services to residents of the City. All activities necessary to provide such services are accounted for in this fund, including (but not limited to) administration, operations and maintenance.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds. While these balances are reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

(Continued)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation – Fund Financial Statements (Concluded)

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in the governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

D. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital and intangible asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the City.

Expenses/Expenditures – On the accrual basis of accounting, expenses are recognized at the time they are incurred.

(Continued)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Concluded)

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water, wastewater and sanitation funds are charges to customers for sales and services. The water and sewer fund also recognize as operating revenue the portion of cap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

E. Cash and Cash Equivalents

The City pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as part of the City's investments.

For purposes of reporting cash flows, cash (unrestricted as well as restricted cash) and cash equivalents include: cash on hand, amount due from banks, and investments with maturities of less than 90 days. If maturity is greater than 90 days, the certificates of deposit are classified as cash equivalents since they are part of the City's cash management activity, short-term and readily convertible to known amounts of cash. Investments are stated at cost, which approximates market. Investments on hand at September 30, 2024 meet the guidelines as set by regulations of the State of Idaho.

F. Capital and Intangible Assets

Capital and intangible assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and right-of-use lease assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

The City contracted with an independent appraisal firm to perform a complete inventory of capital assets in June of 2004. Capital assets were valued at estimated historical costs when original costs were not available. The City continues to update this inventory. Donated fixed assets are capitalized at fair value on the date donated.

Capital and intangible assets valued at $15,000 or more which have a useful life of more than three years are capitalized.

Interest incurred during the construction phase of capital assets of enterprise funds is included as part of the capitalized value of the assets constructed. The amount of interest capitalized depends on the specific circumstances. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the lives are not capitalized.

(Continued)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Capital and Intangible Assets (Concluded)

Property, plant, and equipment of the primary government, as well as the component unit, are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	50
Equipment	5 – 15
Infrastructure	75
Other improvements	20

Intangible right-of-use lease assets are recorded at net present value, and lease liabilities are amortized using the straight-line method over the life of the lease.

G. Compensated Absences

Newly hired employees will start to earn paid time off ("PTO") time at the rate of 14 hours per month. Accrual rates increase with an employee's years of service and cannot exceed two times the annual accrual rate. Employees must have five years of experience to request a cash out of PTO balances in excess of the required minimum balance of 160 hours. Upon separation from service for any reason other than retirement, employees will be cashed out at 100% of their PTO balance.

Employees must be in paid status for more than one-half (1/2) of their scheduled workdays during the month to earn credit for PTO time. Employees working percentage time (permanent part-time) will accrue PTO time on a pro-rated basis.

H. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

In general, payables and accrued liabilities that will be paid from governmental funds are reported on the governmental fund financial statements regardless of whether they will be liquidated with current resources. However, claims and judgments and the noncurrent portion of capital leases, which will be paid from governmental funds, are reported as a liability in the fund financial statements only to the extent that they will be paid with current, expendable, available financial resources. In general, payments made within sixty days after year-end are considered to have been made with current available financial resources. Bonds and other long-term obligations that will be paid from governmental funds are not recognized as a liability in the fund financial statements until due.

I. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City only has one item that qualifies for reporting in this category. It is the deferred outflows relating to the accounting for the net pension obligation on the government-wide and proprietary funds statement of net position, in accordance with GASB 68, Accounting and Financial Reporting for Pensions.

(Continued)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Deferred Outflows/Inflows of Resources (Concluded)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

The City has one type of item, which arises under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

The City has one type of item, which arises under full accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, proportionate share of collective deferred inflows of resources, is reported only on the government-wide and proprietary funds statement of net position. The government-wide and proprietary funds statement of net position reports proportionate share of collective deferred inflows of resources from one source: accounting for the net pension obligation, in accordance with GASB 68, Accounting and Financial Reporting for Pensions.

J. Fund Balance Classifications

The City has adopted GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (required implementation date of September 2011). This Statement establishes criteria for classifying governmental fund balances into specifically defined classifications. Classifications are hierarchical and are based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. Application of the Statement requires the City to classify and report amounts in the appropriate fund balance classifications. The City's accounting and finance policies are used to interpret the nature and/or requirements of the funds and their corresponding assignment of restricted, committed, assigned, or unassigned.

The City reports the following classifications:

Nonspendable Fund Balance — Nonspendable fund balances are amounts that cannot be spent because they are either: (a) not in spendable form—such as inventory or prepaid insurance, or (b) legally or contractually required to be maintained intact—such as a trust that must be retained in perpetuity.

Restricted Fund Balance — Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions are placed on fund balances when legally enforceable legislation establishes a specific purpose for the funds. Legal enforceability means that the City can be compelled by an external party (e.g., citizens, public interest groups, the judiciary) to use resources created by enabling legislation only for the purposes specified by the legislation.

(Continued)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Fund Balance Classifications (Concluded)

Committed Fund Balance – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by the City Council. Amounts in the committed fund balance classification may be used for other purposes with appropriate due process by the City Council. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance – Assigned fund balances are amounts that are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by: (a) the City Treasurer, or (b) an appointed body (e.g., a budget or finance committee) or official to which the City Council have delegated the authority to assign, modify, or rescind amounts to be used for specific purposes. Assigned fund balance includes: (a) all remaining amounts that are reported in governmental funds (other than the general fund) that are not classified as non-spendable, restricted, or committed, and (b) amounts in the general fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund, are assigned for purposes in accordance with the nature of their fund type. Assignment within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the City itself.

Unassigned Fund Balance – Unassigned fund balance is the residual classification for the general fund. This classification represents general fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the general fund.

K. Fund Balance Flow Assumptions

Sometimes, the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

L. Net Position Flow Assumptions

Net position represents the difference between assets, deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

(Continued)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

L. Net Position Flow Assumptions (Concluded)

Sometimes, the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

M. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

N. Property Taxes

Property Taxes - Property taxes are levied by the board of commissioners on the first Monday in September and become payable on December 20. Taxpayers may pay one-half on December 20, and the remaining half the following June 20. Property taxes are computed from levies and collections verified by inspection of records of the Bonner County auditor's office. Bonner County collects all property tax revenue for the City.

Bonner County – Due from Bonner County are taxes and other county collections allocable to the fiscal year ended September 30, 2024, which were collected and held by the county at September 30, 2024, but not yet remitted to the City until after September 30, 2024.

O. Pensions

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

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

P. Beneficial Interest – Assets Held by the Innovia Foundation

On February 26, 2024, the City established an endowment fund that is perpetual in nature. The fund is held and invested by the Innovia Foundation for the City's benefit and is reported at fair value in the statement of net position, with distributions and changes in fair value recognized in the statement of activities.

(Continued)

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

1) Prior to September 1, the Finance Director, the Mayor, and the City Council prepare a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2) Public hearings are conducted at the city hall to obtain taxpayer comments.
3) Prior to October 1, the budget is legally enacted through passage of an ordinance.
4) The City Council by following the same budgetary procedures used to adopt the original budget may amend it to a greater amount if additional revenue will accrue to the City as a result of increases in state or federal grants or allocations, as a result of an increase in revenues from any source other than ad valorem tax revenues or as a result of an increase in enterprise funds to finance the operation and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges.
5) Formal budgetary integration is employed as a management control device during the year for the general fund, special revenue funds, debt service funds and capital project funds.
6) Budgets for the general and special revenue funds are adopted on a basis that differs with generally accepted accounting principles (GAAP) as applied to government units. Generally accepted accounting principles require that the total cost of equipment purchased through capital leases for the current year be recorded as an expenditure. The City budgets for the payment on these capital leases only and not the total cost of the equipment.
7) Budgeted amounts are as originally adopted or as amended by the City Council.

The City does not use the encumbrance method of accounting.

(Continued)

NOTE 3: CASH AND INVESTMENTS

General:

State statutes authorize the City's deposits and investments. The City is authorized to invest in demand deposits, savings accounts, U.S. Government obligations and its agencies, obligations of Idaho and its agencies, fully collateralized repurchase agreements, prime domestic commercial paper, prime domestic bankers acceptances, bonds, debentures or notes of any corporation organized, controlled and operating within the U.S. which have at their purchase an "A" rating or higher, government pool and money market funds consisting of any of these securities listed. No violations of these categories have occurred during the year.

Custodial credit risk:

Custodial credit risk is the risk that in the event of a failure of a financial institution, the City's deposits and investments may not be returned to it. The City does not have a deposit policy for custodial credit risk. As of September 30, 2024, the City's deposits and investments were not exposed to custodial credit risk as follows:

Deposits without exposure to custodial credit risk:	
Amount insured by FDIC	$ 250,000
Amount collateralized with securities held in trust, but not to the City's name	63,336,347
Total deposits without exposure to custodial credit risk	63,586,347
Deposits with exposure to custodial credit risk:	
Amount not insured by FDIC	1,374,650
Total deposits with exposure to custodial credit risk	1,374,650
Total deposits	$ 64,960,997
The following is a recap of the carrying amount:	
Statement of net position:	
Cash and investments	$ 38,104,037
Restricted cash	26,618,779
	$ 64,722,816

Fair value:

The City invests in the Idaho State Investment Pool. The advisory board of the Idaho State Investment Pool is composed of members appointed pursuant to the requirements of the Public Funds Investment Act. The State Investment Pool is duly chartered and administered by the State Treasurer's office and consists of US Treasury bills and notes, collateralized certificates of deposit and repurchase agreements.

The City considers funds held in the Idaho State Investment Pool and DBF to be cash equivalents, as the City is able to liquidate their account at any time.

(Continued)

NOTE 3: CASH AND INVESTMENTS (CONCLUDED)

Credit risk:

The Idaho State Investment Pool and DBF do not have an established credit rating but invests in entities with credit ratings as stipulated by Idaho code. The City does not have a formal policy for credit risk. Financial information on the Idaho State Investment Pool and DBF can be obtained by contacting the Idaho State Treasurer.

NOTE 4: ACCOUNTS RECEIVABLE

Enterprise accounts receivable consist of the following as of September 30, 2024:

Receivables	Water	Sewer	Bond Payment	Sanitation	Total
Accounts	$ 842,833	$ 967,806	$ -	$ 101,224	$ 1,911,863
Interest	74,087	80,321	4,132	1,795	160,335
Gross receivables	916,920	1,048,127	4,132	103,019	2,072,198
Less: Allowance for uncollectible	-	-	-	-	-
Net receivables	$ 916,920	$ 1,048,127	$ 4,132	$ 103,019	$ 2,072,198

NOTE 5: CHANGES IN FIXED ASSETS

Plant and equipment and accumulated depreciation and amortization are as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital and intangible assets, not being depreciated and amortized:					
Land	$ 2,369,186	$ -	$ -	$ -	$ 2,369,186
Construction in progress	1,161,679	7,269,841	-	(1,334,859)	7,096,661
Total capital and intangible assets, not being depreciated and amortized	3,530,865	7,269,841	-	(1,334,859)	9,465,847
Capital and intangible assets, being depreciated and amortized:					
Right-of-use lease assets	13,204	-	-	-	13,204
Buildings	6,152,375	2,618	-	388,790	6,543,783
Improvements other than buildings	23,707,891	115,160	-	462,558	24,285,609
Machinery and equipment	5,964,427	608,479	(276,605)	483,511	6,779,812
Infrastructure	626,407	-	-	-	626,407
Total capital and intangible assets being depreciated and amortized	36,464,304	726,257	(276,605)	1,334,859	38,248,815
Less accumulated depreciation and amortization for:					
Right-of-use lease assets	(7,545)	(2,515)	-	-	(10,060)
Buildings	(1,371,208)	(125,374)	-	-	(1,496,582)
Improvements other than buildings	(8,120,479)	(1,106,289)	-	-	(9,226,768)
Machinery and equipment	(4,315,987)	(406,912)	276,605	-	(4,446,294)
Infrastructure	(51,642)	(12,052)	-	-	(63,694)
Total accumulated depreciation and amortization	(13,866,861)	(1,653,142)	276,605	-	(15,243,398)
Total capital and intangible assets, being depreciated and amortized, net	22,597,443	(926,885)	-	1,334,859	23,005,417
Governmental activities capital and intangible assets, net	$ 26,128,308	$ 6,342,956	$ -	$ -	$ 32,471,264

(Continued)

City of Sandpoint

NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

NOTE 5: CHANGES IN FIXED ASSETS (CONCLUDED)

Plant and equipment and accumulated depreciation and amortization are as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities:					
Capital and intangible assets, not being depreciated and amortized:					
Land	$ 6,311,579	$ -	$ -	$ -	$ 6,311,579
Construction in progress	276,929	1,184,193	-	(67,814)	1,393,308
Total capital and intangible assets, not being depreciated and amortized	6,588,508	1,184,193	-	(67,814)	7,704,887
Capital and intangible assets, being depreciated and amortized:					
Right-of-use lease assets	361,246	-	(361,246)	-	-
Buildings	546,822	60,286	-	-	607,108
Improvements other than buildings	271,488	-	-	-	271,488
Machinery and equipment	3,303,519	1,153,011	(402,006)	67,814	4,122,338
Infrastructure	60,566,801	1,243,543	-	-	61,810,344
Total capital and intangible assets being depreciated and amortized	65,049,876	2,456,840	(763,252)	67,814	66,811,278
Less accumulated depreciation and amortization for:					
Right-of-use lease assets	(325,121)	(36,125)	361,246	-	-
Buildings	(267,713)	(11,757)	-	-	(279,470)
Improvements other than buildings	(37,233)	(12,819)	-	-	(50,052)
Machinery and equipment	(2,461,711)	(376,482)	402,006	-	(2,436,187)
Infrastructure	(19,270,018)	(1,162,884)	-	-	(20,432,902)
Total accumulated depreciation and amortization	(22,361,796)	(1,600,067)	763,252	-	(23,198,611)
Total capital and intangible assets, being depreciated and amortized, net	42,688,080	856,773	-	67,814	43,612,667
Business-type activities capital and intangible assets, net	$ 49,276,588	$ 2,040,966	$ -	$ -	$ 51,317,554

Depreciation and amortization expense were charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 228,318
Public safety	163,461
Highways and streets, including depreciation of general infrastructure assets	609,862
Culture and recreation	651,501
Total depreciation and amortization expense - governmental activities	$ 1,653,142
Business-type activities:	
Water	$ 690,134
Sewer	873,808
Sanitation	36,125
Total depreciation and amortization expense - business-type activities	$ 1,600,067

(Continued)

NOTE 6: BONDS PAYABLE

Bonds payable at September 30, 2024, are comprised of the following individual revenue bond issues:

2012 Water Facility Improvement Bonds	
Payable in annual installments of $444,510 including 2.75% interest	$ 6,243,409
2013 Water Facility Improvement Bonds	
Payable in annual installments of $382,240 including 2.50% interest	5,725,013
	$ 11,968,422

Revenue bond debt service requirements to maturity are as follows:

Year Ending September 30	Principal	Interest
2025	$ 511,931	$ 314,819
2026	525,411	301,339
2027	539,247	287,503
2028	553,449	273,301
2029	568,025	258,725
2030-2034	3,072,593	1,061,157
2035-2039	3,499,242	634,508
2040-2043	2,698,525	161,670
	$ 11,968,422	$ 3,293,023

The above outstanding bonds are secured by a first lien on net revenues earned by enterprise funds. Net revenues are defined in the bond agreements. The enterprise funds are required to establish bond reserves in the amounts of $444,510 and $382,240. The required reserve is on hand. The enterprise funds are also required to establish user fees and rates that will yield net revenues equal to at least 1.4 times the debt service that will become due in the following year.

NOTE 7: SPECIAL ASSESSMENT DEBT

Maturity Date	Interest Rate	Principal	Interest	Total
2025	4.75%	$ 5,437	$ 1,420	$ 6,857
2026	4.75%	5,695	1,162	6,857
2027	4.75%	5,966	891	6,857
2028	4.75%	6,249	608	6,857
2029	4.75%	6,541	311	6,852
		$ 29,888	$ 4,392	$ 34,280

The City is fully obligated for the local improvement debt, placing liens against the property owners to ensure payment to the City. The LID Guarantee Fund was established by ordinance to provide additional security for the local improvement district bondholders.

(Continued)

City of Sandpoint

NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

NOTE 8: LEASE LIABILITIES

Business-type lease:

The City of Sandpoint entered into a lease agreement as lessee with Bigbelly Solar Inc. for waste receptacles in April 2019. The lease is for 60 months with monthly payments of $6,259.55. The City of Sandpoint has used an estimated incremental borrowing rate of 1.541%. The lease was paid in full during 2024.

Governmental leases:

The City of Sandpoint entered into a lease agreement as lessee with Kelley Connect for a copier in October 2020. The lease is for 63 months with monthly payments of $218.31. The City of Sandpoint has used an estimated incremental borrowing rate of 1.541%.

The right-of-use lease assets are listed as follows:

Governmental activities:	
Right-of-use lease asset	$ 13,204
Less accumulated amortization	(10,060)
Right-of-use lease asset, net amortization	$ 3,144

Future minimum lease payments are as follows:

Governmental activities:

	Equipment		
For the year ended,	Principal	Interest	Total
2025	$ 2,588	$ 31	$ 2,619
2026	653	2	655
	$ 3,241	$ 33	$ 3,274

NOTE 9: LEASE RECEIVABLE

The City of Sandpoint entered into a lease agreement as lessor with Lead-Lok Inc. for a building in January 2016. The lease is for 9 years with monthly payments of $19,637.23. The lease has a 0% interest rate. The City has established a capitalization threshold of $15,000 for intangible assets.

The City of Sandpoint received $235,647 in lease revenue during the year ending September 30, 2024. The lease receivable at September 30, 2024, is listed as follows:

Building and Land Leases:	
Leases receivable	$ 58,912
Deferred inflows of resources	$ (58,912)

(Continued)

NOTE 9: LEASE RECEIVABLE (CONCLUDED)

Future minimum lease payments to be received are as follows:

Governmental activities:

	Building and Land Leases		
For the year ended,	Principal	Interest	Total
2025	$ 58,912	$ -	$ 58,912
	$ 58,912	$ -	$ 58,912

NOTE 10: FINANCED PURCHASE

The City of Sandpoint's existing lease purchase agreement includes a Rosenbauer Fire Apparatus with annual lease payments of $37,977.23 through November 2024, and a 2.95% interest rate.

Governmental activities:

	Vehicle		
For the year ended,	Principal	Interest	Total
2025	$ 36,537	$ 1,089	$ 37,626
	$ 36,537	$ 1,089	$ 37,626

NOTE 11: CHANGES IN LONG-TERM DEBT

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Compensated absences	$ 835,113	$ -	$ 225,276	$ 609,837	$ -
Special assessment bonds payable	35,078	-	5,190	29,888	5,437
Financed purchase	72,353	-	35,816	36,537	36,537
Lease liabilities	5,789	-	2,548	3,241	2,588
Governmental activities long-term liabilities	$ 948,333	$ -	$ 268,830	$ 679,503	$ 44,562
Business-type activities:					
Revenue bonds payable	$ 12,467,220	$ -	$ 498,798	$ 11,968,422	$ 511,931
Lease liabilities	37,389	-	37,389	-	-
Compensated absences	116,321	-	4,245	112,076	-
Business-type activities long-term liabilities	$ 12,620,930	$ -	$ 540,432	$ 12,080,498	$ 511,931

(Continued)

NOTE 12: SEGMENT INFORMATION FOR CERTAIN ENTERPRISE FUNDS

The government issued revenue bonds to finance its water and sewer departments. Investors in the revenue bonds rely solely on the revenue generated by the individual activities for repayment.

Summary financial information for the water department and sewer department is presented as follows:

	Water Funds	Sewer Funds
Condensed statement of net position:		
Assets:		
Current assets	$ 7,723,233	$ 7,200,713
Restricted assets - cash investments	10,716,777	12,785,030
Capital and intangible assets, net of accumulated depreciation and amortization	35,266,618	16,050,936
Total assets	53,706,628	36,036,679
Deferred outflows of resources:		
Proportionate share of collective deferred outflows of resources	196,997	142,469
Liabilities:		
Current liabilities	793,478	212,723
Noncurrent liabilities	649,776	422,401
Total liabilities	1,443,254	635,124
Deferred inflows of resources:		
Proportionate share of collective deferred inflows of resources	70,288	96,102
Net position:		
Net investment in capital assets	35,266,618	16,050,936
Restricted	10,716,777	12,785,030
Unrestricted	6,406,688	6,611,956
Total net position	$ 52,390,083	$ 35,447,922

(Continued)

NOTE 12: SEGMENT INFORMATION FOR CERTAIN ENTERPRISE FUNDS (CONCLUDED)

Summary financial information for the water department and sewer department is presented as follows (concluded):

	Water Funds	Sewer Funds
Condensed statement of revenues, expenses and changes in net position:		
Operating revenues	$ 4,715,011	$ 5,803,117
Operating expenses	(2,655,238)	(2,484,009)
Operating income	2,059,773	3,319,108
Nonoperating revenues (expenses)	901,439	1,017,972
Capital contributions - cap fees	1,190,287	975,188
Net transfers in/(out)	(2,145,575)	(1,442,920)
	(53,849)	550,240
Change in net position	2,005,924	3,869,348
Beginning net position	50,384,159	31,578,574
Ending net position	$ 52,390,083	$ 35,447,922
Condensed statement of cash flows:		
Net cash provided (used) by:		
Operating activities	$ 3,201,752	$ 4,030,473
Noncapital financing activities	(955,288)	(467,732)
Capital and related financial activities	(1,389,490)	(2,193,614)
Investing activities	884,735	976,747
Net increase (decrease)	1,741,709	2,345,874
Beginning cash and cash equivalents	15,735,555	16,591,742
Ending cash and cash equivalents	$ 17,477,264	$ 18,937,616

(Continued)

NOTE 13: INTERFUND TRANSACTIONS

Interfund transfers (net) during the fiscal year ended September 30, 2024 were as follows:

	Transfers In	Transfers Out
General fund	$ 2,938,616	$ 17,917
Parks Improvement	-	18,048
Nonmajor governmental funds	17,917	-
Major enterprise funds	914,707	3,676,452
Nonmajor enterprise funds	-	158,823
	$ 3,871,240	$ 3,871,240

The principal purposes for the transfer of funds from the Enterprise Funds to the General Fund are to cover the administration costs of operating the City's utility division and payment of revenue bonds.

NOTE 14: DEFINED BENEFIT PENSION PLAN

Plan Description

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

The City also contributes to the Firefighters' Retirement Fund (FRF) which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers a closed group of firefighters who were hired before October 1, 1980, and who received benefits in addition to those provided under the PERSI Base Plan. The cost to administer the plan is financed through the contributions and investment earnings of the FRF. Additional FRF funding is obtained from receipts from a state fire insurance premium tax. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

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

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

(Continued)

NOTE 14: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Benefits

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

The FRF provides retirement, disability, death and survivor benefits to eligible members or beneficiaries. Benefits are based on members' years of service as well as their final average salary. A firefighter must have 5 years of service to be eligible for a lifetime retirement allowance at age 60. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance is based on Idaho Code Title 72 Chapter 14.

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

The benefit payments for the FRF are calculated using a benefit formula adopted by the Idaho legislature. The FRF cost of living increase is based on the increase in the statewide average firefighter's wage.

Member and Employer Contributions

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

The Base Plan contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for police and firefighters. As of June 30, 2024, it was 6.71% for general employees and 9.83% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.18% general employees and 13.26% for police and firefighters. The City's contributions were $902,109 for the year ended September 30, 2024.

For FRF, the City's contributions were $0 for the year ended September 30, 2024.

(Continued)

NOTE 14: DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

At September 30, 2024, the City reported a liability for the base plan (net of the net pension asset with the FRF plan) for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2024 the City's proportion was 0.1224574 percent.

At September 30, 2024, the City reported an asset for the FRF (netted against the net pension liability of the Base Plan) for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2024, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The City's proportion of the net pension asset was based on the City's share of contributions in the FRF pension plan relative to the total contributions of all participating FRF employers. At June 30, 2024 the City's proportion was 0.9105842 percent.

For the year ended September 30, 2024, the City of Sandpoint recognized pension expense of $1,036,344. At September 30, 2024 the City of Sandpoint reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 169,866	$ 86,719
Changes of assumptions	181,464	-
Net difference between projected and actual earnings on pension plan investments	802,962	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	59,969
City of Sandpoint's contributions subsequent to the measurement	463,955	-
Total	$ 1,618,247	$ 146,688

$463,955 was reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2025.

(Continued)

NOTE 14: DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

In the FRF Plan, the average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2023, the beginning of the measurement period ended June 30, 2024, is 1.0 year and 1.0 year for the measurement period June 30, 2023.

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

Year ended September 30:	
2025	$ 226,085
2026	$ 854,082
2027	$ (147,285)
2028	$ (105,277)

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

Year ended September 30:	
2025	$ (26,736)
2026	$ 123,368
2027	$ (22,445)
2028	$ (514)

Actuarial Assumptions

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

Unfunded actuarial accrued liability for FRF is the difference between the actuarial present value of the FRF benefits not provided by the Base Plan and the FRF assets. Currently FRF assets exceed this actuarial present value; therefore, there is not an unfunded liability to amortize at this time. The maximum amortization period for the FRF permitted under Section 59-1394, Idaho Code, is 50 years.

(Continued)

NOTE 14: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Assumptions – Base Plan

Inflation	2.30%
Salary increases including inflation	3.05%
Investment rate of return-net of investment fees	6.35%
Cost-of-living (COLA) adjustments	1.00%

The total pension asset in the July 1, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Assumptions – FRF

Inflation	2.30%
Salary increases including inflation	3.05%*
Investment rate of return net investment fees	6.35%
Cost-of-living adjustments	3.05%

- General Employees and All Beneficiaries – Males Pub-2010 General Tables, increased 11%.
- General Employees and All Beneficiaries – Females Pub-2010 General Tables, increased 21%.
- Teachers – Males Pub-2010 Teacher Tables, increased 12%.
- Teachers – Females Pub-2010 Teacher Tables, increased 21%.
- Fire & Police – Males Pub-2010 Safety Tables, increased 21%.
- Fire & Police – Females Pub-2010 Safety Tables, increased 26%.
- Disabled Members – Males Pub-2010 Disabled Tables, increased 38%.
- Disabled Members – Females Pub-2010 Disabled Tables, increased 36%.

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

For FRF, an experience study was performed for the period July 1, 2011 through June 30, 2015 which reviewed all economic and demographic assumptions other than mortality. Mortality and all economic assumptions were studied in 2014 for the period from July 1, 2009 through June 30, 2013. The Total Pension Asset as of June 30, 2024 is based on the results of an actuarial valuation date of July 1, 2024.

(Continued)

NOTE 14: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Assumptions (Concluded)

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

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

For the Base Plan, the capital market assumptions are as of 2024.

	2024	
Asset Class	DB Plans	Sick Leave
Fixed Income	30.0%	50.0%
US/Global Equity	55.0%	39.3%
International Equity	15.0%	10.7%
Cash	0.0%	0.0%
Total	100%	100%

For FRF, the capital market assumptions are as of 2024.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	0.00%	0.00%
Large cap	18.00%	4.50%
Small/mid cap	11.00%	4.70%
International equity	15.00%	4.50%
Emerging markets equity	10.00%	4.90%
Domestic fixed	20.00%	-0.25%
TIPS	10.00%	-0.30%
Real estate	8.00%	3.75%
Private equity	8.00%	6.00%

(Continued)

NOTE 14: DEFINED BENEFIT PENSION PLAN (CONCLUDED)

Discount Rate

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

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
City's net pension liability (asset)	$ 6,773,772	$ 2,288,790	$ (1,440,440)

Pension Plan Fiduciary Net Position

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

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

Payables to the Pension Plan

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

NOTE 15: CONTINGENCIES

The City has received several federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement from grantor agencies for expenditures disallowed under the terms of the grant. Based upon prior experience, City management believes such disallowances, if any, will be immaterial. The City is a party to legal actions arising in the ordinary course of its business. In management's opinion, the City has adequate legal defenses and/or insurance coverage regarding these legal actions and does not believe that they will materially affect the City's operations or financial position.

(Continued)

NOTE 16: DEFERRED COMPENSATION PLANS

Employees of the City may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is available to all employees of the City. Under the plan, employees may elect to defer a portion of their salaries and defer paying taxes on such portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

A financial advisor, unrelated to the City, administers the deferred compensation plan. Under the terms of an IRC Section 457 deferred compensation plan, all deferred compensation and income attributable to the investment of the deferred compensation amounts held by the financial institution, until paid or made available to the employees or beneficiaries, are the property of the City, subject only to the claims of the general creditors. In addition, the participants in the plan have rights equal to those of the general creditors of the City, and each participant's rights are equal to his or her share of the fair market value of the plan assets. The City believes that it is unlikely that plan assets will be needed to satisfy any claims of general creditors. It is the opinion of the City's legal counsel that the City has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

NOTE 17: ENDOWMENT

The endowment fund of the City consists of one fund designated by the City Council to function as an endowment for the purpose of establishing a source of medium-to-long-term support for improvements to the James E. Russel Sports Center.

The endowment fund was opened with an initial principal contribution of $25,000, without donor restriction, on February 26, 2024. No additional funds have been contributed since the initial contribution.

NOTE 18: FAIR VALUE MEASUREMENTS

The City's investments are reported at fair value in the accompanying statement of net position. The methods used to measure fair value may produce an amount that may not be indicative of net realizable vale or reflective future fair values. Furthermore, although the City believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

	Fair Value Measurements at Reporting Date Using			
	Fair Value	Level 1	Level 2	Level 3
September 30, 2024				
CIF Pool	$ 25,000	$ -	$ -	$ 25,000
Total	$ 25,000	$ -	$ -	$ 25,000

(Continued)

NOTE 18: FAIR VALUE MEASUREMENTS (CONCLUDED)

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of significant other observables inputs other than quoted prices for identical assets; and Level 3 consists of significant unobservable input and has the lowest priority. The City uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. There were only level 3 inputs during the fiscal year ended September 30, 2024.

NOTE 19: RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. The City contracts with an insurance company for property insurance (including boiler and machinery) and general liability insurance.

NOTE 20: DEFICIT FUND BALANCE

A deficit balance exists in the following individual fund:

	Deficit Net Position Balance
Bond Payment Fund	$ (11,130,920)

NOTE 21: DUE FROM COMPONENT UNIT – SANDPOINT URBAN RENEWAL AGENCY

As of September 30, 2024, the City of Sandpoint had a $656,344 balance due from Sandpoint Urban Renewal Agency (SURA). This balance consists of two portions, one related to the Downtown Revitalization Project and the other related to miscellaneous projects. The amount related to the Downtown Revitalization project was $572,528, and this was recorded as a long-term note payable on SURA's financial statements. The amount related to miscellaneous projects was $83,816 and was recorded as accounts payable on SURA's financial statements.

NOTE 22: COMPONENT UNIT – SANDPOINT URBAN RENEWAL AGENCY

CASH AND INVESTMENTS

Cash and cash equivalents consist of deposits held in checking and money market accounts with a local bank, and amounts invested in the Idaho State Local Government Investment Pool (LGIP). Custodial credit risk is the risk that in the event of a bank failure, the Agency's deposits may not be returned to it. At September 30, 2024, the Agency's deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. Both the carrying amount of cash and investments on the Agency's books (including restricted cash), and bank balances and deposits with LGIP at September 30, 2024, totaled $6,296,407.

(Continued)

NOTE 22: COMPONENT UNIT – SANDPOINT URBAN RENEWAL AGENCY (CONTINUED)

CASH AND INVESTMENTS (CONCLUDED)

A summary of the total insured and uninsured bank and LGIP balances at September 30, 2024 is as follows:

Bank balances	$	597,831
Idaho State Local Government Investment Pool balances		5,698,576
		6,296,407
Portion insured by FDIC		(250,000)
Uninsured bank and LGIP balances	$	6,046,407

The Agency has not adopted a formal investment policy. At September 30, 2024, the Agency had the following investments.

Investments	Maturities	Fair Value
Idaho State Local Government Investment Pool	106 days (weighted average)	$5,698,576

Interest Rate Risk: The Agency does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk: State law limits investments to obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, and State of Idaho investment pools and funds. The Agency has no investment policy that would further limit its investment choices. At September 30, 2024, the Agency's investment in the Idaho State Local Government Investment Pool is not rated.

Concentration of Credit Risk: The Agency places no limit on the amount the Agency may invest in any one issuer. All of the Agency's investments are in the Idaho State Local Government Investment Pool.

The Idaho State Local Government Investment Pool is overseen and managed by the State of Idaho Treasurer's Office.

RECEIVABLES

Property taxes receivable at September 30, 2024 are summarized as follows:

Unearned property taxes receivable	$	1,737,287
Delinquent property taxes receivable		29,919
	$	1,767,206

Unearned property taxes receivable consist of property taxes levied for collection in the next fiscal year. These amounts have been offset by unearned property tax revenue in the entity-wide and governmental funds financial statements. Property taxes receivable consist of property taxes received within the first 30 days after the end of the Agency's fiscal year end that relate to taxes levied for the current or prior fiscal years. Delinquent property taxes receivable consists of property taxes levied for the current and prior fiscal years, which were not collected within the current period or within 30 days after the end of the Agency's fiscal year. These amounts have been offset by a deferred inflow of resources in the governmental funds financial statements.

(Continued)

NOTE 22: COMPONENT UNIT – SANDPOINT URBAN RENEWAL AGENCY (CONTINUED)

LONG-TERM OBLIGATIONS

Note Payable to the City of Sandpoint

The Agency and the City have entered into an informal agreement in which certain large community development projects are initially funded by the City and will be repaid by the Agency as future property taxes are collected. The informal agreement does not contain a specific repayment schedule and, therefore, no portion of the long-term debt is considered to be due and payable.

Revenue Allocation Note Payable

On September 7, 2018, the Agency issued a $1,500,000 revenue allocation note, with an interest rate of 3.63% per annum. The purpose of the note is for the acquisition, construction, and installation of public improvements within the Downtown District. The note, which requires semi-annual payments of approximately $83,378 including interest, required an initial payment beginning on March 15, 2019, and matures on September 15, 2029.

At September 30, 2024, the Agency had restricted cash of $84,608, which is held in a separate debt service payment account. The use of this cash is restricted to paying the semi-annual installments on the note.

The annual requirements to pay the above revenue allocation notes are as follows:

Year Ending September 30,	Principal	Interest	Total
2025	$ 140,209	$ 26,547	$ 166,756
2026	145,417	21,339	166,756
2027	150,818	15,938	166,756
2028	156,387	10,369	166,756
2029	163,561	4,528	168,089
	$ 756,392	$ 78,721	$ 835,113

A summary of changes in long-term obligations of the Agency for the year ended September 30, 2024 is as follows:

	Long-Term Obligations September 30, 2023	Long-Term Obligations Incurred	Long-Term Obligations Paid	Long-Term Obligations September 30, 2024	Due Within One Year
Note payable to the City	$ 1,047,528	$ -	$ (475,000)	$ 572,528	$ -
2018 Revenue Allocation	894,913	-	(138,521)	756,392	140,209
	$ 1,942,441	$ -	$ (613,521)	$ 1,328,920	$ 140,209

(Continued)

NOTE 22: COMPONENT UNIT – SANDPOINT URBAN RENEWAL AGENCY (CONCLUDED)

COMMITMENTS AND CONTINGENCIES (SURA)

As of September 30, 2024, the Agency was involved in discussions with several interested parties on future urban development projects, although none of these projects had been formalized and the Agency had not entered into any agreements to provide funding for the projects. It is anticipated that any approved projects will be funded through the Agency and tax increment financing in the future.

(Concluded)

FINANCIAL SECTION

REQUIRED SUPPLEMENTARY INFORMATION

City of Sandpoint

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended September 30, 2024

	Original Budget Amounts *	Actual Amounts	Variance With Final Budget
REVENUES			
Special assessments and property taxes	$ 6,338,830	$ 6,038,255	$ (300,575)
Licenses and permits	456,300	423,796	(32,504)
Grants	1,062,500	69,529	(992,971)
Intergovernmental revenue	5,259,227	3,653,135	(1,606,092)
Interest	30,000	911,605	881,605
Charges for services	2,367,817	1,790,849	(576,968)
Fines and forfeits	95,500	168,539	73,039
Miscellaneous revenues	267,500	364,733	97,233
Total revenues	15,877,674	13,420,441	(2,457,233)
EXPENDITURES			
General government	4,758,402	3,443,519	1,314,883
Public safety	7,216,322	6,006,628	1,209,694
Highways and streets	2,793,862	2,139,425	654,437
Culture and recreation	1,197,137	1,032,709	164,428
Capital outlay	4,512,200	1,232,445	3,279,755
Debt service:			
Principal	35,815	38,364	(2,549)
Interest	2,163	2,231	(68)
Total expenditures	20,515,901	13,895,321	6,620,580
Excess (deficiency) of revenues over (under) expenditures	(4,638,227)	(474,880)	4,163,347
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of assets	2,000	18,128	16,128
Transfers in	2,931,757	2,938,616	6,859
Transfers (out)	(17,917)	(17,917)	-
Total other financing sources (uses)	2,915,840	2,938,827	22,987
Net change in fund balances	(1,722,387)	2,463,947	4,186,334
Fund balances - beginning	1,722,387	17,021,631	15,299,244
Fund balances - ending	$ -	$ 19,485,578	$ 19,485,578

* The original budget was not amended.

City of Sandpoint

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
PARKS IMPROVEMENT
For the Year Ended September 30, 2024

	Original Budget Amounts *	Actual Amounts	Variance With Final Budget
REVENUES			
Grants	$ 561,168	$ 149,254	$ (411,914)
Interest	-	315,800	315,800
Charges for services	536,850	497,866	(38,984)
Miscellaneous revenues	-	62,000	62,000
Total revenues	1,098,018	1,024,920	(73,098)
EXPENDITURES			
Culture and recreation	213,187	37,554	175,633
Capital outlay	8,217,000	6,223,644	1,993,356
Total expenditures	8,430,187	6,261,198	2,168,989
Excess (deficiency) of revenues over (under) expenditures	(7,332,169)	(5,236,278)	2,095,891
OTHER FINANCING SOURCES (USES)			
Transfers (out)	-	(18,048)	(18,048)
Total other financing sources (uses)	-	(18,048)	(18,048)
Net change in fund balances	(7,332,169)	(5,254,326)	2,077,843
Fund balances - beginning	7,332,169	8,675,515	1,343,346
Fund balances - ending	$ -	$ 3,421,189	$ 3,421,189

* The original budget was not amended.

City of Sandpoint

GASB 68 Required Supplementary Information
For the Year Ended September 30, 2024

Schedule of Employer's Share of Net Pension Asset (Liability)
PERSI - Base Plan
Last 10 - Fiscal Years *

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's portion of the net pension asset (liability)	0.1224574%	0.1255165%	0.1233079%	0.1295803%	0.1302963%	0.1332440%	0.1348010%	0.1249960%	0.1529441%	0.1536525%
Employer's proportionate share of the net pension asset (liability)	$ (4,580,695)	$ (5,008,948)	$ (4,856,801)	$ 102,340	$ (3,025,652)	$ (1,520,943)	$ (1,988,338)	$ (1,964,722)	$ (3,100,412)	$ (2,023,353)
Employer's covered-employee payroll	$ 7,356,531	$ 7,367,101	$ 6,898,144	$ 6,242,562	$ 5,161,140	$ 4,115,964	$ 4,429,874	$ 3,937,266	$ 3,810,467	$ 3,672,792
Employer's proportional share of the net pension asset (liability) as a percentage of its covered employee payroll	-62.27%	-67.99%	-70.41%	1.64%	-58.62%	-36.95%	-44.88%	-49.90%	-81.37%	-55.09%
Plan fiduciary net position as a percentage of the total pension asset (liability)	85.54%	83.83%	83.09%	100.36%	88.22%	93.79%	91.69%	90.68%	87.26%	91.38%

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

Data reported is measured as of June 30, 2024.

Schedule of Employer Contributions
PERSI - Base Plan
Last 10 - Fiscal Years *

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	$ 902,109	$ 901,992	$ 834,732	$ 692,518	$ 640,453	$ 554,406	$ 505,362	$ 449,242	$ 434,757	$ 419,176
Contributions in relation to the statutorily required contribution	902,109	901,992	834,732	692,518	640,453	554,406	505,362	449,242	434,757	419,176
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employer's covered-employee payroll of its covered employee payroll	$ 7,356,531	$ 7,367,101	$ 6,898,144	$ 6,242,562	$ 5,161,140	$ 4,115,964	$ 4,429,874	$ 3,937,266	$ 3,810,467	$ 3,672,792
Contributions as a percentage of covered-employee payroll	12.26%	12.24%	12.10%	11.09%	12.41%	13.47%	11.41%	11.41%	11.41%	11.41%

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

Data reported is reported as of September 30, 2024.

City of Sandpoint

GASB 68 Required Supplementary Information
For the Year Ended September 30, 2024

Schedule of Employer's Share of Net Pension Asset
FRF
Last 10 - Fiscal Years *

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's portion of the net pension asset	0.9105842%	0.9105842%	0.9105842%	0.9105842%	0.9105842%	1.0017533%	0.9423588%	0.8313845%	0.9377482%	0.8906485%
Employer's proportionate share of the net pension asset	$ 2,291,905	$ 2,152,646	$ 591,296	$ 2,460,643	$ 1,355,852	$ 1,440,057	$ 1,066,469	$ 713,292	$ 504,025	$ 481,045
Employer's covered-employee payroll	$ -	$ -	$ -	$ -	$ 215,648	$ 236,122	$ 211,741	$ 623,257	$ 439,502	$ 629,835
Employer's proportional share of the net pension asset as a percentage of its covered employee payroll	0.00%	0.00%	0.00%	0.00%	628.73%	609.88%	503.67%	114.45%	114.68%	76.38%
Plan fiduciary net position as a percentage of the total pension asset	207.66%	200.58%	184.72%	211.83%	155.55%	152.74%	140.15%	129.65%	118.42%	112.01%

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

Data reported is measured as of June 30, 2024.

Schedule of Employer Contributions
PERSI - Base Plan
Last 10 - Fiscal Years *

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	$ -	$ -	$ -	$ -	$ 35,927	$ 39,338	$ 35,276	$ 102,809	$ 73,221	$ 122,514
Contributions in relation to the statutorily required contribution	-	-	-	-	35,927	39,338	35,276	102,809	73,221	122,514
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employer's covered-employee payroll of its covered employee payroll	$ -	$ -	$ -	$ -	$ 215,648	$ 236,122	$ 211,741	$ 623,257	$ 439,502	$ 629,835
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%	16.66%	16.66%	16.66%	16.50%	16.66%	19.45%

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

Data reported is reported as of September 30, 2024.

City of Sandpoint

NONMAJOR GOVERNMENTAL FUNDS
September 30, 2024

Activities

Debt Service Funds

The Debt Service Funds are used to account for the accumulation of resources and payments of special assessment bond principal and interest from special assessment levies, and consist of Local Improvement District (LID) funds.

LID #32 – accounts for the accumulation of resources and payment of special assessment bond principal and interest from special assessment levies.

LID Guarantee – accounts for the additional security for the LID Bonds. This is established by ordinance.

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for a particular purpose.

Recreation – This fund is used to account for tax levies and program revenues committed and/or assigned to the administration and development of recreation programs.

Impact Fees – This fund is used to account for impact fee revenue committed and/or assigned for the development as identified in the City's "Development Impact Fee Program/Capital Improvement Plan".

Fiber Optic Network – This fund is used to account for program revenues committed and/or assigned to the administration and use of the fiber optic network.

Payroll Benefits Clearing – This fund is used as a payment clearing account for payroll benefits incurred in the other funds.

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FINANCIAL SECTION

SUPPLEMENTARY INFORMATION

City of Sandpoint

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2024

	Debt Service Funds	Special Revenue Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and investments	$ -	$ 3,534,136	$ 3,534,136
Receivables	5,810	20,962	26,772
Restricted assets:			
Cash and investments	243,536	-	243,536
Interest receivable	1,034	-	1,034
Total assets	$ 250,380	$ 3,555,098	$ 3,805,478
LIABILITIES			
Accounts payable and accrued expenses	$ -	$ 889,289	$ 889,289
Total liabilities	-	889,289	889,289
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue-property taxes	-	4,818	4,818
Unavailable revenue-special assessments	5,810	-	5,810
Total deferred inflows of resources	5,810	4,818	10,628
FUND BALANCES			
Restricted	244,570	-	244,570
Committed	-	934,984	934,984
Assigned	-	1,726,007	1,726,007
Total fund balance	244,570	2,660,991	2,905,561
Total liabilities, deferred inflows of resources, and fund balances	$ 250,380	$ 3,555,098	$ 3,805,478

City of Sandpoint

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2024

	Debt Service Funds	Special Revenue Funds	Total Nonmajor Governmental Funds
REVENUES			
Special assessments and property taxes	$ 1,374	$ 216,917	$ 218,291
Impact fees	-	358,389	358,389
Interest	12,802	163,740	176,542
Charges for services	-	88,255	88,255
Miscellaneous revenues	-	19,375	19,375
Total revenues	14,176	846,676	860,852
EXPENDITURES			
General government	67	18,952	19,019
Highways and streets	-	342,516	342,516
Culture and recreation	-	213,644	213,644
Capital outlay	-	540,009	540,009
Debt service:			
Principal	5,190	-	5,190
Interest	1,666	-	1,666
Total expenditures	6,923	1,115,121	1,122,044
Excess (deficiency) of revenues over (under) expenditures	7,253	(268,445)	(261,192)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	17,917	17,917
Total other financing sources (uses)	-	17,917	17,917
Net change in fund balances	7,253	(250,528)	(243,275)
Fund balances - beginning	237,317	2,911,519	3,148,836
Fund balances - ending	$ 244,570	$ 2,660,991	$ 2,905,561

City of Sandpoint

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
September 30, 2024

	LID #32	LID Guarantee	Total
ASSETS			
Receivables:			
Special assessments	$ 5,810	$ -	$ 5,810
Restricted assets:			
Cash and investments	205,617	37,919	243,536
Interest receivable	873	161	1,034
Total assets	$ 212,300	$ 38,080	$ 250,380
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue-special assessments	$ 5,810	$ -	$ 5,810
Total deferred inflows of resources	5,810	-	5,810
FUND BALANCES			
Restricted for debt service	206,490	38,080	244,570
Total deferred inflows of resources and fund balances	$ 212,300	$ 38,080	$ 250,380

City of Sandpoint

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
For the Year Ended September 30, 2024

	LID #32	LID Guarantee	Total
REVENUES			
Special assessments	$ 1,374	$ -	$ 1,374
Interest	10,845	1,957	12,802
Total revenues	12,219	1,957	14,176
EXPENDITURES			
General government	67	-	67
Debt service:			
Principal	5,190	-	5,190
Interest	1,666	-	1,666
Total expenditures	6,923	-	6,923
Net change in fund balances	5,296	1,957	7,253
Fund balances - beginning	201,194	36,123	237,317
Fund balances - ending	$ 206,490	$ 38,080	$ 244,570

City of Sandpoint

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2024

	Recreation	Impact Fees	Fiber Optic Network	Payroll Benefits Clearing Fund	Total
ASSETS					
Cash and investments	$ 500,928	$ 2,358,035	$ 114,438	$ 560,735	$ 3,534,136
Receivables:					
Taxes	5,303	-	-	-	5,303
Interest	2,125	10,001	485	-	12,611
Miscellaneous	-	-	3,048	-	3,048
Total assets	$ 508,356	$ 2,368,036	$ 117,971	$ 560,735	$ 3,555,098
LIABILITIES					
Accounts payable and accrued expenses	$ 65,938	$ 259,966	$ 2,650	$ 560,735	$ 889,289
Total liabilities	65,938	259,966	2,650	560,735	889,289
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue-property taxes	4,818	-	-	-	4,818
Total deferred inflows of resources	4,818	-	-	-	4,818
FUND BALANCES					
Committed	67,484	867,500	-	-	934,984
Assigned	370,116	1,240,570	115,321	-	1,726,007
Total fund balances	437,600	2,108,070	115,321	-	2,660,991
Total liabilities, deferred inflows of resources, and fund balances	$ 508,356	$ 2,368,036	$ 117,971	$ 560,735	$ 3,555,098

City of Sandpoint

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended September 30, 2024

	Recreation	Impact Fees	Fiber Optic Network	Payroll Benefits Clearing Fund	Total
REVENUES					
Property taxes	$ 216,917	$ -	$ -	$ -	$ 216,917
Impact fees	-	358,389	-	-	358,389
Interest	24,233	134,266	5,241	-	163,740
Charges for services	64,286	-	23,969	-	88,255
Miscellaneous revenues	5	-	19,370	-	19,375
Total revenues	305,441	492,655	48,580	-	846,676
EXPENDITURES					
General government	-	-	18,952	-	18,952
Highways and streets	-	342,516	-	-	342,516
Culture and recreation	213,644	-	-	-	213,644
Capital outlay	-	540,009	-	-	540,009
Total expenditures	213,644	882,525	18,952	-	1,115,121
Excess (deficiency) of revenues over (under) expenditures	91,797	(389,870)	29,628	-	(268,445)
OTHER FINANCING SOURCES (USES)					
Transfers in	17,917	-	-	-	17,917
Total other financing sources (uses)	17,917	-	-	-	17,917
Net change in fund balances	109,714	(389,870)	29,628	-	(250,528)
Fund balances - beginning	327,886	2,497,940	85,693	-	2,911,519
Fund balances - ending	$ 437,600	$ 2,108,070	$ 115,321	$ -	$ 2,660,991

REPORT REQUIRED BY GAO

MAGNUSON • McHUGH • DOUGHERTY
CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Sandpoint
Sandpoint, Idaho 83864

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards)*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Sandpoint as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Sandpoint's basic financial statements, and have issued our report thereon dated March 10, 2025. Our report includes a reference to other auditors who audited the financial statements of Sandpoint Urban Renewal Agency, as described in our report on the City of Sandpoint's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Sandpoint's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Sandpoint's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Sandpoint's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

2100 Northwest Blvd., Ste 400
Coeur d'Alene, ID 83814
www.MMD.cpa
Office: 208-765-9500 • Fax: 208-667-9174

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS (*CONCLUDED)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Sandpoint's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Sandpoint's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Sandpoint's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Magnuson, McHugh, Dougherty CPAs

Magnuson, McHugh, Dougherty CPAs

March 10, 2025

2100 Northwest Blvd., Ste 400
Coeur d'Alene, ID 83814

www.MMD.cpa
Office: 208-765-9500 • Fax: 208-667-9174

AGENDA REPORT

City Council Meeting

TODAY'S DATE: February 19, 2025

MEETING DATE: March 19, 2025

TO: Mayor & City Council

FROM: Sarah Lynds, Finance Director/Treasurer

SUBJECT: FY 2024 4th Quarter Financial Report Review (for information only)

DESCRIPTION/BACKGROUND:

Idaho Statute 50-1011 requires the Treasurer to publish quarterly financial statements on the City's website.

The quarterly report is required to show specific information.

1.) A full statement for each fund reflecting year to date

2.) The balances of the debits and credits belonging to each category:

a. Salaries
b. Maintenance and Operations
c. Capital Outlay

3.) A percentage comparison to the original appropriation.

REPORT REVIEW:

The 2024 fiscal year is 100% complete as of September 30, 2024. General, Fiber, Recreation, Water, Wastewater, Debt and LID Funds ended the fiscal year positive (more revenues came in than expenses went out). The Capital (Impact Fees) Fund and the Park Improvement Fund were negative (less revenues came in then expenses went out) however large capital projects were in the FY24 budget that used beginning cash balances that were recorded as prior year revenues.

EXPENSES:

The General Fund ended the fiscal year with 67.76% expended as a whole, but a closer look at separate categories reflects 81.22% in personnel services, 74.6% in operations and 27.31% in capital outlay.

Garbage, Water and Wastewater funds ended the fiscal year at 103.1%/76.22%/57.14% budget to actual for total expenditures. Water and Wastewater salaries and benefits are 66.41% and 80.51% budget to actual. Water and Wastewater capital outlay expenditures ended at 64.48% and 46.17%.

REVENUES:

Several of the FY24 capital projects are being funded with beginning cash balances, this is reflective in the 'Other Financing Sources' budgeted revenue across the funds.

Revenues for the General Fund ended the fiscal year with 79.76% budget to actual. Revenues include $1,722,387 of beginning cash and $1,000,000 grant revenue place holder, after removing these the General Fund revenue budget to actual is 91.95%. The Cities' largest single source of revenue, property taxes, was at 101% received.

State and Local Government Shared Revenues ended at 108% and 109% and are received quarterly (January, April, July and the final quarter in October which is accrued back into the fiscal year).

Water and Wastewater fund revenue overall is 88.69%/75.41% budget to actual. The Water Fund charges for services revenue category was 94.93% and Wastewater Fund charges for services revenue category was 122.54%.

The Park Improvement Fund includes $7,332,169 of beginning cash in revenue, after removing this the revenue budget to actual is 93.3%.

STAFF RECOMMENDATION and ACTION:

Acknowledgement and acceptance of these reports (for information only)

ATTACHMENTS:

FY24 4th Quarterly Financial Report

FY24 4th Quarterly Capital Improvement Plan Financial Report

LINK TO ELECTRONIC FINANCIAL TRANSPARENCY:

https://sandpoint-id.cleargov.com/

City of Sandpoint

Quarterly Financial Report

Budget for Fiscal Year Ending **September 30, 2024**

Financial Report by Fund - Budget to Actual

	FUND	Original Budget	September 2024 YTD	Percent of Year 100% - Budget to Actual
01	**General Fund Revenues**	20,533,818	16,377,179	79.76%
	General Fund Expenditures	20,533,818	13,913,231	67.76%
	Salaries & Benefits	10,934,011	8,880,809	81.22%
	Operations	5,069,690	3,782,060	74.60%
	Capital Outlay	4,512,200	1,232,444	27.31%
	Transfers	17,917	17,917	100.00%
04	**Fiber Optic Network Fund Revenues**	1,241,000	48,581	3.91%
	Fiber Fund Expenditures	1,241,000	18,953	1.53%
	Operations	41,000	18,953	46.23%
	Capital Outlay	1,200,000	-	0.00%
05	**Capital Projects Fund Revenues**	1,567,978	492,654	31.42%
	Capital Projects Fund Expenditures	1,567,978	882,525	56.28%
	Operations	612,978	342,516	55.88%
	Capital Outlay	955,000	540,009	56.55%
06	**Recreation Fund Revenues**	379,909	323,356	85.11%
	Recreation Fund Expenditures	379,909	213,645	56.24%
	Salaries & Benefits	288,044	158,870	55.15%
	Operations	91,865	54,775	59.63%
08	**Parks Improvement Fund Revenues**	8,430,187	1,024,920	12.16%
	Parks Fund Expenditures	8,430,187	6,279,244	74.49%
	Salaries & Benefits	29,225	15,412	52.74%
	Operations	183,962	22,139	12.03%
	Capital Outlay	8,217,000	6,223,644	75.74%
	Transfers	-	18,048	
25	**Sanitation Collection Fund Revenues**	840,012	837,856	99.74%
	Sanitation Fund Expenditures	840,012	866,085	103.10%
	Operations	670,000	707,263	105.56%
	Transfers	170,012	158,823	93.42%
30	**Water Fund Revenues**	7,774,207	6,894,695	88.69%
	Water Fund Expenditures	7,774,207	5,925,765	76.22%
	Salaries & Benefits	1,319,919	876,536	66.41%
	Operations	1,480,456	1,048,867	70.85%
	Capital Outlay	2,740,300	1,766,829	64.48%
	Transfers	2,233,532	2,233,532	100.00%
31	**Wastewater Fund Revenues**	10,338,550	7,796,278	75.41%
	Wastewater Fund Expenditures	10,338,550	5,907,454	57.14%
	Salaries & Benefits	955,000	768,886	80.51%
	Operations	1,682,830	806,578	47.93%
	Capital Outlay	6,257,800	2,889,071	46.17%
	Transfers	1,442,920	1,442,920	100.00%
33	**Debt Service Fund Revenues**	826,750	877,009	106.08%

	Debt Service Fund Expenditures	826,750	826,750	100.00%
61	**LID Guarantee Revenues**	45,000	1,956	4.35%
	LID Guarantee Fund Expenditures	45,000	-	0.00%
65	**LID Funds Revenues**	996,858	12,220	1.23%
	LID Funds Expenditures	996,858	6,924	0.69%
	Total City Revenues	**52,974,269**	**34,686,705**	**65.48%**
	Total City Expenditures	**52,974,269**	**34,840,577**	**65.77%**

Note: The City of Sandpoint detailed financial data can be found at https://sandpoint-id.cleargov.com.
The above report is required by Idaho Code Section 50-1011.

Budget for Fiscal Year Ending **September 30, 2024**
Summary Financial Report by Fund Type - Budget to Actual

	Original Budget	**September 2024 YTD**	**Percent of Year 100% - Budget to Actual**
General Fund			
Revenues	20,533,818	16,377,179	79.76%
Total General Fund Expenditures	20,533,818	13,913,231	67.76%
Salaries & Benefits	10,934,011	8,880,809	81.22%
Operations	5,069,690	3,782,060	74.60%
Capital Outlay	4,512,200	1,232,444	27.31%
Transfers	17,917	17,917	100.00%
Special Revenue Funds			
Revenues	11,619,074	1,889,511	16.26%
Total Special Revenue Expenditures	11,619,074	7,394,368	63.64%
Salaries & Benefits	317,269	174,282	54.93%
Operations	929,805	438,383	47.15%
Capital Outlay	10,372,000	6,763,654	65.21%
Transfers	-	18,048	
Enterprise Funds			
Revenues	19,779,519	16,405,838	82.94%
Total Enterprise Fund Expenditures	19,779,519	13,526,055	68.38%
Salaries & Benefits	2,274,919	1,645,422	72.33%
Operations	4,660,036	3,389,458	72.73%
Capital Outlay	8,998,100	4,655,900	51.74%
Transfers	3,846,464	3,835,275	99.71%
LID Debt Service Funds			
Revenues	1,041,858	14,177	1.36%
Total LID Debt Service Fund Expenditures	1,041,858	6,924	0.66%
Total City Revenues	**52,974,269**	**34,686,705**	**65.48%**
Total City Expenditures	**52,974,269**	**34,840,577**	**65.77%**

City of Sandpoint

Quarterly Capital Improvement Financial Report

Budget for Fiscal Year Ending **September 30, 2024**

Capital Improvement Financial Report by Project - Budget to Actual

Capital Project	Original Budget	September 2024 YTD	Percent of Year 100% - Budget to Actual
Streets & Sidewalk Projects			
Bridge & First Sidewalk/Pathway	385,000	17,030	4.42%
Bridge Street Rehabilitation & Reconstruction	60,000	64,500	107.50%
Downtown Revitalization Phase III	475,000	5,594	1.18%
Road Reconstruction & Seal Coating Projects	1,000,000	498,811	49.88%
Short Term East-West Connection	500,000	335,276	67.06%
Sidewalk and Bike Path Projects	330,000	109,051	33.05%
LED Street Light Retro-Fit	63,000	-	0.00%
Total Streets Capital & Projects	**2,813,000**	**1,030,263**	**36.63%**
Engineering Projects			
Great Northern Road Corridor Improvements	1,900,000	496,183	26.11%
Total Engineering Projects	**1,900,000**	**496,183**	**26.11%**
Parks and Recreation Projects			
Dog Park Facility Master Plan and Preferred Project Develo	25,000	-	0.00%
James E Russell Sports Center at Travers Park	7,000,000	5,917,167	84.53%
Parks Land Purchase	300,000	-	0.00%
Sandcreek Non-Motorized Boat Launch	25,000	-	0.00%
Travers Park "Concrete Lake" All-Wheeled Skatepark Expa	300,000	447,162	149.05%
Travers Park Inclusive Playground and Splash Pad	1,137,000	284,295	25.00%
Travers Park Tennis Court Improvements	275,000	9,159	3.33%
Total Park and Recreation Projects	**9,062,000**	**6,657,783**	**73.47%**
Water Projects			
Boyer Avenue Watermain	100,000	669,565	669.57%
Sandcreek Water Treatment Plant Repair	315,000	49,977	15.87%
Water Meter Replacement Program	300,000	-	0.00%
Water Treatment Generators	500,000	32,220	6.44%
Watershed & Urban Forest Projects	50,000	92,304	184.61%
Watershed Land Management	50,000	-	0.00%
Woodland Booster Pump Station Replacement	140,000	946	0.68%
Total Water Projects	**1,455,000**	**845,011**	**58.08%**
Wastewater Projects			
Beach and Exxon Lift Station Replacements	1,075,000	168,948	15.72%
Manhole Rehab/Replacement	215,000	16,877	7.85%
Wastewater Main Line Replacement	450,000	40,538	9.01%
Wastewater SCADA	235,000	725,357	308.66%
Wastewater Treatment Facility Phased Reconstruction	2,675,000	323,829	12.11%
Total Wastewater Projects	**4,650,000**	**1,275,550**	**27.43%**
General Government Projects			
Asset Assessment - GF, Water and Wastewater	490,000	915,616	186.86%
Downtown Parking Lot Improvements	215,000	23,932	11.13%
Downtown Waterfront	500,000	45,303	9.06%
Total General Government Projects	**1,205,000**	**984,852**	**81.73%**
Fiber Optic Network Projects			
Fiber Backbone	**1,200,000**	**-**	**0.00%**
Police Projects			
Police Vehicles & Communication	**180,000**	**197,452**	**109.70%**
Total Capital Improvement Plan Expenditures	**22,465,000**	**11,487,095**	**51.13%**

Note: Please visit our City Website Project page for additional detail on City of Sandpoint projects.

CITY COUNCIL MEETING MINUTES

March 05, 2025 at 5:30 PM

Council Chambers at City Hall - 1123 W. Lake St. Sandpoint, Idaho

Call to Order

Mayor Jeremy Grimm called the regular meeting of the Sandpoint City Council to order at 5:30 p.m. on Wednesday, March 5, 2025, in Council chambers at City Hall, 1123 W. Lake St., Sandpoint, Idaho.

Roll Call

PRESENT
Mayor Jeremy Grimm
Councilor Deb Ruehle, City Council President
Councilor Justin Dick
Councilor Kyle Schreiber
Councilor Pam Duquette
Councilor Rick Howarth

ABSENT
Councilor Joel Aispuro

As required by the City's adopted Code of Ethics and Civility, as the presiding officer, Mayor Grimm identified law enforcement personnel in the room serving as sergeant-at-arms for the meeting: Sandpoint Police Chief Corey Coon.

Pledge of Allegiance

Mayor Grimm led all present in the Pledge of Allegiance.

Announcements and Reports

1. Bonner County Airport Manager Dave Schuck provided a report on the obstruction removal project at the Sandpoint Airport and fielded questions from the Mayor and Councilors. Information only; no Council action.

Mayor Grimm read aloud a proclamation, proclaiming the City of Sandpoint's support of military and veteran caregivers in our community, encouraging all who care for and support veterans and service members in Sandpoint to also recognize and extend that support to their caregivers, and presented his proclamation to representatives of the Daughters of the American Revolution Wild Horse Chapter Regent.

Mayor Grimm announced that the Idaho Economic Advisory Council approved a performance-based investment incentive for Sandpoint business Timberline Helicopters, Inc., facilitating a significant expansion of the company's operations in Sandpoint, with the anticipation of creation of 24 new high-paying jobs.

Council members provided reports from recent meetings of the citizen advisory boards on which they serve as Council liaison.

At the invitation of the Mayor, Department Directors and staff provided reports on projects and activities in their respective departments, including a pinning ceremony for Firefighters Stephen Omodt, Connor Nelson, and Carson Nicholas, who have completed their probationary period. Firefighter Nicholas was also promoted to Engineer.

Public Comments

Mayor Grimm recited the rules and procedure for public comment, followed by an opportunity for comments from the public regarding Consent Calendar and Old/New Business items on the agenda and other topics relevant to the business of the City of Sandpoint. Information only; no Council action.

Consent Calendar

Mayor Grimm noted for the record the amount of bills presented for payment approval, and the Consent Calendar was **approved** by a unanimous vote of Council members present, as noted below.

Motion made by Councilor Dick, Seconded by Councilor Schreiber.
Voting Yea: Councilor Ruehle, Councilor Dick, Councilor Schreiber, Councilor Duquette, Councilor Howarth

2. The minutes from Council's February 19, 2025, Regular Meeting were approved as presented.
3. Bills presented in the amount of $973,350.07, reflecting $200,050.95 for regular payables and $773,299.12 for payroll, were approved for payment.

Old/Unfinished Business - none

New Business

4. Project Manager Erik Bush provided an update on Phase 3 of the Downtown Revitalization Project and, along with Public Works Director Holly Ellis, fielded questions from the Council members. Information only; no Council action.

Executive Session

5. As noted below, Council voted to Convene in Executive Session under Idaho Code § 74-206(1)(d) to consider records that are exempt from disclosure as provided in Chapter 1, Title 74, Idaho Code, and Idaho Code § 74-206(1)(f) to communicate with legal counsel to discuss the legal ramifications of and legal options for pending litigation or controversies not yet being litigated but imminently likely to be litigated.

   Motion made by Councilor Dick, Seconded by Councilor Ruehle.
   Voting Yea: Councilor Ruehle, Councilor Dick, Councilor Schreiber, Councilor Duquette, Councilor Howarth

6. An executive session was held under Idaho Code §§ 74-206(1)(d) and (f), as described above.

Reconvene Regular Meeting and Adjourn

Following conclusion of the executive session, the regular meeting was reconvened and immediately adjourned at 9:13 p.m.

I presided over this meeting and can confirm that the foregoing minutes, prepared by the City Clerk, were approved by City Council during their meeting held _____, 2025.

