

CITY COUNCIL AGENDA

City of Idaho Falls
City Council Meeting
680 Park Avenue

Thursday

July 10, 2025

7:30pm

Mayor

Rebecca Casper

City Council

Lisa Burtenshaw
Council President, Seat 2

John Radford
Council Seat 5

Jim Freeman
Council Seat 6

Michelle Ziel-Dingman
Council Seat 1

Jim Francis
Council Seat 4

Kirk Larsen
Council Seat 3

Livestream at www.idahofallsidaho.gov/429/Live-Stream

PUBLIC PARTICIPATION

Welcome to the Idaho Falls City Council Meeting.

Regularly scheduled City Council meetings are open to the general public. City Council meetings are also live-streamed and archived on the City website. Please be aware that the meeting agenda will differ from the published version if amendments to the agenda are made by the Council during the meeting.

The Council encourages public input. While a general public comment option is not required by Idaho law, the Idaho Falls City Council welcomes general public input as part of regular City Council meetings. General public comment will be allowed for up to 20 minutes. However, citizens are always welcome to contact their Council representatives via e-mail or telephone, as listed on the City website. The Council is committed to an atmosphere that promotes equal opportunity, civility, mutual respect, proper decorum and freedom from discrimination or harassment.

Those who wish to address City Council during the council meetings are encouraged to adhere to the guidelines below.

Public Comment Guidelines

Speakers are encouraged to:

- State their name and city of residence.
- Focus comments on matters within the purview of the City Council.
- Limit comments to three (3) minutes or less.
- Refrain from repeating information already presented to preserve time for others to speak. Large groups are encouraged to select one or two speakers to represent the voice of the entire group.
- Practice civility and courtesy. City leaders have the right and the responsibility to maintain order and decorum during the meeting. Time may be curtailed for those speakers whose comments are profane or disruptive in nature.
- Refrain from comments on issues involving matters currently pending before the City's Planning and Zoning Commission or other matters that require legal due process, including public hearings, City enforcement actions, and pending City personnel disciplinary matters.
- Comments that pertain to activities or performance of individual City employees should be shared directly with the City's Human Resources Director (208-612-8248), the City's Legal Department (208-612-8178) or with the Office of the Mayor (208-612-8235).

Public Hearing Guidelines

- In-person Comment. Because public hearings must follow various procedures required by law, please wait to offer your comments until comment is invited/indicated. Please address comments directly to the Council and try to limit them to three (3) minutes.
- Written Comment. The public may provide written comments via postal mail sent to City Hall or via email sent to the City Clerk at IFClerk@idahofalls.gov. Comments will be distributed to the members of the Council and become a part of the official public hearing record. Written testimony must be received no later than forty-eight (48) hours prior to the date of the hearing to ensure inclusion in the permanent City record.
- Remote Comment. When available, the public may provide live testimony remotely via the WebEx meeting platform using a phone or a computer. Those desiring public hearing access should send a valid and accurate email address to virtualattend@idahofalls.gov no later than twenty-four (24) hours prior to the date of the hearing so log-in information can be sent prior to the meeting. Please indicate which public hearing the testimony is intended for on the agenda. Please note that this remote option will not be available for all meetings.

If communication aids, services, or other physical accommodations are needed to facilitate participation or access for this meeting, please contact the City Clerk at (208) 612-8414 or the ADA Coordinator at (208) 612-8323 not less than 48 hours prior to the meeting. They will help accommodate special needs wherever possible.

Thursday, July 10, 2025 **7:30 PM** **City Council Chambers**

City Council Agenda

1. Call to Order

2. Pledge of Allegiance

3. Public Comment

Please see guidelines on previous page.

4. CONSENT AGENDA

Any Consent Agenda item may be moved to the Regular Agenda for separate consideration if requested by a Council member. Other changes to this agenda may require the approval of a majority of Council.

A) OFFICE OF THE MAYOR

1) Appointments to City Boards, Committees and Commissions pursuant to Idaho Falls City Code Title 2. **25-304**

Attachments: Application
CDS Memo
MO Memo
TITLE 2 CH 11

B) IDAHO FALLS POWER

1) Idaho Falls Power Board Minutes - June 2025 **25-298**

Attachments: 2025 0604 Minutes

C) AIRPORT

1) Idaho Falls Regional Airport Board of Director meeting minutes of June 25, 2025 **25-299**

Attachments: 06252025 Minutes

Action Item:

Approve, accept, or receive all items on the Consent Agenda according to the recommendations presented (or take other action deemed appropriate).

5. REGULAR AGENDA

A) PUBLIC WORKS

1) Contract Award - Haul and Spread Liquid Wastewater Biosolids **25-303**

At the Council meeting on Thursday, June 5, 2025, all bids for project IF-25-020- Haul and Spread of Liquid Wastewater -were rejected. The Council approved a motion to proceed with contract negotiations on the open market. A contract to provide this service has since been developed and is now presented for your consideration.

Action Item(s):
Approve the contract to Iron Horse Trucking, LLC for a total of $243,750.00; and give authorization for the Mayor and City Clerk to execute the necessary documents (or take other action deemed appropriate).

Attachments: Agreement

B) MUNICIPAL SERVICES

1) Professional Audit Services for Fiscal Year Ending September 30, 2025 **25-274**

Moss Adams, LLP merged with Baker Tilly in June 2025. The professional audit services contract will provide certified public accounting and financial auditing services for the fiscal year ending September 30, 2025. This is the second year of a three-year proposal for audit services. The total estimated cost includes the financial audit, Airport Passenger Facility Charges (PFC) audit, a total of four major programs for the single audit and travel-related fees for on-site audit work estimated at $14,750. The previous Audit Manager, now Director of State and Local Government Industries Group, Kevin Mullerleile will be supervising the Idaho Falls audit. As per the attached engagement letter, the audit timelines are scheduled to begin on January 12, 2026, with completed fieldwork on January 30, 2026, and a completed audit report no later than March 31, 2026.

Action Item(s):
Approve a professional services contract with Baker Tilly, LLP, for professional audit services for an estimated amount of $196,425.00 and authorize the Mayor to sign the necessary documents (or take other action deemed appropriate).

Attachments: CIF FY25 EL 6.17
Audit Proposal July 2024

2) Donation of Harris Tait 9100 Handheld Radios to North Bannock Fire Department **25-300**

The Fire Department recommends the donation of 20 Harris Tait 9100 handheld radios collectively valued at approximately $100.00 to the North Bannock Fire Department. The radios are no longer being used by the Idaho Falls Fire Department.

Action Item(s):
Approve the donation of 20 Harris Tait handheld radios to the North Bannock Fire Department and give authorization to the Mayor and City Clerk to execute the necessary documents (or take other action deemed appropriate).

Attachments: Surplus Form
Resolution 2015-01

3) Purchase Sanitation Equipment for Public Works **25-301**

This purchase will access the Sourcewell Cooperative purchasing contract #060920 with Peterbilt Motors Company to purchase two additions to the sanitation fleet. The Public Works Department is requesting authorization to issue a purchase order for the equipment due to manufacturing lead times of at least fifteen (15) months.

Action Item(s):
Authorize the advance purchase of one Roll Off Truck and one Automated Side Loader from Peterbilt Motors Company for a total of $645,194.00 and authorize the Mayor to sign the necessary documents (or take other action deemed appropriate).

Attachments: Roll Off
520 Side Loader

C) COMMUNITY DEVELOPMENT SERVICES

1) Quasi-judicial Public Hearing-Rezone from HC, Highway Commercial to LC, Limited Commercial, Zoning Ordinance and Reasoned Statement of Relevant Criteria and Standards for approximately 1.73 acres for a Portion of Lot 17, Block 4, Westland Heights Addition, Division No. 3. **25-294**

Attached is the application for Rezoning approximately 1.73 acres for a Portion of Lot 17, Block 4, Westland Heights Addition, Division No. 3. from HC, Highway Commercial to LC, Limited Commercial, Zoning Ordinance, and Reasoned Statement of Relevant Criteria and Standards. The Planning and Zoning Commission considered this item at its June 3, 2025, meeting and unanimously voted to recommend approval of the zone change from HC to LC to the Mayor and City Council as presented.

Action Item(s):
1. Approve the Ordinance Rezoning approximately 1.73 acres for a Portion of Lot 17, Block 4, Westland Heights Addition, Division No. 3. from HC, Highway Commercial to LC, Limited Commercial, under a suspension of the rules requiring three complete and separate readings and request that it be read by title and published by summary (or consider the Ordinance on the first reading and that it be read by title, reject the Ordinance, or take other action deemed appropriate).

2. Approve the Reasoned Statement of Relevant Criteria and Standards for the Rezone from HC to LC and give authorization for the Mayor and City Clerk to execute the necessary documents (or take other action deemed appropriate).

Attachments: Zoning Map
Aerial
Comp Plan Map
Airport Land Use Map
Staff Report
PC Minutes
Ordinance
Reasoned Statement
Neighborhood Meeting Packet

2) Resolution approving the Eligibility Report for the Riverside Urban Renewal District **25-295**

Attached is a resolution approving the Eligibility Report for the Riverside Urban Renewal District. This is the first step required by Idaho Statute in creating a new urban renewal district. The report reviews the criteria for establishing a district and determines which of the criteria are met for the site. The statute requires that only one of the criteria be met. If the Council approves the report, the Idaho Falls Redevelopment Agency (IFRA) will then be authorized to draft an urban renewal district plan, which will also come back for Council approval. The IFRA board reviewed and approved this report on March 20, 2025. It is now being presented for Council approval.

Action Item(s):
Approve the Resolution approving the Eligibility Report for the Riverside Urban Renewal District and give authorization for the Mayor and City Clerk to execute the necessary documents (or take other action deemed appropriate).

Attachments: CC Resolution
Eligibility Study
Agency Resolution
County Resolution
Riverside Signed Resolution

3) Resolution approving the Eligibility Report for the Riverwalk Urban Renewal District **25-296**

Attached is a resolution approving the Eligibility Report for the Riverwalk Urban Renewal District. This is the first step required by Idaho Statute in creating a new urban renewal district. The report reviews the criteria for establishing a district and determines which of the criteria are met for the site. The statute requires that only one of the criteria be met. If the Council approves the report, the Idaho Falls Redevelopment Agency (IFRA) will then be authorized to draft an urban renewal district plan, which will also come back for Council approval. The IFRA board reviewed and approved this report on June 18, 2025. It is now being presented for Council approval.

Action Item(s):
Approve the Resolution approving the Eligibility Report for the Riverwalk Urban Renewal District and

give authorization for the Mayor and City Clerk to execute the necessary documents (or take other action deemed appropriate).

Attachments: CC Resolution
Eligibility Study
Agency Signed Resolution

4) Legislative Hearing for Consideration of an Ordinance approving First Amendment to the River Commons Urban Renewal District **25-297**

Attached for consideration is the ordinance approving the First Amendment to the River Commons Urban Renewal District. The ordinance includes four exhibits:

1. The resolution of the Planning and Zoning Commission for the City of Idaho Falls, Idaho, validating conformity of the Urban Renewal Plan for the First Amendment to the River Commons Urban Renewal Project with the City of Idaho Falls' Comprehensive Plan.
2. The notice of hearing published in the Post Register.
3. The Urban Renewal Plan for the First Amendment to the River Commons Urban Renewal Project, including all associated attachments.
4. Ordinance summary for publication.

Required notification and summary of the plan has been provided to the appropriate taxing entities. The plan included with the ordinance contains an outline of potential projects which may be completed with tax incrementing financing (TIF) funds and a financial feasibility study demonstrating that the expected tax revenues can cover the costs of the projects. Approval of the ordinance is the final step in the creation of the district, which will allow for TIF to be used to incentivize and assist redevelopment of the area. The Idaho Falls Redevelopment Agency (IFRA) Board approved the plan by resolution at its May 2, 2025, meeting. This is anticipated to be a 20-year plan, the maximum allowed by State Statute.

Action Item(s):
Approve the Ordinance approving the First Amendment to the River Commons Urban Renewal District under a suspension of the rules requiring three complete and separate readings and request that it be read by title and published by summary (or consider the Ordinance on the first reading and that it be read by title, reject the Ordinance, or take other action deemed appropriate).

Attachments: Ordinance
Urban Renewal Plan
Notice Published in the Post Register
Signed Resolution
Ordinance Summary
Final Draft Updated Economic Feasibilty Study

6. Announcements

7. Adjournment

Memorandum

File #: 25-304 **City Council Meeting**

FROM: Rebecca Casper
DATE: Thursday, July 3, 2025
DEPARTMENT: Mayor's Office

Subject
Appointments to City Boards, Committees and Commissions pursuant to Idaho Falls City Code Title 2.

Council Action Desired
☐ Ordinance ☐ Resolution ☐ Public Hearing
☒ Other Action (Approval, Authorization, Ratification, etc.)
Give consent to the new appointment of Kyle Palmer to serve on the Historic Preservation Commission.

Description, Background Information & Purpose

Name:	Status:	Committee, Board, Commission:
Kyle Palmer	New Appointment	Historic Preservation Commission

Attached for your review, please find Kyle Palmer's citizen application, as well as memoranda from CDS Director Wade Sanner and Chief of Staff Margaret Wimborne and a copy of Title 2, Chapter 11 of the Idaho Falls City Code relating to the Historic Preservation Committee.

Alignment with City & Department Planning Objectives



☐ ☒ ☐ ☐ ☐ ☐ ☐ ☐
Involving citizens in governance and decision-making processes supports the highest values of the strategic plan.

Interdepartmental Coordination
The appointment process included coordination with CDS and an interview with the proposed appointee.

Fiscal Impact
None. Service on City Boards, Commissions, and Committees is a voluntary activity. Activities and expenses necessary for the proper function of these boards, commissions, and committees is accounted for within the appropriate agency or department budget.

Legal Review
N/A

City of Idaho Falls
Boards, Committees and Commissions
Citizen Application

Thank you for your willingness to serve our community. Please fill out this form and attach a résumé to this application. If you wish, you may also submit a cover letter explaining your interest in city service.

Your application will be kept on file. When there is an opening on a relevant City Board, Committee or Commission, your application will be reviewed. Return the completed form to the Mayor's office at: City of Idaho Falls Mayor's office: P.O. Box 50220, Idaho Falls, ID 83405 or mayor@idahofalls.gov.

Name:	Kyle Palmer	
Mailing Address:	245 Ronglyn Ave	
City, State, Zip:	Idaho Falls, ID 83401	
Email Address:	nwawindowrestoration@gmail.com	
Daytime Phone:	417-249-0299	☐ Message? ■ Text?
Evening Phone:		☐ Message? ☐ Text?
Cell Phone:		☐ Message? ☐ Text?

What is your motivation for service on this/these committee(s)?

I enjoy serving my community, especially in historic preservation and community planning. I am committed to using my experience and training to help guide thoughtful, sustainable development that respects the past cultures and built environment while meeting the needs of future growth. Serving on these committees would allow me to contribute my expertise in historic preservation and community planning.

How does your background training and experience lend itself to service on this/these committee(s)?

Extensive experience in historic preservation and community planning, having served on a historic preservation commission, directed community planning in a historic tourist town, and volunteered on the board of Main Street Eureka Springs. I have prepared documentation for planning commissions, zoning boards, and historic district commissions, previously a director of planning and community development and a historic preservation officer

Please list any relevant areas of expertise, education or training you possess that will be helpful for service.

I have worked in leadership positions within historic preservation, community development, planning and with national, state and local preservation organizations. I hold a MA in history with an emphasis in Public History and Historic Preservation.
I have owned/operated NWA Window Restoration - specializing in historic preservation and renovation, I completed an internship with the City of Wichita/Sedgwick County Historic Preservation Office.

FOR OFFICE USE ONLY:	
Date received by Mayor's Office:	Date appointed:
City Division(s) application forwarded to:	Board, Committee or Commission appointed to:

	Length of term (Years)	Meeting Frequency
Mayor's Office		
☐Sister Cities Committee	Three (3)	As Needed
Fire Department		
☐Fire Code Appeals Board	Five (5)	Yearly/As Needed
Library		
☐Library Board	Five (5)	Monthly/As Needed
Municipal Services		
☐Civic Center for the Performing Arts Committee	Two (2)	As Needed
Parks and Recreation		
☐Golf Advisory Board	Three (3)	Every Other Month
☐Parks and Recreation Commission	Three (3)	Monthly
☐Shade Tree Committee	Three (3)	Monthly
☐Tautphaus Park Zoological Society	Three (3)	Quarterly
☐War Bonnet Round Up Advisory Committee	Three (3)	As Needed
Community Development Services		
☑Board of Adjustment	Five (5)	2nd Thursday/As Needed
☐Building Code Board of Appeals	Three (3)	As Needed
☐Electrical Board of Review	Two (2) & Three (3)	As Needed
☑Historic Preservation Commission	Three (3)	1st Thursday
☐ADA Advisory Board	Three (3)	As Needed
☐Idaho Falls Business Assistance Corp	Staggering Terms	Quarterly/As Needed
☐Idaho Falls Redevelopment Agency	Five (5)	3rd Thursday
☐Mechanical Appeals Board	Three (3)	As Needed
☑Planning Commission	Six (6)	1st Tuesday
☐Plumbing Appeals Board	Three (3)	As Needed
Public Works		
☐Impact Fee Advisory Committee	Three (Staggered Terms)	As Needed
Regional Committees		
☐Bonneville Metropolitan Planning Organization		
Other		
☐ _____		

1Where not specifically required by law, City of Idaho Falls residents will be given preference. 2Four (4) members shall have professional training or experience in the disciplines of architecture, history, architectural history, urban planning, archaeology, engineering, law, or other historic preservation-related disciplines. 3All members shall be a person with a disability or have a demonstrated interest, competence or knowledge of disabilities. 4One (1) member shall be a Bonneville County resident residing within the area of city impact. Please note: Those who stand to receive a direct financial benefit from a particular position, who are involved in litigation with a relevant city department, and who are not city residents may be declared ineligible to serve on a committee. Any Information supplied may be subject to disclosure under the Idaho Public Records Law §§ 9-337 through 9-350

COMMUNITY DEVELOPMENT SERVICES

Planning Department
Office (208) 612-8276
Fax (208) 612-8520

IDAHO FALLS

Building Department
Office (208) 612-8270
Fax (208) 612-8520

MEMORANDUM

TO: Honorable Mayor Casper

FROM: Wade Sanner, CDS Director
DATE: June 24, 2025
RE: Historic Preservation Commission Appointment Recommendations

The City of Idaho Falls currently has one vacancy on its Historic Preservation Commission. Understanding that the appointment of members to the Historic Preservation Commission is under the purview of the mayor, the Community Development Services Department would like to recommend the appointment of Mr. Kyle Palmer to the Historic Preservation Commission. Caitlin Long, Naysha Foster, Kerry Beutler, and I have reviewed Mr. Palmer's applications and interviewed him on 06/24/25. Staff feel Mr. Palmer's expertise and input could be heavily utilized during the implementation of the recently approved Historic Preservation Plan.

Mr. Palmer has a master's degree in Historic Preservation and has worked in historic structures restoration where he specializes in window restoration and historic preservation of historic structures and buildings. Mr. Palmer recently relocated back to Idaho Falls. In his previous residence he served on the Historic Preservation Commission and Board of Adjustments in Eureka Springs, Arkansas. Mr. Palmer has extensive experience and knowledge and makes a great fit for the Historic Preservation Commission.

Historic Preservation Commission Recommended Appointment and Term:

Kyle Palmer Term ending December 31, 2028

Let me know if you have any further questions. Thank you for your help in this matter.

Sincerely,

Wade Sanner, AICP
Community Development Services Director

OFFICE OF THE MAYOR

Office (208) 612-8235
Fax (208) 612-8560

IDAHO FALLS

MEMORANDUM

TO: Rebecca Casper

FROM: Margaret Wimborne

DATE: Jan. 24, 2025

RE: Appointment to the Historic Preservation Committee

After meeting with Kyle Palmer and reviewing his application to serve on the City's Historic Preservation Commission pursuant to City Code Title 2, Chapter 11, I wholeheartedly recommend his appointment to the commission.

Mr. Palmer has extensive education and experience in historic preservation. In addition, he has served on the Historic Preservation Commission in Eureka Springs, Arkansas. Mr. Palmer's rich background in not only historic preservation, but also the importance of preserving our history, will be a huge asset to the commission as it begins to implement the City's recently approved Historic Preservation Plan.

CHAPTER 11
HISTORIC PRESERVATION COMMISSION

SECTION:

2-11-1: Establishment
2-11-2: Definitions
2-11-3: Purpose
2-11-4: Duties
2-11-5: Organization
2-11-6: Term of Office
2-11-7: Removal
2-11-8: Vacancy
2-11-9: Attendance
2-11-10: Open Meetings
2-11-11: Minutes
2-11-12: No Compensation
2-11-13: Indebtedness

2-11-1: ESTABLISHMENT: The Historic Preservation Commission ("Commission") is hereby established. The Mayor, with the consent of the Council, shall appoint seven (7) City residents to the Commission. All members of the Commission shall have a demonstrated interest, competence, or knowledge in history or historic preservation. Four (4) members of the Commission shall have professional training, experience, or interest in the disciplines of architecture, history, architectural history, urban planning, archaeology, engineering, law, or other historic preservation related disciplines.

2-11-2: DEFINITIONS: The following words and phrases, when used in this Chapter, shall have, unless the context clearly indicates otherwise, the following meanings:

COMMISSION: The Historic Preservation Commission of the City of Idaho Falls, as established under this Chapter.

HISTORIC PRESERVATION: The research, documentation, protection, restoration and rehabilitation of historic property.

HISTORIC PROPERTY: Any building, structure, object, district, area or site that is significant in the history, architecture, archaeology or culture of this community, the state, or the nation.

2-11-3: PURPOSE: The Commission shall assist the Director of the Community Development Services Department with promotion of educational, cultural, economic, and general welfare of the City residents through the identification, evaluation, designation, and protection of those buildings, sites, areas, structures, and objects which reflect the City's, State's and nation's historic, architectural, archaeological, and cultural heritage.

2-11-4: DUTIES: The Commission shall have the following powers, duties, and

responsibilities:

A. Advise and consult with the Director of the Community Development Services Department regarding the identification, evaluation, designation, and protection of historic buildings, site areas, and objects.

B. Assist the Director of Community Service Department with conducting a survey of local historical properties;

C. Recommend to the Director of the Community Development Services Department the acquisition of fee and lesser property interests in historic properties, including adjacent or associated lands, by purchase, bequests, or donation;

D. Recommend to the Director of the Community Development Services Department methods and procedures necessary to preserve, restore, maintain, and operate historic properties under the ownership or control of the City;

E. Recommend to the Director of the Community Development Services Department the lease, sale, other transfer or disposition of historic properties subject to rights of public access and other covenants and in a manner that will preserve the property;

F. Recommend to the Director of the Community Development Services Department the adoption of ordinances that promote or regulate historic preservation within the City, in accordance with the powers set forth in Idaho Code Section 67-4612, as amended;

G. At the direction of the Director of Community Development Services Department, cooperate with federal, State, and local governments in promoting historic preservation;

H. At the direction of the Director of Community Development Services Department, make recommendations in the planning processes undertaken by Bonneville County, the City, the State, or the federal government and agencies thereof;

I. At the direction of the Director of Community Development Services Department, promote and conduct educational and interpretive programs regarding historic preservation and historic properties in the City;

J. Review nominations of properties to the National Register of Historic Places for properties within the City's jurisdiction.

2-11-5: ORGANIZATION: During the first meeting of each calendar year, the Commission shall elect from its membership, by majority, a person to act as Chair and a person to act as Vice-Chair. The Chair and Vice-Chair shall serve until replaced or re-elected. The Chair shall preside at all meetings. If the Chair is absent or unable to act at any meeting, the Vice-Chair shall preside.

The Commission may, with the approval of the Council, employ or contract with other persons or entities for the services of technical or professional experts or other consulting services it deems necessary to carry on the functions of the Commission.

2-11-6: TERM OF OFFICE: Initial appointments to the Commission shall be made as follows: One (1) one-year term; three (3) two-year terms; three (3) three-year terms. All subsequent appointments shall be made for terms of three (3) years each. Terms shall expire on December 31 of the designated year from their appointment. Committee members may be reappointed.

2-11-7: REMOVAL: A Commission member may be removed from the Commission by the Mayor and at the Chair's request, following two (2) consecutive meeting absences unexcused by the Chair or at any time by the majority vote of the Council.

2-11-8: VACANCY: The Mayor, with the consent of the Council, shall appoint a person that meets the qualifications of this Chapter to fill the unexpired term of any member of the Commission in the event of a vacancy.

2-11-9: ATTENDANCE: A quorum of Commission members shall be present in order for purposes of conducting the business of the Commission. Non-voting members present at meetings shall not be considered in determining the number required for a quorum or whether a quorum is present. (Ord. 3540, 9-21-23)

2-11-10: OPEN MEETINGS: All meetings of the Commission shall be open to the public and shall follow the requirements of the Idaho Open Meeting law.

2-11-11: MINUTES: The Commission shall keep minutes of its proceedings, including the vote of each voting member on every presented issue. The meeting minutes and other records of the Commission shall be open to the public.

2-11-12: NO COMPENSATION: Commission members shall receive no compensation for their service on the Commission; however, expenses for equipment and supplies necessary for the Commission to conduct its business shall be allowed by the Council.

2-11-13: INDEBTEDNESS: Nothing herein shall convey or otherwise delegate authority to the Commission to incur any obligation or indebtedness of the City, without the express authorization of the Council.

Memorandum

File #: 25-298 **City Council Meeting**

FROM: Bear Prairie, General Manager
DATE: Monday, June 23, 2025
DEPARTMENT: Idaho Falls Power

Subject
Idaho Falls Power Board Minutes - June 2025

Council Action Desired
☐ Ordinance ☐ Resolution ☐ Public Hearing
☒ Other Action (Approval, Authorization, Ratification, etc.)
Approve the Idaho Falls Power Board meeting minutes from June 4, 2025 (or take other action deemed appropriate).

Description, Background Information & Purpose
The Idaho Open Meeting law requires the governing body of a public agency to record and make written minutes publicly available for all public meetings. These minutes comply with Idaho Code § 74-205.

Alignment with City & Department Planning Objectives



☐ ☒ ☐ ☐ ☐ ☐ ☐ ☐

The requested action supports good governance by demonstrating sound management and promoting trust and transparency.

Interdepartmental Coordination
n/a

Fiscal Impact
n/a

Legal Review
n/a

June 4, 2025 Unapproved

The Idaho Falls Power Board of the City of Idaho Falls met Wednesday, June 4, 2025, at the Idaho Falls Power Boardroom, 140 S. Capital, Idaho Falls, Idaho at 7:45 a.m.

Call to Order, Roll Call, and Announcements:
There were present:
Mayor Rebecca L. Noah Casper
Council President Lisa Burtenshaw
Board Member Michelle Ziel-Dingman
Board Member Jim Francis (Joined via Zoom)
Board Member John Radford (Left from 10:05 a.m. to 10:50 a.m.)
Board Member Jim Freeman
Board Member Kirk Larsen

Also present:
Bear Prairie, IFP General Manager
Stephen Boorman, IFP Assistant General Manager
Michael Kirkham, City Attorney
P.J. Holm, Director of Parks and Recreation
Richard Malloy, Compliance and Relicensing Manager
Margaret Wimborne, Chief of Staff
Brooke Slyter, Assistant Finance Manager
Linda Lundquist, IFP Board Secretary

Mayor Casper called the meeting to order at 7:49 a.m.

Calendar, Announcements, Events and Updates
Board Member Radford requested that the *Hydro Relicensing & Recreational Assets Guidance* agenda item be addressed before *Board Policy No. 1 (Payment in Lieu of Taxes)* in order to better inform the policy discussion. Mayor Casper accepted the request without objection from the Board.

Mayor Casper noted that the City of Idaho Falls' Fourth of July parade will coincide with the 250th Anniversary of the United States. She mentioned that changes to the walking parade format are anticipated due to this milestone. She also requested an update on the Walker Ranch Geothermal Project. General Manager (GM) Prairie reported that he had been working with the Bonneville Power Administration (BPA), Raft River Electric Co-op and Walker Ranch over the past four months without much progress from the Walker Ranch Developer. Walker Ranch notified GM Prairie that they had recently redirected capital investments and shifted their priorities to other projects. They inquired if Idaho Falls Power (IFP) was interested in doing the capital investment themselves instead of a power purchase agreement. IFP stated they are interested in development risk around geothermal, but were open to new offerings/concepts in structure. It is currently in Walker Ranch's hands, and they have not been responsive to IFP in the past few months. Mayor Casper shared her experience representing the City of Idaho Falls and IFP at the International Conference on Nuclear Security at the International Atomic Energy Agency's (IAEA) Headquarters in Vienna, Austria.

Board Member Freeman announced that Idaho Power has submitted a request to the Public Utilities Commission for a 17% rate increase. He also reported that PacifiCorp is proceeding with the construction of a 180-mile transmission line in Oregon (Boardman to Hemingway project) to meet growing demand.

GM Prairie announced that the new boat launch near Gem State will be named Cedar Point Boat Launch. The Board expressed a preference for announcing the new name via press release. A Doodle poll will be

sent out to interested Board members and staff to coordinate a tour of Virginia Transformer during the week of August 18 in Pocatello.

GM Prairie reported that the planned Upper Dam work is being postponed due to a Bureau of Land Management (BLM) requirement of a cultural resource assessment because the work triggered a deviation from the current license. This was a nuanced regulation requirement that was unforeseen. He noted that IFP engineers identified the issue with low voltage at the City Plant, causing the concern of needing a full rewind. The unit has been fixed and is running better than it has in years. This change, along with the Upper Dam work postponement, significantly eases the capital budget for FY2026.

GM Prairie informed the Board that planning has begun for the 125th anniversary of the city's electric utility. The celebration may coincide with the ribbon cutting for the new peaking plant. He also mentioned that the 100th Anniversary Book is being updated. He added that the energy efficiency budget has doubled in the past couple of years, and pointed out that Energy Specialist Jason Bird has secured unclaimed regional dollars that other utilities were unable to utilize. Additionally, he submitted a list of $600,000 in self-funded IFP projects to BPA for potential reimbursement using unclaimed energy efficiency funds. He concluded by noting a calendar hold for August 28 for the Heritage Park Hydro Model ribbon-cutting event, coordinated with the Parks and Recreation Department and Idaho National Laboratory (INL) partners. Director Holm added that the project includes an interactive stream-based play area.

Hydro Relicensing & Recreational Assets Guidance

GM Prairie reviewed Federal Energy Regulatory Commission (FERC) requirements for public recreation and safe access to the river, as outlined in the current license's recreation plan. He emphasized the need to clearly define asset ownership between departments to avoid license amendments and ensure compliance. He recommended that IFP assume ownership of South Tourist Park and John's Hole, since both are connected to the current hydro license with a strong nexus with the boat ramps and providing direct recreation to the reservoirs created by the dams. The Parks and Recreation Department would continue maintaining the sites under an agreement with IFP, paying for the services received.

Board Member Radford emphasized the importance of understanding the tiered structure for Parks' asset prioritization. He suggested that interdepartmental agreements and responsibilities be periodically reviewed by the respective boards. Director Holm expressed his pride in maintaining all city parks and his desire to give them all consistent attention.

Board Member Burtenshaw noted the fortuitous timing of the discussion, given the ongoing FERC relicensing process. The Board discussed the use of impact fees and capital funding for park infrastructure, noting a need for more stakeholder input.

GM Prairie discussed a concept where IFP would be responsible for the greenbelt pathway along with a five-foot margin on each side and compensate the Parks Department for mowing and trimming services. He also discussed that IFP could be responsible for maintaining and improving pathway lighting and restrooms for recreation mitigation around the hydro projects if that was the desire of the Board. He explained that there is a great degree of latitude on what is prudent for the utility on recreation amenities and working with the Parks Department.

City Attorney Kirkham advised that control over license-related assets must rest with the utility, not just serve as a funding source for the general fund. He also strongly recommended that the Board revisit and ultimately revoke the Payment in Lieu of Taxes (PILOT) policy. Mr. Malloy noted that once the FERC license is finalized and approved, making changes is difficult. FERC boundaries are currently being

established. He did point out that the boundary doesn't necessarily define funding requirements and the Board can fund recreation amenities that are outside of the boundary.

Mayor Casper expressed her desire to align the FERC boundary plan with the City Council's River Plan and to review associated costs annually. She supported the idea of weaning off PILOT, consistent with Board Member Radford's view, and requested input from the full Board. Board Member Larsen stated that if PILOT has been deemed illegal by the Idaho Legislature, the Board should end the practice. Board Member Francis requested clarification on the reallocation of greenbelt-related assets and their actual maintenance costs. He is in support of ending the policy, however, keeping it in place through the current fiscal year so as not to risk the fiscal year 2025 budget. GM Prairie noted that any elements written into the license become binding obligations. Board Member Burtenshaw agreed with the need to reduce reliance on PILOT, noting that the 24-hour restroom requirement tied to the electric vehicle (EV) charging grant would become IFP's responsibility for some assets anyway and Board Member Dingman agreed. GM Prairie wants to work through how the policy's recreational amenities and funds are tied to the FERC project nexus. Mayor Casper proposed a near-future stakeholder meeting to discuss the issue further, keeping in mind the city budget timeline.

Board Policy No. 1 (Payment in Lieu of Taxes)

Mayor Casper recommended retaining the policy's "No. 1" designation for tracking purposes while implementing necessary changes with a future policy with the same number that dictates recreation funding tied to the hydro assets.

It was moved by Board Member Francis and seconded by Board Member Larsen to retire the Board Policy No. 1 Payment in Lieu of Taxes (PILOT) on September 30, 2025, retaining the "No. 1 naming system pending a replacement policy. The motion passed unanimously, 5-0, with Board Member Francis voting electronically and Board Member Radford abstaining due to a lack of sufficient background on the subject.

BPA Provider of Choice Contract Decision

GM Prairie discussed the draft language provided by BPA regarding the Joint Operating Entity (JOE) structure and the flexibility it offers IFP and the Idaho Energy Authority (IDEA) over the next two years. He requested Board direction on which BPA contract to pursue. Board Member Freeman expressed support for continuing with the SLICE product, which IFP has used successfully. GM Prairie agreed, noting that IFP's trading staff is uniquely skilled and effective.

It was moved by Board Member Dingman and seconded by Board Member Freeman to select the SLICE/Block product with a monthly diurnal shaping Provider of Choice Contract template from Bonneville Power Administration (BPA). The motion passed unanimously, with Board Member Francis voting electronically.

COSA Rate Projection

GM Prairie provided an overview of the cost-of-service (COSA) model and reviewed revenue requirement charts. He requested flexibility to make the power cost adjustment (PCA) determination in July due to volatility in seasonal weather forecasts. He projected a $3.4 million PCA for 2026 with an expected Rate Stabilization Fund balance of $28.4 million.

He explained that both residential and industrial rates appear to be underpriced, while commercial rates are close to cost. He recommended a 4.5% total base rate increase to be offset by a PCA credit, along with a $1 increase in the residential base rate and a slight decrease for commercial customers. Line extension fees will increase by $100 per lot or unit and will be reflected in the new fee schedule. Board Member

Burtenshaw inquired about the cost of running the peaking generators and GM Prairie estimated the cost at approximately $.05-08 cents per kilowatt-hour, depending on the cost of fuel.

Peaking Plant Update

GM Prairie shared recent drone footage showing some completed landscaping and paved roadways. The project is currently ahead of schedule and on budget.

Standing Reports

GM Prairie presented the latest safety metrics and fiber network statistics.

There being no further business, the meeting adjourned at 11:42 a.m.

s/ Linda Lundquist

Linda Lundquist, BOARD SECRETARY

s/ Rebecca L. Noah Casper

Rebecca L. Noah Casper, MAYOR

Memorandum

File #: 25-299 **City Council Meeting**

FROM: Ian Turner, Airport Director
DATE: Thursday, July 10, 2025
DEPARTMENT: Airport

Subject
Idaho Falls Regional Airport Board of Director meeting minutes of June 25, 2025

Council Action Desired
☐ Ordinance ☐ Resolution ☐ Public Hearing
☒ Other Action (Approval, Authorization, Ratification, etc.)
Approve the minutes as described below (or take other action deemed appropriate).

Description, Background Information & Purpose
The attached minutes are from the June 25, 2025, meeting of the Idaho Falls Regional Airport Board of Directors meeting.

Alignment with City & Department Planning Objectives



☐ ☒ ☐ ☐ ☐ ☐ ☐ ☐

The minute support the Good Governance community-oriented result by providing assurance of regulatory and policy compliance to facilitate transparency and minimize and mitigate risk.

Interdepartmental Coordination
N/A

Fiscal Impact
N/A

Legal Review
N/A

The Idaho Falls Regional Airport Board of Directors for the City of Idaho Falls met on Wednesday, June 25, 2025, at the Idaho Falls Regional Airport Board Room 2140 N. Skyline Dr. Idaho Falls, ID at 8:00 a.m.

Call to Order and Roll Call

Council President Lisa Burtenshaw called the meeting to order at 8:04 a.m.

There were present:
Mayor Rebecca L. Noah Casper (at 9:58am and virtually)
Council Member Michelle Ziel-Dingman (at 8:08am)
Council Member Kirk Larsen
Council Member Lisa Burtenshaw
Council Member Jim Freeman
Council Member Jim Francis
Council Member John Radford (virtually)

Absent:
None

Also present:
Ian Turner, Airport Director
Bruce Young, Airport Assistant Director Finance & Administration
Grant Kendall, Airport Safety and Security Manager
Michael Kirkham, City of Idaho Falls Attorney

Finance

Report: 2025/2026 Budget Presentation – Bruce Young, Airport Assistant Director - Finance and Administration

Mr. Young presented the proposed 2025/2026 Airport Budget. He began with an overview of the Passenger Facility Charges (Fund 013) and the Customer Facility Charges (Fund 021). Budgeted increases for the Passenger Facility Charge fund are related to anticipated growth in passenger traffic. Customer Facility Charge increases are a combination of that same growth as well as increasing the Customer Facility Charge to $4.00 from $2.50.

Passenger Facility Charges - Fund 013			
	Budgeted Amounts		Percentage
Category	FY2025	FY2026	Change
Facility Charges	$1,233,000	$1,393,070	12.98%
Investment Income	20,000	0	-100.00%
Transfers	(1,828,333)	(2,186,547)	19.59%
TOTAL	**($575,333)**	**($793,477)**	**37.92%**

Customer Facility Charges - Fund 021			
Category	Budgeted Amounts FY2025	FY2026	Percentage Change
Facility Charges	$451,000	$593,371	31.57%
Investment Income	5,000	10,000	100.00%
Transfers	0	(225,000)	0.00%
TOTAL	**$456,000**	**$378,371**	**-17.02%**

Mr. Young then went over Fund 060, Airport, which is the primary fund for airport operations. Each division within this fund was reviewed with substantial changes identified by staff.

Airport - Fund 060			
Category	Budgeted Amounts FY2025	FY2026	Percentage Change
Taxes & Franchises	$0	$17,000,000	100.00%
Intergovernmental Revenue	30,575,877	43,574,363	42.51%
Charges For Services	5,379,333	7,481,339	39.08%
Fines & Forfeitures	10,000	10,550	5.50%
Investment Income	0	0	0.00%
Rentals & Leases	390,000	404,421	3.70%
Miscellaneous Revenue	1,000	2,000	100.00%
Non Revenue Transfers	1,828,333	2,501,547	36.82%
TOTAL	**$38,184,543**	**$70,974,220**	**85.87%**

Administration

Significant changes in this division included an increase in the professional services line to more closely match historical expenses. It reflects increases in City services costs, advertising, and the reallocation of some larger expenses to this division from past years. Mr. Turner pointed out that some one-time expenses have been budgeted in this division. The largest is our marketing incentive for known new service to Chicago and anticipated new service to Los Angeles. Both are included due to obligations made to the airlines and this total is approximately $125,000. These funds cannot be included in our rate base for determining rates and fees.

Custodial

In the prior fiscal year, building maintenance salary and benefits had been budgeted here. This budget moved these expenses to the appropriate division.

Grounds Maintenance

The only significant change here were two pieces of equipment proposed to be acquired for better operations. These are a skid steer and a vehicle. Council Member Francis asked about the MERF allocations. As a departure from previous budgets, this budget allocates the full amount of MERF as calculated by City fleet staff.

Security

The Security division changes have been impacted the most by aviation worker screening. This reflects the increased hours required by the police department and the additional staff that will be performing the actual screening of aviation workers.

Improvements

This division includes the expense related to the terminal project, which is the largest increase from the prior year.

Fire Protection

Fire protection saw little in the way of budget change in this fiscal year. Mr. Turner noted that he will address a large operational change in this area during his report.

Landside

Under the landside division, no significant changes have occurred. However, there is an increase in costs related to the new equipment in the parking lot.

Building Maintenance

The single largest increase in this division is the reallocated salary and benefits cost to this division from the custodial division. Increased contract costs from terminal systems are reflected here as well.

General discussion on the budget occurred with specific questions being answered. The following diagram was presented as the overall proposed airport budget for 2025/2026.

Expanded Look			
Category	Budgeted Amounts		Percentage Change
	FY2025	FY2026	
Operating Revenue			
Charges for Services	$5,379,333	$7,481,339	39.08%
Fines & Forfeitures	10,000	10,550	5.50%
Rentals & Leases	390,000	404,421	3.70%
Miscellaneous	1,000	2,000	100.00%
Operating Revenue Subtotal	$5,780,333	$7,898,310	36.64%
Operating Expense			
Salaries & Wages	$2,045,199	$2,218,242	8.46%
Benefits	1,047,858	1,114,858	6.39%
Operating	3,795,163	4,399,954	15.94%
MERF	120,000	160,500	33.75%
Operating Expense Subtotal	7,008,220	7,893,554	12.63%
Net Operating Increase (Loss)	**($1,227,887)**	**$4,756**	-100.39%
Bond Proceeds	$0	$17,000,000	100.00%
FAA Revenue	30,575,877	43,574,363	42.51%
PFC/CFC Transfers	1,828,333	2,501,547	36.82%
Capital Expense	(21,275,346)	(62,413,857)	193.36%
Debt Service	(555,000)	(1,033,638)	86.24%
Subtotal	10,573,864	(371,585)	-103.51%
TOTAL INCREASE (LOSS)	**$9,345,977**	**($366,829)**	**-103.92%**

This proposed budget will continue through the overall city budget process.

Action: 2026-2031 IDA Capital Improvement Plan – Ian Turner, Airport Director

Mr. Turner presented the 2026-2031 IDA Capital Improvement Plan. This plan closely follows the recently approved 2025 Idaho Falls Regional Airport Master Plan. It was emphasized that the project budget numbers in this plan will not match what is budgeted in the 2025/2026 Budget as the operating budget includes past projects that were contained in previous capital improvement plans. All project costs are estimates.

Mr. Turner highlighted each year's projects, as follows:

Project Description	FEDERAL FUNDS					LOCAL FUNDS		Total $	Start Date	Completion Date
	Entitlements	Discretionary	BIL - AIG	BIL - ATP	BIL - ATP ATCT	PFC	Other			
Terminal Building Priority 1a - Phase 1 - Ticketing and Bag Makeup (Construction)	$2,000,000	$0	$0	$0	$0	$133,333	$0	$2,133,333	6/15/2025	12/31/2028
Acquire Snow Removal Equipment - Plow and Deice Vehicle	$0	$0	$0	$0	$0	$950,000	$0	$950,000	10/1/2025	9/30/2026
Terminal Apron (North) and Deice Pad Construction	$450,000	$5,700,000	$0	$0	$0	$323,684	$0	$6,473,684	1/1/2026	12/31/2027
Cargo Apron Rehabilitation Construction	$1,500,000	$2,200,000	$0	$0	$0	$194,737	$0	$3,894,737	1/1/2026	12/31/2027
Air Traffic Control Tower Relocation - Design	$0	$0	$0	$0	$450,000	$0	$0	$450,000	10/1/2025	9/30/2026
Storm Water Retention Basin Improvements	$0	$0	$0	$0	$0	$0	$75,000	$75,000	10/1/2025	8/31/2026
Car Rental Parking Rehabilitation	$0	$0	$0	$0	$0	$0	$225,000	$225,000		
TOTAL FY 2026	**$3,950,000**	**$7,900,000**	**$0**	**$0**	**$450,000**	**$1,601,754**	**$300,000**	**$14,201,754**		

Project Description (by Funding Year in Priority Order)	FEDERAL FUNDS					LOCAL FUNDS		Total $	Start Date	Completion Date
	Entitlements	Discretionary	BIL - AIG	BIL - ATP	BIL - ATP ATCT	PFC	Other			
Air Traffic Control Tower Relocation - Construction	$0	$0	$0	$0	$15,000,000	$0	$0	$15,000,000	10/1/2026	9/30/2027
Improve Airport Roadway (Skyline Drive and Federal Way) - Design	$0	$0	$0	$0	$0	$0	$190,000	$190,000	10/1/2026	9/30/2027
Parking Lot Expansion - Design	$0	$0	$0	$0	$0	$0	$600,000	$600,000	10/1/2026	9/30/2027
Airport Administration Building	$0	$0	$0	$0	$0	$0	$1,875,000	$1,875,000	10/1/2026	9/30/2027
Runway 17/35 Rehabilitation - Design and Construction	$2,300,000	$0	$0	$0	$0	$0	$153,333	$2,453,333	10/1/2026	8/31/2027
Land Acquisition (Peterson)	$0	$3,600,000	$0	$0	$0	$189,474	$0	$3,789,474	10/1/2026	12/31/2027
Relocate VOR - Design	$220,000	$0	$0	$0	$0	$11,579	$0	$231,579	10/1/2026	12/31/2027
TOTAL FY 2027	**$2,520,000**	**$3,600,000**	**$0**	**$0**	**$15,000,000**	**$201,053**	**$2,818,333**	**$24,139,386**		

Project Description (by Funding Year in Priority Order)	FEDERAL FUNDS					LOCAL FUNDS		Total $	Start Date	Completion Date
	Entitlements	Discretionary	BIL - AIG	BIL - ATP	BIL - ATP ATCT	PFC	Other			
Apron Pavement Maintenance (Cargo and GA)	$1,000,000	$0	$0	$0	$0	$0	$66,667	$1,066,667	10/1/2027	8/31/2028
Cargo Apron Expansion - Design	$161,500	$0	$0	$0	$0	$0	$8,500	$170,000	10/1/2027	8/31/2028
Improve Airport Roadway (Skyline Drive and Federal Way) - Construction	$0	$0	$0	$0	$0	$0	$225,000	$225,000	10/1/2027	9/30/2028
Parking Lot Expansion - Construction	$0	$0	$0	$0	$0	$0	$1,000,000	$1,000,000	10/1/2027	9/30/2028
Land Acquisition (North Property) - Environmental Assessment	$425,000	$0	$0	$0	$0	$28,333	$0	$453,333	10/1/2027	9/30/2028
Acquire Snow Removal Equipment	$800,000	$0	$0	$0	$0	$42,105	$0	$842,105	10/1/2027	12/31/2028
TOTAL FY 2028	**$2,386,500**	**$0**	**$0**	**$0**	**$0**	**$70,439**	**$1,300,167**	**$3,757,105**		

Project Description (by Funding Year in Priority Order)	FEDERAL FUNDS					LOCAL FUNDS		Total $	Start Date	Completion Date
	Entitlements	Discretionary	BIL - AIG	BIL - ATP	BIL - ATP ATCT	PFC	Other			
Cargo Apron Expansion - Construction	$1,688,500	$0	$0	$0	$0	$0	$88,868	$1,777,368	10/1/2028	9/30/2029
Terminal Building Phase 2 - Expand Security Checkpoint	$0	$0	$0	$0	$0	$0	$17,200,000	$17,200,000	10/1/2028	9/30/2029
Convert Economy Lot to QTA	$0	$0	$0	$0	$0	$0	$8,500,000	$8,500,000	10/1/2028	5/31/2030
ARFF Relocation - Design and Environmental	$400,000	$0	$0	$0	$0	$21,053	$0	$421,053	10/1/2028	9/30/2029
Land Acquisition - (Reed)	$0	$1,235,000	$0	$0	$0	$82,333	$0	$1,317,333	10/1/2028	9/30/2029
Runway 03/21 Rehabilitation - Design	$750,000	$0	$0	$0	$0	$50,000	$0	$800,000	10/1/2028	9/30/2029
TOTAL FY 2029	**$2,838,500**	**$1,235,000**	**$0**	**$0**	**$0**	**$153,386**	**$25,788,868**	**$30,015,754**		

Project Description (by Funding Year in Priority Order)	FEDERAL FUNDS					LOCAL FUNDS		Total $	Start Date	Completion Date
	Entitlements	Discretionary	BIL - AIG	BIL - ATP	BIL - ATP ATCT	PFC	Other			
Rehabilitate Runway 3-21 including Paved Shoulders	$2,800,000	$14,850,000	$0	$0	$0	$928,947	$0	$18,578,947	10/1/2029	9/30/2030
Construct Runway 3-21 Blast Pads	$0	$0	$0	$0	$0	$0	$0	$0	10/1/2029	9/30/2030
Replace Runway 3-21 Lighting and Signs	$0	$2,500,000	$0	$0	$0	$131,579	$0	$2,631,579	10/1/2029	9/30/2030
Install Runway Weather Information System	$0	$500,000	$0	$0	$0	$26,316	$0	$526,316	10/1/2029	9/30/2030
Parallel Taxiway K Environmental Assessment	$380,000	$0	$0	$0	$0	$20,000	$0	$400,000	10/1/2029	9/30/2030
TOTAL FY 2030	**$3,180,000**	**$17,850,000**	**$0**	**$0**	**$0**	**$1,106,842**	**$0**	**$22,136,842**		

Project Description (by Funding Year in Priority Order)	FEDERAL FUNDS					LOCAL FUNDS		Total $	Start Date	Completion Date
	Entitlements	Discretionary	BIL - AIG	BIL - ATP	BIL - ATP ATCT	PFC	Other			
ARFF Station Construction	$1,100,000	$4,800,000	$0	$0	$0	$310,526	$0	$6,210,526	10/1/2030	9/30/2031
Parallel Taxiway K Design	$1,000,000	$0	$0	$0	$0	$52,632	$0	$1,052,632	10/1/2030	9/30/2031
Terminal Building Phase 3 - Baggage Claim	$0	$0	$0	$0	$0	$0	$11,500,000	$11,500,000	10/1/2030	9/30/2031
	$0	$0	$0	$0	$0	$0	$0	$0		
	$0	$0	$0	$0	$0	$0	$0	$0		
TOTAL FY 2030	**$2,100,000**	**$4,800,000**	**$0**	**$0**	**$0**	**$363,158**	**$11,500,000**	**$18,763,158**		

Mr. Turner noted that the Terminal Building Phase 2 – Expand Security Checkpoint and Terminal Building Phase 3 – Baggage Claim projects are included to identify their need. However, it is likely that they will move into future years in later Capital Improvement Plans.

Council Member Freeman moved to accept the 2026-2031 IDA Capital Improvement Plan. Council Member Ziel-Dingman seconded. The motion passed by unanimous vote.

General Operations

Action: Pre-bond Issuance Financial Affordability Analysis – Ian Turner, Airport Director

Mr. Turner discussed the purpose of the contract before the Board. As the possibility of borrowing funds for the gap on the terminal building continues, whether a bond or other debt, understanding the airport's ability to repay the debt is important. In conjunction with its municipal advisor, bond council, and underwriter, the scope of work on this contract was identified as a good way to inform potential lenders on the state of the airport. The consultant will look at recent trends, future trends in air service, the capital improvement plan, and establish metrics for financial performance.

The consultant was easy to work with in developing the scope of work. Two parts to this affordability analysis were developed. The first part develops financial models with revenue projections, O&M expense projection, funding source options, financial analysis, key assumptions, bond issuance, and sensitivity. This part can be completed independent of the second part at a cost of $32,000. Part 2 develops a feasibility report that will only be initiated if Part 1 shows that the airport can proceed. Part 2 is an additional $15,000.

Board members discussed the proposal and their questions were addressed.

Council Member Francis moved to approve the contract with WJ Advisors for an amount not to exceed $47,000. Council Member Ziel-Dingman seconded the motion. The motion passed by unanimous vote.

Action: Air Traffic Control Tower (ATCT) Siting Study – Amended Scope of Work – Ian Turner, Airport Director

Mr. Turner provided a background on the ATCT Siting Study to date. Due to the issues with the three proposed sites for the ATCT, the possibility of relocating the Very High Omni Directional Range (VOR) navigational aid must be reviewed. The item before the Board is for an amendment to Ardurra's contract for the ATCT Siting Study to conduct a feasibility study of relocating the VOR. The scope of work was developed between Ardurra and the appropriate FAA Flight Procedures personnel.

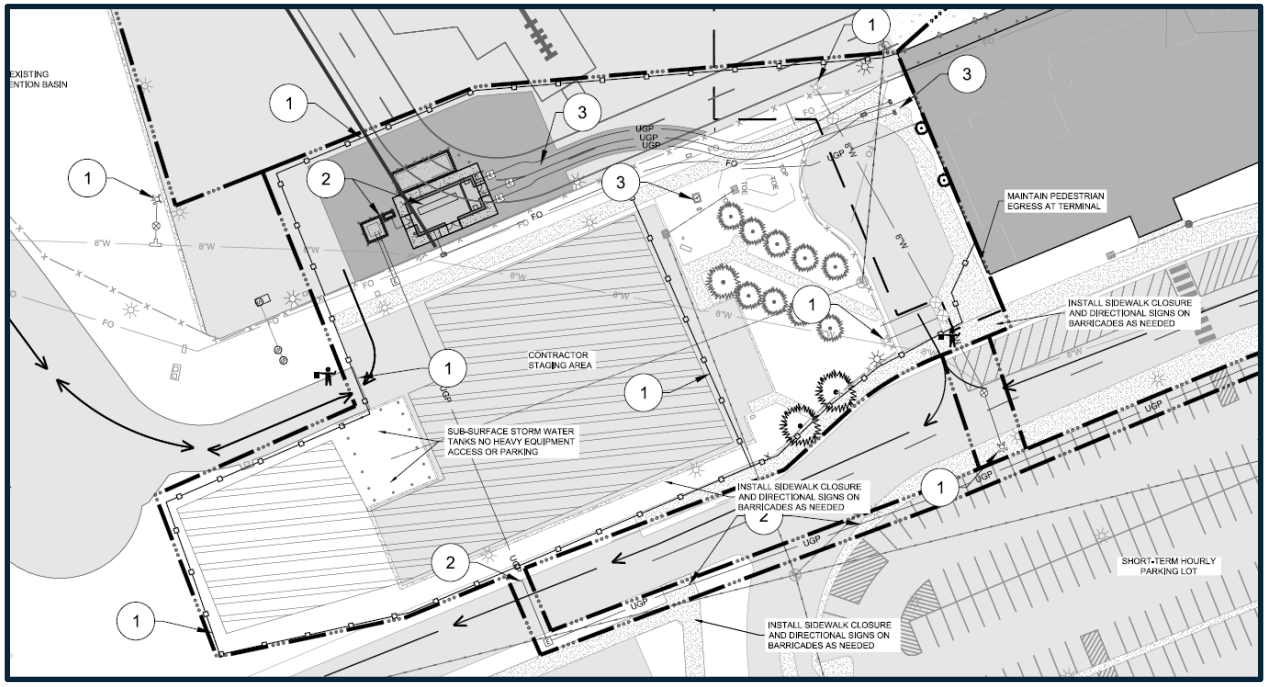
The FAA Airport District Office has approved the scope of work and fee. Funding is available under the existing grant for the ATCT Siting Study and there is a possibility that FAA Flight Procedures will reimburse the cost of the feasibility study. This amendment does need to be passed as not doing so will bring many other efforts that are underway to a halt.

Council Member Francis moved to approve Amendment #1 to the Air Traffic Control Tower (ATCT) Siting Study for an amount not to exceed $70,785.06. Council Member Larsen seconded the motion. The motion carried by unanimous vote.

Update: Terminal Building Project – Ian Turner, Airport Director

A project overview of the construction currently underway was provided. The Utilities and Infrastructure Phase began on June 15th and is slated to last until mid-September 2026. Actual work has not begun yet as

materials and supplies are being ordered, but physical work is expected to begin in mid-July. A diagram of where this work is occurring was shared.



Mr. Turner shared that two additional items can be expected soon. The first is an amendment to the design contract to address the additional design costs completed at the direction of the City dating back to the fall of 2023. This work is related to value engineering and reorganizing the project due to the higher-than-expected cost of the project from preliminary design to schematic design. This additional design cost is expected to be about $400,000. The FAA is currently reviewing this item.

The second element to expect is the resident engineering services to monitor the actual construction. While this is a bit later than normal, it is not of major concern as the actual construction requiring monitoring is still in the future. The full scope of this work is in development.

Mr. Turner turned to the full funding picture of the expansion of the terminal baggage screening and ticketing effort. He compared the funding picture in February to what is known in June. One additional grant agreement has been signed for $2,500,000 and another is mid-way through signatures within the City for $1,806,687.00. The State of Idaho is expected to put $450,000 in the most recent *Leading Idaho* initiative toward the airport, although this is not confirmed.

The current risks to the overall terminal building expansion were shared with the Board. The primary risk is the availability of airport revenue generation to apply toward the local share required. It is also likely that borrowing toward the terminal building without the congressional directed spending request will put the project out of reach. This was offered as an informational item only.

Action: Aviation Worker Screening Equipment – Grant Kendall, Airport Safety and Security Manager

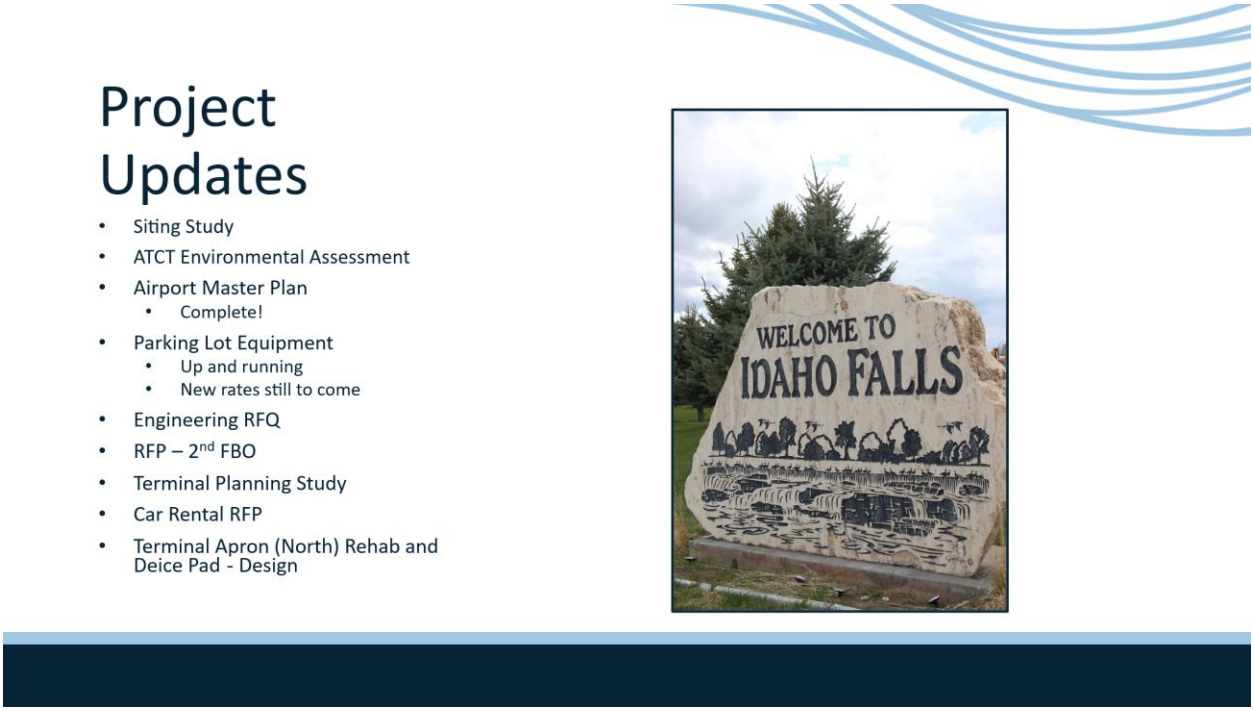
Mr. Kendall offered a presentation as a follow-up to his presentation from February 2025. The item before the Board is a contract to lease equipment to conduct aviation worker screening. The equipment is produced by Athena and meets the Transportation Security Administration's screening standards. It is

vetted by a third party, is mobile, safe medically, comes with a warranty and customer support. The 4-year lease option offers flexibility without wasting money as this new initiative matures.

Council Member Francis moved to approve the lease of Athena screening equipment in the amount of $129,373 and authorize the Airport Director to sign said agreement. Council Member Freeman seconded the motion. The motion carried by unanimous vote.

Update: Airport Director – Ian Turner

Mr. Turner provided an overview of recent and ongoing projects:



Recent airline meetings held with the Idaho Falls Regional Airport were discussed at a high level. Advance bookings on American Airlines new service to Chicago O'Hare International Airport are doing well. It is hoped that next summer these flights begin sooner in the summer.

The annual Federal Aviation Administration inspection was conducted from April 23-25. It resulted in a compliance letter for some training records, inspection of some marking, lighting, and signs, as well as an associated self-inspection discrepancy. These discrepancies have been addressed, and the airport is compliant with Federal regulations at this time. Mr. Turner noted that he does not view it as a likely outcome to receive a discrepancy free inspection. However, some discrepancies, such as training, are ones that should not be difficult to ensure compliance. The overall message is for incremental improvement as time progresses.

Aircraft rescue and firefighting services will be transitioning back to the Idaho Falls Fire Department. ProTec has been notified that their contract will not be renewed. This interaction has been professional and amicable. They have indicated they are committed to a smooth transition.

Airport staff and city staff were highlighted for excellence. Airport Services Manager, Brook Edwards, was acknowledged for her attendance at a National Transportation Safety Board training course for *Initial Response Investigation and Family Assistance Operations*. This is a space limited training that she was

selected for. The airport looks forward to seeing what she returns with. Airport Safety and Security Manager, Grant Kendall, was the recipient of the "One City, One Team" award across the City in April. Mr. Kendall, in association with Information Technology staff Derek Wood, Rollin Carris, and Tyler Welch, were all acknowledged for being the first airport in the nation to complete a cybersecurity assessment conducted by the Transportation Security Administration and the Pacific Northwest National Laboratory. The briefing at the end of the onsite assessment was positive and a final report is still in development.

Mr. Turner turned his attention to state funding. As part of the legislative policy passed in February, the state legislative goal was to work toward expanded funding for local airports. As he has worked with the Idaho Airport Management Association, this picture has become more complex. There is a lot of ambiguity to how much funding is collected and how it is being spent. Examples of some of these concerns are the amount of fuel tax revenue being returned to local airports, how funding is distributed, and assurances that once a grant is issued a project is delivered. As an example, an airport asked for $2,400,000 and received a $355,000 grant from the state with no guarantee of an actual deliverable result. This generated discussion by the board. The outcome after board discussion is that this is a worth item to pursue with the understanding that a relational approach is necessary while understanding that it will take time and potential legislative changes.

Board and Director

Q & A – All

A short amount of time was spent discussing upcoming city events. The City Picnic is this evening. The airport tenant BBQ will be held in August at a date to be determined.

There being no further business, the meeting adjourned at 10:02am.



_____ for __ _____

Brook Edwards, Board Secretary

Rebecca L. Noah Casper, Chair

Memorandum

File #: 25-303 **City Council Meeting**

FROM: Chris H Fredericksen, Public Works Director
DATE: Tuesday, July 1, 2025
DEPARTMENT: Public Works

Subject
Contract Award - Haul and Spread Liquid Wastewater Biosolids

Council Action Desired
☐ Ordinance ☐ Resolution ☐ Public Hearing
☒ Other Action (Approval, Authorization, Ratification, etc.)
Approve the contract to Iron Horse Trucking, LLC for a total of $243,750.00; and give authorization for the Mayor and City Clerk to execute the necessary documents (or take other action deemed appropriate).

Description, Background Information & Purpose
At the Council meeting on Thursday, June 5, 2025, all bids for project IF-25-020- Haul and Spread of Liquid Wastewater - were rejected. The Council approved a motion to proceed with contract negotiations on the open market. A contract to provide this service has since been developed and is now presented for your consideration.

Alignment with City & Department Planning Objectives



☐ ☐ ☐ ☐ ☐ ☐ ☒ ☐

The hauling and application of liquid wastewater biosolids support environmental sustainability and benefit the community by helping Public Works meet discharge permit requirements while providing local farmers with an eco-friendly alternative to chemical fertilizers.

Interdepartmental Coordination
N/A

Fiscal Impact
Cost allocation for this project will come from Wastewater Division funds. Sufficient funding and budget authority exists for completion of the proposed service

Legal Review
The Legal Department prepared the proposed Contract for consideration.

AGREEMENT FOR PROFESSIONAL SERVICES RELATED TO WASTEWATER BIOSOLID HAULING SERVICES FOR THE CITY OF IDAHO FALLS, IDAHO

THIS AGREEMENT FOR PROFESSIONAL SERVICES RELATED TO WASTEWATER BIOSOLID HAULING SERVICES FOR THE CITY OF IDAHO FALLS, IDAHO, ("Agreement"), is made and entered into this _____ day of _____, 2025, by and between the City of Idaho Falls, Idaho, a municipal corporation of the State of Idaho, P.O. Box 50220, Idaho Falls, Idaho 83405 ("CITY"), and Iron Horse Trucking, whose address is 1696 Bone Road, Iona, Idaho 83927 (hereinafter "CONTRACTOR").

W I T N E S S E T H:

WHEREAS, CITY solicited bids for the haul of Biosolids from the wastewater treatment plant ("Bid No: IF-25-020") in May 2025; and

WHEREAS, CITY elected to reject the bids after the Council found that the services could be more economically obtained on the open market; and

WHEREAS, CITY negotiated with CONTRACTOR to provide for the biosolids haul services and whereas CONTRACTOR is qualified to provide the haul services.

NOW, THEREFORE, be it agreed that for and in consideration of the mutual covenants and promises between the Parties hereto, that:

SECTION I: SCOPE OF WORK

A. CITY hereby engages CONTRACTOR to perform liquid wastewater biosolids hauling as described herein, and CONTRACTOR accepts such engagement commencing no later than July 19, 2025, and terminating on December 30, 2025, or before, at City's sole direction.

B. TASKS provided by CONTRACTOR:

The CONTRACTOR's duties under this Agreement are as follows and are more particularly described in City of Idaho Falls Invitation to Bid No: IF-25-020 Specifications attached to this Agreement as Exhibit "A" and incorporated into this Agreement by this reference:

1. CONTRACTOR shall haul liquid wastewater biosolids to the fields designated by CITY, Sewer Superintendent, or designee.

2. CONTRACTOR shall use DOT-certified supply tanker truck(s) with a driver/operator for each truck, who is capable of hauling liquid wastewater biosolids in a manner that

prevents leaking or spilling of liquid wastewater biosolids on highways, streets, roads, or other land surfaces or waterways.

3. Trucks shall be equipped with a spreader that it capable of uniformly spreading the liquid wastewater biosolids over the entire width of the truck as variable controlled application rates as directed by CITY.

4. CONTRACTOR shall provide all maintenance, fuel, and parts for the truck(s) and spreaders and keep them in working order. CITY reserves right to require CONTRACTOR to replace any vehicle not performing satisfactory work.

C. TASKS provided by CITY:

CITY shall load the liquid wastewater biosolids into hauler's trucks at the designated location at CITY's Wastewater Treatment Plant.

SECTION II:

A. Independent Contractor.
The contracting Parties warrant by their signature that no employer/employee relationship is established between CONTRACTOR and CITY by the terms of this Agreement. It is understood by the parties hereto that CONTRACTOR is an independent contractor and as such neither it nor its employees, if any, are employees of CITY for purposes of tax, retirement system, or social security (FICA) withholding.

B. Fees and Conditions for Professional Services.

1. Payment for all services described in this Agreement is provided in accordance with the cost described in Section II.B.2. of this Agreement.

2. The cost for CONTRACTOR's services, as described in Section I, Scope of Work, shall be one dollar and ninety-five cents ($1.95) per K-gal-mile.

3. Payment is to be made bi-monthly, upon receipt of CONTRACTOR's invoice to CITY.

4. CITY and CONTRACTOR may mutually agree to re-allocate tasks, providing the hauling rates described in Section II.B.2. of this Agreement are unchanged.

SECTION III:

A. Termination of Agreement.

This Agreement may be terminated by CONTRACTOR upon thirty (30) days written notice, should CITY fail to substantially perform in accordance with its terms through no fault of CONTRACTOR. CITY may terminate this Agreement with thirty (30) days notice without cause and without further liability to CONTRACTOR except as designated by this section. In the event of termination, CONTRACTOR shall be paid for services

performed to termination date, based upon the work completed. All work including reports, shall become the property of, and shall be surrendered to, CITY.

B. Extent of Agreement.

This Agreement may be amended only by written instrument signed by both Parties hereto.

C. Project Timeline.

This Agreement shall terminate on December 30, 2025.

D. Compliance with Law.

CONTRACTOR shall, at all times during the term of this Agreement, comply with all State of Idaho, federal, and Idaho Falls laws, codes, regulations, and policies relative to CONTRACTOR's services.

E. Indemnification.

CONTRACTOR agrees, to the fullest extent permitted by law, to indemnify and hold harmless CITY against damages, liabilities and costs arising from the negligent acts of CONTRACTOR in the performance of professional services under this Agreement, to the extent that CONTRACTOR is responsible for such damages, liabilities and costs on a comparative basis of fault and responsibility between CONTRACTOR and CITY. CONTRACTOR shall not be obligated to indemnify CITY for CITY's sole negligence.

F. Costs and Attorney Fees.

In the event either party incurs legal expenses to enforce the terms and conditions of this Agreement, the prevailing party is entitled to recover reasonable attorney's fees and other costs and expenses, whether the same are incurred with or without suit.

G. Jurisdiction and Venue.

It is agreed that this Agreement shall be construed under and governed by the laws of the State of Idaho. In the event of litigation concerning it, it is agreed that proper venue shall be the District Court of the Seventh Judicial District of the State of Idaho, in and for the County of Bonneville.

H. Binding of Successors.

CITY and CONTRACTOR each bind themselves, their partners, successors, assigns, and legal representatives to the other parties to this Agreement and to the partner, successors, assigns, and legal representatives of such other parties with respect to all covenants of this Agreement.

I. Modification and Assignability of Agreement.

This Agreement contains the entire agreement between the parties concerning Project, and no statements, promises, or inducements made by either party, or agents of either party, are valid or binding unless contained herein. This Agreement may not be enlarged, modified, or altered except upon written agreement signed by the parties hereto. CONTRACTOR may not subcontract or assign its rights (including the right to compensation) or duties arising hereunder without the prior written consent and express authorization of CITY. Any such subcontractor or assignee shall be bound by all of the terms and conditions of this Agreement as if named specifically herein.

J. CITY's Representatives.

CITY shall designate a representative authorized to act in behalf of CITY. The authorized representative shall examine the documents of the work as necessary, and shall render decisions related thereto in a timely manner so as to avoid unreasonable delays.

K. Conflict of Interest.

CONTRACTOR covenants that they presently have no interest and will not acquire any interest, direct or indirect, in Project which would conflict in any manner or degree with the performance of services hereunder. CONTRACTOR further covenants that, in performing this Agreement, they will employ no person who has any such interest.

L. Ownership and Publication of Materials.

All reports, information, data and other materials prepared by CONTRACTOR pursuant to this Agreement shall be the property of CITY, which shall have the exclusive and unrestricted authority to release, publish, or otherwise use them, in whole or in part. All such materials developed under this Agreement shall not be subject to copyright or patent in the United States or in any other country without the prior written approval and express authorization of CITY.

M. Non-discrimination.

CONTRACTOR shall not discriminate against any employee or applicant for employment on the basis of race, color, religion, creed, political ideals, sex, age, marital status, physical or mental handicap, gender identity/expression, sexual orientation, veteran's status, or national origin.

N. Anti-Boycott Against Israel Act.

Pursuant to Idaho Code section 67-2346, if payments under this Agreement exceed one hundred thousand dollars ($100,000) and CONTRACTOR employs ten (10) or more persons, CONTRACTOR certifies that it is not currently engaged in, and will not for the duration of this Agreement engage in, a boycott of goods or services from Israel or territories under its control. The terms in this Paragraph that are defined in Idaho Code § 67-2346 shall have the meaning defined therein.

O. Certification of No Chinese Ownership.

Pursuant to Idaho Code § 67-2359, CONTRACTOR certifies that CONTRACTOR is not currently owned or operated by the government of the People's Republic of China and will not, for the duration of this Agreement, be owned or operated by the government of the People's Republic China.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed as of the date indicated above.

ATTEST:

"CITY"
City of Idaho Falls, Idaho

By_____
Emily Geisler, City Clerk

By_____
Rebecca L. Noah Casper, Mayor

"CONTRACTOR"
Iron Horse Trucking

By_____
Gerald V. Jolley

[*Notary page to follow*]

STATE OF IDAHO)
) ss.
County of Bonneville)

On this _____day of _____, 2025, before me, the undersigned, a notary public for Idaho, personally appeared Rebecca L. Noah Casper, Ph.D., known to me to be the Mayor of the City of Idaho Falls, Idaho, a municipal corporation that executed the foregoing document, and acknowledged to me that they are authorized to execute the same for and on behalf of said City.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.

_____
Notary Public of Idaho
(Seal) Residing at: _____
My Commission Expires:_____

STATE OF IDAHO)
) ss:
County of Bonneville)

On this 1st day of July, 2025, before me, the undersigned, a notary public, in and for said State, personally appeared Gerald V. Jolley, known or identified to me to be the Owner of Iron Horse Trucking, and whose name is subscribed to the within instrument and acknowledged to me that they are authorized to execute the same for and on behalf of said entity.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.

ANNETTE BACKUS NOTARY PUBLIC MY COMMISSION EXPIRES 4-23-2030 STATE OF IDAHO COMMISSION NUMBER 40680

Annette Backus
Notary Public of Idaho
Residing at: Idaho Falls ID
My Commission Expires: 4-23-2030

CITY OF IDAHO FALLS

BIOSOLIDS HAUL SPECIFICATIONS

Invitation to Bid Number: IF-25-020

GENERAL:
The intention of the specifications is to describe the hauling and spreading of liquid wastewater biosolids in sufficient detail to secure bids. Bid to be submitted on forms furnished.

WORKER'S COMPENSATION INSURANCE:
The Vendor/Contractor shall take out and maintain during the life of this Contract, Worker's Compensation Insurance for all of their employees, employed at the site of the project and in case of any work that is sublet, the Vendor/Contractor shall require the subcontractor, similarly, to provide Worker's Compensation Insurance for all the latter's employees unless such employees are covered by the protection afforded by the Vendor/Contractor. In case any class of employees engaged in hazardous work under this Contract at the site of the project, is not protected under Worker's Compensation statutes, the Vendor/Contractor shall provide and shall cause such subcontractor to provide compensation insurance with a private company in an amount equal to that provided by the Worker's Compensation statute for the protection of his employees not otherwise protected.

PUBLIC LIABILITY AND OTHER INSURANCE:
The Vendor/Contractor shall obtain and keep in force during the term of the Contract, Public Liability and Property Damage Insurance in companies and in a form to be approved by the City. Said insurance shall provide coverage to the Contractor, any subcontractor performing work provided by this Contract, and the City. The City shall be named as an additional insured on said policy insofar as the work and obligations performed under the Contract are concerned. The coverage so provided shall protect against claims for personal injuries, including accidental death as well as claims for property damages, which may arise from any act or omission of the Vendor/Contractor or the subcontractor, or by anyone directly or indirectly employed by either of them. The minimum policy limits of such insurance shall be as follows:

CERTIFICATES OF INSURANCE REQUIRED FOR:

Worker's Compensation	(Statutory)
Employers Liability	($100,000.00 minimum)
Comprehensive General Liability	($500,000 minimum combined single limits for bodily injury and property damage)

ANTI-BOYCOTT AGAINST ISRAEL ACT:
Pursuant to Idaho Code section 67-2346, if payments under this contract exceed one hundred thousand dollars ($100,000) and Vendor/Contractor employs ten (10) or more persons, Vendor/Contractor certifies that it is not currently engaged in, and will not for the duration of this contract engage in, a boycott of goods or services from Israel or territories under its control. The terms in this Paragraph that are defined in Idaho Code section 67-2346 shall have the meaning defined therein.

SPECIFICATIONS

LIQUID WASTEWATER BIOSOLIDS HAULING

The City of Idaho Falls Sewer Division requests bids to haul and spread wastewater biosolids (sewage sludge) as indicated in these Contract Documents. The City will load the liquid wastewater biosolids into the Hauler's trucks at the designated location at the City's Wastewater Treatment Plant. The Hauler shall haul the liquid wastewater biosolids to the fields designated by the Sewer Superintendent or his representative and in a manner which conforms to these Specifications.

TRUCKING EQUIPMENT REQUIREMENTS

Hauler shall supply tanker truck(s), together with a driver/operator for each truck, capable of hauling liquid wastewater biosolids from the City's Wastewater Treatment Plant to designated fields in the area in a manner that prevents leaking or spilling of the liquid wastewater biosolids onto highways, streets, roads, or other land surfaces or waterways not approved for biosolids application or disposal. Hauler will be liable for any and all costs (including clean-up costs and/or fines) associated with any spills from Haulers equipment.

Trucks shall be equipped with a spreader that is capable of uniformly spreading the liquid wastewater biosolids over the entire width of the truck at variable controlled application rates. The application rates will vary based on the agronomic rate for each field, as directed by the Sewer Superintendent or his designated representative.

Hauler to provide DOT Certified trucks. Copies of the DOT certification are due upon award of the Contract. DOT Certifications to be provided shall be in a form to show the VIN numbers such that the City can verify the certification with the trucks used.

Trucks do not require placards to haul liquid wastewater biosolids.

The Hauler shall provide all maintenance, fuel and parts for the trucks and spreaders and keep them in good working order.

The Hauler shall provide the City with a fully-loaded weight and an empty weight from certified scales for each tanker employed under this Contract.

The City reserves the right to require Hauler to replace any vehicle not performing satisfactory work.

PERSONNEL REQUIREMENTS

All of Hauler's drivers/operators shall be properly licensed and shall have the necessary skills to operate the truck and spreader in the manner necessary to perform the work. The City reserves the right to require Hauler to replace any driver/operator not performing satisfactory work.

All drivers/operators must attend an orientation at the Idaho Falls Wastewater Treatment Plant prior to hauling any liquid wastewater biosolids under this Contract.

SCHEDULE OF WORK

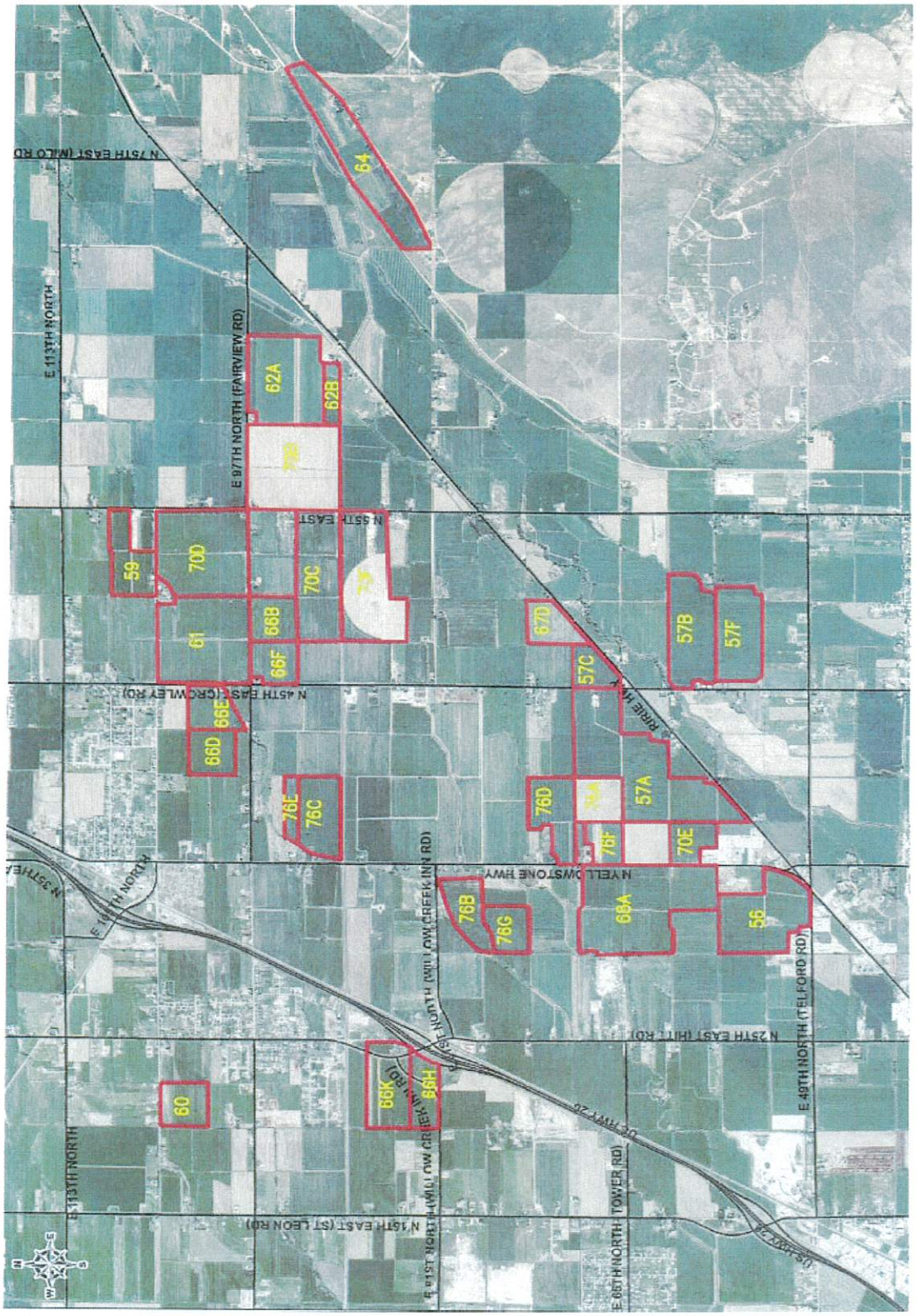
Working hours shall be determined by the Sewer Superintendent or his designated representative based on the needs of the Treatment Plant. Liquid wastewater biosolids hauling will begin as determined by the City. Hauler will be required to begin hauling within 72-hour notice from the City. The City may temporarily or permanently suspend hauling at any time due to, but not limited to, weather and/or field conditions. Liquid wastewater biosolids hauling under this contract is anticipated to begin July, 2025 and terminate by December 30, 2025.

Delays due to bad weather or other conditions beyond the control of the City will not be cause for additional compensation. The City is not responsible for idle trucks due to delays in loading caused by breakdowns of Treatment Plant equipment.

The City reserves the right to supplement the Hauler's work by hauling liquid wastewater biosolids with City employees and equipment if, at its sole discretion, such is in the City's best interest. Additionally, if the City determines that the Hauler is unable to provide adequate hauling resources to meet the City's needs, the City reserves the right to hire an additional Hauler as necessary to complete the work. This activity may result in reduction in contract amounts accordingly and or replacement of Hauler not performing as determined by the City.



Idaho Falls Wastewater Treatment Plant Location



Example of Field Application Locations. Actual Locations as Directed by the Sewer Superintendent. Locations subject to change.

SPECIAL PROVISION BID ITEM

SP-1 LIQUID WASTEWATER BIOSOLIDS HAULING

Measurement

Measurement shall be by the kgal-mi (1 kgal-mi = 1000 gallons hauled one mile). [Example: Measurement for a truck hauling a 7000 gallon load a distance of 14 miles would be (7 kgal)*(14 mi) = 98 kgal-mi]. The haul distance used for payment calculations is the one-way distance from the Treatment Plant to the center of the field to which the liquid wastewater biosolids is hauled and spread. The payment distances to each field will be determined by the City. The average haul distance per load is estimated to be 14 miles one-way. Measurement of liquid wastewater biosolids volume hauled will be based on the tanker capacity at the fill level for hauling for each vehicle.

Payment

Payment shall be full compensation for hauling and spreading liquid wastewater biosolids including trucks, spreaders, and drivers/operators. Progress payments will be paid on a monthly basis.

Contractor shall invoice the Sewer Department Monthly for processing. City Treatment Plant personnel will verify Contractor invoiced quantities. Contractor should plan for up to 3 weeks of proceeding time from receipt of an invoice that is approved. All invoicing and payment requests/correspondence are to be done thru the Treatment Plant personnel.

AGREEMENT EVALUATION:

Liquid Wastewater Biosolids Hauling

(All items must have "Unit Price" and "Total Amount" filled in)

Item Number and Description		Quantity		Unit Price		Total Amount	
				Dollars	Cts	Dollars	Cts
SPECIAL PROVISIONS							
SP – 1	Liquid Wastewater Biosolids Hauling	125,000	kgal-mi	1	95	$243,750	00
TOTAL BID AMOUNT						$243,750.	00

Memorandum

File #: 25-274 **City Council Meeting**

FROM: Pam Alexander, Municipal Services Director
DATE: Friday, June 27, 2025
DEPARTMENT: Municipal Services

Subject
Professional Audit Services for Fiscal Year Ending September 30, 2025

Council Action Desired
☐ Ordinance ☐ Resolution ☐ Public Hearing
☒ Other Action (Approval, Authorization, Ratification, etc.)
Approve a professional services contract with Baker Tilly, LLP, for professional audit services for an estimated amount of $196,425.00 and authorize the Mayor to sign the necessary documents (or take other action deemed appropriate).

Description, Background Information & Purpose
Moss Adams, LLP merged with Baker Tilly in June 2025. The professional audit services contract will provide certified public accounting and financial auditing services for the fiscal year ending September 30, 2025. This is the second year of a three-year proposal for audit services. The total estimated cost includes the financial audit, Airport Passenger Facility Charges (PFC) audit, a total of four major programs for the single audit and travel-related fees for on-site audit work estimated at $14,750. The previous Audit Manager, now Director of State and Local Government Industries Group, Kevin Mullerleile will be supervising the Idaho Falls audit. As per the attached engagement letter, the audit timelines are scheduled to begin on January 12, 2026, with completed fieldwork on January 30, 2026, and a completed audit report no later than March 31, 2026.

Alignment with City & Department Planning Objectives



☐ ☒ ☐ ☐ ☐ ☐ ☐ ☐
This request supports the good governance community-oriented result by fostering sound fiscal management and enables trust and transparency of public funds.

Interdepartmental Coordination
A review of the professional services contract and terms has been conducted with all the necessary city departments to ensure coordination of audit activities.

Fiscal Impact

Sufficient funding for the contract is included in the proposed 2025/26 budget for the Municipal Services Department, Finance Division operating budget.

Legal Review
The Legal Department concurs that the Council action is within State Statute.

Baker Tilly US, LLP
975 Oak Street
Suite 500
Eugene, OR 97401
United States of America

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F: +1 (541) 686 9673

bakertilly.com

June 17, 2025

Mayor Rebecca Casper
City of Idaho Falls
PO Box 50220
Idaho Falls, ID 83405-0220

Re: Audit Services

Dear Mayor Casper:

Thank you for the opportunity to provide services to City of Idaho Falls, Idaho. This engagement letter ("Engagement Letter") and the attached Professional Services Agreement, which is incorporated by this reference, confirm our acceptance and understanding of the terms and objectives of our engagement, and limitations of the services that Baker Tilly US, LLP ("Firm," "we," "us," and "our") will provide to City of Idaho Falls, Idaho ("you," "your," and "City").

