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CHAPTER 1 INTRODUCTION

ELECTED OFFICIALS

Mayor
Dewayne Briscoe

Council President
Keith Saks

Council Members
Michelle Griffith
Peter Hendricks
Jane Conard

APPOINTED STAFF

Administrator
Susan Robertson

City Clerk
Alissa Weber

City Treasurer/Finance Manager
Angela Walls

City Attorney
Adam King

DEPARTMENT HEADS

Community Development Director
Jeffrey “Jae” Hill

Fire Chief
Ray Franco

Police Chief
Walt Femling

Street Superintendent
Bill Whitesell
COMMUNITY INFORMATION

<table>
<thead>
<tr>
<th>Population*</th>
<th>Housing</th>
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<tr>
<td>Total Population</td>
<td>1,406</td>
</tr>
<tr>
<td>Male</td>
<td>714</td>
</tr>
<tr>
<td>Female</td>
<td>692</td>
</tr>
<tr>
<td>Median Age* (years)</td>
<td>53.9</td>
</tr>
<tr>
<td>Population Density</td>
<td>142/sq mile</td>
</tr>
<tr>
<td>Median Family Income*</td>
<td>$54,740</td>
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<td>Median Household Income*</td>
<td>$ 53,073</td>
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</table>

<table>
<thead>
<tr>
<th>Percent of population according to Industries*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arts, entertainment, and recreation, and accommodation and food services</td>
</tr>
<tr>
<td>Finance and insurance, and real estate and rental and leasing</td>
</tr>
<tr>
<td>Construction</td>
</tr>
<tr>
<td>Professional, scientific, and management, and administrative, etc.</td>
</tr>
<tr>
<td>All other</td>
</tr>
</tbody>
</table>

Police  Department located in City Hall at 81 Elkhorn Road

Fire  Two Departments, one is located in City Hall at 81 Elkhorn Road and one located at the corner of Morning Star and Arrowleaf Roads in the Elkhorn community of Sun Valley.

Schools  The Community School a private education institution with grades Kindergarten through 12th grade.

Points of Interest
   Dollar Mountain
   Hemingway Memorial
   Sun Valley Company
   Sun Valley Symphony

Tourist Information
   Sun Valley / Ketchum Visitor Center
   491 Sun Valley Rd, Ketchum

Geography
   Location 43.680491, −114.342711
   Elevation of 5,945 feet (1,812 m)
   Total Area of 9.9 square miles
   Web site www.sunvalley.govoffice.com/

* 2010 US Census
CITY GOVERNMENT IN IDAHO

THE NATURE AND POWERS OF CITY GOVERNMENT

The Idaho Constitution and state laws govern the creation, form, powers and limitations of city governments. Similarly, all municipal corporations, regardless of population size, operate under the same laws and are referred to as “cities.”

An early decision by the Idaho Supreme Court held that the purpose of municipal government is for “the protection of the lives and property of people in densely populated districts.”¹ In fulfilling this purpose, cities exercise two distinctly different types of powers: “governmental” powers and “proprietary” powers.

**Governmental Powers:** These are the quintessentially governmental powers exercised by cities, of which the most prominent is the “police power” which vests cities with regulatory authority derived from Article XII, Section 2 of the Idaho Constitution. Other governmental powers include the powers of taxation, eminent domain and annexation and are derived from state laws enacted by the Idaho Legislature.

**Proprietary Powers:** Cities are empowered to provide certain business-type services that are “granted for the specific benefit and advantage of the urban community embraced within the corporate boundaries,”² such as water and sewer service, solid waste collection, street maintenance, parks, airports, etc. Cities derive these proprietary powers from state laws enacted by the Idaho Legislature.

The possession of governmental and proprietary powers and the fact that municipal corporations are formed upon the consent of their inhabitants are two key elements in distinguishing cities from other types of local governments, namely counties and special purpose districts. Counties are created by the state and primarily exercise governmental powers in administering state mandated functions (such as law enforcement, the court system, property tax system, etc.) at the local level.³ Special purpose districts (such as highway districts, water/sewer districts, drainage districts, etc.) are formed pursuant to state enabling legislation with the consent of residents within the proposed district. These jurisdictions typically provide only a single service and exercise only proprietary powers⁴ (with the exception of countywide highway districts, which have limited ordinance authority⁵).

Idaho cities derive their regulatory powers from Art. XII, Sec. 2 of the Idaho Constitution, which provides: Any county or incorporated city or town may make and enforce, within its limits, all such local police, sanitary and other regulations as are not in conflict with its charter or with the general laws.⁶ For those unfamiliar with the term “police power” it is important to note that the term does not refer to police officers, per se, but rather the inherent power of state governments (often delegated in part to local governments) to impose upon private rights those restrictions that are reasonably related to promotion and maintenance of the public health, safety, morals and welfare.

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¹ State Ex Rel. J. T. Holcomb v. Inhabitants of Town of Pocatello. 3 Idaho 174, 28 P. 411 (1891).
³ McQuillen, Vol. 1, p. 219.
⁴ The Idaho Supreme Court’s decision in Strickfaden v. Greencreek Highway District (42 Idaho 738, 248 P. 456 (1926)) contains a similar discussion of the differences between counties, cities and highway districts.
⁵ Idaho Code 40-1406.
⁶ Art. XII, Sec. 2 of the Idaho Constitution mirrors similar provisions in the California and Washington Constitutions. Art. XI, Sec. 7 of the California Constitution provides, “A county or city may make and enforce within its limits all local, police, sanitary, and other ordinances and regulations not in conflict with general laws.”
Art. XI, Sec. 11 of the Washington Constitution reads, “Any county, city, town or township may make and enforce within its limits all such local police, sanitary and other regulations as are not in conflict with general laws.”
Article XII, Sec. 2 of the Idaho Constitution provides that cities and counties may make and enforce police regulations within their respective limits. Since cities are located within counties, it is appropriate to ask what, if any, police power do counties enjoy within the limits of incorporated municipalities. The Idaho Supreme Court answered with a doctrine (sometimes referred to as the “doctrine of separate sovereignty”), which provides that county ordinances apply only to the unincorporated territory within the county, and that cities have sole power to enact police power ordinances within their corporate limits.

Another qualification of the police power conferred upon cities by Art. XII, Sec. 2 is that city ordinances must not be in conflict with the general laws. Municipal ordinances are determined to be in conflict with the general laws when state or federal law expressly prohibits municipal regulation in a given area. Preemption of local authority typically occurs because of the desire for certain activities to be regulated at the state or federal level, often due to the need for consistency in regulation or because the state or federal government is better equipped to implement and enforce regulations.

**ROLES AND RESPONSIBILITIES OF ELECTED OFFICIALS**

The city council’s role is analogous to that of the Legislature in establishing local public policy; whereas, the mayor heads the executive branch. Idaho city government structure reflects the “separation of powers doctrine.” Under the doctrine, each of the branches exercise certain defined powers, free from unreasonable interference by the others branches; yet all branches interact with and upon each other as a part of a check and balance system. While not a definitive guide to intergovernmental relations, it is a dominant principle in the political system. Idaho statutes provide for two forms of municipal government: mayor-council and council manager. All cities have mayor-council forms unless they have taken steps to implement the council- manager plan. The City of Sun Valley operates under the mayor-council form of government.

The mayor-council system is the most common form of government in Idaho. The executive branch of the city, headed by the mayor is responsible for the day-to-day administration of city affairs. The council is comparable to the state Legislature in that the council has the legislative or policymaking powers in the city.

*The Office of Mayor*

The Mayor is elected at-large on a non-partisan basis for a four-year term. The mayor is the chief administrative officer of the city and is granted power pursuant to Idaho Code Title 50 Chapter 6.

**Mayoral duties include but are not limited to:**

- Preside over and determine the order of business for all City Council meetings
- Administer oaths and sign contracts on behalf of the City
- Call a special meeting of the Council, with or without Council consent
- Appoint and remove members of the Planning and Zoning Commission, and a variety of committees and boards
- Fill vacancies on the Council with Council consent Appoint the necessary City officers: the City Clerk, Treasurer, and Attorney with Council consent
- Require accounts and reports pertaining to a City official’s office to be submitted to the Council
- Cast a tie-breaking vote when the Council is equally divided. However, ordinances or actions that require an affirmative vote of a majority (one-half plus one) of the full Council limit the tie-breaking authority of the Mayor. Examples of ordinances that require such majorities are: franchise ordinances, Council confirmation of Mayor’s appointment, removal of an appointed officer, and suspension of rules on reading ordinances
• Veto City ordinances approved by City Council. The Mayor must submit his “veto message” at the next regular meeting of the Council. If such written objections are not delivered, the ordinance becomes law without the Mayor’s signature. A veto can be overridden by a majority of the full Council
• Provide police powers to preserve the peace, protect public health and safety, and regulate various types of functions (public places, zoning, businesses, etc.)
• Perform marriage ceremonies

Art. XI, Sec. 11 of the Washington Constitution reads, “Any county, city, town or township may make and enforce within its limits all such local police, sanitary and other regulations as are not in conflict with general laws.”

The City Council

The Council is composed of four members. In order to provide for continuity in Council membership, Council terms are staggered so that only half of the members’ term expires in any given general election.

The Council’s duties are primarily legislative. The Council may adopt, revise, codify, or compile all ordinances, rules and regulations necessary to implement the powers and duties conferred by state law and to maintain the welfare of the city.

The Council confirms all appointments made by the Mayor, defines the duties and authority of the appointed officers by ordinance and approves or disapproves, by a majority of the full council, any appointed officer the Mayor desires to remove. In addition, an appointed officer can be removed by unanimous vote by the Council itself.

Council duties include but are not limited to:
• Examine the accounts of officers who are responsible for managing the monies, property or business of the City on a quarterly basis
• Passes the annual appropriation ordinance
• Sets compensation for the Mayor and Council no less than sixty (60) days before a general City election
• Approves all claims against the City prior to payment
• Determines all contributions for City fringe benefits
• Orders payments of final judgments against the City
• Establishes a single purchasing agent for all City departments
• Certifies property taxes within the City for general revenue or special purposes
• Transfers the surplus in one fund to the credit of another fund
• Utilizes short-term borrowing in anticipation of federal or state grants
• Promotes the general health, safety and welfare of the community by enacting ordinances and regulations and prescribing penalties
• Designates, by ordinance, an official newspaper for the City
• Passes any ordinance and regulation necessary to preserve and maintain the public health, safety and welfare

Adapted from:
W. Averell Harriman, a skier, successful industrialist and chairman of the Union Pacific Railroad, initiated development of Sun Valley as a ski resort in the early 1930s. In 1935 Harriman challenged Austrian Count Felix Schaffgottch to travel west and find the perfect place and conditions for an American ski resort. Harriman required that the location be served by the Union Pacific Railroad.

Following months of exploration, Schaffgottch found the right combination of elevation, slopes, sunshine and snow. Under Harriman’s guidance, within a matter of months, Union Pacific bought a 4000 acre ranch and completed construction on a 220-room concrete hotel designed to look like a wooden lodge. The hotel opened for guest in December 1936. Union Pacific hired Steve Hannigan, an advertisement specialist who had made a reputation for himself promoting Miami, Florida as a destination. Hannigan gave Sun Valley its name and began creating an impression of comfort and luxury.

Union Pacific made the world’s first chairlift by adapting equipment for loading bananas into ships in the tropics. The single-seat chairs replaced rope tows and first carried skiers up Proctor Mountain in 1936. Bald Mountain opened with a series of three chairlifts that took skiers from 5,700 feet to the 9000 foot summit. Going to the top of the mountain was a first in skiing. Sun Valley quickly became the icon of winter resort destinations.

As elsewhere in the nation, the Wood River Valley saw a boom in home building after World War II. In the years immediately following the war, the first permanent homes were built around the resort. The City of Sun Valley incorporated on April 14, 1947. The first Sun Valley City Council was composed of Ed Seagle, Lodge manager Win McCrea, attorney Phez Taylor and Win Gray. Before incorporation, the City operated under liquor laws that required liquor in bars to be sold by the bottle with a thirty-five cent per drink “set-up” fee. Guests purchased their own individual bottles, which were kept behind the bar. During the first few weeks of the 1946-1947 ski season, the Duchin Room was storing more than twenty-five cases of bourbon and scotch behind the bar. With the new Sun Valley Enabling Act, passed by the state legislature, the resort was able to serve liquor by the drink and at several locations throughout the facility.

Union Pacific ceased rail service and sold the Sun Valley resort to Bill Janss and the Janss Corporation in 1964. The Janss Corporation sold the resort to R. Earl Holding in 1977. Holding refurbished the Lodge, Inn and Roundhouse Restaurant; adding snow-making and grooming; installing high-capacity lifts and building Warm Springs, Seattle Ridge and River Run Day Lodges on Baldy. The Sun Valley Resort remains privately owned by Holding.

