



City of Ketchum

CITY COUNCIL MEETING AGENDA MEMO

Meeting Date: 04.09.2026 Staff Member/Dept: Ben Whipple / Public Works

Agenda Item: Award of 1st Ave Rehabilitation - SV Rd to 5th St Contract to IMC

Recommended Motion:

“I move to award the contract for the ‘1st Ave Rehabilitation - SV Rd to 5th St’ to Idaho Materials & Construction”

Reasons for Recommendation:

- Staff conducted a public bid for the 1st Ave Rehab project on March 11th
- The project consists of milling the old asphalt, re-laying a new asphalt layer, lifting utility lids, and restriping parking and lane lines.
- Two competitive bids were submitted that were within \$8,123 of each other.
- IMC has a great track record in performing work for the City from the SV Road & Main St projects.
- The project is planned to be start in May and runs approximately 3 to 4 weeks.
- Sidewalk work at the 5th St intersection will be completed before end of April and all sidewalks will remain available for business access throughout the road reconstruction.
- City Staff will communicate and coordinate with all business owners and residents within the affected area.

Policy Analysis and Background (non-consent items only):

Sustainability Impact:

N/A

Financial Impact:

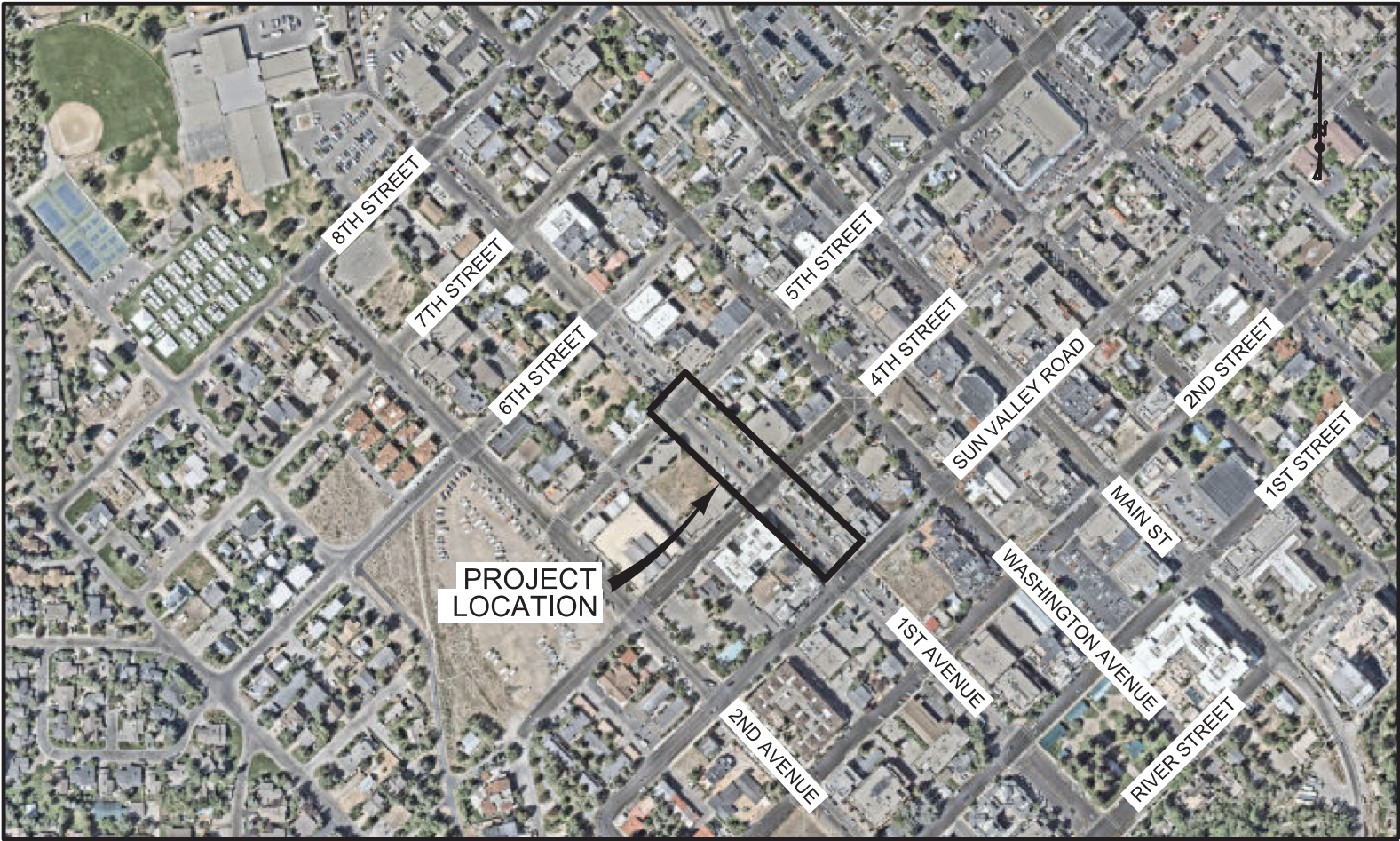
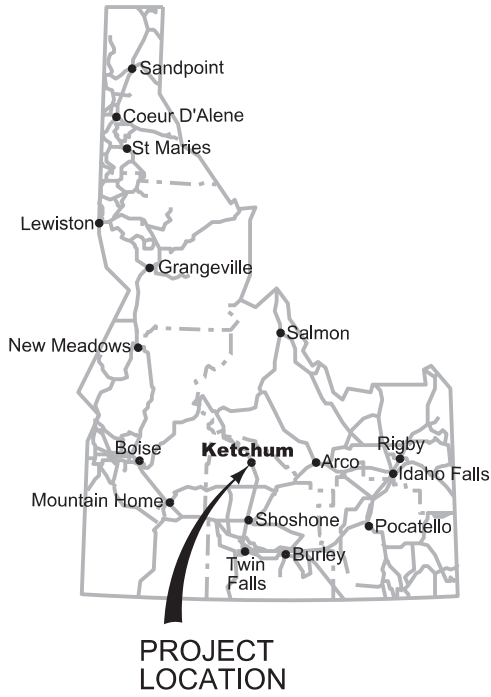
None OR Adequate funds exist in account:	This project was planned and budgeted for in the 2026 CIP Budget.
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Attachments:

- | |
|---|
| 1. Project Drawings & Traffic Control Plans |
| 2. IMC’s Bid |
| 3. PO #26121 |

CITY OF KETCHUM

PROJECT NAME: 1ST AVENUE REHABILITATION, 5TH STREET TO SUN VALLEY ROAD
 KETCHUM PROJECT NUMBER: ST-Q4-002
 DATE: MARCH 2026



VICINITY MAP
(N.T.S.)

INDEX OF SHEETS	
SHEET NO.	DESCRIPTION
1	TITLE SHEET
2	TYPICAL SECTIONS
3-4	ROADWAY PLAN
5-6	STRIPING PLAN

PLOTTED: STIMES
 FILENAME: SPENTIBLSS

REVISIONS			
NO	DATE	BY	DESCRIPTION

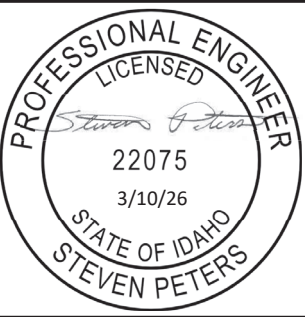
DESIGNED	S. PETERS
DESIGN CHECKED	M. FRANZOIA
DETAILED	M. ALHASAYAH
DRAWING CHECKED	B. ROBERTS

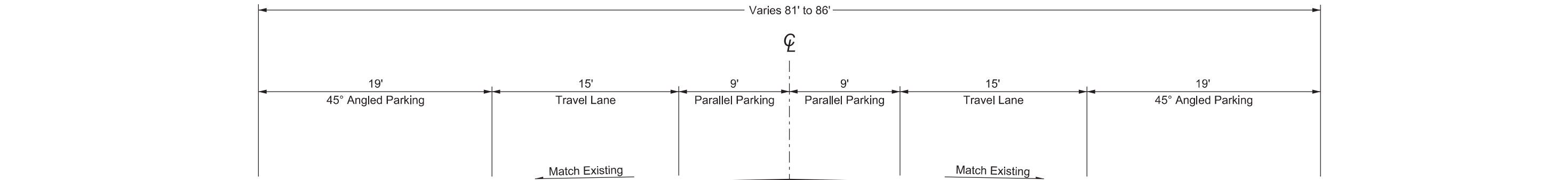
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VERIFY SCALE BAR IS ONE INCH ON ORIGINAL DRAWING
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TITLE SHEET
1ST AVENUE REHABILITATION 5TH STREET TO SUN VALLEY ROAD