Scope of Services – Audit

You have requested that we audit the City's financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, as of and for the year end September 30, 2025, including the related notes to the financial statements and the statements of revenues, expenditures, and changes in fund balances for the general fund and major special revenue funds, which collectively comprise the basic financial statements of the City. We will also report on whether the schedule of expenditures of federal awards, schedule of passenger facility charges collected and expended, the combining and individual nonmajor fund financial statements, and other budgetary comparison schedules, presented as supplementary information, is fairly stated, in all material respects, in relation to the financial statements as a whole. We have not been engaged to report on whether the introductory or statistical information, presented as supplementary information, is fairly stated, in all material respects, in relation to the financial statements as a whole.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information ("RSI"), such as management's discussion and analysis, to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America. We will not express an opinion or provide assurance on the information because the limited

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procedures do not provide us with sufficient evidence to express an opinion or provide assurance. The following RSI will be subjected to certain limited procedures, but will not be audited:

1) Management's discussion and analysis
2) Schedule of City's proportionate share of the net pension liability (asset)
3) Schedule of City contributions

Timing

Kevin Mullerleile is responsible for supervising the engagement and authorizing the signing of the report. We expect to begin our audit on approximately January 12, 2026, complete fieldwork on approximately January 30, 2026 and issue our report no later than March 31, 2026.

Our scheduling depends on your completion of the year-end closing and adjusting process prior to our arrival to begin the fieldwork. We may experience delays in completing our services due to your staff's unavailability or delays in your closing and adjusting process. You understand our fees are subject to adjustment if we experience these delays in completing our services.

Fees

Our fees for the services will be $184,425, which includes auditing three major federal programs. If additional or fewer major federal programs are required to be audited, our fees will be adjusted up or down by $12,000 per major federal program.

Reporting

We will issue a written report upon completion of our audit of the City's financial statements. Our report will be addressed to the Honorable Mayor and Members of the City Council of the City. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. Our services will be concluded upon delivery to you of our report on your financial statements for the year ended September 30, 2025.

We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. Our services will be concluded upon delivery to you of our report on your financial statements for the year ended September 30, 2025.

We will make reference to the component auditor's audit of the Idaho Falls Redevelopment Agency in our report on the City's financial statements.

We also will issue the following written reports upon completion of our audit:

- A report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*

- A report on compliance for each major program and on internal control over compliance required by the Uniform Guidance
- A report on compliance with requirements applicable to the passenger facility charge program and on internal control over compliance

At the conclusion of the engagement, we will complete the auditor section of the Data Collection Form and electronically sign the Data Collection Form that summarizes our findings. We will provide electronic copies of our reports to you; however, it is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan, as applicable) along with the Data Collection Form to the Federal Audit Clearinghouse. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period. At the conclusion of the engagement, we will make arrangements with management regarding Data Collection Form submission procedures.

Additional Obligations:

The Firm will provide City with periodic progress reports, and presentations to the City's Finance Committee upon request, prior to final presentation of audit opinion to City Council. Pam Alexander, Municipal Services Director, Mark Hagedorn, Finance Manager, and Brooks Slyter, Assistant Finance Manager, in City Finance management shall be informed without undue delay of identified (i) significant deficiencies in internal controls, (ii) material weaknesses in internal controls, or (iii) findings of material noncompliance (whether related to laws and regulations or federal funds compliance). The Firm shall notify the City's Finance Manager and Assistant Finance Manager immediately if any difficulties are encountered in completing the audit, if audit findings resulting in a modified report are discovered or if any circumstances require the Firm to incur any costs in addition to amount described in this Engagement Letter Above.

Upon request, the Firm will also participate in an exit conference upon completion of fieldwork with the City staff to inform them of findings that the Firm is required to provide to City management in accordance with applicable professional standards. City may request and require the Firm to provide a formal presentation of the audit results to the City's Honorable Mayor and Members of the City Council.

We appreciate the opportunity to be of service to you. If you agree with the terms of our engagement as set forth in this Agreement, please sign the enclosed copy of this letter and return it to us with the Professional Services Agreement.

Very truly yours,

Baker Tilly US, LLP

Baker Tilly US, LLP

Enclosures

Accepted and Agreed:

This Engagement Letter and the attached Professional Services Agreement set forth the entire understanding of City of Idaho Falls, Idaho with respect to this engagement and the services to be provided by the Firm:

Signature:_____

Print Name:_____

Title:_____

Date:_____

Client: #603351
v. 06/04/2025

PROFESSIONAL SERVICES AGREEMENT
Single Audit Version (Uniform Guidance)

This Professional Services Agreement (the "PSA") together with the Engagement Letter, which is hereby incorporated by reference, represents the entire agreement (the "Agreement") relating to services that the Firm will provide to the City. Any undefined terms in this PSA shall have the same meaning as set forth in the Engagement Letter.

Objectives of the Audit

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our audit are also to obtain reasonable assurance about whether the City has complied with applicable federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major federal program.

The objectives also include reporting on the following:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*.
- Internal control over compliance related to major federal programs and on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and the audit requirements contained in OMB Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
- Internal control over compliance related to the passenger facility charge program and on compliance with federal statutes, regulations, and the terms and conditions of the passenger facility charge program that could have a direct and material effect on its passenger facility charge program in accordance with the Federal Aviation Administration, *Passenger Facility Charge Guide for Public Agencies* (FAA Audit Guide).

The reports on internal control and compliance will each include a statement that the purpose of the report is solely to: describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of the entity's internal control over financial reporting or on compliance; describe the scope of testing internal control over compliance for major federal programs and major federal program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance; that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control over financial reporting and compliance; the OMB Uniform Guidance in considering internal control over compliance and major federal program compliance; the FAA Audit Guide in considering internal control over compliance and passenger facility charge compliance; and, accordingly, it is not suitable for any other purpose.

The objectives of our audit are also to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The Auditor's Responsibility

We will conduct our audit in accordance with U.S. GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the audit provisions of the OMB Uniform Guidance; the FAA Audit Guide. As part of an audit conducted in accordance with U.S. GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control or to identify deficiencies in the design or operation of internal control. However, we will communicate

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosure, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time

In accordance with the OMB Uniform Guidance we also:

- Determine major program(s)
- Identify and assess the risks of material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion on compliance with applicable federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major federal program.
- Obtain an understanding of internal control over compliance that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program in order to design audit procedures that are appropriate in the circumstances. We will perform tests of controls to evaluate the effectiveness of the design and operation of such controls, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance or to identify deficiencies in the design or operation of internal control over compliance. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control over compliance that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program that we have identified during the audit.

In accordance with FAA Audit Guide we also:

- Identify and assess the risks of material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion on compliance with applicable federal statutes, regulations, and the terms and conditions of the passenger facility charge program that could have a direct and material effect on its passenger facility charge program.
- Obtain an understanding of internal control over compliance that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to the passenger facility charge program in order to design audit procedures that are appropriate in the circumstances. We will perform tests of controls to evaluate the effectiveness of the design and operation of such controls, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance or to identify deficiencies in the design or operation of internal control over compliance. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control over compliance that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to the passenger facility charge program that we have identified during the audit.

The supplementary information will be subject to certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

If our opinion on the financial statements or on compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion we may decline to express an opinion or to issue a report as a result of this engagement.

Procedures and Limitations

Our procedures may include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of certain receivables and certain other assets, liabilities and transaction details by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from management

about the financial statements and supplementary information and related matters. Management's failure to provide representations to our satisfaction will preclude us from issuing our report.

An audit includes examining evidence, on a test basis, supporting the amounts and disclosures in the financial statements. Therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Material misstatements may include errors, fraudulent financial reporting, misappropriation of assets, or noncompliance with the provisions of laws, regulations, contracts, and grant agreements that are attributable to the entity or to acts by management or employees acting on behalf of the entity that may have a direct financial statement impact. Pursuant to *Government Auditing Standards*, we will not provide reasonable assurance of detecting abuse. As required by the Single Audit Act Amendments of 1996 and the audit provisions of the OMB Uniform Guidance, our audit will include tests of transactions related to major federal award programs for compliance with applicable federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program. As required by the FAA Audit Guide, our audit will include tests of transactions related to the passenger facility charge program for compliance with applicable federal statutes, regulations, and the terms and conditions of the passenger facility charge program that could have a direct and material effect on the passenger facility charge program.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements and noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, the OMB Uniform Guidance, and the FAA Audit Guide. An audit is not designed to detect immaterial misstatements or noncompliance with the provisions of laws, regulations, contracts, and grant agreements that do not have a direct and material effect on the financial statements, noncompliance with the provisions of federal statutes, regulations, the terms and condition of federal awards that do not have a direct and material effect on major federal programs, or noncompliance with the provisions of federal statutes, regulations, and the terms and condition of the passenger facility charge program that do not have a direct and material effect on the passenger facility charge program. However, we will inform you of any material errors, fraudulent financial reporting, misappropriation of assets, and noncompliance with the provisions of laws, federal statutes, regulations, contracts grant agreements, federal awards, and passenger facility charge program that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit and Passenger Facility Charge Program Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any time period for which we are not engaged as auditors.

We may assist management in the preparation of the City's financial statements and supplementary information. Regardless of any assistance we may render, all information included in the financial statements and supplementary information remains the representation of management. We may issue a preliminary draft of the financial statements and supplementary information to you for your review. Any preliminary draft financial statements and supplementary information should not be relied upon, reproduced or otherwise distributed without the written permission of the Firm.

Procedures and Limitations—Internal Control

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with the provisions of laws, regulations, contract and grant agreements and other noncompliance matters that have a direct and material effect on the financial statements.

Our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the OMB Uniform Guidance and FAA Audit Guide.

Procedures and Limitations—Compliance

Our audit will be conducted in accordance with the standards referred to in the section titled "Objectives of the Audit." As part of obtaining reasonable assurance about whether the financial statements are free from material misstatement, we will perform tests of the City's compliance with the provisions of laws, regulations, contracts, and grant agreements that may have a direct and material effect on the financial statements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Our procedures will consist of the applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of your major federal programs. The purpose of those procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major federal programs in our report on compliance issued pursuant to the OMB Uniform Guidance.

Our procedures will consist of the applicable procedures described in the FAA Audit Guide for the types of compliance requirements that could have a direct and material effect on your passenger facility charge program. The purpose of those

procedures will be to express an opinion on the City's compliance with requirements applicable to its passenger facility charge program in our report on compliance issued pursuant to the FAA Audit Guide.

Management's Responsibility for Financial Statements, Internal Control, Federal Award Compliance, and Passenger Facility Charge Program Compliance

As a condition of our engagement, management acknowledges and understands that management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. We may advise management about appropriate accounting principles and their application and may assist in the preparation of your financial statements, including the schedule of expenditures of federal awards, and schedule of passenger facility charges collected and expended, but management remains responsible for the financial statements, the schedule of expenditures of federal awards, and the schedule of passenger facility charges collected and expended. Management also acknowledges and understands that management is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud. This responsibility includes the maintenance of adequate records, the selection and application of accounting principles, and the safeguarding of assets.

You are responsible for informing us about all known or suspected fraud affecting the City involving: (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. You are responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, grantors, regulators, or others. In addition, management is responsible for identifying and ensuring that the City complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud or noncompliance with the provisions of laws, regulations, contract, and grant agreements, that we may report.

Management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Management is responsible for establishing and maintaining internal control and for compliance with federal statutes, regulations, and the terms and conditions of federal awards and for identifying and ensuring that the City complies with such provisions. Management is also responsible for informing us of any significant contractor relationships in which the contractor is responsible for program compliance. Management is also responsible for addressing the audit findings and recommendations, establishing and maintaining a process to track the status of such findings and recommendations, and taking timely and appropriate steps to remedy any fraud and noncompliance with federal statutes, regulations, and the terms and conditions of federal awards or abuse that we may report. Additionally, as required by the OMB Uniform Guidance, it is your responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management agrees that as a condition of our engagement, management will provide us with:

- access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, whether obtained from within or outside of the general and subsidiary ledgers (including all information relevant to the preparation and fair presentation of disclosures), such as records, documentation, and other matters;
- additional information that we may request from management for the purpose of the audit; and
- unrestricted access to persons within the City from whom we determine it necessary to obtain audit evidence.

Management's Responsibility to Notify Us of Affiliates

Our professional standards require that we remain independent of the City as well as any "affiliate" of the City. Professional standards define an affiliate as follows:

- a fund, component unit, fiduciary activity or entity that the City is required to include or disclose, and is included or disclosed in its basic financial statements, in accordance with generally accepted accounting principles (U.S. GAAP);
- a fund, component unit, fiduciary activity or entity that the City is required to include or disclosed in its basic financial statements in accordance with U.S. GAAP, which is material to the City but which the City has elected to exclude, and for which the City has more than minimal influence over the entity's accounting or financial reporting process;

- an investment in an investee held by the City or an affiliate of the City, where the City or affiliate controls the investee, excluding equity interests in entities whose sole purpose is to directly enhance the City's ability to provide government services;
- an investment in an investee held by the City or an affiliate of the City, where the City or affiliate has significant influence over the investee and for which the investment is material to the City's financial statements, excluding equity interests in entities whose sole purpose is to directly enhance the City's ability to provide government services

In order to fulfill our mutual responsibility to maintain auditor independence, you agree to notify the Firm of any known affiliate relationships, to the best of your knowledge and belief. Additionally, you agree to inform the Firm of any known services provided or relationships between affiliates of the City and the Firm or any of its employees or personnel.

Management's Responsibility for Supplementary Information

Management is responsible for the preparation of the supplementary information in accordance with the applicable criteria. Management agrees to include the auditor's report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information. Management is responsible to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon. For purposes of this Agreement, audited financial statements are deemed to be readily available if a third party user can obtain the audited financial statements without any further action by management. For example, financial statements on your Web site may be considered readily available, but being available upon request is not considered readily available.

Other Information Included in an Annual Report

When financial or nonfinancial information, other than financial statements and the auditor's report thereon, is included in an entity's annual report, management is responsible for that other information. Management is also responsible for providing the document(s) that comprise the annual report to us as soon as it is available.

Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon. Our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the audited financial statements. If we identify that a material inconsistency or misstatement of the other information exists, we will discuss it with you; if it is not resolved U.S. GAAS requires us to take appropriate action.

Key Audit Matters

U.S. GAAS does not require the communication of key audit matters in the audit report unless engaged to do so. You have not engaged us to report on key audit matters, and the Agreement does not contemplate the Firm providing any such services. You agree we are under no obligation to communicate key audit matters in the auditor's report.

If you request to engage the Firm to communicate key audit matters in the auditor's report, before accepting the engagement we would discuss with you the additional fees to provide any such services, and the impact to the timeline for completing the audit.

Dissemination of Financial Statements and Reports

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Our report on the financial statements must be associated only with the financial statements that were the subject of our engagement. You may make copies of our report, but only if the entire financial statements (including related footnotes and supplementary information, as appropriate) are reproduced and distributed with our report. You agree not to reproduce or associate our report with any other financial statements, or portions thereof, that are not the subject of this engagement.

Offering of Securities

This Agreement does not contemplate the Firm providing any services in connection with the offering of securities, whether registered or exempt from registration, and the Firm will charge additional fees to provide any such services. You agree not to incorporate or reference our report in a private placement or other offering of your equity or debt securities without our express written permission. You further agree we are under no obligation to reissue our report or provide written permission for the use of our report at a later date in connection with an offering of securities, the issuance of debt instruments, or for any other circumstance. We will determine, at our sole discretion, whether we will reissue our report or provide written permission for the use of our report only after we have conducted any procedures we deem necessary in the circumstances. You agree to provide us with adequate time to review documents where (a) our report is requested to be reissued, (b) our report is included in the offering document or referred to therein, or (c) reference to our firm is expected to be made. If we

decide to reissue our report or provide written permission to the use of our report, you agree that the Firm will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to reissue our report or withhold our written permission to use our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our engagement documentation for those periods, we are under no obligation to permit such access.

Changes in Professional or Accounting Standards

To the extent that future federal, state, or professional rule-making activities require modification of our audit approach, procedures, scope of work, etc., we will advise you of such changes and the impact on our fee estimate. If we are unable to agree on the additional fees, if any, that may be required to implement any new accounting and auditing standards that are required to be adopted and applied as part of our engagement, we may terminate this Agreement as provided herein, regardless of the stage of completion.

Representations of Management

During the course of our engagement, we may request information and explanations from management regarding, among other matters, the City's operations, internal control, future plans, specific transactions, and accounting systems and procedures. At the conclusion of our engagement, we will require, as a precondition to the issuance of our report, that management provide us with a written representation letter confirming some or all of the representations made during the engagement. The procedures that we will perform in our engagement will be heavily influenced by the representations that we receive from management. Accordingly, false representations could cause us to expend unnecessary efforts or could cause a material error or fraud to go undetected by our procedures. In view of the foregoing, you agree that we will not be responsible for any misstatements in the City's financial statements and supplementary information that we fail to detect as a result of false or misleading representations, whether oral or written, that are made to us by the City's management. While we may assist management in the preparation of the representation letter, it is management's responsibility to carefully review and understand the representations made therein.

In addition, because our failure to detect material misstatements could cause others relying upon our audit report to incur damages, the City further agrees to indemnify and hold us harmless from any liability and all costs (including legal fees) that we may incur in connection with claims based upon our failure to detect material misstatements in the City's financial statements and supplementary information resulting in whole or in part from knowingly false or misleading representations made to us by any member of the City's management.

Fees and Expenses

The City acknowledges that the following circumstances will result in an increase of our fees:

- Failure to prepare for the audit as evidenced by accounts and records that have not been subject to normal year-end closing and reconciliation procedures;
- Failure to complete the audit preparation work by the applicable due dates;
- Significant unanticipated transactions, audit issues, or other such circumstances;
- Delays causing scheduling changes or disruption of fieldwork;
- After audit or post fieldwork circumstances requiring revisions to work previously completed or delays in resolution of issues that extend the period of time necessary to complete the audit;
- Issues with the prior audit firm, prior year account balances or report disclosures that impact the current year engagement; and
- An excessive number of audit adjustments.

We will endeavor to advise you in the event these circumstances occur, however we may be unable to determine the impact on the estimated fee until the conclusion of the engagement. We will bill any additional amounts based on the experience of the individuals involved and the amount of work performed.

Billings are due upon presentation and become delinquent if not paid within 30 days of the invoice date. Any past due fee under this Agreement shall bear interest at the highest rate allowed by law on any unpaid balance. In addition to fees, you may be billed for expenses and any applicable sales and gross receipts tax. Direct expenses may be charged based on out-of-pocket expenditures, per diem allotments, and mileage reimbursements, depending on the nature of the expense. Indirect expenses, such as processing time and technology expenses, may be passed through at our estimated cost and may be billed as a flat charge or a percentage of fees. If we elect to suspend our engagement for nonpayment, we may not resume our work until the account is paid in full. If we elect to terminate our services for nonpayment, or as otherwise

provided in this Agreement, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our work. You will be obligated to compensate us for fees earned for services rendered and to reimburse us for expenses. You acknowledge and agree that in the event we stop work or terminate this Agreement as a result of your failure to pay on a timely basis for services rendered by the Firm as provided in this Agreement, or if we terminate this Agreement for any other reason, we shall not be liable to you for any damages that occur as a result of our ceasing to render services.

City Information

All information provided by you or on your behalf ("City Information") will be accurate and complete. You represent the provision of City Information to us will not infringe any intellectual property, privacy, proprietary, or other third-party rights. You also represent that you have obtained all necessary consents and have provided all necessary notifications to the extent required by applicable law in connection with the provision of City Information to us. The Firm will use at least the same degree of care to protect the confidentiality of City Information as it employs in maintaining in confidence its own confidential information of a similar nature, but in no event less than a reasonable degree of care. The Firm will not disclose City Information to any third party without your consent, except we may disclose City Information: (1) as required by law or regulation, or to respond to governmental inquiries, or in accordance with applicable professional standards or rules, or in connection with litigation or arbitration pertaining hereto; (2) to the extent such information (i) is or becomes publicly available other than as the result of a disclosure in breach hereof, (ii) becomes available to the Firm on a nonconfidential basis from a source that the Firm believes is not prohibited from disclosing such information to the Firm, or (iii) is already known by the Firm without any obligation of confidentiality with respect thereto; (3) to contractors providing administrative, infrastructure, and other support services to the Firm and subcontractors providing services in connection with this engagement, in each case, whether located within or outside of the United States, provided that such contractors and subcontractors have agreed to be bound by confidentiality obligations related to City Information; or (4) as otherwise permitted under this Agreement. This paragraph replaces and supersedes any prior confidentiality or non-disclosure agreements entered into by the Firm or its affiliates with respect to City Information.

Data Privacy and Security

To the extent the Services require the Firm to receive personal data or personal information from City, the Firm may process, and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws, and such processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of the City, such as the Firm's tax, advisory, and other consulting services. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which the Firm or its clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. The Firm is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to City personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of City, the Firm shall, unless otherwise permitted by applicable privacy law, (a) follow City instructions; (b) not sell personal data or personal information collected from the City or share the personal data or personal information for purposes of targeted advertising; (c) process personal data or personal information solely for purposes related to the City's engagement and not for the Firm's own commercial purposes; and (d) cooperate with and provide reasonable assistance to City to ensure compliance with applicable privacy laws. City is responsible for notifying the Firm of any applicable privacy laws the personal data or personal information provided to the Firm is subject to, and City represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize the Firm to process such information in connection with the Services described herein. City further understands the Firm, Baker Tilly Advisory Group, LP and Moss Adams Advisory Group, LP and their affiliated entities (collectively, the "Firm Entities") may co-process City data as necessary to perform the Services, pursuant to the alternative practice structure in place among the entities, and by executing this Agreement, you hereby consent to the sharing of City data, City files, workpapers and work product with such Firm Entities. Baker Tilly Advisory Group, LP maintains custody of client files for the Firm. The Firm Entities are bound by the same confidentiality obligations as the Firm. The Firm is responsible for notifying City if the Firm becomes aware that it can no longer comply with any applicable privacy law and, upon such notice, shall permit City to take reasonable and appropriate steps to remediate personal data or personal information processing. City agrees that the Firm Entities have the right to utilize City data to improve internal processes and procedures and to generate aggregated/de-identified data from the data provided by City to be used for the Firm Entities' business purposes and with the outputs owned by the Firm Entities. For clarity, the Firm Entities will only disclose aggregated/de-identified data in a

form that does not identify City, City employees, or any other individual or business entity and that is stripped of all persistent identifiers. City is not responsible for the Firm Entities' use of aggregated/de-identified data.

Subpoena or Other Release of Documents

As a result of our services to you, we may be required or requested to provide information or documents to you or a third-party in connection with governmental regulations or activities, or a legal, arbitration or administrative proceeding (including a grand jury investigation), in which we are not a party. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate to protect information from discovery. If you take no action within the time permitted for us to respond or if your action does not result in a judicial order protecting us from supplying requested information, we will construe your inaction or failure as consent to comply with the request. Our efforts in complying with such requests or demands will be deemed a part of this engagement and we shall be entitled to additional compensation for our time and reimbursement for our out-of-pocket expenditures (including legal fees) in complying with such request or demand.

Pursuant to authority given by law or regulation, we may be requested to make certain engagement documentation available to an applicable entity with oversight responsibilities for the audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such engagement documentation will be provided under the supervision of Firm personnel. Furthermore, upon request, we may provide photocopies of selected engagement documentation to the aforementioned parties. These parties may intend, or decide, to distribute the photocopies or information contained therein to others, including other governmental agencies.

Document Retention Policy

At the conclusion of this engagement, we will return to you all original records you supplied to us. Your City records are the primary records for your operations and comprise the backup and support for the results of this engagement. Our records and files, including our engagement documentation whether kept on paper or electronic media, are our property and are not a substitute for your own records. Our firm policy calls for us to destroy our engagement files and all pertinent engagement documentation after a retention period of seven years (or longer, if required by law or regulation), after which time these items will no longer be available. We are under no obligation to notify you regarding the destruction of our records. We reserve the right to modify the retention period without notifying you. Catastrophic events or physical deterioration may result in our firm's records being unavailable before the expiration of the above retention period.

Except as set forth above, you agree that the Firm may destroy paper originals and copies of any documents, including, without limitation, correspondence, agreements, and representation letters, and retain only digital images thereof.

Use of Electronic Communication

In the interest of facilitating our services to you, we may communicate by facsimile transmission or send electronic mail over the Internet. Such communications may include information that is confidential. We employ measures in the use of electronic communications designed to provide reasonable assurance that data security is maintained. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept we have no control over the unauthorized interception of these communications once they have been sent. Unless you issue specific instructions to do otherwise, we will assume you consent to our use of electronic communications to your representatives and other use of these electronic devices during the term of this Agreement as we deem appropriate.

Enforceability

In the event that any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of this Agreement.

Entire Agreement

This Professional Services Agreement and Engagement Letter constitute the entire agreement and understanding between the Firm and the City. The City agrees that in entering into this Agreement it is not relying and has not relied upon any oral or other representations, promise or statement made by anyone which is not set forth herein.

In the event the parties fail to enter into a new Agreement for each subsequent calendar year in which the Firm provides services to the City, the terms and conditions of this PSA shall continue in force until such time as the parties execute a new written Agreement or terminate their relationship, whichever occurs first.

Use of the Firm's Name

The City may not use any of the Firm's or its affiliates' names, trademarks, service marks or logos in connection with the services contemplated by this Agreement or otherwise without the prior written permission of the Firm, which permission may be withheld for any or no reason and may be subject to certain conditions.

Use of Nonlicensed Personnel

Certain engagement personnel who are not licensed as certified public accountants may provide services during this engagement.

Dispute Resolution Procedure, Venue

This Agreement shall be governed by the laws of the state of Idaho, without giving effect to any conflicts of laws principles. If a dispute arises out of or relates to the engagement described herein, and if the dispute cannot be settled through negotiations, the parties agree first to try in good faith to settle the dispute by mediation using an agreed upon mediator. If the parties are unable to agree on a mediator, the parties shall petition the state court that would have jurisdiction over this matter if litigation were to ensue and request the appointment of a mediator, and such appointment shall be binding on the parties. Each party shall be responsible for its own mediation expenses, and shall share equally in the mediator's fees and expenses.

Each party hereby irrevocably consents to the exclusive jurisdiction and venue of the United States District Court, District of Idaho located in Boise, Idaho, and the Seventh Judicial District Court of the State of Idaho, in and for Bonneville County, in connection with any dispute hereunder or the enforcement of any right or obligation hereunder.

Limitations

IN NO EVENT WILL EITHER PARTY BE LIABLE TO THE OTHER FOR ANY SPECIAL, INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGES IN CONNECTION WITH OR OTHERWISE ARISING OUT OF THIS AGREEMENT, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR EXEMPLARY OR PUNITIVE DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT.

THE LIABILITY (INCLUDING ATTORNEY'S FEES AND ALL OTHER COSTS) OF THE FIRM AND ITS PRESENT OR FORMER PARTNERS, PRINCIPALS, AGENTS OR EMPLOYEES RELATED TO ANY CLAIM FOR DAMAGES RELATING TO THE SERVICES PERFORMED UNDER THIS AGREEMENT SHALL NOT EXCEED THE FEES PAID TO THE FIRM FOR THE PORTION OF THE WORK TO WHICH THE CLAIM RELATES, EXCEPT TO THE EXTENT FINALLY DETERMINED TO HAVE RESULTED FROM THE WILLFUL MISCONDUCT OR FRAUDULENT BEHAVIOR OF THE FIRM RELATING TO SUCH SERVICES. THIS LIMITATION OF LIABILITY IS INTENDED TO APPLY TO THE FULL EXTENT ALLOWED BY LAW, REGARDLESS OF THE GROUNDS OR NATURE OF ANY CLAIM ASSERTED, INCLUDING THE NEGLIGENCE OF EITHER PARTY.

EACH PARTY FURTHER AGREES THAT ANY LEGAL PROCEEDINGS ARISING OUT OF OR RELATED TO THIS AGREEMENT MUST BE COMMENCED WITHIN ONE (1) YEAR AFTER THE CAUSE OF ACTION ARISES.

Termination

This Agreement may be terminated by either party, with or without cause, upon ten (10) days' written notice. In such event, we will stop providing services hereunder except on work, mutually agreed upon in writing, necessary to carry out such termination. In the event of termination, (a) you shall pay us for services provided and expenses incurred through the effective date of termination, (b) we will provide you with all finished reports that we have prepared pursuant to this Agreement, (c) neither party shall be liable to the other for any damages that occur as a result of our ceasing to render services, and (d) we will require any new accounting firm that you may retain to execute access letters satisfactory to the Firm prior to reviewing our files.

Hiring of Employees

Any offer of employment to members of the audit team prior to issuance of our report may impair our independence, and as a result, may result in our inability to complete the engagement and issue a report.

No Legal Advice Provided

The services performed under this Agreement do not include the provision of legal advice and the Firm makes no representations regarding questions of legal interpretation. You should consult with your attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

Alternative Practice Structure: Baker Tilly International

Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and its subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and business advisory services to their clients. Baker Tilly Advisory Group, LP and its subsidiary entities are not licensed CPA firms.

Baker Tilly Advisory Group, LP and its subsidiaries and Baker Tilly US, LLP, trading as Baker Tilly, are independent members of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International

provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

Non-Discrimination

The Firm shall not discriminate against any employee or applicant for employment on the basis of race, color, religion, creed, political ideals, sex, age, marital status, physical, or mental handicap, gender identity/expression, sexual orientation, or national origin.

Anti-Boycott Against Israel Act

Pursuant to Idaho Code section 67-2346, if payments under this Agreement exceed one hundred thousand dollars ($100,000) and the Firm employs ten (10) or more persons, the Firm certifies that it is not currently engaged in, and will not for the duration of this Agreement engage in, a boycott of goods or services from Israel or territories under its control. The terms in this Paragraph that are defined in Idaho Code section 67-2346 shall have the meaning defined therein.

Certification of No Chinese Ownership

Pursuant to Idaho Code § 67-2359, the Firm certifies that the Firm is not currently owned or operated by the government of the People's Republic of China and will not, for the duration of this Agreement, be owned or operated by the government of the People's Republic China.

Baker Tilly Advisory Group, LP and its subsidiaries and Virchow, Krause & Company, LLP and affiliates, including Baker Tilly US, LLP, trading as Baker Tilly, are independent members of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. None of Baker Tilly Advisory Group, LP, Virchow, Krause & Company, LLP, or Baker Tilly US, LLP are Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, Virchow, Krause & Company, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

MOSSADAMS

OPPORTUNITY RISING

AUDIT PROPOSAL FOR

CITY OF IDAHO FALLS, IDAHO

Keith Simovic, Partner

Kevin Mullerleile, Senior Manager

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Portland, OR 97205
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MOSSADAMS

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A. Letter of Transmittal

July 23, 2024

Pam Alexander
Municipal Services Director

City of Idaho Falls, Idaho
308 Constitution Way
Idaho Falls, ID 83402

Dear Pam:

Thank you for the opportunity to present this proposal for audit services to the City of Idaho Falls, Idaho (the City) in response to your request for proposal (RFP). Our firm and proposed engagement team are properly licensed to perform such services in Idaho and would be dedicated to performing all of the RFP's outlined work within the time frame established by the City. We affirm that as of the date of this proposal, there are no conflicts of interest or independence issues that would impede our ability to perform the scope of services requested in the RFP.

Although differences between firms can be hard to discern, we believe the following identifies us as the best choice to serve the City:

- **Experience with governmental and municipal engagements.** With over 400 government clients firmwide, we already understand municipalities, governments, and how organizations like the City operate. Our dedicated focus and involvement in your industry means we understand the issues unique to municipalities like the City.
- **Deep specialty in serving municipal utilities.** We have the depth of resources necessary to serve the City with focused industry experts and firmwide specialists at your disposal. We currently serve several municipal utility entities of similar size and complexity to the City, facing the same challenges you face—which means you won't have to waste valuable time teaching us your business. We understand the environment that you operate in, and our audit approach is tailored specifically.
- **Communication throughout the year.** Moss Adams isn't your once-a-year service provider. During the audit and throughout the year, we solicit and encourage communication to facilitate a smooth process and keep management and audit committees apprised of new accounting pronouncements, application of accounting policies, and new federal compliance issues. At the end of fieldwork, we'll conduct a formal exit meeting designed to keep you updated on the status of your audit and alert you of any issues. If any issues arise post-fieldwork, we'll communicate these items to management in a timely manner to make sure we have the appropriate facts and circumstances.

July 23, 2024

Pam Alexander
Municipal Services Director

City of Idaho Falls, Idaho
308 Constitution Way
Idaho Falls, ID 83402

- **Efficient and effective service approach.** Our service approach is designed to reduce costs and save time while meeting the City's specific needs. We'll utilize our powerful data mining tools to analyze large sets of data quickly and efficiently and carefully plan your engagement to make sure we meet your deadlines. Our approach utilizes analytical procedures with a deep understanding of organizations like yours, eliminating the need for excess sampling.
- **Smooth transition.** We've put a lot of effort into designing a transition process that minimizes the impact on you and your staff. We take responsibility for setting meetings, getting to know your operations, and making accommodations so you can focus on running the City's operations.
- **Competitive fees.** We strongly believe we're the most qualified firm to serve the City. However, if fees become a decision point for you, please reach out to us to discuss them prior to making your final decision. Our fees are included in the Cost of Services section.

This proposal represents a firm and irrevocable offer. Partner, Keith Simovic, and senior manager, Kevin Mullerleile, are duly constituted officials legally authorized to bind Moss Adams contractually to both this proposal and the associated cost schedule. All correspondence should be directed to either of them; their contact information is included below.

You'll find that Moss Adams offers an exceptional combination of experience and resources to not only meet your needs but also add value to the City at a competitive price. We bring a rare blend of inspiration and technical excellence to help our clients discover and claim the future. Our focus on helping you recognize and take advantage of rising opportunities is what sets us apart from other firms.

We commit to making the City a long-term and extremely satisfied client of Moss Adams. We're enthusiastic about the opportunity to serve you and appreciate your consideration of our firm.

Sincerely,



Keith Simovic, CPA
Partner
(503) 478-2284
keith.simovic@mossadams.com



Kevin Mullerleile, CPA
Senior Manager
(541) 225-6022
kevin.mullerleile@mossadams.com

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MOSSADAMS

C. Technical Qualifications:

Company & Audit Team Experience & Qualifications

1. Firm Information

At Moss Adams, we believe in the power of possible. As a business and personal advisory firm with 4,750 professionals across more than 30 locations, we work with clients to meet the rising challenges and opportunities of tomorrow. Through a full spectrum of accounting, consulting, and wealth management services, we bring the deep industry specialization and unconventional thinking our clients seek.

Since we put down roots in the Pacific Northwest more than 100 years ago, we've steadily expanded to serve clients across the nation and globally. Our full range of services includes accounting (assurance and tax), consulting (IT, strategy & operations, transactions, and specialty), as well as individual and institutional wealth management.

Moss Adams is one of the 15 largest US accounting and consulting firms and a founding member of Praxity, a global alliance of independent accounting firms providing clients with local expertise in the major markets of North America, South America, Europe, and Asia.

MOSS ADAMS BY THE NUMBERS



30+
locations

40.26%
racially and ethnically diverse employees

4,750+
professionals

53.06%
female-identifying workforce

best accounting firms for women
– Accounting MOVE Project

awards of excellence
– *Innovations in Diversity Journal*

FULL-SERVICE CAPABILITIES

We offer a full range of services and specializations that span accounting, consulting, and wealth management to suit your specific needs.

Accounting	Consulting	Wealth Management
ASSURANCE	IT	INDIVIDUAL
TAX	STRATEGY & OPERATIONS	INSTITUTIONAL
ADVISORY	TRANSACTIONS	
INTERNATIONAL	SPECIALTY	

A. FIRM LICENSING

Moss Adams LLP, including our entire staff, has full legal capacity to do business in Idaho. Over the past several years, our office has provided audit, tax, and consulting services to clients in Idaho. Under the Uniform Accountancy Act (UAA) mobility provision, all members of our team are licensed CPAs and in good standing. They aren't required to have licenses in each state; however, our firm is registered in the state of Idaho. We've included our license numbers below.

License Type	Number
Federal Employee Identification Number	91-0189318
Idaho SOS ID Number	3938997
Idaho State Board of Accountancy Firm Number	FR-0424

B. REPRESENTATIVE GOVERNMENT CLIENTS

Selecting one advisor over another is much easier when a particular firm has experience working with organizations similar to yours in scope or organizational mission. For example, it allows for a clearer understanding of the specific issues you face, what to anticipate when conducting an audit, and how long it will take. This results in a more efficient experience and effective solution for you. Listed below are some organizations our firm serves that are similar to the City.

Representative City Client	Services Performed	Client Since
1) City of Bend, Oregon	ACFR audit, single audit, URA financial statement audit, grant AUP, occupancy tax consulting	2017
2) City of Eugene, Oregon	ACFR audit, single audit, PFC audit, URA financial statement audit, levy and tax AUPs	2021
3) City of Hillsboro, Oregon	ACFR audit, single audit, component unit financial statement audits, grant AUP	2022
4) City of Reno, Nevada	ACFR audit, single audit	2021
5) Clackamas County, Oregon	ACFR audit, single audit, eight component unit financial statement audits, Sheriff's Office performance audit	2011

C. PEER REVIEW REPORT

Moss Adams participates in the AICPA Peer Review Program, as administered by the AICPA National Peer Review Committee. Through the peer review program, our system of quality control over the accounting and auditing practice applicable to non-SEC issuers is reviewed by another CPA firm every three years. Since the inception of the AICPA's Peer Review Program, we've always achieved a "pass" opinion. A full copy of our most recent report is provided in Appendix A of this proposal and also posted on our website at mossadams.com/about/peer-review-and-pcaob-report.

D. FIRM INDEPENDENCE

Moss Adams has always worked to embody the highest ethical standards, and we demonstrate our commitment to such standards daily. As an independent certified public accounting firm properly licensed for public practice, Moss Adams is required to meet the independence standards as defined by Generally Accepted Auditing Standards, the AICPA Code of Professional Conduct, and the US Government Accountability Office.



Prior to accepting a client relationship with your organization, we'll conclude our initial review of independence. This review will include an inquiry throughout the firm to make sure there aren't any identified circumstances that might impair our independence. To make sure we maintain our independence of your organization, we'll formally reassess our independence throughout the engagement and every year.

Additionally, each partner and client service professional, including associates (technicians) and interns, is required upon initial employment, and annually, to acknowledge his or her independence with respect to our clients. The independence compliance representation is focused on the independence of the individual, and is designed to result in personal representations about matters that may impair independence. In this way, we routinely monitor our firm's independence from our attest clients.

At this time, we don't foresee any independence issues that would impede our ability to perform the requested services for the City. We welcome any questions you may have regarding our review of independence.

E. LIABILITY INSURANCE COVERAGE

Please see Appendix B for a copy of our certificate of liability insurance coverage.

F. WORKER'S COMPENSATION INSURANCE COVERAGE

Please see Appendix B for a copy of our certificate of worker's compensation insurance coverage.

G. DISCIPLINARY ACTION AND LITIGATION STATEMENT

As with any large firm, Moss Adams is occasionally involved in addressing legal and regulatory issues. However, no action, suit, proceeding, inquiry, or investigation before or by any court or federal, state, municipal, or other government authority is pending, or to our knowledge is threatened against Moss Adams, related to or which would have a material effect upon the services contemplated herein.

H. RESOLVING TECHNICAL DISPUTES

If there's an issue surrounding appropriate accounting treatment and financial reporting, we'll discuss our concerns first with you and obtain a thorough understanding of the issue. If the issue can't be resolved to our mutual satisfaction, then we'll involve our firm's national office and technical resources who specialize in assurance, tax, quality control, and other matters.

Our firm requires consultation with our national office for such issues as:

- Corrections of errors in prior period financial statements
- Reissuance of a report that eliminates a going concern paragraph
- Goodwill and other intangible assets in certain circumstances
- Non-GAAP fair / current value financial presentations
- Going concern matters identified when an emphasis paragraph isn't planned to be included in the auditors' or accountants' report
- Unusual, complex, or difficult situations where guidance is lacking or unclear
- Differences of opinion among the engagement team

Consultation promotes consistency of our professional decisions for similar issues across the firm. Should your organization anticipate issues such as these, we encourage you to please raise the topic and discuss them with us before the audit begins, accompanied by a position memo with technical guidance. This will allow us to involve the national office early on and avoid delays in the audit. There are generally no added fees should a national office consultation be used in your engagement. The only time audit fees would be impacted is if there was an issue that required a significant amount of time by the engagement team.

Moss Adams also provides a great deal of authority to each of our engagement leaders. In the event an issue comes up, it's the engagement leader's responsibility to identify the issue, and then, depending upon the issue, the matter may require consultation. If the matter doesn't require mandated consultation, the engagement leader will normally bring the matter up to the quality control reviewer. Resolution is typically timely and involves the client from the beginning. We're always cognizant that financial statements are representations of management and that our role is to opine on their compliance with the applicable financial reporting framework.

I. CLIENT REFERENCES

Hear for yourself the unique experience our clients have in working with our firm. We're confident they'll share stories of how we make their lives easier, help them identify and take advantage of rising opportunities, and guide them to increased prosperity.

CITY OF BEND, OREGON	Sharon Wojda *Chief Financial Officer & Administrative Officer / Assistant City Manager*	(541) 693-2158 swojda@bendoregon.gov
CITY OF EUGENE, OREGON	Brett Gomsrud *Senior Management Analyst*	(541) 682-5024 bgomsrud@eugene-or.gov
CITY OF HILLSBORO, OREGON	Suzanne Linneen *Chief Financial Officer*	(503) 681-6404 Suzanne.Linneen@hillsboro-oregon.gov
CLACKAMS COUNTY, OREGON	Elizabeth Comfort *Finance Director*	(503) 936-5345 ecomfort@clackamas.us

2. Audit Team

A. KEY PERSONNEL EXPERIENCE (1 OF 2)

Working with the right team of professionals makes all the difference to your engagement. The team members we've thoughtfully selected to meet your specific needs have years of relevant experience. But more than that, you'll find they bring an optimistic perspective focused on helping you explore and embrace emerging opportunities. Your Moss Adams team will personally engage with your team and bring a new level of energy and enterprise to your engagement.

Team Member	Engagement Role	CPA License State | Number	Office Location
Partners			
Keith Simovic	Engagement Partner / Concurring Reviewer	OR | 12499	Portland, Oregon
Senior Managers			
Kevin Mullerleile	Project Lead / Engagement Reviewer	OR | 10837	Eugene, Oregon (office) Bozeman, Montana (home)
Seniors			
Lesley Daggitt	Audit In-Charge	N/A	Eugene, Oregon
Eric Buckland	Audit Senior	N/A	Eugene, Oregon
Staff			
With careful consideration of your time and deadlines, we'll select and assign professionals to your engagement based on their government experience and ability to complete each assignment effectively. Because Moss Adams is an industry-focused firm, our staff begin developing their specializations early in their careers. There are a number of staff with considerable government experience firmwide. We'd be happy to make these individuals available for interviews at your request.			

i. Your Service Team Bios

We take great pride in the experienced professionals we assign to engagements. Both our new and long-term clients regularly compliment our staff on their industry knowledge and practical approach. The City will be served by some of our firm's best client service partners and technical practitioners. Due to our low turnover average, we commit to returning staff on engagements whenever possible.



All of these individuals receive continuing education well in excess of the requirements of their respective professional licensing. Each team member is in good standing, with no complaints leveled against them by the state board of accountancy or any other regulatory authority.

Keith Simovic, CPA, *Partner*



Engagement Partner / Concurring Reviewer

Professional Experience

Keith has practiced public accounting since 2007 and provides assurance services to clients in the local government and utility industries. He has significant experience in advanced accounting topics including capital project cost accounting, pension accounting, and regulatory deferral accounting. Keith also has a strong track record of evaluating internal controls and providing insightful recommendations to help his clients improve, grow, and thrive.

He's a regular presenter for the Oregon Government Finance Officers Association, Oregon Society of Certified Public Accountants, American Public Power Association, Western Energy Institute, and Northwest Public Power Association on subjects including internal controls, fraud, and budgeting.

Professional Certifications and Affiliations

- Certified Public Accountant, Oregon License #12499
- Oregon Municipal Auditor, License #1591
- Member, American Institute of Certified Public Accountants
- Member, Oregon Society of Certified Public Accountants
- Board treasurer, Oregon Repertory Singers

Education

- BS, accounting, Oregon State University *(summa cum laude)*

Kevin Mullerleile, CPA, *Senior Manager*



Project Lead / Engagement Reviewer

Professional Experience

Kevin has practiced public accounting since 1998 and his experience includes working with entities such as cities, counties, charities, ports, public colleges and universities, research organizations, state agencies, and other special-purpose districts. He has significant experience in reviewing comprehensive annual financial reports as well as conducting governmental audits in accordance with *Government Auditing Standards* and OMB's Uniform Guidance.

He sits on the OSCPA Government Accounting and Auditing Strategic Committee and routinely speaks at industry conferences, including the Government Finance Officers Association's 2023 Annual Conference. Kevin has lived in Bozeman, Montana since June 2022.

Professional Certifications and Affiliations

- Certified Public Accountant, Oregon License #10837
- Member, American Institute of Certified Public Accountants

Kevin Mullerleile, CPA, *Senior Manager*

- Member, Association of Certified Fraud Examiners
- Member, Government Finance Officers Association
- Member, Oregon Society of Certified Public Accountants
- Member, Oregon Government Finance Officers Association
- Member, Oregon Municipal Finance Officers Association

Education

- BS, accounting, University of Oregon

Lesley Daggitt, *Senior*



Audit In-Charge

Professional Experience

Lesley has practiced public accounting with Moss Adams since 2008. She provides assurance services to clients in our governmental services group including cities, counties, and public housing authorities.

Education

- BS, accounting, University of Oregon

Eric Buckland, *Senior*



Audit Senior

Professional Experience

Eric has practiced public accounting with Moss Adams since 2018. He serves clients in the city and county government, higher education, and financial services sectors.

Education

- MAcc, University of Oregon
- BS, management with accounting option, Oregon Institute of Technology

ii. Use of Associations or Affiliate Member Firm Personnel

We have the staff and capabilities to perform the requested services and don't intend to utilize any association or affiliate member firm personnel to perform this engagement. We've only included those staff that will be working on the project.

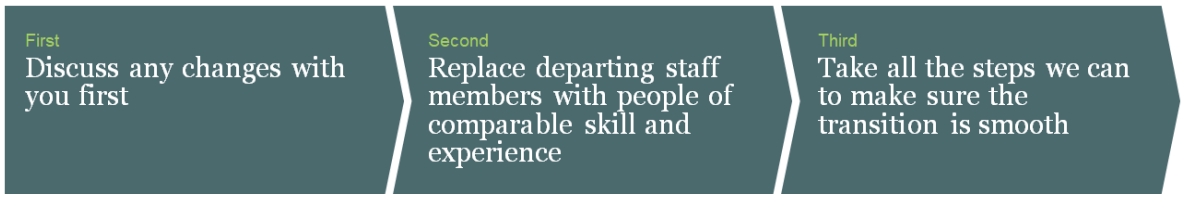
iii. Engagement Team Continuity

Keeping your service team consistent from year to year saves you the time required to train a new team during an engagement and allows you to focus on what you do best—managing your day-to-day business. It also helps us complete the engagement in a more efficient and timely manner because the team is already familiar with your operations.

Team continuity is the hallmark of a stable and efficient firm and, with an overall retention rate averaging over 80% firmwide over the past three years, we're in a strong position to maintain your engagement team continuity.

Group	2023 Retention	2022 Retention	2021 Retention
Client Service Professionals	84.0%	82.6%	77.8%
Administrative Staff	91.7%	88.8%	86.9%

Our policy is to not rotate staff from an engagement team unless absolutely necessary. Typically, this would happen because a staff member left the firm or elected to change professional focus to a different industry group. As our retention statistics indicate, neither situation is very common. Still, if it were to become necessary to change members of your engagement team, we pledge to:



A. OUR QUALIFICATIONS (2 OF 2)

You'll receive more effective services from our specialized professionals who have a deep understanding of the pressures you face, like the need for greater efficiency under tight budget constraints. Our significant experience working with tax-exempt organizations means our professionals are more likely to help you spot potential problems, create effective solutions, and understand the industry-specific impacts of today's major disruptors like cybersecurity and globalization, as well as the constant drive to innovate.

Moss Adams has a group of specialized practices with more than 300 professionals who specialize in serving tax-exempt entities including governments, higher education institutions, not-for-profits, tribal and gaming entities, energy and utility entities, and federal contractors. This firmwide team currently serves over 1,560 clients throughout the United States and provided more than 374,000 hours of service to those clients in 2022.

Professionals Specializing in Not-for-Profits and Government	
EXPERIENCE LEVEL	**NUMBER**
Partners	30
Senior Managers and Directors	60
Managers	55
Seniors and Staff	200
TOTAL	**345**

Data as of April 2024

Tax-Exempt Clients Served Firmwide	
TYPE	**NUMBER**
Not-for-Profit	1,560+
Government	400+

OUR GOVERNMENT SERVICES PRACTICE



We recognize government organizations are accountable to many different constituencies—oversight agencies, audit committees, elected officials, taxpayers—all with different expectations and demands. That's why we commit significant personnel and resources to our Government Services Practice, building technical expertise in all areas of government. We have several experienced partners and senior managers who lead audit engagements for over 400 government entities including cities and counties; state agencies; public colleges and universities; special purpose governments including ports, utility districts, and transit agencies; public retirement funds; and others.

Below is detailed information about our government experience:

Service	Our Experience
Single Audits	Our firm has conducted over 4,570 single audits since 1997, and we perform single audits for almost all of our government attest clients.
GFOA Certificate of Excellence in Financial Reporting Program	We've assisted each of our clients that participate in the Annual Comprehensive Financial Report (ACFR) program, including the City of Albuquerque, New Mexico; City of El Paso, Texas; City of Portland, Oregon; Port of Seattle (Sea-Tac International Airport), Washington; City of Medford, Oregon; Jackson County, Oregon; Josephine County, Oregon; City of Grants Pass, Oregon; City of Ashland, Oregon; Ashland Parks and Recreation, Oregon; City of Bend, Oregon; Lane County, Oregon; City of Tigard, Oregon; Marion County, Oregon; and Clackamas County, Oregon.
Implementation of GASB Pronouncements	As a result of our extensive involvement with Governmental Accounting Standards Board (GASB) working groups and committees, we keep up with the latest accounting standards and help many of our clients with implementation.
Audits of Government Pension, Health, and Other Employee Benefit Plans and Trusts	Moss Adams audits over 1,800 plans of all types annually. Our benefit plan clients range in size from 100 to 100,000 participants with $100,000 to over $10 billion in assets. We audit large retirement and retiree health plans such as New Mexico Educational Retirement Board, New Mexico Public Employees Retirement Association, Kansas Public Employees Retirement System, Los Angeles City Employees' Retirement System, and American Samoa Government Employees' Retirement Fund, to name a few.
National Transit Database (NTD) Reporting	Experience with the Federal Transit Administration, specifically NTD reporting, serving entities such as TriMet and Metro in Oregon, and Community Transit and King County Metro Transit in Washington.
Airports Council International-North America (ACI-NA)	Moss Adams is a world business partner of ACI-NA. Olga Darlington, partner, represents our firm as a member of the Council's Accounting & Finance Working Group.
Audits of Wastewater Utilities	Our professionals provide accounting, IT, and consulting services for water; wastewater; and solid waste utilities.

Service	Our Experience
Audits of Airports	We audit many airports and their federal programs including the Airport Improvement Program, CARES Act funding, Transportation Security Administration and TIGER grants, the Passenger Facility Charge Program, and the Customer Facility Charge Program. In addition, we've performed consulting services such as construction audits, CFC rate examination projects, concession services audits, payment system IT security and cybersecurity audits, as well as operations and strategic planning projects.

City Experience

Our firm not only has an extensive Government Services Practice but also deep experience specific to cities. The majority of the cities we work with are running on tight budgets and challenged to find innovative ways to reduce costs while maintaining the service levels their constituents expect.



What you'll find working with Moss Adams is a team that blends creativity and experience to offer new possible ways for the City to reduce risk, gain efficiency, and take advantage of unique opportunities as they develop. By bringing innovation and creativity together, you'll work with a team that understands and specializes in counties like yours.

The depth of our practice means we understand the issues you face today and can provide the specialized services you need now and in the future—such as single audits; accounting for complex investment transactions; benefit plan audits; performance audits; IT hardware, software, and cybersecurity evaluations; fraud investigations; and forensic accounting. All of this gives us the deep resources necessary to not only address governmental accounting and tax-exempt bond issues but also provide the holistic services governments need to thrive.

Our firm's professionals currently serve as auditors and consultants for more than 50 cities across the nation. In addition to performing audits, we also provide consulting and other services such as IT consulting including system conversion assistance, data security audits, and cybersecurity engagements, construction contract audits, agreed-upon procedures engagements, and technical training. Many of the cities we serve also manage federally qualified health centers (FQHCs), housing authorities, landfills, libraries, correctional facilities, environmental services, and parks and recreational facilities.

Representative City Clients		
• City of Albuquerque, NM	• City of Eugene, OR	• City of Las Vegas, NM
• City of Ashland, OR	• City of Farmington, NM	• City of Medford, OR
• City of Bandon, OR	• City of Glendale, AZ	• City of Portland, OR
• City of Bend, OR	• City of Grants Pass, OR	• City of Redondo Beach, CA

Representative City Clients		
• City of Brookings, OR	• City of Gresham, OR	• City of Renton, WA
• City of Corona, CA	• City of Hillsboro, OR	• City of Salem, OR
• City of Culver City, CA	• City of Hobbs, NM	• City of Santa Monica, CA
• City of Cupertino, CA	• City of Lake Stevens, WA	• City of Stockton, CA
• City of El Paso, TX	• City of Las Cruces, NM	• City of Tigard, OR

Experience Auditing Gas Prepay Transactions

We have experience auditing gas prepay transactions as several of our current clients have similar transactions. We understand the difference between a prepaid contract and a derivative instrument and the reporting required for each transaction.

Our experience with energy and utility derivatives is essential for the audit process. Our professionals are very familiar with derivatives and the applicable governmental accounting standards. Our team's developed an eight-hour training program and updates the program as new standards are issued. The Power & Utilities Practice leader, Julie Desimone, has spoken on derivative accounting on several occasions and is very experienced in the implementation and continued accounting of derivative instruments—from the routine derivative contract to the complex embedded derivative included in natural gas and power contracts. We understand the normal purchases and sales scope exception, the gross versus net reporting, and have significant experience with management and boards deciding to defer the market-to-market treatment in accordance with GASB No. 62, *Regulatory Accounting*. Because communication on types of contracts and the relevant risks is critical to the accounting process, we've also facilitated many discussions between trading, management, and accounting to make sure all parties understand these complex contracts and the accounting issues that may arise with entering into these contracts.

Experience Auditing Electric Utilities with Generation and Transmission Assets

Our national Power & Utilities Practice has specific experience with the following types of generation assets: hydroelectric, natural gas, coal, diesel, nuclear, biofuel, and renewable energy production, including geothermal, wind, and solar. Our experience includes auditing, contracting, accounting, construction audits, and performance reviews for these generation assets. In terms of transmission assets, our experience includes auditing, contracting, performance reviews, and accounting.

Experience Serving Large Municipal-Owned Utilities and Joint Powers Agencies

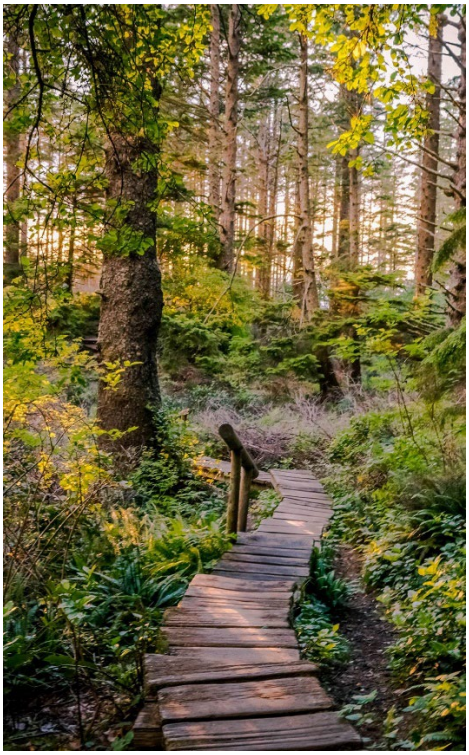
We currently serve as an independent auditor to many municipal utilities and joint powers agencies. We understand the accounting and operations issues facing these utilities such as accounting for derivatives and energy contracts, and the complexities of accounting for municipal bonds, utility plant, and environmental liabilities. Moss Adams also has experience assisting organizations with receiving and maintaining their GFOA Certificates of Achievement for Excellence in Financial Reporting.

Experience with Power Supply Contracts

Most of our clients have power supply contracts, either as a biller or receiver. We're well versed in the intricacies of power contracts including derivatives, guarantees, joint operations, cost recognition, GASB No. 62, infrastructure design services, and billing models.

Experience Auditing Clients That Utilize GASB No. 62 Regulatory Accounting

Regulatory accounting is an accounting standard that's been used significantly by utility companies. In today's marketplace, we seldom have a client that doesn't invoke the use of regulatory accounting. Because of this, our experience is extensive. We understand management and board positions surrounding this standard, the regulatory environment, and how it applies to the ratemaking process.



Utility Plant, Construction in Progress, Impairment, and Capitalized Interest

You need accountants that understand construction of assets. The accounting for capitalization versus expense of assets and testing for impairment have become increasingly complex in recent years. The work order system is complex and has many moving parts, so communication between the project team and accounting is vital to make sure there's accurate financial reporting. Our audit team has extensive experience with accounting for the construction of capital assets, capitalization of interest, and GASB No. 42, which provides the appropriate guidance with respect to potential impairment.

GASB, FERC, and NARUC Experience

We're very proud of our significant Government Services Practice, and audit a long list of special purpose governments in California, Idaho, New Mexico, Oregon, and Washington. Our Government Services and Power & Utilities Practices specialize in general government and proprietary funds of governments. All of our municipal utility clients follow GASB. In addition, almost all of our electric clients follow FERC accounting and utilize FERC chart of accounts. We understand the reporting and regulatory requirements and the chart of accounts. This is particularly important for utility plant accounting.

We're available to assist you with your unique accounting and reporting needs. Our Government Services Practice, as well as our Power & Utilities Practice, have a task force of municipal auditors and professionals focused on GASB implementation issues and are available for consultation.

GFOA Experience

Your engagement team members have significant years of experience assisting audit clients with their Government Finance Officers Association (GFOA) Certificate of Excellence program requirements. These clients include cities, counties, special districts, and public pension systems, including first-time filers. Kevin Mullerleile (your proposed engagement reviewer) has served several years on the GFOA Special Review Committee responsible for reviewing ACFRs submitted for the award.

The individuals listed below are members of the Special Review Committee for the GFOA's Certificate of Achievement for Excellence in Financial Reporting.

- Laurie Tish, Partner, GFOA technical reviewer (26 years)
- Julie Desimone, Partner, GFOA technical reviewer (11 years)

- Olga Darlington, Partner, GFOA technical reviewer (8 years)
- Amanda McCleary-Moore, Partner, GFOA technical reviewer (4 years)
- Ashley Osten, Partner, GFOA technical reviewer (1 year)
- Kevin Mullerleile, Senior Manager, GFOA technical reviewer (3 prior years)

Clients Awarded GFOA Certificate of Achievement for Excellence in Financial Reporting		
• American Samoa Government Employees' Retirement Fund	• City of Eugene, OR	• Jackson County, OR
• Ashland Parks and Recreation, OR	• City of Grants Pass, OR	• Josephine County, OR
• Bernalillo County, NM	• City of Hillsboro, OR	• Lane County, OR
• City of Albuquerque, NM	• City of Medford, OR	• Lane Transit District, OR
• City of Ashland, OR	• City of Portland, OR	• Marion County, OR
• City of Bend, OR	• City of Tigard, OR	• Metro, OR
	• Clackamas County, OR	• Multnomah County, OR
	• Deschutes County, OR	

Our Government Industry Involvement

Moss Adams stays on the leading edge of the government industry through our continued involvement in associations and with standard-setting entities. For these and other national and regional entities, our professionals attend annual meetings, trade shows, lectures, and industry-specific events as guests, speakers, and trainers. Here are a few of our affiliations; many of your team members have spoken at these events.

Type	Our Industry Involvement
Speaking Engagements	• AICPA Government and Not-for-Profit Training Program • AICPA Governmental Auditing and Accounting Conferences • Association of Government Accountants (local chapters) Events • California Society of CPAs Governmental Accounting and Auditing Conference • California Society of CPAs School Districts Conference • Falmouth Institute's Indirect Cost Summit • Government Finance Officers Association Conferences • National Tribal Development Association Conference • Native American Finance Officers Association (NAFOA) Semiannual Conference • Native Nation Events Tribal Accounting Conference • Oklahoma Tribal Finance Consortium • Oregon Government Finance Officers Association Conferences • Washington Public Utilities District Association

Type	Our Industry Involvement
	• Washington Society of CPAs Governmental Accounting and Auditing Conference
Professional Groups	• Several partners and senior managers are members of the Special Review Committee for the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting. • Laurie Tish (partner and national Government Services Practice leader) has served on numerous GASB Task Forces and committees, and is past chair of the Washington Society of CPAs Government Accounting and Auditing Committee. She served four terms and is past chair of the Washington State Board of Accountancy, and is the current chair for the National Association of State Boards of Accountancy (NASBA). • Since 2006, Moss Adams professionals have been selected to be a members of the AICPA's Government Audit Quality Center (GAQC) Executive Committee. Tammy Erickson (partner) is a current member. Erica Forhan (partner) is the immediate past chair. • Amy Sutherland, senior manager, is a member of the AICPA State & Local Government Expert Panel. • Kory Hoggan (partner) is a member of the State & Local Government Expert Panel Task Force for Public Employee Retirement Systems. • Tasha Repp (partner and national Tribal & Gaming Practice leader) was the NAFOA representative on the GASAC 2013–2018 and is currently a member of the Governmental Accounting Standards Board (GASB)'s Tribal Government Accounting and Financial Reporting Working Group. • Lisa Todd (partner and our national Employee Benefit Plan Services leader) serves on the AICPA Employee Benefit Plan Audit Quality Center's (EBPAQC) executive committee. • Bertha Minnihan (partner and one of our national Employee Benefit Plan Services leaders) served on the AICPA Employee Benefit Plans Expert Panel and the AICPA EBPAQC executive committee, chaired the annual national AICPA Benefit Plan Conference for several years, and served on the AICPA Technical Standards Subcommittee, which assists with the DOL's review of ERISA audits and auditors. • Moss Adams is a world business partner of the Airports Council International-North America (ACI-NA). Olga Darlington (partner) represents our firm as an Accounting and Financing Working Group Member and Firm Representative of the ACI-NA's finance committee. • Tracy Paglia (partner) is the co-program chair for the Tax Exempt / Government Entities Exempt Organizations Council. • Pam Alexanderson (director) is the co-program chair for the Tax Exempt / Government Entities Exempt Organizations Council. • Kinman Tong (partner) is a member of the CalCPA Governmental Accounting and Auditing Conference planning committee. • Arthur Ngo (senior manager) is a member of the CalCPA School Districts Conference planning committee.

SINGLE AUDIT EXPERIENCE

4,570+
single audits completed since 1997

35+
years of single audit experience

$1.6 trillion
total federal expenditures audited to date

Moss Adams is one of the most experienced firms in the United States in conducting audits in accordance with the Single Audit Act and the audit provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (single audit). We've performed single audits since the Single Audit Act was issued in 1985, and have more than 4,570 such audits for tax-exempt entities on record since 1997. We have experience with a variety of grants and contracts.

We've invested significant resources into refining our single audit procedures for increased efficiency and accuracy. Our efforts include specialized training and a sharp focus on compliance issues while tailoring each engagement on the basis of awards, their recipient status, and funding. We'll meet early on to discuss the nature of your federal awards and develop a customized approach and work with you throughout the audit to identify areas of need or improvement.

We've built strong safeguards into our single audit procedures. Each single audit includes a special technical review, conducted by a Moss Adams team member who's independent of your audit team. The review focuses on the most critical audit and reporting decisions that we make. It's designed to provide additional audit quality oversight to an area that continues to be subject to a higher level of external scrutiny. For the City, this means in addition to having your federal compliance audit completed on time, you can feel confident it's been performed correctly.

Plus, our involvement goes deeper than just performing federal compliance audits—we're actively involved in the grant regulation process. In fact, Erica Forhan one of our national office partners, is the immediate past chair of the AICPA Governmental Audit Quality Center (GAQC) Executive Committee.

Our professionals have conducted federal compliance audits for many types of organizations and programs. This makes them well-suited to anticipate and solve potential problems and complete these audits in a timely manner.

MOSSADAMS

C. Technical Qualifications:

Project Understanding & Approach

1. Approach to Services

TRANSITIONING TO MOSS ADAMS

It's our first step in welcoming you as a new audit client—and it's an important one. Our goal? To avoid disruption to your staff and make the transition period as smooth as possible. You'll get the following:



No Surprises

- Close leadership of engagement teams
- Face-to-face meetings with your team
- Focus on building a relationship



Personal Service

- A transition plan tailored to your needs
- Responsive, proactive service
- Ability to hit the ground running with your existing report methods and workpapers



Flexibility

- Pre-transition meeting(s)
- Financial statement review ahead of time
- Communication plan to keep you informed
- Clear and agreed-upon expectations and timing

Transition Steps

1. **Have entrance meetings.** Conference with your finance department and other appropriate groups to discuss risks, expectations, processes, and timelines.
2. **Hold planning sessions.** Meet with key managers to discuss risks, expectations, the audit process, and timelines; and to share key strategic, financial, and operational information.
3. **Review working papers.** Read your prior auditor's working papers to understand their audit approach and the timing of their procedures and to determine the scope of any additional procedures our team will perform on the opening balances in your financial statements.
4. **Design audit approach.** Devise an efficient and effective approach that addresses the potential risks we discover during the transition.

AUDIT METHODOLOGY

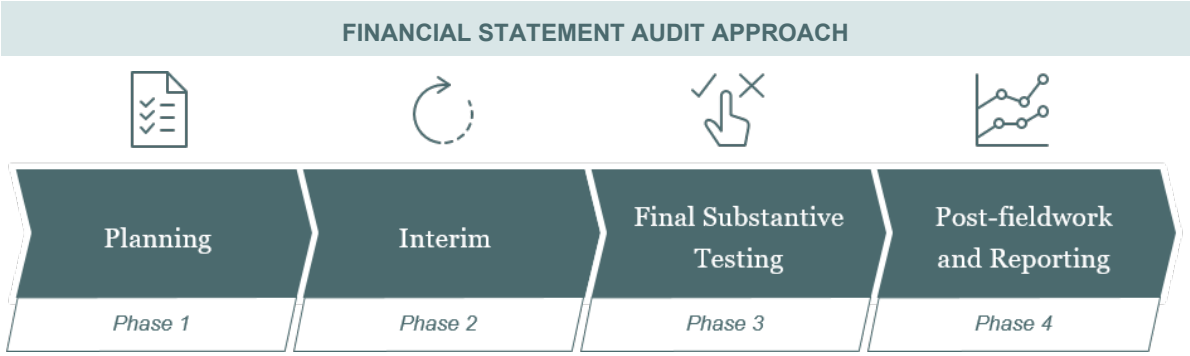
The City will benefit from our customized, risk-based audit approach as well as the timely and effective communication and coordination of our audit activities. With dedicated and ongoing involvement from our partners and senior-level professionals, the audit will be planned and executed by an experienced team that understands your industry. During the audit, your Moss Adams engagement leader, Kevin Mullerleile, will review the work in progress and address any issues with management. This reduces time spent on post-audit procedures and wrap-up.

Our emphasis on tailoring an audit to focus on the areas of significant risks allows us to complete the audit in an efficient and effective manner. Our audit will include the following:

- Plan the engagement based on a thorough understanding of your business risks and transactions
- Communicate and coordinate activities with management and the audit committee based on an agreed-upon timeline
- Conduct continuous audit procedures to increase efficiency and reduce the burden on your personnel at year-end

- Work with management to resolve any complex accounting or reporting issues as early as possible in the audit process
- Provide recommendations to management for areas of improvement

A., B., & C. AUDIT APPROACHES



Planning

Prior to beginning the audit, we'll have an entrance conference with management to communicate such matters as our responsibilities with regard to the financial statement audit, independence matters, and the planned scope and timing of the audit. We'll also seek input from management and/or the City Council regarding any issues, relevance, or special focus.

We strive to create two-way communication so we can hear from you, at the outset of the engagement, about matters you consider relevant to the audit, such as strategic decisions that may significantly affect the nature, timing, and extent of audit procedures, the suspicion or the detection of fraud, or other concerns you have. We're very conscious of not duplicating our efforts and will attempt to use existing documentation whenever possible. We don't demand that our clients conform to pro forma documentation.

Throughout the planning phase of the audit, we'll:

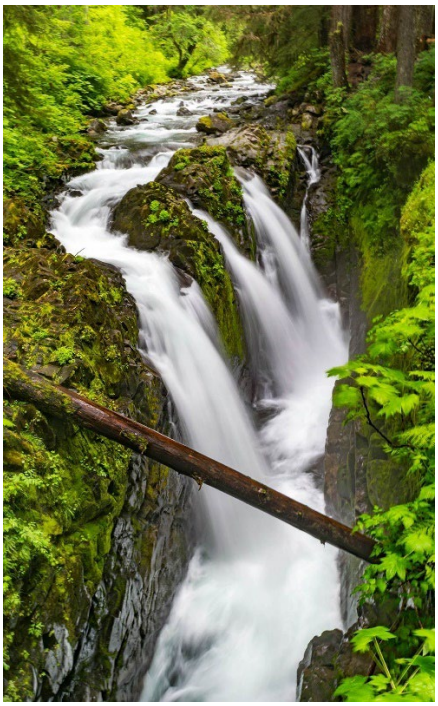
- Hold entrance meetings with relevant staff to discuss risks, expectations, the audit processes, and timelines; and share key strategic, financial, and operational information
- Conduct planning sessions with key managers to outline and share mutual expectations
- Provide a list of requested schedules
- Review results and notes from prior-year workpapers to make sure all necessary updates and changes have been included in the current-year approach
- Design an audit approach with effective risk coverage and efficient procedures
- Define the scope of the engagement, including determination of potential major programs for the single audit procedures

Risk Assessment

We assess inherent risk by understanding your operations, the industry you operate in, and the unique aspects of your transactions. We assess control risk by understanding your systems, the identified controls, the effectiveness of the design of the controls, and whether they've been placed in operation.

The inherent and control risk are key elements of our assessment of the risk of material misstatement for each financial statement account. We design tailored audit procedures to respond to the risk of material misstatement. These tailored audit procedures include: 1) tests of the operating effectiveness of internal controls; 2) substantive analytical procedures; and 3) substantive tests of details.

Our goal is to design the most efficient audit plan that builds on the City's strengths and reduces the time required by your team.



Materiality

A critical factor to the audit is the determination of materiality. An auditor must form a judgment about materiality as a benchmark to evaluate and control audit risk, and evaluate the effect of identified financial statement misstatements. Materiality is determined after taking several factors into account, including the needs of the financial statement users, the City's balance sheet, and its net income.

Judgments about materiality and the implications on net income or the balance sheet include both quantitative and qualitative aspects. For example, a misstatement might be quantitatively immaterial, but raises questions about the quality of the control environment and the propriety of other accounts or transactions. A quantitatively immaterial transaction that raises legal questions could be similarly qualitatively material because of potential material contingencies. Based on preliminary analytical review of the financial statements and our understanding of the needs of the financial statement users, we'll make a preliminary judgment about materiality for the financial statement audit.

Determining the Audit Approach for Each Transaction Cycle

We'll develop expectations and perform comparison of current and prior-year results; actual and budgetary information; and as appropriate, a comparison of specific benchmarks to your results. We'll also re-evaluate relative levels of inherent risk and control risk based on results so far and tailor audit programs based on final decisions of evidence desired from a combination of internal control testing, analytical procedures, and substantive tests of detailed transactions.

The Analytical Procedures We'll Use in Your Audit

Analytical procedures are generally performed throughout the audit engagement, and result in substantial discussion with management. Initially, we use common-size financial statements and trend and ratio analyses, among other techniques, to aid us in developing our audit plan and tailor-made government audit programs. We make comparisons between current and prior-year results, actual and budgetary information, and against industry benchmarks. Nonfinancial data and external information are incorporated in our procedures to enhance their validity, and information is disaggregated as much as possible to improve precision. During our substantive testing of balances, we typically evaluate the detail of changes to certain accounts. For example, this approach is often used with sampling in our testing of loans, long-term debt, and investment accounts. For other accounts, we frequently use predictive analytical tests. At the conclusion of the audit, the audit team analyzes the financial statements with a holistic view in light of the results of all auditing procedures performed.

How We'll Assess Your Information Systems and Internal Control

Gaining an understanding of your information systems and internal control, including compliance with laws and regulations, is a critical step in the audit process. The nature and extent of the City's deployment and use of IT to process accounting information can have a significant impact on an auditor's assessment of, and reliance on, internal control. Many internal controls that were "human-based" in the past are now embedded in software application programs. At Moss Adams, we recognize the importance of using dedicated IT professionals on every audit engagement to evaluate the technology environment and assess its impact on audit procedures and our reliance on internal control.

Our IT group will participate in the audit by working in tandem with our audit team to assess and document the technology environment and controls during interim work. They'll provide an advisory conclusion to the audit team about the control risks and fraud risks associated with your system and provide suggestions to you for areas of improvement they notice.

Interim

How We'll Understand and Document Your Internal Control Structure

We'll obtain copies of all available system and policy/procedure documentation from your finance, human resources, IT, and other personnel responsible for such documentation. This may include organization charts, narratives, and flowcharts. We'll supplement this documentation with our own, if necessary.

We'll review this documentation and meet with your personnel to make inquiries about, and discuss questions that arise from, our review. This review will include, in accordance with professional audit standards, evaluating the design of your controls, identifying control gaps, and evaluating whether controls have been placed in operation. We use a proprietary audit planning package to assist us in documenting your internal control and our assessment of the adequacy of internal control over your various processes. As mentioned earlier in our discussion of the audit approach, the framework of this system incorporates the requirements of auditing standards related to internal control and fraud detection, including IT. Our IT professionals will perform the above steps as they relate to the IT systems and environment.



Throughout this process, we look for opportunities for you to improve your internal control and accounting procedures and will communicate our recommendations for improvement as appropriate. Copies of your documentation related to your internal control structure will be retained in our audit file. This documentation will be updated annually for any changes through discussion with you.

Audit Sampling

We use two basic approaches to audit sampling for tests of monetary balances: statistical sampling using our data extraction software's monetary unit sampling (MUS) approach, and nonstatistical sampling. Considerable judgment is required in determining the appropriate values for the inputs used to compute the sample size. Sample sizes will depend on the population size, desired level of confidence, and tolerable deviation.

The following five factors are among those considered when using MUS or nonstatistical sampling:

- Desired level of confidence in or assurance from the sample
- Tolerable misstatement in dollars or tolerable deviation rate
- Expected misstatement in dollars or expected deviation rate
- Population size in dollars or number of items
- Number and total dollar amount of individually significant items in the population

Final Substantive Testing



We'll perform final substantive work for the audit. We'll also perform substantive analysis of commitments, contingencies, and legal matters; and review of the management discussion and analysis, footnote disclosures and statistical section. Procedures include the following:

- Conduct an analysis of the detail of changes to certain accounts such as capital asset, long-term debt, and investment accounts
- Confirm existence of certain assets, such cash, investments, and receivables
- Perform independent valuation testing of investments
- Perform predictive analytical tests using specific data to develop expectations and/or procedures, such as agreeing information to supporting documentation
- Test approvals, timeliness of submission, and trace data to the general ledger for federal and state programs
- Perform a holistic review of the financial statements in light of the results of other auditing procedures at the conclusion of the audit

After reviewing your ACFR, we've identified a number of areas that we'll focus on during the audit.

Significant Audit Area	Planned Audit Assurance From			
	Risk Assessment	Test of Controls	Analytical Procedures	Test of Details
Cash and investments	✓	✓		✓
Grant revenues and receivables	✓	✓		✓
Charges for services revenues and receivables	✓	✓	✓	✓
Tax revenues and receivables	✓		✓	✓
Inventory	✓	✓	✓	✓
Capital assets	✓	✓	✓	✓
Long-term debt	✓	✓		✓
Fund balance / net position	✓			✓
Payroll expenditures	✓	✓	✓	

Significant Audit Area	Planned Audit Assurance From			
	Risk Assessment	Test of Controls	Analytical Procedures	Test of Details
Materials and services expenditures and payables	✓	✓	✓	✓
Pension, OPEB, and other liabilities	✓			✓
Interfund transactions	✓			✓
Financial reporting	✓			✓
Federal grant compliance	✓	✓		✓

Post-fieldwork and Reporting

We don't like surprises, and neither do you. That's why we hold an exit meeting with management at the end of interim and year-end fieldwork to discuss any findings, open items, or other issues—including the results of our audit (or fieldwork testing). This allows management to check that our findings are accurate as well as informing them of issues. After we've determined the points are valid, we'll provide draft reports to review prior to final issuance.

We'll present the financial statements and the communication letters at a City Council meeting at the conclusion of our audit.

Report Delivery

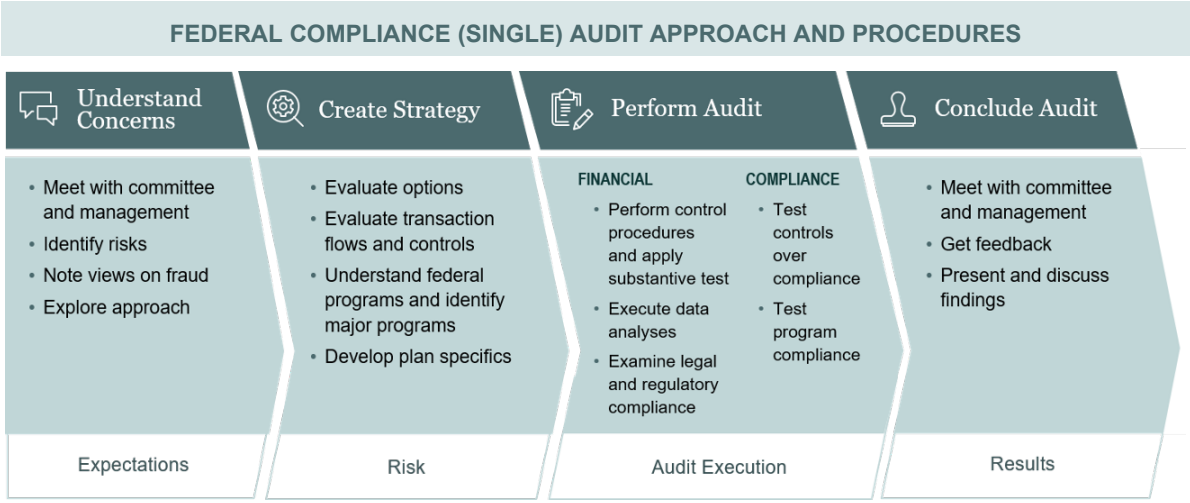
Our firm policy is to deliver the audit reports and finalize our working papers as soon as possible after the completion of fieldwork. We commit to meeting all applicable deadlines for your audit, assuming we're provided all necessary information and data (i.e., client-prepared schedules and completed financial statements) in a complete and timely manner, and as long as no unexpected events beyond our control occur (i.e., material weaknesses in internal control or illegal acts noted during the audit). Our plan is to issue all of the reports prior to the deadlines noted in your request for proposal (RFP).

Pertinent Management Letters

It's customary for our firm to produce a management letter and communicate verbally and in writing in conjunction with each engagement. The audit process provides an opportunity to assess performance and trends, identify opportunities to improve internal controls and/or accounting efficiency, and spot emerging needs or opportunities. By reporting these conditions and opening them to discussion, the management letter can play an important role in maintaining the financial health of the organization.

TOUCHPOINTS THROUGHOUT THE YEAR

Part of the way we can be more collaborative and serve you as a business advisor, not just an auditor, is by meeting with you outside of audit time. We call these **Meaningful Meetings** and plan at least four of them throughout the year. We can stay up to speed on changes in your business and you'll hear about outside impacts to your business.



Given our vast experience in this area and our sizable Government Services Practice, we have a deep understanding of the challenges involved in adhering to grant requirements at all levels: federal, state, and local. We understand federal compliance audit principles and the compliance requirements contained in the Office of Management and Budget (OMB) Compliance Supplement as well as other sources of compliance requirements. We maintain relationships with the Government Accountability Office (GAO), OMB, and several federal and state agency personnel. This allows us to communicate with them directly to determine their specific needs and requirements from the audit process.

Our general audit approach follows the guidelines and framework in Government Auditing Standards (GAS) and the Uniform Guidance for Federal Awards. This approach is risk-based, beginning with the identification of major programs for audit and the related applicable compliance requirements described in the OMB Compliance Supplement, grants, and contract agreements.

Planning for the Federal Compliance Audit

The process begins with a review of your schedule of expenditures of federal awards and consideration of the requirements of the Uniform Guidance for Federal Awards, your grants and contract agreements, and GAS. This is followed by:

- An assessment of each federal program and the associated audit risks to determine which are major programs to be audited
- Further assessments of:
    - Technology and your organization
    - Materiality
    - Internal controls in place for each program
    - State and local compliance requirements
    - Results of desk reviews and on-site reviews by regulatory agencies
    - Design of an audit approach specifically fitted to the circumstances that allows for a high-quality and efficient audit

Determining Applicable Laws and Regulations for the Federal Compliance Audit

- Review of the OMB Compliance Supplement, grant agreements, contracts, and related publications to determine the applicable compliance requirements for each major program
- Analysis of instructions from pass-through agencies and existing regulatory guidance
- Management inquiries
- Review of communications from regulators and relevant national and state accounting bodies

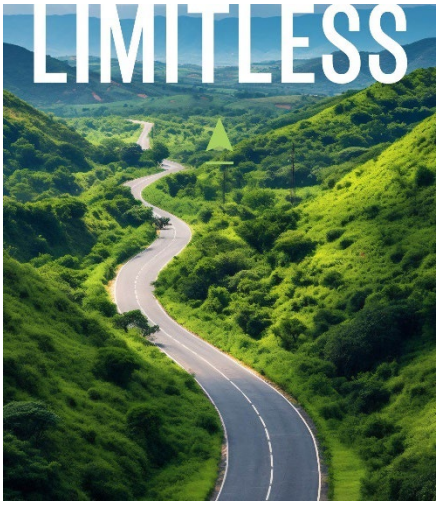
Drawing Audit Samples for the Federal Compliance Audit

- Specific tests of internal control and of compliance are designed and may include the use of audit samples.
- Appropriate sampling techniques are determined and tailored to the particular test.
- Data extraction software may be used.

Reporting Noncompliance and Findings

- We use a tiered approach that assesses the significance of an observed error, potential lack of effective control mechanism, or instance of noncompliance.
- We use an assessment that includes the materiality of the issue to each major program and an analysis of the pervasiveness of the issue.
- We identify and report only those major systemic problems that put the organization at risk or constitute significant noncompliance as required by professional standards. Isolated instances and administrative errors not required to be reported more broadly are usually reported only to management.

D. COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE



Your auditor is required by auditing standards to communicate certain matters to those charged with governance of your organization, such as your City Council, and with management. Such communications are required when planning the audit as well as when the audit is complete.

In the planning phase, we'll communicate such matters as our responsibilities concerning the financial statement audit, independence matters, and the planned scope and timing of the audit. At the outset of the engagement, we'll strive to create two-way communication so we can hear from you about matters you consider relevant to the audit, such as strategic decisions that may significantly affect the nature, timing, and extent of audit procedures; the suspicion or the detection of fraud; or other concerns you have.

At the conclusion of the audit, we'll communicate the results of our audit and significant findings or issues from the audit. These may include our views about the qualitative aspects of your significant accounting practices, including accounting policies, estimates, and financial statement disclosures. We'll also communicate material audit adjustments and uncorrected misstatements. In addition, we're required to communicate to you all significant deficiencies and material weaknesses.

Finally, our communication typically includes best practices, exceptions encountered during testing, other deficiencies in internal control that aren't considered material weaknesses or significant deficiencies, and recommended areas of improvement.

FREQUENCY AND TYPE OF COMMUNICATION

We'll communicate with the City's audit and board through in-person meetings to present the results of the financial statement audits performed as well as a formal written report. Additional meetings may be arranged and can be facilitated in person and/or by phone. Communication with management will occur during fieldwork in the form of entrance and exit meetings at the end of fieldwork as well as periodic updates throughout the course of fieldwork with questions regarding any issues that are identified.

Type of Communication	Frequency	Method
Draft report	Once, following fieldwork	In person or email, as requested
Final report	Once, following review of draft	In person
Ongoing communication	Ongoing throughout the year	In person, email, and phone
Leadership check-ins	Annually or semiannually	Phone
Industry communications	Bimonthly or quarterly	Email Alert or Insight
Webcasts	As scheduled (on average, quarterly)	Scheduled and on-demand
Seminars and events	As scheduled	In person

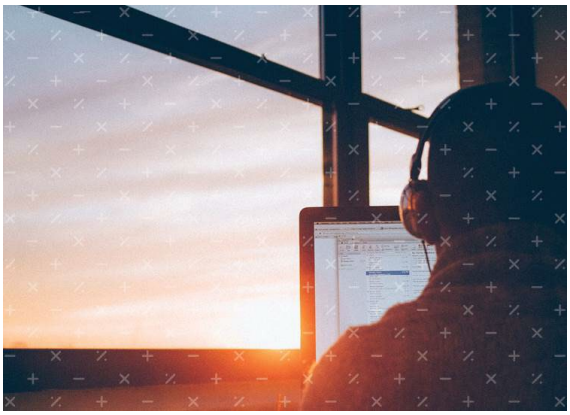
E. TECHNOLOGY IN THE AUDIT

In today's fast-paced business environment, we use a wide range of technological tools to bring efficiency and accuracy to every engagement. Here are some of the standard firm technology tools we may use in your engagement:

- **Audit Command Language (ACL)** is a high-powered, data-mining tool. Using ACL, our team can analyze up to 100% of data populations of nearly any size and quickly extract useful information. Our analysis of your data is more efficient, and we can identify exceptions faster using ACL's hundreds of built-in data analysis commands and tools. It also allows us to scope large data sets and drill down based on various characteristics.
- **ProSystem fx Engagement** is our trial balance and paperless audit documentation software. This software electronically links all efforts we use in the audit process. After obtaining your data and importing or scanning it into the system, our auditors can access the full working paper files from any location with internet access—or synchronize documents ahead of time to our fully encrypted hard drives when working without internet access. We then document our audit procedures using custom templates in Microsoft Excel and Word, and Adobe Acrobat.
- **MindBridge** is a data science and machine learning platform. This software is used in our journal entry testing procedures, which are required on all audits. Specifically, it is used for non-PCAOB audits. This tool uses techniques to uncover outliers and anomalous transactions for 100% of transactions in a given general ledger data set.
- **Kira** is a patented machine learning software that identifies, extracts, and analyzes content in contracts and documents with unparalleled accuracy and efficiency. This software can be used to scan documents such as loan or lease agreements, to help us identify critical components for the audit.

- **DataSnipper** is an intelligent audit platform within Excel that accelerates the speed and quality of your audit by 10 times. Specialized in tests of details, tests of controls, walkthroughs, contract reviews, and other audit procedures, this tool reads PDF or other non-excel-based documents and pulls out pertinent information for our auditors to use in testing.

MOSS ADAMS CLIENT PORTAL



As a client-centric advisory firm, Moss Adams is focused on elevating the digital servicing experience for our clients. To do this, we use our client portal, a secure web-based tool that easily transfers and temporarily stores sensitive documents related to your engagement. The portal can accommodate extremely large data files, and because it's a private portal, it's also vastly more secure than email or physical media. The portal stores data files on Moss Adams servers located at our off-site commercial data center. It's designed to be user-friendly and accommodate the way your team works, while simultaneously streamlining the file-sharing process and accelerating the transfer of your files.

The portal creates a single entry point for all things Moss Adams—whether providing engagement documents, checking status, or getting relevant accounting, consulting, or wealth management information. This is a self-managed, simplified way for our clients to engage and interact with Moss Adams on a value-added, differentiated basis.