Since its incorporation, the City of Sun Valley has grown and developed into a full service municipal operation. The City employees approximately thirty full time equivalent employees and provides municipal services which include community development, police, fire, building inspection and street maintenance.
## Village of Sun Valley

### Chairperson

<table>
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<th>Years</th>
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<th>Board of Trustees</th>
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<td>1947-1951</td>
<td>E.F. Seagle</td>
<td>W.P. Rogers</td>
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<td>Florence Rider</td>
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<td>Winston McCrea</td>
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<td></td>
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<td>John Moritz</td>
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<td>1952</td>
<td>E.F. Seagle</td>
<td>Morgan Heap</td>
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<td>1953-1956</td>
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<td>1965</td>
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<td></td>
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<td>1966</td>
<td>Winton Gray</td>
<td>Harry Holmes</td>
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<td>E.B. Taylor</td>
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<td>Virginia Graves</td>
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<tr>
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<td>James Patterson</td>
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## City of Sun Valley (Reorganized from "Village" - August 1, 1967)

### Mayor

<table>
<thead>
<tr>
<th>Years</th>
<th>Mayor</th>
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<tbody>
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<td>1967-1969</td>
<td>Winton Gray</td>
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<td>Virginia Graves</td>
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<td>1970-1971</td>
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<td>L.A. Dale</td>
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<td></td>
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<tr>
<td>1974</td>
<td>Winton Gray</td>
<td>William Innes</td>
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<td></td>
<td>Royce Asher</td>
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<td>J.C. Hammond</td>
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<td></td>
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<td>Robert Kress</td>
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<td>1975</td>
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<td>William Innes</td>
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<td>J.C. Hammond</td>
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<td></td>
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<td>Fred Judd</td>
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<td>1976-1977</td>
<td>Winton Gray</td>
<td>Jo Ann Levy</td>
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<td>Royce Asher</td>
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<td>Fred Judd</td>
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<td>1978-1979</td>
<td>Winton Gray</td>
<td>Jo Ann Levy</td>
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<td>William Hayes</td>
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<td></td>
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<tr>
<td>1980</td>
<td>Richard Heckman</td>
<td>Ruth Lieder</td>
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<td>Roy Leventhal</td>
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<tr>
<td>1981</td>
<td>Ruth Lieder</td>
<td>Bob McElfresh</td>
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<td>1982-1983</td>
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<td>1984-1985</td>
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<td>1988-1989</td>
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<td>Kevin Laird</td>
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<td>Suresh Shivdasani</td>
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<td>1996-1999</td>
<td>Thomas Praggastis</td>
<td>David Wilson</td>
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<td>James Downen</td>
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<td>Linda O'Shea</td>
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<td>2000-2001</td>
<td>David Wilson</td>
<td>Latham Williams</td>
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<td>Lud Renick</td>
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<td>Linda O'Shea</td>
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<tr>
<td>2002-2003</td>
<td>David Wilson</td>
<td>Latham Williams</td>
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<td>Lud Renick</td>
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<td>Kevin Laird</td>
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<td>Ann Agnew</td>
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<tr>
<td>2004-2005</td>
<td>Jon Thorson</td>
<td>Blair Boand</td>
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<td>2006</td>
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<td>Nils Ribi</td>
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<td>Ann Agnew</td>
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<td>2007</td>
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<td>Dave Chase</td>
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<td>2008</td>
<td>Wayne Willich</td>
<td>Dewayne Briscoe</td>
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<td>Joan Lamb</td>
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<td>2010</td>
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<td>Nils Ribi</td>
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<tr>
<td>2012</td>
<td>Dewayne Briscoe</td>
<td>Robert Youngman</td>
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<td>Franz Suhadolnik</td>
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<td>Nils Ribi</td>
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<td>2014</td>
<td>Dewayne Briscoe</td>
<td>Keith Saks</td>
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<td>Peter Hendricks</td>
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<td>Michelle Griffith</td>
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<td>2015</td>
<td>Dewayne Briscoe</td>
<td>Keith Saks</td>
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<td>Jane Conard</td>
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<td>Peter Hendricks</td>
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<td>Michelle Griffith</td>
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FUND ORGANIZATION

DESCRIPTION OF FUNDS AND FUND TYPES

For accounting purposes a state or local government is not treated as a single, integral entity. Rather, a government is viewed instead as a collection of smaller separate entities known as “funds”. Local governments disaggregate operations into funds and create separate reports for each fund. The Governmental Accounting Standard Board’s (GASB) Codification of Governmental Accounting and Financial Reporting Standards (Codification), Section 1300, defines a fund as:

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitation.

All of the funds used by a government must be classified into one of eleven fund types. Four of these fund types are used to account for a state or local government’s “governmental-type” activities and are known as “governmental funds.” Two of these fund types are used to account for a government’s “business-type” activities and are known as “proprietary funds.” Finally, the seventh fund type is reserved for a government’s “fiduciary activities.”

The fundamental purpose of the fund structure is fiscal control: the revenue coming into a fund must be used for the purposes authorized by the law that created the fund.

City of Sun Valley Fund Descriptions

The City of Sun Valley only has governmental funds as follows:

General Fund is usually the largest and most important of the governmental funds. The general fund is the primary operating fund and the most important in terms of the operating budget. It is “general” because any transaction that cannot be accounted for in another fund must be recorded in the general fund. The City of Sun Valley General Fund consists of six departments, Legislation, Administration, Community Development, Police, Fire, Building, Street and Other General Government.

Fixed Asset Fund accounts for all revenues and expenditures to finance assets that are tangible, have a useful life exceeding one year and have a significant value. A fixed asset can be categorized as land, building, equipment, improvements other than buildings, construction in progress and intangibles.

Debt Service Fund accounts for financial resources to be used for the redemption of principal, interest and paying fees for General Obligation Bonds issued on behalf of the City. The purpose of establishing a separate fund for bond repayment is to demonstrate that money to pay back the debt has been set aside and will not be used for anything else.

Land Acquisition Fund accounts for financial resources for the acquisition of land by the City.

Capital Improvement Fund accounts for financial resources used to construct or acquire capital facilities. Revenues flowing into the fund may include general obligation bond proceeds that were

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7 The eleven basic fund types are group into three categories: governmental, proprietary and fiduciary. The governmental fund category includes general fund, special revenue funds, debt service funds, capital improvement funds, permanent funds. The Proprietary (business-type) funds category include enterprise funds and internal service funds. Fiduciary funds category includes investment trust funds, private-purpose trust funds, pension trust funds and agency funds.
authorized for the project, state and federal grants and current taxes. Expenditures flowing out of the fund are usually payments to contractors for project design and construction. Capital project funds help not only to account for, but also to control, the cost of large capital projects. Because accounting within the general fund is not project oriented, attempting to keep a detailed record of project costs within the general fund would be difficult, if not impossible. By creating a separate fund, the local government makes more visible the amount of money flowing into the project as it progresses, as well as the total actual cost.

Work Force Housing Fund accounts for financial resources to support housing for City employees.
LEVY AND BUDGET PROCESS

One of the tools available to assist in fulfilling management’s responsibilities to the public is the budget. It is the device that translates activities into dollars so that measurement, control and better management of resources can take place. The levy and budget process is used to set the stage for more effective service to the citizens.

BASIS OF BUDGETING

The City of Sun Valley does not distinguish between Basis of Budgeting and Basis of Accounting. The principles set forth as the Basis of Accounting are strictly observed in the budgeting process. A fund’s Basis of Budgeting and Basis of Accounting determines when a transaction or event is recognized with a fund’s operating statement. The City has only governmental funds. Therefore, the budget is prepared and reported on a modified accrual basis. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. “Measurable” means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers property taxes as available if they are due before the end of the year and collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

APPROPRIATION AND BUDGET LAWS

Idaho law § 63-802 limits the amount of revenue that any taxing district can collect from property taxes. That amount is limited to 3% above that of the previous year. Blaine County taxing districts have some of the lowest levy rates in Idaho. A lower levy rate means that even if property values increase, the percentage of the value of the property that each taxing district collects in property taxes decreases.

The City Council is required to certify the total property tax levy (in dollars) for the upcoming fiscal year to the county commissioners not later than the Thursday preceding the second Monday in September, unless granted an extension of up to seven working days by the county commissioners.

Idaho Code § 50-1007 requires that cities “shall certify to the county commissioners the total amount required from a property tax upon property within the city to raise the amount of money fixed by their budget as previously approved...” The certification includes taxes levied for payment of outstanding bonds and any special levies.

Idaho law requires that all property be assessed at current market value, which is the value that a homeowner would receive if the home or property were sold. Once the current market value is determined by the County Assessor’s office, then a property tax rate, called a levy, is applied to that value to determine the taxes payable to the county, the city in which the property is located, the school district, fire district, etc. The levy is a function of the assessed values and the budgetary needs determined by each district.

BUDGETING PROCESS

The fiscal year for cities in Idaho runs October 1 through September 30, which is the same for Idaho counties and the federal government. Pursuant to Idaho Code § 50-1001, cities must notify the county clerk, by April 30, of the date, time and place of their budget hearing for the upcoming fiscal year.
Idaho Code requires that the annual budget must be prepared prior to passage of the appropriations ordinance. The purpose of the budget is to establish a ceiling for expenditures and property tax levies that may not be exceeded in the appropriations ordinance. The budget sets forth:

- Estimated revenues and expenditures (including interest and principal payments on debt) for the upcoming fiscal year;
- Expenditures are classified by department, fund or service, and revenues are classified by source; and
- The budget must include actual revenues and expenditures from the prior fiscal year, budgeted revenues and expenditures for the current fiscal year, and proposed revenues and expenditures for the upcoming fiscal year.

Once the budget has been formulated, the City Council may give tentative approval. Following tentative approval, notice is given on the date and time of the public hearing on the tentative budget. The public hearing on the budget occurs prior to the certification of the property tax levy (appropriation ordinance).

The public hearing provides citizens the opportunity to testify concerning the proposed revenues and expenditures. Once the public hearing is completed, the council approves the appropriation ordinance, which is the official enactment of the city budget, which takes effect upon publication in the official city newspaper.

**LEVY AND BUDGET PREPARATION MAJOR EVENTS**

- Council approves the Budget and Audit Calendar.
- Council sets the date for public hearing usually in April.
- Council discusses financial policies related to the budget process.
- Council discusses operational and capital budget development.
- Council discusses City Council Priorities for coming fiscal year.
- Council passes the annual property tax levy.
- Council discusses, amends if necessary, and approves the Tentative Budget.
- Tentative budget is published in the local newspaper.
- Council holds public hearing on the Tentative Budget.
- The Council may amend the budget after the public hearing. However, if the total amount of the budget is more than the amount of the Tentative Budget, it must be published again and another public hearing held.
- The deadline to adopt the budget is usually the first week in September.

**BUDGET AMENDMENT**

The City is permitted to amend the appropriation ordinance during the fiscal year to increase appropriations if additional revenues become available. The City must provide public notice of a hearing to consider amendment to the appropriation ordinance.

Idaho Code § 50-1003 also permits cities to make additional appropriations during the fiscal year if sanctioned by a majority of the legal voters of a city, either by petition or special election.
The Appropriation and Budget Cycle takes place continually throughout the year. Planning and analysis begins in February for the next fiscal year. The budget is developed until it is adopted by the City Council, usually in the late summer months.
**FY 16 BUDGET CALENDAR**

<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
<th>Time</th>
<th>Agenda/Action</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3/15</td>
<td>Reg Council Meeting</td>
<td>4:00 p.m.</td>
<td>Adopt Budget calendar</td>
<td>Set date for public hearing on the budget. Idaho Code §63-802A(7) Provides that not later than April 30 of each year, each taxing district shall set and notify the county clerk of the date and location set for the budget hearing of the district.</td>
</tr>
<tr>
<td>4/30/15</td>
<td>No Council Activity</td>
<td></td>
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<td>Last day for the City to notify the County Clerk of the date, time and location of the City budget hearing.</td>
</tr>
<tr>
<td>5/17</td>
<td>Reg Council Meeting</td>
<td>4:00 p.m.</td>
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</tr>
<tr>
<td>5/12/15</td>
<td>Council Budget Work Session</td>
<td>Tuesday 1:00 p.m.</td>
<td>External contracts - budget presentations</td>
<td></td>
</tr>
<tr>
<td>6/15/15</td>
<td>Council Budget Work Session</td>
<td>Tuesday 1:00 p.m.</td>
<td>Budget Review &amp; Discussion GENERAL FUND - Revenue - Legislative - Administrative - Community Development - Street Dept.</td>
<td>$63-602. Limitation on budget requests--Limitation on tax changes—Exceptions (1) . . . no taxing district shall certify a budget request for an amount of property tax revenues to finance an annual budget that exceeds the greater of: (a) The dollar amount of property taxes certified for its annual budget for any one (1) of the three (3) tax years preceding the current tax year, whichever is greater, plus the dollar amount of moneys received pursuant to section 63-363B(12), Idaho Code, for the past tax year, which amount may be increased by a growth factor of not to exceed three percent (3%) plus the amount of revenue that would have been generated by applying the levy of the previous year, not including any levy described in subsection (4) of this section, . . . to any increase in market value subject to taxation resulting from new construction or change of land use classification as evidenced by the value shown on the new construction roll compiled pursuant to section 63-301A, Idaho Code; and by the value of annexation during the previous calendar year, as certified by the state tax commission for market values of operating property of utilities and by the county assessor; or . . .</td>
</tr>
<tr>
<td>6/23/15</td>
<td>Council Budget Work Session</td>
<td>Tuesday 1:00 p.m.</td>
<td>Budget Review &amp; Discussion GENERAL FUND - Police - Fire FIXED ASSET FUND WORKFORCE HOUSING FUND CAPITOL IMPROVEMENT FUND STREET &amp; PATH FUND</td>
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<tr>
<td>7/2/15</td>
<td>Regular Council</td>
<td>Thursday 4:00 p.m.</td>
<td>Approval of Tentative Budget MUST HAVE COUNCIL QUORUM</td>
<td>§ 50-1002. Annual budget The city council of each city shall, prior to passing the annual appropriation ordinance, prepare a budget, estimating the probable amount of money necessary for all purposes for which an appropriation is to be made, including interest and principal due on the bonded debt and sinking fund, itemizing and classifying the proposed expenditures by department, fund or service, as nearly as may be practicable, and specifying any fund balances accumulated under section 50-1005A, Idaho Code. . . Prior to certifying to the county commissioners, a notice of time and place of public hearing on the budget. . . shall be published twice at least seventeen (17) days apart in the official newspaper. A said hearing any interested person may appear and show cause, if any he has, why such proposed budget should or should not be adopted.</td>
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<tr>
<td>7/15/15</td>
<td>No Council Activity</td>
<td></td>
<td>Publication in the Newspaper (Must be sent to the newspaper by Friday the 10th at 3:00pm)</td>
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<tr>
<td>7/22/15</td>
<td>No Council Activity</td>
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<td>Publication in the Newspaper</td>
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<tr>
<td>8/4/15</td>
<td>Regular Council</td>
<td>Thursday 4:00 p.m.</td>
<td>Public Hearing on Tentative Budget 1st Reading of Ordinance if not waived, adoption of Budget and Appropriation Ordinance MUST HAVE COUNCIL QUORUM</td>
<td>Public Hearing on tentative budget. Council may adopt the budget any time following the public hearing. Idaho Code § 50-1003. Annual appropriations bill—Amending appropriation ordinance—Special appropriation upon petition or election The city council of each city shall, prior to the commencement of each fiscal year, pass an ordinance to be termed the annual appropriation ordinance, which in no event shall be greater than the amount of the proposed budget, in which the corporate authorities may appropriate such sum or sums of money as may be deemed necessary to defray all necessary expenses and liabilities of such corporation, not exceeding in the aggregate the amount of tax authorized to be levied during that year in addition to all other anticipated revenues. Provided, the amount appropriated from property tax revenues shall not exceed the amount of property tax revenue advertised pursuant to section 50-1002, Idaho Code. Such ordinance shall specify the object and purposes for which such appropriations are made and the amount appropriated for each object or purpose. Said ordinance shall be filed with the office of the secretary of state.</td>
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<tr>
<td>8/12/15</td>
<td>Special Council</td>
<td>Wednesday 4:00 p.m.</td>
<td>2nd Reading of Ordinance if not waived, adoption of Budget and Appropriation Ordinance MUST HAVE COUNCIL QUORUM</td>
<td>Idaho Code § 50-802. Passage of Ordinances . . . Ordinances shall be read on three (3) different days, two (2) readings of which may be by title only and one (1) reading of which shall be in full, unless one half (1/2) plus one (1) of the members of the full council shall dispense with the rule. . .</td>
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<tr>
<td>8/18/15</td>
<td>Special Council</td>
<td>Tuesday 4:00 p.m.</td>
<td>3rd Reading and adoption of Budget and Appropriation Ordinance MUST HAVE COUNCIL QUORUM</td>
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<tr>
<td>9/1/15</td>
<td>Reg Council Meeting</td>
<td>4:00 p.m.</td>
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<td>Last day for Council adoption of budget and appropriation ordinance</td>
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<tr>
<td>9/4/15</td>
<td>No Council Activity</td>
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<td>Idaho Code §60-803(2) Last day to certify property tax levy (L2) to the county commissioners</td>
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<tr>
<td>9/30/15</td>
<td>No Council Activity</td>
<td></td>
<td>Last day to publish appropriations ordinance. Ordinance must be sent to Secretary of State (Must be sent to the newspaper by Friday the 28th at 3:00 pm)</td>
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</tr>
<tr>
<td>10/1/15</td>
<td>No Council Activity</td>
<td></td>
<td>First day of new budget year Idaho Code § 50-1001. Fiscal year The fiscal year of each city shall commence on the first day of October.</td>
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*Please note that while this timeline is for a previous fiscal year, it provides a rough timeline used each year.*
CHAPTER 2 GENERAL INFORMATION

CITY COUNCIL LOGISTICAL INFORMATION

COMPENSATION
The City Council, pursuant to Idaho statutes, sets the compensation of City Council members and Mayor. The City Council and Mayor are paid once a month by direct deposit. There is no personal budget amount allocated per Council member, but certain expenses incurred in direct pursuit of official duties can be reimbursed through the City.