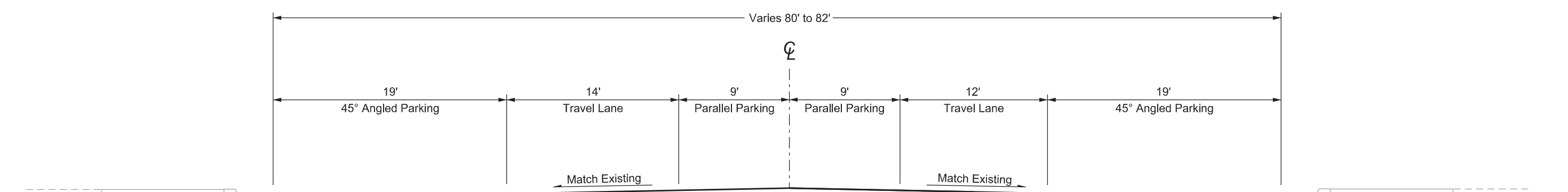
DATE	MAR 2026
PROJ	ST-Q4-002
DWG	k0105sv_001_title.dgn
SHEET	1 OF 6





- 3 Soft Spot Repair Crushed Aggregate Base Material, 307.4.1.K.7, CY, as needed to address any soft spots encountered during construction. Coordinate Soft Spot Repair w/ Engineer in the field.
- 2 Retain & Protect Existing Road Base
- 18 Removal of Asphalt, 201.4.1.D.1.A, SY, See Note 2
- 5 4" of 1/2" SP-3 Plant Mix Pavement, 810.4.1.A.1, TON
- 4 Diluted Emulsified Asphalt for Tack Coat (CSS-1), 806.4.1.B.1, GAL (Application Rate = 0.08 GAL/SY)

**1ST AVENUE
5TH STREET TO SOUTH SIDE OF 4TH STREET
(Full Asphalt Removal Rehabilitation)
N.T.S.**



- 4 Diluted Emulsified Asphalt for Tack Coat (CSS-1), 806.4.1.B.1, GAL (Application Rate = 0.08 GAL/SY)
- 20 Retain & Protect Pavement Not Being Milled
- Retain & Protect Existing Base
- 20 2" of Pavement Milling, SP-3, SY
- 5 2" of 1/2" SP-3 Plant Mix Pavement, 810.4.1.A.1, TON

**1ST AVENUE
SOUTH SIDE OF 4TH STREET TO SUN VALLEY RD
(2" Asphalt Milling Rehabilitation)
N.T.S.**

NOTES

- From Strata Boring Logs dated 01/16/2025, borings along 1st Avenue indicated:
 - 2-1/2" asphalt over 2" pea gravel over 11" of subbase at 5th Street intersection.
 - 3-3/4" asphalt over 4" Reclaimed Asphalt Pavement at 4th Street intersection.
 - 7" asphalt over 10" of base/subbase south at Sun Valley Road intersection.
- Prior to pavement removal, record location and elevation of existing crown. Match existing crown elevation and location with Preparation of Base and new pavement. Cost to record the location of the existing roadway crown and match existing crown elevations is paid under SP-1, Construction Survey, LS.
- At locations where intersection corner improvements are being constructed by others, the Contractor shall tie into either the existing curb and gutter or the newly constructed curb and gutter installed by others. The final coordination and determination of these tie-in points will occur after issuance of the Notice of Award for this project. Future coordination will be required with the City.

REVISIONS			
NO	DATE	BY	DESCRIPTION

DESIGNED	S. PETERS
DESIGN CHECKED	M. FRANZOIA
DETAILED	M. ALHASYAH
DRAWING CHECKED	B. ROBERTS

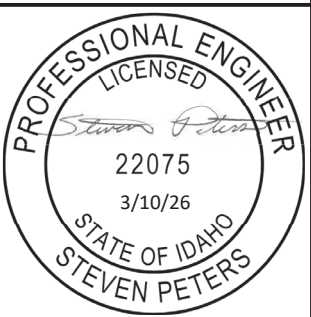
N.T.S.
VERIFY SCALE
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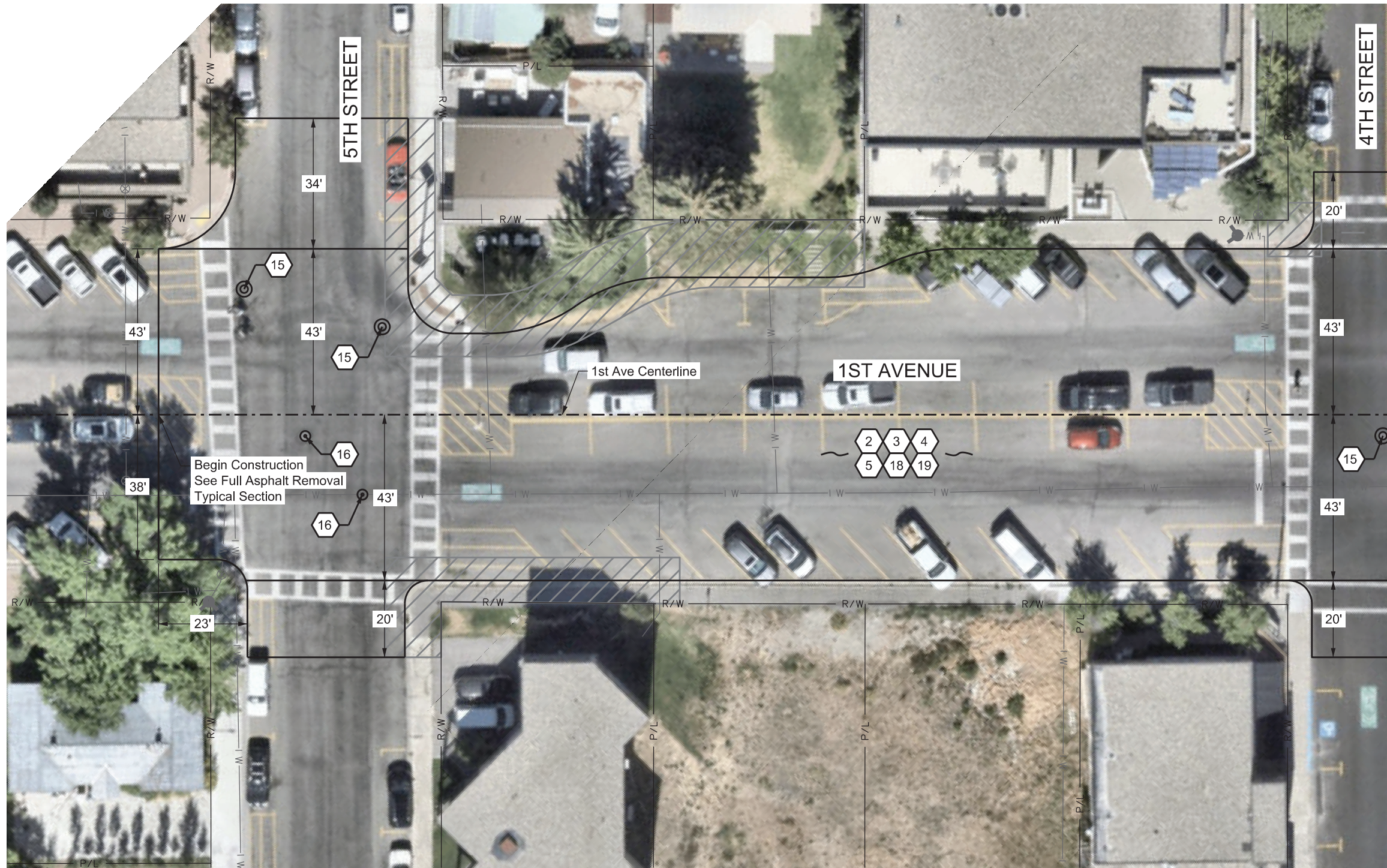