EMERGING AUDIT TECHNOLOGY

At Moss Adams, we continually explore new ways to advance our business intelligence and technology tools so we can stay ahead of disruption in our profession and continue to modernize our audit approach. The following are some of the most leading-edge tools our teams are using to increase the efficiency, learning, and value we deliver to clients during the audit process:

- **DataRobot** is a tool that allows our professionals to develop predictive models that can be applied to a wide variety of problems and opportunities associated with unstructured and structured data. Application within our assurance practice has included providing additional risk-driven insights to our clients and engagement teams, increasing the value proposition of our approach.
- **Robotic Process Automation (RPA)** is a cutting-edge form of business process automation technology. RPA helps automate redundant processes such as data mining and entry, freeing up our practitioners to focus on analyzing and interpreting information that will provide our clients with valuable insights. For example, we could use RPA to teach a computer to input information from a website into a spreadsheet for further analysis—ultimately leading to more advanced analytics.
- **Data visualization** isn't necessarily a new technology, but leveraging it within our assurance practice has proven to further increase our effectiveness in delivering service to our clients. We've introduced technologies such as Tableau and Microsoft PowerBI within our engagement processes, resulting in advanced visualization of client data which we utilize during our engagements and share with our clients, increasing insight into important operational data.

- **Workflow automation** products help automate redundant processes to assist our people in analyzing data and various pieces of the processes. The software is designed to make advanced analytics automation accessible to any data worker. It allows us to easily transform and cleanse data sets so we can start our real work faster. It also allows us to link various data sets together to increase our analytical capabilities. We currently use this tool for quality control steps and data transformation in the assurance practice and have many proof-of-concepts in flight.



- **Machine learning** tools leverage advanced algorithms and data analysis techniques to automate processes, uncover insights, and enhance decision-making. We use machine learning tools like MindBridge and Kira to assist auditors in analyzing content from contracts and documents. These tools aid in journal entry testing procedures by identifying outliers and anomalous transactions, providing a comprehensive analysis of all transactions within a general ledger dataset.

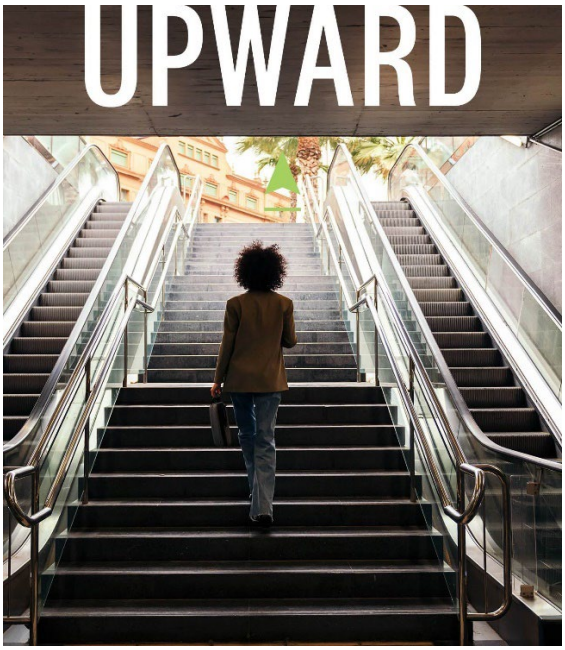
2. Proposed Timeline

The following is a proposed first-year engagement schedule for the City. We'll discuss any adjustments you may need when we meet with you.

Service Description	Proposed Timing	Location
AUDITOR TRANSITION		
Schedule to meet with your prior auditor to review their working papers	August or September 2024	On-Site or Remote
AUDIT PLANNING		
Meet with management for pre-audit planning and to obtain an understanding of systems, internal controls, and current-year issues	August or September 2024	On-Site
Provide management with a detailed list of items needed to perform the audit, including the timing of when items are needed	September 2025	Remote
Perform fiscal year-end inventory count checks	End of September / Early October 2024	On-Site
Send confirmations of cash, investment, and other accounts as deemed necessary	October 2024	Remote
AUDIT FIELDWORK		
Perform interim audit fieldwork and tests of internal controls	December 2024	On-Site
Perform substantive audit fieldwork	January 2025	On-Site
REPORT PREPARATION		
Present draft of financial statements, audit report, and management letter to senior management	By March 5, 2025	On-Site or Remote
Issue audit report, and management letter to the audit committee or board of trustees	By March 15, 2025	On-Site or Remote
BOARD COMMUNICATIONS		
Present final audit results to the City Council	March or April 2025	On-Site or Remote

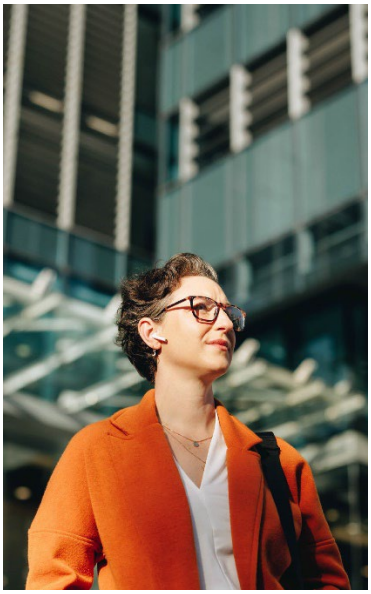
Meeting Deadlines

Our firm's organization is well suited to remaining nimble when unforeseen issues arise with your audit. Overall, the best way to make sure deadlines are met is careful planning. That's why we're so insistent about meeting with your team well before the audit to agree on responsibilities and deadlines and to be proactive about addressing potential issues. In addition to planning, our relatively low staff turnover makes it extremely likely that your team will remain consistent throughout the audit and even from year to year. The further value in a consistent team is they'll be familiar with the City, which leads to a more efficient audit.



Our firm's staff is also used to being flexible, and our firm's philosophy means an auditor doesn't work for a particular office or region—they're part of a firmwide team and will go where they're needed at a moment's notice. Firmwide, our governmental team has more than 300 professionals who are experienced and qualified to step in if needed to meet your audit deadlines. Finally, our partners are invested with a large amount of decision-making authority, and issues can often be resolved without going outside of your service team. However, if an issue arises where we need to consult with our national office, they're just a phone call away, and decisions are made as quickly as needed. As with any client service provider, we understand the importance of keeping your business running on schedule, and we're used to being flexible to meet our clients' needs.

3. Your Strategic Resource



You're not the average City, and we're not the average accounting firm. We seek out clients we're motivated to work for and work with, building collaborative and meaningful relationships with them. When you invest in Moss Adams as your service provider, you invest in the future of your city. We're on the ground with our clients when they need us, on the phone answering questions, and constantly maintaining awareness of industry changes through a combination of association participation and continuing education. Beyond that, our team members and partners will share regular insights and work to uncover any opportunities for the City to achieve your goals, simplify your processes, or improve your financial health.

We promise to be proactive, candid, accessible, and knowledgeable—always ready to share our expertise, but seeking first to listen to make sure we understand your operations, your unique needs, and how we can help. It's the innovative way we apply those skills to your specific circumstances that sets Moss Adams apart.

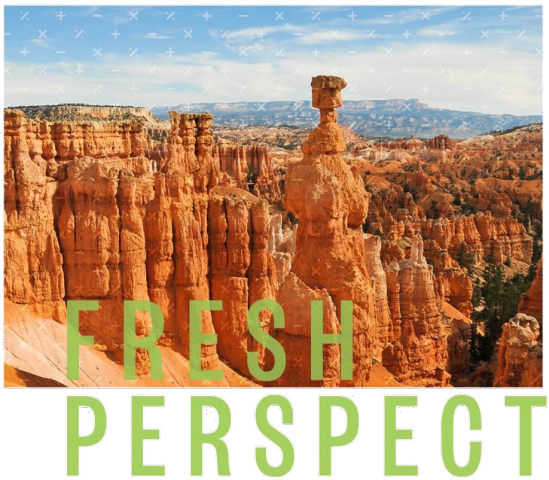
We understand your needs aren't limited to any given engagement or even any given service. Delivering a full spectrum of accounting, consulting, and wealth management services, we offer our perspective to help you conquer challenges as you plan for what's next. The benefit to the City is that our firm can surpass the level of support and value offered by a standard accounting firm or even many of our middle market–focused peers. If you have questions related to any audit, tax, or consulting matters outside of your engagement team's expertise, we'll introduce you to the appropriate resource within our network and meet with you to discuss your options. We're well positioned to meet not only your immediate service needs, but also other needs that arise over time.

For instance, in addition to our assurance services, we have a broad array of consulting and value-added services to offer. Like all our professionals, the people who make up your engagement team offer a wealth of experience and are trained to identify opportunities for improvement that fall outside typical audit work. Indeed, attention to a broad range of financial and operational disciplines is an approach that's hardwired to our practice. We do this because we place a high value on having peripheral vision when it comes to your organization and operations. It's the difference between being a trusted business resource and just an auditor.

Our holistic approach is grounded in a focus on reducing risks, strengthening controls, and enhancing performance. Performance and internal audits, cybersecurity and technology audits, and construction and capital program audits are core components of our services. For instance, our performance audits focus on department, function, and program economy, efficiency, and effectiveness. Our internal audits focus on assessing select key controls in areas deemed important to protecting assets and resources, as well as processing and reporting timely financial information. Cybersecurity and technology audits concentrate on data security and a wide range of technology compliance requirements. Capital program and construction audits focus on measuring uncertainty related to manageable functions and processes and ensuring costs comply with contract requirements.

Below is a summary of each of the services noted above plus a partial list of consulting services we offer to governments. Though we offer these services, we wouldn't undertake any consulting projects for you in the future that would in any way impair our independence as your auditor.

Performance Audits



Moss Adams operates a full-service government audit and consulting practice that serves city, state, county, tribal, federal, and special purpose district governments. We have been a leader in government performance audits for over 30 years and typically perform 20 to 30 performance audits each year.

Performance audits; policy, and procedure compliance audits; management reviews; IT audits; and internal controls assessments are frequent components of the government services we provide. Our team is very knowledgeable of the unique requirements of city governments, and we have earned recognition and an outstanding reputation for our services based on a solid track record and discriminating analysis.

Our performance audit professionals come from government, private industry, and public accounting. Our leadership team is comprised of professionals with more than 25 years of average professional experience. Our firm's training requirements for performance audit staff help make sure that our knowledge remains current. Unlike many of our competitors, Moss Adams has a dedicated team that conducts performance audits and other similar consulting projects year-round, resulting in an experienced team that can bring best practices and project efficiencies to the City.

Internal Audit Solutions

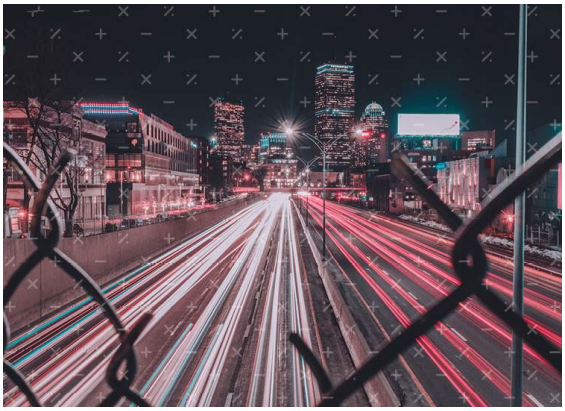
Despite the mounting pressures and challenges you face, you can achieve your organization's goals, improve your local capability and efficiency, and reduce your compliance costs. Moss Adams can help you implement a cost-effective internal audit function that will be valued by your management and board members.

We can work with you to address challenges, such as the following:

- Audit/Finance committee expectations
- Internal control problems
- Inefficient business control processes
- High fixed internal audit costs
- Unfulfilled internal audit needs
- Insufficient coverage of information technology
- Compliance failures

Cybersecurity Consulting Services

Today, nearly all business and financial operations are technology driven, making IT systems central to your organization's sustainability. This means nothing's more important than being sure of the security and availability of those systems and protecting both your sensitive corporate information and the personal information of your employees and customers.



Our proven methodologies empower you to make decisions to help keep your IT systems safe and operational. We can provide an independent review and analysis of your organization's cybersecurity and related practices, including network infrastructure design, network perimeter protections, anti-malware and data leakage strategy, mobile device security, system security controls, backup and restoration processes, physical access controls, policies and procedures, and security management. Your team of cybersecurity consultants will be made up of skilled veterans with experience in the government industry.

Our cybersecurity consulting services include the following:

- Disaster recovery and business continuity planning
- Application code security reviews
- Web application penetration testing
- Security analytics
- Network vulnerability assessments and penetration testing
- IT security assessments
- Social engineering
- Wireless network assessments

IT Audits and Consulting

We're very familiar with a wide spectrum of software and hardware used by governments and have helped many organizations with technology planning, networking, and related IT issues. Our team can help your organization update systems, evaluate the range of options, and integrate current and future needs into a practical and sensible systems solution.

Technology Assessments

All too often management information systems don't meet an organization's needs. As business changes, many organizations quickly outgrow their existing technological capabilities. The purpose of a technology assessment is to evaluate the efficiency and effectiveness of current systems' infrastructure and environment in contributing towards the organization's overall goals and objectives.

Construction Audits

Our consulting team has significant experience performing construction cost and compliance audits. We've audited numerous large-scale public and private construction projects valued from $2 million to $3.5 billion, including many municipal projects. We complete many construction projects each year, ranging from full program reviews to close-out audits. In these engagements, we've acted as the principal auditor.



We bring the requisite understanding and knowledge of construction management methods, contracting strategies, project controls, and engineering to conduct successful construction audits. This team—consisting of skilled professionals and performance auditors—has completed multiple construction audits and is familiar with different types of construction contracts and project delivery methodologies. We've worked directly with general contractors and/or construction managers on issues arising out of schedule delays, construction quality, change orders, excess charges, and project progress reporting.

We understand site requirements as well as local and state regulation and compliance issues. Our team includes professionals who have outstanding credentials, capabilities, and knowledge of the construction industry along with the skills and capabilities of certified construction auditors needed for the engagement. Our combined professional accounting, engineering, and construction expertise will be of specific value to the City.

Benefit Plan Audit Services

Our Employee Benefit Plan Services group offers a wide variety of administration, consulting, and plan accounting services. These services are designed to maximize your competitive position in attracting and maintaining high-quality employees, while making sure of your compliance with regulations and laws regarding employee benefits.

Information Systems Planning

The effective application of technology is a major strategic and competitive challenge in contemporary business. Effective planning is essential to make sure that investments in technology translate into competitive advantage and bottom-line results.

SCORE!

SCORE! is a diagnostic consulting service that helps our government clients assess the effectiveness of their internal systems and operating procedures. In a SCORE! engagement, we conduct assessments that help locate and eliminate common problems that can lead to long-term financial harm for the organization. This service is a fully customized modular tool that's adaptable for different settings and circumstances.

Strategic Planning

The exempt industry is experiencing tremendous change under overwhelming constraints. Organizations are realizing the need to rethink strategies to survive and thrive in the future. Now, more than ever before, strategic planning has become a critical issue for exempt organizations. We encourage our clients to think, plan, and act strategically for the future. We've found that the most successful organizations today have a clear sense of purpose, effective leadership, and a comprehensive plan.

Policy Development and Documentation

Policy guides the intended use and purpose of systems within an organization and frequently must be addressed before system planning. Because policy-level issues often span the business functions of an organization, our involvement frequently addresses high-level policy and procedure issues.

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D. Cost of Services

1. Expected Hours and Total Cost Information

For our clients, it's about more than the dollars you pay at the end of the day; it's about value. Consider both the tangible and intangible benefits of working with us. You'll get solid and timely deliverables. But more than that, the experience you'll have working with forward-thinking, industry-specialized professionals who work side by side with you to explore new possibilities is where you'll see the value. Invest in your future prosperity and experience a different style of service with us.

Attachment A

Not to Exceed Cost for Proposed Audit Service Schedule - City of Idaho Falls

In accordance with the Request for Proposal for Professional Auditing Services issued by the City of Idaho Falls, Idaho, the firm referenced below hereby submits the following hourly fee quotation, hours proposed for all positions to be assigned to the audit, and total cost proposal for the City of Idaho Falls:

Fiscal Year Ended September 30, 2024 (Year 1)

Key Personnel	Financial Statement Audit Hours	Single Audit Hours, Per Major Program	Passenger Facility Charge (PFC) Program	Total Hours	Hourly Rate	Total Cost
Engagement Partners	8	3	2	13	$ 645	$ 8,385
Engagement Manager	125	7	5	137	$ 450	$ 61,650
Engagement Senior	150	15	8	173	$ 270	$ 46,710
Engagement Staff	240	35	20	295	$ 220	$ 64,900
Clerical/Support Staff	-	-	-	-	$ -	$ -
Subtotal	**523**	**60**	**35**	**618**		**$ 181,645**
				-		
Other Costs (Travel, printing, supplies, materials, etc., Add more lines as needed)						
1 - Travel Costs						$ 15,500
2 - Less Discount						$ (42,145)
3 -						$ -
4 -						$ -
Total Other Costs						**$ (26,645)**
Total Cost Proposal, Year 1						**$ 155,000**

Attachment A-Not to Exceed Cost for Proposed Service Schedule-City of Idaho Falls 1 of 3

Attachment A

Not to Exceed Cost for Proposed Audit Service Schedule - City of Idaho Falls

Fiscal Year Ended September 30, 2025 (Year 2)

Key Personnel	Financial Statement Audit Hours	Single Audit Hours, Per Major Program	PFC Program	Total Hours	Hourly Rate	Total Cost
Engagement Partners	8	3	2	13	$ 668	$ 8,684
Engagement Manager	125	7	5	137	$ 466	$ 63,842
Engagement Senior	150	15	8	173	$ 279	$ 48,267
Engagement Staff	240	35	20	295	$ 228	$ 67,260
Clerical/Support Staff	-	-	-	-	$ -	$ -
Subtotal	**523**	**60**	**35**	**618**		**$ 188,053**
				-		
Other Costs (Travel, printing, supplies, materials, etc., Add more lines as needed)						
1 - Travel Costs						$ 14,750
2 - Less Discount						$ (42,378)
3 -						$ -
4 -						$ -
Total Other Costs						**$ (27,628)**
Total Cost Proposal, Year 2						**$ 160,425**

Fiscal Year Ended September 30, 2026 (Year 3)

Key Personnel	Financial Statement Audit Hours	Single Audit Hours, Per Major Program	PFC Program	Total Hours	Hourly Rate	Total Cost
Engagement Partners	8	3	2	13	$ 691	$ 8,983
Engagement Manager	125	7	5	137	$ 482	$ 66,034
Engagement Senior	150	15	8	173	$ 289	$ 49,997
Engagement Staff	240	35	20	295	$ 236	$ 69,620
Clerical/Support Staff	-	-	-	-	$ -	$ -
Subtotal	**523**	**60**	**35**	**618**		**$ 194,634**
				-		
Other Costs (Travel, printing, supplies, materials, etc., Add more lines as needed)						
1 - Travel Costs						$ 15,000
2 - Less Discount						$ (43,634)
3 -						$ -
4 -						$ -
Total Other Costs						**$ (28,634)**
Total Cost Proposal, Year 3						**$ 166,000**

Attachment A

Not to Exceed Cost for Proposed Audit Service Schedule - City of Idaho Falls

Check if using a substitute form ☐

I hereby certify that the undersigned is authorized to represent the firm stated below, and empowered to submit this bid, and if selected, authorized to sign a contract with the City of Idaho Falls, for the services identified in the Request for Proposal.

Firm Name: Moss Adams LLP

Signature: 

Printed Name Keith Simovic

Title: Partner

Date: 7/23/2024

Attachment A-Not to Exceed Cost for Proposed Service Schedule-City of Idaho Falls 3 of 3

Fee Details

Subject	The Details
Client Acceptance Procedures	The scope of work and fee quotes are subject to our client acceptance process, which: 1) verifies that all parties understand the specific services we're being asked to perform; 2) ensures contract terms are acceptable to both parties and in agreement with professional standards; and 3) confirms we've staffed the engagement with individuals qualified with the necessary experience to fulfill our commitments to our prospective client. We'll also need to complete our inquiries of your former auditor as required by our professional audit standards.
First-Year Costs	We acknowledge that changing auditors can be disruptive to your staff's routines since a new audit team needs time to learn your systems. We'll absorb all transition costs.
Progress Billing	Progress billings are based on hours and expenses completed at the time of billing. Bills are due upon receipt. We reserve the right to charge interest on accounts over 30 days past due. Up to 75% of each annual audit fee will be billed through our progress billings prior to issuance of the audit reports. Our billings will itemize the financial statements, single audit, and passenger facility charge audits.
Expenses	Our planned travel costs are built into our Not to Exceed Cost for Proposed Audited Services Schedule – Attachment A. Travel time is billed at one-half our standard rates. Moss Adams will include a standard 5% administrative and technology fee as part of standard expenses on all engagements. This fee covers certain costs that some firms bill separately, including tax and report processing charges, confirmation fees, filing fees, technology fees, and administrative billable time.

Subject	The Details
Cost Overruns	During the course of the audit, we'll measure our progress against our planned budget. If situations arise that are significantly different than our expectations, we'll bring them to your attention immediately and discuss various options before we proceed. We'll meet weekly during the course of fieldwork with the appropriate parties to ensure there are open lines of communication between our organizations.
Future New Audit, Review, and Accounting Standards	Our fee estimate discussed herein is based on accounting and professional standards that exist and are applicable as of the date of this proposal. To the extent that future rulemaking activities require modification to our audit approach, procedures, scope of work, etc., we'll advise you of such changes and the impact on our fee proposal. If we're unable to agree on the additional fees, if any, that may be required to implement any new accounting, auditing, and review standards that are required to be adopted and applied as part of our engagement, we reserve the right to withdraw from the engagement, regardless of the stage of completion.
Single Audit	Our fee estimate for the single audit is based on the assumption that you'll have one major program for fiscal year ending September 30, 2024, and that there may be more or fewer major programs in each subsequent fiscal year. If additional major programs are required to be audited, we estimate the additional cost at $12,000 per major program.
Predecessor Auditors	Our fee estimates are based on the assumption that the predecessor auditors will provide timely access to their audit working papers for the year ended September 30, 2023. Further, it's assumed that the audit work performed by the predecessor auditor will be adequate to support beginning balances.
Audit Preparation	Our proposed fees are based on the presumption that your books and records will be ready for audit and minimal audit adjustments will be required. If accounting assistance is required to reconcile accounts, we'll discuss the issues with you, and additional fees will be billed separately, at our standard rates. Additionally, our fee quote assumes that we won't identify any audit findings, including significant deficiencies or material weaknesses. If potential audit findings are identified, costs for investigating and reporting them will be in addition to our audit fees.

2. Technical Assistance

We understand that as part of the overall audit contract, the City expects to receive a variety of technical assistance from us throughout the fiscal year that may include inquiries regarding accounting, reporting, and internal control issues.

Routine Phone Calls and Emails

Our policy is to not charge for short telephone calls seeking miscellaneous advice unless those consultations require significant additional work or research. If a matter requires further follow-up, we'll discuss a fee estimate with you before incurring significant time.

Minor Research and Consultation

If we're requested to provide minor research or consultation service, we'll estimate the number of hours necessary to provide the requested services. We'll then provide a fee quote for your approval before commencing any work. Our fees for these services are billed at our standard billing rates listed in the Expected Hours and Total Cost Information section under Attachment A, by year.



3. New Accounting and Audit Requirements



The GASB is continuously issuing new accounting standards with varying implementation dates on topics as they see divergences in practices throughout the industry or based on new perspectives introduced by other accounting standard setters. You need an auditor who can assist you with navigation and practical application of these new standards.

As new GASB standards are issued, we typically summarize their purpose and implementation timing in communications that go out throughout the year (i.e., published articles or webinars). Many of our clients prefer us to present an accounting update to those charged with governance during either entrance or exit communications, or both. Prior to any presentation to those charged with governance, we take an in-depth look with management to discuss each new standard's potential impact and help them strategize on the best timing for implementation.

No new accounting pronouncements or audit requirements are expected to be implemented in the next three years; therefore, no additional audit fees will be assessed.

4. Development Resources/Training



As part of our service commitment to our clients, we offer training and resources to help you and your team stay up to date on industry developments and operational best practices used by other successful organizations we work with. As a valued Moss Adams client, you'll receive useful guides and additional thought leadership, plus access to industry-specific events and webcasts where your teams can earn CPE. Our commitment to you includes keeping you up to date on industry trends and providing timely advice on the impact of emerging industry issues so you can make smart, informed decisions about your organization.

We offer the following resources to our clients, free of charge.

Online Publications

Keeping you informed about changes in the financial landscape is one of our top priorities. We closely monitor regulatory agencies, participate in industry and technical forums, and write about a wide range of general as well as industry-specific accounting, tax, and business issues. The goal? To provide you with actionable information and guidance to help your organization succeed.

This information comes in two main forms, both delivered to you via email:

- **Alert.** Time-sensitive news about tax and regulatory changes.
- **Insight.** The big picture on accounting and business topics.



Webcasts



Continuing education is vitally important to us, and we're happy to share our knowledge with you and your staff. We offer a wide range of topical online seminars, many of which are archived and available on demand, allowing you to watch them on your schedule—play, pause, or resume later. Visit mossadams.com/industries/government-services to learn more and browse webcasts currently available on demand.

Currently Available On Demand

- Governmental Accounting Standards Board Updates (presented July 2024)
- 2024 Revisions to OMB Uniform Guidance (presented July 2024)
- Adopting the Current Expected Credit Losses (CECL) Standard (presented June 2024)
- Recognize Fraud Schemes Targeting Local Governments (presented June 2024)
- Achieve Your Goals with an Organizational Assessment (presented December 2023)
- ESG Reporting Considerations for Governmental Organizations (presented November 2023)

Other topics covered in our webcast series include the following:

- Cybersecurity
- Construction Audits
- Performance Audits

Seminars and Events



You'll be invited to attend numerous conferences and networking events presented by our firm and distinguished guest speakers. Our events are opportunities for you and your staff to meet our professionals, share best practices with industry peers, and earn CPE.

Professionals from our Government Services Practice have participated in the following events:

- Association of Government Accountants – local chapters
- Business of Airports Conference
- California Society of Municipal Finance Officers (CSMFO) Annual Conference
- Central Region Government Seminar
- GFOA Annual Conference
- Medford Governmental Accounting Conference
- National Airports Conference (NAC)
- National Council on Teacher Retirement (NCTR) Annual Conference
- New Mexico Society of CPAs (NMSCPA) Government Finance Experts Conference
- Oregon Government Finance Officers Association (OGFOA) Spring and Fall Conferences
- Oregon Governmental Accounting Conference
- Public Pension Financial Forum (P2F2) Conference
- Washington Region Governmental Technical Update/Seminar
- Washington Society of CPAs (WSCPA) Governmental Accounting & Auditing Conference

5. Special Request Fees

Fees for other services not listed in the fee table would generally be at our standard billing rates listed in the Expected Hours and Total Cost Information section under Attachment A, by year, subject to your approval prior to commencing the work. If any additional advice or service requires a significant time commitment, there will be an associated fee, which we'd discuss and agree with you before commencing additional work.



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E. Additional Information

Why Choose Moss Adams?

THE MOSS ADAMS DIFFERENCE



Three main differences set Moss Adams apart from other firms…

1 The first is our commitment to providing you with noticeably superior service. We believe it's not acceptable to assign only junior-level employees to smaller client engagements. Regardless of the scope of the engagement, or the complexity of a client's operations, each and every client deserves direct attention and involvement from us at the partner and senior manager levels. We lead with our experience and expertise, and that comes from having seasoned people who are knowledgeable about your industry, your challenges, and the services you need to help strengthen your financial position. Our own research with clients and prospects indicates that the client service part of our relationship is as important as the professional service part of our relationship. We'll always provide the City with exceptional client and professional service.

2 The second difference is the quality of the service you'll receive. Quality has always been the foundation of our business. It's core to our training, our values, and our attitude. Many of our policies, processes, and procedures regarding quality have been in place for decades and have served our clients well. We continuously review and improve on our strong foundation in order to meet the expectations of clients, regulators, and lawmakers. At the end of each year, our clients should be able to review the fees paid to Moss Adams and clearly conclude they received their money's worth.

3 The third difference is our commitment to regular, candid communication. Your service team will be in touch with you throughout the year. We'll develop and implement a communication plan to make sure we stay current with your service needs and that you always have access to your accounting professionals. You can expect reliable, frequent updates on such issues as new tax laws, industry reports, and events of interest. We'll return your phone calls promptly and resolve your concerns quickly and to your satisfaction.

When selecting a firm to conduct your audit services, you'll likely consider many factors: fees, experience, technical expertise, and knowledge of your industry. But there are other elements you'll want to take into account. These include the service team's quality and consistency of communication with your team, their reputation for being available to clients throughout the year, and the way they approach the relationship aspects of the engagement. In the end, the firm you deem a best fit for the City will be the one that not only meets your criteria, but also provides the greatest value for the investment of your time and resources. **That firm is Moss Adams.**

THE CLEAR BENEFITS FOR YOUR ORGANIZATION

The Benefit	How It Happens
More Efficiency and Effectiveness	We'll design an audit plan that's unique to your organization and based on areas deemed to have the highest risk. During the audit, the focus is on assessing and testing these areas. This approach focuses efforts on what's most important to you and the users of your financial statements and audit reports.
More Senior-Level Attention	Our approach relies on greater partner and manager involvement. Senior-level professionals monitor and supervise the engagement, and partners conduct their reviews in real time.
More Flexibility	We build reasonable flexibility into the audit timing to fit your schedule and needs.
More Relevant Analysis	We take the necessary time to analyze your operational issues, which allows us to provide valuable and practical insight from a third-party perspective.
More Timeliness and Efficiency	Our audit teams use proven technology to provide an efficient and effective audit, including data mining software tools to analyze volumes of data, secure online data warehouses to store audit files, and industry-tailored audit programs.

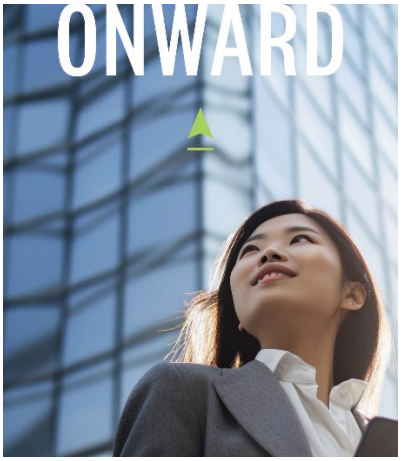
WE'RE PERSONALLY INVESTED

Distinguished for our depth of industry knowledge, we take the time to understand each client's situation, anticipate needs, and identify gaps before they become obstacles. This way, you can grow, manage, and protect your prosperity with confidence. We do more than just produce an audited financial statement. We go above and beyond for our clients, including the following:

- Staffing your team with professionals who are knowledgeable about your industry and the issues that could affect your organization
- Communicating with you not just during the engagement, but throughout the year
- Keeping your team consistent, so you don't have to take time away from growing your business to get new people up to speed
- Giving you access to our most senior-level practitioners around the firm
- Not just responding to your needs, but anticipating them
- Meeting with you frequently to discuss issues before they become problems
- Training your internal staff on technical issues to help you reduce future costs
- Keeping you aware of pertinent regulatory and accounting updates as they're issued

We're committed to forging a long-term working relationship with you, going beyond just the numbers. We provide you with added value we think you won't find at competing firms.

WE'RE LOOKING TOWARDS THE FUTURE: FIRM INNOVATION



At Moss Adams, we understand the importance of evolving to meet the changing needs of our clients and the world. That's why we foster a culture of innovation in everything we do. We believe that innovation is not just about staying ahead of the competition; it's about continuously finding new ways to add value to our clients' businesses. We encourage our people to think outside the box, challenge the status quo, and explore new ideas and approaches. Our commitment to innovation is reflected in our investment in cutting-edge technology and tools, our dedication to business transformation and sustainable growth, and our focus on inclusion and diversity.

We seek to innovate as a firm in the following ways:

Technology Innovation

- Our technology innovation team works diligently to explore emerging technologies, leverage analytical tools, and build new tools to maintain a competitive edge in the ever-evolving landscape of technology.
- Our technology innovation team provides our people opportunities to upskill through our micro-rotation program, enabling them to enhance their skills and deliver increased value to the engagement team.
- As emerging technologies continue to disrupt the market, our technology innovation team remains dedicated to researching and building out proof of concepts to provide engagement teams with new, more effective ways to serve our clients.

Business Transformation

- Our business transformation team considers our clients and the market to rethink how we function as a firm and make comprehensive changes to better meet the needs of our people and our clients.
- Through our focus on our business transformation goals, we seek to expand our people's skills, enhance efficiency, improve collaboration, center diverse perspectives, and maintain a fresh approach to our work.

Social Responsibility

- Since 1913, Moss Adams has been committed to responsible growth and the sustainability of our clients, people, and neighborhoods.
- In our effort to minimize our environmental impact, we've developed specific goals and policies related to the percentage of recycled materials and the total amount of supplies we use in our offices, the amount of water we withdraw, and the direct and indirect energy we consume.
- Our values of integrity and ethical behavior go beyond how we conduct ourselves in business—they extend to our cities and towns, neighborhoods, schools, and environment. Our commitment takes the form of volunteering, serving on boards, and making charitable donations—many of which are matched dollar for dollar by the Moss Adams Foundation.
- For additional information about our corporate social responsibility initiatives and progress reports, please visit our website at mossadams.com/about/social-responsibility.

WE'RE THE BEST OF BOTH WORLDS

We know how important it is to work with a local team—you need a solid relationship with accessible professionals, and it's reassuring to know your project lead is just down the road and available for a quick chat in the event you need them.

With Moss Adams, you'll get the personal connection of working with a small, local team, backed by industry-leading technical resources. Your team will personally collaborate with you on what works best for your organization, while bringing added insights from across multiple industries.

You'll find Moss Adams is a firm capable of handling all of your needs, and we're committed to providing you with a level of service and attention that exceeds our competitors. The best part is while we have the extensive capabilities of a large firm, your service is delivered in a personal manner you might associate more with a local or boutique provider. **That's the difference you'll experience with Moss Adams.**

Local Firm	Moss Adams	National Firm
Strong Local Presence	Strong Local Presence	
	Technical Depth	Technical Depth
Responsive	Responsive	
	Deep Bench Strength	Deep Bench Strength
Competitive Fees	Competitive Fees	
	Scalable	Scalable
	Focused Client Demographics	

MOSSADAMS

Appendices

Appendix A: Peer Review Report

Cherry Bekaert LLP
Your Guide Forward

Report on the Firm's System of Quality Control

To the Partners of Moss Adams LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Moss Adams LLP (the "Firm") applicable to engagements not subject to Public Company Accounting Oversight Board ("PCAOB") permanent inspection in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility
The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility
Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

Required Selections and Considerations
Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1® and SOC 2® engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion
In our opinion, the system of quality control for the accounting and auditing practice of Moss Adams LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies,)* or *fail*. Moss Adams LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Atlanta, Georgia
October 10, 2023

AICPA

National Peer
Review Committee

October 19, 2023

Jeffrey Brown
Moss Adams LLP
999 3rd Ave Ste 2800.
Seattle, WA 98104-4057

Dear Jeffrey Brown:

It is my pleasure to notify you that on October 19, 2023, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is October 31, 2026. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,



Michael Wagner
Chair, National PRC

+1.919.402.4502

cc: John Klisch, Erica Forhan

Firm Number: 900010050024 Review Number: 602495

Appendix B: Insurance Certificates

LIABILITY INSURANCE CERTIFICATE

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 6/26/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Zina Saeed	
Lemme, A Division of EPIC 111 West Campbell Street 4th Floor Arlington Heights IL 60005	PHONE (A/C, No, Ext): 847-385-6800	FAX (A/C, No):
	E-MAIL ADDRESS: PSGCerts@lemme.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Swiss Re International SE and Various	
INSURED Moss Adams LLP Moss Adams (Cayman) LP 3rd Floor One Capital Place Shedden Road George Town VI KY1-1202	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 909917471 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	☐ UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	☐ DED ☐ RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYER'S' LIABILITY Y / N						☐ PER STATUTE ☐ OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ N / A						E.L. EACH ACCIDENT	$
	(Mandatory in NH)						E.L. DISEASE - EA EMPLOYEE	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT	$
A	Professional Liability			FN2412241	7/1/2024	7/1/2025	Each Claim Aggregate	$1,000,000 $1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER	CANCELLATION
Parties at Interest	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE

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WORKER'S COMPENSATION INSURANCE CERTIFICATE

CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY) 10/30/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

Holder Identifier :

PRODUCER	CONTACT NAME:	
Aon Risk Services Central, Inc. Chicago IL Office 200 East Randolph Chicago IL 60601 USA	PHONE (A/C. No. Ext): (312) 381-1000	FAX (A/C. No.): (312) 381-7007
	E-MAIL ADDRESS:	

INSURED	INSURER(S) AFFORDING COVERAGE	NAIC #
Moss Adams LLP 999 Third Avenue Suite 2800 Seattle WA 98104 USA	INSURER A: Valley Forge Insurance Co	20508
	INSURER B: The Continental Insurance Company	35289
	INSURER C: National Fire Ins. Co. of Hartford	20478
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 570102473134 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. Limits shown are as requested

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
C	X COMMERCIAL GENERAL LIABILITY			5088714197	10/31/2023	10/31/2024	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE [X] OCCUR			General Liability			DAMAGE TO RENTED PREMISES (Ea occurrence)	$1,000,000
							MED EXP (Any one person)	$15,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						PERSONAL & ADV INJURY	$1,000,000
	POLICY PRO-JECT [X] LOC						GENERAL AGGREGATE	$2,000,000
	OTHER:						PRODUCTS - COMP/OP AGG	$2,000,000
A	AUTOMOBILE LIABILITY			5088714166	10/31/2023	10/31/2024	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	ANY AUTO			Auto			BODILY INJURY (Per person)	
	OWNED AUTOS ONLY [X] HIRED AUTOS ONLY						BODILY INJURY (Per accident)	
	SCHEDULED AUTOS [X] NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	
B	UMBRELLA LIAB OCCUR						EACH OCCURRENCE	
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	
	DED RETENTION							
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			5088714183	10/31/2023	10/31/2024	[X] PER STATUTE OTH-ER	
B	ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N]	N/A		Workers Compensation 5088714216	10/31/2023	10/31/2024	E.L. EACH ACCIDENT	$1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE-EA EMPLOYEE	$1,000,000
							E.L. DISEASE-POLICY LIMIT	$1,000,000

Certificate No : 570102473134

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER	CANCELLATION
Evidence of Insurance Evidence of Insurance - IL 60601 USA	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE *Aon Risk Services Central, Inc.*

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Memorandum

File #: 25-300 **City Council Meeting**

FROM: Pam Alexander, Municipal Services Director
DATE: Friday, June 27, 2025
DEPARTMENT: Municipal Services

Subject
Donation of Harris Tait 9100 Handheld Radios to North Bannock Fire Department

Council Action Desired
☐ Ordinance ☒ Resolution ☐ Public Hearing
☐ Other Action (Approval, Authorization, Ratification, etc.)
Approve the donation of 20 Harris Tait handheld radios to the North Bannock Fire Department and give authorization to the Mayor and City Clerk to execute the necessary documents (or take other action deemed appropriate).

Description, Background Information & Purpose
The Fire Department recommends the donation of 20 Harris Tait 9100 handheld radios collectively valued at approximately $100.00 to the North Bannock Fire Department. The radios are no longer being used by the Idaho Falls Fire Department.

Alignment with City & Department Planning Objectives



☐ ☐ ☐ ☐ ☐ ☒ ☐ ☐
The donation of the handheld radios supports the good governance community-oriented result by prioritizing city surplus to support other public safety entities within southeast Idaho.

Interdepartmental Coordination
The Fire Department requests the approval of donating the radios to the North Bannock Fire Department.

Fiscal Impact
N/A

Legal Review
The Legal Department concurs that the desired Council action complies with State Statute §67-2322 and City Resolution 2015-01.

A-Surplus Item ID form

Date 6/25/2025

1. _____ ...2. _____
Division Head *Department Director*

MUST BE FILLED OUT COMPLETELY please

Disposal Code: *Mark 1*

	Surplus item		Excellent
	Recyclable item		Good
	Bid Sale	X	Fair
	Garbage / Trash *(remove property tag & attach to this form)*		Unfixable
X	Other: Donation		Safety hazard or issue

Condition: *Mark 1*

Department Information

Barcode – Tag number	
Division	
Department	Fire

Description *(Desk, chair ,,printer Computer, etc)*	Handheld Radio
Year	2009
Manufacture	Tait
Model	TP9100
Serial Number	See Attached for Serial #'s
Value (*if any*)	$50 per radio

Misc. Info: Surplus handheld radios that have been replaced. Donation to North Bannock Fire Department

PO # *Purchase Order* For use by Property Mgr	

Tait Radio S/N

21051098

21048937

21051108

21051114

21048942

21051079

21051592

21051456

21051454

21051564

21051112

21051584

21048953

21051577

21051428

21051594

21051579

21051095

21051598

21259262

RESOLUTION NO. 2015-01

A RESOLUTION OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, MEMORIALIZING CITY POLICY TO DECLARE CITY PERSONAL PROPERTY SURPLUS AND TO PROVIDE FOR ITS DISPOSAL THROUGH SALE, DONATION, TRANSFER, RECYCLING, DISCARDING, DESTRUCTION, OR EXCHANGE; AND PROVIDING THAT THIS RESOLUTION BE EFFECTIVE UPON ITS PASSAGE, APPROVAL AND PUBLICATION ACCORDING TO LAW.

WHEREAS, Council of the City of Idaho Falls recognizes that storage, maintenance, transportation, and other costs associated with maintaining personal property may exceed the inventory value or fair market value of such property; and

WHEREAS, City personal property has a limited economic and/or useful life; and

WHEREAS, it is sound fiscal policy and good management practice to require the expeditious disposal of surplus personal property; and

WHEREAS, Council is of the opinion that the policy contained herein will promote the efficient disposal of surplus personal property; will allow conveyance of surplus personal property to other state and local agencies where appropriate; will offer surplus personal property for sale to the public at large in some cases; and will provide for maximum value to be received by the City of Idaho Falls with attendant benefits to its citizens; and

WHEREAS, the delegation of responsibility to declare property "surplus" and to designate the manner and conditions of disposal is most efficiently done by delegating such authority to City staff, principally to the Property Manager; and

WHEREAS, all disposal of surplus property shall be done in accordance with then-current law and procedure.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF IDAHO FALLS, AS FOLLOWS:

CITY SURPLUS PROPERTY POLICY

A. Definition of "surplus": City personal property which is reasonably believed to have little or no further use by the City. "Surplus" for purposes of this Policy, shall not include trash or refuse or other items which are customarily thrown away, recycled, or otherwise discarded or destroyed. Such non-surplus items may be discarded or recycled in a manner deemed efficient by the relevant Division Director.

B. Declaration of surplus:

1. To declare City personal property surplus of status:

a. A department supervisor shall fill out a surplus form and submit it for approval to the supervisor's Division Director.

b. The Division Director, for the property to be declared surplus, shall review and approve by signature the surplus form and submit the completed form to the Property Manager.

c. The Property Manager, after receiving the surplus form, shall make arrangements for the property to be delivered to the surplus building, or another appropriate and secure location, and evaluate whether the property is surplus.

d. If the Property Manager agrees that the property is surplus, the Property Manager shall submit a recommendation of surplus and its disposition to the Director of Municipal Services. The Property Manager may consolidate his or her recommendations to the Director of Municipal Services in a monthly report.

e. The Director of Municipal Services shall review and approve the Property Manager's recommendations and make the final determination regarding whether the item is properly declared to be surplus.

2. The Property Manager shall create and maintain a surplus form. The form should require provision of the following information, where applicable and available:

   a. general identification and description of the personal property;

   b. approximate value of the property;

   c. City Property Number, and

   d. manufacturer, model, and serial number of the property.

   The surplus form may also allow the submitter to suggest the manner by which such item may be disposed (including transfer to another City Division, donation or sale to another public entity, sale, trade, destruction, recycling etc.).

C. Disposal of Surplus.

1. General. City Council hereby delegates to the Director of Municipal Services the authority to make a final declaration of surplus and to approve the manner of disposal for all items which, in the Director of Municipal Services' belief, are in accordance with this Policy.

2. Disposal shall occur according to law in a manner consistent with the laws of the State of Idaho and pursuant to this Policy.

a. Sale. The sale of surplus property shall be conducted pursuant to Idaho law in effect at the time of such sale. This may include the sale of surplus property to another public entity; sale of the item at the original purchase price; sale at a public auction; or sale as otherwise permitted by Idaho law.

b. Donation or Transfer. Surplus property may be transferred to another City Division, or donated to a state or public entity pursuant to Idaho law. Additionally, transfer of surplus property of nominal value may be made without public advertisement or auction to a charitable organization which qualifies under Section 501(c)(3) and 501(c)(19) of the Internal Revenue Service, or to any other person or entity participating in a program with the City when such transfer renders a benefit to the City and its citizens.

c. Recycle. Surplus property not sold or transferred may be recycled whenever practicable.

d. Discarding and/or Destruction. Any item, including a weapon, declared to be surplus that is not sold, transferred, or recycled may be discarded or destroyed.

e. Exchange. Surplus property may be exchanged for other property, value, or consideration where the value received is roughly equivalent to the value of the surplus property.

3. Special considerations:

a. Weapons.

i. Definition. A "weapon" for purposes of this Policy, includes any instrument used in the propulsion of a projectile through the release of pressurized gas, compressed air, expanding gas, ignition of gunpowder, compounder, combustion, accelerant, spring, or other force-producing means, including rifles, shotguns, handguns, air rifles, blow gun, spring gun, wrist rocket, sling shot, airsoft gun, electroshock gun (*e.g.* taser), BB gun, pellet gun, paintball gun, slings, bows and arrows, and crossbows. "Weapons" also include bladed and blunt instruments, including nunchuks, clubs, sais, throwing stars, tonfas, "brass" knuckles, daggers, stilettos, gravity knives, swords, and other similar instruments.

ii. The Property Manager may also declare an item a "weapon" if the Property Manager reasonably believes that it has been used or can be used in a similar manner as another weapon defined in this Policy, or such item, in the opinion of the Property Manager, is reasonably likely to be used as a

weapon, as that word is commonly understood. When making such a determination, the Property Manager is encouraged to consult with the Chief of Police.

iii. Lawful weapons.

1. Officer Duty Weapon - a police officer duty weapon, which is lawful to own, possess, and use, shall be disposed of by sale and transfer to a licensed firearm dealer, consistent with Federal and State law, as determined by the Property Manager. A duty weapon may also be transferred directly to a retiring police officer when a letter authorizing the transfer is submitted by the Chief of Police to the Property Manager and the transfer is approved by the Director of Municipal Services.

2. Confiscated Weapons – confiscated weapons from the Idaho Falls Police Department Evidence Room shall be sold by sealed bid to licensed firearm dealers.

iv. Illegal and Inoperable Weapons. All illegal and inoperable weapons shall be destroyed.

b. Vehicles.

i. Vehicles and automotive-related equipment and materials shall be declared as surplus according to the City's Municipal Equipment Replacement Fund process.

c. Library Materials.

i. City delegates to the Board of Trustees of the Idaho Falls Public Library, the authority to sell, exchange or otherwise dispose of library materials (including books, audio and video recordings, written materials, etc.) when no longer required by the Library because such are surplus, duplicates, worn out, of little or no practical utility, or otherwise unneeded for Public Library purposes.

d. Recycling of Used or Excess Materials for Value:

i. Where materials (such as scrap metal, wire, or similar unused or left-over items) likely have value only if recycled or traded, as determined in good faith by the Division Director, such material may be exchanged by the

Division for its approximate value pursuant to the Division's internal recycling/exchange process.

D. The Property Manager shall submit no less frequently than one (1) time per year, a report to the City Council relating to the disposition of surplus property. Such a report shall not include property determined to have a current value of zero or a value of less than what it would cost to dispose of the surplus at a refuse or recycling vendor.

E. This Resolution shall become effective as of the date of its passage.

ADOPTED and effective this 8th day of January, 2015.

CITY OF IDAHO FALLS, IDAHO

Rebecca L. Noah Casper, Mayor

ATTEST:

Rosemarie Anderson, City Clerk

(SEAL)

CITY OF IDAHO FALLS CORPORATE Seal BONNEVILLE COUNTY, IDAHO

STATE OF IDAHO)
) ss:
County of Bonneville)

I, ROSEMARIE ANDERSON, CITY CLERK OF THE CITY OF IDAHO FALLS, IDAHO, DO HEREBY CERTIFY:

That the above and foregoing is a full, true and correct copy of the Resolution entitled, "A RESOLUTION OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, MEMORIALIZING CITY POLICY TO DECLARE CITY PERSONAL PROPERTY SURPLUS AND TO PROVIDE FOR ITS DISPOSAL THROUGH SALE, DONATION, TRANSFER, RECYCLING, DISCARDING, DESTRUCTION, OR EXCHANGE; AND PROVIDING THAT THIS RESOLUTION BE EFFECTIVE UPON ITS PASSAGE, APPROVAL AND PUBLICATION ACCORDING TO LAW."

CITY OF IDAHO FALLS CORPORATE Seal BONNEVILLE COUNTY, IDAHO

Rosemarie Anderson

Rosemarie Anderson, City Clerk

Memorandum

File #: 25-301 **City Council Meeting**

FROM: Pam Alexander, Municipal Services Director
DATE: Tuesday, July 1, 2025
DEPARTMENT: Municipal Services

Subject
Purchase Sanitation Equipment for Public Works

Council Action Desired
☐ Ordinance ☐ Resolution ☐ Public Hearing
☒ Other Action (Approval, Authorization, Ratification, etc.)
Authorize the advance purchase of one Roll Off Truck and one Automated Side Loader from Peterbilt Motors Company for a total of $645,194.00 and authorize the Mayor to sign the necessary documents (or take other action deemed appropriate).

Description, Background Information & Purpose
This purchase will access the Sourcewell Cooperative purchasing contract #060920 with Peterbilt Motors Company to purchase two additions to the sanitation fleet. The Public Works Department is requesting authorization to issue a purchase order for the equipment due to manufacturing lead times of at least fifteen (15) months.

Alignment with City & Department Planning Objectives



☐ ☐ ☐ ☐ ☐ ☐ ☐ ☒

The purchase of the equipment supports the reliable transportation, community-oriented result by providing reliable equipment in the field.

Interdepartmental Coordination
Public Works has requested this advanced purchase authorization.

Fiscal Impact
Funds to purchase the equipment are budgeted in the proposed 2025-26 Public Works, Sanitation Division capital budget.

Legal Review
The Legal Department concurs that the requested Council action complies with State Statute §67-2807 as a cooperative

purchasing process (Sourcewell contract number 060920) and that the proposal was the result of a competitive solicitation process.

SOURCEWELL PETERBILT DEALER QUOTE/INVOICE TEMPLATE

***NOVEMBER 2024 REVISION**

PETERBILT MOTORS COMPANY SOURCEWELL CONTRACT # 060920

***DEALER TO FILL IN ALL GREY CELLS**

Jackson Group Peterbilt	**Idaho Falls**
	548 RO 6-5-25 AMREP

PETERBILT MODEL	548
CAB & CHASSIS LIST PRICE	$193,440
SOURCEWELL DISCOUNT %	15.00%
SOURCEWELL DISCOUNT $	$29,016
SOURCEWELL CAB & CHASSIS PRICE	$164,424
TOTAL PRICE FOR ALL SOURCED GOODS/SERVICES	$57,989
BODY PRICE (IF APPLICABLE)	-$4,600
TOTAL PRICE FOR CAB & CHASSIS AND ALL SOURCED GOODS/SERVICES	$217,813

CHASSIS #	INSERT CHASSIS #

PETERBILT MODEL	**SOURCEWELL DISCOUNT**
220/220EV	5.00%
MEDIUM-DUTY 535 - 536 - 537 - 548	15.00%
HEAVY-DUTY 365 - 367 - 520 - 520EV - 567 - 579 - 579EV - 389	25.00%

Price Includes: 5 year or 100,000 Mile Extended Engine & AFT. Price may change to Material Surcharges/Tariffs out of our control. Payment for Chassis due upon shipping to body company.

Signature _____ ***Printed Name*** _____ **Date** _____

Note: Payment for chassis is due upon shipping to Body Company ($159,824.00).

SOURCEWELL PETERBILT DEALER QUOTE/INVOICE TEMPLATE

***NOVEMBER 2024 REVISION**

PETERBILT MOTORS COMPANY SOURCEWELL CONTRACT # 060920

***DEALER TO FILL IN ALL GREY CELLS**

Jackson Group Peterbilt	**Idaho Falls**
	520 ASL 6-3-25

PETERBILT MODEL	520
CAB & CHASSIS LIST PRICE	$286,227
SOURCEWELL DISCOUNT %	25.00%
SOURCEWELL DISCOUNT $	$71,557
SOURCEWELL CAB & CHASSIS PRICE	$214,670
TOTAL PRICE FOR ALL SOURCED GOODS/SERVICES	$207,461
BODY PRICE (IF APPLICABLE)	$5,250
TOTAL PRICE FOR CAB & CHASSIS AND ALL SOURCED GOODS/SERVICES	$427,381

CHASSIS #	INSERT CHASSIS #

PETERBILT MODEL	**SOURCEWELL DISCOUNT**
220/220EV	5.00%
MEDIUM-DUTY 535 - 536 - 537 - 548	15.00%
HEAVY-DUTY 365 - 367 - 520 - 520EV - 567 - 579 - 579EV - 389	25.00%

Price Includes: 7 year or 100,000 Mile Extended Engine & AFT. Price may change to Material Surcharges/Tariffs out of our control. Payment for Chassis due upon shipping to body company.

Signature _____ **Printed Name** _____ **Date** _____

Note: Payment for chassis is due upon shipping to Body Company ($219,920.00).

Memorandum

File #: 25-294 **City Council Meeting**

FROM: Wade Sanner, Director
DATE: Monday, June 23, 2025
DEPARTMENT: Community Development Services

Subject
Quasi-judicial Public Hearing-Rezone from HC, Highway Commercial to LC, Limited Commercial, Zoning Ordinance and Reasoned Statement of Relevant Criteria and Standards for approximately 1.73 acres for a Portion of Lot 17, Block 4, Westland Heights Addition, Division No. 3.

Council Action Desired
☒ Ordinance ☐ Resolution ☒ Public Hearing
☒ Other Action (Approval, Authorization, Ratification, etc.)
1. Approve the Ordinance Rezoning approximately 1.73 acres for a Portion of Lot 17, Block 4, Westland Heights Addition, Division No. 3. from HC, Highway Commercial to LC, Limited Commercial, under a suspension of the rules requiring three complete and separate readings and request that it be read by title and published by summary (or consider the Ordinance on the first reading and that it be read by title, reject the Ordinance, or take other action deemed appropriate).

2. Approve the Reasoned Statement of Relevant Criteria and Standards for the Rezone from HC to LC and give authorization for the Mayor and City Clerk to execute the necessary documents (or take other action deemed appropriate).

Description, Background Information & Purpose
Attached is the application for Rezoning approximately 1.73 acres for a Portion of Lot 17, Block 4, Westland Heights Addition, Division No. 3. from HC, Highway Commercial to LC, Limited Commercial, Zoning Ordinance, and Reasoned Statement of Relevant Criteria and Standards. The Planning and Zoning Commission considered this item at its June 3, 2025, meeting and unanimously voted to recommend approval of the zone change from HC to LC to the Mayor and City Council as presented.

Alignment with City & Department Planning Objectives



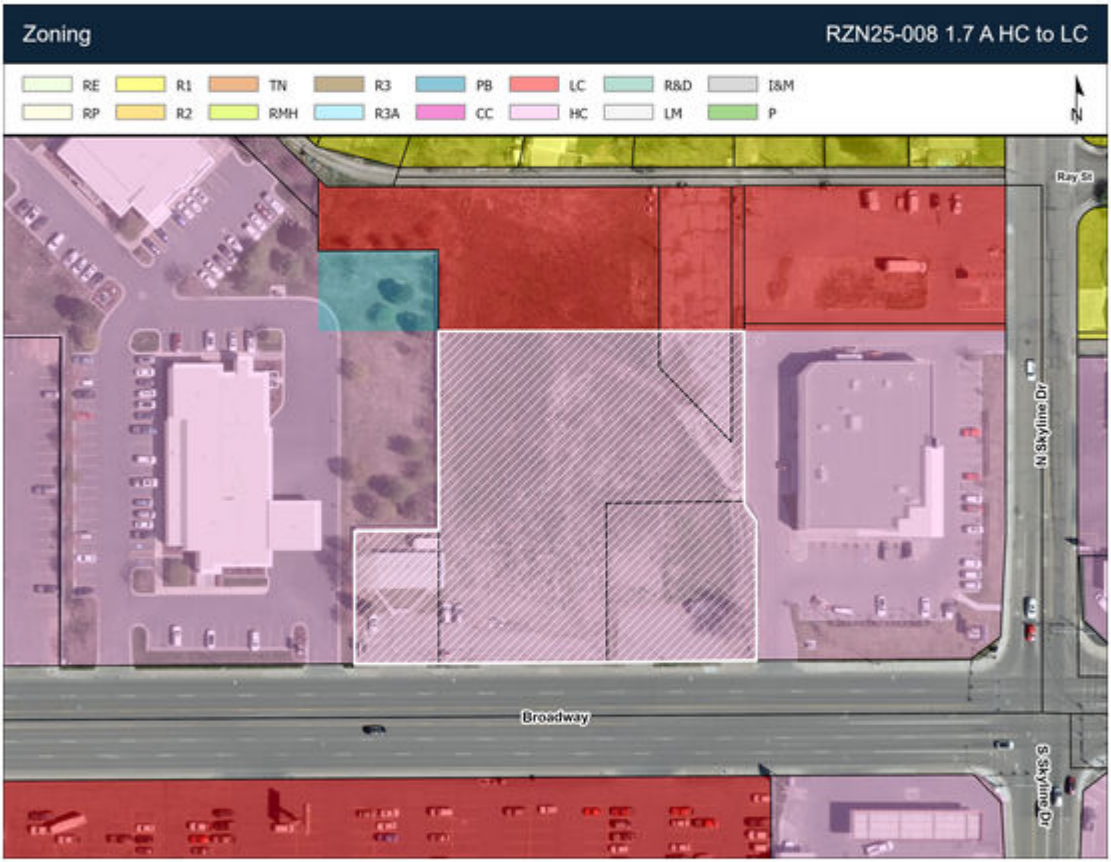
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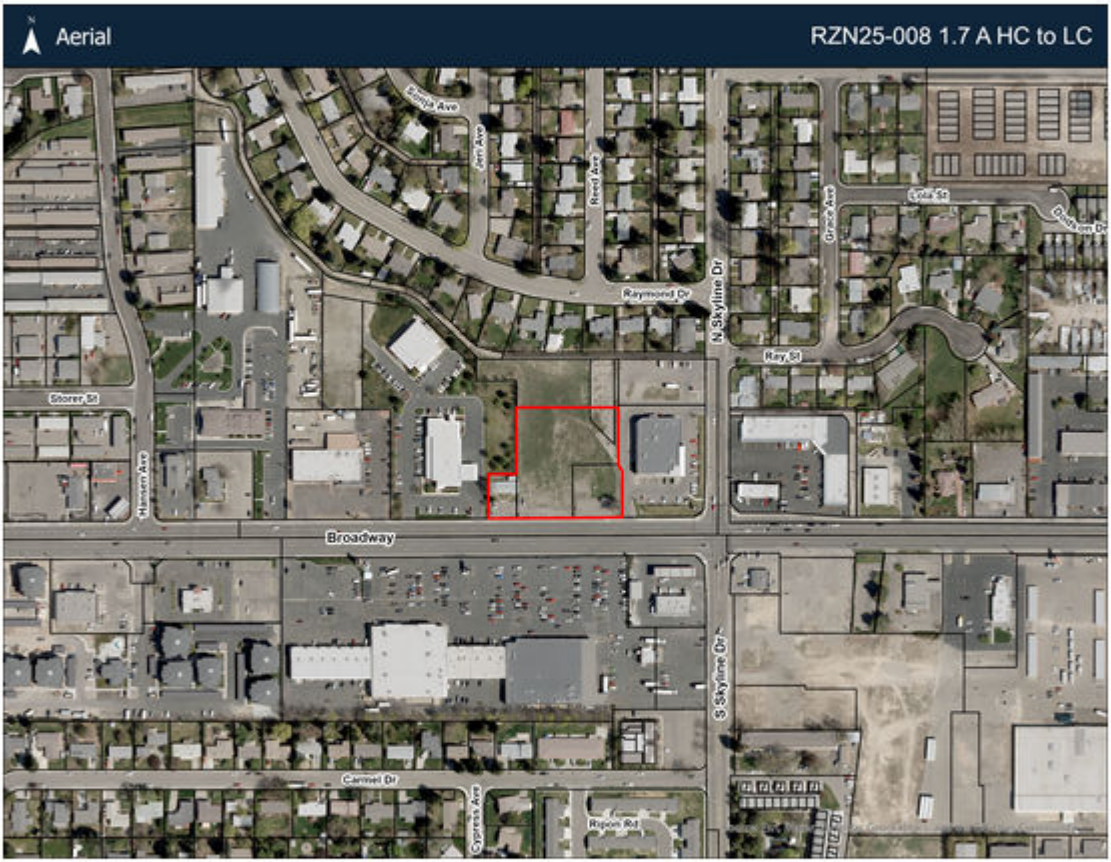
The rationale for rezoning must be consistent with the principles of the Comprehensive Plan, which includes policies and goals related to Good Governance, Growth, Sustainability, and Livable Communities.

Interdepartmental Coordination
N/A

Fiscal Impact
N/A

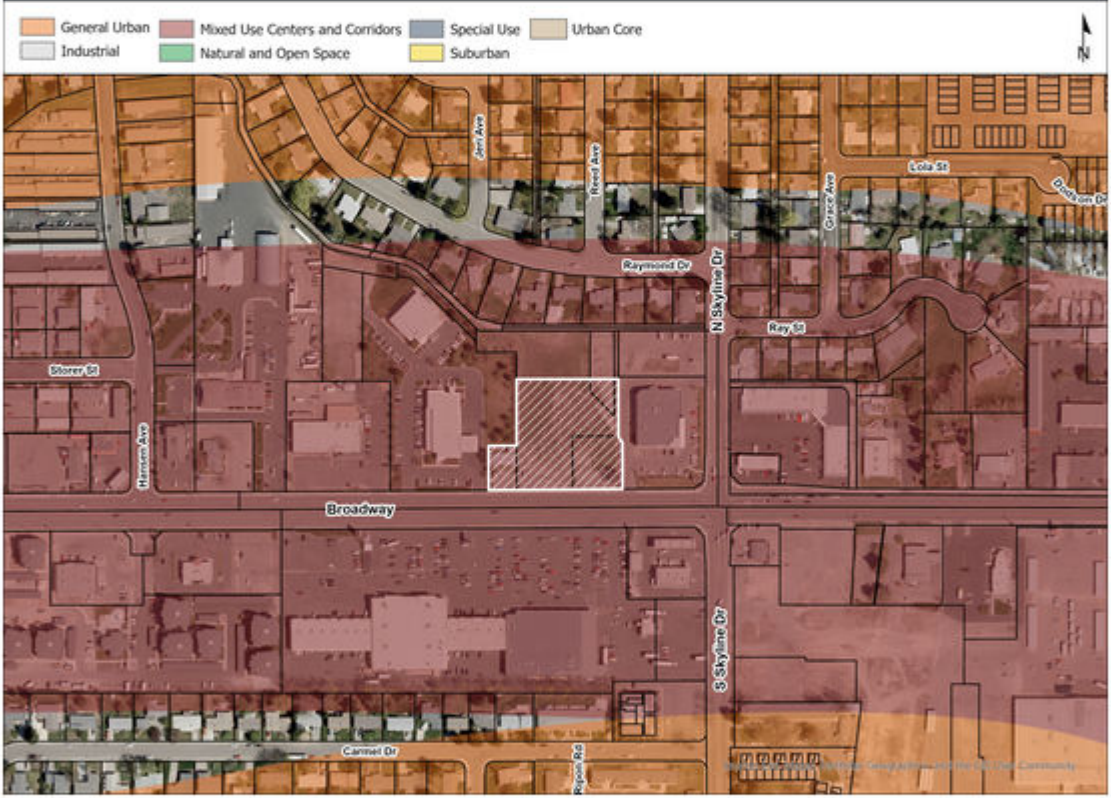
Legal Review
The application and ordinance have been reviewed by the Legal Department pursuant to applicable law.

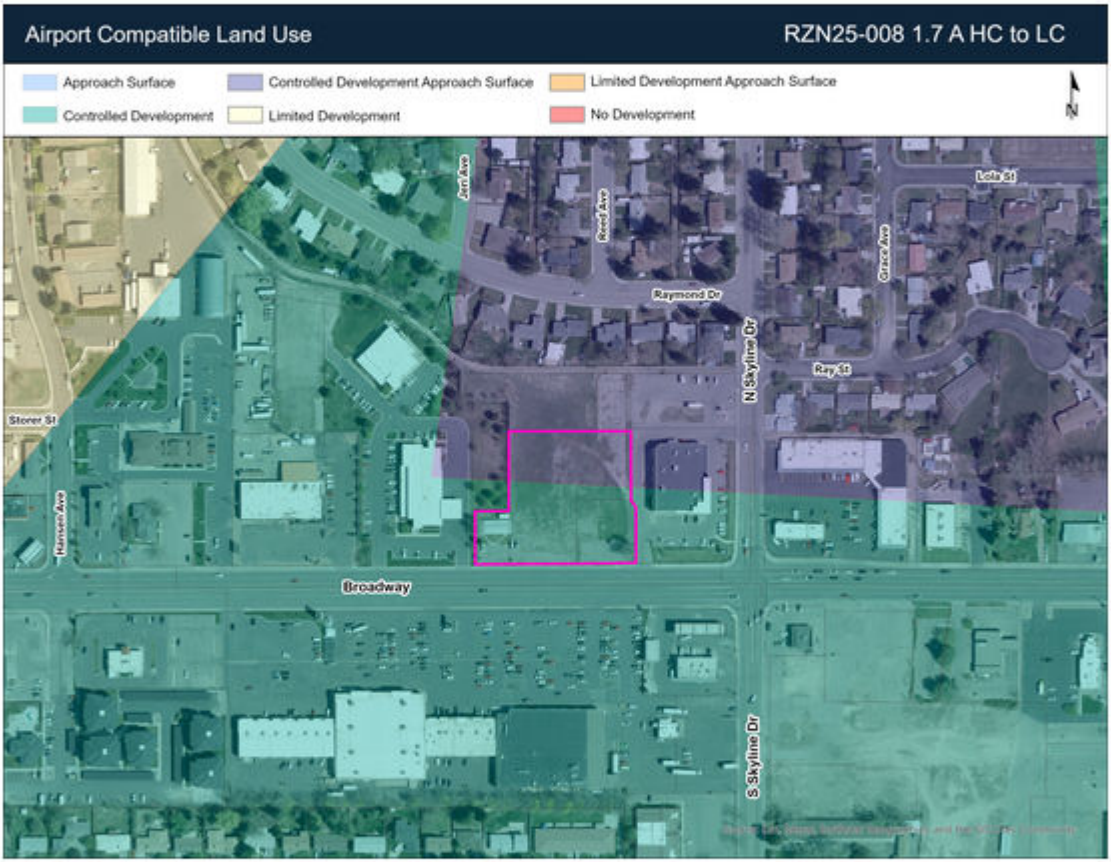

Zoning
RZN25-008 1.7 A HC to LC
RE
R1
TN
R3
PB
LC
R&D
I&M
RP
R2
RMH
R3A
CC
HC
LM
P
N
Ray St
N Skyline Dr
Broadway
S Skyline Dr


Aerial
RZN25-008 1.7 A HC to LC
Storer St
Hansen Ave
Broadway
Carmel Dr
Cypress Ave
Ripon Rd
N Skyline Dr
S Skyline Dr
Raymond Dr
Reed Ave
Jen Ave
Grace Ave
Ray St
Lydia St

Comprehensive Plan

RZN25-008 1.7 A HC to LC




Airport Compatible Land Use
RZN25-008 1.7 A HC to LC
Approach Surface
Controlled Development Approach Surface
Limited Development Approach Surface
Controlled Development
Limited Development
No Development
N
Jen Ave
Reed Ave
Lola St
Raymond Dr
Grace Ave
N Skyline Dr
Ray St
Storer St
Hansen Ave
Broadway
S Skyline Dr

STAFF REPORT
Rezone 1.723 Acres from
HC, Highway Commerical to LC, Limited Commerical
PORTION OF LOT 17, BLOCK 4, WESTLAND HEIGHTS ADDITION, DIVSION No. 3
July 10, 2025

IDAHO FALLS
Community Development Services

Applicant: Horrocks

Owner: Marco Najera

Project Manager:
Brian J. Stevens

Location: Generally located north of Broadway, east of Hanson Ave., south of Raymond Dr., and west of N Skyline Dr.

Size: Approx. 1.723 acres

Existing Zoning:
Site: HC
North: LC
South: LC
East: HC
West: HC

Existing Land Uses:
Site: Vacant
North: Vacant
South: Retail
East: Retail
West: Commercial

Future Land Use Map:
Mixed Use Centers and Corridors

Attachments:
1. Zoning Ordinance Information
2. Comprehensive Plan Policies
3. Maps and aerial photos
4. Neighborhood meeting notes

Requested Action: for the **Mayor and City Council to approve** the request to rezone the area as described in the application from HC, Highway Commercial to LC, Limited Commercial as presented.

History: This property was annexed into the City in 1958 with an initial zone of R-1 along Skyline the county road and is in both in the Controlled Development Approach Surface, and Controlled Development Airport Overlay Zone.

Staff Comments: The applicant applied for the rezone on April 23, 2025. A neighborhood meeting was held April 21, 2025, with 3 people in attendance. There will be no change to the Airport Overlay Zone, nor will it effect the use of this property. Adjacent properties to the North and South are in the LC Zone, which provides a mix of residential and commercial uses. Residential development in the LC Zone must meet the requirements of the R3A, Residential Mixed-Use Zone. All uses allowed in the proposed zone should be considered when presented with a request to rezone a property.

The Comprehensive Plan designates this area as Mixed-Use Centers and Corridors, which denotes areas where people tend to shop, eat and gather. These areas include all housing types but generally at a more intense scale than other areas. These areas also include mixed-use buildings, recreation centers and commercial uses. The requested LC Zone is consistent with the Mixed-Use Centers and Corridors designation within the Comprehensive Plan.

Staff Recommendation: Staff has reviewed the application and finds the request consistent with the Comprehensive Plan and the surrounding zoning of the area. Staff recommends approval of the rezone from HC to LC.

Rezoning Considerations: Because the comprehensive plan provides only general guidance for zoning decisions, the Planning Commission shall also take the following considerations into account:

Criteria for Rezoning Section 11-6- 5(I) of Ordinance	**Staff Comment**
The Zoning is consistent with the principles of City's adopted Comprehensive Plan, as required by Idaho Code.	The LC Zone is consistent with the Mixed Use Centers and Corridors transect of the Comprehensive Plan.
The potential for traffic congestion as a result of development or changing land use in the area and need that may be created for wider streets, additional turning lanes and signals, and other transportation improvements	Any development of this property will require planning for street and infrastructure improvements as well as future connectivity regardless of the zone.
The potential for exceeding the capacity of existing public services, including, but not limited to: schools, public safety services, emergency medical services, solid waste collection and disposal, water and sewer services, other public utilities, and parks and recreational services	Any development of this property will require the expansion of public services regardless of the zone. The LC zone allows for high density residential uses which potentially have a higher impact on some public services.
The potential for nuisances or health and safety hazards that could have an adverse effect on adjoining properties	There are no foreseen nuisances or health and safety hazards.
Recent changes in land use on adjoining parcels or in the neighborhood of the proposed zoning map amendment	No recent changes have occurred.
Zoning Application Questions:	**Applicant's Response:**
Explain how the proposed change is in accordance with the City of Idaho Falls Comprehensive Plan.	The proposed change does not affect the current plan for Mixed Use Centers and Corridors which allows for taller buildings and higher density. The property is situated along a major corridor and is adjacent to residential use. commercial uses that support a well-connected, walkable neighborhood.

(Cont'd from Page 2)	
What changes have occurred in the area to justify the request for rezone?	Both lots within Block 1 are zoned differently and parcels directly across the street and in near vicinity are zoned LC.
Are there existing land uses in the area similar to the proposed use?	Yes, the property to be rezoned is currently a vacant lot surrounded by businesses and homes. The surrounding uses include Single Family Dwelling, Retail Trade and Services
Is the site large enough to accommodate required access, parking, landscaping, etc. for the proposed use?	Yes, the site was previously home to a business which had access, parking, and landscaping even with part of it held vacant.

Transportation Plan: Broadway is a Principle Arterial.

Zoning Ordinance:

11-3-5: PURPOSE OF COMMERCIAL ZONES

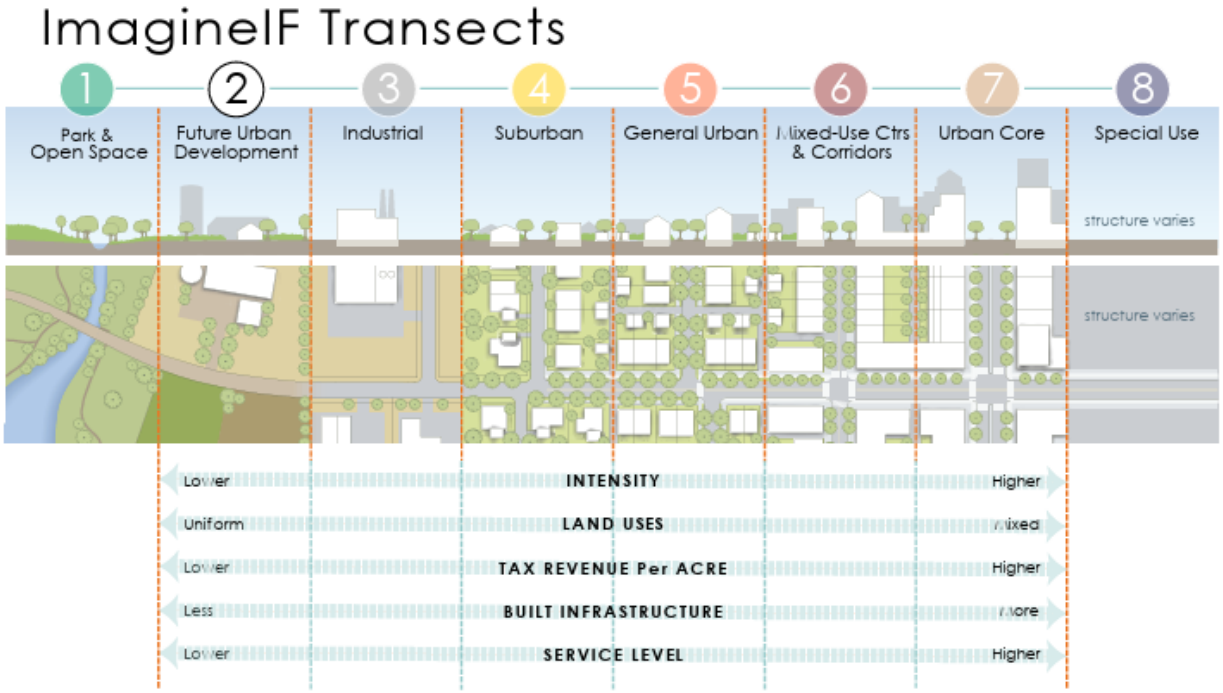
(C) LC Limited Commercial Zone. This zone provides a commercial zone for retail and service uses which supply the daily household needs of the City's residents. This zone is usually located on major streets contiguous to residential uses. This zone is characterized by smaller scale commercial uses which are easily accessible by pedestrians and non-motorized vehicles from the surrounding residential neighborhoods, although larger scale developments such as big-box stores may still serve as anchors. Connectivity is provided with walkways that provide access to and through the development site. Parking for vehicles is understated by the use of landscaping, location, and provision of pedestrian walkways to the businesses.

Table 11-3-5: Dimensional Standards for Commercial Zones

	CC	PB	LC	HC
Site width at front setback - Minimum in ft.		50	*	
Setbacks – Minimum in ft.				
Front		20	20*	20
Side			*	
Rear			*	
Landscape buffer contiguous to street* in ft.	7*	15	20*	20*
Landscape buffer contiguous to a residential Zones* in ft.	10	10	20/10	30/10
Building height – Maximum in ft.		*	*	
Lot Coverage- Maximum in %		80	80	
*See explanations, exceptions and qualifications that follow in Section 11-3-6A (1-3) of this Zoning Code.				

(Ord. 3233, 12-20-18) (Ord. 3277, 10-10-19)

Comprehensive Plan:





6. **Mixed-Use Centers & Corridors**

Snapshot: The Mixed-Use Centers and Corridors Transect denotes areas where people tend to shop, eat and gather. These areas include all housing types but generally at a more intense scale than other areas. These areas also include mixed-use buildings, recreation centers and commercial uses. Mixed-Use Centers and corridors may vary in scale from large, regional commercial centers with supportive housing to smaller commercial pockets called walkable centers that support a well-connected, walkable neighborhood.

Local examples: Northgate Mile and 1st Street corridors, Intersection of 65th South and 5th West, Intersection of Skyline and Broadway, Snake River Landing

June 3, 2025 7:00 p.m. Planning Department

City Annex Council Chambers

MEMBERS PRESENT: Commissioners Glen Ogden, Bill Scott, Matthew Meehan, Arnold Cantu, Forrest Ihler.

MEMBERS ABSENT: Dale Storer

ALSO PRESENT: Assistant Planning Director Kerry Beutler, Naysha Foster Planner, Caitlin Long Planner, David Peterson Planner; Jacob Beck, Esq, City Attorney, and interested citizens.

CALL TO ORDER: Ogden called the meeting to order at 7:00 p.m.

MINUTES: Cantu moved to accept the minutes of May 6, 2025, Meehan seconded the motion. The motion passed unanimously.

Public Hearings:

5. RZN25-008: REZONE FROM HC TO LC for Westland Heights #3 Amended.

Ogden opened the public hearing.

Applicant: Javier Ramirez, Horrocks, 2194 Snake River Parkway, Idaho Falls, Idaho. Ramirez stated that this is adjacent to Walgreens on Broadway and Skyline. They want to rezone lot 1, block 1, that is zoned HC and the applicant would like it rezoned to LC. Lot 1 is 1.723 acres. Lot 2 is .85 acres. The owner has no plans and wants the two lots to match. The use will not be affected, and they don't see an issue. They had a neighborhood meeting with 3 attendees and no expressed opposition. They are adhering to the Comprehensive Plan.

Beutler presented the staff report, a part of the record.

Ihler asked if they make it LC it would allow residential. Beutler agreed that LC is allowed, and it would follow R3A requirements.

Support/Opposition: No one appeared.

Ogden closed the public hearing.

Ihler would hope that whoever does develop this property can use the alley way in the back to get traffic to Skyline instead of Broadway.

Ogden doesn't think that entrance would be allowed on Broadway as it is a major arterial and there is a 600' requirement before any drive isle. Beutler stated that because the only direct street frontage is Broadway, they would allow one point of access and try to get it as far from the light and line up with another entrance. There is potential for center median to be installed in this section.

Ihler asked if it were all one lot would it not be required to have access to Broadway. Beutler stated that the property that fronts Skyline is different ownership, and this property doesn't have access to Skyline.

Meehan asked if there is opportunity for cross access to Walgreens. Beutler stated that there was a cross-access easement with Walgreens and the ATM, but that access doesn't go to this property.

Ihler moved to recommend to the Mayor and City Council approval of the Rezone from HC to LC for Lot 17, Block 4 Westland Heights #3 Amended, Cantu seconded the motion. The Motion passed unanimously.

ORDINANCE NO._____

AN ORDINANCE OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO; PROVIDING FOR THE REZONING O F A P P R O X I M A T E L Y 1.723 ACRES AS DESCRIBED IN SECTION 1 OF THIS ORDINANCE FROM HC, HIGHWAY COMMERCIAL TO LC, LIMITED COMMERCIAL; AND PROVIDING SEVERABILITY, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE.

WHEREAS, the proposed zoning district of lands described in Section 1 is LC Zone for such annexed lands and such zoning is consistent with the current City of Idaho Falls Comprehensive Plan Land use designation Mixed Use Centers and Corridors; and

WHEREAS, the proposed zoning district is consistent and compatible with the existing and surrounding zoning districts and is consistent with the City of Idaho Falls Comprehensive Plan; and

WHEREAS, Idaho Falls Planning and Zoning Commission held a duly noticed public hearing on June 3, 2025, and recommended approval of zoning the subject property to LC Zone; and

WHEREAS, the Idaho Falls City Council conducted a duly noticed public hearing and passed a motion to approve this zoning on July 10, 2025.

NOW THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF IDAHO FALLS, IDAHO, AS FOLLOWS:

SECTION 1: LEGAL DESCRIPTION:

This ordinance shall apply to the following described lands in Idaho Falls, Idaho, Bonneville County, to-wit:

Approximately 1.723 for a PORTION OF LOT 17, BLOCK 4, WESTLAND HEIGHTS ADDITION, DIISION No. 3

SECTION 2. Zoning. That the property described in Section 1 of this Ordinance be and the same hereby is zoned “LC Zone" and the City Planner is hereby ordered to make the necessary amendments to the official maps of the City of Idaho Falls which are on file at the City Planning Department Offices, 680 Park Avenue.

SECTION 3. Savings and Severability Clause. The provisions and parts of this Ordinance are intended to be severable. If any section, sentence, clause or phrase of this Ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance.

SECTION 4. Publication. This Ordinance, or a summary thereof in compliance with Idaho

Code, shall be published once in the official newspaper of the City, and shall take effect immediately upon its passage, approval, and publication.

SECTION 5. Effective Date. This Ordinance shall be in full force and effect from and after its passage, approval, and publication.

PASSED by the City Council and APPROVED by the Mayor of the City of Idaho Falls, Idaho, this_____day of_____, 2025.

CITY OF IDAHO FALLS, IDAHO

_____
Rebecca L. Noah Casper, Mayor

ATTEST:

_____
Emily Geisler, City Clerk

(SEAL)

STATE OF IDAHO)
) ss:
County of Bonneville)

I, EMILY GEISLER, CITY CLERK OF THE CITY OF IDAHO FALLS, IDAHO, DO HEREBY CERTIFY:

That the above and foregoing is a full, true and correct copy of the Ordinance entitled, "AN ORDINANCE OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO; PROVIDING FOR THE REZONING OF APPROXIMATELY 1.723 ACRES AS DESCRIBED IN SECTION 1 OF THIS ORDINANCE FROM HC, HIGHWAY COMMERCIAL TO LC, LIMITED COMMERCIAL; AND PROVIDING SEVERABILITY, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE."

_____
Emily Geisler, City Clerk

REASONED STATEMENT OF RELEVANT CRITERIA AND STANDARDS

ZONE CHANGE FROM HC, HIGHWAY COMMERCIAL TO LC, LIMITED COMMERCIAL, GENERALLY LOCATED NORTH OF BROADWAY, EAST OF HANSON AVE, SOUTH OF RAYMOND DR, AND WEST OF N SKYLINE DR.

WHEREAS, the applicant filed an application for a rezone on April 23, 2025; and

WHEREAS, this matter came before the Idaho Falls Planning and Zoning Commission during a duly noticed public hearing on June 3, 2025; and

WHEREAS, this matter came before the Idaho Falls City Council during a duly noticed public hearing on July 10, 2025; and

WHEREAS, having reviewed the application, including all exhibits entered and having considered the issues presented:

I. RELEVANT CRITERIA AND STANDARDS

1. The City Council considered the request pursuant to City of Idaho Falls Comprehensive Plan, City of Idaho Falls Zoning Ordinance, the Local Land Use Planning Act, and other applicable development regulations.
2. The property is approximately 1.723 acres generally located north of Broadway, east of Hanson Ave, south of Raymond Dr, and west of N Skyline Dr.
3. The Comprehensive Plan designates this area as Mixed-Use Centers and Corridors.
4. The proposed zoning of LC is consistent with the Comprehensive Plan map, and policies and existing zoning and land uses in the area.
5. Idaho Falls Planning and Zoning Commission recommended approval of zoning of the property to LC, Limited Commercial.

II. DECISION

Based on the above Reasoned Statement of Relevant Criteria, the City Council of the City of Idaho Falls approved the change of zoning as presented.

PASSED BY CITY COUNCIL OF THE CITY OF IDAHO FALLS

THIS _____ DAY OF _____, 2025

_____

Rebecca L. Noah Casper - Mayor

Horrocks.

BROADWAY COMMERCIAL PLAZA REZONE

NEIGHBORHOOD MEETING: SUMMARY REPORT

Project:	**Broadway Commercial Plaza Rezone (Lot 1, Block 1)**
Prepared For:	**City of Idaho Falls**
Prepared By:	**Horrocks Engineers**
Date:	**April 23, 2025**

Introduction

Horrocks Engineers held a neighborhood meeting on Monday, April 21st, 2025 at the Idaho Falls Public Library to discuss the proposed HC to LC rezone for Broadway Commercial Plaza Lot 1, Block 1. A list of property owners/residents within 300' of the proposed development was obtained from the City of Idaho Falls and a written letter (attached to the end of this document) was mailed out on April 4th, 2025 to these residents.

Meeting Summary

The meeting took place in Meeting Room 2 of the public library from 6:00pm to 7:00pm. Horrocks staff arrived before the meeting time to set up chairs and large poster-sized exhibits for the residents to view. The exhibits which were presented are attached to the end of this report.

Neighboring resident David Collette was the first resident to arrive at the meeting. David, the owner of a neighboring commercial property, was curious about the future use of the land. David also asked why the zoning was being stepped down from HC to LC, stating that the land would be less versatile.

Sonja Jones, a neighboring resident directly north of the property, also wanted to know what the proposed use would be. Sonja also expressed concern about whether the alley behind her home would be going away and it was explained to her that it would remain in place. Sonja also asked what the plan would be to keep utilities in place once construction starts on the property as she believes her water service runs across the property.

The third attendee was Ralph Frost who is a next-door neighbor to Sonja. Ralph also asked what would be constructed on the land. He also believes that his water service runs through the property and is curious about how existing utilities will be handled/rearranged.

The meeting was pretty much a conversation with the three attendees who spent some time looking at the exhibits and asking questions. Once it was explained that this is simply a rezone process the subject of the conversation became more about the history of the land.

Conclusion

The neighborhood meeting ended with no other residents showing up and only 3 total people in attendance. There seemed to be no opposition to the rezone but rather curiosity of what the plan is for the land and how utilities will be kept in place. No comments were provided in written form.

Attached to the end of this document is a copy of the letter which was mailed out to residents, list of invitees, sign-in sheet, the comment form offered and exhibits which were presented at the meeting.

Horrocks.

April 3, 2025

Current Idaho Falls Resident

SUBJECT: Neighborhood Meeting on April 21, 2025

Dear Property Owner or Resident:

This letter is to notify you about a property rezone for **Lot 1, Block 1 of Broadway Commercial Plaza** located near your area and to invite you to an informational meeting for discussion of the proposed changes. You can learn more about the proposed changes and can ask questions about it at this meeting.

Broadway Commercial Plaza is the empty parcel adjacent to Walgreens on W. Broadway St. The lot for the proposed rezone is currently zoned HC (highway commercial) with a proposed rezone of LC (limited commercial). The property is currently vacant and the Owner is in the process of re-platting the parcel into two lots.

We welcome and encourage your participation as your input is an important part of the City's development review process. Please join us for a neighborhood meeting to be held at the **Idaho Falls Public Library (Meeting Room 2) on Monday April 21, 2025 @ 6:00pm – 7:00pm**. This is an opportunity for you to provide input on the project and to have your questions answered directly by the applicant.

If you are unable to attend the meeting but would like to provide input or ask questions please contact Javier Ramirez at 208-243-4666 or javier.ramirez@horrocks.com. We look forward to seeing you there.