INDEMNIFICATION
According to Idaho State Statutes City Council members are not held liable for the exercise of discretion in determining policies. The City purchases insurance policies that specifically cover these types of cases. If any claim or action not covered by insurance, including claims for exemplary or punitive damages, is instituted against a member of the City Council or the Mayor in connection with any act or omission in determining policy the City will:

1. Appear and defend against the claim or action; and
2. Pay or indemnify the member of the City Council or Mayor for a judgment and court costs based on such claim or action; and
3. Pay or indemnify the member of the City Council or Mayor for a compromise or settlement of such claim or action, providing the settlement is approved by the City Council.

The member of the City Council or Mayor may be obligated to pay a judgment, if they acted outside the course and scope of their duties or if they acted maliciously or with criminal intent.

MAILBOXES
The Mayor and each Council Member has a mailbox for incoming mail and memoranda located in the mail area in City Hall. Council Members are free to pick up materials at any time; however, these materials are included with the Council Meeting agenda packets. Agenda packets for regular Council meetings are available on the Friday of the week prior to the meetings, which generally occur on the first Thursday of every month.

SPACE IN CITY HALL
The Mayor has an office in City Hall. If a Council Member would like to use an office in City Hall, the Member should contact the City Administrator in advance to coordinate scheduling. If a Council member is involved in a meeting at City Hall, the staff person involved in the meeting usually arranges for a room.
CODE OF ETHICS AND CODE OF CONDUCT

PREFACE

The Mayor and City Council are dedicated to govern efficiently and effectively with a commitment to the promotion of values and integrity of local government and democracy.

Following each municipal election and installation of elected officials, the Mayor and City Council will review, discuss and approve the City Council Code of Ethics and Code of Conduct which will govern the Mayor and City Council.

CODE OF ETHICS

The following Code of Ethics shall govern the conduct of the Mayor and every City Council member, who shall adhere to the following:

1. Dedicate themselves to the highest ideals of honor and integrity in all public and personal relationships in order that the Mayor and City Council may merit the respect and confidence of the citizenry of Sun Valley.

2. Recognize the chief function of the local government at all times is to serve the best interest of all the people of Sun Valley and not personal interest.

3. Be dedicated to public service by being cooperative and constructive and by making the best and most efficient use of available resources.

4. Refrain from any activity or action that may hinder one’s ability to be objective and impartial on any matter coming before the City Council.

5. In the event that a City Council member or Mayor has a Conflict of Interest, defined in Idaho Code § 59-703 as any official action or any decision or recommendation by a person acting in a capacity as a public official, the effect of which would be to the private pecuniary benefit of the person or a member of the person's household, or a business with which the person or a member of the person's household is associated, unless the pecuniary benefit arises out of specific exceptions provided in the statute, the member is disqualified from participating in any discussion and from voting on the subject matter. This restriction is not applicable where a matter that is the subject matter of the conflict of interest does not exceed $10,000 in value. As a whole is the sum of its parts, “subject matter” is further defined as the same facts that led to the underlying conflict of interest. If the subject matter of the conflict of interest is part of the matter being voted on, the recusal requirement (and the recusal exception) shall apply to the whole as well. In the case of a Conflict of Interest, the member shall immediately identify the conflict, recuse his or her self and be disqualified from participation in the discussion of the matter and the voting. In the case of a conflict of interest, the member’s presence shall count toward a quorum of the body but the recusal shall not count either affirmatively or negatively.

6. Do not seek nor accept gifts or special favors, other than allowed under state law, and believe that personal gain by use of confidential information or by misuse of public funds or time is dishonest.

7. Recognize that public and political policy decisions, based on established values, are ultimately the responsibility of the Mayor and City Council.

8. Conduct all business in open meetings in order to be directly accountable to the citizenry of Sun Valley. Exceptions are made in the Open Meetings Law Idaho Code §§ 67-2340 through 67-2347
for executive sessions. Any action as a result of an executive session will be handled in open session.

**CODE OF CONDUCT**

The following Code of Conduct shall govern the conduct of the Mayor and every City Council member, who shall adhere to the following:

1. **Practice civility and decorum in discussions and debate** in all meetings where the City Council or Mayor are representing the City. Difficult questions, tough challenges to a particular point of view, and criticism of ideas and information are legitimate elements of a free democracy in action. Be respectful of diverse opinions.

2. **Honor the role of the presiding officer in maintaining order and equity.** Respect the Mayor's efforts to focus discussion on current agenda items. Objections to the Mayor's actions should be voiced politely and with reason, following the parliamentary procedures outlined in the City Council Rules of Procedure.

3. **Demonstrate effective problem-solving approaches.** The Mayor and City Council have a public stage to show how individuals with disparate points of view can find common ground and seek a compromise that benefits the community as a whole. The Mayor and City Council are role models for residents, business people and other stakeholders involved in public debate.

4. **Respect other people's time.** Review meeting material prior to meetings, stay focused and act efficiently during Council meetings.

5. **Follow Robert's Rules of Order in Council meetings.** Address all comments to the meeting Mayor, waiting to be called on by the Mayor to speak and not speaking more than once on a discussion item until all others have had an opportunity to comment.

6. **Be well-informed.** Review Council packets prior to the meeting.

7. **Respect the majority decisions of the Council.**

8. **Refrain from discussion of confidential proceedings.** When circumstances allow the City Council to go into executive session, Council members agree to respect the privileged nature of all discussions held in executive sessions and that all lawful discussions should remain confidential.

Adopted Resolution 2008-08 December 18, 2008
Amended Resolution 2010-04 May 20, 2010
Amended by Motion, May 7, 2015
CITY COUNCIL AND MAYOR POWERS AND AUTHORITIES

CORPORATE POWERS
Idaho cities derive their police powers from the Idaho Constitution. Other governmental and proprietary powers are established by state laws enacted by the Idaho Legislature. The essential corporate powers of municipalities are defined in Idaho Code § 50-301:

50-301. CORPORATE & LOCAL SELF-GOVERNMENT POWERS:
Cities governed by this act shall be bodies corporate and politic; may sue and be sued; contract and be contracted with; accept grants-in-aid and gifts of property, both real and personal, in the name of the city; acquire, hold, lease, and convey property, real and personal; have a common seal, which they may change and alter at pleasure; may erect buildings or structures of any kind, needful for the uses or purposes of the city; and exercise all powers and perform all functions of local self-government in city affairs as are not specifically prohibited by or in conflict with the general laws or the constitution of the state of Idaho.

MAYOR-COUNCIL FORM OF GOVERNMENT
The City of Sun Valley operates under the mayor-council form of government. The mayor-council form is the most common form of government in Idaho. In the mayor-council form of government, the executive branch of the city, headed by the mayor is responsible for the day-to-day administration of city affairs. The council is comparable to the state Legislature in that the council has the legislative or policymaking powers in the city.

SEPARATION OF POWERS
City council’s role is analogous to that of the State Legislature in establishing local public policy. The mayor, as the chief administrative officer, heads the executive branch. Idaho city government structure reflects the philosophy known as the “separation of powers doctrine.” Under the doctrine, each of the branches exercise certain defined powers, free from unreasonable interference by other branches; yet all branches interact with and upon each other as a part of a check and balance system.

COMPOSITION OF THE ELECTED BODY
The Sun Valley elected body consists of the Mayor and four Council members elected at large from the City.

THE OFFICE OF MAYOR
The Mayor is elected at-large on a non-partisan basis for a four-year term. The Mayor is the chief administrative officer of the City and is granted power pursuant to Idaho Code Title 50 Chapter 6.

Mayoral duties include but are not limited to:
- Preside over and determine the order of business for all City Council meetings
- Administer oaths and sign contracts on behalf of the City
- Call a special meeting of the Council, with or without Council consent Appoint and remove members of the Planning and Zoning Commission, and a variety of committees and boards as set forth in Exhibit A attached hereto with Council consent as indicated
- Fill vacancies on the Council with Council consent Appoint the necessary City officers: the City Clerk, Treasurer, and Attorney with Council consent
- Require accounts and reports pertaining to a City official’s office to be submitted to the Council
Cast a tie-breaking vote when the Council is equally divided. However, ordinances or actions that require an affirmative vote of a majority (one-half plus one) of the full Council limit the tie-breaking authority of the Mayor. Examples of ordinances that require such majorities are: franchise ordinances, Council confirmation of Mayor’s appointment, removal of an appointed officer, and suspension of rules on reading ordinances

- Veto City ordinances approved by City Council. The Mayor must submit his “veto message” at the next regular meeting of the Council. If such written objections are not delivered, the ordinance becomes law without the Mayor’s signature. A veto can be overridden by a majority of the full Council
- Provide police powers to preserve the peace, protect public health and safety, and regulate various types of functions (public places, zoning, businesses, etc.)
- Perform marriage ceremonies

THE CITY COUNCIL

The powers of the City Council are set forth in Idaho Code Title 50 Chapter 7. The term of office of Council members is four (4) years except as otherwise provided by statute. The Council is the legislative arm of the City, setting policy for the Mayor to administer.

The Council is composed of four members. In order to provide for continuity in Council membership, Council terms are staggered so that only half of the members’ term expires in any given general election.

The Council’s duties are primarily to establish policy and function in a legislative capacity. The Council may adopt, revise, codify, or compile all ordinances, rules and regulations necessary to implement the powers and duties conferred by state law and to maintain the welfare of the City.

The Council confirms all appointments made by the Mayor that require Council consent, defines the duties and authority of the appointed officers by ordinance and approves or disapproves, by a majority of the full Council, any appointed officer the Mayor desires to remove. In addition, an appointed officer can be removed by unanimous vote by the Council itself.

Council duties include but are not limited to:

- Examines the accounts of officers who are responsible for managing the monies, property or business of the City on a quarterly basis
- Passes the annual appropriation ordinance
- Sets compensation for the Mayor and Council no less than sixty (60) days before a general City election
- Approves all claims against the City prior to payment
- Determines all contributions for City fringe benefits
- Orders payments of final judgments against the City
- Establishes a single purchasing agent for all City departments
- Certifies property taxes within the City for general revenue or special purposes
- Transfers the surplus in one fund to the credit of another fund
- Utilizes short-term borrowing in anticipation of federal or state grants
- Promotes the general health, safety and welfare of the community by enacting ordinances and regulations and prescribing penalties
- Designates, by ordinance, an official newspaper for the City
- Passes any ordinance and regulation necessary to preserve and maintain the public health, safety and welfare
Election of Council President
Pursuant to Idaho Code 50-702 following a general City election at the first meeting in January a Council President shall be elected. The Council President shall serve until the next general City election or until a vacancy occurs in the position.

Pursuant to Idaho Code §50-608 in case of a temporary vacancy in the office of Mayor due to absence or disability, the President of the Council shall exercise the office of Mayor during such disability or temporary absence, until the Mayor shall return.

Additional Council President Responsibilities include meeting with the Mayor to set regular Council meeting agendas.

REGULAR & SPECIAL MEETINGS
In January regular meeting dates and times for the coming year are established by resolution.

Special meetings may be held at any time for a specific legal purpose. One half (1/2) plus (1) of the members of the full Council shall have the power to call special meetings of the City Council pursuant to Idaho Code § 50-706. The object of the special meeting must be submitted to the Council members in writing. The Mayor may also call a special meeting without the consent of the Council. All meetings will have Mayor, Council and public comment on the agenda.

EXECUTIVE SESSIONS
Idaho Code § 67-2345 provides for executive sessions. The statute provides that the presiding officer identify the authorization for the executive session by specific reference to a particular subsection. An executive session can only take place during an open meeting.

The motion to go into executive session is:

“Move to enter into executive session pursuant to the provisions of Idaho Code § 67-2345, subsection 1(state the further subsection) to (recite the subsection language)”

The vote to go into executive session must pass by 2/3 of the Council members present. The individual vote of each member is recorded in the minutes. No action may be taken in an executive session and discussion during an executive session is strictly limited to the purpose for which the meeting was called. When the executive session is finished, Council comes out of executive session (a motion is not necessary) and goes back into an open meeting.

The Executive Session laws give a governmental body the right, but not the obligation, to be able to discuss certain matters without the public present, observation or participation. There are situations when a governing body must discuss matters absent the public to be able to make decisions, for example, evaluating and disciplining employees, whether to file, defend or settle a lawsuit, whether to purchase land and at what price, etc.

There are laws governing issues such as attorney-client communication or employment issues that render the discussions protected, privileged or confidential. When circumstances allow the Council to go into executive session, Council members agree to respect the privileged nature of the information and that all lawful discussions should remain confidential and privileged.

QUORUM
A majority of the full Council (3) shall constitute a quorum for the transaction of business according to Idaho Code § 50-705. A question before the Council, unless otherwise provided by law, shall be decided by a majority of the members present.
RULES OF PROCEDURE
The rules of order and parliamentary practice comprised in the current edition of Robert’s Rules of Order govern the conduct of City Council meetings unless they have been superseded, in whole or in part, by action of the Council. Customarily, City Council meetings are conducted by way of motions, resolutions, and ordinances.

Motions
A motion is used to request that the City Council take an action. Unlike resolutions and ordinances, motions are considered the most informal method of action because they are proposed orally rather than in writing.

Resolutions
Resolutions are binding decisions of the Council and are used for administrative matters. Unlike the adoption of an ordinance, there are no reading and notice requirements. Examples of actions that may be best accomplished by resolution include adopting or authorizing:

- Council procedures
- personnel policies
- the Mayor to sign a contract on behalf of the City
- schedules of fees (e.g. building permit fees, sewer rates)
- the destruction of records (the schedule of which would be set by ordinance)
- the sale of surplus equipment

When state statutes direct that action on a particular subject be taken by ordinance, the passage of a resolution cannot be substituted in its place, nor can a resolution be used to repeal, amend, suspend, or modify an ordinance.

