CITY COUNCIL AGENDA

Thursday

August 13, 2026

6:30 P.M.

Mayor

Lisa Burtenshaw

City Council

Jim Francis
Council President, Seat 4

Brandon Lee
Council Seat 2

John Radford
Council Seat 5

Jim Freeman
Council Seat 6

Kirk Larsen
Council Seat 3

Michelle Ziel-Dingman
Council Seat 1

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 Department (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 Testimony.** Because public hearings must follow various procedures required by law, please wait to offer your testimony until invited/indicated. Please address Council directly and try to limit your time to three (3) minutes.
- **Written Testimony.** The public may provide written testimony via postal mail sent to City Hall or via email sent to the City Clerk at IFClerk@idahofalls.gov. Testimony 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.

If you need communication aids or other physical accommodations to attend or access this meeting, please contact the City Clerk at (208) 612-8414 or the ADA Coordinator at (208) 612-8323 prior to the meeting. They will help accommodate special needs wherever possible.

Thursday, August 13, 2026 **6:30 PM** **City Council Chambers**

1. Call to Order & Roll Call

2. Pledge of Allegiance

3. Staff responses to prior public comment and other updates

4. Public Comment

Please see guidelines on page 2.

4. Consent Agenda

Questions on Consent Agenda items may be addressed and/or 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) Municipal Services

1) Annual Renewal of Customer Information System (CIS) Support and Maintenance **26-279**

Attachments: Agreement

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) City Attorney

1) Written Decision on Requests for Reconsideration Regarding Planned Unit Development for Willows Place Townhomes **26-297**

This concerns the application for a Planned Unit Development (PUD) for Willows Place Townhomes. The following is a chronology of events regarding this PUD:

- On October 7, 2025, the Planning and Zoning Commission recommended to the City Council, by a 5 to 1 vote, approval of Willows Place Townhomes PUD.
- On January 22, 2026, the City Council unanimously voted to deny Willows Place Townhomes PUD.
- On February 26, 2026, a request for reconsideration of the decision was filed by the applicant with the Planning Division.
- On April 23, 2026, the Mayor and City Council signed the written decision to deny the

reconsideration of Willow's Place Townhomes PUD with a vote of 3-2.

- On April 30, 2026, the applicant, Bear Hunter Holdings, LLC, filed a mediation request with the Planning Division.
- On May 14, 2026, mediation between the City of Idaho Falls and Bear Hunter Holdings, LLC for Willow's Place Townhomes PUD was held.
- On June 25, 2026, the City Council unanimously approved the revised PUD.
- On July 09, 2026, a request for reconsideration of the decision was filed by multiple individuals from the surrounding properties.
- On August 6, 2026, City Council unanimously affirmed its decision to approve the revised PUD and directed staff to prepare a written decision in support of City Council's decision.

Attached is a draft Written Decision Regarding Requests for Reconsideration affirming the revised Planned Unit Development for Willows Place Townhomes.

Action Item(s):
Approve the Written Decision Regarding Requests for Reconsideration affirming the revised Planned Unit Development for Willows Place Townhomes and give authorization for the Mayor and City Clerk to execute the necessary documents (or take other action deemed appropriate).

Attachments: Written Decision

B) Airport

1) Memorandum of Agreement with the Federal Aviation Administration and the Idaho State Historic Preservation Office **26-292**

Between late 2024 and early 2025, the aircraft hangar located at 2541 Foote Drive at the Idaho Falls Regional Airport was torn down by the tenant without coordination with or approval from the Airport. The hangar was identified as a contributing structure to the Idaho Falls Airport Historic District. This designation would normally require Federal Aviation Administration (FAA) involvement and review under Section 106 of the National Historic Preservation Act. The absence of this coordination placed the Airport out of compliance with Grant Assurance No. 1 which requires the Airport to follow applicable Federal laws, regulations, executive orders, policies, and requirements.

Upon discovering the removal of the hangar, Airport staff coordinated with the FAA to address the noncompliance by proposing a corrective action plan. The corrective action plan has been accepted by the FAA, Idaho State Historic Preservation Office and the Advisory

Council on Historic Preservation, the latter of whom declined to participate. This Memorandum of Agreement memorializes the corrective actions required to maintain compliance with FAA requirements. The required actions include placing a plaque in the airport terminal commemorating the historic significance of the hangar and notifying tenants of the historic nature of hangars they occupy.

Ardurra Group, Inc. was hired to provide environmental service to the Airport in June 2024. Work Order 26-02 has been prepared for assistance on this item for an amount not to exceed $15,000.00.

Action Item(s):
Approve the Memorandum of Agreement among the Federal Aviation Administration, Idaho State Historic Preservation Office, and the Idaho Falls Regional Airport and give authorization the Mayor to execute the necessary documents (or take other action deemed appropriate).

Attachments: Agreement

C) Public Works

1) Development Agreement - Circle K Pancheri Drive and Skyline Dr **26-266**

This Development agreement is being brought forth by Public Works as it is an agreement on property that was previously platted. This agreement allows for the Developer to achieve the development goals under the current policies and ordinances. This Development is located on the corner of Pancheri and Skyline Drive.

This Development will extend additional lanes and sidewalk to the South from the existing pavement at the intersection. Cost participation is projected to be up to $119,526 for this work subject to the collection of Transportation Impact Fees.

This Development Agreement supports the community-oriented results of well-planned growth and development and reliable public infrastructure and transportation by ensuring that new development participates financially in expanding needed infrastructure.

Reviews have been conducted with all necessary city departments to ensure coordination of proposed improvements.

Action Item(s):

Approve the Development Agreement for Circle K Pancheri Drive and Skyline Drive and authorize the Mayor and City Clerk to execute the necessary documents (or take other action deemed appropriate).

Attachments: DA

2) Federal Transit Administration (FTA) Section 5310 Small Urban Funding Agreement **26-285**

This Funding Agreement, between the Idaho Transportation Department and the City of Idaho Falls, will allow for the use of federal funds to better accommodate accessible transportation for seniors and individuals with disabilities.

The agreement supports the community-oriented result for reliable public transportation by allowing the use of federal funds in support of micro transit services for seniors and those with disabilities.

The agreement is for $230,400.00 federal funds reimbursement and requires a match of 20%, $57,600.00, for a total service cost of $288,000 to serve the elderly and disabled. The budgeted match exists and will be paid by Greater Idaho Falls Transit (GIFT). Sufficient funding and budget authority exist to execute the Agreement.

Action Item(s):
Approve the FTA 5310 Small Urban Funding Agreement and authorize the Mayor and City Clerk to execute the necessary documents (or take other action deemed appropriate).

Attachments: Agreement

D) Idaho Falls Power

1) Bid Rejection - IFP 26-21-2 Upper Development Dam No. 1 Rehabilitation **26-278**

The single bid received exceeds budget expectations and anticipated approvals from the Federal Energy Regulatory Commission and the Department of Dam Safety Inspections, Portland Regional Office, have not yet been received. Without these approvals, fall construction is not feasible.

It is recommended that the bid be rejected with the intent of rebidding the project in the fall of 2027.

Attachments: Bid

2) Bid Rejection - IFP 26-21-1 Upper Coffer Dam Project **26-287**

Idaho Falls Power received a total of four bids for the project. The bids exceed budget expectations and anticipated approvals from the Federal Energy Regulatory Commission and the Department of Dam Safety Inspections, Portland Regional Office, have not yet been received. Without these approvals, fall construction is not feasible.

It is recommended that the bids be rejected with the intent of rebidding the project in the fall of 2027.

Attachments: Bid

E) Municipal Services

1) Purchase Replacement Cardiac Monitor/Defibrillators for Idaho Falls Fire Department **26-293**

This purchase will replace Stryker LIFEPAK 15 V 4 monitors that are approaching the end of their useful life and scheduled for replacement. The Stryker LIFEPAK 15 V 14 monitors were originally purchased in December 2020. The Fire Department EMS division is recommending replacing the Stryker LIFEPAK monitors with Zoll, Zenix cardiac monitor/defibrillators. The total quote of $759,308.67 includes the trade in allowance for 15 LIFEPAK 15 12-lead V4 monitors for a total of $165,000 or $11,000 per monitor. Cardiac monitor/defibrillators are necessary equipment that allow for immediate assessment of life-threatening cardiac rhythms; immediate intervention with CPR is scientifically proven to increase positive outcomes of cardiac arrest. Ground Emergency Medical Transport (GEMT) funds will be used for this purchase.

Action Item(s):
Accept and approve the purchase of 15-Zenix cardiac monitor/defibrillators from Zoll Medical Corporation, accessing the Sourcewell cooperative purchasing government contract #041823-ZLL for a total of $759,308.67 and authorize the Mayor and City Clerk to sign the necessary documents (or take other action deemed appropriate).

Attachments: Contract
Zoll monitor recommendation
GEMT Supplemental Payment Letter - Idaho Falls

2) Backup Software and Support Platform Services for Information Technology **26-280**

The purchase of Veeam and Object First data platform services will replace the current Cohesity platform that is nearing end-of-life support services in early 2027. The purchase of Veeam and Object First services will provide software storage backup, with immutable storage targeted to protect the city's information technology assets. Information Technology staff are recommending the purchase of a five-year service package for a total of $272,013.16 or

$54,402.63 per year to leverage savings of approximately 25% over a three-year service package for a total of $218,760.06 or $72,920.02 per year.

Action Item(s):
Approve the purchase of backup software and support services from the OMNIA partners cooperative purchasing contract #R250302 with CompuNet, Inc. for Veeam and Object First data platform services for a total of $272,013.16 and authorize the Mayor and City Clerk to sign the necessary documents (or take other action deemed appropriate).

Attachments: Cohsity Field Study
CompuNet 3-Year Pkg
CompuNet Proposal
Contract

3) Public Hearing for the Proposed Fees for Fiscal Year 2026/27 **26-281**

Pursuant to Idaho Code § 50-1002, a Public Hearing has been scheduled for Thursday, August 13, 2026, at 6:30 pm in the Council Chambers of the City Annex Building located at 680 Park Avenue, Idaho Falls, Idaho. The Notice of Public Hearing was published on Saturday, August 1, 2026, and Saturday, August 8, 2026. Approval of the proposed 2026/27 proposed fees sets the maximum fees for the fiscal year beginning October 1, 2026.

Action Item(s):
Conduct a public hearing for the proposed 2026/27 fee schedule (or take other action deemed appropriate).

Attachments: Budget Fee Workbook

4) Public Hearing to Levy 1% Forgone for Fiscal Year 2026/27 **26-282**

Pursuant to Idaho Code § 63-802(1)(e)(ii), the public hearing is scheduled for Thursday, August 13, 2026, at 6:30 PM in the Council Chambers of the City Annex Building located at 680 Park Avenue, Idaho Falls, Idaho. The Notice of Public Hearing for the 2026/27 forgone intent to levy was published on Saturday, August 1, 2026, and Saturday, August 8, 2026.

Action Item(s):
Conduct a public hearing of the City's intent to certify 1% of the City's property tax budget for maintenance and operations in the amount of $538,354 from the accumulated forgone balance of $5,527,307 to be included in the City's 2026/27 budget for the specific purpose of funding legal and public safety ongoing operations requests of one Assistant City Attorney, a portion of one new Public Safety Dispatcher position and Two Fire Training Officers (or take other action deemed appropriate).

Attachments: 1 % Forgone Notice 8-1-26 and 8-8-26
1% Forgone Budget

5) Public Hearing to Levy One-Time Capital Project Forgone for Fiscal Year 2026/27 **26-283**

Pursuant to Idaho Code § 63-802(1)(e)(iii), the public hearing is scheduled for Thursday, August 13, 2026, at 6:30 PM in the Council Chambers of the City Annex Building located at 680 Park Avenue, Idaho Falls, Idaho. The Notice of Public Hearing for the 2026/27 forgone intent to levy was published on Saturday, August 1, 2026, and Saturday, August 8, 2026. The proposed 2026/27 forgone levy will add up to $350,000 statutory allowable property tax for the fiscal year 2026/27 for the purpose of funding one-time capital projects for Fire and Parks and Recreation.

Action Item(s):
Conduct a public hearing for the City's intent to certify a total of $350,000 of the City's property tax for one-time capital projects from its accumulated forgone balance of $5,527,307 to be included in the City's 2026/27 budget for an upgrade to Fire Station 4 restrooms, basic infrastructure and Conex containers for a future public safety training facility; Aquatic Center main entrance upgrade, pool starting blocks for eight lap lanes, and new bleachers for the Ice Rink (or take other action deemed appropriate).

Attachments: Capital Forgone Notice 8-1-26 and 8-8-26
Capital Forgone One-Time Budget Page 50-54

6) Public Hearing for the 2026/27 Fiscal Year Budget **26-284**

Pursuant to Idaho Code § 50-1002, the public hearing is scheduled for Thursday, August 13, 2026, at 6:30 pm in the Council Chambers of the City Annex Building located at 680 Park Avenue, Idaho Falls, Idaho. The Notice of Public Hearing for the 2026/27 fiscal year budget was published on Saturday, August 1, 2026, and Saturday, August 8, 2026. Approval of the tentative, not-to-exceed budget of $393,483,954 occurred on Thursday, July 30, 2026, in the regular City Council meeting. This approval established a maximum level for total expenditures that cannot be exceeded in the appropriations ordinance.

Action Item(s):
Conduct a public hearing for the 2026/27 fiscal year budget (or take other action deemed appropriate).

Attachments: Proposed Budget
Notice

F) Community Development Services

1) Legislative Public Hearing for the Annexation and Initial Zoning of R3, Multiple Dwelling Residential - 11.874 acres **26-288**

Attached is the application for Annexation and Initial Zoning of R3, Multiple Dwelling Residential, which

includes the Annexation and Initial Zoning Ordinances and Reasoned Statements of Relevant Criteria and Standards for approximately 11.874 acres in part of the SW ¼ of Section 4 and the SE ¼ of Section 5, Township 1 North, Range 38 East. On April 7, 2026, the Planning and Zoning Commission unanimously voted to recommend approval of the annexation with initial zoning of R3 to the Mayor and City Council as presented. This annexation was reviewed by CDS Planning staff as well as staff from Fire, Idaho Falls Power, and the Public Works Water, Wastewater, and Engineering/Survey Divisions.

Action Item(s):

1. Approve the Ordinance annexing approximately 11.874 acres in part of the SW ¼ of Section 4 and the SE ¼ of Section 5, Township 1 North, Range 38 East; assign a Comprehensive Plan Designation of "General Urban;" and under a suspension of the rules requiring three complete and separate readings, 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 annexation of approximately 11.874 acres in part of the SW ¼ of Section 4 and the SE ¼ of Section 5, Township 1 North, Range 38 East and give authorization for the Mayor to execute the necessary documents (or take other action deemed appropriate).

3. Approve the Ordinance establishing the initial zoning for R3, Multiple Dwelling Residential as shown in the Ordinance exhibits under a suspension of the rules requiring three complete and separate readings; and request that it be read by title and published by summary; that the City limits documents be amended to include the area annexed herewith; and that the City Planner be instructed to reflect said annexation, amendment to the Comprehensive Plan, and initial zoning on the Comprehensive Plan and Zoning Maps located in the Planning office (or consider the Ordinance on the first reading and that it be read by title, reject the Ordinance, or take other action deemed appropriate).

4. Approve the Reasoned Statement of Relevant Criteria and Standards for the initial zoning of R3, Multiple Dwelling Residential and give authorization for the mayor to execute the necessary documents (or take other action deemed appropriate).

Attachments:
Zoning Map
Aerial Map
Comp Plan Map
Exhibit Map
Exhibit A
Staff Report
R3 Use Table
PC Minutes
Ordinance (Annexation)
Reasoned Statement (Annexation)
Ordinance (Initial Zoning)
Reasoned Statement (Initial Zoning)

2) Legislative Public Hearing for the Annexation and Initial Zoning of R3, Multiple Dwelling Residential - Annexation and Initial Zoning Ordinance and Reasoned Statements of Relevant Criteria and Standards for approximately 1.17 acres **26-289**

Attached is the application for Annexation and Initial Zoning of R3, Multiple Dwelling Residential with the Limited Development Airport Overlay Zone, which includes the Annexation and Initial Zoning Ordinances and Reasoned Statements of Relevant Criteria and Standards for approximately 1.17 acres in the SW ¼ of Section 6, Township 2 North, Range 38 East. On July 7, 2026, the Planning and Zoning Commission unanimously voted to recommend approval of the annexation with initial zoning of R3 to the Mayor and City Council as presented. This annexation was reviewed by CDS Planning staff as well as staff from Fire, Idaho Falls Power, and the Public Works Water, Wastewater, and Engineering/Survey Divisions.

Action Item(s):

1. Approve the Ordinance annexing approximately 1.17 acres in the SW ¼ of Section 6, Township 2 North, Range 38 East; assign a Comprehensive Plan Designation of "General Urban;" and under a suspension of the rules requiring three complete and separate readings, 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 annexation of approximately 1.17 acres in the SW ¼ of Section 6, Township 2 North, Range 38 East and give authorization for the Mayor to execute the necessary documents (or take other action deemed appropriate).

3. Approve the Ordinance establishing the initial zoning for R3, Multiple Dwelling Residential with the Limited Development Airport Overlay Zone as shown in the Ordinance exhibits under a suspension of the rules requiring three complete and separate readings; and request that it be read by title and published by summary; that the City limits documents be amended to include the area annexed herewith; and that the City Planner be instructed to reflect said annexation, amendment to the Comprehensive Plan, and initial zoning on the Comprehensive Plan and Zoning Maps located in the Planning office (or consider the Ordinance on the first reading and that it be read by title, reject the Ordinance, or take other action deemed appropriate).

4. Approve the Reasoned Statement of Relevant Criteria and Standards for the initial zoning of R3, Multiple Dwelling Residential with the Limited Development Airport Overlay Zone and give authorization for the mayor to execute the necessary documents (or take other action deemed appropriate).

Attachments: Zoning Map
Aerial Map
Comp Plan Map
Airport Land Use Map
Exhibit Map
Exhibit A
Staff Report
PC Minutes
Ordinance (Annexation)
Reasoned Statement (Annexation)
Ordinance (Initial Zoning)
Reasoned Statement (Initial Zoning)

3) Quasi-Judicial Public Hearing - Planned Unit Development (PUD) and Reasoned Statement of Relevant Criteria and Standards, Harvest Village **26-290**

Attached is the application for the PUD and Reasoned Statement of Relevant Criteria and Standards for Harvest Village. On June 2, 2026, the Planning Commission unanimously voted to recommend approval of the PUD to the Mayor and City Council as presented. This PUD was reviewed by CDS Planning staff as well as staff from Fire, Idaho Falls Power, the Public Works Water, Wastewater, Sanitation, and Engineering/Survey Divisions.

Action Item(s):

1. Approve the Planned Unit Development (PUD) for Harvest Village as presented (or take other action deemed appropriate).

2. Approve the Reasoned Statement of Relevant Criteria and Standards for the Planned Unit Development for Harvest Village and give authorization for the Mayor to execute the necessary documents (or take other action deemed appropriate).

Attachments: Zoning Map
Aerial Map
Comp Plan Map
Airport Land Use Map
Staff Report
PC Minutes
PUD Concept
Reasoned Statement

6. Announcements

7. Adjournment

Memorandum

RETURN TO AGENDA

File #: 26-279 **City Council**

DATE: Monday, August 3, 2026 AGENDA: Consent

FROM: Pam Alexander, Municipal Services Director DEPARTMENT: Municipal Services

Title

Annual Renewal of Customer Information System (CIS) Support and Maintenance

☐ Ordinance ☐ Resolution

☐ Quasi-Judicial Public Hearing ☐ Legislative Public Hearing

☐ Confirmation/Consent/Acceptance ☒ Approval/Authorization/Ratification

Action(s) Requested:

Approve the annual renewal of the Cayenta Customer Information System (CIS) and GIS Connector maintenance support services for a total of $99,453.60 (or take other action deemed appropriate).

Description, Background Information, Purpose:

This request is to renew professional support and maintenance services for the City's utility customer information system (CIS) software. A total of $85,000 was approved in the 2025/26 fiscal year Municipal Services Department budget for the renewal of the services. This invoice is $14,453.60 over the authorization approved in the budget for multi-year and recurring agreements. Idaho Falls Power has initiated the competitive procurement process to replace the software over the next 14 to 24 months.

This item has been reviewed by the City's Legal, Idaho Falls Power, & Municipal Services Departments.

Invoice No.	**CAYMN0000891**
Date	**07/31/2026**
Due Date	**10/01/2026**
Customer No.	**IDAH**
Page	**1 of 1**

Bill To

City Of Idaho Falls
Attn: Joseph Nilsson
Chief Information Technology Officer
308 Constitution Way
Idaho Falls, ID 83402
USA

Ship To

City Of Idaho Falls
Chief Information Technology Officer
308 Constitution Way
Idaho Falls, ID 83402
USA

Contract/Project Number	Purchase Order	Payment Terms	Currency
		MN OCT	USD $

Item Number	Description	Quantity	Unit Price	Amount
CAY - MAINT	Customer Information System: 10/1/2026 to 9/30/2027	1.00	95,221.53	95,221.53
CAY - MAINT	Cayenta GIS Connector: 10/1/2026 to 9/30/2027	1.00	4,232.07	4,232.07

Remit To: N. Harris Computer Corporation
62133 Collections Center Drive
Chicago, IL 60693-0621

Subtotal	99,453.60
Misc	0.00
Taxes	0.00
Total	99,453.60

Tax Exempt? Please send your exemption certificate to the email below.

Invoice Questions? Please call Danieh Massalkhi at +1 (778) 600-1319 or at our toll-free number +1 (888)847-7747 Ext. 500197. You can also reach us by email at AR_cayenta2@harriscomputer.com

Thank you for your business!

Memorandum

RETURN TO AGENDA

File #: 26-297 **City Council**

DATE: Monday, August 10, 2026 AGENDA: Regular
FROM: Zachary Jones, City Attorney DEPARTMENT: City Attorney

Title
Written Decision on Requests for Reconsideration Regarding Planned Unit Development for Willows Place Townhomes

☐ Ordinance ☐ Resolution
☐ Quasi-Judicial Public Hearing ☐ Legislative Public Hearing
☐ Confirmation/Consent/Acceptance ☒ Approval/Authorization/Ratification

Action(s) Requested:
Approve the Written Decision Regarding Requests for Reconsideration affirming the revised Planned Unit Development for Willows Place Townhomes and give authorization for the Mayor and City Clerk to execute the necessary documents (or take other action deemed appropriate).