Sincerely,

Javier Ramirez, P.E.
Project Engineer, Horrocks
P: 208-243-4666 | E: javier.ramirez@horrocks.com

208-522-1223 | Horrocks.com
2194 Snake River Parkway, Suite 205, Idaho Falls, ID 83402

Owner	Additional Owner	Mailing Address
BANK OF COMMERCE THE		PO BOX 1887
BIRDSALL MINDY		1613 RAYMOND DR
BLAIR FRED L		3550 SPRINGFIELD CIR
CITY OF I F		PO BOX 50220
CLIFFORD JOLENE		5601 BELL ST APT 524
CONRAD & BISCHOFF LLC		2251 N HOLMES AVE
FHG CONSTRUCTION INC		235 GRAVES TR UNIT A
FHG CONSTRUCTION INC		130 NAUTIQUE WAY
FROST RALPH	FROST SARA	1617 RAYMOND DR
HOMESTEAD PIZZA PROPERTIES LLC		2706 WILLAKENZIE RD
JOHNSON MIROSLAVA		1609 RAYMOND DR
JONES SONJA	JONES JEFFREY D	1641 RAYMOND DR
JONES SONJA LEIGH	JONES TAYLA MARIE	1641 RAYMOND DR
KINGSTON PROPERTIES LP		477 SHOUP AVE STE # 207
MOONBIRD LLC		3975 SILVERADO DR
NAJERA MARCO		1670 W BROADWAY
NAJERA MARCO	NAJERA SUSANA	1670 W BROADWAY ST
NAJERA MARCO		1670 W BROADWAY
PERTERSENS WESTGATE LLC		1569 RAY ST
PERTERSEN'S WESTGATE LLC		1569 RAY ST
ROBISON TRAVIS J	ROBISON MICHELLE D	738 N SKYLINE DR
STATE OF IDAHO	DEPARTMENT OF HIGHWAYS	PO BOX 879
STATE OF IDAHO		PO BOX 879
STATE OF IDAHO DEPT HWYS		PO BOX 879
STEELE PEGGE M		1605 RAYMOND DR
TREMONT IDAHO HOLDING LLC		PO BOX 1159
WESTFIELD PLAZA LLC		2226 E 25TH ST
WESTFIELD PLAZA LLC		2226 E 25TH ST

Welcome!

Please Sign In*

Date 4/21/25

Name	Email Address	Phone Number
Sonja Jones	Jefson@ida.net	208-681-2066
DAVID COLLETTE	davidcolette100@gmail.com	208-497-0702
Ralph Frost (Filled in by JR)		
Javier Ramirez	javier.ramirez@horrocks.com	208-243-4666

* Providing contact information is not required, and the purpose is to provide updates regarding the project. However, please be aware that any information provided on this sheet will become part of the public record.

Horrocks.

BROADWAY COMMERCIAL PLAZA REZONE - COMMENT FORM

Neighborhood Meeting (hosted by Horrocks)
Monday, April 21st, 2025 (6:00pm-7:00pm)

ATTENDEE NAME:_____

ADDRESS: _____

COMMENT(S):

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

208-522-1223 | Horrocks.com
2194 Snake River Parkway, Suite 205, Idaho Falls, ID 83402

BROADWAY COMMERCIAL PLAZA REZONE

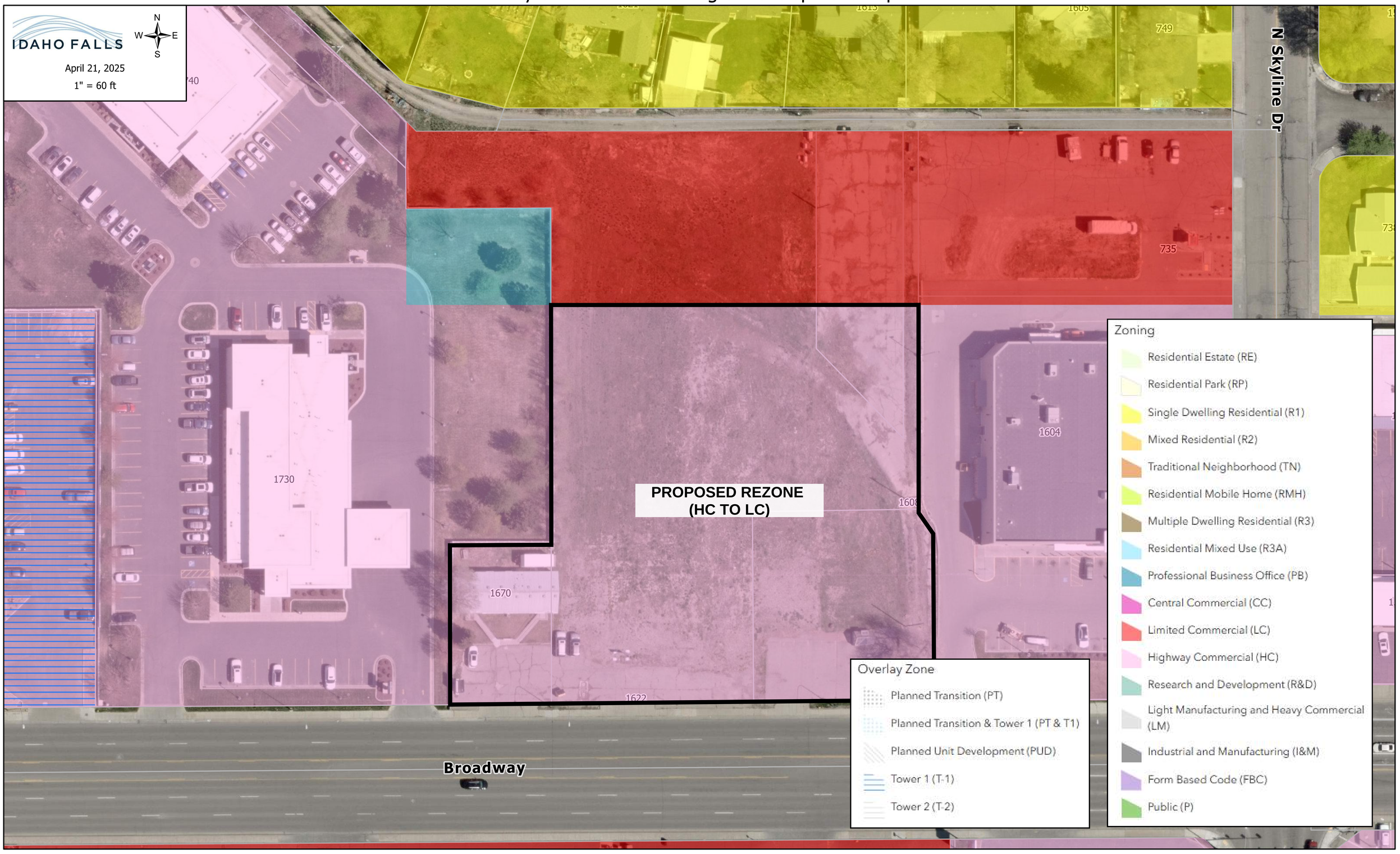
EXHIBIT A - VICINITY MAP



BROADWAY COMMERCIAL PLAZA REZONE

EXHIBIT B - CURRENT ZONING

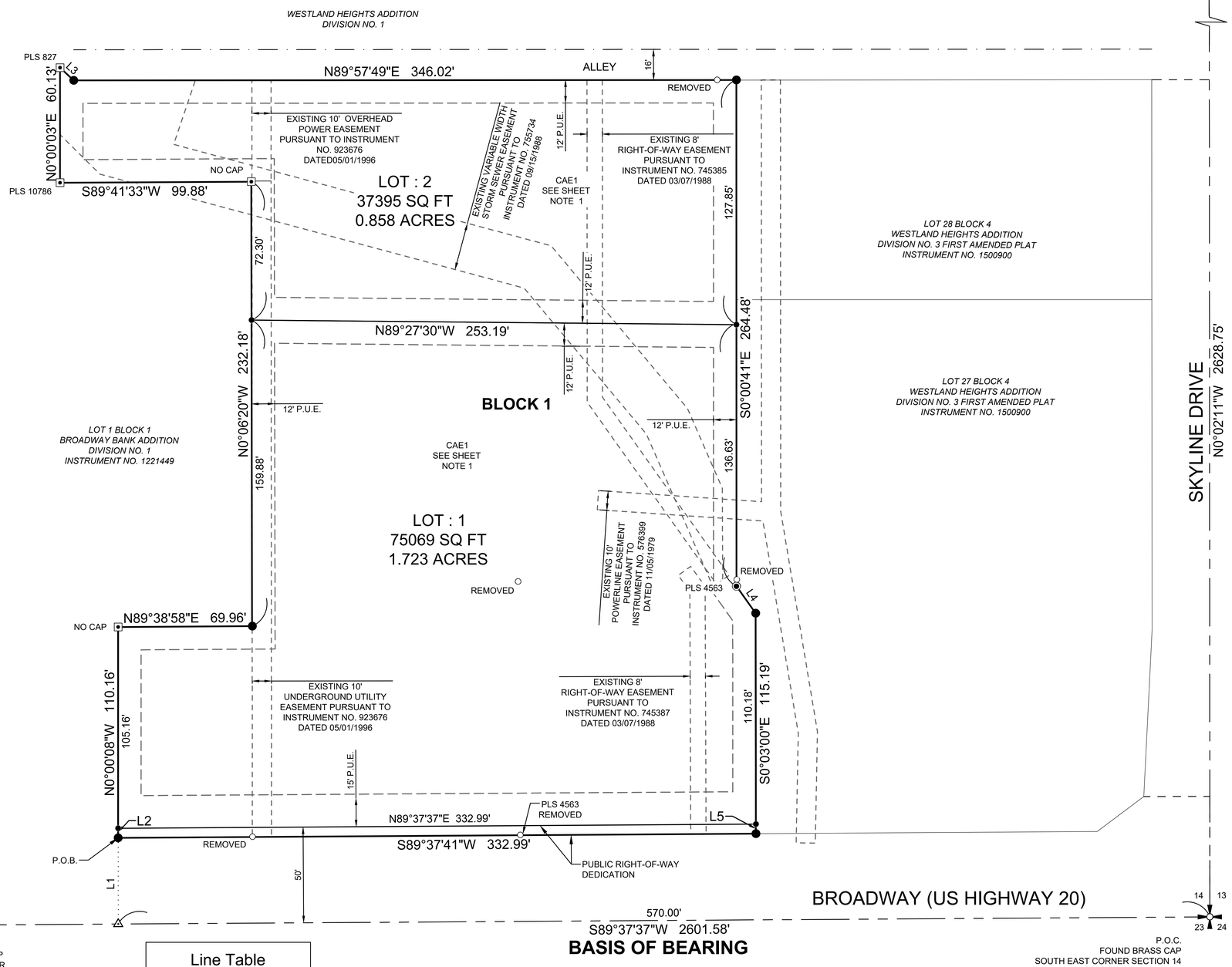
City of Idaho Falls Zoning & Development Map



BROADWAY COMMERCIAL PLAZA REZONE
EXHIBIT C - PRELIMINARY PLAT

BROADWAY COMMERCIAL PLAZA

A SUBDIVISION OF THE CITY OF IDAHO FALLS, BONNEVILLE COUNTY, IDAHO,
BEING A REPLAT OF A PORTION OF LOT 17 BLOCK 4 WESTLAND HEIGHTS DIVISION NO 3.
LOCATED IN THE SOUTHEAST 1/4 OF SECTION 14, T. 2 N. R.37 E.B.M.
2025



Line Table		
Line #	Length	Direction
L1	45.00'	N0°03'07"W
L2	5.00'	N0°00'08"W
L3	9.77'	S47°01'14"E
L4	17.28'	S35°24'03"E
L5	5.01'	S0°03'00"E

PUBLIC RIGHT–OF–WAY DEDICATION AREAS:

RIGHT-OF-WAY OFFSET IS BASED ON THE SECTION LINE. PUBLIC RIGHT-OF-WAY DEDICATION IS:
1664.95 SQ FT
0.038 ACRES

0 40' 80'
SCALE: 1" = 40'

LEGEND

- FOUND P.L.S.S. SECTION CORNER AS NOTED
- FOUND P.L.S.S. QUARTER CORNER AS NOTED
- CALCULATED POINT; NOTHING SET
- FOUND 1/2" REBAR AS NOTED
- SET 1/2" REBAR WITH PLASTIC CAP - P.L.S. 19961
- SET 5/8" REBAR WITH PLASTIC CAP - P.L.S. 19961
- FOUND 1/2" REBAR AS NOTED, REPLACED BY 5/8" REBAR P.L.S.19961
- FOUND 5/8" REBAR AS NOTED

- SUBDIVISION BOUNDARY LINE
- LOT LINE
- SECTION LINE
- TIE LINE
- EXISTING PUBLIC UTILITY EASEMENT LINE (P.U.E.)
- PUBLIC UTILITY EASEMENT (P.U.E.)
- 16' ALLEY WAY

P.O.B.	POINT OF BEGINNING
P.U.E.	PUBLIC UTILITY EASEMENT
SQ FT	SQUARE FEET
CP&F	CORNER PERPETUATION AND FILING
INST.	INSTRUMENT
NO.	NUMBER
R.O.W.	RIGHT-OF-WAY
P.O.C.	POINT OF COMMENCEMENT

BASIS OF BEARING

THE BEARING ALONG THIS LINE IS THE BASIS FOR ALL OTHER BEARINGS LISTED ON THIS SURVEY. THIS BEARING RELATES DIRECTLY TO THE "CITY OF IDAHO FALLS COORDINATE SYSTEM OF 2004". WHICH IS DERIVED FROM THE IDAHO STATE PLANE COORDINATE SYSTEM (EAST ZONE 1101) US SURVEY FEET AND USING A COMBINED SCALE FACTOR OF 1.000277265 FOR A GRID TO GROUND CONVERSION, (REFERENCE FRAME NAD_83(2011), EPOCH 2010.0000). THE SYSTEM ORIENTATION IS BASED ON GRID NORTH ALONG THE EAST ZONE CENTRAL MERIDIAN. NO CONVERGENCE ANGLE HAS BEEN APPLIED.

SURVEYOR'S NARRATIVE

THE PURPOSE OF THIS SURVEY IS TO REPLAT THE EXISTING LOT INTO ADDITIONAL LOTS, BLOCKS, AND RIGHT-OF-WAY AS SHOWN HERE ON.

THE EXTERIOR BOUNDARY IS ESTABLISHED FROM RECORD MEASUREMENTS AND FOUND MONUMENTS AS SHOWN HEREON. THE WESTERLY BOUNDARY OF THE PREVIOUS PLATTED LOT 17 DIFFERS FROM THE ORIGINAL WESTLAND HEIGHTS ADDITION NO. 3 PLAT IN THAT A PORTION WAS PLATTED AS PART OF THE ADJOINING BROADWAY BANK ADDITION SUBDIVISION. THIS PLAT REFLECTS SAID SUBSEQUENT PLATTING.

SHEET NOTES

1. LOTS 1 AND 2 HAVE A BLANKET CROSS-ACCESS EASEMENT FOR FIRE AND EMERGENCY RESPONDERS AS DESCRIBED BY THE OWNERS DEDICATION AS CROSS-ACCESS EASEMENT No. 1 (CAE1) GRANTED BY THIS PLAT.

2. THIS PROPERTY LIES WITHIN A NOISE AREA OF THE IDAHO FALLS REGIONAL AIRPORT. APPROACHING AND DEPARTING AIRCRAFT FROM THE IDAHO FALLS REGIONAL AIRPORT CAN BE EXPECTED TO FLY OVER THIS PROPERTY AT APPROVED AND PRESCRIBED ALTITUDES. PROPERTY OWNERS AND OCCUPANTS WILL EXPERIENCE NOISE LEVELS FROM AIRCRAFT ENGINES. NOISE LEVELS MAY BE INTERMITTENT AND WILL VARY DEPENDING ON THE PROPERTY LOCATION, APPROACH AND DEPARTURE REQUIREMENTS, AND TYPE OF AIRCRAFT.

PROFESSIONAL LAND SURVEYOR LICENSED 19961 STATE OF IDAHO SHEAN M BOGGS
PRELIMINARY

SHEET 1 of 2
2194 SNAKE RIVER PARKWAY
SUITE 210
IDAHO FALLS, ID 83402
(208) 522-1223

Horrocks.

H:\2024\ID-10078-24 Broadway Commercial - Plat & Improvements\Project Data\02 CAD\2.03 Sheet Files\Construction Drawings\ID-10078-24_FP.dwg

Memorandum

File #: 25-295 **City Council Meeting**

FROM: Wade Sanner, Director; on behalf of the Idaho Falls Redevelopment Agency
DATE: Monday, June 23, 2025
DEPARTMENT: Community Development Services

Subject
Resolution approving the Eligibility Report for the Riverside Urban Renewal District

Council Action Desired
☐ Ordinance ☒ Resolution ☐ Public Hearing
☐ Other Action (Approval, Authorization, Ratification, etc.)
Approve the Resolution approving the Eligibility Report for the Riverside Urban Renewal District and give authorization for the Mayor and City Clerk to execute the necessary documents (or take other action deemed appropriate).

Description, Background Information & Purpose
Attached is a resolution approving the Eligibility Report for the Riverside Urban Renewal District. This is the first step required by Idaho Statute in creating a new urban renewal district. The report reviews the criteria for establishing a district and determines which of the criteria are met for the site. The statute requires that only one of the criteria be met. If the Council approves the report, the Idaho Falls Redevelopment Agency (IFRA) will then be authorized to draft an urban renewal district plan, which will also come back for Council approval. The IFRA board reviewed and approved this report on March 20, 2025. It is now being presented for Council approval.

Alignment with City & Department Planning Objectives



☐ ☐ ☒ ☐ ☒ ☐ ☒ ☐

The policies in the plan are consistent with many policies and goals related to Good Governance, Growth, Sustainability, and Livable Communities.

Interdepartmental Coordination
NA

Fiscal Impact
NA

Legal Review

The Legal Department has reviewed the resolution to ensure it is accordance with applicable law.

RESOLUTION NO. 2025-____

A RESOLUTION OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, DETERMINING A CERTAIN AREA WITHIN THE CITY, ALSO REFERRED TO AS THE RIVERSIDE AREA, TO BE A DETERIORATED AREA AND/OR A DETERIORATING AREA AS DEFINED BY IDAHO CODE SECTIONS 50-2018(8), (9) AND 50-2903(8); DIRECTING THE URBAN RENEWAL AGENCY OF THE CITY OF IDAHO FALLS, ALSO KNOWN AS THE IDAHO FALLS REDEVELOPMENT AGENCY, TO COMMENCE THE PREPARATION OF AN URBAN RENEWAL PLAN SUBJECT TO CERTAIN CONDITIONS, WHICH PLAN MAY INCLUDE REVENUE ALLOCATION PROVISIONS FOR ALL OR PART OF THE AREA; AND PROVIDING THAT THIS RESOLUTION BE EFFECTIVE UPON ITS PASSAGE, APPROVAL, AND PUBLICATION ACCORDING TO LAW.

WHEREAS, on July 6, 1966, the Idaho Falls City Council (the "City Council") and the Mayor of Idaho Falls, Idaho, created the Urban Renewal Agency of the City of Idaho Falls, Idaho, also known as the Idaho Falls Redevelopment Agency, an independent public body, corporate and politic, authorized under the authority of the Idaho Urban Renewal Law of 1965, Chapter 20, Title 50, Idaho Code, as amended (hereinafter the "Law") and the Local Economic Development Act, Chapter 29, Title 50, Idaho Code, as amended (hereinafter the "Act"), a duly created and functioning urban renewal agency for Idaho Falls, Idaho, hereinafter referred to as the "Agency;" and

WHEREAS, the City Council, on October 14, 2004, after notice duly published, conducted a public hearing on the River Commons Urban Renewal Plan (the "River Commons Plan"); and

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 2256 on October 14, 2004, approving the River Commons Plan, making certain findings, and establishing the River Commons revenue allocation area (the "River Commons Project Area"); and

WHEREAS, the City Council, on December 11, 2014, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Eagle Ridge Urban Renewal Project (the "Eagle Ridge Plan"); and

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 2978 on December 11, 2014, approving the Eagle Ridge Plan, making certain findings, and establishing the Eagle Ridge revenue allocation area (the "Eagle Ridge Project Area"); and

WHEREAS, the City Council, on November 9, 2017, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Jackson Hole Junction Urban Renewal Project (the "Jackson Hole Junction Plan"); and

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3142 on November 9, 2017, approving the Jackson Hole Junction Plan, making certain findings, and

establishing the Jackson Hole Junction revenue allocation area (the "Jackson Hole Junction Project Area"); and

WHEREAS, the City Council, on November 10, 2022, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Pancheri East Bank Urban Renewal Project (the "Pancheri East Bank Plan"); and

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3492 on November 10, 2022, approving the Pancheri East Bank Plan, making certain findings, and establishing the Pancheri East Bank revenue allocation area (the "Pancheri East Bank Project Area"); and

WHEREAS, the City Council, on March 30, 2023, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Anderson Bush Urban Renewal Project (the "Anderson Bush Plan"); and

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3508 on March 30, 2023, approving the Anderson Bush Plan, making certain findings, and establishing the Anderson Bush Plan revenue allocation area (the "Anderson Bush Project Area"); and

WHEREAS, the City Council, on October 26, 2023, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Stanley Boge Urban Renewal Project (the "Stanley Boge Plan"); and

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3548 on October 26, 2023, approving the Stanley Boge Plan, making certain findings, and establishing the Stanley Boge Plan revenue allocation area (the "Stanley Boge Project Area"); and

WHEREAS, the City Council, after notice duly published conducted a public hearing on the First Amendment to the Urban Renewal Plan for the Eagle Ridge Urban Renewal Project (the "Amended Eagle Ridge Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3575 on June 13, 2024, approving the Amended Eagle Ridge Plan to deannex approximately 8.4 acres from the existing Eagle Ridge Project Area, making certain findings, and establishing the Amended Eagle Ridge revenue allocation area (the "Amended Eagle Ridge Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Yellowstone Square Urban Renewal Project (the "Yellowstone Square Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3596 on December 12, 2024, approving the Yellowstone Square Plan, making certain findings, and establishing the Yellowstone Square Plan revenue allocation area (the "Yellowstone Square Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Snake River West Urban Renewal Project (the "Snake River West Plan"); and

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3608 on April 10, 2025, approving the Snake River West Plan, making certain findings, and establishing the Snake River West Plan revenue allocation area (the "Snake River West Project Area"); and

WHEREAS, the above referenced urban renewal plans are collectively referred to as the "Existing Plans" and their respective revenue allocation project areas are collectively referred to as the "Existing Project Areas;" and

WHEREAS, it has become apparent that additional property, a portion of which is located within the City, and a portion of which is located within the City's area of operation within unincorporated Bonneville County, may be deteriorating and/or deteriorated and should be examined as to whether such an area is eligible for urban renewal planning purposes; and

WHEREAS, on December 24, 2024, the Agency adopted Resolution No. 2024-13 approving a Memorandum of Understanding ("MOU") with SRL Development, LLC, an Idaho limited liability company, which inter alia required SRL Development, LLC to deposit certain funds to advance fund certain costs and fees related to the preparation and processing of an eligibility report; and

WHEREAS, SRL Development, LLC has made the necessary deposit as required by the MOU; and

WHEREAS, the Agency engaged the services of Brad Cramer, Perspective Planning & Consulting LLC, to commence an eligibility study and preparation of an eligibility report of an area approximately 208 acres in size, a portion of which is currently located within the boundaries of the existing River Commons Project Area, which area is currently being deannexed from the River Commons Project Area. The area is generally located west of the Snake River, east and adjacent to Snake River Parkway, south of Pancheri Drive, and north of and including Sunnyside Road (the "Study Area"). The southern portion of the Study Area includes lands west of Snake River Parkway and east of the Jackson Hole Junction Project Area; and

WHEREAS, the Agency obtained the Riverside Eligibility Report (the "Report"), a copy of which is attached hereto as **Exhibit A**, which examined the Study Area for the purpose of determining whether such area was a deteriorating area and/or a deteriorated area as defined by Idaho Code Sections 50-2018(8), (9) and 50-2903(8); and

WHEREAS, pursuant to Idaho Code Sections 50-2018(8), (9) and 50-2903(8), which define the qualifying conditions of a deteriorating area and deteriorated area, many of the conditions necessary to be present in such an area are found in the Study Area, including: and

a. the presence of a substantial number of deteriorated or deteriorating structures; deterioration of site;
b. age or obsolescence;
c. predominance of defective or inadequate street layout;
d. outmoded street patterns;

e. need for correlation of area with other areas of the municipality by streets and modern traffic requirements;
f. faulty lot layout in relation to size, adequacy, accessibility or usefulness; obsolete platting;
g. unsuitable topography;
h. insanitary or unsafe conditions;
i. diversity of ownership;
j. existence of conditions which endanger life or property by fire and other causes;
k. substantially impairs or arrests the sound growth of a municipality;
l. conditions which retard development of the area; and
m. results in economic underdevelopment of the area and economic disuse.

WHEREAS, the Study Area includes open space/open land; and

WHEREAS, under the Act, a deteriorated area includes any area which is predominantly open and which, because of obsolete platting, diversity of ownership, deterioration of structures or improvements, or otherwise, results in economic underdevelopment of the area or substantially impairs or arrests the sound growth of a municipality. *See*, Idaho Code § 50-2903(8)(c); and

WHEREAS, Idaho Code §§ 50-2018(8), (9), 50-2903(8) and 50-2008(d) list the additional conditions applicable to open land areas, including open land areas to be acquired by the Agency, which are the same or similar to the conditions set forth in the definitions of "deteriorating area" and "deteriorated area;" and

WHEREAS, the Report addresses the findings concerning the eligibility of open land within any urban renewal area as defined in Idaho Code Sections 50-2018(9), 50-2903(8)(c), and 50-2008(d); and

WHEREAS, the effects of the listed conditions cited in the Report result in economic underdevelopment of the area, substantially impairs or arrests the sound growth of a municipality, constitutes an economic or social liability, and is a menace to the public health, safety, morals or welfare in its present condition or use; and

WHEREAS, under the Law and Act, Idaho Code Sections 50-2903(8)(f) and 50-2018(8) and (9), the definition of a deteriorating area shall not apply to any agricultural operation as defined in section 22-4502(2), Idaho Code, absent the consent of the owner of the agricultural operation except for an agricultural operation that has not been used for three (3) consecutive years; and

WHEREAS, the Study Area may include parcels subject to such consent. While the necessary consents have not been obtained, any and all consents shall be obtained prior to City Council adoption of any urban renewal plan; and

WHEREAS, the Agency on March 20, 2025 adopted Resolution No. 2025-04 (a copy of which is attached hereto as **Exhibit B,** without exhibits attached thereto) accepting the Report and authorizing the Chair of the Agency to transmit the Report to the City Council requesting its consideration for the designation of an urban renewal area and requesting the City Council direct the Agency to prepare an urban renewal plan for the Study Area which plan may include a revenue allocation provision as allowed by law; and

WHEREAS, the Agency also authorized the transmittal of the Report to the Bonneville County Board of County Commissioners for purposes of obtaining a resolution determining such area to be deteriorated and/or deteriorating and appropriate for an urban renewal project; and

WHEREAS, Idaho Code Section 50-2018(18) provides that an urban renewal agency cannot exercise jurisdiction over any area outside the city limits without the approval of the other city or county declaring the need for an urban renewal plan for the proposed area; and

WHEREAS, a portion of the Study Area includes certain real property located within the City's area of operation and within unincorporated Bonneville County; and

WHEREAS, the Agency submitted Agency Resolution No. 2025-04 and the Report to the Bonneville County Board of County Commissioners, and the Commissioners were asked to adopt a resolution finding the need for an urban renewal project for the proposed Study Area; and

WHEREAS, on July 8, 2025, representatives of the City and the Agency presented the Report and the proposed approval timeline to the Bonneville County Commissioners requesting the Commissioners to consider adopting the findings concerning the proposed Study Area; and

WHEREAS, on July ____, 2025, the Bonneville County Board of County Commissioners, pursuant to Resolution No. _____, found the Study Area to be in need of an urban renewal project area, which Resolution is attached hereto as **Exhibit C**, without exhibits attached thereto;

WHEREAS, the Report includes a preliminary analysis concluding the base assessment roll value for the Study Area together with the combined base assessment roll values for the Existing Project Areas and the proposed revenue allocation areas do not exceed 10% of the current assessed valuation of all taxable property within the City; and

WHEREAS, pursuant to Idaho Code Section 50-2008, an urban renewal project may not be planned or initiated unless the local governing body has, by resolution, determined such area to be a deteriorated area or deteriorating area, or combination thereof, and designated such area as appropriate for an urban renewal project; and

WHEREAS, Idaho Code Section 50-2906, also requires that in order to adopt an urban renewal plan containing a revenue allocation financing provision, the local governing body must make a finding or determination that the area included in such plan is a deteriorated area or deteriorating area; and

WHEREAS, it is desirable and in the best public interest that the Agency prepare an urban renewal plan for the area identified as the Riverside Study Area in the Report located in the city of Idaho Falls, county of Bonneville, state of Idaho.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF IDAHO FALLS, IDAHO, AS FOLLOWS:

Section 1. That the City Council finds and declares that the above statements are true and correct.

Section 2. That the City Council finds and declares that:

(a) the Study Area described in the Report, attached hereto as **Exhibit A**, is a deteriorated area or a deteriorating area existing in the City as defined by Chapters 20 and 29, Title 50, Idaho Code, as amended, and qualifies as an urban renewal project and justification exists for designating the area as appropriate for an urban renewal project;

(b) there is a need for the Agency, an urban renewal agency, to function in accordance with the provisions of said Chapters 20 and 29, Title 50, Idaho Code, as amended, within a designated area for the purpose of establishing an urban renewal plan;

(c) the area identified as the Study Area in the Report is determined to be a deteriorated area or a deteriorating area, or a combination thereof, and such area is designated as appropriate for an urban renewal project; and

(d) the rehabilitation, conservation, development and redevelopment, or a combination thereof, of such area is necessary in the interest of the public health, safety, and welfare of the residents of the City.

(e) that the Agency will obtain any agricultural operation consents from the real property owners, as may be necessary, prior to formally submitting the proposed urban renewal plan to the City Council for its consideration.

Section 3. That the area identified as the Study Area in the Report includes certain properties within the City's area of operation and within unincorporated Bonneville County. The Bonneville County Board of County Commissioners has adopted a resolution finding the need for an urban renewal project for the proposed Study Area consistent with Idaho Code Section 50-2018(18).

Section 4. That the City Council hereby directs the Agency to commence the planning process and to prepare an urban renewal plan for all or a portion of the Study Area, and for consideration of the urban renewal plan by the Agency Board and, if acceptable, final consideration by the City Council in compliance with Chapters 20 and 29, Title 50, Idaho Code, as amended.

Section 5. That in the event the parcels located within unincorporated Bonneville County are included in any proposed urban renewal plan or project area, the City Council will seek to obtain an agreement with Bonneville County, Idaho, as required by Idaho Code Section 50-2906(1) and (3)(a).

Section 6. That this Resolution shall be in full force and effect immediately upon its adoption and approval.

This Resolution shall be in full force and effect from and after its passage by the Council.

ADOPTED and effective this _____day of _____, 2025.

	CITY OF IDAHO FALLS, IDAHO _____ Rebecca L. Noah Casper, Ph. D., Mayor
ATTEST: _____ Emily Geisler, City Clerk	

(SEAL)

STATE OF IDAHO)
) ss:
County of Bonneville)

I, EMILY GEISLER, CITY CLERK OF THE CITY OF IDAHO FALLS, IDAHO, DO HEREBY CERTIFY:

That the above and foregoing is a full, true and correct copy of the Resolution entitled, "A RESOLUTION OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, DETERMINING A CERTAIN AREA WITHIN THE CITY, ALSO REFERRED TO AS THE RIVERSIDE AREA, TO BE A DETERIORATED AREA AND/OR A DETERIORATING AREA AS DEFINED BY IDAHO CODE SECTIONS 50-2018(8), (9) AND 50-2903(8); DIRECTING THE URBAN RENEWAL AGENCY OF THE CITY OF IDAHO FALLS, ALSO KNOWN AS THE IDAHO FALLS REDEVELOPMENT AGENCY, TO COMMENCE THE PREPARATION OF AN URBAN RENEWAL PLAN SUBJECT TO CERTAIN CONDITIONS, WHICH PLAN MAY INCLUDE REVENUE ALLOCATION PROVISIONS FOR ALL OR PART OF THE AREA; AND PROVIDING THAT THIS RESOLUTION BE EFFECTIVE UPON ITS PASSAGE, APPROVAL, AND PUBLICATION ACCORDING TO LAW."

_____
(SEAL)

_____
Emily Geisler, City Clerk

Exhibit A

Riverside Eligibility Study

Exhibit B

Agency Resolution No. 2025-___ (without Exhibits)

Exhibit C

The Bonneville County Board of County Commissioners, Resolution No. ____ (without exhibits)

4909-6353-5438, v. 1

PERSPECTIVE
PLANNING & CONSULTING



Riverside

ELIGIBILITY REPORT

PREPARED BY

Brad Cramer
Perspective Planning & Consulting LLC

WITH ASSISTANCE FROM

Brian Stevens
Planner II/GIS Analyst for the City of Idaho Falls

PERSPECTIVE
PLANNING & CONSULTING

Contents

01 EXECUTIVE SUMMARY

05 BACKGROUND INFORMATION

07 HISTORY OF THE STUDY AREA

09 CURRENT CONDITIONS IN THE STUDY AREA

19 FINDINGS

24 CONCLUSION

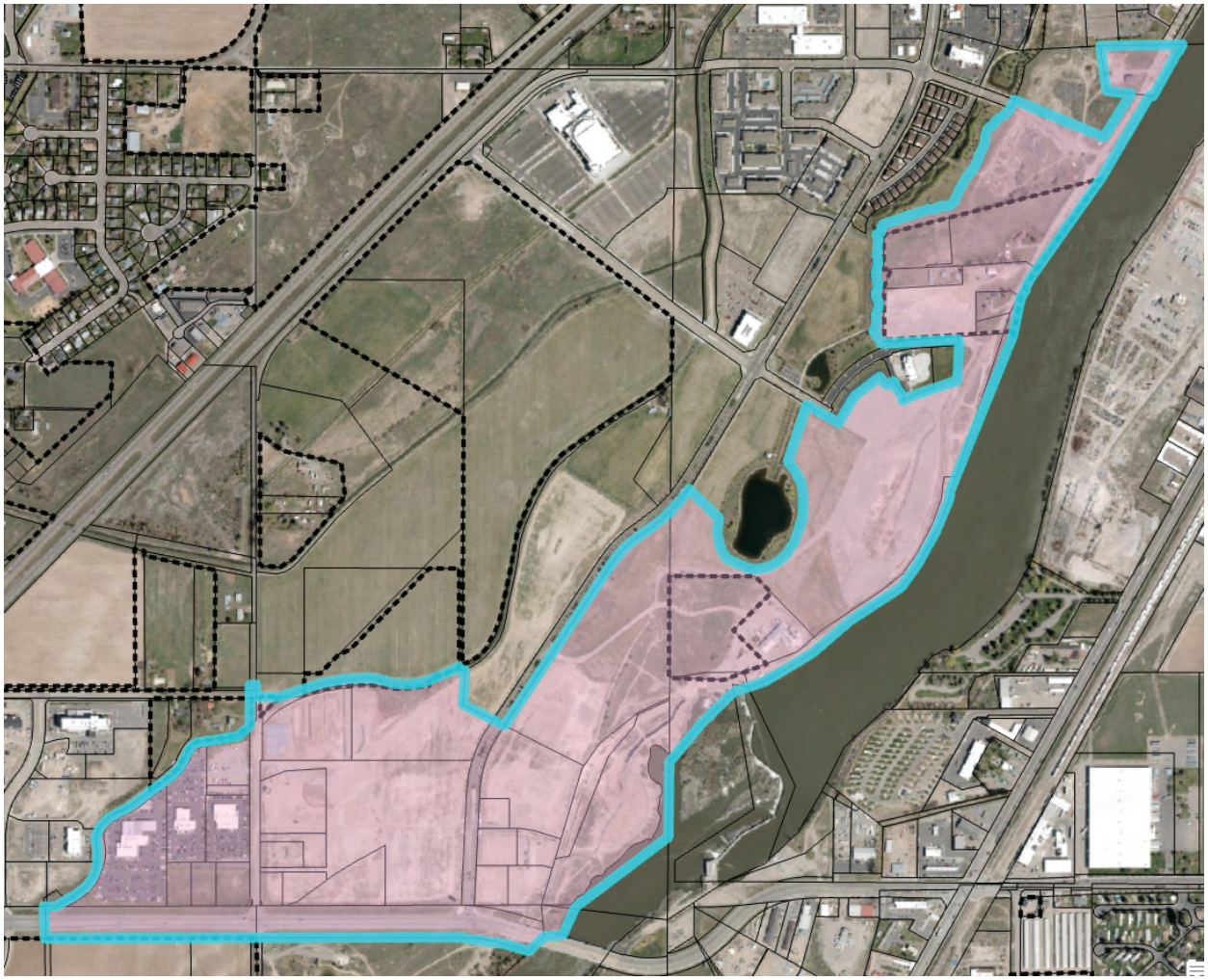
27 APPENDIX A: *Additional Site Photos*

29 APPENDIX B: *Steps to Creating an Urban Renewal District*

31 APPENDIX C: *Open Lands Analysis*

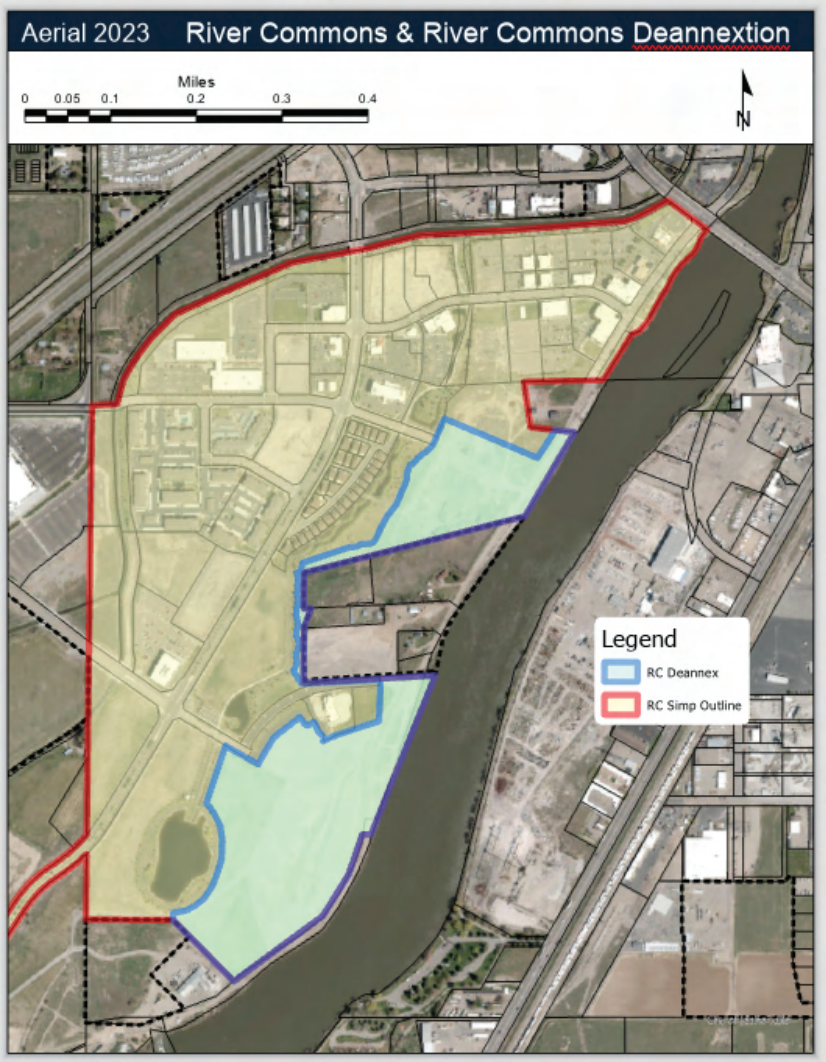
Executive Summary

This report is a review of approximately 208 acres (study area) located between the Snake River and Snake River Parkway to determine its eligibility to become an Urban Renewal Area (URA) under the Idaho Urban Renewal Law of 1965 and Local Economic Development Act, which are described in more detail in Appendix B. The proposed name for the new district is Riverside but will be referred to in this report as the Study Area. The Study Area is located generally west of the Snake River, east and adjacent to Snake River Parkway, south of Pancheri Drive, and north of and including Sunnyside Road. It is south and east of the River Commons Urban Renewal District. It also includes a portion of the River Commons Urban Renewal District which is currently being considered for deannexation. The southern portion of the Study Area includes lands west of Snake River Parkway and east of the Jackson Hole Junction Urban Renewal District. The boundaries are shown on Map 1. Rights-of-ways within the Study Area boundary include Milligan Road, Pioneer Road, and Sunnyside Road.



MAP 1 -STUDY AREA

MAP 2-DEANNEXATION AREA



Because portions of the study area are already included in the River Commons Urban Renewal District, in order for those lands to be included within the proposed Riverside Urban Renewal District, they must first be de-annexed from River Commons. This process has been authorized by the Idaho Falls Redevelopment Agency (Agency) board of directors but is several months away from completion. This step is critical as the Deannexation Area makes up approximately 22% of the Study Area. Map 2 on page 2 depicts which area must be de-annexed.

The Idaho Urban Renewal Law of 1965, which comprises Chapter 20, Title 50 as amended and the Local Economic Development Act, comprising Chapter 29, Title 50 of Idaho Code as amended, outline the statutory criteria for determining whether an area is eligible to become a URA. To be eligible, a site must be determined to be a deteriorating and/or deteriorated area by meeting at least one of these statutory criteria. The review of the study area determined that it meets at least one of the criteria and is, therefore, eligible to be an urban renewal project. A summary of the requirements and whether they are met is included on the next page in Table 1. The full analysis of each criterion is included in the main body of the report.

TABLE 1

Summary of Findings

CRITERION	CRITERION MET	CHARACTERISTICS SUPPORTING FINDING
Substantial Deterioration of Site	✓	Structures are generally in fair-to-good condition. The areas along Milligan Road, however, have significant deterioration due to lack of infrastructure and stockpiling of debris.
Age or Obsolescence	✓	Buildings in the Study Area are as old 1920. Others are old enough to not meet modern codes. The site is generally obsolete in terms of layout and ability to develop in its current condition.
Predominance of Defective Street Layout or Inadequate Street Layout	✓	Lack of connectivity between Milligan Road and any other right-of-way is a serious concern in the Study Area. Pioneer Road is also too narrow for current and projected traffic volumes where it narrows to two lanes, including the canal bridge.
Outmoded Street Patterns	✓	Milligan Road is a 1600-foot dead end with no connectivity to any other right-of-way.
Need for Correlation of Area with Other Areas of by Streets and Modern Traffic Requirements	✓	Milligan needs to be connected to a right-of-way to the west and south. Pioneer Road needs to continue to be widened north to the Event Center in order to safely carry the current and anticipated traffic volumes.
Faulty Lot Layout	✓	In the southern portion of the Study Area, this is not an issue. The areas around Milligan Road, however, are not platted and several parcels are too small for development and have no access from a right-of- way.
Unsuitable Topography	✓	There are several areas with shallow basalt. There are also significant areas with dramatic changes in elevation around Milligan Road due to years of piling of debris.
Insanitary or Unsafe Conditions	✓	The condition of Milligan Road and lack of connectivity to any other right-of-way creates several critical unsafe conditions. The lack of bicycle and pedestrian infrastructure along Sunnyside and Pioneer also presents safety concerns. The piles of debris in two areas of the Study Area are considered insanitary conditions.

TABLE 1

Summary of Findings Cont.

CRITERION	CRITERION MET	CHARACTERISTICS SUPPORTING FINDING
Diversity of Ownership	✓	Although there are few property owners, the ownership patterns make development along Milligan Road challenging, especially in terms of development of public infrastructure.
Tax or Special Assessment Delinquency	✗	This was not evaluated for this report.
Defective or Unusual Conditions of Title	✗	This was not evaluated for this report.
Existence of Conditions Which Endanger Life or Property	✓	Milligan Road is a 1600-foot dead end road within the Study Area. This limits ingress and egress options for emergency responders and for occupants of the properties along the road. Lack of bicycle and pedestrian infrastructure along major roadways is also a safety concern.
Impairs or Arrests the Sound Growth of a Municipality	✓	The substantial costs of remediation and cleanup for lands where debris has been piled and accumulated for decades, along with the lack of cost sharing to develop necessary public infrastructure including utilities and streets makes growth and development cost prohibitive, resulting in the unsafe and unsanitary conditions remaining.
Retards Development of the Area	✓	The conditions noted above have created extraordinary cost burdens
Economic Underdevelopment and Economic Disuse	✓	See above.

Background Information

IDAHO FALLS REDEVELOPMENT AGENCY

The Idaho Falls Urban Renewal Agency (Agency) is the urban renewal agency of the City of Idaho Falls. The Mayor, with the confirmation of the City Council, has appointed seven individuals to the Idaho Falls Redevelopment Agency:

Lee Radford, *Chair,*
Brent Thompson, *Vice-Chair*
Terri Gazdik, *Secretary*
Lisa Burtenshaw, *Officer*
Christopher Harvey, *Officer*
Chris Pelkola-Lee, *Officer*
John Walker, *Officer*

The Agency, originally created on July 6, 1966, was re-established by the Mayor and Council on October 20, 1988, for the purpose of eliminating blight in the Snake River Urban Renewal District (formerly Lindsay Boulevard Urban Renewal District). The Snake River Urban Renewal District expired in 2018. The Pancheri-Yellowstone Urban Renewal District ("Pancheri District") was terminated after eleven years in 2019. The Agency now administers seven urban renewal/revenue allocation areas: River Commons, Eagle Ridge, Jackson Hole Junction, Pancheri East Bank, Anderson Bush, Stanley Boge, and Yellowstone Square. An eighth area, Snake River West, is nearing completion.

Wade Sanner, Director of Community Development Services (CDS) for the City of Idaho Falls, serves as the Executive Director of the Agency with assistance from Brian Stevens. Elam & Burke, P.A. is the legal counsel. Brad Cramer, with the assistance of the CDS staff, has been engaged to prepare an eligibility report to determine if the Riverside Study Area meets the criteria for consideration as an urban renewal area (URA).

ELEVATION BETWEEN MILLIGAN & WATERFRONT



VACANT LOTS & AUTO SALE LOTS





FIELD BETWEEN SNAKE RIVER PARKWAY & PIONEER RD.

URBAN RENEWAL BACKGROUND INFORMATION

In response to federal programs funding redevelopment of “blighted” urban areas in the midtwentieth century, Idaho passed the Idaho Urban Renewal Law of 1965. The law authorized Idaho Municipalities to identify deteriorating areas within their communities and to use federal grant monies to improve and, if necessary, redevelop these areas. Support for such federal expenditures dissipated and eventually ended in the early 1970’s. With the loss of federal support, states needed another tool to assist cities to redevelop deteriorating areas and to participate in the economic vitality of their communities. Idaho cities have a significant financial challenge in responding to the infrastructure demands of growth along with the on-going need to maintain the existing physical plant in good repair. Idaho cities face stringent constitutional limitations and near total dependence upon state legislative action to provide funding. An Idaho city’s access to funding sources and the ability to employ effective financing mechanisms such as general obligation bonding severely constrain capital investment strategies.

Tools available to cities in Idaho Code Title 50, Chapters 20 and 29, the Urban Renewal Law of 1965 and the Local Economic Development Act, respectively, are some of the few available to assist communities in their efforts to support economic vitality. New sources of State support are not likely to become available in the foreseeable future, thus the Idaho Falls Redevelopment Agency’s on-going interest in exploring the potential for establishing additional urban renewal/revenue allocation areas is appropriate.

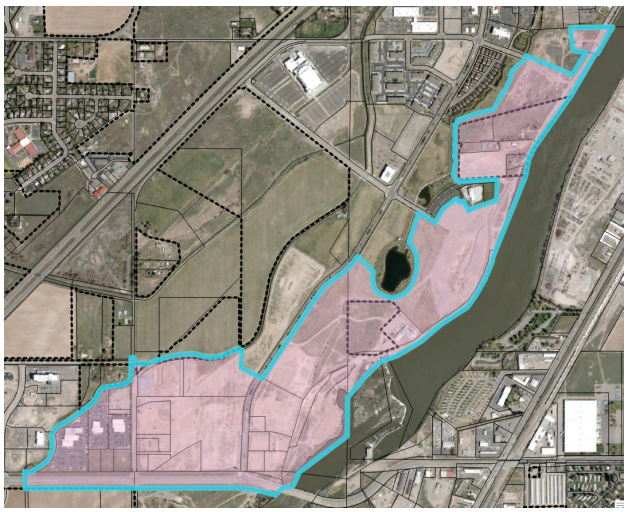
PURPOSE OF THE REPORT

The purpose of this report is to determine if the Study Area meets the criteria outlined in Idaho statutes, Idaho Code Sections 50-2018(8), (9), and 50-2903(8), for a URA. This report is the first step to assist the Idaho Falls City Council determine if there is a need for creating a URA in a portion or all of the Study Area. To be eligible, a proposed URA need only meet one of the criteria in the statute. A complete list of all steps required to create a URA, and list of eligibility criteria is included in Appendix B.

MAP 3-1975 AERIAL



MAP 1- STUDY AREA



History of the Study Area

The Study Area includes approximately 208 acres and is bounded by the Snake River on the east, Snake River Parkway and Jackson Hole Junction on the west, Sunnyside Road on the south, and Pancheri Drive on the north. It includes approximately 45 acres of land already included in the River Commons Urban Renewal Area (River Commons). These lands have been proposed for deannexation from River Commons. Based on aerial photos dating back to 1975, which is depicted on Map 3, the study area has historically included a mix of residential and agricultural uses on the south and industrial uses on the north, specifically gravel extraction. An industrial plant producing animal feed has also been on the southern portion of the Study Area since 1980. Aerial photos also depict lands that were not usable for agriculture north of present-day Sunnyside near where the storage units east of Pioneer Road were recently constructed. Current land uses include Snake River Landing, a part of which includes the River Commons Urban Renewal District, which is a mixed-use development to the west. This is the same area where most of the gravel extraction took place for several decades. To the west of the study area, the Idaho Falls Auditorium District (IFAD) recently completed the Mountain America Center (MAC), a venue which hosts large events ranging from hockey games to concerts to trade shows. Recent development to the west of the Study Area also includes the Waterfront, corporate office for Ball Ventures and a multi-family residential complex currently under construction. Existing land uses south of Sunnyside include Ryder Park, several auto dealerships, and a newly completed Amazon distribution warehouse. There is recent development within the southern

portion of the Study Area as well. A credit union and storage units were recently completed near Sunnyside Road. Heritage Park, a new public park being developed by the City of Idaho Falls is also within the Study Area. There is also a group of auto dealerships which have been developing over the past several years located on the southwest portion of the Study Area.

Most of the Study Area has been annexed into the City of Idaho Falls. The two houses, outbuildings and surrounding fields on Milligan Road have not been annexed, nor has the field surrounding the animal feed plant. There are currently no plans to annex these areas. If they are not annexed, the Bonneville County Board of Commissioners and the property owners will have to approve their inclusion in the Riverside Urban Renewal Area. As noted earlier, there are also 45 acres of the Study Area that must be deannexed from the River Commons Urban Renewal Area before they can be included in the Riverside Urban Renewal Area. The Agency Board of Directors initiated the de-annexation process in early 2025 and it will take several months to complete. For this report, all lands within the proposed boundary will be evaluated for eligibility to be included in the Riverside Urban Renewal Area. If the de-annexation does not occur, the Agency and the City Council may modify the boundary accordingly. This report may also need to be adjusted to reflect eligibility of the remaining lands.



ROCK PILES AT NORTH END



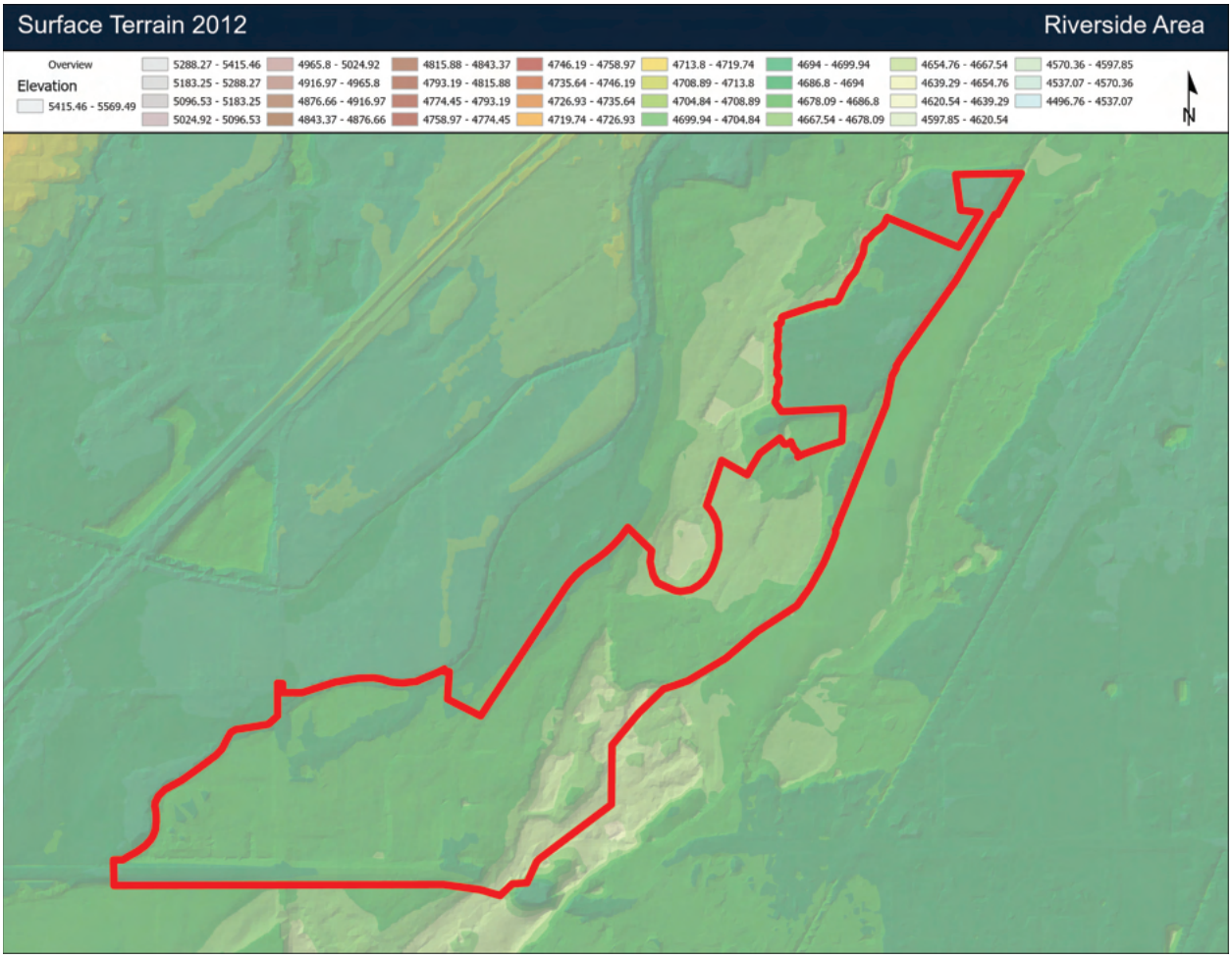
ROCK PILES SOUTH OF WATERFRONT



ELEVATION CHANGE AT THE EAST END OF WHITEWATER DR.



ELEVATION CHANGES MILLIGAN RD.

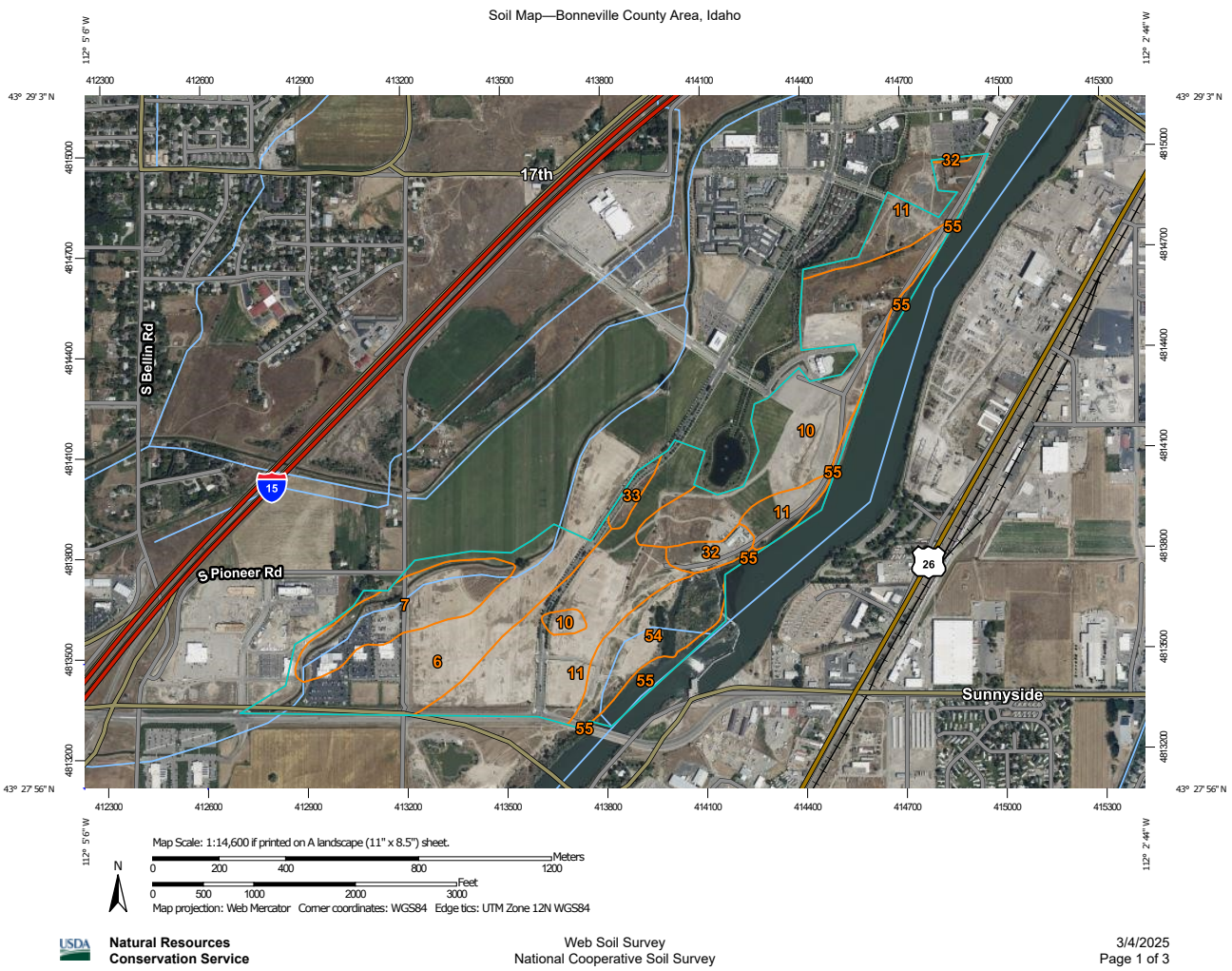


MAP 4 SURFACE TERRAIN

Current Conditions In The Study Area

TOPOGRAPHY & GEOLOGY

Map 4 is a surface terrain map of the study area. The southern portion of the Study Area is relatively flat, other than where Heritage Park abuts the Snake River. Moving north, however, the Study Area is characterized by a mix of flat areas and sharp changes in elevation. This is in part due to the gravel mining that has occurred, as well as the piling of materials and soils in specific areas. The changes in elevation are pronounced along Milligan Road, which will present significant challenges and expense as development occurs along the right-of-way. On the east of Milligan there are variations of steep embankments next to the Snake River with no guard rails and little space between the right-of-way and river bank and areas where the roadway drops nearly to the water level. The photos on the previous page demonstrate examples of how Milligan Road relates to the river and the more dramatic changes in elevation across the site.



MAP 5 SOILS

In terms of soils in the Study Area, given the large acreage being considered there are a variety of subsurface conditions. Map 5 shows the outlines of the different soil types identified by numbers. Table 2 describes each labeled soil in further detail, including any limitations on development. The primary areas of concern for development are those labeled 32—Pits and 33— Polatis Rock Outcrop. These areas represent either severe degradation of the soil structure or areas where shallow bedrock exists. Ball Ventures, the developer of Snake River Landing, provided several geotechnical studies of the areas where development has occurred or is intended to occur. These studies confirm the area on the north end of the Study Area is composed of construction debris and waste, not suitable for development and will have to be remediated prior to development. Photos of the area also confirm this accumulation. They also show the southern portion of the Study Area has significant areas of sandy and gravelly soils.

TABLE 2

Soils in the Study Area

Soil #	Soil Name	Summary Description	Limitations on Development
6	Bannock Loam	Very deep, well-drained soil on flood plains of the Snake River. Permeability is moderate in the upper level and rapid in the lower level. Well suited for agriculture.	Low soil strength for roads and potential frost action.
7	Bock Loam	Very deep, well-drained soil on flood plains of the Snake River. Permeability is moderate in the upper level and very rapid in the lower level. Well suited for agriculture. Some limited brushy areas provide wildlife habitat.	Low soil strength for roads and potential frost action.
10	Harston Fine Sandy Loam	Very deep, well-drained soil on flood plains of the Snake River. Permeability is moderate in the upper level and very rapid in the lower level. Well suited for agriculture. Shallow depth to sand and gravel limits heavy land leveling.	Flooding hazards (although rare) and potential frost action.
11	Heiseton Fine Sandy Loam, Drained	Very deep soil on the flood plains of the Snake River. Permeability is moderately rapid. Well-suited for agriculture.	Low soil strength for roads and potential frost action.
32	Pits	Excavations from which the surface layer and, commonly, the underlying material have been removed, exposing either rock or other material that supports few if any plants of economic value.	Not rated
33	Polatis-Rock Outcrop Complex	A mix of Polatis silt loam (65%) and rock outcrop (25%) found on basalt plains. Permeability is moderate. Runoff is very rapid and the hazard of erosion is very high. Includes bare exposures of basalt. Mainly used for rangeland and grazing.	Depth to bedrock which limits excavation, potential
54	Xeric Torrifluvents, Channeled	Very deep, well drained soils on lower river terraces and islands. Underlying material is sandy or gravelly loam. Permeability is moderate to rapid. Suitable for rangeland and wildlife habitat.	Flooding hazard

Sources: Soil Survey of Bonneville County Area, Idaho, United States Department of Agriculture, Soil Conservation Service. Web Soil Survey, United States Department of Agriculture, accessed March 5, 2025.

2042 MILLIGAN RD



2166 MILLIGAN RD



MOUNTAIN AMERICA CREDIT UNION





OUTBUILDINGS



OUTBUILDINGS 2



BUILDINGS AT NORTH END OF MILLIGAN

LAND USES & STRUCTURES

Within the Study Area the uses and structures vary in age and condition. The southern portion of the site contains the most recent development. The Teton Toyota site is the oldest development in this southern area, constructed in 2008. The newest development includes the storage units east of Pioneer Road constructed in 2023 and the Mountain America Credit Union east of Snake River Parkway constructed in 2024. All of the structures in this southern area are in excellent condition. There are still three developable lots in the auto dealership area and significant open area for development south and east of the storage units and around the credit union.

The other structures in the Study Area are along Milligan Road and include the animal feed processing plant, two single family homes and several outbuildings. The manufacturing plant was built in 1980 and is still in operation. The facilities show signs of age but appear to be in moderate condition with no obvious signs of major deterioration. One of the single-unit homes was built in 1920 and the other in 1950. They are both still occupied. The 1920 home, located at 2116 Miiligan Road, which is the most southern of the two houses, appears to be in good condition. It has a newer roof and windows and there are no obvious signs of significant deterioration. Some of the accessory buildings also appear to be in moderate-to-good condition, while others are in a state of deterioration, but not to the point of failure. There are also small areas of accumulated debris on the site.

The 1950 home, located at 2042 Milligan Road appears to be in moderate condition with some signs of deterioration including weathered or damaged doors. The accessory buildings on this site show signs of age and deterioration but are still functional. These are mainly wood construction with no exterior protection. There is a third site on the north end of Milligan Road with structures built in the early 1990's that appear to be utilitarian in use. These structures appear to be in good condition.

2 LAND BRIDGE ON PIONEER



UNIMPROVED MILLIGAN RD



NORTH SIDE OF SUNNYSIDE



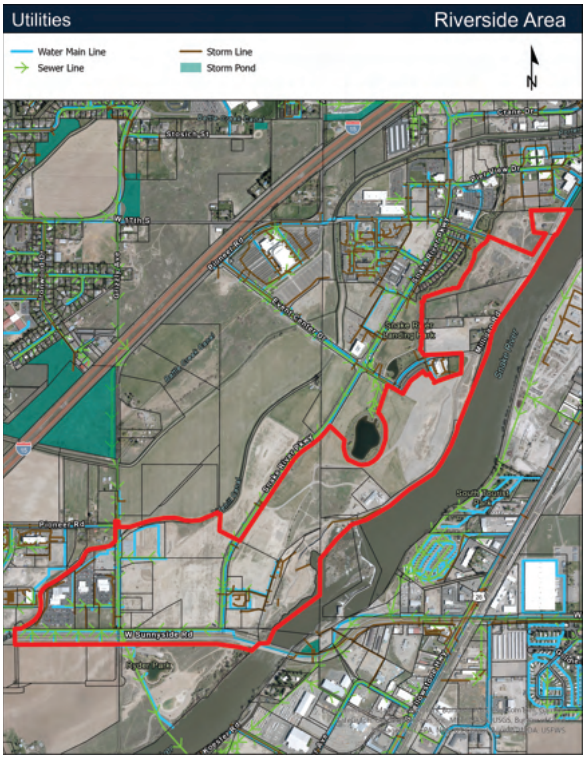
STREETS

Within the Study Area, there are four public streets: Sunnyside Road, Pioneer Road, Snake River Parkway, and Milligan Road. Sunnyside is a principal arterial, Snake River Parkway is a minor arterial, Pioneer is a major collector and Milligan is a local road. Except for Snake River Parkway, which is fully constructed, each of the roads in the Study Area have at least some need for improvement. Sunnyside Road is a 5-lane arterial with a multi-mode pathway on the southside, but no bike or pedestrian pathways exist on the north side, west of Snake River Parkway. This is both a connectivity and safety concern for pedestrians and cyclists.

Pioneer Road has been improved as a 5-lane roadway from Sunnyside north to the newly constructed storage units. From that point, it narrows to a 2-lane county roadway section with no curb, gutter or sidewalk. Sidewalk also does not exist on the east side of Pioneer where development hasn't yet occurred. The Study Area boundary includes a section of Pioneer where a bridge is needed across the Sidehill Canal. A 2013 traffic study conducted by Keller Associates showed by 2018 a turn lane would be warranted for Pioneer Road at all access points. The 2-lane section of Pioneer is inadequate for the current and anticipated traffic volumes.

Milligan Road is unimproved within the Study Area and presents several challenges to development and overall connectivity. It is currently a gravel road with no curb, gutter or sidewalk. There are also several areas where it is immediately adjacent a sharp drop along the Snake River with no guardrails or shoulder.

At the southern end it is currently barricaded just south of the animal feed plant, which represents a nearly 1600-foot dead end road. At this same point, the elevation of the roadway drops nearly to the water level of the Snake River. One of main barriers to improving Milligan Roadway is there is no opportunity for cost sharing with other developers as the east side of the road is adjacent to the Snake River. Therefore, the cost of the improvements, including utilities, are borne by one party which can be cost prohibitive. There is also no connectivity to the west. There is a private drive from the animal feed plant to Snake River Parkway but no public rights-of-way. This presents a significant challenge for emergency ingress and egress. There are planned connections for Milligan to extend to connect with Snake River Parkway and for Whitewater Drive and Event Center Drive to connect to Milligan from the west. Each of these projects are within the proposed Study Area.



MAP 6 UTILITY NETWORK



BARRICADE AT SOUTH END OF MILLIGAN RD

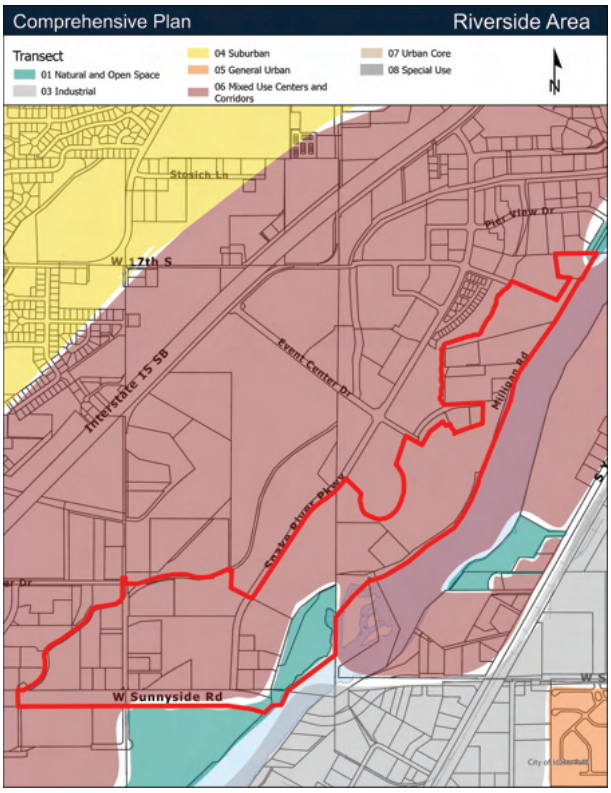
UTILITIES

The utility network is well developed in Snake River Landing and the southern portion of the Study Area where development is occurring as shown on Map 6. In the rest of the Study Area, however, the utility network is undeveloped. There are no utilities in Milligan Road. Water, sewer, storm, and power all exist to the north, west, and south and have sufficient capacity to support future development. There will be some challenges in those locations where the piles of debris exist.

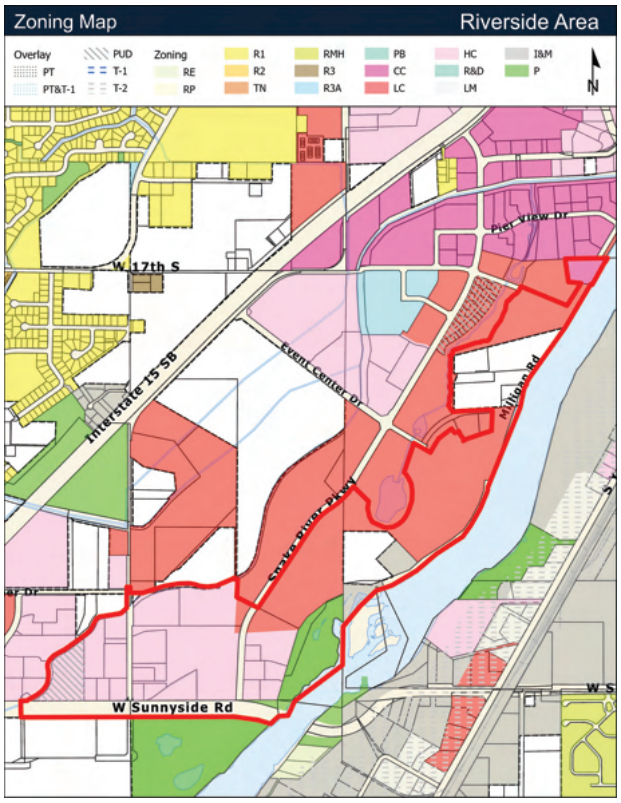
LOT LAYOUT

In the southern portion of the Study Area where development is already occurring, lot layouts are adequate and appropriate for commercial development. Along Milligan Road, however, the lands are not platted. There are isolated lots with no access to any roadway. There are also several lots that are not of adequate size, width, or depth to accommodate development of any use other than a small home or accessory building. The area will need to be planned and platted prior to development occurring.

MAP 7 COMPREHENSIVE PLAN



MAP 8 ZONING



Idaho Falls Comprehensive Plan: Zoning & Current Uses

Imagine IF: A Plan to Move Idaho Falls Forward Together, which is the city's comprehensive plan, identifies most of the study area and lands immediately surrounding as "Mixed Use Centers and Corridors." There are also small areas designated as "Parks and Open Space," primarily around the Heritage and Ryder Park areas. These designations are described below and shown on Map 7.

The Mixed-Use Centers and Corridors Transect denotes areas where people tend to shop, eat and gather. These areas include all housing types but generally at a more intense scale than other areas. These areas also include mixed-use buildings, recreation centers and commercial uses. Mixed-Use Centers and corridors may vary in scale from large, regional commercial centers with supportive housing to smaller commercial pockets called walkable centers that support a well-connected, walkable neighborhood.

The Parks and Open Space Transect denotes natural areas, areas with minimal or low impact development such as recreational trails and storm ponds or areas developed for recreational purposes such as parks and recreation facilities. These areas include natural wildlife habitats, open spaces, conservation areas, floodplain, developed parks and recreation facilities, golf courses, and cemeteries. This transect does not generally include lands being actively farmed.

ANIMAL FEED PLANT



LACK OF SHOULDER AT RIVER



Most of the area is annexed and zoned Limited Commercial (LC). The areas along Sunnyside Road are zoned Highway and General Commercial (HC) and Heritage Park is zoned Public (P). There is also a small area on the north end of the Study Area zoned Central Commercial (CC). The animal feed plant on Milligan Road is also annexed and zoned Industrial and Manufacturing (I&M). The fields surrounding the plant as well as the unannexed parcels north along Milligan Road are similarly zoned Industrial and Manufacturing-1 (I&M-1) in Bonneville County.

The LC zone is one of the city's primary mixed-use zones. It allows a mix of residential and commercial uses, which is reflective of how Snake River Landing has developed to the west of the study area, which is zoned Central Commercial (CC). The primary difference between LC and CC is the CC zone has a zero-setback requirement, which allows for a more traditional downtown style of development. The LC zone requires a streetside setback, which can vary based on building placement and is more auto oriented than the CC, but still intended to provide a convenient, pedestrian environment.

The HC zone is a commercial zone that does not allow residential uses. It is meant to provide a space for larger retail and service areas that serve the traveling public or areas that are draw regional clientele. The city's zoning code states, "This Zone should be located at specific locations along highways leading into the City." It's designation along Sunnyside Road and close proximity to the I-15/Sunnyside interchange is consistent with its intended use.clientele. The city's zoning code states, "This Zone should be located at specific locations along highways leading into the City." It's designation along Sunnyside Road and close proximity to the I-15/Sunnyside interchange is consistent with its intended use.

The other two zones in the annexed areas, I&M and P are reflective of the existing uses on their respective parcels. The animal feed manufacturing plant was constructed in the county in 1980. Heritage Park is an ongoing city project along the Snake River to develop the property into a public park. It differs from many other parks in the city in that it does not include athletic fields. Rather it is a more natural setting, connecting users to the river and overall pathway system.

As previously noted, the unannexed properties are zoned I&M-1. As described in the county's zoning ordinance, this zone is, "established to provide an area where the primary use of the land is for manufacturing, fabricating, processing and warehousing." Rather than including a list of allowed uses, this zone states that any use is allowed other than a list of prohibited uses. Residential uses other than a caretakers dwelling are listed as prohibited. Other prohibited uses are heavy manufacturing and industrial uses such as manufacturing of cement, fat rendering, auto wrecking and crushing, garbage dumps, and storage of explosives. Also excluded are entertainment uses, hospitals, and gyms. Except for the parcels in the southwest portion, there is little new development in the Study Area. Those developed uses include auto sales lots, storage units, a credit union, and Heritage Park. Other, older developed uses include the animal feed plant, two single-unit family homes, and a few scattered outbuildings. The surrounding area, however, includes a variety of uses including single-unit and multi-unit residential, entertainment, educational, retail, and office.

TEN PERCENT LIMITATION & ASSESSED VALUATION WITHIN REVENUE ALLOCATION AREA

In addition to the eligibility criteria discussed in this report, Idaho statutes limit the combined base assessment rolls of the existing and proposed Revenue Allocation Areas (RAAs) to ten percent of the current assessed valuation of all taxable property within the municipality. Idaho Code Section 50-2903(15) states:

> "Revenue allocation area" means that portion of an urban renewal area...where the equalized assessed valuation (as shown on the taxable property assessment rolls) of which the local governing body has determined, on and as a part of the urban renewal plan, is likely to increase as a result of the initiation of an urban renewal project....The base assessment roll or rolls of revenue allocation area or areas shall not exceed at any time ten percent (10%) of the current assessed valuation of all taxable property within the municipality.

The Data Processing Department of Bonneville County provided the City of Idaho Falls assessed value as well as the adjusted base of the existing urban renewal areas.

TABLE 2

Statutory Ten Percent Limitation Analysis

AREA	ASSESSED VALUE	PERCENTAGE
City of Idaho Falls	$8,103,605,399	
	ADJUSTED BASE	
River Commons District*	$154,412	
Eagle Ridge District	$7,549,640	
Jackson Hole Junction District	$864,666	
Anderson Bush District	$6,536,269	
Pancheri East Bank District	$5,965,637	
Stanley Boge	$42,308,702	
Yellowstone Square District *(Estimated)*	$9,533,697	
Proposed Snake River West District *(Estimated)*	$547,415	
Proposed Riverside District *(Estimated)*	$34,013,401	
TOTAL ASSESSED BASE URA'S	**$107,473839**	**1.32%**

SOURCE: Bonneville County Data Processing, March, 2025. URD055, Urban Renewal by Pin within TAG, March, 2025. Yellowstone Square, Snake River West, and Riverside assessed values based on Idaho Falls GIS system and Bonneville County Parcel Viewer, 2025. *Adjusted to show removal of parcels under consideration for de-annexation, which values are included in the assessed value for the Proposed Riverside District

The total combined adjusted base assessment rolls of the existing RAAs including the estimated base assessment for Yellowstone Square, along with estimates for the proposed Snake River West and Riverside Districts will not exceed the estimated ten percent limit of $810,360,540. The combined rolls are estimated to be 1.32% using the 2024 assessed values.

Findings

To find a study area is eligible for the creation of a URA and RAA, the Study Area must contain one or more of the statutory criteria spelled out in Idaho Code Sections 50-2018(8), (9), and 50- 2903(8), and to the extend there is open land, the statutory criteria in Idaho Code Section 50- 2903(8)(c). Below are the criteria and a brief discussion of the findings.

01 The Presence of a Substantial Number of Deteriorated or Deteriorating Structures and Deterioration of the Site

In terms of buildings, although there are structures dating back as early as 1920, the structures in the Study Area are generally in fair condition and are in use other than the accessory buildings around the single-unit homes. Site deterioration is primarily found along Milligan Road where the road is unimproved and there are large areas of debris hindering development. On the southern portion of Milligan Road there are also areas of potential flooding where the roadway elevation drops nearly to the water level. This criterion is met.

02 Age or Obsolescence

As noted, there are aged structures on the site, but are occupied and in at least fair condition. It is unlikely that they meet modern building and fire code standards. The condition and layout of the site, however, is obsolete in terms of being able to provide for modern development patterns. There is no connectivity from Milligan Road to the roads and development to the west and the lots are unplatted and unsuitable for development. This criterion is met.

03 Predominance of Defective or Inadequate Street Layout

The main road through the Study Area is Milligan Road. It is currently a gravel road with no other improvements. There is no connectivity to the roads and buildings to the west. There are roads that could connect to Milligan as development occurs, but one of these roads, Whitewater Drive, would have to go through the piles of debris at the north end of Milligan. Event Center Drive can also be connected but there are significant elevation changes at the connection point that will have to be addressed. Both of these projects will require significant remediation as the current conditions cannot support development of structures or roads. On the southern portion of the Study Area there is also a lack of east/west connectivity. There are access points planned and constructed along Snake River Parkway, which will help reduce the reliance on Sunnyside Road to connect to development to the west. This criterion is met.

04 Outmoded Street Patterns

Similar to criterion #3, the current street pattern in the Study Area is inadequate and does not reflect the growth occurring in the area. There is a significant lack of east/west connectivity and Milligan Road is not improved with any modern infrastructure. Pioneer Road is also inadequate as it reaches the storage units north of Sunnyside Road. The bridge across the Sidehill Canal is too narrow and should be improved to include width for at least four lanes of traffic. This criterion is met.

05 Need for Correlation of the Area with Other Areas of Municipality by Streets and Modern Traffic Requirements

As has been noted in several sections, there is a need for correlation of the area with other areas of the municipality. This issue is especially pronounced along Milligan Road. Milligan is currently a 1600-foot dead end road with no public connectivity to the west. Whitewater Drive cannot connect without remediation of the debris, which is as deep as 18-feet. Event Center Drive also cannot connect without significant remediation of elevation changes. Milligan Road is planned to eventually connect with Snake River Parkway as well, but is currently barricaded at Heritage Park. As these connections are made, there will be good connectivity to the rest of the municipality via Sunnyside Road and 17th Street. This criterion is met.

06 Faulty Lot Layout in Relation to Size, Adequacy, Accessibility, or Usefulness; Obsolete Platting

There are several factors to the lot layout, adequacy and usefulness that make development challenging, especially along Milligan Road. These lots are not platted and reflect various changes and lot line adjustments that have occurred over the years leading to several lots that are too small, narrow, and shallow for modern development of almost any use. There are also currently no utilities in Milligan Road and would have to be extended prior to any development. Further, there is very limited access to the lots on Milligan as there are no roads connecting to it from the west. It is currently a 1600-foot dead end road with no other points of ingress or egress than the connection to the north. There is a private drive from the animal feed plant to Snake River Parkway, but no public access. This criterion is met.

07 Unsuitable Topography

For most of the Study Area, topography is not a significant challenge. However, along Milligan Road there are steep elevation changes immediately adjacent to the roadway and river. Some of these are stockpiles of debris from former activities on the land and will require significant remediation before they are useable areas. This criterion is met.

08 Insanitary or Unsafe Conditions

There were no insanitary conditions observed on the site from the walking survey. The two homes, however, are not connected to a municipal sewer system and sit on soils that drain rapidly. These homes are next to the Snake River and to present a minor threat for contamination. Although not observable from the survey, geotechnical reports and conversations with the developer reveal that there are two areas, one at the north portion of the Study Area and one to the immediate west of the animal feed plant, where debris of various nature have been piled and accumulated for years. In some areas, this debris is 18-feet deep. This is an insanitary condition that must be remediated prior to development.

Milligan Road presents several unsafe conditions. On the southern end where the road is currently barricaded, the elevation drops to be nearly level with the water of the Snake River. FEMA flood map panel 160027 0230 C shows this area to be an A2 Zone which is part of the 100-year flood area. There are also several places where there is little-to-no shoulder on the west side of the road and a steep embankment to the river which presents an unsafe condition for drivers, especially as the road begins to carry more traffic. Finally, Milligan presents a hazard during emergencies as there are no east, west, or south connections to any other roadway within the Study Area. This 1600-foot dead end road is a narrow, unimproved gravel roadway. Although there is a private drive from the animal feed plant to Snake River Parkway, it could be fenced at the time of emergency. A hazard such as fire or flood or a failure of the roadway north of the homes could block Milligan Road, and there would be no other route out of the area.

Other unsafe conditions are lack of infrastructure on major roadways. Sunnyside Road does not include curb, gutter or sidewalk on the north side of the right-of-way west of Snake River Parkway. This stretch of Sunnyside is a 50-MPH roadway and the lack of infrastructure presents a safety hazard for pedestrians and cyclists. This becomes especially important as there are several multi-unit residential developments under construction north of Sunnyside which will need connection between the residences and the many service, retail, and entertainment businesses in the area. Similarly, Pioneer Road lacks sidewalk on the east side of the right-ofway north of Sunnyside. Sidewalk will be built when development occurs, but this does still present a current safety concern for pedestrians. Also on Pioneer, the narrowing of the right-of-way at the bridge crossing the sidehill canal is not wide enough for current or anticipated traffic volumes as the area develops.

This criterion is met.

09 Diversity of Ownership

For this report, the number of owners was not the primary consideration. The question was whether the diversity of ownership results in economic underdevelopment or challenges to growth and development. On the southern portion of the Study Area where there are several owners, this diversity of ownership does not create a barrier to growth due to the layout and pattern of development occurring. Along Milligan Road, though, where there are fewer different owners, the way the ownerships are divided does create a barrier to growth and has resulted in economic underdevelopment. Several of the parcels with different owners are adjacent to Milligan Road which can complicate the construction of public infrastructure if not all owners are in agreement with the development vision. Along Milligan Road, this criterion is met.

10 Tax or Special Assessment Delinquency

Taxes and special assessments were not evaluated for this report. This criterion is not met.

11 Defective or Unusual Conditions of Title

Conditions of title were not evaluated for this report. This criterion is not met.

12 Existence of Conditions which Endanger Life or Property by Fire and Other Causes

Similar to the criterion for unsanitary or unsafe conditions, the main condition which endangers life or property by fire or other causes is the current condition of Milligan Road, which is an unimproved gravel road with no connections to other rights-of-way for a 1600-foot stretch. Although the structures in the area are in generally good condition and present a low fire risk, there is significant plant material on the properties and along the river that presents an elevated fire risk during dry seasons. If there is a fire or other emergency there is extremely limited access for emergency response vehicles. This criterion is met.

13 Substantially Impairs or Arrests the Sound Growth of Municipality

Part of the sound growth pattern of a municipality is that city boundaries do not sprawl haphazardly into unincorporated areas of the county. Similarly, when there are county islands surrounded by city development, as is the case with some of the parcels on Milligan Road, it creates inefficiencies in service deliveries as the county must provide certain services such as police and road maintenance when the city is already providing that same service to properties in the same area. Sound growth patterns also include logical and efficient connections of utilities which create looped systems that are easier to repair and manage. The lack of utilities, roadway improvements and connections, and the county islands have persisted in the Study Area, despite significant economic growth in the immediate area. This is at least in part due to the long stretches of utilities and roadway improvements with no opportunities for cost sharing on Milligan Road. It is also a result of the many years of gravel mining and stock piling of debris on the site that has resulted in the necessity for expensive remediation and cleanup. This criterion is met.

14 15 Conditions which Retard Development of the Area AND Results in Economic Underdevelopment of the Area and Economic Disuse

For this criterion the conditions which retard development of the Study Area and result in economic underdevelopment and economic disuse are more evident in the areas along Milligan Road. In the southern portion of the Study Area, development is actively occurring and progressing. Along Milligan Road and the surrounding fields, however, the conditions described in the prior criterion including large accumulations and piling of debris, degradation of soil quality from decades of gravel mining, lack of utility and street network, lack of opportunity to cost share in the construction of infrastructure and diversity of ownership have contributed to economic underdevelopment of the area. Development along rivers, especially where other development is already occurring are typically prime opportunities. In the Study Area, however, nothing has occurred along Milligan Road and the Snake River. Rather, development has happened to the north and west. These criteria are met.