Ordinances
Ordinances are formal legislative acts of the Council and must be used when Council intends to pass a regulatory measure, especially when it provides a penalty for violation. The procedures for adoption of an ordinance are prescribed by Idaho Code §§ 50-901, 50-901 and 50-902 and must be strictly followed. Examples of actions that may be best accomplished by ordinance include:

- regulating people (e.g. disturbing the peace)
- regulating property (e.g. zoning, subdivision plats, comprehensive plans amendments, etc.)
- granting franchises
- authorizing bond issues
- adopting the annual appropriation
- adopting a records retention schedule

All ordinances passed by the City Council must be:
- signed by the Mayor
- attested by the City Clerk
- published in the City’s official newspaper, either in full, or an attorney approved summary of the ordinance
- recorded in the official minutes of the meeting
- recorded in the City’s ordinance book
- Sent to Sterling codifiers for codification (when appropriate)
PUBLIC HEARINGS
Public hearings must be held before the City Council can pass certain types of ordinances. Notice of a public hearing must be published a set number of days prior to the hearing as set forth in Idaho Code depending on the type of hearing.

The Mayor conducts the hearings and may establish rules of procedure including time allowances for the public to address the Council.

RULES OF ORDER
All City Council meetings are conducted pursuant to the provisions of the Open Meetings Law, Idaho Code §§ 67-2340 through 67-2347, and in an orderly manner in accordance with the following rules and procedures:

The Mayor decides all questions of order in accordance with the rules established by the Council. However, if a conflict should exist over an established rule of order, the matter will be resolved in accordance with Robert's Rules of Order for parliamentary law. Meetings may be recessed until further notice.

Voting Procedures
A question before the City Council, unless otherwise provided by law, shall be decided by a majority of the members present.

Any member of the City Council may call “the question” for a vote on an agenda action item before the Council. The Mayor calls the vote. Each Council member will vote by simply answering "yes" or "no" or “aye” or “nay.” In the case of a roll call vote, the Mayor shall call the roll. As soon as the Mayor has called the vote, all votes are final.

The same definitions and exceptions as contained in Section 5 of the Code of Ethics and the Code of Conduct shall apply to the Voting Procedures.

Abstention from Voting
All City Council members vote on each question or matter coming before the City Council. Members abstaining from a vote shall state that they are abstaining from the vote, state the reason for the abstention and may not participate in the discussion.

When a Council member abstains from a vote, the member shall immediately identify the issue or conflict and recuse his or her self from the discussion and the vote. In the case of an abstention from voting, the member’s presence shall count toward a quorum of the body but the recusal shall not count either affirmatively or negatively.

Conflict of Interest
In the event that a City Council member has a Conflict of Interest, defined in Idaho Code § 59-703 as any official action or any decision or recommendation by a person acting in a capacity as a public official, the effect of which would be the private pecuniary benefit of the person or a member of the person’s household, or a business with which the person or a member of the person’s household is associated, unless the pecuniary benefit arises out of specific exceptions provided in the statute, the member is disqualified from participating in any discussion and from voting on the subject matter.

In the case of a Conflict of Interest, the member shall immediately identify the conflict, recuse his or her self and is disqualified from voting. In the case of a conflict of interest, the member’s presence shall count toward a quorum of the body but the recusal shall not count either affirmatively or negatively.
**Ex Parte Communications in Quasi-Judicial Matters**

A quasi-judicial matter is one where the City Council is applying rules, ordinances or policies to one or more specific individuals, interests, or situations. In contrast, a legislative matter involves an open, general class of individuals, interests, or situations. Most quasi-judicial matters involve particular applications by individuals or entities which come before the Council. Ex parte communications relating to quasi-judicial matters to or from a Council Member shall be disclosed. The Council member shall disclose (including the name of all individuals, substance of all conversations and copies of all writings) all ex parte communications at the beginning of any discussion by the Council. It is not mandatory to disclose ex parte communications in legislative matters.

**Joint Powers Agreement**

The City may enter into Joint Power Agreements pursuant to Idaho Code § 50-301, 50-302 and § 67-2328. Under such agreements, the City may appoint a City Council member to serve on the governing board of the entity created pursuant to the agreement. The City Council member will serve as a voting member on the entity’s board and the City’s representative and liaison to the entity. The appointment to the entity’s governing board does not create a conflict of interest for the City Council member. The City Council member will continue to participate and vote in discussions and decisions pertaining to both the City Council and the entity.

**COUNCIL MEETINGS**

**Order of Business**

The order of business at all City Council meetings is as follows, unless otherwise established by the Mayor and City Council:

- **Call to Order:** The Mayor calls the meeting to order.
- **Roll Call:** The Mayor performs a roll call to determine whether a quorum has been established.
- **Pledge of Allegiance:** The Pledge of Allegiance to the flag will be recited.
- **Public Comments:** The Mayor will ask if anyone in the audience would like to address the Council. The Mayor may establish rules for public comments including establishing time limitations.
- **Mayor Comment – Council Comment:** Mayor and Council may comment.
- **Questions from the Press:** Council will accept questions from the press.
- **Consent Agenda:** Items placed on the consent agenda are considered to be routine and do not require separate discussion. If a member of the Council requests, a specific item may be removed from the consent agenda for individual consideration. Once removed, the item will be considered immediately after the consent agenda unless otherwise determined by the Mayor. When the Council is in agreement with the contents of the consent agenda, the Mayor asks for a single motion of acceptance for all of items on the consent agenda. The motion is “Move to approve the Consent Agenda.” One vote is taken for items under the consent agenda. Items routinely under the consent agenda are meeting minutes and City bills.
- **Presentations or Reports:** Presentations or reports may be given by staff, liaisons to boards or commissions, representatives of organizations, Council members or the Mayor. Presentations or reports provide information which is deemed to be of interest to the Council or Mayor including past events, issues and upcoming meetings but do not require action of the City Council.
**Action Items:** The City Council discusses and may only take action on all items under “Action Items.” These agenda items may have been discussed at prior meetings, but have not been resolved by vote.

**Executive Session:** When it is necessary to go into executive session, the City Council will observe the procedures for closing the meeting pursuant to the Open Meetings Law Idaho Code §§ 67-2340 through 67-2347.

**Adjournment:** The City Council must make a motion and vote to adjourn the meeting.

**Preparation of City Council Agenda**
Notice of meetings and agendas are prepared pursuant to Idaho Code §67-2343.

The City Clerk with input from the Mayor, Council Members, City Administrator and staff compiles the agenda packet. All items considered for action by the Council must be listed on the agenda under the Consent Agenda or Action Item section of the agenda and posted pursuant to Idaho Code. The City Clerk is responsible for preparing agenda packets for all City Council meetings. The agenda packets are prepared, placed on the City’s website and available at City Hall as soon as practical before the meeting. The Mayor, Council members and appropriate staff will review the material prior to the meeting.

**Amendment of Agendas**
Agendas are amended pursuant to Idaho Code §67-2343(4). An agenda may be amended after it has been posted provided that a good faith effort is made to include in the original agenda notice, all items known to be probable items of discussion. If an amendment to an agenda is made after an agenda has been posted but forty-eight (48) hours or more prior to the start of a regular meeting, or twenty-four (24) hours or more prior to the start of a special meeting, then the agenda is amended upon the posting of the amended agenda. If an amendment to an agenda is proposed after an agenda has been posted and less than forty-eight (48) hours prior to a regular meeting or less than twenty-four (24) hours prior to a special meeting but prior to the start of the meeting, the proposed amended agenda shall be posted but shall not become effective until a motion is made at the meeting and the governing body votes to amend the agenda. An agenda may be amended after the start of a meeting upon a motion that states the reason for the amendment and states the good faith reason the agenda item was not included in the original agenda posting.

The City Clerk sends a copy of the agenda to the local media. The City Clerk posts the agenda on the City’s bulletin board at City Hall and on the City’s webpage.

Approved Resolution 2008-09 December 18, 2008
Amended Resolution 2009-05 April 16, 2009
Amended Resolution 2010-02 May 20, 2010

A portion of the information contained herein was adapted from the Association of Idaho Cities *Idaho Municipal Guidebook* 2002-2007.
# CHAPTER 3 CITY COUNCIL POLICIES

## Sun Valley City Council Policy List

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Listed updated: 1/21/2014
BUDGET AND APPROPRIATION POLICY

PURPOSE: The objectives of this Budget and Appropriation Policy are to: define an appropriate budget process; set forth the City’s statutory authority; define the basis of budgeting and set standards for the City’s annual budget document.

POLICY STATEMENT: A budget process and document that is integrated with other activities of government, such as planning and management functions will provide better financial and program decisions and will lead to improved City operations.

BUDGET PROCESS: An appropriate budget process is characterized by:
1. Incorporating a long-term perspective such as a strategic plan.
2. Establishing linkages to broad organizational goals.
3. Focusing budget decisions on results and outcomes.
4. Involving and promoting effective communications with stakeholders.

STATUTORY AUTHORITY: Idaho Code (the “Code”) sets forth the statutory provisions for finances including the annual budget for Idaho Cities Title 50 Chapter 10.

POLICY: It is the policy of the Sun Valley City Council to adopt a balanced budget while maintaining fund balances within established policy. A balanced budget requires that anticipated revenues equal the sum of budgeted expenditures for each fund. Revenues are derived from three sources: current revenue sources, new revenue sources and undesignated revenue carried forward from prior years (undesignated fund balances). It is also the policy of the Sun Valley City Council that the City budget is adopted and administered based on the highest standards of local governmental budgeting consistent with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standard Board (GSAB) pronouncements, and recommended practices of the Government Finance Officers Association (GFOA) and the National Advisory Council on State and Local Budgeting (NACSLB).

BASIS OF BUDGETING: The budget is prepared and reported on a modified accrual basis. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers property taxes as available if they are due before the end of the year and collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

PROCEDURES:
1. The City Council shall review its Strategic Plan annually and agree on broad goals to guide the budget process.
2. The City Administrator and City Treasurer shall prepare and present information to the City Council pertaining to the City’s financial condition and projected revenues and expenditures. Based on the City’s broad goals and the financial information presented, the Council shall provide guidance to the City Administrator and City Treasurer regarding preparation of the annual budget.
3. The City Administrator shall oversee the preparation and submission of division and departmental budgets for consideration pursuant to direction from the City Council.
4. The operating budget is adopted at the Fund level. Programs and services are evaluated based on results and outcomes.
5. The City Council shall approve a tentative budget and, following all statutory requirements, adopt an annual budget and appropriation ordinance pursuant to the statutory provisions.
6. The Mayor and City Administrator are responsible for administration of the budget and shall observe all statutory responsibilities in administration of the budget.

7. It is the responsibility of the City Council to review financial reports provided during the year.

Adopted: April 16, 2009
CAPITALIZATION POLICY

PURPOSE: The objective of this Capitalization Policy is to comply with Generally Accepted Accounting Practices (GAAP) and comply with the Governmental Accounting Standards Board (GASB) Statement 34.

PROCEDURES: The City Council shall periodically review the Capitalization Policy for changes or modifications.

POLICY: The Capitalization Policy is as follows:

1. Minimum Capitalization Amounts: The minimum capitalization amount for individual items is $5,000 and for buildings and improvements is $10,000.
2. Items Capitalized will have a useful life of at least two years from the date of acquisition.
3. Maintenance: The cost for maintenance will be expensed.
4. Depreciation Methods: The following depreciation methods are established:
   - Appliances – 5 years, straight line
   - Tools – 5 years, straight line
   - Equipment – 7 years, straight line
   - Vehicles 7 years, straight line
   - Other Improvements – 20 years, straight line
   - Buildings – 40 years, straight line

Adopted May 14, 2009
DEBT MANAGEMENT POLICY

PURPOSE: The objectives of this Debt Management Policy are to establish parameters for issuing and managing debt.

POLICY STATEMENT: The City recognizes the foundation of any well-managed debt program is a comprehensive debt policy. A debt policy sets forth the parameters for issuing debt and managing outstanding debt and provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and structural features that may be incorporated. The debt policy should recognize a binding commitment to full and timely repayment of all debt as an intrinsic requirement for entry into the capital markets. Adherence to a debt policy helps to ensure that a government maintains a sound debt position and that credit quality is protected. A debt policy:

- Enhances the quality of decisions by imposing order and discipline, and promoting consistency and continuity in decision making,
- Rationalizes the decision-making process,
- Identifies objectives for staff to implement,
- Demonstrates a commitment to long-term financial planning objectives, and
- Is regarded positively by the rating agencies in reviewing credit quality.

STATUTORY LIMITATION: Idaho Code governs the debt limit of the City. Idaho law § 63-802 limits to 3% above the previous year the amount of revenue that any taxing district can collect from property taxes. The City may increase its extension limitation if it holds a referendum at which voters voting on the issue approve adoption of a higher extension limitation.

POLICY: The City has instituted sound debt management practices and will continue to follow practices that reflect positively on the City. Among these are the development of long-term financial plans, management of expense growth in line with revenues and maintenance of an adequate level of operating reserves.

PROCEDURES: Prior to a decision to issue any additional debt the City Council shall:

1. Consider how the issuance of debt fits with other long-term strategic planning and financial and management objectives.
2. Undertake a comprehensive review of factors affecting its ability to issue debt including trends in financial performance, service levels, the tax and revenue base, and the impact of debt on its financial outlook. The analysis will incorporate the needs and debt commitments of other governmental entities relying on the same tax base, and how planned debt issuance will affect overall debt on the community.
3. Consideration will be given to factors such as prevailing attitudes on taxes and rates and the general philosophy of the community and its leaders and the City Council’s attitude toward risk.
4. The City’s Long range capital plan will be current and up to date in all respects.

Adopted: January 15, 2009
POLICY FOR CERTAIN EXTERNAL CONTRACTS

POLICY STATEMENT: The City Council may consider intergovernmental agreements, joint powers agreements, annual contracts for service, or event funding agreements for City services, facilities, special needs and events which are consistent with the mission of the City of Sun Valley.

POLICY: Requests by qualified organizations for Intergovernmental agreements, Joint Powers agreements and Annual Contracts for Services shall be submitted during the City’s annual budgeting process. Requests for Event Funding agreements shall be submitted according to the Event Funding Request Guidelines and Application Instructions prescribed in Exhibit A, attached hereto. All applicants shall demonstrate that their request contributes to the health, safety and welfare of the citizens of Sun Valley. All requests shall also be consistent with the goals and objectives of the City’s Comprehensive Plan or the City Council’s annual priorities.

PROCEDURES:

1. Intergovernmental Agreements, Joint Powers Agreements, and Annual Contracts for Services:

   A. Intergovernmental and Joint Power Agreements may be negotiated between the City of Sun Valley and political jurisdictions within Blaine County to provide for regional services administered through cooperative contracts. Intergovernmental and Joint Power Agreements may be entered into by the City after review, public comment and favorable action by the City Council. Funding of any Intergovernmental and Joint Powers Agreement can be accomplished through a Contract for Services.