Description, Background Information, Purpose:
This concerns the application for a Planned Unit Development (PUD) for Willows Place Townhomes. The following is a chronology of events regarding this PUD:

- On October 7, 2025, the Planning and Zoning Commission recommended to the City Council, by a 5 to 1 vote, approval of Willows Place Townhomes PUD.
- On January 22, 2026, the City Council unanimously voted to deny Willows Place Townhomes PUD.
- On February 26, 2026, a request for reconsideration of the decision was filed by the applicant with the Planning Division.
- On April 23, 2026, the Mayor and City Council signed the written decision to deny the reconsideration of Willow's Place Townhomes PUD with a vote of 3-2.
- On April 30, 2026, the applicant, Bear Hunter Holdings, LLC, filed a mediation request with the Planning Division.
- On May 14, 2026, mediation between the City of Idaho Falls and Bear Hunter Holdings, LLC for Willow's Place Townhomes PUD was held.
- On June 25, 2026, the City Council unanimously approved the revised PUD.
- On July 09, 2026, a request for reconsideration of the decision was filed by multiple individuals from

the surrounding properties.

- On August 6, 2026, City Council unanimously affirmed its decision to approve the revised PUD and directed staff to prepare a written decision in support of City Council's decision.

Attached is a draft Written Decision Regarding Requests for Reconsideration affirming the revised Planned Unit Development for Willows Place Townhomes.

This item has been reviewed by the City's Legal & Municipal Services Departments.

WRITTEN DECISION REGARDING REQUESTS FOR RECONSIDERATION BY MACK AND TERI SMITH ET Al.

PLANNED UNIT DEVELOPMENT FOR WILLOWS PLACE TOWNHOMES, GENERALLY NORTH OF HIGHLAND CANAL, EAST OF BLUE BIRD LANE, SOUTH OF PLOMMON STREET, WEST OF SOUTH BELLIN ROAD.

WHEREAS, Bear Hunter Holdings, LLC, ("Applicant") filed a complete application for the PUD on August 25, 2025; and

WHEREAS, on June 25, 2026, the Idaho Falls City Council ("Council") approved a Reasoned Statement of Relevant Criteria and Standards granting a revised application for a PUD; and

WHEREAS, on July 9, 2026, two Requests for Reconsideration were filed by Mack Smith, Teri Smith, Roy Matthews, Debrah Hundley, Robert Thompson, and Dave Rocknak (the "Neighbors"); and

WHEREAS, having reviewed the Neighbors' Requests for Reconsideration, including all exhibits and evidence entered into the record, and having considered the issues presented:

I. FINDINGS OF FACT

The Council makes the following factual findings:

1. The property is approximately 1.815 acres located generally north of the Highland Canal, east of Blue Bird Lane, south of Plommon Street, west of S Bellin Road.
2. The property is vacant and considered infill.
3. On August 25, 2025, a neighborhood meeting took place as required by section 11-6-8 of the Zoning Ordinance.
4. On October 7, 2025, the Planning Commission recommended to The Mayor and City Council approval of the original PUD as presented by a vote of 5 to 1.
5. On January 3, 2026, notice was published in the Post Register regarding the public hearing on January 22, 2026, to consider the original PUD.
6. On January 22, 2026, Council held a public hearing on the PUD and unanimously denied the application for the original PUD for Willow Place Townhomes as presented.
7. On February 26, 2026, the Applicant requested reconsideration of the decision to deny the original PUD.
8. On March 14, 2026, notice was published in the Post Register regarding the public hearing on April 2, 2026, for the reconsideration request.
9. On April 2, 2026, Council held a public hearing to consider Applicant's request for reconsideration and took additional argument and evidence on the record from both Applicant and members of the public. Council denied the Applicant's request for reconsideration with a vote of 3-2 on the basis "that this is resolvable issue through mediation."

10. On April 23, 2026, Council approved the written decision reflecting Council's denial of the Applicant's request for reconsideration.
11. On April 30, 2026, the Applicant requested mediation pursuant to City Code 11-6-4(G)(1).
12. On May 7, 2026, Council approved the request for mediation.
13. On May 14, 20026, mediation was held and a Proposed Mediation Agreement was jointly proposed by the representatives for both the City and the Applicant.
14. On May 21, 2026, the Proposed Mediation Agreement was approved by Council. The Proposed Mediation Agreement specifically provided that Council and the Applicant "have reached a potential compromise, subject to the requirements of ordinance that the compromise be approved by the Idaho Falls City Council after public notice and public hearing."
15. The Applicant submitted a revised PUD on May 21, 2026, but this revised PUD was not presented to Council for its consideration during the meeting on May 21, 2026.
16. On June 6, 2026, notice was published in the Post Register regarding the public hearing on June 25, 2026, to consider the revised PUD.
17. On June 25, 2026, Council held a public hearing on the revised PUD, at which members of the public and the Applicant were permitted to present additional evidence and argument. After hearing the additional evidence and argument, Council deliberated on and approved the revised PUD by a vote of 4-0, with Councilmembers Jim Francis and Brandon Lee having recused themselves from deliberating after the hearing closed and from voting. Council also issued a second Reasoned Statement of Relevant Criteria and Standards.
18. The property is currently zoned R1 and will be developed under the PUD Standards as modified by this Reasoned Statement.
19. The revised PUD consists of 12 units that are intended to be platted on individual lots. The 12 units will be 6 sets of twin homes.
20. The revised PUD will be under unified control.
21. The revised PUD has approximately 6.61 units per acre.
22. The revised PUD indicates the buildings will have two stories with eaves below twenty-one feet high.
23. The arrangement of the townhomes will provide private space.
24. All non-hard surfaced areas are proposed to be covered by landscaping.
25. At least twenty-five percent of the revised PUD will be designated and maintained as common space for the recreational and/or common use of the occupants of the development. The revised PUD specifically states that the open space for the amenities is 25.1% of the total area.
26. This development will have two amenities, a playground area and basketball court. The playground area will be located next to Plommon Street and will be accessible to the public as a practical matter.

27. A private street will be used to access the units. Zoey Lane, a private street, will come from the public street, Plommon Street. Zoey Lane will have sidewalks constructed in front of the units, providing pedestrian access to Plommon Street.
28. Each unit has a garage for one vehicle and a parking pad for two vehicles.
29. Six guest parking spaces are also provided in three different areas along Zoey Lane, providing convenient access for guest vehicles.
30. More than half the total linear distance on both sides of Zoey Lane will be landscaping. Less than half of the total linear distance on both sides of Zoey Lane will be parking spaces and garages.
31. The Applicant has requested the front setback to be varied from 25 ft to 20 ft.
32. The revised PUD site is across a canal from Westside Elementary School (the "School"). However, between the School's property and the PUD site property is property for the canal that is not owned by the Applicant or the School. As such, the Applicant does not have control over the canal property.
33. The neighborhood surrounding the site for the revised PUD has single family detached homes as well as twin homes. Specifically, there are twin homes located at the northeast corner of Pancheri Drive and Bellin Road. These twin homes are similar in bulk, scale, structural mass, and character to the twin homes in the revised PUD.
34. On July 9, 2026, the Neighbors submitted two requests to reconsider the approval of the revised PUD.
35. On July 18, 2026, notice was published in the Post Register regarding the public hearing on August 6, 2026, for the Neighbors' Requests for Reconsideration.
36. On August 6, 2026, Council held a public hearing to consider the Neighbors' Requests for Reconsideration. At this hearing, several of the Neighbors, members of the public, and the Applicant presented additional evidence and argument. After the hearing, Council deliberated on the Neighbors' Requests for Reconsideration and affirmed the approval of the revised PUD by a vote of 4-0, with Councilmember Brandon Lee absent and with Council President Jim Francis having recused himself from deliberating after the hearing closed and from voting.

II. RELEVANT CRITERIA AND STANDARDS

Council will first address the process followed in this matter, followed by an analysis of whether Council should deny or, instead, affirm its prior approval of the revised PUD.

A. Process

1. The City Council considered the Neighbors' Requests for Reconsideration pursuant to City of Idaho Falls Comprehensive Plan, City of Idaho Falls Zoning Ordinance, City of Idaho Falls Subdivision Ordinance, the Local Land Use Planning Act, and other applicable development regulations.
2. The notices referenced in Findings of Fact 5, 8, 16, and 35 that were published in the Post Register satisfied the notice requirements of Title 67, Chapter 65 of Idaho Code.

3. The revised PUD was not required to go back to the Planning and Zoning Commission pursuant to City Code 11-6-3(H)(9). That section of City Code provides the following: "PUD amendments shall follow the following procedures for minor and major changes. Amendments shall be in keeping with previous phases or *approved* PUD development plans and shall meet the same objectives as the *original* PUD. If the proposed amendment is intended to alter the *previously approved* plans objectives the applicant will justify how the amendment fits within the whole of the development." City Code 11-6-3(H)(9) (emphases added). Given the plain language of this section, the procedures outlined in that section apply only *after* a PUD has been approved. In this matter, the only time a PUD has been approved was on June 25, 2026. Finding of Fact 17. Although this PUD was revised prior to that date, the revisions did not constitute a minor or major change as contemplated by City Code 11-6-3(H)(9) because the revisions were not to an already-approved PUD—the approval came only after the revisions were made. Because the revisions were not to an already-approved PUD, the Applicant did not need to apply with the procedures contained in City Code 11-6-3(H)(9) and, thus, the revised PUD did not need to go back to the Planning and Zoning Commission.

4. The process followed in the matter after mediation satisfied the requirements of due process. To satisfy the requirements of procedural due process, all parties must be "provided with notice and an opportunity to be heard." *Cowan v. Bd. of Comm'rs of Fremont Cnty.*, 143 Idaho 501, 512, 148 P.3d 1247, 1258 (2006) (quoting *Aberdeen-Springfield Canal Co. v. Peiper*, 133 Idaho 82, 91, 982 P.2d 917, 926 (1999)). Further, the "opportunity to be heard must occur at a meaningful time and in a meaningful manner in order to satisfy the due process requirement." *Id.* (quoting *Aberdeen-Springfield Canal Co.*, 133 Idaho at 91, 982 P.2d at 926). That said, "due process is not a concept to be applied rigidly in every matter." *City of Boise v. Indus. Comm'n*, 129 Idaho 906, 910, 935 P.2d 169, 173 (1997). Instead, due process "is a flexible concept calling for such procedural protections as are warranted by the particular situation." *Id.* (quoting *Matter of Wilson*, 128 Idaho 161, 167, 911 P.2d 754, 760 (1996)). The Idaho Code provides that, when mediation is held for a land use decision, "any resolution of differences through mediation must be the subject of another public hearing before the decision-making body." Idaho Code § 67-6510(1). This statutorily required public hearing satisfies the requirements of due process, as it provides interested parties with notice and an opportunity to be heard in a meaningful manner.

5. Here, Council considered and approved the Proposed Mediation Agreement on May 21, 2026. Finding of Fact 14. To be clear, the approval of the Proposed Mediation Agreement did not bind Council to approve the revised PUD. The Proposed Mediation Agreement specifically included a provision that the Applicant and the City "have reached a potential compromise, subject to the requirements of ordinance that the compromise be approved by the Idaho Falls City Council *after public notice and public hearing*." Finding of Fact 14 (emphasis added). This meant that the compromise would not be effective and binding unless and until there was approval *after* a duly noticed public hearing. Additionally, the Proposed Mediation Agreement provided that it "shall not be construed as waiving any legal requirement pertaining to the new PUD." One of the legal requirements pertinent to this PUD was the requirement under Idaho Code § 67-6510(1) to hold a public hearing after mediation. Notably, nowhere in the Proposed Mediation Agreement does it state that Council was bound to approve a revised PUD. Instead, the City agreed—via the Proposed Mediation Agreement—to agree to reduce the requirements for common space and parking spaces "only as necessary" to allow the Applicant to revise the

PUD in accordance with how the Applicant agreed to revise the PUD, which revised PUD would need to be submitted to Council for approval. In short, the Proposed Mediation Agreement agreed to certain conditions that would allow the Applicant to revise the PUD in certain ways but did not give approval for any specific revised PUD at that time. At the time of the Proposed Mediation Agreement, the revised PUD was not presented to Council for consideration. *See* Finding of Fact 15. As such, Council did not—and could not—have approved the revised PUD at the meeting on May 21, 2026.

6. Council held a public hearing on June 25, 2026, to consider the revised PUD. Finding of Fact 17. This public hearing had been duly noticed in the Post Register on June 6, 2026. Finding of Fact 16. At the public hearing, members of the public—including some of the Neighbors who submitted the Requests for Reconsideration—presented additional argument and evidence. It was not until after the Neighbors had an opportunity to speak that Council deliberated on and voted to approve the revised PUD. Finding of Fact 17. This public hearing provided the members of the public—including the Neighbors—with an opportunity to be heard in a meaningful manner at a meaningful time. If members of the public had identified a legal issue that warranted denial of the revised PUD, then Council would have been bound by law to deny the revised PUD—as explained above, Council was not bound by the Proposed Mediation Agreement to approve the revised PUD. Consequently, the process followed by Council accorded with the requirements of due process.

7. In addition, the Neighbors were afforded a second opportunity to address the revised PUD via their Requests for Reconsideration. Findings of Fact 34, 36. By law, Council has authority to reverse its prior decision and deny the revised PUD. *See* Idaho Code § 67-6535(2)(b). Notably, a public hearing is not required to be held for a request to reconsider under Idaho Code § 67-6535(b). At the very least, the Neighbors and members of the public had a meaningful opportunity to present argument and evidence at a meaningful time in a meaningful manner at the public hearing held on August 6, 2026. The requirements of due process have been more than satisfied by these two public hearings. And this was not the only process provided—there were two prior public hearings of Council to consider the original PUD application and the Applicant's request for reconsideration. Findings of Fact 6, 9. Throughout this entire process, the Neighbors and other members of the public have had more than adequate opportunity to present their views.

B. Merits

8. Turning to the merits of the revised PUD, the Council notes that a PUD is a conditional use allowed within the R1 Zones and all regulations and uses shall be the same as the underlying zoning district unless modified as part of the PUD. *See* City Code 11-2-6(W)(1), (2)(a).

9. Pursuant to City Code 11-2-6(W)(4)(a), "the minimum site size for a PUD shall be two (2) acres. Smaller acreage may be considered for a PUD on land that the Council finds it redeveloping, or provides a public benefit or amenity." As found in Finding of Fact 1, the area for the revised PUD site is under two acres. Given its location, the proposed playground area amenity for this PUD will be accessible to the public as a practical matter. Finding of Fact 26. As a condition for this PUD, and pursuant to the terms of the Proposed Mediation Agreement

to which the Applicant agreed, the Applicant will make the playground area[1] open to the public, place at least one sign next to the playground area indicating the playground area is open to the public, and construct the playground area to City standards in effect at the time the Proposed Mediation Agreement was approved. Based on these facts and agreed-upon conditions, Council finds that the revised PUD provides a public amenity. In an exercise of Council's discretion under City Code 11-2-6(W)(4)(a), Council grants the exception to the two-acre minimum rule.

10. The Neighbors asserts that this revised PUD is "apparently . . . the only PUD approved by the City Council that is under 2 acres in its finished state." (Request Recons. by Mack and Teri Smith ["1st Request Recons."] 1.) According to the Neighbors, all other approved PUDs that were under two acres were just phases in a larger development plan. (*Id.*) Although prior decisions regarding PUDs are relevant to Council's decision, they are not binding. *See Workman Fam. P'ship v. City of Twin Falls*, 104 Idaho 32, 36, 655 P.2d 926, 930 (1982) (holding that, "[a]lthough it may be true that the prior approval of other applications for rezoning does not establish a binding precedent, it does not follow that evidence of this nature is not relevant"). In any event, the approval of the prior PUDs under two acres does not mandate denial of the revised PUD. Nothing in City Code 11-2-6(W)(4)(a) conditions the exception to the two-acre requirement on the PUD site being part of a larger development. As such, the noted difference between the prior PUDs and the revised PUD is not a meaningful distinction.

11. Coming from a different angle, the Neighbors also argue that the public amenities offered by the revised PUD "were repeatedly found by residents to be redundant and therefore do not provide a benefit." (1st Request Recons. 2.) This is incorrect. An amenity does not lose all benefit simply because there are other similar amenities around—if this were true, then the reverse could be asserted, that the other amenities near this PUD site will lose all benefit once this PUD's amenities are constructed, which is clearly not the case. In addition, members of the public may decide to use the amenities at the revised PUD simply because they are closer to their residence, providing a benefit to those individuals despite any redundancy. Council continues to find that the revised PUD's amenities will provide a benefit to the public.

12. Pursuant to City Code 11-2-6(W)(3)(a), the development site of a PUD is required to be under unified ownership or control and shall be planned as a whole. This requirement is satisfied by the revised PUD being under unified control. Finding of Fact 20.

13. Pursuant to City Code 11-2-6(W)(4), the revised PUD must meet the required parking standards unless modified. According to Table 11-4-2 of the City Code, the revised PUD must have two off-street parking spaces per unit. Here, each unit has one parking space in a garage and two parking spaces on the parking pad in front of the unit. Finding of Fact 28. The parking space requirement has been satisfied.[2]

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[1] The Proposed Mediation Agreement refers to the playground as a "park," while the revised PUD refers to it as a "playground area." This Reasoned Statement uses "playground area" to be consistent with the revised PUD.

[2] Pursuant to the Proposed Mediation Agreement, Council had agreed to modify the parking space requirement "only as necessary due to the reconfiguration of the park and twinhome lot."

14. Pursuant to City Code 11-2-6(W)(4)(c)(i), "the maximum density allowed in residential zones is set forth in Table 11-2-4 Maximum Residential Density," which is shown below:

Table 11-2-4: Maximum Residential Density

Base Residential Zone	Dwelling units/gross acres
RE	2
RP	5
RMH	35
R1	8
R2	17
TN	17
R3	35
R3A	35

(Ord. 3452, 3-31-22)

The property for the revised PUD is zoned R1. Finding of Fact 18. Pursuant to Table 11-2-4, this means the maximum density is 8 units per acre. For this PUD, there will be approximately 6.61 units per acre, Finding of Fact 21, which is under the maximum density of 8 units per acre. This density requirement is satisfied

15. Pursuant to City Code 11-2-6(W)(4)(e), "[t]he maximum structure height for a residential PUD shall be determined by the underlying base zone, except where a structure is set back from required setback lines by at least two foot (2') for each additional one foot (1') of building height." The base zone R1 allows for a maximum building height of 24 feet. According to Finding of Fact 22, the buildings are shown as two stories with the eaves below twenty-one feet high. Consequently, this requirement has been satisfied.

16. City Code 11-2-6(W)(5)(a) requires a PUD to "be compatible with the surrounding neighborhood bulk, scale, structural mass, and character demonstrated by similar building types, construction, separations, and heights." Here, the revised PUD consists of six sets of twin homes, which are similar in bulk, scale, structural mass, and character to other twin homes in the surrounding neighborhood. Findings of Fact 19, 33. As such, this requirement has been satisfied.

17. Pursuant to City Code 11-2-6(W)(5)(d), "[s]tructures should be oriented towards common areas. Residential uses should be separated and arranged to provide for private space, in addition to providing for common areas." The townhomes in this revised PUD will provide private space for each unit as well as incorporate the common areas into the overall development layout as required by Section 11-2-6(W)(5)(d). Findings of Fact 23 and 25–26.

18. Pursuant to City Code 11-2-6(W)(6)(a), "[a]ll areas within the PUD not covered by buildings, parking spaces, sidewalks or driveways shall be landscaped and maintained." Here, all non-

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Because the revised PUD satisfies the parking requirement, Council is not modifying the parking space requirement.

hard surfaced areas are proposed to be covered by landscaping. Finding of Fact 24. As such, this requirement has been satisfied.

19. The revised PUD is not required to include a berm pursuant to City Code 11-2-6(W)(7)(b). That section of the code provides that "[p]arking lots containing twenty-four (24) or more parking spaces contiguous to public or private streets shall include within the contiguous landscape strip a berm of no less than four feet (4') in height." City Code 11-2-6(W)(7)(b). This requirement only applies to parking lots contained within a PUD. Here, the revised PUD does not have a parking lot that is contiguous to a public or private street and, consequently, no berm is required pursuant to City Code 11-2-6(W)(7)(b).

20. Pursuant to City Code 11-2-6(W)(9)(a), "[n]ot less than twenty-five percent (25%) of the gross area of a PUD shall be designated and maintained as common space for the recreational and/or common use of the occupants of the development." According to Finding of Fact 25, at least twenty-five percent of the revised PUD will be designated and maintained as common space for the recreational and/or common use of the occupants of the development. As such, the revised PUD meets the twenty-five percent requirement.[3]

21. Pursuant to City Code 11-2-6(W)(10), "[a]ll PUDs shall provide amenities in addition to the common space required by this Section." The revised PUD consists of 12 units. Finding of Fact 19. As such, at least one amenity is required under City Code 11-2-6(W)(10)—one for the first 50 units. Because the revised PUD includes the two amenities listed in Finding of Fact 26, the requirement for one amenity has been satisfied.

22. Pursuant to City Code 11-2-6(W)(8)(a), "[a]ll PUDs shall have frontage on a public or an approved private street." The revised PUD will have a private internal street, providing the required frontage. Findings of Fact 27.

23. Pursuant to City Code 11-2-6(W)(1)(a), another purpose of the PUD regulations is to "[a]llow for flexibility from traditional zoning standards that results in development providing an improved living environment, including usable common space, amenities or services, increased landscaping, additional architectural features or standards, and compatibility with the contiguous neighborhood." The developer has requested a varied front setback from 25ft to 20ft. Finding of Fact 31. The Council approves of this varied development standard for this revised PUD.