TYPICAL SECTIONS	
1ST AVENUE REHABILITATION 5TH STREET TO SUN VALLEY ROAD	

DATE	MAR 2026
PROJ	ST-Q4-002
DWG	k0105sv_002_typ.dgn
SHEET	2 OF 6



PLOT: STIMES SPENTBLESS FILENAME: S:\FILES\



MATCH LINE SEE NEXT SHEET

- 2 Removal of Asphalt 201.4.1.D.1.A, SY
- 3 Soft Spot Repair Crushed Aggregate Base Material, 307.4.1.K.7, CY
- 4 Diluted Emulsified Asphalt for Tack Coat (CSS-1), 806.4.1.B.1, GAL
- 5 1/2" SP-3 Plant Mix Pavement, 810.4.1.A.1, TON
- 15 Manhole, Adjust To Grade, 2030.4.1.A.1, EA
- 16 Valve Box, Adjust To Grade, 2030.4.1.C.1, EA
- 18 Preparation of Base, SP-2A, SY
- 19 Crushed Aggregate for Base, SP-2B, CY

NOTES

1. All proposed dimensions shown are derived from aerial imagery and are approximate. No topographic survey of the existing ground has been conducted for this project. The Contractor shall verify all dimensions and field conditions prior to construction. Any discrepancies between these plans and actual field conditions shall be brought to the Engineer's attention and coordinated prior to proceeding with construction.
2. "Work By Others" includes all removals and the installation of curb and gutter, sidewalk, drainage facilities, and retaining wall. The "Work By Others" Contractor shall complete curb, gutter, and sidewalk improvements prior to the start of paving operations for this project. Contractor for this project is responsible for:
 - Removal of existing asphalt outside of the designated "Work By Others" limits shown.
 - Base preparation within project limits.
 - Asphalt paving after curb and sidewalk work is complete.
 - Final pavement patching/transition work required to match the new curb, sidewalk, and existing roadway.
 - Pavement markings after paving is complete.
 The Contractor shall coordinate all interface points, sequencing, and access requirements with the "Work By Others" Contractor. The City will provide point of contact for the "Work By Others" contractor after Notice of Award.

LEGEND:

Work By Others
See Note 2

PLOT FILENAME: STIMES SPENTBLSS

REVISIONS			
NO	DATE	BY	DESCRIPTION

DESIGNED	S. PETERS
DESIGN CHECKED	M. FRANZOIA
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HORIZONTAL SCALE: 1" = 30'

VERIFY SCALE BAR IS ONE INCH ON ORIGINAL DRAWING

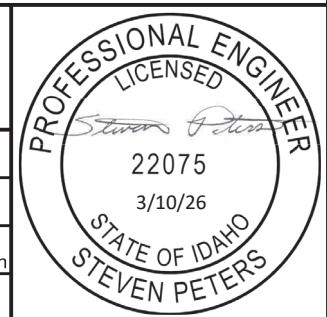
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ROADWAY PLAN

1ST AVENUE REHABILITATION
5TH STREET TO SUN VALLEY ROAD

DATE	MAR 2026
PROJ	ST-Q4-002
DWG	k0105sv_003_pln.dgn
SHEET	3 OF 6





- 2 Removal of Asphalt 201.4.1.D.1.A, SY
- 3 Soft Spot Repair Crushed Aggregate Base Material, 307.4.1.K.7, CY
- 4 Diluted Emulsified Asphalt for Tack Coat (CSS-1), 806.4.1.B.1, GAL
- 5 1/2" SP-3 Plant Mix Pavement, 810.4.1.A.1, TON
- 18 Preparation of Base, SP-2A, SY
- 19 Crushed Aggregate for Base, SP-2B, CY
- 20 Milling Pavement, SP-3, SY

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PLOT FILENAME: STIMES SPENTBLSS

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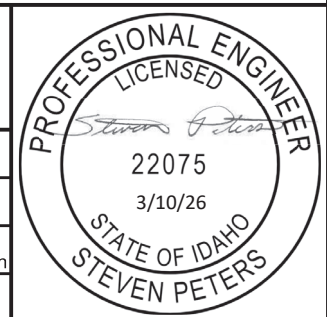
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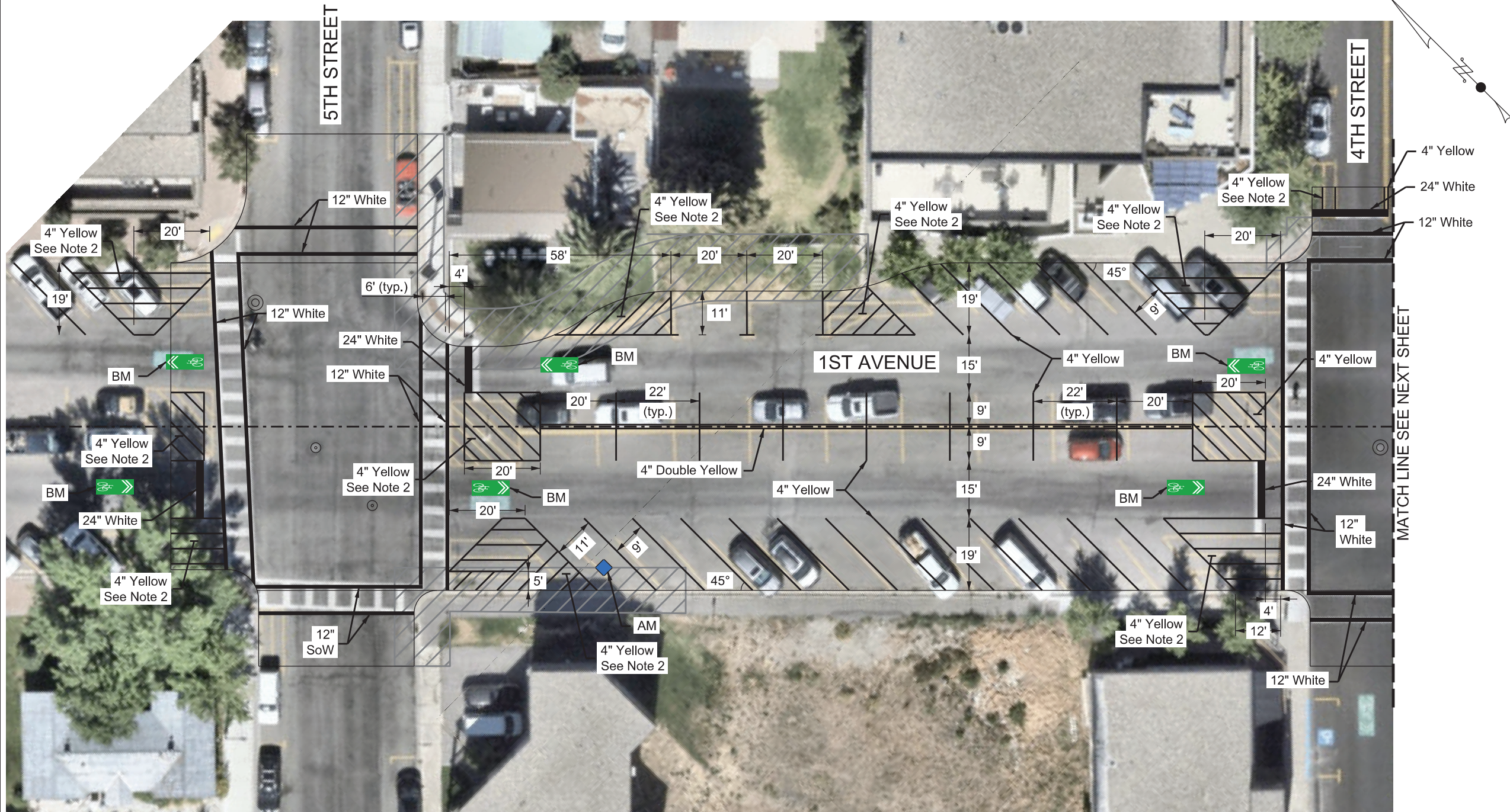


ROADWAY PLAN

1ST AVENUE REHABILITATION
5TH STREET TO SUN VALLEY ROAD

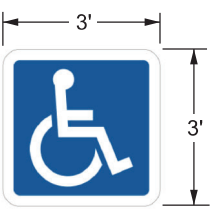
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PROJ	ST-Q4-002
DWG	k0105sv_004_pln.dgn
SHEET	4 OF 6