   B. Annual Contract for Services
      1. Annual Contracts for Services may be entered into by the City after review, public comment and favorable action by the City Council.
      2. The City of Sun Valley may enter into annual Contract for Services for:
         i. City dispatch services
         ii. City engineering services
         iii. City attorney services
         iv. City parks and recreation services
         v. City transit services
         vi. City auditor services
         vii. City economic development services
         viii. City mutual aid services
         ix. City facilities services
         x. City housing services
         xi. Other necessary and appropriate City services

   C. Qualified Organizations-
      1. Qualified Organizations are established or newly formed organizations and shall provide a business plan including a statement of proposed services or facilities that meet the objectives of the City’s Comprehensive Plan or the City Council’s annual priorities and identify any interface or nexus with other organizations within the Wood River Valley.
      2. Factors the City Council may consider include but are not limited to:
         i. Does the request address a community need within the City’s mission?
         ii. Are the goals and objectives clearly stated for the funding requested, and outcomes adequately measurable?
iii. Is the budget realistic and sufficiently detailed in expected revenues and expenditures?
iv. Is the plan for reporting and audit sufficient to meet the City’s responsibility for public funds?
v. Does the initiative have or will it likely secure additional funding?
vi. Will funding be sought again in future years? If so, what is the plan for eventual independence from City support?

Contract requests shall include the following and also such additional information as may be requested by the City Council:

- Quantifiable goals and objectives,
- A demonstration of public benefit and direct services to City residents,
- A demonstrated need for the program or activity,
- An accounting of the funds including an explanation of how the organization is cooperating with existing related programs,
- Additional funding sources that may be used to leverage resources,
- A financial plan demonstrating managerial and fiscal competence.

D. Miscellaneous Provisions

1. Contracts are entered into on an annual basis with no expectation of continued funding and are contingent upon available funding.
2. The City may, at any time, request a written report documenting the use of funds and level of support to citizens, visitors and the local work force.

2. Event Funding Agreements:

A. The Sun Valley City Council will consider requests for Event Funding Agreements from Qualified Organizations for those events which will increase Sun Valley’s local option tax, engage Sun Valley’s business community and benefit the quality of life of the citizens of Sun Valley.

B. All Event Funding agreements are subject to the Event Funding Request Guidelines and Application Instructions attached hereto as Exhibit A. Event Funding agreements may be entered into by the City after review, public comment and favorable action by the City Council.

Adopted June 11, 2009
Amended November 18, 2010
EXHIBIT A- EVENT FUNDING REQUEST GUIDELINES (EXCERPT FROM APPLICATION)

Objective:
One of the priorities of the Sun Valley City Council is to encourage and support events in the City which help grow local option tax (LOT) to support our tourist economy. By providing financial support of up to $5,000 per event for events held in Sun Valley, one of the Council’s priorities is fulfilled. In order to ensure that events meet Council priorities, a threshold criterion has been established. Events which are not, to some degree, taking place in Sun Valley will not be considered. One-off, exceptional events will be considered outside the criteria outlined below.

Ineligible Events:
Events which are political, religious, or fund charitable organizations will not be considered. Also, events in which the proceeds do not remain in the Wood River Valley will not be considered. Events which have been funded previously five (5) times are ineligible.

Guidelines:
Each year following the budget process, if the Council elects to fund events, applications will be accepted in October for consideration at the November, or subsequent, Council Meeting. Regular, planned events may submit applications only at this time.

At the November, or subsequent, meeting in which applications for funding are considered, the Council may elect to hold a portion of the budgeted amount in reserve for one-off, exceptional events which seek funding later in the year.

All applications will be scored against a scoring matrix and funding will be allocated to the highest-scoring applications subject to the discretion of the City Council.

Instructions:
The application must be complete, legible, and submitted in order to meet the appropriate deadlines for the November meeting.

A representative of the organization shall attend the November meeting, make a brief presentation and be capable of answering questions on behalf of the event / organization.

An event summary report must be submitted within 60 days of the end of the event. No funding shall be made unless and until such event summary report is timely filed. The report must include tax and LOT collection receipt information for the City of Sun Valley.

Any organization applying for City funding shall provide its last 3 years’ IRS Form 990’s with their application unless it is exempt from such filing, in which event the specific exemption shall be provided. In addition, any organization that is exempt from Form 990 filing, or a new organization that has not previously filed a Form 990, shall provide a breakdown of the salary and benefits of the five (5) highest paid employees, and the most recent financials, including a P&L statement and balance sheet.

A copy of the specific event budget must accompany the application.

Adopted October 2014
PURPOSE: The objectives of this Fund Balance Policy are: to provide for contingency or emergency spending; to preserve the credit worthiness of the City of Sun Valley; to avoid interest expenses for operating budget needs; and to stabilize fluctuations from year to year in property taxes collected and paid to the City.

PROCEDURES: In order to achieve the objectives of this Policy, the Mayor and City Council shall adhere to the following procedure:

1. As part of the annual budget and levy process, the City Administrator and City Treasurer will estimate the surplus or deficit for the current year and prepare a projection of the year-end General Fund fund balance. Estimates will include balances for unreserved and reserved (both designated and undesignated) fund balances.
2. Projections will include an analysis of trends in fund balance levels on an historical and future projection basis.
3. The Mayor and City Council shall review the Fund Balance Policy annually for changes or modification taking into consideration factors such as predictability and volatility of revenues and expenditures, availability of other resources, liquidity and existing or potential designations of fund balances.

POLICY: The Fund Balance Policy is:

1. An annual appropriated budget is adopted for the General Fund. The Financial Statements and Independent Auditor’s Report are prepared at the end of the fiscal year. The Financial Statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. All appropriations lapse at the end of the fiscal year. Excess revenues over expenditures for the fiscal year accumulate in the General Fund fund balance.
2. The City shall maintain at all times in its General Fund, an unreserved, designated fund balance entitled “Fiscal Policy Reserve” of no less than the equivalent of 16 weeks and no more than the equivalent of 32 weeks of regular General Fund operating expenditures, based on its annual General Fund Budget. The amount of the Fiscal Policy Reserve will be established by the City Council in its adoption of the Annual Budget.
3. The Fiscal Policy Reserve is maintained to mitigate current and future risks (e.g. revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. The City will exercise diligence in avoiding the appropriation of Fiscal Policy Reserves for regular General Fund operating expenditures.
4. General Fund balances that exceed the maximum level established for each designated or reserved fund may be appropriated for non-recurring capital projects or programs.
5. As the City Council deem necessary, they may designate a portion of the unreserved undesignated fund balances for an intended purpose such as capital improvements.

Adopted April 16, 2009
INVESTMENT POLICY

POLICY: It is the policy of the City of Sun Valley to invest public funds in a manner which will provide a reasonable market rate of return with maximum security to the invested principal while meeting the daily cash flow demands of the City of Sun Valley and conforming to all Idaho state statutes governing the investment of public funds and particularly Idaho Code § 50-1013.

SCOPE: The City of Sun Valley historically has relied exclusively on the Idaho State Pool for investing its financial assets. This investment policy is the initial step to expand the investment opportunities available to the City of Sun Valley under state statutes and to create a more diversified portfolio. This investment policy applies to all financial assets of the City of Sun Valley. These funds are accounted for in the City's annual Financial Audit and include: General Fund, Fixed Asset Fund, Capital Improvements Fund, Land Acquisition Fund, Workforce Housing Fund, Street Fund and Debt Service Fund.

Except for cash in certain restricted funds, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with Idaho Code § 50-1012.

GENERAL OBJECTIVES: Consistent with Idaho Code § 68-501, et seq., the primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

1. Safety: Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. All investments that are not direct full faith and credit obligations of the United States must be insured, guaranteed or collateralized. In order to obtain this objective, the portfolio will be well diversified to guard against losses in any one security class.

2. Liquidity: The City's portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets. A reasonable portion of the portfolio may be placed in the State of Idaho’s investment pool which offers same-day liquidity for short-term funds.

3. Yield: The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

STANDARDS OF CARE:

1. Delegation of Authority: Authority to manage the investment program is granted to the City’s Finance Committee. Responsibility for the operation of the investment program is hereby delegated to the Treasurer, who shall act in accordance with procedures and internal controls for the operation of the investment program consistent with this investment policy. No person may engage in an investment transaction except as provided under the terms of this policy. The Finance Committee and Treasurer shall keep detailed records of all transactions, yields and agreements.
2. **Care**: The standard of care to be used by persons investing on the City's behalf shall be the "prudent investor rule" described in Idaho Code § 68-501, *et seq.* and shall be applied in the context of managing an overall portfolio. Persons acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

The "prudent investor rule" shall include the standard that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

Investments shall be made with judgment and care. The investment portfolio is subject to public scrutiny and evaluation. The Investment Policy shall be designed and managed with professional integrity that merits the public trust.

3. **Ethics and Conflicts of Interest**: Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City of Sun Valley.

**AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKERS/DEALERS:**

The Treasurer will maintain a list of approved security broker/dealers and/or financial institutions qualified to provide investment services. In selecting financial institutions for deposits or investments of City funds, the Finance Committee shall consider the creditworthiness of the institution. Qualified security brokers/dealers, will be selected by credit worthiness, and must be authorized to provide investment services in the State of Idaho. These brokers/dealers may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following, as applicable:

- **AUDITED FINANCIAL STATEMENTS DEMONSTRATING COMPLIANCE WITH STATE AND FEDERAL CAPITAL ADEQUACY GUIDELINES.**

- **PROOF OF NATIONAL ASSOCIATION OF SECURITIES DEALERS (NASD) CERTIFICATION (NOT APPLICABLE TO CERTIFICATE OF DEPOSIT COUNTERPARTIES).**

- **PROOF OF STATE REGISTRATION.**

- **CERTIFICATION OF HAVING READ AND UNDERSTOOD AND AGREEING TO COMPLY WITH THE CITY OF SUN VALLEY’S INVESTMENT POLICY.**
EVIDENCE OF ADEQUATE INSURANCE COVERAGE.

An annual review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the Treasurer.

A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the City of Sun Valley invests.

A copy of the City’s Investment Policy will be provided to each approved financial institution or broker/dealer the City conducts business with and the Treasurer will maintain a signed agreement form each, agreeing to abide by the City’s Investment Policy.

AUTHORIZED & SUITABLE INVESTMENTS:

The City of Sun Valley shall limit its investments initially to the following securities:

- Direct obligations of or obligations guaranteed by the United States of America, including obligations of any of the Federal agencies set forth in Clause B below to the extent unconditionally guaranteed by the United States of America, and including certificates evidencing ownership of serially maturing interest payments and principal payments on United States Treasury Notes or Bonds;
- Bonds, debentures, participation certificates, notes or other evidence of indebtedness issued by any of the following agencies: Bank for Cooperatives, Federal Intermediate Credit Bank; Federal Home Loan Bank System; Export-Import Bank of the United States; Federal Land Banks, United States Postal Service; Government National Mortgage Association; Farmers Home Administration; Federal Home Loan Mortgage Association; Federal Financing Bank; or any agency or instrumentality of the United States of America which shall be established for the purposes of acquiring the obligations of any of the foregoing or otherwise providing financing therefore;
- Certificates of deposit and other evidences of deposit at financial institutions; and
- The Idaho State government investment pool; and
- Any other investment permitted by Idaho Code Section 50-1013.

COLLATERALIZATION:

Collateralization will be required on certificates of deposit at a collateralization rate of 102% of market value of principals and accrued interest.

SAFEKEEPING AND CUSTODY:

1. Delivery vs. Payment: All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

2. Diversification: The investments shall be diversified by:

   - limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities),
   - limiting investment in securities that have higher credit risks,
   - investing in securities with varying maturities, and
   - continuously investing a portion of the portfolio in the Idaho State investment pool to ensure readily available funds.
3. **Maximum Maturities**: To the extent possible, the City of Sun Valley shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City of Sun Valley will not directly invest in securities maturing more than two (2) years from the date of purchase. The City of Sun Valley shall adopt weighted average maturity limitations (which often range from 90 days to 2 years), consistent with the investment objectives.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in the Idaho investment pool as readily available funds.

4. **Internal Controls**: The Treasurer shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures.

**REPORTING:**

The Treasurer shall provide investment reports as may be required by law, resolution, ordinance, or as may be required by the Mayor, City Council or City Administrator.

**ADOPTION OF INVESTMENT POLICY:**

This investment policy shall be adopted by resolution of the City of Sun Valley City Council. The policy shall be reviewed annually as part of the City’s budget process and any modifications made thereto must be approved by the City Council.

Adopted May 19, 2005
PROPERTY TAX LEVY POLICY

PURPOSE: Idaho code (the “Code”) provides that a city is empowered to levy taxes for general revenue purposes (IC 50-235). The objectives of this City Council Property Tax Levy Policy are: (1) to annually evaluate the need for a levy; (2) determine the amount of the levy, and; (3) consider the levy amount for each City fund.

POLICY STATEMENT: Property taxes are a significant revenue source for the City of Sun Valley. The current level and quality of programs and services could not be maintained without collecting the allowable amount of revenue through the property tax levy. Along with maintaining the current level and quality of programs and services, the City Council is committed to ensuring that all City revenues are used wisely and for the purposes intended.

STATUTORY AUTHORITY: Idaho Code sets forth the statutory provisions for the Levy and Apportionment of Taxes for Idaho Cities Title 63 Chapter 8.

POLICY: The Property Tax Levy Policy is to strive to:
1. Levy the amount necessary to defray City expenses.
2. Continue the optimal level and quality of programs and services.
3. Maximize non-property tax based revenue.
4. Consider the factors below in determining the levy.

PROCEDURES: The Sun Valley City Council shall adhere to the following procedures:
1. Observation of all Idaho state statutes governing the Levy and Apportionment of Taxes. As part of the annual budget and levy process, the City Administrator and City Treasurer will present information to the City Council regarding the allowable property tax levy.
2. In determining the levy, the City shall consider each fund's statutory authority, purpose and projected:
   a. Revenues
   b. Expenditures
   c. Fund balance
   d. Five-year revenues and expenditures.
3. The City Council shall determine that the amount of money collected by the property tax levy is necessary to defray City charges.

Adopted April 16, 2009
Amended June 14, 2010
REVENUE AND EXPENDITURE MANAGEMENT POLICY

PURPOSE: The objective of this Revenue and Expenditure Management Policy is to provide guidance for management decisions to ensure consistency and quality control in revenue and expenditure management.

POLICY STATEMENT: Development and use of revenue and expenditure policies aid in the consistent provision of public services and help ensure financial stability regardless of economic fluctuations.

The Government Finance Officers Association (GFOA), through its recommended practices, endorsement of the National Advisory Council on State and Local Budgeting (NACSLB) recommended budget practices, and the GFOA Distinguished Budget Presentation Awards program, recommends that governments develop financial policies. This Revenue and Expenditure Management Policy is part of a comprehensive financial policy program.

REVENUE POLICY: The Revenue Policy supports the following practices to provide financial stability and avoid potential service disruptions:

1) Diversification and stabilization: A diversified and stable revenue system will be maintained as a protection from short-run fluctuations. One-time revenues will not be used to fund ongoing expenditures. The use of one-time revenues is limited to the purpose for which they were intended, or for a capital expenditure.