Jeremy Grimm, Mayor

Attest: Melissa Ward, City Clerk

CITY OF SANDPOINT INVOICE REGISTER
PAYABLE DATES OF: 03/06/2025 THROUGH 03/19/2025

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
Vendor: 95 EXPRESS LLC				
1090	MNTHLY CAR WASH MEMB MAR'25 - POLICE & FIRE			$607.50
	POLICE DEPARTMENT	SERVICES - AUTOMOTIVE - R&M	585.00	
	FIRE DEPARTMENT - SANDPOINT	SERVICES - AUTOMOTIVE - R&M	22.50	
		Total For: 95 EXPRESS LLC		**$607.50**
Vendor: ACCURATE TESTING LABS LLC				
144366	WTP: SC TOTAL SUSPENDED SOLIDS -FEB'25			$45.00
	WATER TREATMENT	TECH SERVICES - LABORATORY	45.00	
		Total For: ACCURATE TESTING LABS LLC		**$45.00**
Vendor: ALPINE MOTORS COMPANY INC				
161203	LUBE, OIL, FILTER - SPD 10			$49.69
	POLICE DEPARTMENT	SERVICES - AUTOMOTIVE - R&M	49.69	
161137	TIRE PRESSURE/CHECK ENGINE LIGHT SVCS SPD 13			$756.12
	POLICE DEPARTMENT	SERVICES - AUTOMOTIVE - R&M	756.12	
161227	LUBE, OIL, FILTER CHANGEOUT - SPD 8			$63.67
	POLICE DEPARTMENT	SERVICES - AUTOMOTIVE - R&M	63.67	
161387	LUBE, OIL, FILTER CHANGEOUT SPD 18			$49.69
	POLICE DEPARTMENT	SERVICES - AUTOMOTIVE - R&M	49.69	
161290	REPAIR ON CRO EXPLORER -FAULTY STARTER			$537.90
	POLICE DEPARTMENT	SERVICES - AUTOMOTIVE - R&M	537.90	
161373	LUBE, OIL, FILTER CRO BRONCO			$66.29
	POLICE DEPARTMENT	SERVICES - AUTOMOTIVE - R&M	66.29	
		Total For: ALPINE MOTORS COMPANY INC		**$1,523.36**
Vendor: API GROUP LIFE SAFETY USA LLC				
WSF659712	FIRE SPRINKLER TSTING -CHALL, JER, WTP, WWTP, MEM FIELD			$2,905.00
	GOVERNMENT BUILDING & GROUNDS DIVISION	SERVICES - BUILDING - R&M	575.00	
	WASTEWATER TREATMENT	SERVICES - BUILDING - R&M	575.00	
	PARK MAINTENANCE & CAPITAL	SERVICES - BUILDING - R&M	605.00	
	WATER TREATMENT	SERVICES - BUILDING - R&M	575.00	
	JAMES E. RUSSELL SPORTS CENTER FACILITY	SERVICES - BUILDING - R&M	575.00	

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
		Total For: API GROUP LIFE SAFETY USA LLC		**$2,905.00**
Vendor: ASAP SERVICES INC				
2256180	MNTHLY CUSTODIAL SERVICE - JER JAN'25			$342.72
	JAMES E. RUSSELL SPORTS CENTER FACILITY	SERVICES - CUSTODIAL	342.72	
2256184	MNTHLY CUSTODIAL SERVICE - FEB'25			$4,630.00
	GOVERNMENT BUILDING & GROUNDS DIVISION	SERVICES - CUSTODIAL	2,240.00	
	GOVERNMENT BUILDING & GROUNDS DIVISION	SERVICES - CUSTODIAL	1,080.00	
	GOVERNMENT BUILDING & GROUNDS DIVISION	SERVICES - CUSTODIAL	1,310.00	
		Total For: ASAP SERVICES INC		**$4,972.72**
Vendor: AT&T MOBILITY II, LLC				
287336485071X	WIRELESS PHONE/DATA CHGS - POLICE 1/24/25-2/23/25			$627.90
	POLICE DEPARTMENT	TELEPHONE - WIRELESS	266.06	
	POLICE DEPARTMENT	TELEPHONE - WIRELESS	90.46	
	POLICE DEPARTMENT	TELEPHONE - WIRELESS	180.92	
	POLICE DEPARTMENT	TELEPHONE - WIRELESS	90.46	
287339151180X	WIRELESS PHONE/DATA CHGS- PUBLIC WRKS 1/24/25-2/23/25			$932.53
	WATER TREATMENT	TELEPHONE - WIRELESS	130.46	
	STREET MAINTENANCE DIVISION	TELEPHONE - WIRELESS	100.56	
	WASTEWATER COLLECTIONS	TELEPHONE - WIRELESS	576.10	
	WATER DISTRIBUTION	TELEPHONE - WIRELESS	85.32	
	BUILDING DIVISION	TELEPHONE - WIRELESS	40.09	
287339153398X	WIRELESS PHONE/DATA CHGS - PARKS 1/24/25-2/23/25			$271.11
	PARK MAINTENANCE & CAPITAL	TELEPHONE - WIRELESS	150.84	
	COMMUNITY DEVELOPMENT ADMINISTRATION	TELEPHONE - WIRELESS	40.09	
	RECREATION PROGRAMS	TELEPHONE - WIRELESS	40.09	
	CITY BEACH CONCESSIONS	TELEPHONE - WIRELESS	40.09	
287339152904X	WIRELESS PHONE/DATA CHGS - CITY HALL 1/24/25-2/23/25			$87.72
	MAYOR'S OFFICE	TELEPHONE - WIRELESS	48.88	
	FINANCE DEPARTMENT	TELEPHONE - WIRELESS	38.84	
287339154011X	WIRELESS PHONE/DATA CHGS - FIRE 1/24/25-2/23/25			$130.46
	FIRE DEPARTMENT - SANDPOINT	TELEPHONE - WIRELESS	80.18	
	FIRE DEPARTMENT - SANDPOINT	TELEPHONE - WIRELESS	50.28	
		Total For: AT&T MOBILITY II, LLC		**$2,049.72**
Vendor: AUTO HAUS INC				
9001	ST: GLOVES, OIL, OIL FILTER FOR RAM2500			

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
	STREET MAINTENANCE DIVISION	VEHICLE & MACH SUPPLIES/PARTS	90.35	
8993	ST: SWEEPER AIR FILTER			$169.99
	STREET MAINTENANCE DIVISION	VEHICLE & MACH SUPPLIES/PARTS	169.99	
		Total For: AUTO HAUS INC		**$260.34**
Vendor: AVISTA UTILITIES				
01/16/25-02/15/2	MONTHLY UTILITIES - CITY WIDE			$49,468.09
	GOVERNMENT BUILDING & GROUNDS DIVISION	ELECTRICITY	3,855.19	
	PARK MAINTENANCE & CAPITAL	ELECTRICITY	89.74	
	PARK MAINTENANCE & CAPITAL	ELECTRICITY	138.27	
	PARK MAINTENANCE & CAPITAL	ELECTRICITY	22.73	
	PARK MAINTENANCE & CAPITAL	ELECTRICITY	105.14	
	PARK MAINTENANCE & CAPITAL	ELECTRICITY	582.05	
	PARK MAINTENANCE & CAPITAL	ELECTRICITY	20.21	
	PARK MAINTENANCE & CAPITAL	ELECTRICITY	1,576.90	
	PARK MAINTENANCE & CAPITAL	ELECTRICITY	20.38	
	GOVERNMENT BUILDING & GROUNDS DIVISION	ELECTRICITY	397.38	
	STREET MAINTENANCE DIVISION	ELECTRICITY	10,795.24	
	PARK MAINTENANCE & CAPITAL	ELECTRICITY	2,019.68	
	WATER TREATMENT	ELECTRICITY	10,890.60	
	WASTEWATER COLLECTIONS	ELECTRICITY	1,905.56	
	WASTEWATER TREATMENT	ELECTRICITY	10,855.76	
	RECREATION PROGRAMS	ELECTRICITY	20.28	
	STREET MAINTENANCE DIVISION	ELECTRICITY	1,323.76	
	CENTRAL SERVICES DEPARTMENT	ELECTRICITY	261.44	
	WATER DISTRIBUTION	ELECTRICITY	667.54	
	GOVERNMENT BUILDING & GROUNDS DIVISION	ELECTRICITY	360.63	
	JAMES E. RUSSELL SPORTS CENTER FACILITY	ELECTRICITY	3,559.61	
01/16/25-02/15/2	MONTHLY UTILITIES - ONTARIO			$281.87
	GENERAL GOVERNMENT PROJECTS	ELECTRICITY	281.87	
		Total For: AVISTA UTILITIES		**$49,749.96**
Vendor: BACKFLOW ASSEMBLY TESTING & SUPPLY				
G25030813	WTP: TEST GAUGE CALIBR CERT			$85.00
	WATER TREATMENT	TECH SERVICES - LABORATORY	85.00	
		Total For: BACKFLOW ASSEMBLY TESTING & SUPPLY		
Vendor: BADGER METER INC				

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
80188179	WD: BEACON WTR METER READER -FEB'25			$524.00
	WATER DISTRIBUTION	SOFTWARE/SAAS - WATER METER READING	524.00	
		Total For: BADGER METER INC		**$524.00**
Vendor: BIG BELLY SOLAR LLC				
56052	DWNTWN TRASH BINS 3/4/25-4/3/25			$480.00
	SANITATION/GARBAGE COLLECTION	MULTI-PURPOSE WASTE DISPOSAL/PORTALOO	480.00	
55623	BATTERIES FOR BIG BELLY TRASH CANS			$1,264.40
	SANITATION/GARBAGE COLLECTION	OPERATIONAL SUPPLIES/EQUIPMENT	1,082.40	
	SANITATION/GARBAGE COLLECTION	OPERATIONAL SUPPLIES/EQUIPMENT	182.00	
		Total For: BIG BELLY SOLAR LLC		**$1,744.40**
Vendor: BILLING DOCUMENT SPECIALISTS				
99405	UTILITY BILLING FEB REG & LATE NOTICES			$1,309.34
	UTILITY BILLING	TECH SERVICES - UTILITY BILLING	324.71	
	UTILITY BILLING	POSTAGE	984.63	
		Total For: BILLING DOCUMENT SPECIALISTS		**$1,309.34**
Vendor: BONNER COUNTY DAILY BEE				
0000032250 030	BCB#6750 CODE AMMEND SIDEWALK IN LIEU FEES			$151.37
	ENGINEERING DIVISION	ADVERTISING	151.37	
0000032505	BCB#6767 SHORT PLAT INFRASTRUCTURE AMMENDMENT			$151.37
	PLANNING DIVISION	ADVERTISING	151.37	
		Total For: BONNER COUNTY DAILY BEE		**$302.74**
Vendor: BONNER COUNTY FAIRGROUNDS				
1999	ADULT VOLLEYBALL LEAGUE - FACILITY RENTAL			$1,396.80
	RECREATION PROGRAMS	RENTAL OF LAND AND BUILDING	1,396.80	
		Total For: BONNER COUNTY FAIRGROUNDS		**$1,396.80**
Vendor: BONNER COUNTY PROSECUTING ATTY				
BCPA075	PROSECUTING ATTORNEY SVCS - FEB'25			$7,083.33
	LEGAL	OTHER PROF SERVICE - LEGAL - CRIMINAL	7,083.33	
		Total For: BONNER COUNTY PROSECUTING ATTY		**$7,083.33**
Vendor: BROWN'S NORTHSIDE				
W51013	ST: SANDING TRUCK DIFFERENTIAL REPAIR			$174.30
	STREET MAINTENANCE DIVISION	VEHICLE & MACH SUPPLIES/PARTS	174.30	
S166005	GASKETS FOR LADDER TRUCK			$1,497.51
	FIRE DEPARTMENT - SANDPOINT	VEHICLE & MACH SUPPLIES/PARTS	1,497.51	
S165929	1131 RUBBER HOSE AND CLAMP			

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
	FIRE DEPARTMENT - SANDPOINT	VEHICLE & MACH SUPPLIES/PARTS	37.68	
S165922	1131 FUEL HOSES			$269.10
	FIRE DEPARTMENT - SANDPOINT	VEHICLE & MACH SUPPLIES/PARTS	269.10	
S166011	1141 WIRE HOSE/CRIMP FITTING			$11.39
	FIRE DEPARTMENT - SANDPOINT	VEHICLE & MACH SUPPLIES/PARTS	11.39	
S166016	1141 CRIMP FITTINGS/WIRE HOSE			$411.09
	FIRE DEPARTMENT - SANDPOINT	VEHICLE & MACH SUPPLIES/PARTS	411.09	
S166070	1141 COOLANT HOSE			$27.36
	FIRE DEPARTMENT - SANDPOINT	VEHICLE & MACH SUPPLIES/PARTS	27.36	
		Total For: BROWN'S NORTHSIDE		**$2,428.43**
Vendor: CC VENDOR - WELLS FARGO				
15982	SHOP: DRY ERASE BOARDS & PRINTER PAPER			$99.97
	WATER DISTRIBUTION	OFFICE SUPPLIES/EQUIPMENT	33.32	
	WASTEWATER COLLECTIONS	OFFICE SUPPLIES/EQUIPMENT	33.32	
	STREET MAINTENANCE DIVISION	OFFICE SUPPLIES/EQUIPMENT	33.33	
14444	UNIFORM PANTS FOR CHIEF GILCREASE			$189.48
	FIRE DEPARTMENT - SANDPOINT	UNIFORM & CLOTHING	189.48	
114-2169961-42	CALCULATOR BATTERIES			$39.07
	CENTRAL SERVICES DEPARTMENT	OFFICE SUPPLIES/EQUIPMENT	39.07	
113-8992177-27	TWO WAY RADIO WALKIE TALKIE			$23.84
	FIRE DEPARTMENT - SANDPOINT	OPERATIONAL SUPPLIES/EQUIPMENT	23.84	
111-7463408-69	300 PACK LAMINATING SHEETS - MEMORIAL			$37.95
	PARK MAINTENANCE & CAPITAL	OPERATIONAL SUPPLIES/EQUIPMENT	37.95	
33292360	ITD HQ VEHICLE REGISTRATION			$5.12
	POLICE DEPARTMENT	VEHICLE & MACH SUPPLIES/PARTS	5.12	
333011	WD/SC: 36" GRABBER TOOL			$8.97
	WATER DISTRIBUTION	OPERATIONAL SUPPLIES/EQUIPMENT	4.48	
	WASTEWATER COLLECTIONS	OPERATIONAL SUPPLIES/EQUIPMENT	4.49	
114-8304740-77	COPIER PAPER 8X11, CS / POLICE			$175.96
	CENTRAL SERVICES DEPARTMENT	OFFICE SUPPLIES/EQUIPMENT	43.99	
	POLICE DEPARTMENT	OFFICE SUPPLIES/EQUIPMENT	131.97	
WG82770020	WWTP: HOT WATER PRESSURE WASHER			$3,875.00
	WASTEWATER TREATMENT	FACILITY SUPPLIES	3,875.00	
628899518	SMARTWAIVER FOR MAR - REC PROGRAMS			$55.00
	RECREATION PROGRAMS	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	55.00	
113-8202955-02	PICTURE HANGING STRIPS, BOLT SNAPS - JER			
	JAMES E. RUSSELL SPORTS CENTER FACILITY	FACILITY SUPPLIES	58.71	

Invoice Number	Invoice Description Department/Division	GL Account Description	Line Item Amount	Invoice Amount
113-2954931-51	VOLLEYBALL CHAMP AWARDS-KEYCHAINS RECREATION PROGRAMS	OPERATIONAL SUPPLIES/EQUIPMENT	381.75	$381.75
63448	WTP: INSTRUCTIONAL POSTERS WATER TREATMENT	PRINTING AND BINDING	75.00	$75.00
113-9569748-86	4 LED FLOOD LIGHTS FOR 1131 FIRE DEPARTMENT - SANDPOINT	VEHICLE & MACH SUPPLIES/PARTS	114.95	$114.95
111-6724967-79	WWTP: THERMALTAKE 12V POWER SUPPLY WASTEWATER TREATMENT	OPERATIONAL SUPPLIES/EQUIPMENT	72.31	$72.31
30505774263007	COAT RACKS FOR CHAMBERS CITY COUNCIL	OFFICE SUPPLIES/EQUIPMENT	49.94	$49.94
18100249771	HOME DEPOT RESPIRATOR - SHOOTING RANGE RECREATION PROGRAMS	OPERATIONAL SUPPLIES/EQUIPMENT	99.94	$99.94
332395	ST: SOLAR PANEL STREET MAINTENANCE DIVISION	OPERATIONAL SUPPLIES/EQUIPMENT	32.99	$32.99
114-6526798-13	11X17 COPIER PAPER CENTRAL SERVICES DEPARTMENT	OFFICE SUPPLIES/EQUIPMENT	56.01	$56.01
0456095011864	INSULATION FOR SHOOTING RANGE RECREATION PROGRAMS	OPERATIONAL SUPPLIES/EQUIPMENT	263.14	$263.14
55199	SWIVEL JOINT MOUNT FOR EXT POLES FIRE DEPARTMENT - SANDPOINT	OPERATIONAL SUPPLIES/EQUIPMENT	126.00	$126.00
112-2316073-65	4 PACK OF LABEL MAKER TAPE ROLL POLICE DEPARTMENT	OFFICE SUPPLIES/EQUIPMENT	21.98	$21.98
112-6247683-91	144 DOUBLE A BATTERIES FIRE DEPARTMENT - SANDPOINT	OPERATIONAL SUPPLIES/EQUIPMENT	65.00	$65.00
02212025#2	KIDS NIGHT OUT PIZZA 2ND CHARGE RECREATION PROGRAMS	OPERATIONAL SUPPLIES/EQUIPMENT	48.91	$48.91
112-0330808-12	TWO WAY RADIO WALKIE TALKIE REFUND FIRE DEPARTMENT - SANDPOINT	OPERATIONAL SUPPLIES/EQUIPMENT	(23.87)	$(23.87)
114-0142415-10	PENS, FOLDER TABS, SHEET SLEEVES, SHARPIES CENTRAL SERVICES DEPARTMENT	OFFICE SUPPLIES/EQUIPMENT	58.70	$58.70
02212025	KIDS NIGHT OUT PIZZA 1ST CHARGE RECREATION PROGRAMS	OPERATIONAL SUPPLIES/EQUIPMENT	15.58	$15.58
3603884676	.COM DOMAIN 5YR RENEWAL - SANDPOINTPD.COM INFORMATION TECHNOLOGY DIVISION	SOFTWARE/SAAS - DOMAIN SSL	110.85	$110.85
3C24006196797	RETURN OF ICOM RADIO SEPERATION CABLE POLICE DEPARTMENT	OPERATIONAL SUPPLIES/EQUIPMENT	(94.00)	$(94.00)
113-3320979-45	4 HEADLIGHT FOR 1131			$

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
	FIRE DEPARTMENT - SANDPOINT	VEHICLE & MACH SUPPLIES/PARTS	159.99	
672148403200	KIDS NIGHT OUT CAPRI SUN/PLATES			$6.99
	RECREATION PROGRAMS	OPERATIONAL SUPPLIES/EQUIPMENT	6.99	
30505175202692	KIDS NIGHT OUT CRAFT SUPPLIES			$38.80
	RECREATION PROGRAMS	OPERATIONAL SUPPLIES/EQUIPMENT	38.80	
113-8669073-84	MECHANICAL PENCILS/BROCHURE HOLDER			$46.63
	RECREATION PROGRAMS	OPERATIONAL SUPPLIES/EQUIPMENT	46.63	
63062	WTP: SHARPIES, COMMAND STRIPS, POSTER			$121.97
	WATER TREATMENT	OFFICE SUPPLIES/EQUIPMENT	121.97	
113-0131175-49	144 DOUBLE A BATTERIES			$61.79
	FIRE DEPARTMENT - SANDPOINT	OPERATIONAL SUPPLIES/EQUIPMENT	61.79	
112-0330808-12	TWO WAY RADIO WALKIE TALKIE			$23.87
	FIRE DEPARTMENT - SANDPOINT	OPERATIONAL SUPPLIES/EQUIPMENT	23.87	
114-6963571-18	RAIN/WEATHERPROOF PAPER			$34.88
	BUILDING DIVISION	OFFICE SUPPLIES/EQUIPMENT	34.88	
114-7721180-08	NOTE PADS AND POST ITS			$55.82
	CENTRAL SERVICES DEPARTMENT	OFFICE SUPPLIES/EQUIPMENT	55.82	
35005000092502	VALENTINES NON-SCHOOL DAY SUPPLIES			$16.59
	RECREATION PROGRAMS	OPERATIONAL SUPPLIES/EQUIPMENT	16.59	
236307	TENNIS POST - PROTECTIVE CAPS			$205.73
	JAMES E. RUSSELL SPORTS CENTER FACILITY	OPERATIONAL SUPPLIES/EQUIPMENT	205.73	
114-2607555-47	BLDNG PERMIT ENVELOPES, COPIER PAPER			$69.97
	CENTRAL SERVICES DEPARTMENT	OFFICE SUPPLIES/EQUIPMENT	43.99	
	BUILDING DIVISION	OFFICE SUPPLIES/EQUIPMENT	25.98	
329685	WTP: VOLCAN PROTIG 205 WELDER			$964.98
	WATER TREATMENT	TOOLS	964.98	
		Total For: CC VENDOR - WELLS FARGO		**$7,852.26**
Vendor: CED - SANDPOINT LIGHTING				
1120-1020310	SCADA UPGRADES - SERVERS			$3,643.18
	WATER TREATMENT	CAPITAL IMPROVEMENTS OTHER THAN BUILDING	1,821.59	
	WASTEWATER CAPITAL PROJECTS	CAPITAL IMPROVEMENTS OTHER THAN BUILDING	1,821.59	
		Total For: CED - SANDPOINT LIGHTING		**$3,643.18**
Vendor: CHECKR INC				
1704779	BACKGROUND CHECK SVCS - 2 REC			$59.98
	JAMES E. RUSSELL SPORTS CENTER FACILITY	BACKGROUND CHECK SERVICES	29.99	
	RECREATION PROGRAMS	BACKGROUND CHECK SERVICES	29.99	
		Total For: CHECKR INC		**$59.98**

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
Vendor: CIVICPLUS INC				
327081	WEBSITE SERVICES & BID/RFP LISTINGS			$4,356.00
	INFORMATION TECHNOLOGY DIVISION	SOFTWARE/SAAS - WEB/CODIFICATION/AGENDA	4,136.00	
	INFORMATION TECHNOLOGY DIVISION	SOFTWARE/SAAS - WEB/CODIFICATION/AGENDA	220.00	
329747	CIVIC REC SOFTWARE FEES -FEB'25			$108.84
	RECREATION PROGRAMS	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	0.87	
	PARK MAINTENANCE & CAPITAL	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	15.30	
	RECREATION PROGRAMS	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	0.28	
	GOVERNMENT BUILDING & GROUNDS DIVISION	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	4.78	
	PARK MAINTENANCE & CAPITAL	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	0.74	
	JAMES E. RUSSELL SPORTS CENTER FACILITY	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	86.87	
328907	CIVIC REC SOFTWARE FEES -JAN '25			$143.49
	PARK MAINTENANCE & CAPITAL	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	0.25	
	PARK MAINTENANCE & CAPITAL	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	9.23	
	RECREATION PROGRAMS	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	1.25	
	GOVERNMENT BUILDING & GROUNDS DIVISION	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	3.58	
	PARK MAINTENANCE & CAPITAL	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	5.79	
	JAMES E. RUSSELL SPORTS CENTER FACILITY	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	110.70	
	RECREATION PROGRAMS	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	12.69	
		Total For: CIVICPLUS INC		**$4,608.33**
Vendor: CLEARWATER SPRINGS				
885200	WWTP: DISTILLED H2O & FUEL SURCHARGE			$35.00
	WASTEWATER TREATMENT	LABORATORY SUPPLIES	35.00	
		Total For: CLEARWATER SPRINGS		**$35.00**
Vendor: COLEMAN OIL				
CP-0227890	FEBRUARY FUEL CHARGES - POLICE			$3,919.40
	POLICE DEPARTMENT	FUEL - GASOLINE/DIESEL	3,358.25	
	POLICE DEPARTMENT	FUEL - GASOLINE/DIESEL	115.38	
	POLICE DEPARTMENT	FUEL - GASOLINE/DIESEL	445.77	
CP-0227860	FEB FUEL CHARGES - PW & PARKS			$6,826.69
	STREET MAINTENANCE DIVISION	FUEL - GASOLINE/DIESEL	3,817.67	
	WATER DISTRIBUTION	FUEL - GASOLINE/DIESEL	793.38	
	WASTEWATER COLLECTIONS	FUEL - GASOLINE/DIESEL	401.30	
	BUILDING DIVISION	FUEL - GASOLINE/DIESEL	40.30	
	WATER TREATMENT	FUEL - GASOLINE/DIESEL	335.10	

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
	WASTEWATER TREATMENT	FUEL - GASOLINE/DIESEL	548.43	
	PARK MAINTENANCE & CAPITAL	FUEL - GASOLINE/DIESEL	345.17	
	PARK MAINTENANCE & CAPITAL	VEHICLE & MACH SUPPLIES/PARTS	315.22	
	PARK MAINTENANCE & CAPITAL	FUEL - GASOLINE/DIESEL	115.06	
	PARK MAINTENANCE & CAPITAL	FUEL - GASOLINE/DIESEL	115.06	
CP-0227898	FEB FUEL CHARGES FIRE DEPT			$572.95
	FIRE DEPARTMENT - SANDPOINT	FUEL - GASOLINE/DIESEL	195.94	
	FIRE DEPARTMENT - SANDPOINT	FUEL - GASOLINE/DIESEL	165.60	
	FIRE DEPARTMENT - SANDPOINT	FUEL - GASOLINE/DIESEL	137.80	
	FIRE DEPARTMENT - SANDPOINT	FUEL - GASOLINE/DIESEL	54.19	
	FIRE DEPARTMENT - SANDPOINT	FUEL - GASOLINE/DIESEL	19.42	
		Total For: COLEMAN OIL		**$11,319.04**
Vendor: COMMERCIAL TIRE INC				
55-38239	ST: LABOR ON TIRES FOR GRADER			$665.96
	STREET MAINTENANCE DIVISION	SERVICES - EQUIPMENT - R&M	378.00	
	STREET MAINTENANCE DIVISION	VEHICLE & MACH SUPPLIES/PARTS	95.96	
	STREET MAINTENANCE DIVISION	VEHICLE & MACH SUPPLIES/PARTS	192.00	
		Total For: COMMERCIAL TIRE INC		**$665.96**
Vendor: CONSOLIDATED SUPPLY CO.				
S012318721.001	WD: MEGAN LANE WATER LEAK REPAIR SUPPLIES			$468.36
	WATER DISTRIBUTION	OPERATIONAL SUPPLIES/EQUIPMENT	468.36	
S012318805.001	WD: RESTOCK PIPE FOR CURB BOXES			$46.78
	WATER DISTRIBUTION	OPERATIONAL SUPPLIES/EQUIPMENT	46.78	
S012322401.001	WTP: GAL SODIUM HYPOCHLORITE -SC			$44.52
	WATER TREATMENT	CHEMICAL SUPPLIES	44.52	
S012296571.001	WTP: SUPPLIES -PVC PARTS			$321.40
	WATER TREATMENT	OPERATIONAL SUPPLIES/EQUIPMENT	321.40	
S012325261.001	WD: RESTOCK PIPE SUPPLIES			$358.73
	WATER DISTRIBUTION	OPERATIONAL SUPPLIES/EQUIPMENT	358.73	
S012325261.002	WD: (REFUND) 1 1/4" PIPE SUPPLIES			$(39.26)
	WATER DISTRIBUTION	OPERATIONAL SUPPLIES/EQUIPMENT	(39.26)	
		Total For: CONSOLIDATED SUPPLY CO.		**$1,200.53**
Vendor: CO-OP GAS & SUPPLY CO.				
32935	SC: HOSE CLAMP & ADJUSTER CLAMP			$12.58
	WASTEWATER COLLECTIONS	OPERATIONAL SUPPLIES/EQUIPMENT	12.58	
32972	SC: REFUND HOSE CLAMP & ADJUSTER CLAMP			$(12.58)

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
	WASTEWATER COLLECTIONS	OPERATIONAL SUPPLIES/EQUIPMENT	(12.58)	
33698	WD: 4 METAL NUTS			$5.96
	WATER DISTRIBUTION	OPERATIONAL SUPPLIES/EQUIPMENT	5.96	
40539	SPARK PLUG FOR MINI CHAINSAW			$3.99
	FIRE DEPARTMENT - SANDPOINT	VEHICLE & MACH SUPPLIES/PARTS	3.99	
		Total For: CO-OP GAS & SUPPLY CO.		**$9.95**
Vendor: EDNETICS INC				
INV-134677	PHONE VOIP STANDARD/ANALOG USERS MNTHLY MAR'25			$2,984.45
	INFORMATION TECHNOLOGY DIVISION	TELEPHONE - VOIP	2,984.45	
		Total For: EDNETICS INC		**$2,984.45**
Vendor: EMSCONNECT				
12510	EMS & FIRE TRAINING SUBSCRIPTION MAR'25			$75.00
	FIRE DEPARTMENT - SANDPOINT	LICENSES/DUES & SUBSCR (JOB RELATED)	75.00	
		Total For: EMSCONNECT		**$75.00**
Vendor: FASTENAL COMPANY				
IDCOE214675	ST: PEDESTAL GRINDING WHEEL			$54.52
	STREET MAINTENANCE DIVISION	TOOLS	54.52	
IDCOE0275	PORTABLE GAS DETECTOR CALIBRATION SUPPLIES			$444.11
	FIRE DEPARTMENT - SANDPOINT	OPERATIONAL SUPPLIES/EQUIPMENT	444.11	
IDCOE215021	ST: WASHERS, GRIDING WHEEL, DIVIDER			$225.70
	STREET MAINTENANCE DIVISION	OPERATIONAL SUPPLIES/EQUIPMENT	225.70	
		Total For: FASTENAL COMPANY		**$724.33**
Vendor: FATBEAM LLC				
53050	INTERNET SVCS - CITY HALL MAR '25			$406.85
	INFORMATION TECHNOLOGY DIVISION	INTERNET - FIBER/T1	406.85	
		Total For: FATBEAM LLC		**$406.85**
Vendor: FIRST COMMUNICATIONS LLC				
127682455	LONG DISTANCE PHONE CHGS - MAR'25			$53.14
	INFORMATION TECHNOLOGY DIVISION	TELEPHONE - LANDLINE & OTHER	53.14	
		Total For: FIRST COMMUNICATIONS LLC		**$53.14**
Vendor: HACH COMPANY				
14389926	WTP: CL17 CHEMICALS FOR TREATING WATER			$85.43
	WATER TREATMENT	CHEMICAL SUPPLIES	85.43	
		Total For: HACH COMPANY		**$85.43**
Vendor: ICRMP				

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
02170-2025-2	2ND HALF FY25 PREMIUM			$144,944.50
	CENTRAL SERVICES DEPARTMENT	INSURANCE - ICRMP	144,944.50	
		Total For: ICRMP		**$144,944.50**
Vendor: IDAHO RURAL WATER ASSOCIATION				
E7057	WWTP: Z. NEU IRWA UTILITY MNGMNT CERT			$400.00
	WASTEWATER TREATMENT	TRAINING AND TRAVEL	400.00	
E7053	WTP: T.WINGET IRWA UTILITY MNGMNT CERT			$400.00
	WATER TREATMENT	TRAINING AND TRAVEL	400.00	
		Total For: IDAHO RURAL WATER ASSOCIATION		**$800.00**
Vendor: IIA LIFTING SERVICES INC				
INDI90949	1141 ANNUAL AERIAL INSPECTION			$1,350.00
	FIRE DEPARTMENT - SANDPOINT	SERVICES - AUTOMOTIVE - R&M	1,350.00	
		Total For: IIA LIFTING SERVICES INC		**$1,350.00**
Vendor: INDEPENDENT HIGHWAY DISTRICT				
109780	ST: 3,000 GALLONS OF BRINE			$1,290.00
	STREET MAINTENANCE DIVISION	SNOW SUPPLIES/EQUIPMENT	1,290.00	
109777	ST: 2,700 GALLONS OF BRINE			$1,161.00
	STREET MAINTENANCE DIVISION	SNOW SUPPLIES/EQUIPMENT	1,161.00	
		Total For: INDEPENDENT HIGHWAY DISTRICT		**$2,451.00**
Vendor: INSIGHT DISTRIBUTING INC				
0523249-IN	SHOP: PAPER TOWELS & TP			$203.15
	STREET MAINTENANCE DIVISION	FACILITY SUPPLIES	67.72	
	WATER DISTRIBUTION	FACILITY SUPPLIES	67.71	
	WASTEWATER COLLECTIONS	FACILITY SUPPLIES	67.72	
		Total For: INSIGHT DISTRIBUTING INC		**$203.15**
Vendor: JAN CLIZER				
MARCONTRABA	CONTRA DANCE, FRIDAY MAR 14, 2025 BAND			$225.00
	RECREATION PROGRAMS	OPERATIONAL SUPPLIES/EQUIPMENT	225.00	
		Total For: JAN CLIZER		**$225.00**
Vendor: JESSE AKLIN				
PER DIEM T006	J. AKINS PER DIEM -IRWA 4/2025 CONF			$174.50
	WATER DISTRIBUTION	TRAINING AND TRAVEL	174.50	
		Total For: JESSE AKLIN		**$174.50**
Vendor: JOE HIGGINS				
PER DIEM T006	J. HIGGINS PER DIEM -IRWA 4/2025 CONF			$

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
	WATER DISTRIBUTION	TRAINING AND TRAVEL	87.25	
	WASTEWATER COLLECTIONS	TRAINING AND TRAVEL	87.25	
		Total For: JOE HIGGINS		**$174.50**
Vendor: J-U-B ENGINEERS INC				
181519	DSGN SVCS GRT NRTHRN RD 1/1/2025-2/1/2025			$1,936.08
	STREET CAPITAL & PROJECTS	OTHER PROF SERVICE - ENGINEERING/ARCHITE	871.24	
	STREET CAPITAL & PROJECTS	OTHER PROF SERVICE - ENGINEERING/ARCHITE	406.58	
	STREET CAPITAL & PROJECTS	CAPITAL IMPROVEMENTS OTHER THAN BUILDING	290.41	
	STREET CAPITAL & PROJECTS	CAPITAL IMPROVEMENTS OTHER THAN BUILDING	174.25	
	WATER CAPITAL PROJECTS	CAPITAL IMPROVEMENTS OTHER THAN BUILDING	96.80	
	WASTEWATER CAPITAL PROJECTS	CAPITAL IMPROVEMENTS OTHER THAN BUILDING	96.80	
		Total For: J-U-B ENGINEERS INC		**$1,936.08**
Vendor: KELLER ASSOCIATES INC				
0243983	WWTP PRELIM ENGINEER REPORT 11/3-11/30/2024			$54,201.70
	WASTEWATER CAPITAL PROJECTS	CAPITAL IMPROVEMENTS OTHER THAN BUILDING	54,201.70	
0244420	WWTP PRELIM ENGINEER REPORT 12/1-12/30/2024			$63,616.70
	WASTEWATER CAPITAL PROJECTS	CAPITAL IMPROVEMENTS OTHER THAN BUILDING	63,616.70	
		Total For: KELLER ASSOCIATES INC		**$117,818.40**
Vendor: KELLEY CREATE				
38630192	FEBRUARY COPIER LEASE			$244.75
	POLICE DEPARTMENT	COPIER LEASE	244.75	
		Total For: KELLEY CREATE		**$244.75**
Vendor: L.N. CURTIS & SONS				
INV920288	UNIFORM SHIRTS TO PUT NEW LOGO ON			$859.51
	FIRE DEPARTMENT - SANDPOINT	UNIFORM & CLOTHING	859.51	
		Total For: L.N. CURTIS & SONS		**$859.51**
Vendor: LAKE CITY LAW GROUP PLLC				
40802	LEGAL SERVICES - FY25 FEB			$582.00
	LEGAL	OTHER PROF SERVICE - LEGAL - CIVIL	582.00	
40687	LEGAL SERVICES - FEB'25			$9,320.00
	LEGAL	OTHER PROF SERVICE - LEGAL - CIVIL	9,320.00	
40916	LEGAL SERVICES - FEB '25			$1,300.00
	LEGAL	OTHER PROF SERVICE - LEGAL - CIVIL	1,300.00	
		Total For: LAKE CITY LAW GROUP PLLC		**$11,202.00**
Vendor: LAKE PEND OREILLE SCHOOL				

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
611	SMS GYM USAGE - ADULT OPEN GYM			$120.00
	RECREATION PROGRAMS	RENTAL OF LAND AND BUILDING	120.00	
610	SMS GYM USAGE - YOUTH OPEN GYM			$45.00
	RECREATION PROGRAMS	RENTAL OF LAND AND BUILDING	45.00	
		Total For: LAKE PEND OREILLE SCHOOL		**$165.00**
Vendor: MES SERVICE COMPANY				
IN2208728	SCBA FLOW TEST/SVC & TRAVEL CHARGE			$1,545.99
	FIRE DEPARTMENT - SANDPOINT	SERVICES - EQUIPMENT - R&M	1,545.99	
		Total For: MES SERVICE COMPANY		**$1,545.99**
Vendor: NATIONAL GRANTS MANAGEMENT ASSOCIAT				
42256	MEMBERSHIP RENEWAL C. HUGHES - NGMA			$174.00
	CENTRAL SERVICES DEPARTMENT	LICENSES/DUES & SUBSCR (JOB RELATED)	174.00	
		Total For: NATIONAL GRANTS MANAGEMENT ASSOCIAT		**$174.00**
Vendor: NORTH 40 OUTFITTERS				
047755/B	WWTP: SUMP & UTILITY PUMPS, TANK SWITCH			$521.96
	WASTEWATER TREATMENT	OPERATIONAL SUPPLIES/EQUIPMENT	521.96	
047798/B	SC: LATEX GLOVES & RAIN BIBS			$132.98
	WASTEWATER COLLECTIONS	OPERATIONAL SUPPLIES/EQUIPMENT	132.98	
047803/B	CARABINERS - MEMORIAL FIELD			$203.49
	PARK MAINTENANCE & CAPITAL	OPERATIONAL SUPPLIES/EQUIPMENT	203.49	
047831/B	WTP: 6' STEP LADDER/8' STEP LADDER			$259.98
	WATER TREATMENT	FACILITY SUPPLIES	259.98	
047834/B	WWTP: SUMP PUMP, CLAMP, ADAPTER, TUBING			$214.06
	WASTEWATER TREATMENT	OPERATIONAL SUPPLIES/EQUIPMENT	214.06	
		Total For: NORTH 40 OUTFITTERS		**$1,332.47**
Vendor: NORTHERN IDAHO POWERSPORTS				
0141	REISSUE STALE DATED CHECK			$220.27
	UNCLASSIFIED	SUSPENSE ACCOUNT	220.27	
		Total For: NORTHERN IDAHO POWERSPORTS		**$220.27**
Vendor: NORTHERN LIGHTS				
02272025	MONTHLY UTILITIES FEBRUARY '25			$2,111.49
	WATER TREATMENT	ELECTRICITY	1,215.60	
	WATER TREATMENT	ELECTRICITY	367.74	
	WATER TREATMENT	ELECTRICITY	150.47	
	WASTEWATER COLLECTIONS	ELECTRICITY	78.51	
	WASTEWATER COLLECTIONS	ELECTRICITY	83.52	

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
	STREET MAINTENANCE DIVISION	ELECTRICITY	21.64	
	STREET MAINTENANCE DIVISION	ELECTRICITY	44.18	
	WASTEWATER COLLECTIONS	ELECTRICITY	65.81	
	GENERAL GOVERNMENT PROJECTS	ELECTRICITY	84.02	
01292025	MONTHLY UTILITIES JANUARY'25			$2,129.84
	WATER TREATMENT	ELECTRICITY	1,220.74	
	WATER TREATMENT	ELECTRICITY	387.68	
	WATER TREATMENT	ELECTRICITY	142.48	
	WASTEWATER COLLECTIONS	ELECTRICITY	73.77	
	WASTEWATER COLLECTIONS	ELECTRICITY	84.44	
	STREET MAINTENANCE DIVISION	ELECTRICITY	21.73	
	STREET MAINTENANCE DIVISION	ELECTRICITY	44.18	
	WASTEWATER COLLECTIONS	ELECTRICITY	70.72	
	GENERAL GOVERNMENT PROJECTS	ELECTRICITY	84.10	
		Total For: NORTHERN LIGHTS		**$4,241.33**
Vendor: OWEN EQUIPMENT COMPANY				
00130953	SC: VAC TRUCK QUICK DISCONNECT THREADS			$255.06
	WASTEWATER COLLECTIONS	VEHICLE & MACH SUPPLIES/PARTS	255.06	
		Total For: OWEN EQUIPMENT COMPANY		**$255.06**
Vendor: OXARC INC				
0032277713	WWTP: CHLORINE CYL & SULFUR DIOXIDE			$7,631.71
	WASTEWATER TREATMENT	CHEMICAL SUPPLIES	7,631.71	
0061956332	WWTP: CHLORINE & SPECIALTY GASES -FEB'25			$143.96
	WASTEWATER TREATMENT	CHEMICAL SUPPLIES	143.96	
0061958986	WTP: SC CHLORINE CYLINDER RENTAL			$134.72
	WATER TREATMENT	CHEMICAL SUPPLIES	134.72	
		Total For: OXARC INC		**$7,910.39**
Vendor: PACWEST MACHINERY LLC				
30426193	ST: MOTOR HUBS + FREIGHT			$323.34
	STREET MAINTENANCE DIVISION	VEHICLE & MACH SUPPLIES/PARTS	323.34	
		Total For: PACWEST MACHINERY LLC		**$323.34**
Vendor: PAPE MACHINERY INC				
15912553	ST: LOADER & SWEEPER ELEM/OIL FILTERS			$195.52
	STREET MAINTENANCE DIVISION	VEHICLE & MACH SUPPLIES/PARTS	130.89	
	STREET MAINTENANCE DIVISION	VEHICLE & MACH SUPPLIES/PARTS	64.63	

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
		Total For: PAPE MACHINERY INC		**$195.52**
Vendor: PASSWORD ANSWER SERVICE				
000035-858-291	AFTER HRS ANSWER SVCS MARCH'25			$254.86
	PUBLIC WORKS ADMINISTRATION	TELEPHONE - LANDLINE & OTHER	254.86	
		Total For: PASSWORD ANSWER SERVICE		**$254.86**
Vendor: PELICANCORP ONE CALL INC				
INV-1067	UTILITY LOCATOR SERVICES FEB'25			$60.90
	WATER DISTRIBUTION	TELEPHONE - LANDLINE & OTHER	30.45	
	WASTEWATER COLLECTIONS	TELEPHONE - LANDLINE & OTHER	30.45	
		Total For: PELICANCORP ONE CALL INC		**$60.90**
Vendor: PIERCE AUTO CENTER				
VIN1C6RRFCG8	2025 RAM 1500 - PARKS DEPT			$38,908.00
	PARK MAINTENANCE & CAPITAL	CAPITAL EQUIPMENT & MACHINERY	38,908.00	
VIN1C6RRFCG6	2025 RAM 1500 - PARKS DEPT			$38,908.00
	PARK MAINTENANCE & CAPITAL	CAPITAL EQUIPMENT & MACHINERY	38,908.00	
		Total For: PIERCE AUTO CENTER		**$77,816.00**
Vendor: PIONEER MANUFACTURING COMPANY				
INV-237431	FIELD PAINTER MAINTENANCE SUPPLIES			$653.82
	PARK MAINTENANCE & CAPITAL	OPERATIONAL SUPPLIES/EQUIPMENT	653.82	
		Total For: PIONEER MANUFACTURING COMPANY		**$653.82**
Vendor: PITNEY BOWES GLOBAL FINANCIAL SERVI				
3320440697	POSTAGE METER LEASE - APRIL THROUGH JUNE			$165.00
	CENTRAL SERVICES DEPARTMENT	POSTAGE LEASE	165.00	
		Total For: PITNEY BOWES GLOBAL FINANCIAL SERVI		**$165.00**
Vendor: PUBLIC SAFETY TESTING INC				
2024-1337	SUBSCRIPTION FEES Q4- FIREFIGHTER TSTING OCT'24-DEC'24			$133.00
	CENTRAL SERVICES DEPARTMENT	OTHER PROF SERVICE - HUMAN RESOURCES	133.00	
		Total For: PUBLIC SAFETY TESTING INC		**$133.00**
Vendor: RAILROAD MANAGEMENT CO. III				
521452	ANNUAL WATER PIPELINE ENCROACHMENTS LICENSE #303174			$13,208.75
	WATER TREATMENT	RENTAL OF LAND AND BUILDING	13,208.75	
		Total For: RAILROAD MANAGEMENT CO. III		**$13,208.75**
Vendor: RECTRAC LLC				
VS015946	DESKTOP BARCODE SCANNERS FOR JER			$
	JAMES E. RUSSELL SPORTS CENTER FACILITY	OPERATIONAL SUPPLIES/EQUIPMENT	840.00	

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
	JAMES E. RUSSELL SPORTS CENTER FACILITY	OPERATIONAL SUPPLIES/EQUIPMENT	66.00	
VS015967	SETUP TRAINING - NEW REC SOFTWARE			$2,000.00
	RECREATION PROGRAMS	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	163.80	
	PARK MAINTENANCE & CAPITAL	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	642.20	
	PARK MAINTENANCE & CAPITAL	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	243.80	
	PARK MAINTENANCE & CAPITAL	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	73.00	
	CITY BEACH RV PARK	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	240.00	
	JAMES E. RUSSELL SPORTS CENTER FACILITY	SOFTWARE/SAAS - REC 1/TEAMSIDELINE	637.20	
		Total For: RECTRAC LLC		**$2,906.00**
Vendor: REHN & ASSOCIATES				
INV-00206484	COBRA NOTICE LETTER - A SHUMAKER			$25.00
	CENTRAL SERVICES DEPARTMENT	OTHER PROF SERVICE - HUMAN RESOURCES	25.00	
		Total For: REHN & ASSOCIATES		**$25.00**
Vendor: RESCUE NORTHWEST				
5692	ROPE RESCUE SUPPLIES			$1,881.10
	FIRE DEPARTMENT - SANDPOINT	OPERATIONAL SUPPLIES/EQUIPMENT	1,881.10	
		Total For: RESCUE NORTHWEST		**$1,881.10**
Vendor: SAGLE FIRE DISTRICT				
343	RACOM RADIO PROGRAMMING			$1,368.00
	FIRE DEPARTMENT - SANDPOINT	SERVICES - EQUIPMENT - R&M	1,368.00	
		Total For: SAGLE FIRE DISTRICT		**$1,368.00**
Vendor: SANDPOINT SUPER DRUG				
29851/1	WD: STORM PROOF LIGHT			$11.51
	WATER DISTRIBUTION	VEHICLE & MACH SUPPLIES/PARTS	11.51	
29999/1	WD: FASTENERS FOR VAC TRUCK			$11.26
	WATER DISTRIBUTION	VEHICLE & MACH SUPPLIES/PARTS	11.26	
		Total For: SANDPOINT SUPER DRUG		**$22.77**
Vendor: SELKIRK PRESS INC				
21917	1,000EA IMPOUND VEHICLE STICKERS - CRO			$1,048.42
	POLICE DEPARTMENT	PRINTING AND BINDING	1,048.42	
		Total For: SELKIRK PRESS INC		**$1,048.42**
Vendor: SEW PRO 2				
1624-4	REMOVE/REPLACE 3 PATCHES - GILCREASE			$24.00
	FIRE DEPARTMENT - SANDPOINT	UNIFORM & CLOTHING	24.00	
1621-5	REMOVE/REPLACE PATCHES -TOUSSAINT			

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
	FIRE DEPARTMENT - SANDPOINT	UNIFORM & CLOTHING	11.25	
		Total For: SEW PRO 2		**$35.25**
Vendor: SHERWIN-WILLIAMS CO				
9373-2	CITY HALL: PARKING LOT PAINT 4GAL BLUE			$165.80
	GOVERNMENT BUILDING & GROUNDS DIVISION	OPERATIONAL SUPPLIES/EQUIPMENT	165.80	
		Total For: SHERWIN-WILLIAMS CO		**$165.80**
Vendor: SHI INTERNATIONAL CORP				
B19422063	SHOP: XEROX PRINTER/TONER			$2,496.79
	WATER DISTRIBUTION	OFFICE SUPPLIES/EQUIPMENT	537.87	
	WASTEWATER COLLECTIONS	OFFICE SUPPLIES/EQUIPMENT	537.87	
	STREET MAINTENANCE DIVISION	OFFICE SUPPLIES/EQUIPMENT	537.87	
	WATER DISTRIBUTION	OFFICE SUPPLIES/EQUIPMENT	61.01	
	WASTEWATER COLLECTIONS	OFFICE SUPPLIES/EQUIPMENT	61.01	
	STREET MAINTENANCE DIVISION	OFFICE SUPPLIES/EQUIPMENT	61.01	
	WATER DISTRIBUTION	OFFICE SUPPLIES/EQUIPMENT	67.07	
	WASTEWATER COLLECTIONS	OFFICE SUPPLIES/EQUIPMENT	67.08	
	STREET MAINTENANCE DIVISION	OFFICE SUPPLIES/EQUIPMENT	67.09	
	WATER DISTRIBUTION	OFFICE SUPPLIES/EQUIPMENT	83.18	
	WASTEWATER COLLECTIONS	OFFICE SUPPLIES/EQUIPMENT	83.17	
	STREET MAINTENANCE DIVISION	OFFICE SUPPLIES/EQUIPMENT	83.18	
	WATER DISTRIBUTION	OFFICE SUPPLIES/EQUIPMENT	83.13	
	WASTEWATER COLLECTIONS	OFFICE SUPPLIES/EQUIPMENT	83.13	
	STREET MAINTENANCE DIVISION	OFFICE SUPPLIES/EQUIPMENT	83.12	
		Total For: SHI INTERNATIONAL CORP		**$2,496.79**
Vendor: SIRCHIE ACQUISITION CO LLC				
06844998-IN	EVIDENCE PROCESSING SUPPLIES			$207.45
	POLICE DEPARTMENT	OPERATIONAL SUPPLIES/EQUIPMENT	207.45	
		Total For: SIRCHIE ACQUISITION CO LLC		**$207.45**
Vendor: SOUTH FORK HARDWARE (PARKS)				
398356	TOOLS - SPORTS COMPLEX			$75.27
	PARK MAINTENANCE & CAPITAL	TOOLS	75.27	
398445	PARACORD, CABLE TIES - MEMORIAL			$114.36
	PARK MAINTENANCE & CAPITAL	OPERATIONAL SUPPLIES/EQUIPMENT	114.36	
398521	TRSH CANS, GLAS CLNR, KEYS & ACCESSORIES - JER			$
	JAMES E. RUSSELL SPORTS CENTER FACILITY	FACILITY SUPPLIES	138.86	

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
398149	LIGHT BULBS - BEACH RESTROOMS			$19.47
	PARK MAINTENANCE & CAPITAL	FACILITY SUPPLIES	19.47	
398211	NUTS & BOLTS, GASKET FIBER - LAKEVIEW BOAT RAMP RESTROOM			$9.94
	PARK MAINTENANCE & CAPITAL	OPERATIONAL SUPPLIES/EQUIPMENT	9.94	
398295	PARACORD, CABLE TIES - SPORTS COMPLEX			$49.97
	PARK MAINTENANCE & CAPITAL	OPERATIONAL SUPPLIES/EQUIPMENT	49.97	
		Total For: SOUTH FORK HARDWARE (PARKS)		**$407.87**
Vendor: SOUTH FORK HARDWARE (PUB WKS)				
398245	ST: 2 1/2" PADLOCK FOR SLIP TANK			$23.97
	STREET MAINTENANCE DIVISION	VEHICLE & MACH SUPPLIES/PARTS	23.97	
		Total For: SOUTH FORK HARDWARE (PUB WKS)		**$23.97**
Vendor: STEEL LLC				
27203896	WWTP: HVAC HEATER REPAIR			$615.00
	WASTEWATER TREATMENT	SERVICES - BUILDING - R&M	615.00	
27261834	CITY HALL HVAC DIAGNOSTIC			$315.00
	GOVERNMENT BUILDING & GROUNDS DIVISION	SERVICES - BUILDING - R&M	315.00	
23574767	WWTP: GAS LINE REPLACEMENT			$7,500.00
	WASTEWATER TREATMENT	SERVICES - EQUIPMENT - R&M	7,500.00	
		Total For: STEEL LLC		**$8,430.00**
Vendor: STONEWAY ELECTRIC SUPPLY				
S104587896.001	4) FLUORESCENT LAMPS - FIRE DEPT			$12.93
	GOVERNMENT BUILDING & GROUNDS DIVISION	FACILITY SUPPLIES	12.93	
S104591072.001	WD: QTY 50 1/2IN CONDUITS -WATER METERS			$34.68
	WATER DISTRIBUTION	OPERATIONAL SUPPLIES/EQUIPMENT	34.68	
		Total For: STONEWAY ELECTRIC SUPPLY		**$47.61**
Vendor: TENNILLE TOUSSAINT				
CMS-PMT-11047	REIMB CARSEAT CERTIFICATION FEE			$55.00
	FIRE DEPARTMENT - SANDPOINT	TRAINING AND TRAVEL	55.00	
		Total For: TENNILLE TOUSSAINT		**$55.00**
Vendor: THE MONEY DEPOT				
02142025	WTP: GRAINGER CARTRIDGE RETURN -SHIPPING			$23.04
	WATER TREATMENT	POSTAGE	23.04	
		Total For: THE MONEY DEPOT		**$23.04**
Vendor: TISCHLER BISE, INC				
202503006	DEVELOPMENTAL IMPACT FEE STUDY -FEB'25			$3,
	GENERAL GOVERNMENT PROJECTS	IMPACT FEE STUDY	3,660.00	

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
		Total For: TISCHLER BISE, INC		**$3,660.00**
Vendor: TRAFFICORP				
12569	NO TRUCK ON PINE MESSAGE BOARD			$1,850.00
	STREET CAPITAL & PROJECTS	CONSTRUCTION SERVICES - NON CAPITAL	1,850.00	
		Total For: TRAFFICORP		**$1,850.00**
Vendor: TROY BADEAUX				
1344395	REIMB EMT CERTIFICATION			$26.00
	FIRE DEPARTMENT - SANDPOINT	LICENSES/DUES & SUBSCR (JOB RELATED)	26.00	
		Total For: TROY BADEAUX		**$26.00**
Vendor: VAN HOUTEN CONSULTING & DESIGN LLC				
01221	TRAVERS PARK TENNIS COURT REHAB ENG SVCS			$1,256.00
	PARK MAINTENANCE & CAPITAL	CAPITAL IMPROVEMENTS OTHER THAN BUILDING	1,256.00	
		Total For: VAN HOUTEN CONSULTING & DESIGN LLC		**$1,256.00**
Vendor: WASTE MANAGEMENT OF IDAHO INC				
0237656-1827-9	CITY PROPERTY GARBAGE SVCS FEB'25			$1,490.00
	GOVERNMENT BUILDING & GROUNDS DIVISION	DISPOSAL (GARBAGE) SERVICES	400.00	
	PARK MAINTENANCE & CAPITAL	DISPOSAL (GARBAGE) SERVICES	200.00	
	WASTEWATER TREATMENT	DISPOSAL (GARBAGE) SERVICES	80.00	
	PARK MAINTENANCE & CAPITAL	DISPOSAL (GARBAGE) SERVICES	240.00	
	PARK MAINTENANCE & CAPITAL	DISPOSAL (GARBAGE) SERVICES	360.00	
	GOVERNMENT BUILDING & GROUNDS DIVISION	DISPOSAL (GARBAGE) SERVICES	30.00	
	PUBLIC WORKS ADMINISTRATION	DISPOSAL (GARBAGE) SERVICES	180.00	
MARCH06INVOI	RESIDENTIAL REFUSE & WASTE CHARGES MARCH'25			$50,619.32
	SANITATION/GARBAGE COLLECTION	TECH SERVICES - GARBAGE REMOVAL	50,619.32	
		Total For: WASTE MANAGEMENT OF IDAHO INC		**$52,109.32**
Vendor: WES ALBIN				
PER DIEM T005	W. ALBIN PER DIEM -IRWA 4/2025 CONF			$174.50
	WATER DISTRIBUTION	TRAINING AND TRAVEL	87.25	
	WASTEWATER COLLECTIONS	TRAINING AND TRAVEL	87.25	
		Total For: WES ALBIN		**$174.50**
Vendor: WESTERN STATES EQUIPMENT CO				
IN003109473	ST: LOADER BLADE			$57.49
	STREET MAINTENANCE DIVISION	VEHICLE & MACH SUPPLIES/PARTS	57.49	
		Total For: WESTERN STATES EQUIPMENT CO		**$**
Vendor: WILLIAM TINGLE				

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
00001816	CREDIT FOR CHANGING TO 3/4 IN METER			$225.43
	UNCLASSIFIED	ACCOUNTS PAYABLE	225.43	
		Total For: WILLIAM TINGLE		**$225.43**
Vendor: WILLIAMS SCOTSMAN INC				
9022196188	WWTP: MODULAR RENTAL 10/19/24-11/18/24			$1,211.43
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	785.40	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	19.64	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	206.26	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	22.00	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	5.00	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	70.00	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	103.13	
9022442282	WWTP: MODULAR RENTAL 11/19/24-12/18/24			$1,211.43
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	785.40	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	19.64	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	206.26	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	22.00	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	5.00	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	70.00	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	103.13	
9022685415	WWTP: MODULAR RENTAL 12/19/24-1/18/25			$1,211.43
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	785.40	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	19.64	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	206.26	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	22.00	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	5.00	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	70.00	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	103.13	
9022901260	WWTP: MODULAR RENTAL 1/19/25-2/18/25			$1,211.43
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	785.40	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	19.64	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	206.26	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	22.00	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	5.00	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	70.00	

Invoice Number	Invoice Description / Department/Division	GL Account Description	Line Item Amount	Invoice Amount
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	103.13	
9023126063	WILLIAMS SCOTSMAN MODULAR RENTAL WWTP FY25			$1,211.43
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	785.40	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	19.64	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	206.26	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	22.00	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	5.00	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	70.00	
	WASTEWATER TREATMENT	RENTAL OF LAND AND BUILDING	103.13	
		Total For: WILLIAMS SCOTSMAN INC		**$6,057.15**
Vendor: ZIPLY FIBER				
0989 - 022525	0989 - PHONE CHGS 2/25/25-3/24/25			$63.95
	WASTEWATER COLLECTIONS	TELEPHONE - LANDLINE & OTHER	63.95	
6269 - 022225	6269 PHONE CHGS - 911 TRANSFER - 2/22/25-3/21/25			$13.80
	POLICE DEPARTMENT	TELEPHONE - LANDLINE & OTHER	13.80	
0918 - 022225	0918 - PHONE CHGS-FISHBACK - 2/22/25-3/21/25			$63.95
	WASTEWATER COLLECTIONS	TELEPHONE - LANDLINE & OTHER	63.95	
3469 - 022525	3469 - PHONE CHGS - TURTLE ROCK - 2/25/25-3/24/25			$57.28
	WATER TREATMENT	TELEPHONE - LANDLINE & OTHER	57.28	
5035 - 021325	5035 - PHONE CHGS- 02/13/25-03/12/25			$51.95
	WASTEWATER COLLECTIONS	TELEPHONE - LANDLINE & OTHER	51.95	
1464 - 022225	1464 - PHONE CHGS - CITYHALL - 2/22/25-3/21/25			$659.46
	WASTEWATER COLLECTIONS	TELEPHONE - LANDLINE & OTHER	199.82	
	WASTEWATER TREATMENT	TELEPHONE - LANDLINE & OTHER	59.94	
	CITY BEACH CONCESSIONS	TELEPHONE - LANDLINE & OTHER	59.95	
	RECREATION PROGRAMS	TELEPHONE - LANDLINE & OTHER	59.94	
	POLICE DEPARTMENT	TELEPHONE - LANDLINE & OTHER	59.95	
	WATER TREATMENT	TELEPHONE - LANDLINE & OTHER	199.81	
	STREET MAINTENANCE DIVISION	TELEPHONE - LANDLINE & OTHER	20.05	
6708 - 022225	6708 - PHONE CHGS-CITY HALL - 2/22/25-3/21/25			$105.00
	INFORMATION TECHNOLOGY DIVISION	TELEPHONE - LANDLINE & OTHER	105.00	
		Total For: ZIPLY FIBER		**$1,015.39**

Grand Total: $587,325.51

Councilor Signature: JUSTIN DICK Date: _____

Councilor Name: _____

AGENDA REPORT

City Council Meeting

TODAY'S DATE: March 5, 2025

MEETING DATE: March 19, 2025

TO: City Council

FROM: Cheryl Hughes, Central Services Director

SUBJECT: Senior Center Lease Fourth Amendment

DESCRIPTION/BACKGROUND:

This Fourth Amendment to Senior Center Lease Agreement shall become part of the original Agreement executed on April 16, 1995, under Resolution 95-30 transferring the lease from the Bonner County Senior Citizens Council, Inc. to Sandpoint Area Seniors (SAS) with a First Amendment to this Agreement with SAS on April 20, 2005 (Resolution 05-18); a Second Amendment on April 21, 2010 (Resolution 10-22); and a Third Amendment (referenced as a Second Amendment on the document but actually is a Third Amendment) on April 20, 2016 (Resolution 16-029).

This Fourth Amendment is extending the term of the lease an additional ten (10) years with a new termination date of April 30, 2035. All other terms and conditions of the original agreement and subsequent amendments remain in full force and effect. This agreement leases the land only located at 820 Main Street.

STAFF RECOMMENDATION:

Staff recommends City Council consider approving the Fourth Amendment to the Senior Center Lease Agreement extending the term to April 30, 2035.

ACTION:

City Council to approve the Fourth Amendment to the Senior Center Lease Agreement extending the term to April 30, 2035.

WILL THERE BE ANY FINANCIAL IMPACT? No HAS THIS ITEM BEEN BUDGETED? N/A

ATTACHMENTS:

- Proposed Resolution
- Senior Center Fourth Amendment
- Senior Center Agreement executed on April 16, 1995, under Resolution 95-30
- Senior Center First Amendment on April 20, 2005 (Resolution 05-18)
- Senior Center Second Amendment on April 21, 2010 (Resolution 10-22)
- Senior Center Third Amendment (referenced as a Second Amendment) on April 20, 2016 (Resolution 16-029).

- Bonner County Senior Citizens Council – Original Senior Center Lease

No: 25-
Date: March 19, 2025

RESOLUTION
OF THE CITY COUNCIL
CITY OF SANDPOINT

TITLE: FOURTH AMENDMENT TO SENIOR CENTER LEASE AGREEMENT WITH SANDPOINT AREA SENIORS, INC.

WHEREAS: Sandpoint Area Seniors, Inc. (SAS), leases land from the City at 820 Main Street for the purpose of operating the Sandpoint Senior Center at that location;

WHEREAS: The original agreement with SAS was approved on April 16, 1995, under Resolution 95-30, transferring the lease from the Bonner County Senior Citizens Council, Inc., with a First Amendment to the Lease approved on April 20, 2005, under Resolution 05-18;

WHEREAS: The Second Amendment was approved on April 21, 2010, under Resolution 10-22, extending the Lease through April 20, 2025, and allowing SAS to place an additional building on the property for use as an adult day care facility, known as The DayBreak Center;

WHEREAS: Following a request from SAS to sublease The DayBreak Center to George Cunningham and Rick Bennett, who operate Bennett House, an adult day care facility in Coeur d'Alene, the Third Amendment (referred to as Addendum No. 2), was approved on April 20, 2016, under Resolution 16-29, amending Section 7 of the Lease to allow SAS to sublet any portion of the leased space and premises to any other person; and

WHEREAS: As the lease is set to expire, a Fourth Amendment is requested at this time in order to extend the term of the lease an additional ten (10) years, with a new termination date of April 30, 2035, and all other terms and conditions of the original agreement and subsequent amendments remaining in full force and effect.

NOW, THEREFORE, BE IT RESOLVED THAT: The Fourth Amendment to the Senior Center Lease Agreement with Sandpoint Area Seniors, Inc., a copy of which is attached hereto and made a part hereof as if fully incorporated herein, is hereby approved.

BE IT FURTHER RESOLVED THAT: The Mayor or his designee is authorized, to execute this amendment on behalf of the City.

_____
Jeremy Grimm, Mayor

ATTEST:

_____
Melissa Ward, City Clerk

City of Sandpoint
1123 Lake Street
Sandpoint, Idaho 83864

FOURTH AMENDMENT

Date:	**February 7, 2025**
Agreement Title:	**Senior Center Lease Agreement**
Original Agreement Execution Date:	**April 16, 1995**
Department:	**Central Services**
Lessee:	**Sandpoint Area Seniors, Inc.**

This Fourth Amendment to Senior Center Lease Agreement shall become part of the original Agreement executed on April 16, 1995 under Resolution 95-30 with a First Amendment on April 20, 2005 (Resolution 05-18); a Second Amendment on April 21, 2010 (Resolution 10-22); and a Third Amendment (referenced as a Second Amendment) on April 20, 2016 (Resolution 16-029). All attached hereto as reference.

Summary: This Fourth Amendment shall amend the term of the agreement.

1. **The term of the Agreement shall be extended an additional 10 years, to terminate on April 30, 2035.**

All other terms and conditions as outlined in the Original Agreement and First, Second, and Third Amendments not being modified under this Fourth Amendment shall remain in full force and effect.

The City of Sandpoint and Sandpoint Area Seniors, Inc. hereby agree to amend the above referenced Agreement as set forth herein.

City of Sandpoint

_____

Jeremy Grimm Date

Mayor

Sandpoint Area Seniors, Inc.

2/12/25

Date

109.10

198

LEASE 165060

THIS LEASE Made and entered into this 16th day of APRIL, 1975, by and between THE CITY OF SANDPOINT, IDAHO, a political subdivision of the State of Idaho, Lessor, and THE BONNER COUNTY SENIOR CITIZENS COUNCIL, INC., a non-profit organization, Lessee,

WITNESSETH: That for and in consideration of the hereinafter covenants made and to be performed, the Lessor does hereby lease, let and demise unto the Lessee the following described property situate in Bonner County, State of Idaho, to-wit:

That triangular tract of land known as Block 16, West End Addition to Sandpoint, Idaho.

(1) Rental for said properties shall be the sum of One Dollar ($ 1.00) per year, payable in advance at the beginning of each year hereof. The term of the lease shall be thirty (30) years. Lessee shall have the option to renew this lease for a like period on each successive termination.

(2) The Lessee agrees that it shall within a period of two years from the date hereof erect a building upon said property approximately 40 X 100 feet in size according to the plans and specifications which the Lessor has previously approved and which are acceptable to said Lessor. That said Lessee shall keep said building insured and shall keep said building and the grounds in a good state of repair and maintenance. The Lessee shall be solely responsible for such improvements to be placed upon said property and at the expiration of the term of this lease, said building and improvements shall revert to said Lessor.

(3) The Lessee shall not use the premises for any purpose in violation of any federal, state or municipal law.

(4) Lessee shall have the right at its own expense from time to time during the lease term to improve or alter the demised premises.

(5) Nothing contained in this lease shall be construed to authorize Lessee to do any act or make any contract so as to encumber in any manner the title of Lessor to the premises hereby demised or to create any claim or lien on or against the interest of Lessor in any building construction of which is authorized under this lease. It is expressly agreed that all the expenses of the erection, equipping, repairing, improving, and altering of such building by Lessee shall be promptly paid by Lessee, as required by the terms of any contract therefor.

(6) If Lessee shall assign or attempt to assign its interest in the whole or any part of the demised premises the lease shall there upon terminate.

(7) Lessee, at his own expense shall maintain the demised premises and appurtenances thereto in good repair, allowing for ordinary wear and tear.

(8) Lessee shall pay and discharge, when due, as part of the rental of the demised premises, any taxes of whatever name, nature and kind.

(9) Lessor shall provide sewer and water hook-ups. Lessee shall be responsible for all utility service.

(10) The Mayor and Council of the City of Sandpoint have by resolution authorized the leasing of said above described property, the subject of this lease, and have found, and do find, that the same is not needed for City purposes and deem all the terms and conditions herein set forth to be just and equitable.

IN WITNESS WHEREOF, Lessor and Lessee have executed this instrument the day and date first above written.

CITY OF SANDPOINT, IDAHO

By: Lester R Brown
Mayor

Attest: Darrell L Easton
City Clerk

L E S S O R

BONNER COUNTY SENIOR CITIZENS COUNCIL, INC.

By: Harold Aavedal
Vice-President

L E S S E E

STATE OF IDAHO)
) ss.
County of Bonner,)

On this 16th day of APRIL, 1975, before me, the undersigned, a Notary Public for said State, personally appeared LESTER R. BROWN and DAVID L. EASTON, known to me to be the Mayor and City Clerk respectively of the CITY OF SANDPOINT, IDAHO, and the persons whose names are subscribed to the above and foregoing instrument, and acknowledged to me that they executed said instrument in such capacity for and upon behalf of said City of Sandpoint and that said City of Sandpoint executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal the day and date last above written.

Josephine M. Hanson
Notary Public, residing at
Sandpoint, Idaho.

STATE OF IDAHO)
) ss.
County of Bonner)

On this 16 day of April, 1975, before me, the undersigned, a Notary Public for said State, personally appeared HAROLD AAVEDAL, known to me to be the Vice-President of BONNER COUNTY SENIOR CITIZENS COUNCIL, INC., and the person whose name is subscribed to the above and foregoing instrument, and acknowledged to me that he executed the same in such capacity for and upon behalf of said Bonner County Senior Citizens Council, Inc., and that said organization executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and date last above written.

ROGER HANSON
Notary Public, residing at
Sandpoint, Idaho

324 m. ine
Sit

DEDICATION

RECITAL:

It is the opinion of the Mayor and Council of the City of Sandpoint that the elderly (i.e., persons 55 years of age and older) are needful of an adult recreation area and meeting place, and

The Bonner County Senior Citizens Council, Inc., is a non-discriminatory, non-denominational and non-profit charitable organization that has as its general corporate purposes the well-being of persons 55 years of age and older. Such Senior Citizens Council has offered to erect a building on the following described property in the City of Sandpoint:

> That triangular tract of land known as Block 16, West End Addition to Sandpoint, Idaho,

and the said Senior Citizens Council have offered to dedicate the use of such building for the benefit of the Senior Citizens of the community.

NOW THEREFORE, BE IT RESOLVED:

The City of Sandpoint dedicates the above described land to the use and benefit of the senior citizens of this community. Specifically, the Senior Citizens Council, Inc., shall be permitted to erect a building on said premises for the use and benefit of said senior citizens (i.e., persons of the age of 55 years and older), and such senior citizens are without discrimination based upon race, creed, or political affiliation permitted the use of such property. The Senior Citizens Council, Inc., is authorized and empowered to adopt such reasonable rules and regulations as may be necessary to provide the efficient and non-discriminatory use of such property and to charge such reasonable fees as may be necessary to provide for the maintenance, upkeep and depreciation

LYONS AND HOFMEISTER
ATTORNEYS AT LAW
FIRST & SUPERIOR
SANDPOINT, IDAHO 83864
CO 3-3115

of such facility. Such rules, regulations and fees shall not be in conflict with rules, regulations and fees appertaining to the use of such property as may from time to time be hereafter adopted by this Mayor and Council or its successors.