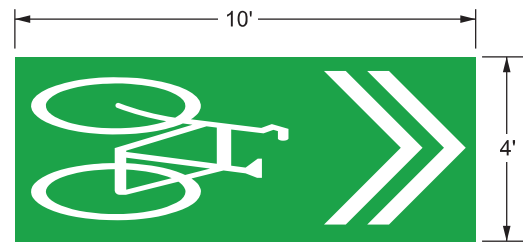


- NOTES**
1. All proposed dimensions shown are derived from aerial imagery and approximate. No topographic survey of the existing ground has been conducted for this project. The Contractor shall verify all dimensions and field conditions prior to construction. Any discrepancies between these plans and actual field conditions shall be brought to the Engineer's attention and coordinated prior to proceeding with construction.
 2. No parking hatches shall be 4" Solid Yellow lines at 45 degree angle to adjacent parking stall with 4' oc spacing.
 3. All painted markings shall be pre-marked. Engineer must approve the pre-marking layout prior to installation. Provide notification two working days before pre-marking.
 4. Crosswalks shall be centered on the associated pedestrian ramp locations. Install stop bars a minimum of 4 feet behind the nearest edge of the crosswalk.
 5. All pavement markings shall be applied using paint. Differences in pavement surface color will not be considered for payment purposes; pavement marking payment will be based solely on the quantity of marking installed.

ABBREVIATION LEGEND:
 BM - Bike Sharrow Marking
 AM - Accessibility Parking Space Marking



ACCESSIBILITY PARKING SPACE MARKING DETAIL (N.T.S.)



BIKE SHARROW MARKING DETAIL (N.T.S.)

Estimate Lengths of Paint By Color & Width:
 - 4" Double Yellow = 178 FT
 - 4" Yellow = 1,910 FT
 - 12" White = 752 FT
 - 24" White = 62 FT

PLOTTED: FILENAME: STIMES SPENTBLESS

REVISIONS			
NO	DATE	BY	DESCRIPTION

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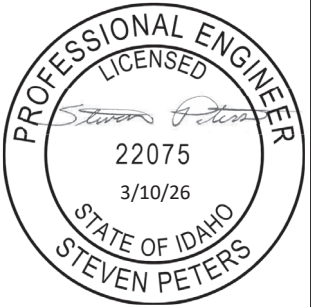
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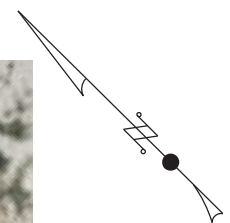


Jacobs

STRIPING PLAN
 1ST AVENUE REHABILITATION
 5TH STREET TO SUN VALLEY ROAD

DATE	MAR 2026
PROJ	ST-Q4-002
DWG	k0105sv_005_stp.dgn
SHEET	5 OF 6





- NOTES**
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PLOTTED: STIMES SPENTIBLESS
 FILENAME:

REVISIONS			
NO	DATE	BY	DESCRIPTION

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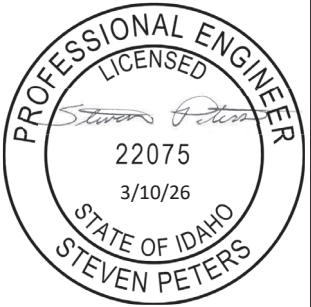


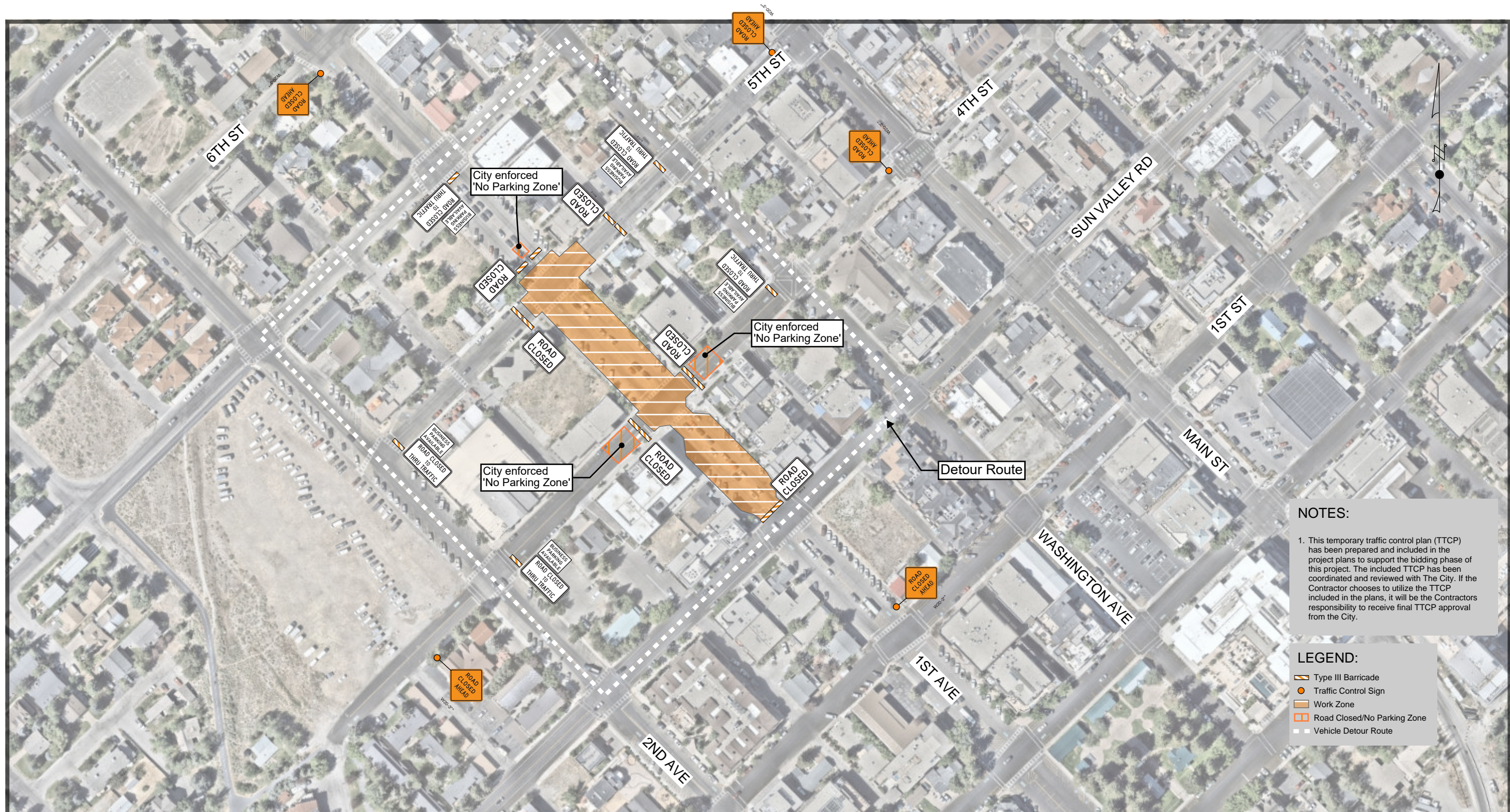
Jacobs

STRIPING PLAN

1ST AVENUE REHABILITATION
 5TH STREET TO SUN VALLEY ROAD

DATE	MAR 2026
PROJ	ST-Q4-002
DWG	k0105sv_006_stp.dgn
SHEET	6 OF 6





1ST AVENUE REHABILITATION, 5TH STREET TO SUN VALLEY ROAD
TRAFFIC CONTROL EXHIBIT

NOTE TO BIDDER: Use typewriter or ink for completing this Bid Form.

**BID FORM
(STIPULATED PRICE BASIS)**

1. BID RECIPIENT

1.1. This Bid is submitted to:

Owner: City of Ketchum

Address: 191 5th Street West, Ketchum ID 83340

Project Identification: ST-Q4-002

Contract No.: _____

1.2. The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an Agreement with Owner in the form included in the Bidding Documents to perform all Work as specified or indicated in the Bidding Documents for the prices and within the times indicated in this Bid and in accordance with the other terms and conditions of the Bidding Documents.

2. BIDDER'S ACKNOWLEDGEMENTS

2.1. Bidder accepts all of the terms and conditions of the Instructions to Bidders, including without limitation those dealing with the disposition of Bid security. This Bid will remain subject to acceptance for 60 days after the Bid opening, or for such longer period of time that Bidder may agree to in writing upon request of Owner.