2) Revenue estimates: Revenues will be estimated conservatively, using an objective and analytical approach appropriate for City revenues. Multi-year forecasts will be utilized to give the Council lead-time to react to expected revenue shortfalls or windfalls.

3) User fees: User fees will be set at appropriate levels in order to recover a portion of the costs associated with providing the service. The fees will be reviewed as needed, but in no case longer than every other year.

4) Taxes: The Council will strive to evaluate tax sources to minimize the property tax cost to achieve optimal City services.¹

EXPENDITURE POLICY: The Expenditure Policy is to use prudent expenditure planning and accountability to ensure fiscal stability through the following practices:

1) Maintenance of Capital Assets: Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City’s investment, to minimize future replacement and maintenance costs and to continue service levels.

2) Pension Funding: The City shall fully fund all pension obligations.

3) Program Review: Develop and use technology and productivity advancements that will help reduce or avoid increasing costs.

Adopted: January 15, 2009
Amended June 14, 2010

¹ The Council’s complete policy on property taxes will be set forth separately in its Property Tax Levy Policy
Section 1  Participation Using Electronic Communications Devices at Meetings

A. Rules Statement: Any member of the Council may attend any open or closed meeting of the Council using electronic communication devices which enable all members of the Council participating in the meeting to communicate with each other provided that such attendance is in compliance with these rules and applicable laws.

B. Prerequisites: A member of the City Council may attend a meeting using an electronic communication device if:
   (a) At least one (1) member of the Council is physically present at the location designated in the meeting notice.
   (b) The member notifies the Clerk at least 24 hours before the meeting, unless impractical, so that necessary communications equipment can be arranged. Inability to make the necessary technical arrangements will result in denial of a request for electronic attendance.
   (c) The member must assert the reason why he or she is unable to physically attend the meeting.
   (d) The Clerk, after receiving the electronic attendance request, shall inform the Mayor of the request for electronic attendance.

C. Presiding Officer: The presiding officer is the Mayor unless; the Mayor is the member participating via electronic communication device. If the Mayor is participating via electronic communication device, then the Council President shall preside, if the Council President is not physically present, Council Members shall preside in order of seniority (time as a Council member).

D. Adequate Equipment Required: The member participating via an electronic communication device and other members of the Council must be able to communicate effectively, and members of the audience must be able to hear all communications at the meeting site. At any time during the meeting, the presiding officer of the meeting may discontinue participation, if allowing the member to participate electronically is disruptive to the meeting. Before allowing and during electronic communication attendance at any meeting, the City shall provide equipment adequate to accomplish this objective at the meeting site.

E. Minutes: Any member attending via electronic communication device shall be considered an off-site attendee and counted as present electronically for that meeting. The meeting minutes shall also reflect and state specifically whether each member is physically present or present via an electronic communication device.

F. Rights of Remote Member A member permitted to attend via an electronic communication device will be able to express his or her comments during the meeting and participate in the same capacity as those members physically present, subject to all general meeting guidelines. The member attending via an electronic communication device shall be heard, considered, and counted as to any vote taken. Accordingly, the name of any member attending via electronic communication device shall be called during any vote taken, and his or her vote counted and recorded by the Clerk and placed in the minutes for the corresponding meeting. A member attending via an electronic communication device may leave a meeting and return as in the case of any member, provided the member attending via an electronic communication device shall announce his or her leaving and returning.
G. **Cost:** The cost of participating remotely shall be the responsibility of the member.

**Section 2 Use of Electronic Communication Devices to Communicate**

A. **Rules Statement:** Communication between or among members of the City Council and all actions of its members shall comply with applicable laws governing open public meetings. City Council members shall not engage in communications which circumvent the spirit of the laws that provide for public discussion and open meetings.

B. **Serial Meetings:** A “Serial Meeting” is communication when a quorum of the City Council never actually assembles but a member contacts other members – either directly or through an agent – to discuss City business. Such communication circumvents the Open Meetings Law, Idaho Code 67-2341 et. seq, and City Council Members will refrain from such communications.

C. **Use of Electronic Communication Devices at Meetings:** City Council Members shall not use an electronic communication device during a meeting that distracts their attention from the meeting, to communicate with a member of the public or another member of the City Council. Such communication circumvents the spirit of communication at open public meetings.

D. **Public Records:** All electronic mail (e-mail), text and without limitation, other electronic messages transmitted on City equipment are public records and may be subject to disclosure to the public pursuant to Idaho Statutes.

Adopted: April 16, 2009
CHAPTER 4 SUNSHINE LAWS

MEETINGS AND PUBLIC RECORDS

The Idaho General Assembly has enacted two major pieces of legislation, the Illinois Open Meetings Act and the Public Records Law, (commonly referred to as the "Sunshine laws") designed to provide full access to units of local government in Idaho. The general purpose of the Open Meetings Act is to provide public access to meetings of public officials, and input into and review of decisions made at such meetings. The Public Records Law, on the other hand, is designed to insure public access to records assembled, gathered, produced, and disseminated by public bodies, except for certain statutory exemptions. If denied access to a particular local government document, anyone can file a Request for Records for the information with the Clerk's Office.

The following information is intended to provide a summary of the laws and regulations that govern both municipal meetings and public records.

MEETINGS

Each city council is composed of a number of individuals, but the council's authority is derived from acting collectively. No individual councilmember has the authority to take action binding on the city council as a whole. The forum provided for the council to consider and decide issues is at meetings: city councils have no authority to act officially outside of lawful meetings preceded by posted notice and agenda.

UNDERSTANDING MEETING BASICS

Meeting Notice & Agenda: Notice of an upcoming meeting and an agenda must be posted in a prominent place at the principal office of the city (see sections on regular and special meetings below for more information). Meeting notice must include the name of the city and the date, time and place of the meeting. Agenda items must include a brief description of the issues to be considered. Descriptions such as “New Business,” “Old Business” or “Public Works Director’s Report” do not provide sufficient detail—a listing of specific topics of discussion is required.

Understanding Posting Versus Publication: The term “posting” is often confused with “publication.” Posting is tacking up a notice or agenda on the bulletin board at city hall.

Publication is printing a notice in the city’s official newspaper. In addition to posting of meeting notice and agenda, there are certain issues that required published notice, generally in the context of public hearings (for more information on budget, land use and other state law publication and hearing requirements see the AIC Public Notification Manual).

Assembling the Agenda: It is the city clerk’s responsibility to assemble the agenda for council meetings, collecting suggestions from the mayor, council members, and city staff. Idaho Code provides that the mayor presides at council meetings and determines the order of business.¹ It is important to remember that these are council meetings: council members should be able to add items to the agenda and bring up issues for discussion. The mayor should only prevent a councilmember from adding items to the agenda if the proposed issue is frivolous and/or unnecessarily repetitive. Setting a good agenda is a shared responsibility and takes cooperation between the mayor and council members.

Meeting Location: The Idaho Open Meeting Law prohibits holding of meetings at any place where discrimination on the basis of race, creed, color, sex, age or national origin is practiced.²
**Presiding Officer:** The mayor presides over city council meetings. In the mayor’s absence, the council president presides over the meeting. If both the mayor and council president are absent, the council may designate one of the members in attendance as temporary chair (some cities select a council vice president or president pro tempore to serve as the backup if the council president is unavailable). When the council president or another councilmember presides over the meeting, they retain their rights and responsibilities as a councilmember: they can vote as a councilmember and are counted for quorum purposes (see below).

**Quorum:** The quorum required for the transaction of business at a regular or special council meeting is a majority of the members of the full council. It is important to note that council vacancies do not reduce the number required for a quorum. The mayor is not counted for quorum purposes. If the council president or another councilmember is chairing the meeting, they are counted for quorum purposes.

**Duties of the Clerk:** The city clerk is required by law to keep a journal of proceedings of the council. The journal consists of a book of minutes, an ordinance book, and a resolution book.

**Minutes:** The city clerk is responsible for ensuring that accurate minutes are kept of every meeting of the city council (although the city clerk is not legally required to personally prepare the minutes). Minutes must also be prepared for other city boards, commissions and committees. The council (or other body) should approve the minutes by motion, noting any desired changes. After approval, the minutes should be signed by the city clerk or the individual responsible for taking minutes for a city board, commission or committee. The Idaho Open Meeting Law provides that minutes must be available to the public within a reasonable time after the meeting and must include (at a minimum) the following information:

- The date, time and place of the meeting.
- The members of the governing board in attendance.
- All motions, resolutions, orders, or ordinances proposed and their disposition.
- The results of all votes, and upon the request of a member, the vote of each member, by name.
- For executive sessions, the minutes must provide the specific statutory subsection authorizing the executive session (for more information, see the section on executive sessions below).

The level of detail in the minutes involves tradeoffs and is an issue that each council must decide. More detail provides a more useful account of the meeting for future generations, but takes more time and effort to produce. A verbatim transcript of the meeting is not required; however, cities are required to have audio recordings of public hearings, deliberation and decisions on site-specific land use issues that are retained for at least six months after the final decision.

**Who Gets to Speak?** The public has the right to attend meetings (with the exception of lawful executive sessions) but generally does not have the right to speak. Certainly, no person has the right to disrupt a meeting and the chair can order the removal of any disruptive individual. The public does have the right to speak at designated “public comment” opportunities or during public hearings; however, the council may set reasonable time restrictions to keep the meeting from bogging down with unproductive, repetitive testimony and to allow all persons the opportunity to speak.

**Executive Sessions:** Idaho law provides that certain specific topics may be considered in closed, or executive session at regular or special council meetings. The motion to go into executive session must be approved by two-thirds of the members present and voting by roll call vote, recorded in the minutes by individual vote. The motion must state the specific statutory subsection of Idaho Code 67-2345(1) that authorizes the executive session:
(a) To consider hiring a public officer, employee, staff member or individual agent. **This does not apply to filling a vacancy in an elective office.**

(b) To consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent.

(c) To conduct deliberations concerning labor negotiations or to acquire an interest in real property which is not owned by a public agency.

(d) To consider records that are exempt from disclosure as provided in chapter 3, title 9, Idaho Code.

(e) To consider preliminary negotiations involving matters of trade or commerce in which the governing body is in competition with governing bodies in other states or nations.

(f) To communicate with legal counsel for the public agency to discuss the legal ramifications of and legal options for pending litigation, or controversies not yet being litigated but imminently likely to be litigated. **The mere presence of legal counsel at an executive session does not satisfy this requirement. Paragraphs (g), (h), and (i) apply to the Commission of Pardons & Parole, the Sexual Offender Classification Board and Custody Review Board of the Idaho Department of Juvenile Corrections and are not relevant for cities.**

(j) To engage in communications with a representative of the public agency's risk manager or insurance provider to discuss the adjustment of a pending claim or prevention of a claim imminently likely to be filed. **The mere presence of a representative of the public agency's risk manager or insurance provider at an executive session does not satisfy this requirement.**

Labor negotiations may be conducted in executive session if either side requests closed meetings. Notwithstanding the provisions of Idaho Code 67-2343, subsequent sessions of the negotiations may continue without further public notice.\(^\text{11}\)

The council has the discretion to determine which individuals need to be present in the executive session, and can summon and excuse these individuals as necessary. The city clerk does not need to attend the executive session unless requested by the council. Minutes are not kept in executive session, but the minutes must reflect the motion to go into executive session, the two thirds roll call vote in favor, and the specific statutory authorization for the executive session. If notes do need to be taken, they should be taken by your city attorney, so they are protected by attorney-client privilege and are not public record.

**No executive session may be held for the purpose of taking any final action or making any final decision.**\(^\text{12}\)

**Voting:** Council members have the right to vote on issues. The mayor does not vote except in the case of breaking tie votes of the council.\(^\text{13}\) Two methods of voting may be used in meetings. In a voice vote, the presiding officer asks those in favor of the motion to say “aye,” and those opposed to say “no.” Voice voting is often the default method of voting, unless a roll call vote is requested by a councilmember or required by statute or local policy. The disposition of a voice vote is recorded in the minutes (i.e. motion carried or motion failed) along with any members of the minority who wish to have their vote recorded in the minutes. In a roll call vote, the clerk announces the name of each councilmember, who replies by saying “aye” or “no” on the motion. The disposition of the roll call vote is recorded in the minutes (i.e. motion carried or motion failed) **with the vote of each member listed separately.** The Idaho Open Meeting Law provides that a roll call vote may be requested by a single council member.\(^\text{14}\) Other provisions of Idaho law require a roll call vote for specific issues, including:

- √ The motion to go into executive session.\(^\text{15}\)
- √ Passage of ordinances.\(^\text{16}\)
- √ Passage of resolutions or orders approving contracts.\(^\text{17}\)
Some city councils have set a policy to have all matters decided by roll call vote, which is more convenient than having to remember all the specific items for which a roll call vote is required and effectively prevents accidentally voting by the wrong method.

*It is important to note that the Idaho Open Meeting Law expressly prohibits voting by secret ballot.*

Most issues can be decided by a majority of those members present and voting, while some issues specifically require majority vote of the full council, including:

- Adoption of a franchise ordinance.
- Confirmation of “any nomination” made by the mayor.
- Removal of an “appointive officer,” such as the city clerk, treasurer or attorney.
- Adoption of an ordinance providing for leasing of mineral rights.
- Overriding the mayor’s veto of an ordinance.
- Calling special meetings of the city council.
- Calling a special election on adoption of the council-manager form of government.
- Dispensing with the requirement for ordinances to be read on three separate days and once in full.
- Declaring an emergency caused by casualty, accident or act of nature and authorizing short-term borrowing to pay for the costs of repairs or improvements.
- Authorize the use of portions of public parks, playgrounds or other grounds for athletic contests, golf links, agricultural exhibits, ball parks, fairs, rodeos, swimming pools and other amusements, and for military units of the state of Idaho or the United States, and making and entering contracts with the appropriate organizations and associations.
- Initiation of a local improvement district by council resolution.
- Creation of a local improvement district when the owners of more than two-thirds of the property to be assessed have protested.
- Sale of property deeded to the city as a result of unpaid local improvement district assessments.
- Passage of an ordinance providing for disposition of excess revenues in a Local Improvement Guarantee Fund.
- Council override of the term limits provision limiting planning and zoning commissioners to no more than two full, consecutive terms.

**REGULAR MEETINGS**

**Meeting Day, Time & Location Set by Ordinance:** Regular council meetings “shall be held each month at such place and times as the council may establish by ordinance.” For example, the City of Post Falls’ ordinance provides: “The city council shall meet regularly on the first and third Tuesday of each month at six o’clock (6:00) P.M. at city hall.”

**Meeting Notice:** A city can satisfy the notice requirement for regular meetings in one of two ways:

- Notice may be posted at least five calendar days before the meeting in a prominent place at the city’s principal office. For example: The City Council of the City of Iona will hold a regular meeting in the Council Chambers of Iona City Hall, 3548 North Main on Tuesday, November 20, 2007 at 6:30 p.m. City Hall and the Council Chambers are accessible for persons with disabilities. Any person needing special accommodations to participate in the meeting should contact City Clerk at least 24 hours prior to the meeting.