BE IT FURTHER RESOLVED, that nothing hereinabove shall be deemed to create a vested interest in such property in the Bonner County Senior Citizens Council, Inc., or any other person or organization.

This Resolution enacted at a regular meeting of the Mayor and Council of the City of Sandpoint this 10th day of February 1975.

Mayor

ATTEST:

City Clerk

LYONS AND HOFMEISTER
ATTORNEYS AT LAW
FIRST & SUPERIOR
SANDPOINT, IDAHO 83864
CO 3-3115

ADDENDUM TO LEASE

This Addendum, dated this 22nd day of January, 1986, by and between the City of Sandpoint, Lessor, and The Bonner County Senior Citizens Council, Inc., Lessee, is entered into between the parties to amend section 2 of that Lease between the above-referenced parties dated April 16, 1975, by adding the following paragraph:

> It is further understood and agreed that The Bonner County Senior Citizens Council, Inc., is the recipient of federal grant funds for the construction of a 24' x 24' metal two car garage. It being a condition of the grant that when the garage is no longer used by The Bonner County Senior Citizens Council, Inc., such improvement shall revert to the federal funding agency, the City agrees to this as a single exception to the condition of the Lease which requires that all buildings and improvements shall revert to the Lessor.

It is further mutually agreed between the parties that this Addendum shall be affixed to the aforesaid Lease and marked "Addendum To Lease", and that all other terms and conditions of said Lease are otherwise reaffirmed.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals the day and year first above written.

CITY OF SANDPOINT

Marian L. Ebbett
MARIAN L. EBBETT, MAYOR

ATTEST:

Helen M. Newton
HELEN M. NEWTON, CITY CLERK

BONNER COUNTY SENIOR CITIZENS COUNCIL, INC.

By: Alamae Cox
ALAMAE COX, VICE-CHAIRMAN

STATE OF IDAHO)
:ss
County of Bonner)

On this 22nd day of January, 1986, before me, the undersigned Notary Public for the State of Idaho, personally appeared Marian L. Ebbett and Helen M. Newton, the Mayor and City Clerk respectively of the City of Sandpoint, an Idaho municipal corporation, known to me to be the Mayor and City Clerk, and acknowledged to me that they executed the same as such Mayor and City Clerk.

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

Josephine M. Hanson
Notary Public for State of Idaho
Residing at Sandpoint
My commission expires: 11/87

STATE OF IDAHO)
:ss
County of Bonner)

On this 13th day of January, 1986, before me, the undersigned Notary Public for the State of Idaho, personally appeared Alamae Cox, known to me to be the vice-Chairman of The Bonner County Senior Citizens Council, Inc., and the person whose name is subscribed to the above and foregoing instrument, and acknowledged to me that she executed the same in such capacity for and on behalf of said Bonner County Senior Citizens Council, Inc., and that said organization authorized the execution of the same.

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

Helen M. Deaton
Notary Public for State of Idaho
Residing at Sandpoint
My commission expires: Life

No.: 3-86
Date: January 21, 1986

RESOLUTION
OF THE CITY COUNCIL
CITY OF SANDPOINT

TITLE: Addendum to Lease with Bonner County Senior Citizens Council

WHEREAS: On April 16, 1975, the City of Sandpoint entered into a Lease with the Bonner County Senior Citizens Council, Inc., leasing to them that triangular tract of land known as Block 16, West End Addition; and,

WHEREAS: Said Lease provides that all buildings and improvements shall revert to the City of Sandpoint upon expiration of said Lease; and,

WHEREAS: The Bonner County Senior Citizens Council, Inc. obtained grant funding to construct a metal two car garage, provided that upon expiration of the aforementioned Lease, this building would refert to the funding agency; and,

WHEREAS: In order to obtain said grant funding, an addendum amending said Lease was necessary; and,

WHEREAS: Said Addendum to Lease has been written.

NOW, THEREFORE, BE IT RESOLVED THAT: The Addendum to Lease, a copy of which is marked Exhibit "A" and attached hereto as if fully incorporated herein, be approved; and,

BE IT FURTHER RESOLVED THAT: The Mayor and City Clerk be authorized to execute said Addendum to Lease on behalf of the City of Sandpoint.

Marian L. Ebbett
Marian L. Ebbett, Mayor

Attest:

Helen M. Newton
Helen M. Newton, City Clerk

COUNCIL MEMBERS	YES	NO	ABSTAIN	ABSENT
(1) Venishnick - second	X			
(2) Deshon	X			
(3) Staglund	X			
(4) Shelly	X			
(5) Hawkins	X			
(6) Miller - motion	X			

Bonner County Senior Citizen Services
P. O. Box 1007, 425 Forest — Phone 263-6860
Sandpoint, Idaho 83864

P.O. Box 1007,
Sandpoint, Idaho 83864
November 26, 1985

Sandpoint City Council & Clerk,
Sandpoint, Idaho 83864

We have federal funding to build a two car garage building, 24 foot by 24 foot, to house our Bonner County Senior Citizen Vans.

We are asking for an amendment to the current lease for Bonner County Senior Citizen building.

See attached letter.

Sincerely,

Alamae Cox

Alamae Cox, Vice Chairman
Bonner County Senior Citizen Council

REAL PROPERTY

§ 74.134 Real property.

Except as otherwise provided by federal statutes, real property to which this subpart applies shall be subject to the following requirements, in addition to any other requirements imposed by the terms of the grant:

(a) *Use.* The property shall be used for the originally authorized purpose as long as needed for that purpose. When no longer so needed, approval of the granting agency may be requested to use the property for other purposes. Use for other purposes shall be limited to:

(1) Projects or programs supported by other Federal grants or assistance agreements.

(2) Activities not supported by other Federal grants or assistance agreements but having, nevertheless, purposes consistent with those of the legislation under which the original grant was made.

(b) *Transfer of title.* Approval may be requested from the granting agency to transfer title to an eligible third party for continued use for authorized purposes in accordance with paragraph (a) of this section. If approval is permissible under Federal statutes and is given, the terms of the transfer shall provide that the transferee shall assume all the rights and obligations of the transferor set forth in this subpart or in other terms of the grant or subgrant.

(c) *Disposition.* When the real property is no longer to be used as provided in paragraphs (a) and (b) of this section, the disposition instructions of the granting agency shall be followed. Those instructions will provide for one of the following alternatives:

(1) The property shall be sold and the Federal Government shall be paid an amount computed by multiplying the Federal share of the property (see § 74.142) times the proceeds from sale (after deducting actual and reasonable selling and fix-up expenses, if any, from the sales proceeds). Proper sales procedures shall be used that provide for competition to the extent practicable and result in the highest possible return.

(2) The recipient shall have the option either of selling the property in accordance with paragraph (c)(1) of this section or of retaining title. If title is retained, the Federal Government shall be paid an amount computed by multiplying the market value of the property by the Federal share of the property.

(3) The recipient shall transfer the title to either the Federal Government or an eligible non-Federal party named by the granting agency. The grantee shall be entitled to be paid an amount computed by multiplying the market value of the property by the Federal share of the property. If the property belonged to a subgrantee, see § 74.143 for subgrantee's share.

EQUIPMENT AND SUPPLIES

§ 74.135 Exemptions for equipment and supplies subject to certain statutes.

(a) Some Federal statutes, in certain circumstances, permit title to equipment or supplies acquired with grant funds to vest in the recipient without further obligation to the Federal Government or on such terms and conditions as deemed appropriate. An example of such a statute is the Federal Grant and Cooperative Agreement Act of 1977, Pub. L. 95-224, which provides this authority for equipment and supplies purchased with the funds of grants (and Federal contracts and cooperative agreements) for the conduct of basic or applied scientific research at nonprofit institutions of higher education or at nonprofit organizations whose primary purpose is the conduct of scientific research.

(b) If equipment is subject to a statute of the kind described in paragraph (a) of this section, it shall be exempt from the requirements in the remaining sections of this subpart. However, an item of such equipment having a unit acquisition cost of $1,000 or more shall be subject to § 74.136, concerning rights to require transfer, and, while subject to such a right, to the rules on replacement in § 74.138.

(c) If supplies are subject to a statute of the kind described in paragraph (a) of this section, they shall be exempt from all provisions of the remainder of this subpart which would otherwise apply.

§ 74.136 Rights to require transfer of equipment.

(a) *HHS right.* For items of equipment having a unit acquisition cost of $1,000 or more, the granting agency shall have the right to require transfer of the equipment (including title) to the Federal Government or to an eligible non-Federal party named by the granting agency. This right will normally be exercised by HHS granting agencies only if the project or program for which the equipment was acquired is transferred from one grantee to another. The right shall be subject to the following conditions:

(1) In order for the granting agency to exercise the right, a specific notice that it is exercising the right or considering doing so must be issued no later than the 120th day after the end of HHS grant support for the project or program for which the equipment was acquired. Furthermore:

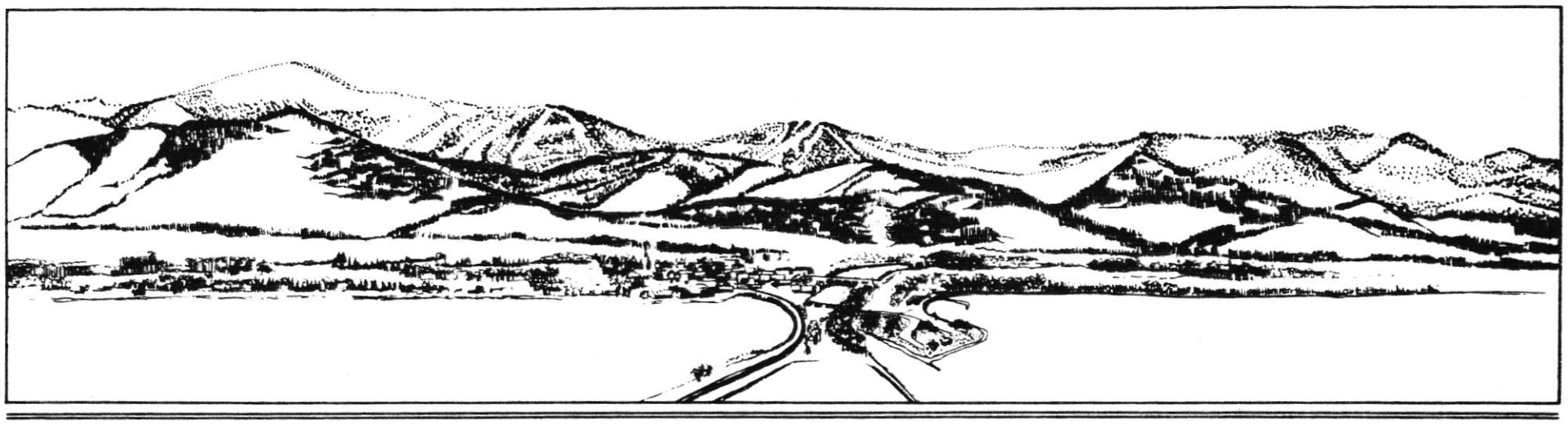
(i) If the equipment, is eligible for the exemptions in § 74.135 and ceases to be needed for the project or

153-00

STATE OF IDAHO

ADMIN

(SENIOR CITIZEN LEASE)



CITY OF SANDPOINT • CITY HALL • SANDPOINT, IDAHO 83864 • 208-263-3158

January 8, 1986

Steve Smith
Attorney at Law
P. O. Box "C"
Sandpoint, Idaho 83864

Re: Addendum to Senior Citizen Lease

Dear Steve:

At their December meeting, the city council approved the administrative committee's recommendation to write an addendum to our lease with the Senior Citizens. Enclosed is a copy of the committee's minutes and a copy of the lease.

Following addendums drafted by and on behalf of the City in the past, I wrote an addendum to the lease. Please review it, making any changes you think appropriate, and bring it with you next Tuesday.

Thank you.

Very truly yours,

CITY OF SANDPOINT

Helen

Helen M. Newton
City Clerk

Encs.

109-10
+
153-00

Memo To File Jan. 7, 1986

On Monday Jan 6 I recieved a phone request from Mrs. Cox of the Senior Citizens Center to remove an old Birch tree that is leaning "dangerously" over the building. She was concerned that the tree could fall & cause personal and property damage. I had Lechner and Pichl look at it to see if there was a ~~p~~ serious problem. They told me it was a potential problem & should be taken down.

I personally looked at the tree with Mrs. Cox and due to the age & condition of the tree, ~~and~~ the numerous "other" trees in this area and the potential city liability, I told her she could have this ~~—~~ tree removed at ~~their~~ expense.

original to Public Works Mar 10, 2015 -mdw

SIDEWALK AGREEMENT

THIS AGREEMENT is entered into on the date set forth below by and between the City of Sandpoint, a municipal corporation of the State of Idaho (City), and Sandpoint Area Seniors, Inc., for the City, owner of the affected property (Owners).

WITNESSETH:

WHEREAS, Sandpoint City Code requires installation of sidewalk and curb whenever a parking lot is paved or a residence or commercial building is constructed, improved, or upgraded at a cost of between twenty-five thousand dollars ($25,000) and seventy-five thousand dollars ($75,000);

WHEREAS, Owners are responsible to install curb/gutter and sidewalk at 820 Main Street to City standards; and

WHEREAS, Owners request that the City defer until April 31, 2018, the requirement for curb, gutter and sidewalk installation.

NOW THEREFORE, City and Owners agree as follows:

1. The affected property, located with Sandpoint city limits, Bonner County, Idaho, is described as:

   820 Main Street, RPS05000160000A, T57N, R2W, Section 22 West End Add "C" Block 16

2. The City hereby grants, until April 31, 2018, the Owners' request for deferral of the requirement to construct the curb, gutter, and sidewalks.

3. Owners agree that if the Owners fail to construct the curb, gutter and sidewalk by April 31st 2018, the City will construct the improvement. The Owners shall pay the City all costs to construct the curb, gutter and sidewalk. Such expense shall be a lien against the property.

4. This agreement shall be effective as to Owners, their heirs, and successors in interest.

IN WITNESS WHEREOF, the City by and though its Mayor and City Clerk, and Owners have set their hands and seals to be effective this 2ND day of March, 2015.

Ellen Weissman
(OWNER)
SASI EXECUTIVE DIRECTOR

Carrie Logan
OWNER

STATE OF IDAHO)
) ss.
County of Bonner)

On this 2nd day of March, 2015, before me, a Notary Public, personally appeared ELLEN WEISSMAN, known to me to be the person(S) whose names(s) are subscribed herein, and acknowledged that they executed the forgoing instrument

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

ADELE MARTIN NOTARY PUBLIC STATE OF IDAHO

Notary Public for Idaho
Residing at: Sandpoint
My Commission expires: 11/14/15

Accepted by the City:

Carrie Logan

Title

ACKNOWLEDGMENT CERTIFICATE

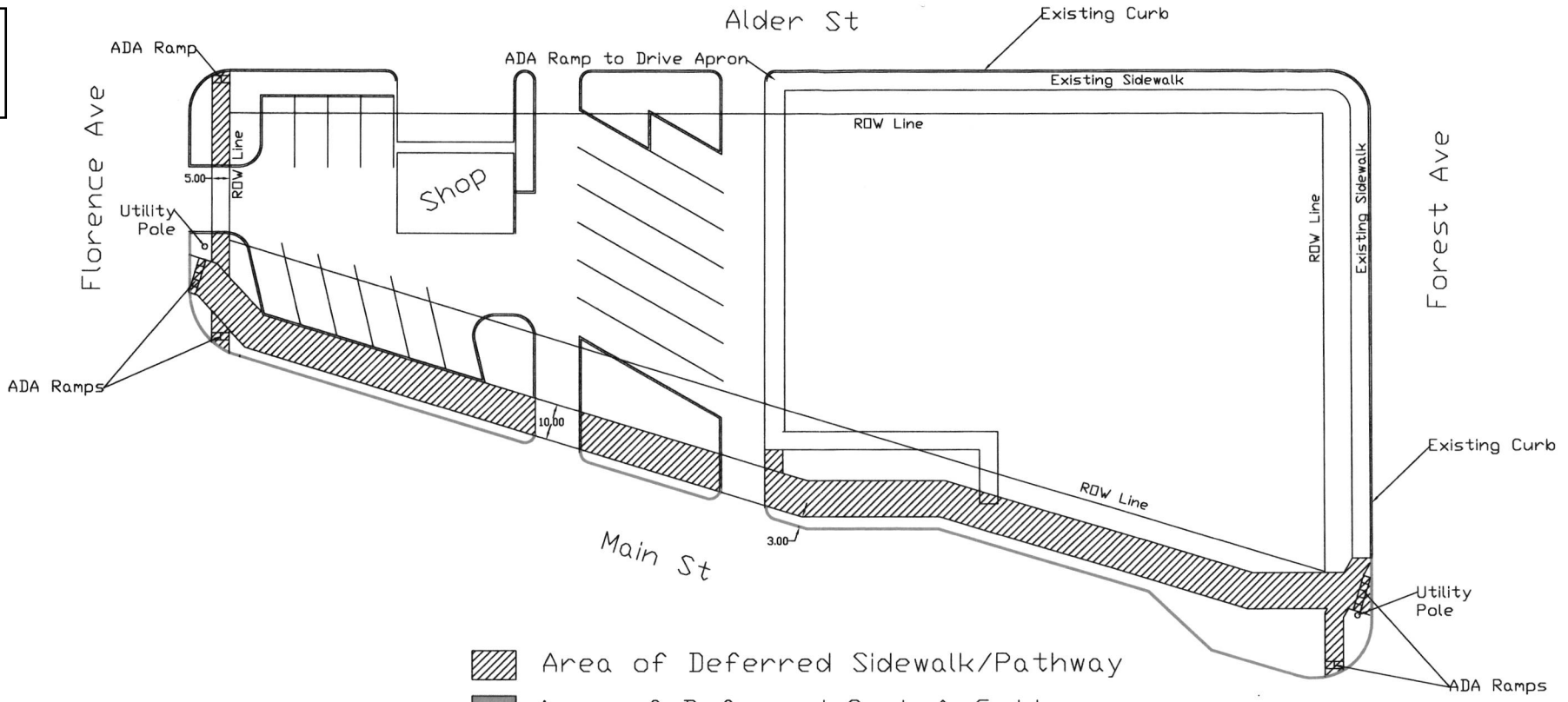
State of Idaho)
S.S.
County of Bonner)

On March 10, 2015, Carrie Logan, Mayor of Sandpoint, Idaho, known to me to be the person whose name is subscribed to the attached Sidewalk Agreement pertaining to the Sandpoint Senior Center property at 820 Main Street in Sandpoint, personally appeared before me and acknowledged to me that she executed the same.



signature

Notary Public for the State of Idaho
Residing in Bonner County, Idaho
My Commission Expires 12/28/2015



Area of Deferred Sidewalk/Pathway

Area of Deferred Curb & Gutter

0 15 30 60

1" = 30' on 11" X 17"

N

Note: This drawing assumes all the sidewalk, curb & gutter in the City ROW not indicated as deferred will be completed with the original project. Any work required and not completed with the project will become due with the deferred work.

All work to be completed to City of Sandpoint Standards

Project: Sandpoint Sr. Center		City of Sandpoint	Date 3/4/15	Sheet No. 1 of 1
Sheet Title: Pathway and Sidewalk Deferral	CW 3/3/15	1123 Lake St	Revision:	
		Sandpoint, ID 83864		
		PW Dept (208) 255-1877	Drawn by BWR	

Reference original lease recorded by Bonner County as #16506

471253

No.: 95 - 30
Date: July 17, 1995

RESOLUTION
OF THE CITY COUNCIL
CITY OF SANDPOINT

TITLE: ADDENDUM TO LEASE TO BONNER COUNTY SENIOR CITIZENS

WHEREAS: On April 16, 1995, the City of Sandpoint (the "City"), a municipal corporation of the State of Idaho, as lessor and the Bonner County Senior Citizens Council, Inc. , a non-profit organization incorporated on January 21, 1974, as lessee, entered into a lease agreement whereby the City leased to the Bonner County Senior Citizens Council, Inc., that triangular tract of land known as Block 16, West End Addition to Sandpoint, Idaho, recorded as document number 165060 in the records of Bonner County, Idaho; and,

WHEREAS: The Sandpoint Area Seniors, Inc., a non-profit organization, was incorporated on January 7, 1988, which corporation has succeeded in interest the management and operations of the senior center facility located on the property leased by the City to the Bonner County Senior Citizens Council, Inc.; and,

WHEREAS: The Bonner County Senior Citizens Council, Inc., has requested that the City transfer the name of the lessee to the Sandpoint Area Seniors, Inc..

NOW, THEREFORE, BE IT RESOLVED THAT: The lessee hereby agrees to the request of the Bonner County Senior Citizens Council, Inc., that the named lessee be changed from the Bonner County Senior Citizens Council, Inc. to the Sandpoint Area Seniors, Inc.; and,

BE IT FURTHER RESOLVED THAT: This addendum shall supersede, modify and alter the original lease where applicable.

Ronald G. Chaney, Mayor

ATTEST:

Helen M. Newton, City Clerk

CITY COUNCIL MEMBERS	YES	NO	ABSTAIN	ABSENT
(1) Miller	X			
(2) Hanson - Second	X			
(3) Vandenberg				X
(4) Sawyer	X			
(5) Johnson - Motion	X			
(6) Staglund	X			

FILED BY [illegible]
'95 AUG 29 AM 11 07
MARIE SCOTT
RECORDER OF BONNER
COUNTY BY [illegible] DEP.

109-10

Item # 7.

July 14, 1995

TO: Mayor and City Council

FROM: City Clerk Helen Newton

RE: Request by Senior Citizens

Pursuant to the discussion at the administrative committee meeting, I have on file in my office copies of the certificates of incorporation from the Idaho Department of State for both the Bonner County Senior Citizens Council, Inc. and the Sandpoint Area Seniors, Inc.. I also have the written request from the president and secretary-treasurer of the Bonner County Senior Citizens Council that this transfer of name be made. Because of the number of pages involved, I have not copied all of these documents for you but they are available in my office for your examination if you wish.

To council pkts 7/17/95

Reference original lease recorded by Bonner County as #165060

471253

No.: 95 - 30
Date: July 17, 1995

RESOLUTION
OF THE CITY COUNCIL
CITY OF SANDPOINT

TITLE: ADDENDUM TO LEASE TO BONNER COUNTY SENIOR CITIZENS

WHEREAS: On April 16, 1995, the City of Sandpoint (the "City"), a municipal corporation of the State of Idaho, as lessor and the Bonner County Senior Citizens Council, Inc. , a non-profit organization incorporated on January 21, 1974, as lessee, entered into a lease agreement whereby the City leased to the Bonner County Senior Citizens Council, Inc., that triangular tract of land known as Block 16, West End Addition to Sandpoint, Idaho, recorded as document number 165060 in the records of Bonner County, Idaho; and,

WHEREAS: The Sandpoint Area Seniors, Inc., a non-profit organization, was incorporated on January 7, 1988, which corporation has succeeded in interest the management and operations of the senior center facility located on the property leased by the City to the Bonner County Senior Citizens Council, Inc.; and,

WHEREAS: The Bonner County Senior Citizens Council, Inc., has requested that the City transfer the name of the lessee to the Sandpoint Area Seniors, Inc..

NOW, THEREFORE, BE IT RESOLVED THAT: The lessee hereby agrees to the request of the Bonner County Senior Citizens Council, Inc., that the named lessee be changed from the Bonner County Senior Citizens Council, Inc. to the Sandpoint Area Seniors, Inc.; and,

BE IT FURTHER RESOLVED THAT: This addendum shall supersede, modify and alter the original lease where applicable.

Ronald Chaney
Ronald G. Chaney, Mayor

ATTEST:
Helen M Newton
Helen M. Newton, City Clerk

CITY COUNCIL MEMBERS	YES	NO	ABSTAIN	ABSENT
(1) Miller	X			
(2) Hanson - Second	X			
(3) Vandenberg				X
(4) Sawyer	X			
(5) Johnson - Motion	X			
(6) Staglund	X			

FILED BY Cheryl Taylor
'95 AUG 29 AM 11 07
MARIE SCOTT
RECORDER OF BONNER
COUNTY BY ____ DEP.

471253

No: 05-18
Date: April 20, 2005

RESOLUTION
OF THE CITY COUNCIL
CITY OF SANDPOINT

TITLE: SENIOR CENTER LEASE

WHEREAS: The City of Sandpoint owns real property on a triangular tract of land at 820 Main Street known as Block 16, West End Addition to Sandpoint; and,

WHEREAS: The City of Sandpoint entered into a lease agreement with the Bonner County Senior Citizens Council on April 16, 1995, recorded as document number 165060, and by Resolution 95-30 adopted an Addendum to the Lease transferring said lease to the Sandpoint Area Seniors, Inc.; and,

WHEREAS: The Sandpoint Area Seniors, Inc, have proposed to lease said property from the city for Ten (10) years; and,

WHEREAS: The City Attorney has prepared a lease setting out the terms and conditions.

NOW, THEREFORE, BE IT FURTHER RESOLVED THAT: It is in the best interests of the city to enter into said lease, a copy of which is attached hereto and made a part hereof by reference as if fully incorporated herein; and,

BE IT FURTHER RESOLVED THAT: The mayor and city clerk are hereby authorized to execute said lease on behalf of the city.

Raymond P. Miller, Mayor

ATTEST:

Helen M. Newton, City Clerk

City Council Members:

			YES	NO	ABSTAIN	ABSENT
1.	Elliott	Motion	X			
2.	Ogilvie		X			
3.	Boge		X			
4.	Burgstahler		X			
5.	Spickelmire		X			
6.	Lamson	Second	X			

SENIOR CENTER LEASE

THIS LEASE made and entered into this 20th day of April, 2005, by and between THE CITY OF SANDPOINT, IDAHO, a municipal corporation of the State of Idaho, LESSOR, and the SANDPOINT AREA SENIORS, a non-profit organization, LESSEE,

WITNESSETH: That for and in consideration of the hereinafter covenants made and to be performed, the LESSOR does hereby lease, let and demise unto the LESSEE the following described property situate in Bonner County, State of Idaho, to-wit:

That triangular tract of land known as Block 16, West End Addition to Sandpoint

1. LESSOR AND LESSEE hereby agree to the following terms for this Lease:

Rental for said properties shall be the sum of One Dollar ($1.00) per year, payable in advance at the beginning of each year hereof. The term of the lease shall be Ten (10) years.

2. INSURANCE: LESSEE shall keep said building insured and shall maintain the demised premises and appurtenances thereto in good repair, allowing for ordinary wear and tear. The parties do stipulate and acknowledge that the LESSOR does not and shall not provide any form of fire, theft, or other casualty insurance coverage for the personal property nor construction improvements of the LESSEE whatsoever. The LESSOR does and shall maintain fire and casualty insurance coverage to protect its property interest in the real property and structure located thereon. Further, the LESSEE shall obtain and maintain good and sufficient comprehensive general public liability insurance in a combined single limit amount of not less than Five Hundred Thousand Dollars ($500,000.00) per incident for any and all claims for bodily injury, death, or property damage arising out of the use, occupancy, functions, or operations of the property by LESSEE. Such insurance policy shall name the LESSOR as an additional insured, and shall provide that notice be given to the LESSOR of any delinquency, default, non-payment of required premiums, or cancellation directly by the insurance carrier. LESSEE shall provide a copy of such policy to LESSOR. LESSOR is hereby authorized to obtain said policies at LESSEE'S expense should LESSEE fail to provide proof of coverage.

3. IMPROVEMENTS AND/OR ALTERATIONS:

A. LESSEE shall have the right at its own expense from time to time during the lease term to improve or alter the demised premises. Nothing contained in this lease shall be construed to authorize LESSEE to do any act or make any contract so as to encumber in any manner the title of LESSOR to the premises hereby demised or to create any claim or lien on or against the interest of LESSOR in any building construction of which is authorized under this lease. It is expressly agreed that all the expenses of the erection, equipping, repairing, improving, and altering of such building by LESSEE shall be promptly paid by LESSEE, as required by the terms of any contract therefore.

B. LESSEE shall be solely responsible for any improvements to be placed upon said property and at the expiration of the term of this lease, said building and improvements shall revert to said LESSOR.

C. LESSOR may require LESSEE to construct curb, gutter and sidewalk on the premises, but shall give LESSEE at least 365 days written notice of these requirements.

4. LAWFUL USE: LESSEE shall not engage in any activity nor use, nor allow or permit any activity or use, upon, or in said premises and leased space which violates any federal law or statute, state law or statute, or city ordinance.

5. DEFAULT AND TERMINATION: If either party should default or become delinquent or deficient in any of the conditions and covenants set forth above, notice of the same shall be given in writing by mail, fax copy, or by personal service. Upon delivery of such notice, the defaulting party shall within Thirty (30) days correct such default. If such default is not corrected within said Thirty (30) day period, the defaulting party shall become liable for any and all attorney's fees and court costs incurred in the enforcement of the terms and provisions of this Lease. Should LESSEE fail to cure a default within 30 days, LESSOR may terminate this lease without further notice.

6. NOT ASSIGNABLE, SUBLEASES: The LESSEE shall not be entitled to sublet nor assign any portion of the leased space and premises to any other person, persons, or entity whatsoever.

SENIOR CENTER LEASE

7. TAXES: LESSEE, at its own expense shall pay and discharge, when due, as part of the rental of the demised premises, any taxes of whatever name, nature and kind.

8. UTILITIES: LESSEE shall be responsible for the prompt payment of all utility services.

9. SURRENDER: Upon the termination of this Lease, the LESSEE shall surrender such premises to the LESSOR without further notice, demand or action required of the LESSOR. LESSEE agrees on the last day of the term or sooner termination of this lease, to surrender the premises to the LESSOR in the same condition as when it was received, reasonable use and wear thereof and damage by fire, act of God, or by the elements excepted.

The Mayor and Council of the City of Sandpoint have by Resolution authorized the leasing of said above described property, the subject of this lease, and have found, and do find, that the same is not needed for City purposes and deem all the terms and conditions herein set forth to be just and equitable.

IN WITNESS WHEREOF, LESSOR and LESSEE have executed this instrument the day and date first above written.

LESSOR:

CITY OF SANDPOINT

By: _____
Raymond P. Miller, Mayor

ATTEST:

By: _____
Helen M. Newton, City Clerk

LESSEE:

SANDPOINT AREA SENIORS, INC.

By: _____
President

By: _____
Vice President or Secretary

No: 10-22
Date: April 21, 2010

RESOLUTION
OF THE CITY COUNCIL
CITY OF SANDPOINT

TITLE: SENIOR CENTER LEASE ADDENDUM

WHEREAS: The City of Sandpoint owns real property on a triangular tract of land at 820 Main Street, known as Block 16, West End Addition to Sandpoint; and

WHEREAS: The City of Sandpoint leased said property to the Sandpoint Area Seniors via Resolution 05-18, dated April 20, 2005; and

WHEREAS: The Sandpoint Area Seniors desire to extend their lease 15 years, to expire on April 30, 2025; and

WHEREAS: The City Attorney has prepared a lease addendum setting out the terms and conditions.

NOW, THEREFORE, BE IT FURTHER RESOLVED THAT: It is in the best interests of the city to enter into said lease, a copy of which is attached hereto and made a part hereof by reference as if fully incorporated herein; and,

BE IT FURTHER RESOLVED THAT: The mayor and city clerk are hereby authorized to execute said lease on behalf of the city.

Gretchen A. Hellar, Mayor

ATTEST:

Maree Peck, City Clerk

City Council Members:

			YES	NO	ABSTAIN	ABSENT
1.	Snedden	Motion	X			
2.	Logan		X			
3.	Reuter		X			
4.	Ogilvie	Second	X			
5.	Davis		X			
6.	Schuck		X			

ADDENDUM TO LEASE AGREEMENT

Sandpoint Area Seniors

THIS DOCUMENT IS AN ADDENDUM to the LEASE made and entered into the 20th day of April, 2005, by and between THE CITY OF SANDPOINT, IDAHO, a municipal corporation of the State of Idaho, LESSOR, and the SANDPOINT AREA SENIORS, a non-profit organization, LESSEE.

WHEREAS, the LESSEE has requested the LEASE be extended and that LESSEE be authorized to place a manufactured structure on the premises to be used as a senior day care center.

WITNESSETH: That for and in consideration of the hereinafter covenants made and to be performed, the LESSOR does hereby amend the lease unto the LESSEE for the following described property situated in Bonner County, State of Idaho, to-wit:

That triangular tract of land known as Block 16, West End Addition to Sandpoint

1. TERM: The term of the lease shall be extended to fifteen (15) years, to terminate on April 30, 2025.

2. IMPROVEMENTS: In addition to improvements and alterations allowed under the LEASE, LESSEE is hereby authorized to place a manufactured building on the premises to be utilized as a day care facility for senior citizens. Said building shall be removed and the premises restored should LESSEE cease to operate a senior citizen day care center in the building.

3. SIDEWALKS: LESSEE shall construct curb, gutter and sidewalk on the premises in conjunction with the installation of the manufactured structure and shall make improvements approved by the City Forester to existing trees retained on the premises.

4. STANDARDS: LESSEE shall comply with setbacks and other standards within the zoning district as required by City Code.

5. The Mayor and Council of the City of Sandpoint have, by Resolution, authorized the leasing of said above described property, the subject of this lease, and have found, and do find, that the same is not needed for City purposes and deem all the terms and conditions herein set forth to be just and equitable.

IN WITNESS WHEREOF, LESSOR and LESSEE have executed this instrument the 21st day of April, 2010.

LESSOR:

CITY ~~OF~~ SANDPOINT

By: _____
Gretchen Hellar, Mayor

ATTEST:

By: _____
Maree Peck, City Clerk

LESSEE:

SANDPOINT AREA SENIORS, INC.

By: _____
~~President~~ Chairman

By: _____
~~Vice President or~~ Secretary /Treas

No: 16-29
Date: April 20, 2016

RESOLUTION
OF THE CITY COUNCIL
CITY OF SANDPOINT

TITLE: SENIOR CENTER LEASE ADDENDUM NO. 2

WHEREAS: Per Resolution No. 05-18, on April 20, 2005, the City entered into a lease agreement with the Sandpoint Area Seniors, Inc., in order to lease to the Seniors the City-owned land upon which sits the Sandpoint Senior Center building;

WHEREAS: Per Resolution No. 10-22, on April 21, 2010, the City approved an addendum to the Lease in order to extend it through April 20, 2025, and also to allow the Seniors to place an additional building upon the property for use as an adult day care facility, known as The DayBreak Center;

WHEREAS: At this time, the Seniors desire to sublease The DayBreak Center to George Cunningham and Rick Bennett, who operate Bennett House, an adult day care facility in Coeur d'Alene; and

WHEREAS: An additional amendment to the lease is required before the Seniors can sublease to a third party.

NOW, THEREFORE, BE IT RESOLVED THAT: Addendum No. 2, which amends Section 7 of the Senior Center Lease to entitle the Sandpoint Area Seniors to sublet any portion of the leased space and premises to any other person, subject to City Council consent, is hereby approved.

BE IT FURTHER RESOLVED THAT: The Mayor is authorized, on behalf of the City, to execute Addendum No. 2, a copy of which is attached hereto and made a part hereof as if fully incorporated herein.

BE IT FURTHER RESOLVED THAT: City Council hereby approves the Sandpoint Area Seniors subletting The DayBreak Center to George Cunningham and Rick Bennett, doing business as Bennett House.

Shelby Rognstad, Mayor

ATTEST:

Maree Peck, City Clerk

City Council Members:

			YES	NO	ABSTAIN	ABSENT
1.	Eddy	Second	X			
2.	Aitken		X			
3.	Williamson	Motion	X			
4.	Camp		X			
5.	Ruehle		X			
6.	Snedden		X			

ADDENDUM NO. 2 TO

SENIOR CENTER LEASE

THIS DOCUMENT IS AN ADDENDUM to the LEASE made and entered into the 20th day of April, 2005, by and between THE CITY OF SANDPOINT, IDAHO, a municipal corporation of the State of Idaho, LESSOR, and the SANDPOINT AREA SENIORS, a non-profit organization, LESSEE.

WHEREAS. The Lease was amended on the 21st day of April, 2010; and

WHEREAS, the LESSEE has requested a second amendment authorizing LESSEE to sublease a portion of the premises.

NOW THEREFORE, that for good and valuable consideration, the LESSOR does hereby amend the lease unto the LESSEE as follows:

1. Section 7 of the Lease shall be amended to read:

   7. SUBLEASES:

   The LESSEE shall be entitled to sublet or assign any portion of the leased space and premises to any other person, persons, or entity subject to the prior approval of City Council.

2. The Mayor and Council of the City of Sandpoint have by Resolution authorized the leasing of the property, the subject of this Lease, and have found, and do find, that the same is not needed for City purposes and deem all the terms and conditions contained in the Lease, as amended, to be just and equitable.

IN WITNESS WHEREOF, LESSOR and LESSEE have executed this Addendum No. 2 to Senior Center Lease this 20th day of April, 2016.

LESSOR:

CITY OF SANDPOINT

By: _____
Shelby Rognstad, Mayor

ATTEST:

By: _____
Maree Peck, City Clerk

LESSEE:

SANDPOINT AREA SENIORS, INC.

By: _____
Bruce Wendle, Board President

By: _____
Leslie Marshall, Board Secretary

AGENDA REPORT

City Council Meeting

TODAY'S DATE: March 5, 2025

MEETING DATE: March 19, 2025

TO: City Council

FROM: Cheryl Hughes, Central Services Director

SUBJECT: Approve A25-1600-3 - Avista Corporation Baldy Mountain Communication Site Lease Agreement

DESCRIPTION/BACKGROUND:

The City of Sandpoint owns real property on Bald Mountain and leases transmitter site parcels on this property to various entities, including Avista Corporation. Avista has leased parcels at Baldy Mountain Communication site for communications towers since 2012. In 2021, the City entered into a Short-Term Lease Agreement with Avista for Parcel 1 – 9,628 square feet for purposes of developing an expanded site and accommodate larger and newer tower equipment. The site construction was completed in Fall 2024 and this Lease Agreement is replacing the short-term lease agreement with the long term lease agreement for this parcel. The fees in the agreement follow the adopted City of Sandpoint Bald Mountain Fee Schedule. As part of construction, Avista also performed road work and improvements on the road to Bald Mountain. As a result of these road improvements and work, the City waived the Road Use Fee until January 01, 2026 as outlined in the Agreement.

The initial agreement term expires December 31, 2029 and includes no less than three (3) consecutive options to renew for 5 year terms.

STAFF RECOMMENDATION:

Staff recommends City Council consider approving Agreement A25-16900-3 -Avista Corporation Baldy Mountain Communication Site Lease Agreement

ACTION:

City Council to approve Agreement A25-16900-3 -Avista Corporation Baldy Mountain Communication Site Lease Agreement.

WILL THERE BE ANY FINANCIAL IMPACT? Yes - Revenue HAS THIS ITEM BEEN BUDGETED? Yes

ATTACHMENTS:

- Proposed Resolution
- A25-1600-3 Avista Corporation Baldy Mountain Communication Site Lease Agreement
- Avista Site Photos

No: 25-
Date: March 19, 2025

RESOLUTION
OF THE CITY COUNCIL
CITY OF SANDPOINT

TITLE: BALDY MOUNTAIN COMMUNICATION SITE LEASE AGREEMENT WITH AVISTA CORPORATION (CITY AGREEMENT #A25-1600-3)

WHEREAS: The City of Sandpoint owns real property on Bald Mountain and leases transmitter site parcels on this property to various entities, including Avista Corporation, which has leased parcels at the site for communication towers since 2012;

WHEREAS: In 2021, the City entered into a Short-Term Lease Agreement with Avista for Parcel 1, 9,628 square feet, for the purpose of developing an expanded site to accommodate larger and newer tower equipment, with the site construction completed in Fall 2024;

WHEREAS: At this time, City staff has presented a longer-term Lease Agreement, which will expire December 31, 2029, and includes no less than three (3) consecutive options to renew for five (5) year terms, replacing the 2021 short-term agreement; and

WHEREAS: The fees in the new agreement follow the adopted City Fees Schedule, but with a waiver of the Road Use Fee until January 1, 2026, due to road work and improvements on Baldy Mountain Road performed by Avista during their site expansion.

NOW THEREFORE BE IT RESOLVED THAT: The Baldy Mountain Communication Site Lease Agreement with Avista Corporation (City Agreement #A25-1600-3), a copy of which is attached hereto and made a part hereof as if fully incorporated herein, is hereby approved.

BE IT FURTHER RESOLVED THAT: The Mayor or his designee is authorized to sign and enter into this agreement on behalf of the City.

_____
Jeremy Grimm, Mayor

ATTEST:

_____
Melissa Ward, City Clerk

Docusign Envelope ID: 6C982081-1351-43DF-9EAD-F4139DC41110

BALDY MOUNTAIN COMMUNICATION SITE LEASE AGREEMENT BETWEEN THE CITY OF SANDPOINT AND AVISTA CORPORATION

This Baldy Mountain Communication Site Lease Agreement (hereinafter "Agreement") effective 11/01/2024 is made and entered into by and between the City of Sandpoint, Idaho, a municipal corporation, 1123 Lake Street, Sandpoint, Idaho 83864 (hereinafter referred to as "City"), and Avista Corporation a Washington corporation, 1411 E. Mission Avenue, Spokane, Washington 99220-3727 (hereinafter referred to as "Lessee"), as of the Effective Date (as hereinafter defined). The City grants to Lessee a lease of Parcel 1 of Baldy Mountain (9,628 square feet of land area) as depicted on the Record of Survey Map on Exhibit A, attached hereto and incorporated herein and hereinafter referred to as the ("Site").

SECTION 1 - OCCUPANCY

1.01 Term. The initial term of this Lease is for five (5) years and two (2) months beginning November 01, 2024 ("Commencement Date") and expiring on December 31, 2029 ("Termination Date"). Lessee shall have no less than three (3) consecutive options to renew this Lease for an additional 5 year term by providing Lessor with notice of Lessee's intent to renew at least ninety (90) days prior to the expiration of the then current term..

1.02 Non-Default Termination. This Lease is not subject to termination by either party unless Lessee breaches terms of this Agreement. In the event the City terminates the Lease as authorized in this section, Rent (as defined below) shall be prorated to the Termination Date.

1.03 No Warranty of Quiet Enjoyment. The City makes no warranty of quiet enjoyment of the Site.

1.04 Condition of Site. Lessee has had an opportunity to inspect the Site and enters into this Lease solely in reliance on Lessee's own examination and not by reason of any representation by the City. Lessee accepts the Site in its present condition "AS IS WHERE IS". Lessee shall not rely on any opinion, material, or information provided by or through the City, and Lessee leases the site at its own risk, cost, and expense.

1.05 No Holding Over. There shall be no holding over by Lessee after the Termination Date, and the failure by Lessee to deliver possession of the Site to the City on or prior to the Termination Date shall be deemed a trespass by Lessee and Lessee shall owe the City amounts allowed under the terms of this Agreement.

1.06 Failure to Vacate. If the City notifies Lessee that it is terminating this Lease as provided for under Section 1.02, and to vacate the Site as provided herein, and Lessee fails to do so within the time set forth in the City's notice, Lessee will be a trespasser and shall owe the City rent and/or will forfeit any security deposit paid for City's removal of any structures and/or equipment.

SECTION 2 - USE OF SITE

2.01 Permitted Use. Lessee's use of the Site shall be to install, maintain, repair, and operate electronic equipment as described in, approved, and signed the Baldy Mountain Communication Site Transmission

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Facilities Information Sheet(s), attached as **Exhibit D.** New or amended Technical Data Sheets may be added upon written approval by the City.

2.02 Reservation by City.

1. Inspection. Lessee shall permit the City and persons authorized by the City to enter the Site during business hours and at all other reasonable times for the purpose of inspecting the installations, equipment or units, provided that, except in case of an emergency, the City shall provide Lessee at least seven (7) calendar days prior written notice to enable Lessee to arrange to accompany the City to protect the integrity of its equipment. An emergency is defined as an event posing an imminent threat of bodily injury, property damage, or critical equipment failure. In the event of an emergency, the City and persons authorized by the City may enter the Site and any Improvements thereon at any time without notice. This clause shall not be construed to impose on the City a duty to inspect.

2. Compatible Uses. The City reserves for itself, its successors and assigns, the right at all times for any purpose to cross and re-cross the Site at any place or grade, to grant easements and licenses over the Site, to sell, lease, or otherwise dispose of minerals, coal, oil, timber, gas, or other valuable materials from the Site insofar as such uses are compatible with Lessee's permitted use of the Site. The City shall exercise such reserved rights in a manner that does not unreasonably interfere with Lessee's permitted use of the Site.

SECTION 3 PAYMENT

3.01 Payment. Payments made hereunder will be as follows:

1. Rent. Lessee shall pay within thirty (30) days from the date the last Party executes this lease Thirteen Thousand Six Hundred Seventy-Three Dollars and Thirty-One Cents ($13,673.31) for the period November 01, 2024 thru December 31, 2025. Annually on January 01 thereafter, for the remaining term of this Lease, Rent is subject to adjustment as set forth in Section 3.02 (collectively, "Rent"). The initial rent for above period is calculated as follows:
    a. Rent for 2,500 square feet of Land Area: 426 days @ 10.425/day = $4,441.05
    b. Rent for Land Area over 2,500 square feet: 7,128 @$0.88/square foot = $6,272.64
        Total land area is surveyed at 9,628 square feet
    c. Rent for each Lessee Radio Unit – Qty 3 units: 986.54 x 3 = $2,959.62

2. Deposit. The deposit shall be waived for Lessee.

3. Road Use Fee. Lessee shall pay Five Hundred Dollars ($500.00) annually or fee as set forth in Section 3.02 below beginning January 01, 2026. The Road Use Fee for the period November 01, 2024 – December 31, 2025 shall be waived as part of work Lessee performed on road during construction of site. Beginning January 01, 2026 and annually thereafter for the remaining term of this Lease, the Road Use Fee is subject to adjustment as set forth in Section 3.02 below.

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3.02 Adjustment.

1. Periodic Adjustment.

a. Rent Adjustment. On January 01 each year, the Rent will increase by two percent (2%), including the portion of rent derived from Sublessees.

b. Road Use Fee. The Road Use Fee may be adjusted/increased on January 01 each year at the discretion of the City with a maximum annual adjustment of 5%.

2. Equipment Change Adjustment. Rent will be adjusted when new equipment is added to or removed from the Site according to the City's "Baldy Mountain Communication Site Lease Rent Schedule", then in effect or market value.

3. Rent from Sublessees. From and after the commencement of any sublease, license or any other occupancy agreement between Lessee and any and all sublessees, licensees, and any other such third parties (collectively, "Sublessees") to occupy the Site, the Rent shall be due according to Section 3.01 and will be adjusted by two percent (2%) annually on January 01. Such increase in Rent will be prorated from the commencement date of each such subsequent occupancy agreement with such Sublessee to the next succeeding January 01. If the term of the sublease, license, or other occupancy agreement with such Sublessee shall expire or terminate prior to the expiration or termination of this Lease, the Rent shall be reduced proportionate to the number of days remaining until the next January 01 date to reflect such expiration or termination.

4. Change in Use. The City shall pro rate Rent to Lessee to reflect any changes in occupancy made prior to January 01. If Lessee fails to notify the City of any additional occupancy or use, the City shall charge the value of the use from the date that such occupancy or use began. Should the date that such occupancy or use began be indeterminable, the City shall charge no less than one (1) years' Rent.

The City shall not be required to refund Rent, or any portion thereof, for removal of any and/or all equipment. Rent will be adjusted for removals upon the next January 01.

5. Change in Costs. The City reserves the right to increase the rent or fees described in this Section in the event expenses exceed the periodic increases previously described herein, which shall be paid by the Lessee as part of the Payment under this Agreement.

3.03 Verification of Percentage Rent

1. Payment Statement. At any time during the term of this Lease, but no more than twice per year beginning with the Commencement Date, City may require that Lessee submit to City an accurate statement detailing the source and amount of Lessee's receipt of all Sublessee's rent or other similar payments for the lease year (or period owed) (the "Payment Statement"). Each Payment Statement shall be signed and certified to be correct by an individual or officer of Lessee who is fully authorized to execute such statement on behalf of Lessee.

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2. Inspection of Records. Lessee shall permit and make available to the City all Sublessee agreements, payment records, and all other records related to the computation of Rent, including Rent from Sublessees, owed. Inspection of such records may be electronically, City of Sandpoint City Hall, or at a physical location mutually agreeable between the City and Lessee. The City shall provide Lessee at least fourteen (14) calendar days' prior written notice before the City inspects such records. This clause shall not be construed to impose a duty on the City to inspect any such records. Prior to, during, and after such inspection by the City, Lessee or an authorized representative of Lessee shall maintain physical custody of all such Lessee records. Once per calendar year, the City may submit a written request to Lessee for a certified business summary affidavit pertaining to Lessee's Rent obligations for Sublessees for the prior twelve (12) month period, and Lessee shall provide such written report to the City within sixty (60) days after Lessee's receipt of such written request. The City shall send such written request to Lessee's notice address set forth in this Lease.

3. Incorrect Payments. If the Payment Statement or the City's inspection of records shows that Lessee failed to notify the City of any Sublessee agreement, the City shall charge the value of the change in occupancy from the date of the change in occupancy. Should the date of change in occupancy be indeterminable, the City shall charge no less than fifteen percent (15%) of one (1) years' Rent. If the Payment Statement or City inspection of records shows that Lessee underpaid the City for any Sublessee agreement, Lessee shall immediately pay the City the amount owed.

3.04 Utilities. Lessee shall pay or cause to be paid when due, and shall indemnify, defend, and hold harmless the City and the Site from all charges for public or private utility services to or for the Site during the term of this Lease, including without limiting the generality of the foregoing, all charges for heat, light, electricity, water, gas, telephone service, garbage collection, and sewage and drainage service, if applicable.

SECTION 4 - SPECIAL REQUIREMENTS

4.01 Electronic Standards. Lessee shall comply with the standards in the "Minimum Communication Site Standards", attached as "Exhibit C". The City reserves the right to amend the standards set forth in "Exhibit C". Lessee shall be informed of such amendments and given six (6) months to comply after receipt of written notice.

4.02 Compliance with Laws. Lessee shall conform to all applicable laws and regulations of applicable governmental authority affecting the Site and the use thereon and assume, at Lessee's sole expense, any costs of such compliance including any fines and/or penalties. Lessee shall obtain all federal, state, and local permits and licenses necessary to operate under this Lease.

4.03 Fire. To the extent possible, Lessee shall protect the Site from fire and shall report any fires on the Site to the City, by phone, as soon as possible.

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4.04 Debris. Lessee shall not allow debris or refuse to accumulate on the Site.

4.05 Frequency Interference. Lessee, upon written or verbal notification by the City, shall immediately take remedial action to eliminate interference with other operators at the Site or at nearby locations caused by Lessee's operations. In the event Lessee fails to eliminate the interference within 72 hours of notification, the City will have the right to disconnect power to any transmitters causing interference. If the interference affects emergency services or public safety, the City shall have a right to disconnect power to any transmitter causing interference immediately upon contacting Lessee. For the purposes of this section, the City shall be deemed to have contacted Lessee when the City places a call to the Avista Network Operations Center (NOC) for 24/7 response at (509)495-4662. .

4.06 New Equipment/Frequencies. Lessee shall not change or add frequencies, equipment or units without submitting new or amended Technical Data Sheets for the City's prior written authorization. If Lessee fails to comply with this requirement, the City shall have the option to declare Lessee in material breach and exercise the rights set forth under Section 6 Default, or to authorize the equipment to remain subject to the rent provisions set forth herein. When Lessee changes or adds frequencies, upon written approval by the City, the priority rights for the new frequencies will be the date of approval shown on the new approved Technical Data Sheet. A new Lessee operation shall not interfere electronically or physically with an existing Lessee's operations.

4.07 FCC License. Lessee shall operate its equipment and units in compliance with the rules and regulations of the Federal Communications Commission ("FCC"). Within thirty (30) days of the beginning of operation and any subsequent renewals, Lessee shall furnish the City with a copy of its current FCC license and subsequent renewals to the address as shown on the signature page.

4.08 Hazardous, Toxic, or Harmful Substances.

1. Deleterious Material. Lessee shall not make, or suffer to be made, any filling in of the Site or any deposit of rock, earth, ballast, refuse, garbage, waste matter, chemical, biological, or other wastes, hydrocarbons, any other pollutants, or other matter within or upon the Site, except as approved in writing by the City. If Lessee fails to remove all non-approved fill material, refuse, garbage, wastes, or any other of the above materials from the Site, Lessee agrees that the City may, but is not obligated to, remove such materials and charge Lessee for the cost of removal and disposal. Lessee's obligation to reimburse the City for removal and disposal shall survive termination of this Lease.

2. Hazardous, Toxic, or Harmful Substances.

a. Lessee shall not keep on or about the Site, any substances subject to regulation under any state or federal government regulation; any hazardous substance or hazardous waste as defined by the Comprehensive Environmental Response, Compensation and Liability Act of 1980 (42 U.S.C. §§ 9602 et seq.) and implementing regulations, as these laws are amended from time to time; underground storage tanks, whether empty, filled, or partially filled with any substance; asbestos; urea formaldehyde foam insulation; PCBs; and any other substance, waste, material, or chemical deemed or defined as hazardous, toxic, a pollutant, contaminant, dangerous or potentially dangerous, noxious, flammable, explosive, or radioactive, the removal of which is required or the manufacture,

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preparation, production, generation, use, maintenance, treatment, storage, transfer, handling, or shipment of which is restricted, prohibited, regulated, or penalized by any federal, state, county, municipal or other local governmental statute, regulation, ordinance, or resolution as these laws are amended from time to time (hereinafter collectively referred to as "Hazardous Substances") unless such are necessary to carry out Lessee's permitted use under Subsection 2.01 and unless Lessee fully complies with all federal, state, and local laws, regulations, statutes, and ordinances now in existence or as subsequently enacted or amended pertaining to the use, presence, transportation, or generation of such Hazardous Substances.

b. Lessee shall immediately notify the City and any other required regulatory agencies, as applicable, of any of the following:

(1) all spills or releases of any Hazardous Substance in, on, or adjacent to the Site;

(2) all failures to comply with any federal, state, or local law, regulation, or ordinance, as now enacted or as subsequently enacted or amended, pertaining to the use, presence, transportation, or generation of any Hazardous Substance in, on, or adjacent to the Site;

(3) all inspections of the Site by, or any correspondence, orders, citations, or notifications from any regulatory entity concerning Hazardous Substances affecting the Site; and

(4) all regulatory orders or fines, or all response or interim cleanup actions taken by or proposed to be taken by any government entity or private party concerning the Site.

Also, on request, Lessee shall provide copies to the City of any and all correspondence, pleadings, and/or reports received by or required of Lessee or issued or written by Lessee or on Lessee's behalf with respect to the use, presence, transportation, or generation of Hazardous Substances in, on, about, or adjacent to the Site.

c. Lessee shall be fully and completely liable to the City, and, to the extent permitted by law, shall indemnify, defend, and hold harmless the City and its employees, officers, and agents with respect to any and all damages, costs, fees (including attorney's fees and costs), penalties (civil and criminal), and cleanup costs assessed against or imposed as a result of Lessee's use, disposal, possession, transportation, generation, and/or sale of Hazardous Substances or that of Lessee's employees, agents, assigns, Sublessees, contractors, subcontractors, licensees, or invitees and for any other breach of this Section 4.08, except to the extent that any such damages are caused by Lessor, its employees, agents, assigns, contractors, subcontractors, licensees or invitees. Lessee's obligations under this Section 4.08 shall survive termination of this Lease.

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4.09 Non-Ionizing Electromagnetic Radiation (NIER). Lessee shall comply with standards or requirements in effect for non-ionizing electromagnetic radiation levels as established by the Environmental Protection Agency (EPA) or other local governing agencies.

SECTION 5 - ASSIGNMENT, INSURANCE, INDEMNITY

5.01 Assignment. Lessee shall not hypothecate, mortgage, assign, transfer, or otherwise alienate this Lease ("Assignment"), or any interest therein, with the exception of agreements with Sublessees, without the prior written consent of the City, which consent shall not be unreasonably withheld, conditioned, or delayed. The consent of the City to any one Assignment shall not constitute a waiver of the City's right to consent to subsequent Assignments, nor shall consent of the City to any one Assignment relieve any party previously liable as Lessee from any obligations under this Lease. The acceptance by the City of the payment of Rent following an Assignment shall not constitute consent to any Assignment and the City's consent shall be evidenced only in writing.

5.02 Subletting. Notwithstanding the restrictions on Assignment of this Lease, Lessee has the right, at its sole discretion and without the City's consent, to sublease, or otherwise enter into occupancy and use arrangements of the Site with Sublessees, subject to the terms of this Lease. Upon any permitted subletting in accordance with this Section, Lessee shall provide the City prior notice including the name of such Sublessee utilizing the Site.

5.03 Indemnification and Insurance

1. **Indemnity.** Lessee shall indemnify and hold the City, its officials, officers, employees, agents and assigns, harmless from and/or against any and all claims, damages, and liabilities (including reasonable attorney's fees) that may be suffered or incurred or that arise as a result of and which are caused by the Lessee's wrongful acts or omissions in the performance of its duties under this Agreement. This indemnification does not apply when such claims, damages, and liabilities are the result of negligent acts, errors, omissions or fault on the part of the City, its officials, officers, employees, agents or assigns. Nothing contained in this indemnification provision shall waive, in any manner, the limits of liability provided to the CITY specified in Idaho Code §6-901 through 6-929, known as the Idaho Tort Claims Act.

2. **Insurance:**
   At all times material hereto, the Lessee shall keep and maintain a policy or policies of insurance covering losses resulting from general liability, personal injury and property loss, in amounts no less than $1,000,000.00 per claim and $2,000,000.00 in the aggregate, for any losses sustained as a result of performance of its duties and responsibilities under this Agreement, naming the City as an additional insured on each such policy or policies of insurance. The Lessee shall provide the City with proof of such insurance for the entire term of this Agreement. The Lessee shall also keep and maintain an automobile insurance policy or policies for each of its employees, in the same amounts stated above, insuring against losses related to operation of its vehicles in performance of its duties under this Agreement, naming the City as an additional insured on each such policy or policies. All employees of the Lessee are deemed its employees only, and Lessee shall be responsible for carrying proper Workers' Compensation coverage on any such employees. Proof of automobile insurance coverage and Workers' Compensation coverage shall also be provided to the City for the entire term of this Agreement. Notwithstanding the foregoing, the

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requirements of this Section 5.03(2) may be met with a combination of self-insurance retention and excess coverage to satisfy the insurance requirements and limits as outlined in this Section 5.03(2).

5.04 Name Change. If during the term of this Lease, Lessee changes its name, Lessee shall provide the City with documentation legally supporting the name change within sixty (60) days of the effective date of the change.

SECTION 6 - DEFAULT

6.01 Breach by Lessee. In the event of any breach ("breach") of any provision of this Lease by Lessee, the breach, whether material or not, shall be deemed a default entitling the City to cancel this Lease and seek any other remedies set forth in this Lease or otherwise available at law or equity, after the City has delivered to Lessee notice of the breach and a demand that the same be remedied immediately; provided Lessee shall, with respect to the payment of undisputed monies due, not be in breach if Lessee cures the breach within forty-five (45) days of receipt of the notice, or if the breach pertains to a matter other than the payment of any monies due under this Lease, and Lessee shall after receipt of the notice promptly commence to cure the breach and shall cure the breach within sixty (60) days after receipt of the notice; provided, however, if such breach is non-monetary in nature, and, as determined by the City, is not reasonably susceptible of being cured in said sixty (60) days (provided that the lack of funds, or the failure or refusal to spend funds, shall not be an excuse for a failure to cure), Lessee shall commence to cure such breach within said period and diligently pursue such action with continuity to completion. If Lessee fails to cure a breach within the time periods specified above, all Lessee-Owned Improvements (as defined below) shall at the option of the City be removed by Lessee, or be removed by the City at the cost to Lessee.

6.02 Reentry. In the event of any breach by Lessee, the City shall have the right, with or without canceling the Lease, to reenter the Site and remove all persons and property from the Site and take whatever actions may be necessary or advisable to relet, protect or preserve the Site. Any property so removed may be stored in a public warehouse or other suitable place or otherwise disposed of in the City's discretion at the expense and for the account of Lessee. The City shall not be responsible for any damages or losses suffered by Lessee as a result of such reentry, removal, storage or other disposition, and no such action shall be construed as an election to terminate this Lease unless a written notice of termination is given to Lessee.

6.03 Termination of Agreements. Whether or not the City terminates this Lease on account of any breach by Lessee and subject to any non-disturbance and attornment agreements, if any, the City shall have a right to terminate any and all subleases, licenses, concessions or other arrangement for possession affecting Site. Alternatively, the City, in its sole discretion, may succeed to Lessee's interest in such sublease, license, concession or arrangement, and Lessee shall have no further right to or interest in the rent or other consideration receivable thereunder.

6.04 Right to Cure. If Lessee fails to perform any undertaking or promise contained herein, the City shall have the right but not the obligation to make such performance thirty (30) days after expiration of the default cure periods stated in Section 6.01 above. Lessee shall reimburse the City for any City expenditures to correct Lessee's failure to perform.

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6.05 Remedies Cumulative. The specified remedies to which the City or Lessee may resort under the terms of this Lease are cumulative and are not intended to be exclusive of any other remedies or means of redress to which the City or Lessee may lawfully be entitled in case of any breach or threatened breach by the City or Lessee of any provision of this Lease.

6.06 Insolvency. If a receiver or trustee is appointed to take possession of all or substantially all of the assets of Lessee; or if any action is taken or suffered by Lessee pursuant to an insolvency, bankruptcy or reorganization act; or if Lessee makes a general assignment for the benefit of its creditors; and if such appointment, action or assignment continues for a period of thirty (30) days, it shall, at the City's option, constitute a material breach by Lessee.

SECTION 7 - ACCESS ROADS AND ROAD MAINTENANCE

7.01 Road Maintenance and Repair.

1. As seasonal conditions allow, the City shall provide road maintenance of the access to the Site except as otherwise provided herein. Road maintenance is defined as work normally necessary to preserve and keep the roads in their present condition or as hereafter improved. City will not perform snow plowing or removal services on the access road to the site.

2. In the event of a catastrophe, or the need for extraordinary road maintenance or repair, Lessee shall pay its pro rata share of the cost incurred in maintaining, repairing, or resurfacing said road or portion thereof, as determined by the City; provided that Lessee's pro rata share of such costs shall not exceed Five Thousand and No/100 Dollars ($5,000.00) without Lessee's prior written consent ("Max Fee").

3. In the event Lessee's pro rata share of the costs exceeds the Max Fee and Lessee does not waive the Max Fee limitation, the City reserves the right to not repair the road, and in such case, the City shall not guarantee or warrant Lessee's access to the Site. Lessee assumes all risk of loss associated with accessing the Site.

4. Site Access Limitations – Lessee has examined the site and the access to the site and acknowledges the access road to the site is seasonally impaired. Lessee accepts the site and access to the site in its present condition and acknowledges and accepts the limited access. City makes no guarantee of access to the site as a result of seasonal conditions.

7.02 Road Repair. Lessee shall repair or cause to be repaired at its sole cost and expense that damage to said road(s) occasioned by it which is in excess of that which it would cause through normal and prudent usage of said road(s). Within fifteen (15) days of the damage, Lessee shall meet with the City and provide a plan of operation for the repairs.

7.03 Road Improvements. Lessee shall not construct any improvements to roads where access has been provided by the City without the prior written consent of the City, which shall not be unreasonably withheld. Unless the City agrees to share in the cost of the improvement in writing, the improvements shall be at the sole cost of Lessee.

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7.04 Insurance. The provisions under Section 5 Insurance/Indemnity, shall apply to Lessee's use of roads authorized herein.

SECTION 8 IMPROVEMENTS

8.01 Utilities. Prior to excavation, clearing, or construction, Lessee will employ a utility locator service, at no cost to the City, to check the Site for buried utilities.

8.02 Improvements. "Improvements" means anything considered a fixture in law placed upon or attached to the Site that has changed the value of the Site or any changes in the previous condition of the fixtures that changes the value of the Site, including without limitation any buildings, support structures, generators, and fuel tanks.

1. Unauthorized Improvements. Lessee shall not construct any Improvements unless authorized in writing by the City. All Improvements made on the Site without the written consent of the City are unauthorized and shall, at the option of the City, be removed by Lessee, or be removed by the City at the cost to Lessee.

2. Lessee-Owned Improvements. Those Improvements authorized by the City and located within the Site that have been (1) made by Lessee or a Sublessee, or (2) acquired by Lessee from the City, a prior tenant, or a Sublessee, shall be referred to herein as "Lessee-Owned Improvements." Lessee-Owned Improvements are listed on **Exhibit E**, attached hereto and incorporated herein. Lessee shall obtain prior written approval from the City for any Lessee-Owned Improvements to be added to or removed from the Lease Area sixty (60) days prior to installation or removal. The City's approval of Lessee's request to add or remove Improvements shall not be unreasonably withheld, conditioned, or delayed. Within sixty (60) days of the installation or removal of any new Lessee-Owned Improvements, Lessee and the City shall execute an amendment to this Lease to update the list of Lessee-Owned Improvements.

8.03 Maintenance and Repair of Lessee-Owned Improvements. Lessee shall maintain and repair all Lessee-Owned Improvements, at its own cost.

8.04 End of Term. Disposition of any Lessee owned out buildings, antennas, mounting hardware, cables, cable housing, radio units, batteries, duplexers, and all other personal property on the Site ("Equipment"), and all Lessee-Owned Improvements shall be disposed of in accordance with the following terms and conditions:

1. By the Termination Date, all Equipment and Lessee-Owned Improvements, including impervious surfaces and/or outbuildings, constructed or installed by or at the direction of Lessee shall be removed from the Site, except as otherwise provided in this Lease or as Lessee and the City otherwise agree in writing.

2. For any Equipment or Lessee-Owned Improvements left on the Site for longer than ninety (90) days after the Termination Date, the City shall have the right, at its option, to (i) deem any or all of such Equipment and/or Lessee-Owned Improvements abandoned and take

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ownership thereof; or (ii) remove, sell, or dispose of such Equipment and Lessee-Owned Improvements as the City sees fit, in accordance with all applicable laws.

3. If the City removes any or all of the Equipment or Lessee-Owned Improvements from the Site as permitted herein, Lessee shall reimburse the City for costs.

4. Notwithstanding anything in this Lease or under applicable laws to the contrary, Lessee shall retain ownership of their Equipment and Lessee-Owned Improvements if the term of this Lease is extended by mutual written agreement of the City and Lessee or if Lessee re-leases the Site under a new lease with the City.

SECTION 9 - MISCELLANEOUS

9.01 Non-Waiver. Waiver by either party of strict performance or any provisions of this Lease shall not be a waiver of nor prejudice the party's right to require strict performance of the same provision or of any other provision of this Lease in the future.

9.02 Attorney Fees and Controlling Law. This Lease is to be governed by the law of the State of Idaho. The jurisdiction/venue for any action arising out of performance of this Contract, or interpretation of its terms and conditions, shall be in the District Court in the First Judicial District of the State of Idaho, Bonner County. In any action to enforce the terms and conditions of this Lease, the prevailing party may recover its reasonable attorney fees.

9.03 Notices.

1. Any notice given under this Lease shall be deemed received when delivered by hand or five (5) days after deposit in the United States mail with first class postage affixed addressed as follows: At the address given by each party in the signature block of this Lease. Changes of address may be given in accordance with this section.

2. Lessee shall endeavor to notify (email acceptable) the City within fourteen (14) calendar days of any change of address, business name, contact person's name or other changes that may affect the lease.

9.04 Liens. Lessee shall not suffer nor permit any lien to be filed against Lessee's leasehold interest in the Site or any Improvement thereon by reason of work, labor, services or materials performed or supplied to Lessee or anyone holding Site or any part thereof under this Lease. If any such lien is filed against Lessee's leasehold interest or any Improvements thereon, Lessee shall cause the same to be discharged of record within thirty (30) days after the date of filing the same unless other arrangements are authorized in writing by the City. Lessee shall indemnify the City for any costs, damages or expenses (including attorneys' fees) incurred as a result of the filing of such liens or in obtaining their discharge whether such costs, damages or expenses were incurred prior or subsequent to lease termination.

9.05 Force Majeure. The City's or Lessee's failure to perform any of its obligations under this Lease shall be excused if due to causes beyond its control and without the fault or negligence of the City or Lessee, including but not restricted to acts of God, acts of the public enemy, acts of any government, vandalism, fires, lightning, floods, epidemics or labor strikes.