3. BIDDER'S REPRESENTATIONS

3.1. In submitting this Bid, Bidder represents that:

3.1.1. Bidder has examined and carefully studied the Bidding Documents, the other related data identified in the Bidding Documents, and the following Addenda, receipt of which is hereby acknowledged.

<u>Addendum No.</u>	<u>Addendum Date</u>
<u>N/A</u>	_____
_____	_____

(Bidder shall insert number of each Addendum received.)

3.1.2. Bidder has visited the Site and become familiar with and is satisfied as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.

3.1.3. Bidder is familiar with and is satisfied as to all Laws and Regulations that may affect cost, progress, and performance of the Work.

3.1.4. Bidder has carefully studied: i) reports of explorations and tests of subsurface conditions at or contiguous to the Site and drawings of physical conditions relating to existing surface or subsurface structures at the Site (except Underground Facilities) which have been identified in Paragraph 5.03 of the Supplementary Conditions as containing reliable "technical data,"; and ii) reports and drawings of Hazardous Environmental Conditions, if any, at the Site that have been identified in Paragraph 5.06 of the Supplementary Conditions as containing reliable "technical data."

3.1.5. Bidder has considered the information known to Bidder; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Bidding Documents; and the Site-related reports and drawings identified in the Bidding Documents, with respect to the effect of such information, observations, and documents on (1) the cost, progress, and performance of the Work; (2) the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, including applying the specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents; and (3) Bidder's safety precautions and programs.

3.1.6. Based on information and observations referred to in paragraph above, Bidder does not consider that further examinations, investigations, explorations, tests, studies, or data are necessary for the determination of this Bid for performance of the Work at the price(s) Bid and within the times required, and in accordance with the other terms and conditions of the Bidding Documents.

3.1.7. Bidder is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Bidding Documents.

3.1.8. Bidder has given Engineer written notice of conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Bidding Documents, and the written resolution thereof by Engineer is acceptable to Bidder.

3.1.9. The Bidding Documents are generally sufficient to indicate and convey understanding of terms and conditions for the performance of the Work for which this Bid is submitted.

4. BIDDER'S CERTIFICATION

4.1. Bidder Certifies:

4.1.1. This Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any collusive agreement or rules of any group, association, organization or corporation;

4.1.2. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid;

4.1.3. Bidder has not solicited or induced any individual or entity to refrain from bidding; and

4.1.4. Bidder has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the Contract. For the purposes of this paragraph:

4.1.4.1. "corrupt practice" means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the bidding process;

4.1.4.2. "fraudulent practice" means an intentional misrepresentation of facts made (a) to influence the bidding process to the detriment of Owner, (b) to establish Bid prices at artificial noncompetitive levels, or (c) to deprive Owner of the benefits of free and open competition;

4.1.4.3. "collusive practice" means a scheme or arrangement between two or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish Bid prices at artificial, noncompetitive levels; and

4.1.4.4. "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

4.1.5. Required sales and use taxes are included in the stated Bid prices for the Work unless provision is made herein for the Bidder to separately itemize the estimated amount of sales tax or if Instructions to Bidders state Owner is tax exempt.

5. BASIS OF BIDS

5.1. Bidder shall complete the Work in accordance with the Contract Documents for the following price(s):

5.2. Unit Price Bid Schedule:

5.2.1. Unit prices have been computed in accordance with Paragraph 13.03.C of the General Conditions.

5.2.2. Bidder acknowledges that estimated quantities are not guaranteed, and are solely for the purpose of comparison of Bids, and final payment for all unit price Bid items will be based on actual quantities, determined as provided in the Contract Documents. Refer to Article 9, Bid Submittal.

5.3. Base Bid Summary:

5.3.1. Total Extended Unit Bid Prices: \$397,273.30

5.3.2. Cash allowances are included in the price(s) set forth above and have been computed in accordance with Paragraph 13.02.B of the General Conditions.

6. TIME OF COMPLETION

6.1. Bidder agrees the Work will be substantially complete within 40 calendar days after the date when the Contract Times commence to run as provided in Paragraph 4.01 of the General Conditions, and will be completed and ready for final payment in accordance with Paragraph 15.06 of the General Conditions within 54 calendar days after the date when the Contract Times commence to run. Owner has provided a Schedule Template for use by the Contractor. Template is provided at the back of Section 01 33 00, Submittal Procedures.

6.2. Bidder accepts the provisions of the Agreement as to liquidated damages in the event of failure to complete the Work, and any specified Milestones, within the Contract Times.

7. ATTACHMENTS TO THIS BID

7.1. The following documents are submitted with and made a condition of this Bid:

7.1.1. Required Bid security in the form of Bid Bond.

7.1.2. List of Proposed Subcontractors.

7.1.3. Certificate of Bidder Regarding Equal Opportunity.

7.1.4. Evidence of authority to do business in the state of the Project; or a written covenant to obtain such license within the time for acceptance of Bids.

7.1.5. Contractor's License No.: 11916-U-1-2

7.1.6. Name and address of proposed plumbing, heating and air conditioning, and electrical Subcontractors.

7.1.7. Affidavit of Payment or Securement of All Taxes.

8. **DEFINED TERMS**

8.1. The terms used in this Bid with initial capital letters have the meanings stated in the Instructions to Bidders, the General Conditions, and the Supplementary Conditions.

**1ST AVENUE REHABILITATION
5TH STREET TO SUN VALLEY ROAD**

CITY OF KETCHUM

9. BID SUBMITTAL (This page and those following to end of this Section 00 41 13, Bid Form, to be submitted electronically for bidding purposes)

1st Avenue Rehabilitation, 5th Street to Sun Valley Road Estimate						
Item No.	ISPWC Bid Item Key/Spec	Description	Estimated Quantity	Unit	Unit Price	Extended Unit Price
Jacobs Specifications						
1	01 57 13	Temporary Erosion and Sediment Control	1	LS	\$ 6,500.00	\$ 6,500.00
Division 200 — Earthwork						
2	201.4.1.D.I	Removal of Asphalt	3,510	SY	\$ 8.00	\$ 28,080.00
Division 300 — Trenching						
3	307.4.1.K.7	Soft Spot Repair Crushed Aggregate Base Material	12	CY	\$ 279.00	\$ 3,348.00
Division 800 - Aggregates and Asphalt						
4	806.4.1.B.1	Diluted Emulsified Asphalt for Tack Coat	402	GAL	\$ 7.60	\$ 3,055.20
5	810.4.1.A.1	Plant Mix Pavement	1,007	TON	\$ 185.00	\$ 186,295.00
Division 1100 - Traffic Signals and Street Lighting						
6	1103.4.1.B.1	Traffic Control Signs	147	SF	\$ 10.00	\$ 1,470.00
7	1103.4.1.C.1.A	Traffic Control Barricades, Type II	10	EA	\$ 17.50	\$ 175.00
8	1103.4.1.C.1.B	Traffic Control Barricades, Type III	17	EA	\$ 74.50	\$ 1,266.50
9	1103.4.1.G.1	Traffic Control Maintenance	10	DAY	\$ 505.00	\$ 5,050.00
10	1103.4.1.H.1	Portable Tubular Markers	100	EA	\$ 4.80	\$ 480.00
11	1103.4.1.I.1	Traffic Control Flaggers	100	HR	\$ 50.50	\$ 5,050.00
12	1104.4.1.A.1	Painted Pavement Markings	2,873	SF	\$ 2.60	\$ 7,469.80

1st Avenue Rehabilitation, 5th Street to Sun Valley Road Estimate						
Item No.	ISPWC Bid Item Key/Spec	Description	Estimated Quantity	Unit	Unit Price	Extended Unit Price
Division 2000 — Miscellaneous						
13	2010.4.1.A.1	Mobilization	1	LS	\$ 45,000.00	\$ 45,000.00
14	2020.4.1F.1	Reference and Reset Monuments	4	EA	\$ 6,500.00	\$ 26,000.00
15	2030.4.1.A.1	Manhole, Adjust to Grade	3	EA	\$ 2,850.00	\$ 8,550.00
16	2030.4.1.C.1	Valve Box, Adjust to Grade	2	EA	\$ 2,850.00	\$ 5,700.00
Special Provisions						
17	SP-1	Construction Surveying	1	LS	\$ 8,750.00	\$ 8,750.00
18	SP-2A	Preparation of Base	3,690	SY	\$ 3.70	\$ 13,653.00
19	SP-2B	Crushed Aggregate for Base Type 1	51	CY	\$ 140.00	\$ 7,140.00
20	SP-3	Milling Pavement	1,741	SY	\$ 8.80	\$ 15,320.80
21	SP-4	Temporary Curb Ramp	10	EA	\$ 892.00	\$ 8,920.00
22	SP-5	Cash Allowance, Materials Testing	10,000	CA	\$ 1.00	\$ 10,000.00
Total						\$ 397,273.30