24. Pursuant to City Code 11-2-6(W)(1)(k), another purpose of the PUD regulations is to "[p]rovide for attractive streetscapes that are not dominated by parked vehicles or garage entrances." Here, less than half of the total linear distance on both sides of Zoey Lane would be parking spaces or garages, with more than half of it landscaped. Finding of Fact 30. As such, the streetscape for the revised PUD will not be dominated by parked vehicles or garage entrances.

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[3] Council notes that, according to the Proposed Mediation Agreement, the City agreed to reduce "the common space requirement in City Code 11-2-6(W) below 25% only as necessary to accommodate the change in location of the park site and the one twinhome site." Because the Applicant was able to make the changes but still keep more than twenty-five percent (25%) for common use for the amenities, Council is not varying this common space requirement.

25. Pursuant to City Code 11-2-6(W)(7)(c), "[i]nterior parking lot landscaping shall be designed to incorporate pedestrian ways through the parking area and to break large parking areas into smaller bays." Based on Finding of Fact 29, guest parking is also provided throughout the development.

26. City Code 11-2-6(W)(11) requires that "PUDs shall provide pedestrian connections to existing or proposed schools, parks, public lands or pathways on adjacent properties" and that such "connections shall form a logical, safe, and convenient system for pedestrian access to all structures, project facilities and amenities, and principal off-site pedestrian destinations." Here, the revised PUD site is near the School property, but neither the Applicant nor the School control the intervening property associated with the canal. Finding of Fact 32. As such, the revised PUD cannot provide direct a direct pedestrian connection to the School. Council holds that this requirement will be satisfied by the construction of Zoey Lane and the associated sidewalks on Zoey Lane, Finding of Fact 27, which will permit pedestrian access to Plommon Street and from thence to the School.

27. The Neighbors assert a litany of arguments, some of which have been addressed above, but the remaining arguments are not relevant to whether or not the revised PUD meets the criteria of City Code 11-2-6(W). The more salient of these arguments will be addressed briefly.

28. First, the Neighbors raise multiple issues concerning a property owned by a church to the east of the PUD site, such as drainage onto the church property, the number of parking stalls at the church property, and whether the church complied with a conditional use permit for its own property. (1st Request Recons. 1–3.) Council's task, in considering the revised PUD, is to determine whether the Applicant has satisfied the criteria outlined in City Code 11-2-6(W) for the PUD's site, making the issue of whether the church property is in compliance wholly irrelevant.

29. Second, the Neighbors take issue with testimony presented in the Applicant's favor at the public hearing on June 25, 2026. Specifically, the Neighbors note testimony by members of the public regarding other developments by the Applicant and testimony regarding affordable housing. (1st Request Recons. 1–2.) The Neighbors are correct to the extent they assert that this testimony was not relevant to Council's decision, but the testimony was not a factor in Council's second Reasoned Statement of Relevant Criteria and Standards, which outlined the legal basis for Council's approval of the revised PUD. As such, the Neighbors have failed to show error on this score.

30. Third, the Neighbors argue that a fence should be placed both along the canal bordering the revised PUD site and also on the west portion of the revised PUD site bordering the residential properties. (1st Request Recons. 2.) The Neighbors, however, fail to cite to any legal authority requiring these fences. Although City Code 11-2-6(W)(6)(e)(ii) requires a fence when a PUD site borders a property with a commercial use, that condition is not present here, so no fence is required by this particular section of City Code. To the extent that Council has discretion to require a fence, Council declines to require fencing for the revised PUD. Any neighboring properties, including the owners of the residences to the west of the PUD site and the owner of the canal, are free to place fencing on their respective properties or seek to negotiate a cost-sharing arrangement with the Applicant.

31. Fourth, the Neighbors appear to claim that the residential properties bordering the revised PUD site have easements over the revised PUD site, as they claim a "[l]oss of easement by adjacent property owners." (1st Request Recons. 3.) Council, as a land use authority, "lacks jurisdiction to determine [an] easement's nature and scope, as questions of property ownership must be resolved by a district court." *Jasso v. Camas Cnty.*, 151 Idaho 790, 797, 264 P.3d 897, 904 (2011) (citing *Rural Kootenai Org., Inc. v. Bd. of Comm'rs*, 133 Idaho 833, 842, 993 P.2d 596, 605 (1999)). Whether neighboring properties have an easement or not over the revised PUD site is a matter for a district court, not for Council.

32. Based on the foregoing, the revised PUD is consistent with requirements of the Zoning Ordinance as well as the principles and policies of the Comprehensive Plan.

III. DECISION

For the above reasons, the City Council of the City of Idaho Falls affirms its prior decision to approve the revised PUD as presented.

PASSED BY THE CITY COUNCIL OF THE CITY OF IDAHO FALLS

THIS _____ DAY OF _____, 2026

CITY OF IDAHO FALLS, IDAHO

_____

LISA M. BURTENSHAW, MAYOR

_____	_____
KIRK LARSEN	MICHELLE ZIEL-DINGMAN
COUNCIL MEMBER	COUNCIL MEMBER
_____	_____
JIM FREEMAN	JOHN RADFORD
COUNCIL MEMBER	COUNCIL MEMBER

ATTEST:

_____

LINDA LUNDQUIST, CITY CLERK

NOTICE

This Written Decision is a final decision pursuant to Idaho Code § 67-6535. The Applicant or any other person aggrieved by this final decision may file a petition for judicial review within twenty-eight (28) days of the date of this Written Decision.

In addition, the above Applicant has the right to request a regulatory taking analysis pursuant to Idaho Code § 67-8003.

Memorandum

RETURN TO AGENDA

File #: 26-292 **City Council**

DATE: Thursday, August 13, 2026 AGENDA: Regular
FROM: Ian Turner, Airport Director DEPARTMENT: Airport

Title
Memorandum of Agreement with the Federal Aviation Administration and the Idaho State Historic Preservation Office

☐ Ordinance ☐ Resolution
☐ Quasi-Judicial Public Hearing ☐ Legislative Public Hearing
☐ Confirmation/Consent/Acceptance ☒ Approval/Authorization/Ratification

Action(s) Requested:
Approve the Memorandum of Agreement among the Federal Aviation Administration, Idaho State Historic Preservation Office, and the Idaho Falls Regional Airport and give authorization the Mayor to execute the necessary documents (or take other action deemed appropriate).

Description, Background Information, Purpose:
Between late 2024 and early 2025, the aircraft hangar located at 2541 Foote Drive at the Idaho Falls Regional Airport was torn down by the tenant without coordination with or approval from the Airport. The hangar was identified as a contributing structure to the Idaho Falls Airport Historic District. This designation would normally require Federal Aviation Administration (FAA) involvement and review under Section 106 of the National Historic Preservation Act. The absence of this coordination placed the Airport out of compliance with Grant Assurance No. 1 which requires the Airport to follow applicable Federal laws, regulations, executive orders, policies, and requirements.

Upon discovering the removal of the hangar, Airport staff coordinated with the FAA to address the noncompliance by proposing a corrective action plan. The corrective action plan has been accepted by the FAA, Idaho State Historic Preservation Office and the Advisory Council on Historic Preservation, the latter of whom declined to participate. This Memorandum of Agreement memorializes the corrective actions required to maintain compliance with FAA requirements. The required actions include placing a plaque in the airport terminal commemorating the historic significance of the hangar and notifying tenants of the historic nature of hangars they occupy.

Ardurra Group, Inc. was hired to provide environmental service to the Airport in June 2024. Work Order 26-02 has been prepared for assistance on this item for an amount not to exceed $15,000.00.

This item has been reviewed by the City's Legal & Municipal Services Departments.

MEMORANDUM OF AGREEMENT
among the
FEDERAL AVIATION ADMINISTRATION,
IDAHO STATE HISTORIC PRESERVATION OFFICE,
and the
IDAHO FALLS REGIONAL AIRPORT,
regarding the
Demolition of the Hangar at 2541 Foote Drive
at the
Idaho Falls Regional Airport in Bonneville County, Idaho

WHEREAS, the Idaho Falls Regional Airport (the Airport or IDA), located in Bonneville County Idaho, is owned and operated by the City of Idaho Falls (the Airport Sponsor); and

WHEREAS, a lease agreement for 2541 Foote Drive was held by Guns N Gear Sports, LLC, with Micheal Loy as the signatory, beginning March 21, 2022.

WHEREAS, Micheal Loy was informed on August 23, 2024, by the Idaho Falls Regional Airport (IDA or the Airport) Director that the airplane hangar at 2541 Foote Drive (10BV1905) was eligible for listing in the National Register of Historic Places (NRHP) and also contributed to the NRHP-Eligible Historic Area (10BV367); and

WHEREAS, Guns N Gear Sports, LLC, after having been informed of the historic nature of the structure, demolished the hangar at 2541 Foote Drive sometime between October 2, 2025, and January 26, 2026, without the knowledge of or approval from IDA or coordination with the Idaho State Historic Preservation Office (SHPO); and

WHEREAS, the demolition of 2541 Foote Drive originally occurred without Federal Aviation Administration (FAA) knowledge or completion of the National Historic Preservation Act (NHPA) Section 106 process and approval, putting the Airport Sponsor in violation of Grant Assurance 1; which obligates the Sponsor to comply with all applicable Federal laws, regulations, executive orders, policies, guidelines, and requirements as they relate to the application, acceptance, and use of Federal funds; and

WHEREAS, in April 3, 2026 correspondence to the FAA, IDA acknowledged that remediation and corrective action are necessary to account for the demolition of the hangar at 2541 Foote Drive, committed to cooperating with the FAA to prevent similar situations in the future, and indicated willingness to correct the situation appropriately; and

WHEREAS, on April 6, 2026, IDA proposed to FAA components of a remediation plan; and

WHEREAS, IDA intends to implement airport improvements outlined in the 2025 Idaho Falls Regional Airport Master Plan that identifies the current market demands present at the airport and guides Airport development over the next 20 years; and

WHEREAS, FAA funding and approvals will be necessary for future airport improvements at IDA pursuant to 49 USC § 47107(a)(16), FAA Order 5100.38D, *Airport Improvement Program Handbook*; and

WHEREAS, the FAA has determined that the hangar demolition undertaken at 2541 Foote Drive is subject to the NHPA and its implementing regulations under Section 106, per 36 CFR Part 800 (as amended); and

WHEREAS, the FAA is the lead agency for complying with Section 106 of the NHPA as amended (16 USC 470f), and the regulations implementing Section 106 of the NHPA (36 CFR Part 800); and

WHEREAS, the demolition of the hangar at 2541 Foote Drive (10BV1905) is identified as the undertaking and object of this Memorandum of Agreement; and

WHEREAS, the FAA has defined the undertaking's area of potential effect (APE), as defined at 36 CFR Part 800.16(d), as the NRHP-Eligible Area as shown on the layout provided in Attachment A; and

WHEREAS, the FAA has determined that the hangar demolition had an ***adverse effect*** on historic properties, specifically the hangar at 2541 Foote Drive (10BV1905),

WHEREAS, the FAA is consulting with the Idaho SHPO pursuant to 36 CFR Part 800, the regulations implementing Section 106 of the NHPA (54 USC § 306108); and

WHEREAS, in accordance with 36 CFR § 800.6(a)(1), on June 3, 2026, the FAA notified the Advisory Council on Historic Preservation (ACHP) of its adverse effect determination with specified documentation regarding the hangar at 2541 Foote Drive and on June 16, 2026, the ACHP chose not to participate in the consultation pursuant to 36 CFR § 800.6(a)(1)(iii); and

WHEREAS, at the request of the ACHP, the FAA has considered the applicability of Section 110k and determined that the adverse effects resulted from breakdown in IDA oversight, communication, and monitoring procedures rather than an intentional effort on the part of IDA to avoid Section 106 responsibilities. As such, FAA concludes Section 110(k) does not apply; and

WHEREAS, the FAA has determined that development of a Memorandum of Agreement (MOA) under 36 CFR § 800 is an appropriate means to ensure resolution of the adverse effect and ensure the protection of the remaining aspects of the NRHP-Eligible Area and the Historic District; and

NOW, THEREFORE, the FAA, SHPO and IDA (collectively, the "Parties" or "Signatories") agree that the undertaking shall be implemented in accordance with the following stipulations in order to take into account the effect of the undertaking on historic properties.

STIPULATIONS

The FAA shall ensure that the following measures are carried out:

I. RESOLUTION OF ADVERSE EFFECTS

A. NOTIFICATION TO TENANTS OF HISTORIC BUILDINGS

1. The Airport Sponsor will provide a formal notification, as set forth in this Section, to all tenants who lease ground with an historic or NRHP-eligible structure identified in the May 2019 Idaho Falls Regional Airport Historic Resources Document.
2. The notification shall identify the structure as being on or eligible for listing in the NRHP.
3. The notification shall reiterate the necessity of compliance with applicable laws and subordination clauses to the US Government that are contained within the FAA Grant Assurances, including completing the Section 106 process for any proposed modification to or demolition of an historic structure.
4. The FAA and SHPO will be provided the opportunity to review and comment on the details and text of the notification. FAA and SHPO will have 30 days to review any drafts once received.
5. All tenants shall be notified via certified mail by October 1, 2026. This stipulation will be considered complete upon the Airport Sponsor providing written notification to FAA and SHPO that all tenants have been notified.

B. PUBLIC-FACING INTERPRETIVE DISPLAY

1. The Airport Sponsor will hire a historian who meets the Secretary of the Interior's qualified professional standards (36 CFR Part 61) to develop an interpretive display to explain the use and history of the hangar formerly located at 2541 Foote Drive and the "Historic District." The Sponsor will utilize a professional graphic designer to design and manufacture, a public-facing interpretive display to be installed by IDA. The public location may include the IDA Terminal, or another location agreed upon by the Parties.
2. The FAA and SHPO will be provided with the opportunity to review and comment on the details of the interpretive display and the text and design of the interpretive sign. FAA and SHPO will have 30 days to review any drafts once received.
3. Installation is to be completed by June 1, 2027. This stipulation will be considered complete upon written notification to FAA, SHPO, and ACHP, including substantiating photographs, that the display has been installed.

II. PROFESSIONAL QUALIFICATIONS

All actions prescribed by this MOA that involve the identification, evaluation, analysis, recording, treatment, monitoring, and disposition of historic properties, and involve the reporting

and documentation of such actions in the form of reports, forms, or other records, shall be carried out by or under the direct supervision of a person or persons meeting at a minimum, the Secretary of the Interior's Professional Qualifications Standards (PQS) for history or architectural history, as appropriate (48 FR 44739).

III. DOCUMENTATION STANDARDS

The reports, interpretive displays, and documentation of the actions cited in Stipulation I shall conform with the Secretary of the Interior's Standards and Guidelines for Archaeology and Historic Preservation (48 FR 44716-44740), as well as with all applicable standards, guidelines, and forms for historic preservation established by the SHPO.

IV. MONITORING AND REPORTING

Each calendar year quarter following execution of this MOA, until this MOA expires or is terminated, FAA shall ensure that it receives a summary report from IDA detailing work undertaken pursuant to the terms of this MOA. Such report shall include any scheduling changes proposed, any problems encountered, and any disputes and objections received in the Airport Sponsor's efforts to carry out the terms of this MOA. At SHPO's and ACHP's request, FAA will provide copies of the Airport Sponsor's reports.

V. DURATION

This MOA will be nullified if its terms are not carried out within five (5) years from the date of its execution. Prior to such time, the FAA may consult with the other Signatories to reconsider the terms of the MOA and amend it in accordance with Stipulation VII below.

VI. DISPUTE RESOLUTION

Should any Signatory to this MOA object at any time to any actions proposed or the manner in which the terms of this MOA are implemented, the FAA shall consult with such party to resolve the objection. If the FAA determines that such objection cannot be resolved, the FAA will:

A. Forward all documentation relevant to the dispute, including the FAA's proposed resolution, to the ACHP. The ACHP shall provide the FAA with its advice on the resolution of the objection within thirty (30) days of receiving adequate documentation. Prior to reaching a final decision on the dispute, the FAA shall prepare a written response that takes into account any timely advice or comments regarding the dispute from the ACHP and Signatories, and provide them with a copy of this written response. The FAA will then proceed according to its final decision.

B. If the ACHP does not provide its advice regarding the dispute within the thirty (30)-day time period, the FAA may make a final decision on the dispute and proceed accordingly. Prior to reaching such a final decision, the FAA shall prepare a written response that takes into account any timely comments regarding the dispute from the Signatories to the MOA and provide them and the ACHP with a copy of such written response.

C. The IDA's and FAA's responsibility to carry out all other actions subject to the terms of this MOA that are not the subject of the dispute remain unchanged.

VII. AMENDMENTS

This MOA may be amended when such an amendment is agreed to in writing by all Signatories. The amendment will be effective on the date a copy signed by all of the Signatories is filed with the ACHP.

VIII. TERMINATION

If any Signatory to this MOA determines that its terms will not or cannot be carried out, that Party shall immediately consult with the other Signatories to attempt to develop an amendment per Stipulation VII, above. If within thirty (30) days (or another time period agreed to by all Signatories) an amendment cannot be reached, any Signatory may terminate the MOA upon written notification to the other Signatories.

Once the MOA is terminated, and prior to work continuing on the undertaking, the FAA must either (a) execute an MOA pursuant to 36 CFR § 800.6 or (b) execute a Programmatic Agreement pursuant to 36 CFR § 800.14 or (c) request, take into account, and respond to the comments of the ACHP under 36 CFR § 800.7. The FAA shall notify the Signatories as to the course of action it will pursue.

IX. EXECUTION

Execution of this MOA and implementation of its terms evidence that the FAA has taken into account the effects of this undertaking on historic properties and afforded the ACHP an opportunity to comment.

SIGNATORIES:

FEDERAL AVIATION ADMINISTRATION

_____Date:_____

Jason Garwood, Manager
Helena Airports District Office

IDAHO STATE HISTORIC PRESERVATION OFFICE

_____Date: 7/31/26

Cally Younger
Idaho State Historic Preservation Officer

IDAHO FALLS REGIONAL AIRPORT

_____Date:_____

Lisa M. Burtenshaw
Mayor, City of Idaho Falls

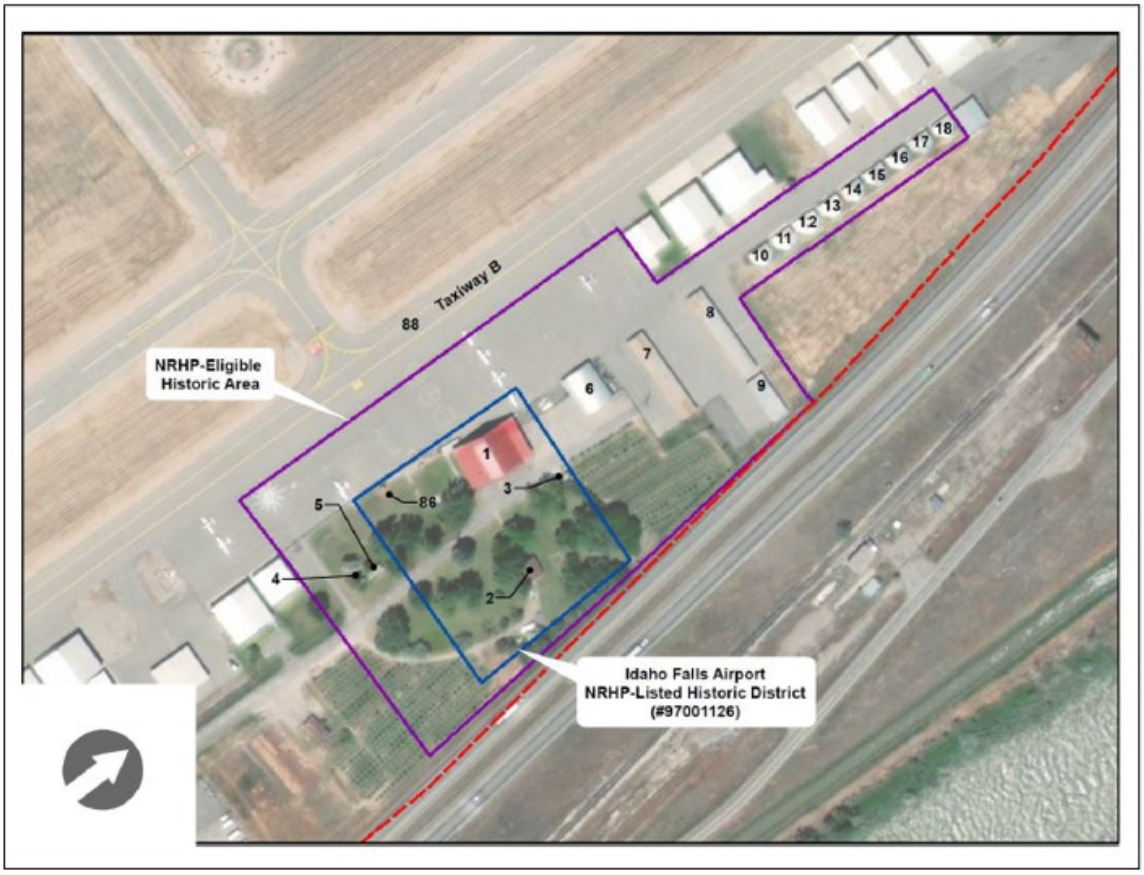
APPENDIX A
to the

Memorandum of Agreement

regarding the
Demolition of the Hangar at 2541 Foote Drive
at the
Idaho Falls Regional Airport (IDA)
Bonneville County, Idaho

Area of Potential Effect (APE)

NRHP-Eligible Area and Area of Potential Effect (APE)



Memorandum

File #: 26-266 **City Council**

DATE: Wednesday, August 5, 2026 AGENDA: Regular
FROM: Chris Canfield, Public Works Director DEPARTMENT: Public Works

Title
Development Agreement - Circle K Pancheri Drive and Skyline Drive

☐ Ordinance ☐ Resolution
☐ Quasi-Judicial Public Hearing ☐ Legislative Public Hearing
☐ Confirmation/Consent/Acceptance ☒ Approval/Authorization/Ratification

Action(s) Requested:
Approve the Development Agreement for Circle K Pancheri Drive and Skyline Drive and authorize the Mayor and City Clerk to execute the necessary documents (or take other action deemed appropriate).