Conclusion

The Riverside Study Area and proposed RAA meets one or more of the criteria for eligibility under Idaho Code Sections 50-2018(8) and (9) and 50-2903(8). The Study Area suffers from economic underdevelopment and economic disuses due to the long-term results of gravel mining and lack of utility and street infrastructure and connectivity. The lack of cost sharing opportunities due to the adjacency of the Snake River combined with the many acres of land requiring complete remediation and cleanup make development cost prohibitive. There are also several areas that still have shallow basalt which makes excavation difficult and costly as well as areas of sandy and gravelly soil which and can require structural improvements to support development. Most of these conditions are far more evident and prevalent in the areas along Milligan Road whereas the southern portions of the Study Area have continued to develop at a typical pace. The lack of key infrastructure, however, especially the canal bridge and lack of bicycle and pedestrian facilities where development has already occurred along Sunnyside presents safety issues as the area continues to grow with a mix of residential and commercial uses. Table 3, which is also included in the executive summary, summarizes the findings of the eligibility for the study area



SOUTH END OF MILLIGAN NEAR RIVER WATER LEVEL

TABLE 3

Summary of Eligibility Criteria

CRITERION	CRITERION MET	CHARACTERISTICS SUPPORTING FINDING
Substantial Deterioration of Site	✓	Structures are generally in fair-to-good condition. The areas along Milligan Road, however, have significant deterioration due to lack of infrastructure and stockpiling of debris.
Age or Obsolescence	✓	Buildings in the Study Area are as old 1920. Others are old enough to not meet modern codes. The site is generally obsolete in terms of layout and ability to develop in its current condition.
Predominance of Defective Street Layout or Inadequate Street Layout	✓	Lack of connectivity between Milligan Road and any other right-of-way is a serious concern in the Study Area. Pioneer Road is also too narrow for current and projected traffic volumes where it narrows to two lanes, including the canal bridge.
Outmoded Street Patterns	✓	Milligan Road is a 1600-foot dead end with no connectivity to any other right-of-way.
Need for Correlation of Area with Other Areas of by Streets and Modern Traffic Requirements	✓	Milligan needs to be connected to a right-of-way to the west and south. Pioneer Road needs to continue to be widened north to the Event Center in order to safely carry the current and anticipated traffic volumes.
Faulty Lot Layout	✓	In the southern portion of the Study Area, this is not an issue. The areas around Milligan Road, however, are not platted and several parcels are too small for development and have no access from a right-of- way.
Unsuitable Topography	✓	There are several areas with shallow basalt. There are also significant areas with dramatic changes in elevation around Milligan Road due to years of piling of debris.
Insanitary or Unsafe Conditions	✓	The condition of Milligan Road and lack of connectivity to any other right-of-way creates several critical unsafe conditions. The lack of bicycle and pedestrian infrastructure along Sunnyside and Pioneer also presents safety concerns. The piles of debris in two areas of the Study Area are considered insanitary conditions.

TABLE 3

Summary of Eligibility Criteria Cont.

CRITERION	CRITERION MET	CHARACTERISTICS SUPPORTING FINDING
Diversity of Ownership	✓	Although there are few property owners, the ownership patterns make development along Milligan Road challenging, especially in terms of development of public infrastructure.
Tax or Special Assessment Delinquency	✗	This was not evaluated for this report.
Defective or Unusual Conditions of Title	✗	This was not evaluated for this report.
Existence of Conditions Which Endanger Life or Property	✓	Milligan Road is a 1600-foot dead end road within the Study Area. This limits ingress and egress options for emergency responders and for occupants of the properties along the road. Lack of bicycle and pedestrian infrastructure along major roadways is also a safety concern.
Impairs or Arrests the Sound Growth of a Municipality	✓	The substantial costs of remediation and cleanup for lands where debris has been piled and accumulated for decades, along with the lack of cost sharing to develop necessary public infrastructure including utilities and streets makes growth and development cost prohibitive, resulting in the unsafe and unsanitary conditions remaining.
Retards Development of the Area	✓	The conditions noted above have created extraordinary cost burdens
Economic Underdevelopment and Economic Disuse	✓	See above.

APPENDIX A:

Additional Site Photos

















APPENDIX A:

Additional Site Photos Cont.










APPENDIX B:

Steps in Creating a URA & Revenue Allocation Area (RAA)

If an urban renewal agency is in existence in a community, the creation of an urban renewal area, including a revenue allocation area (required for use of tax increment financing), begins with an eligibility report for a designated area within the community. The central question for an eligibility report is whether the study area has at least one of the statutory characteristics which must be found to be considered eligible for urban renewal activities. These characteristics or criteria are:

1. The presence of a substantial number of deteriorated or deteriorating structures and deterioration of site [50-2018(9), 50-2903(8)(b) and (8)(c), and 50-2008(d)(4)(2)],
2. Age or obsolescence [50-2018(8) and 50-2903(8)(a)], .
3. Predominance of defective or inadequate street layout [50-2018(9) and 50-2903(8)(b)],
4. Outmoded street patterns [50-2008(d)(4)(2)],
5. Need for correlation of area with other areas of municipality by streets and modern traffic requirements [50-2008(d)(4)(2)],
6. Faulty lot layout in relation to size, adequacy, accessibility, or usefulness; obsolete platting [50-2018(9), 50-2903(8)(b) and (8)(c)], and 50-2008(d)(4)(2)]
7. Unsuitable topography [50-2008(d)(4)(2)],
8. Insanitary or unsafe conditions [50-2018(9), 50-2903(8)(b)],
9. Diversity of ownership [50-2018(9), 50-2903(8)(b) and (8)(c), and 50-2008(d)(4)(2)],
10. Tax or special assessment delinquency [50-2018(9), 50-2903(8)(b)], and 50-2008 (d)(4)(2)]
11. Defective or unusual conditions of title [50-2018(9), 50-2903(8)(b) and (8)(c), and 50-2008(d)(4)(2)],
12. Existence of conditions which endanger life or property by fire and other causes [50-2018(9), 50-2903(8)(b)],
13. Substantially impairs or arrests the sound growth of a municipality and is a menace to the public health, safety, morals or welfare [50-2018(9), 50-2903(8)(b) and 8(c)],
14. Conditions which retard development of the area [50-2008(d)(4)(2)], and
15. Results in economic underdevelopment of the area [50-2903(8)(b)] and economic disuse [50-2008(d)(4)(2)].

If it is determined the Study Area has characteristics which meet one or more of the statutory criteria listed above, the Agency may accept the eligibility report and request its consideration by the governing body. No URA can be formed unless the City Council adopts a resolution finding the area under consideration is deteriorated or deteriorating

due to such characteristics, the redevelopment of the area is necessary for the welfare of the residents, and the area is appropriate for an urban renewal project. The resolution approved by City Council authorizes the agency to prepare a plan for the proposed urban renewal area. The urban renewal area plan is to include the following with specificity:

1. A statement describing the total assessed valuation of the base assessment roll of the revenue allocation area and the total assessed valuation of all taxable property within the municipality;
2. A statement listing the kind, number, and location of all proposed public works or improvements within the revenue allocation area;
3. An economic feasibility study;
4. A detailed list of estimated project costs;
5. A fiscal impact statement showing the impact of the revenue allocation area, both until and after the bonds are repaid, upon all taxing districts levying taxes upon property on the revenue allocation area;
6. A description of the methods of financing all estimated project costs and the time when related costs or monetary obligations are to be incurred;
7. A termination date for the plan and revenue allocation area as provided for in section 50-2903(20), Idaho Code. In determining the termination date, the plan shall recognize that the agency shall receive allocation of revenues in the calendar year following the last year of the revenue allocation provision described in the urban renewal plan;
8. A description of the disposition or retention of any assets of the agency upon the termination date. Provided however, nothing herein shall prevent the agency from retaining assets or revenues generated from such assets as long as the agency shall have resources other than revenue allocation funds to operate and manage such assets;

Once the plan is prepared and approved by the agency, it is forwarded to the City Council. Prior to the public hearing before the City Council, the City Council forwards the plan to the City Planning and Zoning Commission for its determination that the plan conforms to the City's comprehensive plan. At least thirty (30) days prior to the public hearing, a copy of the notice and plan is distributed to the taxing entities overlapping the boundaries of the proposed district. After receiving the recommendation of the commission, and after notice fully published, the public hearing is held. The City Council must approve an urban renewal plan, including revenue allocation financing provisions, by an ordinance. If the ordinance is adopted by the City Council, a copy of the ordinance with legal description of the RAA is distributed to all the overlapping taxing entities, county officials and the State Tax Commission.

By state statute, following adoption of the ordinance, the RAA is effective January 1, of the year in which it is adopted. The RAA has a maximum life of twenty years under Idaho statutes. The urban renewal agency implements the plan adopted by the City Council.

APPENDIX C:

Open Lands Analysis

The Study Area has been subject to recent development. Portions of the Study Area could be considered a traditional "greenfield" area and does not include agricultural land. There are several parcels vacant and large enough for modern development.

Idaho Code Section 50-2903(8)(c) states: "Any area which is predominately open and which because of obsolete platting, diversity of ownership, deterioration of structures or improvements, or otherwise, results in economic underdevelopment of the area or substantially impairs or arrests the sound growth of a municipality. The provisions of section 50-2008(d), Idaho Code, shall apply to open areas."[8]

The eligibility criteria set forth in Idaho Code Section 50-2903(8)(c) for predominantly open land areas mirror or are the same as those criteria set forth in Idaho Code Sections 50-2018(9) and 50-2903(8)(b). "Diversity of ownership" is the same, while "obsolete platting" appears to be equivalent to "faulty lot layout in relation to size, adequacy, accessibility, or usefulness." "Deterioration of structures or improvements" is the same or similar to "a substantial number of deteriorated or deteriorating structures" and "deterioration of site or other improvements." There is also an additional qualification that the provisions of Idaho Code Section 50-2008(d) shall apply to open areas.

Idaho Code Section 50-2008 primarily addresses the urban renewal plan approval process and Idaho Code Section 50-2008(d)(4) sets forth certain conditions and findings for agency acquisition of open land as follows:

> The urban renewal plan will afford maximum opportunity, consistent with the sound needs of the municipality as a whole, for the rehabilitation or redevelopment of the urban renewal area by private enterprise: provided, that if the urban renewal area consists of an area of open land to be acquired by the urban renewal agency, such area shall not be so acquired unless (1) if it is to be developed for residential uses, the local governing body shall determine that a shortage of housing of sound standards and design which is decent, safe and sanitary exists in the municipality; that the need for housing accommodations has been or will be increased as a result of the clearance of slums in other areas; that the conditions of blight in the area and the shortage of decent, safe and sanitary housing cause or contribute to an increase in and spread of disease and crime and constitute a menace to the public health, safety, morals, or welfare; and that the acquisition of the area for residential uses is an integral part of and essential to the program of the municipality, or (2) if it is to be developed for nonresidential uses, the local

> The urban renewal plan will afford maximum opportunity, consistent with the sound needs of the municipality as a whole, for the rehabilitation or redevelopment of the urban renewal area by private enterprise: provided, that if the urban renewal area consists of an area of open land to be acquired by the urban renewal agency, such area shall not be so acquired unless (1) if it is to be developed for residential uses, the local governing body shall determine that a shortage of housing of sound standards and design which is decent, safe and sanitary exists in the municipality; that the need for housing accommodations has been or will be increased as a result of the clearance of slums in other areas; that the conditions of blight in the area and the shortage of decent, safe and sanitary housing cause or contribute to an

In sum, there is one set of findings if the area of open land is to be acquired and developed for residential uses and a separate set of findings if the land is to be acquired and developed for nonresidential uses.

Basically, open land areas may be acquired by an urban renewal agency and developed for nonresidential uses if such acquisition is necessary to solve various problems, associated with the land or the infrastructure, that have delayed the area's development. These problems include defective or usual conditions of title, diversity of ownership, tax delinquency, improper subdivisions, outmoded street patterns, deterioration of site, and faulty lot layout. All the stated conditions are included in one form or another in the definition of a deteriorated area and/or a deteriorating area set forth in Idaho Code Sections 50-2903(8)(b) and 50-2018(9). The conditions listed only in Section 50-2008(d)(4)(2) (the open land section) include economic disuse, unsuitable topography, and "the need for the correlation of the area with other areas of a municipality by streets and modern traffic requirements, or any combination of such factors or other conditions which retard development of the area."

The conclusion of this discussion concerning open land areas is that the area qualifies if any of the eligibility conditions set forth in Idaho Code Sections 50-2018(9) and 50-2903(8)(b) apply. Alternatively, the area under consideration qualifies if any of the conditions listed only in Idaho Code Section 50-2008(d)(4)(2) apply. As set forth in greater detail in the main body of the report, there are conditions of faulty lot layout and certain unsafe conditions within the Study Area. Based on the above analysis, portions of the Study Area do appear to be "predominantly open land," which is not a defined term, and are "greenfield" or agricultural operations, therefore the open land condition is satisfied.

RESOLUTION NO. 2025-04

BY THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF IDAHO FALLS, IDAHO:

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF THE CITY OF IDAHO FALLS, IDAHO, ALSO KNOWN AS THE IDAHO FALLS REDEVELOPMENT AGENCY, ACCEPTING THAT CERTAIN REPORT ON ELIGIBILITY FOR CERTAIN PROPERTY REFERRED TO AS THE RIVERSIDE AREA AS AN URBAN RENEWAL AREA AND REVENUE ALLOCATION AREA AND JUSTIFICATION FOR DESIGNATING THE AREA AS APPROPRIATE FOR AN URBAN RENEWAL PROJECT; TO MAKE ANY NECESSARY TECHNICAL CHANGES TO THE REPORT; AUTHORIZING AND DIRECTING THE CHAIRMAN OR ADMINISTRATOR TO TRANSMIT THE REPORT AND THIS RESOLUTION TO THE CITY COUNCIL OF THE CITY OF IDAHO FALLS REQUESTING ITS CONSIDERATION FOR DESIGNATION OF AN URBAN RENEWAL AREA AND SEEKING FURTHER DIRECTION FROM THE COUNCIL; AND PROVIDING AN EFFECTIVE DATE.

THIS RESOLUTION, made on the date hereinafter set forth by the Urban Renewal Agency of the City of Idaho Falls, Idaho, also known as the Idaho Falls Redevelopment Agency, an independent public body, corporate and politic, authorized under the authority of the Idaho Urban Renewal Law of 1965, Chapter 20, Title 50, Idaho Code, as amended (hereinafter the "Law") and the Local Economic Development Act, Chapter 29, Title 50, Idaho Code, as amended (hereinafter the "Act"), a duly created and functioning urban renewal agency for Idaho Falls, Idaho, hereinafter referred to as the "Agency."

WHEREAS, the City Council (the "City Council") of the city of Idaho Falls, Idaho (the "City"), after notice duly published, conducted a public hearing on the River Commons Urban Renewal Plan (the "River Commons Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 2256 on October 14, 2004, approving the River Commons Plan, making certain findings and establishing the River Commons revenue allocation area (the "River Commons Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Eagle Ridge Urban Renewal Project (the "Eagle Ridge Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 2978 on December 11, 2014, approving the Eagle Ridge Plan, making certain findings and establishing the Eagle Ridge revenue allocation area (the "Eagle Ridge Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Jackson Hole Junction Urban Renewal Project (the "Jackson Hole Junction Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3142 on November 9, 2017, approving the Jackson Hole Junction Plan, making certain findings, and establishing the Jackson Hole Junction revenue allocation area (the "Jackson Hole Junction Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Pancheri East Bank Urban Renewal Project (the "Pancheri East Bank Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3492 on November 10, 2022, approving the Pancheri East Bank Plan, making certain findings, and establishing the Pancheri East Bank Plan revenue allocation area (the "Pancheri East Bank Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Anderson Bush Urban Renewal Project (the "Anderson Bush Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3508 on March 30, 2023, approving the Anderson Bush Plan, making certain findings, and establishing the Anderson Bush Plan revenue allocation area (the "Anderson Bush Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Stanley Boge Urban Renewal Project (the "Stanley Boge Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3548 on October 26, 2023, approving the Stanley Boge Plan, making certain findings, and establishing the Stanley Boge Plan revenue allocation area (the "Stanley Boge Project Area");

WHEREAS, the City Council, on June 13, 2024, after notice duly published conducted a public hearing on the First Amendment to the Urban Renewal Plan for the Eagle Ridge Urban Renewal Project (the "Amended Eagle Ridge Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3575 on June 13, 2024, approving the Amended Eagle Ridge Plan to deannex approximately 8.4 acres from the existing Eagle Ridge Project Area, making certain findings, and establishing the Amended Eagle Ridge revenue allocation area (the "Amended Eagle Ridge Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Yellowstone Square Urban Renewal Project (the "Yellowstone Square Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3596 on December 12, 2024, approving the Yellowstone Square Plan, making certain findings, and establishing the Yellowstone Square Plan revenue allocation area (the "Yellowstone Square Project Area");

WHEREAS, the above referenced existing urban renewal plans are collectively referred to as the "Existing Urban Renewal Plans" and their respective existing revenue allocation project areas are collectively referred to as the "Existing Project Areas;"

WHEREAS, it has become apparent that additional property, a portion of which is located within the City, and a portion of which is located within the City's area of operation within unincorporated Bonneville County, may be deteriorating and/or deteriorated and should be examined as to whether such an area is eligible for urban renewal planning purposes;

WHEREAS, the Agency engaged the services of Brad Cramer, Perspective Planning & Consulting LLC, to commence an eligibility study and preparation of an eligibility report of an area approximately 208 acres in size, a portion of which is currently located within the boundaries of the existing River Commons Project Area, which area will need to be deannexed. The area is generally located west of the Snake River, east and adjacent to Snake River Parkway, south of Pancheri Drive, and north of and including Sunnyside Road (the "Study Area") The southern portion of the Study Area includes lands west of Snake River Parkway and east of the Jackson Hole Junction Urban Renewal District;

WHEREAS, the Agency has obtained the Riverside Eligibility Report (the "Report"), a copy of which is attached hereto as **Exhibit A**, which examined the Study Area for the purpose of determining whether such area was a deteriorating area and/or a deteriorated area as defined by Idaho Code Sections 50-2018(8), (9) and 50-2903(8);

WHEREAS, pursuant to Idaho Code Sections 50-2018(8), (9) and 50-2903(8), which define the qualifying conditions of a deteriorating area and deteriorated area, many of the conditions necessary to be present in such an area are found in the Study Area, including:

a. the presence of a substantial number of deteriorated or deteriorating structures; deterioration of site;
b. age or obsolescence;
c. predominance of defective or inadequate street layout;
d. outmoded street patterns;
e. need for correlation of area with other areas of by streets and modern traffic requirements;
f. faulty lot layout in relation to size, adequacy, accessibility or usefulness; obsolete platting;
g. unsuitable topography;
h. insanitary or unsafe conditions;
i. diversity of ownership;
j. existence of conditions which endanger life or property by fire and other causes;
k. substantially impairs or arrests the sound growth of a municipality;

l. conditions which retard development of the area; and
m. results in economic underdevelopment of the area and economic disuse.

WHEREAS, the Study Area includes open space/open land;

WHEREAS, under the Act, a deteriorated area includes any area which is predominantly open and which, because of obsolete platting, diversity of ownership, deterioration of structures or improvements, or otherwise, results in economic underdevelopment of the area or substantially impairs or arrests the sound growth of a municipality. *See* Idaho Code § 50-2903(8)(c);

WHEREAS, Idaho Code §§ 50-2018(8), (9), 50-2903(8) and 50-2008(d) list additional conditions applicable to open land areas, including open land areas to be acquired by the Agency, which are the same or similar to the conditions set forth in the definitions of "deteriorating area" and "deteriorating area;"

WHEREAS, the Report addresses the findings concerning the eligibility of open land within the Study Area as defined in Idaho Code Sections 50-2018(9), 50-2903(8)(c), and 50-2008(d);

WHEREAS, the effects of the listed conditions cited in the Report result in economic underdevelopment of the area, substantially impairs or arrests the sound growth of a municipality, constitutes an economic or social liability, and is a menace to the public health, safety, morals or welfare in its present condition or use;

WHEREAS, under the Law and Act, Idaho Code Sections 50-2903(8)(f) and 50-2018(8) and (9), the definition of a deteriorating area shall not apply to any agricultural operation as defined in section 22-4502(2), Idaho Code, absent the consent of the owner of the agricultural operation except for an agricultural operation that has not been used for three (3) consecutive years;

WHEREAS, the Study Area may include parcels subject to such consent. While the necessary consents have not been obtained, any and all consents shall be obtained prior to City Council adoption of any urban renewal plan;

WHEREAS, the Report includes a preliminary analysis concluding the base assessment roll value for the Study Area together with the combined base assessment roll values for the Existing Project Areas do not exceed 10% of the current assessed valuation of all taxable property within the City;

WHEREAS, Idaho Code Section 50-2018(18) provides an urban renewal agency cannot exercise jurisdiction over any area outside the city limits without approval of the other city or county declaring the need for an urban renewal plan for the proposed area;

WHEREAS, a portion of the Study Area includes certain real property located within unincorporated Bonneville County;

WHEREAS, if annexation of the unincorporated property is not contemplated, then the

Bonneville County Board of County Commissioners will be asked to adopt a resolution finding the need for an urban renewal project for the proposed Study Area, or alternatively those parcels will not be included within the boundaries of a future project area;

WHEREAS, pursuant to Idaho Code Section 50-2008, an urban renewal project may not be planned or initiated unless the local governing body has, by resolution, determined such area to be a deteriorated area or deteriorating area, or combination thereof, and designated such area as appropriate for an urban renewal project;

WHEREAS, Idaho Code Section 50-2906, also requires that in order to adopt an urban renewal plan containing a revenue allocation financing provision, the local governing body must make a finding or determination that the area included in such plan is a deteriorated area or deteriorating area;

WHEREAS, the Agency Board finds it in the best public interest to accept the Report.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE BOARD OF COMMISSIONERS OF THE IDAHO FALLS REDEVELOPMENT AGENCY OF IDAHO FALLS, IDAHO, AS FOLLOWS:

Section 1. That the above statements are true and correct.

Section 2. That the Agency Board acknowledges acceptance and receipt of the Report, attached hereto as "**EXHIBIT A**", recognizing technical changes or corrections which may be required before transmittal to the City Council for its consideration.

Section 3. That there are one or more areas within the City, or the City's area of operation, that are a deteriorating area or a deteriorated area as defined by Idaho Code Sections 50-2018(8), (9) and 50-2903(8) as more fully set forth in the Report, attached here to as Exhibit A.

Section 4. That one such area is the Study Area, which is approximately 208 acres in size, a portion of which is currently located within the boundaries of the River Commons Project Area, which area may be subject to deannexation, and more commonly known as the Riverside Area. The area is generally located west of the Snake River, east and adjacent to Snake River Parkway, south of Pancheri Drive, and north of and including Sunnyside Road. The southern portion of the Study Area includes lands west of Snake River Parkway and east of the Jackson Hole Junction Urban Renewal District.

Section 5. That the rehabilitation, conservation, development and redevelopment, or a combination thereof, of such area is necessary in the interest of the public health, safety, and welfare of the residents of the City.

Section 6. That the Chair of the Agency Board of Commissioners and the Administrator, are hereby authorized to transmit the Report to the City Council requesting that the City Council:

a. Determine whether the Study Area identified in the Report qualifies as an urban renewal project and there is justification for designating the area, as appropriate, for an urban renewal project; provided, however, the Agency requests the City Council not take such action until it is determined whether the property within unincorporated Bonneville County will be annexed; and

b. If such designation is made, whether the Agency should proceed with the preparation of an urban renewal plan for the area, which plan may include a revenue allocation provision as allowed by law.

c. If such designation is made whether the Agency should proceed with the preparation of a plan amendment to the River Commons Plan to deannex certain parcels within the Study Area.

d. Coordinate with the Agency to obtain any necessary agricultural consents from the property owners.

Section 7. That the Chair of the Agency Board of Commissioners and the Administrator are hereby authorized to transmit the Report to the Bonneville County Board of County Commissioners for its consideration, if deemed necessary, pursuant to Idaho Code Section 50-2018(18).

Section 8. That this Resolution shall be in full force and effect immediately upon its adoption and approval.

PASSED By the Idaho Falls Redevelopment Agency of the city of Idaho Falls, Idaho, on March 20, 2025. Signed by the Chair of the Board of Commissioners and attested by the Secretary to the Board of Commissioners, on March 20, 2025.

APPROVED:

By:_____
Lee Radford, Chair

ATTEST:

By_____
Terri Gazdik, Secretary

4935-1413-8153, v. 1

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BONNEVILLE COUNTY, IDAHO, ADOPTING THE FINDINGS OF THE URBAN RENEWAL AGENCY OF THE CITY OF IDAHO FALLS, IDAHO, ALSO KNOWN AS IDAHO FALLS REDEVELOPMENT AGENCY, ADOPTED BY RESOLUTION NO. 2025-04 ON MARCH 20, 2025; ACCEPTING THAT CERTAIN REPORT ON ELIGIBILITY PREPARED FOR THE IDAHO FALLS REDEVELOPMENT AGENCY ON THE ELIGIBILITY FOR CERTAIN PROPERTY REFERRED TO AS THE RIVERSIDE AREA AS AN URBAN RENEWAL AREA AND REVENUE ALLOCATION AREA AND JUSTIFICATION FOR DESIGNATING THE AREA AS APPROPRIATE FOR AN URBAN RENEWAL PROJECT SUBJECT TO CERTAIN CONDITIONS; FINDING A PORTION OF THE RIVERSIDE AREA INCLUDES CERTAIN PROPERTIES WITHIN THE UNINCORPORATED AREA OF BONNEVILLE COUNTY; FINDING AND DECLARING THE NEED FOR AN URBAN RENEWAL PROJECT FOR THE RIVERSIDE AREA; APPROVING CREATION OF AN URBAN RENEWAL PROJECT FOR THAT PORTION OF THE RIVERSIDE AREA LYING OUTSIDE OF THE CORPORATE BOUNDARIES OF THE CITY OF IDAHO FALLS AND WITHIN THE UNINCORPORATED AREA OF BONNEVILLE COUNTY; FINDING THAT THE JURISDICTIONAL BOUNDARIES OF THE CITY OF IDAHO FALLS AND BONNEVILLE COUNTY REMAIN THE SAME; AND PROVIDING AN EFFECTIVE DATE.

At a meeting of the Bonneville County Board of County Commissioners, State of Idaho on the ____day of June, 2025, the following Resolution was adopted to wit:

WHEREAS, the Urban Renewal Agency of the City of Idaho Falls, Idaho, also known as the Idaho Falls Redevelopment Agency, an independent public body corporate and politic, authorized under the authority of the Idaho Urban Renewal Law of 1965, Chapter 20, Title 50, Idaho Code, as amended (hereinafter the "Law") and the Local Economic Development Act, Chapter 29, Title 50, Idaho Code, as amended (hereinafter the “Act”), is a duly created and functioning urban renewal agency for Idaho Falls, Idaho, hereinafter referred to as the “Agency.”

WHEREAS, by Resolution dated July 6, 1966, the City of Idaho Falls created an urban renewal agency, pursuant to Chapter 47, Title 50, Idaho Code (now codified as Chapter 20, Title 50, Idaho Code);

WHEREAS, there are several existing urban renewal/revenue allocation project areas in the City of Idaho Falls;

WHEREAS, it has become apparent that additional property, a portion of which is located within the City, and a portion of which is located within the City’s area of operation within unincorporated Bonneville County, may be deteriorating and/or deteriorated and should be examined as to whether such an area is eligible for urban renewal planning purposes for an urban renewal project;

WHEREAS, the Agency engaged the services of Brad Cramer, Perspective Planning & Consulting LLC, to commence an eligibility study and preparation of an eligibility report of an area approximately 208 acres in size, a portion of which is currently located within the boundaries of the existing River Commons Project Area, which area is currently being deannexed from the existing River Commons Project Area. The area all includes parcels located within unincorporated Bonneville County. The area is generally located west of the Snake River, east and adjacent to Snake River Parkway, south of Pancheri Drive, and north of and including Sunnyside Road (the "Study Area") The southern portion of the Study Area includes lands west of Snake River Parkway and east of the Jackson Hole Junction Urban Renewal District;

WHEREAS, the Agency obtained the Riverside Eligibility Report (the "Report"), a copy of which is attached hereto as Exhibit A, which examined the Study Area, which area also included real property located within unincorporated Bonneville County, for the purpose of determining whether such area was a deteriorating area and/or a deteriorated area as defined by Idaho Code Sections 50-2018(8), (9) and 50-2903(8);

WHEREAS, pursuant to Idaho Code Sections 50-2018(8), (9) and 50-2903(8), which define the qualifying conditions of a deteriorating area and deteriorated area, many of the conditions necessary to be present in such an area are found in the Study Area, including:

a. the presence of a substantial number of deteriorated or deteriorating structures; deterioration of site;
b. age or obsolescence;
c. predominance of defective or inadequate street layout;
d. outmoded street patterns;
e. need for correlation of area with other areas of by streets and modern traffic requirements;
f. faulty lot layout in relation to size, adequacy, accessibility or usefulness; obsolete platting;
g. unsuitable topography;
h. insanitary or unsafe conditions;
i. diversity of ownership;
j. existence of conditions which endanger life or property by fire and other causes;
k. substantially impairs or arrests the sound growth of a municipality;
l. conditions which retard development of the area; and
m. results in economic underdevelopment of the area and economic disuse.

WHEREAS, the effects of the listed conditions cited in the Report result in economic underdevelopment of the area, substantially impairs or arrests the sound growth of a municipality, constitutes an economic or social liability, and is a menace to the public health, safety, morals or welfare in its present condition or use;

WHEREAS, the Study Area includes open space/open land;

WHEREAS, under the Act, a deteriorated area includes any area which is predominantly open and which, because of obsolete platting, diversity of ownership, deterioration of structures or improvements, or otherwise, results in economic underdevelopment of the area or substantially impairs or arrests the sound growth of a municipality. *See* Idaho Code § 50-2903(8)(c);

WHEREAS, Idaho Code Sections 50-2018(9), 50-2903(8) and 50-2008(d) list additional conditions applicable to open land areas, including open land areas to be acquired by the Agency, which are the same or similar to the conditions set forth in the definitions of "deteriorating area" and "deteriorating area;"

WHEREAS, the Report addresses the necessary findings concerning the eligibility of open land within the Study Area as defined in Idaho Code Sections 50-2018(9), 50-2903(8)(c), and 50-2008(d);

WHEREAS, under the Law and Act, specifically Idaho Code Sections 50-2903(8)(f) and 50-2018(8) and (9), the definition of a deteriorating area shall not apply to any agricultural operation as defined in Section 22-4502(2), Idaho Code, absent the consent of the owner of the agricultural operation except for an agricultural operation that has not been used for three (3) consecutive years;

WHEREAS, the Study Area may include parcels subject to such consent. While the necessary consents have not been obtained, any and all consents shall be obtained prior to City Council adoption of any urban renewal plan;

WHEREAS, the Report includes a preliminary analysis concluding the base assessment roll value for the Study Area along with the combined base assessment roll values for the Existing Project Areas do not exceed 10% of the current assessed valuation of all taxable property within the City;

WHEREAS, Idaho Code Section 50-2018(18) states that an urban renewal agency cannot exercise jurisdiction over any area outside the city limits without the approval of the governing body of the other city or county declaring the need for an urban renewal project for the proposed area;

WHEREAS, a portion of the Study Area includes certain properties located within the unincorporated area of Bonneville County;

WHEREAS, the Agency accepted the Report by way of Resolution No. 2025-04 at the March 20, 2025, meeting of the Agency Board, a copy of which Resolution (without exhibits) is attached hereto as Exhibit B.

WHEREAS, the Agency authorized transmittal of the Report to the Bonneville County Board of County Commissioners for purposes of obtaining a resolution determining such area to be deteriorated and/or deteriorating and finding the need for an urban renewal project for the proposed Study Area;

WHEREAS, pursuant to Idaho Code Section 50-2008, an urban renewal project may not be planned or initiated unless the local governing body has, by resolution, determined such area to be a deteriorated area or deteriorating area, or combination thereof, and designated such area as appropriate for an urban renewal project;

WHEREAS, Idaho Code Section 50-2906, also requires that in order to adopt an urban renewal plan containing a revenue allocation financing provision, the local governing body must

make a finding or determination that the area included in such plan is a deteriorated area or deteriorating area;

WHEREAS, the proposed Study Area has no impact on the jurisdictional boundaries of Bonneville County;

WHEREAS, on _____, 2025, representatives of the City and the Agency along with Brad Cramer met with the Board of County Commissioners for a workshop to discuss the proposed Report and the Study Area;

WHEREAS, on _____, 2025, representatives of the City and/or the Agency along with Brad Cramer presented the Report to the Board of County Commissioners requesting the Commissioners consider adopting the findings concerning the proposed Study Area;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BONNEVILLE COUNTY, IDAHO, AS FOLLOWS:

Section 1. That the above statements are true and correct.

Section 2. That the findings of the Agency made on March 20, 2025, in Resolution No. 2025-04, are hereby adopted by the Board of Bonneville County Commissioners.

Section 3. That there is a need for an urban renewal plan for the Study Area.

Section 4. That this Resolution shall be in full force and effect immediately upon its adoption and approval.

ADOPTED this ___ day of _____, 2025.

BOARD OF BONNEVILLE COUNTY COMMISSIONERS

_____
Commissioner

_____
Commissioner

_____

_____
Commissioner

ATTEST:

_____

Bonneville County Clerk

Exhibit A

Riverside Eligibility Report Eligibility Report

PERSPECTIVE
PLANNING & CONSULTING



Riverside

ELIGIBILITY REPORT

PREPARED BY

Brad Cramer
Perspective Planning & Consulting LLC

WITH ASSISTANCE FROM

Brian Stevens
Planner II/GIS Analyst for the City of Idaho Falls

PERSPECTIVE
PLANNING & CONSULTING

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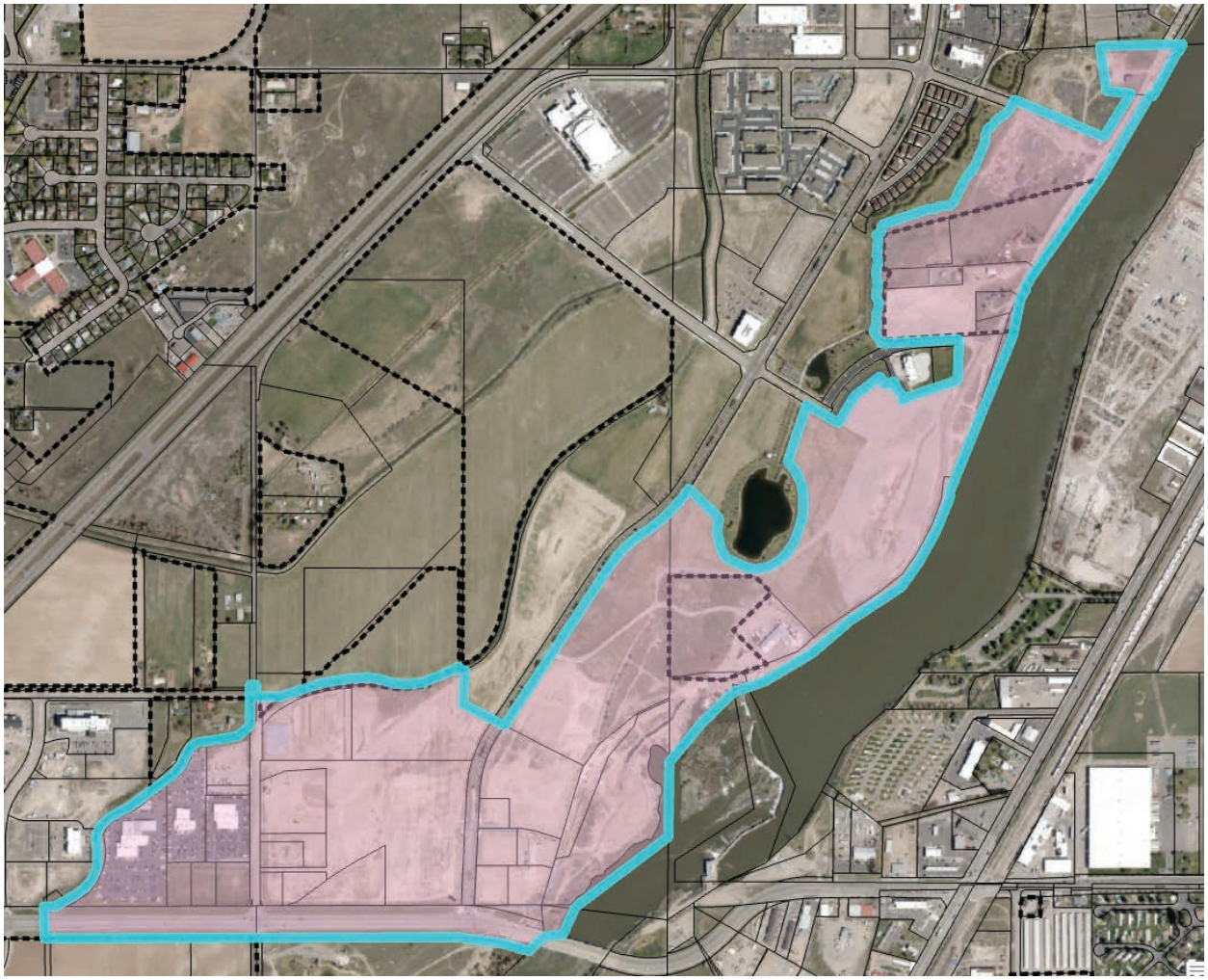
27 APPENDIX A: *Additional Site Photos*

29 APPENDIX B: *Steps to Creating an Urban Renewal District*

31 APPENDIX C: *Open Lands Analysis*

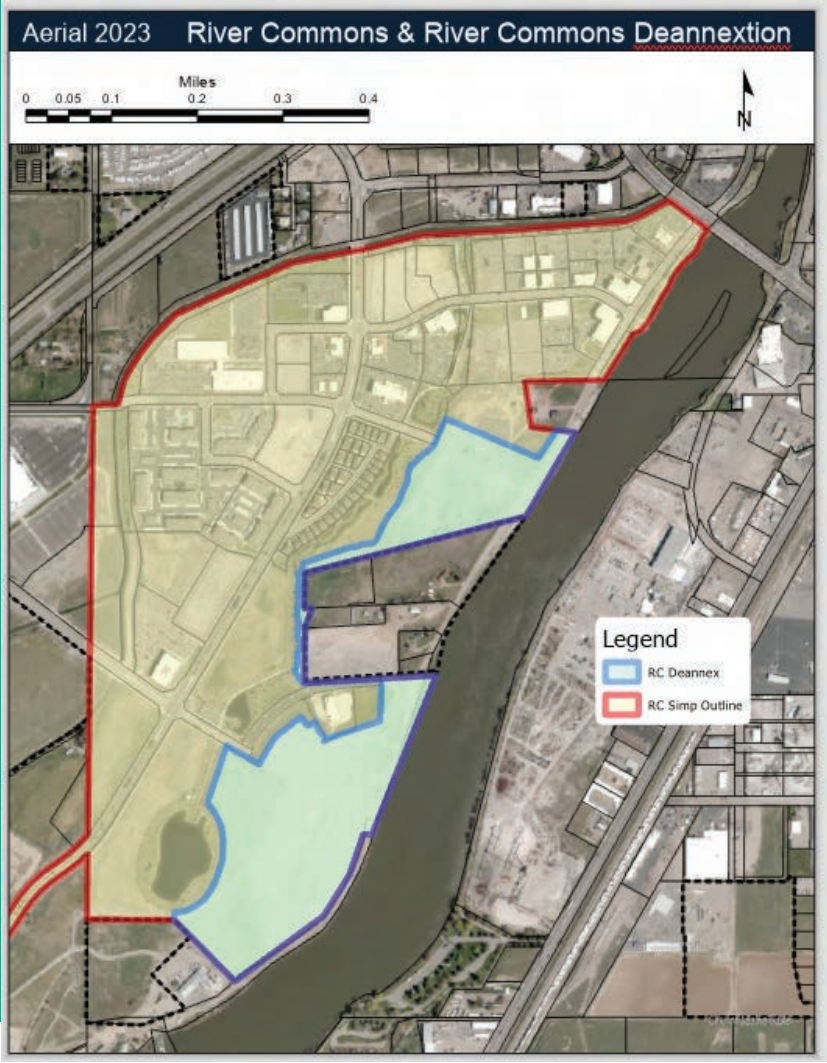
Executive Summary

This report is a review of approximately 208 acres (study area) located between the Snake River and Snake River Parkway to determine its eligibility to become an Urban Renewal Area (URA) under the Idaho Urban Renewal Law of 1965 and Local Economic Development Act, which are described in more detail in Appendix B. The proposed name for the new district is Riverside but will be referred to in this report as the Study Area. The Study Area is located generally west of the Snake River, east and adjacent to Snake River Parkway, south of Pancheri Drive, and north of and including Sunnyside Road. It is south and east of the River Commons Urban Renewal District. It also includes a portion of the River Commons Urban Renewal District which is currently being considered for deannexation. The southern portion of the Study Area includes lands west of Snake River Parkway and east of the Jackson Hole Junction Urban Renewal District. The boundaries are shown on Map 1. Rights-of-ways within the Study Area boundary include Milligan Road, Pioneer Road, and Sunnyside Road.



MAP 1 -STUDY AREA

MAP 2-DEANNEXATION AREA



Because portions of the study area are already included in the River Commons Urban Renewal District, in order for those lands to be included within the proposed Riverside Urban Renewal District, they must first be de-annexed from River Commons. This process has been authorized by the Idaho Falls Redevelopment Agency (Agency) board of directors but is several months away from completion. This step is critical as the Deannexation Area makes up approximately 22% of the Study Area. Map 2 on page 2 depicts which area must be de-annexed.

The Idaho Urban Renewal Law of 1965, which comprises Chapter 20, Title 50 as amended and the Local Economic Development Act, comprising Chapter 29, Title 50 of Idaho Code as amended, outline the statutory criteria for determining whether an area is eligible to become a URA. To be eligible, a site must be determined to be a deteriorating and/or deteriorated area by meeting at least one of these statutory criteria. The review of the study area determined that it meets at least one of the criteria and is, therefore, eligible to be an urban renewal project. A summary of the requirements and whether they are met is included on the next page in Table 1. The full analysis of each criterion is included in the main body of the report.

TABLE 1

Summary of Findings

CRITERION	CRITERION MET	CHARACTERISTICS SUPPORTING FINDING
Substantial Deterioration of Site	✓	Structures are generally in fair-to-good condition. The areas along Milligan Road, however, have significant deterioration due to lack of infrastructure and stockpiling of debris.
Age or Obsolescence	✓	Buildings in the Study Area are as old 1920. Others are old enough to not meet modern codes. The site is generally obsolete in terms of layout and ability to develop in its current condition.
Predominance of Defective Street Layout or Inadequate Street Layout	✓	Lack of connectivity between Milligan Road and any other right-of-way is a serious concern in the Study Area. Pioneer Road is also too narrow for current and projected traffic volumes where it narrows to two lanes, including the canal bridge.
Outmoded Street Patterns	✓	Milligan Road is a 1600-foot dead end with no connectivity to any other right-of-way.
Need for Correlation of Area with Other Areas of by Streets and Modern Traffic Requirements	✓	Milligan needs to be connected to a right-of-way to the west and south. Pioneer Road needs to continue to be widened north to the Event Center in order to safely carry the current and anticipated traffic volumes.
Faulty Lot Layout	✓	In the southern portion of the Study Area, this is not an issue. The areas around Milligan Road, however, are not platted and several parcels are too small for development and have no access from a right-of- way.
Unsuitable Topography	✓	There are several areas with shallow basalt. There are also significant areas with dramatic changes in elevation around Milligan Road due to years of piling of debris.
Insanitary or Unsafe Conditions	✓	The condition of Milligan Road and lack of connectivity to any other right-of-way creates several critical unsafe conditions. The lack of bicycle and pedestrian infrastructure along Sunnyside and Pioneer also presents safety concerns. The piles of debris in two areas of the Study Area are considered insanitary conditions.

TABLE 1

Summary of Findings Cont.

CRITERION	CRITERION MET	CHARACTERISTICS SUPPORTING FINDING
Diversity of Ownership	✓	Although there are few property owners, the ownership patterns make development along Milligan Road challenging, especially in terms of development of public infrastructure.
Tax or Special Assessment Delinquency	✗	This was not evaluated for this report.
Defective or Unusual Conditions of Title	✗	This was not evaluated for this report.
Existence of Conditions Which Endanger Life or Property	✓	Milligan Road is a 1600-foot dead end road within the Study Area. This limits ingress and egress options for emergency responders and for occupants of the properties along the road. Lack of bicycle and pedestrian infrastructure along major roadways is also a safety concern.
Impairs or Arrests the Sound Growth of a Municipality	✓	The substantial costs of remediation and cleanup for lands where debris has been piled and accumulated for decades, along with the lack of cost sharing to develop necessary public infrastructure including utilities and streets makes growth and development cost prohibitive, resulting in the unsafe and unsanitary conditions remaining.
Retards Development of the Area	✓	The conditions noted above have created extraordinary cost burdens
Economic Underdevelopment and Economic Disuse	✓	See above.

Background Information

IDAHO FALLS REDEVELOPMENT AGENCY

The Idaho Falls Urban Renewal Agency (Agency) is the urban renewal agency of the City of Idaho Falls. The Mayor, with the confirmation of the City Council, has appointed seven individuals to the Idaho Falls Redevelopment Agency:

Lee Radford, *Chair,*
Brent Thompson, *Vice-Chair*
Terri Gazdik, *Secretary*
Lisa Burtenshaw, *Officer*
Christopher Harvey, *Officer*
Chris Pelkola-Lee, *Officer*
John Walker, *Officer*

The Agency, originally created on July 6, 1966, was re-established by the Mayor and Council on October 20, 1988, for the purpose of eliminating blight in the Snake River Urban Renewal District (formerly Lindsay Boulevard Urban Renewal District). The Snake River Urban Renewal District expired in 2018. The Pancheri-Yellowstone Urban Renewal District ("Pancheri District") was terminated after eleven years in 2019. The Agency now administers seven urban renewal/revenue allocation areas: River Commons, Eagle Ridge, Jackson Hole Junction, Pancheri East Bank, Anderson Bush, Stanley Boge, and Yellowstone Square. An eighth area, Snake River West, is nearing completion.

Wade Sanner, Director of Community Development Services (CDS) for the City of Idaho Falls, serves as the Executive Director of the Agency with assistance from Brian Stevens. Elam & Burke, P.A. is the legal counsel. Brad Cramer, with the assistance of the CDS staff, has been engaged to prepare an eligibility report to determine if the Riverside Study Area meets the criteria for consideration as an urban renewal area (URA).

ELEVATION BETWEEN MILLIGAN & WATERFRONT



VACANT LOTS & AUTO SALE LOTS





FIELD BETWEEN SNAKE RIVER PARKWAY & PIONEER RD.

URBAN RENEWAL BACKGROUND INFORMATION

In response to federal programs funding redevelopment of “blighted” urban areas in the midtwentieth century, Idaho passed the Idaho Urban Renewal Law of 1965. The law authorized Idaho Municipalities to identify deteriorating areas within their communities and to use federal grant monies to improve and, if necessary, redevelop these areas. Support for such federal expenditures dissipated and eventually ended in the early 1970’s. With the loss of federal support, states needed another tool to assist cities to redevelop deteriorating areas and to participate in the economic vitality of their communities. Idaho cities have a significant financial challenge in responding to the infrastructure demands of growth along with the on-going need to maintain the existing physical plant in good repair. Idaho cities face stringent constitutional limitations and near total dependence upon state legislative action to provide funding. An Idaho city’s access to funding sources and the ability to employ effective financing mechanisms such as general obligation bonding severely constrain capital investment strategies.

Tools available to cities in Idaho Code Title 50, Chapters 20 and 29, the Urban Renewal Law of 1965 and the Local Economic Development Act, respectively, are some of the few available to assist communities in their efforts to support economic vitality. New sources of State support are not likely to become available in the foreseeable future, thus the Idaho Falls Redevelopment Agency’s on-going interest in exploring the potential for establishing additional urban renewal/revenue allocation areas is appropriate.

PURPOSE OF THE REPORT

The purpose of this report is to determine if the Study Area meets the criteria outlined in Idaho statutes, Idaho Code Sections 50-2018(8), (9), and 50-2903(8), for a URA. This report is the first step to assist the Idaho Falls City Council determine if there is a need for creating a URA in a portion or all of the Study Area. To be eligible, a proposed URA need only meet one of the criteria in the statute. A complete list of all steps required to create a URA, and list of eligibility criteria is included in Appendix B.

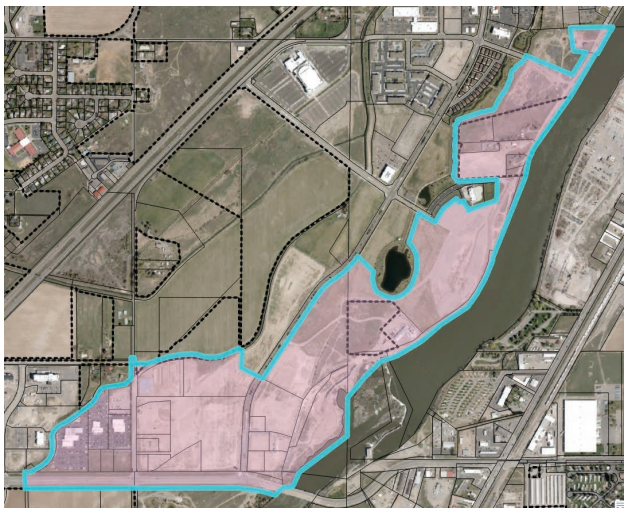
MAP 3-1975 AERIAL



History of the Study Area

The Study Area includes approximately 208 acres and is bounded by the Snake River on the east, Snake River Parkway and Jackson Hole Junction on the west, Sunnyside Road on the south, and Pancheri Drive on the north. It includes approximately 45 acres of land already included in the River Commons Urban Renewal Area (River Commons). These lands have been proposed for deannexation from River Commons. Based on aerial photos dating back to 1975, which is depicted on Map 3, the study area has historically included a mix of residential and agricultural uses on the south and industrial uses on the north, specifically gravel extraction. An industrial plant producing animal feed

MAP 1- STUDY AREA



has also been on the southern portion of the Study Area since 1980. Aerial photos also depict lands that were not usable for agriculture north of present-day Sunnyside near where the storage units east of Pioneer Road were recently constructed. Current land uses include Snake River Landing, a part of which includes the River Commons Urban Renewal District, which is a mixed-use development to the west. This is the same area where most of the gravel extraction took place for several decades. To the west of the study area, the Idaho Falls Auditorium District (IFAD) recently completed the Mountain America Center (MAC), a venue which hosts large events ranging from hockey games to concerts to trade shows. Recent development to the west of the Study Area also includes the Waterfront, corporate office for Ball Ventures and a multi-family residential complex currently under construction. Existing land uses south of Sunnyside include Ryder Park, several auto dealerships, and a newly completed Amazon distribution warehouse. There is recent development within the southern

portion of the Study Area as well. A credit union and storage units were recently completed near Sunnyside Road. Heritage Park, a new public park being developed by the City of Idaho Falls is also within the Study Area. There is also a group of auto dealerships which have been developing over the past several years located on the southwest portion of the Study Area.

Most of the Study Area has been annexed into the City of Idaho Falls. The two houses, outbuildings and surrounding fields on Milligan Road have not been annexed, nor has the field surrounding the animal feed plant. There are currently no plans to annex these areas. If they are not annexed, the Bonneville County Board of Commissioners and the property owners will have to approve their inclusion in the Riverside Urban Renewal Area. As noted earlier, there are also 45 acres of the Study Area that must be deannexed from the River Commons Urban Renewal Area before they can be included in the Riverside Urban Renewal Area. The Agency Board of Directors initiated the de-annexation process in early 2025 and it will take several months to complete. For this report, all lands within the proposed boundary will be evaluated for eligibility to be included in the Riverside Urban Renewal Area. If the de-annexation does not occur, the Agency and the City Council may modify the boundary accordingly. This report may also need to be adjusted to reflect eligibility of the remaining lands.



ROCK PILES AT NORTH END



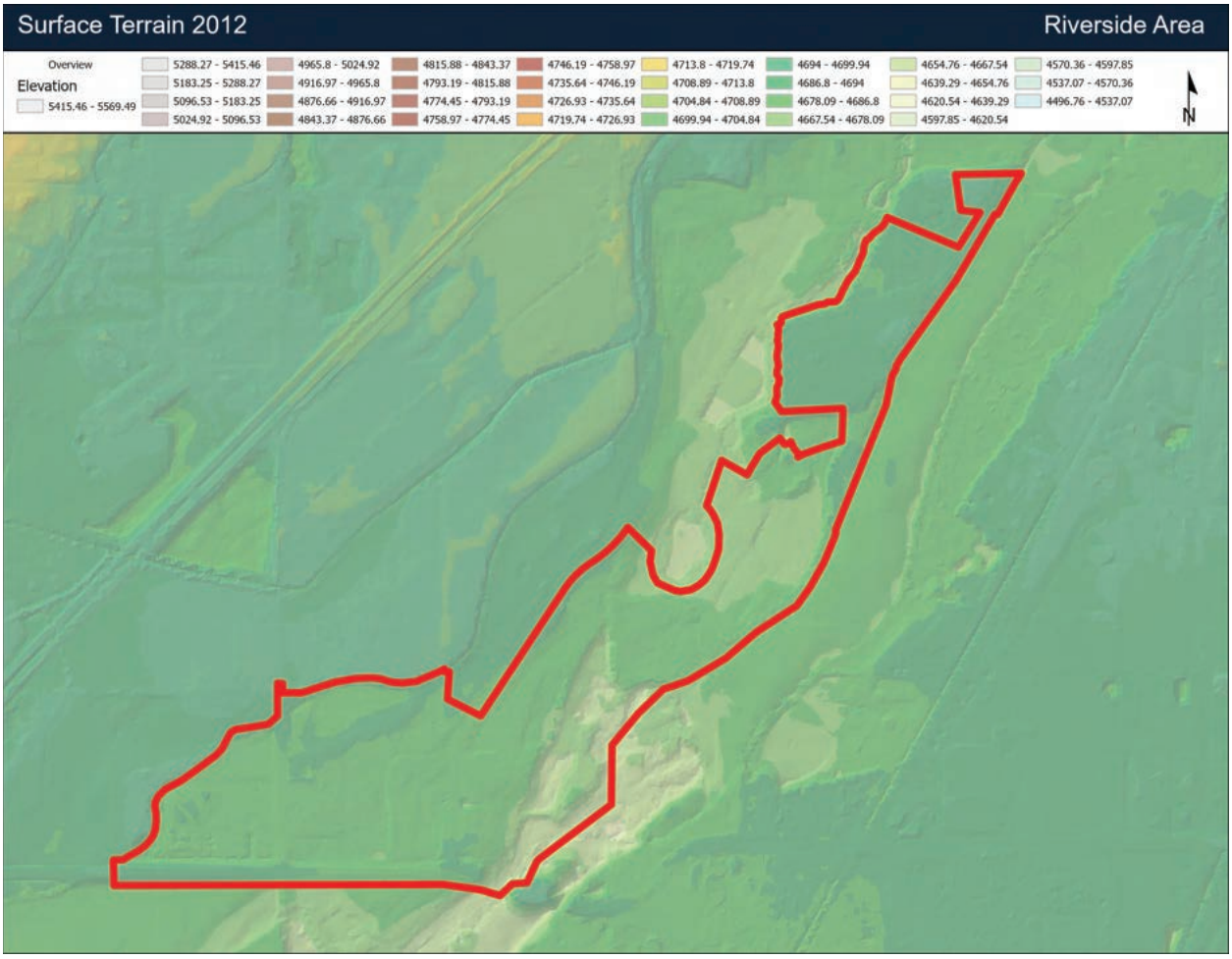
ROCK PILES SOUTH OF WATERFRONT



ELEVATION CHANGE AT THE EAST END OF WHITEWATER DR.



ELEVATION CHANGES MILLIGAN RD.

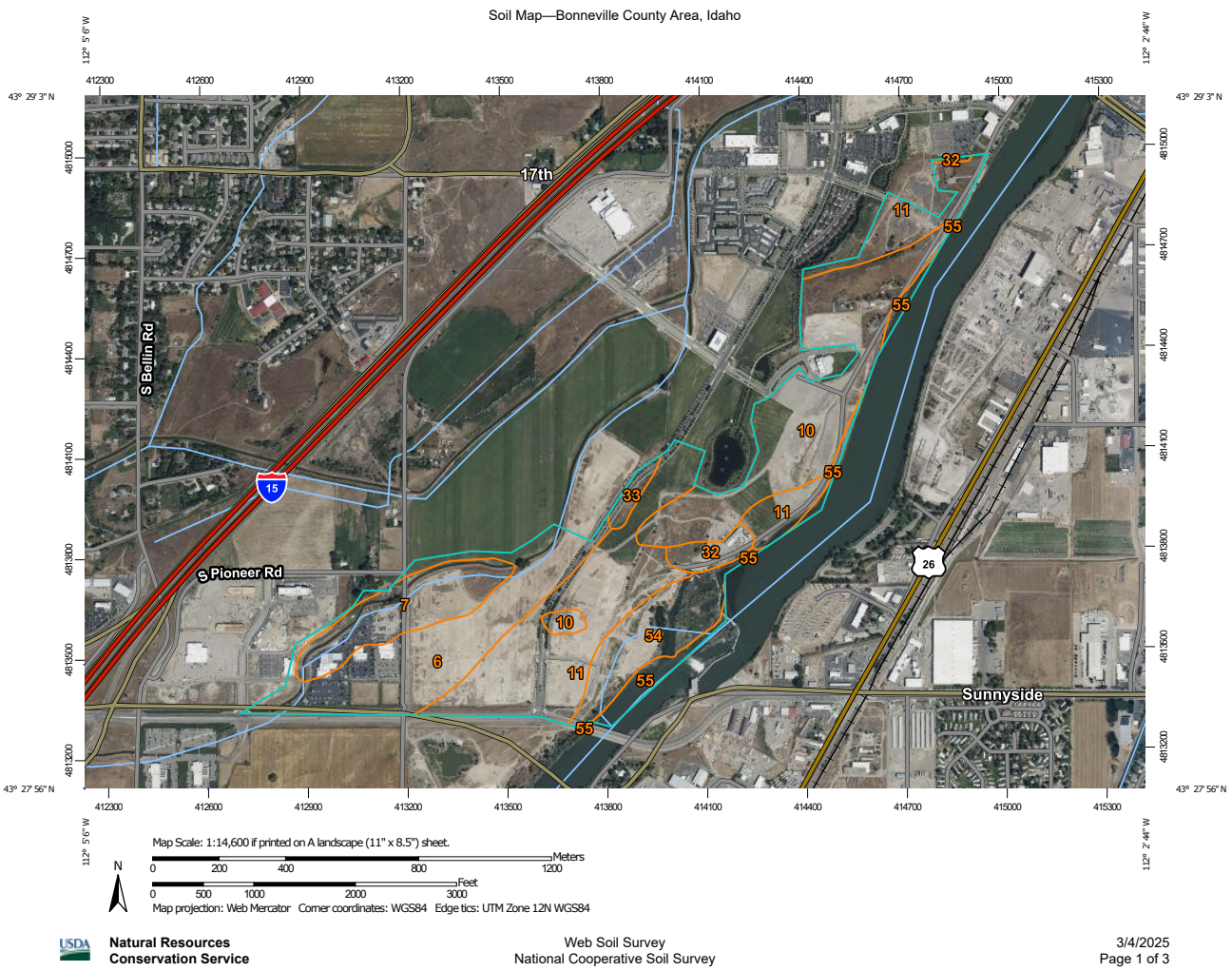


MAP 4 SURFACE TERRAIN

Current Conditions In The Study Area

TOPOGRAPHY & GEOLOGY

Map 4 is a surface terrain map of the study area. The southern portion of the Study Area is relatively flat, other than where Heritage Park abuts the Snake River. Moving north, however, the Study Area is characterized by a mix of flat areas and sharp changes in elevation. This is in part due to the gravel mining that has occurred, as well as the piling of materials and soils in specific areas. The changes in elevation are pronounced along Milligan Road, which will present significant challenges and expense as development occurs along the right-of-way. On the east of Milligan there are variations of steep embankments next to the Snake River with no guard rails and little space between the right-of-way and river bank and areas where the roadway drops nearly to the water level. The photos on the previous page demonstrate examples of how Milligan Road relates to the river and the more dramatic changes in elevation across the site.



MAP 5 SOILS

In terms of soils in the Study Area, given the large acreage being considered there are a variety of subsurface conditions. Map 5 shows the outlines of the different soil types identified by numbers. Table 2 describes each labeled soil in further detail, including any limitations on development. The primary areas of concern for development are those labeled 32—Pits and 33— Polatis Rock Outcrop. These areas represent either severe degradation of the soil structure or areas where shallow bedrock exists. Ball Ventures, the developer of Snake River Landing, provided several geotechnical studies of the areas where development has occurred or is intended to occur. These studies confirm the area on the north end of the Study Area is composed of construction debris and waste, not suitable for development and will have to be remediated prior to development. Photos of the area also confirm this accumulation. They also show the southern portion of the Study Area has significant areas of sandy and gravelly soils.

TABLE 2

Soils in the Study Area

Soil #	Soil Name	Summary Description	Limitations on Development
6	Bannock Loam	Very deep, well-drained soil on flood plains of the Snake River. Permeability is moderate in the upper level and rapid in the lower level. Well suited for agriculture.	Low soil strength for roads and potential frost action.
7	Bock Loam	Very deep, well-drained soil on flood plains of the Snake River. Permeability is moderate in the upper level and very rapid in the lower level. Well suited for agriculture. Some limited brushy areas provide wildlife habitat.	Low soil strength for roads and potential frost action.
10	Harston Fine Sandy Loam	Very deep, well-drained soil on flood plains of the Snake River. Permeability is moderate in the upper level and very rapid in the lower level. Well suited for agriculture. Shallow depth to sand and gravel limits heavy land leveling.	Flooding hazards (although rare) and potential frost action.
11	Heiseton Fine Sandy Loam, Drained	Very deep soil on the flood plains of the Snake River. Permeability is moderately rapid. Well-suited for agriculture.	Low soil strength for roads and potential frost action.
32	Pits	Excavations from which the surface layer and, commonly, the underlying material have been removed, exposing either rock or other material that supports few if any plants of economic value.	Not rated
33	Polatis-Rock Outcrop Complex	A mix of Polatis silt loam (65%) and rock outcrop (25%) found on basalt plains. Permeability is moderate. Runoff is very rapid and the hazard of erosion is very high. Includes bare exposures of basalt. Mainly used for rangeland and grazing.	Depth to bedrock which limits excavation, potential
54	Xeric Torrifluvents, Channeled	Very deep, well drained soils on lower river terraces and islands. Underlying material is sandy or gravelly loam. Permeability is moderate to rapid. Suitable for rangeland and wildlife habitat.	Flooding hazard

Sources: Soil Survey of Bonneville County Area, Idaho, United States Department of Agriculture, Soil Conservation Service. Web Soil Survey, United States Department of Agriculture, accessed March 5, 2025.

2042 MILLIGAN RD



2166 MILLIGAN RD



MOUNTAIN AMERICA CREDIT UNION





OUTBUILDINGS



OUTBUILDINGS 2



BUILDINGS AT NORTH END OF MILLIGAN

LAND USES & STRUCTURES

Within the Study Area the uses and structures vary in age and condition. The southern portion of the site contains the most recent development. The Teton Toyota site is the oldest development in this southern area, constructed in 2008. The newest development includes the storage units east of Pioneer Road constructed in 2023 and the Mountain America Credit Union east of Snake River Parkway constructed in 2024. All of the structures in this southern area are in excellent condition. There are still three developable lots in the auto dealership area and significant open area for development south and east of the storage units and around the credit union.

The other structures in the Study Area are along Milligan Road and include the animal feed processing plant, two single family homes and several outbuildings. The manufacturing plant was built in 1980 and is still in operation. The facilities show signs of age but appear to be in moderate condition with no obvious signs of major deterioration. One of the single-unit homes was built in 1920 and the other in 1950. They are both still occupied. The 1920 home, located at 2116 Miiligan Road, which is the most southern of the two houses, appears to be in good condition. It has a newer roof and windows and there are no obvious signs of significant deterioration. Some of the accessory buildings also appear to be in moderate-to-good condition, while others are in a state of deterioration, but not to the point of failure. There are also small areas of accumulated debris on the site.

The 1950 home, located at 2042 Milligan Road appears to be in moderate condition with some signs of deterioration including weathered or damaged doors. The accessory buildings on this site show signs of age and deterioration but are still functional. These are mainly wood construction with no exterior protection. There is a third site on the north end of Milligan Road with structures built in the early 1990's that appear to be utilitarian in use. These structures appear to be in good condition.

2 LAND BRIDGE ON PIONEER



UNIMPROVED MILLIGAN RD



NORTH SIDE OF SUNNYSIDE



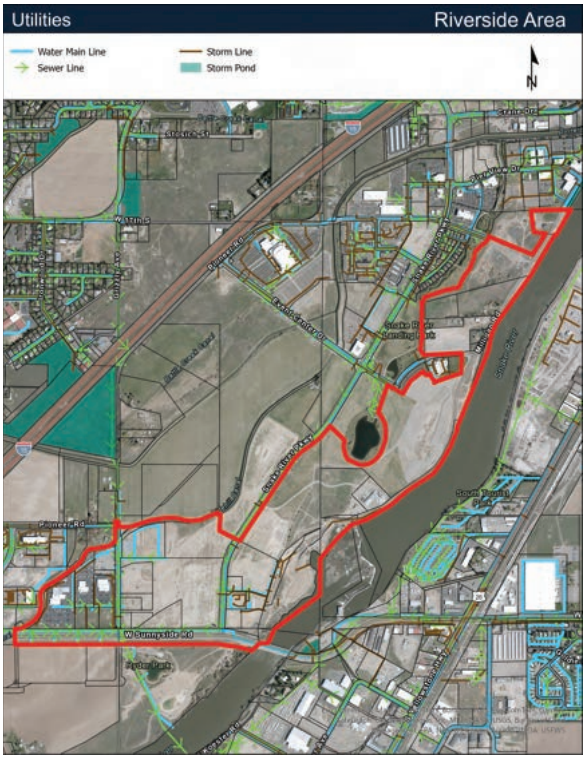
STREETS

Within the Study Area, there are four public streets: Sunnyside Road, Pioneer Road, Snake River Parkway, and Milligan Road. Sunnyside is a principal arterial, Snake River Parkway is a minor arterial, Pioneer is a major collector and Milligan is a local road. Except for Snake River Parkway, which is fully constructed, each of the roads in the Study Area have at least some need for improvement. Sunnyside Road is a 5-lane arterial with a multi-mode pathway on the southside, but no bike or pedestrian pathways exist on the north side, west of Snake River Parkway. This is both a connectivity and safety concern for pedestrians and cyclists.

Pioneer Road has been improved as a 5-lane roadway from Sunnyside north to the newly constructed storage units. From that point, it narrows to a 2-lane county roadway section with no curb, gutter or sidewalk. Sidewalk also does not exist on the east side of Pioneer where development hasn't yet occurred. The Study Area boundary includes a section of Pioneer where a bridge is needed across the Sidehill Canal. A 2013 traffic study conducted by Keller Associates showed by 2018 a turn lane would be warranted for Pioneer Road at all access points. The 2-lane section of Pioneer is inadequate for the current and anticipated traffic volumes.

Milligan Road is unimproved within the Study Area and presents several challenges to development and overall connectivity. It is currently a gravel road with no curb, gutter or sidewalk. There are also several areas where it is immediately adjacent a sharp drop along the Snake River with no guardrails or shoulder.

At the southern end it is currently barricaded just south of the animal feed plant, which represents a nearly 1600-foot dead end road. At this same point, the elevation of the roadway drops nearly to the water level of the Snake River. One of main barriers to improving Milligan Roadway is there is no opportunity for cost sharing with other developers as the east side of the road is adjacent to the Snake River. Therefore, the cost of the improvements, including utilities, are borne by one party which can be cost prohibitive. There is also no connectivity to the west. There is a private drive from the animal feed plant to Snake River Parkway but no public rights-of-way. This presents a significant challenge for emergency ingress and egress. There are planned connections for Milligan to extend to connect with Snake River Parkway and for Whitewater Drive and Event Center Drive to connect to Milligan from the west. Each of these projects are within the proposed Study Area.



MAP 6 UTILITY NETWORK



BARRICADE AT SOUTH END OF MILLIGAN RD

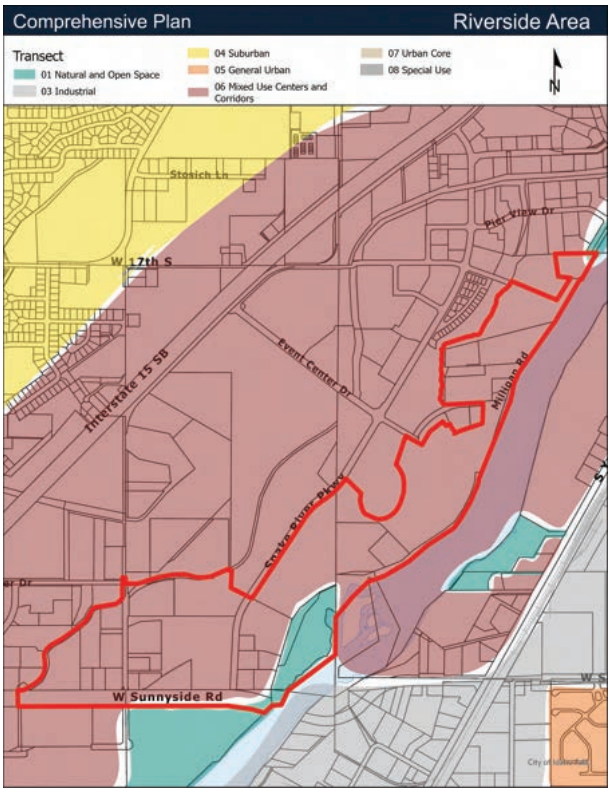
UTILITIES

The utility network is well developed in Snake River Landing and the southern portion of the Study Area where development is occurring as shown on Map 6. In the rest of the Study Area, however, the utility network is undeveloped. There are no utilities in Milligan Road. Water, sewer, storm, and power all exist to the north, west, and south and have sufficient capacity to support future development. There will be some challenges in those locations where the piles of debris exist.

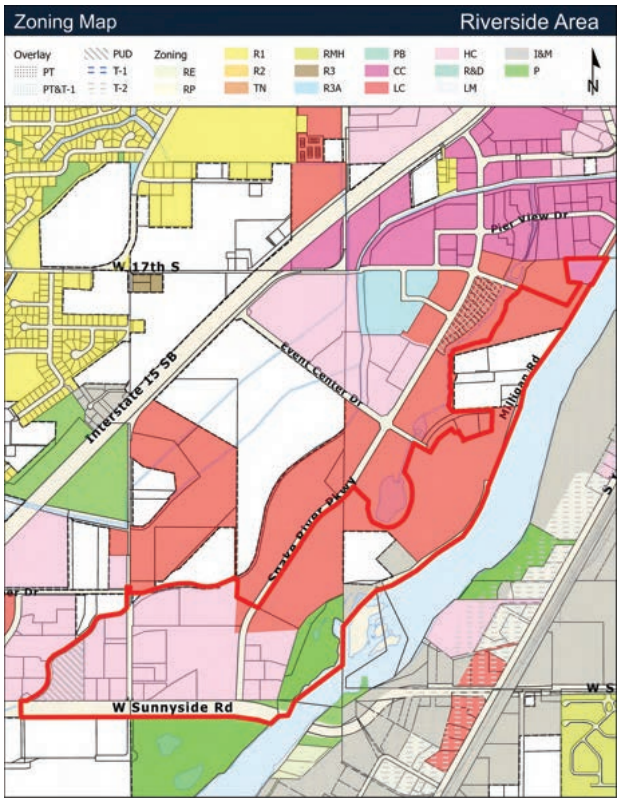
LOT LAYOUT

In the southern portion of the Study Area where development is already occurring, lot layouts are adequate and appropriate for commercial development. Along Milligan Road, however, the lands are not platted. There are isolated lots with no access to any roadway. There are also several lots that are not of adequate size, width, or depth to accommodate development of any use other than a small home or accessory building. The area will need to be planned and platted prior to development occurring.

MAP 7 COMPREHENSIVE PLAN



MAP 8 ZONING



Idaho Falls Comprehensive Plan: Zoning & Current Uses

Imagine IF: A Plan to Move Idaho Falls Forward Together, which is the city's comprehensive plan, identifies most of the study area and lands immediately surrounding as "Mixed Use Centers and Corridors." There are also small areas designated as "Parks and Open Space," primarily around the Heritage and Ryder Park areas. These designations are described below and shown on Map 7.

The Mixed-Use Centers and Corridors Transect denotes areas where people tend to shop, eat and gather. These areas include all housing types but generally at a more intense scale than other areas. These areas also include mixed-use buildings, recreation centers and commercial uses. Mixed-Use Centers and corridors may vary in scale from large, regional commercial centers with supportive housing to smaller commercial pockets called walkable centers that support a well-connected, walkable neighborhood.

The Parks and Open Space Transect denotes natural areas, areas with minimal or low impact development such as recreational trails and storm ponds or areas developed for recreational purposes such as parks and recreation facilities. These areas include natural wildlife habitats, open spaces, conservation areas, floodplain, developed parks and recreation facilities, golf courses, and cemeteries. This transect does not generally include lands being actively farmed.

ANIMAL FEED PLANT



LACK OF SHOULDER AT RIVER



Most of the area is annexed and zoned Limited Commercial (LC). The areas along Sunnyside Road are zoned Highway and General Commercial (HC) and Heritage Park is zoned Public (P). There is also a small area on the north end of the Study Area zoned Central Commercial (CC). The animal feed plant on Milligan Road is also annexed and zoned Industrial and Manufacturing (I&M). The fields surrounding the plant as well as the unannexed parcels north along Milligan Road are similarly zoned Industrial and Manufacturing-1 (I&M-1) in Bonneville County.

The LC zone is one of the city's primary mixed-use zones. It allows a mix of residential and commercial uses, which is reflective of how Snake River Landing has developed to the west of the study area, which is zoned Central Commercial (CC). The primary difference between LC and CC is the CC zone has a zero-setback requirement, which allows for a more traditional downtown style of development. The LC zone requires a streetside setback, which can vary based on building placement and is more auto oriented than the CC, but still intended to provide a convenient, pedestrian environment.

The HC zone is a commercial zone that does not allow residential uses. It is meant to provide a space for larger retail and service areas that serve the traveling public or areas that are draw regional clientele. The city's zoning code states, "This Zone should be located at specific locations along highways leading into the City." It's designation along Sunnyside Road and close proximity to the I-15/Sunnyside interchange is consistent with its intended use.clientele. The city's zoning code states, "This Zone should be located at specific locations along highways leading into the City." It's designation along Sunnyside Road and close proximity to the I-15/Sunnyside interchange is consistent with its intended use.

The other two zones in the annexed areas, I&M and P are reflective of the existing uses on their respective parcels. The animal feed manufacturing plant was constructed in the county in 1980. Heritage Park is an ongoing city project along the Snake River to develop the property into a public park. It differs from many other parks in the city in that it does not include athletic fields. Rather it is a more natural setting, connecting users to the river and overall pathway system.

As previously noted, the unannexed properties are zoned I&M-1. As described in the county's zoning ordinance, this zone is, "established to provide an area where the primary use of the land is for manufacturing, fabricating, processing and warehousing." Rather than including a list of allowed uses, this zone states that any use is allowed other than a list of prohibited uses. Residential uses other than a caretakers dwelling are listed as prohibited. Other prohibited uses are heavy manufacturing and industrial uses such as manufacturing of cement, fat rendering, auto wrecking and crushing, garbage dumps, and storage of explosives. Also excluded are entertainment uses, hospitals, and gyms. Except for the parcels in the southwest portion, there is little new development in the Study Area. Those developed uses include auto sales lots, storage units, a credit union, and Heritage Park. Other, older developed uses include the animal feed plant, two single-unit family homes, and a few scattered outbuildings. The surrounding area, however, includes a variety of uses including single-unit and multi-unit residential, entertainment, educational, retail, and office.

TEN PERCENT LIMITATION & ASSESSED VALUATION WITHIN REVENUE ALLOCATION AREA

In addition to the eligibility criteria discussed in this report, Idaho statutes limit the combined base assessment rolls of the existing and proposed Revenue Allocation Areas (RAAs) to ten percent of the current assessed valuation of all taxable property within the municipality. Idaho Code Section 50-2903(15) states:

> "Revenue allocation area" means that portion of an urban renewal area...where the equalized assessed valuation (as shown on the taxable property assessment rolls) of which the local governing body has determined, on and as a part of the urban renewal plan, is likely to increase as a result of the initiation of an urban renewal project....The base assessment roll or rolls of revenue allocation area or areas shall not exceed at any time ten percent (10%) of the current assessed valuation of all taxable property within the municipality.

The Data Processing Department of Bonneville County provided the City of Idaho Falls assessed value as well as the adjusted base of the existing urban renewal areas.

TABLE 2

Statutory Ten Percent Limitation Analysis

AREA	ASSESSED VALUE	PERCENTAGE
City of Idaho Falls	$8,103,605,399	
	ADJUSTED BASE	
River Commons District*	$154,412	
Eagle Ridge District	$7,549,640	
Jackson Hole Junction District	$864,666	
Anderson Bush District	$6,536,269	
Pancheri East Bank District	$5,965,637	
Stanley Boge	$42,308,702	
Yellowstone Square District *(Estimated)*	$9,533,697	
Proposed Snake River West District *(Estimated)*	$547,415	
Proposed Riverside District *(Estimated)*	$34,013,401	
TOTAL ASSESSED BASE URA'S	**$107,473839**	**1.32%**

SOURCE: Bonneville County Data Processing, March, 2025. URD055, Urban Renewal by Pin within TAG, March, 2025. Yellowstone Square, Snake River West, and Riverside assessed values based on Idaho Falls GIS system and Bonneville County Parcel Viewer, 2025. *Adjusted to show removal of parcels under consideration for de-annexation, which values are included in the assessed value for the Proposed Riverside District

The total combined adjusted base assessment rolls of the existing RAAs including the estimated base assessment for Yellowstone Square, along with estimates for the proposed Snake River West and Riverside Districts will not exceed the estimated ten percent limit of $810,360,540. The combined rolls are estimated to be 1.32% using the 2024 assessed values.

Findings

To find a study area is eligible for the creation of a URA and RAA, the Study Area must contain one or more of the statutory criteria spelled out in Idaho Code Sections 50-2018(8), (9), and 50- 2903(8), and to the extend there is open land, the statutory criteria in Idaho Code Section 50- 2903(8)(c). Below are the criteria and a brief discussion of the findings.

01 The Presence of a Substantial Number of Deteriorated or Deteriorating Structures and Deterioration of the Site

In terms of buildings, although there are structures dating back as early as 1920, the structures in the Study Area are generally in fair condition and are in use other than the accessory buildings around the single-unit homes. Site deterioration is primarily found along Milligan Road where the road is unimproved and there are large areas of debris hindering development. On the southern portion of Milligan Road there are also areas of potential flooding where the roadway elevation drops nearly to the water level. This criterion is met.

02 Age or Obsolescence

As noted, there are aged structures on the site, but are occupied and in at least fair condition. It is unlikely that they meet modern building and fire code standards. The condition and layout of the site, however, is obsolete in terms of being able to provide for modern development patterns. There is no connectivity from Milligan Road to the roads and development to the west and the lots are unplatted and unsuitable for development. This criterion is met.

03 Predominance of Defective or Inadequate Street Layout

The main road through the Study Area is Milligan Road. It is currently a gravel road with no other improvements. There is no connectivity to the roads and buildings to the west. There are roads that could connect to Milligan as development occurs, but one of these roads, Whitewater Drive, would have to go through the piles of debris at the north end of Milligan. Event Center Drive can also be connected but there are significant elevation changes at the connection point that will have to be addressed. Both of these projects will require significant remediation as the current conditions cannot support development of structures or roads. On the southern portion of the Study Area there is also a lack of east/west connectivity. There are access points planned and constructed along Snake River Parkway, which will help reduce the reliance on Sunnyside Road to connect to development to the west. This criterion is met.

04 Outmoded Street Patterns

Similar to criterion #3, the current street pattern in the Study Area is inadequate and does not reflect the growth occurring in the area. There is a significant lack of east/west connectivity and Milligan Road is not improved with any modern infrastructure. Pioneer Road is also inadequate as it reaches the storage units north of Sunnyside Road. The bridge across the Sidehill Canal is too narrow and should be improved to include width for at least four lanes of traffic. This criterion is met.

05 Need for Correlation of the Area with Other Areas of Municipality by Streets and Modern Traffic Requirements

As has been noted in several sections, there is a need for correlation of the area with other areas of the municipality. This issue is especially pronounced along Milligan Road. Milligan is currently a 1600-foot dead end road with no public connectivity to the west. Whitewater Drive cannot connect without remediation of the debris, which is as deep as 18-feet. Event Center Drive also cannot connect without significant remediation of elevation changes. Milligan Road is planned to eventually connect with Snake River Parkway as well, but is currently barricaded at Heritage Park. As these connections are made, there will be good connectivity to the rest of the municipality via Sunnyside Road and 17th Street. This criterion is met.

06 Faulty Lot Layout in Relation to Size, Adequacy, Accessibility, or Usefulness; Obsolete Platting

There are several factors to the lot layout, adequacy and usefulness that make development challenging, especially along Milligan Road. These lots are not platted and reflect various changes and lot line adjustments that have occurred over the years leading to several lots that are too small, narrow, and shallow for modern development of almost any use. There are also currently no utilities in Milligan Road and would have to be extended prior to any development. Further, there is very limited access to the lots on Milligan as there are no roads connecting to it from the west. It is currently a 1600-foot dead end road with no other points of ingress or egress than the connection to the north. There is a private drive from the animal feed plant to Snake River Parkway, but no public access. This criterion is met.

07 Unsuitable Topography

For most of the Study Area, topography is not a significant challenge. However, along Milligan Road there are steep elevation changes immediately adjacent to the roadway and river. Some of these are stockpiles of debris from former activities on the land and will require significant remediation before they are useable areas. This criterion is met.

08 Insanitary or Unsafe Conditions

There were no insanitary conditions observed on the site from the walking survey. The two homes, however, are not connected to a municipal sewer system and sit on soils that drain rapidly. These homes are next to the Snake River and to present a minor threat for contamination. Although not observable from the survey, geotechnical reports and conversations with the developer reveal that there are two areas, one at the north portion of the Study Area and one to the immediate west of the animal feed plant, where debris of various nature have been piled and accumulated for years. In some areas, this debris is 18-feet deep. This is an insanitary condition that must be remediated prior to development.

Milligan Road presents several unsafe conditions. On the southern end where the road is currently barricaded, the elevation drops to be nearly level with the water of the Snake River. FEMA flood map panel 160027 0230 C shows this area to be an A2 Zone which is part of the 100-year flood area. There are also several places where there is little-to-no shoulder on the west side of the road and a steep embankment to the river which presents an unsafe condition for drivers, especially as the road begins to carry more traffic. Finally, Milligan presents a hazard during emergencies as there are no east, west, or south connections to any other roadway within the Study Area. This 1600-foot dead end road is a narrow, unimproved gravel roadway. Although there is a private drive from the animal feed plant to Snake River Parkway, it could be fenced at the time of emergency. A hazard such as fire or flood or a failure of the roadway north of the homes could block Milligan Road, and there would be no other route out of the area.

Other unsafe conditions are lack of infrastructure on major roadways. Sunnyside Road does not include curb, gutter or sidewalk on the north side of the right-of-way west of Snake River Parkway. This stretch of Sunnyside is a 50-MPH roadway and the lack of infrastructure presents a safety hazard for pedestrians and cyclists. This becomes especially important as there are several multi-unit residential developments under construction north of Sunnyside which will need connection between the residences and the many service, retail, and entertainment businesses in the area. Similarly, Pioneer Road lacks sidewalk on the east side of the right-ofway north of Sunnyside. Sidewalk will be built when development occurs, but this does still present a current safety concern for pedestrians. Also on Pioneer, the narrowing of the right-of-way at the bridge crossing the sidehill canal is not wide enough for current or anticipated traffic volumes as the area develops.

This criterion is met.

09 Diversity of Ownership

For this report, the number of owners was not the primary consideration. The question was whether the diversity of ownership results in economic underdevelopment or challenges to growth and development. On the southern portion of the Study Area where there are several owners, this diversity of ownership does not create a barrier to growth due to the layout and pattern of development occurring. Along Milligan Road, though, where there are fewer different owners, the way the ownerships are divided does create a barrier to growth and has resulted in economic underdevelopment. Several of the parcels with different owners are adjacent to Milligan Road which can complicate the construction of public infrastructure if not all owners are in agreement with the development vision. Along Milligan Road, this criterion is met.

10 Tax or Special Assessment Delinquency

Taxes and special assessments were not evaluated for this report. This criterion is not met.

11 Defective or Unusual Conditions of Title

Conditions of title were not evaluated for this report. This criterion is not met.

12 Existence of Conditions which Endanger Life or Property by Fire and Other Causes

Similar to the criterion for unsanitary or unsafe conditions, the main condition which endangers life or property by fire or other causes is the current condition of Milligan Road, which is an unimproved gravel road with no connections to other rights-of-way for a 1600-foot stretch. Although the structures in the area are in generally good condition and present a low fire risk, there is significant plant material on the properties and along the river that presents an elevated fire risk during dry seasons. If there is a fire or other emergency there is extremely limited access for emergency response vehicles. This criterion is met.

13 Substantially Impairs or Arrests the Sound Growth of Municipality

Part of the sound growth pattern of a municipality is that city boundaries do not sprawl haphazardly into unincorporated areas of the county. Similarly, when there are county islands surrounded by city development, as is the case with some of the parcels on Milligan Road, it creates inefficiencies in service deliveries as the county must provide certain services such as police and road maintenance when the city is already providing that same service to properties in the same area. Sound growth patterns also include logical and efficient connections of utilities which create looped systems that are easier to repair and manage. The lack of utilities, roadway improvements and connections, and the county islands have persisted in the Study Area, despite significant economic growth in the immediate area. This is at least in part due to the long stretches of utilities and roadway improvements with no opportunities for cost sharing on Milligan Road. It is also a result of the many years of gravel mining and stock piling of debris on the site that has resulted in the necessity for expensive remediation and cleanup. This criterion is met.

14 15 Conditions which Retard Development of the Area AND Results in Economic Underdevelopment of the Area and Economic Disuse

For this criterion the conditions which retard development of the Study Area and result in economic underdevelopment and economic disuse are more evident in the areas along Milligan Road. In the southern portion of the Study Area, development is actively occurring and progressing. Along Milligan Road and the surrounding fields, however, the conditions described in the prior criterion including large accumulations and piling of debris, degradation of soil quality from decades of gravel mining, lack of utility and street network, lack of opportunity to cost share in the construction of infrastructure and diversity of ownership have contributed to economic underdevelopment of the area. Development along rivers, especially where other development is already occurring are typically prime opportunities. In the Study Area, however, nothing has occurred along Milligan Road and the Snake River. Rather, development has happened to the north and west. These criteria are met.

Conclusion

The Riverside Study Area and proposed RAA meets one or more of the criteria for eligibility under Idaho Code Sections 50-2018(8) and (9) and 50-2903(8). The Study Area suffers from economic underdevelopment and economic disuses due to the long-term results of gravel mining and lack of utility and street infrastructure and connectivity. The lack of cost sharing opportunities due to the adjacency of the Snake River combined with the many acres of land requiring complete remediation and cleanup make development cost prohibitive. There are also several areas that still have shallow basalt which makes excavation difficult and costly as well as areas of sandy and gravelly soil which and can require structural improvements to support development. Most of these conditions are far more evident and prevalent in the areas along Milligan Road whereas the southern portions of the Study Area have continued to develop at a typical pace. The lack of key infrastructure, however, especially the canal bridge and lack of bicycle and pedestrian facilities where development has already occurred along Sunnyside presents safety issues as the area continues to grow with a mix of residential and commercial uses. Table 3, which is also included in the executive summary, summarizes the findings of the eligibility for the study area



SOUTH END OF MILLIGAN NEAR RIVER WATER LEVEL

TABLE 3

Summary of Eligibility Criteria

CRITERION	CRITERION MET	CHARACTERISTICS SUPPORTING FINDING
Substantial Deterioration of Site	✓	Structures are generally in fair-to-good condition. The areas along Milligan Road, however, have significant deterioration due to lack of infrastructure and stockpiling of debris.
Age or Obsolescence	✓	Buildings in the Study Area are as old 1920. Others are old enough to not meet modern codes. The site is generally obsolete in terms of layout and ability to develop in its current condition.
Predominance of Defective Street Layout or Inadequate Street Layout	✓	Lack of connectivity between Milligan Road and any other right-of-way is a serious concern in the Study Area. Pioneer Road is also too narrow for current and projected traffic volumes where it narrows to two lanes, including the canal bridge.
Outmoded Street Patterns	✓	Milligan Road is a 1600-foot dead end with no connectivity to any other right-of-way.
Need for Correlation of Area with Other Areas of by Streets and Modern Traffic Requirements	✓	Milligan needs to be connected to a right-of-way to the west and south. Pioneer Road needs to continue to be widened north to the Event Center in order to safely carry the current and anticipated traffic volumes.
Faulty Lot Layout	✓	In the southern portion of the Study Area, this is not an issue. The areas around Milligan Road, however, are not platted and several parcels are too small for development and have no access from a right-of- way.
Unsuitable Topography	✓	There are several areas with shallow basalt. There are also significant areas with dramatic changes in elevation around Milligan Road due to years of piling of debris.
Insanitary or Unsafe Conditions	✓	The condition of Milligan Road and lack of connectivity to any other right-of-way creates several critical unsafe conditions. The lack of bicycle and pedestrian infrastructure along Sunnyside and Pioneer also presents safety concerns. The piles of debris in two areas of the Study Area are considered insanitary conditions.