9.1. This Bid submitted by:

If Bidder is:

~~An Individual~~

~~Name (typed or printed): _____~~

~~By (signature): _____~~

~~Doing business as: _____~~

~~A Partnership~~

~~Partnership Name: _____ (SEAL)~~

~~By: _____
(Signature of general partner – attach evidence of authority to sign)~~

~~Name (typed or printed): _____~~

A Corporation

Staker Parson Companies DBA
Idaho Materials & Construction

Corporation Name: _____ (SEAL)

State of Incorporation: Utah

Type (General Business, Professional, Service, Limited Liability): GB

By: 
(Signature – attach evidence of authority to sign)

Name (typed or printed): Josh Young

Title: Authorized Agent (CORPORATE SEAL)

Attest: 
(Signature of Corporate Secretary)

Date of Qualification to do business in Idaho is:

05/06/2002

A Joint Venture

Joint Venturer Name: _____ (SEAL)

By: _____
(Signature of joint venture partner – attach evidence of authority to sign)

Name (typed or printed): _____

Title: _____

(Each joint venturer must sign. The manner of signing for each individual, partnership, and corporation that is a party to the joint venture should be in the manner indicated above.)

Bidder's Business Address: 1310 Addison Ave West Twin Falls ID 83301

Phone No.: 208-733-5933

FAX No.: _____

E-mail: josh.young@idahomaterials.com

SUBMITTED on March 25, 2026

Idaho Contractor's License No.: 11916-U-1-2

Contractor's License Class (where applicable): RCE 39639

END OF SECTION

Bond No. 69453-ZUR-26-85

BID BOND

Any singular reference to Bidder, Surety, Owner, or other party shall be considered plural where applicable.

BIDDER (Name and Address):

Staker & Parson Companies dba Idaho Materials & Construction
1310 Addison Avenue West
Twin Falls, ID 83301

SURETY (Name and Address of Principal Place of Business):

Fidelity and Deposit Company of Maryland
1299 Zurich Way, 10th Floor
Schaumburg, IL 60196-1056

OWNER (Name and Address):

City of Ketchum
191 5th Street West
Ketchum, ID, 83340

BID

Bid Due Date: March 26, 2026

Project (Brief Description Including Location): The Project contemplated consists of milling and overlaying the length of two city blocks including the intersection of 5th Street and 1st Avenue. Work will include raising utilities to meet new surface as needed; pavement marking will be included.

BOND

Bond Number: 69453-ZUR-26-85

Date (Not later than Bid due date): March 20, 2026

Penal sum Five Percent of Amount Bid ----- 5% -----

(Words)

(Figures)

Surety and Bidder, intending to be legally bound hereby, subject to the terms printed on the reverse side hereof, do each cause this Bid Bond to be duly executed on its behalf by its authorized officer, agent, or representative.

1ST AVENUE REHABILITATION
5TH STREET TO SUN VALLEY ROAD

CITY OF KETCHUM

BIDDER

Staker & Parson Companies dba Idaho Materials
& Construction _____ (Seal)

Bidder's Name and Corporate Seal

By: *John Taylor* AUTHORIZED AGENT
Signature and Title

Attest: *Jane Condit* Authorized Agent
Signature and Title

SURETY

Fidelity and Deposit Company of Maryland _____ (Seal)

Surety's Name and Corporate Seal

By: *Olga Iglesias*
Signature and Title Olga Iglesias, Attorney-In-Fact
(Attach Power of Attorney)

Attest: *Gicelle Pajon*
Signature and Title Gicelle Pajon, Surety Witness



Note: Above addresses are to be used for giving required notice.

**ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND
POWER OF ATTORNEY**

KNOW ALL MEN BY THESE PRESENTS: That the ZURICH AMERICAN INSURANCE COMPANY, a corporation of the State of New York, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, a corporation of the State of Illinois, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND a corporation of the State of Illinois (herein collectively called the "Companies"), by **Christopher Nolan**, in pursuance of authority granted by Article V, Section 8, of the By-Laws of said Companies, which are set forth on the reverse side hereof and are hereby certified to be in full force and effect on the date hereof, do hereby nominate, constitute, and appoint Olga Iglesias, its true and lawful agent and Attorney-in-Fact, to make, execute, seal and deliver, for, and on its behalf as surety, and as its act and deed: **any and all bonds and undertakings**, and the execution of such bonds or undertakings in pursuance of these presents, shall be as binding upon said Companies, as fully and amply, to all intents and purposes, as if they had been duly executed and acknowledged by the regularly elected officers of the ZURICH AMERICAN INSURANCE COMPANY at its office in New York, New York, the regularly elected officers of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at its office in Owings Mills, Maryland., and the regularly elected officers of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at its office in Owings Mills, Maryland., in their own proper persons.

The said Vice President does hereby certify that the extract set forth on the reverse side hereof is a true copy of Article V, Section 8, of the By-Laws of said Companies, and is now in force.

IN WITNESS WHEREOF, the said Vice-President has hereunto subscribed his/her names and affixed the Corporate Seals of the said ZURICH AMERICAN INSURANCE COMPANY, COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and FIDELITY AND DEPOSIT COMPANY OF MARYLAND, this 31st day of March, A.D. 2025.

**ATTEST:
ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND**



By: *Christopher Nolan*
Vice President



By: *Dawn E. Brown*
Secretary



**State of Maryland
County of Baltimore**

On this 31st day of March, A.D. 2025, before the subscriber, a Notary Public of the State of Maryland, duly commissioned and qualified, **Christopher Nolan, Vice President and Dawn E. Brown, Secretary** of the Companies, to me personally known to be the individuals and officers described in and who executed the preceding instrument, and acknowledged the execution of same, and being by me duly sworn, depose and saith, that he/she is the said officer of the Company aforesaid, and that the seals affixed to the preceding instrument are the Corporate Seals of said Companies, and that the said Corporate Seals and the signature as such officer were duly affixed and subscribed to the said instrument by the authority and direction of the said Corporations.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my Official Seal the day and year first above written.



Genevieve M. Maison
Notary Public
My Commission Expires January 27, 2029



EXTRACT FROM BY-LAWS OF THE COMPANIES

"Article V, Section 8, Attorneys-in-Fact. The Chief Executive Officer, the President, or any Executive Vice President or Vice President may, by written instrument under the attested corporate seal, appoint attorneys-in-fact with authority to execute bonds, policies, recognizances, stipulations, undertakings, or other like instruments on behalf of the Company, and may authorize any officer or any such attorney-in-fact to affix the corporate seal thereto; and may with or without cause modify or revoke any such appointment or authority at any time."

CERTIFICATE

I, the undersigned, Vice President of the ZURICH AMERICAN INSURANCE COMPANY, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND, do hereby certify that the foregoing Power of Attorney is still in full force and effect on the date of this certificate; and I do further certify that Article V, Section 8, of the By-Laws of the Companies is still in force.

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the ZURICH AMERICAN INSURANCE COMPANY at a meeting duly called and held on the 15th day of December 1998.

RESOLVED: "That the signature of the President or a Vice President and the attesting signature of a Secretary or an Assistant Secretary and the Seal of the Company may be affixed by facsimile on any Power of Attorney...Any such Power or any certificate thereof bearing such facsimile signature and seal shall be valid and binding on the Company."

This Power of Attorney and Certificate may be signed by facsimile under and by authority of the following resolution of the Board of Directors of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at a meeting duly called and held on the 5th day of May, 1994, and the following resolution of the Board of Directors of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at a meeting duly called and held on the 10th day of May, 1990.