Description, Background Information, Purpose:
This Development agreement is being brought forth by Public Works as it is an agreement on property that was previously platted. This agreement allows for the Developer to achieve the development goals under the current policies and ordinances. This Development is located on the corner of Pancheri and Skyline Drive.

This Development will extend additional lanes and sidewalk to the South from the existing pavement at the intersection. Cost participation is projected to be up to $119,526 for this work subject to the collection of Transportation Impact Fees.

This Development Agreement supports the community-oriented results of well-planned growth and development and reliable public infrastructure and transportation by ensuring that new development participates financially in expanding needed infrastructure.

Reviews have been conducted with all necessary city departments to ensure coordination of proposed improvements.

This item has been reviewed by the City's Legal & Public Works Departments.

26-266

DEVELOPMENT AGREEMENT
CIRCLE K – PANCHERI DRIVE AND SKYLINE DRIVE

This DEVELOPMENT AGREEMENT FOR CIRCLE K – PANCHERI DRIVE AND SKYLINE DRIVE ("AGREEMENT"), made this _____ day of _____, 2026, by and between CITY OF IDAHO FALLS, IDAHO, a municipal corporation of the State of Idaho, ("CITY"), whose mailing address is P.O. Box 50220, Idaho Falls, Idaho 83405, and CIRCLE K STORES INC., a Texas corporation, whose mailing address is 2550 West Tyvola Road, Charlotte, North Carolina 28217 ("DEVELOPER").

W I T N E S S E T H:

WHEREAS, DEVELOPER is the fee owner of a certain tract of land in the County of Bonneville, State of Idaho, which land (hereafter referred to as "Land," or also referred to as "Improved Area"), is more particularly described in Exhibit "A" attached hereto and by this reference made a part hereof;

WHEREAS, DEVELOPER desires to develop the Land within CITY;

WHEREAS, City Engineer, and the Idaho Falls Planning and Zoning Commission, have recommended such development be allowed, subject to certain requirements and obligations on the part of DEVELOPER;

WHEREAS, CITY is willing to allow the development of the Improved Area, subject to the terms and conditions of this AGREEMENT and the Special Conditions attached hereto as Exhibit "B";

WHEREAS, CITY has authority to approve plats, access to the street right of way, the construction of streets, utility lines, and other public improvements within the CITY;

WHEREAS, CITY has authority to contract with DEVELOPER;

WHEREAS, DEVELOPER specifically waives DEVELOPER's right to protest development requirements described in this AGREEMENT, including DEVELOPER's right of judicial review contained in Chapter 52, Title 67, Idaho Code, and pursuant to the standards set forth in § 67-5279, Idaho Code;

WHEREAS, DEVELOPER understands that the public improvements required herein are standards required pursuant to Idaho Falls City Code, Title 10, Chapter 1, and are authorized by Idaho Code §§ 67-6513 and 67-6518; and

WHEREAS, DEVELOPER and CITY believe that without the public improvements required herein, CITY would not be able to otherwise provide for mitigation of the effects of the Land development on the ability of CITY to deliver services without compromising quality of such service delivery to current CITY residents, or without imposing substantial additional costs upon current CITY residents to accommodate the Land;

WHEREAS, CITY desires to ensure that public improvements consisting of those described in this AGREEMENT, including Special Conditions for the Land, are constructed;

WHEREAS, DEVELOPER understands that a waiver of public improvements is available pursuant to Idaho Falls City Code, but DEVELOPER specifically does not wish to request such a waiver and wishes to enter into this AGREEMENT;

WHEREAS, DEVELOPER enters into this AGREEMENT of DEVELOPER'S own free will and accord, without coercion and without inducement and at DEVELOPER'S request;

WHEREAS, DEVELOPER has read this AGREEMENT, has understood it, and has had the opportunity to avail itself of legal and other counsel prior to entering into this AGREEMENT and prior to signing it;

WHEREAS, CITY desires to ensure that public improvements consisting of those described in this AGREEMENT, including the Special Conditions listed on Exhibit "B", are constructed;

WHEREAS, CITY is willing to approve the Improved Area, subject to the terms and conditions of this AGREEMENT and the Special Conditions attached hereto;

NOW, THEREFORE, in consideration of the covenants and conditions set forth herein, the parties agree as follows:

1. Approval of Land Improvements. CITY hereby approves the Special Conditions in this AGREEMENT and as set forth on Exhibit "B" and agrees that, upon DEVELOPER'S full and complete performance of the terms and conditions hereto, it will accept and maintain all public facilities and improvements within CITY shown in the Improvement Plans (as defined herein) and as described in Exhibit "B" to this AGREEMENT.

2. Site Plans. "Improvement Plans," used in this AGREEMENT, means the "Site Plan for Circle K Idaho Falls," which are the engineer-designed plans showing all streets, sidewalks, sewer lines, water lines, storm drains, street signs, traffic control devices, barricades, other public utilities (which may include telephone, gas, electricity, fiber optic and irrigation facilities) and other public improvements within the Land. The Improvement Plans may also show the width, location and alignment of all streets, sidewalks, sewer lines and water lines related to the Land, including those to be constructed within public rights-of-way exterior to the Land, and the size and materials specifications for such water and sewer lines.

3. Construction of Public Improvements. Unless otherwise agreed in the Special Conditions, DEVELOPER shall, at its expense, design and construct all public improvements shown in the Improvement Plans within CITY street rights of way. Unless otherwise agreed in writing by City Engineer, DEVELOPER shall construct all required public improvements within such Improvement Plans in strict accordance with the approved Improvement Plans and CITY Standard Engineering Drawings and Specifications (hereafter referred to as the "Standard Specifications") in effect at the time the construction is accomplished. The Standard Specifications are incorporated herein by reference as though set out in full and compliance with the Standard Specifications is a condition of this AGREEMENT.

4. Permits. DEVELOPER shall obtain all right-of-way, excavation and/or other permits required by local ordinance and comply with all requirements therein with respect to the timely performance of the work governed by such permits.

5. Inspection. DEVELOPER shall retain a professional engineer (hereafter referred to as the "Project Engineer") licensed within the State of Idaho to supervise, inspect and test the construction of all public improvements within the Land required by this AGREEMENT in order to ensure such improvements are constructed in accordance with this AGREEMENT, the Improvement Plans and the Standard Specifications. DEVELOPER shall not materially deviate from the Improvement Plans or Standard Specifications without the express written approval of the City Engineer.

6. Corrected Improvement Plans. DEVELOPER will file "As Constructed"/ "As Built" Improvement Plans (hereafter referred to as the "Corrected Improvement Plans") with City Engineer. Such Corrected Improvement Plans shall be prepared by the Project Engineer and shall show the actual constructed location of all public improvements within the Land and adjoining right of way and required by this AGREEMENT including the horizontal and vertical location of all water, sewer and storm drain lines, individual building service lines, curb and gutter alignment and street grades. Such Corrected Improvement Plans shall also specifically show all changes between the final Improvement Plans and the public improvements as actually constructed. The Project Engineer shall also certify upon the Corrected Improvement Plans that such Corrected Improvement Plans correctly show all public improvements as actually constructed and that such public improvements have been constructed in accordance with the Standard Specifications in effect at the time such construction was accomplished. The Project Engineer shall also deliver to City Engineer all compaction reports, daily construction logs, reports, written tests, analysis and other data as may be necessary to verify or support the certification of the Project Engineer.

7. Acceptance of Land. Upon satisfactory completion of such public improvements and facilities and approval of CITY of such completion, and upon DEVELOPER'S delivery of Corrected Improvement Plans , CITY will accept the Land and roadway as constructed. Such acceptance shall not be valid unless expressly acknowledged in writing by City Engineer. Except as otherwise expressly provided in the Special Conditions, upon acceptance of the Improved area and roadway construction, CITY shall assume ownership and control of all public facilities within any dedicated street or public utility right-of-way within the Land. Upon acceptance, a "Notice of Public Acceptance of Street and Utilities" shall be recorded in the Bonneville County Recorder's office, which shall also reference the recording information for this AGREEMENT and thereby releasing the Improved Area, or the accepted portion thereof, from the encumbrances of this

AGREEMENT. Acceptance of the Land Improvements and recording of the acceptance instrument shall not be deemed as a waiver of DEVELOPER'S agreement herein to fully and completely perform the terms and conditions of this AGREEMENT, or as a waiver or release of the warranty set forth below in this AGREEMENT.

8. Warranty. DEVELOPER warrants that the materials and workmanship employed in the construction of all public improvements within the Land and related to the street right of way pursuant to this AGREEMENT shall be good and sound, and shall conform to generally accepted standards within the construction industry. Such warranty shall extend for a period of one (1) year after acceptance by CITY, provided nothing herein shall limit the time within which CITY may bring an action against DEVELOPER on account of DEVELOPER'S failure to construct such improvements in accordance with this AGREEMENT, the Improvement Plans or the Standard Specifications. DEVELOPER, and DEVELOPER'S successors and assigns, shall and do hereby warrant and agree, to defend the quiet and peaceful possession of CITY in all easements, rights-of-way, street dedications or other estates conveyed pursuant to the terms of this AGREEMENT, from and against all claims against DEVELOPER and DEVELOPER'S successors or assigns and against every person whomsoever who lawfully holds, or who later lawfully claims to have held, rights in the premises as of the date of this AGREEMENT.

9. Performance Guaranty.

(a) DEVELOPER shall guarantee, for the sole benefit of CITY, that DEVELOPER will perform all of its obligations under this AGREEMENT. The financial guarantee shall be in one of the forms specified by Idaho Falls City Code, Title 10, Chapter 1, Section 10-1-12, as described in paragraphs (d)(1), (d)(2), or (d)(3) of this Section 9. No certificate of occupancy shall be issued for the Land until DEVELOPER has provided CITY with the financial guarantee required under this Section. This will not be the sole requirement to receive certificate of occupancy – CITY may have other requirements and/or other departments within its organization that are involved in the process of providing certificate of occupancy. During the term of this AGREEMENT, DEVELOPER may, with the written consent of CITY, substitute for a financial guarantee submitted under this Section another financial guarantee in the required amount and in one of the forms specified herein. CITY may choose not to release surety in an amount less than twenty-five percent (25%) of the surety amount until all final project items are complete, including

final as-built plans and certification.

(b) CITY may require a financial guarantee to be established prior to any work within the existing rights-of-way commencing. The purpose of this financial guarantee is to allow CITY remedy under the Default provisions of this AGREEMENT.

(c) Amount of Guaranty. The financial guarantee shall be in the amount of Two Hundred Ninety-Eight Thousand Eight Hundred Thirty-One and 50/100 Dollars ($298,831.50), representing 150% of the Development Cost Estimate (as defined in Idaho Falls City Code, Title 10, Chapter 1, Section 10-1-12,), which includes total construction costs of $181,110.00 plus 10%, and an inspection fee of $4,992.21, as calculated in the Public Improvement Cost Estimate approved by City Engineer, as set forth on Exhibit "C" attached hereto. If the scope of improvements changes materially, DEVELOPER shall submit a revised Public Improvement Cost Estimate for City Engineer's approval, and the financial guarantee shall be adjusted accordingly.

(d) All financial guarantees shall be in force for a period of at least twelve (12) months, with automatic renewals until such time as the public improvements are completed and accepted by CITY and shall further continue until all warranty periods are completed. All financial guarantees shall include automatic renewal language as follows: "This financial guarantee is for an initial term that expires on _____. This financial guarantee shall automatically be extended without amendment for one (1) year from the present or any future expiration date unless the company issuing the financial guarantee notifies the beneficiary in writing sent by certified mail, return receipt requested, or by personal service, at least sixty (60) days prior to any expiration date that this financial guarantee will not be renewed."

(1) Cash Bond. DEVELOPER may provide a cash bond in a form approved by CITY. The cash bond shall name CITY as the sole beneficiary.

(2) Bond. DEVELOPER may provide a bond from a company qualified by law to act as a surety in the State of Idaho. The bond shall be in a form approved by CITY. The bond shall name CITY as the sole obligee and DEVELOPER as the principal.

(3) Irrevocable Bank Letter of Credit. DEVELOPER may cause a bank or financial institution qualified by law to do business in the State of Idaho to issue an irrevocable

bank letter of credit in a form approved by CITY.

(e) Proportionate Reduction. If DEVELOPER is not in default under this AGREEMENT, CITY may allow a proportionate reduction in the amount of the financial guarantee in increments not less than twenty-five percent (25%) of the surety amount, based on the current estimated cost of the work remaining to be performed under this AGREEMENT; provided, however, that the amount of the financial guarantee shall at all times be greater than or equal to the amount of the warranty guaranty required by this Section.

(f) Release of Financial Guarantee. As soon as one of the following occurs, CITY shall release any financial guarantee which has not been used or encumbered under the Default provisions of this AGREEMENT, provided that the warranty guaranty provides sufficient coverage as required by this AGREEMENT or by law:

(1) The final acceptance of all public improvements by City Engineer and the posting of warranty guaranty as provided in this Section; or

(2) The expiration of the warranty period as provided in Section 8 of this AGREEMENT.

Warranty Guaranty. To secure DEVELOPER'S performance of the warranty under Section 9 of this AGREEMENT, the financial guarantee provided by DEVELOPER under this Section shall remain in effect until the end of the warranty period, or DEVELOPER shall provide a warranty guaranty by one or more of the methods described in this Section. The warranty guaranty shall be in the following amount based on the actual cost of all public improvements: Actual Cost Less Than $500,000.00: 10.0%; Actual Cost $500,000.00 – $1,000,000.00: 7.5%; Actual Cost Over $1,000,000.00: 5.0%.

Remedies Under Warranty. CITY shall notify DEVELOPER in writing upon its discovery of any failure or defect covered by the warranty in Section 8 of this AGREEMENT. CITY shall notify DEVELOPER before conducting any test or inspections to determine the cause of failure or defect to the extent circumstances will allow, and shall notify DEVELOPER of the results of all such tests and inspections. DEVELOPER shall correct or make a diligent effort to correct any failure or defect covered by the warranty within thirty (30) days of receiving

notice of the failure or defect from CITY. DEVELOPER shall correct the failure or defect at its own expense and to the satisfaction of CITY. If DEVELOPER fails to correct the failure or defect within the time allowed, CITY may correct the failure or defect at DEVELOPER'S expense. If DEVELOPER fails to pay CITY for the corrective work within thirty (30) days of receiving CITY'S bill, CITY may pursue any remedy provided by law or this AGREEMENT to recover the cost of the corrective work, including drawing upon DEVELOPER'S surety. CITY'S attorney's fees in pursuit of such remedy shall be an allowed cost. In case of an emergency affecting public health and safety, CITY may make immediate required repairs and shall notify DEVELOPER as quickly as possible.

10. Water and Sewer Main Connection Charges. DEVELOPER agrees to pay to CITY at the time any separate sanitary sewer service or culinary water service connection to CITY sanitary sewer system or culinary water system is requested, all connection fees, main connection charges, and main charges as set forth in the City Code in effect at the time such request for service is made.

11. Failure to Pay Fees. In the event DEVELOPER fails or refuses to pay any of the fees, charges or costs set forth herein, CITY may disannex any property owned by DEVELOPER within the Land or declare the entire unpaid balance immediately due and payable and collect such sums in the manner provided by law, or may pursue any other remedy set forth herein or as may be available at law or in equity. All such remedies shall be cumulative, and CITY may pursue the same separately or simultaneously as it deems necessary or appropriate. In the event of such acceleration, all sums due shall bear interest at the rate established by law for judgments entered in the State of Idaho, commencing on the date the unpaid amount is declared immediately due and written demand therefor is delivered to DEVELOPER. All fees owed by DEVELOPER are due and payable upon execution of this AGREEMENT unless otherwise specified.

12. Participation by CITY. The parties agree that those portions of the water main, the sanitary sewer line, storm drains and street section work (hereafter collectively referred to as the "Shared Work"), the cost (if any) of which CITY may have expressly agreed to pay pursuant to the Special Conditions (if any conditions for reimbursement are contained therein), which may include any water or sewer line or storm line extensions, increased line size or capacity and road construction, are required because of future service needs originating from properties not owned by DEVELOPER and located within the vicinity of the Land, and that sound planning requires

construction thereof at the present time in order to accommodate future expansion and development. In recognition of the cost savings which can be accomplished by construction of such increased capacity and improvements concurrently with the facilities to be constructed for DEVELOPER'S purposes, and the impracticality of constructing such increased capacity and improvements separately or at a later time, DEVELOPER agrees to design and construct such facilities subject to CITY'S agreement to reimburse DEVELOPER for a portion of such costs, to the extent such is set forth in the Special Conditions. Prior to the commencement of the Shared Work, DEVELOPER shall obtain and deliver to CITY three (3) independent bona fide bids for the performance of such work from qualified and responsible contractors. Such bids shall be solicited and itemized in a manner which clearly identifies that portion of the construction work for which CITY is responsible. CITY shall have no obligation to pay for any portion of the costs of such Shared Work unless prior to the commencement of the work, the parties have expressly agreed in writing to a specific amount for which CITY will reimburse the DEVELOPER. Payment of such costs by CITY shall be due within thirty (30) days from when all of the following have been completed or received: (1) acceptance of the roadway improvements by CITY; (2) delivery of a complete itemized statement to CITY, in a format acceptable to the CITY, setting forth in detail the total amount of the costs for which CITY is responsible; and, if any part of the Improved Area is within the boundaries of an urban renewal district, (3) a sworn statement signed by DEVELOPER, including its successors and assigns, and acknowledged by the Urban Renewal Agency for the City of Idaho Falls, Idaho, also known as Idaho Falls Redevelopment Agency (the "Agency"), that DEVELOPER paid for the costs of the Shared Work and that DEVELOPER and its successors and assigns has not contracted with and will not contract with the Agency for reimbursement of any portion of the costs of the Shared Work and has not received and will not receive reimbursement from the Agency for any portion of the costs of the Shared Work. To the extent DEVELOPER, or its successors and assigns, have contracted or contract in the future with the Agency for reimbursement for any portion of the costs of the Shared Work, the CITY'S obligation to reimburse DEVELOPER under this AGREEMENT shall be reduced on a dollar-for-dollar basis. Under no circumstances will the CITY and Agency each reimburse DEVELOPER or any third party for the same costs of the Shared Work. In the event DEVELOPER is reimbursed by CITY for any portion of the costs of the Shared Work that was also reimbursed by the Agency to DEVELOPER or another third-party, the CITY may, in addition to any other legal remedies available under the law, immediately pursue DEVELOPER and require DEVELOPER to repay to

CITY any amount that CITY paid DEVELOPER for the costs of the Shared Work that were also reimbursed by Agency and, if CITY prevails, CITY shall be entitled to an award of attorneys fees and costs. DEVELOPER shall indemnify, defend and hold harmless CITY and Agency from claims of any nature that any third party may assert against CITY or Agency for any costs of the Shared Work CITY pays DEVELOPER pursuant to this AGREEMENT and which same costs the third party claims are due from CITY or Agency to the third party.

13. Special Conditions. In recognition of the unique circumstances relative to this Subdivision the parties agree to the Special Conditions attached hereto as Exhibit "B" and by this reference made a part hereof.

14. Irrigation Facilities. DEVELOPER shall relocate or reconstruct, at DEVELOPER'S expense, all ditches, headgate structures, culverts, siphons, drywells or other similar appurtenant structures that will be impaired or otherwise disturbed by the construction of street improvements adjacent to this Land. DEVELOPER shall also obtain the consent of all persons or entities who have any water right or control over such structures. DEVELOPER shall also indemnify and hold CITY harmless from any action, claim, demand or cost of any kind, including attorney's fees and court costs, arising from the relocation or reconstruction of such facilities or DEVELOPER'S failure to properly relocate or reconstruct such facilities.

15. Relocation of Power Lines. DEVELOPER shall relocate, at its expense, all existing electric utility poles or other utility lines or fixtures necessary to construct the public improvements related to this Land, as shown on the Improvement Plans.

16. Construction Schedule Change. Any modification to the public improvements shown in the Improvement Plans or to the construction phase limits shall be approved by City Engineer. Prior to said approval, revised Improvement Plans shall be resubmitted to City Engineering Department showing the proposed changes.

17. Taxes and Assessments. DEVELOPER shall pay all real property taxes and assessments levied or assessed against any interest in real property which DEVELOPER has agreed to convey to CITY pursuant to this AGREEMENT up to the date the final plat for this Land is recorded. Such taxes and assessments shall be paid prior to the acceptance by CITY of the public improvements made in relation to the Land.

18. Occupancy. No building or structure within the Land shall be used or occupied for any purpose other than for the construction of such building or structure, and all public improvements have been completed and accepted by City Engineer pursuant to this AGREEMENT. CITY may withhold Certificates of Occupancy until all such work has been completed by DEVELOPER, and accepted by CITY.

19. Default. In the event DEVELOPER fails to comply with the terms and conditions hereof in any material respect, CITY shall provide DEVELOPER with written notice specifying the nature of the default. DEVELOPER shall have thirty (30) days from receipt of such notice to cure the default, or if such default cannot reasonably be cured within thirty (30) days, DEVELOPER shall commence to cure within such period and diligently pursue such cure to completion. If DEVELOPER fails to cure the default within such cure period (or fails to commence and diligently pursue the cure as provided above), CITY may exercise any or all of the following remedies:

A. Withhold the issuance of any building permit or certificate of occupancy for any structure located within any phase or division of the Land affected by such default;

B. Withhold the connection of water, sewer or electric service to the Land;

C. Refuse to accept public ownership and maintenance of public improvements related to the Land affected by such default and record a notice of such action with the Bonneville County Recorder's office;

D. Issue a stop work order for any building under construction within any phase or division of the Land affected by such default;

E. Withhold reimbursement of CITY participation of roadway reimbursements identified in Exhibit "B"; and

F. Bring an action for damages, injunctive relief, specific performance or any other remedy available at law or in equity.

20. Notices. Any notice required by this AGREEMENT shall be mailed to the receiving party at the address set forth above or such other address as may be delivered to the sending party

in writing. Such notice shall be mailed by certified mail, return receipt requested, postage prepaid and addressed as set forth above and shall be deemed received upon its deposit in the United States mail in such manner.