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9.06 Preservation of Markers. Any legal land subdivision survey corners, reference points or monuments are to be preserved. If such are destroyed or disturbed by Lessee, Lessee shall reestablish them by a licensed land surveyor in accordance with U. S. General Land Office standards at their own expense. Corners, reference points or monuments that must necessarily be disturbed or destroyed in the process of carrying out the operations allowed by this Lease must be adequately referenced and/or replaced. Such references must be approved by the City prior to removal of said corners, reference points or monuments.

9.07 Proprietary Information/Public Disclosure. Materials or information submitted as required in this Lease shall become public records within the meaning of Idaho Statute §74-102, Public Records Act. Any submitted materials or information that the Lessee claims as exempt from disclosure under the provisions of Idaho Statute §74-102 must be clearly designated and submitted in writing to the City. The page must be identified and the particular exemption from disclosure upon which the Lessee is making the claim must be identified as allowed within Idaho Statute §74-102.

The City will consider Lessee's request for exemption from disclosure; however, the City will make an independent decision on the applicability of any claimed exemption consistent with applicable laws. Marking the entire submitted materials or information exempt from disclosure cannot be honored.

9.08 Interpretation of Agreement. The Parties acknowledge that they participated equally in the drafting of this Agreement. No court of law or equity or other tribunal shall construe any part or portion of this Agreement as against any of the Parties hereto based on the identity of the drafters of this Agreement.

9.09 Severability. Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

9.10 Effective Date. The date of this Lease shall be the date on which the last party executes this Lease ("Effective Date").

NOW THEREFORE, the parties by their authorized signing officers have executed this Lease Agreement:

CITY OF SANDPOINT
1123 Lake Street
Sandpoint, Idaho 83864

_____
Name: Jeremy Grimm
Title: Mayor

AVISTA CORPORATION
1411 East Mission
PO Box 3727
Spokane, Washington 99220-3727

DocuSigned by:
Theodore Hermann
D2B853A45B1A423...
Name: Theodore Hermann
Title: Manager, Real Estate

Docusign Envelope ID: 6C982081-1351-43DF-9EAD-F4139DC41110

EXHIBIT A
RECORD OF SURVEY MAP

RECORD OF SURVEY ATTACHED

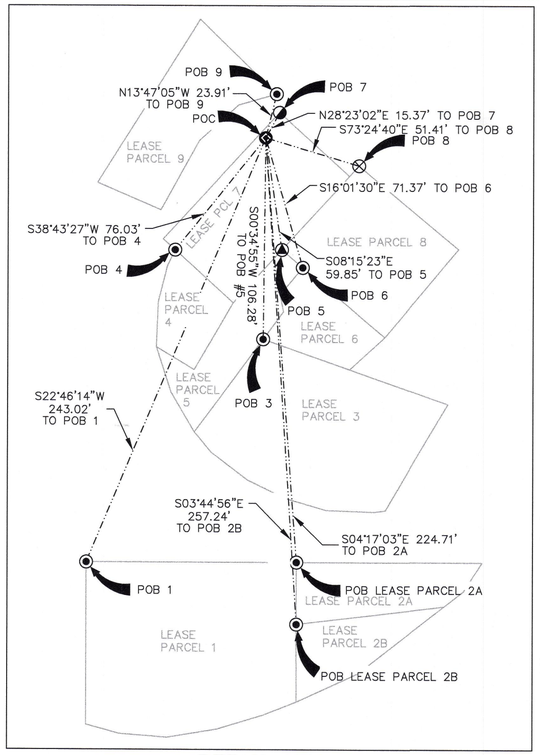
Docusign Envelope ID: 6C982081-1351-43DF-9EAD-F4139DC41110

RECORD OF SURVEY

FOR

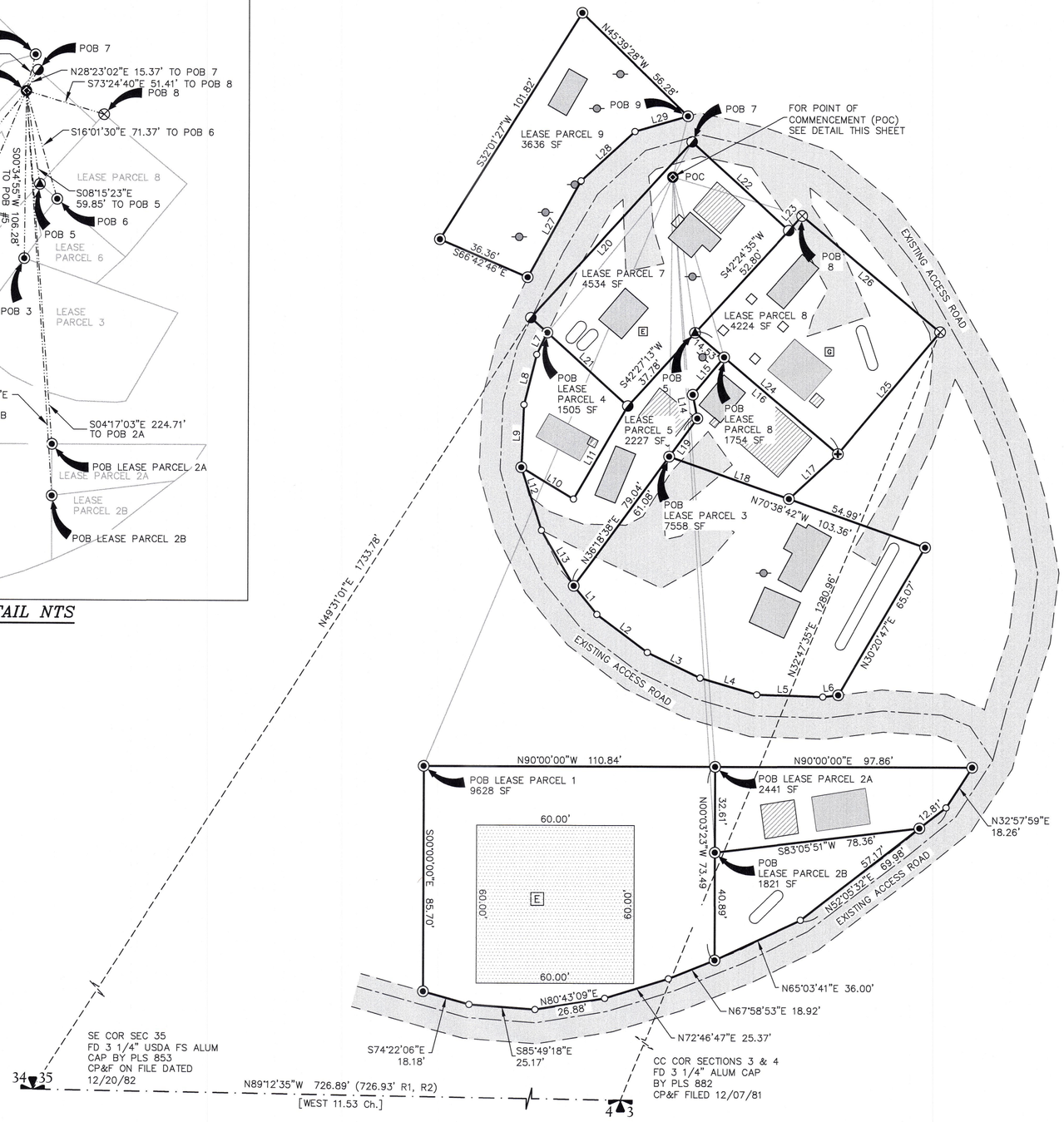
CITY OF SANDPOINT BALD MT COMMUNICATIONS SITE

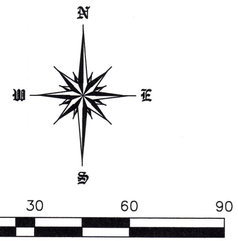
LYING IN A PORTION OF SECTION 35, TOWNSHIP 58 NORTH, RANGE 3 WEST, BOISE MERIDIAN, BONNER COUNTY, IDAHO



DETAIL NTS

LINE	BEARING	DISTANCE
L1	S39°18'55"E	13.95'
L2	S52°59'56"E	24.02'
L3	S64°31'01"E	22.29'
L4	S73°54'56"E	22.48'
L5	S88°03'01"E	25.18'
L6	N82°55'07"E	5.95'
L7	S25°37'33"W	9.28'
L8	S14°18'01"W	19.57'
L9	S02°14'25"W	23.84'
L10	N58°52'11"W	23.21'
L11	S30°10'55"W	40.89'
L12	S17°58'13"E	25.16'
L13	S30°17'09"E	24.44'
L14	S10°55'04"E	9.26'
L15	S40°08'06"W	18.46'
L16	N49°51'54"W	56.78'
L17	N47°19'04"E	25.24'
L18	S70°38'42"E	48.38'
L19	S36°18'38"W	17.96'
L20	S42°22'57"W	90.81'
L21	S47°47'44"E	49.95'
L22	N47°32'13"W	50.02'
L23	S42°17'26"W	7.52'
L24	S49°51'54"E	71.31'
L25	N39°53'19"E	60.45'
L26	N50°00'06"W	68.67'
L27	N28°53'40"E	41.91'
L28	N47°20'10"E	27.80'
L29	N73°52'36"E	20.98'





LEGEND

	SECTIONAL CORNER, AS NOTED.
	MONUMENTATION TO BE SET, WHEN SEASONAL CONDITIONS ALLOW.
	FOUND MONUMENTATION, AS NOTED.
	FOUND 1/2" REBAR & CAP, PLS 973
	FOUND 1/2" REBAR & CAP, PLS 974
	FOUND 1 1/2" USDA BRASS CAP, PLS 853
	FOUND 3 1/4" BRASS CAP MARKED "BALDY 1964"
	FOUND AN "X" CHISELED IN ROCK
	CALCULATED POINT, NOTHING SET
	UTILITY POLE
	PROPANE TANK
[ ]	BEARING AND DISTANCE PER GLO OR BLM SURVEY
(R1)	RECORD OF SURVEY BY PLS 974, INST. NO. 585053, 7/23/2001.
(R2)	RECORD OF SURVEY BY PLS 853, INST. NO. 264930, 1/19/1983.

BASIS OF BEARING

THE BASIS OF BEARINGS FOR THIS SURVEY WAS ESTABLISHED BY GPS CONTROL COORDINATES DERIVED FROM NGS OPUS SOLUTIONS USING A REFERENCE FRAME OF NAD83 (2011)(EPOCH: 2010.000). ALL BEARINGS REFER TO THE IDAHO COORDINATE SYSTEM OF 1983, WEST ZONE, (1103) – US SURVEY FT. REFER TO THE DRAWING FOR SPECIFIC LINE AND MONUMENTS USED.

GEODETIC NORTH IS AN ANGULAR ROTATION OF –0°42'34" AT THE SOUTHWEST CORNER OF SECTION 35.

METHOD OF SURVEY

THIS SURVEY WAS PERFORMED USING TRIMBLE R10 GNSS RECEIVERS AND THE DATA WAS PROCESSED USING NGS OPUS AND TRIMBLE BUSINESS CENTER. CONVENTIONAL SURVEYING WAS COMPLETED BY CONVENTIONAL AND RADIAL TIE TECHNIQUES USING A NIKON TOTAL STATION.

RECORDER'S CERTIFICATE

FILED THIS 2nd DAY OF Dec, 2024, AT 11:19 O'CLOCK A.M., AT THE REQUEST OF GLAHE AND ASSOCIATES, INC., AS INSTRUMENT NO. 1041286.

M. Rosedale COUNTY RECORDER — Brickita Contreras BY DEPUTY — $ 5.00 FEE

Instrument # 1041286 CONFORMED COPY
Bonner County, Sandpoint, Idaho
12/02/2024 11:19:28 AM No. of Pages: 1
Recorded for: GLAHE & ASSOCIATES
Michael W. Rosedale Fee: $5.00
Ex-Officio Recorder Deputy
Index to: RECORD OF SURVEY

SURVEYOR'S NARRATIVE

1. THIS SURVEY MAKES NO REPRESENTATION OF OWNERSHIP, NO ATTEMPTS TO SHOW ALL EASEMENTS OF RECORD OR IN VIEW, NOR PHYSICAL FEATURES AND IMPROVEMENTS OF THE PROPERTY.
2. THE PURPOSE OF THIS SURVEY IS TO REDEFINE, CREATE OR MODIFY EXISTING AND NEW LEASE PARCELS FOR THE CITY OF SANDPOINT COMMUNICATIONS SITE ON BALD MOUNTAIN.
3. THIS SURVEY RELIED UPON PRIOR SURVEYS AS SHOWN IN THE LEGEND.
4. TOPOGRAPHIC FEATURES, STRUCTURES, ETC., SHOWN AS EXISTED IN 2021.

SURVEYOR'S CERTIFICATE

I, TYSON L.A. GLAHE, P.L.S. 14879, STATE OF IDAHO, DO HEREBY CERTIFY THAT THIS RECORD OF SURVEY HAS BEEN PREPARED BY ME OR UNDER MY DIRECTION IN CONFORMANCE WITH CHAPTER 19, TITLE 55 OF THE IDAHO CODE AND THAT THE MAP SHOWN HEREON IS A TRUE REPRESENTATION OF A SURVEY MADE BY ME.



1/4	Section	Township	Range
	35	58 N	3 W

MONTANA IDAHO OREGON WASHINGTON

PROJECT #: 20-006D CITY of SANDPOINT-BALD MT COMMUNICATIONS SITE
DRAWING NAME: 21-006D CoS-BALD MTN-ROS TRP.DWG

RECORD OF SURVEY
FOR
City of Sandpoint-Bald Mt. Communication Site

GLAHE & ASSOCIATES
PROFESSIONAL LAND SURVEYORS
303 Church Street
Sandpoint, Idaho 83864
208-265-4474

Scale:	1"=30'
Checked By: TLAG	Drawn By: TRP
Plot Date: 12/02/2024	Sheet: 1 of 1







AGENDA REPORT

City Council Meeting

TODAY'S DATE: March 6, 2025

MEETING DATE: March 19, 2025

TO: City Council

FROM: Cheryl Hughes, Central Services Director

SUBJECT: Declare Sole Source Supplier and Approve Purchase Order 25-1495 to OXARC, Inc.

DESCRIPTION/BACKGROUND:

The City purchases specialized industrial gases- Chlorine and Sulfur Dioxide for the Wastewater Treatment Plant and Chlorine gas as well as Soda Ash for the Water Treatment Plant. These are critical chemicals that are required for the disinfection at both the treatment plants. There are two companies – Air Gas and OXARC locally and regionally that can provide these gases. OXARC Inc. is located in Ponderay and Air Gas is located in Spokane Valley. Because of the high dollar amount spent on these gases, which have been and are currently being purchased through OXARC, Inc., due to availability, a procurement process was conducted to obtain pricing and product availability with Air Gas to ensure compliance with procurement policy and laws. On February 10, 2025, a request was sent to Air Gas for information on their ability to supply specific gases as well as their pricing list. No response was received by City staff from Air Gas.

When City staff inquired with Air Gas in 2024, it was discovered that they were unable to store the needed gases at their Spokane Valley location due to safety storage risk. At the time of this Staff Report, it is unknown if their plan is to retrofit their Spokane Valley location to be able to safely store these gases was completed. For the remainder of fiscal year 2025 and fiscal year 2026, this purchase is being considered sole source per Idaho Code §67-2808 – Emergency Expenditures and Sole Source Expenditures due to logistics and the potential public health and safety risk. The following subsections within §67-2808 would apply to this request:

> *The governing board of a political subdivision may declare that there is only one (1) vendor if there is only one (1) vendor for the public works construction, services, or personal property to be acquired. For purposes of this subsection, only one (1) vendor shall refer to situations where there is only one (1) source reasonably available and shall include, but not be limited to, the following situations:*
>
> *(i) Where public works construction, services, or personal property is required to respond to a life-threatening situation or a situation that is immediately detrimental to the public welfare or property;*
>
> *(viii) Where competitive solicitation is impractical, disadvantageous, or unreasonable under the circumstances.*

STAFF RECOMMENDATION:

Staff asks Council to consider declaring specialty gas purchases for the Wastewater and Water Treatment Plants from OXARC, Inc., as sole source supplier for the remainder of Fiscal Year 2025 and Fiscal Year 2026; and, after the required 14-day advertisement in the legal publications of the Bonner County Daily Bee, with no challenges to this declaration, Purchase Order 25-1495 to OXARC Inc shall be approved in the amount of $125,000.

ACTION:

Staff requests City Council declare specialty gas purchases for the Wastewater and Water Treatment Plants from OXARC, Inc., as sole source supplier for the remainder of Fiscal Year 2025 and Fiscal Year 2026; and, after the required 14-day advertisement in the legal publications of the Bonner County Daily Bee, with no challenges to this declaration, Purchase Order 25-1495 to OXARC Inc shall be approved in the amount of $125,000.

WILL THERE BE ANY FINANCIAL IMPACT? Yes HAS THIS ITEM BEEN BUDGETED? Yes

ATTACHMENTS:

Proposed Resolution

OXARC, Inc. PO #25-1495

No: 25-
Date: March 19, 2025

RESOLUTION
OF THE CITY COUNCIL
CITY OF SANDPOINT

TITLE: DECLARING OXARC, INC., THE SOLE SOURCE PROVIDER OF SPECIALIZED INDUSTRIAL GASES FOR THE CITY'S TREATMENT PLANTS AND APPROVING PURCHASE ORDER 25-1495

WHEREAS: The City purchases specialized industrial gases (chlorine and sulfur dioxide for the wastewater treatment plant and chlorine gas, as well as soda ash, for the water treatment plant), which are critical chemicals required for the disinfection at the City's water and wastewater treatment plants;

WHEREAS: There are two companies, Air Gas and OXARC, locally and regionally, that can provide these gases, with OXARC, Inc., located nearby in Ponderay, and Air Gas located in Spokane Valley;

WHEREAS: Because of the high dollar amount spent on these gases, which, due to availability, have been and are currently being purchased through OXARC, Inc., a procurement process was undertaken to obtain pricing and product availability from Air Gas to ensure compliance with procurement regulations;

WHEREAS: Air Gas did not respond to the request for product availability and pricing, staff has determined and recommends that, at this time, for the remainder of FY2025 and FY2026, the City needs to continue purchasing these gases from OXARC, Inc., which can provide gas delivery from their local Ponderay facility within three (3) days of order receipt;

WHEREAS: City staff has generated a purchase order in the amount of $125,000 for continued purchase of gases from OXARC, Inc., with this purchase considered a sole source purchase under Idaho Code § 67-2808, Emergency Expenditures and Sole Source Expenditures, due to logistics and the potential public health and safety risk.

NOW, THEREFORE, BE IT RESOLVED THAT: Pursuant to Idaho Code § 67-2808, the City Council of the City of Sandpoint hereby declares that, at this time, OXARC, Inc., is the one and only provider of critical specialized industrial gases for the water and wastewater treatment plants.

BE IT FURTHER RESOLVED THAT: City staff is directed to provide for publication of this sole source expenditure declaration in the legal publications section of the Bonner County Daily Bee, the City's newspaper of record, at least 14 calendar days prior to the award of any contract to or purchase of gases from OXARC, Inc.

BE IT FURTHER RESOLVED THAT: Purchase Order No. 25-1495, a copy of which is attached hereto and made a part hereof as if fully incorporated herein, is hereby approved to be utilized following the newspaper publication directed above with confirmation that the City has received no challenges to the sole source declaration.

_____
Jeremy Grimm, Mayor

ATTEST:

_____
Melissa Ward, City Clerk

PURCHASE ORDER

CITY OF SANDPOINT
1123 LAKE STREET
SANDPOINT, ID 83864

DATE	P.O. No.
03/04/2025	**25-1495**

SUPPLIER:

VENDOR: 001717

OXARC INC
PO BOX 2605
SPOKANE, WA 99220
PH: 509-535-9055 FX: (509) 535-0368
EMAIL: AR@OXARC.COM

SHIP TO:

WASTEWATER TREATMENT PLANT

723 S. ELLA
SANDPOINT, ID 83864
PHONE: (208) 255-2657
CHUGHES@SANDPOINTIDAHO.GOV

Description: FY25 CHLORINE AND SULFUR DIOXIDE AT WWTP AND CHEMICAL/GASES AT WTP

Item No.	QTY	Unit	Description	Unit Price	Amount
CHLORINE AND SULFUR DIOXIDE WWTP	1.00	Units	CHLORINE AND SULFUR DIOXIDE WWTP	120,000.00	
WTP CHEMICALS/GAS SUPPLIES LAKE PLANT	1.00	DOLLAR	WTP CHEMICALS/GAS SUPPLIES LAKE PLANT	2,500.00	
WTP CHEMICAL/GAS SUPPLIES SAND CREEK	1.00	DOLLAR	WTP CHEMICAL/GAS SUPPLIES SAND CREEK	2,500.00	
				Total:	$125,000.0

Subject to the Terms and Conditions Set By the City of Sandpoint
1. Acceptance of this order includes acceptance of all terms, prices, delivery instructions, specifications and conditions.
2. Purchases may not exceed the total amount of this order without prior approval.
3. Invoices and Packages must bear the Purchase Order Number above.
4. All Purchases are subject to a Net 30 payment term.
Visit www.sandpointidaho.gov for More Details

PURCHASE ORDER
CITY OF SANDPOINT
1123 LAKE STREET
SANDPOINT, ID 83864

DATE	P.O. No.
03/04/2025	**25-1495**

Date Printed: 03/06/2025

Authorized Signature

Page: 2/2

AGENDA REPORT

City Council Meeting

TODAY'S DATE: March 5, 2025

MEETING DATE: March 19, 2025

TO: City Council

FROM: Cheryl Hughes, Central Services Director

SUBJECT: Approve Salary Administration Policy Changes

DESCRIPTION/BACKGROUND:

City Council adopted the current Salary Administration Policy in December 2018 and last revised July 2023. City staff recognize a change needed within the policy that needs updating that has to do with retirement and Police.

The following change is being requested at this time:

1. Section E – Years of Service (Longevity) Recognition Awards
    a. Add #3 to this Section that reads:

        i. For Police, in addition to the retirement recognition award a retiring employee would receive as outlined in #2 above, a retiring police officer will also be provided their duty weapon to take with them at retirement.

Police officers take great pride in serving their communities. Allowing them to retire with their duty weapon is a meaningful gesture of gratitude from the City, recognizing their dedication and service. This token holds significant value to retiring officers, symbolizing their commitment and years of service.

STAFF RECOMMENDATION:

Staff recommends City Council consider approving the change to Section E – Years of Service (Longevity) Recognition Awards that would provide a police officer their duty weapon upon retirement.

ACTION:

City Council to approve changes to change to Section E – Years of Service (Longevity) Recognition Awards that would provide a police officer their duty weapon upon retirement.

WILL THERE BE ANY FINANCIAL IMPACT? No HAS THIS ITEM BEEN BUDGETED? N/A

ATTACHMENTS:

- Proposed Resolution
- Salary Administration Policy redlined section

No: 25-
Date: March 19, 2025

RESOLUTION
OF THE CITY COUNCIL
CITY OF SANDPOINT

TITLE: SALARY ADMINISTRATION POLICY AMENDMENT

WHEREAS: City Council adopted the current Salary Administration Policy in December 2018, last revised in July 2023;

WHEREAS: At this time, City staff has identified and recommends an amendment to this Policy under Section E, Years of Service (Longevity) Recognition Awards, with the addition of a new subsection 3, to state that, for Police employees, in addition to the retirement recognition award a retiring employee would receive as outlined in subsection 2 under Section E, a retiring police officer will also be gifted their duty weapon at retirement; and

WHEREAS: Police officers take great pride in serving their communities, and allowing them to retire with their duty weapon is a meaningful gesture of gratitude from the City, recognizing their dedication to Sandpoint, where this token holds significant value to retiring officers, symbolizing their commitment and years of service.

NOW THEREFORE BE IT RESOLVED THAT: The City of Sandpoint Salary Administration Policy is hereby amended as outlined herein, effective immediately.

_____
Jeremy Grimm, Mayor

ATTEST:

_____
Melissa Ward, City Clerk

Section E – Years of Service (Longevity) Recognition Awards

2. A retirement recognition award of $500 is given to full-time, regular employees upon retirement under the following circumstances:

   a. After completion of 20 years of consecutive City service; or

   b. If the employee is at least age 50 with at least 10 years consecutive City service; or

   c. If the employee is at least age 55 with at least 5 years of consecutive City service.

Payment shall be made in the last pay period following the date the employee retires.

3. For Police, in addition to the retirement recognition award a retiring employee would receive as outlined in #2 above, a retiring police officer will also be provided their duty weapon to take with them at retirement.

AGENDA REPORT

City Council Meeting

TODAY'S DATE: March 5, 2025

MEETING DATE: March 19, 2025

TO: City Council

FROM: Cheryl Hughes, Central Services Director

SUBJECT: Approve Personnel Policy Changes

DESCRIPTION/BACKGROUND:

City Council adopted the current Personnel Policy on April 17, 2019. City staff recognizes two sections within the policy that need to be updated now; although the entire policy is being evaluated and updated and a revised Personnel Policy will be brought to Council for review and adoption when that large exercise is completed.

The following changes are being requested at this time:

1. Section XV – Employee Benefits
    a. Section XV(A2b) – Paid Time Off (PTO) – Termination - Employer Contribution to be changed as follows:

        Change 2b to read: Upon separation from service due to retirement, and the employee has reached 55 years of age or his/her applicable PERSI years of service, PTO payouts may be made in the form of employer contribution (not subject to FICA tax) to a HRA/VEBA account or as outlined in Section 2a above.

    Currently, this Section 2b reads that the PTO must be made to a HRA/VEBA account if the employee separates from service for retirement. There are no requirements from PERSI that this must occur and prevents employees to leave the organization by retirement who want PTO paid out differently than to a HRA/VEBA account. The personnel policy as written currently does not provide an employee an option to retire, rather, they must resign if they wish to choose a different PTO payout. Because PERSI does not require this, the City will allow for flexibility and employees who have provided service to our community and organization, will now have the option to formally retire from the City without it affecting how their PTO is paid out.

2. Section XV – Employee Benefits
    a. Section XV(E) – Leaves of Absence to be changed as follows:

        Change E1 reference to division head to read "department" head instead;

        Change E2 to read: Any request for unpaid leave in excess of five (5) days must be submitted to the Human Resources Director and approved by the Mayor. The request must include an

explanation of the reason for the unpaid leave and a statement from the department head stating how the employee's position will be covered on the employee's absence.

Currently, the policy requires City Council written approval for unpaid leave in excess of thirty (30) days. This is an operational decision and should not require Council approval. Additionally, these types of discussions cannot occur in a public meeting due to sensitive employee information and protections, which makes written Council approval not possible.

STAFF RECOMMENDATION:

Staff recommends City Council consider approving the changes to Section XV – Employee Benefits of the Personnel Policy regarding PTO and Termination and Leaves of Absences.

ACTION:

City Council to approve changes to Section XV – Employee Benefits of the Personnel Policy regarding PTO and Termination and Leaves of Absences.

WILL THERE BE ANY FINANCIAL IMPACT? No HAS THIS ITEM BEEN BUDGETED? N/A

ATTACHMENTS:

- Proposed Resolution
- Personnel Policy redlined sections

No: 25-
Date: March 19, 2025

RESOLUTION
OF THE CITY COUNCIL
CITY OF SANDPOINT

TITLE: PERSONNEL POLICY AMENDMENT

WHEREAS: City Council adopted the current Personnel Policy on April 17, 2019;

WHEREAS: At this time, the Mayor and City staff have identified and recommend needed amendments to this Policy under two sections related to disposition of Personal Time Off (PTO) hours upon retirement and approval of leave without pay;

WHEREAS: Currently, under Section XV - Employee Benefits, subsection A2b, there is a requirement for contribution of the value of retiring employees' PTO hours to a Heath Reimbursement Account through the Voluntary Employees' Beneficiary Association (HRA/VEBA);

WHEREAS: With employees expressing a desire to have more flexibility as to the disposition of the value of their PTO hours remaining at the time of their retirement, an amendment to subsection A2b is recommended, which would allow the retiring employee to choose the HRA/VEBA contribution provided by subsection A2b or, instead, to choose an option under subsection A2a to receive direct compensation or contribution as an elective deferral to their Health Savings Account (HSA), 457(b) Deferred Compensation Plan, or PERSI Choice 401(k);

WHEREAS: Currently, under Section XV – Employee Benefits, subsection E2, the Policy requires City Council written approval for unpaid leave in excess of thirty (30) days;

WHEREAS: Because these types of discussions cannot occur in a public setting due to sensitive employee information and protections, as the policy stands now, these requests must be brought to Council in executive session, where, by State law, Council is legally forbidden to take final action or make any final decision on a matter before them; and

WHEREAS: Further, as this policy directive does not align with the types of decisions enacted by Council but is, instead, an operations matter for HR and the Mayor, an amendment has been recommended, instructing that a request for unpaid leave in excess of five (5) days, including an explanation of the reason for the unpaid leave and a statement from the Department Head as to coverage for the employee's position during the absence, must be submitted to the Human Resources Director and approved by the Mayor.

NOW THEREFORE BE IT RESOLVED THAT: The City of Sandpoint Personnel Policy is hereby amended as outlined herein, effective immediately.

_____
Jeremy Grimm, Mayor

ATTEST:

_____
Melissa Ward, City Clerk

Section XV – Employee Benefits:

A. Paid Time Off (PTO)

2. Termination
   Employees will be paid for all accrued PTO, subject to authorized deductions, when they leave employment with the City.

   a. Elective Deferral
      Upon separation from service for any reason other than retirement, PTO payouts may be made in the form of direct compensation to the employee or contribution as an elective deferral (subject to FICA tax) into the employee's HSA, 457 Deferred Compensation or PERSI Choice account.

   b. Employer Contribution

   Upon separation from service due to retirement, and the employee has reached 55 years of age or his/her applicable PERSI years of service, PTO payouts mayshall be made in the form of employer contribution (not subject to FICA tax) to an HRA/VEBA account or as outlined in Section 2 a above.

Section XV – Employee Benefits:

E. LEAVES OF ABSENCE

1. Up to five days of unpaid leave of absence may be granted by division department heads for any justifiable purpose. The leave must be approved in writing and reported to the Human Resources Director and payroll accountant. Any request for unpaid leave request in excess of five days must be submitted in writing to the City Administrator.
2. Any request for unpaid leave in excess of five (5) daysUp to thirty days' unpaid leave must be submitted to the Human Resources Director and approved by the Mayor.may be granted by the City Administrator for any justifiable purpose. The request must include an explanation of the reason for the unpaid leave and a statement from the departmentivision head stating how the employee's position will be covered in the employee's absence.

Unpaid leave in excess of thirty days shall require written approval of the City Council. Unpaid leave in excess of thirty (30) days shall require formal written approval by Department Head and signed and authorized by Mayor.

CITY OF SANDPOINT
AGENDA REPORT

DATE: 3/19/2025

TO: Mayor and City Council

FROM: Brandon Staglund, P.E., City Engineer

SUBJECT: Final Plat Approval, Boyer Farm Estates Subdivision, Phase 2

City Permit PS22-0002

BACKGROUND:

The following background information is largely generated from the *Idaho Land Use Handbook, the Law of Planning, Zoning, and Property Rights in Idaho* published by Givens Pursley, LLP, January 7, 2019.

The subdivision and "platting" process is the process of securing approvals from local jurisdictions to divide a parcel of land into smaller lots. Subdivisions are distinct from, zoning regulations. Where zoning regulations delineate the uses and the permissible ways in which land may be developed, subdivision regulations identify the procedures for dividing land and impose requirements for providing public infrastructure and other improvements when the land is developed.

The subdivision of land is governed primarily by Idaho Code §§ 50-1301 to 50-1329 within Chapter 13 entitled "Plats and Vacations." Idaho law requires "every owner creating a subdivision . . . shall cause the same to be surveyed and a plat made thereof which shall particularly and accurately describe and set forth all the streets, easements, public grounds, blocks, lots, and other essential information, and shall record said plat."

The Local Land Use Planning Act (LLUPA) requires local governments to adopt local ordinances providing "for standards and for processing of applications for subdivision permits under sections 50-1301 to 50-1329." The City of Sandpoint's subdivision process is detailed in City Code, Title 10. Similar to most jurisdictions, the City follows a two-step process for reviewing plats – a preliminary plat review and a final plat review.

Preliminary plats generally set forth the basic information (layout) to determine if the subdivision plan generally complies with the applicable requirements. Public comments and deliberation regarding a proposed project's layout occurs during the preliminary plat process and during public hearings. Once a preliminary plat is approved, developers are allowed to begin constructing public infrastructure.

Upon completion of constructing the public infrastructure (streets, utilities, etc.), the property owner engages a professional, licensed surveyor to generate the final plat. The final plat is essentially an "as-built" of the constructed public infrastructure and sets the final boundaries of each lot's property lines. Property owners are required to return to City Council for approval of the final plat which serves as confirmation/verification step that they followed through with what was agreed upon during the preliminary plat process. By approving a final plat, the document can be recorded. Once recorded, the streets and utilities become publicly-owned and the developer can sell lots and contractors may apply for building permits on the new legal lots.

To be eligible for recordation, the final plat must contain the following certificates and approvals:

- The owner must provide a certificate containing a correct legal description of the lands included in the subdivision, a statement as to its intentions to include the described lands in the plat and make an offer to dedicate all public streets and rights-of-way shown on the plat.

- The professional land surveyor making the survey must certify the correctness of the plat.
- A certificate by the applicable health district verifying approval of sewer and water facilities.
- A certificate of acceptance from the local highway district of public streets, alleys and easements for public maintenance (the Independent Highway District owns the public right-of-way within the City of Sandpoint; the City is responsible for maintenance).
- A certificate of approval by the city council (Mayor and the city clerk).
- A certificate by the city engineer and city planner.
- A certificate by the county surveyor.
- A certificate by the county treasurer within 30 days prior to recordation.

Prior to bringing a final plat before City Council, City staff inspect the completed construction, documentation, surveyor's final plat, and terms of approval associated with the preliminary plat approval. City Code requires that the final plat be in substantial conformance with the preliminary plat. The legal definition of the term "substantial" means "*essentially; without material qualification; in the main; in substance, materially; in substantial manner. About, actually, competently, and essentially*." In regards to a final plat, it is reviewed against the preliminary plat to ensure that the number of lots, general size of the lots, right-of-widths, and similar standards are consistent with that proposed during the preliminary plat process.

Additionally, the public infrastructure must be substantially complete; in this context, City staff review completeness to ensure that (a) City services (water, sewer, snow removal, etc.) are fully functioning and safe, and (b) the right-of-way provides safe and adequate access for the public and emergency services. It is typical and acceptable that a portion of the work is not 100% complete or accepted by the City at time of final plat, such as the sidewalks, removal of temporary erosion measures, planting of trees, etc. So long as the above criteria is met, as determined by the City Engineer, and the remaining work is bonded for, final plat may be approved on the basis it is "substantially" conforming and complete.

DESCRIPTION:

The applicant, Carousel Holdings, LLC, is seeking final plat approval for Boyer Farm Estates, Phase 2, a 25-lot subdivision, zoned Multi-family (RM). The site is located on Parcel RPS39500030010A, totaling approximately 4.8 acres, bounded by a 30' strip of public right-of-way and the Bonner County Readiness Center to the north, Samuelson Avenue to the west, an undeveloped parcel RPS00000102900A to the south, and Phase 1 of the Boyer Farm Estates Subdivision, approved for final plat, recorded on 4/14/2022.

On September 7, 2022, City Council approved with conditions the preliminary plat for the Boyer Farm Estates Subdivision (see attachments 3 and 4). The decision included the following conditions:

1. Final plat shall make note that no driveway access is permitted onto Samuelson Avenue.
2. Subject to an executed Development Agreement with standard terms and conditions associated with public infrastructure improvements.

A note was added to the draft final plat drawing to satisfy the first condition. The second condition requires an executed Development Agreement. However, there are no staff records of an executed development agreement. Development agreements are typically not used for standard subdivisions processed under City Code Title 10 Chapter 1.

Substantial completion of public infrastructure for Phase 2 has been certified by the engineer of record, Scott Brown, P.E. on February 10, 2025 (Attachment 5). However, additional required public infrastructure items still remain to be completed. The engineer of record has provided an engineer's estimate listing these items (Attachment 7). The developer will be required to enter into an agreement with the city, certifying that all remaining items shall be completed before release of the developer's

performance bond #107695902, and no later than three years from city council approval of the final plat, pursuant to city code 10-1-3-A. The remaining items to be completed are as follows:

1. Topsoil and seeding of planter strips and stormwater facilities.
2. Install rock energy dissipation pads behind the sidewalk at each curb cut concrete apron.
3. Adjust all meter boxes and valves in the planter strip to finished grade, once topsoil is placed.
4. Construct 3 concrete driveway approaches to city standard.
5. Remove and replace part of sidewalk damaged during construction.

After completion of the above items, and before city staff releases the performance bond #107695902, the developer shall provide a two-year warranty bond for all public improvements shown on the engineer's estimate, pursuant to city code 10-1-3-C.

No Certificate of Occupancy will be permitted until all remaining bond items are completed and approved.

The final plat has been reviewed by City staff and determined to be in substantial conformance with the approved preliminary plat.

STAFF RECOMMENDATION:

The applicant has followed the procedures required in City Code, Title 10, Chapter 1: Subdivision and New Development Standards and Regulations. The final plat is substantially in accordance with the preliminary plat previously presented to the Planning and Zoning Commission and the City Council. Additionally, the conditions of approval have been satisfied.

ACTION:

Per City Code, Title 10, Chapter 1-8(E), "The council may hold a public hearing on a final plat if requested by the planning director, mayor or city council. The city council shall approve, approve with conditions, refer the matter back to the planning commission, or deny the final plat. A written reasoned decision shall be prepared reflecting the city council's decision." The Phase 1 Final Plat conforms with all applicable standards of the Sandpoint City Code and the terms and conditions of the approved Preliminary Plat and the attached staff report dated 9/27/2022.

Move to:

1. Approve the Boyer Farm Estates Subdivision Phase 2 Final Plat.

   Or;

2. Approve the Boyer Farm Estates Subdivision Phase 2 Final Plat, with conditions.

   Or;

3. Refer the Boyer Farm Estates Subdivision Phase 2 Final Plat back to the Planning and Zoning Commission.

   Or;

4. Deny the Boyer Farm Estates Subdivision Phase 2 Final Plat.

WILL THERE BE ANY FINANCIAL IMPACT? Yes; the City of Sandpoint is responsible for the maintenance of the public infrastructure. The additional revenues associated with future development of the new lots will be incorporated into future annual budgets (revenue and expenses).

HAS THIS ITEM BEEN BUDGETED? n/a

ATTACHMENTS:

1. Vicinity Map
2. City Council Meeting Minutes (Decision) 9/7/2022
3. City Council Meeting Staff Report 9/7/2022
4. Engineer of Record's Certification Letter 2/10/2025
5. Record Drawings
6. Engineer's Estimate of Items to Be Completed
7. Draft Construction Agreement
8. Draft Codes, Covenants and Restrictions
9. Performance Bond for Remaining Items to Be Completed
10. Boyer Farm Estates, Phase 2 Final Plat

Sandpoint

BONNER COUNTY
FAIRGROUNDS

SAMUELSON

BOYER

SCHWEITZER CUTOFF

Ponderay

HIGHWAY 95

PROJECT
LOCATION

WOODLAND

Bonner Mall

Council Chambers at City Hall
1123 W. Lake St.
Sandpoint, Idaho

SANDPOINT
CITY COUNCIL

September 7, 2022
5:30 p.m.
Regular Meeting

Final / Approved — Minutes

1. Call to Order

The meeting was called to order at 5:30 p.m. by Mayor Shelby Rognstad, presiding in Council chambers at City Hall, 1123 W. Lake St., Sandpoint, Idaho.

2. Roll Call

Present: Councilors Kate McAlister, Deb Ruehle, Joel Aispuro, Andy Groat, Jason Welker and Justin Dick. All Councilors present.

3. Pledge of Allegiance

Mayor Rognstad led all present in the pledge of allegiance.

4. Announcements

Mayor Rognstad made an announcement regarding planned upgrades to the microphones at the staff tables in chambers and the availability of assisted listening devices during public meetings.

Councilor Groat reminded motorists to be cautious, with school back in session, and encouraged use of the Engage Sandpoint app, where citizens can report issues around town and also receive notifications from the City regarding road construction and other projects and activities.

Councilor Welker congratulated City Planner Amy Tweeten on her recent nuptials and announced a couple of upcoming events: Rails to Resort Schweitzer Mountain Hill Climb on September 10 and Bonner County Museum's 50th birthday party at Lakeview Park on September 16 at 4:00 p.m.

City Administrator Jennifer Stapleton announced upcoming special events that have been or are being permitted, including some reserved parking downtown for a movie premiere red carpet arrival at The Panida Theater September 13, Pend Oreille Cup youth soccer tournament at War Memorial Field and at the Travers/Centennial/Great Northern Sports Complex over the coming weekend, reserved parking and use of the Sand Creek Parking Lot for the Sand Creek Regatta September 10, and the Downtown Throwdown Cornhole Tournament, with road closure on Second Ave. from Main St. to Church St., on September 10. She also announced an upcoming community survey on the planned James Russell Sports Complex, as the City is working through the operations plan for the facility, a survey regarding the City's snow policy for the upcoming winter season, and a survey on the proposed dog park at Lakeview Park behind Memorial Field.

Infrastructure and Development Services Director Amanda Wilson announced that staff is in the process of updating the City's snow removal plan/policy, with a planned survey to gather community feedback, followed by a public workshop on October 5. She also announced completion of the Main Street paving project and an upcoming water main project on Ruth Avenue, which will include a temporary asphalt repair, with the full-width repaving project in the spring.

Parks Planning and Development Manager Maeve Nevins-Lavtar announced a fundraiser for the all-wheeled skate park at Sandpoint Strength & Conditioning and the King of the Kongcrete skate competition and fundraiser at the Concrete Lake Skatepark, hosted by the Bonner County Skatepark Association, both on Saturday, September 17. She also announced a public meeting at the picnic shelter near the boat launch area behind Memorial Field on Monday, September 19, regarding the proposed dog park. She additionally announced public participation opportunities regarding the Little Sand Creek Watershed Recreation Plan, with an open house and meeting planned for 5:30pm October 11 and 12. Finally, she reported that the City's Urban Forest Management Plan had been completed and was under review by City staff and the Tree Committee; the proposed plan will be presented to Council for consideration in the near future.

Ms. Stapleton encouraged the public to download and utilize the Engage Sandpoint mobile app and to also register on the City's Town Hall platform to keep abreast of the latest announcements, information and public participation opportunities.

Mayor Rognstad relayed his concerns regarding the issues surrounding the recent resignation of the Director of the Boundary County Library and also conveyed his disappointment with a letter to the editor published in a local newspaper, calling into question a photo of Council President McAlister that was used in conjunction with a business advertisement, remarking on the commitment of public servants to their communities and thanking City Council and City staff for their service and hard work.

5. Public Forum

Mayor Rognstad recited the general rules and procedure for public comment during the meeting, followed by public forum. Information only; no Council action.

6. Consent Calendar

Item Number:	6A	August 17, 2022, Meeting Minutes approved
Item Number:	6B	Bills approved for payment: $460,173.75 for regular payables
Item Number:	6C	Resolution 22-054
		Audit Engagement Letter for Fiscal Year Ending September 30, 2022
Item Number:	6D	Resolution 22-059
		Surplus Property Declaration and Disposition

Motion to approve the Consent Calendar.

Result:	Passed
Moved by:	Dick
Seconded by:	Groat
Voted Yes:	McAlister, Ruehle, Aispuro, Groat, Welker, Dick
Voted No:	
Abstained:	
Absent:	

7. Public Hearing

Item Number:	7A	Public Hearing on City Application PS22-0002

Mayor Rognstad announced a public hearing on a request to obtain preliminary approval for a 25-lot subdivision on one parcel, Bonner County Parcel #RPS39500030010A, totaling approximately 5 acres, bounded by the Bonner County Jail property to the north, Samuelson Avenue to the west, private property to the south, and the Boyer Farm Estates Phase I development to the east. The site is in the vicinity of North Boyer Road and Woodland Drive, legally described as Lot 1, Block 3, Boyer Farm Estates, Section 10, Township 57 North, Range 2 West, Boise Meridian, Bonner County, Idaho, according to the plat thereof recorded in Book 18 of Plats, Page 61.

Notice of the public hearing was published in the Bonner County Daily Bee on August 16, 2022.

The Mayor recited the order and procedure for the hearing and noted that any written comments received prior to agenda posting were included in the meeting packet or otherwise provided to Council.

All Council members confirmed no ex parte contact or conflict of interest regarding this request.

City Planner Amy Tweeten provided an introduction and explanation of the request and fielded questions from Council members.

Adam Brizendine was in attendance remotely on behalf of the applicant and fielded questions from Council members.

Mayor Rognstad opened the public hearing. No one testified in favor or in opposition. Lake Pend Oreille School District Superintendent Becky Meyer testified as neutral to the request.

Mayor Rognstad closed the public hearing. No further Council deliberation or questions.

Motion to approve the request by Carousel Holdings, LLC, for approval of the Boyer Farm Estates Phase 2 Preliminary Plat for a 25-lot proposed subdivision located east of N. Samuelson Ave., approximately 300' north of Woodland Avenue, south of the Bonner County Readiness Center, and west of Boyer Farm Estates Phase I, parcel number RPS39500030010A, subject to the following conditions:

1. Final plat shall make note that no driveway access is permitted onto Samuelson Avenue.
2. Subject to an executed Development Agreement with standard terms and conditions associated with public infrastructure improvements.

This motion to approve is made based on the recommendation of the Planning and Zoning Commission and the following findings of fact:

1. The preliminary plat was set for public hearing before the Planning and Zoning Commission or a hearing examiner only after all required documents were received and fees were paid;
2. Notice of the public hearing was sent to the property owners within three hundred feet (300') of the development;
3. City Council conducted a public hearing;
4. The Commission's findings, as documented in the meeting minutes approved August 16, 2022, are deemed accurate and correct; and
5. As presented in the staff report, the application is substantially compliant with the provisions of Sandpoint City Code.

Result:	Passed
Moved by:	Groat
Seconded by:	Welker
Voted Yes:	McAlister, Ruehle, Aispuro, Groat, Welker, Dick
Voted No:	
Abstained:	
Absent:	

Item Number:	7A-1 Resolution 22-055 Boyer Farm Estates, Phase 2, Development Agreement

Motion to approve the Resolution for the Boyer Farm Estates Phase II Subdivision Development Agreement with Carousel Holdings, LLC.

Result:	Passed
Moved by:	Welker
Seconded by:	Dick
Voted Yes:	McAlister, Ruehle, Aispuro, Groat, Welker, Dick
Voted No:	
Abstained:	
Absent:	

8. Old Business

Item Number:	8A	Madison Meadows Subdivision Final Plat (City App #PS21-0002)

Mayor Rognstad announced that the first item under Old Business was a request for approval of the final plat for the Madison Meadows Subdivision.

Ms. Tweeten provided an introduction and explanation of the request and, along with Ms. Wilson, fielded questions from Council members.

Motion that the Sandpoint City Council, after consideration of the criteria and relevant standards of Idaho Code and Sandpoint City Code, approve the request by Atlas Development, Inc., for the Madison Ave 10-Lot proposed subdivision located at 412 and 424 Madison Avenue, parcel ID numbers RPS36860000040A and RPS36860000030A, and bounded by private property to the north, east, and south and Madison Avenue to the west, subject to the following conditions:

1) Conditions a-u within section VI of the staff report provided.

Based on evidence, records, and testimony, the reasons for approving this request are:

1. Staff has followed the notice procedures applicable to Subdivisions contained in Sandpoint City Code Title 9, Chapter 9.
2. Based on information presented at the hearing and the placement of limitations through conditions, the application is in compliance with the subdivision and zoning requirements in Sandpoint City Code per the following justification(s): (none given)
3. The proposed subdivision is consistent with the overall planning goals and objectives outlined in the Comprehensive Plan.

Result:	Passed
Moved by:	Dick
Seconded by:	Aispuro
Voted Yes:	McAlister, Ruehle, Aispuro, Groat, Welker, Dick
Voted No:	
Abstained:	
Absent:	

Item Number:	8B	Resolution 22-056 LHTAC/Local Agreement 2022 Local Children Pedestrian Safety (CPS) Program Division Avenue Corridor Safety Improvement, Phase 1, City of Sandpoint CPS# 2022-17

Mayor Rognstad announced that the final item under Old Business was consideration of an agreement with the Local Highway Technical Assistance Council for the 2022 Local Children Pedestrian Safety Program Division Avenue Corridor Safety Improvement Project, Phase 1.

Ms. Wilson provided a presentation, with information regarding this travel corridor, the planned improvements, and the $250,000 grant that had been awarded to the City for this phase on the east side of Division Avenue, approximately between Superior Street and Highway 2, and fielded questions from Council members.

Motion to approve the Resolution for LHTAC/Local Agreement 2022 Local Children Pedestrian Safety (CPS) Program Division Avenue Corridor Safety Improvement, Phase 1, City of Sandpoint CPS# 2022-17.

Result:	Passed
Moved by:	Ruehle
Seconded by:	Groat
Voted Yes:	McAlister, Ruehle, Aispuro, Groat, Welker, Dick
Voted No:	
Abstained:	
Absent:	

9. New Business

Item Number:	9A	Resolution 22-057 Medical Premium Stabilization Reserve Policy

Mayor Rognstad announced that the first item under New Business was consideration of adoption of a Medical Premium Stabilization Reserve Policy, as well as some additional minor changes to the City's Financial Policies and Guidelines.

Ms. Stapleton provided a presentation with information as relayed in the staff report: This policy would establish a medical premium stabilization reserve and guide the budgetary use of these resources, allowing the City to use these set-aside funds to offset future medical premium increases. Under the current contract for employees' medical insurance, the City is eligible for an annual premium rebate, which eligibility and amount is calculated yearly based on the difference between premiums paid by the City and employees and expenses paid by the insurance carrier; when premiums paid exceed expenses incurred by the plan, the difference is shared between the carrier and the City. The reserve would be used to offset future annual premium increases that exceed 10% over prior year costs for both the City and its taxpayers, as well as plan participants. City Council would consider and approve the use of these funds during the annual budgeting process. Autumn Inman of Taylor Insurance was present and made some additional remarks.

Motion to approve the City of Sandpoint Medical Premium Stabilization Reserve Policy and additional changes to the City's Financial Policies and Guidelines, as presented by staff.

Result:	Passed
Moved by:	Groat
Seconded by:	Dick
Voted Yes:	McAlister, Ruehle, Aispuro, Groat, Welker, Dick
Voted No:	
Abstained:	
Absent:	

Item Number:	9B	Resolution 22-058 National Endowment for the Arts (NEA) / American Rescue Plan (ARP) Subgrant Program

Mayor Rognstad announced that the final item under New Business was a request for approval of the City of Sandpoint NEA / ARP Subgrant Program.

Arts and Historic Preservation Officer Heather Upton provided a presentation, with the history surrounding these grant funds, expenses that are eligible and those that are ineligible for this funding, along with the grant application process, and fielded questions from Council members.

Motion to approve the Resolution for the City of Sandpoint National Endowment for the Arts (NEA) / ARP Subgrant Program.

Result:	Passed
Moved by:	McAlister
Seconded by:	Groat
Voted Yes:	McAlister, Ruehle, Aispuro, Groat, Welker, Dick
Voted No:	
Abstained:	
Absent:	

Mayor Rognstad announced that the final item on the agenda would be an executive session. He called for a short break, and the video recording ended.

10. Executive Session

Item Number:	10A Decision to convene in Executive Session

Following the brief recess, there was a motion to convene in Executive Session pursuant to Idaho Code § 74-206(1)(c) to acquire an interest in real property not owned by a public agency.

Result:	Passed
Moved by:	Dick
Seconded by:	Groat
Voted Yes:	McAlister, Ruehle, Aispuro, Groat, Welker, Dick
Voted No:	
Abstained:	
Absent:	

Item Number:	10B Executive Session

The executive session was held. Council took no action and made no decisions during the session.

11. Reconvene Regular Meeting

Following conclusion of the executive session, the regular meeting reconvened at 8:26 p.m.

12. Adjourn

With no further business on the agenda, the meeting was adjourned at 8:26 p.m.

I presided over this meeting and can confirm that these minutes, prepared by the City Clerk, were approved by City Council on September 21, 2022.

Shelby Rognstad, Mayor

Attest: Melissa Ward, City Clerk

(Note for the file: In the City Clerk's absence, this meeting was clerked by Deputy City Clerk Cassidy Brocaille. The City Clerk prepared the minutes, based on the meeting recordings and the notes taken by the Deputy City Clerk during the meeting.)

Staff Report

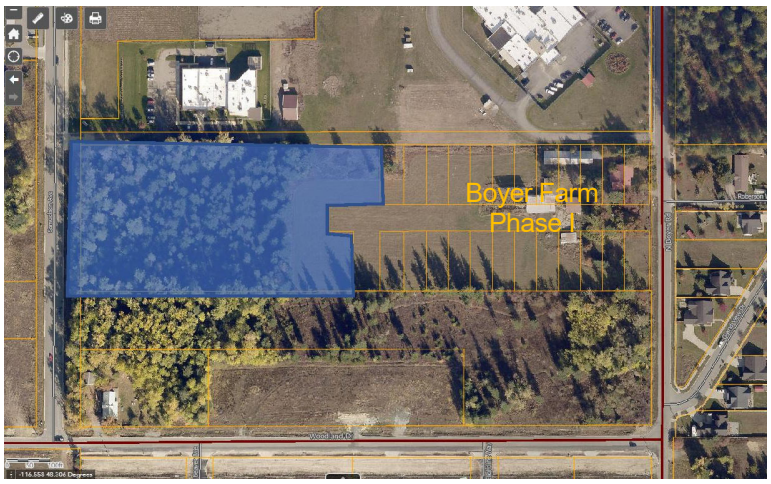
To: City Council
Prepared by: Amy Tweeten, AICP, City Planner
Report: August 26, 2022
Meeting: September 7, 2022
Item: PS22-0002: Boyer Farm Estates Phase II Preliminary Plat - Public Hearing

Please Note: The Application and all materials related to this request are provided on the City's website at: www.sandpointidaho.gov/PS22-0002

1) Introduction and Background

At its August 2nd meeting, the Planning and Zoning Commission held a public hearing on a request from Carousel Holdings, LLC for preliminary approval to subdivide an approximately 5-acre parcel into 25 single family lots in the RM Multiple Family Residential district. The property is east of N. Samuelson Ave., approximately 300' north of Woodland Avenue, south of the Bonner County Readiness Center, and west of Boyer Farm Estates Phase I. Based on finding the proposed subdivision was compliant with City codes and consistent with planning documents, the Commission recommended approval to City Council.

Figure 1 Site Location



The subject parcel was created through the Boyer Farm Estates Phase I Subdivision, a 24-lot subdivision that received final plat approval by City Council on March 16, 2022. Boyer Farm Estates Phase II is an extension of Phase I, with lots that are predominately 50 feet in width and between 6,750 and 8,681 square feet in area.

Preliminary plats set forth the basic information for the Planning & Zoning Commission and the City Council to determine if the proposed subdivision generally complies with the applicable requirements of the Sandpoint City Code. Upon approval of a preliminary plat by City Council, a permit for public infrastructure improvements may be issued and once complete/accepted, a final plat may be approved by City Council and recorded. A final plat is necessary to create/sell new lots and no building permits may be issued prior to the final plat recording.

Figure 2 Zoning

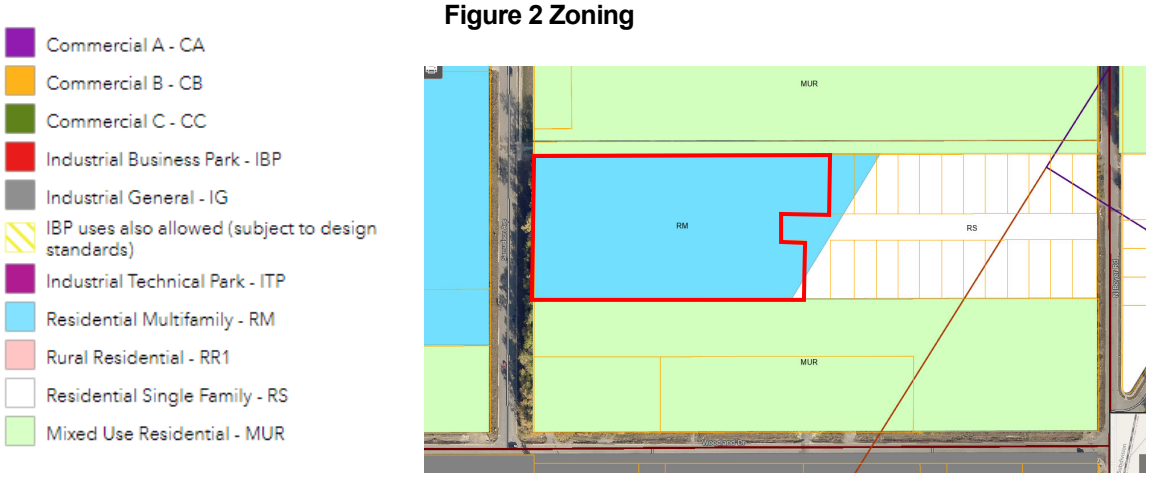


Figure 3 - Preliminary Plat

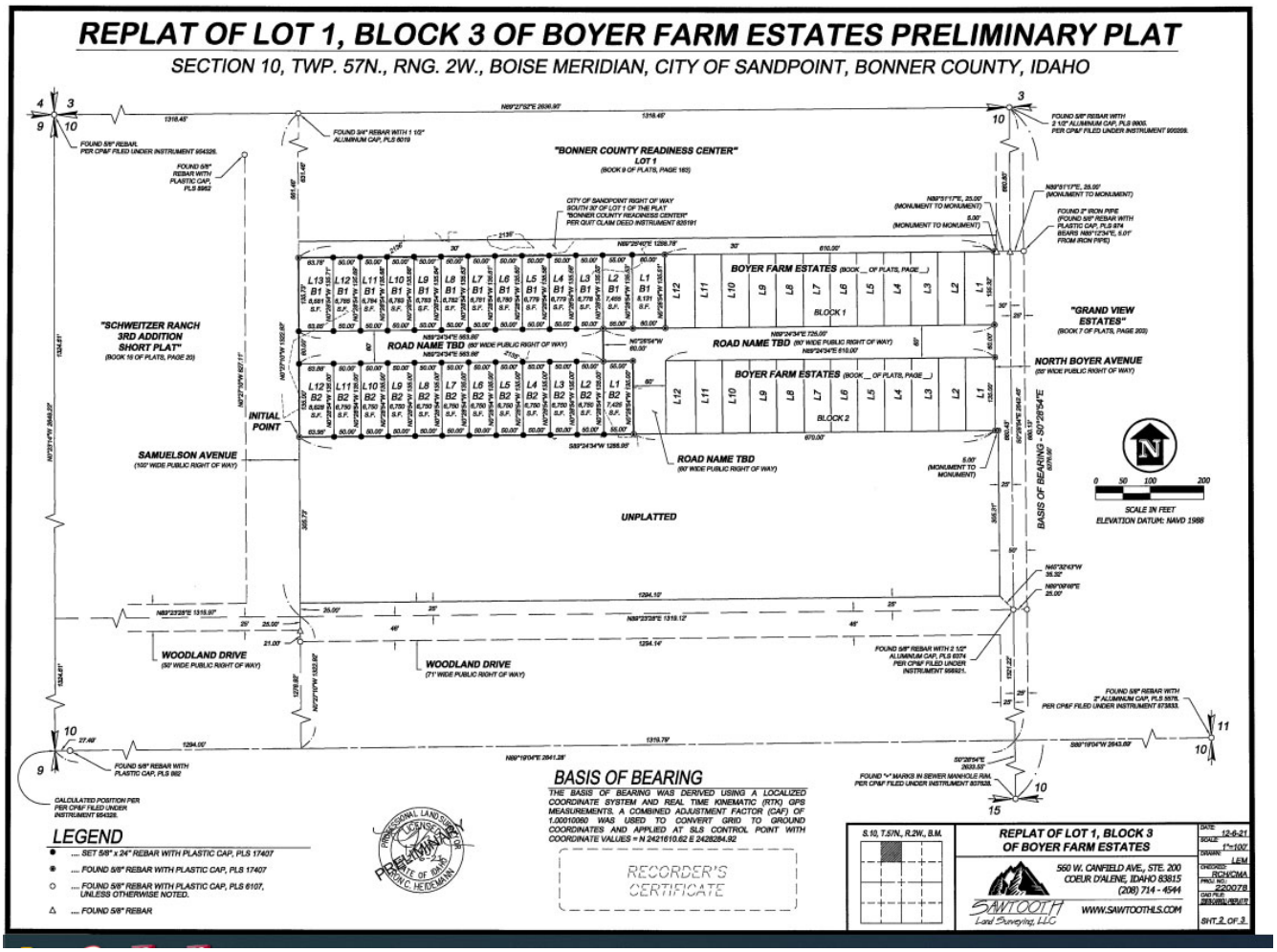


Figure 4 - Preliminary Plat Detail

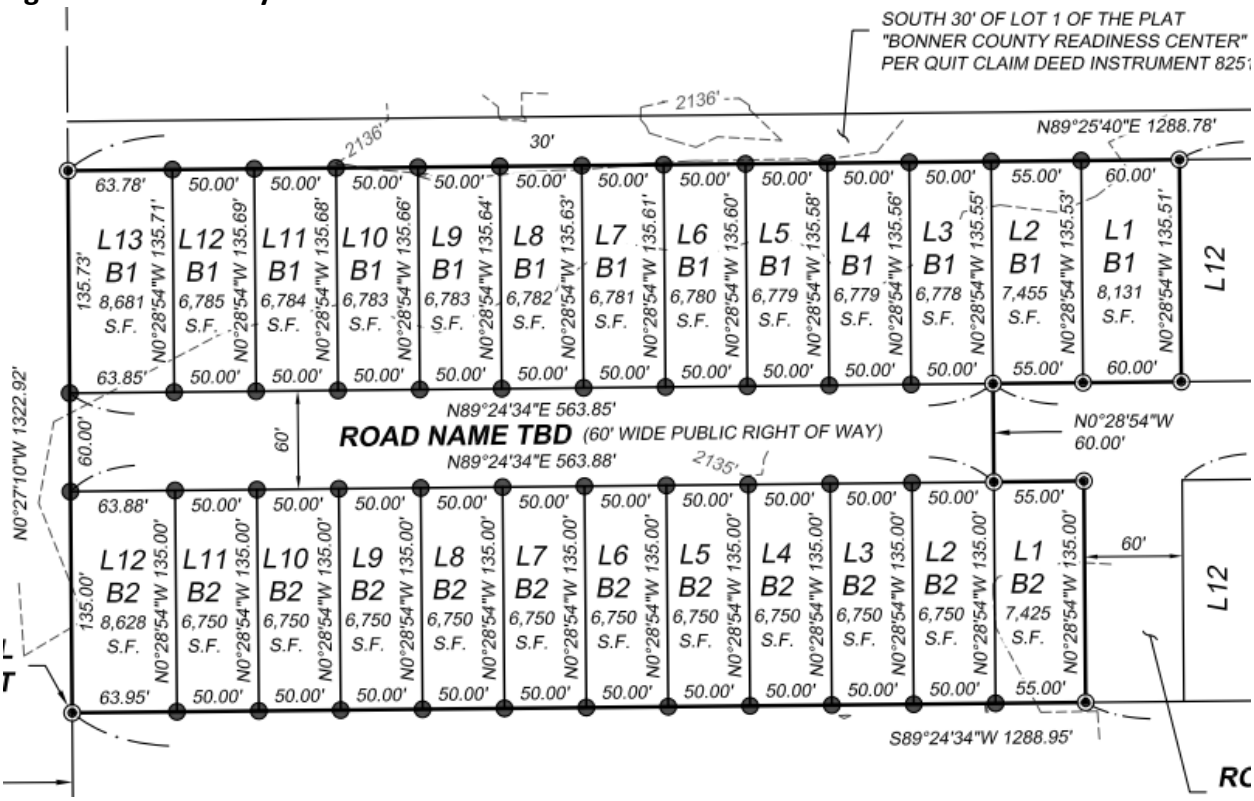
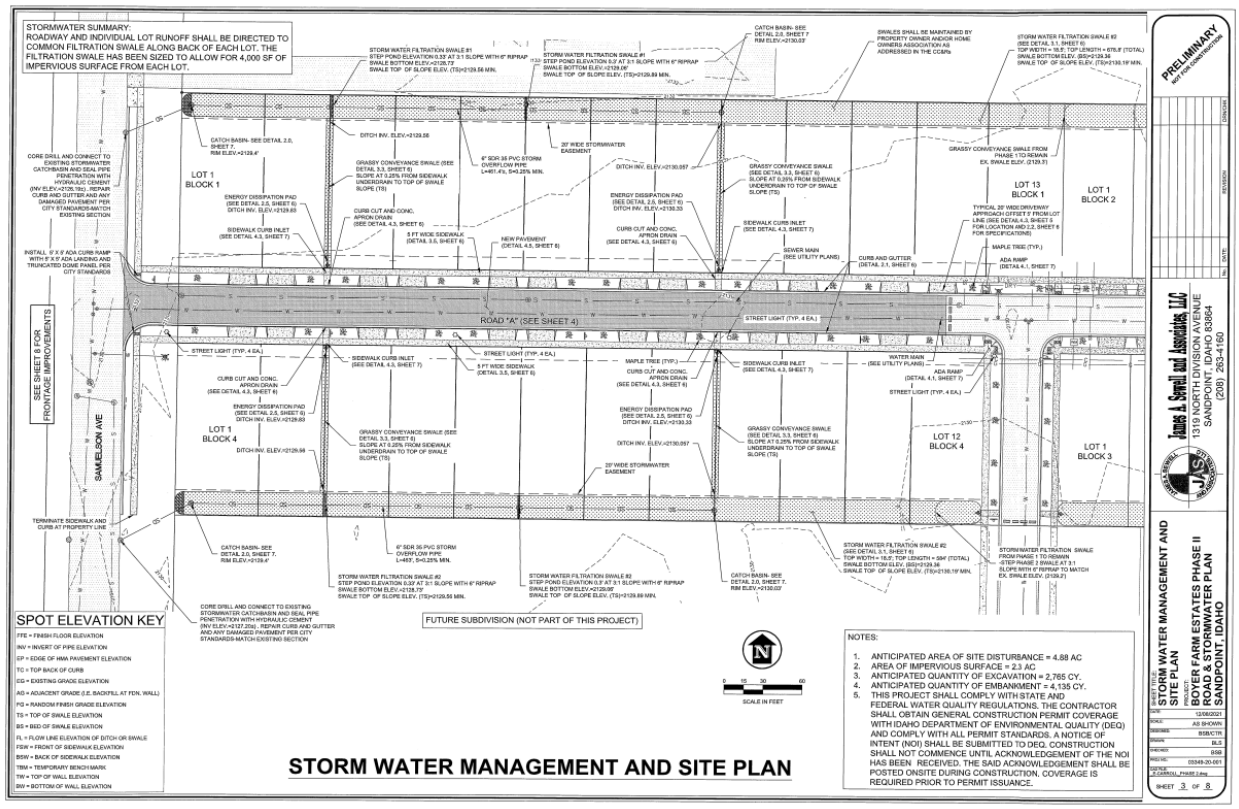


Figure 5 – Preliminary Improvement Plans



2) Agency Comments

Per Idaho Code and Sandpoint City Code, all applicable jurisdictions and agencies have been notified of the proposal including, but not limited to:

REVIEWING DEPARTMENTS & AGENCIES:				
City of Sandpoint	**Local Agencies & Districts**	**State & Federal**	**Bonner County**	**Other**
☒ **Building** ☒ **Fire Marshall** ☒ **Planning** ☒ **City Engineer** ☒ **Operations**	☒ **Independent Highway District** ☒ **Pend Oreille School District** ☒ **Panhandle Health District** ☒ **City of Dover** ☒ **City of Ponderay**	☒ **ID Dept. Lands** ☒ **Environmental Quality** ☒ **ID Transportation Dept. (ITD)** ☒ **USACE** ☒ **ID Water Resources**	☒ **Surveyor** ☒ **Sandpoint Airport** ☒ **Planning** ☒ **BC EMS** ☒ **Commission**	☒ **Avista Utilities** ☒ **Northern Lights** ☒ **Various Utility/Service Providers** ☒ **BNSF Railroad**
X = Request for review/comments sent to department or agency.				