RESOLVED: "That the facsimile or mechanically reproduced seal of the company and facsimile or mechanically reproduced signature of any Vice-President, Secretary, or Assistant Secretary of the Company, whether made heretofore or hereafter, wherever appearing upon a certified copy of any power of attorney issued by the Company, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed the corporate seals of the said Companies, this 20th day of March, 2026.



Thomas O. McClellan
Vice President

TO REPORT A CLAIM WITH REGARD TO A SURETY BOND, PLEASE SUBMIT A COMPLETE DESCRIPTION OF THE CLAIM INCLUDING THE PRINCIPAL ON THE BOND, THE BOND NUMBER, AND YOUR CONTACT INFORMATION TO:

Zurich Surety Claims
1299 Zurich Way
Schaumburg, IL 60196-1056
www.reportsfclaims@zurichna.com
800-626-4577

1. Bidder and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to pay to Owner upon default of Bidder the penal sum set forth on the face of this Bond. Payment of the penal sum is the extent of Surety's liability.
2. Default of Bidder shall occur upon the failure of Bidder to deliver within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents.
3. This obligation shall be null and void if:
 - 3.1. Owner accepts Bidder's Bid and Bidder delivers within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents, or
 - 3.2. All Bids are rejected by Owner, or
 - 3.3. Owner fails to issue a Notice of Award to Bidder within the time specified in the Bidding Documents (or any extension thereof agreed to in writing by Bidder and, if applicable, consented to by Surety when required by Paragraph 5 hereof).
4. Payment under this Bond will be due and payable upon default by Bidder and within 30 calendar days after receipt by Bidder and Surety of written notice of default from Owner, which notice will be given with reasonable promptness, identifying this Bond and the Project and including a statement of the amount due.
5. Surety waives notice of any and all defenses based on or arising out of any time extension to issue Notice of Award agreed to in writing by Owner and Bidder, provided that the total time for issuing Notice of Award including extensions shall not in the aggregate exceed 120 days from Bid due date without Surety's written consent.
6. No suit or action shall be commenced under this Bond prior to 30 calendar days after the notice of default required in Paragraph 4 above is received by Bidder and Surety and in no case later than one year after Bid due date.
7. Any suit or action under this Bond shall be commenced only in a court of competent jurisdiction located in the state in which the Project is located.
8. Notices required hereunder shall be in writing and sent to Bidder and Surety at their respective addresses shown on the face of this Bond. Such notices may be sent by personal delivery, commercial courier, or by United States Registered or Certified Mail, return receipt requested, postage pre-paid, and shall be deemed to be effective upon receipt by the party concerned.
9. Surety shall cause to be attached to this Bond a current and effective Power of Attorney evidencing the authority of the officer, agent, or representative who executed this Bond on behalf of Surety to execute, seal, and deliver such Bond and bind the Surety thereby.
10. This Bond is intended to conform to all applicable statutory requirements. Any applicable requirement of any applicable statute that has been omitted from this Bond shall be deemed to be included herein as if set forth at length. If any provision of this Bond conflicts with any applicable statute, then the provision of said statute shall govern and the remainder of this Bond that is not in conflict therewith shall continue in full force and effect.
11. The term "Bid" as used herein includes a Bid, offer, or proposal as applicable.

END OF SECTION

AFFIDAVIT OF PAYMENT OR SECUREMENT OF ALL TAXES

STATE OF IDAHO Idaho }
 } ss
COUNTY OF Twin Falls }

Josh Young, being first duly sworn, on oath
deposes and says that they are in conformance with Idaho Code 63-1502; that they have paid
or secured to the satisfaction of the respective taxing units all taxes for which they or their
property is liable, now due or delinquent, including assessments, excises and license fees
levied by the State of Idaho or any taxing unit within the State of Idaho.

Signed: 
Titled: Authorized Agent

Subscribed and sworn to before me this 23rd day of March, 20 2026

My commission expires: 02/24/2029

 Notary Public

(SEAL)

END OF SECTION

HEATHER TRENT
Notary Public - State of Idaho
Commission Number 20230920
My Commission Expires 02-24-2029

APPOINTMENT OF AUTHORIZED EMPLOYEES

Pursuant to the authority granted by the Board of Directors of Staker & Parson Companies (“the Company”), Derrick Pack Region President – UT and Travis Canfield Region President – ID, WY, MT, hereby declare that the following individuals shall be, and each of them hereby is, appointed to serve as an Authorized Employee of the Corporation until his or her resignation, removal, disqualification, or death, and each such individual is hereby authorized to execute and deliver such agreements, documents, certificates and other instruments under the seal of the Company, if required, for the purpose of conducting the Company’s business, including selling products, securing construction work, initiating company purchases and entering into contracts, such authority being subject to the dollar amount limitations set forth by the officers of the Company, including but not limited to those designated in the Staker & Parson Companies Financial Authority Approval documentation:

Authorized Agents Having Powers of a Vice President:

Tim Brown	John Nielson
Eric Emerson	Kurt Severinsen
Jake Goodliffe	Jeff Trosper
Chris Kinnersley	Christopher Ylincheta

*** Authority to sign hauler agreements**

Adams, Austin	Chamberlain, McKay	Fletcher, Jeff
Adamson, Matt	Chase, Peter	Foster, Angela
Albrecht, David	Christiansen, Hugh	Fred, Lynn
Aldrich, Nikki	Christensen, Buddy	Garcia, Krista
Allan, Dawn	Christofferson, Cade	Giles, Grace
Allen, Bret	Clark, Pat	Gillie, Dan
Anderson, Austin	Clayton, Rosalee	Grantham, Jerry
Anderson, Brad	Clyde, Matt	Graves, Jaclyn
Anderson, Cole	Coffman, Rylene	Greene, Rhonda
Anderson, Michele	Cokusis, Chris	Green, Dale
Armstrong, Pat	*Collard, Bevan	Green, Leslie
Ashby, Sean	*Collard, Jeff	Griffiths, Monica
Baggs, Taylor	Conner, Rhandi	Groo, Nathan
Barker, Heather	Cordova, Steve	*Groves, Jon
Barney, Jon	Crocker, James	Guerrera, Victoria
Barrett, Shanna	Crossley, Brooke	Gunter, Gerald
Barton, Sherri	Dalley, Mike	Guymon, Jeremy
Bennett, Gary	Dalton, Brent	Guymon, Tim
Bennett, Jordan	Davis, Jeff	Hafen, Natalie
Berntson, Brad	Davis, Nate	Hanks, Mike
Berry, Todd	Davis, Shannon	Hansen, Justin
Blanchard, Kyle	Dill, Kevin	Harmer, Justin
Bowes, Colleen	Doty, Travis	Harnden, Marlia
Boyer, Lane	*Druffel, Ashlee	Hayes, Hudd
Broadhead, Jade	Dunn, Peggy	Hernandez, Ed
Brittain, Thomas	East, Shad	Herring, Chris
Burggraf, James	Edmunds, Brent	Hiatt, Phill
Burr, Kade	Edwards, Annette	Hickman, Tony
Burrows, Kristine	Eells, William	Hill, Robin
Butler, Kathren (HK)	Ekart, Alyssa	Hintze, Shane
Cardinet, Chris	Ekart, Juston	Hirst, Cody
Cardinet, James	*Ellison, Landon	Hobbs, Jared
Carr, Richard	*Fabrizio, Craig	Hogan, Jim
Carlson, Ted	Ferrell, Brad	Hopkins, Mike
Carter, Mark	Frame, Derrick	Ivie, Randy
Castagno, Mike	Fisher, Heather	Jacobs, Paul

Jensen, Brian
 Jensen, Jeff
 Jeppesen, Erik
 Johnson, Matt
 Johnson, Mike
 *Johnston, Nate
 Jolley, Kevin
 Julian, Norma
 Keenan, Tim
 Kelly, Jim
 Korzep, Rachael
 Larsen, James
 Larsen, Mike
 Law, Kim
 Leatherwood, Dan
 Lewis, Mitch
 Limb, Amy
 Liu, Cheyenne
 Luke, Eric
 Lutz, Jason
 Magalhaes, Igor
 Mantz, Dorace
 Marshall, Bob
 Martin, Terrill
 Martinez, Annie
 Mason, Jaden
 Matheson, Bryan
 Maxfield, James (Dak)
 Mayer, Greg
 Mays, Ashley
 McCarthy, Nancy
 McCoy, Brian
 McFadden, Scott
 McGavis, Dennis
 McMickell, Darcy
 McMillan, Cheryl (Sherry)
 McMurry, Johathan
 *Meikle, Travis
 Mendoza, Keri
 Mendoza, Rachel
 Meyers, David
 Mickles, Shannon
 Morgan, Kelly
 Morrill, Clint
 Moynier, Ryan
 Murray, Ronan