21. Conflict With Standard Specifications. In the event of any conflict between the terms of this AGREEMENT or the Improvement Plans and the Standard Specifications, the terms of this AGREEMENT or the Improvement Plans shall prevail over any contrary provision of such Standard Specifications. In the event of any conflict between the terms of this AGREEMENT and the Improvement Plans, the terms of this AGREEMENT shall prevail.

22. Recording and Recording Fees. CITY may record this AGREEMENT with the Bonneville County Recorder's office upon written notice to DEVELOPER and prior to the execution and approval of this AGREEMENT, DEVELOPER shall pay to CITY all recording fees necessary to record this AGREEMENT with the Bonneville County Recorder's office.

23. Compliance With Applicable Law and Regulation. DEVELOPER agrees to comply with all applicable rules, regulations, Ordinances, Resolutions, statutes or administrative laws having applicability to development to this Improved Areas, including, of those of CITY, Bonneville County, the State of Idaho, the United States of America, or any agency or political subdivisions thereof having jurisdiction over the Land and to obtain any permits, licenses, permissions, authorizations, etc., that are required for such development.

24. Covenants Appurtenant to the Land. All covenants and conditions set forth herein shall be appurtenant to and run with the Land and shall be binding upon DEVELOPER's heirs, successors, or assigns.

25. Governing Law. This AGREEMENT shall be governed by the laws of the State of Idaho. The venue for any action arising out of this Agreement shall be exclusively in the District Court of the Seventh Judicial District of the State of Idaho, Bonneville County or in the United States District Court for the District of Idaho.

26. 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 DEVELOPER employs ten (10) or more persons, DEVELOPER 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.

27. Anti-Boycott of Certain Sectors. Pursuant to Idaho Code section 67-2347A, if payments under this AGREEMENT exceed one hundred thousand dollars ($100,000) and DEVELOPER employs ten (10) or more persons, DEVELOPER certifies that it is not currently engaged in and will not for the duration of the Agreement engage in a boycott of any individual or company because the individual or company engages in or supports either (1) the exploration, production, utilization, transportation, sale, or manufacture of fossil fuel-based energy, timber, minerals, hydroelectric power, nuclear energy, or agriculture; or (2) the manufacture, distribution, sale, or use of firearms, as defined in Idaho Code section 18-3302(2)(d). The terms in this Paragraph that are defined in Idaho Code section 67-2347A shall have the meaning defined therein.

28. Certification of No Chinese Ownership. Pursuant to Idaho Code section 67-2359, DEVELOPER certifies that DEVELOPER 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.

29. Non-Discrimination. DEVELOPER 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.

30. Entire Agreement. This writing evidences the final and complete agreement between the parties and no other prior statement, representation or understanding shall be binding upon the parties unless expressly set forth herein.

31. Effective Date. This AGREEMENT shall become valid and binding only upon its approval by Council of CITY and upon its execution by the Mayor.

[Intentionally Blank – Signature Page Follows]

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

ATTEST:

_____
Emily Geiser, City Clerk

CITY OF IDAHO FALLS, IDAHO

By:_____
Name: Lisa Burtenshaw
Title: Mayor

CIRCLE K STORES INC.

By:_____
Name: Mark Kestlebaum
Title: Authorized Representative

STATE OF IDAHO)
) ss.
County of BONNEVILLE

On this _____day of _____, 2026, before me, the undersigned, a notary public for Idaho, personally appeared Lisa Burtenshaw, known to me to be the Mayor of the City of Idaho Falls, Idaho, the 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 North Carolina)
) ss:
County of Cabarrus)

On this 17th day of July, 2026, before me, the undersigned, a notary public, in and for said State, personally appeared Mark Kastenbaum, known or identified to me to be an authorized signatory 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 developer.

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

MEREDITH VITTATOE
NOTARY
PUBLIC
CABARRUS COUNTY, NC

(Seal)

Meredith Vittatoe - Meredith Vittatoe

Notary Public of ~~Idaho~~ NC
Residing at: N/A
My Commission Expires: 12-14-2028

EXHIBIT "A"

LEGAL DESCRIPTION

CIRCLE K – PANCHERI DRIVE AND SKYLINE DRIVE

Lot 14 in Block 1 of Freeway Commercial Center Division No. 4, a Subdivision of the City of Idaho Falls, Bonneville County, Idaho, as per the plat recorded May 12, 2023, as Instrument No. 1746508, also being a replat of portions of Freeway Commercial Center Division Numbers 1, 2 and 3.

EXHIBIT "B"

SPECIAL CONDITIONS

CIRCLE K – PANCHERI DRIVE AND SKYLINE DRIVE

S.C. 1.00 Traffic Signs. DEVELOPER agrees to install all street signs designating the names of all streets within the Improved Area. Street signs designating the name of public streets shall be constructed with white letters over green background. Street signs designating the name of private streets shall be constructed with white lettering over blue background. Such signs shall be installed in the manner and locations as directed by CITY's Engineer.

S.C. 2.00 Access to Pancheri Drive and Skyline Drive. Access to Pancheri Drive and Skyline Drive shall be in accordance with the Bonneville Metropolitan Planning Organization ("BMPO") Access Management Plan and as shown on the CITY approved Improvement Plans.

S.C. 3.00 Arterial Street Section Improvements for Skyline Drive. DEVELOPER shall design and construct the Roadway improvements in Skyline Drive (Approximately 440 feet) through the limits of the property in accordance with CITY approved Improvement Plans. DEVELOPER shall be reimbursed for this work and reimbursement is subject to paragraph 11 of this Agreement. The reimbursement schedule is also subject to the City's ability to collect impact fees and final acceptance of the Roadway. DEVELOPER shall also provide for the landscape strip between the curb and the sidewalk. Maintenance of the landscape strip shall be the responsibility of DEVELOPER or DEVELOPER's heirs, successors, or assigns.

Reimbursement Schedule:

1.	Arterial Roadway Street Improvements	1760 S.Y.
2.	Standard Curb and Gutter	440 L.F.
3.	5 foot wide Sidewalk	140 S.Y.
4.	Landscape Strip	25,689 S.F.

S.C. 4.00 Existing Infrastructure. When it is necessary to move or remove existing infrastructure not belonging to CITY and not within CITY right-of-way, DEVELOPER shall coordinate such activities with the applicable owner, (e.g., poles owned by Pacificorp, dba Rocky Mountain Power). Any existing electrical infrastructure owned by Pacificorp, dba Rocky Mountain Power, will require a buy-out from DEVELOPER prior to receipt of electrical service from CITY. Request for the buy-out, if any, is to be initiated by DEVELOPER after annexation.

S.C. 5.00 Construction of Idaho Falls Power and Idaho Falls Fiber Infrastructure. DEVELOPER shall, at DEVELOPER's sole expense, install all power infrastructure as described and illustrated on the Idaho Falls Power approved and signed contractor's map provided and reviewed by Idaho Falls Power. All power infrastructure installation shall conform with Idaho Falls Power's service policy. Typical power trench installation shall have a warranty of workmanship of one (1) year beginning at the time of City's final acceptance. However, if power infrastructure is installed during winter conditions (where frost is evident in the ground and backfill has the potential to be frozen earth) the warranty of workmanship shall be extended to two (2) full years beginning at the time of City's final acceptance. DEVELOPER will incur all costs associated with Idaho Falls Power/Idaho Falls Fiber crews removing infrastructure in order to remedy settling. This includes, but is not limited to, all settlement of trenching, transformer bases, fiber boxes, and/or conduit separation.

S.C. 6.00 Storm Drainage. Storm Drainage shall be designed and constructed to accommodate drainage of the lots within the Improved Area by DEVELOPER. The storm drainage system shall meet CITY's Storm Drainage Policy. The storm system shall be constructed as shown on the CITY-approved Improvement Plans. Maintenance of the storm system shall be the responsibility of DEVELOPER or DEVELOPER's heirs, successors, or assigns.

EXHIBIT "C"

PUBLIC IMPROVEMENT COST ESTIMATE

[To be included]

Memorandum

File #: 26-285 **City Council**

DATE: Wednesday, August 5, 2026 AGENDA: Regular
FROM: Chris Canfield, Public Works Director DEPARTMENT: Public Works

Title
Federal Transit Administration (FTA) Section 5310 Small Urban Funding Agreement

☐ Ordinance ☐ Resolution
☐ Quasi-Judicial Public Hearing ☐ Legislative Public Hearing
☐ Confirmation/Consent/Acceptance ☒ Approval/Authorization/Ratification

Action(s) Requested:
Approve the FTA 5310 Small Urban Funding Agreement and authorize the Mayor and City Clerk to execute the necessary documents (or take other action deemed appropriate).

Description, Background Information, Purpose:
This Funding Agreement, between the Idaho Transportation Department and the City of Idaho Falls, will allow for the use of federal funds to better accommodate accessible transportation for seniors and individuals with disabilities.

The agreement supports the community-oriented result for reliable public transportation by allowing the use of federal funds in support of micro transit services for seniors and those with disabilities.

The agreement is for $230,400.00 federal funds reimbursement and requires a match of 20%, $57,600.00, for a total service cost of $288,000 to serve the elderly and disabled. The budgeted match exists and will be paid by Greater Idaho Falls Transit (GIFT). Sufficient funding and budget authority exist to execute the Agreement.

This item has been reviewed by the City's Legal & Public Works Departments.

26-285

Idaho Transportation Department

Public Transportation Office

FTA 5310 Small Urban

Funding Agreement

Agreement #: O2670IF

ITD Public Transportation Office
11331 W Chinden Blvd
Boise, ID 83714
PO Box 7129, Boise, ID 83707-1129
http://itd.idaho.gov/pt

Pass-Through Awarding Agency:	ITD – Public Transportation Office
Awarding Official: (Grants Officers) Name: Phone: Email:	 Shauna Miller 208 334-8533 PTOps@itd.idaho.gov
Term of Grant:	October 1, 2025 – September 30, 2027
Agreement Total:	$230,400
Funding Program:	FTA 5310 Small Urban
Assistance Listing Number (ALN):	20.513
Federal Award Identification Number (FAIN):	ID-2025-024
Agreement Number:	O2670IF

Subrecipient Organization Name:	City of Idaho Falls (Greater Idaho Falls Transit)
Subrecipient Director or Equivalent:	Kade Marquez
Subrecipient Address:	PO Box 50900, Idaho Falls, ID 83405
Subrecipient Phone:	208 612-8487
Subrecipient E-mail:	kmarquez@idahofalls.gov

Scope of Work:

Purchase of Service: EASY RIDE Elderly Accessible Shuttle

Responsible Individuals Signatures of Agreement

This Agreement, together with the Attachments, and documents incorporated herein by reference, set forth the entire Agreement between the parties with respect to the subject matter. There are no understandings, agreements, amendments, or representations, oral or written, not specified herein.

Authorized Signature for Subrecipient:

Name	Title	Phone	E-mail
Signature and Date:			

Name	Title	Phone	E-mail
Ron Duran	Public Transportation Manager	208-334-4475	Ron.Duran@itd.idaho.gov
Signature and Date:			

AGREEMENT CONDITIONS

GRANT AGREEMENT BETWEEN THE IDAHO TRANSPORTATION DEPARTMENT

AND

CITY OF IDAHO FALLS

This Agreement is between the **Idaho Transportation Department** (hereinafter called the STATE) and **City of Idaho Falls** (hereinafter called the Subrecipient). The STATE and the Subrecipient are entering into this Agreement. This Agreement is effective when signed by both parties.

The 5310 Enhanced Mobility of Seniors and Individuals with Disabilities program (49 U.S.C. 5310) provides formula funding to states for the purpose of assisting private nonprofit groups in meeting the transportation needs of older adults and people with disabilities when the transportation service provided is unavailable, insufficient, or inappropriate to meeting these needs. The program aims to improve mobility for seniors and individuals with disabilities by removing barriers to transportation service and expanding transportation mobility options. This program supports transportation services planned, designed, and carried out to meet the special transportation needs of seniors and individuals with disabilities.

WHEREAS the Governor of the State of Idaho has designated the Idaho Transportation Department to administer this grant;

The parties mutually agree as follows:

1. **SCOPE OF WORK:**
   Assumption of Responsibility: The Subrecipient agrees to assume all responsibility for this Project. The Subrecipient further agrees to abide by the appropriate mutual covenants, promises, and representations included in the Federal Transit Administration (FTA) Master Agreement, with special emphasis on the sections pertaining to the particular funding source.

2. **COMPLIANCE WITH LAWS AND REGULATIONS, FEDERAL CHANGES:** The Subrecipient agrees to comply with all applicable laws, regulations, and codes of the State of Idaho, the United States Government, and local governments. The Subrecipient shall at all times comply with all applicable FTA regulations, policies, procedures and directives, including without limitation those listed directly or by reference in the most current FTA Master Agreement included with, and incorporated into, this overall Grant Agreement, as they may be amended or promulgated from time to time during the term of this contract. Subrecipient's failure to comply shall constitute a material breach of this contract.
   https://www.transit.dot.gov/funding/grantee-resources/sample-fta-agreements/sample-fta-agreements

3. **SUBRECIPIENT CAPACITY:**
   A. **Subrecipient Legal, Financial, and Managerial Capacity:** The Subrecipient assures that it has the necessary legal, financial, and managerial capability to apply for, receive, and disburse FTA funds awarded in this grant agreement. The Subrecipient also assures that it will implement and manage this project and project funds in keeping with the intent and provisions of the Subrecipient's grant application and the grant agreement.

B. Subrecipient Legal Authority to Accept This Sub-Grant: The Subrecipient certifies that it has the legal authority to accept grant funds for this project.

C. Subrecipient Debarment/Suspension Certification: the Subrecipient entity certifies, to the best of its knowledge and belief, that it and its principals:

i. are not currently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency, per the U.S. General Services Administration (GSA) monthly "Lists of Parties Excluded from Federal Procurement or Non-procurement Programs," available on the GSA web site:
http://www.sam.gov

ii. have not, within the past three years, been convicted of or had a civil judgment against them for: a criminal offense or fraud in connection with obtaining, attempting to obtain, or performing a Federal, state, or local public transaction; a violation of Federal or state antitrust statutes; commission of embezzlement, theft, forgery, bribery, falsification or destruction of records; making false statements; or receiving stolen property;

iii. are not presently indicted for or otherwise criminally or civilly charged by any governmental entity with commission of any of the offenses listed in the paragraph above; and

iv. have not within the last three years had any Federal, state, or local public transaction terminated for cause or default.

If the Subrecipient later becomes aware of any information contradicting these Suspension/Debarment statements, it will promptly provide that to the State who will forward it to FTA.

If the Subrecipient cannot certify for all the Suspension/Debarment statements above, the Subrecipient shall so indicate in a transmittal letter or message of explanation, to be returned with the signed grant agreement (Per 49 CFR Part 29).

D. Administrative and Accounting Systems: The Subrecipient certifies it has or will establish a proper accounting system, per generally accepted accounting principles (GAAP) and any Federal or State directives. It further agrees to administer the project, retain all project records, and grant access to project records and personnel as specified in the applicable Federal Uniform Guidance (2 CFR 200).

4. FEDERAL REQUIREMENTS

A. Buy America

For purchases over $150,000, the Subrecipient agrees to comply with 49 CFR Parts 661 and 663, which provide that Federal funds may not be obligated unless steel, iron, and manufactured products used in FTA-funded projects are produced in the United States, unless a waiver has been granted by FTA or the product is subject to a general waiver. In regards to the purchase of vehicles, all materials and supplies purchased with these funds, will be manufactured in the United States and have:

FY 16 & FY17: more than 60% domestic content
FY18 & FY19: more than 65% domestic content
FY20 & beyond: more than 70% domestic content

The Subrecipient will provide the appropriate certification to verify this.
https://www.transit.dot.gov/sites/fta.dot.gov/files/docs/Buy_America_Fact_Sheet.pdf

B. Intelligent Transportation System (ITS) Architecture: If this grant will be used to fully or partially fund acquisition of individual or systems of technologies that support ITS user services as defined in the "National ITS Architecture," the Subrecipient assures it will comply and require its contractors and its subrecipients to comply with all applicable requirements imposed by Section V Regional ITS Architecture and Section VI Project Implementation of the FTA National ITS Architecture Policy on Transit Projects to the extent required by FTA and the State.
http://www.ops.fhwa.dot.gov/its_arch_imp/policy.htm

C. Charter Service Operations - The Subrecipient agrees to only provide charter service with written consent from the STATE. If consent is given, the Subrecipient agrees to comply with 49 U.S.C. 5323(d) and 49 CFR Part 604, which provides that recipients and subrecipients of FTA assistance are prohibited from providing charter service using federally funded equipment or facilities if there is at least one private charter operator willing and able to provide the service, except under one of the exceptions at 49 CFR 604.9. Any charter service provided under one of the exceptions must be "incidental," i.e., it must not interfere with or detract from the provision of public transportation.
http://www.gpo.gov/fdsys/granule/CFR-2012-title49-vol7/CFR-2012-title49-vol7-part604/content-detail.html

D. School Transportation:

i. The Subrecipient assures that it will not engage in school bus operations exclusively for the transportation of students and school personnel, in competition with private school bus operators, per provisions of 49 CFR Part 605.
http://www.gpo.gov/fdsys/granule/CFR-2011-title49-vol7/CFR-2011-title49-vol7-part605

ii. If the Subrecipient is a public transportation system, it may provide "School Tripper Service" that is regularly scheduled public transportation service open to the public but designed or modified to accommodate the needs of school students and personnel (must be open to the public, must serve regular transit stops, and must be shown on transit route schedules and maps) and schools signs may NOT be displayed on the vehicle.

E. Clean Water

i. The Subrecipient agrees to comply with all applicable standards, orders or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. 1251 et seq. The Subrecipient agrees to report each violation to the State, and understands, and agrees that the State will, in turn, report each violation as required to assure notification to FTA and the appropriate EPA Regional Office.

ii. The Subrecipient also agrees to include these requirements in each subcontract exceeding $100,000 financed in whole or in part with Federal assistance provided by FTA.
https://one.nhtsa.gov/nhtsa/whatsup/tea21/grantman/html/03_dotcomrul_49cfr18.html

F. Clean Air

i. The Subrecipient agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. §§ 7401 et seq. The Subrecipient agrees to report each violation to the State and understands and agrees that the State will, in turn, report each violation as required to assure notification to FTA and the appropriate EPA Regional Office.

ii. The Subrecipient also agrees to include these requirements in each subcontract exceeding $100,000 financed in whole or in part with Federal assistance provided by FTA.
https://one.nhtsa.gov/nhtsa/whatsup/tea21/grantman/html/03_dotcomrul_49cfr18.html

G. Lobbying Prohibition: None of the funds paid under this agreement shall be used for the purpose of lobbying activities before the Idaho State Legislature or the U.S. Congress.

If this grant is $100,000 or more:

i. the Subrecipient *certifies* that it has not and will not use Federal appropriated funds to pay for influencing or attempting to influence an officer or employee of any Federal department or agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal grant, cooperative agreement, or any other Federal award.

ii. the Subrecipient assures that it will require its contractors and subcontractors each to report use of non-Federal funds for any of the lobbying activities for which use of Federal funds is prohibited, at the end of each calendar quarter on Federal Standard Form LLL (49 CFR Part 20), and that the Subrecipient will forward all these forms to the State.
http://www.gpo.gov/fdsys/pkg/CFR-2006-title49-vol1/content-detail.html

H. Nondiscrimination Requirements: The Subrecipient assures that no person in the United States will, on the basis of race, color, national origin, creed, sex, or age be excluded from participating in, denied the benefits of, or otherwise be subject to discrimination in any program or activity (particularly in the level and quality of transportation services and transportation-related benefits) for which the Subrecipient receives Federal assistance from FTA or USDOT. The Subrecipient agrees to comply with all requirements of US DOT Civil Rights Act implementing regulations (49 CFR 21), and the Title VI Program Guidelines for Federal Transit Administration Recipients (FTA Circular 4702.1) and other applicable nondiscrimination directives.
https://www.transit.dot.gov/sites/fta.dot.gov/files/docs/FTA_Title_VI_FINAL.pdf

i. Per 49 USC 5332 (prohibits discrimination on the basis of race, color, creed, national origin, sex, or age, and in employment or business opportunity), Title VI of the Civil Rights Act of 1964 as amended, USDOT implementing regulations (49 CFR 21), 42 USC 2000d (prohibition against exclusion from participation in, denial of benefits of, and discrimination under federally assisted programs on ground of race, color, or national origin)

ii. The Subrecipient assures that project and project facility operations, as well as property acquisitions, will be in accordance with the civil rights requirements and understands that this assurance extends to its entire facility, to all facilities operated in connection with this project, and to property acquisitions. The Subrecipient assures:

1. Its FTA-assisted benefits and related services are made available and are equitably distributed without regard to race, color, creed, national origin, sex, age, or disability;

2. The level and quality of its FTA-assisted transit services are sufficient to provide equal access and mobility for any person without regard to race, color, creed, national origin, sex, or age;

3. Opportunities to participate in the transit planning and decision making processes are provided to persons without regard to race, color, creed, national origin, sex, or age;

4. Decisions on the location of transit services and facilities are made without regard to race, color, creed, national origin, sex, or age;

5. Corrective and remedial action is taken to prevent discriminatory treatment of any user of services based on race, color, creed, national origin, sex, or age;

6. Any contracts or sub agreements fully or partly funded through this project will contain language to extend civil rights assurances to contractors and subcontractors; and the Subrecipient will also include such language in any deeds and documents which record the transfer of real property, structures, and improvements.

I. Nondiscrimination on the Basis of Disability: The Subrecipient assures that no person with a disability shall be, by reason of that disability, excluded from participation in, denied the benefits of, or otherwise subjected to discrimination in any program or activity receiving or benefiting from Federal assistance. The Subrecipient assures it will comply with 49 CFR Parts 27, 37, 38, and 39, which implement the Americans with Disabilities Act (ADA) and amend Section 504 of Rehabilitation Act of 1973. The Subrecipient understands that it also has responsibilities under ADA in the areas of employment, public accommodations, and telecommunications.
http://www.gpo.gov/fdsys/pkg/CFR-2006-title49-vol1/content-detail.html#1000

The Subrecipient assures that any vehicle purchased or acquired through this project will be ADA accessible, except as exempted in by the State. If the Subrecipient is awarded funds to purchase a non-ADA vehicle for use in demand responsive service, the Subrecipient assures that this demand responsive service provides or will provide equivalent service to disabled persons that meet ADA requirements in keeping with 49 CFR 37.