At the time of this report draft, the city has received four (4) agency responses to the application. All comments received before the hearing will be forwarded to the Council and added to the application website

Commenter	Agency/Position	Issue
Mel Bailey	Independent Highway District	Public improvement, lot width, and ROW comments
Kristie May	ID Dept of Env. Quality	Idaho Environmental Guidelines provided
Andrea Ballard	Bonner County GIS	Legal description incomplete; signature block lists wrong year
Hannah Nishek	Bonner County GIS	Combination of plat name and lot/block numbering to be revised; owner's cert. incomplete
Monica Carash	Bonner County GIS	Add road name to plat
Stacy Simpkins	Idaho Transportation Dept.	No Comment

This plat has been reviewed for conformance with Sandpoint City Code, including review of right-of-way and lot width for conformance with standards. The Developer is required to maintain compliance with the United States Environmental Protection Agency's Construction General Permit (CGP) through the development, as noted in the Development Agreement. Bonner County GIS Department plat revisions are required to be incorporated prior to final plat.

3) Conformance with existing plans, policies, and regulations

A. Multimodal Transportation Master Plan/Urban Area Transportation Plan

City Code, Title 10, Section 6 requires conformance with the Transportation Plan and provides that streets shall be designed in accordance with the development standards of the city of Sandpoint. The

Multimodal Transportation Master Plan (MTMP) adopted in 2021 provides vision, goals and objectives against which developments can be evaluated. The Urban Area Transportation Plan (UATP) serves as the current standards, specific to access management and traffic analysis. The relevant goals, objectives and standards for which a subdivision should be evaluated are noted below, with staff review **bolded.**

The development did have a full traffic impact study (TIS) completed and reviewed by the City's traffic engineer that is detailed later in this report.

MTMP Goal 1. Provide a balanced approach to mobility.
Objectives:

- Improve and enhance safety and traffic circulation and preserve an acceptable level of service (LOS) at intersections; strive to maintain a LOS of D or better for peak hour traffic at intersections on City streets.
- Limit the number of approaches onto collectors and arterials in order to minimize safety conflicts between modes and preserve the function of the multimodal corridor.
- Continue to require compliance with roadway access management standards as part of land use application approval process.

The subdivision does not create any additional approaches onto collector streets and the TIS determined the development will not reduce any intersections to below a LOS D.

MTMP Goal 2. Provide a walkable and bikeable network throughout the community
Objectives:

- Continue to enhance the walkability and bike-ability of not only Downtown, but also the entire community and improve walking and bicycling routes throughout the community.
- Continue to require development proposals to provide complete streets in a manner consistent with design standards, as applicable.

The subdivision will have sidewalks on both sides of Jersey Street (east/west) and Holstein Place (north/south), as well as extend the existing sidewalk on Samuelson Avenue, creating a loop around the County property.

MTMP Goal 4. Support a resilient, livable and sustainable multimodal system
Objectives:

- Consider the long-term functionality and maintenance obligations when developing right-of-way design standards and through the subdivision approval process.
- Require compliance with adopted street design standards.

The subdivision will provide a 60-foot right-of-way, meeting City design standards.

MTMP Goal 8. Proactively plan for an increase in demands
Objectives:

- Continue to implement requirements for traffic analyses and mitigation measures

resulting from private development and changes in use.

- With new development projects, encourage the design and construction of local streets to improve multimodal connectivity and safety; encourage well-connected, grid type street patterns with new development.

As noted above and detailed further below, a traffic impact analysis was completed for Phase 1 and 2 of Boyer Farm, which resulted in no need for off-site mitigation measures.

Applicable appendices of the UATP are reviewed below.

- Appendix E, Developer Packet
  Provides a checklist for ensuring design coherence with urban area development standards.

  Complete compliance with the UATP will occur with engineering review and permits for construction.

- Appendix G, Access Management Policy

  Access management is the proactive management of vehicular access points to land parcels adjacent to all manner of roadways to promote safe and efficient use of the transportation system. This local policy is consistent with national engineering best practices.

  Approach Location
  Approaches shall be located so as not to create undue interference with, or hazard to, the free movement of normal street or pedestrian traffic, or cause areas of congestion.

  Approach Spacing
  Spacing standards limit the number of driveways on a roadway by mandating a minimum separation distance between driveways. This reduces the potential for collisions as motorist enter or exit the roadway and encourages joint access, where appropriate. Table G-4 provides the Minimum Intersection and Approach Spacing Requirements, specifying that driveways on a collector street shall be a minimum of 150' apart and on Local (residential) streets allows for access to each lot. The UATP also provides that the spacing between intersections shall be no less than 250'.

  All elements applicable to the preliminary plat appear to conform with Appendix G.

  a. **Approach location – The distance between the intersection of Jersey Street at N. Samuelson Avenue will be approximately 440 feet north of Woodland Avenue and fifty (50) feet south of the Samuelson development driveway. Woodland Avenue, considered a Major Collector, will not be modified with this application. No additional approaches on the collector are proposed.**
     Approach spacing – each residential lot will be served by an approach to Jersey Street, with no driveways onto N. Samuelson Avenue.

b. The proposed subdivision is substantially compliant with the goals and objectives of Appendix G of the Urban Area Transportation Plan, providing pedestrian and vehicular access while minimizing access to N. Samuelson Avenue and connecting to the existing Jersey Street with access to N. Boyer Road.

- Appendix H, Traffic Impact Study
  The applicant submitted a full Traffic Impact Study to account for both Phase I and Phase II of Boyer Farm. The analysis indicated the development will result in 508 net new weekday trips, with 38 net new trips occurring during the AM peak hour and 50 net new trips during the PM peak hour. The analysis indicated that all intersections in the study area continue to operate at an acceptable level of service (LOS D or better), with minimal queuing at the stop-controlled intersections. Based on the analysis, no project-specific off-site transportation mitigation is required.

C. Other Provisions (City Code Title 7)
City Code, Title 7 provides various additional requirements related to utility and rights-of-way construction. Resolution 00-22 adopts a number of other manuals, standards, and specifications for public streets and rights-of-way. Conformance with these other provisions is thoroughly assessed during the construction permitting phase of the project whereby detailed engineered plans undergo a review process.

Conformance with these provisions is thoroughly assessed during the construction permitting phase of the project when detailed, engineered plans are reviewed. Municipal utilities are available in proximity to the site.

D. Zoning (City Code, Title 9)
Zoning code regulates uses, setbacks, lot sizes, required frontages along streets, and may also contain certain design standards for resulting development.

- Residential Multi-Family (RM) Zone
  The Multi-Family Zone is intended to preserve land for housing and to provide diversity in housing options. The RM zone requires a minimum lot area of 5,000 SF and minimum frontage of 37.5'.

  All proposed residential lots conform to these standards. Building setbacks will be checked and enforced at the building permit stage of development, as will design standards regulating the location and orientation of windows, entrances, and garages.

E. Subdivision & Development Standards (City Code, Titles 10 & 11)

Subdivision code section 10-1-6 regulates the required public improvements to serve a development, including the overall layout of blocks, streets, pathways, the provision of utilities, design standards and general procedures. The following table provides a snapshot of conformance to certain standards typically evaluated at the preliminary plat stage:

Right of Way Width	Yes – 60’
Transportation Plan Conformance	Yes
Right of Way Adjoining Undeveloped Property	Yes
16’ Alley width	N/A
Block Length	No – See review below
Street Arrangement:	Yes
Double Frontage Lots	Yes
Public Utility Easement:	Yes
Property Corners	Yes
Curb Corners	Yes
5% Street Grade maximum	Yes
Parks, playgrounds & schools considered	No Comment from LPOSD.
Traffic Analysis	Yes
Private Streets	N/A
Interconnection/Street Intersections	Yes
Stormwater Management Ordinance	Yes; conceptual engineering appears to be compliant; complete code review of Title 11, Chapter 3 to be provided prior to issuance of a construction permit.

A. Block length

Section 10-1-6-A-5 states that block lengths shall be between 300 and 600 feet and the proposed block length is 619 feet. However, given the property orientation, if an additional cross street were created, the applicant would not be able to meet both the minimum and maximum block lengths. As the full length of the street is approximately 1,300 lineal feet, the acting city engineer finds the layout acceptable.

Title 11 standards for storm water management are reviewed through the public Infrastructure approval process, and impact fees are assessed at time of building permit.

V. Action

In accordance with §10-1-8-C and §10-1-8-D, “The city council shall consider the preliminary plat following receipt of action by the planning commission in a public hearing;” and, ”The city council may approve, approve with conditions, deny or remand the preliminary plat back to the planning commission. A written reasoned decision shall be made to reflect the council's decision. If the preliminary plat application is denied, there will not be further consideration of the plat.”

In accordance with §9-9-9-B, “The city council shall review the recommendation and information presented by the planning commission at the first regular council meeting, or a special council meeting called for that purpose, following the planning commission's hearing. Public hearings in

the case of annexations, comprehensive plan changes, zone changes and subdivisions shall be held according to Idaho Code 67-6509(b) and as provided by this chapter. The city council shall then take one of the following actions:

1. Concur with the recommendation of the planning commission if said commission's finding is deemed accurate and correct and grant the application, and, where action requires an ordinance to be adopted by the city council, proceed according to Idaho Code section 50-902.
2. Postpone consideration of the application to consult with the planning commission and its advisors and staff so that, within forty (40) days, after hearing the planning commission's recommendation, the application shall be approved, conditionally approved, or denied.
3. Deny the application.

TEMPLATE MOTIONS: ***(see next page)***

If Approving:

"I move that the Sandpoint City Council **APPROVE** the request by Carousel Holdings, LLC for approval of the Boyer Farm Estates Phase 2 Preliminary Plat for a 25-lot proposed subdivision located east of N. Samuelson Ave., approximately 300' north of Woodland Avenue, south of the Bonner County Readiness Center, and west of Boyer Farm Estates Phase I, parcel number RPS39500030010A, subject to the following conditions:

1. *Final plat shall make note that no driveway access is permitted onto Samuelson Avenue*
2. *Subject to an executed Development Agreement with standard terms and conditions associated with public infrastructure improvements*
3. _____
4. _____

"This motion to approve is made based on the recommendation of the planning and zoning commission and the following Findings of Fact:

1. *The preliminary plat was set for public hearing before the planning commission or a hearing examiner only after all required documents were received and fees were paid;*
2. *Notice of the public hearing was sent to the property owners within three hundred feet (300') of the development;*
3. *City Council conducted a public hearing.*
4. *The commission's findings as documented in the Meeting Minutes approved August 16, 2022 are deemed accurate and correct;*
5. *As presented in the staff report, the application is substantially compliant with the provisions of Sandpoint City Code."*

*** Any council member who makes this motion has the express ability to add or remove any of these suggested findings of fact as the moving party deems appropriate. These are only suggested findings based on the result of the public hearing held by the planning and zoning commission.*

If Denying:

"I move that the Sandpoint City Council **DENY** the request by Carousel Holdings, LLC for approval of the Boyer Farm Estates Phase 2 Preliminary Plat for a 25-lot proposed subdivision located east of N. Samuelson Ave., approximately 300' north of Woodland Avenue, south of the Bonner County Readiness Center, and west of Boyer Farm Estates Phase I, parcel number RPS39500030010A.

"This motion to deny is made on the grounds that one or more of the following requirements has not been met:"

1. *The preliminary plat was set for public hearing before the planning commission or a hearing examiner only after all required documents were received and fees were paid;*
2. *Notice of the public hearing was sent to the property owners within three hundred feet (300') of the development;*
3. *The commission's findings as documented in the Meeting Minutes approved August 16, 2022 <u>are/are not</u> deemed accurate and correct;*
4. *As presented in the staff report, the application <u>is/is not</u> substantially compliant with the provisions of Sandpoint City Code, specifically _____ (e.g. block length is not compliant with Section 10-1-6-A-5).*

*** Any council member who makes this motion has the express ability to add or remove any of these suggested findings of fact as the moving party deems appropriate. These are only potential findings that could lead to a denial of the application.*

VI. Application History

2/2/2022	Application Submittal
6/7/2022	Application Complete
7/7/2022	Notice to applicant of next available public hearing date
7/12/2022	Hearing Notice published and mailed to property owners within 300 feet
7/25/2022	Hearing Notice posted on site
8/2/2022	Planning and Zoning Commission hearing and recommendation
9/7/2022	City Council public hearing and possible action

VII. Attachments (*www.sandpointidaho.gov/PS22-0002)*

1. **Subdivision Application, Narrative and General Information**
2. **Preliminary Plat**
3. **Preliminary Improvement Plans**
4. **Traffic Impact Analysis and Review**
5. **Required Public Notices**
6. **Written Comments Received Prior to Agenda Posting**

JAMES A. SEWELL & ASSOCIATES, LLC

1319 North Division Avenue
Sandpoint, Idaho 83864
(208) 263-4160

• Civil Engineering • Land Surveying • Building Inspection • Land Use Planning

February 10, 2025

Brandon Staglund, PE
City Engineer
City of Sandpoint
1123 Lake St.
Sandpoint, ID 83864

Subj: Boyer Farms Phase 2 – Subdivision Construction Substantial Completion

Dear Brandon,

Enclosed are the following documents for your review and to include in your files:

- Water main hydrostatic pressure results
- Sewer main air test results
- Sewer manhole vacuum test results
- Water main bacteriological test results
- Road subgrade nuclear densometer compaction test results
- Road ballast compaction report
- Road base rock nuclear densometer compaction test results
- Road nuclear densometer pavement compaction test results
- Water & sewer record drawings
- Roadway and storm water management record drawings
- Engineer's construction cost estimate for items remaining to be installed

I recently received a copy of the CCTV results for the section of sewer main extending between manhole nos. 3 and 4, and nos. 4 and 5. There did not appear to be any sags in the sewer main, nor did I see any apparent deficiencies. The service laterals between manhole nos. 4 and 5 appeared to have debris in them. The laterals should be flushed.

Based on construction observation performed by James A. Sewell & Associates, LLC and positive test results, I have found that the materials and installation of completed items to date are in accordance with the approved plans issued for construction. This certification is not intended to include incomplete construction items or any inspection and testing that has not yet been performed.

This certification is limited to items visually apparent and readily accessible at the time of inspection.

Sincerely,

B. Scott Brown, PE
James A. Sewell & Associates, LLC



REPLAT OF LOT 1, BLOCK 3 OF BOYER FARM ESTATES PHASE II CONSTRUCTION ROAD & STORMWATER MANAGEMENT RECORD DRAWINGS

RPS00000102850A, S10-T57N-R2W, BOISE MERIDIAN, BONNER COUNTY, IDAHO

RECORD DRAWING

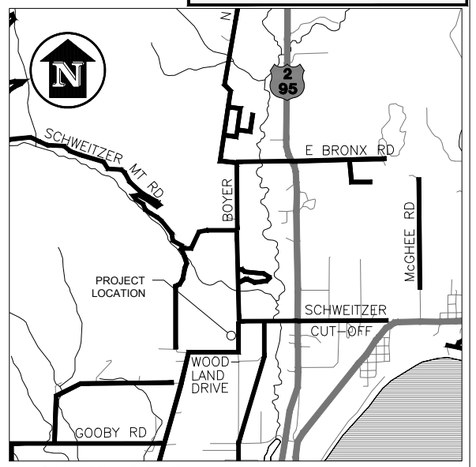
PROFESSIONAL REGISTERED ENGINEER 8607 12/5/2025 STATE OF IDAHO B. SCOTT BROWN

LEGEND (ALL SHEETS)

- PROPERTY LINE
- PROPERTY LINE (OTHERS)
- EASEMENT
- SETBACK
- 2056 EXISTING CONTOUR
- SILT FENCE
- EXISTING CONCRETE
- EXISTING ASPHALT
- EXISTING GRAVEL
- EXISTING CURB AND GUTTER
- PROPOSED TREE
- PROPOSED SIGN
- X EXISTING FENCE
- > EXISTING DITCH
- W EXISTING WATER MAIN
- WM EXISTING WATER METER
- EXISTING VALVE
- EXISTING HYDRANT
- S EXISTING SANITARY SEWER MAIN
- S EXISTING SEWER MANHOLE
- BE EXISTING BURIED ELECTRIC
- AE EXISTING AERIAL ELECTRIC
- E ELECTRICAL BOX
- HH HAND HOLE
- UTILITY POLE
- PROPOSED LIGHT POLE
- EXISTING GUY WIRE
- T EXISTING TELEPHONE
- T EXISTING TELEPHONE PEDESTAL
- PROPOSED CONCRETE
- PROPOSED ASPHALT
- PROPOSED CURB AND GUTTER
- > PROPOSED DITCH INVERT
- PROPOSED RIP RAP
- W PROPOSED WATER MAIN
- WS PROPOSED WATER SERVICE
- PROPOSED WATER VALVE
- WM PROPOSED WATER METER
- PROPOSED HYDRANT
- W PROPOSED WELL
- S PROPOSED SANITARY SEWER MAIN
- SS PROPOSED SANITARY SEWER SERVICE
- S PROPOSED SEWER MANHOLE
- SD PROPOSED STORM DRAIN PIPE
- PROPOSED STORM WATER SWALE
- PROPOSED STORM INLET (GRATED LID)
- D PROPOSED STORM MANHOLE (SOLID LID)
- BE PROPOSED BURIED ELECTRIC
- G PROPOSED GAS
- C PROPOSED COMMUNICATIONS (TELEPHONE, CABLE, ETC.)
- FOUND SURVEY MONUMENT/MARKER
- DETECTABLE WARNING PANEL

SPOT ELEVATION KEY

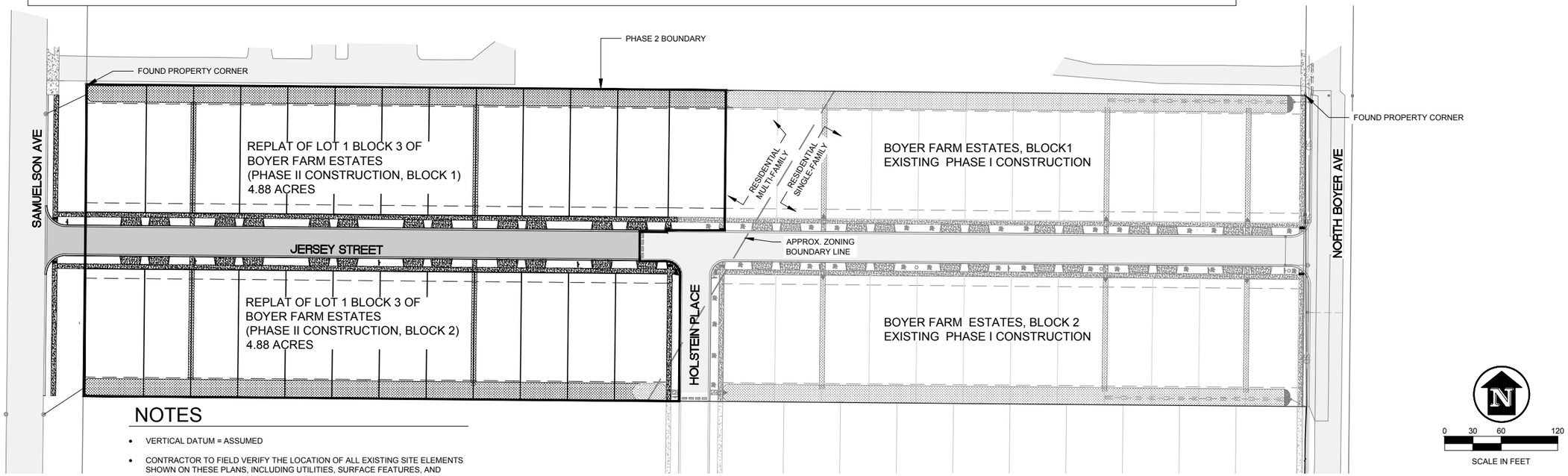
FFE = FINISH FLOOR ELEVATION
INV = INVERT OF PIPE ELEVATION
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AG = ADJACENT GRADE (I.E. BACKFILL AT FDN. WALL)
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TBM = TEMPORARY BENCH MARK
TW = TOP OF WALL ELEVATION
BW = BOTTOM OF WALL ELEVATION



VICINITY MAP
NOT TO SCALE

DRAWING INDEX

SHEET #	TITLE
1	COVER SHEET
2	SPECIFICATIONS
3	STORM WATER MANAGEMENT AND SITE PLAN
4	ROAD "A" PLAN AND PROFILE
5	ROAD DETAILS
7	DETAILS
8	SAMUELSON AVENUE FRONTAGE IMPROVEMENTS



NOTES

- VERTICAL DATUM = ASSUMED
- CONTRACTOR TO FIELD VERIFY THE LOCATION OF ALL EXISTING SITE ELEMENTS SHOWN ON THESE PLANS, INCLUDING UTILITIES, SURFACE FEATURES, AND TOPOGRAPHY, AND NOTIFY THE ENGINEER OF ANY DISCREPANCIES BEFORE BEGINNING WORK.
- ALL PROPOSED RESIDENTIAL LOTS WILL FRONT ON THE PROPOSED INTERIOR STREET

OVERALL SITE PLAN

No.	DATE:	REVISION	DR/CHK

James A. Sewell and Associates, LLC
1319 NORTH DIVISION AVENUE
SANDPOINT, IDAHO 83864
(208) 263-4160

SHEET TITLE: COVER SHEET

PROJECT: BOYER FARM ESTATES PHASE II ROAD & STORMWATER PLAN SANDPOINT, IDAHO

DATE:	02-03-2025
SCALE:	AS SHOWN
DESIGNED:	BLS/CTR
DRAWN:	BLS
CHECKED:	BSB
PROJ NO.:	03349-20-001
CAD FILE:	E-CARROLL_PHASE 2 RD.dwg

RECORD DRAWING

GENERAL PROJECT SPECIFICATIONS

ALL WORK SHALL CONFORM TO THE IDAHO STANDARDS FOR PUBLIC WORKS CONSTRUCTION 2020 (ISPWC), AND CITY OF SANDPOINT STANDARDS, INCLUDING THE 'URBAN AREA TRANSPORTATION PLAN' REFERENCED IN THE CITY OF SANDPOINT CODE SECTION 10-1-6.

STREET AND SIDEWALK SPECIFICATIONS

GENERAL - ROAD CONSTRUCTION SHALL CONFORM TO THE CITY OF SANDPOINT STANDARDS. THE CONTRACTOR SHALL PROVIDE DUST CONTROL FOR CONSTRUCTION OPERATIONS. THE CONTRACTOR SHALL REPORT SIGNIFICANT CONFLICTS BETWEEN CONDITIONS SHOWN ON PLANS AND CONDITIONS ENCOUNTERED IN THE FIELD TO THE OWNER AND THE ENGINEER OR HIS REPRESENTATIVE. THE CONTRACTOR SHALL MAKE ALL NECESSARY CONSTRUCTION NOTIFICATIONS.

CONSTRUCTION STAGING - A CONSTRUCTION STAGING AREA SHALL BE DELINEATED TO LIMIT CONSTRUCTION VEHICLE DISTURBANCES.

EXCESS EXCAVATION - EXCESS EXCAVATION SHALL BE PLACED WERE DIRECTED BY THE ENGINEER.

MATERIAL STOCK PILES - ALL ERODABLE STOCK PILED MATERIALS SHALL BE COVERED WITH TARPS AND SECURED, OR THE BASE OF THE STOCK PILES SHALL BE SURROUNDED BY SILT FENCE.

DEWATERING - DURING DEWATERING OPERATIONS, WATER SHALL BE PUMPED INTO SEDIMENTATION BASINS OR SILT TRAPS. DEWATERING DIRECTLY INTO WETLANDS OR STORM WATER STRUCTURES IS PROHIBITED.

SUBGRADE MATERIAL - EARTHWORK SHALL BE PERFORMED IN ACCORDANCE WITH SECTION 200 OF THE ISPWC. SUBGRADE SHALL BE CONSTRUCTED TO WITHIN ONE-TENTH (0.1) FOOT OF LINES AND GRADES AS SHOWN ON THE PLANS. SUBGRADE COMPACTION SHALL BE TO 95% MAXIMUM DRY DENSITY (MDD) PER ASTM D698 (STANDARD PROCTOR), UNLESS OTHERWISE SPECIFIED ON THESE PLANS. NATIVE IN-PLACE SUBGRADE MATERIAL SHALL BE PROOF ROLLED PRIOR TO BALLAST PLACEMENTS.

GEOTEXTILE - GEOTEXTILE FABRIC FOR ROADWAYS SHALL BE GEOTEX 200ST OR ENGINEER APPROVED EQUIVALENT.

ASPHALT - MIX DESIGN SHALL BE SP3, PG58-28 PER IDAHO TRANSPORTATION DEPARTMENT SPECIFICATIONS, SECTION 703. PAVEMENT THICKNESS PER PLAN.

BASE COURSE - 3/4" MINUS CRUSHED ROCK CONFORMING TO CITY OF SANDPOINT SPECIFICATIONS. MATERIAL SHALL BE COMPACTED TO 95% STANDARD PROCTOR DENSITY.

BALLAST - BALLAST PLACED IN THE RIGHT OF WAY SHALL BE CLASS I CAP ROCK ITD STANDARD SPECIFICATIONS 703.08. MATERIAL SHALL BE PLACED AND COMPACTED IN 6"-9" LIFTS.

COMPACTION - FOR STREET WIDENING, DENSITY TESTS SHALL BE PERFORMED FOR EVERY LIFT AT A MINIMUM FREQUENCY OF 300 LINEAR FEET, FOR ALL TESTABLE MATERIALS. TRENCH COMPACTION SHALL CONFORM TO SECTION 306 OF THE ISPWC AND PERFORMED AT A FREQUENCY OF EVERY 50-100 LF IN MAX. 8" LIFTS. ALL TEST RESULTS SHALL BE MADE AVAILABLE TO THE ENGINEER AT THE TIME OF FINAL CONSTRUCTION/INSPECTION.

CULVERTS - CULVERTS SHALL BE ADS TYPE N-12 OR ENGINEER-APPROVED EQUIVALENT, SIZE AS SHOWN ON THE PLANS. ADJUST CULVERT LOCATIONS TO MATCH DRIVEWAY LOCATIONS FOR INDIVIDUAL LOTS WHERE APPLICABLE.

INSPECTIONS - INSPECTIONS SHALL BE SCHEDULED WITH THE ENGINEER AT LEAST 24 HOURS IN ADVANCE. MINIMUM INSPECTION REQUIREMENTS INCLUDE:

- AFTER COMPLETION OF CONSTRUCTION STAKING
- ROADWAY SUBGRADE AFTER ALL UTILITIES AND STRUCTURES HAVE BEEN INSTALLED AND PRIOR TO PLACEMENT OF FABRIC
- DURING PLACEMENT AND COMPACTION OF ROADWAY BALLAST MATERIAL AFTER SUBGRADE HAS BEEN APPROVED
- DURING PLACEMENT OF ROADWAY TOP COURSE MATERIAL AFTER BALLAST SECTION HAS BEEN APPROVED
- DURING PLACEMENT OF HOT MIX ASPHALT CEMENT AFTER BASE COURSE SECTION HAS BEEN APPROVED
- FREQUENCY OF INSPECTIONS SHALL BE PER THE ENGINEER AS DEEMED NECESSARY DURING CONSTRUCTION
- AND AS CALLED OUT IN THE ISPWC

EROSION CONTROL SPECIFICATIONS

GENERAL - ALL CONSTRUCTION SHALL CONFORM TO THE IDAHO STANDARDS FOR PUBLIC WORKS CONSTRUCTION (ISPWC), IDAHO DEQ BMP'S, AND CITY OF SANDPOINT CODES AND STANDARDS. IN CASE OF A CONFLICT, THE MORE RESTRICTIVE CODE OR STANDARD SHALL APPLY.

GENERAL CONSTRUCTION PERMIT - THE CONTRACTOR SHALL OBTAIN GENERAL CONSTRUCTION PERMIT COVERAGE FROM IDAHO DEQ PRIOR TO COMMENCING WORK. A NOTICE OF INTENT SHALL BE SUBMITTED TO DEQ AND ACKNOWLEDGEMENT SHALL BE OBTAINED AND POSTED ONSITE PRIOR TO LAND DISTURBING ACTIVITIES. A STORM WATER POLLUTION PREVENTION PLAN AND UP-TO-DATE INSPECTION BINDER SHALL BE AVAILABLE ONSITE FOR REVIEW AT ALL TIMES DURING CONSTRUCTION.

CLEARING AND GRUBBING - CLEARING AND GRUBBING SHALL BE COMPLETED IN ACCORDANCE WITH SECTION 201 OF THE ISPWC. CLEARED AND GRUBBED MATERIAL SHALL BE DISPOSED OF OFF-SITE OR WASTED ON-SITE.

EXCESS EXCAVATION - EXCESS EXCAVATION SHALL BE PLACED WHERE DIRECTED BY THE OWNER OR THE ENGINEER. EXCESS EXCAVATION THAT CANNOT BE WASTED ON SITE SHALL BE DISPOSED OF AT AN OFF-SITE LOCATION AT CONTRACTORS EXPENSE.

EARTHWORK - EARTHWORK SHALL BE PERFORMED IN ACCORDANCE WITH SECTION 200 OF THE ISPWC. SUBGRADE SHALL BE CONSTRUCTED TO WITHIN ONE-TENTH (0.1) FOOT OF LINES AND GRADES AS SHOWN ON THE PLANS. SUBGRADE COMPACTION SHALL BE TO 95% MAXIMUM DRY DENSITY (MDD) PER ASTM D1557 (MODIFIED PROCTOR), UNLESS OTHERWISE SPECIFIED ON THESE PLANS.

GEOTEXTILE FABRIC - GEOTEX 200ST OR APPROVED EQUIVALENT

WATER SERVICE CONNECTION - WATER SERVICE CONNECTION SHALL CONFORM TO THE REQUIREMENTS OF THE CITY OF SANDPOINT.

PROPERTY CORNERS - CONTRACTOR SHALL PRESERVE AND PROTECT ALL PROPERTY CORNERS. ANY CORNERS THAT ARE DISTURBED OR DESTROYED SHALL BE REPLACED BY A REGISTERED LAND SURVEYOR AT THE CONTRACTORS EXPENSE.

EROSION AND SEDIMENT CONTROL DURING CONSTRUCTION - THE CONTRACTOR AND DEVELOPER ARE ENTIRELY RESPONSIBLE FOR ALL EROSION AND SEDIMENT CONTROL DURING CONSTRUCTION. ALL EROSION AND SEDIMENT CONTROL METHODS AND STORMWATER MANAGEMENT PLAN CONSTRUCTION SHALL CONFORM TO THE REQUIREMENTS SET FORTH WITHIN THE "HANDBOOK OF BEST MANAGEMENT PRACTICES FOR STORMWATER MANAGEMENT AND EROSION AND SEDIMENT CONTROL CONTROL" (HANDBOOK), AS PREPARED FOR THE PANHANDLE HEALTH DISTRICT AND THE INTERAGENCY STORMWATER COMMITTEE.

THE CONTRACTOR/DEVELOPER IS RESPONSIBLE FOR OBTAINING A GENERAL CONSTRUCTION PERMIT FROM THE IDAHO DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ). A STORMWATER POLLUTION PREVENTION PLAN SHALL BE PREPARED BY THE CONTRACTOR AND INSPECTION REPORTS SHALL BE PREPARED AS REQUIRED. A NOTICE OF INTENT SHALL BE SUBMITTED AND ACKNOWLEDGEMENT FROM DEQ MUST BE OBTAINED PRIOR TO CONSTRUCTION.

CONSTRUCTION ACTIVITIES SHALL BE SCHEDULED TO TAKE PLACE DURING SEASONAL LOW STREAM AND WETLANDS WATER LEVEL CONDITIONS, AND AS NEAR TO OPTIMUM SOIL MOISTURE CONTENT AS POSSIBLE, IN ORDER TO MINIMIZE EROSION AND MAXIMIZE EFFECTIVENESS OF EROSION CONTROL MEASURES. CONSTRUCTION METHODS SHALL PROVIDE FOR ELIMINATING OR MINIMIZING DISCHARGES OF SEDIMENT, ORGANIC MATERIAL, OR TOXIC CHEMICALS.

ALL DISTURBED AREAS SHALL BE RE-VEGETATED WITH NATIVE PLANTS, GRASS SEED, OR SOD, UPON COMPLETION OF CONSTRUCTION. SEED MIXTURE SHALL MEET THE REQUIREMENTS SET FORTH BY A PROFESSIONAL SOIL SCIENTIST OR LANDSCAPE ARCHITECT.

TEMPORARY EROSION CONTROL BMP'S CONSIST OF: SILT FENCE, GRASS DITCH, GRASS TREATMENT SWALE, STABILIZED CONSTRUCTION ENTRANCE, SEEDING/MULCHING.

SILT FENCE MAINTENANCE:

- PERIODICALLY INSPECT FOR DAMAGE, SUCH AS TEARS, BROKEN LATHE, AND FENCE FALLING OVER. REPAIR ANY DAMAGE NOTED IMMEDIATELY.
- REMOVE SEDIMENT WHEN IT REACHES 1/2 THE HEIGHT OF THE SILT FENCE.
- REMOVE ALL SILT FENCE AFTER FINAL STABILIZATION.

GRASS DITCH MAINTENANCE:

- PERIODICALLY INSPECT DITCH AND REMOVE SEDIMENT DEEPER THAN 6 INCHES
- RE-ESTABLISH ANY VEGETATION THAT IS DAMAGED DURING HIGH-RUNOFF EVENTS

GRASS TREATMENT SWALE MAINTENANCE:

- PERIODICALLY INSPECT BASIN AND REMOVE SEDIMENT DEEPER THAN 6 INCHES
- RE-ESTABLISH ANY VEGETATION THAT IS DAMAGED DURING HIGH-RUNOFF EVENTS

STABILIZED CONSTRUCTION ENTRANCE MAINTENANCE:

- THE ENTRANCE SHALL BE MAINTAINED IN A CONDITION WHICH WILL PREVENT TRACKING OR FLOWING OF SEDIMENT ONTO PUBLIC RIGHT-OF-WAY OR ADJACENT STREET. THIS MAY REQUIRE PERIODIC TOP DRESSING WITH ADDITIONAL STONE AS CONDITIONS DEMAND AND REPAIR AND/OR CLEAN OUT OF ANY MEASURES USED TO TRAP SEDIMENT. ALL SEDIMENT SPILLED, DROPPED, WASHED, OR TRACKED ONTO PUBLIC RIGHT-OF-WAY OR ADJACENT STREET MUST BE REMOVED IMMEDIATELY.
- WHEELS SHALL BE CLEANED TO REMOVE SEDIMENT PRIOR TO ENTRANCE ONTO PUBLIC RIGHT-OF-WAY OR ADJACENT STREET. WHEN WASHING IS REQUIRED, IT SHALL BE DONE ON AN AREA STABILIZED WITH STONE AND WHICH DRAINS INTO AN APPROVED SEDIMENT TRAPPING DEVICE.
- PERIODIC INSPECTION AND ASSOCIATED MAINTENANCE SHALL BE PROVIDED AFTER EACH RUNOFF-PRODUCING RAINFALL EVENT.
- THE STABILIZED CONSTRUCTION ENTRANCE MAY BE REMOVED AFTER FINAL STABILIZATION IS ACHIEVED.

SEEDING/MULCH MAINTENANCE:

- RE-SEED OR ADD STRAW MULCH TO BARE SPOTS AND WASHOUTS, AND VERIFY HEALTHY GROWTH OF SEEDS

CONCRETE WASHOUT AREA

- A DESIGNATED CONCRETE WASHOUT AREA SHALL BE PROVIDED AND USED FOR ALL APPLICABLE CLEANING. ALL DEBRIS FROM THE WASHOUT AREA SHALL BE REMOVED OFFSITE ONCE CONSTRUCTION HAS CEASED.

PROFESSIONAL ENGINEER REGISTERED 8607 2/5/2025 STATE OF IDAHO B. SCOTT BROWN

No.	DATE:	REVISION	DRN/CHK

James A. Sewell and Associates, LLC
1319 NORTH DIVISION AVENUE
SANDPOINT, IDAHO 83864
(208) 263-4160

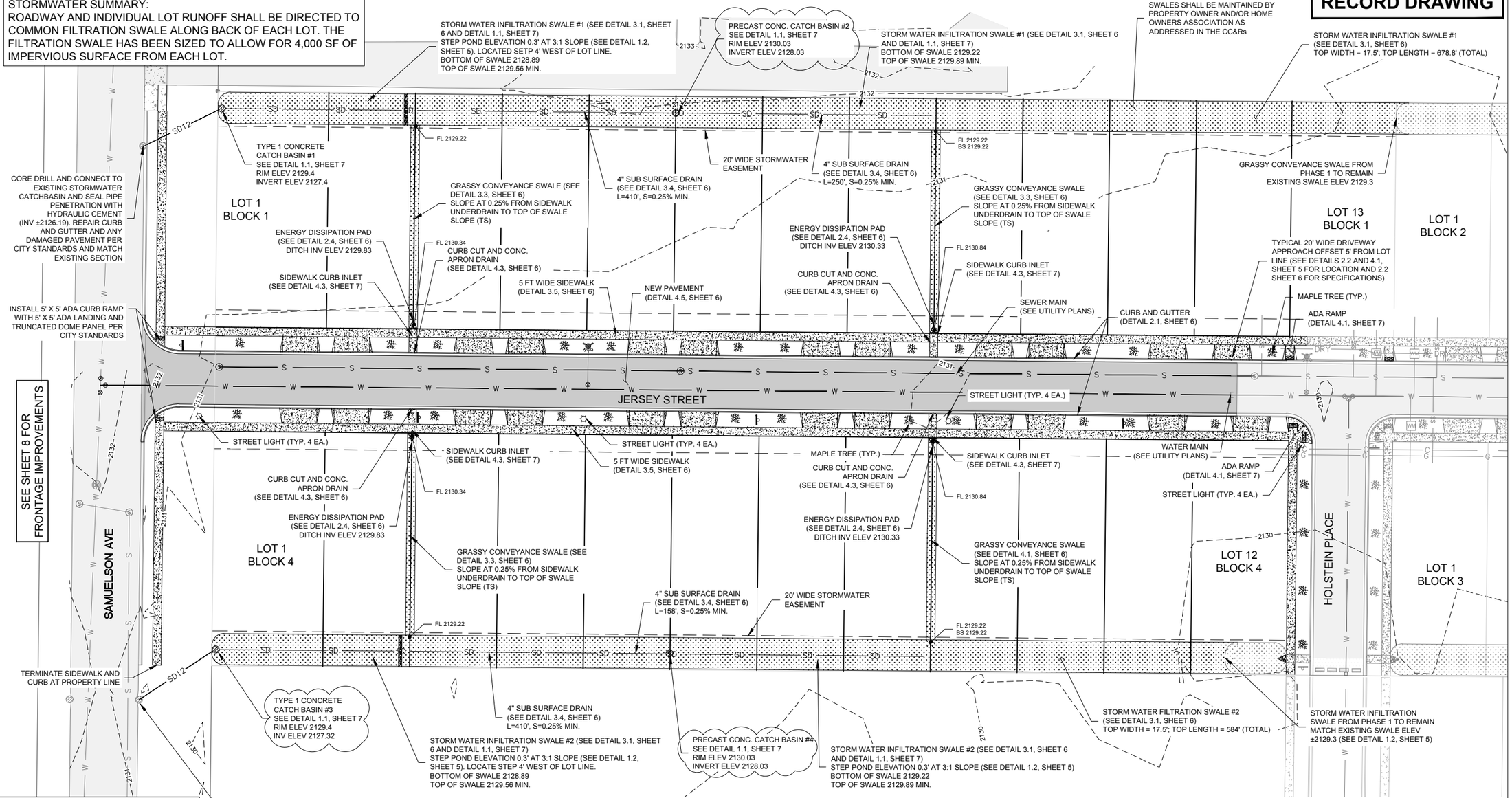
SHEET TITLE: SPECIFICATIONS

PROJECT: BOYER FARM ESTATES PHASE II ROAD & STORMWATER PLAN SANDPOINT, IDAHO

DATE:	02-03-2025
SCALE:	AS SHOWN
DESIGNED:	BSB/CTR
DRAWN:	BLS
CHECKED:	BSB
PROJ NO.:	03349-20-001
CAD FILE:	E-CARROLL_PHASE 2 RD.dwg

RECORD DRAWING

STORMWATER SUMMARY:
ROADWAY AND INDIVIDUAL LOT RUNOFF SHALL BE DIRECTED TO COMMON FILTRATION SWALE ALONG BACK OF EACH LOT. THE FILTRATION SWALE HAS BEEN SIZED TO ALLOW FOR 4,000 SF OF IMPERVIOUS SURFACE FROM EACH LOT.



SPOT ELEVATION KEY

- FFE = FINISH FLOOR ELEVATION
- INV = INVERT OF PIPE ELEVATION
- EP = EDGE OF HMA PAVEMENT ELEVATION
- TC = TOP BACK OF CURB
- EG = EXISTING GRADE ELEVATION
- AG = ADJACENT GRADE (I.E. BACKFILL AT FDN. WALL)
- FG = RANDOM FINISH GRADE ELEVATION
- TS = TOP OF SWALE ELEVATION
- BS = BED OF SWALE ELEVATION
- FL = FLOW LINE ELEVATION OF DITCH OR SWALE
- FSW = FRONT OF SIDEWALK ELEVATION
- BSW = BACK OF SIDEWALK ELEVATION
- TBM = TEMPORARY BENCH MARK
- TW = TOP OF WALL ELEVATION
- BW = BOTTOM OF WALL ELEVATION

RECORD DRAWING NOTES:

1. STORM WATER MANAGEMENT SWALES WERE NOT VEGETATED AT THE TIME THESE RECORD DRAWINGS WERE PREPARED
2. THE BOULEVARD BETWEEN THE CURBS AND SIDEWALKS WAS NOT LANDSCAPED AT THE TIME THERE RECORD DRAWINGS WERE PREPARED
3. THREE OF THE EASTERLY BLOCK 2 CONCRETE DRIVEWAY APPROACHES WERE NOT CONSTRUCTED AT THE TIME THESE RECORD DRAWINGS WERE PREPARED\
4. SPOT ELEVATIONS, RIM AND INVERT ELEVATIONS SHOWN IN THESE RECORD DRAWINGS ARE DESIGN ELEVATIONS

0 15 30 60
SCALE IN FEET

DESIGN NOTES:

1. ANTICIPATED AREA OF SITE DISTURBANCE = 4.88 AC
2. AREA OF IMPERVIOUS SURFACE = 2.3 AC
3. ANTICIPATED QUANTITY OF EXCAVATION = 2,765 CY.
4. ANTICIPATED QUANTITY OF EMBANKMENT = 4,135 CY.
5. THIS PROJECT SHALL COMPLY WITH STATE AND FEDERAL WATER QUALITY REGULATIONS. THE CONTRACTOR SHALL OBTAIN GENERAL CONSTRUCTION PERMIT COVERAGE WITH IDAHO DEPARTMENT OF ENVIRONMENTAL QUALITY (DEQ) AND COMPLY WITH ALL PERMIT STANDARDS. A NOTICE OF INTENT (NOI) SHALL BE SUBMITTED TO DEQ. CONSTRUCTION SHALL NOT COMMENCE UNTIL ACKNOWLEDGEMENT OF THE NOI HAS BEEN RECEIVED. THE SAID ACKNOWLEDGEMENT SHALL BE POSTED ONSITE DURING CONSTRUCTION. COVERAGE IS REQUIRED PRIOR TO PERMIT ISSUANCE.

STORM WATER MANAGEMENT AND SITE PLAN

PROFESSIONAL ENGINEER REGISTERED 8607 2/5/2025 STATE OF IDAHO B SCOTT BROWN

No.	DATE:	REVISION	DR/CHK
1	10/10/22	ADDED CATCH BASIN INVERTS	BSB

James A. Sewell and Associates, LLC
1319 NORTH DIVISION AVENUE
SANDPOINT, IDAHO 83864
(208) 263-4160

SHEET TITLE: STORM WATER MANAGEMENT AND SITE PLAN
PROJECT: BOYER FARM ESTATES PHASE II ROAD & STORMWATER PLAN SANDPOINT, IDAHO

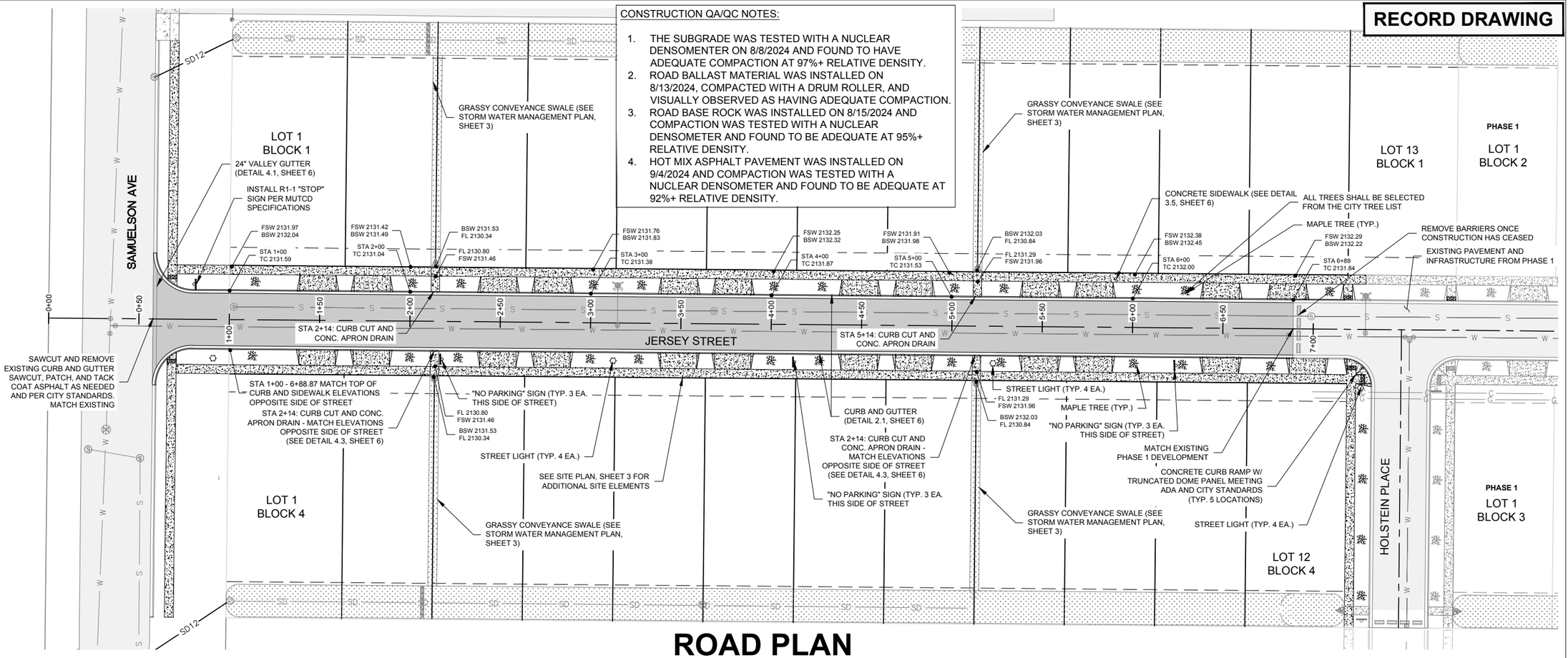
DATE:	2/3/2025
SCALE:	AS SHOWN
DESIGNED:	BSB/CTR
DRAWN:	BLS
CHECKED:	BSB
PROJ NO.:	03349-20-001
CAD FILE:	E-CARROLL_PHASE 2 RD.dwg

SHEET 3 OF

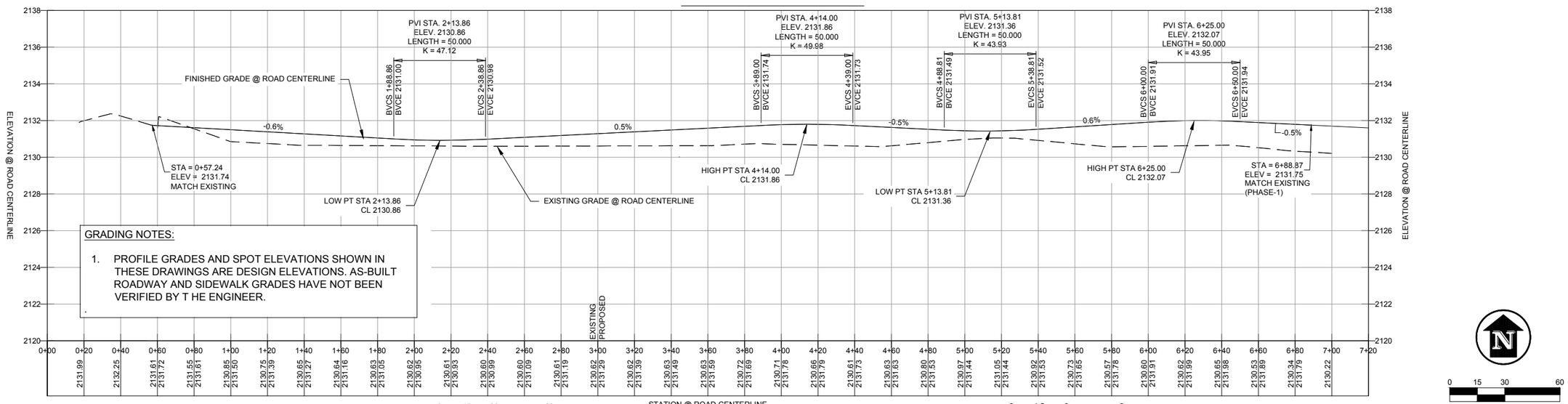
RECORD DRAWING

CONSTRUCTION QA/QC NOTES:

1. THE SUBGRADE WAS TESTED WITH A NUCLEAR DENSOMENTER ON 8/8/2024 AND FOUND TO HAVE ADEQUATE COMPACTION AT 97%+ RELATIVE DENSITY.
2. ROAD BALLAST MATERIAL WAS INSTALLED ON 8/13/2024, COMPACTED WITH A DRUM ROLLER, AND VISUALLY OBSERVED AS HAVING ADEQUATE COMPACTION.
3. ROAD BASE ROCK WAS INSTALLED ON 8/15/2024 AND COMPACTION WAS TESTED WITH A NUCLEAR DENSOMETER AND FOUND TO BE ADEQUATE AT 95%+ RELATIVE DENSITY.
4. HOT MIX ASPHALT PAVEMENT WAS INSTALLED ON 9/4/2024 AND COMPACTION WAS TESTED WITH A NUCLEAR DENSOMETER AND FOUND TO BE ADEQUATE AT 92%+ RELATIVE DENSITY.



ROAD PLAN



GRADING NOTES:

1. PROFILE GRADES AND SPOT ELEVATIONS SHOWN IN THESE DRAWINGS ARE DESIGN ELEVATIONS. AS-BUILT ROADWAY AND SIDEWALK GRADES HAVE NOT BEEN VERIFIED BY T HE ENGINEER.

HORIZONTAL SCALE IN FEET: 0 15 30 60

VERTICAL SCALE IN FEET: 0 1.5 3 6

SCALE IN FEET: 0 15 30 60

ROAD PROFILE

PROFESSIONAL ENGINEER REGISTERED 8607 7/5/2025 STATE OF IDAHO B. SCOTT BROWN

No.	DATE:	REVISION	DR/CHK

James A. Sewell and Associates, LLC
1319 NORTH DIVISION AVENUE
SANDPOINT, IDAHO 83864
(208) 263-4160

SHEET TITLE: JERSEY STREET PLAN AND PROFILE

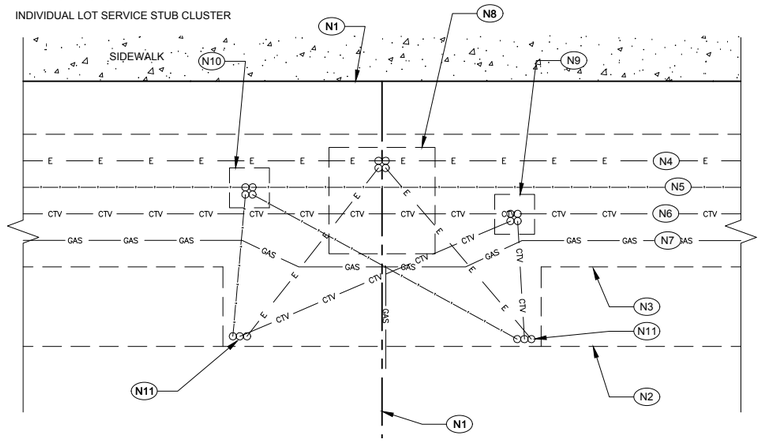
PROJECT: BOYER FARM ESTATES PHASE II ROAD & STORMWATER PLAN SANDPOINT, IDAHO

DATE:	2/3/2025
SCALE:	AS SHOWN
DESIGNED:	BSB/CTR
DRAWN:	BLS
CHECKED:	BSB
PROJ NO.:	03349-20-001
CAD FILE:	E-CARROLL_PHASE 2 RD.dwg

RECORD DRAWING

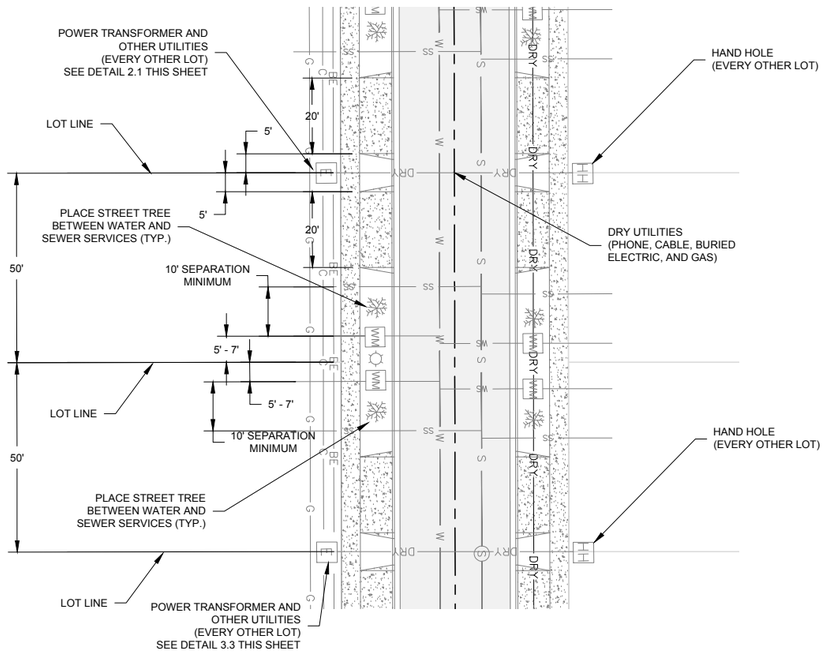
NOTES FOR THIS DETAIL

- (N1) BACK OF SIDEWALK AND RIGHT-OF-WAY LINE
- (N2) 10' WIDE UTILITY EASEMENT (MEASURED FROM RIGHT-OF-WAY)
- (N3) 5' WIDE UTILITY TRENCH
- (N4) ELECTRICAL CONDUIT
- (N5) TELEPHONE CONDUIT
- (N6) CABLE TELEPHONE CONDUIT
- (N7) GAS LINE
- (N8) ELECTRICAL TRANSFORMER
- (N9) CABLE TELEVISION BOX
- (N10) TELEPHONE JUNCTION BOX
- (N11) INDIVIDUAL LOT SERVICE STUB CLUSTER



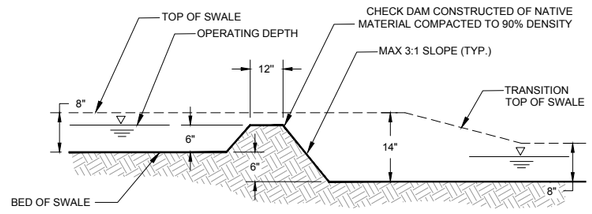
2.1 POWER TRANSFORMER AT PROPERTY CORNER

SCALE: NOT TO SCALE



4.1 DRIVEWAY AND UTILITY SPACING

SCALE: NOT TO SCALE



1.2 STEP SWALE CROSS SECTION

SCALE: NOT TO SCALE

BLOCK 1		BLOCK 4	
LOT	STATION	LOT	STATION
1	1+48.91	1	1+48.82
2	1+78.91	2	1+78.82
3	2+48.91	3	2+48.82
4	2+78.91	4	2+78.82
5	3+48.91	5	3+48.82
6	3+78.91	6	3+78.82
7	4+48.91	7	4+48.82
8	4+78.91	8	4+78.82
9	5+48.91	9	5+48.82
10	5+78.91	10	5+78.82
11	6+48.91	11	6+48.82
12	6+85.92	12	6+96.91

2.2 DESIGN DRIVEWAY CENTERLINE LOCATIONS

SCALE: NOT TO SCALE

REGISTERED PROFESSIONAL ENGINEER
8607
2/5/2025
STATE OF IDAHO
BY SCOTT BROWN

No.	DATE:	REVISION	DRN/CHK

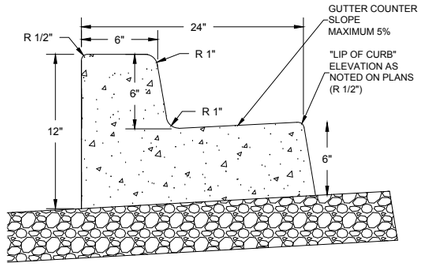
James A. Sewell and Associates, LLC
1319 NORTH DIVISION AVENUE
SANDPOINT, IDAHO 83864
(208) 263-4160

SHEET TITLE: ROAD DETAILS

PROJECT: BOYER FARM ESTATES PHASE II
ROAD & STORMWATER PLAN
SANDPOINT, IDAHO

DATE:	2/3/2025
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DESIGNED:	BSB/CTR
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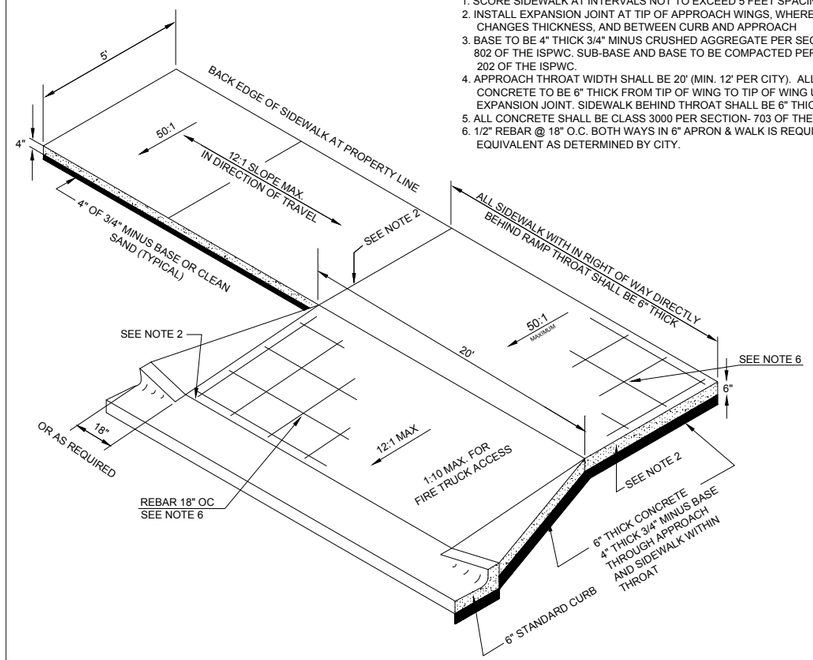
RECORD DRAWING



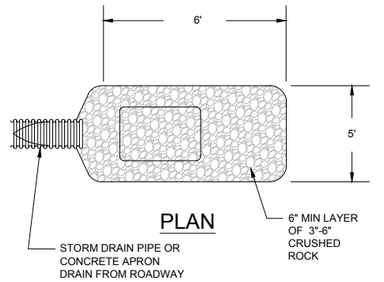
NOTES :
1. GRADE AND ALIGNMENT SHALL BE PER PLANS.
2. BASE : 4" OF 3/4 MINUS CRUSHED AGGREGATE COMPACTED TO 95% OF STANDARD PROCTOR.
3. BASE SHALL BE A MIN. WIDTH OF 3' TO GRADE PRIOR TO SETTING FORMS.
4. 1/2" PREFORMED EXPANSION JOINT MATERIAL AT TERMINAL POINTS OF RADII.
5. CONTINUOUS PLACEMENT PREFERRED, SCORE AT 10' INTERVALS MAX. (8' WITH SIDEWALK)
6. MATERIALS AND CONSTRUCTION IN COMPLIANCE WITH ISPWC.
7. BACKFILL AS PER ISPWC SECTION 706
8. GUTTER COUNTERSLOPE - 1/2" PER FOOT (5% SLOPE) MAXIMUM

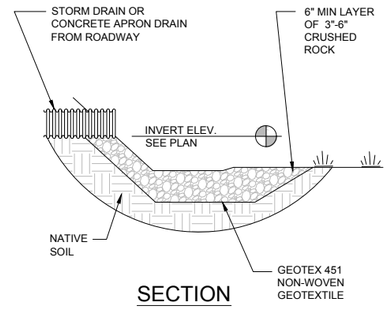
2.1 CURB & GUTTER
NOT TO SCALE

NOTES:
1. SCORE SIDEWALK AT INTERVALS NOT TO EXCEED 5 FEET SPACING
2. INSTALL EXPANSION JOINT AT TIP OF APPROACH WINGS, WHERE SIDEWALK CHANGES THICKNESS, AND BETWEEN CURB AND APPROACH
3. BASE TO BE 4" THICK 3/4" MINUS CRUSHED AGGREGATE PER SECTION 802 OF THE ISPWC. SUB-BASE AND BASE TO BE COMPACTED PER SECTION 202 OF THE ISPWC.
4. APPROACH THROAT WIDTH SHALL BE 20' (MIN. 12' PER CITY). ALL CONCRETE TO BE 6" THICK FROM TIP OF WING TO TIP OF WING UP TO THE EXPANSION JOINT. SIDEWALK BEHIND THROAT SHALL BE 6" THICK ALSO.
5. ALL CONCRETE SHALL BE CLASS 3000 PER SECTION- 703 OF THE ISPWC.
6. 1/2" REBAR @ 18" O.C. BOTH WAYS IN 6" APRON & WALK IS REQUIRED, OR EQUIVALENT AS DETERMINED BY CITY.

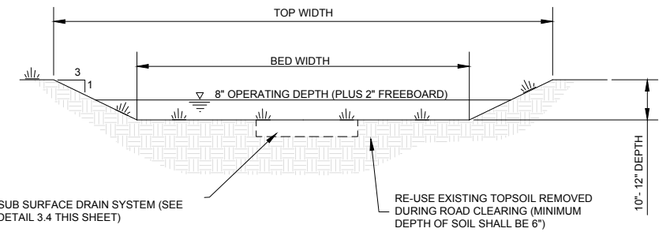


2.2 DRIVEWAY APPROACH
NOT TO SCALE

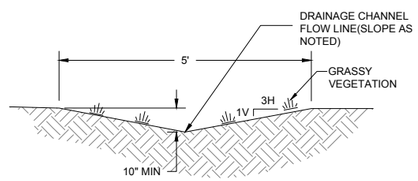




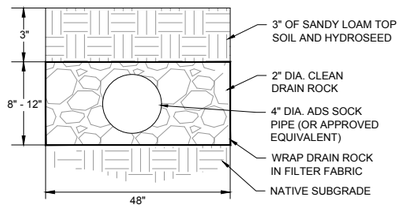
2.4 ENERGY DISSIPATION PAD
NOT TO SCALE



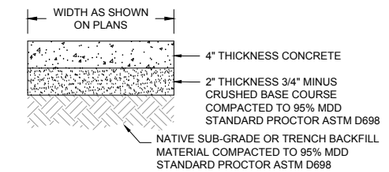
3.1 GRASS INFILTRATION SWALE
NOT TO SCALE



3.3 GRASS CONVEYANCE SWALE
NOT TO SCALE

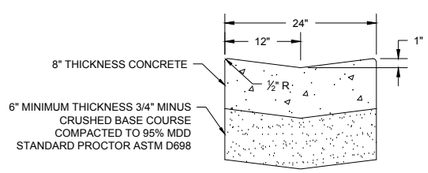


3.4 SUB SURFACE DRAIN
SCALE: N.T.S.

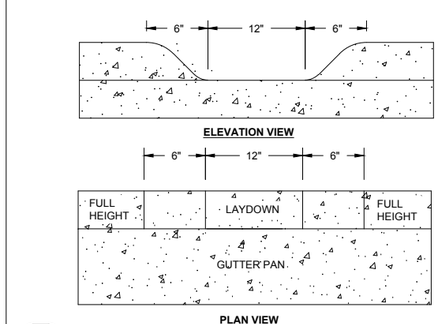


NOTES:
1. CROSS SLOPE OF SIDEWALK PERPENDICULAR TO PATH OF TRAVEL NOT TO EXCEED 2%
2. SCORE SIDEWALK AT INTERVALS NOT TO EXCEED 5 FEET
3. INSTALL EXPANSION JOINTS WITH 1/2" PREFORMED BITUMINOUS JOINT AT 20' INTERVALS, AT PC/PT OF ALL CURVES, AND WHEREVER SIDEWALK IS PLACED NEXT TO PERMANENT FOUNDATION OR CURB

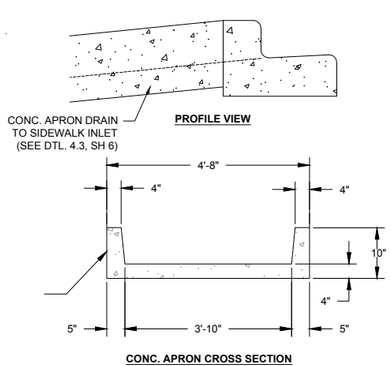
3.5 SIDEWALK SECTION
NOT TO SCALE

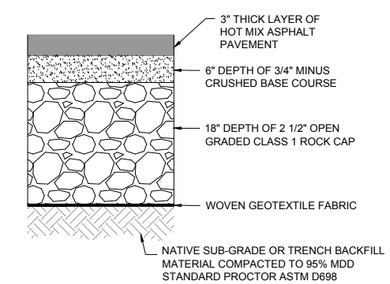


4.1 24" VALLEY GUTTER SECTION
SCALE: N.T.S.



4.3 CURB CUT
NOT TO SCALE





4.5 ASPHALT PAVEMENT SECTION
NOT TO SCALE

PROFESSIONAL ENGINEER — REGISTERED — 8607 — 2/5/2025 — STATE OF IDAHO — B.SCOTT BROWN

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SANDPOINT, IDAHO 83864
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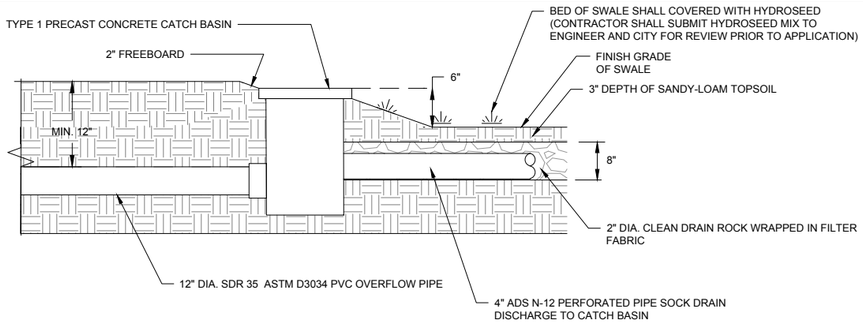
SHEET TITLE: **DETAILS**

PROJECT: **BOYER FARM ESTATES PHASE II ROAD & STORMWATER PLAN SANDPOINT, IDAHO**

DATE:	2/3/2025
SCALE:	AS SHOWN
DESIGNED:	BSB/CTR
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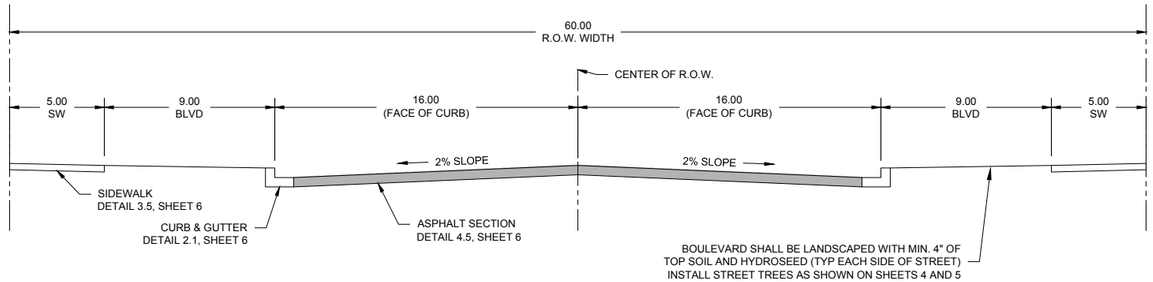
SHEET 6 OF

RECORD DRAWING



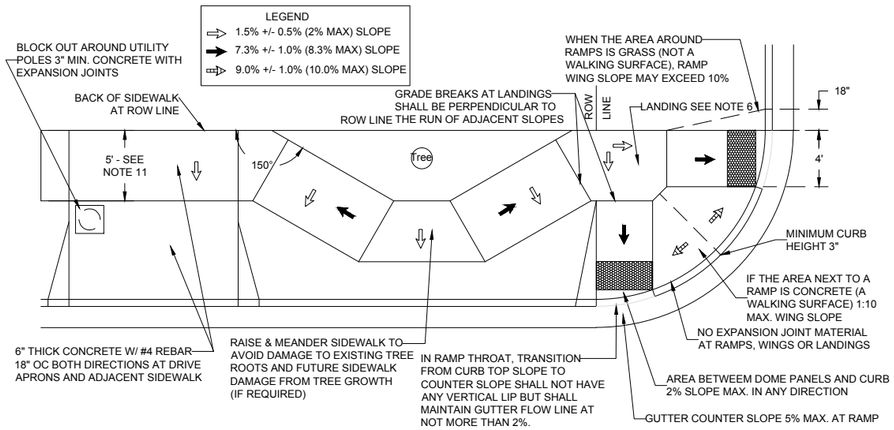
1.1 SWALE CATCH BASIN AND PIPE DETAIL

SCALE: N.T.S.