Neilson, Erik
 Neria, Nick
 Neumeyer, Ryan
 Nicolodemos, Tyson
 Nielson, Lisa
 Olsen, Ryan
 Olson, Drake
 *Oman, Chance
 Orgill, Ben
 Ormes, Angela
 Ostergaard, Tamera
 Owen, Matt
 Pack, Lavell
 Packard, Clay
 *Palmer, William (Luke)
 Patterson, Rory
 Ponton, James
 Prill, Dusty
 Ramm, Justin
 Rasmussen, Brock
 Reser, Bettany
 Reynolds, Cody
 Reynolds, Dylan
 Ribordy, Shelby
 Richards, Derek
 *Rivera, Sean
 Robertson, Cameron
 Robinson, James
 Rodriguez, Isaac
 Ross, Kelly
 Rowley, Craig
 Ryan, Amy
 Ryan, Cam
 Sagers, Gregg
 Schildhauer, Jill
 Sharp, Michelle
 Sheffield, Mark
 Sibbett, April (Maus)
 Simpson, Jason
 Smith, Cody
 Smith, Jayson R
 Sommer, Aaron
 *Spackman, Travis
 Spillman, Michael
 Stephens, Jason
 Stevenson, John

Staker, Jonas
 Stewart, Jolene
 Strickland, Jaimon
 Strickland, Rebecca
 *Stinger, Nathan
 Stocks, Brian
 Strick, Shane
 Taintor, Rhett
 Tayler, Brian
 Taylor, Mark
 Thackeray, Nicholas
 Thain, Ryan
 Thompson, Jerry
 Thorpe, Tommy
 Thurgood, Dave
 Tranter, Jack
 Trent, Heather
 Trospen, Jeff
 Tuchtenhagen, Brock
 VanDyke, Andrew
 Vigil, Robert
 Virdell, Chelsea
 Waite, Glenn
 *Waldram, Mark
 Walker, Adam
 Ward, Shawn
 Ward, Thomas
 Ward, Tyler
 Wieser, Mike
 Wilcox, Jeremy
 Wilden, Joseph
 *Wilkes, John
 Williams, David
 *Williams, Taylor
 Wood, Hilary
 *Wood, Kyle
 Woodruff, Lisa
 Worthington, Michael
 Yang, Vickie
 Yates, Todd
 Young, Jacqueline
 *Young, Josh
 Youngberg, Lacey
 Zakotnik, Wayne (Zeke)

Derrick Pack

E8DAA23CFF055D84C247A1DB66707BB9

readyesign

01/13/2026

Derrick Pack
 Region President – UT

Date

Travis Canfield

ACC238B462CB32F1B01B40D6B2C23C4D

readyesign

01/15/2026

Travis Canfield
 Region President – ID, WY, MT

Date



Equal Employment Opportunity Policy

Staker & Parson Companies, dba Idaho Materials and Construction, endeavors to provide an environment at its facilities where employees are valued and respected. It is the policy of this company to assure that applicants are employed and that employees are treated during employment, without regard to their race, religion, sex, color, national origin, age or disability. Such action shall include: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship, pre-apprenticeship, and/or on-the-job training. The Company is committed to employing only U.S. citizens and immigrants who are authorized to work in the U.S. We do not unlawfully discriminate on the basis of citizenship, gender, pregnancy, veteran status, current or future military status, or any other characteristic covered by law.

Equal opportunity calls for the fair and consistent treatment of applicants and employees in the matters of employment, compensation, training, and opportunities for promotion, transfers, and other conditions of employment. This practice has previously been and will continue to be applied in all phases of our business.

The Company's goal is to select the best employees from the full spectrum of qualified individuals and to work to achieve the full and equal participation of all employees. We encourage and appreciate when our employees refer women and minorities for employment.

We are committed to Equal Employment Opportunity (EEO) and Affirmative Action programs. Every supervisor and manager shares in the responsibility for carrying out our EEO and Affirmative Action goals.

In accordance with the Americans with Disabilities Act, the Company will make reasonable accommodations for qualified employees and job applicants with known disabilities so long as the accommodations do not cause undue hardship.

We are committed to providing and maintaining a workplace free of harassment, intimidation and coercion. The success of this program depends upon your cooperation in reporting acts of discrimination and harassment to management. Don't assume that we are aware of a problem. Please inform us. All complaints will be investigated promptly. The investigation will be kept as confidential as possible. Retaliation is not tolerated; please report any retaliatory conduct immediately. Review and utilize the Company's established Complaint Resolution Procedure.

COMPANY EEO OFFICER:

Amy Ryan 208-859-0133

Address:

924 N Sugar Street, Nampa, ID 83687

Other Sources for EEO Information are as follows:

Idaho Commission on Human Rights

Ph: (208) 334-2873
Toll Free: (888) 249-7025
www208.org/ihc/idaho.org
317 West Main Street
Second Floor
Boise, ID 83725-0690

Local Federal EEOC Contact

1-800-869-4000
info@eepc.org
Federal Office Building
909 First Avenue
Suite 400
Seattle, WA 98104-1061

PH 208-466-5001
www.idahomaterials.com
924 N Sugar St, Nampa, ID 83687

The Preferred Source

SAND ▲ ROCK ▲ LANDSCAPE PRODUCTS ▲ READY MIX CONCRETE ▲ ASPHALT ▲ PAVING ▲ CONSTRUCTION SERVICES

State of Idaho



Idaho State

Public Works Contractors License (PWC) Board

Certifies that

STAKER & PARSON COMPANIES

*Has fulfilled all the requirements of the laws of Idaho and meets the prescribed qualifications as a
Public Works Contractor - Class Unlimited*

Within the State of Idaho

A handwritten signature in blue ink, reading "Russell S. Bannan".

Administrator



14-Jan-1974

Issued Date



Division of Occupational and Professional Licenses

11341 W Chinden Blvd, Boise, ID 83720-0063
dopl.idaho.gov

The person, firm, or corporation whose name appears on this certificate has complied with the provisions of the Idaho Public Works Contractors License (PWCL) Board statutes and/or rules and regulations and is hereby authorized to engage in the activity as indicated below.

STAKER & PARSON COMPANIES

Public Works Contractor - Class Unlimited License
PWC-C-11916

Issued: 13-May-2025 Expires: 30-Jun-2026

Renewal Required

Printed: 13-May-2025
Russell Barron
Administrator

Public Works Contractors License (PWCL) Board

STAKER & PARSON COMPANIES
Public Works Contractor - Class Unlimited License
PWC-C-11916

Expires: 30-Jun-2026

Russell Barron
Administrator

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
 requester. Do not
 send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
		Staker & Parson Companies	
	2	Business name/disregarded entity name, if different from above.	
		Idaho Materials & Construction	
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) <u>5</u> Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) <u>n/a</u>
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>	(Applies to accounts maintained outside the United States.)
	5	Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
		2350 S 1900 W Ste 100	
	6	City, state, and ZIP code	
		Ogden, UT 84401	
	7	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number									
				-					
or									
Employer identification number									
8	7	-	0	6	7	4	5	8	7

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person <i>James B Jansen</i>	Date 1/7/2026
------------------	--	----------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5. ²
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.



CITY OF KETCHUM

PO BOX 2315 * 191 5TH ST. * KETCHUM, ID 83340
 Administration 208-726-3841 (fax) 208-726-8234

PURCHASE ORDER

BUDGETED ITEM? Yes No

PURCHASE ORDER - NUMBER: 26121

To: 5162 IDAHO MATERIALS & CONSTRUCTION 2350 S 1900 W STE 100 OGDEN UT 84401	Ship to: CITY OF KETCHUM PO BOX 2315 KETCHUM ID 83340
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P. O. Date	Created By	Requested By	Department	Req Number	Terms
04/03/2026	CCHING	CCHING			

Quantity	Description	Unit Price	Total
1.00	1st Avenue Rehabilitation 03-4193-7611	397,273.30	397,273.30
	SHIPPING & HANDLING		0.00
	TOTAL PO AMOUNT		397,273.30

 Authorized Signature