The Subrecipient assures that *all* new or renovated facilities to be used for the provision of public transportation services will be ADA accessible, including facilities such as maintenance facilities, garages, building access facilities (sidewalks need curb cuts), etc.
http://www.gpo.gov/fdsys/pkg/CFR-2007-title28-vol1/content-detail.html

The Subrecipient assures that any construction contract funded through this project will include ADA requirements.

J. Equal Employment Opportunities (EEO): The Subrecipient assures it will:
Treat employees or job applicants fairly, without regard to race, color, creed, national origin, sex, age, or disability;

Take affirmative action to ensure job applicants are employed and employees are treated without regard to race, color, creed, national origin, sex, or age (such action includes but is not limited to employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship);

Post notices setting forth agency EEO policy in conspicuous places and make these available to employees and job applicants;

Assure that any contracts or sub-agreements fully or partly funded through this project will contain language to extend EEO assurances to contractors and subcontractors.

If the Subrecipient received $1,000,000 or more of Federal assistance in the previous Federal fiscal year and had 50 or more public-transit-related employees, it agrees to submit to the State an EEO program, which meets FTA requirements.

K. Discrimination Complaints: The Subrecipient assures that it will notify the public that complaints of discrimination in the provision of transportation or transportation-related services or benefits may be filed with the State, FTA, or USDOT. The Subrecipient assures it will promptly report to the State any civil rights complaints it receives.

L. Disadvantaged Business Enterprises (DBE): The Subrecipient assures Disadvantaged Business Enterprises will have the maximum opportunity to compete for and perform contracts and subcontracts financed under this project, as specified in 49 CFR 26 and per the following:

i. If the Subrecipient will purchase one or more transit vehicles (excluding unmodified mass-produced vans or unmodified pop-top vans), it assures that it will obtain from each transit vehicle manufacturer a TVM certification, to show that the manufacturer complies with DBE requirements.

ii. The Subrecipient is subject to the State's DBE program filed with the Federal Highway Administration and the State's annual DBE goal with FTA. Additionally, the Subrecipient will report its DBE activity and results to the State semi-annually every year of the Subrecipient agreement.
https://itd.idaho.gov/civilrights/

iii. The Subrecipient assures it will not discriminate on the basis of race, religion, color, gender, age, marital status, ability, or national origin in implementation of the project, in award or performance of any third-party contract or sub-agreement supported with this grant, or in administration of its DBE program and 49 CFR 26. If the State receives a complaint regarding discrimination by the Subrecipient, the Subrecipient will cooperate fully in the investigation of the complaint by the State.
http://www.gpo.gov/fdsys/pkg/CFR-2006-title49-vol1/content-detail.html

Technical assistance pertaining to DBE is available at the following link or at (208)-334-8567.
https://itd.idaho.gov/civilrights/

M. Audits: The Subrecipient certifies that it will be audited annually as required by the Federal Single Audit Act Amendments of 1996 (per 2 CFR 200). The Subrecipient recognizes FTA's, USDOT's, and the State's authority to monitor project activities, to conduct reviews and inspections, and to conduct additional audits in keeping with 2 CFR 200, to verify compliance with grant requirements and assurances. The Subrecipient agrees to make the necessary records available to any of the above parties upon request.
https://www.whitehouse.gov/wp-content/uploads/legacy_drupal_files/omb/circulars/A133/2017/Compliance_Supplement_2017.pdf

N. Commercial Driver's License (CDL)Requirement: The Subrecipient, if not a recipient of Section 5311 funds, assures that if it operates a vehicle that requires a CDL, including a vehicle capable of transporting 16 or more persons (including the driver), will have a USDOT Federal Motor Carrier Safety Administration drug and alcohol testing program.
http://www.fmcsa.dot.gov/overview-drug-and-alcohol-rules

O. Drug and Alcohol Testing: If this grant is funded by either Section 5309, 5311, or 5339 the Subrecipient agrees to establish and implement a drug and alcohol testing program that complies with 49 CFR Parts 40 and 655, produce any documentation necessary to establish its compliance with Parts 40 and 655, and permit any authorized representative of the United States Department of Transportation or its operating administrations, and ITD, to inspect the facilities and records associated with the implementation of the drug and alcohol testing program as required under 49 CFR Parts 40 and 655 and review the testing process. The Subrecipient agrees further to submit the Management Information System (MIS) reports to the State annually, as requested by the State.
https://damis.dot.gov/Login/

P. Employee Protections, Public Transportation Employee Protective Arrangements: The Subrecipient agrees to comply with the applicable transit employee protective requirements as follows:

i. **Standard Public Transportation Employee Protective Arrangements -** If this grant is funded by either Section 5309 or Section 5316, to the extent that the Project involves public transportation operations and to the extent required by Federal law, the Subrecipient agrees to implement the Project in accordance with the terms and conditions that the U.S. Secretary of Labor has determined to be fair and equitable to protect the interests of any employees affected by the Project and that comply with the requirements of 49 U.S.C. § 5333(b), in accordance with U.S. DOL guidelines, "Section 5333(b), Federal Transit Law," 29 C.F.R. Part 215, and any amendments thereto. The Subrecipient agrees to implement the Project in accordance with the conditions stated in that U.S. DOL certification. That certification and any documents cited therein are incorporated by reference and made part of the Grant Agreement for the Project.

ii. **Public Transportation Employee Protective Arrangements for Projects in Non-urbanized Areas Authorized by 49 U.S.C. § 5311** - The Subrecipient agrees to comply with the terms and conditions of the Special Warranty for the Non-urbanized Area Program that is most current as of the date of execution of the Grant Agreement for the Project, and any alternative comparable arrangements specified by U.S. DOL for application to the Recipient's project, in accordance with U.S. DOL guidelines, "Section 5333(b), Federal Transit Law," 29 C.F.R. Part 215, and any revisions thereto.

Q. Incorporation of Federal Transit Administration (FTA) Terms - The preceding provisions include, in part, certain Standard Terms and Conditions required by DOT, whether or not expressly set forth in the preceding contract provisions. All contractual provisions required by DOT, as set forth in FTA Circular 4220.1 are hereby incorporated by reference. Anything to the contrary herein notwithstanding, all FTA mandated terms shall be deemed to control in the event of a conflict with other provisions contained in this Agreement. The Subrecipient shall not perform any act, fail to perform any act, or refuse to comply with any requests which would cause the State to be in violation of the FTA terms and conditions. https://www.transit.dot.gov/regulations-and-guidance/fta-circulars/third-party-contracting-guidance

R. Conflicts of Interest Prohibited: The Subrecipient certifies that it will establish safeguards to prohibit employees from using their positions for a purpose that is or gives the appearance of personal or organizational conflict of interest or of being motivated by desires for personal gain for themselves or others, particularly those with whom they have family, business, or other ties.

5. STATE REQUIREMENTS:

A. Indemnification and Insurance: In this section, "Subrecipient" includes the Subrecipient's employees, agents, and contractors.

The Subrecipient agrees to indemnify, hold harmless, and defend the State of Idaho, its officers, agents, and employees from and against any claim of or liability for error, omission, or negligent act of the Subrecipient arising out of the Subrecipient's assumption of the responsibilities for the Project set forth in this agreement.

The Subrecipient is not required to indemnify the State of Idaho for a claim of or liability for the independent negligence of the State. If there is a claim or liability for joint negligent error or omission of the ¬Subrecipient and the independent negligence of the State, the indemnification and hold harmless obligation shall be apportioned on a comparative fault basis. The term "independent negligence" is negligence other than in the State's selection, administration, monitoring, or controlling of the Subrecipient.

Nothing contained herein shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby expressly reserved. Moreover, all of the rights, defenses, or protections provided in Idaho Code and or in the Idaho Administrative Procedural Rules are expressly reserved.

B. Independent Contractor Status

Unless otherwise expressly stated, vendors and/or non-state entities acting pursuant to this grant shall be that of an independent contractor and not that of an agent or employee of the state. Such parties shall be responsible for paying all employment-related taxes and benefits, such as federal and state income tax withholding, social security contributions, worker's compensation and unemployment insurance premiums, health and life insurance premiums, pension contributions and similar items. Furthermore, such parties shall indemnify the State and hold it harmless form any and all claims for taxes (including but not limited to social security taxes), penalties, attorneys' fees and costs that may be made or assessed against the State arising out of the party's failure to pay such taxes, fees or contributions.

The Subrecipient shall maintain the policies of insurance listed below, to cover losses that may be incurred as a result of the operation and maintenance of project vehicles and/or equipment throughout their period of required use or as a result of other activities under this agreement.

Where specific limits are shown, they shall be the minimum acceptable limits. If the Subrecipient's policy contains higher limits, the State shall be entitled to coverage to the extent of such higher limits.

i. **Automobile Liability**: ITD-PT imposes minimum insurance coverage of $500,000 on all transit vehicles procured with or rehabilitated with federal or state funds. Additionally, Sub-recipients must be in compliance with Federal Motor Carrier Safety Administration (FMCSA) insurance thresholds. The policy shall provide all damage arising out of personal injury to or destruction of property in any one occurrence on any revenue vehicle not covered by 49 CFR Part 387. Furthermore, ITD-PT subrecipients must be at all times in compliance with Idaho Administrative Rule 11.13.01.

The policy shall name the Idaho Transportation Department as "loss payee" of the property damage portion of the policy.

The Subrecipient shall provide *certificate of insurance to the State, annually* and at other times if requested. Each certificate must provide for a 30-day prior notice of cancellation, non-renewal, or material change of conditions.

The Subrecipient shall use any insurance proceeds relating to items purchased under this grant to repair or replace the covered item(s) that has been damaged, destroyed or stolen or; where specific items are not involved, to cover other liability related to this grant project. The title to any replacement vehicle must show the State of Idaho as lien holder.

C. Performance Requirement: The failure of the State to insist upon strict performance by the Subrecipient of any provision or covenant in this Agreement, in any one or more instances, may not be considered as a waiver or relinquishment of the provision or covenant for the future. The waiver by the State of any provision or covenant in this Agreement cannot be enforced or relied upon by the Subrecipient unless the waiver is in writing and signed on behalf of the State.

6. TERMINATION PROVISIONS:

A. Failure to Perform: If, through any cause, the Subrecipient shall fail to fulfill in a timely and proper manner its obligations under this Agreement, or if the Subrecipient shall violate any of the covenants, agreements or stipulations of this Agreement, and if after notification by the State of such failure or violation, the Subrecipient fails to take proper corrective action within a reasonable amount of time, the State shall have the right to terminate this Agreement by giving written notice to the Subrecipient of such termination and specifying the effective date thereof. Such notice shall be given at least 15 days before the effective date of such termination. In that event, all finished and unfinished documents, data, studies, surveys, drawings, maps, models, photographs, reports, construction materials, and any construction completed by the Subrecipient under this Agreement shall, at the option of the State, become the State's property and the Subrecipient shall be entitled to receive just and equitable compensation for any satisfactory work completed. Failure to adhere to Project Schedule and any reporting requirements may be deemed by the State to be a "failure to perform" and may result in the loss of the award, at the option of the State.

B. Convenience Termination: If, due to changed circumstances, the State or the Subrecipient wishes to terminate this Agreement prior to its completion, the initiating party shall notify the other party in writing of its reasons for requesting the early termination. This request must be made at least 15 days prior to the proposed termination date. If both parties agree that it is in their mutual best interests to terminate this Agreement early, all finished or unfinished documents and other materials as described in the Failure to Perform paragraph above shall, at the option of the State, become the State's property. If the Agreement is terminated as provided herein, the Subrecipient shall be reimbursed for actual expenses not otherwise reimbursed under this Agreement which were incurred by the Subrecipient during the contract period and which are directly attributable to the Subrecipient's performance of this Agreement. The State shall also reimburse the Subrecipient for any costs properly incurred by the Subrecipient in honoring convenience termination clauses in its Agreements with its contractors as long as these clauses conform to the standard convenience termination clause used by the State for similar types of contracts.

7. NONCOMPLIANCE; DISPUTES; REMEDIES

A. Recovery of Funds: In the event of a default or violation of the terms of this Agreement, the State is entitled to recover all or part of the project funds paid to the Subrecipient. If Subrecipient does not promptly remit the funds in response to a demand, the State may collect the debt by:

- Making an administrative offset against payments that would be due under other grant awards or appropriations,
- Withholding advance payments that would otherwise be due,
- Instituting civil action, or
- Taking any other action permitted by law.

All remedies conferred on the State by this Agreement or any other instrument or agreement are cumulative, not exclusive, and may be exercised concurrently or consecutively at the State's option.

B. Enforcement: The State may take one or more actions in the event Subrecipient fails to comply with the terms of the award. Upon written notification explaining the basis of the action, the State may suspend the grant pending corrective action or terminate the grant. The State may impose conditions requiring correction of noncompliance or deficiency. If conditions are imposed, the State will inform Subrecipient of the conditions and corrective action sought, the reason for imposition, and the time allowed for completing corrective actions.

C. Rights and Remedies: The duties and obligations imposed by the Agreement and accompanying documents and the rights and remedies available thereunder shall be in addition to and not a limitation of any duties, obligations, rights and remedies otherwise imposed or available by law. No action or failure to act by the State or Subrecipient shall constitute a waiver of any right or duty afforded any of them under the Contract, nor shall any such action or failure to act constitute an approval of or acquiescence in any breach there under, except as may be specifically agreed in writing.

8. GRANT REQUIREMENTS:

A. Billing Procedure and Reimbursements: The Subrecipient agrees to formally request reimbursement by submitting to the State an itemized invoice(s) for allowable project costs. Each invoice shall clearly identify each cost being billed and shall be in a format acceptable to or specified by the State, with supporting documentation of cost and payment as required below, and other documentation as may be required by the State.

B. Requests for reimbursement must be submitted based on the following timeline:

Monthly Billing Schedule		
Billing Due By	**Period Beginning**	**Period Ending**
December 31	October 1	October 31
January 31	November 1	November 30
February 28	December 1	December 31
March 31	January 1	January 31
April 30	February 1	February 28
May 31	March 1	March 31
June 30	April 1	April 30
July 31	May 1	May 31
August 31	June 1	June 30
September 30	July 1	July 31
October 31	August 1	August 31
November 30	September 1	September 30

Invoices for operating, vehicles, equipment, or facilities shall be accompanied by documentation of the formal obligations or expenses incurred, as well as the source of the match. Supporting documentation shall be copies of vendor invoices, unless alternate documentation accompanied by a viable written explanation is acceptable to the State. Supporting documentation must clearly tie to the itemized costs on the invoice (annotations to facilitate easy review are encouraged). For vehicles, other documents related to the vehicle purchase are also required prior to payments. Please reference the ITD Capital Site for the Vehicle Reimbursement Packet.
http://itd.idaho.gov/pt

The State reserves the right to mandate alternate or specialized billing procedures in any of the following instances:
- when a particular project is split-funded (includes grant funds from more than one source), or;
- when irregular documentation or special timing is needed by the State for some other reason.

Such alternate procedures may be issued separately, but will be provided to the Subrecipient in writing.

Payments may be withheld if the quarterly report(s) have not been received as required.

Final billing must be submitted within 60 days of the termination date listed on this grant agreement or as amended.

The State shall reimburse funds to meet formal obligations or expenses only with satisfactory documentation.

If required documentation is determined to be incomplete, incorrect, and/or in conflict with the scope of the project, the Subrecipient will be notified that payment of project funds is being withheld until the incomplete, incorrect, and/or conflicting items are resolved to the State's satisfaction.

C. Local Match Available: If this grant is for a vehicle(s) and/or equipment, the Subrecipient has or will have the required local cash match for the project by the time of delivery. If this grant is for other items, the local match will be met as grant funds are spent.

D. Operating and Maintenance Funds Available: The Subrecipient, by the time of vehicle and/or equipment delivery, will have or have guarantee of funds necessary to operate and maintain the project vehicle and/or equipment in safe, clean, and mechanically sound condition through the required period of performance (useful life). The State reserves the right to require transfer of the vehicle and/or equipment to another entity if the Subrecipient fails to meet this requirement.

E. Indirect Costs: If a federally approved indirect cost rate is negotiated between the subrecipient and the Federal government, this rate must be used. If no such rate exists, the subrecipient may either negotiate a rate with the pass-through entity and the subrecipient (in compliance with this part), or elect the de minimus indirect cost rate as defined in §200.414 Indirect (F&A) costs, paragraph (f), if eligible.

F. Vehicle and Equipment Maintenance Requirements: The Subrecipient agrees to develop a written maintenance program and assures that it assumes responsibility to maintain and operate the vehicles and/or equipment obtained under this project at a high level of cleanliness, safety, and mechanical soundness, following at a minimum, the original equipment manufacturers' (OEM) recommended maintenance and inspection procedures and schedules, for at least the useful life of each item, to retain warranties and meet life expectancy of the items. The Subrecipient further assures that it will maintain ADA accessibility features in good working order, removing vehicles with nonworking accessibility features from service and repairing them within 5 days. The Subrecipient agrees to document all maintenance completed and all maintenance expenditures. The State and FTA shall have the right to conduct periodic inspections for the purpose of confirming proper maintenance.

G. Vehicle and Equipment Use and Disposition: Use and disposition of project vehicles and equipment shall be subject to restrictions set forth by the State.

The Subrecipient assures that it will not lease or contract the operation of project vehicles without prior written approval from the State.

If a vehicle or equipment purchased with these funds can no longer meet project needs, the Subrecipient agrees to notify the State, indicate its condition, and follow the State's instructions.

H. Reports: The Subrecipient is required to submit quarterly reports in a format specified or provided by the State, per instructions provided by the State. The Subrecipient will certify the accuracy of each report.

I. A grantee must submit quarterly reports under the following schedule:

Quarterly Schedule		
Period Beginning	Period Ending	Report Due By
January 1	March 31	May 31
April 1	June 30	August 31
July 1	September 30	November 30
October 1	December 31	February 28

J. **Capital Inventory and Agency Profile:** The Subrecipient agrees to participate fully in the inventory of publicly funded vehicles, transportation equipment, and transportation-related facilities and other transportation related data.

K. **Changes and Amendments:** The Subrecipient shall not execute any amendment or change order to this Agreement without the prior written concurrence of the State. This Agreement may only be modified or amended by a written agreement signed by both parties.

L. **Reimbursement of Grant Funds:** Within sixty (60) days of issuance of a final audit report to the State or, if no audit is required, then within sixty days after acceptance by the State that the Subrecipient has met the requirements of this grant agreement, the Subrecipient's remaining grant balance will return to the State.

M. **Travel Requirements:** Subrecipient must follow State of Idaho travel guidelines for reimbursement or your agency's travel rules, whichever is more restrictive.

N. **Program Fraud and False or Fraudulent Statements and Related Acts:** The Subrecipient certifies that any statement it has made, it makes, it may make, or causes to be made about this grant project is or will be true and accurate. Provision of untrue or inaccurate information may constitute fraud.

9. ASSIGNMENT OF WORK TO THIRD PARTIES:

A. **State Consent Required:** No portion of work to be performed under this agreement shall be assigned by the Subrecipient to any third party without written consent of the State.

B. **No Federal or State of Idaho Government Obligation to Third Parties:** The Subrecipient agrees that the Federal and State governments have no liability under this agreement. The Subrecipient assures that it will include language in any contract under this agreement that states the Federal and State governments have no liability under the contract and require the contractor to include language to this effect in any subcontract, except if the Subrecipient has specific written consent from the Federal and/or State governments that it/they will accept liability.

C. **Subcontracting Rules:** In the event the Subrecipient subcontracts any work covered by this Agreement, the Subrecipient shall require compliance by its subcontractors with applicable provisions, statutes or regulations governing their legal responsibilities in public contracts.

In addition, the Subrecipient shall require compliance with all Federal, State, and local laws and regulations and include required Federal clauses in contracts and purchase orders.

10. Procurement Requirements:

All procurements for contracted services (complementary paratransit, cabs, etc.) must go through a bidding process.

A. Procurement System:

i. The Subrecipient, assures it has or will establish a procurement system in compliance with FTA procurement requirements in FTA Circular 4220.1 third party contracting requirements as well as any other implementing requirements of Federal, State, or local government, including:

1. a five-year limitation on rolling stock;
2. requirement for full and open competition;
3. a prohibition against geographic preferences;
4. the use of Brooks Act procedures for procurement of architectural engineering services if the state has not adopted a statute governing procurement of such services; https://www.acec.org/advocacy/qbs/brooks2/
5. inclusion in its contracts all Federal clauses required by Federal laws, executive orders, or their implementing regulations, as required by FTA Circular 4220.1;
6. inclusion in its subcontracts and sub agreements all Federal clauses required by Federal laws, executive orders, or their implementing regulations, as required in FTA Circular 4220.1;
7. written protest procedures;
8. ethical standards of conduct;
9. use of appropriate procurement method. https://www.transit.dot.gov/sites/fta.dot.gov/files/docs/Third%20Party%20Contracting%20Guidance%20%28Circular%204220.1F%29.pdf

B. Required Provision in Procurement Notices: The following required provision shall be included in any advertisement or invitation to bid for any procurement under this Agreement:

Statement of Financial Assistance: "Statement of Financial Assistance: This Procurement is subject to a financial assistance grant agreement between the State of Idaho and the U.S. Department of Transportation."

C. Procurement Requirements: Subrecipient will follow the following procurement guidelines:

Subrecipients are subject to their own procurement policies, and IDAPA Title 38 when applicable. If not applicable at a **MINIMUM** FEDERAL thresholds issued in OMB issued memorandum OM-18-18 must be followed. Note: Circulars may not be updated to reflect the new procurement thresholds issued by OMB through OM-18-18.