2.1 TYPICAL SECTION (NEW INTERIOR SUBDIVISION STREETS)

NOT TO SCALE

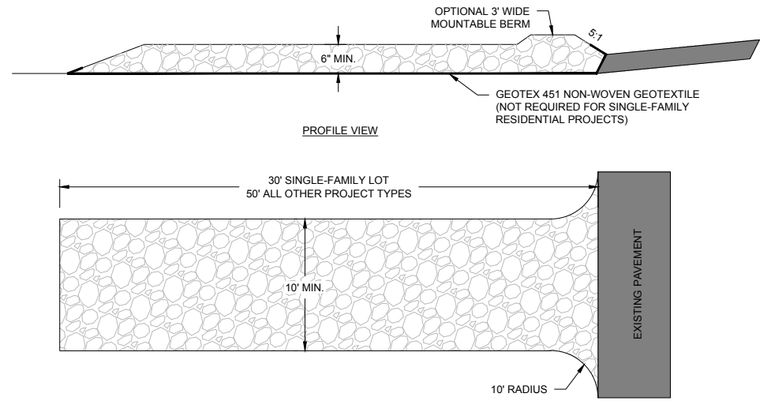


NOTES:

1. A CURB HEIGHT OF 6" IS ASSUMED. ADJUSTMENTS MAY BE MADE FOR CONDITIONS IN THE FIELD.THE DETECTABLE WARNING SURFACE SHALL BE CAST IRON & INSTALLED 24" DEEP ALONG THE FULL WIDTH OF THE PEDESTRIAN RAMP. AT LEAST ONE CORNER OF THE LEADING EDGE OF THE PANEL SHALL BE LESS THAN 8" FROM THE FACE OF THE CURB.
2. RAMPS SHALL NOT HAVE ANY UTILITIES OR STRUCTURES WITHIN THE FLARE, RAMP, OR LANDING.
3. FINISH CONCRETE WITH A COARSE BROOM SURFACE PERPENDICULAR TO TRAVEL OR SLOPE.
4. PLACE PREFORMED EXPANSION JOINT IN SIDEWALK ONLY. JOINT FILLER SHALL NOT BE PLACED WITHING 2' OF THE RAMP, FLARE, OR LANDING.
5. LANDINGS SHALL HAVE ABSOLUTE MINIMUM DIMENSIONS OF 4' X 4' AND ABSOLUTE MAXIMUM SLOPES OF 2% IN ALL DIRECTIONS
6. GRADE BREAKS SHALL BE ANGULAR AND DISTINCT.
7. FLARES ARE GENERALLY PREFERRED OVER RETURN CURBS TO PROVIDE GRADUAL CURB TRANSITIONS. RETURN CURBS SHALL ONLY BE INSTALLED IN LOCATIONS THAT ARE NOT PART OF THE PEDESTRIAN CIRCULATION PATH. FLARES THAT ARE NOT PART OF THE PEDESTRIAN CIRCULATION PATH MAY BE AT ANY SLOPE (33% PREFERRED MAX.)
8. USE EXPANSION JOINTS EVERY 20' IN SIDEWALK AND AT CHANGES IN CONCRETE THICKNESS. NO EXPANSION JOINT SHALL BE USED WITHIN THE AREA OF A CURB RAMP, WINGS OR LANDINGS.
9. BLOCK OUT AROUND UTILITY POLES AND USE EXPANSION JOINTS TO AVOID CRACKS AND ALLOW POLE REPLACEMENT.
10. MINIMUM SIDEWALK WIDTH SHALL BE PER CITY RESOLUTION 06-53, TYPICALLY 5', BUT 6' OR WIDER ON ARTERIALS AND COLLECTOR STREETS OR WITH LIMITED PLANTING STRIPS.
11. CONCRETE MIX DESIGN SHALL INCLUDE NATURAL OR SYNTHETIC FIBERMESH PER MANUFACTURER'S RECOMMENDATIONS.

4.1 TYPICAL CORNER CURB RAMP

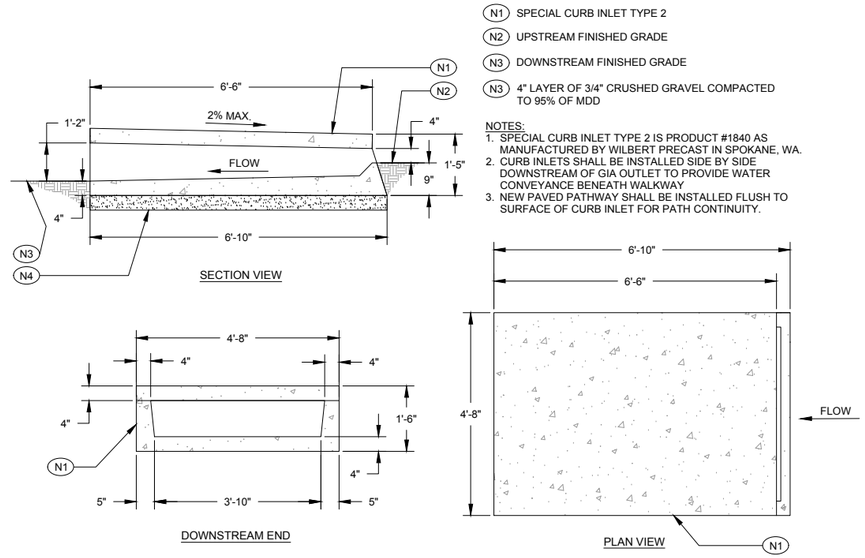
NOT TO SCALE



- USE 2" STONE OR RECLAIMED OR RECYCLED CONCRETE EQUIVALENT
- ALL SURFACE WATER FLOWING OR DIVERTED TOWARD CONSTRUCTION ENTRANCES SHALL BE PIPED ACROSS THE ENTRANCE. IF PIPING IS IMPRACTICAL, A MOUNTABLE BERM WITH 5:1 SLOPES IS ALLOWED.
- THE ENTRANCE SHALL BE MAINTAINED IN A CONDITION WHICH WILL PREVENT TRACKING OR FLOWING OF SEDIMENT ONTO PUBLIC RIGHT-OF-WAY OR ADJACENT STREET. THIS MAY REQUIRE PERIODIC TOP DRESSING WITH ADDITIONAL STONE AS CONDITIONS DEMAND AND REPAIR AND/OR CLEAN OUT OF ANY MEASURES USED TO TRAP SEDIMENT. ALL SEDIMENT SPILLED, DROPPED, WASHED, OR TRACKED ONTO PUBLIC RIGHT-OF-WAY OR ADJACENT STREET MUST BE REMOVED IMMEDIATELY.
- WHEELS SHALL BE CLEANED TO REMOVE SEDIMENT PRIOR TO ENTRANCE ONTO PUBLIC RIGHT-OF-WAY OR ADJACENT STREET. WHEN WASHING IS REQUIRED, IT SHALL BE DONE ON AN AREA STABILIZED WITH STONE AND WHICH DRAINS INTO AN APPROVED SEDIMENT TRAPPING DEVICE.
- PERIODIC INSPECTION AND ASSOCIATED MAINTENANCE SHALL BE PROVIDED AFTER EACH RUNOFF-PRODUCING RAINFALL EVENT.

2.3 STABILIZED CONSTRUCTION ENTRANCE

NOT TO SCALE



4.3 WILBERT PRECAST SIDEWALK DRAIN INLET

SCALE: NOT TO SCALE

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No.	DATE:	REVISION	DR/CHK

SHEET TITLE: DETAILS

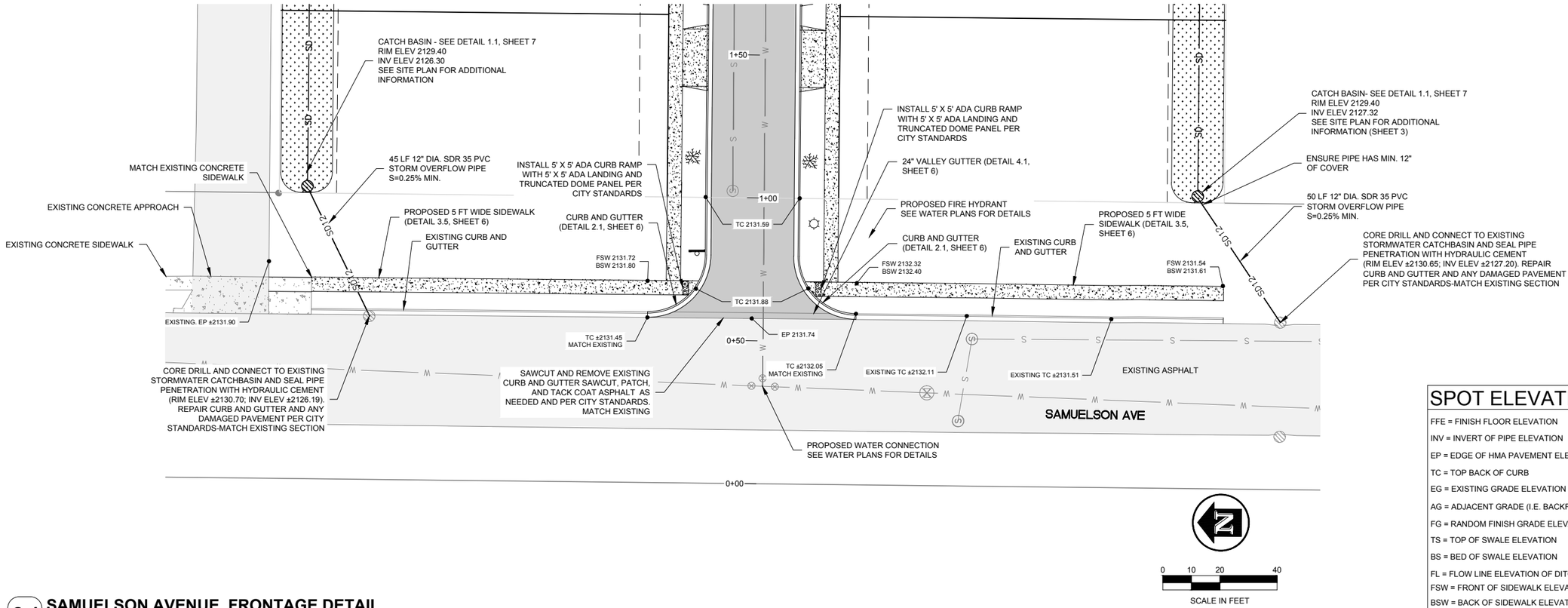
PROJECT: BOYER FARM ESTATES PHASE II
ROAD & STORMWATER PLAN
SANDPOINT, IDAHO

DATE:	2/3/2025
SCALE:	AS SHOWN
DESIGNED:	BSB
DRAWN:	BLS
CHECKED:	BSB
PROJ NO.:	03349-20-001
CAD FILE:	E-CARROLL_PHASE 2 RD.dwg

RECORD DRAWING

RECORD DRAWING NOTES:

1. STORM WATER MANAGEMENT SWALES WERE NOT VEGETATED AT THE TIME THESE RECORD DRAWINGS WERE PREPARED
2. THE BOULEVARD BETWEEN THE CURBS AND SIDEWALKS WAS NOT LANDSCAPED AT THE TIME THERE RECORD DRAWINGS WERE PREPARED



2.1 SAMUELSON AVENUE FRONTAGE DETAIL

NOT TO SCALE

0 10 20 40

SCALE IN FEET

SPOT ELEVATION KEY

- FFE = FINISH FLOOR ELEVATION
- INV = INVERT OF PIPE ELEVATION
- EP = EDGE OF HMA PAVEMENT ELEVATION
- TC = TOP BACK OF CURB
- EG = EXISTING GRADE ELEVATION
- AG = ADJACENT GRADE (I.E. BACKFILL AT FDN. WALL)
- FG = RANDOM FINISH GRADE ELEVATION
- TS = TOP OF SWALE ELEVATION
- BS = BED OF SWALE ELEVATION
- FL = FLOW LINE ELEVATION OF DITCH OR SWALE
- FSW = FRONT OF SIDEWALK ELEVATION
- BSW = BACK OF SIDEWALK ELEVATION
- TBM = TEMPORARY BENCH MARK
- TW = TOP OF WALL ELEVATION
- BW = BOTTOM OF WALL ELEVATION

PROFESSIONAL REGISTERED ENGINEER 8607 2/5/2025 STATE OF IDAHO B. SCOTT BROWN

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SHEET TITLE: SAMUELSON AVENUE FRONTAGE IMPROVEMENTS

PROJECT: BOYER FARM ESTATES ROAD & STORMWATER PLAN SANDPOINT, IDAHO

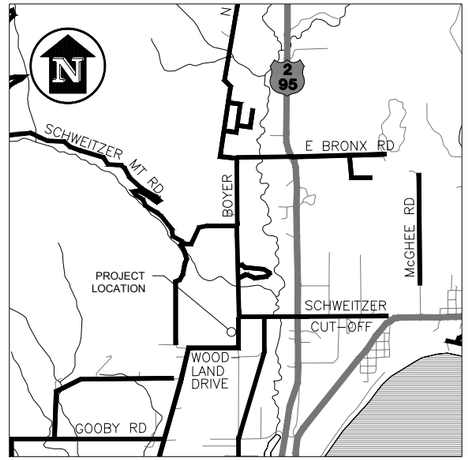
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CAD FILE:	E-CARROLL_PHASE 2 RD.dwg

SHEET 8 OF

REPLAT OF LOT 1, BLOCK 3 OF BOYER FARM ESTATES PHASE II CONSTRUCTION WATER & SEWER RECORD DRAWINGS

RPS00000102850A, S10-T57N-R2W, BOISE MERIDIAN, BONNER COUNTY, IDAHO

RECORD DRAWING



VICINITY MAP

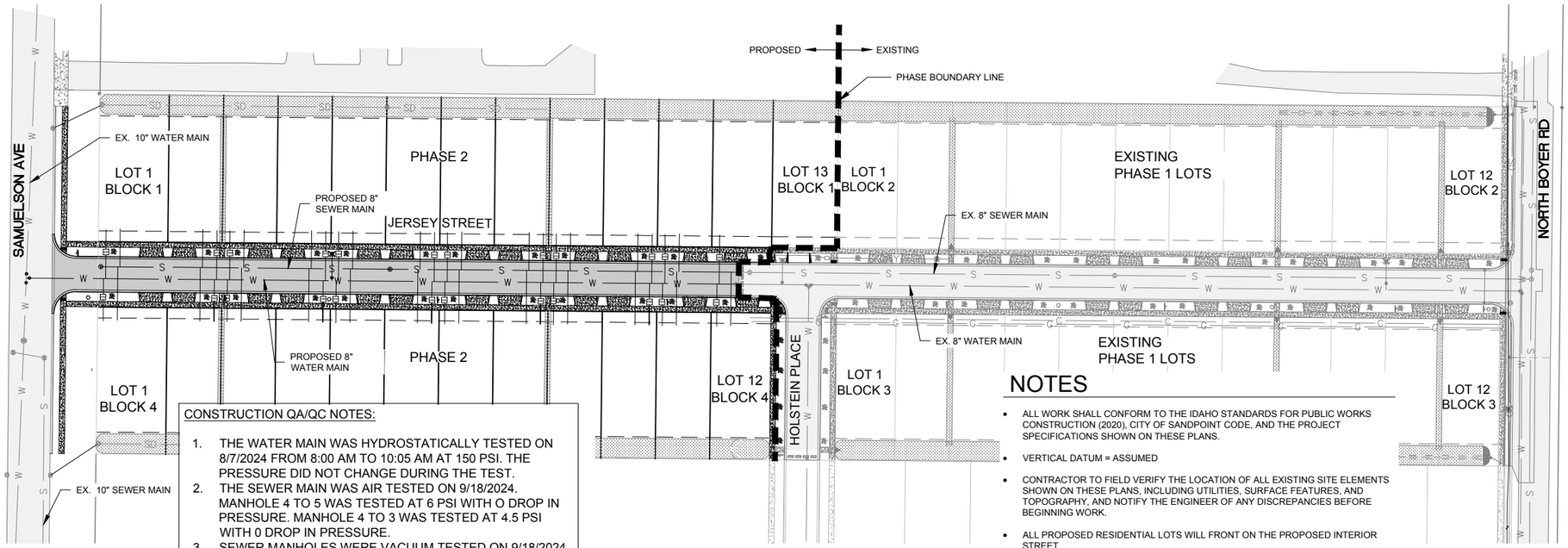
NOT TO SCALE

LEGEND (ALL SHEETS)

- PROPERTY LINE
- PROPERTY LINE (OTHERS)
- EASEMENT
- SETBACK
- 2056 EXISTING CONTOUR
- SILT FENCE
- EXISTING CONCRETE
- EXISTING ASPHALT
- EXISTING GRAVEL
- EXISTING CURB AND GUTTER
- PROPOSED TREE
- PROPOSED SIGN
- X EXISTING FENCE
- > EXISTING DITCH
- W EXISTING WATER MAIN
- WM EXISTING WATER METER
- EXISTING VALVE
- EXISTING HYDRANT
- S EXISTING SANITARY SEWER MAIN
- S EXISTING SEWER MANHOLE
- BE EXISTING BURIED ELECTRIC
- AE EXISTING AERIAL ELECTRIC
- E ELECTRICAL BOX
- HH HAND HOLE
- UTILITY POLE
- PROPOSED LIGHT POLE
- EXISTING GUY WIRE
- T EXISTING TELEPHONE
- T EXISTING TELEPHONE PEDESTAL
- PROPOSED CONCRETE
- PROPOSED ASPHALT
- PROPOSED CURB AND GUTTER
- > PROPOSED DITCH INVERT
- PROPOSED RIP RAP
- W PROPOSED WATER MAIN
- ws PROPOSED WATER SERVICE
- PROPOSED WATER VALVE
- WM PROPOSED WATER METER
- PROPOSED HYDRANT
- W PROPOSED WELL
- S PROPOSED SANITARY SEWER MAIN
- ss PROPOSED SANITARY SEWER SERVICE
- S PROPOSED SEWER MANHOLE
- SD PROPOSED STORM DRAIN PIPE
- PROPOSED STORM WATER SWALE
- PROPOSED STORM INLET (GRATED LID)
- D PROPOSED STORM MANHOLE (SOLID LID)
- BE PROPOSED BURIED ELECTRIC
- G PROPOSED GAS
- C PROPOSED COMMUNICATIONS (TELEPHONE, CABLE, ETC.)
- FOUND SURVEY MONUMENT/MARKER
- DETECTABLE WARNING PANEL

DRAWING INDEX

SHEET #	TITLE
1	COVER SHEET
2	WATER MAIN EXTENSION PLAN AND PROFILE
3	WATER SYSTEM DETAILS
4	SEWER MAIN PLAN AND PROFILE
5	SEWER SYSTEM DETAILS
6	SPECIFICATIONS



CONSTRUCTION QA/QC NOTES:

1. THE WATER MAIN WAS HYDROSTATICALLY TESTED ON 8/7/2024 FROM 8:00 AM TO 10:05 AM AT 150 PSI. THE PRESSURE DID NOT CHANGE DURING THE TEST.
2. THE SEWER MAIN WAS AIR TESTED ON 9/18/2024. MANHOLE 4 TO 5 WAS TESTED AT 6 PSI WITH O DROP IN PRESSURE. MANHOLE 4 TO 3 WAS TESTED AT 4.5 PSI WITH 0 DROP IN PRESSURE.
3. SEWER MANHOLES WERE VACUUM TESTED ON 9/18/2024. MANHOLE 5 WAS TESTED FOR 1 MIN 45 SEC AND RESULTED IN 1" DROP. MANHOLE 4 WAS TESTED FOR 2 MIN 25 SEC AND RESULTED IN 0 DROP.

NOTES

- ALL WORK SHALL CONFORM TO THE IDAHO STANDARDS FOR PUBLIC WORKS CONSTRUCTION (2020), CITY OF SANDPOINT CODE, AND THE PROJECT SPECIFICATIONS SHOWN ON THESE PLANS.
- VERTICAL DATUM = ASSUMED
- CONTRACTOR TO FIELD VERIFY THE LOCATION OF ALL EXISTING SITE ELEMENTS SHOWN ON THESE PLANS, INCLUDING UTILITIES, SURFACE FEATURES, AND TOPOGRAPHY, AND NOTIFY THE ENGINEER OF ANY DISCREPANCIES BEFORE BEGINNING WORK.
- ALL PROPOSED RESIDENTIAL LOTS WILL FRONT ON THE PROPOSED INTERIOR STREET

OVERALL SITE PLAN

N

0 30 60 120

SCALE IN FEET

PROFESSIONAL ENGINEER — 8607 — 2/5/2025 — STATE OF IDAHO — B. SCOTT BROWN

No.	DATE:	REVISION	DRN/CHK

James A. Sewell and Associates, LLC
1319 NORTH DIVISION AVENUE
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(208) 263-4160

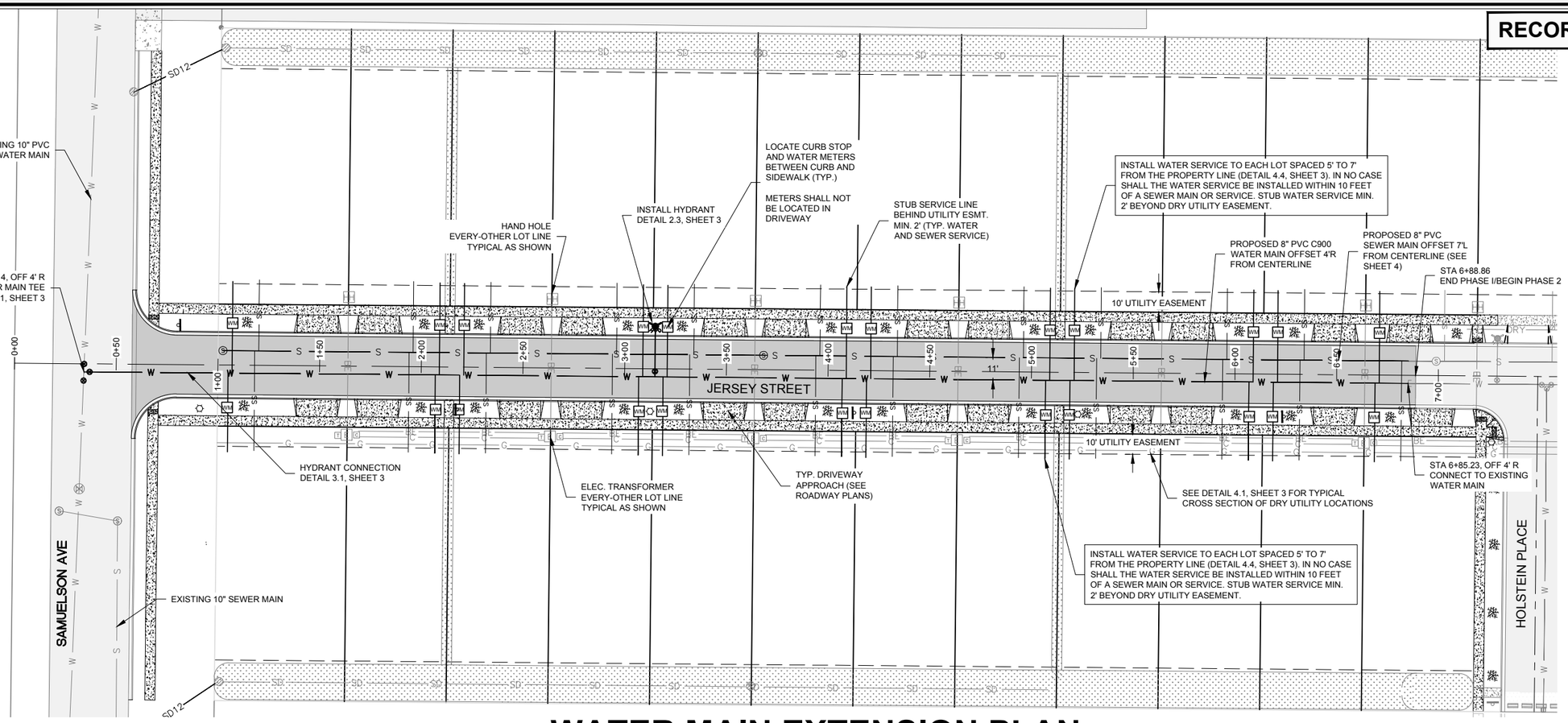
SHEET TITLE: COVER SHEET

PROJECT: BOYER FARM ESTATES PHASE II WATER & SEWER PLAN SANDPOINT, IDAHO

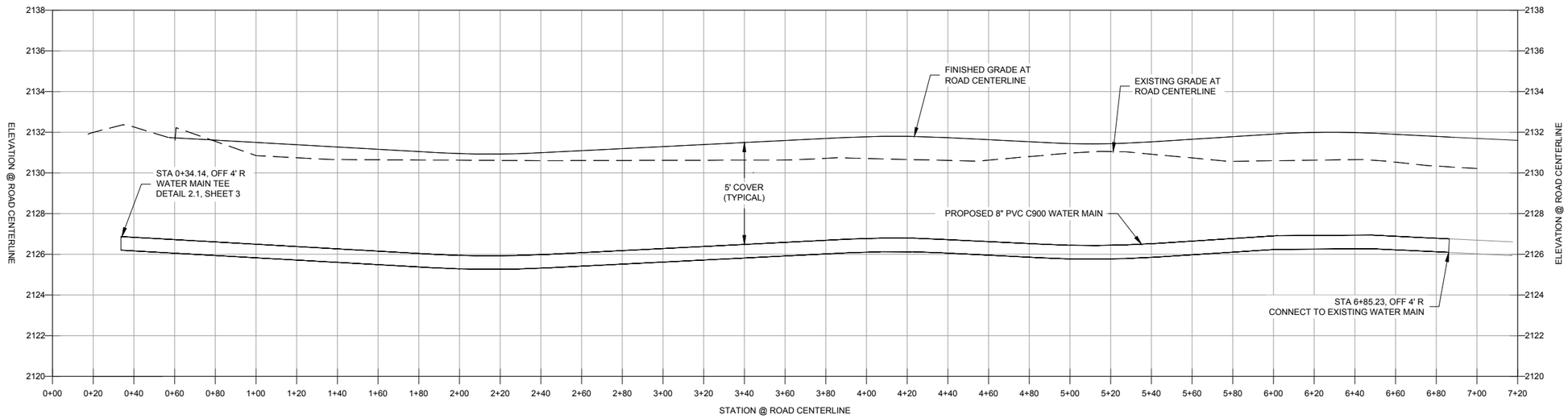
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SHEET 1 OF

RECORD DRAWING



WATER MAIN EXTENSION PLAN



WATER MAIN EXTENSION PROFILE

PROFESSIONAL ENGINEER REGISTERED 8607 1/5/2025 STATE OF IDAHO B. SCOTT BROWN

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James A. Sewell and Associates, LLC
1319 NORTH DIVISION AVENUE
SANDPOINT, IDAHO 83864
(208) 263-4160

SHEET TITLE: WATER MAIN EXTENSION PLAN AND PROFILE

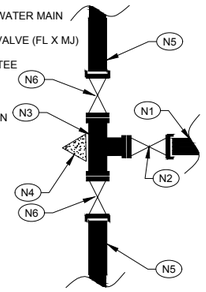
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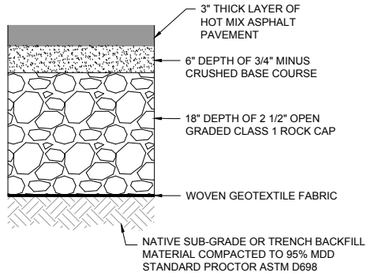
SHEET 2 OF

RECORD DRAWING

(N1) PROPOSED 8" DIA. C900 PVC WATER MAIN
(N2) PROPOSED 8" DIA. D.I. GATE VALVE (FL X MJ)
(N3) PROPOSED 10" X 10" X 8" D.I. TEE
(N4) THRUST BLOCK SEE DETAIL 4.3, THIS SHEET
(N5) EXISTING 10" PVC WATER MAIN
(N6) PROPOSED 10" DIA. D.I. GATE VALVE (FL X MJ)

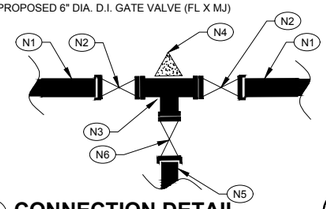


1.1 CONNECTION DETAIL
NOT TO SCALE



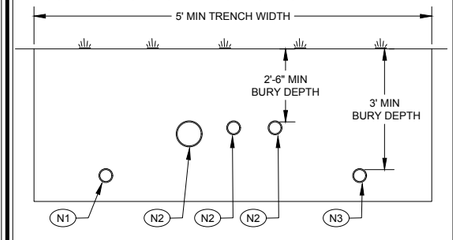
2.1 ASPHALT PAVEMENT SECTION
NOT TO SCALE

(N1) PROPOSED 8" DIA. C900 PVC WATER MAIN
(N2) PROPOSED 8" DIA. D.I. GATE VALVE (FL X MJ)
(N3) PROPOSED 8" X 8" X 6" D.I. TEE
(N4) THRUST BLOCK, SEE DETAIL 4.3, THIS SHEET
(N5) PROPOSED 6" PVC WATER MAIN
(N6) PROPOSED 6" DIA. D.I. GATE VALVE (FL X MJ)



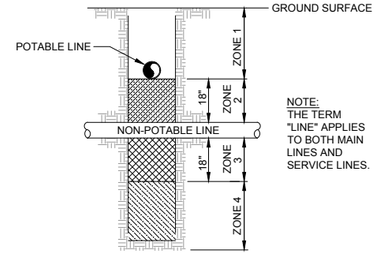
3.1 CONNECTION DETAIL
NOT TO SCALE

(N1) POWER - 2" SCH. 40 PVC CONDUIT (VERIFY W/ NORTHERN LIGHTS)
(N2) COMMUNICATION UTILITIES (TELEPHONE, CABLE TV, FIBER)
(N3) GAS MAIN (AVISTA)
CONTRACTOR TO COORDINATE INSTALLATION STANDARDS AND CONDUIT SIZES DIRECTLY WITH SERVICE PROVIDER



4.1 DRY UTILITY TRENCH
SCALE: NOT TO SCALE

VERTICAL SEPARATION REQUIREMENTS



NOTE: THE TERM "LINE" APPLIES TO BOTH MAIN LINES AND SERVICE LINES.

ZONE 1: A). POTABLE WATER AND NON-POTABLE MAINS AND SERVICE LINES MUST BE SEPARATED BY AT LEAST 18 INCHES, AND
B). ONE FULL, UNCUT LENGTH OF NON-POTABLE PIPE MUST BE CENTERED ON THE CROSSING SO THAT THE JOINTS ARE AS FAR AS POSSIBLE FROM THE CROSSING.

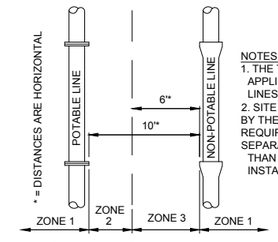
ZONE 2: POTABLE LINE <18" OVER TOP OF NON-POTABLE LINE.
A). ONE FULL, UNCUT LENGTH OF NON-POTABLE WATER PIPE MUST BE CENTERED ON THE CROSSING SO THAT THE JOINTS ARE AS FAR AS POSSIBLE FROM THE NON-POTABLE LINE, AND EITHER
B). NON-POTABLE LINE MUST BE CONSTRUCTED TO POTABLE WATER PIPE STANDARDS AND PRESSURE TESTED FOR WATER TIGHTNESS FOR A HORIZONTAL DISTANCE OF 10 FEET ON BOTH SIDES OF THE CROSSING,
OR
C). NON-POTABLE OR POTABLE LINE MUST BE CASED IN A LARGER DIAMETER CARRIER PIPE FOR A HORIZONTAL DISTANCE OF 10 FEET ON BOTH SIDES OF THE CROSSING, WITH NO JOINTS.

ZONE 3: SAME REQUIREMENTS AS ZONE 2 EXCEPT THE NON-POTABLE LINE MUST ALSO BE SUPPORTED ABOVE THE CROSSING TO PREVENT SETTLING.

ZONE 4: SAME REQUIREMENTS AS ZONE 1 EXCEPT THE NON-POTABLE LINE MUST ALSO BE SUPPORTED ABOVE THE CROSSING TO PREVENT SETTLING.

SEWAGE FORCE MAINS SHALL HAVE AT LEAST EIGHTEEN INCHES OF CLEARANCE FROM POTABLE WATER MAINS AND ZONE 2 AND 3 PLACEMENTS ARE PROHIBITED. SEPARATION REQUIREMENTS ALSO APPLY TO POTABLE AND NON-POTABLE SERVICE LINES CONTROLLED BY THE SYSTEM OWNER AND EXTENDING TO THE PROPERTY LINE, SERVICE METER, OR CLEANOUT. REFER TO IDAPA 58.01.08.542.07: IDAHO RULES FOR PUBLIC DRINKING WATER SYSTEMS AND IDAPA 58.01.16.430.0: IDAHO WASTEWATER RULES.

HORIZONTAL SEPARATION REQUIREMENTS



NOTES:
1. THE TERM "LINE" APPLIES TO BOTH MAIN LINES AND SERVICE LINES.
2. SITE SPECIFIC APPROVAL BY THE DEPARTMENT IS REQUIRED BEFORE SEPARATION LESS THAN 6 FEET (ZONE 3) IS INSTALLED.

ZONE 1: MORE THAN 10 FEET APART:
A). NO SPECIAL REQUIREMENTS.

ZONE 2: FROM 6 TO 10 FEET APART:
A). NO SPECIAL REQUIREMENTS FOR SERVICE LINES.
B). POTABLE AND NON-POTABLE MAINS SEPARATED BY AT LEAST 6 FEET AT OUTSIDE WALLS, AND
C). POTABLE MAINS HIGHER IN ELEVATION THAN THE NON-POTABLE MAINS, AND
D). NON-POTABLE MAINS CONSTRUCTED WITH POTABLE WATER CLASS PIPE AND PRESSURE TESTED FOR WATER-TIGHTNESS.

ZONE 3: CLOSER THAN 6 FEET APART:
A). FOR MAINS AND SERVICES, DESIGN ENGINEER TO SUBMIT DATA TO DEPARTMENT FOR REVIEW AND APPROVAL THAT THIS INSTALLATION WILL PROTECT PUBLIC HEALTH AND ENVIRONMENT AND NON-POTABLE LINE CONSTRUCTED WITH POTABLE WATER CLASS PIPE.

FOR DETAILS REFER TO IDAPA 58.01.08.542.07: IDAHO RULES FOR PUBLIC DRINKING WATER SYSTEMS OR IDAPA 58.01.16.430.0: IDAHO WASTEWATER RULES.

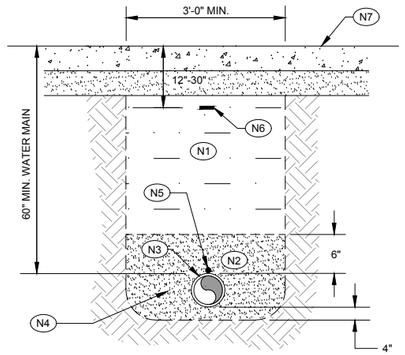
SEWAGE FORCE MAINS SHALL HAVE AT LEAST TEN FEET OF HORIZONTAL SEPARATION FROM POTABLE MAINS - ZONE 2 AND ZONE 3 PLACEMENTS ARE PROHIBITED.

HORIZONTAL SEPARATION REQUIREMENTS ALSO APPLY TO POTABLE AND NON-POTABLE SERVICE LINES CONTROLLED BY THE SYSTEM OWNER AND EXTENDING THE MAIN LINE TO THE PROPERTY LINE, SERVICE METER, OR CLEANOUT.

4.2 POTABLE AND NON-POTABLE LINE SEPARATION
NOT TO SCALE

(N1) IMPORTED TYPE-2 AGGREGATE BACKFILL. NATIVE MATERIAL MAY BE USED WHEN DEEMED SUITABLE BY ENGINEER PER ISPWC 306.2.3. COMPACT TO 90% STD. PROCTOR IN OPEN GROUND AND 95% UNDER ROADWAYS AND DRIVEWAYS
(N2) IN ROCK EXCAVATION, 12" ABOVE AND 6" BELOW PIPE SHALL BE BEDDED W/SAND
(N3) BURIED PIPELINE
(N4) AREA WITHIN 4" BELOW PIPE AND 6" ABOVE SHALL BE BEDDED WITH 3/4" MINUS CRUSHED AGGREGATE BEDDING AND COMPACTED TO 95% STD. PROCTOR
(N5) INSTALL LOCATING WIRE 12 GA. COPPER WITH INSULATION. RUN WIRE UP VALVE AND METER BOXES & WRAP TWICE AROUND TOP OF BOXES. ALSO RUN WIRE UP OUTSIDE OF SEWER MANHOLES AND ALONG SERVICES TO CLEAN OUTS PER CITY OF SANDPOINT
(N6) METALLIC LOCATOR TAPE
(N7) PAVEMENT SECTION SURFACE REPAIR (SEE DETAIL 2.1 FOR GRAVEL AND ACP THICKNESS)

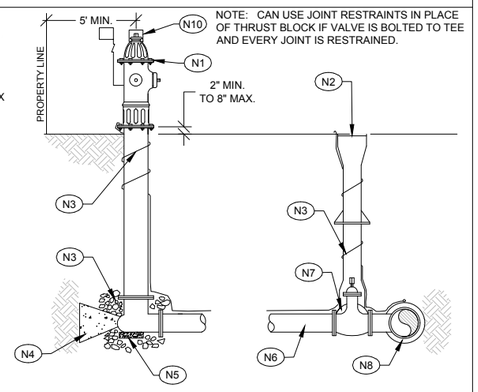
NOTE: TRENCH SIDE WALLS SHALL BE SLOPED AND/OR BRACED TO PROTECT WORKERS, ADJACENT PROPERTY, AND THE WORK.



1.3 PIPELINE TRENCH
SCALE: NOT TO SCALE

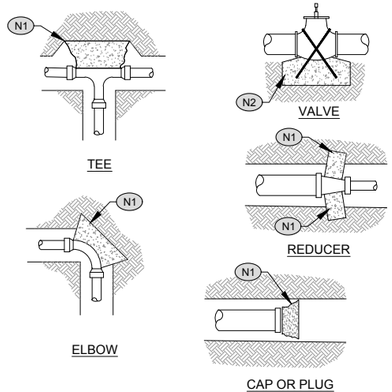
NOTES FOR FIRE HYDRANT DETAIL

(N1) TRAFFIC TYPE FIRE HYDRANT, AWWA C502 COMPRESSION TYP. 5-1/4" VALVE OPENING. 1" PUMPER NOZZLE AND 2 HOSE NOZZLES. WATEROUS OR MUELLER, MODERN STYLE YELLOW IN COLOR W/ STORZ ADAPTER, HYDRANT FLAG, AND ALPHA INLET
(N2) CAST IRON VALVE BOX I.F.C.O. No. 3-C, COVER No. 923- R-(A OR B) BOX AND No. 925-(A,B,C OR D) EXTENSION PIPE.
(N3) 3/4"+ DRAIN ROCK TO 6" ABOVE DRAIN PORTS, MIN. 10 CU. FT.
(N4) THRUST BLOCK PER DETAIL 1.1, THIS SHEET.
(N5) 2" X 8" X 8" CONCRETE BLOCK.
(N6) 6" PVC WATER LINE
(N7) 6" GATE VALVE W/RESILIENT WEDGE, AWWA C-509, FL X ALPHA
(N8) MAIN LINE SIZED X 6" TEE - MJ X MJ X FL
(N9) 12 GA. TONING WIRE W/ DBR SPLICE KIT
(N10) KING LOCK K-3 FIRE HYDRANT LOCK



NOTE: CAN USE JOINT RESTRAINTS IN PLACE OF THRUST BLOCK IF VALVE IS BOLTED TO TEE AND EVERY JOINT IS RESTRAINED.

2.3 FIRE HYDRANT
SCALE: NOT TO SCALE



(N1) 2,500 PSI CONCRETE POURED IN PLACE AGAINST UNDISTURBED EARTH
(N2) 2,500 PSI CONCRETE POURED IN PLACE AGAINST UNDISTURBED EARTH WITH #4 REBAR ANCHOR RODS

MINIMUM SQUARE FEET OF THRUST BLOCK AREA ONTO UNDISTURBED EARTH

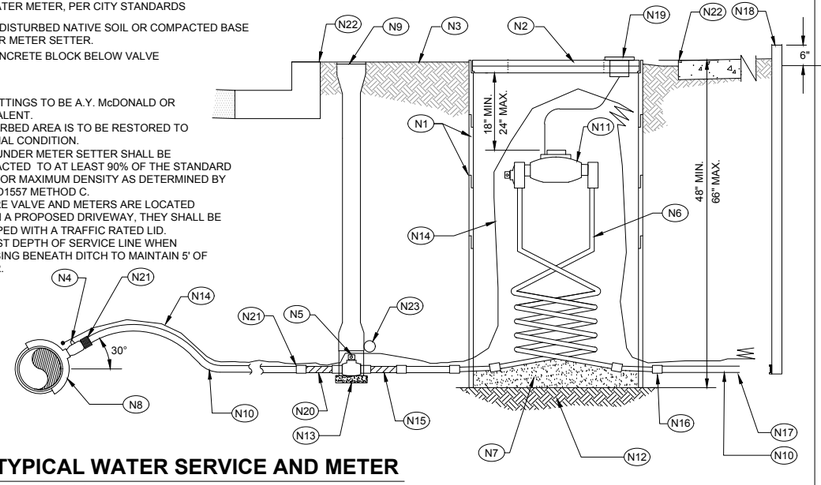
PIPE SIZE	TEE, PLUG OR VALVE	90° BEND*	45° BEND	22.5° OR 11.25° BEND OR REDUCER
3"	0.8	1.1	0.6	0.3
4"	1.4	2.0	1.1	0.6
6"	3.2	4.5	2.4	1.2
8"	5.7	8.0	4.3	2.2
10"	8.8	12.5	6.8	3.4
12"	12.7	18.0	9.7	5.0
14"	17.3	24.5	13.3	6.8
16"	22.6	32.0	17.3	8.8
18"	28.6	40.5	21.9	11.2

* OR TEE ACTING AS 90° BEND
DEPTH OF THRUST BLOCK = 12" FOR PIPE SIZES 3" THROUGH 8"
= 18" FOR PIPE SIZES 10" THROUGH 18"
ASSUMED SOIL BEARING PRESSURE = 2,000 PSF
WORKING PRESSURE RATING = 150 PSI
SAFETY FACTOR = 1.5

4.3 THRUST BLOCK
NOT TO SCALE

(N1) AY MCDONALD COIL BOX (OR APPROVED EQUAL)
(N2) AY MCDONALD C.I. FRAME AND COVER 90L15TC (OR APPROVED EQUAL)
(N3) FINISHED GRADE (BETWEEN CURB AND SIDEWALK)
(N4) 1" MIP X MIP CORP STOP.
(N5) 1" McDONALD CURB STOP
(N6) 790-248QFPP $\frac{3}{4}$" X $\frac{3}{4}$" AY MCDONALD COIL PIT ASSEMBLY OR APPROVED EQUAL
(N7) GRANULAR FILL BELOW METER SETTER
(N8) 1" ROMAC STAINLESS DOUBLE STRAP SADDLE TAP SIZED FOR WATER MAIN
(N9) 3" SCH 40 PVC CURB BOX W/ TRUMBULL T-374 LID
(N10) 1" SIDR7 HDPE SERVICE LINE (CLASS 250 PSI)
(N11) WATER METER, PER CITY STANDARDS
(N12) UNDISTURBED NATIVE SOIL OR COMPACTED BASE FOR METER SETTER.
(N13) CONCRETE BLOCK BELOW VALVE
(N14) 12 GA. TONING WIRE W/ DBR SPLICE KIT
(N15) 1X6 BRASS NIPPLE, 1" UNION, 1 X $\frac{3}{4}$ BUSHING
(N16) 1X$\frac{3}{4}$" PACK JOINT OR 1" PACK WITH 1X$\frac{3}{4}$" BUSHING
(N17) 1" POLY PLUG W/ HOSE CLAMP UNTIL SERVICE USE
(N18) 2 X 4 MARKER PAINTED BLUE
(N19) MXU REMOTE READ PER CITY OF SANDPOINT
(N20) 1X12 BRASS NIPPLE
(N21) 1" FEMALE PACKS
(N22) INSTALL CURB STOP AND METER IN GREEN STRIP BETWEEN CURB AND SIDEWALK
(N23) INSTALL 3M RANGE MARKER #1258 AT EACH CURB STOP

NOTES:
1) ALL FITTINGS TO BE A.Y. McDONALD OR EQUIVALENT.
2) DISTURBED AREA IS TO BE RESTORED TO ORIGINAL CONDITION.
3) SOIL UNDER METER SETTER SHALL BE COMPACTED TO AT LEAST 90% OF THE STANDARD PROCTOR MAXIMUM DENSITY AS DETERMINED BY ASTM D1557 METHOD C.
4) WHERE VALVE AND METERS ARE LOCATED WITHIN A PROPOSED DRIVEWAY, THEY SHALL BE EQUIPPED WITH A TRAFFIC RATED LID.
5) ADJUST DEPTH OF SERVICE LINE WHEN CROSSING BENEATH DITCH TO MAINTAIN 5' OF COVER.



4.4 TYPICAL WATER SERVICE AND METER
SCALE: NOT TO SCALE

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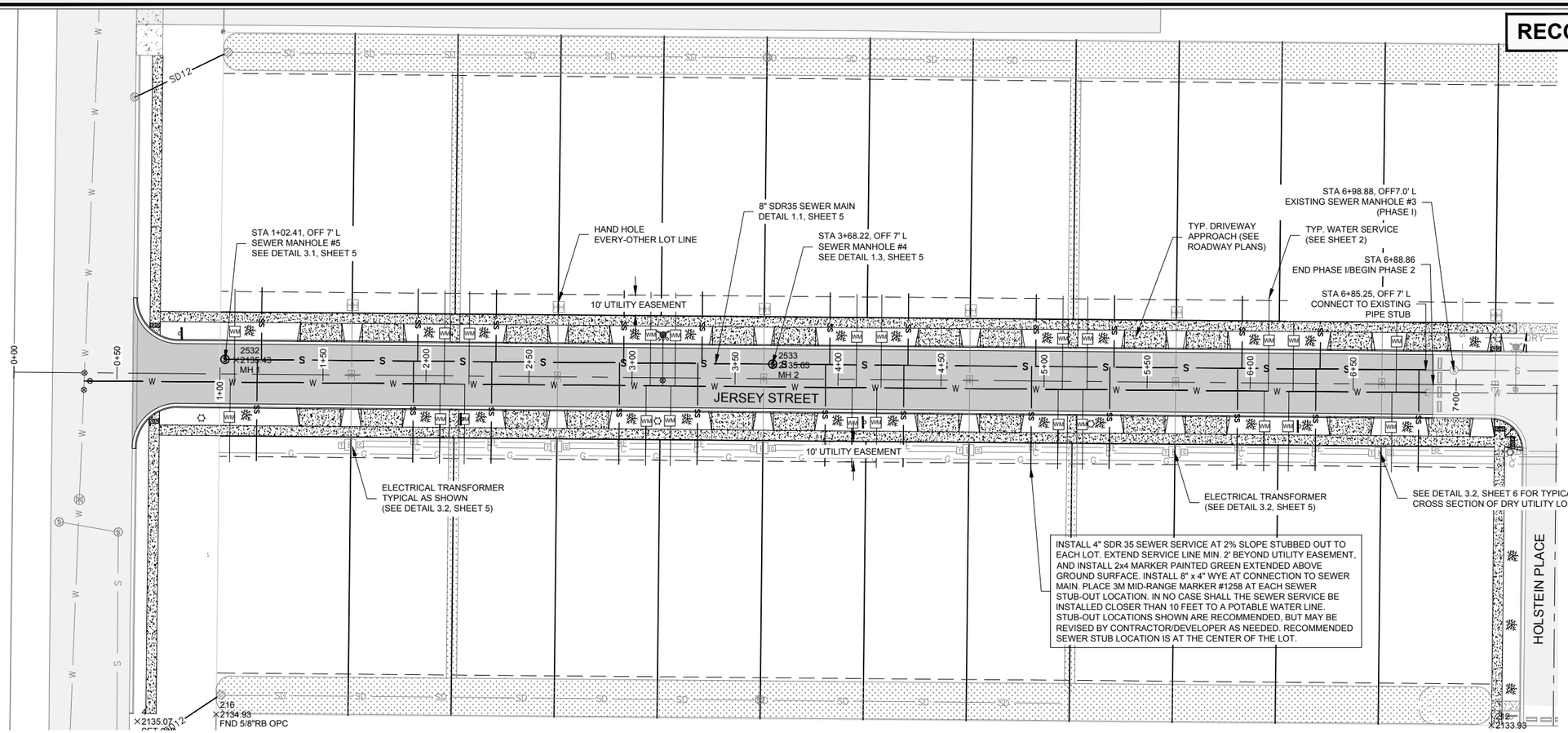
SHEET TITLE: WATER SYSTEM DETAILS

PROJECT: BOYER FARM ESTATES PHASE II
WATER & SEWER PLAN
SANDPOINT, IDAHO

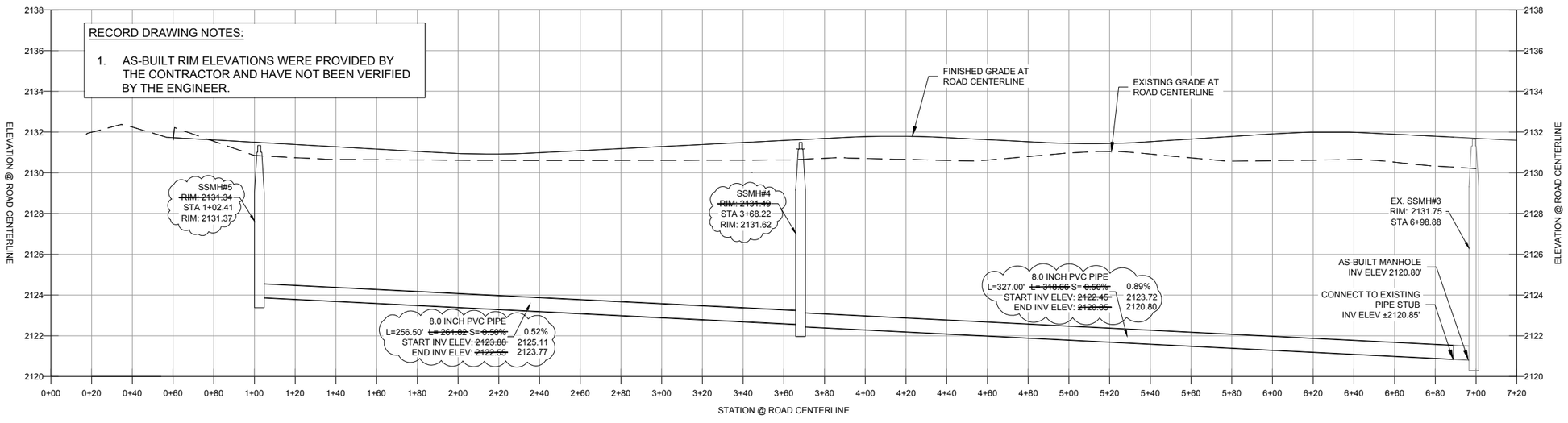
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SHEET 3 OF

RECORD DRAWING



SEWER MAIN PLAN



SEWER MAIN PROFILE

PROFESSIONAL ENGINEER REGISTERED 8607 2/10/2025 STATE OF IDAHO B. SCOTT BROWN

No.	DATE:	REVISION	DR/CHK

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1319 NORTH DIVISION AVENUE
SANDPOINT, IDAHO 83864
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SHEET TITLE: **SEWER MAIN PLAN AND PROFILE**

PROJECT: **BOYER FARM ESTATES PHASE II**
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SHEET 4 OF

RECORD DRAWING

(N1) IMPORTED TYPE-2 AGGREGATE BACKFILL. NATIVE MATERIAL MAY BE USED WHEN DEEMED SUITABLE BY ENGINEER PER ISPWC 306.2.3. COMPACT TO 90% STD. PROCTOR IN OPEN GROUND AND 95% UNDER ROADWAYS AND DRIVEWAYS

(N2) IN ROCK EXCAVATION, 12" ABOVE AND 6" BELOW PIPE SHALL BE BEDDED W/SAND

(N3) BURIED PIPELINE

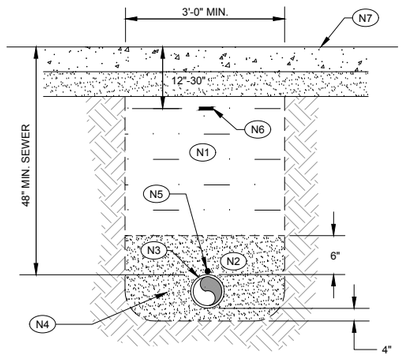
(N4) AREA WITHIN 4" BELOW PIPE AND 6" ABOVE SHALL BE BEDDED WITH 3/4" MINUS CRUSHED AGGREGATE BEDDING AND COMPACTED TO 95% STD. PROCTOR

(N5) INSTALL LOCATING WIRE 12 GA. COPPER WITH INSULATION. RUN WIRE UP VALVE AND METER BOXES & WRAP TWICE AROUND TOP OF BOXES. ALSO RUN WIRE UP OUTSIDE OF SEWER MANHOLES AND ALONG SERVICES TO CLEAN OUTS PER CITY OF SANDPOINT

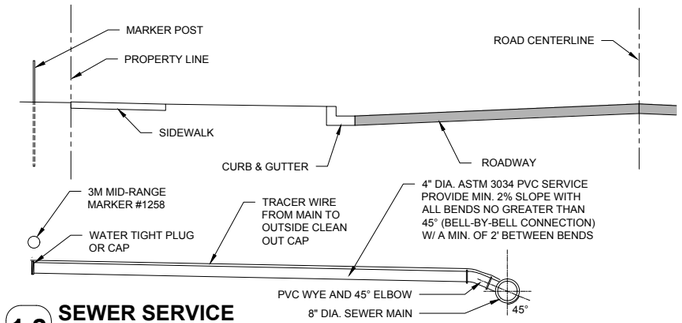
(N6) METALLIC LOCATOR TAPE

(N7) PAVEMENT SECTION SURFACE REPAIR (SEE DETAIL 1.2 ON SHEET 3 FOR GRAVEL AND ACP THICKNESS)

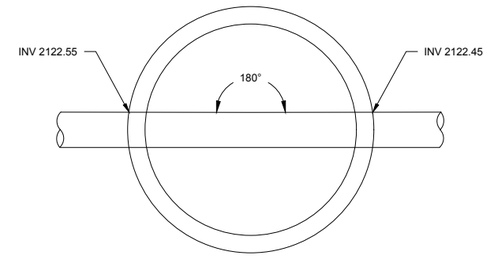
NOTE: TRENCH SIDE WALLS SHALL BE SLOPED AND/OR BRACED TO PROTECT WORKERS, ADJACENT PROPERTY, AND THE WORK.



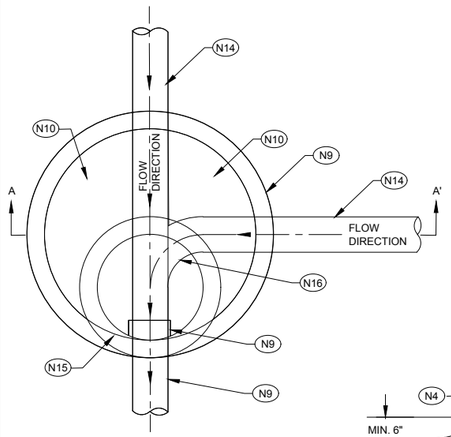
1.1 PIPELINE TRENCH
SCALE: NOT TO SCALE



1.2 SEWER SERVICE
SCALE: NOT TO SCALE



1.3 SEWER MANHOLE #4
SCALE: NOT TO SCALE



MANHOLES SHALL CONFORM TO SECTION 501 OF THE ISPWC, REINFORCED FOR TRAFFIC LOADS, AND APPROVED BY THE CITY

MATCH PIPE ANGLES TO THE APPROACH ANGLE OF PIPES IN THE FIELD

(N1) CITY OF SANDPOINT SPECIAL DESIGN SEWER MANHOLE LID

(N2) 3/8" TO 3/4" MAX BELOW FINISH GRADE PAVEMENT
GRADE RINGS SHALL BE GROUTED WATER TIGHT IN PLACE
GRADE RINGS SHALL BE 4" MIN. TO 12" MAX. IN HEIGHT
RAMNEK OR MASTIC BETWEEN FRAME AND GRADE RINGS

(N3) PAVEMENT AND ROAD SECTION AROUND COLLAR

(N4) SLOPE FINISH GRADE AWAY FROM ACCESS LID (WHERE INSTALLED OUTSIDE OF ROADWAY)

(N5) PRECAST MONOLITHIC CONENTRIC CONE SECTION

(N6) EPOXY COATED MANHOLE STEPS
PENETRATIONS SHALL BE WRAPPED W/ RAPID SEAL AND GROUTED W/ NON-SHRINK GROUT INSIDE AND OUT
HYDRAULIC CEMENT SHALL BE WATERPROOF AND SUTABLE FOR OVERHEAD AND VERTICAL APPLICATIONS

(N7) ALL JOINTS, RISERS, AND RINGS SHALL BE SEALED W/ MASTIC AND EXTERNAL JOINT WRAP M-860 JK POLYSOURCE (OR APPROVED EQUAL) AND PROPERLY ALIGNED

(N8) 48" PRECAST CONCRETE MANHOLE BARREL

(N9) 48" PRECAST MANHOLE BASE WITH CHANNELS

(N10) SHELF SLOPE SHALL BE 1" PER 1'

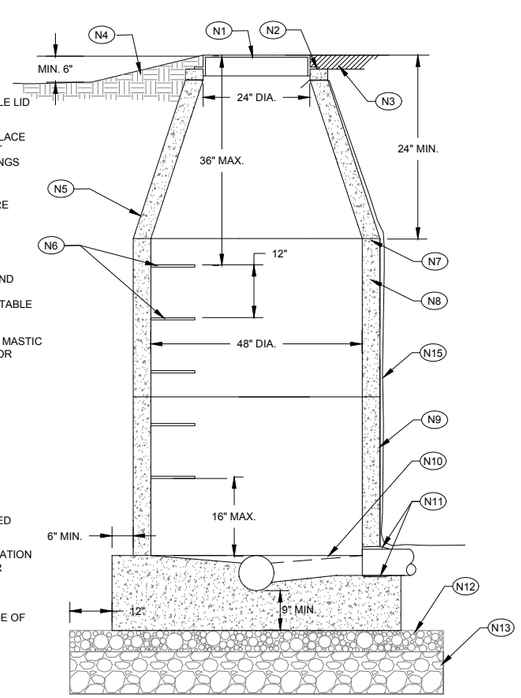
(N11) A-LOK OR KOR-NSEAL COLLAR

(N12) SMOOTH AND LEVEL BEARING SURFACE
MIN. 6" OF 3/4" MINUS CRUSHED AGGREGATE COMPACTED TO 95% DENSITY

(N13) INSTALL 2-1/2" MINUS CRUSHED AGGREGATE STABILIZATION MATERIAL WHERE DEEMED NECESSARY BY ENGINEER

(N14) 8" DIA. PVC SEWER MAIN

(N15) PLACE TRACER WIRE ABOVE SEWER MAIN, UP OUTSIDE OF MANHOLE, AND UNDER RISER FRAME



3.1 MANHOLE DETAIL
SCALE: NOT TO SCALE

NOTES FOR THIS DETAIL

(N1) BACK OF SIDEWALK AND RIGHT-OF-WAY LINE

(N2) 10' WIDE UTILITY EASEMENT (MEASURED FROM RIGHT-OF-WAY)

(N3) 5' WIDE UTILITY TRENCH

(N4) ELECTRICAL CONDUIT

(N5) TELEPHONE CONDUIT

(N6) CABLE TELEPHONE CONDUIT

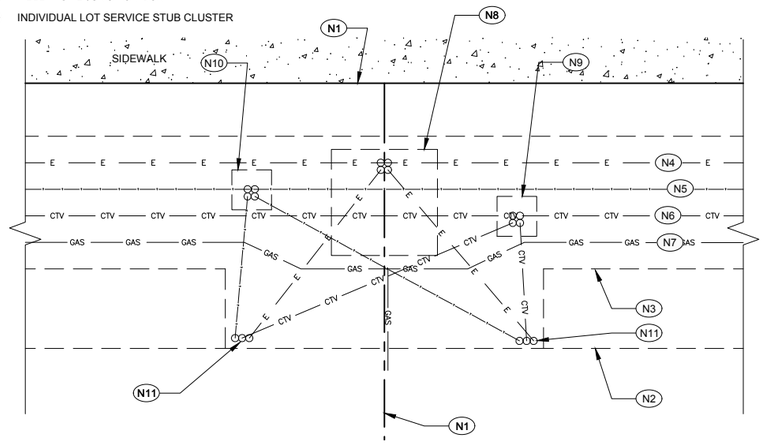
(N7) GAS LINE

(N8) ELECTRICAL TRANSFORMER

(N9) CABLE TELEVISION BOX

(N10) TELEPHONE JUNCTION BOX

(N11) INDIVIDUAL LOT SERVICE STUB CLUSTER



3.2 POWER TRANSFORMER AT PROPERTY CORNER
SCALE: NOT TO SCALE

PROFESSIONAL ENGINEER REGISTERED 8607 2/5/2025 STATE OF IDAHO B. SCOTT BROWN

No.	DATE:	REVISION	DR/CHK

James A. Sewell and Associates, LLC
1319 NORTH DIVISION AVENUE
SANDPOINT, IDAHO 83864
(208) 263-4160

SHEET TITLE: **SEWER SYSTEM DETAILS**

PROJECT: **BOYER FARM ESTATES PHASE II**
WATER & SEWER PLAN
SANDPOINT, IDAHO

DATE:	2/3/2025
SCALE:	AS SHOWN
DESIGNED:	BSB
DRAWN:	BLS
CHECKED:	BSB
PROJ NO.:	03349-20-001
CAD FILE:	E-CARROLL_PHASE 2 RD.dwg

RECORD DRAWING

WATER SPECIFICATIONS

GENERAL - WATER SYSTEM CONSTRUCTION SHALL CONFORM TO CITY OF SANDPOINT, IDAHO STANDARDS FOR PUBLIC WORKS CONSTRUCTION (HEREAFTER REFERRED TO AS STANDARD SPECIFICATIONS), THE IDAHO PANHANDLE HEALTH DISTRICT (PHD) REQUIREMENTS, STATE OF IDAHO STATE DIVISION OF ENVIRONMENTAL QUALITY (DEQ) REGULATIONS, AND UNIFORM PLUMBING CODE. IN THE EVENT OF CODE CONFLICT THE MORE STRINGENT CODE SHALL APPLY. ALL MATERIALS SHALL CONFORM TO THE APPLICABLE SECTIONS OF THE AMERICAN WATER WORKS ASSOCIATION (AWWA) STANDARDS LATEST EDITION, AND THE AMERICAN SOCIETY OF TESTING AND MATERIALS (ASTM), OR AS OTHERWISE SPECIFIED.

WATER PIPELINE - WATER DISTRIBUTION PIPELINES SHALL MEET THE REQUIREMENTS OF AWWA C900 WITH MAXIMUM DIMENSION RATIO OF 18. COUPLING JOINTS SHALL BE BELL AND SPIGOT TYPE WITH ELASTOMERIC GASKETED FITTINGS. SERVICE LINES SHALL BE POLYETHYLENE PE3408 WITH MAXIMUM DIMENSION RATIO OF 9 (200PSI). WATER MAIN SHALL HAVE A MIN. 5' OF COVER.

PIPE FITTINGS - PIPE FITTINGS SHALL BE CLASS 250 MECHANICAL JOINT CEMENT MORTAR LINED CAST IRON OR DUCTILE IRON CONFORMING TO AWWA C110. END CONNECTIONS SHALL BE EITHER FLANGED OR MECHANICAL JOINT CONFORMING TO AWWA STANDARD C-111. M.J. FITTINGS SHALL CONFORM TO AWWA C111 USING TRANSITION GASKETS FOR CONNECTION TO ASTM PVC PIPE. POLYETHYLENE PIPE SHALL USE FITTINGS APPROVED FOR USE WITH THE SPECIFIC PIPE TYPE. ALL FITTINGS SHALL BE EQUIPPED WITH MECHANICAL JOINT RESTRAINTS.

VALVES - GATE VALVES SHALL CONFORM TO AWWA C-509. VALVES SHALL HAVE FULLY ENCAPSULATED, RESILIENT WEDGE, USING NONRISING STEMS AND "O" RING SEALS AND ENDS AS NOTED. VALVES SHALL BE "AFCO" BRAND, OR EQUAL. VALVE BODY SHALL BE COATED WITH A FUSION-BONDED EPOXY, COATED TO A MINIMUM DRY FILM THICKNESS OF 10 MILS. VALVES SHALL INCLUDE A TWO PIECE CAST IRON VALVE BOX SUITABLE FOR THE BURIAL DEPTH REQUIRED. VALVE BOXES SHALL INCLUDE A CAP MARKED "WATER."

CURB STOPS - CURB STOPS SHALL BE 175 LB. STOP AND WASTE CURB VALVES, AND SHALL BE MUELLER MARK II ORISEAL CURB VALVE, OR EQUAL. CURB STOPS SHALL INCLUDE A PLASTIC SCREW TYPE CURB BOX WITH ARCH PATTERN BASE.

SERVICE CONNECTION - CONNECTION OF SERVICE LINE TO MAIN LINE SHALL BE MADE WITH A MAIN LINE SIZE TAPPING SADDLE. THE SADDLE SHALL BE EQUIPPED WITH DOUBLE STRAPS AND SERVICE SIZED POLYETHYLENE PACK JOINT TYPE PIPE FITTING, AND SHALL BE APPROVED BY THE MANUFACTURER OF THE TYPE OF PIPE APPLIED TO. THE PIPE SHALL BE CONNECTED IN A MANNER APPROVED BY THE MANUFACTURER OF THE PIPE AND THE SERVICE INSTALLED IN ACCORDANCE WITH ISPWC 409.08.

LOCATE MARKERS - INSTALL 3M RANGE MARKER #1258 AT EACH WATER VALVE AND EACH WATER SERVICE CURB STOP.