- The council’s regular meeting day may be posted in a prominent place at the city’s principal office. For example: The City Council of the City of Iona holds regular meetings in the Council Chambers of Iona City Hall, 3548 North Main on the third Tuesday of each month at 6:30 p.m. City Hall and the Council Chambers are accessible for persons with disabilities. Any person needing special accommodations to participate in the meeting should contact City Clerk at least 24 hours prior to the meeting.
Agenda: The agenda for a regular meeting must be posted in a prominent place at the city’s principal office at least 48 hours prior to the meeting. Additional items may be added to the agenda of a regular meeting up to and including the hour of the meeting, provided the city makes a good faith effort to include in the agenda all items known to be probable items of discussion.

SPECIAL MEETINGS

Meeting Day, Time & Location: Special council meetings are held on dates and times other than prescribed by city ordinance for regular council meetings.

Business Specified in Written Call: Special meetings are held for the conduct of business specified in a written meeting call, to deal with certain issues that generally need to be resolved before the next regular council meeting.

Method of Call: Special council meetings must be initiated by one of two methods:

- **Call by the Mayor:** The mayor may call a special council meeting.
- **Call by the Council:** A majority of the full council may call a special meeting.
- **Written Notice to Council:** Whether the special council meeting is called by the mayor or council, council members must be notified of the date, time, place and issue(s) to be considered at the special meeting in writing, and the written meeting notice and the disposition of the issues must be entered in the council minutes.

Meeting Notice & Agenda: Notice and agenda for special meetings must be posted in a prominent place at the city’s principal office at least 24 hours prior to the meeting, except in emergencies (see below). Cities are required to maintain a list of news media requesting notice of meetings and must make a good faith effort to provide advance notice of the time and place of each special meeting. One of the most important distinctions between regular and special meetings involves changing the agenda: Idaho Code 67-2343 provides that the agenda for regular meetings may be changed up to and including the hour of the meeting, but the statute does not provide similar language that would allow changing of the agenda for special meetings.

Emergency Meetings: The Idaho Open Meeting Law provides that “No special meeting shall be held without at least a twenty-four (24) hour meeting and agenda notice, unless an emergency exists.” In the case of emergency meetings, the city must post notice as soon as possible and the city clerk must make a good faith effort to notify members of the news media that have requested notification of meetings. The law defines an “emergency” as a “a situation involving injury or damage to persons or property, or immediate financial loss, or the likelihood of such injury, damage or loss, when the notice requirements of this section would make such notice impracticable, or increase the likelihood or severity of such injury, damage or loss, and the reason for the emergency is stated at the outset of the meeting.”

MEETINGS OF CITY BOARDS, COMMISSIONS & COMMITTEES

City boards, commissions and committees must comply with all the aforementioned notice and agenda requirements for regular and special meetings, executive sessions, and minutes.

Endnotes:
1. Idaho Code 50-602.
This action requires three-fourths vote of the full council. Idaho Code 50-1769 provides “... The term of office for [planning and zoning commission] members shall be not less than three (3) years, nor more than six (6) years, and the length of term shall be prescribed by ordinance. No person shall serve more than two (2) full consecutive terms without specific concurrence by two-thirds (2/3) of the governing board adopted by motion and recorded in the minutes.”

Taken from the Idaho Municipal Guidebook 2002 published by the Association of Idaho Cities.
A PRACTICAL APPROACH TO IDAHO'S OPEN MEETING LAW

A Simple Premise, A Simple Process:  
A Practical Approach to Idaho's Open Meeting Law

Brian Kane  
Office of the Attorney General

Idaho's Open Meeting Law dates to 1961, it was born out of the efforts of the Freedom of Information Committee, a collection of newspaper editors seeking more open government. Interestingly, this earliest version did not include any provision for penalties; the focus of the law was on compliance, not how it would be enforced. The primary purpose of the law, the conduct of the people's business in the open, remains as valid today as it did almost 50 years ago.

Approximately a year ago, the Idaho Legislature enacted Senate Bill 1142, which contained a series of amendments to Idaho's Open Meeting Law, all of which were designed to ensure ongoing compliance with the law. Senate Bill 1142 addressed a number of recurring questions with regard to Idaho's Open Meeting Law. Three areas of the law seem to represent the majority of the issues that arise when advising an entity on compliance with the law. This article will highlight the updates contained within Senate Bill 1142, as well as provide some guidance with respect to advising clients within these situations and address the emerging dilemma of technology and the Open Meetings Law.

Provide clear notice and agendas

Agendas are required to be posted with the notice of a meeting. The agenda is posted to provide the public with notice of what will be discussed within the meeting. Prior to the 2009 amendments, the law permitted changes to the agenda up to and including the hour of the meeting. Based upon the posting requirement and the purpose of posting the agenda, a vigorous debate developed over the precise meaning of the phrase "up to and including the hour of the meeting." Some argued that an agenda once posted could be changed. Others claimed that it could be changed if done in good faith. The dilemma created by the prior statute was that inability to amend an agenda during a meeting creates a scenario in which governmental entities are not given the latitude in which to govern. For example, some entities meet only once or twice a year, and to preclude them from discussing a necessary item until their next meeting might create more problems than it would solve. Similarly, recognizing the geography and weather of Idaho, an agenda item may need to be moved to a later point in the meeting to accommodate a late arrival. The need for agencies to have discretion and flexibility within their agendas appears to outweigh the risk that agenda amendments will be used to permit them to evade the process. Generally, the conclusion was that an agenda could be amended during a meeting provided it was done so in good faith, and not to "sandbag" or otherwise avoid public oversight of controversial topics.

The 2009 amendments brought much needed clarity to this section, eliminating the nebulous phrasing, and providing a clear process by which agendas could be amended within certain circumstances. Agendas must still be posted with the notice of the meeting, but now the agenda may be amended in one of three ways:

1. An agenda may be amended by notice if posted more than 24 hours prior to the meeting.
2. Less than 24 hours prior to the start of the meeting, but prior to the start of the meeting, the agenda may be...
Anyone who has attended a meeting has likely observed members of the governing body texting, instant messaging, scrolling through e-mails, and similar activities. Aside from being impolite to those presenting to the body, and taking the board member's attention away from the business of the meeting, a greater threat is posed by the exchange of information that is beyond the observation of the public.

Practice point open meetings law
1. When in doubt, have an open meeting!

About the Author
Brian Kane is the Assistant Chief Deputy Attorney General in the Idaho Office of Attorney General. As an attorney, he has attended numerous meetings. The views and opinions expressed within this article are solely the author's and should not be considered an opinion of the Attorney General.

Endnotes
1 The full text of former Idaho Code section 59-1024 reads as follows:
   That all meetings, regular and special, of boards, commissions and authorities created by or operating as agencies of any county, city or village not now declared to be open to the public are hereby declared to be public meetings open to the public at all times; provided, however, that nothing contained in this act shall be construed to prevent any such board, commission or authority from holding executive sessions from which the public is excluded, but no ordinance, resolution, rules or regulations shall be finally adopted at such executive session.
   Idaho Code § 67-2345.2.
   Idaho Code § 67-2345.3.

Practice tips on electronic devices and media
1. Recommend that Board members not text, e-mail, or otherwise communicate during meetings: whether among themselves, with audience members, or anyone else.
2. Consider recommending that the Board adopt policies directing that these devices be not used during meetings.

Conclusion
Idaho’s Open Meetings Law insures that the public has the opportunity to observe its government. By providing clients with informed practical advice, attorneys can insure that both the letter and the spirit of Idaho’s Open Meetings Law are met.

Practice tips on enforcement
1. Treat Alleged Open Meetings Violations Seriously.
2. Upon receipt of a complaint, conduct a quick review to determine if a violation occurred. If a violation occurred, recommend curing it. If no violation occurred, be prepared to explain why—a written analysis may be helpful.
3. If a cure is needed, be prepared to conduct open meeting training and ensure that your clients know and understand the requirements of the Open Meeting Law.
4. Understand the statutes of limitation: lawsuits to have an action or decision declared null and void on grounds of lack of compliance must be commenced within thirty days of the meeting during which the decision was made or action taken.

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PUBLIC RECORDS LAW

The Idaho Public Record Law establishes a basic set of ground rules securing the public's access to governmental records, while still preserving an individual's right to privacy. "There is a presumption that all public records in Idaho are open at all reasonable times for inspection [and copying] except as expressly provided otherwise by statute." The right to inspect means the right to listen to, view, and make notes of public records as long as the record is not damaged or destroyed.

Idaho code 50-907 requires cities to adopt by resolution a record retention schedule, listing the various types of city records with the applicable retention periods of permanent, semi-permanent and temporary. The City of Sun Valley adopted Resolution 2006-05 which serves as the official guideline for the retention of all city records.

What is a public record?
A public record includes any writing (including handwriting, recording, tapes, discs, etc.) containing information relating to the conduct or administration of the public’s business prepared, owned, used, or retained by the city. A city cannot prevent the examination and copying of a record by contracting with a nongovernmental entity to perform its duties.

Providing Access to Public Records

Who May Have Access to Public Records?
Any person (including a person who is not a citizen of the city) has the right to make photocopies of any record in the possession of the city clerk using equipment provided by the city.

Who is the Custodian of the City Public Records?
The city clerk is the custodian of the city records.

Requesting Inspection of a Public Record
The city clerk may not make any inquiry of any person who applies for a public record, “except that the person may be required to make a written request and provide a mailing address and telephone number.” The city clerk may not review, examine, or scrutinize any copy and must extend to the requesting person “all reasonable comfort and facility for the full exercise of the right.” The city clerk may “maintain such vigilance as is required” to prevent alteration of any public record while it is being examined.

When
Examination of public records must be conducted during regular office or working hours unless the city clerk authorizes examination at other hours. The city clerk is required either to grant or deny a request for inspection or copying within three (3) working days of the date of receipt of the request. If a longer time is needed, the city clerk must notify the requesting person in writing and provide the record within ten (10) working days.

Copying Fees
The city may establish a copying fee schedule, which cannot exceed the actual cost of copying and which may not include any administrative or labor costs (unless overtime is approved by the custodian and paid for in advance by the requesting party).

If Request is Denied
If the request is denied (such denial must be based on one of the statutorily-authorized exemptions), the city clerk must notify the requesting person in writing and either state that the city’s attorney has reviewed the request or that the city clerk has chosen not to refer it to the attorney. Any notice of denial must indicate the statutory authority for the denial and indicate clearly the person’s right to
appeal the denial and the time limits for doing so. The sole remedy for a person aggrieved by a denial of a request to inspect is to appeal to the district court within 180 calendar days of the date of mailing of notice of denial. The court for can assess civil penalties for deliberately and in bad faith improperly refusing a legitimate request for inspection or copying, but the city clerk is personally immune from liability as long as he/she acts in good faith.

**Records Exempt from Disclosure**
A list of records exempt from public disclosure is set forth in Section 9-340 (A-H), Idaho Code, and includes records which are made exempt from disclosure by federal or state law, trade secrets, archaeological and geologic records, production and sale records of private enterprise, appraisals, library check-out records, personal records such as debts and bank records, test questions and answers for licensing examinations, income tax returns, and certain law enforcement investigatory records. Personnel records are exempt except public service and employment history, classification, pay grade and step, longevity, gross salary, salary history, and workplace and employing agency. A person may inspect and copy records relating to himself or herself even if they are otherwise exempt from disclosure.

**Destruction of Records**
Records may only be destroyed by resolution of the city council after regular audit. The resolution ordering destruction must list in detail the records to be destroyed. Such disposition shall be under the direction and supervision of the city clerk.

**Local Land Use Planning Act Records**
Idaho Code provides that a verbatim record of all proceedings under the Local Planning Act shall be made and kept for a period of not less than six (6) months after a final decision. Minutes of actions before the planning and zoning commission and council are permanent records.

Taken from the Idaho Municipal Guidebook 2002 published by the Association of Idaho Cities
Memo

To: Mayor and City Council
From: Nancy Stricklin
CC: City Clerk
Date: June 11, 2009
Re: Agendas and Executive Session, Senate Bill 1142

During this past legislative session some amendments were made to the open meetings laws that may require some modifications to how the City has been making amendments to the council and committee/commission agendas. The legislation also provided some clarification to the purposes for which an executive session can be held. There are also increased penalties for violations of the open meeting laws, but a means by which a violation can be cured. These changes go into effect July 1, 2009.

AGENDAS

Prior to this new legislation, amendments to the posted agenda could only be made when the meeting was a regular council meeting. That is no longer the case. However, the ability to amend an agenda is more limited for all types of meetings. The following is the process that is required:

Once the agenda is posted, it can be amended 48 hours prior to a regular meeting and 24 hours prior to a special meeting by simply making the change on the posted agenda. Once that change has been timely put on the posted agenda, the amendment is completed and no action of the governing body is necessary.

If an amendment is proposed prior to the meeting, but less than 48 hours prior to a regular meeting or 24 hours prior to a special meeting, the amendment must be put on the posted agenda, but it is not effective until a motion is made at the meeting and voted on by the governing body to amend the agenda as proposed.

If an amendment is proposed during the meeting, there must be a motion to amend the agenda that includes a good faith reason why the item was not included in the original agenda posting and voted on by the governing body.

EXECUTIVE SESSION

If a motion is made to go into executive session, the motion must state the subsection(s) that authorize the executive session. During the executive session, the subject may not be changed to a different subject, even if that subject would have been appropriate for executive session had it been identified in the motion.
The authority to hold an executive session relating to hiring a public officer or employee is limited to addressing the respective qualities of individuals being considered to fill a specific position. An executive session may not be used to deliberate regarding staffing needs.

VIOLATIONS

The penalty for violating any of the open meeting laws has been amended.

Any member of the governing body that violates any open meetings law is subject to a civil penalty not to exceed $50.00, if they didn’t know it was a violation. If the member knew it was a violation and still committed the offense, they are subject to a civil penalty not to exceed $500.00.

Any member of a governing body who violates any open meetings law, and has previously admitted to a violation or has previously been determined to have committed a violation within the past 12 months, is subject to a civil penalty not to exceed $500.00.

The legislation provides the governing body an opportunity to cure any violations. In order for the governing body to cure the defect after they either self-recognize that they have committed a violation or the city clerk has received written notice of an alleged violation, they must take the following action.

Upon self-recognition, the governing body has 14 days from the date of acknowledgment of the violation to declare all actions taken at or resulting from the meeting where the violation occurred to be void.

Upon receipt of a written allegation, the governing body has 14 days to respond publicly to the allegation and either acknowledge the violation and state the intent to cure the violation, or state that the governing body has determined that no violation has occurred and that no cure is necessary. If the violation is acknowledged, the governing body has 14 days from the date of the acknowledgment to declare all actions taken at or resulting from the meeting where the violation occurred to be void.