D. Bus and Van Testing: The Subrecipient will comply with FTA bus testing requirements applicable to heavy-duty large and small buses; medium-duty buses; light-duty mid-size buses; and light-duty small buses, cutaways, or modified vans (does not apply to unmodified mass-produced vans). If testing is not required, the Subrecipient will instead obtain the manufacturer's certification that the vehicle is exempt from FTA bus testing requirements and also obtain a list of recent purchasers of the vehicle (with contact information), to aid evaluation prior to vendor selection.
http://www.gpo.gov/fdsys/pkg/CFR-2005-title49-vol1/content-detail.html

i. For Equipment Purchases - The Subrecipient will provide the same equipment specifications to each prospective vendor and seek at least three bids or price quotes. The Subrecipient will submit price quotes or bids received to the State with its preferred vendor selection noted, for State approval to purchase. For more information see FTA Best Practices Procurement Manual, https://www.transit.dot.gov/funding/procurement/third-party-procurement/best-practices-procurement-manual

E. Pre-Award and Post-Delivery Review of New Vehicles: The Subrecipient assures it will conduct a pre-award and/or post-delivery reviews for all new vehicles purchased under this project, as specified below. The Subrecipient assures it will conduct these reviews per the formats and instructions provided by the State. Pre-Award Reviews must be submitted to the State for approval

F. Vehicle Identification Numbers to State: The Subrecipient will provide each vehicle's identification number (VIN) to the State with the first payment invoice for the particular vehicle.

G. Titles to Vehicles/Equipment & Liens:

i. Title to Project equipment other than vehicles shall rest with the Subrecipient.

ii. The Subrecipient hereby agrees that the State of Idaho is lien holder for each vehicle purchased under this Project. The Subrecipient shall arrange with the Idaho Division of Motor Vehicles (DMV) to issue the certificate of title in the name of the Subrecipient with the State of Idaho Transportation Department as lien holder. The Subrecipient shall arrange with DMV to send the original title to the State's Public Transportation Office for this project.

iii. The State will hold a lien on the title of any vehicle purchased under this project. The Subrecipient may request a clear title after the vehicle reaches its useful life.

The Subrecipient gives the State Power of Attorney limited to applying for a Vehicle Title from the Idaho Division of Motor Vehicles and to requesting the Idaho Division of Motor Vehicles remove the State's lien from the vehicle title.

CERTIFICATION REGARDING FEDERAL LOBBYING:

Certification for Contracts, Grants, Loans, and Cooperative Agreements:

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all sub-award at all tiers (including subcontracts, subgrants, and contracts under grant, loans, and cooperative agreements) and that all Subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

RESTRICTION ON STATE LOBBYING

None of the funds under this program will be used for any activity specifically designed to urge or influence a State or local legislator to favor or oppose the adoption of any specific legislative proposal pending before any State or local legislative body. Such activities include both direct and indirect (e.g., “grassroots”) lobbying activities, with one exception. This does not preclude a State official whose salary is supported with FTA and/or State general funds as it pertains to this agreement from engaging in direct communications with State or local legislative officials, in accordance with customary State practice, even if such communications urge legislative officials to favor or oppose the adoption of a specific pending legislative proposal.

Authorized Signature for Subrecipient:

Name	Title	Phone	E-mail
Signature and Date:			

Memorandum

File #: 26-278 **City Council**

DATE: Wednesday, July 29, 2026 AGENDA: Regular
FROM: Chris Fredericksen, General Manager DEPARTMENT: Idaho Falls Power

Title
Bid Rejection - IFP 26-21-2 Upper Development Dam No. 1 Rehabilitation

☐ Ordinance ☐ Resolution
☐ Quasi-Judicial Public Hearing ☐ Legislative Public Hearing
☐ Confirmation/Consent/Acceptance ☒ Approval/Authorization/Ratification

Action(s) Requested:
Reject the single bid received for the Upper Development Dam project (or take other action deemed appropriate).

Description, Background Information, Purpose:
The single bid received exceeds budget expectations and anticipated approvals from the Federal Energy Regulatory Commission and the Department of Dam Safety Inspections, Portland Regional Office, have not yet been received. Without these approvals, fall construction is not feasible.

It is recommended that the bid be rejected with the intent of rebidding the project in the fall of 2027.

***This item has been reviewed by the* City's Legal & Municipal Services Departments.**

Idaho Falls Power

Bid Tabulation

Project: Upper Developent Dam No.1 Rehabilitation IFP 26-21-2

Submitted: Keri West, Workflow Accountant

		Bidder		Bidder	
	Description	Whitaker Construction Co			
	Public Works License Yes/No		yes		
	Bid Bond included		yes		
	Subcontractors named		yes		
	Acknowledgement of Addendums 1 Yes/No		yes		
	Total:		$761,000.00		

Memorandum

File #: 26-287 **City Council**

DATE: Friday, August 7, 2026 AGENDA: Regular
FROM: Chris Fredericksen, General Manager DEPARTMENT: Idaho Falls Power

Title
Bid Rejection - IFP 26-21-1 Upper Coffer Dam Project

☐ Ordinance ☐ Resolution
☐ Quasi-Judicial Public Hearing ☐ Legislative Public Hearing
☐ Confirmation/Consent/Acceptance ☒ Approval/Authorization/Ratification

Action(s) Requested:
Reject all bids for the Upper Coffer Dam project (or take other action deemed appropriate).

Description, Background Information, Purpose:
Idaho Falls Power received a total of four bids for the project. The bids exceed budget expectations and anticipated approvals from the Federal Energy Regulatory Commission and the Department of Dam Safety Inspections, Portland Regional Office, have not yet been received. Without these approvals, fall construction is not feasible.

It is recommended that the bids be rejected with the intent of rebidding the project in the fall of 2027.

This item has been reviewed by the City's Legal & Municipal Services Departments.

Idaho Falls Power

Bid Tabulation

Project: Upper Development Dam No.1 Coffer Dam IFP 26-21-1

Submitted: Nikki Braford Administrative Assistant

		Bidder		Bidder		Bidder		Bidder	
	Description	Awn point excavation		BFC Diversified, LLC		Whitaker Construction Company		Reeder Excavating	
	Public Works License Yes/No	Yes		Yes		Yes		Yes	
	Bid Bond included	Yes		Yes		Yes		Yes	
	Subcontractors named	Yes		Yes		Yes		Yes	
	Acknowledgement of Addendums 1 and 2 Yes/No	Yes		Yes		Yes		Yes	
	Total:		$1,599,125.00		$1,162,540.00		$1,088,348.00		$766,566.50

Memorandum

File #: 26-293 **City Council**

DATE: Thursday, August 6, 2026 AGENDA: Regular
FROM: Pam Alexander, Municipal Services Director DEPARTMENT: Municipal Services

Title
Purchase Replacement Cardiac Monitor/Defibrillators for Idaho Falls Fire Department

☐ Ordinance ☐ Resolution
☐ Quasi-Judicial Public Hearing ☐ Legislative Public Hearing
☐ Confirmation/Consent/Acceptance ☒ Approval/Authorization/Ratification

Action(s) Requested:
Accept and approve the purchase of 15-Zenix cardiac monitor/defibrillators from Zoll Medical Corporation, accessing the Sourcewell cooperative purchasing government contract #041823-ZLL for a total of $759,308.67 and authorize the Mayor and City Clerk to sign the necessary documents (or take other action deemed appropriate).

Description, Background Information, Purpose:
This purchase will replace Stryker LIFEPAK 15 V 4 monitors that are approaching the end of their useful life and scheduled for replacement. The Stryker LIFEPAK 15 V 14 monitors were originally purchased in December 2020. The Fire Department EMS division is recommending replacing the Stryker LIFEPAK monitors with Zoll, Zenix cardiac monitor/defibrillators. The total quote of $759,308.67 includes the trade in allowance for 15 LIFEPAK 15 12-lead V4 monitors for a total of $165,000 or $11,000 per monitor. Cardiac monitor/defibrillators are necessary equipment that allow for immediate assessment of life-threatening cardiac rhythms; immediate intervention with CPR is scientifically proven to increase positive outcomes of cardiac arrest. Ground Emergency Medical Transport (GEMT) funds will be used for this purchase.

This item has been reviewed by the City's Legal & Municipal Services Departments.

ZOLL Medical Corporation
269 Mill Road
Chelmsford, MA 01824-4105
Federal ID# 04-2711626

Phone: (800) 348-9011
Fax: (978) 421-0015
Email: esales@zoll.com

Quote No: Q-131384 Version: 7

Idaho Falls Fire Dept
343 E St
Idaho Falls, ID 83402

ZOLL Customer No: 280361

Chase Mills
2086128495
cmills@idahofalls.gov

Quote No: Q-131384
Version: 7

Issued Date: August 6, 2026
Expiration Date: September 30, 2026

Terms: Net due in 30 days

FOB: Destination

Freight: Free Freight

Prepared by: Taylor Jones
EMS Territory Manager
taylor.jones@zoll.com
+1 8014250060

Item	Contract Reference	Part Number	Description	Qty	List Price	Adj. Price	Total Price
1	CH-19879	8116-11-41-23101-10-USA	**Zenix Monitor/Defibrillator, EMS, Fire Configuration** 12-lead, Pacing, SpO2, SpCO, EtCO2, NIBP, Real BVM Help, Real CPR Help Includes: SurePower 4 Battery, Zenix Power Cord (NA), Zenix MFC Cable, Zenix 12-lead ECG Cable (AAMI), Masimo RD Rainbow SET Patient Cable (4 ft, EMS), Zenix AC-DC External Power Supply, Zenix Accuvent Z-Link Cable, Zenix NIBP Patient Hose, Zenix NIBP Cuff (Reusable, Adult Plus), Zenix Z-Fold Paper, Zenix MFC Self Test Plug Kit, and One (1)-year EMS warranty. Parameter Details: Real CPR Help - Dashboard display of CPR Depth and Rate for Adult and Pediatric patients, Visual and audio prompts to coach CPR depth (Adult patient only), Release bar to ensure adequate release off the chest, Metronome to coach rate for Adult and Pediatric patients. See-Thru ® CPR artifact filtering • ZOLL Noninvasive Pacing Technology • Real BVM Help: Dashboard provides real-time ventilation feedback on both volume and rate for intubated and non-intubated patients. AccuVent Z-Link Cable included. (Accuvent disposable sensors sold separately) • SunTech NIBP technology. 10 foot single lumen hose and SunTech Reusable Adult Plus Cuff included • Masimo SpO2 & SpCO with Signal Extraction Technology (SET), Rainbow SET® •	15	$65,250.00	$53,450.00	$801,750.00
2	CH-19879	8016-000111-01	**SurePower 4 Battery**	30	$1,180.00	$1,040.00	$31,200.00
3	CH-19879	8050-0030-01	**SurePower Charging Station** 4 Charging bays, Multiple chemistry compatible, 200 watt capacity, Graphic driven user interface, RS-232 Communication port, Standard one (1) year warranty	8	$3,224.93	$2,385.38	$19,083.04

ZOLL Medical Corporation
269 Mill Road
Chelmsford, MA 01824-4105
Federal ID# 04-2711626

Phone: (800) 348-9011
Fax: (978) 421-0015
Email: esales@zoll.com

Idaho Falls Fire Dept
Quote No: Q-131384 Version: 7

Item	Contract Reference	Part Number	Description	Qty	List Price	Adj. Price	Total Price
4	CH-19879	98-0599-4C	**Zenix NIBP Cuff, Large Adult Plus**	15	$30.00	$26.50	$397.50
5	CH-19879	98-0599-4K	**Zenix NIBP Cuff, Small Adult Plus**	15	$30.00	$26.50	$397.50
6	CH-19879	98-0599-41	**Zenix NIBP Cuff, Child**	15	$20.00	$17.65	$264.75
7	CH-19879	8000-000862	**Masimo LNCS-II Rainbow DCI 8λ SpCO Adult Sensor, 3ft**	15	$927.00	$885.60	$13,284.00
8	CH-19879	8900-000422-01	**Zenix CPR AA Electrode, Box of 8**	4	$850.00	$750.00	$3,000.00
9	CH-19879	8900-000424-01	**Zenix CPR Pediatric Electrode, Box of 8**	2	$950.00	$835.00	$1,670.00
10	CH-19879	8016-000860-01	**Zenix Carry Case, Large**	15	$490.00	$430.00	$6,450.00
11	CH-19879	8000-001128	**AccuVent Sensors, Box of 10**	7	$845.63	$624.84	$4,373.88
12	CH-19879	8000-000878-01	**Zenix Fan Folder Paper, Grid, Box of 10**	15	$49.00	$43.00	$645.00
13		8400-110041	**CaseReview Subscription, X Series / Zenix, 1 Year- Hosted** Provides detailed post-case information, including CPR quality on compression depth, rate, pause time and release velocity, as well as ECG, shocks, EtCO2 and SpO2 vital signs.	8	$651.00	$651.00	$5,208.00
14		8778-890011-WF-ZNX	**Zenix Worry-Free Service Plan - 1 Year - On-Site - At Time of Sale** Includes: Annual preventive maintenance, battery charger repairs per ZOLL Limited Product Warranty, SurePower 4 Battery replacement upon verified failure, accidental damage coverage, on-site service, and pod replacement upon verified failure. Shipping and use of a Service Loaner upon request, during device service, no charge shipping. Service Plan is a continuation of ZOLL Limited Product Warranty. Battery replacement and accidental damage guidelines can be found in the ExpertCare Service Plan Terms and Conditions on the ZOLL website.	15	$2,710.00	$2,439.00	$36,585.00
15		7800-0414-61	**LP 15 12-Lead Version 4 Trade In Allowance** See Trade Unit Considerations.	15		($11,000.00)	($165,000.00)

Subtotal: $759,308.67

Total: $759,308.67

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269 Mill Road
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Federal ID# 04-2711626

Phone: (800) 348-9011
Fax: (978) 421-0015
Email: esales@zoll.com

Idaho Falls Fire Dept
Quote No: Q-131384 Version: 7

Contract Reference	Description
CH-19879	Reflects Sourcewell 2023 041823-ZLL Contract Pricing. Notwithstanding anything to the contrary herein, the terms and conditions set forth in Sourcewell 2023 041823-ZLL shall apply to the customer's purchase of the products set forth on this quote.

Trade Unit Considerations
Trade-In values valid through September 30, 2026 if all equipment purchased is in good operational and cosmetic condition and includes all standard accessories. Trade-In values are dependent on the quantity and configuration of the ZOLL devices listed on this quotation. Customer assumes responsibility for shipping trade-in equipment at the quantities listed on the trade line items in this quotation to ZOLL's Chelmsford Headquarters within 60 days of receipt of new equipment. Customer agrees to pay cash value for trade-in equipment not shipped to ZOLL on a timely basis.

To the extent that ZOLL and Customer, or Customer's Representative have negotiated and executed overriding terms and conditions ("Overriding T's & C's"), those terms and conditions would apply to this quotation. In all other cases, this quote is made subject to ZOLL's Standard Commercial Terms and Conditions ("ZOLL T's & C's") which for capital equipment, accessories and consumables can be found at https://www.zoll.com/terms-and-conditions-of-sale, for software products can be found at https://www.zoll.com/software-legal, and for ExpertCare Service Plans can be found at https://www.zoll.com/ExpertCare-Service-Terms. Except in the case of overriding T's and C's, any Purchase Order ("PO") issued in response to this quotation will be deemed to incorporate ZOLL T's & C's, and any other terms and conditions presented shall have no force or effect except to the extent agreed in writing by ZOLL.

1. Delivery will be made upon availability.
2. This Quote expires on September 30, 2026. Pricing is subject to change after this date.
3. Applicable tax, shipping & handling will be added at the time of invoicing.
4. All purchase orders are subject to credit approval before being accepted by ZOLL.
5. To place an order, please forward the purchase order with a copy of this quotation to esales@zoll.com or via fax to 978-421-0015.
6. All discounts from list price are contingent upon payment within the agreed upon terms.
7. Place your future accessory orders online by visiting the ZOLL web store.

ZOLL Medical Corporation
269 Mill Road
Chelmsford, MA 01824-4105
Federal ID# 04-2711626

Phone: (800) 348-9011
Fax: (978) 421-0015
Email: esales@zoll.com

Idaho Falls Fire Dept
Quote No: Q-131384 Version: 7

Order Information (to be completed by the customer)

[ ] Tax Exempt Entity (Tax Exempt Certificate must be provided to ZOLL)

[ ] Taxable Entity (Applicable tax will be applied at time of invoice)

BILL TO ADDRESS	SHIP TO ADDRESS
Name/Department:	Name/Department:
Address:	Address:
City / State / Zip Code:	City / State / Zip Code:

Is a Purchase Order (PO) required for the purchase and/or payment of the products listed on this quotation?

[ ] Yes PO Number: _____ PO Amount: _____
(A copy of the Purchase Order must be included with this Quote when returned to ZOLL)

[ ] No (Please complete the below section when submitting this order)

For organizations that do not require a PO, ZOLL requires written execution of this order. The person signing below represents and warrants that she or he has the authority to bind the party for which he or she is signing to the terms and prices in this quotation.

Idaho Falls Fire Dept
Authorized Signature:

_____

Name: _____

Title: _____

Date: _____

269 Mill Road
Chelmsford, Massachusetts 01824-4105

978·421·9655 *(main)*
978·421·0025 *(fax)*
www.zoll.com

Idaho Falls Fire Dept
Quote No: Q-131384 Version: 7

ALS/BLS Software Solutions Master Software, SaaS and Services Agreement and Addenda Acknowledgement Form

The terms and conditions applicable to ZOLL Medical Corporation's Software Solutions products can be found at https://www.zoll.com/software-legal. By signing below, the Customer acknowledges and agrees to those terms and conditions. The person signing below represents and warrants that she or he has the authority to bind the Customer to those terms and conditions.

Customer

Signature:

_____

Name: _____

Title: _____

Company: _____

Company Address: _____

Date: _____

IDAHO DEPARTMENT OF HEALTH & WELFARE

BRAD LITTLE – Governor
ALEX J. ADAMS – Director

ANGELA TOOMEY – Deputy Administrator
DIVISION OF MEDICAID
Post Office Box 83720
Boise, Idaho 83720-0009
PHONE: (208) 287-1150
FAX: (208) 287-1170

April 6, 2026

Duane Nelson, Fire Chief
343 E Street
Idaho Falls, Idaho 83402

Subject: Ground Emergency Medical Transportation (GEMT) Supplemental Payment

Provider: City of Idaho Falls Fire Department
GEMT Period Ended: September 30, 2023
NPI #: 1114925617

Dear Duane:

We have received your provider GEMT cost report. We have calculated the supplemental payment amount based upon this data and in accordance with Idaho Code § 56-268. Your GEMT supplemental payment is as follows:

Certified Expenditures Eligible for Federal Financial Participation	State Share of Certified Expenditures	Supplemental Payment Due to the Provider
$1,884,653.44	$443,372.27	**$1,441,281.17**

You will receive the supplemental payment on your weekly Remittance Advice under the Miscellaneous Financial Transactions section. You will see this amount within a few weeks.

Department of Health and Welfare Rules, archived IDAPA 16.05.03.300, specifies your right to request an administrative review of any or all items contained in your settlement calculation. The procedures outlined in the aforementioned rules must be followed in order to preserve your appeal rights. The first step in that process is to request review by the Administrator of the Division of Medicaid within thirty (30) days of the date of this notice. Such a request should be addressed as follows:

Idaho Department of Health and Welfare
Medicaid Appeals – Reimbursement Unit (6th Floor)
PO Box 83720
Boise, ID 83720-0009

If you have any questions regarding the GEMT supplemental payment calculation or this process, please call me at 208-287-1180.

Sincerely,

Ashley Slay Hansen
Bureau Chief
Bureau of Financial Operations

ASH/al

cc: Juliet Charron, Director
Angela Toomey, Deputy Administrator
Myers and Stauffer LC

Memorandum

File #: 26-280 **City Council**

DATE: Monday, August 3, 2026 AGENDA: Regular
FROM: Pam Alexander, Municipal Services Director DEPARTMENT: Municipal Services

Title
Backup Software and Support Platform Services for Information Technology

☐ Ordinance ☐ Resolution
☐ Quasi-Judicial Public Hearing ☐ Legislative Public Hearing
☐ Confirmation/Consent/Acceptance ☒ Approval/Authorization/Ratification

Action(s) Requested:
Approve the purchase of backup software and support services from the OMNIA partners cooperative purchasing contract #R250302 with CompuNet, Inc. for Veeam and Object First data platform services for a total of $272,013.16 and authorize the Mayor and City Clerk to sign the necessary documents (or take other action deemed appropriate).

Description, Background Information, Purpose:
The purchase of Veeam and Object First data platform services will replace the current Cohesity platform that is nearing end-of-life support services in early 2027. The purchase of Veeam and Object First services will provide software storage backup, with immutable storage targeted to protect the city's information technology assets. Information Technology staff are recommending the purchase of a five-year service package for a total of $272,013.16 or $54,402.63 per year to leverage savings of approximately 25% over a three-year service package for a total of $218,760.06 or $72,920.02 per year.

This item has been reviewed by the City's Legal & Municipal Services Departments.