TABLE 3

Summary of Eligibility Criteria Cont.

CRITERION	CRITERION MET	CHARACTERISTICS SUPPORTING FINDING
Diversity of Ownership	✓	Although there are few property owners, the ownership patterns make development along Milligan Road challenging, especially in terms of development of public infrastructure.
Tax or Special Assessment Delinquency	✗	This was not evaluated for this report.
Defective or Unusual Conditions of Title	✗	This was not evaluated for this report.
Existence of Conditions Which Endanger Life or Property	✓	Milligan Road is a 1600-foot dead end road within the Study Area. This limits ingress and egress options for emergency responders and for occupants of the properties along the road. Lack of bicycle and pedestrian infrastructure along major roadways is also a safety concern.
Impairs or Arrests the Sound Growth of a Municipality	✓	The substantial costs of remediation and cleanup for lands where debris has been piled and accumulated for decades, along with the lack of cost sharing to develop necessary public infrastructure including utilities and streets makes growth and development cost prohibitive, resulting in the unsafe and unsanitary conditions remaining.
Retards Development of the Area	✓	The conditions noted above have created extraordinary cost burdens
Economic Underdevelopment and Economic Disuse	✓	See above.

APPENDIX A:

Additional Site Photos

















APPENDIX A:

Additional Site Photos Cont.










APPENDIX B:

Steps in Creating a URA & Revenue Allocation Area (RAA)

If an urban renewal agency is in existence in a community, the creation of an urban renewal area, including a revenue allocation area (required for use of tax increment financing), begins with an eligibility report for a designated area within the community. The central question for an eligibility report is whether the study area has at least one of the statutory characteristics which must be found to be considered eligible for urban renewal activities. These characteristics or criteria are:

1. The presence of a substantial number of deteriorated or deteriorating structures and deterioration of site [50-2018(9), 50-2903(8)(b) and (8)(c), and 50-2008(d)(4)(2)],
2. Age or obsolescence [50-2018(8) and 50-2903(8)(a)], .
3. Predominance of defective or inadequate street layout [50-2018(9) and 50-2903(8)(b)],
4. Outmoded street patterns [50-2008(d)(4)(2)],
5. Need for correlation of area with other areas of municipality by streets and modern traffic requirements [50-2008(d)(4)(2)],
6. Faulty lot layout in relation to size, adequacy, accessibility, or usefulness; obsolete platting [50-2018(9), 50-2903(8)(b) and (8)(c)], and 50-2008(d)(4)(2)]
7. Unsuitable topography [50-2008(d)(4)(2)],
8. Insanitary or unsafe conditions [50-2018(9), 50-2903(8)(b)],
9. Diversity of ownership [50-2018(9), 50-2903(8)(b) and (8)(c), and 50-2008(d)(4)(2)],
10. Tax or special assessment delinquency [50-2018(9), 50-2903(8)(b)], and 50-2008 (d)(4)(2)]
11. Defective or unusual conditions of title [50-2018(9), 50-2903(8)(b) and (8)(c), and 50-2008(d)(4)(2)],
12. Existence of conditions which endanger life or property by fire and other causes [50-2018(9), 50-2903(8)(b)],
13. Substantially impairs or arrests the sound growth of a municipality and is a menace to the public health, safety, morals or welfare [50-2018(9), 50-2903(8)(b) and 8(c)],
14. Conditions which retard development of the area [50-2008(d)(4)(2)], and
15. Results in economic underdevelopment of the area [50-2903(8)(b)] and economic disuse [50-2008(d)(4)(2)].

If it is determined the Study Area has characteristics which meet one or more of the statutory criteria listed above, the Agency may accept the eligibility report and request its consideration by the governing body. No URA can be formed unless the City Council adopts a resolution finding the area under consideration is deteriorated or deteriorating

due to such characteristics, the redevelopment of the area is necessary for the welfare of the residents, and the area is appropriate for an urban renewal project. The resolution approved by City Council authorizes the agency to prepare a plan for the proposed urban renewal area. The urban renewal area plan is to include the following with specificity:

1. A statement describing the total assessed valuation of the base assessment roll of the revenue allocation area and the total assessed valuation of all taxable property within the municipality;
2. A statement listing the kind, number, and location of all proposed public works or improvements within the revenue allocation area;
3. An economic feasibility study;
4. A detailed list of estimated project costs;
5. A fiscal impact statement showing the impact of the revenue allocation area, both until and after the bonds are repaid, upon all taxing districts levying taxes upon property on the revenue allocation area;
6. A description of the methods of financing all estimated project costs and the time when related costs or monetary obligations are to be incurred;
7. A termination date for the plan and revenue allocation area as provided for in section 50-2903(20), Idaho Code. In determining the termination date, the plan shall recognize that the agency shall receive allocation of revenues in the calendar year following the last year of the revenue allocation provision described in the urban renewal plan;
8. A description of the disposition or retention of any assets of the agency upon the termination date. Provided however, nothing herein shall prevent the agency from retaining assets or revenues generated from such assets as long as the agency shall have resources other than revenue allocation funds to operate and manage such assets;

Once the plan is prepared and approved by the agency, it is forwarded to the City Council. Prior to the public hearing before the City Council, the City Council forwards the plan to the City Planning and Zoning Commission for its determination that the plan conforms to the City's comprehensive plan. At least thirty (30) days prior to the public hearing, a copy of the notice and plan is distributed to the taxing entities overlapping the boundaries of the proposed district. After receiving the recommendation of the commission, and after notice fully published, the public hearing is held. The City Council must approve an urban renewal plan, including revenue allocation financing provisions, by an ordinance. If the ordinance is adopted by the City Council, a copy of the ordinance with legal description of the RAA is distributed to all the overlapping taxing entities, county officials and the State Tax Commission.

By state statute, following adoption of the ordinance, the RAA is effective January 1, of the year in which it is adopted. The RAA has a maximum life of twenty years under Idaho statutes. The urban renewal agency implements the plan adopted by the City Council.

APPENDIX C:

Open Lands Analysis

The Study Area has been subject to recent development. Portions of the Study Area could be considered a traditional "greenfield" area and does not include agricultural land. There are several parcels vacant and large enough for modern development.

Idaho Code Section 50-2903(8)(c) states: "Any area which is predominately open and which because of obsolete platting, diversity of ownership, deterioration of structures or improvements, or otherwise, results in economic underdevelopment of the area or substantially impairs or arrests the sound growth of a municipality. The provisions of section 50-2008(d), Idaho Code, shall apply to open areas."[8]

The eligibility criteria set forth in Idaho Code Section 50-2903(8)(c) for predominantly open land areas mirror or are the same as those criteria set forth in Idaho Code Sections 50-2018(9) and 50-2903(8)(b). "Diversity of ownership" is the same, while "obsolete platting" appears to be equivalent to "faulty lot layout in relation to size, adequacy, accessibility, or usefulness." "Deterioration of structures or improvements" is the same or similar to "a substantial number of deteriorated or deteriorating structures" and "deterioration of site or other improvements." There is also an additional qualification that the provisions of Idaho Code Section 50-2008(d) shall apply to open areas.

Idaho Code Section 50-2008 primarily addresses the urban renewal plan approval process and Idaho Code Section 50-2008(d)(4) sets forth certain conditions and findings for agency acquisition of open land as follows:

> The urban renewal plan will afford maximum opportunity, consistent with the sound needs of the municipality as a whole, for the rehabilitation or redevelopment of the urban renewal area by private enterprise: provided, that if the urban renewal area consists of an area of open land to be acquired by the urban renewal agency, such area shall not be so acquired unless (1) if it is to be developed for residential uses, the local governing body shall determine that a shortage of housing of sound standards and design which is decent, safe and sanitary exists in the municipality; that the need for housing accommodations has been or will be increased as a result of the clearance of slums in other areas; that the conditions of blight in the area and the shortage of decent, safe and sanitary housing cause or contribute to an increase in and spread of disease and crime and constitute a menace to the public health, safety, morals, or welfare; and that the acquisition of the area for residential uses is an integral part of and essential to the program of the municipality, or (2) if it is to be developed for nonresidential uses, the local

> The urban renewal plan will afford maximum opportunity, consistent with the sound needs of the municipality as a whole, for the rehabilitation or redevelopment of the urban renewal area by private enterprise: provided, that if the urban renewal area consists of an area of open land to be acquired by the urban renewal agency, such area shall not be so acquired unless (1) if it is to be developed for residential uses, the local governing body shall determine that a shortage of housing of sound standards and design which is decent, safe and sanitary exists in the municipality; that the need for housing accommodations has been or will be increased as a result of the clearance of slums in other areas; that the conditions of blight in the area and the shortage of decent, safe and sanitary housing cause or contribute to an

In sum, there is one set of findings if the area of open land is to be acquired and developed for residential uses and a separate set of findings if the land is to be acquired and developed for nonresidential uses.

Basically, open land areas may be acquired by an urban renewal agency and developed for nonresidential uses if such acquisition is necessary to solve various problems, associated with the land or the infrastructure, that have delayed the area's development. These problems include defective or usual conditions of title, diversity of ownership, tax delinquency, improper subdivisions, outmoded street patterns, deterioration of site, and faulty lot layout. All the stated conditions are included in one form or another in the definition of a deteriorated area and/or a deteriorating area set forth in Idaho Code Sections 50-2903(8)(b) and 50-2018(9). The conditions listed only in Section 50-2008(d)(4)(2) (the open land section) include economic disuse, unsuitable topography, and "the need for the correlation of the area with other areas of a municipality by streets and modern traffic requirements, or any combination of such factors or other conditions which retard development of the area."

The conclusion of this discussion concerning open land areas is that the area qualifies if any of the eligibility conditions set forth in Idaho Code Sections 50-2018(9) and 50-2903(8)(b) apply. Alternatively, the area under consideration qualifies if any of the conditions listed only in Idaho Code Section 50-2008(d)(4)(2) apply. As set forth in greater detail in the main body of the report, there are conditions of faulty lot layout and certain unsafe conditions within the Study Area. Based on the above analysis, portions of the Study Area do appear to be "predominantly open land," which is not a defined term, and are "greenfield" or agricultural operations, therefore the open land condition is satisfied.

Exhibit B

The Urban Renewal Agency of the City of Idaho Falls, Idaho, also known as Idaho Falls Redevelopment Agency Resolution No. 2025-04
dated March 20, 2025, accepting the Riverside Eligibility Study

4913-0346-5292, v. 1

RESOLUTION NO. 2025-04

BY THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF IDAHO FALLS, IDAHO:

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF THE CITY OF IDAHO FALLS, IDAHO, ALSO KNOWN AS THE IDAHO FALLS REDEVELOPMENT AGENCY, ACCEPTING THAT CERTAIN REPORT ON ELIGIBILITY FOR CERTAIN PROPERTY REFERRED TO AS THE RIVERSIDE AREA AS AN URBAN RENEWAL AREA AND REVENUE ALLOCATION AREA AND JUSTIFICATION FOR DESIGNATING THE AREA AS APPROPRIATE FOR AN URBAN RENEWAL PROJECT; TO MAKE ANY NECESSARY TECHNICAL CHANGES TO THE REPORT; AUTHORIZING AND DIRECTING THE CHAIRMAN OR ADMINISTRATOR TO TRANSMIT THE REPORT AND THIS RESOLUTION TO THE CITY COUNCIL OF THE CITY OF IDAHO FALLS REQUESTING ITS CONSIDERATION FOR DESIGNATION OF AN URBAN RENEWAL AREA AND SEEKING FURTHER DIRECTION FROM THE COUNCIL; AND PROVIDING AN EFFECTIVE DATE.

THIS RESOLUTION, made on the date hereinafter set forth by the Urban Renewal Agency of the City of Idaho Falls, Idaho, also known as the Idaho Falls Redevelopment Agency, an independent public body, corporate and politic, authorized under the authority of the Idaho Urban Renewal Law of 1965, Chapter 20, Title 50, Idaho Code, as amended (hereinafter the "Law") and the Local Economic Development Act, Chapter 29, Title 50, Idaho Code, as amended (hereinafter the "Act"), a duly created and functioning urban renewal agency for Idaho Falls, Idaho, hereinafter referred to as the "Agency."

WHEREAS, the City Council (the "City Council") of the city of Idaho Falls, Idaho (the "City"), after notice duly published, conducted a public hearing on the River Commons Urban Renewal Plan (the "River Commons Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 2256 on October 14, 2004, approving the River Commons Plan, making certain findings and establishing the River Commons revenue allocation area (the "River Commons Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Eagle Ridge Urban Renewal Project (the "Eagle Ridge Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 2978 on December 11, 2014, approving the Eagle Ridge Plan, making certain findings and establishing the Eagle Ridge revenue allocation area (the "Eagle Ridge Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Jackson Hole Junction Urban Renewal Project (the "Jackson Hole Junction Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3142 on November 9, 2017, approving the Jackson Hole Junction Plan, making certain findings, and establishing the Jackson Hole Junction revenue allocation area (the "Jackson Hole Junction Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Pancheri East Bank Urban Renewal Project (the "Pancheri East Bank Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3492 on November 10, 2022, approving the Pancheri East Bank Plan, making certain findings, and establishing the Pancheri East Bank Plan revenue allocation area (the "Pancheri East Bank Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Anderson Bush Urban Renewal Project (the "Anderson Bush Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3508 on March 30, 2023, approving the Anderson Bush Plan, making certain findings, and establishing the Anderson Bush Plan revenue allocation area (the "Anderson Bush Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Stanley Boge Urban Renewal Project (the "Stanley Boge Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3548 on October 26, 2023, approving the Stanley Boge Plan, making certain findings, and establishing the Stanley Boge Plan revenue allocation area (the "Stanley Boge Project Area");

WHEREAS, the City Council, on June 13, 2024, after notice duly published conducted a public hearing on the First Amendment to the Urban Renewal Plan for the Eagle Ridge Urban Renewal Project (the "Amended Eagle Ridge Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3575 on June 13, 2024, approving the Amended Eagle Ridge Plan to deannex approximately 8.4 acres from the existing Eagle Ridge Project Area, making certain findings, and establishing the Amended Eagle Ridge revenue allocation area (the "Amended Eagle Ridge Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Yellowstone Square Urban Renewal Project (the "Yellowstone Square Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3596 on December 12, 2024, approving the Yellowstone Square Plan, making certain findings, and establishing the Yellowstone Square Plan revenue allocation area (the "Yellowstone Square Project Area");

WHEREAS, the above referenced existing urban renewal plans are collectively referred to as the "Existing Urban Renewal Plans" and their respective existing revenue allocation project areas are collectively referred to as the "Existing Project Areas;"

WHEREAS, it has become apparent that additional property, a portion of which is located within the City, and a portion of which is located within the City's area of operation within unincorporated Bonneville County, may be deteriorating and/or deteriorated and should be examined as to whether such an area is eligible for urban renewal planning purposes;

WHEREAS, the Agency engaged the services of Brad Cramer, Perspective Planning & Consulting LLC, to commence an eligibility study and preparation of an eligibility report of an area approximately 208 acres in size, a portion of which is currently located within the boundaries of the existing River Commons Project Area, which area will need to be deannexed. The area is generally located west of the Snake River, east and adjacent to Snake River Parkway, south of Pancheri Drive, and north of and including Sunnyside Road (the "Study Area") The southern portion of the Study Area includes lands west of Snake River Parkway and east of the Jackson Hole Junction Urban Renewal District;

WHEREAS, the Agency has obtained the Riverside Eligibility Report (the "Report"), a copy of which is attached hereto as **Exhibit A**, which examined the Study Area for the purpose of determining whether such area was a deteriorating area and/or a deteriorated area as defined by Idaho Code Sections 50-2018(8), (9) and 50-2903(8);

WHEREAS, pursuant to Idaho Code Sections 50-2018(8), (9) and 50-2903(8), which define the qualifying conditions of a deteriorating area and deteriorated area, many of the conditions necessary to be present in such an area are found in the Study Area, including:

a. the presence of a substantial number of deteriorated or deteriorating structures; deterioration of site;
b. age or obsolescence;
c. predominance of defective or inadequate street layout;
d. outmoded street patterns;
e. need for correlation of area with other areas of by streets and modern traffic requirements;
f. faulty lot layout in relation to size, adequacy, accessibility or usefulness; obsolete platting;
g. unsuitable topography;
h. insanitary or unsafe conditions;
i. diversity of ownership;
j. existence of conditions which endanger life or property by fire and other causes;
k. substantially impairs or arrests the sound growth of a municipality;

l. conditions which retard development of the area; and
m. results in economic underdevelopment of the area and economic disuse.

WHEREAS, the Study Area includes open space/open land;

WHEREAS, under the Act, a deteriorated area includes any area which is predominantly open and which, because of obsolete platting, diversity of ownership, deterioration of structures or improvements, or otherwise, results in economic underdevelopment of the area or substantially impairs or arrests the sound growth of a municipality. *See* Idaho Code § 50-2903(8)(c);

WHEREAS, Idaho Code §§ 50-2018(8), (9), 50-2903(8) and 50-2008(d) list additional conditions applicable to open land areas, including open land areas to be acquired by the Agency, which are the same or similar to the conditions set forth in the definitions of "deteriorating area" and "deteriorating area;"

WHEREAS, the Report addresses the findings concerning the eligibility of open land within the Study Area as defined in Idaho Code Sections 50-2018(9), 50-2903(8)(c), and 50-2008(d);

WHEREAS, the effects of the listed conditions cited in the Report result in economic underdevelopment of the area, substantially impairs or arrests the sound growth of a municipality, constitutes an economic or social liability, and is a menace to the public health, safety, morals or welfare in its present condition or use;

WHEREAS, under the Law and Act, Idaho Code Sections 50-2903(8)(f) and 50-2018(8) and (9), the definition of a deteriorating area shall not apply to any agricultural operation as defined in section 22-4502(2), Idaho Code, absent the consent of the owner of the agricultural operation except for an agricultural operation that has not been used for three (3) consecutive years;

WHEREAS, the Study Area may include parcels subject to such consent. While the necessary consents have not been obtained, any and all consents shall be obtained prior to City Council adoption of any urban renewal plan;

WHEREAS, the Report includes a preliminary analysis concluding the base assessment roll value for the Study Area together with the combined base assessment roll values for the Existing Project Areas do not exceed 10% of the current assessed valuation of all taxable property within the City;

WHEREAS, Idaho Code Section 50-2018(18) provides an urban renewal agency cannot exercise jurisdiction over any area outside the city limits without approval of the other city or county declaring the need for an urban renewal plan for the proposed area;

WHEREAS, a portion of the Study Area includes certain real property located within unincorporated Bonneville County;

WHEREAS, if annexation of the unincorporated property is not contemplated, then the

Bonneville County Board of County Commissioners will be asked to adopt a resolution finding the need for an urban renewal project for the proposed Study Area, or alternatively those parcels will not be included within the boundaries of a future project area;

WHEREAS, pursuant to Idaho Code Section 50-2008, an urban renewal project may not be planned or initiated unless the local governing body has, by resolution, determined such area to be a deteriorated area or deteriorating area, or combination thereof, and designated such area as appropriate for an urban renewal project;

WHEREAS, Idaho Code Section 50-2906, also requires that in order to adopt an urban renewal plan containing a revenue allocation financing provision, the local governing body must make a finding or determination that the area included in such plan is a deteriorated area or deteriorating area;

WHEREAS, the Agency Board finds it in the best public interest to accept the Report.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE BOARD OF COMMISSIONERS OF THE IDAHO FALLS REDEVELOPMENT AGENCY OF IDAHO FALLS, IDAHO, AS FOLLOWS:

Section 1. That the above statements are true and correct.

Section 2. That the Agency Board acknowledges acceptance and receipt of the Report, attached hereto as "**EXHIBIT A**", recognizing technical changes or corrections which may be required before transmittal to the City Council for its consideration.

Section 3. That there are one or more areas within the City, or the City's area of operation, that are a deteriorating area or a deteriorated area as defined by Idaho Code Sections 50-2018(8), (9) and 50-2903(8) as more fully set forth in the Report, attached here to as Exhibit A.

Section 4. That one such area is the Study Area, which is approximately 208 acres in size, a portion of which is currently located within the boundaries of the River Commons Project Area, which area may be subject to deannexation, and more commonly known as the Riverside Area. The area is generally located west of the Snake River, east and adjacent to Snake River Parkway, south of Pancheri Drive, and north of and including Sunnyside Road. The southern portion of the Study Area includes lands west of Snake River Parkway and east of the Jackson Hole Junction Urban Renewal District.

Section 5. That the rehabilitation, conservation, development and redevelopment, or a combination thereof, of such area is necessary in the interest of the public health, safety, and welfare of the residents of the City.

Section 6. That the Chair of the Agency Board of Commissioners and the Administrator, are hereby authorized to transmit the Report to the City Council requesting that the City Council:

a. Determine whether the Study Area identified in the Report qualifies as an urban renewal project and there is justification for designating the area, as appropriate, for an urban renewal project; provided, however, the Agency requests the City Council not take such action until it is determined whether the property within unincorporated Bonneville County will be annexed; and

b. If such designation is made, whether the Agency should proceed with the preparation of an urban renewal plan for the area, which plan may include a revenue allocation provision as allowed by law.

c. If such designation is made whether the Agency should proceed with the preparation of a plan amendment to the River Commons Plan to deannex certain parcels within the Study Area.

d. Coordinate with the Agency to obtain any necessary agricultural consents from the property owners.

Section 7. That the Chair of the Agency Board of Commissioners and the Administrator are hereby authorized to transmit the Report to the Bonneville County Board of County Commissioners for its consideration, if deemed necessary, pursuant to Idaho Code Section 50-2018(18).

Section 8. That this Resolution shall be in full force and effect immediately upon its adoption and approval.

PASSED By the Idaho Falls Redevelopment Agency of the city of Idaho Falls, Idaho, on March 20, 2025. Signed by the Chair of the Board of Commissioners and attested by the Secretary to the Board of Commissioners, on March 20, 2025.

APPROVED:

By:_____
Lee Radford, Chair

ATTEST:

By_____
Terri Gazdik, Secretary

4935-1413-8153, v. 1

RESOLUTION NO. 2025-07

BY THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF IDAHO FALLS, IDAHO:

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF THE CITY OF IDAHO FALLS, IDAHO, ALSO KNOWN AS THE IDAHO FALLS REDEVELOPMENT AGENCY, ACCEPTING THAT CERTAIN REPORT ON ELIGIBILITY FOR CERTAIN PROPERTY REFERRED TO AS THE RIVERWALK AREA AS AN URBAN RENEWAL AREA AND REVENUE ALLOCATION AREA AND JUSTIFICATION FOR DESIGNATING THE AREA AS APPROPRIATE FOR AN URBAN RENEWAL PROJECT; TO MAKE ANY NECESSARY TECHNICAL CHANGES TO THE REPORT; AUTHORIZING AND DIRECTING THE CHAIRMAN OR ADMINISTRATOR TO TRANSMIT THE REPORT AND THIS RESOLUTION TO THE CITY COUNCIL OF THE CITY OF IDAHO FALLS REQUESTING ITS CONSIDERATION FOR DESIGNATION OF AN URBAN RENEWAL AREA AND SEEKING FURTHER DIRECTION FROM THE COUNCIL; AND PROVIDING AN EFFECTIVE DATE.

THIS RESOLUTION, made on the date hereinafter set forth by the Urban Renewal Agency of the City of Idaho Falls, Idaho, also known as the Idaho Falls Redevelopment Agency, an independent public body, corporate and politic, authorized under the authority of the Idaho Urban Renewal Law of 1965, Chapter 20, Title 50, Idaho Code, as amended (hereinafter the "Law") and the Local Economic Development Act, Chapter 29, Title 50, Idaho Code, as amended (hereinafter the "Act"), a duly created and functioning urban renewal agency for Idaho Falls, Idaho, hereinafter referred to as the "Agency."

WHEREAS, the City Council (the "City Council") of the City of Idaho Falls, Idaho (the "City"), after notice duly published, conducted a public hearing on the River Commons Urban Renewal Plan (the "River Commons Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 2256 on October 14, 2004, approving the River Commons Plan, making certain findings and establishing the River Commons revenue allocation area (the "River Commons Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Eagle Ridge Urban Renewal Project (the "Eagle Ridge Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 2978 on December 11, 2014, approving the Eagle Ridge Plan, making certain findings and establishing the Eagle Ridge revenue allocation area (the "Eagle Ridge Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Jackson Hole Junction Urban Renewal Project (the "Jackson Hole Junction Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3142 on November 9, 2017, approving the Jackson Hole Junction Plan, making certain findings, and establishing the Jackson Hole Junction revenue allocation area (the "Jackson Hole Junction Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Pancheri East Bank Urban Renewal Project (the "Pancheri East Bank Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3492 on November 10, 2022, approving the Pancheri East Bank Plan, making certain findings, and establishing the Pancheri East Bank Plan revenue allocation area (the "Pancheri East Bank Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Anderson Bush Urban Renewal Project (the "Anderson Bush Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3508 on March 30, 2023, approving the Anderson Bush Plan, making certain findings, and establishing the Anderson Bush Plan revenue allocation area (the "Anderson Bush Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Stanley Boge Urban Renewal Project (the "Stanley Boge Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3548 on October 26, 2023, approving the Stanley Boge Plan, making certain findings, and establishing the Stanley Boge Plan revenue allocation area (the "Stanley Boge Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the First Amendment to the Urban Renewal Plan for the Eagle Ridge Urban Renewal Project (the "Amended Eagle Ridge Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3575 on June 13, 2024, approving the Amended Eagle Ridge Plan to deannex approximately 8.4 acres from the existing Eagle Ridge Project Area, making certain findings, and establishing the Amended Eagle Ridge revenue allocation area (the "Amended Eagle Ridge Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Yellowstone Square Urban Renewal Project (the "Yellowstone Square Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3596 on December 12, 2024, approving the Yellowstone Square Plan, making certain findings, and establishing the Yellowstone Square Plan revenue allocation area (the "Yellowstone Square Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Snake River West Urban Renewal Project (the "Snake River West Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3608 on April 10, 2025, approving the Snake River West Plan, making certain findings, and establishing the Snake River West Plan revenue allocation area (the "Snake River West Project Area");

WHEREAS, the above referenced existing urban renewal plans are collectively referred to as the "Existing Urban Renewal Plans" and their respective existing revenue allocation project areas are collectively referred to as the "Existing Project Areas;"

WHEREAS, it has become apparent that additional property within the City may be deteriorating and/or deteriorated and should be examined as to whether such an area is eligible for urban renewal planning purposes;

WHEREAS, on March 20, 2025, the Agency adopted Resolution No. 2025-03 approving a Memorandum of Understanding ("MOU") with McNeil Development, L.L.C., an Idaho limited liability company, which inter alia required McNeil Development, L.L.C. to deposit certain funds to advance fund certain costs and fees related to the preparation and processing of an eligibility report;

WHEREAS, McNeil Development, L.L.C. has made the necessary deposit as required by the MOU;

WHEREAS, the Agency engaged the services of Brad Cramer, Perspective Planning & Consulting LLC, to commence an eligibility study and preparation of an eligibility report of an area approximately 10 acres in size located between the Snake River and Pancheri Drive. The area is generally located west of the Snake River, east and adjacent to Pancheri Drive, also north of Pancheri Drive, and south of Broadway Avenue. It is north and east of the River Commons Urban Renewal District (the "Study Area"). The Study Area includes three vacant sites which were all formerly part of the Snake River Urban Renewal District, which was open from 1988-2018. Rights-of-ways within the Study Area boundary include portions of Bridgeport Drive and Utah Avenue. All parcels in the Study Area are located within the City limits;

WHEREAS, the Agency has obtained the Riverwalk Eligibility Study (the "Report"), a copy of which is attached hereto as **Exhibit A**, which examined the Study Area for the purpose of determining whether such area was a deteriorating area and/or a deteriorated area as defined by Idaho Code Sections 50-2018(8), (9) and 50-2903(8);

WHEREAS, pursuant to Idaho Code Sections 50-2018(8), (9) and 50-2903(8), which define the qualifying conditions of a deteriorating area and deteriorated area, many of the conditions necessary to be present in such an area are found in the Study Area, including:

a. need for correlation of area with other areas of a municipality by streets and modern traffic requirements;
b. unsuitable topography;
c. insanitary or unsafe conditions;
d. retards development of the area;
e. economic underdevelopment of the area and economic disuse;

WHEREAS, the Study Area is predominantly open space/open land;

WHEREAS, under the Act, a deteriorated area includes any area which is predominantly open and which, because of obsolete platting, diversity of ownership, deterioration of structures or improvements, or otherwise, results in economic underdevelopment of the area or substantially impairs or arrests the sound growth of a municipality. *See* Idaho Code § 50-2903(8)(c);

WHEREAS, Idaho Code §§ 50-2018(8), (9), 50-2903(8) and 50-2008(d) list additional conditions applicable to open land areas, including open land areas to be acquired by the Agency, which are the same or similar to the conditions set forth in the definitions of "deteriorating area" and "deteriorating area;"

WHEREAS, the Report addresses the findings concerning the eligibility of open land within the Study Area as defined in Idaho Code Sections 50-2018(9), 50-2903(8)(c), and 50-2008(d);

WHEREAS, the effects of the listed conditions cited in the Report result in economic underdevelopment of the area, constitutes an economic or social liability, and is a menace to the public health, safety, morals or welfare in its present condition or use;

WHEREAS, under the Law and Act, Idaho Code Sections 50-2903(8)(f) and 50-2018(8) and (9), the definition of a deteriorating area shall not apply to any agricultural operation as defined in section 22-4502(2), Idaho Code, absent the consent of the owner of the agricultural operation except for an agricultural operation that has not been used for three (3) consecutive years;

WHEREAS, the Study Area does not include parcels subject to such consent;

WHEREAS, the Report includes a preliminary analysis concluding the base assessment roll value for the Study Area together with the combined base assessment roll values for the Existing Project Areas and proposed revenue allocation areas do not exceed 10% of the current assessed valuation of all taxable property within the City;

WHEREAS, pursuant to Idaho Code Section 50-2008, an urban renewal project may not be planned or initiated unless the local governing body has, by resolution, determined such area to

be a deteriorated area or deteriorating area, or combination thereof, and designated such area as appropriate for an urban renewal project;

WHEREAS, Idaho Code Section 50-2906, also requires that in order to adopt an urban renewal plan containing a revenue allocation financing provision, the local governing body must make a finding or determination that the area included in such plan is a deteriorated area or deteriorating area;

WHEREAS, the Agency Board finds it in the best public interest to accept the Report.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE BOARD OF COMMISSIONERS OF THE IDAHO FALLS REDEVELOPMENT AGENCY OF IDAHO FALLS, IDAHO, AS FOLLOWS:

Section 1. That the above statements are true and correct.

Section 2. That the Agency Board acknowledges acceptance and receipt of the Report, attached hereto as **"EXHIBIT A"**, recognizing technical changes or corrections which may be required before transmittal to the City Council for its consideration.

Section 3. That there are one or more areas within the City, or the City's area of operation, that are a deteriorating area or a deteriorated area as defined by Idaho Code Sections 50-2018(8), (9) and 50-2903(8).

Section 4. That one such area is the Study Area, which is approximately 10 acres in size. The Study Area is generally located between the Snake River and Pancheri Drive.

Section 5. That the rehabilitation, conservation, development and redevelopment, or a combination thereof, of such area is necessary in the interest of the public health, safety, and welfare of the residents of the City.

Section 6. That the Chair of the Agency Board of Commissioners and the Administrator, are hereby authorized to transmit the Report to the City Council requesting that the City Council:

a. Determine whether the Study Area identified in the Report qualifies as an urban renewal project and there is justification for designating the area, as appropriate, for an urban renewal project.

b. If such designation is made, whether the Agency should proceed with the preparation of an urban renewal plan for the area, which plan may include a revenue allocation provision as allowed by law.

Section 7. That this Resolution shall be in full force and effect immediately upon its adoption and approval.

PASSED By the Idaho Falls Redevelopment Agency of the city of Idaho Falls, Idaho, on June 18, 2025. Signed by the Chair of the Board of Commissioners and attested by the Secretary to the Board of Commissioners, on June 18, 2025.

APPROVED:

By: _____
Lee Radford, Chair

ATTEST:

By _____
Terri Gazdik, Secretary

4897-6422-3308, v. 1

Memorandum

File #: 25-296 **City Council Meeting**

FROM: Wade Sanner, Director; on behalf of the Idaho Falls Redevelopment Agency
DATE: Monday, June 23, 2025
DEPARTMENT: Community Development Services

Subject
Resolution approving the Eligibility Report for the Riverwalk Urban Renewal District

Council Action Desired
☐ Ordinance ☒ Resolution ☐ Public Hearing
☐ Other Action (Approval, Authorization, Ratification, etc.)
Approve the Resolution approving the Eligibility Report for the Riverwalk Urban Renewal District and give authorization for the Mayor and City Clerk to execute the necessary documents (or take other action deemed appropriate).

Description, Background Information & Purpose
Attached is a resolution approving the Eligibility Report for the Riverwalk Urban Renewal District. This is the first step required by Idaho Statute in creating a new urban renewal district. The report reviews the criteria for establishing a district and determines which of the criteria are met for the site. The statute requires that only one of the criteria be met. If the Council approves the report, the Idaho Falls Redevelopment Agency (IFRA) will then be authorized to draft an urban renewal district plan, which will also come back for Council approval. The IFRA board reviewed and approved this report on June 18, 2025. It is now being presented for Council approval.

Alignment with City & Department Planning Objectives



☐ ☐ ☒ ☐ ☒ ☐ ☒ ☐

The policies in the plan are consistent with many policies and goals related to Good Governance, Growth, Sustainability, and Livable Communities.

Interdepartmental Coordination
NA

Fiscal Impact
NA

Legal Review

The Legal Department has reviewed the resolution to ensure it is accordance with applicable law.

RESOLUTION NO. 2025-____

A RESOLUTION OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, DETERMINING A CERTAIN AREA WITHIN THE CITY, ALSO REFERRED TO AS THE RIVERWALK AREA, TO BE A DETERIORATED AREA AND/OR A DETERIORATING AREA AS DEFINED BY IDAHO CODE SECTIONS 50-2018(8), (9) AND 50-2903(8); DIRECTING THE URBAN RENEWAL AGENCY OF THE CITY OF IDAHO FALLS, ALSO KNOWN AS THE IDAHO FALLS REDEVELOPMENT AGENCY, TO COMMENCE THE PREPARATION OF AN URBAN RENEWAL PLAN SUBJECT TO CERTAIN CONDITIONS, WHICH PLAN MAY INCLUDE REVENUE ALLOCATION PROVISIONS FOR ALL OR PART OF THE AREA; AND PROVIDING THAT THIS RESOLUTION BE EFFECTIVE UPON ITS PASSAGE, APPROVAL, AND PUBLICATION ACCORDING TO LAW.

WHEREAS, on July 6, 1966, the Idaho Falls City Council (the "City Council") and the Mayor of Idaho Falls, Idaho, created the Urban Renewal Agency of the City of Idaho Falls, Idaho, also known as the Idaho Falls Redevelopment Agency, an independent public body, corporate and politic, authorized under the authority of the Idaho Urban Renewal Law of 1965, Chapter 20, Title 50, Idaho Code, as amended (hereinafter the "Law") and the Local Economic Development Act, Chapter 29, Title 50, Idaho Code, as amended (hereinafter the "Act"), a duly created and functioning urban renewal agency for Idaho Falls, Idaho, hereinafter referred to as the "Agency;" and

WHEREAS, the City Council, on October 14, 2004, after notice duly published, conducted a public hearing on the River Commons Urban Renewal Plan (the "River Commons Plan"); and

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 2256 on October 14, 2004, approving the River Commons Plan, making certain findings, and establishing the River Commons revenue allocation area (the "River Commons Project Area"); and

WHEREAS, the City Council, on December 11, 2014, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Eagle Ridge Urban Renewal Project (the "Eagle Ridge Plan"); and

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 2978 on December 11, 2014, approving the Eagle Ridge Plan, making certain findings, and establishing the Eagle Ridge revenue allocation area (the "Eagle Ridge Project Area"); and

WHEREAS, the City Council, on November 9, 2017, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Jackson Hole Junction Urban Renewal Project (the "Jackson Hole Junction Plan"); and

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3142 on November 9, 2017, approving the Jackson Hole Junction Plan, making certain findings, and

establishing the Jackson Hole Junction revenue allocation area (the "Jackson Hole Junction Project Area"); and

WHEREAS, the City Council, on November 10, 2022, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Pancheri East Bank Urban Renewal Project (the "Pancheri East Bank Plan"); and

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3492 on November 10, 2022, approving the Pancheri East Bank Plan, making certain findings, and establishing the Pancheri East Bank revenue allocation area (the "Pancheri East Bank Project Area"); and

WHEREAS, the City Council, on March 30, 2023, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Anderson Bush Urban Renewal Project (the "Anderson Bush Plan"); and

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3508 on March 30, 2023, approving the Anderson Bush Plan, making certain findings, and establishing the Anderson Bush Plan revenue allocation area (the "Anderson Bush Project Area"); and

WHEREAS, the City Council, on October 26, 2023, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Stanley Boge Urban Renewal Project (the "Stanley Boge Plan"); and

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3548 on October 26, 2023, approving the Stanley Boge Plan, making certain findings, and establishing the Stanley Boge Plan revenue allocation area (the "Stanley Boge Project Area"); and

WHEREAS, the City Council, after notice duly published conducted a public hearing on the First Amendment to the Urban Renewal Plan for the Eagle Ridge Urban Renewal Project (the "Amended Eagle Ridge Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3575 on June 13, 2024, approving the Amended Eagle Ridge Plan to deannex approximately 8.4 acres from the existing Eagle Ridge Project Area, making certain findings, and establishing the Amended Eagle Ridge revenue allocation area (the "Amended Eagle Ridge Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Yellowstone Square Urban Renewal Project (the "Yellowstone Square Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3596 on December 12, 2024, approving the Yellowstone Square Plan, making certain findings, and establishing the Yellowstone Square Plan revenue allocation area (the "Yellowstone Square Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Snake River West Urban Renewal Project (the "Snake River West Plan"); and

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3608 on April 10, 2025, approving the Snake River West Plan, making certain findings, and establishing the Snake River West Plan revenue allocation area (the "Snake River West Project Area"); and

WHEREAS, the above referenced urban renewal plans are collectively referred to as the "Existing Plans" and their respective revenue allocation project areas are collectively referred to as the "Existing Project Areas;" and

WHEREAS, it has become apparent that additional property within the City may be deteriorating and/or deteriorated and should be examined as to whether such an area is eligible for urban renewal planning purposes; and

WHEREAS, on March 20, 2025, the Agency adopted Resolution No. 2025-03 approving a Memorandum of Understanding ("MOU") with McNeil Development, L.L.C., an Idaho limited liability company, which inter alia required McNeil Development, L.L.C. to deposit certain funds to advance fund certain costs and fees related to the preparation and processing of an eligibility report; and

WHEREAS, McNeil Development, L.L.C. has made the necessary deposit as required by the MOU; and

WHEREAS, the Agency engaged the services of Brad Cramer, Perspective Planning & Consulting LLC, to commence an eligibility study and preparation of an eligibility report of an area approximately 10 acres in size located between the Snake River and Pancheri Drive. The area is generally located west of the Snake River, east and adjacent to Pancheri Drive, also north of Pancheri Drive, and south of Broadway Avenue. It is north and east of the River Commons Project Area. The area includes three vacant sites which were all formerly part of the Snake River Project Area, which was open from 1988-2018 (the "Study Area"). Rights-of-ways within the Study Area boundary include portions of Bridgeport Drive and Utah Avenue. All parcels in the Study Area are located within the City limits; and

WHEREAS, the Agency has obtained the Riverwalk Eligibility Study (the "Report"), a copy of which is attached hereto as **Exhibit A**, which examined the Study Area for the purpose of determining whether such area was a deteriorating area and/or a deteriorated area as defined by Idaho Code Sections 50-2018(8), (9) and 50-2903(8); and

WHEREAS, pursuant to Idaho Code Sections 50-2018(8), (9) and 50-2903(8), which define the qualifying conditions of a deteriorating area and deteriorated area, many of the conditions necessary to be present in such an area are found in the Study Area, including:

a. need for correlation of area with other areas of a municipality by streets and modern traffic requirements;
b. unsuitable topography;
c. insanitary or unsafe conditions;

d. retards development of the area;
e. economic underdevelopment and economic disuse;

WHEREAS, the Study Area includes open space/open land; and

WHEREAS, under the Act, a deteriorated area includes any area which is predominantly open and which, because of obsolete platting, diversity of ownership, deterioration of structures or improvements, or otherwise, results in economic underdevelopment of the area or substantially impairs or arrests the sound growth of a municipality. *See*, Idaho Code § 50-2903(8)(c); and

WHEREAS, Idaho Code §§ 50-2018(8), (9), 50-2903(8) and 50-2008(d) list the additional conditions applicable to open land areas, including open land areas to be acquired by the Agency, which are the same or similar to the conditions set forth in the definitions of "deteriorating area" and "deteriorated area;" and

WHEREAS, the Report addresses the findings concerning the eligibility of open land within any urban renewal area as defined in Idaho Code Sections 50-2018(9), 50-2903(8)(c), and 50-2008(d); and

WHEREAS, the effects of the listed conditions cited in the Report result in economic underdevelopment of the area, substantially impairs or arrests the sound growth of a municipality, constitutes an economic or social liability, and is a menace to the public health, safety, morals or welfare in its present condition or use; and

WHEREAS, the Agency on June 18, 2025 adopted Resolution No. 2025-___ (a copy of which is attached hereto as **Exhibit B**) accepting the Report and authorizing the Chair of the Agency to transmit the Report to the City Council requesting its consideration for the designation of an urban renewal area and requesting the City Council direct the Agency to prepare an urban renewal plan for the Study Area which plan may include a revenue allocation provision as allowed by law; and

WHEREAS, under the Law and Act, Idaho Code Sections 50-2903(8)(f) and 50-2018(8) and (9), the definition of a deteriorating area shall not apply to any agricultural operation as defined in section 22-4502(2), Idaho Code, absent the consent of the owner of the agricultural operation except for an agricultural operation that has not been used for three (3) consecutive years; and

WHEREAS, the Study Area does not include parcels subject to such consent; and

WHEREAS, the Report includes a preliminary analysis concluding the base assessment roll value for the Study Area together with the combined base assessment roll values for the Existing Project Areas and proposed revenue allocation areas do not exceed 10% of the current assessed valuation of all taxable property within the City; and

WHEREAS, pursuant to Idaho Code Section 50-2008, an urban renewal project may not be planned or initiated unless the local governing body has, by resolution, determined such area to be a deteriorated area or deteriorating area, or combination thereof, and designated such area as appropriate for an urban renewal project; and

WHEREAS, Idaho Code Section 50-2906, also requires that in order to adopt an urban renewal plan containing a revenue allocation financing provision, the local governing body must make a finding or determination that the area included in such plan is a deteriorated area or deteriorating area; and

WHEREAS, it is desirable and in the best public interest that the Agency prepare an urban renewal plan for the area identified as the Riverwalk Study Area in the Report located in the city of Idaho Falls, county of Bonneville, state of Idaho.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF IDAHO FALLS, IDAHO, AS FOLLOWS:

Section 1. That the City Council finds and declares that the above statements are true and correct.

Section 2. That the City Council finds and declares that:

(a) the Study Area described in the Report, attached hereto as **Exhibit A**, is a deteriorated area or a deteriorating area existing in the City as defined by Chapters 20 and 29, Title 50, Idaho Code, as amended, and qualifies as an urban renewal project and justification exists for designating the area as appropriate for an urban renewal project;

(b) there is a need for the Agency, an urban renewal agency, to function in accordance with the provisions of said Chapters 20 and 29, Title 50, Idaho Code, as amended, within a designated area for the purpose of establishing an urban renewal plan;

(c) the area identified as the Study Area in the Report is determined to be a deteriorated area or a deteriorating area, or a combination thereof, and such area is designated as appropriate for an urban renewal project; and

(d) the rehabilitation, conservation, development and redevelopment, or a combination thereof, of such area is necessary in the interest of the public health, safety, and welfare of the residents of the City.

Section 3. That the City Council hereby directs the Agency to commence the planning process and to prepare an urban renewal plan for all or a portion of the Study Area, and for consideration of the urban renewal plan by the Agency Board and, if acceptable, final consideration by the City Council in compliance with Chapters 20 and 29, Title 50, Idaho Code, as amended.

Section 4. That this Resolution shall be in full force and effect immediately upon its adoption and approval.

This Resolution shall be in full force and effect from and after its passage by the Council.

ADOPTED and effective this _____day of _____, 2025.

	CITY OF IDAHO FALLS, IDAHO

	_____ Rebecca L. Noah Casper, Ph. D., Mayor
ATTEST: _____ Emily Geisler, City Clerk	

(SEAL)

STATE OF IDAHO)
) ss:
County of Bonneville)

I, EMILY GEISLER, CITY CLERK OF THE CITY OF IDAHO FALLS, IDAHO, DO HEREBY CERTIFY:

That the above and foregoing is a full, true and correct copy of the Resolution entitled, "A RESOLUTION OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO, DETERMINING A CERTAIN AREA WITHIN THE CITY, ALSO REFERRED TO AS THE RIVERWALK AREA, TO BE A DETERIORATED AREA AND/OR A DETERIORATING AREA AS DEFINED BY IDAHO CODE SECTIONS 50-2018(8), (9) AND 50-2903(8); DIRECTING THE URBAN RENEWAL AGENCY OF THE CITY OF IDAHO FALLS, ALSO KNOWN AS THE IDAHO FALLS REDEVELOPMENT AGENCY, TO COMMENCE THE PREPARATION OF AN URBAN RENEWAL PLAN SUBJECT TO CERTAIN CONDITIONS, WHICH PLAN MAY INCLUDE REVENUE ALLOCATION PROVISIONS FOR ALL OR PART OF THE AREA; AND PROVIDING THAT THIS RESOLUTION BE EFFECTIVE UPON ITS PASSAGE, APPROVAL, AND PUBLICATION ACCORDING TO LAW."

_____
(SEAL)

_____
Emily Geisler, City Clerk

Exhibit A

Riverwalk Eligibility Study

Exhibit B

Agency Resolution No. 2025-___ (without Exhibits)

4928-4559-6492, v. 1

PERSPECTIVE
PLANNING & CONSULTING



Riverwalk

ELIGIBILITY REPORT

PREPARED BY

Brad Cramer, MPA, AICP
Perspective Planning & Consulting LLC

WITH ASSISTANCE FROM

Brian Stevens
Planner II/GIS Analyst for the City of Idaho Falls

PERSPECTIVE
PLANNING & CONSULTING

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LAYOUT DESIGN BY

Madison Ronneburg, Graphic Designer
Povey Design Co. LLC.

POVEY DESIGN CO.



MAP 1

Executive Summary

This report is a review of approximately 10 acres located between the Snake River and Pancheri Dr. to determine its eligibility to become an Urban Renewal Area (URA) under the Idaho Urban Renewal Law of 1965 and Local Economic Development Act, which are described in more detail in Appendix B. The proposed name for the new district is Riverwalk but will be referred to in this report as the Study Area. The Study Area is located generally west of the Snake River, east and adjacent to Pancheri Drive (Pancheri), also north of Pancheri, and south of Broadway Avenue (Broadway). It is north and east of the River Commons Urban Renewal District. It includes three vacant sites which were all formerly part of the Snake River Urban Renewal District, which was open from 1988-2018. The boundaries are shown on Map 1. Rights-of-ways within the Study Area

boundary include portions of Bridgeport Drive (Bridgeport) and Utah Avenue (Utah).

The catalyst project for this area is a new hotel planned for the land adjacent to Riverwalk Drive. The hotel is anticipated to cover all but one of the four parcels on the site. A geo-technical study revealed shallow basalt on the site, which makes excavation for the building and utilities more difficult and costly. This has been a common issue for other developments in this area. There are no tenants specifically identified for the other sites within the Study Area, however developer believes projects will be ready to start on each site within the next three years as described in more detail in the main body of the report. The developer also owns other land within the immediate area, however these parcels are not included in the Study Area as it is not anticipated development will occur in the immediate future. Once projects are closer to starting, the area may be reviewed for consideration as an URA.

The Idaho Urban Renewal Law of 1965, which comprises Chapter 20, Title 50 as amended and the Local Economic Development Act, comprising Chapter 29, Title 50 of Idaho Code as amended, outline the statutory criteria for determining whether an area is eligible to become a URA. To be eligible, a site must be determined to be a deteriorating and/or deteriorated area by meeting at least one of these statutory criteria. The review of the study area determined that it meets at least one of the criteria and is, therefore, eligible to be an urban renewal project. A summary of the requirements and whether they are met is included below in Table 1. The full analysis of each criterion is included in the main body of the report.

TABLE 1

Summary of Findings

CRITERION	CRITERION MET	CHARACTERISTICS SUPPORTING FINDING
Substantial Deterioration of Site	✕	There are no buildings or structures in the Study Area. Infrastructure, for the most part, is in good condition.
Age or Obsolescence	✕	There are no older structures or infrastructure in the Study Area.
Predominance of Defective Street Layout or Inadequate Street Layout	✕	The street layout in the Study Area and surrounding area is adequate for carrying current traffic.
Outmoded Street Patterns	✕	See comments above.

TABLE 1

Summary of Findings Continued

CRITERION	CRITERION MET	CHARACTERISTICS SUPPORTING FINDING
Need for Correlation of Area with Other Areas of by Streets and Modern Traffic Requirements	✓	The streets do not need correlation with other areas, but there is an important section of sidewalk along the northeast side of site 3 that needs to be constructed. There is also a need to connect the path adjacent to the Portal Canal with Riverwalk Dr.
Faulty Lot Layout	✗	All sites within the Study Area are platted with sufficient size and access for development.
Unsuitable Topography	✓	There is shallow bedrock in the Study Area. This has been a common challenge in the surrounding area. Rock is as shallow as 2-feet.
Insanitary or Unsafe Conditions	✓	There is an open pit on the south end of site 3 that vehicles have been driving next to. This is unsafe and should be remediated.
Diversity of Ownership	✗	All sites within the Study Area are under the ownership of the same developer.
Tax or Special Assessment Delinquency	✗	This was not evaluated.
Defective or Unusual Conditions of Title	✗	This was not evaluated.
Existence of Conditions Which Endanger Life or Property	✗	There may be minimal risk of flooding along Porter Canal but evidence to support it is lacking.
Impairs or Arrests the Sound Growth of a Municipality	✗	The surrounding area has grown and developed without impediments from the sites within the Study Area.
Retards Development of the Area	✓	Shallow bedrock has been a challenge for several developments in the surrounding area. The three vacant sites within the Study Area have remained undeveloped due to the cost of rock blasting and removal.
Economic Underdevelopment and Economic Disuse	✓	See above.

PORTER CANAL BETWEEN SITES 1 & 2



Background Information

IDAHO FALLS REDEVELOPMENT AGENCY

The Idaho Falls Urban Renewal Agency (Agency) is the urban renewal agency of the City of Idaho Falls. The Mayor, with the confirmation of the City Council, has appointed seven individuals to the Idaho Falls Redevelopment Agency:

Lee Radford, *Chair*
Brent Thompson, *Vice-Chair*
Terri Gazdik, *Secretary*
Lisa Burtenshaw
Christopher Harvey
Chris Pelkola-Lee
John Walker

The Agency, originally created on July 6, 1966, was re-established by the Mayor and Council on October 20, 1988, for the purpose of eliminating blight in the Snake River Urban Renewal District (formerly Lindsay Boulevard Urban Renewal District). The Snake River Urban Renewal District expired in 2018. The Pancheri-Yellowstone Urban Renewal District ("Pancheri District") was terminated after eleven years in 2019. The Agency now administers eight urban renewal/revenue allocation areas: River Commons, Eagle Ridge, Jackson Hole Junction, Pancheri East Bank, Anderson Bush, Stanley Boge, Yellowstone Square and Snake River West. Two other urban renewal areas are currently being considered, Riverside and Willow Creek.

Wade Sanner, Director of Community Development Services (CDS) for the City of Idaho Falls, serves as the Executive Director of the Agency with assistance from Brian Stevens. Elam & Burke, P.A. is the legal counsel. Brad Cramer, with the assistance of the CDS staff, has been engaged to prepare an eligibility report to determine if the Riverwalk Study Area meets the criteria for consideration as an urban renewal area (URA).

Urban Renewal Background Information

In response to federal programs funding redevelopment of “blighted” urban areas in the mid-twentieth century, Idaho passed the Idaho Urban Renewal Law of 1965. The law authorized Idaho Municipalities to identify deteriorating areas within their communities and to use federal grant monies to improve and, if necessary, redevelop these areas. Support for such federal expenditures dissipated and eventually ended in the early 1970’s. With the loss of federal support, states needed another tool to assist cities to redevelop deteriorating areas and to participate in the economic vitality of their communities. Idaho cities have a significant financial challenge in responding to the infrastructure demands of growth along with the on-going need to maintain the existing physical plant in good repair. Idaho cities face stringent constitutional limitations and near total dependence upon state legislative action to provide funding. An Idaho city’s access to funding sources and the ability to employ effective financing mechanisms such as general obligation bonding severely constrain capital investment strategies.

LOOKING EAST FROM SITE 1



Tools available to cities in Idaho Code Title 50, Chapters 20 and 29, the Urban Renewal Law of 1965 and the Local Economic Development Act, respectively, are some of the few available to assist communities in their efforts to support economic vitality. New sources of State support, such as Community Infrastructure Districts (CIDs) are available but still largely untested, thus the Idaho Falls Redevelopment Agency’s on-going interest in exploring the potential for establishing additional urban renewal/revenue allocation areas is appropriate.

PURPOSE OF THE REPORT

The purpose of this report is to determine if the Study Area meets the criteria outlined in Idaho statutes, Idaho Code Sections 50-2018(8), (9), and 50-2903(8), for a URA. This report is the first step to assist the Idaho Falls City Council determine if there is a need for creating a URA in a portion or all of the Study Area. To be eligible, a proposed URA need only meet one of the criteria in the statute. A complete list of all steps required to create a URA, and list of eligibility criteria is included in Appendix B.



MAP 2

History of the Study Area

The Study Area includes approximately 10 acres and is located generally south of Broadway, west of the Snake River, north and east of Pancheri. It is composed of three vacant lots within the Taylor Crossing Development, which was part of the amended Snake River urban renewal district (Snake River District) before its closure in 2018. The Snake River District was very successful, creating nearly $190 million in increment taxable value between 1988 and 2018. Nearly $30M was invested by the Agency into the Snake River District, including for several projects within Taylor Crossing including Greenbelt improvements, reconstruction of Simplot Circle, demolition of deteriorating buildings, relocation of existing businesses, construction of utilities, and rock blasting and removal. Map 2 shows the conditions of the area prior to the creation of the Snake River District.

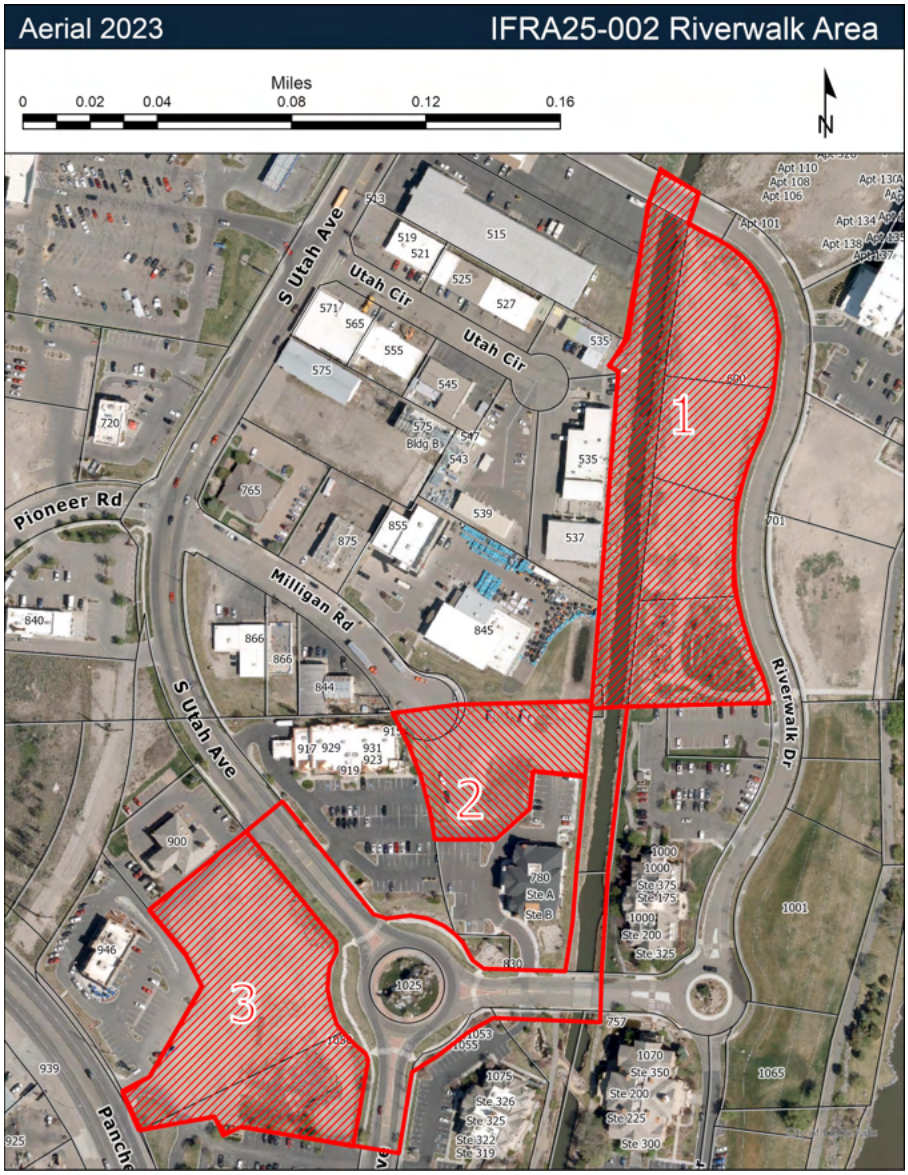
The Taylor Crossing area began developing in the early 2000's with the first office buildings and now iconic fountain in Utah. Today, although the sites within the Study Area remain vacant, the

PIT ON SITE 3



surrounding Taylor Crossing and Renaissance Center areas have developed to include a variety of land uses. These range from multiple hotels, several class A office buildings, financial institutions, large- and smaller-scale retail stores, restaurants, medical and dental offices, a recently completed apartment complex to some heavy commercial uses along Utah Circle. South of Pancheri is Snake River Landing, a mixed-use development which includes many similar uses. Across the river to the east is the South Downtown area which includes Capital Park, The Art Museum, Idaho Falls Power building, and a historic residential area. Northeast of the Study Area is Idaho Falls' historic downtown.

Despite the successful development surrounding the Study Area, there are conditions which make development on the remaining sites challenging. These will be evaluated in more detail in other sections of this study. There are other vacant lands to the east and west of the site but these were not included in this study as they are not as likely to develop as quickly and would be better served by being considered for a new urban renewal district in the future. The Agency board recommended studying only those areas for which development partners are ready to move forward with projects within the next one-to-three years.

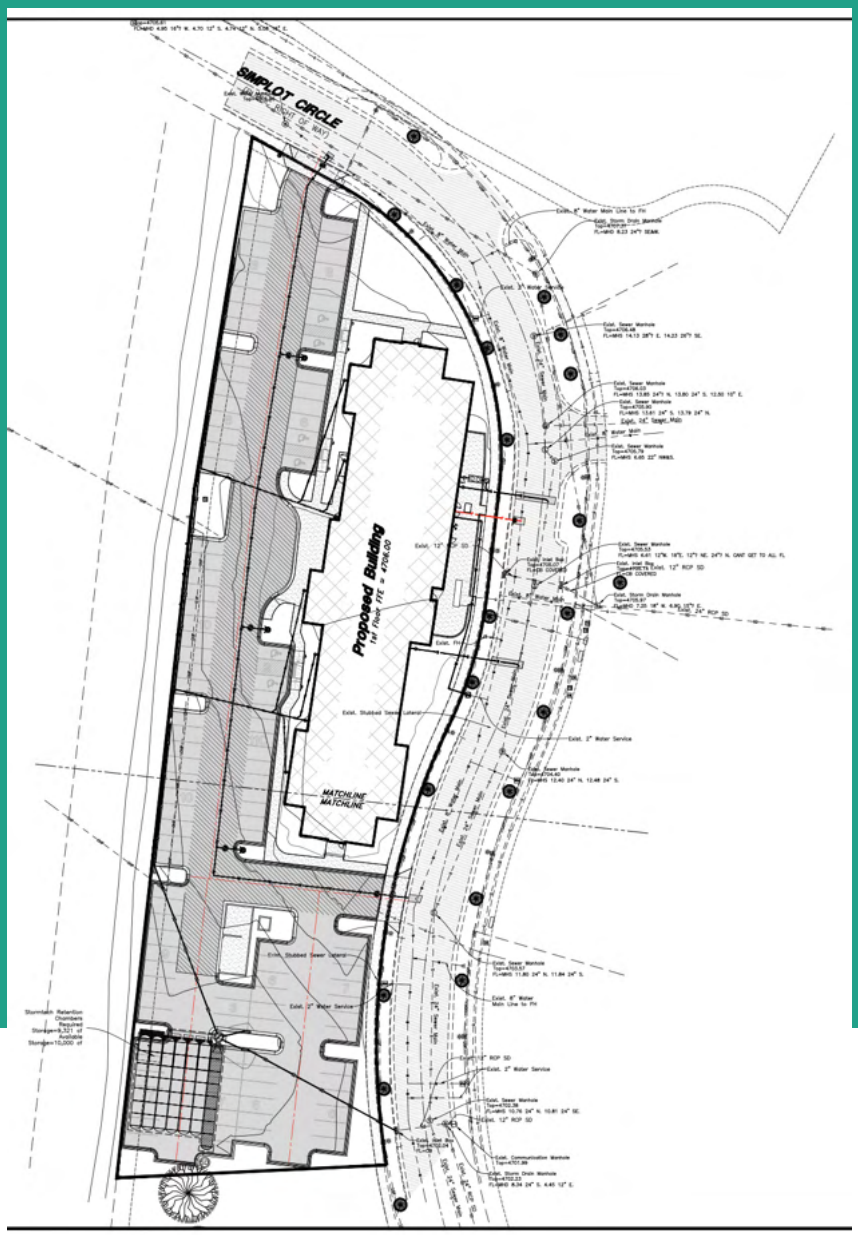


MAP 3

Current Conditions In The Study Area

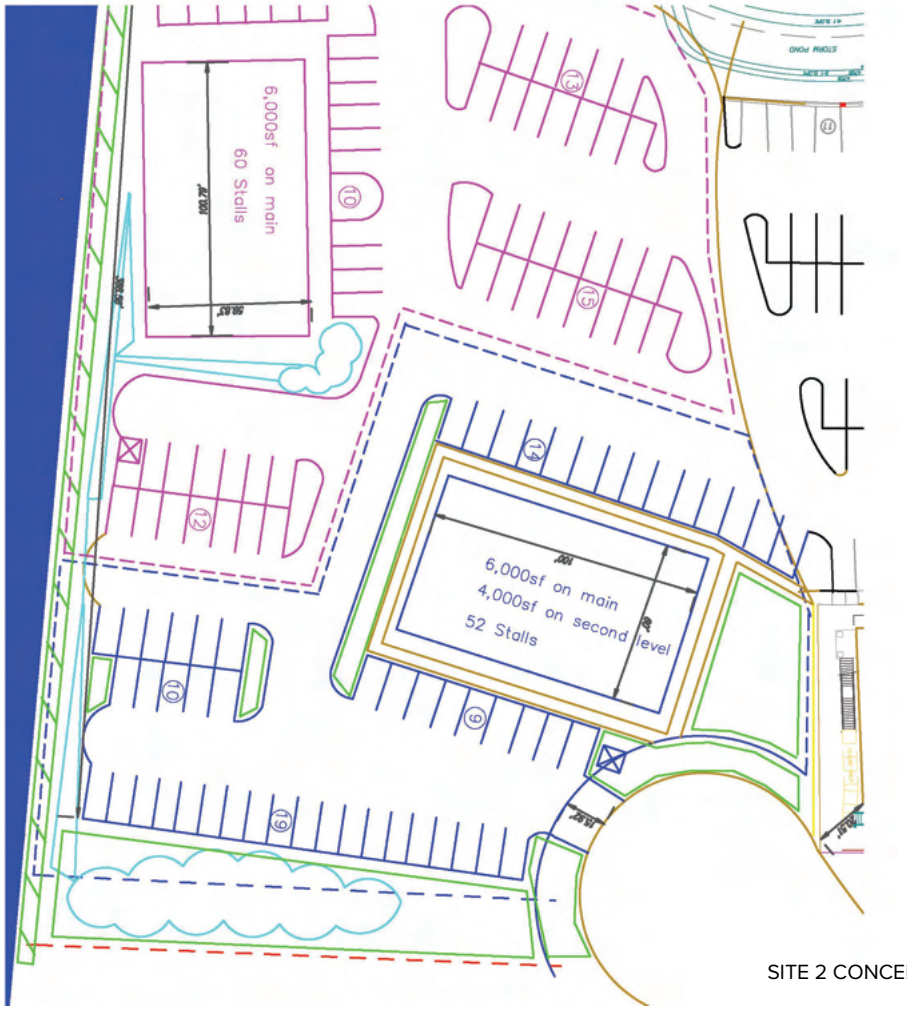
Although there are only three parcels in the Study Area, they are spread out enough that for the purposes of this report, they were reviewed individually and will be referred to as Sites 1, 2, and 3. These labels are depicted on Map 3. Site 1 is the easternmost site adjacent to Riverwalk Drive. Site 2 is located at the east end of Milligan Road (Milligan). Site 3 is the westernmost site and is located between Utah and Pancheri. The findings for the Study Area will be presented for the area as a whole, but there are some sections of the evaluation that will refer to the individual sites.

Site 1 is planned for a hotel which already has a site plan developed which is shown



SITE 1 HOTEL LAYOUT

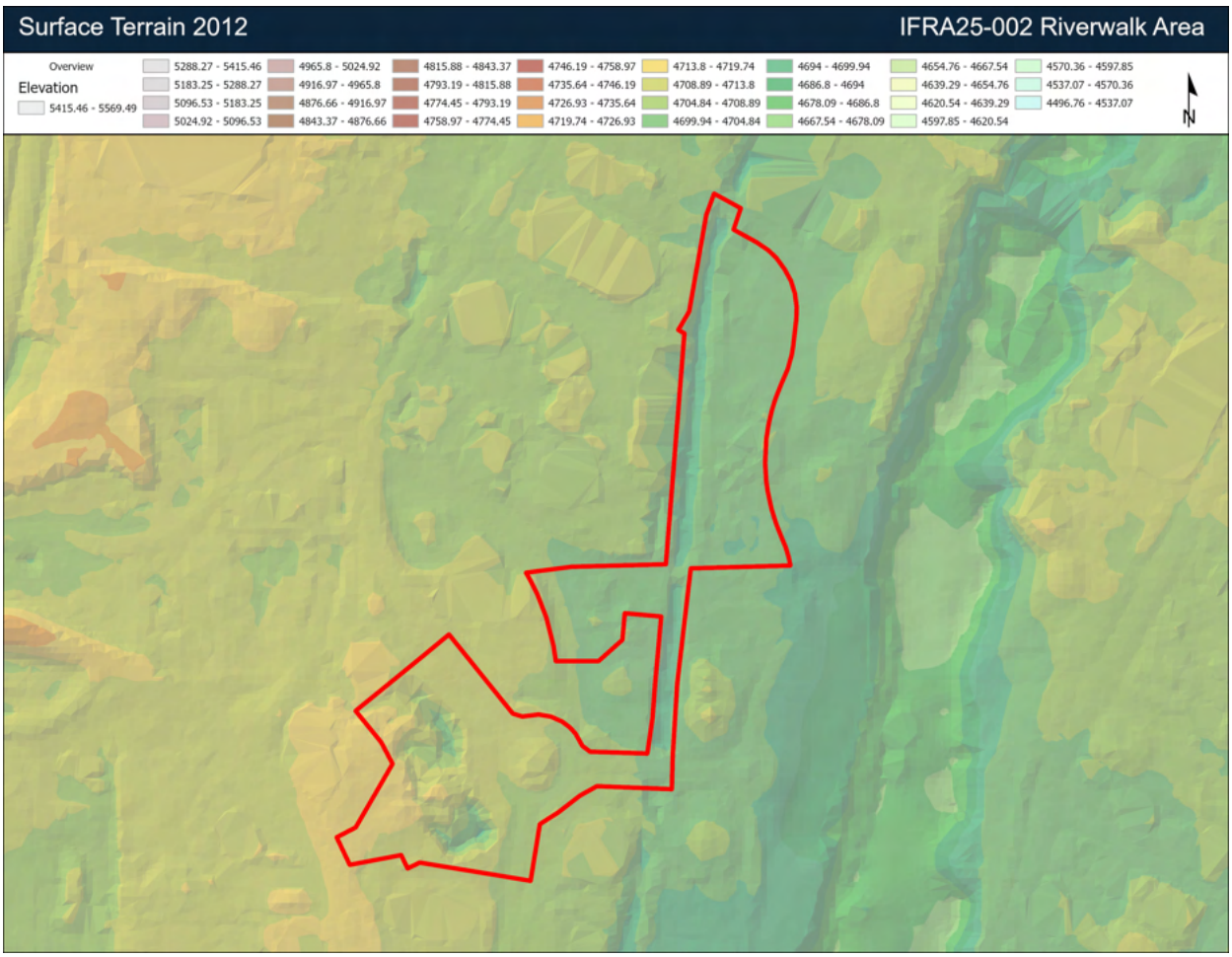
above. Construction has been delayed, in part, because of the cost and difficulty of remediating the site due to shallow basalt. Site 1 includes four platted lots, and the hotel will cover three of them. Although no specific tenant is currently identified for the fourth lot, according to the developer there are conversations with potential partners and pre-conceptual site plans are being developed. Site 2 has completed a conceptual site plan as well, showing a two-story building with a total of 10,000 square feet of floor space. The site plan concept is shown on page 10. No specific tenant is identified at this time, but the building will likely house office space. Similarly, site 3 does not have identified uses either, but a conceptual site plan is available for potential development as shown on page 10. The developer anticipates these projects will be ready to start within the next three years. Each of the sites faces development challenges as will be described in the following sections.



SITE 2 CONCEPT



SITE 3 CONCEPT

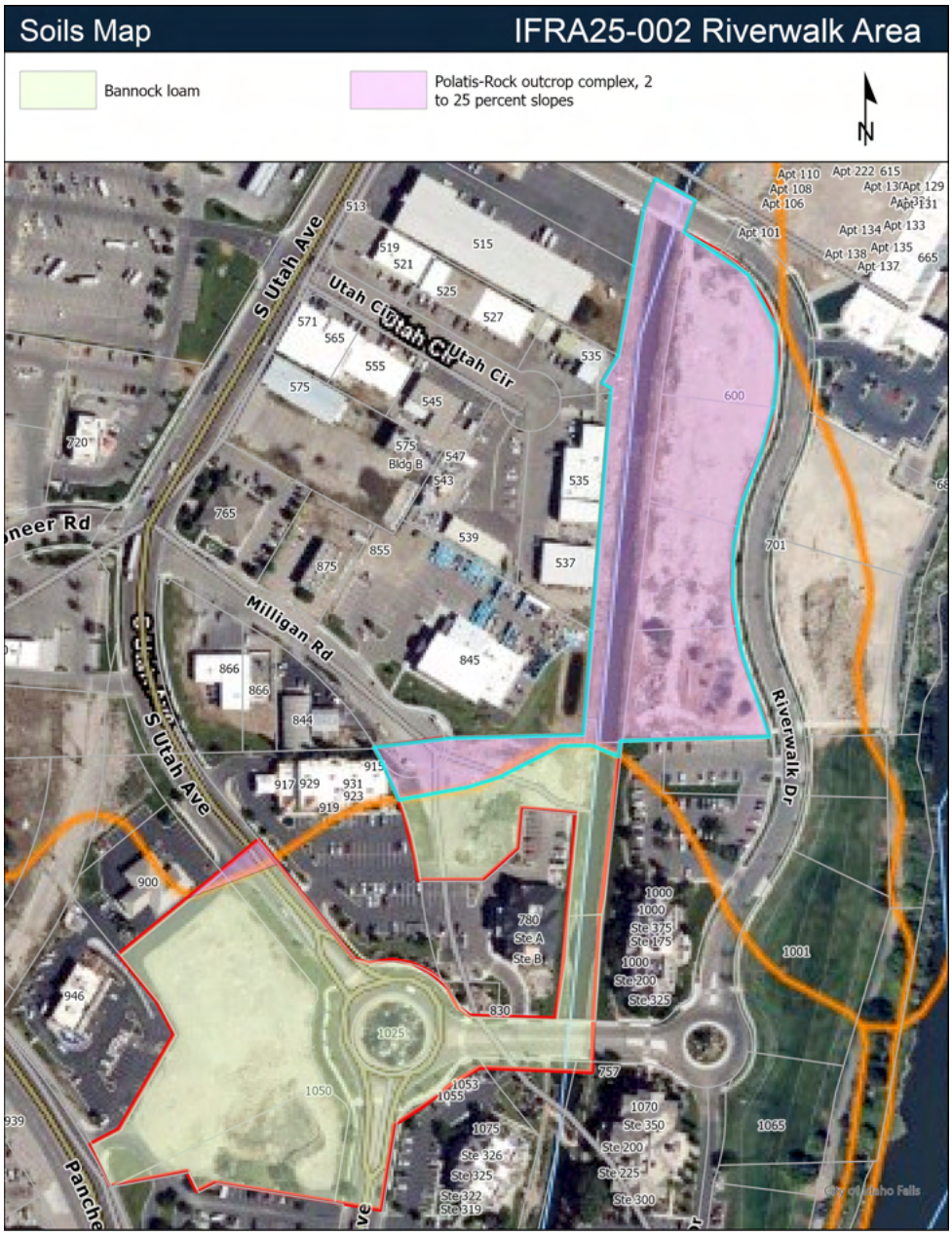


MAP 4

TOPOGRAPHY & GEOLOGY

Map 4 shows the surface terrain of the Study Area and surrounding lands. The area is largely flat with the only somewhat significant change in elevation being at the Snake River and greenbelt. Beneath the flat surface, however, shallow or surface level basalt has historically been an impediment to develop in the surrounding area and this remains true for the properties within the Study Area. As shown on Map 5, there is a large area of Polatis rock outcrop which includes shallow depth to bedrock and is very limiting for development. During a site visit surface level rock was observed at the sites as well as at the site of a hotel currently under construction just west of the site 3. Other development in the area, including the Springhill Suites Hotel, Indian Motorcycle, and the dental surgical center received funds from the Agency under the Snake River District for rock blasting and removal.

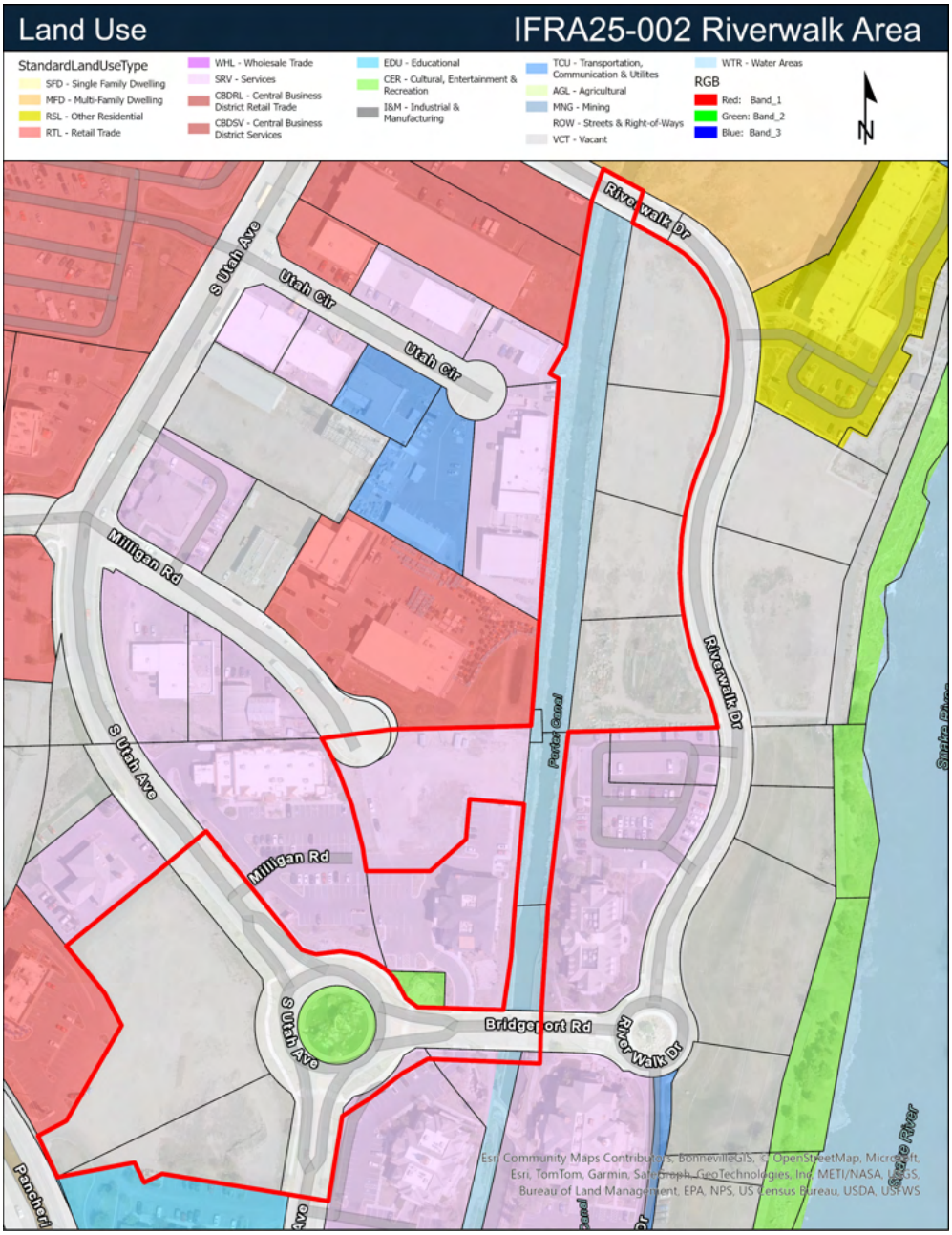
Information from a geo-tech report for site 1 was provided by the property owner. This is the only parcel located completely in the Polatis rock outcrop identified by the United States Department of Agriculture (USDA) soil survey maps. The report shows the presence of basalt as shallow as 2-feet and as deep as 12-feet on the site. The rock is most shallow in the central and



MAP 5

northern areas of the site where depth to bedrock ranges from 2-feet to 6-feet. On the southern end of the site the rock ranges from 6-feet to 8-feet deep. Along the Porter Canal on the west side of the site the rock is the deepest, ranging from 5-feet on the north end to 12-feet on the south end.

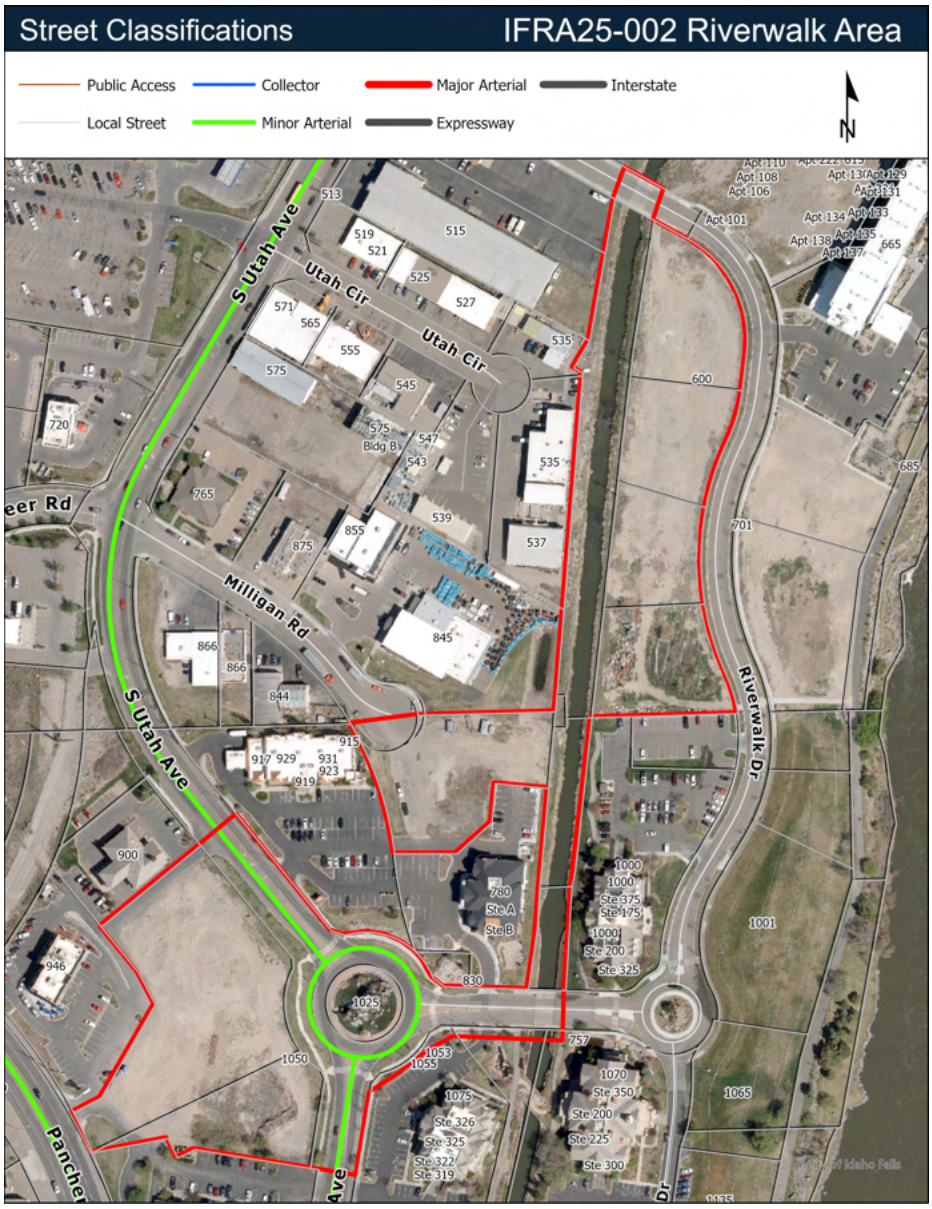
For sites 2 and 3, the parcels are at the edge of the Polatis rock outcrop and Bannock Loam. As noted previously, though, surrounding parcels that have developed have each required blasting and removal of basalt. Site 3 includes a fairly deep pit which contains large amounts of basalt. There is also rock visible from the surface of both sites 2 and 3.



MAP 6

LAND USES & STRUCTURES

The Study Area does not include any structures and are vacant. In the surrounding area, most of the land is developed and structures have been built within the last 20-25 years. There are a few older structures on Milligan and Utah Circle and some vacant land to the east of site 1 and the west of site 3, but otherwise the surrounding area is new development with little observed vacancy. The surrounding area contains a mix of land uses including multi-family residential, hotels, large and small retail stores, medical and dental, office, restaurants, and services. Current land uses are shown on Map 6.



MAP 7

STREETS

There are several roadways, including two principal arterials, in the vicinity of the Study Area, but only portions of Bridgeport and Utah are included within the boundaries. Bridgeport is a local road connecting two roundabouts and Utah is a minor arterial which connects Broadway to Pancheri, both principal arterials. The street network is shown on Map 7. The portion of Utah in the Study Area includes the Utah roundabout. Both roadways are in moderate-to-good condition. A site visit showed there is some minor deterioration of curb in the pedestrian island on the north side of the Utah roundabout as well as several areas of deterioration in the stamped concrete around the same roundabout. Because development has not yet occurred on site 3, there is a gap in the sidewalk network between the roundabout and Citizens Community Bank to the north.

Based on conversations with City of Idaho Falls Public Works staff, there are

CURB DAMAGE AT UTAH ROUNDABOUT CROSSWALK



LOOKING EAST ON BRIDGEPORT



no capital improvement plans directly within the Study Area, but there is a project currently underway to add a right-hand turn lane on Pancheri for north-bound traffic onto Utah. There may be a point at which additional lanes need to be added to the Utah roundabout. Traffic growth, based on BMPO traffic count maps, the last traffic count for the section of Utah south of the roundabout was in 2014 and showed 11,350 trips. The projected counts for 2025 are 13,240, an increase of 16% over the 11 years. By 2040, the model shows an anticipated 15,400 trips, another 16% over 2025 levels. This is slightly lower than the 19.5% increase projected on the northern section of Utah. Pancheri also shows an anticipated 16% increase during the same time period.

There was a traffic study completed in 2005 for the Study Area and surrounding area from Pancheri to Broadway and north to intersections with Skyline. The original scope of the study intended to review all intersections on Utah between Pancheri and Utah, but was ultimately reduced to only review Utah/Pancheri and Utah Broadway. Still, the projections and recommendations are still useful in understanding current conditions. In 2005, the traffic study projected trips at the Utah/Pancheri intersection would be 15,000. As noted above, as of the 2014 counts traffic volume was just over 11,000 and only projected to be 13,240 by 2025 and 15,400 by 2040. While the projecttions have proven to be higher than actuals at this intersection, the Utah/Broadway intersection was much closer. In 2005, the study projected 13,000 trips at the Utah/Broadway intersection by 2015, whereas 2014 actual counts were 12,410. The 2005 study was conducted prior to the widening of Pancheri from 2-lanes to 5-lanes, but anticipated these improvements in its forecasts. Interestingly, the study did not recommend any further needed improvements through 2015, despite the Utah/Pancheri intersection being projected to be operating at a Level of Service (LOS) D. The City of Idaho Falls Engineer has recommended a new traffic study for the area be conducted to consider current and projected impacts of the development in the area on the street network.



MAP 8

UTILITIES

The utility network is well developed in the Study Area and surrounding area as shown on Map 8. In Riverwalk adjacent to site 1 there is an 8-inch water line, 24-inch sewer line, and 24-inch storm line. Site 2, which is adjacent to Milligan, has access to a 6-inch water line, 18-inch sewer line, and 12-inch storm line. The sewer line coming from Milligan also cuts across the northeast corner of site 2, somewhat limiting where a structure could be placed on the site. Site 3 also has access to utilities, some of which are already stubbed to the parcel. From Utah there are 6-inch and 8-inch water lines, an 8-inch sewer line, and a 24-inch sewer line.

Although utilities are readily available and accessible to each site, they are also deep. GIS data from the City of Idaho Falls show that the sewer lines to each of the sites range from 12-to-13-feet deep. Based on the geo-tech data for site 1, this is below the bedrock level across the entire site other than adjacent to the canal. Rock blasting and removal will likely be required for the service lines to any buildings constructed on the sites.