For the purposes of the open meeting laws, the definition of governing body includes committees and commissions that have the authority to make decisions or make recommendations to the city council. You should make sure that any committees/commissioner you have are also informed of the agenda requirements and the violation provisions of the legislation.
Chapter 5 GLOSSARY OF TERMS

A

ACCOUNTING SYSTEM - The methods and records established to identify, assemble, analyze, classify, record and report a government’s transactions and to maintain accountability for the related assets and liabilities.

ACCOUNTS PAYABLE - A short-term liability account reflecting amounts owed for goods and services received by a government.

ACCOUNTS RECEIVABLE - An asset account reflecting amounts due for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCRUAL ACCOUNTING - A basis of accounting in which debits and credits are recorded at the time they are incurred, as opposed to when cash is actually received or spent. For example in accrual accounting, a revenue which was earned between April 1 and April 30, but for which payment was not received until May 10, is recorded as of April 30 rather than on May 10.

AD VALOREM TAX - a tax based on value such as property tax.

APPROPRIATION ORDINANCE - An ordinance passed by the City Council which permits the City to incur obligations and to make expenditures of resources.

ASSESSED VALUATION - A value that is established for real estate for use as a basis for levying property taxes. The property values are established by the County Assessor.

ASSESSMENT - The value of taxable property as shown on the tax collector’s record for the last year in which taxes are paid.

ASSET - A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

AUDIT - A comprehensive investigation of the manner in which the government’s resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the Appropriation Ordinance.

B

BALANCE SHEET - A financial statement that discloses the assets, liabilities, reserves and equity balances of a fund as of a specific date.

BASIS OF ACCOUNTING - A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BASIS OF BUDGETING - A fund’s Basis of Budgeting and Basis of Accounting determines when a transaction or event is recognized with a fund’s operating statement. The budget is prepared and reported on a modified accrual basis. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. “Measurable” means the amount of the transaction can be determined and available means collectible within the current period or soon enough.
thereafter to be used to pay liabilities of the current period. The City considers property taxes as available if they are due before the end of the year and collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

**BENCHMARKING** - The process of critically evaluating a program or service’s activities, functions, operations and processes to achieve a desired level of performance. A benchmark is forward-looking rather than backward-looking with respect to performance.

**BOND** - A written promise to pay a specified sum of money, called the face value of principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a, specified rate.

**BUDGET** - A financial plan containing an estimate of proposed expenditures for a specified period of time (fiscal year) and the proposed means of financing them.

**BUDGET CALENDAR** - The schedule of key dates or milestones which the City follows in the preparation, adoption and administration of the Annual Budget.

**BUDGET DOCUMENT** - The official written statement prepared by the City and supporting staff which represents the proposed budget to the City Council.

**BUDGET MESSAGE** - The opening section of the budget which provides a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Mayor.

**BUDGETARY CONTROL** - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**CALLABLE BOND** - A call option grants the issuer the privilege of paying the debt obligation prior to the stated maturity date.

**CAPITAL IMPROVEMENT** - A permanent major addition to the City’s real property assets, including the design, construction or purchase of land, buildings or facilities, or major renovations of same.

**CAPITAL IMPROVEMENT BUDGET** - A financial plan of proposed capital improvement projects and the means of financing them for a given period of time.

**CAPITAL OUTLAY** - Buildings and structures, land, improvements, or items of equipment whose useful life generally exceeds one year and are not classified as expendable.

**CASH ACCOUNTING** - a basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

**CASH MANAGEMENT** - The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and out-flows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT** - The official annual report of a government. It includes (a) the five combined financial statements in the combined statements-overview and their related notes and (b) combining statements by fund type and individual fund and account group
financial statements prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and a detailed statistical section.

**CONTINGENCY** - A budgetary reserve set aside for emergencies or unforeseen expenditures.

**CONTINGENT LIABILITY** - Items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, unsettled disputed claims, unfilled purchase orders and uncompleted contracts. Contingent liabilities should be disclosed within the financial statements (including the notes) when there is a reasonable possibility a loss may have been incurred. Guarantees, however, should be disclosed even though the possibility of loss may be remote.

**CURRENT TAXES** - Taxes that are levied and become due within one year.

**DEBT RATIOS** - Comparative statistics illustrating the relation between the issuer’s outstanding debt and such factors as its tax base, income or population. These ratios often are used as part of the process of determining the credit rating of an issue, especially with general obligation bonds.

**DEBT SERVICE** - Payment of interest and principal on an obligation resulting from the issuance of bonds, notes, or certificates of indebtedness.

**DELINQUENT TAXES** - Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

**DEPARTMENT** - A major administrative group which indicates overall management responsibility for an operation or a group of related operations within a functional area.

**DEPRECIATION** - The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset’s lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

**DESIGNATED FUND BALANCE** - Funds set aside for anticipated expenditure requirements which are uncertain, such as capital improvements. Designated funds are not legally restricted.

**DISBURSEMENT** - Payment for goods and services in cash or by check.

**EARMARKED FUNDS** - Money set aside for special purposes. This is a designation by the City Council and not a legal designation.

**ENCUMBRANCE** - The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

**ESTIMATED ACTUAL REVENUE** - The amount of projected revenue to be collected during the fiscal year.
EXPENDITURE - The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid and applies to all funds. Note that an encumbrance is not an expenditure but reserves funds to be expended.

EXPENSES - Charges incurred, whether paid immediately or unpaid, for operation, maintenance, interest and other charges.

FISCAL YEAR - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Sun Valley has specified October 1 through September 30 as its fiscal year.

FORMAL BUDGETARY INTEGRATION - The management control technique through which the annual operating budget is recorded in the general ledger through the use of budgetary accounts. It is intended to facilitate control over revenues and expenditures during the year.

FTE - See Full Time Equivalent.

FULL TIME EQUIVALENT (FTE) - Used in relation to employees, the number of employee hours worked to equal one full-time employee, i.e. for FY 09, one FTE is equal to 2,080 Hours.

FUND - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitation.

FUND BALANCE - The difference between fund assets and fund liabilities of governmental and similar trust funds.

FUND BALANCE DESIGNATED FOR CAPITAL IMPROVEMENT - An account used to segregate a portion of fund balance for resources designated for capital improvement.

FUND BALANCE RESERVED FOR RETIREMENT - An account used to segregate a portion of fund balance for resources that are legally restricted for a particular purpose i.e.: retirement.

GAAP - See Generally Accepted Accounting Principals.

GASB - See Governmental Accounting Standards Board.

GENERAL FUND - The fund within the City that accounts for most of the financial resources of the government. General fund revenues include property taxes, local option tax, business and franchise taxes, non-business license and permits and state of Idaho shared revenues.

GENERAL LEDGER - A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double-entry bookkeeping, the debits and credits in the general ledger are equal (i.e., the debit balances equal the credit balances).

GENERAL OBLIGATION BONDS - An obligation secured by an unconditional pledge to levy the taxes necessary to pay the debt. These bonds usually carry the lowest interest rate. General Obligation bonds can be issued that are paid back from other revenue sources, in which case that amount not paid back through property taxes is abated, or canceled.
GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GOALS, OBJECTIVES AND STRATEGIES - Goals are the ends the organization wants to attain. Goals may be the aim that an organization wants to attain or maintain that supports an organization’s policies or mission. Objectives are the specific methods sought in a period of time that accomplish or maintain a goal. Strategies are the detailed actions made in order to accomplish an objective.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) - The authoritative accounting and financial reporting standard-setting body for government entities.

GOVERNMENTAL FUND TYPES - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds.

GRANT - A contribution by a government or other organization to be used or expended for a specific purpose and may be classified as categorical or block, depending upon the amount of discretion allowed the grantee.

INPUTS - Resources allocated for performing work processes so that stated goals, objectives, and outcomes can be achieved. Generally, program inputs include employee salaries, equipment, materials, and supplies.

INTERGOVERNMENTAL REVENUE - Revenue from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

INTERNAL CONTROL STRUCTURE - Policies and procedures established to provide reasonable assurance that specific governmental objectives will be achieved.

INVENTORY - (1) A detailed list showing quantities, descriptions and values of property and frequently, units of measure and unit prices. (2) An asset account reflecting the cost of goods held for resale or for use in operations.

INVESTMENTS - Securities and real estate held for the production of revenue in the form of interest, dividends, and rental or lease payments. Not included are fixed assets used in governmental operations.

INVOICE - A bill requesting payment for goods or services by a vendor or other governmental unit.

LEVY - To impose taxes, special assessments, or service charges for the support of City services.

LIABILITIES - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.
LINE ITEM BUDGET - A budget that lists each expenditure category separately, such as wages, travel, utilities, etc., along with the dollar amount budgeted for each specific category.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

MEETING - Any gathering where more than one half of the members needed for a quorum of the public body are present to discuss public business.

MODIFIED ACCRUAL ACCOUNTING - A basis of accounting in which expenditures are recognized when the related fund liability is incurred, but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting, since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or available and measurable. This type of accounting basis is a conservative financial approach and is recommended as the standard for most governmental funds.

MUNICIPAL CODE – Cities are established and governed by Idaho statute. The statute is titled Municipal Corporations IC Title 50. The statute sets forth various powers which cities may exercise depending upon the needs of locality. Each city has the corporate capacity to exercise the powers expressly granted to it, or those necessary implied from express grants.

OBJECT CODE - An expenditure category, such as salaries and office supplies, relating to the types of items or services purchased.

OBJECTIVES - see “Goals, Objectives and Strategies.”

OPEN MEETINGS ACT - A state law requiring meetings of the City Council, as well as those of boards and commissions, to be open to the public.

OPERATING BUDGET - Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING TRANSFERS - All inter-fund transfers other than residual equity transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

ORDINANCE - A formal legislative enactment by the City Council, barring conflict with higher law, having the full force and effect of law within the City.

OTHER FINANCING SOURCES - Governmental fund general long-term debt proceeds and operating transfers-in from other funds of the same government unit which are classified separately from revenues.

OTHER FINANCING USES - Governmental fund operating transfers-out to other funds of the same government unit which are classified separately from expenditures.
OUTCOMES - The intended results that should be achieved by a governmental agency or unit responsible for undertaking a specific goal and objective.

OUTPUTS - Goods and services performed by a governmental unit or delivered to customers. Outputs can be produced for internal or external customers.

OVERHEAD - Salary and wages paid other than direct labor, including holidays, sick leave, funeral leave, vacations and expenses for all other line items accounts.

PER CAPITA DEBT - The amount of a government’s debt divided by its population. Per capita debt is used to indicate the government’s credit by reference to the proportionate debt borne per resident.

PERFORMANCE MEASURE - A specific quantitative measure or qualitative assessment of results obtained through a program or activity. It summarizes the relationship between inputs and outputs in achieving outcomes with respect to effectiveness, cost (efficiency) and quality.

PERFORMANCE MEASUREMENT - A process for determining how a program is accomplishing its mission, goals and objectives through the delivery of products, services or processes. It is a systematic process of evaluating outcomes of specific government programs and services that are delivered to customers with respect to effectiveness, efficiency, quality and return on investment.

PROPERTY TAX - Tax which is levied on real property according to that property’s valuation and tax rate.

PURCHASE ORDER - A document which authorizes the purchase and charges of specific merchandise or services from a vendor and encumbers the funds to pay for the merchandise or services.

QUORUM - A majority of the members of a public body needed for the legal transaction of public business to occur.

REFERENDUM - The submission of a question or proposition for voter approval at a local election. A referendum may be either binding on the unit of government (such as authority to issue bonds for a given purpose) or advisory for informational purposes intended to guide local action or show the will of the people on a given proposal.

REQUEST FOR PROPOSAL (RFP) - A formal public solicitation for bids to accomplish a project or contract.

REQUEST FOR QUALIFICATIONS (RFQ) - A formal public solicitation for qualifications to conduct certain types of work.

RESERVE - An account which indicated that a portion of a fund’s balance is legally restricted for a specific purpose and is not available for general expenditure.

RESERVED FUND BALANCE - Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specific future use.
RESOLUTION - A special or temporary order of legislative body; an order or a legislative body requiring less legal formality than an ordinance or statute.

RESOURCES - Total amounts available for appropriation during the fiscal year, including revenues, fund transfers and beginning fund balances.

REVENUE BONDS - An obligation of the local government that is payable from revenues or earnings derived from the operation of the facility which has been constructed or acquired with the proceeds of such bonds.

REVENUE - Funds the government receives as income, excluding “other financing sources.” Such funds may be tax payments, grants or interest income.

RFP - See Request for Proposal.

RFQ - See Request for Qualifications.

RISK MANAGEMENT - An organized attempt to protect a government’s assets against accidental loss in the most economical method.

$ SHORT-TERM DEBT - Debt with a maturity of one year or less after the date of issuance.

SINGLE AUDIT - An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

SOURCE OF REVENUE - Revenues are classified according to their point of origin.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only requires the use of special revenue funds when legally mandated.

STATEMENT OF REVENUES AND EXPENDITURES - The financial statement that is the governmental fund and expendable trust fund GAAP operating statement. It presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in an entity’s net current assets. Statements of changes in equity of governments should be combined with operating statements into “all-inclusive” operating statement formats.

STRATEGIES - see “Goals, Objectives and Strategies.”

T TAX ABATEMENT - A reduction in the tax levy.

TAXING DISTRICTS - Refers to the entities that under state law have the authority to levy taxes.

TAX LEVY - The City’s annual request to the County for property tax revenue. The levy is approved by the City Council and submitted to the County. The levy is converted into a rate per $100 of Equalized Assessed Valuation and applied to each property in the City in the following year.
TAX LIENS - Claims governments have upon properties until the taxes levied against them have been paid. This term is sometimes limited to those delinquent taxes the government has taken legal action to collect through the filing of liens.

TAX RATE - The amount of taxes due as a percentage of the tax base or EAV. A tax rate of 2.95 represents a tax extension of 2.95 percent of the Township’s total EAV. Also it represents the amount of taxes payable by a single taxpayer. A taxpayer would pay $2.95 per $100 of EAV of their property.

TAX-RATE LIMIT (or Rate Ceiling) - The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose or to taxes imposed for all purposes and may apply to a single government or to a class of governments operating in a particular area. Overall tax-rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

TAX LEVY ORDINANCE - An ordinance by means of which taxes are imposed.

TIF - See Tax Increment Financing.

UNENCUMBERED BALANCE - The amount of funds which is neither expended or reserved, but is still available for future purchases.

UNRESERVED FUND BALANCES - An undesignated fund balance consisting of revenues over appropriations.

USE - Any purpose for which a building or other structure or a tract of land may be designed, arranged, intended, maintained, or occupied; also, any activity, occupation, business, or operation carried on or intended to be carried on in a building or other structure or on a tract of land.

USER FEES - Payment by consumers for public services directly received.

VARIABLE INTEREST RATE - A rate of interest subject to adjustment (e.g., the rate of interest specified may be a percentage of the prime rate on certain set dates).

WARRANT - A list of all bills to be paid with the approval of the City Council.
APPENDIX

City of Sun Valley Personnel Policy
Resolution 2013-10 Establishing a Finance Committee
Parliamentary Procedures at a Glance
10 Habits of Highly Effective Councils