TRACE WIRE - A 12 GA, INSULATED, SINGLE STRAND, COPPER WIRE SHALL BE INSTALLED ADJACENT TO ALL NON-METALLIC WATER PIPES MAINS AND SERVICE LINES. THE LOCATOR WIRE SHALL ALSO BE EXTENDED UP THE VALVE BOXES AND SHALL BE PLACED ALONG SIDE THE OUTSIDE OF THE LOWER PORTION OF THE VALVE BOX AND ALONG THE INSIDE OF THE UPPER PORTION. ALL WIRE JOINTS SHALL BE CONNECTED WITH A CONNECTOR SEALED USING A 3M #4, SIZE A, EPOXY SEALING COMPOUND. ALL SPLICES SHALL BE ELECTRICALLY SOUND AND INSULATED TO SEAL OUT MOISTURE. WIRE SHALL BE BROUGHT TO THE SURFACE IN VALVE BOXES. LOCATOR WIRE SHALL BE TESTED FOR CONTINUITY PRIOR TO APPROVAL.

PIPE TRENCH - TRENCHING SHALL CONFORM TO THE TYPICAL TRENCH DETAIL SHOWN AND ISPWC SECTION 301. WHEN ORGANIC OR FROZEN MATERIAL, BOULDERS, SOFT OR UNSTABLE MATERIAL, WHICH WILL NOT UNIFORMLY SUPPORT THE PIPE, ARE ENCOUNTERED, SUCH MATERIAL SHALL BE EXCAVATED TO AN ADDITIONAL DEPTH AS DIRECTED BY THE ENGINEER, AT THE CONTRACTORS EXPENSE, AND BACKFILLED WITH TYPE II BEDDING MATERIAL.

BACKFILL AND COMPACTION - PIPE BACKFILLING SHALL COMPLY WITH ISPWC SECTION 306. COMPACT ALL BACKFILL WITHIN 3 FEET OF ROADWAY OR OTHER PAVED SURFACES OR STRUCTURES TO 95% OF STANDARD PROCTOR DENSITY (ASTM D698).

PIPELINE INSTALLATION - PIPE INSTALLATION SHALL BE IN ACCORDANCE WITH THE MANUFACTURER'S RECOMMENDATIONS AND ISPWC SECTION 402. PIPE SHALL NOT BE INSTALLED UNTIL TRENCH HAS BE COMPLETELY DEWATERED BELOW THE BASE OF THE BEDDING COURSE. ALL PIPE SHALL BE LAID ON A STRAIGHT GRADE WITH NO LOCAL HIGH POINTS. WHERE LOCALIZED HIGH SPOT IN THE PIPELINE INSTALLATION IS UNAVOIDABLE AN AIR RELEASE VALVE SHALL BE INSTALLED.

PIPE BEDDING - PIPE BEDDING SHALL COMPLY WITH ISPWC SECTION 305, TYPE I.

TRENCH PROTECTION - TRENCH PROTECTION SHALL CONFORM TO ISPWC SECTION 301.

THRUST BLOCKS - THRUST BLOCKS SHALL BE PROVIDED AT ALL ELBOWS, TEE FITTINGS AND END CAPS AS SHOWN ON THE DRAWING IN ACCORDANCE WITH STANDARD SPECIFICATIONS SECTION 400, ISPWC DRAWING NO. SD-403.

PRESSURE TEST - AFTER COMPLETE INSTALLATION, INCLUDING SERVICE CONNECTIONS, THE PIPELINE SHALL BE PRESSURE TESTED TO A PRESSURE OF 150 PSI MAXIMUM AT THE LOWEST POINT OF THE WATER SYSTEM. ENGINEER MUST BE PRESENT DURING PRESSURE TEST. PRESSURE SHALL BE MAINTAINED FOR A MINIMUM OF 120 MINUTES OR UNTIL THE ENGINEER HAS DETERMINED THAT THE SECTION OF PIPE, VALVES AND FITTINGS ARE WATER TIGHT, AND LEAKAGE IS LESS THAN ALLOWABLE LEVELS. PRESSURE TEST SHALL CONFORM TO ISPWC SECTION 401.

DISINFECTION AND TESTING - AFTER COMPLETE INSTALLATION, INCLUDING SERVICE CONNECTIONS, ALL WATER LINES SHALL BE FLUSHED AND DISINFECTED IN ACCORDANCE WITH AWWA C651 AND ISPWC SECTION 401 AND IDAHO DEQ REQUIREMENTS. AT THE BEGINNING OF THE CHLORINATION PROCESS, ALL VALVES AND ACCESSORIES SHALL BE OPERATED AND CHLORINE SOLUTION FLUSHED THROUGH ALL SERVICES. AFTER CHLORINATION THE WATER SHALL BE FLUSHED FROM THE LINES AND DISPOSAL OF CHLORINATED SOLUTION SHALL BE DISPOSED OF PER AWWA C651. PRIOR TO APPROVAL FOR CONNECTION AND CONSUMER USE, THE WATER SYSTEM SHALL BE TESTED FOR WATER QUALITY IN ACCORDANCE WITH DEQ REQUIREMENTS.

HORIZONTAL SEPARATION - WATER AND SEWER MAINS SHALL BE SEPARATED BY NO LESS THAN TEN (10) FEET HORIZONTAL DISTANCE, IN ACCORDANCE WITH ISPWC 405. IF TEN FOOT SEPARATION CANNOT BE MAINTAINED, MAINS SHALL BE LAID TO SIX (6) FEET MINIMUM HORIZONTAL DISTANCE BETWEEN OUTER WALLS OF PIPES, WITH SEWER CONSTRUCTED TO WATER MAIN STANDARDS AND PRESSURE TESTED FOR WATER TIGHTNESS, AND WITH WATER SET VERTICALLY AT LEAST 18 INCHES HIGHER THAN SEWER, IN ACCORDANCE WITH ISPWC DETAIL SD-407. FOR SEPARATION REQUIREMENTS, STORM SEWERS ARE TO BE CONSIDERED THE SAME AS SANITARY SEWERS.

VERTICAL SEPARATION & CROSSINGS - NORMAL VERTICAL SEPARATION BETWEEN THE NEW WATER LINE AND ANY SEWER LINE SHALL BE EIGHTEEN (18) INCHES. IF VERTICAL SEPARATION IS LESS THAN EIGHTEEN (18) INCHES, OR WHEN IT IS NECESSARY FOR THE WATER LINE TO CROSS UNDER A SEWER LINE, THE WATER LINE OR SEWER LINE SHALL BE ENCASED IN A PVC CASING PIPE WITH TIGHT JOINTS. THE CASING PIPE SHALL EXTEND TO A POINT WHICH IS TEN (10) FEET PERPENDICULAR FROM THE CROSSED PIPE. THE PVC CASING PIPE SHALL MEET THE PRESSURE PIPE SPECIFICATIONS. THE ENDS OF THE CASING PIPE SHALL BE SEALED BY AN APPROVED SEALING METHOD.

SANITARY SEWER SPECIFICATIONS

GENERAL - CONSTRUCTION OF SEWER SYSTEMS SHALL CONFORM TO THE REQUIREMENTS OF THE IDAHO STANDARDS FOR PUBLIC WORKS CONSTRUCTION (ISPWC), CITY OF SANDPOINT, THE IDAHO DEPARTMENT OF ENVIRONMENTAL QUALITY AND THE PANHANDLE HEATH DISTRICT. IN CASE OF CONFLICT BETWEEN AGENCY REQUIREMENTS, THE MORE RESTRICTIVE REQUIREMENT SHALL GOVERN.

PIPE - GRAVITY SEWER PIPE SHALL BE ASTM D-3034 SDR35 SIZED AS SHOWN IN THE DRAWINGS. CONFORM TO SECTION 502 OF THE ISPWC, AND THE MANUFACTURER'S RECOMMENDATIONS. TRENCH SHALL BE COMPLETELY DEWATERED PRIOR TO PIPELINE INSTALLATION. GRAVITY PIPELINE SHALL BE LAID AND MAINTAINED TO THE REQUIRED LINES AND GRADES. VARIANCE FROM ESTABLISHED LINE AND GRADE IN SEWER GRAVITY LINES SHALL NOT BE GREATER THAN 1/32" PER INCH DIAMETER, NOT TO EXCEED 1/2", PROVIDED THAT SUCH VARIATION DOES NOT RESULT IN A LEVEL OR REVERSE SLOPING INVERT.

PIPE BEDDING - PIPE BEDDING SHALL CONFORM TO ISPWC SECTION 305. USE TYPE I OR TYPE III BEDDING FOR AREA WITHIN 4 INCHES BELOW AND 6 INCHES ABOVE THE PIPE.

TRENCH EXCAVATION - TRENCH EXCAVATION SHALL CONFORM TO ISPWC SECTION 301. WHEN ORGANIC OR FROZEN MATERIAL, BOULDERS, SOFT OR UNSTABLE MATERIAL, WHICH WILL NOT UNIFORMLY SUPPORT THE PIPE, IS ENCOUNTERED, SUCH MATERIAL SHALL BE EXCAVATED TO AN ADDITIONAL DEPTH AS DIRECTED BY THE CITY ENGINEER, OR THE DESIGN ENGINEER, AT THE CONTRACTOR'S EXPENSE, AND BACKFILLED WITH TYPE II BEDDING MATERIAL AS DESCRIBED IN ISPWC SECTION 305.

BACKFILL AND COMPACTION - PIPE BACKFILLING SHALL COMPLY WITH ISPWC SECTION 306. COMPACT ALL BACKFILL WITHIN 3 FEET OF ROADWAY OR OTHER PAVED SURFACES OR STRUCTURES TO 95% OF STANDARD PROCTOR DENSITY (ASTM D698).

TESTING - AFTER INSTALLATION, THE SEWER MAINS SHALL BE AIR TESTED IN ACCORDANCE WITH ISPWC 501.3.4. THE SEWER SERVICES SHALL BE TESTED IN ACCORDANCE WITH ISPWC 504.3.8. MANHOLES SHALL BE VACUUM TESTED PER SECTION 502.3.1. THE ENGINEER SHALL BE PRESENT DURING ALL TESTING.

TV INSPECTION - PRIOR TO ACCEPTANCE OF THE SEWER, MAINS SHALL BE WASHED CLEAN AND TV INSPECTED AT THE DEVELOPERS EXPENSE. TV INSPECTION SHALL CONFORM TO SECTION 501.3.4. NO PAVING OR FINAL GRADING OF THE STREET SHALL BE DONE UNTIL THE ENGINEER AND CITY HAVE FOUND THE MAIN TO BE ACCEPTABLE. VISIBLE INFLOW OF GROUNDWATER INTO MANHOLES, SEWER MAIN, OR SERVICE LINES SHALL CONSTITUTE FAILURE OF THE SYSTEM.

GENERAL NOTES

1. EXISTING UTILITY LOCATIONS SHOWN ARE APPROXIMATE. IT IS THE CONTRACTOR'S RESPONSIBILITY TO LOCATE ALL UTILITIES PRIOR TO CONSTRUCTION. PIPE CROSSING ELEVATIONS SHALL BE VERIFIED PRIOR TO INSTALLATION OF MAIN LINES.
2. ALL WORK SHALL BE GUARANTEED BY THE CONTRACTOR FOR A MINIMUM OF 2-YEARS AFTER THE GOVERNING AGENCY HAS DECLARED THE WORK SATISFACTORY AND HAS ACCEPTED THE SYSTEM.
3. THE WATER AND SEWER SYSTEM SHALL BE INSPECTED 1-YEAR FOLLOWING COMPLETION. THE CONTRACTOR SHALL BE RESPONSIBLE FOR REPAIRING ALL DEFICIENCIES FOLLOWING THE INSPECTION.
4. ANY DISCREPANCIES IN THE DRAWINGS SHALL BE BROUGHT TO THE ENGINEER'S ATTENTION.
5. IN THE EVENT A CHANGE ORDER IS NECESSARY, ALL CHANGES MUST BE APPROVED IN WRITING PRIOR TO PERFORMING THE WORK.
6. ALL WORK SHALL BE PERFORMED BY AN IDAHO LICENSED PUBLIC WORKS CONTRACTOR. THE CONTRACTOR SHALL BE BONDED AND INSURED.
7. THE CONTRACTOR SHALL HAVE A COPY OF THE IDAHO STANDARDS FOR PUBLIC WORKS CONSTRUCTION (STANDARD SPECIFICATIONS) ONSITE DURING CONSTRUCTION. WORKMANSHIP AND ALL QUALITY CONTROL PROCEDURES SHALL BE PERFORMED AS OUTLINED IN THE ISPWC.
8. THE CONTRACTOR SHALL FOLLOW ALL OSHA REQUIREMENTS AND FEDERAL, STATE, AND LOCAL LAWS.
9. GEOTECHNICAL SERVICES MAY BE NECESSARY WHERE UNSUITABLE SOIL CONDITIONS ARE FOUND AS DEEMED NECESSARY BY THE ENGINEER.
10. IT IS THE CONTRACTOR'S RESPONSIBILITY TO COORDINATE COMPACTION TESTING.
11. IT IS THE CONTRACTOR'S RESPONSIBILITY TO RESTORE ALL ROADWAYS, LANDSCAPED AREAS, DITCH GRADES, DRIVEWAY APPROACHES AND OTHER AREAS DISTURBED DURING CONSTRUCTION.
12. THE CONTRACTOR SHALL HAVE A MAX. 21-CALENDAR DAYS TO COMPLETE ALL RESTORATION AFTER THE SYSTEM HAS BEEN INSTALLED AND DEEMED SATISFACTORY.
13. DISRUPTION AND/OR SHUTDOWN OF THE EXISTING SEWER OR WATER SYSTEM IS NOT ALLOWED WITHOUT CITY APPROVAL.
14. THE CONTRACTOR IS RESPONSIBLE FOR ALL TRAFFIC CONTROL WHEN WORKING IN OR ADJACENT TO THE PUBLIC RIGHT OF WAY. ALL TRAFFIC CONTROL MUST BE IN ACCORDANCE WITH THE MUTCD, LATEST EDITION.

PROFESSIONAL ENGINEER REGISTERED 8607 2/5/2025 STATE OF IDAHO B. SCOTT BROWN

No.	DATE:	REVISION	DRN/CHK

James A. Sewell and Associates, LLC
1319 NORTH DIVISION AVENUE
SANDPOINT, IDAHO 83864
(208) 263-4160

SHEET TITLE: SPECIFICATIONS

PROJECT: BOYER FARM ESTATES PHASE II
WATER & SEWER PLAN
SANDPOINT, IDAHO

DATE:	2/3/2025
SCALE:	AS SHOWN
DESIGNED:	BSB
DRAWN:	BLS
CHECKED:	BSB
PROJ NO.:	03349-20-001
CAD FILE:	E-CARROLL_PHASE 2 RD.dwg

Replat of Lot 1, Block 3, Boyer Farm Estates

James A. Sewell [illegible]LC

Engineer's Opinion of Probable Construction Cost

Samuelson Ave. Frontage Improvements

Date: January 30, 2025

Payment Reference	Description	Estimated Quantity	Unit	Estimated Unit Cost	Estimated Cost	Percent Complete	Remaining Estimated Cost
202.A.2	Ditch and Sidewalk Subgrade Grading	320	LF	$ 4.50	$ 1,440	100%	$ -
202.B.1	Haul Unsuitable Materials	180	CY	$ 8.00	$ 1,440	100%	$ -
202.C.2	Temporary Dust Abatement	20	HRS	$ 70.00	$ 1,400	100%	$ -
307.A.1	Boulevard Surface Repair	1,240	SY	$ 10.00	$ 12,400	0%	$ 12,400
703.A.1	Concrete Sidewalk	1,400	SF	$ 7.00	$ 9,800	100%	$ -
802.A.1	Type-1 Crushed Rock Base	50	TON	$ 21.00	$ 1,050	100%	$ -
1103.A.1	Construction Traffic Control	1	LS	$ 2,500.00	$ 2,500	100%	$ -
2010.A.1	Mobilization (assumed 10%)	1	LS	$ 3,223.00	$ 3,223	100%	$ -
2030.B.1	Miscellaneous Utility Adjustments	1	LS	$ 1,000.00	$ 1,000	100%	$ -
2060.A.1	Sidewalk ADA Dome Panel	2	EA	$ 600.00	$ 1,200	100%	$ -
3000.A.1	Construction Staking (2%)	1	LS	$ 645.00	$ 645	100%	$ -
3000.B.1	Construction Contract Admin. and Oversight (5%)	1	LS	$ 1,612.00	$ 1,612	90%	$ 161
3000.C.1	Materials Testing (1%)	1	LS	$ 323.00	$ 323	100%	$ -
				Subtotal Estimated Cost:	**$ 38,033.00**		**$ 12,561**

Subdivision Improvements

Payment Reference	Description	Estimated Quantity	Unit	Estimated Unit Cost	Estimated Cost	Percent Complete	Remaining Estimated Cost
202.A.1	Roadway Excavation	820	CY	$ 10.00	$ 8,200	100%	$ -
202.A.2	Stormwater Swale Excavation	440	CY	$ 12.00	$ 5,280	100%	$ -
202.B.1	Stockpile Excavated Material Onsite	1,260	CY	$ 2.00	$ 2,520	100%	$ -
202.C.1	Temporary Dust Abatement	40	HRS	$ 80.00	$ 3,200	100%	$ -
205.A.1	Trench and Pit Dewatering	5	DAYS	$ 500.00	$ 2,500	100%	$ -
307.A.1	Boulevard Surface Repair (topsoil and hydroseed)	1,120	SY	$ 10.00	$ 11,200	0%	$ 11,200
307.A.2	Swale Surface Repair (topsoil and hydroseed)	2,640	SY	$ 8.00	$ 21,120	0%	$ 21,120
401.A.1	6" Dia. Hydrant Lateral	30	LF	$ 49.00	$ 1,470	100%	$ -
401.A.2	8" Dia. Water Main	680	LF	$ 75.00	$ 51,000	100%	$ -
401.B.1	8x8x6 D.I. Tee	1	EA	$ 600.00	$ 600	100%	$ -
401.B.2	8x8x10 D.I. Tee	1	EA	$ 800.00	$ 800	100%	$ -
402.A.1	6" Dia. Gate Valve	1	EA	$ 1,460.00	$ 1,460	100%	$ -
402.A.2	8" Dia. Gate Valve	3	EA	$ 2,100.00	$ 6,300	100%	$ -
403.A.1	Fire Hydrant	1	EA	$ 3,450.00	$ 3,450	100%	$ -

501.A.1	8" Dia. Sanitary Sewer Main	580	LF	$ 75.00	$ 43,500	100%	$ -
502.A.1	48" Dia. Sewer Manhole	2	EA	$ 3,000.00	$ 6,000	80%	$ 1,200
601.A.1	12" Dia. CMP Culvert	900	LF	$ 50.00	$ 45,000	100%	$ -
602.A.1	Catch Basin	4	EA	$ 2,500.00	$ 10,000	100%	$ -
703.A.1	Concrete Sidewalk	3,180	SF	$ 7.00	$ 22,260	90%	$ 2,226
703.B.1	Concrete Curb and Gutter	1,270	LF	$ 8.00	$ 10,160	100%	$ -
703.C.1	Concrete Driveway Approach	570	SF	$ 12.00	$ 6,840	0%	$ 6,840
802.A.1	Type-1 Crushed Rock Base	520	TON	$ 35.00	$ 18,200	100%	$ -
802.B.1	Class I Rock Cap - Road Section	2,000	TON	$ 25.00	$ 50,000	100%	$ -
802.B.2	Class I Rock Cap - Energy Dissipation Pads	2	CY	$ 300.00	$ 600	0%	$ 600
810.A.1	Plant Mix Pavement	360	TON	$ 100.00	$ 36,000	100%	$ -
1003.A.1	Erosion Control	1	LS	$ 2,500.00	$ 2,500	100%	$ -
1103.A.1	Construction Traffic Control	1	LS	$ 2,000.00	$ 2,000	100%	$ -
2010.A.1	Mobilization (assumed 10%)	1	LS	$ 39,006.00	$ 39,006	100%	$ -
2030.A.1	Dry Utilities	1	LS	$ 8,500.00	$ 8,500	100%	$ -
2030.B.1	Miscellaneous Utility Adjustments	1	LS	$ 1,000.00	$ 1,000	50%	$ 500
2050.A.1	Subgrade Separation Fabric	2,400	SY	$ 2.00	$ 4,800	100%	$ -
2055.A.1	Miscellaneous Signs	6	EA	$ 300.00	$ 1,800	100%	$ -
2060.A.1	Sidewalk ADA Dome Panel	3	EA	$ 600.00	$ 1,800	100%	$ -
3000.A.1	Construction Staking (2%)	1	LS	$ 7,802.00	$ 7,802	100%	$ -
3000.A.2	Property Corners (1%)	1	LS	$ 3,901.00	$ 3,901	100%	$ -
3000.B.1	Construction Contract Admin. and Oversight (5%)	1	LS	$ 19,503.00	$ 19,503	90%	$ 1,950
3000.C.1	Materials Testing (1%)	1	LS	$ 3,901.00	$ 3,901	100%	$ -
				Subtotal Estimated Cost:	**$ 410,153.00**		**$ 45,636**
				Total Estimated Cost:	**$ 448,186.00**		**$ 58,198**



After recording return to:

City of Sandpoint
Attn: City Clerk
1123 W Lake Street
Sandpoint, ID 83864

IMPROVEMENT AGREEMENT

This Improvement Agreement ("**Agreement**") is entered into this ____ day of _____, 2025 by and between the City of Sandpoint, Bonner County, Idaho, a municipal corporation organized and existing under the laws of the State of Idaho, hereinafter referred to as the "CITY" and Carousel Holdings, LLC, owner of property known as Lot 1, Block 3 of Boyer Farm Estates, parcel RPS00000102850A, hereinafter referred to as "DEVELOPER," and any successors, heirs, or assigns. The CITY and DEVELOPER are sometimes referred to herein as a "party" or "parties".

Recitals

WHEREAS, DEVELOPER owns real property and improvements in the City of Sandpoint, Bonner County, Idaho, legally described as: Lot 1, Block 3 of Boyer Farm Estates, located in Section 10, Township 57 North, Range 2 West, Boise Meridian, Parcel RPS00000102850A, hereinafter referred to as the "PROPERTY"; and

WHEREAS The Sandpoint City Council on September 7, 2022, approved the preliminary plat of the Boyer Farm Estates Subdivision, Phase 2, with conditions; and

WHEREAS DEVELOPER desires to record final plat of the Replat of Lot 1, Block 3 of Boyer Farm Estates, also known as "Boyer Farm Estates Subdivision Phase 2," as shown in Exhibit A, before completing all required public infrastructure improvements, pursuant to Sandpoint City Code §10-1-3-A.

NOW, THEREFORE, based on the foregoing Recitals, which are incorporated into and made a part of this Agreement, the Parties agree as follows:

1. The following improvements shall be completed by DEVELOPER and approved by the CITY no later than three (3) years from the date of city council approval of the final plat of the Boyer Farm Estates Subdivision Phase 2:

a. Topsoil and seeding of all planting strips within the public right of way adjacent to all lots, between sidewalk and curb, as well as all landscape and stormwater facilities as shown on the approved record drawings, prepared by Scott Brown, P.E., dated 2/5/2025 (hereinafter referred to as "RECORD DRAWINGS" and attached hereto as Exhibit ##).
b. Install all rock energy dissipation pads as shown on the RECORD DRAWINGS.
c. Adjust all water meter boxes and valves to finished grade.
d. Construct three (3) concrete driveway approaches to city standard.
e. Remove and replace a section of concrete sidewalk damaged during construction, near STA 2+00 on the RECORD DRAWINGS, to city standards.

2. DEVELOPER shall provide a performance bond equal to $87,297, which equals 150% of the estimated construction costs of the improvements pursuant to the requirements of Sandpoint City Code §10-1-3-A, with a term ending March 19, 2029.
3. After completion of required improvements to the satisfaction of the CITY, but before authorization of release of the performance bond, DEVELOPER shall provide a warranty bond, as described in Sandpoint City Code §10-1-3-C, equal to 20% of the estimated costs of all required public improvements as determined in the original performance bond, with a term of two (2) years from the date of acceptance of all public infrastructure.
4. CITY shall authorize release of the bond once all required improvements are completed to the satisfaction of the CITY, and the warranty bond, described above, has been accepted by the CITY.

Acknowledgement.

By signing below, the parties acknowledge they have read, understood, and agree to all duties, rights, and obligations created by this Agreement, that this Agreement is supported by adequate consideration, and that the provisions contained in this Agreement are contractual in nature and not mere recitations of fact.

The Parties have executed this Deferred Right-of-Way Improvement Agreement as of the Effective Date first set forth above:

DEVELOPER

_____

STATE OF _____)
:ss
County of _____)

On this _____ day of _____, 20_____, before me, the undersigned, a Notary Public in and for the State of _____, personally appeared _____ known or identified to me to be the Managing Member of _____, the limited liability company that executed the herein described instrument, and acknowledged to me that such limited liability company executed the same.

_____
Notary Public

Residing at: _____

DRAFT

My commission expires: _____

CITY OF SANDPOINT

_____
Jeremy Grimm, Mayor

STATE OF IDAHO)
:ss
County of BONNER)

On this _____ day of _____, 20_____, before me, the undersigned, a Notary Public in and for the State of Idaho, personally appeared Jeremy Grimm, known or identified to me to be the Mayor of the City Sandpoint, Idaho, the entity that executed the herein described instrument, and acknowledged to me that said City executed the same.

_____
Notary Public

Residing at: _____

My commission expires: _____

DRAFT

ABOVE SPACE FOR RECORDER -- Recorded by Sandpoint Law, P.C., 414 Church Street, Ste 203, Sandpoint ID 83864

DECLARATION OF RESIDENTIAL COVENANTS, CONDITIONS, EASEMENTS AND RESTRICTIONS APPLICABLE TO REPLAT OF LOT 1, BLOCK 3 OF BOYER FARM ESTATES, IN BONNER COUNTY, IDAHO

THIS DECLARATION is made effective as of _____, 2025, by Carousel Holdings, LLC, a Washington limited liability company ("Grantor," "Declarant" and/or "Class B Member"). All capitalized terms not otherwise defined in the text hereof are defined in Article 1.

PREAMBLE

The purpose of this Declaration is to set forth the basic restrictions, covenants, limitations, easements, conditions, and equitable servitudes (collectively "Restrictions") that apply to the Property, defined below. The Restrictions are designed to preserve the Property's value, desirability, and attractiveness, to ensure a well-integrated high-quality development, and to guarantee adequate maintenance of any Common Area, and the Improvements located thereon, in a cost effective and administratively efficient manner.

These protective covenants are reasonable, but carefully guarded to ensure that what is established in the theme is retained for the future of property values. Underground utilities will be included. Landscaping themes will be consistent. However, every location· will be afforded a freedom of expression to encourage individualism. It is further the intent that these covenants, conditions, and restrictions can be amended, added to, or subtracted from pursuant to the terms, conditions, and procedures contained herein.

ARTICLE 1 - DEFINITIONS

"**Architectural Committee**." Architectural Committee shall mean the committee created by the Grantor or an Association pursuant to Article 10 hereof.

"**Articles**." Articles shall mean the Articles of Incorporation of an Association or other organizational or charter documents of an Association.

"**Assessments**." Assessments shall mean those payments required of Owners or other Association Members, including Regular, Special, and Limited Assessments of any Association as further defined in this Declaration.

"**Association**." Association shall mean the Idaho profit or non-profit corporation, and its successors and assigns, established by Grantor to exercise the powers and to carry out the duties set forth in this Declaration or any Supplemental Declaration. Grantor shall have the power, in its discretion, to name the Association the "Boyer Farm Estates Block 3 Homeowners Association, Inc.," or any similar name which fairly reflects its purpose.

"**Association Rules**." Association Rules shall mean those rules and regulations promulgated by an Association, if any, governing conduct upon and use of the Property under the jurisdiction or control of an Association, the imposition of fines and forfeitures for violation of Association Rules and regulations, and procedural matters for use in the conduct of business of an Association.

"**Board**." Board shall mean the Board of Directors or other governing board or individual, if applicable, of an Association.

"**Building Lot**" or "**Lot**." Building Lot or Lot shall mean one or more lots within a Phase as specified or shown on any Plat, Replat and/or by Supplemental Declaration, upon which Improvements may be constructed.

"**Bylaws**." Bylaws shall mean the Bylaws of the Association.

"**Common Area**." Common Area shall mean all real property in which the Association holds an interest or which is held or maintained, permanently or temporarily, for the common use, enjoyment, and benefit of the entire Subdivision and each Owner therein, and shall include, without limitation, all such parcels that are designated as private streets or drives, common open spaces, common landscaped areas, and waterways. The Common Area may be established from time to time by Grantor on any portion of the Property by describing it on a Plat, by granting or reserving it in a deed or other instrument, or by designating it pursuant to this Declaration or any Supplemental Declaration. The Common Area may include easement and/or license rights.

"**Declaration**." Declaration shall mean this Declaration as it may be amended from time to time.

"**Design Guidelines**." Design Guidelines shall mean the construction guidelines approved by the Architectural Committee.

"**Grantor**." Grantor shall mean Carousel Holdings LLC, an Idaho limited liability company, and its successors in interest, or any person or entity to whom the rights under this Declaration are expressly transferred by Grantor or its successor.

"**Improvement**." Improvement shall mean any structure, facility, or system, or other improvement or object, whether permanent or temporary, which is erected, constructed, or placed upon, under, or in, any portion of the Property, including but not limited to buildings, fences, streets,

drives, driveways, sidewalks, bicycle paths, curbs, landscaping, signs, lights, mail boxes, electrical lines, pipes, pumps, ditches, waterways, and fixtures of any kind whatsoever.

"**Landscape Easements**." Landscape Easements shall mean any portion of a Building Lot located within the landscape easements designated on the Plat or in a Supplemental Declaration, if any.

"**Limited Assessment**." Limited Assessment shall mean a charge against a particular Owner and such Owners Building Lot, directly attributable to the Owner, equal to the cost incurred by the Association for corrective action or maintenance, repair, replacement and operation activities performed pursuant to the provisions of this Declaration or any Supplemental Declaration, including, without limitation, damage to or maintenance, repair, replacement and operation activities performed for any Common Area or the failure of an Owner to keep the Owner's Building Lot in proper repair, including interest thereon as provided in this Declaration or a Supplemental Declaration or for nay goods or services provided by the Association benefiting less than all Owners.

"**Member**." Member shall mean each person or entity holding a membership in the Association. Where specific reference or the context so indicates, it shall also mean persons or entities holding membership.

"**Owner**." Owner shall mean the person or other legal entity, including Grantor, holding fee simple interest of record to a Building Lot which is a part of the Property, and sellers under executory contracts of sale, but excluding those having such interest merely as security for the performance of an obligation.

"**Boyer Farm Estates Subdivision**." Boyer Farm Estates Subdivision shall mean the Property.

"**Person**." Person shall mean any individual, partnership, corporation, or other legal entity.

"**Plat**." Plat shall mean any subdivision plat covering any portion of the Property as recorded at the office of the County Recorder, Bonner County, Idaho, as the same may be amended by duly recorded amendments thereof.

"**Property**." Property shall mean the real property described in ***Article 3.1*** attached hereto, including each lot, parcel, and portion thereof and interest therein, including all water rights associated with or appurtenant to such property, which are brought within the jurisdiction hereof by Supplemental Declaration or otherwise. The Property is depicted in the preliminary plat attached hereto as ***Exhibit A***.

"**Regular Assessment**." Regular Assessment shall mean the portion of the cost of maintaining, improving, repairing, managing, and operating the Common Area and all Improvements located thereon, and the other costs of an Association which is to be levied against the Building Lot of and paid by each Owner to the Association, pursuant to the terms of this Declaration or a Supplemental Declaration.

"**Special Assessment**." Special Assessment shall mean the portion of the costs of the capital improvements or replacements, equipment purchases and replacements or shortages in Regular Assessments which are authorized and to be paid by each Owner to the Association, pursuant to the provisions of this Declaration or a Supplemental Declaration.

"**Supplemental Declaration**." Supplement Declaration shall mean any Supplemental Declaration including additional covenants, conditions, and restrictions that might be adopted with respect to any portion of the Property.

"**Tract**" or "**Phase**." Tract and/or Phase shall mean a defined portion of the Property within which the contemplated development involves a common use or compatible uses, and which may have been designated as a Phase by this Declaration or a recorded Supplemental Declaration. Each Tract or Phase shall contain one or more Building Lots, and may be managed to the extent permitted herein.

ARTICLE 2 - DECLARATION

2.1 Declaration Appurtenant to Property. Grantor declares that the Property (see Article 3.1 herein) shall be held, sold, conveyed, encumbered, hypothecated, leased, used, occupied, and improved subject to the following terms, covenants, conditions, easements, and restrictions, all of which are declared and agreed to be in furtherance of a general plan for the protection, maintenance, subdivision, improvement, and sale of the Property, and to enhance the value, desirability, and attractiveness of the Property. The terms, covenants, conditions, easements, and restrictions set forth herein:

(a) shall run with the land constituting the Property, and with each estate therein, and shall be binding upon all persons having or acquiring any right, title, or interest in the Property or any lot, parcel, or portion thereof;

(b) shall inure to the benefit of every lot, parcel, or portion of the Property and any interest therein; and,

(c) shall inure to the benefit of, and be binding upon, Grantor, Grantor's successors in interest, and each grantee or Owner, and such grantee's or Owner's respective successors in interest, and may be enforced by Grantor, by any Owner, or such Owner's successors in interest, or by the Association as hereinafter described.

2.2 Development Rights. Notwithstanding the foregoing, no provision of this Declaration shall be construed as to prevent or limit Grantor's right to complete development of the Property and to construct improvements thereon, nor Grantor's right to maintain model homes, construction, sales, or leasing offices, or similar facilities (temporary or otherwise) on any portion of the Entire Property, including any Common Area or any public right-of-way, nor Grantor's right to post signs incidental to construction, sales, or leasing, nor Grantor's right to modify plans for the Property, all in accordance with any necessary approvals of the City.

ARTICLE 3 – PHASED PROJECT

3.1 Property. The property subject to this Declaration includes, but is not limited to, the property legally described as follows:

> Replat of Lot 1, Block 3 of Boyer Farm Estates, Bonner County, Idaho, according to the plat thereof recorded in Book ___ of Plats, Page(s) ____.

(the "Property" or the "Replat").

3.2 Boyer Farm Estates Plat. The Property is a replat of a portion of a prior approved plat known as Boyer Farm Estates (hereinafter the Plat). Grantor has developed the Property in development phases ("Phases") each phase of which is part of the overall development project by the name of Boyer Farm Estates. The land subject to this Declaration are within the second phase of said development.

3.3 Prior CC&RS. On February 2, 2024, Halmark Homes, Inc. recorded the *Declaration of Covenants, Conditions and Restrictions of Byer Farms Estates* (hereinafter the "First CC&RS"). The First CC&Rs purport to bind all of the land within the Plat. However, at the time of the recording of the First CC&Rs Halmark Homes, Inc. did not own the land within Block 3 of Plat. Rather, it owned the lots within Blocks 1 and 2. As such, the First CC&Rs are not binding upon the land within Block 3, which is the land within the Replat, and it is this land within the Replat to which this Declaration pertains and binds. To the extend that there were any existing covenants, conditions and restrictions that may have been executed which purport to bind the land within the Replat, such covenants, conditions and restrictions are entirely superseded and replace with this Declaration.

ARTICLE 4 - GENERAL AND SPECIFIC RESTRICTIONS

4.1 Structures - Generally. All structures are to be designed, constructed and used in such a manner as to promote compatibility between the types of use contemplated by this Declaration.

4.1.1 Use and Size of Dwelling Structure. All Building Lots shall be used exclusively for ~~single-family~~ residential purposes in accordance with applicable City of Sandpoint code.

4.1.2 Architectural Committee Review. No Improvements which will be visible above ground or which will ultimately affect the visibility of any above ground Improvement shall be built, erected, placed, or materially altered or removed from the Property unless and until the building plans, specifications, and plot plan or other appropriate plans and specifications have been reviewed in advance by the Architectural Committee and the same have been approved in writing. The review and approval or disapproval may be based upon the following factors - size, height, design and style elements, mass and form, topography, setbacks, finished ground elevations, architectural symmetry, drainage, color, materials, including Architectural Committee approved architectural shingles roofing material, physical or aesthetic impacts on other properties, including Common Areas, artistic conformity to the terrain and the other Improvements on the Property, and

any and all other factors which the Architectural Committee, in its reasonable discretion, deems relevant. Said requirements as to the approval of the architectural design shall apply only to the exterior appearance of the Improvements. This Declaration is not intended to serve as authority for the Architectural Committee to control the interior layout or design of residential structures except to the extent incidentally necessitated by use, size, and height restrictions.

4.1.3 Setbacks and Height. No residential or other structure (exclusive of fences and similar structures) shall be placed nearer to the Building Lot lines or built higher than permitted by the Plat for the Phase in which the Building Lot is located, by any applicable zoning restriction, by any conditional use permit, or by a building envelope designated either by Grantor or applicable Architectural Committee, whichever is more restrictive.

4.1.4 Accessory Structures. Detached garages shall be allowed if in conformity with the provisions of this Declaration, and as approved by the applicable Architectural Committee. Garages, storage sheds attached to the residential structure, patio covers, and detached patio covers, shall be constructed of, and roofed with similar colors and design, as the residential structure on the applicable Building Lot. No playhouses, playground equipment, pool slides, diving boards, hot tubs, spas, or similar items shall extend higher than five (5) feet above the finished graded surface of the Building Lot upon which such item(s) are located, unless specifically so allowed by the Architectural Committee, in its sole discretion. Basketball courts, backboards, pools, tennis courts, shall be allowed in the backyard of any Building Lot, provided that such amenities are approved by the Architectural Committee and are not visible from any street, and do not promote noise or other nuisance that is offensive or detrimental to other property in the vicinity of the Building Lot or offensive or detrimental to the occupants of such other property.

4.1.5 Driveways. All access driveways shall have a wearing surface approved by the Architectural Committee of asphalt, concrete, or other hard surface materials, and shall be properly graded to assure proper drainage.

4.1.6 Mailboxes. All replacement mailboxes and stands will be of consistent design, material, and coloration and shall be located on or adjoining Building Lot lines at places designated by Grantor or the Architectural Committee.

4.1.7 Fencing. All fencing and boundary walls constructed on any Building Lot shall be of compatible style and material to that of other fencing constructed adjacent to or abutting Common Areas, public and private streets, and shall otherwise be as approved by the Architectural Committee. Fencing shall not extend higher than six (6) feet above the finished grade surface of the Building Lot or extend past the front setback of the home. All fencing must meet the setback requirements of City ordinance. Certain entryway, corner and view Building Lots as more particularly set forth in a Supplemental Declaration are restricted from fencing.

4.1.8 Lighting. Exterior lighting, including flood lighting, shall be part of the architectural concept of the Improvements on a Building Lot. Fixtures, standards, and all exposed accessories shall be harmonious with building design, and shall be as approved by the Architectural Committee. Lighting shall be restrained in design, and excessive brightness shall be avoided.

4.2 Insurance Rates. Nothing shall be done or kept on any Building Lot which will increase the rate of insurance on any other portion of the Property without the approval of the Owner of such other portion, nor shall anything be done or kept on the Property or a Building Lot which would result in the cancellation of insurance on any property owned or managed by any such Association or which would be in violation of any law.

4.3 No Further Subdivision. No Building Lot may be further subdivided, nor may any easement or other interest therein, unless such subdivision complies with all applicable laws. Notwithstanding the foregoing, this provision shall not limit the Grantor's ability to subdivide any portion of the Project as it, in its sole discretion, desires.

4.4 Signs. No sign of any kind shall be displayed for public view without the approval of the applicable Architectural Committee or Association, and the City if otherwise so required, except:

(a) such signs as may be used by Grantor in connection with the development of the Property and sale of Building Lots;

(b) temporary signs naming the contractors, the architect, and the lending institution for particular construction operation;

(c) such signs identifying Subdivision, or informational signs, of customary and reasonable dimensions as prescribed by the Architectural Committee may be displayed on or from the Common Area; and,

(d) one (1) sign of customary and reasonable dimensions not to exceed three (3) feet by two (2) feet may be displayed by an Owner other than Grantor on or from a Building Lot advertising the residence for sale or lease

All signage, including signage for the exceptions listed in (A)-(D), must be done in accordance with the Subdivision signage format. Without limiting the foregoing, no sign shall be placed in the Common Area without the written approval of the applicable Architectural Committee or the Association.

4.5 Nuisances. No rubbish or debris of any kind shall be placed or permitted to accumulate anywhere upon the Phase 1 Property, including the Common Area, if any, or vacant Building Lots, and no odor shall be permitted to arise therefrom so as to render the Property or any portion thereof unsanitary, unsightly, offensive, or detrimental to the Property or to its occupants, or to any other property in the vicinity thereof or to its occupants. No noise or other nuisance, as described in the Sandpoint City Code, as amended from time to time, shall be permitted to exist or operate upon any portion of the Property so as to be offensive or detrimental to the Property or to its occupants or to other property in the vicinity or to its occupants. Without limiting the generality of any of the foregoing provisions, no exterior speakers, horns, whistles, bells, or other sound devices (other than security devices used exclusively for security purposes which have been approved by the Association), flashing lights, or search lights, shall be located, used, or placed on the Property without the prior written approval of the Association.

4.6 Exterior Maintenance: Owner's Obligations. No Improvement shall be permitted to fall into disrepair, and each Improvement shall at all times be kept in good condition and repair. This includes all landscaping which is visible from the roadway(s) within Boyer Farm Estates. Homeowner's are responsible for the landscape maintenance of the street trees and landscaping between street curb and sidewalk along Homeowner respective lot frontage. In the event that any Owner shall permit any Improvement, including trees and landscaping, which is the responsibility of such Owner to maintain, to fall into disrepair so as to create a dangerous, unsafe, unsightly, or unattractive condition, or damages property or facilities on or adjoining their Building Lot, the Board of the Association, upon fifteen (15) days prior written notice to the Owner of such property, shall have the right to correct such condition, and to enter upon such Owner's Building Lot for the purpose of doing so, and such Owner shall promptly reimburse the Association for the cost thereof. Such cost shall be a Limited Assessment and shall create a lien enforceable in the same manner as other Assessments set forth in Article 8 of this Declaration. The Owner of the offending property shall be personally liable, and such Owner's property may be subject to a mechanic's lien, for all costs and expenses incurred by the Association in taking such corrective acts, plus all costs incurred in collecting the amounts due, including attorney's fees and costs. Each Owner shall pay all amounts due for such work within ten (10) days after receipt of written demand therefor, or the amounts may, at the option of the Board, be added to the amounts payable by such Owner as Regular Assessments. Each Owner shall have the remedial rights set forth herein if the Association fails to exercise its rights within a reasonable time following written notice by such Owner. Owner shall

4.7 Drainage. Boyer Farm Estates is designed with an approved storm water management plan that requires the construction of, and continued maintenance of, a system of swales which are necessary to ensure property water drainage and absorption within the Property. It shall be each respective owner's obligation to maintain that portion of the storm water management system, including any swale, that is located on that owner's Building Lot. There shall be no interference with the established drainage pattern over any portion of the Property, unless an adequate alternative provision is made for proper drainage and is first approved in writing by the applicable Architectural Committee. For the purposes hereof, "established" drainage is defined as the system of drainage, whether natural or otherwise, which exists at the time the overall grading of any portion of the Property is completed by Grantor, or that drainage which is shown on any plans approved by the Architectural Committee, which may include drainage from the Common Area over any Building Lot in the Property.

4.8 Grading. The Owner of any Building Lot within the Property in which grading or other work has been performed pursuant to a grading plan approved under applicable provisions of City Code shall maintain and repair all swales and other graded surfaces and erosion prevention devices, retaining walls, drainage structures, means, or devices which are not the responsibility of any applicable Highway District, the Association, or other public agency, and plantings and ground cover installed or completed thereon. Such requirements shall be subject to Regular, Special, and Limited Assessments provided in Article 7 herein, as may be applicable.

4.9 Water Supply Systems. No separate or individual water supply system, regardless of the proposed use of the water to be delivered by such system, shall be permitted on any Building Lot unless such system is designed, located, constructed, and equipped in accordance with the requirements, standards, and recommendations of the Board of the Association and all

governmental authorities having jurisdiction. Grantor or affiliates of Grantor may use the water supply as deemed necessary for temporary or other irrigation purposes.

4.10 No Hazardous Activities. No activities shall be conducted on the Property, and improvements constructed on any property which are or might be unsafe or hazardous to any person or property.

4.11 Unsightly Articles. No unsightly articles shall be permitted to remain on any Building Lot so as to be visible from any other portion of the Property. Without limiting the generality of the foregoing, refuse, garbage, and trash shall be kept at all times in such containers and in areas approved by the applicable Architectural Committee. No clothing or fabrics shall be hung, dried, or aired in such a way as to be visible to other property, and no equipment, treat pumps, compressors, containers, lumber, firewood, grass, shrub or tree clippings, plant waste, metals, bulk material, scrap, refuse, or trash shall be kept, stored or allowed to accumulate on any Building Lot except within an enclosed structure or as appropriately screened from view. No vacant residential structures shall be used for the storage of building materials.

4.12 No Temporary Structures. No house trailer, mobile home, tent (other than for short term individual use which shall not exceed one (1) week unless approved by the Association), shack or other temporary building, improvement, or structure shall be placed upon any portion of the Property, except temporarily as may be required by construction activity undertaken on the Property. Also excepted from this requirement is any sales office established for the Property.

4.13 No Unscreened Boats, Campers, and Other Vehicles. No boats, trailers, campers, all-terrain vehicles, motorcycles, recreational vehicles, bicycles, dilapidated or unrepaired and unsightly vehicles, or similar equipment shall be placed upon any portion of the Property (including, without limitation, streets, parking areas, and driveways) unless the same are enclosed by a structure concealing them from view in a manner approved by the Architectural Committee. To the extent possible, garage doors shall remain closed at all times.

4.14 Sewage Disposal Systems. No individual sewage disposal system shall be used on the Property. Each Owner shall connect the appropriate facilities on such Owner's Building Lot to the available municipal sewer system and pay all charges assessed therefor.

4.15 No Mining or Drilling. No portion of the Property shall be used for the purpose of mining, quarrying, drilling, boring, or exploring for or removing water, oil, gas, or other hydrocarbons, minerals, rocks, stones, sand, gravel or earth. This paragraph 4.15 shall not prohibit exploratory drilling or coring which is necessary to construct a residential structure or Improvements.

4.16 Energy Devices Outside. No energy production devices, including, but not limited to, generators of any kind and solar energy devices, shall be constructed or maintained on any portion of the Property without the written approval of the applicable Architectural Committee, except for heat pumps shown in the plans approved by the Architectural Committee. This paragraph 4.16 shall not apply to passive solar energy systems incorporated into the approved design of a residential structure.

4.17 Vehicles. The use of all vehicles, including, but not limited to, trucks, automobiles, bicycles, motorcycles, snowmobiles, aircraft, and boats, shall be subject to all Association Rules, which may prohibit or limit the use thereof within the Boyer Farm Estates Subdivision. No on-street parking shall be permitted except where expressly designated for parking use. No parking bays shall be permitted in any side, front, or backyard. Vehicles parked on a driveway shall not extend into any sidewalk or bike path or pedestrian path. No motorized vehicle or device shall be permitted on any Waterway unless such vehicle is engaged in an emergency procedure.

4.18 Animals/Pets. No animals, birds, insects, pigeons, poultry or livestock shall be kept on the Property unless the presence of such creatures does not constitute a nuisance. This paragraph does not apply to the keeping of up to two (2) domesticated dogs, up to two (2) domesticated cats, and other household pets which do not unreasonably bother or constitute a nuisance to others. Without limiting the generality of the foregoing, consistent and/or chronic barking by dogs shall be considered a nuisance. Each dog in the Boyer Farm Estates Subdivision shall be kept on a leash, curbed, and otherwise controlled at all times when such animal is off the premises of its owner. Such owner shall clean up any animal defecation immediately from the Common Area or public right-of-way. Failure to do so may result, at the Board's discretion, with a Limited Assessment levied against such animal owner. The construction of dog runs or other pet enclosures shall be subject to applicable Architectural Committee approval, shall be appropriately screened, and shall be maintained in a sanitary condition. Dog runs or other pet enclosures shall be placed a minimum of ten (10) feet from the side and twenty-five (25) feet from the rear Building Lot line, shall not be placed in any front yard of a Building Lot, and shall be screened from view so as not to be visible from the Common Area or an adjacent Building Lot.

4.19 Landscaping. The Owner of any Building Lot shall sod and landscape such Building Lot in conformance with a landscape plan approved by the Association, if any, and as approved by the Architectural Committee. All landscaping shall be planted within thirty (30) days after said dwelling structure is completed, weather permitting. The initial front landscaping shall include as a minimum, sod in the front and side yards, two (2) deciduous trees of at least two inch (2") caliper or one (1) pine tree of at least six feet (6') in height and one (1) flowering tree of at least two inch (2") caliper in front yard, ten (10) - five (5) gallon shrubs or plants, and five (5) - two (2) gallon shrubs or plants.But if Grantor or an affiliate of Grantor constructs the dwelling structure, only the front yard (i.e. the yard visible from the street) of the Building Lot is required to be landscaped within thirty (30) days of substantial completion of the dwelling structure. The Owner is then responsible for completing the balance of the Building Lot landscaping within ninety (90) days after the Building Lot is conveyed to the first Owner of the Building Lot. Additionally, Grantor may grant extensions of the landscaping deadlines to any party for up to ninety (90) days. Prior to construction of Improvements, the Owner (or any Association to which such responsibility has been assigned) shall provide adequate irrigation and maintenance of existing trees and landscaping, shall control weeds, and maintain the Owner's (or Association's) property in a clean and safe condition free of debris or any hazardous condition. All trees located on common Building Lot lines shall be the joint responsibility of the adjoining Building Lot owners. All landscaped Common Areas other than riparian vegetation shall be irrigated by an underground sprinkler system.

Following commencement of any construction of any Improvement, construction shall be diligently pursued and completed as soon as reasonably practical. All landscaping on a Building

Lot, unless otherwise specified by the applicable Architectural Committee, shall be completed as soon as reasonably practical following completion of the residential structure on such Building Lot.

It shall be the responsibility of the owner of any Building Lot, except any Lot owned by the Grantor, to maintain and/or repair all landscaping. An owner's failure to do so shall entitled the Association to perform such maintenance and/or repair, and the Association at the expense of said owner(s), through special or limited assessments to said owner(s).

4.20 Exemption of Grantor. Nothing contained herein shall limit the right of Grantor to subdivide or re-subdivide any portion of the Entire Property, to grant licenses, to reserve rights-of-way and easements with respect to the Common Area to utility companies, public agencies, or others, or to complete excavation, grading, and construction of Improvements to and on any portion of the property owned by Grantor, or to alter the foregoing and its construction plans and designs, or to construct such additional Improvements as Grantor deems advisable in the course of development of the Property so long as any Building Lot in the Property remains unsold. Such right shall include, but shall not be limited to, erecting, constructing, and maintaining on the Property such structures and displays as may be reasonably necessary for the conduct of Grantor's business of completing the work and disposing of the same by sales, lease or otherwise. Grantor shall have the right at any time prior to acquisition of title to a Building Lot by a purchaser from Grantor to grant, establish, and/or reserve on that Building Lot, additional licenses, reservations and rights-of way to Grantor, to utility companies, or to others as may from time to time be reasonably necessary to the proper development and disposal of the Property. Grantor may use any structures owned by Grantor on the Property as model home complexes or real estate sales or leasing offices for lots and homes within the Development. Grantor need not seek or obtain Architectural Committee approval of any Improvement constructed or placed by Grantor or an affiliate of Grantor on any portion of the Property owned by Grantor or an affiliate of Grantor. The rights of Grantor hereunder may be assigned by Grantor to any successor in interest in connection with Grantor's interest in any portion of the Property, by an express written assignment recorded in the Office of the Bonner County Recorder.

ARTICLE 5 - BOYER FARM ESTATES HOMEOWNERS ASSOCIATION

5.1 Organization of Boyer Farm Estates Block 3 Homeowners Association. The Boyer Farm Estates Block 3 Homeowners Association, Inc. ("Association") shall be initially organized by Grantor as an Idaho nonprofit corporation under the provisions of the Idaho Code relating to general non-profit corporations and shall be charged with the duties and invested with the powers prescribed by law and set forth in the Articles, Bylaws, and this Declaration. Neither the Articles nor the Bylaws shall be amended or otherwise changed or interpreted so as to be inconsistent with this Declaration or with any Supplemental Declaration which Grantor might adopt pertaining to the Subdivision.

5.2 Membership. Each Owner, by virtue of being an Owner and for so long as such ownership is maintained, shall be a Member of the Association and no Owner, except Grantor, shall have more than one membership in the Association. Memberships in the Association shall be appurtenant to the Building Lot, or other portion of the Property owned by such Owner. The memberships in the Association shall not be transferred, pledged, assigned, or alienated in any way except upon the transfer of Owner's title and then only to the transferee of such title. Any attempt

to make a prohibited membership transfer shall be void and will not be reflected on the books of the Association.

5.3 Voting. For voting purposes, the Association shall have two (2) classes of Members as described below:

5.3.1 Class A Members. Owners other than Grantor, for so long as Grantor is the Class B Member, shall be known as Class A Members. Each Class Member shall be entitled to cast one (1) vote for each Building Lot owned by such Class A Member on the day of the vote. Upon termination of the Class B Member, Grantor shall become a Class A Member.

5.3.2 Class B Member. The Grantor shall be known as the Class B Member, and shall be entitled to fifteen (15) votes for each Building Lot of which Grantor is the Owner. The Class B Member shall cease to be a voting Member in the Association upon the later to occur of the following: (i) when the total cumulative votes of the Class A Members equal or exceed the total votes of the Class B Members; (ii), the expiration of twenty (20) years from the date on which the first Building Lot is sold to an Owner; or (iii) Grantor's written conformation that it is transferring control of the Association to the other owners, and its acceptance that its interest is converted to Class A membership.

Fractional votes shall not be allowed. If the Owner of a Building Lot shall be more than one (1) Person, all such Persons shall be deemed Members, but the voting rights in the Association attributable to that Building Lot may not be split and shall be exercised by one representative selected by such Persons as they, among themselves, may determine. In the event that such joint Owners are unable to agree among themselves as to how their vote or votes shall be cast, they shall lose their right to vote on the matter being put to a vote. When an Owner casts a vote, it will thereafter be presumed conclusively for all purposes that such Owner was acting with authority and consent of all joint owners of the Building Lot(s) from which the vote derived. The right to vote may not be severed or separated from the ownership of the Building Lot to which it is appurtenant, except that any Owner may give a revocable proxy, or may assign such Owner's right to vote to a lessee, mortgagee, beneficiary, or contract purchaser of the Building Lot concerned, for the term of the lease, mortgage, deed of trust, or contract. Any sale, transfer, or conveyance of such Building Lot to a new Owner shall operate automatically to transfer the appurtenant voting right to the Owner, subject to any assignment of the right to vote to a lessee, mortgagee, or beneficiary as provided herein.

5.4 Board of Directors and Officers. The affairs of the Association shall be conducted and managed by a Board of Directors ("Board") and such officers as the Board may elect or appoint, in accordance with the Articles and Bylaws, as the same may be amended from time to time. The Board of the Association shall be elected in accordance with the provisions set forth in the Association Bylaws.

5.5 Power and Duties of the Association.

5.5.1 Powers. The Association shall have all the powers of a corporation organized under the general corporation laws of the State of Idaho subject only to such limitations upon the exercise of such powers as are expressly set forth in the Articles, the Bylaws, and this

Declaration. The Association shall have the power to do any and all lawful things which may be authorized, required or permitted to be done by the Association under Idaho law and under this Declaration, and the Articles and Bylaws, and to do and perform any and all acts which may be necessary to, proper for, or incidental to the proper management and operation of the Common Area and the Association's other assets (including water rights when and if received from Grantor) and affairs and the performance of the other responsibilities herein assigned, including without limitation:

5.5.1.1 Assessments. The power to levy Assessments on any Owner or any portion of the Property and to force payment of such Assessments, all in accordance with the provisions of this Declaration.

5.5.1.2 Right of Enforcement. The power and authority from time to time in its own name, on its own behalf or on behalf of any Owner who consents thereto, to commence and maintain actions and suits to restrain and enjoin any breach or threatened breach of this Declaration or the Article or the Bylaws, including the Association Rules adopted pursuant to this Declaration, and to enforce by injunction or otherwise, all provisions hereof.

5.5.1.3 Delegation of Powers. The authority to delegate its power and duties to committees, officers, employees, or to any person, firm, or corporation to act as manager, and to contract for the maintenance, repair, replacement, and operation of the Common Area. Neither the Association nor the members of its Board shall be liable for any omission or improper exercise by the manager of any such duty or power so delegated. All contracts for management of any Common Area shall be for a term not exceeding one (1) year, and shall be subject to review by the Board upon the termination of the Class B Member.

5.5.1.4 Association Rules. The power to adopt, amend, and repeal by majority vote of the Board such rules and regulations as the Association deems reasonable. The Association may govern the use of the Common Areas, including, but not limited to, the use of private streets by the Owners, their families, invitees, licensees, lessees, or contract purchasers; provided, however, that any Association Rules shall apply equally to all Owners and shall not be inconsistent with this Declaration, the Articles, or the Bylaws. A copy of the Association Rules as they may from time to time be adopted, amended, or repealed, shall be mailed or otherwise delivered to each Owner. Upon such mailing or delivery, the Association Rules shall have the same force and effect as if they were set forth in and were a part of this Declaration. In the event of any conflict between such Association Rules and any other provisions of this Declaration, or the Articles or the Bylaws, the provisions of the Association Rules shall be deemed to be superseded by provisions of this Declaration, the Articles, or the Bylaws to the extent of any such inconsistency.

5.5.1.5 Emergency Powers. The power, exercisable by the Association or by any person authorized by it, to enter upon any property (but not inside any building constructed thereon) in the event of any emergency involving illness or potential danger to life or property or when necessary in connection with any maintenance or construction for which the Association is responsible. Such entry shall be made with as little inconvenience to the Owner as practicable, and any damage caused thereby shall be repaired by and at the expense of the Association.

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5.5.1.6 Licenses, Easements, and Rights-of-Way. The power to grant and convey to any third party such licenses, easements, and rights-of-way in, on, or under the Common Area as may be necessary or appropriate for the orderly maintenance, preservation, and enjoyment of the Common Area, and for the preservation of the health, safety, convenience, and welfare of the Owners, for the purpose of constructing, erecting, operating, or maintaining:

5.5.1.6.1 Underground lines, cables, wires, conduits, or other devices for the transmission of electricity or electronic signals-for lighting, heating, power, telephone, television, or other purposes, and the above ground lighting stanchions, meters, and other facilities associated with the provisions of lighting and services, public sewers, storm drains, water drains, and pipes, water supply systems, sprinkling systems, heating and gas lines or pipes, and any similar public or quasi-public improvements or facilities; and

5.5.1.6.2 Mailboxes and sidewalk abutments around such mailboxes, or any service facility, berms, fencing and landscaping abutting common areas, public and private streets or land conveyed for any public or quasi-public purpose including, but not limited to, bicycle pathways.

5.5.1.7 Newsletter. If it so elects, prepare and distribute a newsletter on matters of general interest to Association Members, the cost of which shall be included in Regular Assessments.

The right to grant such licenses, easements, and rights-of-way is hereby expressly reserved to the Association and may be granted at any time prior to twenty-one (21) years after the death of the issue of the individuals executing this Declaration on behalf of Grantor who are being as of the date hereof.

5.5.2 Duties. In addition to duties necessary and proper to carry out the powers delegated to the Association by this Declaration, and the Articles and Bylaws, without limiting the generality thereof, the Association or its agent, if any, shall have the authority and the obligation to conduct all business affairs of the Association and to perform, without limitation, each of the following duties:

5.5.2.1 Operation and Maintenance of the Common Area, if Any. Operate, maintain, and otherwise manage, or provide for the operation, maintenance, and management of, the Common Area if any exists in the Project, including the repair and replacement of Association property damaged or destroyed by casualty loss. Specifically, the Association shall, at Grantor's sole discretion, operate and maintain all properties owned by Grantor which are designated by Grantor for temporary or permanent use by Members of the Association. Such properties may include those lands intended for open space uses and which may be referred to as "non-buildable" lots per the Plat. Additionally, the Association may, in its discretion, limit or restrict the use of the Common Area to the Owners residing in the Subdivision.

5.5.2.2 Reserve Account. Establish and fund a reserve account with a reputable banking institution or savings and loan association or title insurance company authorized to do business in the State of Idaho, which reserve account shall be dedicated to the costs of repair, replacement, maintenance and improvement of the Common Area.

5.5.2.3 Taxes and Assessments. Pay all real and personal property taxes and Assessments separately levied against the Common Area or against the Property, the Association, and/or any other property owned by the Association, if any. Such taxes and Assessments may be contested or compromised by the Association, provided, however, that such taxes and Assessments are paid or a bond insuring payment is posted prior to the sale or disposition of any property to satisfy the payment of such taxes and Assessments. In addition, the Association shall pay all other federal, state, or local taxes, including income or corporate taxes levied against the Association, in the event that the Association is denied the status of a tax exempt corporation.

5.5.2.4 Water and Other Utilities. Acquire, provide, and/or pay for water, sewer, garbage disposal, refuse and rubbish collection, electrical, telephone, and gas, and other necessary services, for the Common Area, and manage for the benefit of the Property all domestic, irrigation, and amenity water rights and rights to receive water held by the Association, whether such rights are evidenced by license, permit, claim, stock ownership, or otherwise. It is anticipated that for Phase 1, there will be street lights with a meter to track the electricity used for such lights. The cost of the electricity will be billed to, and paid by, the Association and shall be included in assessments to owners.

5.5.2.5 Insurance. Obtain insurance from reputable insurance companies authorized to do business in the State of Idaho, and maintain in effect any insurance policy the Board deems necessary or advisable, including, without limitation, the following policies of insurance:

5.5.2.5.1 Fire insurance, including those risks embraced by coverage of the type known as the broad form "All Risk" or special extended coverage endorsement on a blanket agreed amount basis for the full insurable replacement value of all Improvements, equipment, and fixtures located within the Common Area.

5.5.2.5.2 Comprehensive public liability insurance insuring the Board, the Association, the Grantor, and the individual grantees and agents and employees of each of the foregoing, against any liability incident to the ownership and/or use of the Common Area. Limits of liability of such coverage shall be as follows:

> Not less than One Million Dollars and No Cents ($1,000,000.00) per person, and One Million Dollars and No Cents ($1,000,000.00) per occurrence, with respect to personal injury or death, and One Million Dollars and No Cents ($1,000,000.00) per occurrence with respect to property damage.
>
> Full coverage directors' and officers' liability insurance with a limit of at least Two Hundred Fifty Thousand Dollars and No Cents ($250,000.00).

5.5.2.5.3 Such other insurance, including motor vehicle insurance and Workmen's Compensation Insurance, to the extent necessary to comply with all applicable laws and indemnity, faithful performance, fidelity, and other bonds as the Board shall deem necessary or required to carry out the Association functions or to insure the Association

against any loss from malfeasance or dishonesty of any employee or other person charged with the management or possession of any Association funds or other property.

5.5.2.5.4 The Association shall be deemed trustee of the interests of all Owners in connection with any insurance proceeds paid to the Association under such policies, and shall have full power to receive such Owner's interests in such proceeds and to deal therewith.

5.5.2.5.5 Insurance premiums for the above insurance coverage shall be deemed a common expense to be included in the Regular Assessments levied by the Association.

5.5.2.6 Rule Making. Make, establish, promulgate, amend, and repeal such Association Rules as the Board shall deem advisable.

5.5.2.7 Architectural Committee. Appoint and remove members of the Architectural Committee, subject to the provisions of this Declaration.

5.5.2.8 Enforcement of Restrictions and Rules. Perform such other acts, whether or not expressly authorized by this Declaration, as may be reasonably advisable or necessary to enforce any of the provisions of the Declaration, or of the Articles or the Bylaws, including, without limitation, the recordation of any claim of lien with the Bonner County Recorder, as more fully provided herein. It shall, however, be within the discretion of the Board whether to enforce or chose not to enforce any provision of this Declaration, as long as such a decision is made in good faith.

5.5.2.9 Private Streets, Signs, and Lights. Maintain, repair, or replace street signs, and private street lights located on the Property. This duty shall run with the land and cannot be waived by the Association unless the City of Sandpoint consents to such waiver.

5.6 Personal Liability. No Member of the Board, or member of any committee of the Association, or any officer of the Association, or the Grantor, or the manager, if any, shall be personally liable to any Owner, or to any other party, including the Association, for any damage, loss, or prejudice suffered or claimed on the account of any act, omission, error, or negligence of the Association, the Board, the manager, if any, or any other representative or employee of the Association, the Grantor, or the Architectural Committee, or any other committee, or any owner of the Association, or the Grantor, provided that such person, upon the basis of such information as may be possessed by such person, has acted in good faith without willful or intentional misconduct.

5.7 Budgets and Financial Statements. Financial statements for the Association shall be prepared regularly and copies shall be distributed to each Member of the Association as follows:

5.7.1 A pro forma operating statement or budget, for each fiscal year shall be distributed not less than sixty (60) days before the beginning of each fiscal year. The operating statement shall include a schedule of Assessments received and receivable, identified by the Building Lot number and the name of the person or entity assigned.

5.7.2 Within ninety (90) days after the close of each fiscal year, the Association shall cause to be prepared and available for delivery upon request to each Owner, a balance sheet as of the last day of the Association's fiscal year and annual operating statements reflecting the income and expenditures of the Association for the last fiscal year.

5.8 Meetings of Association. Each year the Association shall hold at least one (1) meeting of the Members, according to the schedule for such meetings established by the Bylaws.

ARTICLE 6 - RIGHTS TO COMMON AREAS

6.1 Use of Common Area. Every Owner shall have a right to use each parcel of the Common Area, if any, which right shall be appurtenant to and shall pass with the title to every Building Lot, subject to the following provisions:

6.1.1 The right of the Association holding or controlling such Common Area to levy and increase Assessments for the maintenance, repair, management and operation of improvements on the Common Area;

6.1.2 The right of the Association to suspend the voting rights and rights to use of, or interest in, the Common Area recreational facilities (but not including access to private streets, cul-de-sacs and walkways of the Property) by an Owner for any period during which any Assessment or charge against such Owner's Building Lot remains unpaid, and for a period not to exceed sixty (60) days for any infraction of the Association Rules; and,

6.1.3 The right of the Association to dedicate or transfer all or any part of the Common Area to any public agency, authority, or utility for such purposes and subject to such conditions as may be permitted by the Articles and the Bylaws and agreed to by the Members. No dedication or transfer of said Common Area shall be effective unless an instrument agreeing to such dedication or transfer signed by Members representing two-thirds (2/3) of each class of Members has been recorded.

6.1.4 The right of the Association to prohibit the construction of structures or Improvements on all Common Areas which interfere with the intended use of such areas as private street, cul-de-sacs and walkways.

6.1.5 The right of the Association to protect wildlife habitat.

6.2 Designation of Common Area. If it so choses, Grantor shall designate and reserve the Common Area in the Declaration, Supplemental Declarations, and/or recorded Plats, deeds, or other instruments, and/or as otherwise provided herein.

6.3 Delegation of Right to Use. Any Owner may delegate, in accordance with the respective Bylaws and Association Rules of the Association, such Owner's right of enjoyment to the Common Area, to the members of such Owner's family in residence, and such Owner's tenants or contract purchasers who reside on such Owner's Building lot. Only Grantor or the Association shall have the right to delegate the right of enjoyment to the Common Area to the general public, and such delegation to the general public shall be for a fee set by Grantor or the Association.

6.4 Damages. Each Owner shall be fully liable for any damage to any Common Area which may be sustained by reason of the negligence or willful misconduct of the Owner, such Owner's resident tenant or contract purchaser, or such Owner's family and guests, both minor and adult. In the case of joint ownership of a Building Lot, the liability of such Owners shall be joint and several. The cost of correcting such damage shall be a Limited Assessment against the Building Lot and may be collected as provided herein for the collection of other Assessments.

ARTICLE 7 - ASSESSMENTS

7.1 Covenant to Pay Assessments. By acceptance of a deed to any portion of the Property, each Owner of such property hereby covenants and agrees to pay when due all Assessments or charges made by the Association, including all Regular, Special, and Limited Assessments and charges made against such Owner pursuant to the provisions of this Declaration or other applicable instrument.

7.1.1 Assessment Constitutes Lien. Such Assessments and Charges, together with interest, costs, and reasonable attorney's fees which may be incurred in collecting the same, shall be a charge on the land and shall be a continuing lien upon the property against which each such Assessment or charge is made.