LOOKING NORTH ACROSS SITE 1 FROM ADJACENT PARKING LOT



LOOKING NORTH ACROSS SITE 1



EAST SIDE OF SITE 2



LOOKING NORTH ACROSS SITE 2



LOOKING NORTHWEST ACROSS SITE 3

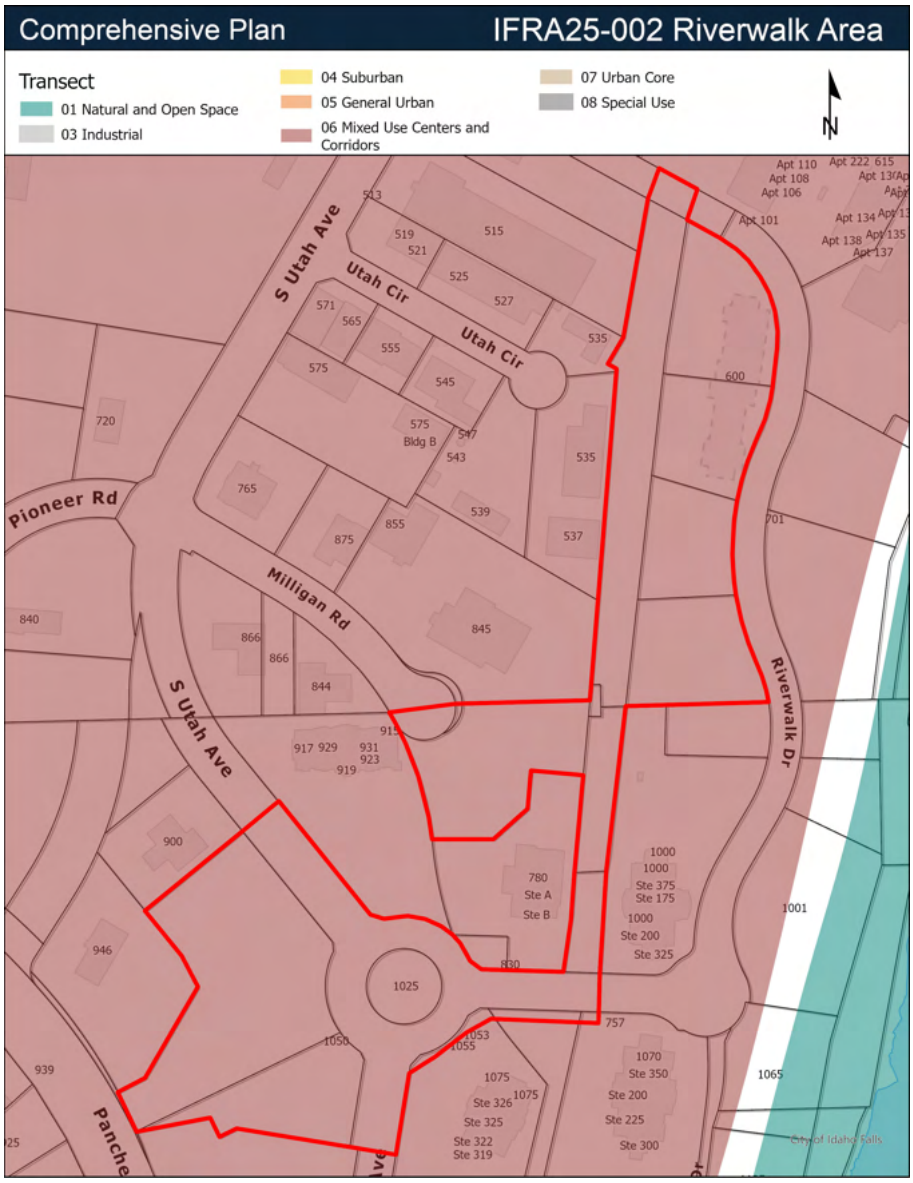


LOOKING SOUTHEAST ACROSS SITE 3



LOT LAYOUT

All three sites in the Study Area are platted lots or portions of platted lots. They are of sufficient size to support development with modern standards. Sites 1 and 2, as will be discussed in more detail below, are zoned Central Commercial (CC) which does not require setbacks, thereby increasing the available building envelope for future development.

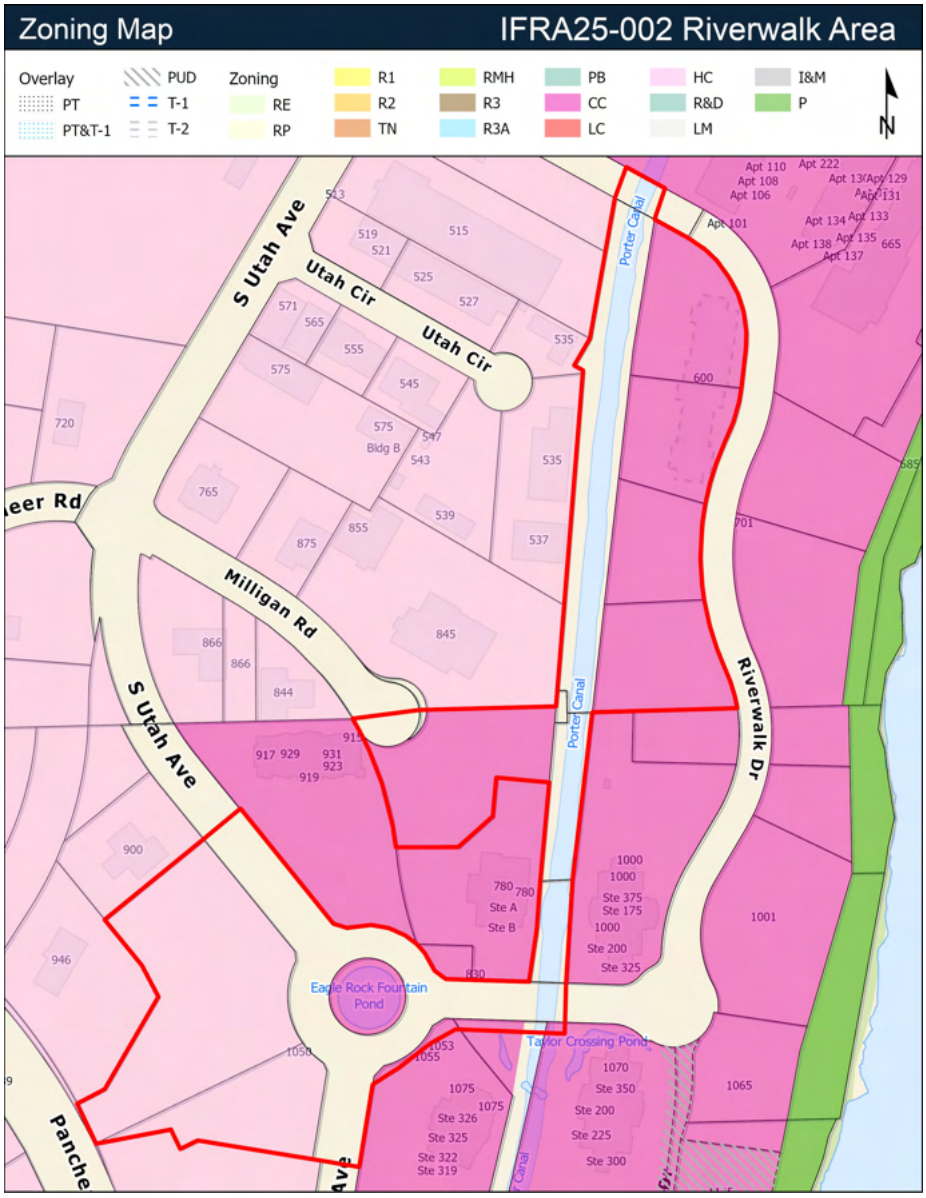


MAP 9

Idaho Falls Comprehensive Plan & Zoning

Imagine IF: A Plan to Move Idaho Falls Forward Together, which is the city's comprehensive plan, identifies most of the Study Area and lands immediately surrounding as "Mixed Use Centers and Corridors." There are also small areas designated as "Parks and Open Space," along the greenbelt. These designations are described below and shown on Map 9.

The Mixed-Use Centers and Corridors Transect denotes areas where people tend to shop, eat and gather. These areas include all housing types but generally at a more intense scale than other areas. These areas also include mixed-use buildings, recreation centers and commercial uses. Mixed-Use Centers and corridors may vary in scale from



MAP 10

large, regional commercial centers with supportive housing to smaller commercial pockets called walkable centers that support a well-connected, walkable neighborhood.

The Parks and Open Space Transect denotes natural areas, areas with minimal or low-impact development such as recreational trails and storm ponds or areas developed for recreational purposes such as parks and recreation facilities. These areas include natural wildlife habitats, open spaces, conservation areas, floodplain, developed parks and recreation facilities, golf courses, and cemeteries. This transect does not generally include lands being actively farmed.

Current zoning in the Study Area is shown on Map 10. Sites 1 and 2 are zoned CC, which is consistent with other properties in the area close to the Snake River. Site 3 is zoned Highway and General Commercial (HC) which is

consistent with the properties closer on the west side of Utah and closer to I-15. Other zones in the area include Public (P) along the greenbelt, Form-Based Code (FBC) on the east side of the Snake River and Limited Commercial (LC) on a small portion of the southern end of Taylor Crossing.

As noted previously, the CC zone has a zero-setback requirement, which allows for a more traditional downtown style of development. It allows a mix of uses including both commercial and residential. The HC zone is a commercial zone that does not allow residential uses. It is meant to provide a space for larger retail and service areas that serve the traveling public or areas that draw a regional clientele.

ROCK ON SITE 1



ROCK ON SITE 3



END OF PORTER CANAL PATH



Ten Percent Limitation & Assessed Valuation Within Revenue Allocation Area

In addition to the eligibility criteria discussed in this report, Idaho statutes limit the combined base assessment rolls of the existing and proposed Revenue Allocation Areas (RAAs) to ten percent of the current assessed valuation of all taxable property within the municipality. Idaho Code Section 50-2903(15) states:

> "Revenue allocation area" means that portion of an urban renewal area...where the equalized assessed valuation (as shown on the taxable property assessment rolls) of which the local governing body has determined, on and as a part of the urban renewal plan, is likely to increase as a result of the initiation of an urban renewal project....The base assessment roll or rolls of revenue allocation area or areas shall not exceed at any time ten percent (10%) of the current assessed valuation of all taxable property within the municipality."

The Data Processing Department of Bonneville County provided the City of Idaho Falls assessed value as well as the adjusted base of the existing urban renewal areas. As noted in the background information section of this study, there are several new urban renewal districts currently under consideration. There is also a deannexation of a portion of an existing district (River Commons) in process and the deannexed lands would be included in a proposed new district (Riverside). These potential changes are accounted for in the following table as described in the footnotes.

TABLE 2

Statutory Ten Percent Limitation Analysis

AREA	ASSESSED VALUE	PERCENTAGE
City of Idaho Falls	$8,103,605,399	
ADJUSTED BASE		
River Commons District*	$154,412	
Eagle Ridge District	$7,549,640	
Jackson Hole Junction District	$864,666	
Anderson Bush District	$6,536,269	
Pancheri East Bank District	$5,965,637	
Stanley Boge	$42,308,702	
Snake River West District *(Estimated)*	$547,415	
Yellowstone Square District *(Estimated)*	$9,533,697	
Proposed Riverside District *(Estimated)*	$34,013,401	
Proposed Willow Creek District *(Estimated)*	$9,909,420	
Proposed Riverwalk District *(Estimated)*	$993,015	
TOTAL ASSESSED BASE URA'S	**$118,376,274**	**1.46%**

*SOURCE: Bonneville County Data Processing, March, 2025. URD055, Urban Renewal by Pin within TAG, March, 2025. Yellowstone Square, Snake River West, Riverside, and Riverwalk assessed values based on Idaho Falls GIS system and Bonneville County Parcel Viewer, 2025. Yellowstone Square and Willow Creek assessed values based on eligibility reports recently prepared for those areas. *Adjusted to show removal of parcels under consideration for de-annexation, which values are included in the assessed value for the Proposed Riverside District*

The total combined adjusted base assessment rolls of the existing RAAs including the estimated base assessments for the recently completed districts Yellowstone Square and Snake River West, along with estimates for the proposed Willow Creek, Riverside and Riverwalk urban renewal districts will not exceed the estimated ten percent limit of $810,360,540. The combined rolls are estimated to be 1.46% using the 2024 assessed values.

Findings

To find a study area is eligible for the creation of a URA and RAA, the Study Area must contain one or more of the statutory criteria spelled out in Idaho Code Sections 50-2018(8), (9), and 50- 2903(8), and to the extent there is open land, the statutory criteria in Idaho Code Section 50-2903(8)(c). Below are the criteria and a brief discussion of the findings.

01 The Presence of a Substantial Number of Deteriorated or Deteriorating Structures and Deterioration of the Site

There are no buildings or structures within the Study Area. There are some minor signs of deterioration at the Utah roundabout and the fountain including some damage to the curb and stamped concrete. It is not enough damage, though, to be considered substantial in terms of it's relation to the rest of the Study Area. This criterion is not met.

02 Age or Obsolescence

There are no buildings or structures on any of the sites within the Study Area so there are no conditions that would support a finding of aged structures. The area around the Study Area is well developed with a good street and utility network. The sites themselves are of sufficient size and layout to support modern development. This criterion is not met.

03 Predominance of Defective or Inadequate Street Layout

The Study Area only includes a small portion of Bridgeport and Utah. These two streets connect sufficiently to other local roads, collectors, and arterials in the surrounding area. Each of the sites has access to a public right-of-way in good condition. In the future if traffic continues to grow the roundabout at Utah may need to be widened as will the intersection of Utah and Pancheri just outside the Study Area. But they currently function at an acceptable level of service. That said, as noted above the City of Idaho Falls Engineer has recommended a traffic study be conducted for the broader area as the last study was conducted in 2005 and conditions have changed since that time. This criterion is not met.

04 Outmoded Street Patterns

Similar to criterion #3, the current street pattern in the Study Area is adequate and supports the current uses and growth. What could be considered an outmoded street pattern is that Riverwalk changes from a public street with full curb, gutter, sidewalk, and landscaping infrastructure adjacent to site 1 to a private street south of the Bridgeport roundabout and lacks sidewalks. It also connects to Pancheri too close to other major intersections and without traffic controls other than a stop sign. However, this section of the roadway is outside of the Study Area and, therefore, cannot contribute towards eligibility to become an urban renewal district. This criterion is not met.

05 Need for Correlation of the Area with Other Areas of Municipality by Streets & Modern Traffic Requirements

As has been noted in previous criteria, the Study Area is well connected to the rest of the municipality by existing roadways. Traffic requirements and infrastructure are adequate to carry existing and some future traffic. The only notable gaps in the transportation system are the lack of sidewalk on the northeast portion of site 3 and a pathway along the Porter Canal to connect from the south end of site 1 north to Riverwalk Dr. These gaps are insignificant in terms of the overall city network, but within the Study Area are important connections. The developer has been in discussions with the New Sweden Canal Company regarding potential trail improvements and there appears to be a mutually agreeable way forward to complete a project to connect the paths. This criterion is met.

06 Faulty Lot Layout in Relation to Size, Adequacy, Accessibility, or Usefulness; Obsolete Platting

Each of the sites within the Study Area are platted. Sites 1 and 3 are approximately 2.5 acres and site 2 is approximately 1 acre. Each site has direct access to a public street; site 1 to Riverwalk, site 2 to Milligan and site 3 to both Utah and Pancheri. Each site appears to be developable, with no unusual circumstances related to size, adequacy, accessibility or usefulness. This criterion is not met.

07 Unsuitable Topography

Unsuitable topography is the most challenging issue within the Study Area. According to information provided by the owner of site 1, there is bedrock as shallow as 2-feet. This is common for the surrounding area. Several projects that occurred as part of the Snake River Urban Renewal District utilized Agency funds to blast and remove rock for site remediation prior to development, including the Springhill Suites hotel north of site 1, Indian Motorcycle north of site 2 and the dental surgical center south of site 2. Utilities in Riverwalk. also required rock blasting and removal. Blasting and removal is a significant barrier to development on all three sites within the Study Area. This criterion is met.

08 Insanitary or Unsafe Conditions

There were no observed insanitary conditions within the Study Area. One unsafe condition is the lack of sidewalk on the northeast side of site 3. A second unsafe condition is the pit on the south side of site 3. The pit is open with no barriers around the perimeter. There are also no barriers between the parking lot to the south and site 3. There are clear and visible vehicle tracks from the parking lot across the entire site, meaning drivers are immediately next to the pit with no protection from potentially driving over the edge and no stabilization to keep the sides from sloughing off. This criterion is met.

09 Diversity of Ownership

The three sites within the Study Area are owned by the same developer and there are no ownership issues that present a barrier to development. This criterion is not met.

10 Tax or Special Assessment Delinquency

Taxes and special assessments were not evaluated for this report. This criterion is not met.

11 Defective or Unusual Conditions of Title

Conditions of title were not evaluated for this report. This criterion is not met.

12 Existence of Conditions which Endanger Life or Property by Fire & Other Causes

There were no conditions observed within the Study Area that would endanger life or property by fire. Flooding can be a concern when properties are adjacent to the Snake River or canals. Site 1 is nearest to the river but is over 200 feet away at the nearest point and higher in elevation. It is not within the 100-year flood zone. Porter Canal flows between sites 1 and 2. If the water level would have to rise several feet before it would pose a flooding hazard. This is possible, but not a likely scenario. This criterion is not met.

13 Substantially Impairs or Arrests the Sound Growth of Municipality

Although the sites in the Study Area remain undeveloped, the surrounding area has grown and developed over the past two decades with the assistance of tax increment financing. This growth has occurred near the core of Idaho Falls and along the Snake River. This criterion is not met.

14 15 Conditions which Retard Development of the Area AND Results in Economic Underdevelopment of the Area & Economic Disuse

Surrounding the Study Area, there seems to be no lack or slowing of development. However, most of the development has utilized Idaho's urban renewal program to make the projects possible. The three sites within the Study Area remain undeveloped despite the economic progress that surrounds them due, at least in part, to the expense of site remediation through blasting and rock removal. Because of the higher costs, it is unlikely these sites will develop as quickly without some form of financial assistance. These criteria are met.

Conclusion

The Riverwalk Study Area and proposed RAA meets one or more of the criteria for eligibility under Idaho Code Sections 50-2018(8) and (9) and 50-2903(8). The Study Area suffers from economic underdevelopment and economic disuse due to shallow basalt and the need for costly site remediation. These same conditions were a challenge for many other developments in the immediate area, which also utilized tax increment financing. There is also a pit on site 3 which is open and needs to be filled and remediated. Table 3, which is also included in the executive summary, summarizes the findings of the eligibility for the study area.

TABLE 3

Summary of Eligibility Criteria

CRITERION	CRITERION MET	CHARACTERISTICS SUPPORTING FINDING
Substantial Deterioration of Site	✗	There are no buildings or structures in the Study Area. Infrastructure, for the most part, is in good condition.
Age or Obsolescence	✗	There are no older structures or infrastructure in the Study Area.
Predominance of Defective Street Layout or Inadequate Street Layout	✗	The street layout in the Study Area and surrounding area is adequate for carrying current traffic.
Outmoded Street Patterns	✗	See comments above.
Need for Correlation of Area with Other Areas of by Streets and Modern Traffic Requirements	✓	The streets do not need correlation with other areas, but there is an important section of sidewalk along the northeast side of site 3 that needs to be constructed. There is also a need to connect the path adjacent to the Portal Canal with Riverwalk Dr.
Faulty Lot Layout	✗	All sites within the Study Area are platted with sufficient size and access for development.
Unsuitable Topography	✓	There is shallow bedrock in the Study Area. This has been a common challenge in the surrounding area. Rock is as shallow as 2-feet.
Insanitary or Unsafe Conditions	✓	There is an open pit on the south end of site 3 that vehicles have been driving next to. This is unsafe and should be remediated.
Diversity of Ownership	✗	All sites within the Study Area are under the ownership of the same developer.
Tax or Special Assessment Delinquency	✗	This was not evaluated.
Defective or Unusual Conditions of Title	✗	This was not evaluated.

TABLE 3

Summary of Eligibility Criteria Cont.

CRITERION	CRITERION MET	CHARACTERISTICS SUPPORTING FINDING
Existence of Conditions Which Endanger Life or Property	✗	There may be minimal risk of flooding along Porter Canal but evidence to support it is lacking.
Impairs or Arrests the Sound Growth of a Municipality	✗	The surrounding area has grown and developed without impediments from the sites within the Study Area.
Retards Development of the Area	✓	Shallow bedrock has been a challenge for several developments in the surrounding area. The three vacant sites within the Study Area have remained undeveloped due to the cost of rock blasting and removal.
Economic Underdevelopment and Economic Disuse	✓	See above.

SOUTH VIEW OF PIT ON SITE 3



APPENDIX A:

Additional Site Photos



LOOKING NORTH FROM PORTER CANAL PATH



MISSING PATH ON UTAH-NORTH VIEW



MISSING PATH ON UTAH-SOUTH VIEW



SOUTH END OF SITE 1



LOOKING NORTHWEST ACROSS SITE 1



LOOKING SOUTH ACROSS SITE 1

ADDITIONAL SITE PHOTOS



LOOKING NORTHEAST ACROSS SITE 2



LOOKING WEST ACROSS SITE 2



VIEW OF SITE 2 FROM SITE 1



LOOKING SOUTHWEST ACROSS SITE 3



NORTH BOUNDARY OF SITE 3



DETERIORATION AT UTAH ROUNDABOUT 2



DETERIORATION AT UTAH ROUNDABOUT



LOOKING SOUTH ON UTAH



LOOKING WEST ALONG BRIDGEPORT



PAVEMENT DETERIORATION AT UTAH ROUNDABOUT



UTAH ROUNDABOUT SOUTH VIEW



UTAH ROUNDABOUT

APPENDIX B:

Steps in Creating a URA & Revenue Allocation Area (RAA)

If an urban renewal agency is in existence in a community, the creation of an urban renewal area, including a revenue allocation area (required for use of tax increment financing), begins with an eligibility report for a designated area within the community. The central question for an eligibility report whether the study area has at least one of the statutory characteristics which must be found to be considered eligible for urban renewal activities. These characteristics or criteria are:

1. The presence of a substantial number of deteriorated or deteriorating structures and deterioration of site [50-2018(9), 50-2903(8)(b) and (8)(c), and 50-2008(d)(4)(2)],
2. Age or obsolescence [50-2018(8) and 50-2903(8)(a)], .
3. Predominance of defective or inadequate street layout [50-2018(9) and 50-2903(8)(b)],
4. Outmoded street patterns [50-2008(d)(4)(2)],
5. Need for correlation of area with other areas of municipality by streets and modern traffic requirements [50-2008(d)(4)(2)],
6. Faulty lot layout in relation to size, adequacy, accessibility, or usefulness; obsolete platting [50-2018(9), 50-2903(8)(b) and (8)(c)], and 50-2008(d)(4)(2)]
7. Unsuitable topography [50-2008(d)(4)(2)],
8. Insanitary or unsafe conditions [50-2018(9), 50-2903(8)(b)],
9. Diversity of ownership [50-2018(9), 50-2903(8)(b) and (8)(c), and 50-2008(d)(4)(2)],
10. Tax or special assessment delinquency [50-2018(9), 50-2903(8)(b)], and 50-2008 (d)(4)(2)]
11. Defective or unusual conditions of title [50-2018(9), 50-2903(8)(b) and (8)(c), and 50-2008(d)(4)(2)],
12. Existence of conditions which endanger life or property by fire and other causes [50-2018(9), 50-2903(8)(b)],
13. Substantially impairs or arrests the sound growth of a municipality and is a menace to the public health, safety, morals or welfare [50-2018(9), 50-2903(8)(b) and 8(c)],
14. Conditions which retard development of the area [50-2008(d)(4)(2)], and
15. Results in economic underdevelopment of the area [50-2903(8)(b)] and economic disuse [50-2008(d)(4)(2)].

If it is determined the Study Area has characteristics which meet one or more of the statutory criteria listed above, the Agency may accept the eligibility report and request its consideration by the governing body. No URA can be formed unless the City Council adopts a resolution finding the area under consideration is deteriorated or deteriorating

due to such characteristics, the redevelopment of the area is necessary for the welfare of the residents, and the area is appropriate for an urban renewal project.
The resolution approved by City Council authorizes the Agency to prepare a plan for the proposed urban renewal area. The urban renewal area plan is to include the following with specificity:

1. A statement describing the total assessed valuation of the base assessment roll of the revenue allocation area and the total assessed valuation of all taxable property within the municipality;
2. A statement listing the kind, number, and location of all proposed public works or improvements within the revenue allocation area;
3. An economic feasibility study;
4. A detailed list of estimated project costs;
5. A fiscal impact statement showing the impact of the revenue allocation area, both until and after the bonds are repaid, upon all taxing districts levying taxes upon property on the revenue allocation area;
6. A description of the methods of financing all estimated project costs and the time when related costs or monetary obligations are to be incurred;
7. A termination date for the plan and revenue allocation area as provided for in section 50-2903(20), Idaho Code. In determining the termination date, the plan shall recognize that the agency shall receive allocation of revenues in the calendar year following the last year of the revenue allocation provision described in the urban renewal plan;
8. A description of the disposition or retention of any assets of the agency upon the termination date. Provided however, nothing herein shall prevent the agency from retaining assets or revenues generated from such assets as long as the agency shall have resources other than revenue allocation funds to operate and manage such assets;

Once the plan is prepared and approved by the Agency, it is forwarded to the City Council. Prior to the public hearing before the City Council, the City Council forwards the plan to the City Planning and Zoning Commission for its determination that the plan conforms to the City's comprehensive plan. At least thirty (30) days prior to the public hearing, a copy of the notice and plan is distributed to the taxing entities overlapping the boundaries of the proposed district. After receiving the recommendation of the commission, and after notice is fully published, the public hearing is held. The City Council must approve an urban renewal plan, including revenue allocation financing provisions, by an ordinance. If the ordinance is adopted by the City Council, a copy of the ordinance with legal description of the Revenue Allocation Area (RAA) is distributed to all the overlapping taxing entities, county officials and the State Tax Commission.
By state statute, following adoption of the ordinance, the RAA is effective January 1, of the year in which it is adopted. The RAA has a maximum life of twenty years under Idaho statutes. The urban renewal agency implements the plan adopted by the City Council.

APPENDIX C:

Open Lands Analysis

The Study Area may have been used for agricultural uses in the past based on aerial photos but has not supported such uses for several decades. There has been significant development surrounding the Study Area, but all three sites within the Study Area are vacant. The Study Area is large enough to support modern development but there are significant challenges due to shallow rock which requires costly remediation.

Idaho Code Section 50-2903(8)(c) states: "[a]ny area which is predominately open and which because of obsolete platting, diversity of ownership, deterioration of structures or improvements, or otherwise, results in economic underdevelopment of the area or substantially impairs or arrests the sound growth of a municipality. The provisions of section 50-2008(d), Idaho Code, shall apply to open areas."

The eligibility criteria set forth in Idaho Code Section 50-2903(8)(c) for predominantly open land areas mirror or are the same as those criteria set forth in Idaho Code Sections 50-2018(9) and 50-2903(8)(b). "Diversity of ownership" is the same, while "obsolete platting" appears to be equivalent to "faulty lot layout in relation to size, adequacy, accessibility, or usefulness." "Deterioration of structures or improvements" is the same or similar to "a substantial number of deteriorated or deteriorating structures" and "deterioration of site or other improvements." There is also an additional qualification that the provisions of Idaho Code Section 50-2008(d) shall apply to open areas.

Idaho Code Section 50-2008 primarily addresses the urban renewal plan approval process and Idaho Code Section 50-2008(d)(4) sets forth certain conditions and findings for agency acquisition of open land as follows:

> The urban renewal plan will afford maximum opportunity, consistent with the sound needs of the municipality as a whole, for the rehabilitation or redevelopment of the urban renewal area by private enterprise: provided, that if the urban renewal area consists of an area of open land to be acquired by the urban renewal agency, such area shall not be so acquired unless (1) if it is to be developed for residential uses, the local governing body shall determine that a shortage of housing of sound standards and design which is decent, safe and sanitary exists in the municipality; that the need for housing accommodations has been or will be increased as a result of the clearance of slums in other areas; that the conditions of blight in the area and the shortage of decent, safe and sanitary housing cause or contribute to an increase in and spread of disease and crime and constitute a menace to the public health, safety, morals, or welfare; and that the acquisition of the area for

> residential uses is an integral part of and essential to the program of the municipality, or (2) if it is to be developed for nonresidential uses, the local governing body shall determine that such nonresidential uses are necessary and appropriate to facilitate the proper growth and development of the community in accordance with sound planning standards and local community objectives, which acquisition may require the exercise of governmental action, as provided in this act, because of defective or unusual conditions of title, diversity of ownership, tax delinquency, improper subdivision, outmoded street patterns, deterioration of site, economic disuse, unsuitable topography or faulty lot layouts, the need for the correlation of the area with other areas of a municipality by streets and modern traffic requirements, or any combination of such factors or other conditions which retard development of the area.

In sum, there is one set of findings if the area of open land is to be acquired and developed for residential uses and a separate set of findings if the land is to be acquired and developed for nonresidential uses.

Basically, open land areas may be acquired by an urban renewal agency and developed for nonresidential uses if such acquisition is necessary to solve various problems, associated with the land or the infrastructure, that have delayed the area's development. These problems include defective or usual conditions of title, diversity of ownership, tax delinquency, improper subdivisions, outmoded street patterns, deterioration of site, and faulty lot layout. All the stated conditions are included in one form or another in the definition of a deteriorated area and/or a deteriorating area set forth in Idaho Code Sections 50-2903(8)(b) and 50-2018(9). The conditions listed only in Section 50-2008(d)(4)(2) (the open land section) include economic disuse, unsuitable topography, and "the need for the correlation of the area with other areas of a municipality by streets and modern traffic requirements, or any combination of such factors or other conditions which retard development of the area."

The conclusion of this discussion concerning open land areas is that the area qualifies if any of the eligibility conditions set forth in Idaho Code Sections 50-2018(9) and 50-2903(8)(b) apply. Alternatively, the area under consideration qualifies if any of the conditions listed only in Idaho Code Section 50-2008(d)(4)(2) apply. As set forth in greater detail above, economic disuse and unsuitable topography are both conditions which delay development of the Study Area.

Based on the above analysis, while the Study Area does appear to include "predominantly open land," which is not a defined term, and "greenfield" or previous agricultural operations, conditions found within the study area include economic disuse and unsuitable topography, and therefore, the open land condition is satisfied.

RESOLUTION NO. 2025-07

BY THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF IDAHO FALLS, IDAHO:

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF THE CITY OF IDAHO FALLS, IDAHO, ALSO KNOWN AS THE IDAHO FALLS REDEVELOPMENT AGENCY, ACCEPTING THAT CERTAIN REPORT ON ELIGIBILITY FOR CERTAIN PROPERTY REFERRED TO AS THE RIVERWALK AREA AS AN URBAN RENEWAL AREA AND REVENUE ALLOCATION AREA AND JUSTIFICATION FOR DESIGNATING THE AREA AS APPROPRIATE FOR AN URBAN RENEWAL PROJECT; TO MAKE ANY NECESSARY TECHNICAL CHANGES TO THE REPORT; AUTHORIZING AND DIRECTING THE CHAIRMAN OR ADMINISTRATOR TO TRANSMIT THE REPORT AND THIS RESOLUTION TO THE CITY COUNCIL OF THE CITY OF IDAHO FALLS REQUESTING ITS CONSIDERATION FOR DESIGNATION OF AN URBAN RENEWAL AREA AND SEEKING FURTHER DIRECTION FROM THE COUNCIL; AND PROVIDING AN EFFECTIVE DATE.

THIS RESOLUTION, made on the date hereinafter set forth by the Urban Renewal Agency of the City of Idaho Falls, Idaho, also known as the Idaho Falls Redevelopment Agency, an independent public body, corporate and politic, authorized under the authority of the Idaho Urban Renewal Law of 1965, Chapter 20, Title 50, Idaho Code, as amended (hereinafter the "Law") and the Local Economic Development Act, Chapter 29, Title 50, Idaho Code, as amended (hereinafter the "Act"), a duly created and functioning urban renewal agency for Idaho Falls, Idaho, hereinafter referred to as the "Agency."

WHEREAS, the City Council (the "City Council") of the City of Idaho Falls, Idaho (the "City"), after notice duly published, conducted a public hearing on the River Commons Urban Renewal Plan (the "River Commons Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 2256 on October 14, 2004, approving the River Commons Plan, making certain findings and establishing the River Commons revenue allocation area (the "River Commons Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Eagle Ridge Urban Renewal Project (the "Eagle Ridge Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 2978 on December 11, 2014, approving the Eagle Ridge Plan, making certain findings and establishing the Eagle Ridge revenue allocation area (the "Eagle Ridge Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Jackson Hole Junction Urban Renewal Project (the "Jackson Hole Junction Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3142 on November 9, 2017, approving the Jackson Hole Junction Plan, making certain findings, and establishing the Jackson Hole Junction revenue allocation area (the "Jackson Hole Junction Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Pancheri East Bank Urban Renewal Project (the "Pancheri East Bank Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3492 on November 10, 2022, approving the Pancheri East Bank Plan, making certain findings, and establishing the Pancheri East Bank Plan revenue allocation area (the "Pancheri East Bank Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Anderson Bush Urban Renewal Project (the "Anderson Bush Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3508 on March 30, 2023, approving the Anderson Bush Plan, making certain findings, and establishing the Anderson Bush Plan revenue allocation area (the "Anderson Bush Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Stanley Boge Urban Renewal Project (the "Stanley Boge Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3548 on October 26, 2023, approving the Stanley Boge Plan, making certain findings, and establishing the Stanley Boge Plan revenue allocation area (the "Stanley Boge Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the First Amendment to the Urban Renewal Plan for the Eagle Ridge Urban Renewal Project (the "Amended Eagle Ridge Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3575 on June 13, 2024, approving the Amended Eagle Ridge Plan to deannex approximately 8.4 acres from the existing Eagle Ridge Project Area, making certain findings, and establishing the Amended Eagle Ridge revenue allocation area (the "Amended Eagle Ridge Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Yellowstone Square Urban Renewal Project (the "Yellowstone Square Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3596 on December 12, 2024, approving the Yellowstone Square Plan, making certain findings, and establishing the Yellowstone Square Plan revenue allocation area (the "Yellowstone Square Project Area");

WHEREAS, the City Council, after notice duly published conducted a public hearing on the Urban Renewal Plan for the Snake River West Urban Renewal Project (the "Snake River West Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 3608 on April 10, 2025, approving the Snake River West Plan, making certain findings, and establishing the Snake River West Plan revenue allocation area (the "Snake River West Project Area");

WHEREAS, the above referenced existing urban renewal plans are collectively referred to as the "Existing Urban Renewal Plans" and their respective existing revenue allocation project areas are collectively referred to as the "Existing Project Areas;"

WHEREAS, it has become apparent that additional property within the City may be deteriorating and/or deteriorated and should be examined as to whether such an area is eligible for urban renewal planning purposes;

WHEREAS, on March 20, 2025, the Agency adopted Resolution No. 2025-03 approving a Memorandum of Understanding ("MOU") with McNeil Development, L.L.C., an Idaho limited liability company, which inter alia required McNeil Development, L.L.C. to deposit certain funds to advance fund certain costs and fees related to the preparation and processing of an eligibility report;

WHEREAS, McNeil Development, L.L.C. has made the necessary deposit as required by the MOU;

WHEREAS, the Agency engaged the services of Brad Cramer, Perspective Planning & Consulting LLC, to commence an eligibility study and preparation of an eligibility report of an area approximately 10 acres in size located between the Snake River and Pancheri Drive. The area is generally located west of the Snake River, east and adjacent to Pancheri Drive, also north of Pancheri Drive, and south of Broadway Avenue. It is north and east of the River Commons Urban Renewal District (the "Study Area"). The Study Area includes three vacant sites which were all formerly part of the Snake River Urban Renewal District, which was open from 1988-2018. Rights-of-ways within the Study Area boundary include portions of Bridgeport Drive and Utah Avenue. All parcels in the Study Area are located within the City limits;

WHEREAS, the Agency has obtained the Riverwalk Eligibility Study (the "Report"), a copy of which is attached hereto as **Exhibit A**, which examined the Study Area for the purpose of determining whether such area was a deteriorating area and/or a deteriorated area as defined by Idaho Code Sections 50-2018(8), (9) and 50-2903(8);

WHEREAS, pursuant to Idaho Code Sections 50-2018(8), (9) and 50-2903(8), which define the qualifying conditions of a deteriorating area and deteriorated area, many of the conditions necessary to be present in such an area are found in the Study Area, including:

a. need for correlation of area with other areas of a municipality by streets and modern traffic requirements;
b. unsuitable topography;
c. insanitary or unsafe conditions;
d. retards development of the area;
e. economic underdevelopment of the area and economic disuse;

WHEREAS, the Study Area is predominantly open space/open land;

WHEREAS, under the Act, a deteriorated area includes any area which is predominantly open and which, because of obsolete platting, diversity of ownership, deterioration of structures or improvements, or otherwise, results in economic underdevelopment of the area or substantially impairs or arrests the sound growth of a municipality. *See* Idaho Code § 50-2903(8)(c);

WHEREAS, Idaho Code §§ 50-2018(8), (9), 50-2903(8) and 50-2008(d) list additional conditions applicable to open land areas, including open land areas to be acquired by the Agency, which are the same or similar to the conditions set forth in the definitions of "deteriorating area" and "deteriorating area;"

WHEREAS, the Report addresses the findings concerning the eligibility of open land within the Study Area as defined in Idaho Code Sections 50-2018(9), 50-2903(8)(c), and 50-2008(d);

WHEREAS, the effects of the listed conditions cited in the Report result in economic underdevelopment of the area, constitutes an economic or social liability, and is a menace to the public health, safety, morals or welfare in its present condition or use;

WHEREAS, under the Law and Act, Idaho Code Sections 50-2903(8)(f) and 50-2018(8) and (9), the definition of a deteriorating area shall not apply to any agricultural operation as defined in section 22-4502(2), Idaho Code, absent the consent of the owner of the agricultural operation except for an agricultural operation that has not been used for three (3) consecutive years;

WHEREAS, the Study Area does not include parcels subject to such consent;

WHEREAS, the Report includes a preliminary analysis concluding the base assessment roll value for the Study Area together with the combined base assessment roll values for the Existing Project Areas and proposed revenue allocation areas do not exceed 10% of the current assessed valuation of all taxable property within the City;

WHEREAS, pursuant to Idaho Code Section 50-2008, an urban renewal project may not be planned or initiated unless the local governing body has, by resolution, determined such area to

be a deteriorated area or deteriorating area, or combination thereof, and designated such area as appropriate for an urban renewal project;

WHEREAS, Idaho Code Section 50-2906, also requires that in order to adopt an urban renewal plan containing a revenue allocation financing provision, the local governing body must make a finding or determination that the area included in such plan is a deteriorated area or deteriorating area;

WHEREAS, the Agency Board finds it in the best public interest to accept the Report.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE BOARD OF COMMISSIONERS OF THE IDAHO FALLS REDEVELOPMENT AGENCY OF IDAHO FALLS, IDAHO, AS FOLLOWS:

Section 1. That the above statements are true and correct.

Section 2. That the Agency Board acknowledges acceptance and receipt of the Report, attached hereto as **"EXHIBIT A"**, recognizing technical changes or corrections which may be required before transmittal to the City Council for its consideration.

Section 3. That there are one or more areas within the City, or the City's area of operation, that are a deteriorating area or a deteriorated area as defined by Idaho Code Sections 50-2018(8), (9) and 50-2903(8).

Section 4. That one such area is the Study Area, which is approximately 10 acres in size. The Study Area is generally located between the Snake River and Pancheri Drive.

Section 5. That the rehabilitation, conservation, development and redevelopment, or a combination thereof, of such area is necessary in the interest of the public health, safety, and welfare of the residents of the City.

Section 6. That the Chair of the Agency Board of Commissioners and the Administrator, are hereby authorized to transmit the Report to the City Council requesting that the City Council:

a. Determine whether the Study Area identified in the Report qualifies as an urban renewal project and there is justification for designating the area, as appropriate, for an urban renewal project.

b. If such designation is made, whether the Agency should proceed with the preparation of an urban renewal plan for the area, which plan may include a revenue allocation provision as allowed by law.

Section 7. That this Resolution shall be in full force and effect immediately upon its adoption and approval.

PASSED By the Idaho Falls Redevelopment Agency of the city of Idaho Falls, Idaho, on June 18, 2025. Signed by the Chair of the Board of Commissioners and attested by the Secretary to the Board of Commissioners, on June 18, 2025.

APPROVED:

By: _____
Lee Radford, Chair

ATTEST:

By _____
Terri Gazdik, Secretary

4897-6422-3308, v. 1

Memorandum

File #: 25-297 **City Council Meeting**

FROM: Wade Sanner, Director; on behalf of the Idaho Falls Redevelopment Agency
DATE: Monday, June 23, 2025
DEPARTMENT: Community Development Services

Subject
Legislative Hearing for Consideration of an Ordinance approving First Amendment to the River Commons Urban Renewal District

Council Action Desired
☒ Ordinance ☐ Resolution ☒ Public Hearing
☐ Other Action (Approval, Authorization, Ratification, etc.)
Approve the Ordinance approving the First Amendment to the River Commons Urban Renewal District under a suspension of the rules requiring three complete and separate readings and request that it be read by title and published by summary (or consider the Ordinance on the first reading and that it be read by title, reject the Ordinance, or take other action deemed appropriate).

Description, Background Information & Purpose
Attached for consideration is the ordinance approving the First Amendment to the River Commons Urban Renewal District. The ordinance includes four exhibits:

1. The resolution of the Planning and Zoning Commission for the City of Idaho Falls, Idaho, validating conformity of the Urban Renewal Plan for the First Amendment to the River Commons Urban Renewal Project with the City of Idaho Falls' Comprehensive Plan.
2. The notice of hearing published in the Post Register.
3. The Urban Renewal Plan for the First Amendment to the River Commons Urban Renewal Project, including all associated attachments.
4. Ordinance summary for publication.

Required notification and summary of the plan has been provided to the appropriate taxing entities. The plan included with the ordinance contains an outline of potential projects which may be completed with tax incrementing financing (TIF) funds and a financial feasibility study demonstrating that the expected tax revenues can cover the costs of the projects. Approval of the ordinance is the final step in the creation of the district, which will allow for TIF to be used to incentivize and assist redevelopment of the area. The Idaho Falls Redevelopment Agency (IFRA) Board approved the plan by resolution at its May 2, 2025, meeting. This is anticipated to be a 20-year plan, the maximum allowed by State Statute.

Alignment with City & Department Planning Objectives



☐ ☐ ☒ ☐ ☒ ☐ ☒ ☐

The policies in the plan are consistent with many of the city's goals related to Good Governance, Growth, Sustainability, and Livable Communities.

Interdepartmental Coordination
NA

Fiscal Impact
NA

Legal Review
The City Attorney's Office has reviewed the ordinance to ensure it is in accordance with applicable law.

ORDINANCE NO. ____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF IDAHO FALLS, IDAHO, APPROVING THE FIRST AMENDMENT TO THE RIVER COMMONS URBAN RENEWAL PLAN, WHICH FIRST AMENDMENT SEEKS TO DEANNEX CERTAIN AREA FROM THE EXISTING RIVER COMMONS PROJECT AREA; WHICH FIRST AMENDMENT AMENDS A PLAN THAT INCLUDES REVENUE ALLOCATION FINANCING PROVISIONS; AUTHORIZING THE CITY CLERK TO TRANSMIT A COPY OF THIS ORDINANCE AND OTHER REQUIRED INFORMATION TO THE COUNTY AND STATE OFFICIALS AND THE AFFECTED TAXING ENTITIES; PROVIDING SEVERABILITY; APPROVING THE SUMMARY OF THE ORDINANCE; PROVIDING FOR WAIVER OF THE READING RULES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on the 6th day of July 1966, the City Council and Mayor of Idaho Falls, Idaho, respectively, created the Urban Renewal Agency of the City of Idaho Falls, Idaho, also known as the Idaho Falls Redevelopment Agency (hereinafter "Agency"), authorizing it to transact business and exercise the powers granted by the Idaho Urban Renewal Law of 1965, Chapter 20, Title 50, Idaho Code, as amended (the "Law") and the Local Economic Development Act, Chapter 29, Title 50, Idaho Code, as amended (the "Act"), upon making the findings of necessity required for creating said Agency;

WHEREAS, the City Council, on October 14, 2004, after notice duly published conducted a public hearing on the River Commons Urban Renewal Plan (the "River Commons Plan");

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 2556 on October 14, 2004, approving the River Commons Plan, making certain findings, and establishing the River Commons revenue allocation area (the "River Commons Project Area");

WHEREAS, the Agency has analyzed the feasibility of deannexing certain area from the River Commons Project Area;

WHEREAS, the Agency seeks to amend the River Commons Project Area for the purpose of: 1) deannexing approximately 12.489 acres in the northeast portion of the River Commons Project Area generally bounded by the Snake River on the east, Snake River Parkway on the west, and including a strip of land running south along the eastern boundary of the River Commons Project Area; and 2) deannexing approximately 39.835 acres in the southern portion of the River Commons Project Area generally bounded by the Snake River on the east and the Snake River Parkway on the west as described in the First Amendment defined below. The purpose of the deannexation would be to allow the inclusion of this area, plus additional area, into a proposed Riverside Urban Renewal District;

WHEREAS, the Agency, through its consultant Perspective Planning & Consulting, has reviewed the financial impact of the deannexation from the River Commons Project Area on its allocation of revenue and has concluded the remaining allocation of revenue is sufficient to pay its operations and obligations, and to continue to implement the terms of the existing River Commons Plan;

WHEREAS, the Agency has prepared the First Amendment to the River Commons Urban Renewal Plan (the "First Amendment"), as set forth in **Exhibit 1** attached hereto, identifying the area to be deannexed from the River Commons Project Area;

WHEREAS, the First Amendment amends the River Commons Plan, which contains provisions of revenue allocation financing as allowed by the Act;

WHEREAS, on May 15, 2025, the Agency Board passed Resolution No. 2025-06 proposing and recommending the approval of the First Amendment;

WHEREAS, the Agency submitted the First Amendment to the Mayor and City Clerk;

WHEREAS, the Mayor and City Clerk have taken the necessary action in good faith to process the First Amendment consistent with the requirements set forth in Idaho Code Sections 50-2906 and 50-2008;

WHEREAS, on or before June 6, 2025, the First Amendment was submitted to the affected taxing entities, available to the public, and under consideration by the City Council;

WHEREAS, notice of the public hearing of the First Amendment was caused to be published by the City Clerk in the *Post Register* on June 6 and 20, 2025, a copy of said notices are attached hereto as **Exhibit 2**;

WHEREAS, pursuant to the Law, at a meeting held on July 1, 2025, the Idaho Falls Planning Commission considered the First Amendment and found by PC Resolution No.08-2025 that the First Amendment is in all respects in conformity with the City's Comprehensive Plan and forwarded its findings to the City Council, a copy of which is attached hereto as **Exhibit 3**;

WHEREAS, as required by Idaho Code Section 50-2906, the First Amendment was made available to the general public and all taxing districts at least thirty (30) days prior to the July 10, 2025, regular meeting of the City Council;

WHEREAS, appropriate notice of the First Amendment and the impact on the revenue allocation provision contained therein has been given to the taxing districts and to the public as required by Idaho Code Sections 50-2008 and 50-2906;

WHEREAS, the City Council, at its regular meeting held on July 10, 2025, held a public hearing and considered the First Amendment as proposed, and made certain comprehensive findings;

WHEREAS, it is in the best interests of the citizens of the City to adopt the First Amendment;

WHEREAS, the First Amendment amends a pre-July 1, 2016, urban renewal plan containing a revenue allocation financing provision; and therefore, pursuant to Idaho Code Section 50-2903(4), there is no reset of the base assessment roll to the current values for the remaining River Commons Project Area;

WHEREAS, the City Council finds that the equalized assessed valuation of the taxable property in the River Commons Project Area, as amended, is likely to increase, and continue to increase, as a result of initiation and continuation of urban renewal projects in accordance with the River Commons Plan as amended by the First Amendment.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF IDAHO FALLS:

SECTION 1: The First Amendment attached hereto as **Exhibit 1** and made a part hereof, is hereby approved. As directed by the City Council, the City Clerk may make certain technical corrections or revisions in keeping with the information and testimony presented at the July 10, 2025, hearing, and incorporate changes or modifications, if any.

SECTION 2: No direct or collateral action challenging the First Amendment shall be brought prior to the effective date of this Ordinance or after the elapse of thirty (30) days from and after the effective date of this Ordinance adopting the First Amendment.

SECTION 3: Upon the effective date of this Ordinance, the City Clerk is authorized and directed to transmit to the Bonneville County Auditor and Assessor, and to the appropriate officials of Bonneville County Board of County Commissioners, City of Idaho Falls, Bonneville County Ambulance, College of Eastern Idaho, Fire District #1, Idaho Falls School District No. 91, Flood Control District No. 1, and the State Tax Commission a copy of this Ordinance, a copy of the legal description of the boundary of the deannexed areas, and a map indicating the boundaries of the area to be deannexed from the River Commons Project Area.

SECTION 4: This Ordinance shall be in full force and effect immediately upon its passage, approval, and publication, and shall be retroactive to January 1, 2025, to the extent permitted by the Law and the Act, with the remaining River Commons Project Area maintaining its base assessment roll as of January 1, 2004.

SECTION 5: The provisions of this Ordinance are severable, and if any provision of this Ordinance or the application of such provision to any person or circumstance is declared invalid for any reason, such declaration shall not affect the validity of remaining portions of this Ordinance.

SECTION 6: No increment will be calculated for the deannexed area for Tax Year 2025; the change is effective for Tax Year 2025.

SECTION 7: The Summary of this Ordinance, a copy of which is attached hereto as **Exhibit 4**, is hereby approved.

SECTION 8: All ordinances, resolutions, orders, or parts thereof, in conflict herewith are hereby repealed, rescinded, and annulled.

SECTION 9: **Savings Clause**. This Ordinance does not affect an action or proceeding commenced or right accrued before this Ordinance takes effect.

SECTION 10: That pursuant to the affirmative vote of one-half (1/2) plus one (1) of the Members of the full Council, the rule requiring two (2) separate readings by title and one (1) reading in full be, and the same is hereby, dispensed with, and accordingly, this Ordinance shall be in full force and effect upon its passage, approval and publication.

PASSED by the City Council of the City of Idaho Falls, Idaho, on this ____ day of July 2025.

APPROVED by the Mayor of the City of Idaho Falls, Idaho, on this _____ day of July 2025.

_____
Mayor Rebecca L. Noah Casper

ATTEST:

_____
Emily Geisler, City Clerk

Exhibit 1

FIRST AMENDMENT TO THE RIVER COMMONS URBAN RENEWAL PLAN

Exhibit 2

NOTICE PUBLISHED IN THE
Post Register on June 6 and 20, 2025

Exhibit 3

RESOLUTION OF THE PLANNING COMMISSION FOR THE CITY OF IDAHO FALLS, IDAHO, VALIDATING CONFORMITY OF THE FIRST AMENDMENT TO THE RIVER COMMONS URBAN RENEWAL PLAN WITH THE CITY OF IDAHO FALLS' COMPREHENSIVE PLAN

Exhibit 4

SUMMARY OF ORDINANCE NO. _____

4916-3175-0482, v. 1

FIRST AMENDMENT TO THE
RIVER COMMONS URBAN RENEWAL PLAN

THE URBAN RENEWAL AGENCY FOR THE CITY OF IDAHO FALLS A/K/A THE IDAHO FALLS REDEVELOPMENT AGENCY

CITY OF IDAHO FALLS, IDAHO

Ordinance No. 2556
Adopted October 14, 2004
Effective October 21, 2004, publication

First Amendment to the Plan
Ordinance No. ____
Adopted _____, 2025
Effective _____, 2025, publication

BACKGROUND

This First Amendment ("First Amendment") to the River Commons Urban Renewal Plan (the "Plan") amends the Plan for the following purposes: 1) to deannex approximately 12.489 acres in the northeast portion of the existing plan area/revenue allocation area generally bounded by the Snake River on the east, Snake River Parkway on the west, and including a strip of land running south along the eastern boundary of the existing plan area/revenue area ("Parcel A"); and 2) to deannex approximately 39.835 acres in the southern portion of the existing plan area/revenue allocation area generally bounded by the Snake River on the east and the Snake River Parkway on the west ("Parcel B"). This deannexation is from the plan area/revenue allocation area created by the Plan commonly referred to as the "River Commons Project Area," adopted by Idaho Falls City Council Ordinance No. 2556, on October 14, 2004. The scope of this First Amendment is limited to addressing the deannexation of Parcel A and Parcel B from the River Commons Project Area. It is important to note this First Amendment to the Plan does not extend the Plan's duration. The Plan terminates on December 31, 2028; however, revenue allocation proceeds will be received in 2029 pursuant to Idaho Code § 50-2905(7).

As a result of the deannexation, in 2026 through the remaining years of the Plan, the Urban Renewal Agency of the City of Idaho Falls, Idaho, also known as the Idaho Falls Redevelopment Agency (the "Agency") will cease receiving an allocation of revenues from the deannexed area. The increment value of the area deannexed from the River Commons Project Area shall be included in the net taxable value of the taxing district when calculating the subsequent property tax levies pursuant to section 63-803, Idaho Code. The increment value shall also be included in subsequent notification of taxable value for each taxing district pursuant to section 63-1312, Idaho Code, and subsequent certification of actual and adjusted market values for each school district pursuant to section 63-315, Idaho Code. The Bonneville County Assessor's Office maintains the value information, including the increment value, if any, included on the new construction roll for new construction associated with the deannexed area. The amount added to the new construction roll will equal 80% of the increment value of the deannexed area as of December 31, 2024.

House Bill 606, effective July 1, 2016, amended the Local Economic Development Act, Chapter 29, Title 50, Idaho Code, as amended (the "Act") firmly establishing "[f]or plans adopted or modified prior to July 1, 2016, and for subsequent modifications of those urban renewal plans, the value of the base assessment roll of property within the revenue allocation area shall be determined as if the modification had not occurred." Idaho Code § 50-2903(4). Though the provisions of Idaho Code § 50-2903A do not apply to the Plan, a plan amendment or modification to accommodate a de-annexation in the revenue allocation boundary is a specifically identified exception to a base reset. Idaho Code § 50-2903A(1)(a)(iii). This highlights the legislative support for these types of amendments.

AMENDMENTS TO THE PLAN

1. Definitions. Capitalized terms not otherwise defined herein shall have the respective meanings ascribed to such terms in the Plan.

2. The following defined terms are amended throughout the Plan as follows:

(a) Delete "Project Area" and replace with "Amended Project Area" except where specifically referenced in this First Amendment.

(b) Delete references to "Attachment 5" and replace with "Attachment 5, as supplemented by Attachment 5E" except where specifically referenced in this First Amendment.

3. Amendment to List of Attachments. The List of Attachments on page iv is amended by deleting the list of attachments and replacing it as follows:

Attachment 1	Boundary Map of Project Area and Revenue Allocation Area
Attachment 1A	Boundary Map of the Deannexed Area
Attachment 2	Legal Description of Project Area and Revenue Allocation Area
Attachment 2A	Legal Description of the Boundary of the Deannexed Area
Attachment 3	Private Properties Which May be Acquired by the Agency
Attachment 4	Land Use Map of the Project Area
Attachment 5	Economic Feasibility Study
Attachment 5A	Estimated Net Taxable Value of New Private Development in River Commons Urban Renewal Project
Attachment 5B	Estimated Future Annual Revenue Allocations
Attachment 5C	Estimated Annual Revenues and Costs
Attachment 5D	Estimated Annual Sources and Uses
Attachment 5E	Supplement to Attachment 5: Financial Analysis Related to the 2025 Deannexation

4. Amendment to Section 100 of the Plan. Section 100 is amended by deleting the list of attachments and replacing it as follows:

Boundary Map of Project Area and Revenue Allocation Area (Attachment 1)

Boundary Map of the Deannexed Area (Attachment 1A)

Legal Description of Project Area and Revenue Allocation Area (Attachment 2)

Legal Description of the Boundary of the Deannexed Area (Attachment 2A)

Private Properties Which May be Acquired by the Agency (Attachment 3)

Land Use Map of the Project Area (Attachment 4)

Economic Feasibility Study (Attachment 5)

Estimated Net Taxable Value of New Private Development in River Commons Urban Renewal Project (Attachment 5A)

Estimated Future Annual Revenue Allocations (Attachment 5B)

Estimated Annual Revenues and Costs (Attachment 5C)

Estimated Annual Sources and Uses (Attachment 5D)

Supplement to Attachment 5: Financial Analysis Related to the 2025 Deannexation (Attachment 5D)

5 Amendment to Section 102 of the Plan.

(a) Section 102 entitled "CONFORMANCE WITH STATE OF IDAHO URBAN RENEWAL LAW OF 1965, AS AMENDED" is amended by adding new paragraphs to the end of the existing language as follows:

d. This First Amendment to the Plan (the "First Amendment") deannexes certain area from the existing Project Area, resulting in an "Amended Project Area" as further described and shown in Attachments 1, 1A, 2 and 2A.

e. In accordance with the Law, this First Amendment was submitted to the Planning Commission of the City of Idaho Falls. After consideration of the First Amendment, the Commission filed a Resolution dated _____, 2025, with the City Council stating that the First Amendment is in conformity with the Idaho Falls Comprehensive Plan, *Imagine IF*, adopted by the Idaho Falls City Council on February 24, 2022.

f. Pursuant to the Law, the City Council, having published due notice thereof, held a public hearing on the First Amendment. Notice of the hearing was duly published in a newspaper having general circulation. The City Council adopted the First Amendment on _____, 2025, pursuant to Ordinance No. _____.

6. Amendment to Section 200 of the Plan.

(a) Section 200 entitled "DESCRIPTION OF PROJECT AREA" is deleted and replaced as follows:

DESCRIPTION OF THE AMENDED PROJECT AREA

The boundaries of the Amended Project Area and of the Amended Revenue Allocation Area are depicted in Attachment 1, the boundary map, less the deannexed area depicted in Attachment 1A, which Attachments 1 and 1A are attached hereto and incorporated herein by reference, and are more particularly described in the Legal Description of Project Area and Revenue Allocation Area, attached hereto as Attachment 2, less the deannexed area described in Attachment 2A, which Attachments 2 and 2A are attached hereto and incorporated herein by reference. The Agency received a memorandum dated February 19, 2004, from Harlan W. Mann, consultant, concerning findings of deteriorated or deteriorating conditions within the Project Area previously adopted by the City Council through a Resolution dated September 24, 1999.

For purposes of boundary descriptions and use of proceeds for payment of improvements, the boundary shall be deemed to extend to the outer boundary of rights-of-way unless prohibited by law.

7. Amendment to Section 302 of the Plan.

(a) Section 302 is amended by deleting the first sentence of the second paragraph and replacing it as follows:

The Amended Project Area includes the area as described in Section 200, as amended by this First Amendment.

8. Amendment to Section 401 of the Plan.

(a) Section 401 is amended by deleting the paragraph and replacing it as follows:

The Amended Project Area includes the area as described in Section 200, as amended by this First Amendment. The proposed land uses to be permitted land uses are described in Attachment 4.

9. Amendment to Section 504 of the Plan.

(a) Section 504 is amended by adding a new sentence immediately following the end of the first sentence of the first paragraph as follows: Revenue allocation financing authority for the deannexed area pursuant to the First Amendment will be terminated effective January 1, 2025.

(b) Section 504 is amended by adding the following at the end of the fourth paragraph as follows: No modifications to the analysis set forth in Attachment 5 (including 5A-5D) have been made as a result of the First Amendment. The estimated financial impact to the Agency as a result of the deannexation of certain undeveloped and/or underdeveloped area from the existing Project Area pursuant to the First Amendment is set forth in Attachment 5E.

10. Amendment to Section 504A of the Plan.

(a) Section 504A is amended by adding a new sentence at the end of the paragraph as follows: The Study has been supplemented as a result of this First Amendment. Attachment 5E includes the estimated financial impact to the Agency as a result of the deannexation of certain undeveloped and/or underdeveloped area from the existing Project Area pursuant to the First Amendment prepared by Brad Cramer, Perspective Planning & Consulting.

11. Amendment to Section 504C of the Plan.

(a) Section 504C is amended by adding a new sentence at the end of the paragraph as follows: The deannexation of area from the existing Project Area pursuant to the First Amendment will not substantively change this analysis but will result in a reduction in the base assessment roll.

12. Amendment to Section 504D of the Plan.

(a) Section 504D is amended by adding a new sentence at the end of the second paragraph as follows: The deannexation of parcels from the existing Project Area pursuant to the First Amendment will likely reduce the amount of revenue generated by revenue allocation as set forth in Attachment 5E.

(b) Section 504D is amended by adding a new sentence at the end of the third paragraph as follows: Attachment 5E includes the estimated financial impact to the Agency as a result of the deannexation of certain undeveloped and/or underdeveloped area from the existing Project Area. Based on the findings set forth in Attachment 5E, the conclusion is the deannexation of certain area from the existing Project Area does not materially reduce revenue allocation proceeds and the Project continues to be feasible.

13. Amendment to Section 800 of the Plan.

(a) Section 800 is amended by adding a new sentence at the end of the first paragraph as follows: The deannexation of parcels from the existing Project Area pursuant to the First Amendment has no impact on the duration of this Plan.

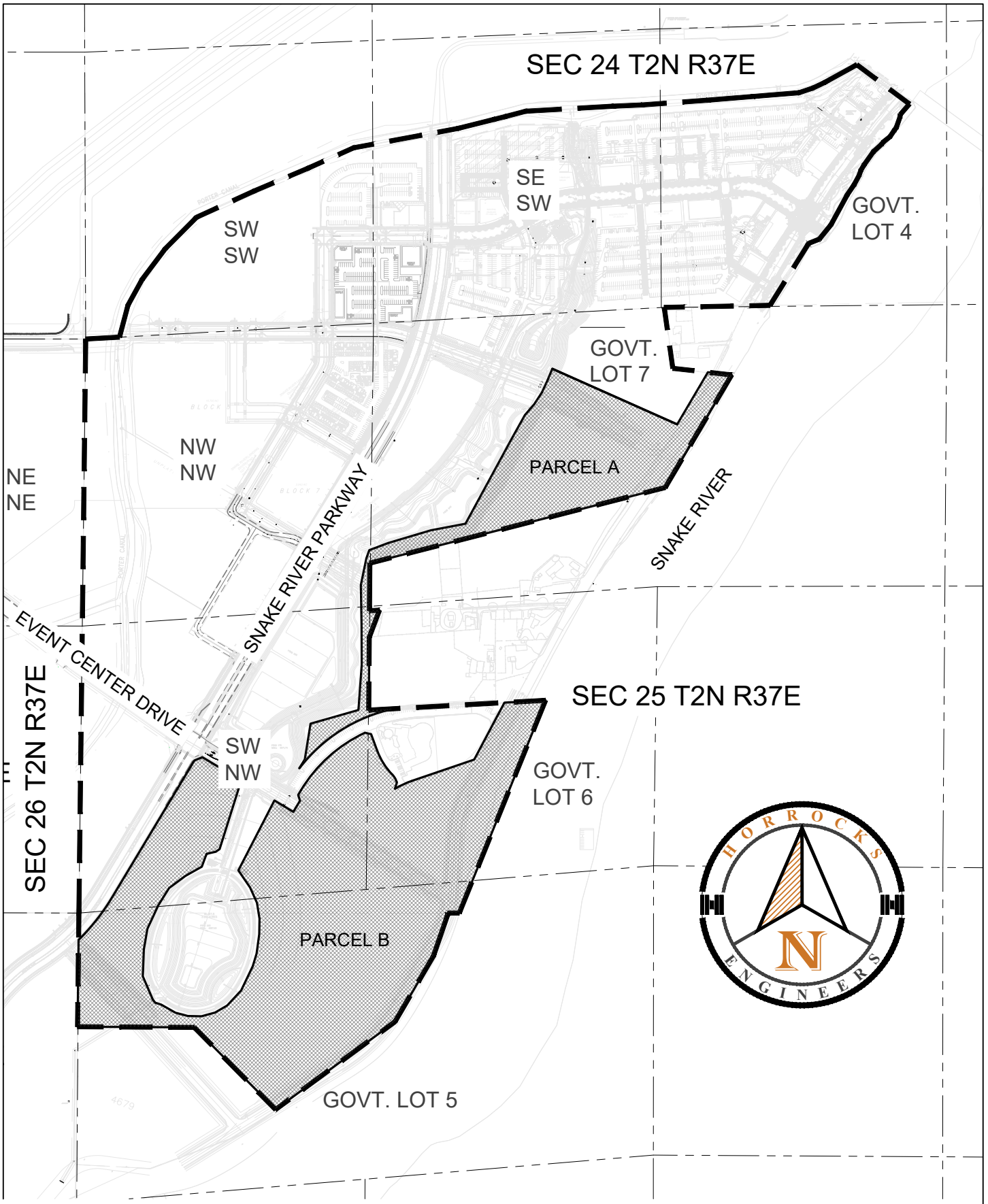
14. Amendment to Plan to add new Attachment 1A. The Plan is amended to add new Attachment 1A entitled “Boundary Map of the Deannexed Area,” attached hereto.

15. Amendment to Plan to add new Attachment 2A. The Plan is amended to add new Attachment 2A entitled “Legal Description of the Boundary of the Deannexed Area,” attached hereto.

16. Amendment to Plan to add new Attachment 5E. The Plan is amended to add new Attachment 5E entitled "Supplement to Attachment 5: Financial Analysis Related to the 2025 Deannexation," attached hereto.

17. River Commons Urban Renewal Plan. Except as expressly modified in this First Amendment, the Plan and the Attachments thereto remain in full force and effect.

Attachment 1A
Boundary Map of the Deannexed Area



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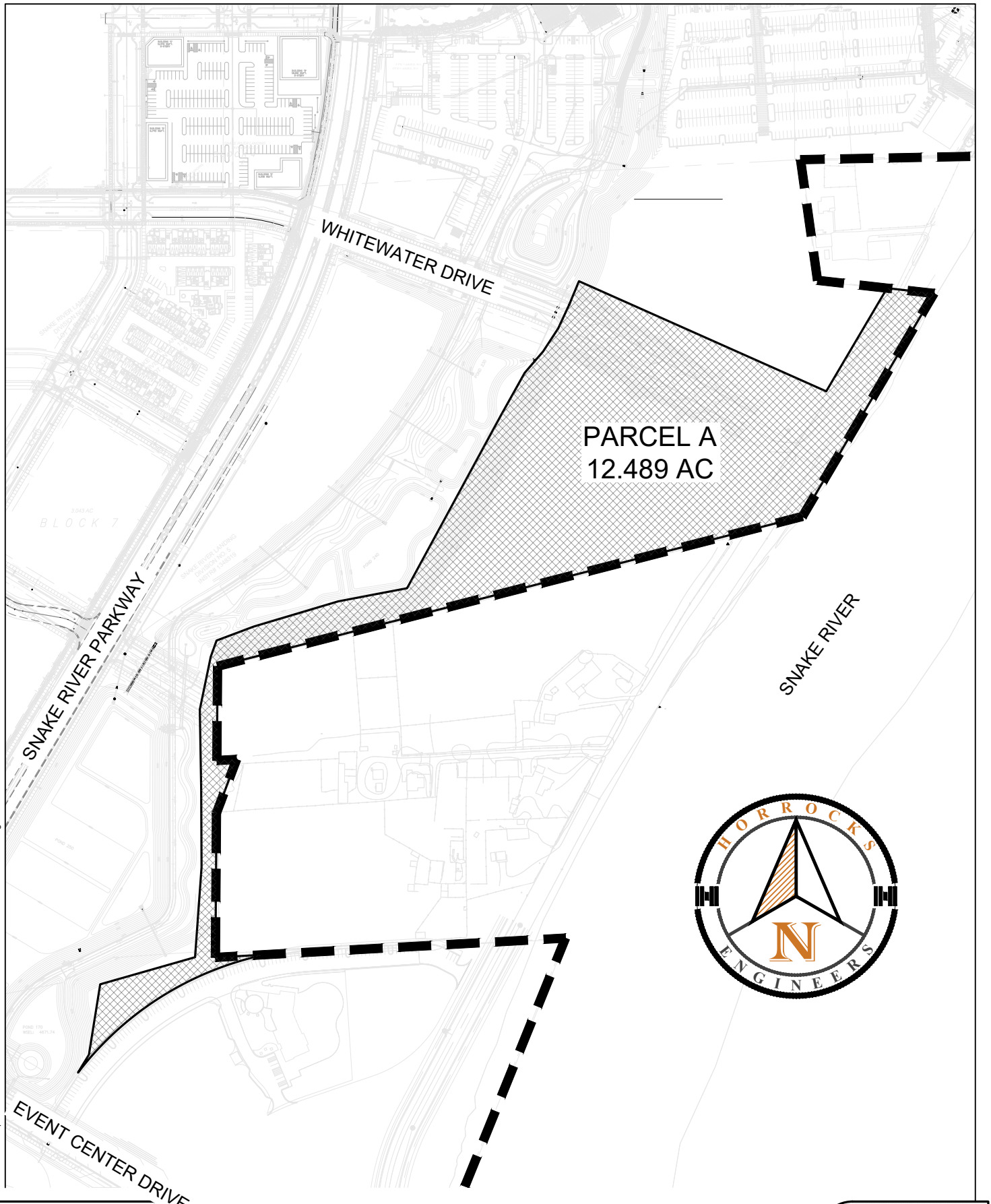
Horrocks.
2194 Snake River Pkwy., Ste 205
Idaho Falls, ID 83402
(208) 522-1223
www.horrocks.com

OVERALL

RIVER COMMONS DE-ANNEXATION

DRAWING INFO

DATE	05/28/25
SCALE	1" = 600'
SEAN BOGGS - PLS 19961	
*SEE 2nd SHEET FOR LISTING	
PROJ. NO: 11021-25	



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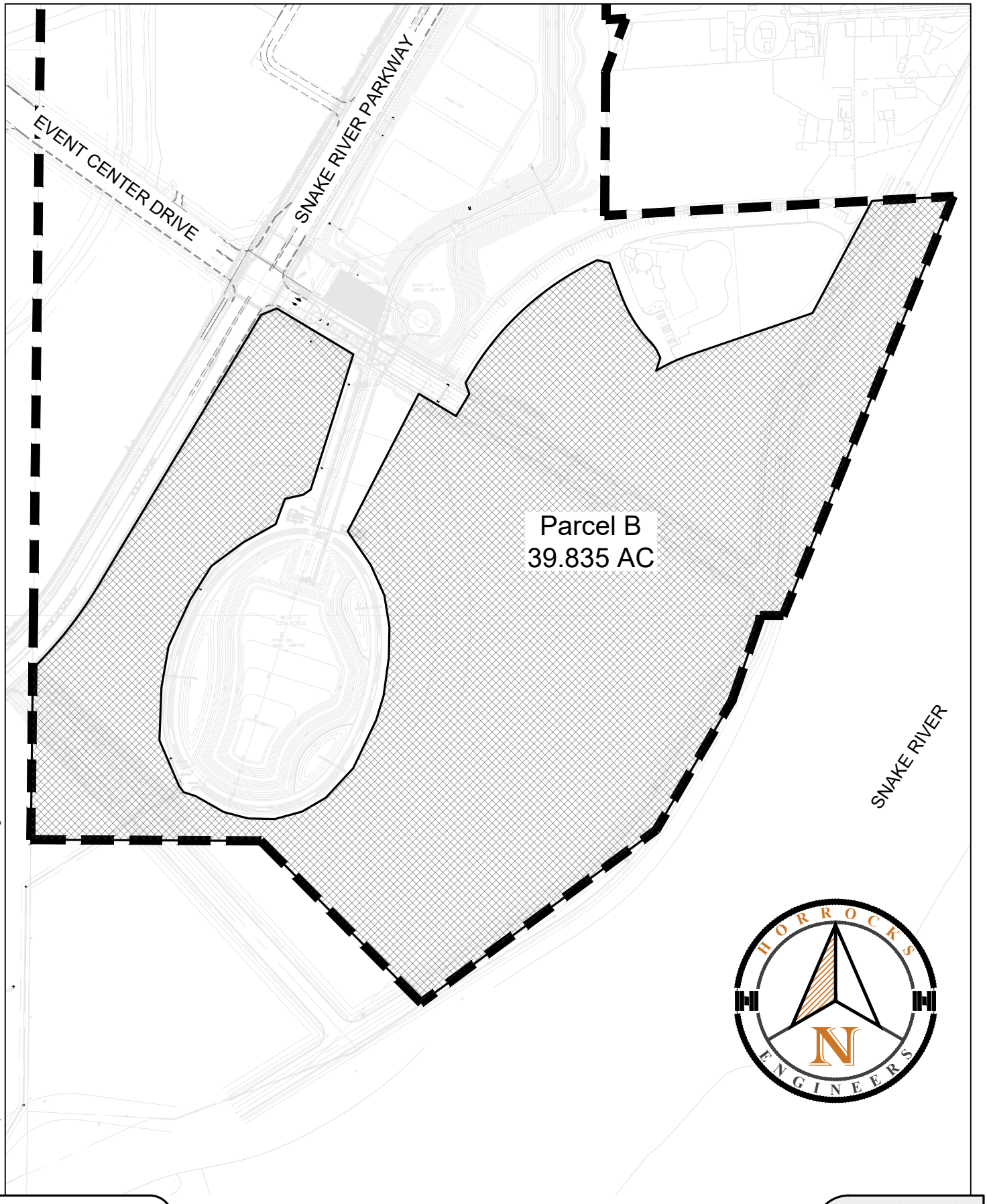
PARCEL A

EXHIBIT

DRAWING INFO

DATE	04/14/25
SCALE	1" = 300'
REV #	DATE

*SEE 2nd SHEET FOR LISTING
PROJ. NO: 11021-25



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Horrocks.
2194 Snake River Pkwy., Ste 205
Idaho Falls, ID 83402
(208) 522-1223
www.horrocks.com

PARCEL B

EXHIBIT

DRAWING INFO

DATE	04/14/25
SCALE	1" = 300'
REV #	DATE

*SEE 2nd SHEET FOR LISTING
PROJ. NO: 11021-25

Attachment 2A
Legal Description of the Boundary of the Deannexed Area

Horrocks.

PARCEL A

A parcel of land located in the West half of Section 25, Township 2 North, Range 37 East, Boise Meridian, City of Idaho Falls, Bonneville County, Idaho, more particularly described as follows:

COMMENCING at the calculated North quarter corner of said Section 25, being an aluminum cap monument as shown on Corner Perpetuation and Filing Record Instrument No. 1236322 and filed in the Bonneville County Courthouse, from which a City of Idaho Falls brass cap bears S45°07'15"E 13.17 feet, thence S35°45'02"E 366.52 feet to a point on the boundary of the River Commons Urban Renewal Project, said point being the **POINT OF BEGINNING**;

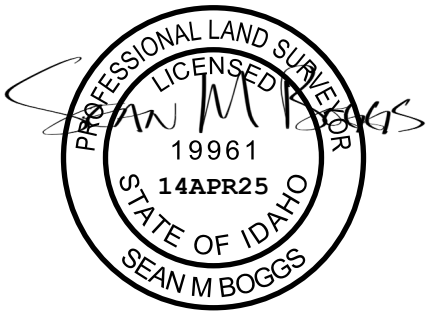
Thence S83°35'00"E 109.57 feet along said boundary and continuing the following seven (7) courses:

1. Thence S30°32'27"W 600.52 feet;
2. Thence S75°38'00"W 1400.33 feet;
3. Thence S0°25'29"W 218.47 feet;
4. Thence N86°50'10"E 45.79 feet;
5. Thence S20°32'20"W 132.89 feet;
6. Thence S0°25'29"W 334.78 feet;
7. Thence N86°50'25"E 114.97 feet to a non-tangent curve left and a point on the northwesterly boundary of Lot 1, Block 1 of Snake River Landing Division No. 11;

Thence along said lot boundary and curve an arc-length of 523.25 feet (RADIUS=739.70'; DELTA=40°31'49"; CHORD=S57°45'18"W 512.41') to a point on the boundary of the Snake River Landing Central Valley irrigation description;

Thence along said irrigation boundary the following fifteen (15) courses:

1. N31°22'34"E 48.47 feet;
2. N09°07'21"E 165.39 feet;
3. N74°03'31"E 228.80 feet;
4. N04°07'47"E 209.10 feet;
5. N00°16'26"W 184.77 feet;
6. N01°00'11"W 181.14 feet;
7. N11°41'29"E 125.03 feet;
8. N19°49'46"E 39.91 feet;
9. N69°25'44"E 92.47 feet;
10. N73°23'22"E 204.05 feet;
11. N79°12'48"E 162.47 feet;
12. N28°30'00"E 456.70 feet;
13. N29°13'59"E 112.56 feet;
14. N40°46'21"E 65.37 feet;
15. N33°09'36"E 64.23 feet;



Thence N24°55'02"E 59.74 feet;

Thence N22°34'16"E 59.54 feet;

Thence S65°59'44"E 627.73 feet;

Thence N30°32'27"E 277.85 feet to a point on the boundary of said River Commons Urban Renewal Project, also being the **POINT OF BEGINNING**.

Said parcel contains 12.489 acres, more or less.

PARCEL B

A parcel of land located in the West half of Section 25, Township 2 North, Range 37 East, Boise Meridian, City of Idaho Falls, Bonneville County, Idaho, more particularly described as follows:

COMMENCING at the Northwest corner of said Section 25, being a brass cap monument as shown on Corner Filing and Perpetuation Record Instrument No. 1705933 and filed in the Bonneville County Courthouse, thence S00°40’30”W 1930.40 feet along the West line of said Section 25, thence S89°19’31”E 521.68 feet to a point on the easterly right-of-way of Snake River Parkway, said point being the **POINT OF BEGINNING**;

Thence N67°42’45”E 39.86 feet along the southerly right-of-way of Event Center Drive;

Thence continuing along said right-of-way S58°59’50”E 207.86 feet to a point on the boundary of the Snake River Landing Central Valley irrigation description;

Thence along said boundary the following twenty-seven (27) courses:

1. S17°28’38”W 330.26 feet;
2. S55°16’53”W 21.28 feet;
3. S77°16’31”W 43.60 feet;
4. S20°08’35”W 62.89 feet;
5. S60°36’51”W 87.45 feet;
6. S53°19’10”W 92.14 feet;
7. S32°03’21”W 93.69 feet;
8. S24°50’22”W 118.82 feet;
9. S09°47’31”W 96.65 feet;
10. S02°14’16”W 123.17 feet;
11. S23°13'05"E 115.84 feet;
12. S36°46'10"E 18.57 feet;
13. S72°09'48"E 28.95 feet;
14. S60°26'53"E 75.89 feet;
15. S75°23'53"E 58.46 feet;
16. S88°46'08"E 62.49 feet;
17. N74°41'10"E 65.15 feet;
18. N59°46'33"E 64.07 feet;
19. N42°55'45"E 93.98 feet;
20. N25°30'57"E 124.29 feet;
21. N16°52'40"E 60.16 feet;
22. N07°46'57"E 89.63 feet;
23. N01°02'42"E 71.18 feet;
24. N09°09'06"W 74.36 feet;
25. N24°07'26"W 76.87 feet;
26. N34°18'16"W 95.37 feet;
27. N27°16'33"E 361.06 feet to a point on the southerly right-of-way line of Event Center Drive;

Thence S59°00'10"E 101.22 feet along said right-of-way;

Thence N31°00'34"E 59.99 feet to the northerly right-of-way line of Event Center Drive and the southeasterly corner of Lot 1, Block 10 of Snake River Landing Division No. 11;

Thence along the southeasterly boundary of said Lot 1, also being the exterior boundary of said Snake River Landing, the following ten (10) courses:

1. N18°23'24"W 27.67 feet;
2. N31°00'10"E 24.45 feet to a tangent curve right;
3. Along said curve an arc length of 401.66 feet (RADIUS=676.45'; DELTA=34°01'16"; CHORD=N48°00'48"E 395.79');
4. S76°56'02"E 29.00 feet;
5. S20°18'06"E 80.71 feet to a tangent curve left;
6. Along said curve an arc length of 130.83 feet (RADIUS=316.16'; DELTA=23°42'35"; CHORD=S32°09'24"E 129.90') to a point of reverse curve right;
7. Along said reverse curve an arc length of 28.09 feet (RADIUS=84.05'; DELTA=19°08'40"; CHORD=S34°26'21"E 27.95');
8. S24°49'03"E 13.46 feet;
9. S17°05'53"W 31.42 feet to a non-tangent curve right;
10. Along said curve an arc length of 87.45 feet (RADIUS=416.96'; DELTA=12°00'59"; CHORD=N65°05'43"E 87.29') to the southwesterly corner of Lot 2, Block 10 of said Snake River Landing;

Thence N71°07'13"E 301.09 feet along the southerly boundary of said Lot 2 to a point;

Thence N27°56'46"E 296.31 feet to a point on the boundary of the River Commons Urban Renewal Project;

Thence continuing along said boundary the following ten (10) courses:

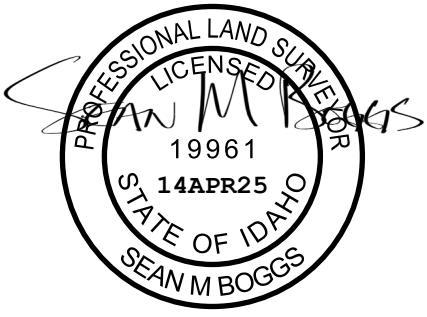
1. N86°50'25"E 189.08 feet;
2. S22°04'02"W 1054.23 feet;
3. N90°00'00"W 53.44 feet;
4. S06°06'40"W 11.77 feet;
5. S19°01'33"W 196.79 feet;
6. S30°21'48"W 349.97 feet;
7. S53°39'48"W 680.28 feet;
8. N44°40'26"W 530.75 feet;
9. N89°40'26"W 536.17 feet;
10. N00°40'44"E 399.44 feet;

Thence departing said boundary, N47°39'47"E 10.80 feet to the beginning of a tangent curve left and a point on the easterly right-of-way of Snake River Parkway;

Thence along said right-of-way and curve an arc length of 237.60 feet (RADIUS=989.09'; DELTA=13°45'49"; CHORD=N37°53'05"E 237.03');

Thence N31°00'10"E 734.03 feet along said right-of-way to the **POINT OF BEGINNING**.

Said parcel contains 39.835 acres, more or less.



Attachment 5E
Supplement to Attachment 5: Financial Analysis Related to the 2025 Deannexation

Attachment 5E
River Commons Urban Renewal District
Economic Feasibility Study
Supplement to Attachments 5-5D: Financial Analysis Related to the 2025 Deannexation

Background

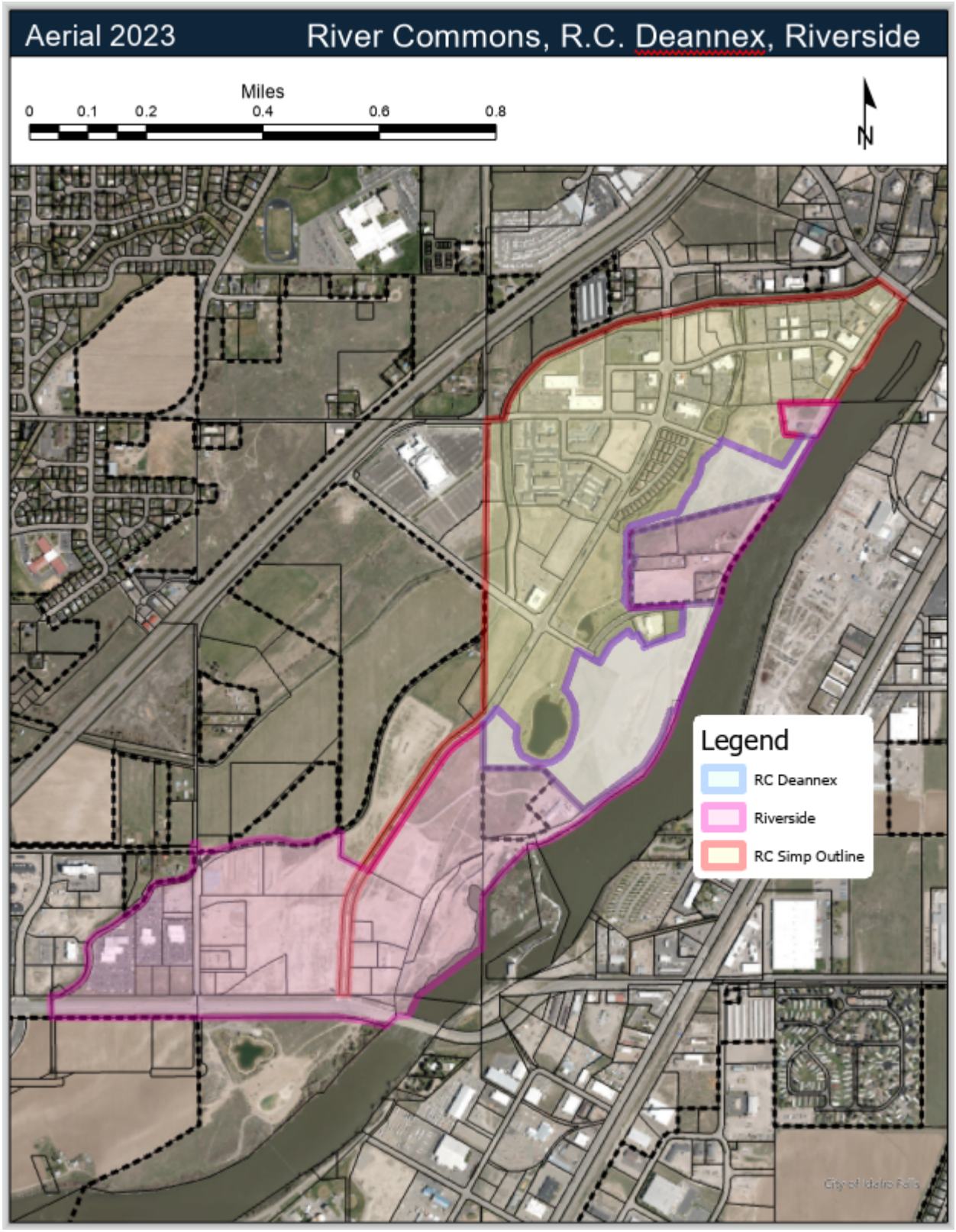
The River Commons Urban Renewal Plan was adopted by Idaho Falls City Council Ordinance No. 2556 on October 14, 2004 (the "River Commons Plan"), which established the River Commons Revenue Allocation Area (the "Project Area"). The Project Area includes approximately 211 acres, and the River Commons Plan and Project Area are managed by the Idaho Falls Redevelopment Agency (Agency). The Project Area will expire December 31, 2028, recognizing revenue allocation proceeds will be received by the Agency in 2029. It is one of 8 urban renewal districts currently managed by the Agency. The River Commons Project Area is the only urban renewal district with promissory notes that include interest as well as a principal balance. These will be described in more detail later in the report.

In 2024, the developer of the River Commons Project Area approached the Agency about the possibility of using a portion of the area's remaining fund balance to remediate approximately 25 acres on the northeast section of the Project Area. Geotechnical work on the 25 acres revealed significant layers of garbage and debris from previous land uses, in some places extending 18 feet below the surface. These conversations eventually evolved to propose the deannexation of a portion of the Project Area to include in a potential new urban renewal district covering significant portions of the land along the west bank of the Snake River. The proposed deannexation is approximately 46 acres, including half of the 25 acres of the land described above and approximately 33 acres of land further south along the Snake River which has not yet developed. The developer has requested funds to clean up the portion of the 25 acres remaining in the River Commons Project Area, subject to Agency Board of Commissioners' approval. The River Commons Project Area boundary, proposed deannexation, and proposed new urban renewal district boundary are shown on the map on the following page. In consideration of the requests, the Agency Board authorized two actions:

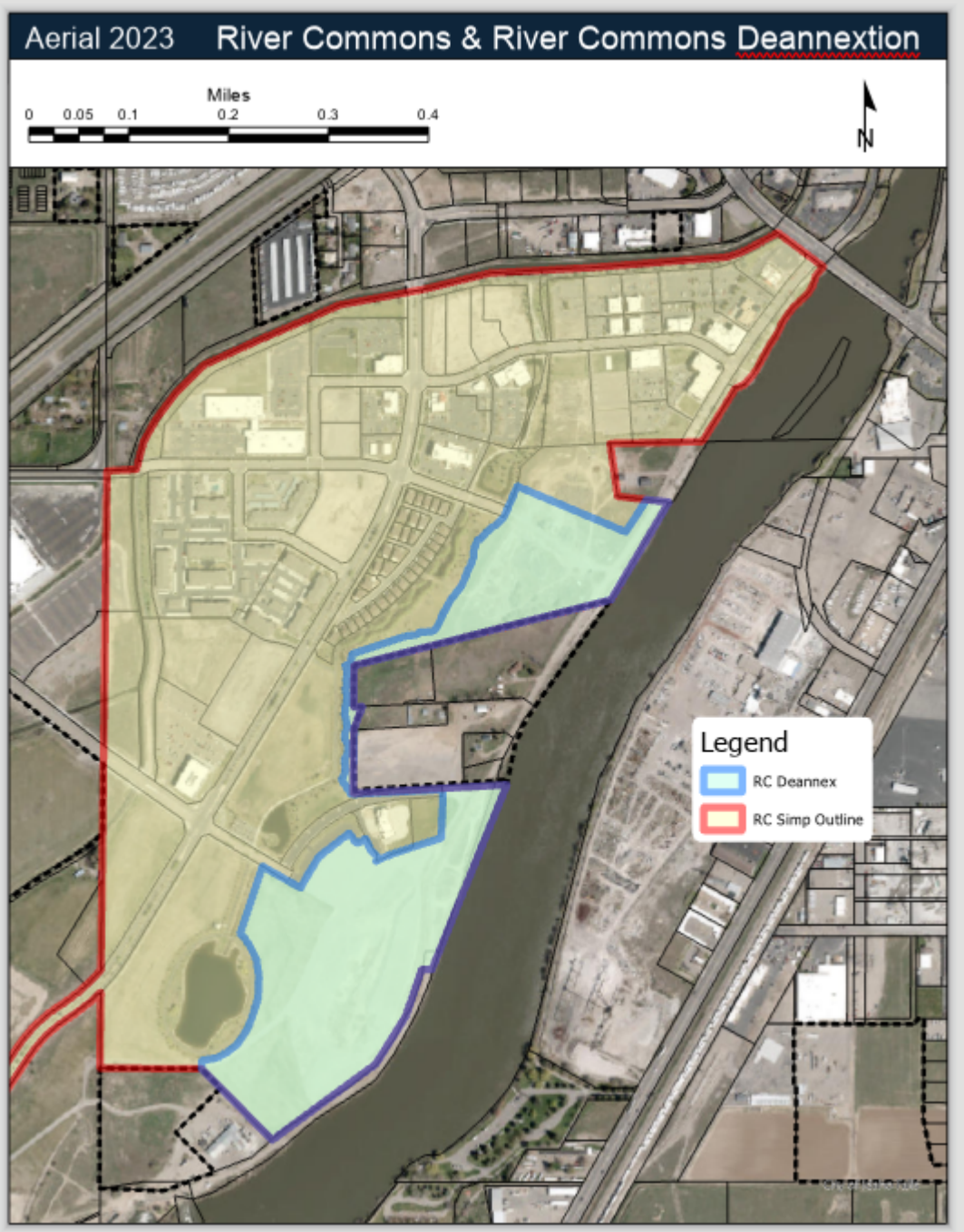
- Consideration of an amendment to the River Commons Plan and Project Area to reflect the deannexation of approximately 46 acres of the eastern portion of the Project Area.

- Consideration of the establishment of a new urban renewal district/revenue allocation area, currently referred to as the Riverside Urban Renewal District, including the 46 acres deannexed from the River Commons Project Area as well as additional lands further south and west.

This report focuses on the first of these actions, reviewing the effects of the proposed deannexation on the financial feasibility of the remaining Project Area.


Aerial 2023
River Commons, R.C. Deannex, Riverside
Miles
0
0.1
0.2
0.4
0.6
0.8
N
Legend
RC Deannex
Riverside
RC Simp Outline

The 46 acres proposed for deannexation (Deannexation Area) are generally bounded by the Snake River, and development east of Snake River Parkway as shown on the map below. The Deannexation Area includes approximately half of a single 90-acre taxable parcel within the River Commons Project Area. As can be seen on the map, the lands have not been developed during the life of the Project Area and, as will be shown in other areas of this report, do not generate significant tax increment revenues.



The purpose of this report is to determine the economic impact of the proposed deannexation and to provide an update to the existing Economic Feasibility Study through the remaining duration of the Project Area. This report relies on data provided by the City of Idaho Falls and Bonneville County on taxable valuation and anticipated valuations of new projects within the Project Area. This data was used to create an update to the projected revenues, expenses, and overall cash flow for the remaining life of the urban renewal district with and without the Deannexation Area.

Summary of Findings:

The Deannexation Area is estimated to generate $5,323 of tax increment revenue in FY 2025 fiscal year and $21,616 over the remaining life of the River Commons Project Area, based on the assumptions outlined in the Study Approach section below. This represents approximately 0.47% of the total anticipated revenues for the entire district, minus the Bandon River parcel and Snake River Landing Division No. 8. This also assumes that no new projects are built on the site to provide additional increment values and revenues, which is a likely assumption given the short remaining life of the Project Area.

The Deannexation of the Deannexation Area Has No Significant Economic Impact on the Project Area

Study Approach

Owner Participation Agreements and Promissory Notes

As noted in the Background section above, there have been several revisions to the original River Commons Owner Participation Agreements (OPA) and promissory notes. A summary of the history of the OPA and its amendments, taken from the 2023 Annual Report is helpful in explaining the approach of this study:

> The Agency entered into an owner participation agreement with Ball Ventures in March 2005 and agreed to participate in the construction of Snake River Parkway and Pier View Drive, reconstruction of Milligan Road, power line and utility improvements, storm drainage and landscape improvements, and Greenbelt improvements except for the pier. In January 2009, the Agency entered the Amended and Reinstated Limited Recourse Promissory Note for the principal amount of $8,812,602. In addition, the Agency paid Ball Ventures $40,000 in cash. The River Common Urban Renewal Plan for this district anticipates $10,552,602 in assistance to the developers within the district.
>
> In 2015, the Agency approved an amendment to the owner participation agreement with BV Lending, LLC, for $665,000 for assistance for rock removal on Snake River Landing, Division No. 8. Division No. 8 is a 9.5-acre parcel which houses over 200 higher-end apartments and sits immediately south of Curtis-Wright Flow Corporation. This agreement completes the assistance envisioned in the urban renewal plan approved in 2004.

In 2014, the Agency amended its agreement with BV Lending, LLC, to provide an additional $670,000 in assistance, of which $170,000 was to be paid to the developer when buildings to occupied by Curtis-Wright Flow Corporation (Scientech) and the streets and utilities serving these buildings were completed. In 2014, the Agency and developer agreed to change the method of repayment after the project as completed. The Agency paid $420,000 in cash and, in 2015, executed a note to the developer for $250,000 with an interest rate of 4.5%.

The Agency also assisted Bandon River, LLC, with $365,000 towards the construction of Lochsa Drive to provide access to 48 senior apartment units. The assistance was in the form of a note to the developer to be repaid from the taxes generated by the development. The interest rate of this note is also 4.5%.

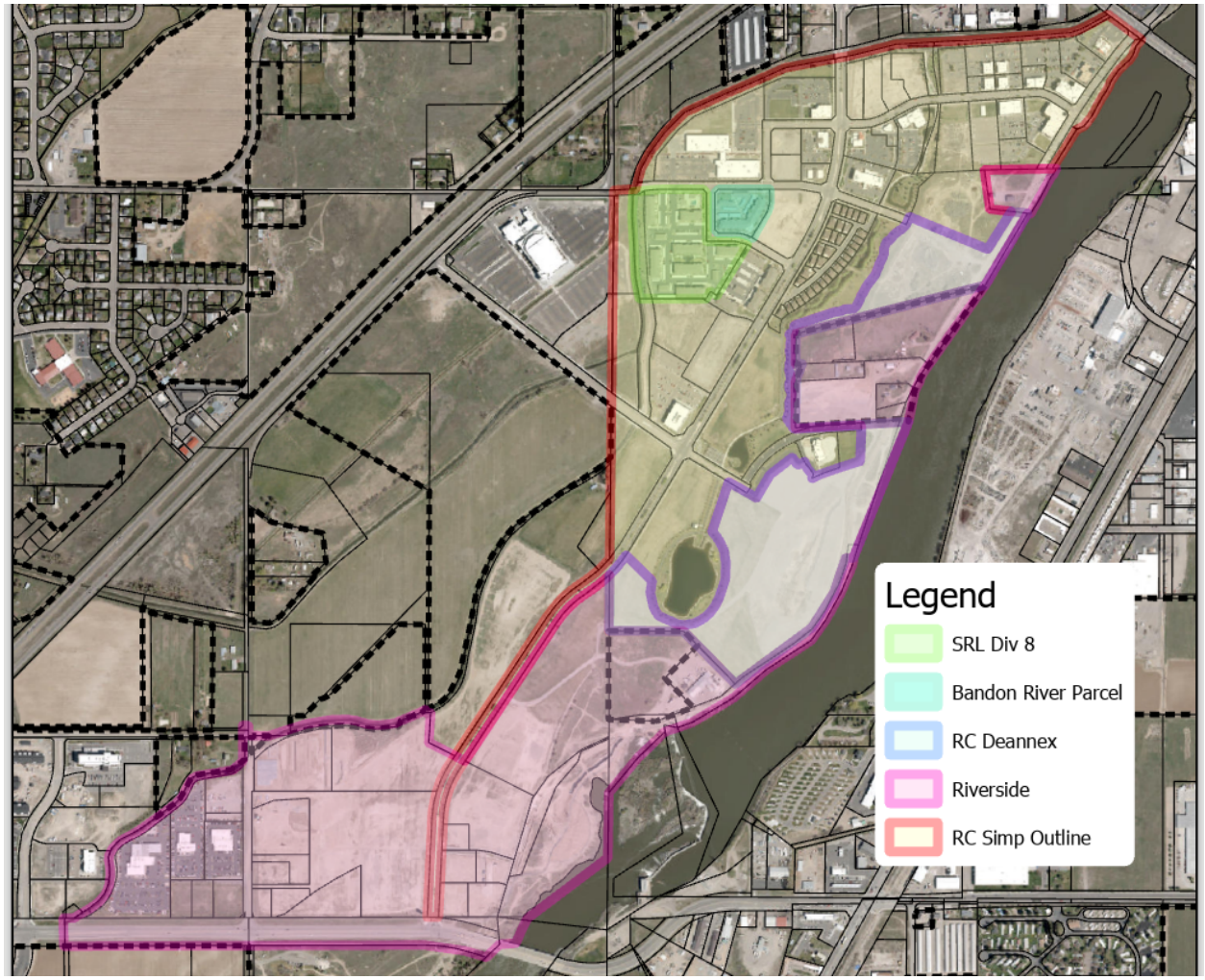
There are three key points of information in how this study approached the various notes:

1. Because the anticipated improvements have been certified to have been completed by the developer, there were no new developer-funded projects included in the anticipated expenses other than what the Agency may use from its cash reserves to pursue its own projects. The developer has requested that a portion of those cash reserves be used for a specific project, but no decisions have been made on the request. Only the 2008 note balance was considered an expense due to the developer.

2. Because the Bandon River note is only related to tax increment revenues generated by the 9.5-acre parcel, it is not affected by the proposed deannexation. The tables below have removed this parcel's total taxable and base values and has not included payments to Bandon River in the expenses.

3. The 2015 note for $250,000 has also not been included in the anticipated expenses because it is also unaffected by the deannexation. Revenues for this note come from tax increment revenues generated only by Snake River Landing Division No. 8, on the western boundary of the Project Area.

The boundaries of the River Commons Project Area, the Bandon River parcel, and Snake River Landing Division No. 8 are shown on the map below. In terms of the original OPA and promissory note, since payments began, $9,818,746 has been paid to the developer from tax increment revenues received. Note that this total includes total payments towards all OPAs in the River Commons Revenue Allocation Area, as the annual audit does not break down payments to each agreement. Still, the balance remains $7,876,376 according to the 2024 audit. This is due to accumulated 6.25% annual interest on the principal balance. The tables on the following pages will compare the anticipated balance if the Deannexation Area were to remain in the Project Area or be removed.



Valuation Assumptions for the Deannexation Area

As noted above, the Deannexation Area includes approximately half of a single 90-acre taxable parcel within the River Commons Project Area. Because not all of the 90 acres are proposed for deannexation and, therefore, there is no exact valuation data available from Bonneville County, to calculate the taxable value of the 46 acres proposed for deannexation, this report assumed the same percentage of valuation as the percentage of land being deannexed (51%) from the 90 acres as shown in Table 1. These 51% values will be used in other tables and sections of this report. Further, according to staff at the Bonneville County Assessor's office, the parcel recently changed boundaries and the new base, total, and increment values have not been updated in the County's URD Report, which provides these figures for all parcels within the Project Area. Consequently, although this report has access to the most recent land assessment value through the County's parcel viewer, the estimated base and increment were calculated separately by multiplying the land value by the percent difference of the rest of the Project Area's total base value and total value. These estimates are reflected in Table 1. These values were also added to those in the URD report and are reflected in the tables later in this report.

Table 1: Valuation Comparison

90-Acre Parcel	46-Acre Deannexation Area
Taxable Value	51% of Estimated Taxable Value
$1,132,938	$577,798
Estimated Base Value	51% of Estimated Base Value
$10,196	$5,200
Estimated Increment Value	51% of Estimated Increment Value
$1,122,742	$572,598
Estimated TIF Revenue	51% of Estimated TIF Revenue
$10,437	$5,323

Revenues, Expenses, and Cash Flow

For the purposes of this supplemental study, the overall Project Area will include the River Commons Project Area, minus the Bandon River parcel and Snake River Landing Division No. 8. It compares anticipated revenues, expenses, and overall cash flow both with and without the Deannexation Area. It assumes the deannexation does not trigger a base reset for the remaining Project Area. If a new urban renewal district is created which includes the Deannexation Area, the base will be reset for the Deannexation Area.

The study also reviews the revenue potential to repay the remaining balance on the promissory note with Ball Ventures within the proposed adjustment to the Project Area boundary. A list of assumptions used in the tables is included immediately preceding the tables.

The tables in this study include separate reviews of anticipated revenues for the River Commons Project Area minus the lands described above as these areas are covered under separate or amended OPAs and promissory notes. Those are followed by anticipated expenses for the Project Area. Finally, Tables 7 and 8 are total cash flows for the Project Area. Each of the table sets compare the financial information with and without the Deannexation Area. The tables are followed by an analysis of the findings.

Table 2 is a list of current levy rates for all parcels in the Project Area. These rates are based on the 2024 *Certificate of County Levies for Bonneville County* report obtained from the Bonneville County Assessor's website. The levies are based on each $1.00 market value as determined by the assessor's office.

Table 2: Current Applicable Levy Rates

Taxing District	Levy Rate
Bonneville County	.002508021
Bonneville County Road & Bridge	.000038062
Idaho Falls	.005883976
School District No. 91	NA
Ambulance	.000216106
College of Eastern Idaho	.000088833
Fire District #1	.000561191
Total	**0.009296189**

Assumptions for Table 3: River Commons Project Area Revenues Without Deannexation

1. Valuations include the entire River Commons Project Area minus the Bandon River Parcel and Snake River Landing Division No. 8.
2. Revenues do not look back to creation of the district, only from 2025 to the end of the district.
3. Total valuation is assumed to increase 2% per year.
4. Applicable tax levy is assumed to decrease 1% per year.
5. Base valuation is assumed to remain unchanged.
6. The base value and total estimated valuation include the estimated figures for the 90-acre parcel that were dropped from the County's URD report.
7. Two new projects are included in the total estimated valuation in 2026 and 2027 to reflect a recently completed building (Rudd and Company Building) and a building expected to be completed in May 2025 (Idaho Kidney Institute).
8. Although revenues will be received in 2029 for the 2028 tax year, they are not included in this analysis.

Table 3: River Commons Project Area Revenues Without Deannexation

Year	Base Value	Total Estimated Valuation	Increment Value	Applicable Levy Rate	Estimated Revenue
2025	$ 159,612	$ 119,737,824	$ 119,578,212	0.009296189	$ 1,111,622
2026	$ 159,612	$ 124,132,580	$ 123,972,968	0.009204148	$ 1,141,065
2027	$ 159,612	$ 127,815,232	$ 127,655,620	0.009113017	$ 1,163,328
2028	$ 159,612	$ 130,371,537	$ 130,211,925	0.009022789	$ 1,174,875
				Total Revenue	**$ 4,590,890**

Assumptions for Table 4: River Commons Project Area Revenues With Deannexation

1. Valuations include the entire River Commons area minus the Bandon River Parcel, Snake River Landing Division No. 8 and the Deannexation Area
2. Revenues do not look back to creation of the district, only from 2025 to the end of the district.
3. Total valuation is assumed to increase 2% per year.
4. Applicable tax levy is assumed to decrease 1% per year.
5. The base value and total estimated valuation include the estimated figures for the 90-acre parcel that were not included in the County's URD report, but the estimated base value and the total estimated value of the Deannexation Area was removed.
6. The remaining base value is assumed to remained unchanged
7. Two new projects are included in the total estimated valuation in 2026 and 2027 to reflect a recently completed building (Rudd and Company Building) and a building expected to be completed in May 2025 (Idaho Kidney Institute).
8. Although revenues will be received in 2029 for the 2028 tax year, they are not included in this analysis.

Table 4: River Commons Project Area Revenues With Deannexation

Year	Base Value	Total Estimated Valuation	Increment Value	Applicable Levy Rate	Estimated Revenue
2025	$ 154,412	$ 119,160,026	$ 119,005,614	0.009296189	$ 1,106,299
2026	$ 154,412	$ 123,543,227	$ 123,388,815	0.009204148	$ 1,135,689
2027	$ 154,412	$ 127,214,091	$ 127,059,679	0.009113017	$ 1,157,897
2028	$ 154,412	$ 129,758,373	$ 129,603,961	0.009022789	$ 1,169,389
				Total Revenue	**$ 4,569,274**

Assumptions for Table 5: River Commons Project Area Expenses Without Deannexation

1. Assumptions for revenues and valuations are the same as Table 3.
2. Expenses assume 75% of collected revenues to be distributed toward the 2006 OPA balance.
3. The OPA balance assumes a 6.25% annual interest rate.
4. Although revenues will be received in 2029 for the 2028 tax year, they are not included in this analysis.

Table 5: River Commons Project Area Expenses Without Deannexation

Year	Estimated Revenues	Debt Service (OPA) 75%	OPA Balance	Administration (10% of Revenues)	Fund Carryover for Public Projects
2025	$ 1,111,622	$ 833,716	$ 7,482,826	$ 111,162	$ 166,743
2026	$ 1,141,065	$ 855,799	$ 7,041,216	$ 114,107	$ 337,903
2027	$ 1,163,328	$ 872,496	$ 6,554,265	$ 116,333	$ 512,402
2028	$ 1,174,875	$ 881,156	$ 6,027,678	$ 117,487	$ 688,633

Assumptions for Table 6: River Commons Project Area Expenses With Deannexation

1. Assumptions for revenues and valuations are the same as Table 4.
2. Expenses assume 75% of collected revenues to be distributed toward the 2006 OPA balance.
3. The OPA balance assumes a 6.25% annual interest rate.
4. Although revenues will be received in 2029 for the 2028 tax year, they are not included in this analysis.

Table 6: River Commons Project Area Expenses With Deannexation

Year	Estimated Revenues	Debt Service (OPA) 75%	OPA Balance	Administration (10% of Revenues)	Fund Carryover for Public Projects
2025	$ 1,106,299	$ 829,724	$ 7,487,068	$ 110,630	$ 165,945
2026	$ 1,135,689	$ 851,767	$ 7,050,007	$ 113,569	$ 336,298
2027	$ 1,157,897	$ 868,423	$ 6,567,934	$ 115,790	$ 509,983
2028	$ 1,169,389	$ 877,042	$ 6,046,572	$ 116,939	$ 685,391

Table 7: River Commons Project Area Total Cash Flow Without Deannexation and Table 8: River Commons Project Area Total Cash Flow With Deannexation use information from the preceding tables to analyze the overall cash flow for the remaining life of the Project Area. The additional assumption included is the Agency will spend funds accumulated for public projects during the last four years of the Project Area, including in 2029 to spend the final year revenues from the 2028 tax assessments, to achieve a zero balance. The tables do not anticipate any remaining funds to be returned to the taxing entities.

Table 7: River Commons Project Area Total Cash Flow Without Deannexation

	2025	2026	2027	2028	2029
Cash on Hand	$ 3,200,000	$ 3,366,743	$ 2,537,903	$ 1,712,402	$ 888,633
Revenues	$ 1,111,622	$ 1,141,065	$ 1,163,328	$ 1,174,875	$ -
Total Funds Available	$ 4,311,622	$ 4,507,809	$ 3,701,231	$ 2,887,277	$ 888,633
Expenses					
OPA w/BV Lending	$ 833,716	$ 855,799	$ 872,496	$ 881,156	$ -
Administration	$ 111,162	$ 114,107	$ 116,333	$ 117,487	$ 155,737
Public Improvements		$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 732,896
Total Expenses	$ 944,878	$ 1,969,906	$ 1,988,829	$ 1,998,644	$ 888,633
Balance	**$ 3,366,743**	**$ 2,537,903**	**$ 1,712,402**	**$ 888,633**	**$ 0**

Table 8: River Commons Project Area Total Cash Flow With Deannexation

	2025	2026	2027	2028	2029
Cash on Hand	$ 3,200,000	$ 3,365,413	$ 2,535,228	$ 1,708,370	$ 883,229
Revenues	$ 1,106,299	$ 1,135,689	$ 1,157,897	$ 1,169,389	$ -
Total Funds Available	$ 4,306,299	$ 4,501,101	$ 3,693,125	$ 2,877,759	$ 883,229
Expenses					
OPA w/BV Lending	$ 829,724	$ 851,767	$ 868,423	$ 877,042	$ -
Administration	$ 111,162	$ 114,107	$ 116,333	$ 117,487	$ 155,737
Public Improvements		$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 727,492
Total Expenses	$ 940,886	$ 1,965,873	$ 1,984,756	$ 1,994,529	$ 883,229
Balance	**$ 3,365,413**	**$ 2,535,228**	**$ 1,708,370**	**$ 883,229**	**$ 0**

Cash Flow Analysis

In sum, the deannexation of the Deannexation Area has no significant economic impact on the Project Area. Based on the assumptions in the tables, neither scenario will generate sufficient funds to pay the entire balance of the promissory note for the River Commons Project Area. This is due to the interest rate on the original note. However, even with the deannexation, the difference in the anticipated balances of the OPA is only $18,894, or 0.31% of the total remaining balance. Similarly, the amount of anticipated funds that could be used for public projects shows a difference of only $5,404 if deannexation occurs. This represents an approximately 0.14% difference. The differences between revenues and funds for public projects are not significant between the two scenarios. In both scenarios there is anticipated to be approximately $3.7M available for public projects, which could include the extension of Milligan Road or Whitewater Drive, riverwalk pathways and improvements, or other projects identified by the City, Agency, or developer. These funds are shown to be paid out over four years in the cash flow tables, but they could be spent in other timeframes.

It is important to note that the assumptions in this analysis are intentionally conservative and do not include other potential new development projects in the River Commons Project Area. The assumptions also do not include any other potential sources of revenue such as grants, LIDs, bonds, or others that are potentially available within the Project Area.

Limitations to the Feasibility Study

This study is based on information provided by the developers, the City of Idaho Falls and Bonneville County. Any projects, revenues or expenses within this study may be modified by changes in estimated construction schedules, including project completion dates, the economy of the Idaho Falls region, significant changes in the tax levies, and revisions to applicable legislation. The total project costs and potential tax increment revenues are estimates. Additionally, this report is intended to supplement the original economic feasibility study and is intended to provide additional transparency into the proposed projected revenues and expenses for the duration of the Project Area; it is not intended to be an exhaustive list of proposed projects.

ADVERTISING INVOICE

APG West Payment
Processing
PO Box 1570
Pocatello, ID 83204
Ph. (208) 542-6712

BILLING DATE:	ACCOUNT NO:
05/29/25	10553

CITY OF IDAHO FALLS
PO BOX 50220
IDAHO FALLS, ID 83405

AD #	DESCRIPTION	START	STOP	TIMES	AMOUNT
641758	NOTICE OF REGULAR ME	06/06/25	06/20/25	4	$888.35

Payments:

Date	Method	Card Type	Last 4 Digits	Check	Amount

Discount: **$0.00**
Surcharge: **$0.00**
Credits: **$0.00**

Gross:**$888.35**
Paid Amount:**$0.00**

Amount Due:**$888.35**

We Appreciate Your Business!

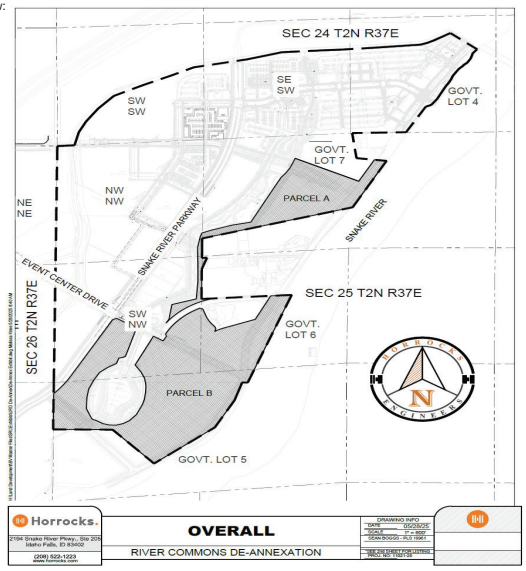
641758

AD# 641758AD#

NOTICE OF REGULAR MEETING AND PUBLIC HEARING
BY THE CITY COUNCIL OF THE CITY OF IDAHO FALLS, IDAHO,
TO CONSIDER THE FIRST AMENDMENT TO THE
RIVER COMMONS URBAN RENEWAL PLAN
OF THE URBAN RENEWAL AGENCY OF THE CITY OF IDAHO FALLS, IDAHO, ALSO KNOWN AS THE IDAHO FALLS REDEVELOPMENT AGENCY

NOTICE IS HEREBY GIVEN that on **Thursday, July 10, 2025, at 7:30 p.m.** in the City Council Chambers, City Annex Building, 680 Park Avenue, Idaho Falls, Idaho, the City Council of the City of Idaho Falls, Idaho (the "City") will hold, during its regular meeting, a public hearing to consider for adoption the proposed First Amendment to the River Commons Urban Renewal Plan ("First Amendment"), concerning the existing River Commons Urban Renewal Plan (the "Plan") of the Urban Renewal Agency of the City of Idaho Falls, Idaho, also known as the Idaho Falls Redevelopment Agency ("Agency"). The general scope and objective of the First Amendment is the deannexation of approximately 52.324 acres from the boundaries of the existing River Commons Project Area. The proposed reduction in the boundary of the existing River Commons Project Area is hereinafter described. The boundary includes both urban renewal and revenue allocation areas. The First Amendment being considered for adoption contains a previously adopted revenue allocation financing provision pursuant to the Local Economic Development Act, Chapter 29, Title 50, Idaho Code, as amended, that will continue to cause property taxes resulting from any increase in equalized assessed valuation in excess of the equalized assessed valuation as shown on the base assessment roll for the original River Commons Project Area as of January 1, 2004, to be allocated to the Agency for urban renewal purposes. The Agency has adopted and recommended approval of the First Amendment. The City Council will also consider the first reading of an ordinance to adopt the Plan at the meeting on July 10, 2025. Additional readings and/or consideration of the ordinance for adoption will follow consistent with the City's ordinance approval process.

The First Amendment to the Plan shall deannex the following areas from the existing Revenue Allocation Project Area:
An area consisting of approximately 12.489 acres in the northeast portion of the existing plan area/revenue allocation area generally bounded by the Snake River on the east, Snake River Parkway on the west, and including a strip of land running south along the eastern boundary of the existing plan area/revenue area ("Parcel A"); and 2) to deannex approximately 39.835 acres in the southern portion of the existing plan area/revenue allocation area generally bounded by the Snake River on the east and the Snake River Parkway on the west ("Parcel B"), and as more particularly described in the legal description and depicted in the map of the deannexation area below:



Legal Description – Parcel A:
A parcel of land located in the West half of Section 25, Township 2 North, Range 37 East, Boise Meridian, City of Idaho Falls, Bonneville County, Idaho, more particularly described as follows:
COMMENCING at the calculated North quarter corner of said Section 25, being an aluminum cap monument as shown on Corner Perpetuation and Filing Record Instrument No. 1236322 and filed in the Bonneville County Courthouse, from which a City of Idaho Falls brass cap bears S45°07'15"E 13.17 feet, thence S35°45'02"E 366.52 feet to a point on the boundary of the River Commons Urban Renewal Project, said point being the **POINT OF BEGINNING**;
Thence S83°35'00"E 109.57 feet along said boundary and continuing the following seven (7) courses:
1. Thence S30°32'27"W 600.52 feet; **2.** Thence S75°38'00"W 1400.33 feet; **3.** Thence S0°25'29"W 218.47 feet; **4.** Thence N86°50'10"E 45.79 feet; **5.** Thence S20°32'20"W 132.89 feet; **6.** Thence S0°25'29"W 334.78 feet; 7. Thence N86°50'25"E 114.97 feet to a non-tangent curve left and a point on the northwesterly boundary of Lot 1, Block 1 of Snake River Landing Division No. 11; Thence along said lot boundary and curve an arc-length of 523.25 feet (RADIUS=739.70'; DELTA=40°31'49"; CHORD=S57°45'18"W 512.41') to a point on the boundary of the Snake River Landing Central Valley irrigation description; Thence along said irrigation boundary the following fifteen (15) courses:
1. N31°22'34"E 48.47 feet; **2.** N09°07'21"E 165.39 feet; **3.** N74°03'31"E 228.80 feet; **4.** N04°07'47"E 209.10 feet; **5.** N00°16'26"W 184.77 feet; **6.** N01°00'11"W 181.14 feet; **7.** N11°41'29"E 125.03 feet; **8.** N19°49'46"E 39.91 feet; **9.** N69°25'44"E 92.47 feet; **10.** N73°23'22"E 204.05 feet; **11.** N79°12'48"E 162.47 feet; **12.** N28°30'00"E 456.70 feet; **13.** N29°13'59"E 112.56 feet; **14.** N40°46'21"E 65.37 feet; **15.** N33°09'36"E 64.23 feet; Thence N24°55'02"E 59.74 feet; Thence N22°34'16"E 59.54 feet; Thence S65°59'44"E 627.73 feet; Thence N30°32'27"E 277.85 feet to a point on the boundary of said River Commons Urban Renewal Project, also being the POINT OF **BEGINNING**.
Said parcel contains 12.489 acres, more or less.

Legal Description – Parcel B:
A parcel of land located in the West half of Section 25, Township 2 North, Range 37 East, Boise Meridian, City of Idaho Falls, Bonneville County, Idaho, more particularly described as follows:
COMMENCING at the Northwest corner of said Section 25, being a brass cap monument as shown on Corner Filing and Perpetuation Record Instrument No. 1705933 and filed in the Bonneville County Courthouse, thence S00°40'30"W 1930.40 feet along the West line of said Section 25, thence S89°19'31"E 521.68 feet to a point on the easterly right-of-way of Snake River Parkway, said point being the **POINT OF BEGINNING**;
Thence N67°42'45"E 39.86 feet along the southerly right-of-way of Event Center Drive; Thence continuing along said right-of-way S58°59'50"E 207.86 feet to a point on the boundary of the Snake River Landing Central Valley irrigation description; Thence along said boundary the following twenty-seven (27) courses:
1. S17°28'38"W 330.26 feet; **2.** S55°16'53"W 21.28 feet; **3.** S77°16'31"W 43.60 feet; **4.** S20°08'35"W 62.89 feet; **5.** S60°36'51"W 87.45 feet; **6.** S53°19'10"W 92.14 feet; **7.** S32°03'21"W 93.69 feet; **8.** S24°50'22"W 118.82 feet; **9.** S09°47'31"W 96.65 feet; **10.** S02°14'16"W 123.17 feet; **11.** S23°13'05"E 115.84 feet; **12.** S36°46'10"E 18.57 feet; **13.** S72°09'48"E 28.95 feet; **14.** S60°26'53"E 75.89 feet; **15.** S75°23'53"E 58.46 feet; **16.** S88°46'08"E 62.49 feet; **17.** N74°41'10"E 65.15 feet; **18.** N59°46'33"E 64.07 feet; **19.** N42°55'45"E 93.98 feet; **20.** N25°30'57"E 124.29 feet; **21.** N16°52'40"E 60.16 feet; **22.** N07°46'57"E 89.63 feet; **23.** N01°02'42"E 71.18 feet; **24.** N09°09'06"W 74.36 feet; **25.** N24°07'26"W 76.87 feet; **26.** N34°18'16"W 95.37 feet; **27.** N27°16'33"E 361.06 feet to a point on the southerly right-of-way line of Event Center Drive; Thence S59°00'10"E 101.22 feet along said right-of-way; Thence N31°00'34"E 59.99 feet to the northerly right-of-way line of Event Center Drive and the southeasterly corner of Lot 1, Block 10 of Snake River Landing Division No. 11; Thence along the southeasterly boundary of said Lot 1, also being the exterior boundary of said Snake River Landing, the following ten (10) courses:
1. N18°23'24"W 27.67 feet; **2.** N31°00'10"E 24.45 feet to a tangent curve right; **3.** Along said curve an arc length of 401.66 feet (RADIUS=676.45'; DELTA=34°01'16"; CHORD=N48°00'48"E 395.79'); **4.** S76°56'02"E 29.00 feet; **5.** S20°18'06"E 80.71 feet to a tangent curve left; **6.** Along said curve an arc length of 130.83 feet (RADIUS=316.16'; DELTA=23°42'35"; CHORD=S32°09'24"E 129.90') to a point of reverse curve right; **7.** Along said reverse curve an arc length of 28.09 feet (RADIUS=84.05'; DELTA=19°08'40"; CHORD=S34°26'21"E 27.95'); **8.** S24°49'03"E 13.46 feet; **9.** S17°05'53"W 31.42 feet to a non-tangent curve right; **10.** Along said curve an arc length of 87.45 feet (RADIUS=416.96'; DELTA=12°00'59"; CHORD=N65°05'43"E 87.29') to the southwesterly corner of Lot 2, Block 10 of said Snake River Landing; Thence N71°07'13"E 301.09 feet along the southerly boundary of said Lot 2 to a point; Thence N27°56'46"E 296.31 feet to a point on the boundary of the River Commons Urban Renewal Project; Thence continuing along said boundary the following ten (10) courses:
1. N86°50'25"E 189.08 feet; **2.** S22°04'02"W 1054.23 feet; **3.** N90°00'00"W 53.44 feet; **4.** S06°06'40"W 11.77 feet; **5.** S19°01'33"W 196.79 feet; **6.** S30°21'48"W 349.97 feet; **7.** S53°39'48"W 680.28 feet; **8.** N44°40'26"W 530.75 feet; **9.** N89°40'26"W 536.17 feet; **10.** N00°40'44"E 399.44 feet; Thence departing said boundary, N47°39'47"E 10.80 feet to the beginning of a tangent curve left and a point on the easterly right-of-way of Snake River Parkway; Thence along said right-of-way and curve an arc length of 237.60 feet (RADIUS=989.09'; DELTA=13°45'49"; CHORD=N37°53'05"E 237.03'); Thence N31°00'10"E 734.03 feet along said right-of-way to the **POINT OF BEGINNING**.
Said parcel contains 39.835 acres, more or less.

Copies of the proposed First Amendment are on file for public inspection and copying at the office of the City Clerk, 308 Constitution Way, Idaho Falls, Idaho, 83405 between the hours of 8:30 a.m. and 4:00 p.m., Monday through Friday, exclusive of holidays. The First Amendment and the Plan can also be accessed online at **https://www.idahofallsidaho.gov/420/Documents**. For additional assistance in obtaining a copy of the First Amendment in the event of business office interruptions, contact the office of the City Clerk at 208-612-8414.

At the hearing date, time, and place noted above (July 10, 2025, at 7:30 p.m.), all persons interested in the above matters may appear and be heard. Written testimony is encouraged. Written testimony must be submitted at least five days prior to the hearing. Oral testimony may be limited to three minutes per person. Additional information regarding attending the meeting and submitting written testimony can be obtained by calling 208-612-8414 or by email **IFClerk@idahofallsidaho.gov**.

Idaho Falls City Annex Building is accessible to persons with disabilities. All information presented in the hearing shall also be available upon advance request in a form usable by persons with hearing or visual impairments, individuals with other disabilities may receive assistance by contacting the City twenty-four (24) hours prior to the hearing.
DATED: May 30, 2025.

Emily Geisler
City Clerk

Published: June 6, 20, 2025 (PR10553-641758)

CITY OF IDAHO FALLS

BY THE PLANNING COMMISSION

RESOLUTION OF THE PLANNING COMMISSION FOR THE CITY OF IDAHO FALLS, IDAHO, VALIDATING CONFORMITY OF THE FIRST AMENDMENT TO THE RIVER COMMONS URBAN RENEWAL PLAN WITH THE CITY OF IDAHO FALLS' COMPREHENSIVE PLAN

WHEREAS, the Urban Renewal Agency of the City of Idaho Falls, Idaho, also known as the Idaho Falls Redevelopment Agency (hereinafter "Agency"), the duly constituted and authorized urban renewal agency of the City of Idaho Falls, Idaho (the "City"), has submitted the proposed First Amendment to the River Commons Urban Renewal Plan (the "First Amendment") to the City; and

WHEREAS, the Mayor and the Idaho Falls City Council referred the First Amendment to the City Planning Commission for review and recommendations concerning the conformity of said First Amendment with the City's Comprehensive Plan, Imagine IF, A Plan to Move Idaho Falls Forward Together, as amended (the "Comprehensive Plan"); and

WHEREAS, the staff of the City Planning Commission has reviewed said First Amendment and has determined that it is in all respects in conformity with the Comprehensive Plan; and

WHEREAS, on July 1, 2025, the City Planning Commission met to consider whether the First Amendment conforms with the Comprehensive Plan as required by Idaho Code § 50-2008(b); and

WHEREAS, the City Planning Commission has reviewed said First Amendment in view of the Comprehensive Plan; and

WHEREAS, the City Planning Commission has determined that the First Amendment is in all respects in conformity with the Comprehensive Plan.

NOW, THEREFORE, BE IT RESOLVED BY THE PLANNING COMMISSION FOR THE CITY OF IDAHO FALLS, IDAHO:

Section 1. That the First Amendment, submitted by the Agency and referred to this Commission by the Mayor and City Council for review, is in all respects in conformity with the City's Comprehensive Plan.

Section 2. That **Exhibit A**, outlining the findings supporting the determination that the First Amendment is in conformity with the City's Comprehensive Plan, is hereby adopted and incorporated as part of this Resolution.

Section 3. That the Chair of the Planning Commission is hereby authorized and directed to provide the Mayor and City Council with a signed copy of this Resolution relating to said First Amendment.

Section 4. That this Resolution shall be in full force and effect immediately upon its adoption and approval.

ADOPTED by the Planning Commission of the City of Falls, Idaho, this 1st day of July 2025.

APPROVED:	**ATTEST:**
Glen Ogden, Chair Planning Commission	Planning Director, Planning Commission

4898-2024-3014, v. 1

Exhibit 4

SUMMARY OF ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF IDAHO FALLS, IDAHO, APPROVING THE FIRST AMENDMENT TO THE RIVER COMMONS URBAN RENEWAL PLAN, WHICH FIRST AMENDMENT SEEKS TO DEANNEX CERTAIN AREA FROM THE EXISTING RIVER COMMONS PROJECT AREA; WHICH FIRST AMENDMENT AMENDS A PLAN THAT INCLUDES REVENUE ALLOCATION FINANCING PROVISIONS; AUTHORIZING THE CITY CLERK TO TRANSMIT A COPY OF THIS ORDINANCE AND OTHER REQUIRED INFORMATION TO THE COUNTY AND STATE OFFICIALS AND THE AFFECTED TAXING ENTITIES; PROVIDING SEVERABILITY; APPROVING THE SUMMARY OF THE ORDINANCE; PROVIDING FOR WAIVER OF THE READING RULES; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF IDAHO FALLS:

SECTION 1: The First Amendment attached hereto as **Exhibit 1** and made a part hereof, is hereby approved. As directed by the City Council, the City Clerk may make certain technical corrections or revisions in keeping with the information and testimony presented at the July 10, 2025, hearing, and incorporate changes or modifications, if any.

SECTION 2: No direct or collateral action challenging the First Amendment shall be brought prior to the effective date of this Ordinance or after the elapse of thirty (30) days from and after the effective date of this Ordinance adopting the First Amendment.

SECTION 3: Upon the effective date of this Ordinance, the City Clerk is authorized and directed to transmit to the Bonneville County Auditor and Assessor, and to the appropriate officials of Bonneville County Board of County Commissioners, City of Idaho Falls, Bonneville County Ambulance, College of Eastern Idaho, Fire District #1, Idaho Falls School District No. 91, Flood Control District No. 1, and the State Tax Commission a copy of this Ordinance, a copy of the legal description of the boundary of the deannexed areas, and a map indicating the boundaries of the area to be deannexed from the River Commons Project Area.

SECTION 4: This Ordinance shall be in full force and effect immediately upon its passage, approval, and publication, and shall be retroactive to January 1, 2025, to the extent permitted by the Law and the Act, with the remaining River Commons Project Area maintaining its base assessment roll as of January 1, 2004.

SECTION 5: The provisions of this Ordinance are severable, and if any provision of this Ordinance or the application of such provision to any person or circumstance is declared invalid for any reason, such declaration shall not affect the validity of remaining portions of this Ordinance.

SECTION 6: No increment will be calculated for the deannexed area for Tax Year 2025; the change is effective for Tax Year 2025.

SECTION 7: The Summary of this Ordinance, a copy of which is attached hereto as **Exhibit 4**, is hereby approved.

SECTION 8: All ordinances, resolutions, orders, or parts thereof, in conflict herewith are hereby repealed, rescinded, and annulled.

SECTION 9: **Savings Clause**. This Ordinance does not affect an action or proceeding commenced or right accrued before this Ordinance takes effect.

SECTION 10: That pursuant to the affirmative vote of one-half (1/2) plus one (1) of the Members of the full Council, the rule requiring two (2) separate readings by title and one (1) reading in full be, and the same is hereby, dispensed with, and accordingly, this Ordinance shall be in full force and effect upon its passage, approval and publication.

PASSED by the City Council of the City of Idaho Falls, Idaho, on this ____ day of July 2025.

APPROVED by the Mayor of the City of Idaho Falls, Idaho, on this _____ day of July 2025.

EXHIBITS TO THE ORDINANCE

Exhibit 1	First Amendment to the River Commons Urban Renewal Plan
Exhibit 2	Notice Published in the *Post Register* on June 6 and 20, 2025
Exhibit 3	Resolution of the Planning Commission for the City of Idaho Falls, Idaho, Validating Conformity of the First Amendment to the River Commons Urban Renewal Plan with the City of Idaho Falls' Comprehensive Plan
Exhibit 4	Ordinance Summary

SUMMARY OF FIRST AMENDMENT TO THE RIVER COMMONS URBAN RENEWAL PLAN

The First Amendment to the River Commons Urban Renewal Plan ("First Amendment") was prepared by the Agency pursuant to the Idaho Urban Renewal Law of 1965, Chapter 20, Title 50, Idaho Code, as amended (the "Law"), the Local Economic Development Act, Chapter 29, Title 50, Idaho Code, as amended (the "Act"), and all applicable laws and ordinances and was approved by the Urban Renewal Agency of the City of Idaho Falls, Idaho, also known as the Idaho Falls Redevelopment Agency (the "Agency"). The First Amendment seeks to deannex certain area from the River Commons Urban Renewal Plan ("River Commons Plan") project area (the "Existing Project Area"). The First Amendment being considered for adoption contains a previously adopted revenue allocation financing provision pursuant to the Act that will continue to cause property taxes resulting from any increases in equalized assessed valuation in

excess of the equalized assessed valuation on the parcels remaining in the Existing Project Area as shown on the original base assessment roll as of January 1, 2004, that will continue to be allocated to the Agency for urban renewal purposes.

The general scope and objective of the First Amendment is the deannexation of certain area from the boundaries of the Existing Project Area.

> The First Amendment shall deannex the following area from the Existing Project Area consisting of 1) approximately 12.489 acres in the northeast portion of the River Commons Project Area generally bounded by the Snake River on the east, Snake River Parkway on the west, and including a strip of land running south along the eastern boundary of the River Commons Project Area; and 2) deannexing approximately 39.835 acres in the southern portion of the River Commons Project Area generally bounded by the Snake River on the east and the Snake River Parkway on the west, and as more particularly described below.

The legal description of the area to be deannexed is as follows:

Legal Description – Parcel A:

A parcel of land located in the West half of Section 25, Township 2 North, Range 37 East, Boise Meridian, City of Idaho Falls, Bonneville County, Idaho, more particularly described as follows:
COMMENCING at the calculated North quarter corner of said Section 25, being an aluminum cap monument as shown on Corner Perpetuation and Filing Record Instrument No. 1236322 and filed in the Bonneville County Courthouse, from which a City of Idaho Falls brass cap bears S45°07’15”E 13.17 feet, thence S35°45’02”E 366.52 feet to a point on the boundary of the River Commons Urban Renewal Project, said point being the **POINT OF BEGINNING**;
Thence S83°35'00"E 109.57 feet along said boundary and continuing the following seven (7) courses:

1. Thence S30°32'27"W 600.52 feet;
2. Thence S75°38'00"W 1400.33 feet;
3. Thence S0°25'29"W 218.47 feet;
4. Thence N86°50'10"E 45.79 feet;
5. Thence S20°32'20"W 132.89 feet;
6. Thence S0°25'29"W 334.78 feet;
7. Thence N86°50'25"E 114.97 feet to a non-tangent curve left and a point on the northwesterly boundary of Lot 1, Block 1 of Snake River Landing Division No. 11;

Thence along said lot boundary and curve an arc-length of 523.25 feet (RADIUS=739.70’; DELTA=40°31’49”; CHORD=S57°45’18”W 512.41’) to a point on the boundary of the Snake River Landing Central Valley irrigation description;
Thence along said irrigation boundary the following fifteen (15) courses:

1. N31°22'34"E 48.47 feet;
2. N09°07'21"E 165.39 feet;

3. N74°03'31"E 228.80 feet;
4. N04°07'47"E 209.10 feet;
5. N00°16'26"W 184.77 feet;
6. N01°00'11"W 181.14 feet;
7. N11°41'29"E 125.03 feet;
8. N19°49'46"E 39.91 feet;
9. N69°25'44"E 92.47 feet;
10. N73°23'22"E 204.05 feet;
11. N79°12'48"E 162.47 feet;
12. N28°30'00"E 456.70 feet;
13. N29°13'59"E 112.56 feet;
14. N40°46'21"E 65.37 feet;
15. N33°09'36"E 64.23 feet;

Thence N24°55'02"E 59.74 feet;
Thence N22°34’16”E 59.54 feet;
Thence S65°59’44”E 627.73 feet;
Thence N30°32'27"E 277.85 feet to a point on the boundary of said River Commons Urban Renewal Project, also being the **POINT OF BEGINNING**.

Said parcel contains 12.489 acres, more or less.

Legal Description – Parcel B:

A parcel of land located in the West half of Section 25, Township 2 North, Range 37 East, Boise Meridian, City of Idaho Falls, Bonneville County, Idaho, more particularly described as follows:
COMMENCING at the Northwest corner of said Section 25, being a brass cap monument as shown on Corner Filing and Perpetuation Record Instrument No. 1705933 and filed in the Bonneville County Courthouse, thence S00°40’30”W 1930.40 feet along the West line of said Section 25, thence S89°19’31”E 521.68 feet to a point on the easterly right-of-way of Snake River Parkway, said point being the **POINT OF BEGINNING**;
Thence N67°42’45”E 39.86 feet along the southerly right-of-way of Event Center Drive;
Thence continuing along said right-of-way S58°59’50”E 207.86 feet to a point on the boundary of the Snake River Landing Central Valley irrigation description;
Thence along said boundary the following twenty-seven (27) courses:

1. S17°28’38”W 330.26 feet;
2. S55°16’53”W 21.28 feet;
3. S77°16’31”W 43.60 feet;
4. S20°08’35”W 62.89 feet;
5. S60°36’51”W 87.45 feet;
6. S53°19’10”W 92.14 feet;
7. S32°03’21”W 93.69 feet;
8. S24°50’22”W 118.82 feet;
9. S09°47’31”W 96.65 feet;
10. S02°14’16”W 123.17 feet;

11. S23°13'05"E 115.84 feet;
12. S36°46'10"E 18.57 feet;
13. S72°09'48"E 28.95 feet;
14. S60°26'53"E 75.89 feet;
15. S75°23'53"E 58.46 feet;
16. S88°46'08"E 62.49 feet;
17. N74°41'10"E 65.15 feet;
18. N59°46'33"E 64.07 feet;
19. N42°55'45"E 93.98 feet;
20. N25°30'57"E 124.29 feet;
21. N16°52'40"E 60.16 feet;
22. N07°46'57"E 89.63 feet;
23. N01°02'42"E 71.18 feet;
24. N09°09'06"W 74.36 feet;
25. N24°07'26"W 76.87 feet;
26. N34°18'16"W 95.37 feet;
27. N27°16'33"E 361.06 feet to a point on the southerly right-of-way line of Event Center Drive;

Thence S59°00'10"E 101.22 feet along said right-of-way;
Thence N31°00'34"E 59.99 feet to the northerly right-of-way line of Event Center Drive and the southeasterly corner of Lot 1, Block 10 of Snake River Landing Division No. 11;
Thence along the southeasterly boundary of said Lot 1, also being the exterior boundary of said Snake River Landing, the following ten (10) courses:

1. N18°23'24"W 27.67 feet;
2. N31°00'10"E 24.45 feet to a tangent curve right;
3. Along said curve an arc length of 401.66 feet (RADIUS=676.45’; DELTA=34°01’16”; CHORD=N48°00’48”E 395.79’);
4. S76°56'02"E 29.00 feet;
5. S20°18'06"E 80.71 feet to a tangent curve left;
6. Along said curve an arc length of 130.83 feet (RADIUS=316.16’; DELTA=23°42’35”; CHORD=S32°09’24”E 129.90’) to a point of reverse curve right;
7. Along said reverse curve an arc length of 28.09 feet (RADIUS=84.05’; DELTA=19°08’40”; CHORD=S34°26’21”E 27.95’);
8. S24°49'03"E 13.46 feet;
9. S17°05’53”W 31.42 feet to a non-tangent curve right;
10. Along said curve an arc length of 87.45 feet (RADIUS=416.96’; DELTA=12°00’59”; CHORD=N65°05’43”E 87.29’) to the southwesterly corner of Lot 2, Block 10 of said Snake River Landing;

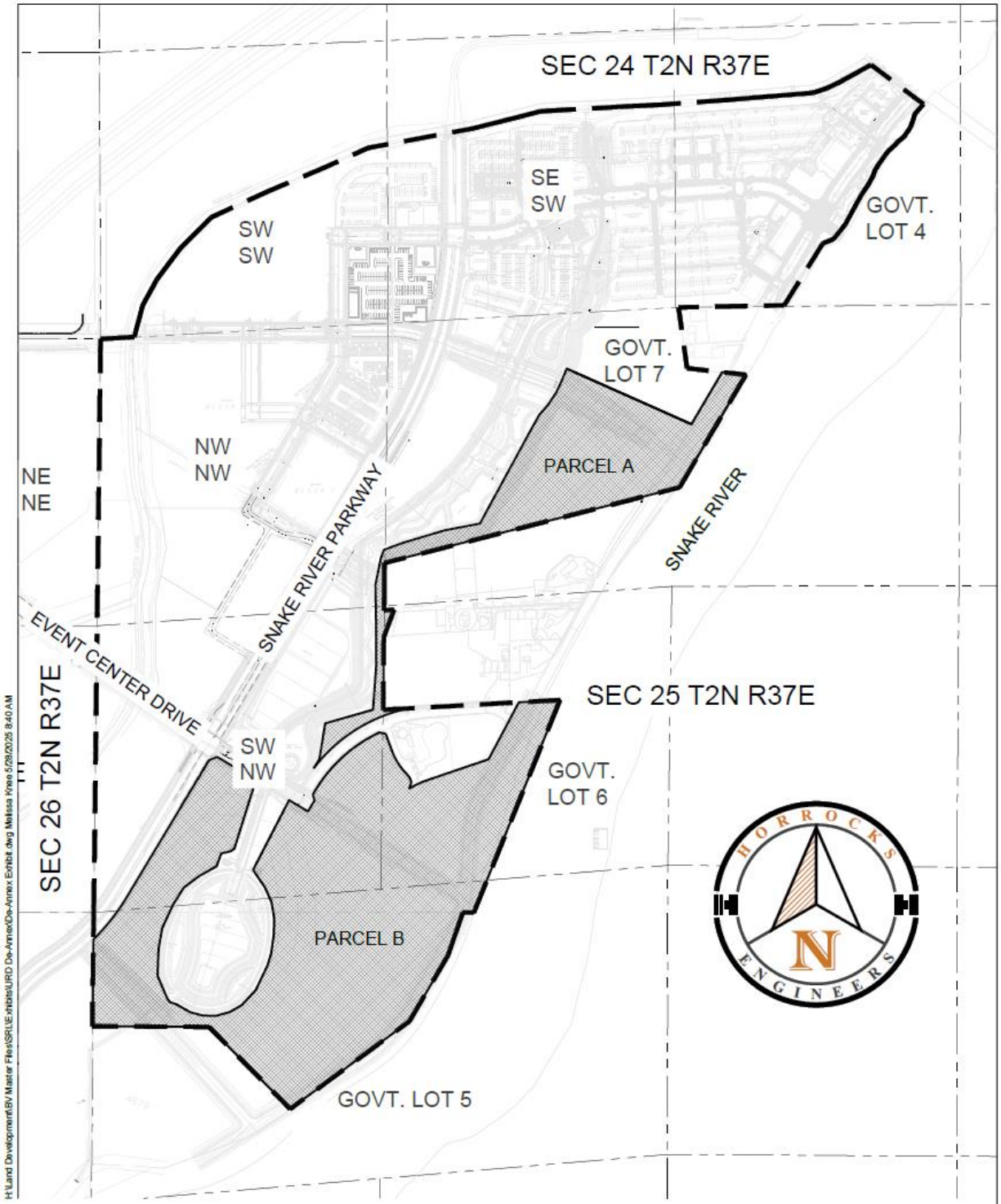
Thence N71°07'13"E 301.09 feet along the southerly boundary of said Lot 2 to a point;
Thence N27°56'46"E 296.31 feet to a point on the boundary of the River Commons Urban Renewal Project;
Thence continuing along said boundary the following ten (10) courses:

1. N86°50'25"E 189.08 feet;

2. S22°04'02"W 1054.23 feet;
3. N90°00'00"W 53.44 feet;
4. S06°06'40"W 11.77 feet;
5. S19°01'33"W 196.79 feet;
6. S30°21'48"W 349.97 feet;
7. S53°39'48"W 680.28 feet;
8. N44°40'26"W 530.75 feet;
9. N89°40’26”W 536.17 feet;
10. N00°40’44”E 399.44 feet;

Thence departing said boundary, N47°39'47"E 10.80 feet to the beginning of a tangent curve left and a point on the easterly right-of-way of Snake River Parkway;
Thence along said right-of-way and curve an arc length of 237.60 feet (RADIUS=989.09’; DELTA=13°45’49”; CHORD=N37°53’05”E 237.03’);
Thence N31°00’10”E 734.03 feet along said right-of-way to the **POINT OF BEGINNING**.
Said parcel contains 39.835 acres, more or less.

The deannexation of certain area from the Existing Project Area is also depicted in the map below:


SEC 24 T2N R37E
SE
SW
SW
SW
GOVT.
LOT 4
GOVT.
LOT 7
NW
NW
NE
NE
PARCEL A
SNAKE RIVER PARKWAY
SNAKE RIVER
EVENT CENTER DRIVE
SEC 26 T2N R37E
SEC 25 T2N R37E
SW
NW
GOVT.
LOT 6
PARCEL B
GOVT. LOT 5
H:\Land Development\BV Master Files\SRLE\Exhibits\URD De-Annex\De-Annex Exhibit.dwg Melissa Knee 5/28/2025 8:40 AM
Horrocks.
2194 Snake River Pkwy., Ste 205
Idaho Falls, ID 83402
(208) 522-1223
www.horrocks.com
OVERALL
RIVER COMMONS DE-ANNEXATION
DRAWING INFO
DATE 05/28/25
SCALE 1" = 600'
SEAN BOGGS - PLS 19961
*SEE 2nd SHEET FOR LISTING
PROJ. NO: 11021-25

ATTACHMENTS TO THE FIRST AMENDMENT

Attachment 1A	Boundary Map of the Deannexed Area
Attachment 2A	Legal Description of the Boundary of the Deannexed Area
Attachment 5E	Supplement to Attachments 5: Financial Analysis Related to the 2025 Deannexation

The full text of Ordinance No. ____ is available at the offices of the City Clerk, 308 Constitution Way, Idaho Falls, Idaho, 83405.

This summary is approved by the Idaho Falls City Council at its meeting of July 10, 2025.

_____
Mayor Rebecca L. Noah Casper

ATTEST:

_____
Emily Geisler, City Clerk

I, Michael A. Kirkham, City Attorney for the City of Idaho Falls, Idaho, hereby declare and certify that in my capacity as City Attorney of the City of Idaho Falls, pursuant to Idaho Code Section 50-901A(3) of the Idaho Code as amended, I have reviewed a copy of the above Summary of Ordinance, have found the same to be true and complete, and said Summary of Ordinance provides adequate notice to the public of the contents, including the exhibits, of Ordinance No. ____.

DATED this _____ day of July 2025.

_____
Michael A. Kirkham, City Attorney
Idaho Falls, Idaho

4935-6152-3538, v. 1

Attachment 5E
River Commons Urban Renewal District
Economic Feasibility Study
Supplement to Attachments 5-5D: Financial Analysis Related to the 2025 Deannexation

Background

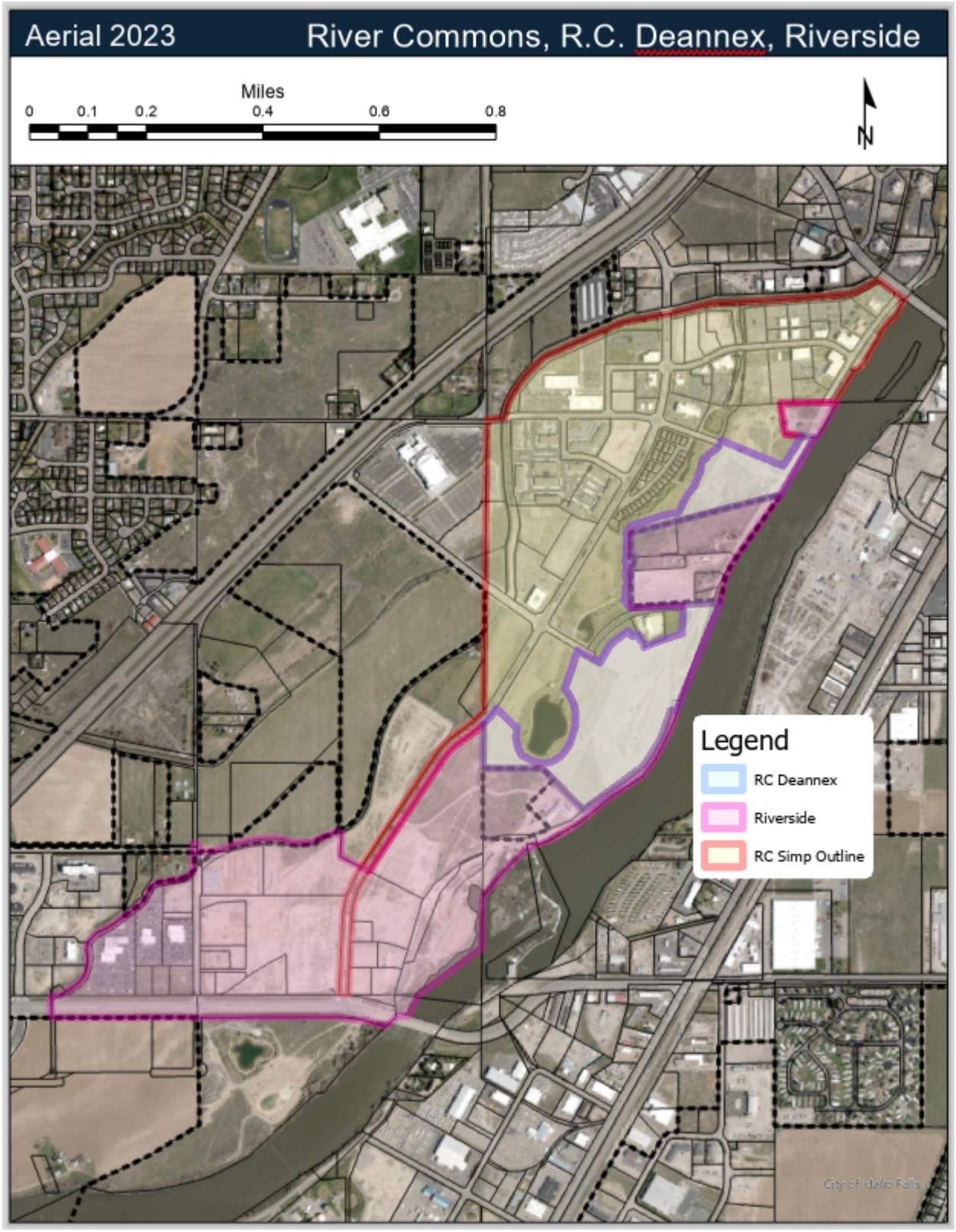
The River Commons Urban Renewal Plan was adopted by Idaho Falls City Council Ordinance No. 2556 on October 14, 2004 (the "River Commons Plan"), which established the River Commons Revenue Allocation Area (the "Project Area"). The Project Area includes approximately 211 acres, and the River Commons Plan and Project Area are managed by the Idaho Falls Redevelopment Agency (Agency). The Project Area will expire December 31, 2028, recognizing revenue allocation proceeds will be received by the Agency in 2029. It is one of 8 urban renewal districts currently managed by the Agency. The River Commons Project Area is the only urban renewal district with promissory notes that include interest as well as a principal balance. These will be described in more detail later in the report.

In 2024, the developer of the River Commons Project Area approached the Agency about the possibility of using a portion of the area's remaining fund balance to remediate approximately 25 acres on the northeast section of the Project Area. Geotechnical work on the 25 acres revealed significant layers of garbage and debris from previous land uses, in some places extending 18 feet below the surface. These conversations eventually evolved to propose the deannexation of a portion of the Project Area to include in a potential new urban renewal district covering significant portions of the land along the west bank of the Snake River. The proposed deannexation is approximately 46 acres, including half of the 25 acres of the land described above and approximately 33 acres of land further south along the Snake River which has not yet developed. The developer has requested funds to clean up the portion of the 25 acres remaining in the River Commons Project Area, subject to Agency Board of Commissioners' approval. The River Commons Project Area boundary, proposed deannexation, and proposed new urban renewal district boundary are shown on the map on the following page. In consideration of the requests, the Agency Board authorized two actions:

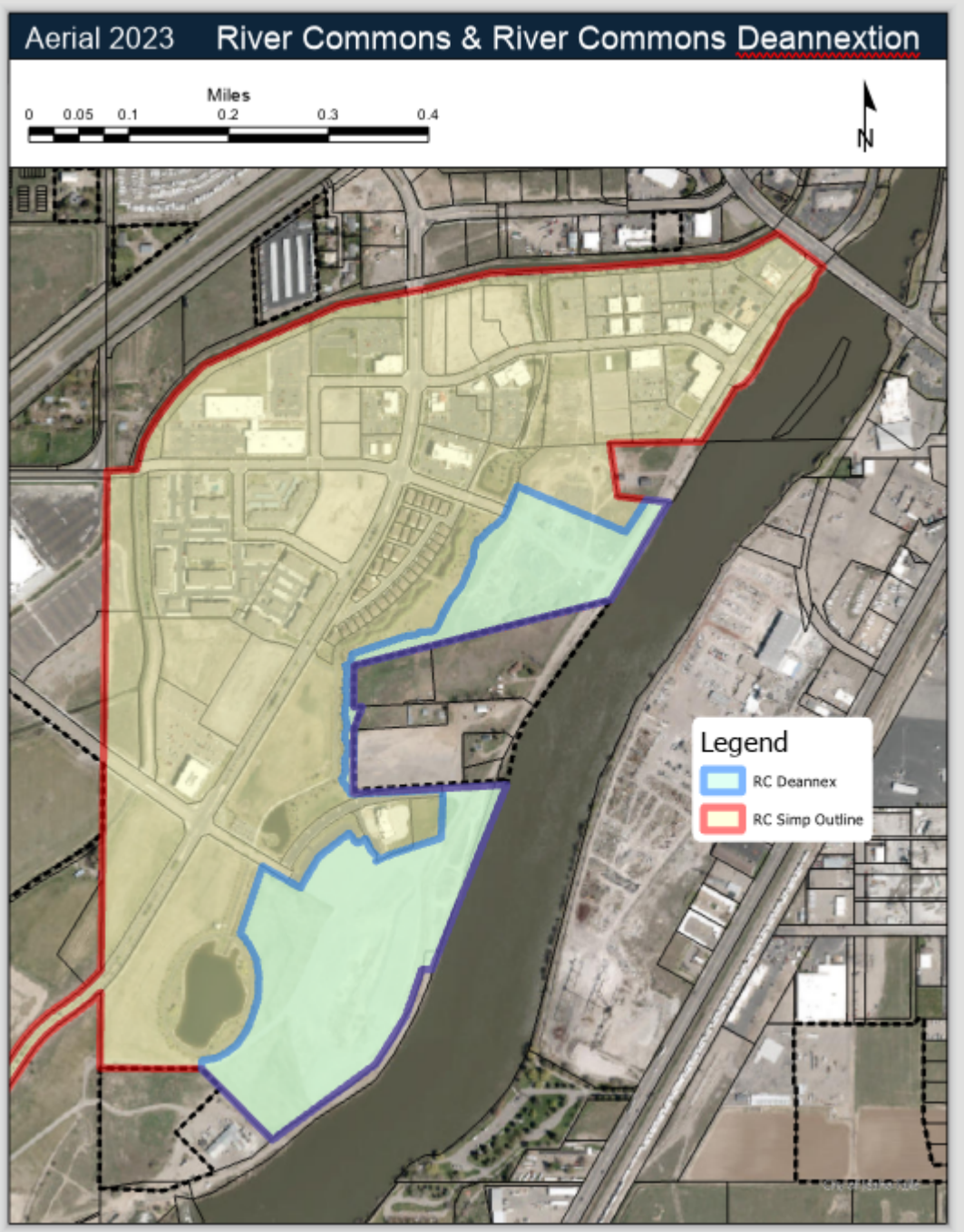
- Consideration of an amendment to the River Commons Plan and Project Area to reflect the deannexation of approximately 46 acres of the eastern portion of the Project Area.

- Consideration of the establishment of a new urban renewal district/revenue allocation area, currently referred to as the Riverside Urban Renewal District, including the 46 acres deannexed from the River Commons Project Area as well as additional lands further south and west.

This report focuses on the first of these actions, reviewing the effects of the proposed deannexation on the financial feasibility of the remaining Project Area.


Aerial 2023
River Commons, R.C. Deannex, Riverside
Miles
0
0.1
0.2
0.4
0.6
0.8
N
Legend
RC Deannex
Riverside
RC Simp Outline

The 46 acres proposed for deannexation (Deannexation Area) are generally bounded by the Snake River, and development east of Snake River Parkway as shown on the map below. The Deannexation Area includes approximately half of a single 90-acre taxable parcel within the River Commons Project Area. As can be seen on the map, the lands have not been developed during the life of the Project Area and, as will be shown in other areas of this report, do not generate significant tax increment revenues.



The purpose of this report is to determine the economic impact of the proposed deannexation and to provide an update to the existing Economic Feasibility Study through the remaining duration of the Project Area. This report relies on data provided by the City of Idaho Falls and Bonneville County on taxable valuation and anticipated valuations of new projects within the Project Area. This data was used to create an update to the projected revenues, expenses, and overall cash flow for the remaining life of the urban renewal district with and without the Deannexation Area.

Summary of Findings:

The Deannexation Area is estimated to generate $5,323 of tax increment revenue in FY 2025 fiscal year and $21,616 over the remaining life of the River Commons Project Area, based on the assumptions outlined in the Study Approach section below. This represents approximately 0.47% of the total anticipated revenues for the entire district, minus the Bandon River parcel and Snake River Landing Division No. 8. This also assumes that no new projects are built on the site to provide additional increment values and revenues, which is a likely assumption given the short remaining life of the Project Area.

The Deannexation of the Deannexation Area Has No Significant Economic Impact on the Project Area

Study Approach

Owner Participation Agreements and Promissory Notes

As noted in the Background section above, there have been several revisions to the original River Commons Owner Participation Agreements (OPA) and promissory notes. A summary of the history of the OPA and its amendments, taken from the 2023 Annual Report is helpful in explaining the approach of this study:

> The Agency entered into an owner participation agreement with Ball Ventures in March 2005 and agreed to participate in the construction of Snake River Parkway and Pier View Drive, reconstruction of Milligan Road, power line and utility improvements, storm drainage and landscape improvements, and Greenbelt improvements except for the pier. In January 2009, the Agency entered the Amended and Reinstated Limited Recourse Promissory Note for the principal amount of $8,812,602. In addition, the Agency paid Ball Ventures $40,000 in cash. The River Common Urban Renewal Plan for this district anticipates $10,552,602 in assistance to the developers within the district.
>
> In 2015, the Agency approved an amendment to the owner participation agreement with BV Lending, LLC, for $665,000 for assistance for rock removal on Snake River Landing, Division No. 8. Division No. 8 is a 9.5-acre parcel which houses over 200 higher-end apartments and sits immediately south of Curtis-Wright Flow Corporation. This agreement completes the assistance envisioned in the urban renewal plan approved in 2004.

In 2014, the Agency amended its agreement with BV Lending, LLC, to provide an additional $670,000 in assistance, of which $170,000 was to be paid to the developer when buildings to occupied by Curtis-Wright Flow Corporation (Scientech) and the streets and utilities serving these buildings were completed. In 2014, the Agency and developer agreed to change the method of repayment after the project as completed. The Agency paid $420,000 in cash and, in 2015, executed a note to the developer for $250,000 with an interest rate of 4.5%.

The Agency also assisted Bandon River, LLC, with $365,000 towards the construction of Lochsa Drive to provide access to 48 senior apartment units. The assistance was in the form of a note to the developer to be repaid from the taxes generated by the development. The interest rate of this note is also 4.5%.

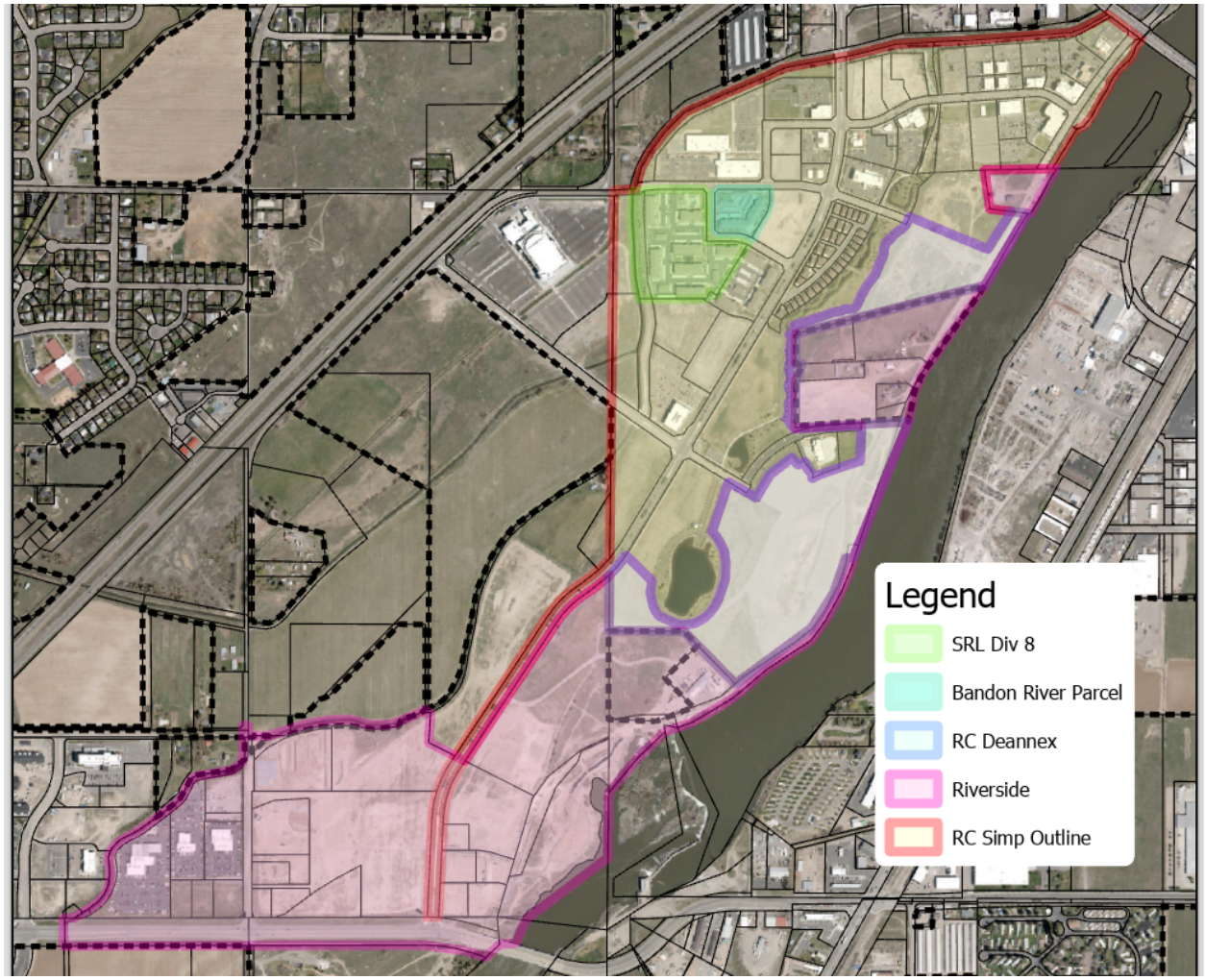
There are three key points of information in how this study approached the various notes:

1. Because the anticipated improvements have been certified to have been completed by the developer, there were no new developer-funded projects included in the anticipated expenses other than what the Agency may use from its cash reserves to pursue its own projects. The developer has requested that a portion of those cash reserves be used for a specific project, but no decisions have been made on the request. Only the 2008 note balance was considered an expense due to the developer.

2. Because the Bandon River note is only related to tax increment revenues generated by the 9.5-acre parcel, it is not affected by the proposed deannexation. The tables below have removed this parcel's total taxable and base values and has not included payments to Bandon River in the expenses.

3. The 2015 note for $250,000 has also not been included in the anticipated expenses because it is also unaffected by the deannexation. Revenues for this note come from tax increment revenues generated only by Snake River Landing Division No. 8, on the western boundary of the Project Area.

The boundaries of the River Commons Project Area, the Bandon River parcel, and Snake River Landing Division No. 8 are shown on the map below. In terms of the original OPA and promissory note, since payments began, $9,818,746 has been paid to the developer from tax increment revenues received. Note that this total includes total payments towards all OPAs in the River Commons Revenue Allocation Area, as the annual audit does not break down payments to each agreement. Still, the balance remains $7,876,376 according to the 2024 audit. This is due to accumulated 6.25% annual interest on the principal balance. The tables on the following pages will compare the anticipated balance if the Deannexation Area were to remain in the Project Area or be removed.



Valuation Assumptions for the Deannexation Area

As noted above, the Deannexation Area includes approximately half of a single 90-acre taxable parcel within the River Commons Project Area. Because not all of the 90 acres are proposed for deannexation and, therefore, there is no exact valuation data available from Bonneville County, to calculate the taxable value of the 46 acres proposed for deannexation, this report assumed the same percentage of valuation as the percentage of land being deannexed (51%) from the 90 acres as shown in Table 1. These 51% values will be used in other tables and sections of this report. Further, according to staff at the Bonneville County Assessor's office, the parcel recently changed boundaries and the new base, total, and increment values have not been updated in the County's URD Report, which provides these figures for all parcels within the Project Area. Consequently, although this report has access to the most recent land assessment value through the County's parcel viewer, the estimated base and increment were calculated separately by multiplying the land value by the percent difference of the rest of the Project Area's total base value and total value. These estimates are reflected in Table 1. These values were also added to those in the URD report and are reflected in the tables later in this report.

Table 1: Valuation Comparison

90-Acre Parcel	46-Acre Deannexation Area
Taxable Value	51% of Estimated Taxable Value
$1,132,938	$577,798
Estimated Base Value	51% of Estimated Base Value
$10,196	$5,200
Estimated Increment Value	51% of Estimated Increment Value
$1,122,742	$572,598
Estimated TIF Revenue	51% of Estimated TIF Revenue
$10,437	$5,323

Revenues, Expenses, and Cash Flow

For the purposes of this supplemental study, the overall Project Area will include the River Commons Project Area, minus the Bandon River parcel and Snake River Landing Division No. 8. It compares anticipated revenues, expenses, and overall cash flow both with and without the Deannexation Area. It assumes the deannexation does not trigger a base reset for the remaining Project Area. If a new urban renewal district is created which includes the Deannexation Area, the base will be reset for the Deannexation Area.

The study also reviews the revenue potential to repay the remaining balance on the promissory note with Ball Ventures within the proposed adjustment to the Project Area boundary. A list of assumptions used in the tables is included immediately preceding the tables.

The tables in this study include separate reviews of anticipated revenues for the River Commons Project Area minus the lands described above as these areas are covered under separate or amended OPAs and promissory notes. Those are followed by anticipated expenses for the Project Area. Finally, Tables 7 and 8 are total cash flows for the Project Area. Each of the table sets compare the financial information with and without the Deannexation Area. The tables are followed by an analysis of the findings.

Table 2 is a list of current levy rates for all parcels in the Project Area. These rates are based on the 2024 *Certificate of County Levies for Bonneville County* report obtained from the Bonneville County Assessor's website. The levies are based on each $1.00 market value as determined by the assessor's office.

Table 2: Current Applicable Levy Rates

Taxing District	Levy Rate
Bonneville County	.002508021
Bonneville County Road & Bridge	.000038062
Idaho Falls	.005883976
School District No. 91	NA
Ambulance	.000216106
College of Eastern Idaho	.000088833
Fire District #1	.000561191
Total	**0.009296189**

Assumptions for Table 3: River Commons Project Area Revenues Without Deannexation

1. Valuations include the entire River Commons Project Area minus the Bandon River Parcel and Snake River Landing Division No. 8.
2. Revenues do not look back to creation of the district, only from 2025 to the end of the district.
3. Total valuation is assumed to increase 2% per year.
4. Applicable tax levy is assumed to decrease 1% per year.
5. Base valuation is assumed to remain unchanged.
6. The base value and total estimated valuation include the estimated figures for the 90-acre parcel that were dropped from the County's URD report.
7. Two new projects are included in the total estimated valuation in 2026 and 2027 to reflect a recently completed building (Rudd and Company Building) and a building expected to be completed in May 2025 (Idaho Kidney Institute).
8. Although revenues will be received in 2029 for the 2028 tax year, they are not included in this analysis.

Table 3: River Commons Project Area Revenues Without Deannexation

Year	Base Value	Total Estimated Valuation	Increment Value	Applicable Levy Rate	Estimated Revenue
2025	$ 159,612	$ 119,737,824	$ 119,578,212	0.009296189	$ 1,111,622
2026	$ 159,612	$ 124,132,580	$ 123,972,968	0.009204148	$ 1,141,065
2027	$ 159,612	$ 127,815,232	$ 127,655,620	0.009113017	$ 1,163,328
2028	$ 159,612	$ 130,371,537	$ 130,211,925	0.009022789	$ 1,174,875
				Total Revenue	**$ 4,590,890**

Assumptions for Table 4: River Commons Project Area Revenues With Deannexation

1. Valuations include the entire River Commons area minus the Bandon River Parcel, Snake River Landing Division No. 8 and the Deannexation Area
2. Revenues do not look back to creation of the district, only from 2025 to the end of the district.
3. Total valuation is assumed to increase 2% per year.
4. Applicable tax levy is assumed to decrease 1% per year.
5. The base value and total estimated valuation include the estimated figures for the 90-acre parcel that were not included in the County's URD report, but the estimated base value and the total estimated value of the Deannexation Area was removed.
6. The remaining base value is assumed to remained unchanged
7. Two new projects are included in the total estimated valuation in 2026 and 2027 to reflect a recently completed building (Rudd and Company Building) and a building expected to be completed in May 2025 (Idaho Kidney Institute).
8. Although revenues will be received in 2029 for the 2028 tax year, they are not included in this analysis.

Table 4: River Commons Project Area Revenues With Deannexation

Year	Base Value	Total Estimated Valuation	Increment Value	Applicable Levy Rate	Estimated Revenue
2025	$ 154,412	$ 119,160,026	$ 119,005,614	0.009296189	$ 1,106,299
2026	$ 154,412	$ 123,543,227	$ 123,388,815	0.009204148	$ 1,135,689
2027	$ 154,412	$ 127,214,091	$ 127,059,679	0.009113017	$ 1,157,897
2028	$ 154,412	$ 129,758,373	$ 129,603,961	0.009022789	$ 1,169,389
				Total Revenue	**$ 4,569,274**

Assumptions for Table 5: River Commons Project Area Expenses Without Deannexation

1. Assumptions for revenues and valuations are the same as Table 3.
2. Expenses assume 75% of collected revenues to be distributed toward the 2006 OPA balance.
3. The OPA balance assumes a 6.25% annual interest rate.
4. Although revenues will be received in 2029 for the 2028 tax year, they are not included in this analysis.

Table 5: River Commons Project Area Expenses Without Deannexation

Year	Estimated Revenues	Debt Service (OPA) 75%	OPA Balance	Administration (10% of Revenues)	Fund Carryover for Public Projects
2025	$ 1,111,622	$ 833,716	$ 7,482,826	$ 111,162	$ 166,743
2026	$ 1,141,065	$ 855,799	$ 7,041,216	$ 114,107	$ 337,903
2027	$ 1,163,328	$ 872,496	$ 6,554,265	$ 116,333	$ 512,402
2028	$ 1,174,875	$ 881,156	$ 6,027,678	$ 117,487	$ 688,633

Assumptions for Table 6: River Commons Project Area Expenses With Deannexation

1. Assumptions for revenues and valuations are the same as Table 4.
2. Expenses assume 75% of collected revenues to be distributed toward the 2006 OPA balance.
3. The OPA balance assumes a 6.25% annual interest rate.
4. Although revenues will be received in 2029 for the 2028 tax year, they are not included in this analysis.

Table 6: River Commons Project Area Expenses With Deannexation

Year	Estimated Revenues	Debt Service (OPA) 75%	OPA Balance	Administration (10% of Revenues)	Fund Carryover for Public Projects
2025	$ 1,106,299	$ 829,724	$ 7,487,068	$ 110,630	$ 165,945
2026	$ 1,135,689	$ 851,767	$ 7,050,007	$ 113,569	$ 336,298
2027	$ 1,157,897	$ 868,423	$ 6,567,934	$ 115,790	$ 509,983
2028	$ 1,169,389	$ 877,042	$ 6,046,572	$ 116,939	$ 685,391

Table 7: River Commons Project Area Total Cash Flow Without Deannexation and Table 8: River Commons Project Area Total Cash Flow With Deannexation use information from the preceding tables to analyze the overall cash flow for the remaining life of the Project Area. The additional assumption included is the Agency will spend funds accumulated for public projects during the last four years of the Project Area, including in 2029 to spend the final year revenues from the 2028 tax assessments, to achieve a zero balance. The tables do not anticipate any remaining funds to be returned to the taxing entities.

Table 7: River Commons Project Area Total Cash Flow Without Deannexation

	2025	2026	2027	2028	2029
Cash on Hand	$ 3,200,000	$ 3,366,743	$ 2,537,903	$ 1,712,402	$ 888,633
Revenues	$ 1,111,622	$ 1,141,065	$ 1,163,328	$ 1,174,875	$ -
Total Funds Available	$ 4,311,622	$ 4,507,809	$ 3,701,231	$ 2,887,277	$ 888,633
Expenses					
OPA w/BV Lending	$ 833,716	$ 855,799	$ 872,496	$ 881,156	$ -
Administration	$ 111,162	$ 114,107	$ 116,333	$ 117,487	$ 155,737
Public Improvements		$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 732,896
Total Expenses	$ 944,878	$ 1,969,906	$ 1,988,829	$ 1,998,644	$ 888,633
Balance	**$ 3,366,743**	**$ 2,537,903**	**$ 1,712,402**	**$ 888,633**	**$ 0**

Table 8: River Commons Project Area Total Cash Flow With Deannexation

	2025	2026	2027	2028	2029
Cash on Hand	$ 3,200,000	$ 3,365,413	$ 2,535,228	$ 1,708,370	$ 883,229
Revenues	$ 1,106,299	$ 1,135,689	$ 1,157,897	$ 1,169,389	$ -
Total Funds Available	$ 4,306,299	$ 4,501,101	$ 3,693,125	$ 2,877,759	$ 883,229
Expenses					
OPA w/BV Lending	$ 829,724	$ 851,767	$ 868,423	$ 877,042	$ -
Administration	$ 111,162	$ 114,107	$ 116,333	$ 117,487	$ 155,737
Public Improvements		$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 727,492
Total Expenses	$ 940,886	$ 1,965,873	$ 1,984,756	$ 1,994,529	$ 883,229
Balance	**$ 3,365,413**	**$ 2,535,228**	**$ 1,708,370**	**$ 883,229**	**$ 0**

Cash Flow Analysis

In sum, the deannexation of the Deannexation Area has no significant economic impact on the Project Area. Based on the assumptions in the tables, neither scenario will generate sufficient funds to pay the entire balance of the promissory note for the River Commons Project Area. This is due to the interest rate on the original note. However, even with the deannexation, the difference in the anticipated balances of the OPA is only $18,894, or 0.31% of the total remaining balance. Similarly, the amount of anticipated funds that could be used for public projects shows a difference of only $5,404 if deannexation occurs. This represents an approximately 0.14% difference. The differences between revenues and funds for public projects are not significant between the two scenarios. In both scenarios there is anticipated to be approximately $3.7M available for public projects, which could include the extension of Milligan Road or Whitewater Drive, riverwalk pathways and improvements, or other projects identified by the City, Agency, or developer. These funds are shown to be paid out over four years in the cash flow tables, but they could be spent in other timeframes.

It is important to note that the assumptions in this analysis are intentionally conservative and do not include other potential new development projects in the River Commons Project Area. The assumptions also do not include any other potential sources of revenue such as grants, LIDs, bonds, or others that are potentially available within the Project Area.

Limitations to the Feasibility Study

This study is based on information provided by the developers, the City of Idaho Falls and Bonneville County. Any projects, revenues or expenses within this study may be modified by changes in estimated construction schedules, including project completion dates, the economy of the Idaho Falls region, significant changes in the tax levies, and revisions to applicable legislation. The total project costs and potential tax increment revenues are estimates. Additionally, this report is intended to supplement the original economic feasibility study and is intended to provide additional transparency into the proposed projected revenues and expenses for the duration of the Project Area; it is not intended to be an exhaustive list of proposed projects.