7.1.2 Assessment is Personal Obligation. Each such Assessment, together with interest, costs and reasonable attorney's fees, shall also be the personal obligation of the Owner of such property beginning with the time when the Assessment falls due. The personal obligation for delinquent Assessments shall not pass to such Owner's successors in title unless expressly assumed by them but shall remain such Owner's personal obligation regardless of whether he remains an Owner.

7.2 Regular Assessments. All Owners, including the Grantor, are obligated to pay Regular Assessments to the treasurer of the Association on a schedule of payments established by the Board.

7.2.1 Purpose of Regular Assessments. The proceeds from Regular Assessments are to be used to pay for all costs and expenses incurred by an Association, including legal and attorneys' fees and other professional fees, for the conduct of its affairs, including without limitation costs of insurance, general operating costs, as well as the costs and expenses of construction, improvement, protection, maintenance, repair, management, and operation of the Common Areas, including all Improvements located on such areas owned and/or managed and maintained by such Association, and an amount allocated to an adequate reserve fund to be used for repairs, replacement, maintenance, and improvement of those elements of the Common Area, or other property of the Association that must be replaced and maintained on a regular basis (collectively "Expenses").

7.2.2 Computation of Regular Assessments. The Association shall compute the amount of its Expenses on an annual basis. The Board shall compute the amount of Regular Assessments owed beginning the first day of the third month following the month in which the closing of the first sale of a Building Lot occurred in Property for the purposes of the Association's Regular Assessment ("Initiation Date"). Thereafter, the computation of Regular Assessments shall

take place not less than thirty (30) nor more than sixty (60) days before the beginning of each fiscal year of an Association. The computation of the Regular Assessment for the period from the Initiation Date until the beginning of the next fiscal year shall be reduced by an amount which fairly reflects the fact that such period was less than one (1) year.

7.2.3 Amounts Paid by Owners. The Board can require, in its discretion or as provided in the Articles or Bylaws, payment of Regular Assessments in monthly, quarterly, semi-annual, or annual installments. The Regular Assessment to be paid by any particular Owner, except Grantor, for any given fiscal year shall be computed as follows:

7.2.3.1 As to the Association's Regular Assessment, each Owner shall be assessed and shall pay an amount computed by multiplying the Association's total advance estimate of Expenses by the fraction produced by dividing the Building Lots in the applicable Tract attributable to the Owner by the total number of Building Lots in such Tract.

7.2.3.2 Up until two (2) years following the date of the sale of a Building Lot in a particular Tract of the development, the Grantor shall be assessed the difference between the total revenue of the Association less the total expenses of the Association ("Shortfall") for that Tract of the development. The Grantor agrees to pay the cost of any Shortfall in order to properly maintain the Property during the development of each Tract. After two (2) years from the date of the first sale of a Building Lot in a particular Tract, the Grantor shall be assessed the Regular Assessment (defined in Section 7.2.3.1) for each Building Lot remaining in the respective Tract. This reduced assessment is in return for the Grantor paying the maintenance obligations for the Common Area prior to the acceptance of these obligations by the Association.

7.3 Special Assessments.

7.3.1 Purpose and Procedure. In the event that the Board of the Association shall determine that its respective Regular Assessment for a given calendar year is or will be inadequate to meet the Expenses of the Association for any reason, including but not limited to costs of construction, reconstruction, unexpected repairs or replacement of capital improvements upon the Common Area, attorney's fees and/or litigation costs, other professional fees, or for any other reason, the Board thereof shall determine the approximate amount necessary to defray such Expenses and levy a Special Assessment against the portions of the Property within its jurisdiction which shall be computed in the same manner as Regular Assessments. No Special Assessment shall be levied which exceeds twenty percent (20%) of the budgeted gross Expenses of the Association for that fiscal year, without the vote or written assent of the Owners representing a majority of the votes of the Members of the Association. The Board shall, in its discretion, determine the schedule under which such Special Assessment will be paid.

7.3.2 Consistent Basis of Assessment. Every Special Assessment levied by and for the Association shall be levied and paid upon the same basis as that prescribed for the levying and payment of Regular Assessments for the Association.

7.4 Limited Assessments. Notwithstanding the above provisions with respect to Regular and Special Assessments, a Board may levy a Limited Assessment against a Member as a remedy to reimburse the Association for costs incurred in bringing the Member and/or such

Member's Building Lot or restricted Common Area into compliance with the provisions of the governing instruments for the Property, or for otherwise providing any goods or services benefiting less than all Members or such Members' Building Lots.

7.5 Uniform Rate of Assessment. Unless otherwise specifically provided herein, Regular and Special Assessments shall be fixed at a uniform rate per Building Lot for all Members of the Association.

7.6 Assessment Period. Unless otherwise provided in the Articles or Bylaws, the Assessment period shall commence on January 1st of each year and terminate December 31st of the year in which the Initiation Date occurs. The first Assessment shall be pro-rated according to the number of months remaining in the fiscal year and shall be payable in equal monthly installments.

7.7 Notice and Assessment Due Date. Ten (10) days prior written notice of Regular and Special Assessments shall be sent to the Owner of every Building Lot subject thereto, and to any person in possession of such Building Lot. The due dates for installment payment of Regular Assessments and Special Assessments shall be the first day of each month unless some other due date is established by the Board. Each monthly installment of the Regular Assessment of Special Assessment shall become delinquent if not paid within ten (10) days after the levy thereof. There shall accrue with each delinquent installment payment a late charge equal to ten percent (10%) of the delinquent installment. In addition, each installment payment which is delinquent for more than twenty (20) days shall accrue interest at eighteen percent (18%) per annum calculated from the date of delinquency to and including the date full payment is received by an Association. An Association may bring an action against the delinquent Owner and may foreclose the lien against such Owner's Building Lot as more fully provided herein. Each Owner is personally liable for Assessments, together with all interest, costs and attorney's fees, and no Owner may exempt such Owner from such liability by a waiver of the use and enjoyment of the Common Areas, or by lease or abandonment of such Owners Building Lot.

7.8 Estoppel Certificate. The Association, upon at least twenty (20) days prior written request, shall execute, acknowledge and deliver to the party making such request, a statement in writing stating whether or not, to the knowledge of the Association, a particular Building Lot Owner is in default under the provisions of this Declaration, and further stating the dates to which any Assessments have been paid by the Owner. Any such certificate delivered pursuant to this paragraph 7.8 may be relied upon by any prospective purchaser or mortgagee of the Owner's Building Lot. Reliance on such Certificate may not extend to any default as to which the signor shall have had no actual knowledge.

7.9 Special Notice and Quorum Requirements. Notwithstanding anything to the contrary contained in either the Bylaws or the Articles, written notice of any meeting called for the purpose of levying a Special Assessment, or for the purpose of obtaining a membership vote in connection with an increase in the Regular Assessment, shall be sent to all Members of the Association and to any person in possession of a Building Lot in the applicable Tract, not less than fifteen (15) days nor more than thirty (30) days before such meeting. At the first such meeting called, the presence of Members or of proxies entitled to cast sixty percent (60%) of the total votes of the Association shall constitute a quorum. If such quorum is not present, subsequent meetings

may be called subject to the same notice requirement, and the required quorum at the subsequent meetings shall be fifty percent (50%) of the quorum required at the preceding meeting. No such subsequent meeting shall be held more than thirty (30) days following the preceding meeting.

ARTICLE 8 - ENFORCEMENT OF ASSESSMENT; LIENS

8.1 Right to Enforce. The Association has the right to collect and enforce its Assessments pursuant to the provisions hereof. Each Owner of Building Lot, upon becoming an Owner of such Building Lot, shall be deemed to covenant and agree to pay each and every Assessment provided for in this Declaration and agrees to the enforcement of all Assessments in the manner herein specified. In the event an attorney or attorneys are employed for the collection of any Assessment, whether by suit or otherwise, or to enforce compliance with or specific performance of the terms and conditions of this Declaration, each Owner agrees to pay reasonable attorney's fees in addition to any other relief or remedy obtained against such Owner. The Board or its authorized representative may enforce the obligations of the Owners to pay such Assessments by commencement and maintenance of a suit at law or in equity, or the Board may exercise the power of foreclosure and sale pursuant to paragraph 8.3 to enforce the liens created hereby. A suit to recover a money judgment for an unpaid Assessment shall be maintainable without foreclosing or waiving the lien hereinafter provided.

8.2 Assessment Liens.

8.2.1 Creation. There is hereby created a claim of lien with power of sale on each and every Building Lot to secure payment of any and all Assessments levied against such Building Lot pursuant to this Declaration together with interest thereon at the maximum rate permitted by law and all costs of collection which may be paid or incurred by the Association making the Assessment in connection therewith, including reasonable attorney's fees. All sums assessed in accordance with the provisions of this Declaration shall constitute a lien on such respective Building Lot upon recordation of a claim of lien with the Bonner County Recorder. Such lien shall be prior and superior to all other liens or claims created subsequent to the recordation of the notice of delinquency and claim of lien except for tax liens for real property taxes on any Building Lot and Assessments on any Building Lot in favor of any municipal or other governmental assessing body which, by law, would be superior thereto.

8.2.2 Claim of Lien. Upon default of any Owner in the payment of any Regular, Special or Limited Assessment issued hereunder, the Association may cause to be recorded in the office of the Bonner County Recorder a claim of lien. The claim of lien shall state the amount of such delinquent sums and other authorized charges (including the cost of recording such notice), a sufficient description of the Building Lot(s) against which the same have been assessed, and the name of the record Owner thereof. Each delinquency shall constitute a separate basis for a notice and claim of lien, but any number of defaults may be included within a single notice and claim of lien. Upon payment to the Association of such delinquent sums and charges in connection therewith or other satisfaction thereof, the Association shall cause to be recorded a further notice stating the satisfaction of relief of such delinquent sums and charges. The Association may demand and receive the cost of preparing and recording such release before recording the same.

8.3 Method of Foreclosure. Such lien may be foreclosed by appropriate action in court or by sale by the Association establishing the Assessment, its attorney or other person authorized to make the sale. Such sale shall be conducted in accordance with the provisions of the Idaho Code applicable to the exercise of powers of sale permitted by law. The Board is hereby authorized to appoint its attorney, any officer or director of the Association, or any title company authorized to do business in Idaho as trustee for the purpose of conducting such power of sale or foreclosure.

8.4 Required Notice. Notwithstanding anything contained in this Declaration to the contrary, no action may be brought to foreclose the lien created by recordation of the notice of delinquency and claim of lien, whether judicially, by power of sale or otherwise, until the expiration of thirty (30) days after a copy of such claim of lien has been deposited in the United States mail, certified or registered, postage prepaid, to the Owner of the Building Lot(s) described in such notice of delinquency and claim of lien, and to the person in possession of such Building Lot(s) and a copy thereof is recorded by the Association in the Office of the Bonner County Recorder.

8.5 Subordination to Certain Trust Deeds. The lien for the Assessments provided for herein in connection with a given Building Lot shall not be subordinate to the lien of any deed of trust or mortgage except the lien of a first deed of trust or first mortgage given and made in good faith and for value that is of record as an encumbrance against such Building Lot prior to the recordation of a claim of lien for the Assessments. Except as expressly provided in paragraph 8.6 with respect to a first mortgagee who acquires title to Building Lot, the sale or transfer of any Building Lot shall not affect the Assessment lien provided for herein, nor the creation thereof by the recordation of a claim of lien, on account of the Assessments becoming due whether before, on, or after the date of such sale or transfer, nor shall such sale or transfer diminish or defeat the personal obligation of any Owner for delinquent Assessments as provided for in this Declaration.

8.6 Rights of Mortgagees. Notwithstanding any other provision of this Declaration, no amendment of this Declaration shall operate to defeat the rights of the Beneficiary under any deed of trust upon a Building Lot made in good faith and for value, and recorded prior to the recordation of such amendment, provided that after the foreclosure of any such deed of trust such Building Lot shall remain subject to this Declaration as amended.

ARTICLE 9 - INSPECTION OF ASSOCIATION'S BOOKS AND RECORDS

9.1 Member's Right of Inspection. The membership register, books of account and minutes of meetings of the Board and committee of an Association shall be made available for inspection and copying by any Member of the Association or by such Member's duly appointed representatives, at any reasonable time and for a purpose reasonably related to such Member's interest as a Member at the office of the Association or at such other place as the Board of such Association shall prescribe. No Member or any other person, except Grantor, shall copy the membership register for the purposes of solicitation of or direct mailing to any Member of the Association.

9.2 Rules Regarding Inspection of Books and Records. The Board may establish reasonable rules with respect to:

9.2.1 Notice to be given to the custodians of the records by the persons desiring to make the inspection.

9.2.2 Hours and days of the week when such an inspection may be made.

9.2.3 Payment of the cost of reproducing copies of documents requested pursuant to this Article 9.

9.3 Director's Rights of Inspection. Every director shall have the absolute right at any reasonable time to inspect all books, records and documents of the Association, and the physical properties owned or controlled by the Association. The right of inspection by a director includes the right to make extracts and copies of documents.

ARTICLE 10 - ARCHITECTURAL COMMITTEE

10.1 Creation. Within thirty (30) days of the date on which the Grantor first conveys a Building Lot to an Owner, Grantor shall appoint three (3) individuals to serve on the Architectural Committee ("Architectural Committee"). Each member shall hold office until such time as such member has resigned or has been removed, or such member's successor has been appointed, as provided herein. A member of the Architectural Committee need not be an Owner. Members of the Architectural Committee may be removed by the person or entity appointing them at any time without cause.

10.2 Grantor's Right of Appointment. At any time, and from time to time, prior to the termination of the Class B Member, Grantor shall have the exclusive right to appoint and remove all members of the Architectural Committee. At all other times, the Association Board shall have the right to appoint and remove all members of the Architectural Committee. If a vacancy on the Architectural Committee occurs and a permanent replacement has not yet been appointed, Grantor or the Board, as the case may be, may appoint an acting member to serve for a specified temporary period not to exceed one (1) year.

10.3 Review of Proposed Construction. The Architectural Committee shall consider and act upon any and all proposals or plans and specifications submitted for its approval pursuant to this Declaration, and perform such other duties as from time to time shall be assigned to it by the Board, including the inspection of construction in progress to assure its conformance with plans approved by the Architectural Committee. The Board shall have the power to determine, by rule or other written designation consistent with this Declaration, which types of Improvements shall be submitted for Architectural Committee review and approval. The Architectural Committee shall have the power to hire an architect, licensed with the State of Idaho, to assist the Architectural Committee in its review of proposals or plans and specifications submitted to the Architectural Committee.

10.3.1 Conditions on Approval. The Architectural Committee may condition its approval of proposals or plans and specifications upon such changes therein as it deems appropriate, and/or upon the agreement of the Applicant to reimburse the Association for the cost of maintenance, and may require submission of additional plans and specifications or other information before approving or disapproving material submitted.

10.3.2 Architectural Committee Rules and Fees. The Architectural Committee also may establish rules and/or guidelines setting forth procedures for and the required content of the applications and plans submitted for approval. Such rules may require a fee to accompany each application for approvals or additional factors which it will take into consideration in reviewing submissions. The Architectural Committee shall determine the amount of such fee in a reasonable manner. Such fees shall be used to defray the costs and expenses of the Architectural Committee, including the cost and expense of hiring an architect licensed by the State of Idaho, as provided above, or for such other purposes as established by the Board, and such fee shall be refundable to the extent not expended for the purposes herein stated. If plans submitted are the same or substantially similar to plans previously approved by the Architectural Committee, fees may be reduced for such application approvals. Such rules and guidelines may establish, without limitation, specific rules and regulations regarding design and style elements, landscaping, and fences and other structures such as animal enclosures as well as special architectural guidelines applicable to Building Lots located adjacent to public and/or private open space.

10.3.3 Detailed Plans. The Architectural Committee may require such detail in plans and specifications submitted for its review as it deems proper, including, without limitation, floor plans, site plans, landscape plans, drainage plans, elevation drawings, and descriptions or samples of exterior material and colors. Until receipt of such details, the Architectural Committee may postpone review of any plan submitted for approval.

10.3.4 Architectural Committee Decisions. Decisions of the Architectural Committee and the reasons therefor shall be transmitted by the Architectural Committee to the Applicant at the address set forth in the application for approval within twenty (20) days after filing all materials required by the Architectural Committee. Any materials submitted pursuant to this Article 10 shall be deemed approved unless written disapproval by the Architectural Committee shall have been mailed to the Applicant within twenty (20) days after the date of filing said materials with the Architectural Committee. The Architectural Committee shall approve proposals or plans and specifications submitted for its approval only if it deems that the construction, alterations or additions contemplated thereby in the locations indicated will not be detrimental to the habitat of the Common Areas, or appearance of the surrounding area of the Property as a whole, that the appearance of any structure affected thereby will be in harmony with the surrounding structures, and that the upkeep and maintenance thereof will not become a burden on the Association.

10.4 Meetings of the Architectural Committee. The Architectural Committee shall meet from time to time as necessary to perform its duties hereunder. The Architectural Committee may from time to time by resolution unanimously adopted in writing, designate an Architectural Committee representative (who may, but need not be, one of its members) to take any action or perform any duties for and on behalf of the Architectural Committee, except the granting of variances pursuant to paragraph 10.9. In the absence of such designation, the vote of any two (2) members of the Architectural Committee, or the written consent of any two (2) members of the Architectural Committee taken without a meeting, shall constitute an act of the Architectural Committee.

10.5 No Waiver of Future Approvals. The approval of the Architectural Committee of any proposals or plans and specifications or drawings for any work done or proposed, or in connection with any other matter requiring the approval and consent of the Architectural

Committee, shall not be deemed to constitute a waiver of any right to withhold approval or consent as to any similar proposals, plans and specifications, drawings or matter whatever subsequently or additionally submitted for approval or consent.

10.6 Compensation of Members. The members of the Architectural Committee shall receive no compensation for services rendered, other than reimbursement for expenses incurred by them in the performance of their duties hereunder and except as otherwise agreed by the Board.

10.7 Inspection of Work. Inspection of work and correction of defects therein shall proceed as follows:

10.7.1 Upon the completion of any work for which approved plans are required under this Article 10, the Owner shall give written notice of completion to the Architectural Committee.

10.7.2 Within sixty (60) days thereafter, the Architectural Committee or its duly authorized representative may inspect such Improvement. If the Architectural Committee finds that such work was not done in substantial compliance with the approved plans, it shall notify the Owner in writing of such noncompliance within such sixty (60) day period, specifying the particular noncompliance, and shall require the Owner to remedy the same.

10.7.3 If upon the expiration of thirty (30) days from the date of such notification, or any longer time the Architectural Committee determines to be reasonable, the Owner shall have failed to remedy such noncompliance, the Architectural Committee shall notify the Board in writing of such failure. Upon notice and hearing, as provided in the Bylaws, the Board shall determine whether there is a noncompliance and, if so, the nature thereof and the estimated cost of correcting or removing the same. If a noncompliance exists, the Owner shall remedy or remove the same within a period of not more than forty-five (45) days from the date of the announcement of the Board ruling unless the Board specifies a longer time as reasonable. If the Owner does not comply with Board ruling within such period, the Board, at its option, may either remove the non-complying improvement or remedy the noncompliance, and the Owner shall reimburse the Association, upon demand, for all expenses incurred in connection therewith. If such expenses are not promptly repaid by the Owner to the Association, the Board shall levy a Limited Assessment against such Owner for reimbursement pursuant to this Declaration.

If for any reason the Architectural Committee fails to notify the Owner of any noncompliance with sixty (60) days after receipt of the written notice of completion from the Owner, the work shall be deemed to be in accordance with the approved plans.

10.8 Non-Liability of Architectural Committee Members. Neither the Architectural Committee nor any member thereof, nor its duly authorized Architectural Committee representative, shall be liable to the Association, or to any Owner or Grantor for any loss, damage, or injury arising out of or in any way connected with the performance of the Architectural Committee's duties hereunder, unless due to the willful misconduct or bad faith of the Architectural Committee. The Architectural Committee shall review and approve or disapprove all plans submitted to it for any proposed improvement, alteration or addition, solely on the basis of aesthetic considerations and the overall benefit or detriment which would result to the immediate vicinity

and to the Property generally. The Architectural Committee shall take into consideration the aesthetic aspects of the architectural designs, placement of building, landscaping, color schemes, exterior finishes and materials and similar features, but shall not be responsible for reviewing, nor shall its approval of any plan or design be deemed approval of any plan or design from the standpoint of structural safety or conformance with building or other codes.

10.9 Variances. The Architectural Committee may authorize variances from compliance with any of the architectural provisions of this Declaration, including restrictions upon height, size, floor area, or placement of structures, or similar restrictions, when circumstances such as topography, natural obstructions, hardship, aesthetic, or environmental considerations may require. However, no variances will be granted for construction of structures or Improvements, including without limitation manicured lawns, in the Common Areas. Such variances must be evidenced in writing, must be signed by at least two (2) members of the Architectural Committee, and shall become effective upon recordation in the office of the county Recorder of Bonner County. If such variances are granted, no violation of the covenants, conditions or restrictions contained in this Declaration shall be deemed to have occurred with respect to the matter for which the variance was granted. The granting of such a variance shall not operate to waive any of the terms and provisions of this Declaration for any purpose except as to the particular Building Lot and particular provision hereof covered by the variance, nor shall it affect any way the Owners obligation to comply with all governmental laws and regulations affecting such Owners use of the Building Lot, including but not limited to zoning ordinances or requirements imposed by any governmental or municipal authority.

10.10 Grantor's Exemption. Any and all Improvements constructed by Grantor on or to the Property are not subject to review and approval by the Architectural Committee.

ARTICLE 11 - ANNEXATION OF ADDITIONAL PROPERTIES

11.1 By Grantor. Grantor intends to develop the Property and may, in Grantor's sole discretion, deem it desirable to annex some or all of such properties to the Property covered by this Declaration. Additional property may be annexed to the Property and brought within the provisions of this Declaration as provided herein by Grantor, its successors or assigns, at any time, and from time to time, without the approval of any Owner or Association. The use and development of such Tracts shall conform to all applicable land use regulations, as such regulations are modified by variances.

11.2 By Association. Following the termination of the Class B Member, Tracts may be created, subject to the same conditions, by the Association upon the exercise by Members of at least two-thirds percent (2/3%) of the votes of the Association.

11.3 Rights and Obligations of Owners of Annexed Tracts. Subject to the provisions hereof, upon the recording of a Supplemental Declaration as to any Tract all provisions contained in the Declaration shall apply to the Tract in the same manner as if it were originally covered by this Declaration, subject to such modifications, changes and deletions as are specifically provided in such Supplemental Declaration, such Tract shall be treated for all purposes as a Tract as defined above. The Owners of lots located in the Tracts shall become members of the Association and shall become liable for their appropriate share of Assessments. Title to the Common Areas which are to

be owned and managed by the Association within said Tracts shall be conveyed to the Association, free and clear of any and all encumbrances and liens, subject to reservations, easements, covenants, conditions and restrictions then of record including those set forth in this Declaration or any Supplemental Declaration applicable to such Tracts.

11.4 Method of Annexation. The addition of a Tract to the Property authorized under Sections 12.1 and 12.2 shall be made by filing of record a Supplemental Declaration or other similar instrument with respect to the Tract, which shall be executed by Grantor or the Owner thereof and which shall annex such property to the Property. Thereupon each Tract shall be part of the Property, shall be subject to this Declaration and encompassed within the general plan and scheme hereof as modified by such Supplemental Declaration, and shall be subject to the functions, powers, and jurisdiction of the Association established for the area encompassing such Tract. Such Supplemental Declaration or other appropriate document may contain such additions, modifications or deletions as may be deemed by Grantor or the Owner thereof desirable to reflect the different character, if any, of the Tract, or as Grantor or such Owner may deem appropriate in the development of the Tract. If any Tract is created, the Association shall have the authority to levy Assessments against the Owners located within such Tract, and the Association shall have the duty to maintain additional Common Area located within the Tract if so specified in any Supplemental Declaration.

11.5 De-annexation. Grantor may delete all or a portion of the Property, including previously annexed Tracts, from the Property and from coverage of this Declaration and the jurisdiction of the Association so long as Grantor is the owner of all such Tracts and provided that a Supplemental Declaration of Deletion of Property is recorded in the Office of the Bonner County Recorder in the same manner as a Supplemental Declaration of annexation. Members other than Grantor as described above, shall not be entitled to de-annex all or any portion of a Tract except on the favorable vote of seventy-five percent (75%) of all members of the Association and written approval of Grantor so long as Grantor owns any portion of the Property.

ARTICLE 12 - EASEMENTS

12.1 Easements of Encroachment. There shall be reciprocal appurtenant easements of encroachment as between each Building Lot and such portion or portions of the Common Area adjacent thereto, if any, or as between adjacent Building Lots due to the unwilful placement or settling or shifting of the sidewalks and driveways constructed, reconstructed or altered thereon in accordance with the terms of this Declaration. Easements of encroachment shall be valid only so long as they exist, and the rights and obligations of Owners shall not be altered in any way because of encroachments, settling or shifting of the Improvements; provided, however, that in no event shall a valid easement for encroachment occur due to the willful act or acts of an Owner. In the event a structure on any Building Lot is partially or totally destroyed, and then repaired or rebuilt, the owners of each Building Lot agree that minor encroachments over adjoining Building Lots that existed prior to the encroachment may be reconstructed pursuant to the easement granted by this paragraph 12.1

12.2 Easements of Access. All Owners of Building Lots will have a perpetual easement for access, ingress and egress over the Common Area, including but not limited to the streets, cul-de-sacs and walkways. Such easements shall run with the land, and may be used by Grantor, and

by all Owners, their guests, tenants and invitees, residing on or temporarily visiting the Property, for pedestrian walkways, vehicular access and such other purposes reasonably necessary for the use and enjoyment of a Building Lot of Common Area, subject to the restrictions set forth in this Declaration.

12.3 Drainage and Utility Easements. Grantor expressly reserves for the benefit of all the Property reciprocal easements of access, ingress and egress for all Owners to and from their respective Building Lots for installation and repair of utility services, for drainage of water over, across and upon adjacent Building Lots, and Common Areas, resulting from the normal use of adjoining Building Lots or Common Areas, and for necessary maintenance and repair for any improvement including fencing, retaining walls, lighting facilities, mailboxes and sidewalk abutments, trees, and landscaping. Notwithstanding anything expressly or impliedly contained herein to the contrary, this Declaration shall be subject to all easements heretofore or hereafter granted by Grantor for the installation and maintenance of utilities and drainage facilities that are required for the development of the Property. In addition, Grantor hereby reserves for the benefit of the Association the right to grant additional easements and rights-of-way over the Property and/or a Tract, as appropriate, to the Property until close of escrow for the sale of the last Building Lot in the property to a purchaser.

12.3.1 Improvement of Drainage and Utility Easement Areas. The owners of Building Lots are hereby restricted and enjoined from constructing any Improvements upon any drainage or utility easement areas as shown on the Plat or otherwise designated in any recorded document which would interfere with or prevent the easement from being used for such purpose; provided, however, that the Owner of such Building Lot and the Grantor, Association or designated entity with regard to the Landscaping Easement described in this Article 12, shall be entitled to install and maintain landscaping on such easement areas, and also shall be entitled to build and maintain fencing on such easement areas subject to approval by the Association and/or the Architectural Committee, so long as the same would not interfere with or prevent the easement areas from being used for their intended purposes; provided, that any damage sustained to improvements on the easement areas as a result of legitimate use of the easement areas shall be the sole and exclusive obligation of the Owner of the Building Lot whose Improvements were so damaged.

12.4 Rights and Duties Concerning Utility Easements. The rights and duties of the Owners of the Building Lots within the Property with respect to utilities shall be governed by the following:

12.4.1 Wherever utility house connections are installed within the Property, which connections or any portions thereof lie in or upon Building Lots owned by an Owner other than the Owner of the Building Lot served by the connections, the Owner of the Building Lot served by the connections shall have the right, and is hereby granted an easement to the full extent necessary therefor, to enter upon any Building Lot or to have their agent enter upon any Building Lot within the Property in or upon which said connections or any portion thereof lie, to repair, replace and generally maintain the connections as and when it may be necessary.

12.4.2 Whenever utility house connections are installed within the Property, which connections serve more than one Building Lot, the Owner of each Building Lot served by

the connections shall be entitled to full use and enjoyment of such portions of said connections as service to such Owner's Building Lot.

12.5 Driveway Easements. Whenever a driveway is installed within the Property which in whole or in part lies upon a Building Lot owned by an Owner other than the Owner of the Building Lot served by such driveway, or whenever a driveway is installed to serve more than one Building Lot, the Owner of each Building Lot served or to be served by such driveway shall be entitled to full use and enjoyment of such other Building Lot as required to service such Owner's Building Lot or to repair, replace, or maintain such driveway.

12.6 Disputes as to Sharing of Costs. In the event of a dispute between Owners with respect to the repair or rebuilding of utility connections or driveways, or with respect to the sharing of the cost therefor, upon written request of one of such Owners addressed to the Association, the matter shall be submitted to the Board which shall decide the dispute and, if appropriate, make an appropriate Assessment against any or all of the Owners involved on behalf of the prevailing Owner(s), which Assessment shall be collected and enforced in the manner provided by this Declaration for Limited Assessments.

12.7 General Landscape Easement. An easement is hereby reserved to each appropriate Association, its contractors and agents, to enter those portions of Building Lots, for the purpose of installing, maintaining, replacing, and restoring exterior landscaping, and natural vegetation and habitat. Such landscaping activity shall include, by way of illustration and not of limitation, the mowing of lawns, irrigation, sprinkling, tree and shrub trimming and pruning, walkway improvement, seasonal planting, and such other landscaping activities within the Property as such Association shall determine to be necessary from time to time.

12.8 Maintenance and Use Easement Between Walls and Lot Lines. Whenever the wall of a structure, or a fence or retaining wall legitimately constructed on a Building Lot under plans and specifications approved by the Architectural Committee is located within five (5) feet of the lot line of such Building Lot, the Owner of such Building Lot is hereby granted an easement over and on the adjoining Building Lot (not to exceed five (5) feet from the Building Lot line) for purposes of maintaining and repairing such wall or fence and eaves or other overhangs, and the Owner of such adjoining Building Lot is hereby granted an easement for landscaping purposes over and on the area lying between the lot line and such structure or fence so long as such use does not cause damage to the structure or fence.

12.9 Waterway Easements. Grantor hereby reserves for the benefit of the Association an easement for all Waterways and related pipes, pumps and other equipment over, across and under all Building Lots and Common Areas, to the extent reasonably required to maintain any water system installed by Grantor on the Property or pursuant to plans and specifications approved by the Architectural Committee. Any relocation of the water lines installed as a part of such system shall not be undertaken in any way which interrupts the flow of water through the system or damages the system in any other fashion. Grantor reserves the right to make any reconfiguration of any Waterway which it determines, in its own discretion, to be necessary, expedient or desirable, provided, however, that nothing herein shall reserve unto Grantor the right to take any action which would disturb, encroach upon, or endanger the foundation of any building, nor shall Grantor take

any action which would materially alter any Waterway's proximity to improved property abutting such Waterways.

12.10 Sewer Covenants and Restrictions. All Building Lots within the Property shall be subject to and restricted by the following covenants and restrictions:

12.10.1 A monthly sewer charge must be paid after connecting to the City of Sandpoint public sewer system, according to the ordinances and laws of the City of Sandpoint.

12.10.2 The Owner of the Building Lot shall submit to inspection by either the Department of Public Works or the Department of Building whenever a Building Lot is to be connected to the City's sewage system.

12.10.3 The Grantor shall have the right and power to bring all actions against the Owner of the Property conveyed or any part thereof for the collection of any charges herein required and to enforce the conditions herein stated. This covenant shall run with the land.

12.11 Specific Landscape Easement. Grantor hereby reserves for the benefit of the Association a perpetual Landscape Easement. Such easement shall allow the Association to install and maintain the berms, retaining walls, fences, and landscaping within the area defined as the Landscape Easement.

ARTICLE 13 - MISCELLANEOUS

13.1 Term. The easements created hereunder shall be perpetual, subject only to extinguishment by the holders of such easements as provided by law. The covenants, conditions, restrictions, and equitable servitudes of this Declaration shall run until December 31, 2042, unless amended as herein provided. After such date, such covenants, conditions, and restrictions shall be automatically extended for successive periods of ten (10) years each, unless extinguished by a written instrument executed by Members holding at least three-fourths (3/4) of the voting power of the Association and such written instrument is recorded with the Bonner County Recorder. Further provided that the Association shall not be dissolved without the prior written approval of the City of Sandpoint and Idaho Independent Highway District, such consent not to be unreasonably withheld provided that a responsible successor organization shall agree to perform those maintenance responsibilities arising from applicable city and county governmental requirements.

13.2 Amendment.

13.2.1 By Grantor. Except as provided in paragraph 13.3 below, until the recordation of the first deed to Building Lot in the Property, the provisions of this Declaration may be amended, modified, clarified, supplemented, added to (collectively, "amendment") or terminated by Grantor by recordation of a written instrument setting forth such amendment or termination. Any amendment affecting only a particular Tract may be made by Grantor by an amendment to this Declaration at any time up to the recordation of the first deed to a Building Lot in such Tract.

13.2.2 By Owners. Except where a greater percentage is required by express provision in this Declaration, the provisions of this Declaration, other than this Article 13, any amendment shall be by an instrument in writing signed and acknowledged by the president and

secretary of the Association certifying and attesting that such amendment has been approved by the vote or written consent of Owners representing more than fifty percent (50%) of the votes in the Association, and such amendment shall be effective upon its recordation with the Bonner County Recorder. Any amendment to this Article 13 shall require the vote or written consent of Members holding ninety-five percent (95%) of the voting power of the Association.

13.2.3 Effect of Amendment. Any amendment of this Declaration approved in the manner specified above shall be binding on and effective as to all Owners and their respective properties notwithstanding that such Owners may not have voted for or consented to such amendment. Such amendments may add to and increase the covenants, conditions, restrictions, and easements applicable to the Property but shall not prohibit or unreasonably interfere with the allowed uses of such Owner's property which existed prior to the said amendment.

13.3 Notices. Any notices permitted or required to be delivered as provided herein shall be in writing and it may be delivered either personally or by mail. If delivery is made by mail, it shall be deemed to have been delivered seventy-two (72) hours after the same has been deposited in the United States mail, postage prepaid, addressed to any person at the address given by such person if no address has been given to the Association. Such address may be changed from time to time by notice in writing to the Association, as provided in this paragraph 13.3.

13.4 Enforcement and Non-Waiver.

13.4.1 Right of Enforcement. Except as otherwise provided herein, any Owner of any Building Lot shall have the right to enforce any or all of the provisions hereof against any property within the Property and Owners thereof.

13.4.2 Violations and Nuisances. The failure of any Owner of a Building Lot to comply with any provision hereof, or with any provision of the Articles or Bylaws of any Association, is hereby declared a nuisance and will give rise to a cause of action in the Grantor, the Association or any Owner of Building Lot(s) within the Property for recovery of damages or for negative or affirmative injunctive relief or both. However, any other provision to the contrary notwithstanding, only Grantor, the Association, the Board, or a duly authorized agent of any of them, may enforce by self-help any of the provisions hereof only if such self-help is preceded by reasonable notice to the Owner.

13.4.3 Violation of Law. Any violation of any state, municipal, or local law, ordinance, or regulation pertaining to the ownership, occupation or use of any property within the Property is hereby declared to be a violation of this Declaration and subject to any or all of the enforcement procedures set forth in this Declaration and any or all enforcement procedures in law and equity.

13.4.4 Remedies Cumulative. Each remedy provided herein is cumulative and not exclusive.

13.4.5 Non-Waiver. The failure to enforce any of the provisions herein at any time shall not constitute a waiver of the right to enforce any such provision.

13.5 Interpretation. The provisions of this Declaration shall be liberally construed to effectuate its purpose of creating a uniform plan for the development and operation of the Property. This Declaration shall be construed and governed under the laws of the State of Idaho.

13.5.1 Restrictions Construed Together. All of the provisions hereof shall be liberally construed together to promote and effectuate the fundamental concepts of the development of the Property as set forth in the recitals of this Declaration.

13.5.2 Restrictions Severable. Notwithstanding the provisions of the foregoing paragraph 13.6.1, each of the provisions of this Declaration shall be deemed independent and severable, and the invalidity or partial invalidity of any provision or portion thereof shall not affect the validity or enforceability of any other provision herein.

13.5.3 Singular Includes Plural. Unless the context requires a contrary construction, the singular shall include the plural and the plural singular, and the masculine, feminine, or neuter shall each include the masculine, feminine, and neuter.

13.5.4 Captions. All captions and titles used in this Declaration are intended solely for convenience or reference and shall not affect that which is set forth in any of the provisions hereof.

13.6 Successors and Assigns. All references herein to Grantor, Owners, any Association, or person shall be construed to include all successors, assigns, partners, and authorized agents of such Grantor, Owners, Association, or person.

IN WITNESS WHEREOF, the Grantor has executed this Declaration effective as of the date first set forth above. Signature(s) to appear on following page(s).

GRANTOR
Carousel Holdings, LLC

_____
By: Adam Brizendine
Its: Member

STATE OF WASHINGTON
COUNTY OF CHELAN

This record was acknowledged before me on _____, 2025, by Adam Brizendine as Member of Carousel Holdings, LLC.

(Sign)_____
(Stamp)

DRAFT

EXHIBIT A

Preliminary Plat

DRAFT

DRAFT

SURETY RIDER

To be attached to and form a part of

Bond No. 107695902

Type of Bond: Completion

dated effective 9/28/2022
(MONTH-DAY-YEAR)

executed by Selland Construction, Inc. and Carousel Holdings, LLC , as Principal,
(PRINCIPAL)

and by Travelers Casualty and Surety Company of America , as Surety,

in favor of The City of Sand Point
(OBLIGEE)

in consideration of the mutual agreements herein contained the Principal and the Surety hereby consent to ~~changing~~ decreasing the amount of bond liability

From: $284,446.00

To: $87,297.00

Nothing herein contained shall vary, alter or extend any provision or condition of this bond except as herein expressly stated.

This rider is effective February 19, 2025
(MONTH-DAY-YEAR)

Signed and Sealed 2/22/25
(MONTH-DAY-YEAR)

Selland Construction, Inc. Carousel Holdings, LLC
(PRINCIPAL)

By: Adam Bedrendino By: Adam Bedrendino
(PRINCIPAL)

Travelers Casualty and Surety Company of America
(SURETY)

By: Theresa A. Lamb
(ATTORNEY-IN-FACT) Theresa A. Lamb

TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA
HARTFORD, CONN.

S-0443/GE 8/08

REPLAT OF LOT 1, BLOCK 3 OF BOYER FARM ESTATES

SECTION 10, TWP. 57N., RNG. 2W., BOISE MERIDIAN, CITY OF SANDPOINT, BONNER COUNTY, IDAHO

OWNER'S CERTIFICATE

THIS IS TO CERTIFY THAT CAROUSEL HOLDINGS, LLC, A WASHINGTON LIMITED LIABILITY COMPANY IS THE RECORD OWNER OF THE REAL PROPERTY DESCRIBED IN THIS CERTIFICATE AND HAS CAUSED THE SAME TO BE DIVIDED INTO LOTS TO BE KNOWN AS "REPLAT OF LOT 1, BLOCK 3 OF BOYER FARM ESTATES," LOCATED IN A PORTION OF SECTION 10, TOWNSHIP 57 NORTH, RANGE 2 WEST, BOISE MERIDIAN, BONNER COUNTY, IDAHO, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

LOT 1, BLOCK 3 OF "BOYER FARM ESTATES."

JERSEY STREET IS HEREBY DEDICATED TO THE CITY OF SANDPOINT FOR PUBLIC RIGHT OF WAY, AS SHOWN HEREON.

THE 10 FEET WIDE UTILITIES EASEMENTS ARE HEREBY GRANTED TO THE UTILITY PROVIDERS OF THIS PLAT, AS SHOWN HEREON.

THE 20 FEET WIDE STORMWATER EASEMENTS ARE HEREBY GRANTED TO THE LOT OWNERS OF THIS PLAT, AS SHOWN HEREON.

THE 10 FEET WIDE STORMWATER EASEMENTS, 5 FEET ON EITHER SIDE OF THE PROPERTY LINE, ARE HEREBY GRANTED TO THE LOT OWNERS OF THIS PLAT, AS SHOWN HEREON.

_____
KELLY CARROLL, EXECUTOR
CAROUSEL HOLDINGS, LLC

ACKNOWLEDGMENT

STATE OF _____

COUNTY OF _____

ON THIS ___ DAY OF _____, IN THE YEAR OF 2025, BEFORE ME PERSONALLY APPEARED KELLY CARROLL, KNOWN OR IDENTIFIED TO ME TO BE THE EXECUTOR OF CAROUSEL HOLDINGS, LLC, A WASHINGTON LIMITED LIABILITY COMPANY WHOSE NAME IS SUBSCRIBED TO THE WITHIN INSTRUMENT, AND ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME ON BEHALF OF THE LIMITED LIABILITY COMPANY AND ACKNOWLEDGED TO ME THAT SUCH LIMITED LIABILITY COMPANY EXECUTED THE SAME.

I HAVE HEREUNTO SET MY HAND AND SEAL THE DATE LAST ABOVE WRITTEN.

NOTARY PUBLIC FOR THE STATE OF _____

RESIDING IN: _____

MY COMMISSION EXPIRES: _____

_____
NOTARY PUBLIC

SURVEYOR'S CERTIFICATE

I, RON C. HEIDEMANN, No. 17407, A PROFESSIONAL LAND SURVEYOR IN THE STATE OF IDAHO, DO HEREBY CERTIFY THAT THIS IS A TRUE SURVEY OF THE PLATTED LAND MADE BY ME OR UNDER MY DIRECT SUPERVISION, AND THAT APPLICABLE CORNER RECORDS HAVE BEEN FILED IN COMPLIANCE WITH THE LAWS OF THE STATE OF IDAHO.

DATED THIS _____ DAY OF _____, 2025.

PROFESSIONAL LAND SURVEYOR LICENSED 17407 STATE OF IDAHO RON C. HEIDEMANN

PRELIMINARY

2-21-25

_____
RON C. HEIDEMANN, PLS 17407

COUNTY SURVEYOR'S CERTIFICATE

I HEREBY CERTIFY THAT I HAVE EXAMINED THE HEREIN PLAT OF "REPLAT OF LOT 1, BLOCK 3 OF BOYER FARM ESTATES" AND CHECKED THE PLAT AND COMPUTATIONS THEREON AND HAVE DETERMINED THAT THE REQUIREMENTS OF THE IDAHO STATE CODE PERTAINING TO PLATS AND SURVEYS HAVE BEEN MET.

DATED THIS _____ DAY OF _____, 2025.

_____
BONNER COUNTY SURVEYOR

PLANNING DIRECTOR'S CERTIFICATE

THIS PLAT HAS BEEN EXAMINED FOR CONFORMANCE TO THE ZONING AND SUBDIVISION CODES AND APPROVED THIS _____ DAY OF _____, 2025.

_____
CITY OF SANDPOINT PLANNING DIRECTOR

APPROVAL OF THE CITY OF SANDPOINT

THIS PLAT HEREIN OF "REPLAT OF LOT 1, BLOCK 3 OF BOYER FARM ESTATES" HAS BEEN EXAMINED AND APPROVED THIS _____ DAY OF _____, 2025.

_____
MAYOR OF SANDPOINT

_____
CITY OF SANDPOINT CLERK

PANHANDLE HEALTH DISTRICT 1

SANITARY RESTRICTION TO BE DETERMINED BY PHD.

CITY OF SANDPOINT ENGINEER

THIS PLAT HAS BEEN EXAMINED AND APPROVED THIS _____ DAY OF _____, 2025.

_____
CITY OF SANDPOINT ENGINEER

INDEPENDENT HIGHWAY DISTRICT

THIS PLAT HAS BEEN ACCEPTED AND APPROVED BY THE BOARD OF INDEPENDENT HIGHWAY DISTRICT COMMISSIONERS ON THIS _____ DAY OF _____, 2025.

_____
INDEPENDENT HIGHWAY DISTRICT

COUNTY TREASURER'S CERTIFICATE

I HEREBY CERTIFY THAT THE REQUIRED TAXES ON THE ABOVE DESCRIBED PROPERTY HAVE BEEN FULLY PAID UP TO AND INCLUDING THE YEAR 20_____.
APPROVED THIS _____ DAY OF _____, 2025.

_____
BONNER COUNTY TREASURER

RECORDER'S CERTIFICATE

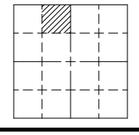
FILED THIS _____ DAY OF _____, 2025, AT _____ .M., AT THE REQUEST OF SAWTOOTH LAND SURVEYING, LLC.

INSTRUMENT No. _____ FEE: _____

_____
BONNER COUNTY RECORDER

RECORDER'S CERTIFICATE

S.10, T.57N., R.2W., B.M.



REPLAT OF LOT 1, BLOCK 3 OF BOYER FARM ESTATES

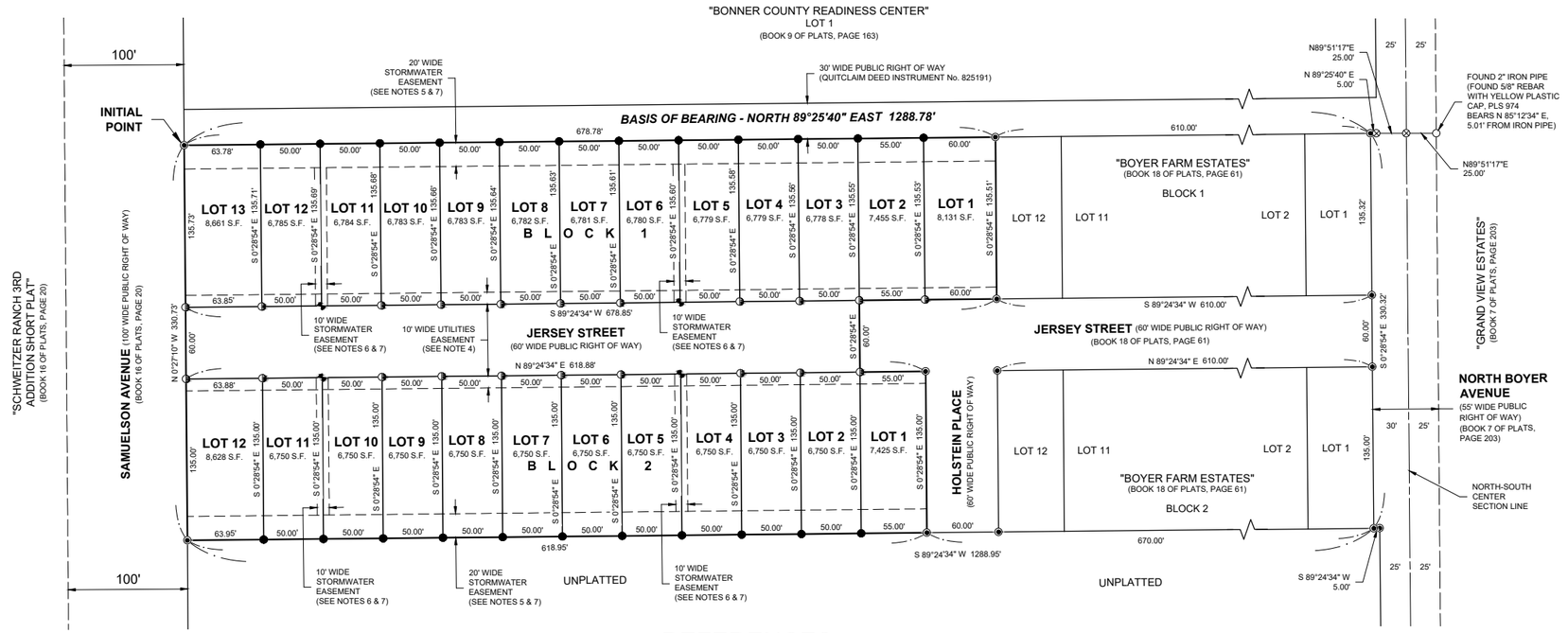
560 W. CANFIELD AVE., STE. 200
COEUR D'ALENE, IDAHO 83815
(208) 714 - 4544
WWW.SAWTOOTHLS.COM
SAWTOOTH Land Surveying, LLC

DATE: 2-21-25
SCALE: NONE
DRAWN: CMA
CHECKED: RCH/CMA
PROJ. NO.: 220078
CAD FILE: 7057\CAROLL-FINAL P2

SHT 1 OF 2

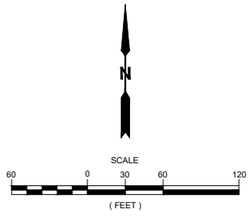
REPLAT OF LOT 1, BLOCK 3 OF BOYER FARM ESTATES

SECTION 10, TWP. 57N., RNG. 2W., BOISE MERIDIAN, CITY OF SANDPOINT, BONNER COUNTY, IDAHO



LEGEND

- ● .... SET 5/8" x 24" REBAR WITH ORANGE PLASTIC CAP, PLS 17407
- ◑ .... SET 5/8" X 24" REBAR WITH ORANGE PLASTIC CAP, WITNESS CORNER, PLS 17407 (WITNESS CORNER SET BEHIND SIDEWALK, 0.50' FROM LOT CORNER)
- ◔ .... SET 5/8" X 24" REBAR WITH ORANGE PLASTIC CAP, WITNESS CORNER, PLS 17407 (WITNESS CORNER SET BEHIND DRAINAGE STRUCTURE, 2.00' FROM LOT CORNER)
- ◉ .... FOUND 5/8" REBAR WITH ORANGE PLASTIC CAP, PLS 17407
- ○ .... FOUND MONUMENT AS NOTED
- ⊗ .... FOUND 5/8" REBAR, NO CAP





RECORDER'S CERTIFICATE

REFERENCES

(PER RECORDS OF BONNER COUNTY, IDAHO UNLESS OTHERWISE NOTED)

1. THE PLAT "BOYER FARM ESTATES," RECORDED IN BOOK 18 OF PLATS, PAGE 61.
2. THE PLAT "SCHWEITZER RANCH 3RD ADDITION SHORT PLAT", RECORDED IN BOOK 16 OF PLATS, PAGE 20.
3. THE PLAT "BONNER COUNTY READINESS CENTER," RECORDED IN BOOK 9 OF PLATS, PAGE 163.
4. THE PLAT "GRAND VIEW ESTATES," RECORDED IN BOOK 7 OF PLATS, PAGE 203.

NOTES

1. WATER IS PROVIDED BY THE CITY OF SANDPOINT.
2. SEWAGE DISPOSAL PROVIDED BY THE CITY OF SANDPOINT.
3. SUBJECT TO BOYER AVENUE RIGHT OF WAY DEED (INSTRUMENT 17014, RECORDS OF BONNER COUNTY, IDAHO).
4. A 10 FEET WIDE UTILITIES EASEMENT IS HEREBY GRANTED TO THE UTILITY PROVIDERS OF THIS PLAT, AS SHOWN HEREON.
5. A 20 FEET WIDE STORMWATER EASEMENT IS HEREBY GRANTED TO THE LOT OWNERS OF THIS PLAT, AS SHOWN HEREON.
6. A 10 FEET WIDE STORMWATER EASEMENT, 5 FEET ON EITHER SIDE OF THE PROPERTY LINE, IS HEREBY GRANTED TO THE LOT OWNERS OF THIS PLAT, AS SHOWN HEREON.
7. THE LOT OWNERS OF THIS PLAT SHALL BE RESPONSIBLE FOR MAINTENANCE AND REPAIRS OF THE STORMWATER FACILITIES WITHIN THE PORTION OF STORMWATER EASEMENT THAT IS LOCATED ON THEIR LOT, AS SHOWN HEREON. SAID LOT OWNERS SHALL ENSURE CONTINUOUS COMPLIANCE WITH THE APPROVED STORMWATER RECORD DRAWINGS PREPARED BY SCOTT BROWN, P.E., DATED FEBRUARY 5, 2025 AND SHALL NOT FILL IN OR MODIFY THE STORMWATER SWALES OR FACILITIES.
8. NO DRIVEWAY ACCESS IS PERMITTED ONTO SAMUELSON AVENUE FROM LOT 13, BLOCK 1 AND LOT 12, BLOCK 2, AS SHOWN HEREON.

BASIS OF BEARING

THE BASIS OF BEARING OF THIS PLAT IS THE NORTH BOUNDARY LINE OF BOYER FARM ESTATES, RECORDED IN BOOK 18 OF PLATS, PAGE 61, AS MEASURED BETWEEN THE FOUND NORTHWEST CORNER AND THE FOUND NORTHEAST CORNER OF SAID PLAT; SAID LINE BEARS NORTH 89°25'40" EAST.

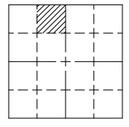
SURVEY NARRATIVE

THE PURPOSE OF THIS PLAT SURVEY IS TO SUBDIVIDE LOT 1, BLOCK 3 OF BOYER FARM ESTATES, RECORDED IN BOOK 18 OF PLATS, PAGE 61..

THE MONUMENTED LINES DEPICTED HEREON ARE BASED ON THE FOUND AND HELD MONUMENTS DESCRIBED AS SHOWN. UN-MONUMENTED LINES SHOWN HEREON ARE BASED ON CALCULATED POSITIONS AND ARE SHOWN FOR REFERENCE ONLY. CORNER MONUMENTS WERE PLACED AS SHOWN.

THIS SURVEY WAS PERFORMED USING A REAL TIME KINEMATIC (RTK) GLOBAL POSITIONING SYSTEM (GPS) EQUIPMENT. THE LINEAR ERROR OF CLOSURE MEETS OR EXCEEDS REQUIREMENTS OF THE STATE OF IDAHO.

S.10, T.57N., R.2W., B.M.



REPLAT OF LOT 1, BLOCK 3 OF BOYER FARM ESTATES

560 W. CANFIELD AVE., STE. 200
COEUR D'ALENE, IDAHO 83815
(208) 714 - 4544
SAWTOOTH Land Surveying, LLC
WWW.SAWTOOTHLS.COM

DATE:	2-21-25
SCALE:	1"=60'
DRAWN:	CMA
CHECKED:	RCH/CMA
PROJ. NO.:	220078
CAD FILE:	220078-CARROLL-FINAL P2

SHT 2 OF 2

Date: March 3rd, 2025

Subject: University Place Phase 4 Planned Unit Development – permit void

From: Jason Welker, Planning and Community Development Director and Bill Dean, City Planner

Dear Mr. Mulgrew,

This letter is to inform you that pursuant to §10-3-10.M of the Sandpoint City Code, The University Place Phase 4 PUD final development plan has expired and is no longer in effect. Accordingly, the agenda item relating to the now void PUD has been removed from the March 19th City Council agenda.

Over the past several weeks City staff have attempted to reconcile your statements with the written record and City code. The expiration of the PUD, in addition to being clearly identified in City code, was deliberated by council and formalized as condition of approval #14: *"The development shall be initiated within two years of the date of approval."* According to §10-3-10.M, *"If no construction has begun within two (2) years after approval is granted and no current building permit exists, the approved final development plan shall be void."* November 2nd, 2024 marked the two-year deadline by which building permits needed to have been issued. Given that no building permits were applied for before late December 2024, the PUD is void and expired.

Sincerely,

Jason Welker Bill Dean

Jason Welker and Bill Dean

SANDPOINT

CITY COUNCIL MEETING MINUTES

December 18, 2024 at 5:30 PM

Council Chambers at City Hall - 1123 W. Lake St. Sandpoint, Idaho

Call to Order

The regular meeting of the Sandpoint City Council was called to order by Mayor Jeremy Grimm at 5:33 p.m. on Wednesday, December 18, 2024, in Council chambers at City Hall, 1123 W. Lake St., Sandpoint, Idaho.

Roll Call

PRESENT
Mayor Jeremy Grimm
Councilor Deb Ruehle, Council President
Councilor Joel Aispuro
Councilor Justin Dick *(arrived at 5:44 p.m.)*
Councilor Kyle Schreiber
Councilor Pam Duquette
Councilor Rick Howarth

Note: Councilor Dick was absent at roll call, arriving at 5:44 p.m. during staff reports.

Mayor Grimm reported that the agenda had been amended after its original posting, noting that the first amendment added Item 11 for Council confirmation of the Mayor's appointment of Holly Ellis as Public Works Director. That amendment was made and the agenda was reposted more than 48 hours prior to the meeting; therefore, Council approval was not required for that amendment. He further reported that the agenda was re-amended the day of the meeting to make an adjustment to Item 7, noting that staff was still seeking authorization to apply for an Idaho Parks and Recreation Waterways Improvement Fund grant, but instead of a project to undertake improvements that would enable low-water moorage and year-round use of the boat launch at this time, staff has a plan to direct these particular funds, if awarded, to parking and dock improvements, which Community Planning and Development Director Jason Welker would explain during his presentation and as reflected within the updated resolution uploaded to the meeting packet earlier in the day.

Motion, pursuant to Idaho Code § 74-204(4)(b), to approve the agenda, re-amended and posted December 18, 2024, reflecting a change to the resolution that is proposed under Item 7.

Motion made by Councilor Ruehle, Seconded by Councilor Aispuro.
Voting Yea: Councilor Ruehle, Councilor Aispuro, Councilor Schreiber, Councilor Duquette, Councilor Howarth
Absent: Councilor Dick

Pledge of Allegiance

Mayor Grimm led all present in the Pledge of Allegiance.

Public Comments

Mayor Grimm recited the rules and procedure for public comment, followed by an opportunity for comments from the public regarding Consent Calendar and Old/New Business items on the agenda and other topics relevant to the business of the City of Sandpoint. Information only; no Council action.

Announcements and Reports

Mayor Grimm thanked Planning and Zoning Commissioners John Hastings and Amelia Boyd, whose terms on the Commission are coming to a close. He also thanked Council and staff for all of their good work over the course of the past year, noting a number of accomplishments.

Councilors provided reports from the City's citizen advisory boards on which they serve as Council liaison.

Department Directors provided reports on projects and activities in their respective departments, with Central Services Director Cheryl Hughes announcing in particular that City Hall would be closing early (at noon) on Christmas Eve, December 24.

Information only; no Council action.

Appeal Hearing

1. Hearing and Decision on Appeal of Denial of McGhee Development Water Service Application

   Mayor Grimm announced that Council would hear an appeal on City staff's decision to deny water service to the proposed McGhee Subdivision development in the City of Ponderay, followed by the Appellant's presentation, with Appellant's attorney Norm Semanko, Appellant Dick Villelli, and Scott McNee, an engineer with Ardurra, making their case to appeal the denial decision and fielding questions from the Mayor and Council.

   City of Sandpoint Civil Engineer Brandon Staglund provided a staff presentation. Preston Love, an engineer with City consulting firm Murraysmith, also provided information, and both fielded questions from the Mayor and Council members, as did City Attorney Fonda Jovick.

   Mr. Semanko provided rebuttal testimony and final remarks.

   As Council deliberation began, Council members voted unanimously to postpone a decision on this matter to their January 15, 2024, regular meeting. Ms. Jovick noted that the record was now closed, and there should be no discussion amongst or by Council members regarding this matter from this moment until deliberation and a decision is considered by Council during their meeting on January 15.

   Motion made by Councilor Aispuro, Seconded by Councilor Ruehle.
   Voting Yea: Councilor Ruehle, Councilor Aispuro, Councilor Dick, Councilor Schreiber, Councilor Duquette, Councilor Howarth

Following the appeal hearing, the Mayor called for a brief recess at 7:05 p.m., with Council concurring. The meeting reconvened at 7:15 p.m.

Consent Calendar

Mayor Grimm noted for the record the amount of bills presented for payment approval, followed by a motion to approve the Consent Calendar, as shown below.

Motion made by Councilor Schreiber, Seconded by Councilor Howarth.
Voting Yea: Councilor Ruehle, Councilor Aispuro, Councilor Dick, Councilor Schreiber, Councilor Duquette, Councilor Howarth

2. The minutes from Council's December 4, 2024, Regular Meeting were approved as presented.
3. The bills presented in the amount of $1,072,488.92 for regular payables were approved for payment.
4. The Mayor's Citizen Advisory Board appointments were approved as follows: William Mitchell, Planning and Zoning Commission, 02/01/2025-01/31/2028, and William Valentine and Carol Deaner, Arts, Culture & Historic Preservation Commission, 01/01/2025-12/31/2027.
5. **Resolution 24-083** Change Order No. 3 to SCADA Upgrades Professional Services Agreement with B & E Electric, Inc. (City Agreement A24-3401-1) - approved

Old/Unfinished Business - none

New Business

As reflected below, Council voted to move Agenda Item 9, update on parking requirements at 56 Bridge Street (hotel at City Beach), to be heard earlier, prior to Item 7.

Motion made by Councilor Schreiber, Seconded by Councilor Aispuro.
Voting Yea: Councilor Ruehle, Councilor Aispuro, Councilor Dick, Councilor Schreiber, Councilor Duquette, Councilor Howarth

6. **Resolution 24-084** Updating City of Sandpoint Procurement and Contract Policy

   Following a brief presentation by Ms. Hughes, who fielded a number of questions from the Council members, Council approved this resolution as shown below.

   Motion made by Councilor Ruehle, Seconded by Councilor Duquette.
   Voting Yea: Councilor Ruehle, Councilor Aispuro, Councilor Dick, Councilor Schreiber, Councilor Duquette, Councilor Howarth

9. Mr. Welker provided an update on parking requirements at 56 Bridge Street (hotel at City Beach), with discussion amongst the Mayor and Council members and questions fielded by staff. Information only; no Council action.

7. **Resolution 24-085** Authorizing a Grant Application to the Idaho Department of Parks and Recreation Waterways Improvement Fund for City Beach Parking Lot and Dock Improvements

   Following a presentation on the proposals to apply for Idaho Parks and Recreation Waterways Improvement Fund and RV Fund grants, provided by Mr. Welker and Parks Planning and Development Manager Maeve Nevins-Lavtar, who fielded questions from Council members, the resolutions authorizing these grant applications were approved as reflected below.

   Motion made by Councilor Ruehle, Seconded by Councilor Aispuro.
   Voting Yea: Councilor Ruehle, Councilor Aispuro, Councilor Dick, Councilor Schreiber, Councilor Duquette, Councilor Howarth

8. **Resolution 24-086** Authorizing a Grant Application to the Idaho Department of Parks and Recreation Recreational Vehicle (RV) Fund for Improvements to the RV Park at City Beach

   Motion made by Councilor Aispuro, Seconded by Councilor Howarth.
   Voting Yea: Councilor Ruehle, Councilor Aispuro, Councilor Dick, Councilor Schreiber, Councilor Duquette, Councilor Howarth

10. City Planner Bill Dean provided a presentation on zoning code observations and possible updates for the coming year. Information only; no Council action.

11. Confirmation of Mayor's Appointment of Holly Ellis as Public Works Director - ***action item***

    Following questions from Councilor Schreiber, fielded by Mayor Grimm, Council unanimously confirmed the appointment of Holly Ellis as City of Sandpoint Public Works Director, effective December 16, 2024.

    Motion made by Councilor Ruehle, Seconded by Councilor Aispuro.
    Voting Yea: Councilor Ruehle, Councilor Aispuro, Councilor Dick, Councilor Schreiber, Councilor Duquette, Councilor Howarth

    Mayor Grimm administered the Oath of Office to Ms. Ellis. Mr. Welker and Ms. Hughes, whose appointments were previously confirmed by Council, also took the oath of office.

Adjourn

With no further business on the agenda, the meeting was adjourned at 9:12 p.m.

I presided over this meeting and can confirm that the foregoing minutes, prepared by the City Clerk, were approved by City Council during a special meeting held on January 8, 2025.

Jeremy Grimm, Mayor

Attest: Melissa Ward, City Clerk

SANDPOINT

CITY COUNCIL MEETING MINUTES

January 15, 2025 at 5:30 PM

Council Chambers at City Hall - 1123 W. Lake St. Sandpoint, Idaho

Call to Order

The regular meeting of the Sandpoint City Council was called to order by Mayor Jeremy Grimm at 5:30 p.m. on Wednesday, January 15, 2025, in Council chambers at City Hall, 1123 W. Lake St., Sandpoint, Idaho.

Roll Call

PRESENT
Mayor Jeremy Grimm
Councilor Deb Ruehle
Councilor Joel Aispuro
Councilor Justin Dick
Councilor Kyle Schreiber
Councilor Pam Duquette
Councilor Rick Howarth

Under the City's adopted Code of Ethics and Civility, the Mayor, as the presiding officer, identified Police Chief Corey Coon as law enforcement personnel who would be serving as sergeant-at-arms for the meeting.

Pledge of Allegiance

Mayor Grimm led all present in the Pledge of Allegiance.

Announcements and Reports

At the invitation of the Mayor, Department Directors provided reports on projects and activities in their respective departments.

Council members provided reports from recent meetings of the citizen advisory boards on which they serve as Council liaison.

The Mayor reported that the City had been notified that the second of two grant applications submitted for monies offered by the federal Consolidated Rail Infrastructure and Safety Improvements (CRISI) Program had not been awarded to the City. As neither of these railroad grants had been awarded, the City will not continue pursuing the Great Northern Road rehabilitation project as has been planned, freeing up approximately $6,000,000 in funding that can be used for other projects in the Northern Revenue Allocation Area, to be explored further with the Sandpoint Urban Renewal Agency Board of Commissioners.

Information only; no Council action.

Public Comments

Mayor Grimm recited the rules and procedure for public comment, followed by an opportunity for comments from the public regarding Consent Calendar and Old/New Business items on the agenda and other topics relevant to the business of the City of Sandpoint. Information only; no Council action.

Consent Calendar

Mayor Grimm noted for the record the amount of bills presented for payment approval, followed by a motion to approve the Consent Calendar, amended with the removal of Item 4, proposed resolution for the purchase of budgeted vehicles for the Community Planning and Development Department, Parks Division (PO #25-1453), which was moved to the end of New Business.

Motion made by Councilor Dick, Seconded by Councilor Aispuro.
Voting Yea: Councilor Ruehle, Councilor Aispuro, Councilor Dick, Councilor Schreiber, Councilor Duquette, Councilor Howarth

1. The minutes from Council's January 8, 2025, Special Meeting were approved as presented.
2. Bills in the amount of $1,583,113.15, reflecting $835,994.82 for regular payables and $747,118.33 for payroll, were approved for payment.
3. **Resolution 25-004** Surplus Personal Property Declaration and Disposition
5. **Resolution 25-006** Second Amendment to the Professional Services Agreement for the Bridge Street Bridge Rehabilitation Project with Keller Associates, Inc. (City Agreement No. A24-2410-3)
6. **Resolution 25-007** First Amendment to Legal Services Agreement with Lake City Law Group, PLLC (City Agreement A24-1530-2)

Old/Unfinished Business

7. Decision on Appeal of Denial of McGhee Development Water Service Application

   Following information provided by Mayor Grimm with notification that the water system pressure modeling data had just been received, Council voted to reopen the appeal hearing at their March 19, 2025, regular meeting to accept additional testimony from the Appellant and City staff prior to Council deliberation and a decision on this matter.

   Motion made by Councilor Ruehle, Seconded by Councilor Duquette.
   Voting Yea: Councilor Ruehle, Councilor Aispuro, Councilor Dick, Councilor Schreiber, Councilor Duquette, Councilor Howarth

   City Attorney Fonda Jovick noted that the Appellant would be notified of the reopening of the appeal hearing, with a reminder that there should be no discussion amongst or by Council members regarding this matter until the reopening of the hearing.

New Business

8. Potential Land Acquisition for North End Extension of Sandpoint-Dover Community Trail

   Community Planning and Development Director Jason Welker and Mayor Grimm presented information on this potential land acquisition, which would encompass unused railroad property north of Larch Street, and fielded questions from the Council members. Council members indicated a desire to have the opportunity to consider the purchase of this property, which will be presented to Council at a later date.

4. **Resolution 25-005** Purchase of Budgeted Vehicles for Community Planning and Development Department – Parks Division (PO #25-1453)

   Following Council discussion on this item removed from the Consent Calendar, with questions fielded by Mr. Welker, Central Services Director Cheryl Hughes, and Mayor Grimm, this purchase was approved by majority vote of Council.

   Motion made by Councilor Ruehle, Seconded by Councilor Dick.
   Voting Yea: Councilor Ruehle, Councilor Aispuro, Councilor Dick, Councilor Schreiber
   Voting Nay: Councilor Duquette, Councilor Howarth

Adjourn

With no further business before the Council, the meeting was adjourned at 7:24 p.m.

I presided over this meeting and can confirm that the foregoing minutes, prepared by the City Clerk, were approved by City Council during their meeting held February 5, 2025.

Jeremy Grimm, Mayor

Attest: Melissa Ward, City Clerk