COHESITY

GREEN

Event	Date	Impact
End of sale Announcement	Nov 22, 2021	The date Cohesity announced the end of sale of the C4000 Hardware series
End of Sale	Feb 23, 2022	Last date to buy Cohesity C4000 Hardware series from all sources.
End for new Software support releases	Feb 22, 2026	Last Cohesity Software release supported on the C4000 series
End of Support Life (EoL)	Feb 22, 2027	Technical Support services are discontinued for the C4000 series

Cohesity C4000 Series

Debby Rieker
(406) 922-5628
drieker@compunet.biz
Quote #: DR297764

Veeam & Object First Yr 3/ City of Idaho Falls

Contract Information
All, OMNIA , R250302 (CNET)

Quote Information:

Quote #: DR297764

Version: 1
Quote Date: 07/30/2026
Expiration Date: 08/28/2026

Prepared for:

City of Idaho Falls

Joseph Nilsson
(208) 612-8118
jnilsson@idahofalls.gov

Bill To:

City of Idaho Falls

Accounts Payable
308 Constitution Way
PO Box 50220
Idaho Falls, ID 83402
accountspayable@idahofallsidaho.gov

Ship To:

City of Idaho Falls

Joseph Nilsson
308 Constitution Way
PO Box 50220
Idaho Falls, ID 83402

Veeam

Manufacturer Part Number	Product Details	Qty	List Price	Price	Ext. Price
P-ADVVUL-0I-SU3YP-00	Veeam Data Platform Advanced Universal Subscription License. Includes Enterprise Plus Edition features. 10 instance pack. 3 Year Subscription Upfront Billing & Production (24/7) Support. Public Sector.	10	$5,103.00	$4,274.42	$42,744.20
				Subtotal:	**$42,744.20**

Object Fist

Manufacturer Part Number	Product Details	Qty	List Price	Price	Ext. Price
OB1144	144TB Unit Standard Service and Support 3 YR NBD HW Service and 3 YR 24x365 support	2	$103,095.00	$88,007.93	$176,015.86
				Subtotal:	**$176,015.86**

Shipping

Product Description	Quantity	Price	Ext. Price
Ground Shipping To Be Determined, Billed As Actual	1	$0.00	$0.00

Debby Rieker
(406) 922-5628
drieker@compunet.biz

Quote #: DR297764

Quote Summary

Description	Amount
Veeam	$42,744.20
Object Fist	$176,015.86
Total:	$218,760.06

Debby Rieker
(406) 922-5628
drieker@compunet.biz

Quote #: DR297764

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel any order arising from pricing or other errors. If Customer is purchasing a subscription-based product, Customer agrees to pay all charges for the complete term of the subscription. By signing below or issuing a Purchase Order, Customer agrees to CompuNet's standard terms and conditions, which can be reviewed at https://compunet.biz/terms-and-conditions/, provided, that if Customer and CompuNet are parties to a currently effective Master Product Purchase and Services Agreement (MSA), the terms and conditions of such MSA shall control and shall supersede these standard terms and conditions. Your electronic signature, per the Electronic Signature Act, is considered equivalent to your signed and faxed signature, and allows you to accept and place your order. This Quote becomes binding and noncancelable upon Customer's return to CompuNet of acceptance.. You are NOT required to electronically sign your order, you may fax or email your signed proposal to your Account Executive.

Memory/Compute quotes only

All pricing in this quote reflects manufacturer and distributor costs as available at the time of issuance. Please note that products containing memory are subject to market-driven price adjustments, and vendors may update pricing up to the point of shipment. The pricing in this quote will be subject to adjustment for any price increase from the vendor after the point of quote issuance to the point of shipment. A purchase order issued in response to this quote will be subject to adjustment for any price increase from the vendor after the time of quote issuance to the point of shipment.

While quoted prices are not guaranteed until your order is confirmed and invoiced by the vendor, CompuNet is committed to working for its customers to receive fair and competitive pricing, even during a time of market volatility. To the extent permitted by the vendor, we will offer the opportunity to cancel an order prior to shipment if updated pricing does not match the customer's budget.

This quote may be accepted by signature of Customer's authorized representative below. **If Customer intends to accept this quote by issuance of a purchase order, it must include the following language:**

> Customer acknowledges and agrees: (a) that the pricing in this purchase order reflects the manufacturer or distributor cost available to CompuNet at the time of issuance; (b) that the vendor of the products listed in this purchase order may update pricing up to the point of shipment; and (b) that this purchase order will be subject to pricing adjustment by CompuNet to reflect any price increase from the vendor up to the point of shipment and invoicing by the vendor. The foregoing sentence shall control over any conflicting terms or conditions between Customer and CompuNet, or any conflicting provision of an existing master agreement between Customer and CompuNet.
>
> Alternately, if customer PO references quote # and includes "Per terms and conditions in CompuNet Quote (Applicable Quote #)", PO will be accepted.

A Purchase Order not including the foregoing language will not constitute an acceptance and is rejected.

The undersigned representative of Customer represents and warrants that he or she is an authorized signatory of Customer, with authority to bind Customer to and accept this Quote, and that upon acceptance this Quote will be the binding obligation of Customer without the need for any additional permission or consent.

Debby Rieker
(406) 922-5628
drieker@compunet.biz

Quote #: DR297764

City of Idaho Falls

Signature: _____

Name: _____

Title: _____

Date: _____

PO Number: _____

Debby Rieker
(406) 922-5628
drieker@compunet.biz
Quote #: DR297765

Veeam & Object First Yr 5/ City of Idaho Falls

Contract Information
All, OMNIA , R250302 (CNET)

Quote Information:

Quote #: DR297765

Version: 1
Quote Date: 07/30/2026
Expiration Date: 08/28/2026

Prepared for:

City of Idaho Falls

Joseph Nilsson
(208) 612-8118
jnilsson@idahofalls.gov

Bill To:

City of Idaho Falls

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Idaho Falls, ID 83402
accountspayable@idahofallsidaho.gov

Ship To:

City of Idaho Falls

Joseph Nilsson
308 Constitution Way
PO Box 50220
Idaho Falls, ID 83402

Veeam

Manufacturer Part Number	Product Details	Qty	List Price	Price	Ext. Price
P-ADVVUL-0I-SU5YP-00	Veeam Data Platform Advanced Universal Subscription License. Includes Enterprise Plus Edition features. 10 instance pack. 5 Year Subscription Upfront Billing & Production (24/7) Support. Public Sector.	10	$8,505.00	$7,124.12	$71,241.20
				Subtotal:	**$71,241.20**

Object Fist

Manufacturer Part Number	Product Details	Qty	List Price	Price	Ext. Price
OB1144-S5	144TB Unit Standard Service and Support 5 YR NBD HW Service and 5 YR 24x365 support	2	$117,595.00	$100,385.98	$200,771.96
				Subtotal:	**$200,771.96**

Shipping

Product Description	Quantity	Price	Ext. Price
Ground Shipping To Be Determined, Billed As Actual	1	$0.00	$0.00

Debby Rieker
(406) 922-5628
drieker@compunet.biz

Quote #: DR297765

Quote Summary

Description	Amount
Veeam	$71,241.20
Object Fist	$200,771.96
Total:	$272,013.16

Debby Rieker
(406) 922-5628
drieker@compunet.biz

Quote #: DR297765

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel any order arising from pricing or other errors. If Customer is purchasing a subscription-based product, Customer agrees to pay all charges for the complete term of the subscription. By signing below or issuing a Purchase Order, Customer agrees to CompuNet's standard terms and conditions, which can be reviewed at https://compunet.biz/terms-and-conditions/, provided, that if Customer and CompuNet are parties to a currently effective Master Product Purchase and Services Agreement (MSA), the terms and conditions of such MSA shall control and shall supersede these standard terms and conditions. Your electronic signature, per the Electronic Signature Act, is considered equivalent to your signed and faxed signature, and allows you to accept and place your order. This Quote becomes binding and noncancelable upon Customer's return to CompuNet of acceptance.. You are NOT required to electronically sign your order, you may fax or email your signed proposal to your Account Executive.

Memory/Compute quotes only

All pricing in this quote reflects manufacturer and distributor costs as available at the time of issuance. Please note that products containing memory are subject to market-driven price adjustments, and vendors may update pricing up to the point of shipment. The pricing in this quote will be subject to adjustment for any price increase from the vendor after the point of quote issuance to the point of shipment. A purchase order issued in response to this quote will be subject to adjustment for any price increase from the vendor after the time of quote issuance to the point of shipment.

While quoted prices are not guaranteed until your order is confirmed and invoiced by the vendor, CompuNet is committed to working for its customers to receive fair and competitive pricing, even during a time of market volatility. To the extent permitted by the vendor, we will offer the opportunity to cancel an order prior to shipment if updated pricing does not match the customer's budget.

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> Customer acknowledges and agrees: (a) that the pricing in this purchase order reflects the manufacturer or distributor cost available to CompuNet at the time of issuance; (b) that the vendor of the products listed in this purchase order may update pricing up to the point of shipment; and (b) that this purchase order will be subject to pricing adjustment by CompuNet to reflect any price increase from the vendor up to the point of shipment and invoicing by the vendor. The foregoing sentence shall control over any conflicting terms or conditions between Customer and CompuNet, or any conflicting provision of an existing master agreement between Customer and CompuNet.
>
> Alternately, if customer PO references quote # and includes "Per terms and conditions in CompuNet Quote (Applicable Quote #)", PO will be accepted.

A Purchase Order not including the foregoing language will not constitute an acceptance and is rejected.

The undersigned representative of Customer represents and warrants that he or she is an authorized signatory of Customer, with authority to bind Customer to and accept this Quote, and that upon acceptance this Quote will be the binding obligation of Customer without the need for any additional permission or consent.

Debby Rieker
(406) 922-5628
drieker@compunet.biz

Quote #: DR297765

City of Idaho Falls

Signature: _____

Name: _____

Title: _____

Date: _____

PO Number: _____

CompuNet - R250302
Cyber Security Products & Pricing

Vendor / Manufacturer	Discount %	Vendor Website	Solutions and Services
Abnormal Security	2.00%	https://abnormalsecurity.com/	Cloud Email Security
Acronis	2.00%	https://www.acronis.com/	Cybersecurity & Data Protection
Anomali	5.00%	www.anomali.com	Security Operations Analytics, Automation, AI
Arctic Wolf	5.00%	www.arcticwolf.com	Security Operations
Arista	5.00%	www.arista.com	Multilayer Network Switches
Aruba Networks (HPE)	5.00%	www.hpe.com	HPE Networking
AWS	0.00%	www.aws.amazon.com	Cloud Computing Services
Axiom Technologies	2.00%	www.axiomtechnologies.com	Cloud Security & Data Protection
Azure	2.00%	www.azure.microsoft.com	Cloud Computing Services
Barracuda	2.00%	www.barracuda.com	Cloud-Integrated Security for Data Storage & Recovery
Belden	2.00%	www.belden.com	End-to-End Networking, Security, & Connectivity (Includes Hirschmann)
Bitdefender	2.00%	www.bitdefender.com	Cybersecurity Software
Carbon Black (VMware)	5.00%	www.vmware.com	Endpoint Detection & Response
CCX	2.00%	www.cxxtechnologies.com	Secure Network Computing
CIS Secure Computing	2.00%	www.cissecure.com	End-to-End Communications & Cybersecurity solutions
Cisco	25.00%	www.cisco.com	Software, Networks, & Cybersecurity Solutions
Cisco Meraki	25.00%	www.cisco.com	Cisco Meraki
Cofense	5.00%	www.cofense.com	Email Security
CriticalStart	5.00%	www.criticalstart.com	Real-Time Risk Monitoring & Response
Crowdstrike	7.00%	www.crowdstrike.com	AI-Native Cybersecurity
CyberArk	5.00%	www.cyberark,com	Identity Security & Access Management
CyberSoc	2.00%	https://www.cybersoc.ai/	Cybersecurity Operations Center
DarkTrace	5.00%	www.darktrace.com	AI Cybersecurity
Dell/EMC	10.00%	www.dell.com	
Digital Guardian	5.00%	www.digitalguardian.com	Data Loss Prevention for Rapid Deployment
Dragos Security	2.00%	www.dragos.com	OT Cyber Threat Intelligence
Duo Security (Cisco)	5.00%	https://duo.com/	2-Factor Authentication
Elastic Infosec	2.00%	www.elastic.co	Security for SIEM
eSentire	2.00%	www.esentire.com	Managed Detections & Response
ESET	2.00%	www.eset.com	Cybersecurity Software
Exabeam	7.00%	www.exabeam.com	Cybersecurity & Compliance Software
F5	10.00%	www.f5.com	Multi-Cloud Security & Application Delivery
Forcepoint	2.00%	www.forcepoint.com	Cybersecurity Software
Forescout	5.00%	www.forescout.com	Cybersecurity Automation
Fortinet	2.00%	www.fortinet.com	Firewalls, Endpoint Security, Intrusion Detection Systems
Fortra	5.00%	https://emailsecurity.fortra.com/	Cloud Email Security
HPE	2.00%	www.hpe.com	Networking, Storage, Software, Hardware
IBM	2.00%	www.ibm.com	AI, Security, Storage Solutions
ID.me	2.00%	www.idme.com	Identity Verification
IGEL Technology	2.00%	www.igel.com	Secure Endpoint OS
Imperva	5.00%	www.imperva.com	Cybersecurity Software
Ivanti	2.00%	www.ivanti.com	Software for IT Security, Service, Asses, Endpoint
Ixia	2.00%	www.ixiacom.com	Network, Security, Application Performance
Juniper	2.00%	www.juniper.com	AI IT Solutions (Formerly MIST Systems)
Kanguru	2.00%	www.kanguru.com	FIPS Secure Encrypted USB
Kaspersky	2.00%	www.kaspersky.com	Cybersecurity & Anti-Virus Provider
Knowbe4	5.00%	www.knowbe4.com	AI-Powered Security Awareness Training
LogRhythm	2.00%	www.logrhythm.com	SIEM, SOAR, UEBA, NDR
Microsoft	2.00%	www.microsoft.com	AI, Cloud, Productivity, Computing, Apps
Mimecast	5.00%	www.mimecast.com	Human Risk Management & Advanced Email Security
Netskope	5.00%	www.netskope.com	SASE Cloud Security
NetSPI	5.00%	www.netspi.com	Proactive Security Solutions
Netwrix	5.00%	www.netwrix.com	Data Security & IT Auditing Software
Nutanix	2.00%	www.nutanix.com	Hybrid Multicloud Infrastructure
Nvidia	2.00%	www.nvidia.com	AI Computing & Graphic Cards
Okta	5.00%	www.okta.com	Cloud Identity Solutions, SAML, SSO
OPSWAT	2.00%	www.opswat.com	Critical Infrastructure Cybersecurity
Palo Alto	10.00%	www.paloalto.com	Cybersecurity, Firewalls
Panorama	2.00%	www.panorama.com	Firewall, Threat Prevention, URL Filtering
Peerless	2.00%	www.epeerless.com	Engineering, Cybersecurity, Program & IT Management
Portswigger	2.00%	www.portswigger.net	Web Application Security, Testing, & Scanning
Proofpoint	5.00%	www.proofpoint.com	Enterprise Cybersecurity Solutions, Services, & Training
Rapid7	2.00%	www.rapid7.com	Endpoint to Cloud Unified Cybersecurity Platform
ReliaQuest	2.00%	www.reliaquest.com	SIEM, Endpoint, Netowkr, Cloud, & On-Prem Solutions
RSA	5.00%	www.rsa.com	Security-First Identity Solutions
Rubrik	2.00%	www.rubrik.com	Multi-Cloud Data Control
S3 Security Systems	2.00%	www.s3security.com	Cybersecurity & Pentesting

Updated 2025_11_14

CompuNet - R250302
Cyber Security Products & Pricing

Vendor / Manufacturer	Discount %	Vendor Website	Solutions and Services
Sailpoint	5.00%	www.sailpoint.com	Identity Management & Governance for Unstructured Data Access
Salt Security	5.00%	https://salt.security	API Security Platform
SecureW2	2.00%	www.securew2.com	Passwordless Security
SentinelOne	5.00%	www.sentinelone.com	Endpoint Security
SonicWall	2.00%	www.sonicwall.com	Cybersecurity Platform for Managed Service Providers
Sophos	2.00%	www.sophos.com	Cybersecurity Software & Managed Security Services
Tanium	5.00%	www.tanium.com	Autonomous Endpoint Management
Trend Micro	2.00%	www.trendmicro.com	AI Cybersecurity Software
Tripwire	2.00%	www.tripwire.com	Security & Integrity Management Solutions
Tufin	5.00%	www.tufin.com	Firewall Management & Network Security Policy Software
Varonis	5.00%	www.varonis.com	Automated Data Security
Veeam	5.00%	www.veeam.com	Secure Backup & Disaster Recovery
Veracode	5.00%	www.veracode.com	SaaS Application Security Software
Adtran Networks	5.00%	https://www.adtran.com/en	Disaggregated networking and communications solutions

Updated 2025_11_14

CompuNet - R250302
Cyber Security Products & Pricing

Vendor / Manufacturer	Discount %	Vendor Website	Solutions and Services
10Zig	2.00%	https://www.10zig.com/	Thin & Zero Client HW/SW Solutions
11:11 (iLand)	2.00%	https://1111systems.com/	Object Storage
2N	12.00%	www.2n.com	IP Access Controll
2Ring	2.00%	https://www.2ring.com/	Contact Center & UC Solutions
3M	2.00%	https://www.3m.com/	Equipment MFG
Actifio	2.00%	www.actifio.com	Enterprise Cloud Data Management
Adaptive Edge	2.00%	www.adaptivedge.com	Microsoft Consulting Services
AddOn Networks	2.00%	www.addonnetworks.com	Fiber Optic Networking
ADI Lock Express	2.00%		
Adobe	2.00%	www.adobe.com	Design & Editing Software
ADVA	2.00%	www.adva.com	Optical Networking
Advanced Network Devices	2.00%	www.anetd.com	IP Devices
Airtame	5.00%	https://airtame.com/	Platform for shared screens
Akkadian Labs	2.00%	www.akkadianlabs.com	Provisioning Manager & UC Software Solutions
Alarm Controls Corporation	2.00%	www.alarmcontrols.com	Access Control Solutions
Algo Solutions	2.00%	www.algosolutions.com	IP Speakers, Displays, Intercoms, Paging Adapters, Visual Alerters
Algosec	2.00%	www.algosec.com	Secure Applucation Connectivity
Allen Tel	2.00%	www.allentel.com	Communications & Connectivity
Altronix	10.00%	www.altronix.com	Power & Data Transmission Solutions
Antaira	2.00%	www.antaira.com	Industrial Networking Solutions (Switches)
APC	2.00%	www.apc.com	Datacenter
Aperio	2.00%	www.aperio.ai	Operational Software at Scale
Apple	0.00%	www.apple.com	Apple Devices
Approved Networks	2.00%	www.approvednetworks.com	Optical Solutions for Data centers
AppSpace	2.00%	www.appspace.com	Modern Workplace Management
AppViewX	2.00%	www.appviewx.com	SSL Certificate Management
Assa Abloy	10.00%	www.assaabloy.com	Access Solutions
Asus	2.00%	www.asus.com	Computer Hardware
Atlas Soundolier	5.00%	www.atlasied.com	Audio Systems
Atlassian	2.00%	www.atlassian.com	Software Development Tool
Atlona	20.00%	https://atlona.com/	AV Hardware
Audio Enhancememt	2.00%	www.audioenhancement.com	Audio Systems
AudioCodes	2.00%	www.audiocodes.com	Advanced Voice Networking & Media Processing
audio-technica	2.00%	www.audio-technica.com	Audio Equipment
Avaya	2.00%	www.avaya.com	Contact Center Solutions
AVer	2.00%	www.averusa.com	Visual Collaboration Solutions
Axis	5.00%	www.axis.com	Network Cameras & IP-based Products
Barco	2.00%	www.barco.com	Digital Projection & Imaging Technology
Behringer	2.00%	www.behringer.com	Audio Equipment
Belkin	2.00%	www.belkin.com	Cabling & Charging
BEST Access Systems	2.00%	www.bestaccess.com	Door Hardware & Access Control Solutions
BeyondTrust	5.00%	www.beyondtrust.com	Identity & Access Security
Biamp	15.00%	www.biamp.com	AudioVisual Equipment
BioConnect	2.00%	www.bioconnect.com	Biometric Access Control Security
BitTitan	2.00%	www.bittitan.com	Cloud Migration Software
BlueCat	5.00%	www.bluecatnetworks.com	Network Modernization
Bogen	2.00%	www.bogen.com	Paging & Communication Systems
Bosch	2.00%	www.bosch.com	Appliance, Power Tools, Heating/Cooling
Boxlight	2.00%	www.boxlight.com	Classroom Technology Solutions (Formerly Mimio)
BrightSign	2.00%	www.brightsign.biz	Digital Signage
Broadcom	2.00%	www.broadcom.com	(previously BlueCoat, Brocade,)
BSS Harman	2.00%	www.pro.harman.com	Professional Services
BV Tech	2.00%	www.bvsecurity.com	POE Switches
Cables To Go	2.00%	www.cablestogo.com	Cabling Vendor
Calabrio	5.00%	www.calabrio.com	Workforce Management
Cambium Networks	2.00%	www.cambiumnetworks.com	Wireless Network Solutions
Carbonite	2.00%	www.carbonite.com	Data Backup Solutions
CaTech	2.00%	www.catech-systems.com	Network Infrastructure Provider
Celona	2.00%	www.celona.io	5G LAN & Access Points
Certified Integrator	2.00%	www.certifiedintegrator.com	End-to-End Integration
Chatsworth	2.00%	www.chatsworth.com	Data Center Cabinet Colutions
Christie	2.00%	www.christiedigital.com	AV Solutions
Citrix	2.00%	www.citrix.com	Virtualization Software

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Vendor / Manufacturer	Discount %	Vendor Website	Solutions and Services
ClearOne	2.00%	www.clearone.com	AV Networking & Cloud-Based Collaboration Services
Cloudlink	2.00%	www.cloudlinktech.com	Cloud Encryption Management Products
Clumio	2.00%	www.clumio.com	Autonomous Backup & Recovery
Code Software	2.00%	www.codesoftware.net	Cloud Based Reporting & Analytics
Coherent	2.00%	www.coherent.com	Optical Networking & Semiconductors (Formerly Finisar)
Cohesity	2.00%	www.cohesity.com	Storage & Backup
Commscope	2.00%	www.commscope.com	Cabling Vendor
Community	2.00%	www.communitytech.io	Visitor Managemet Software
CommVault	2.00%	https://www.commvault.com/	Cyber Resilience Solutions
Comprehensive Cable	2.00%	www.comprehensiveco.com	Cabling
Compulink	2.00%	www.compulink.con	Managed IT Services
CompuNet Pro Services - $250/hr	0.00%	www.compunet.biz	CompuNet Professional Services
Condusiv	2.00%	www.condusiv.com	File-System Defragmentation Software
Connectrac	2.00%	www.connectrac.com	Cable Management Solutions
Contemporary Research	2.00%	www.contemporaryresearch.com	RF & IP Video Distribution Software
Corning	2.00%	www.corrning.com	Optical Connectivity
Countryman	2.00%	https://countryman.com/	Microphones & Accessories
Cradlepoint	5.00%	www.cradlepoint.com	Telecommunications Equipment
Crestron	28.00%	www.crestron.com	Video Conferencing Solutions
Critical Facilities Technology Services	2.00%	www.cftrm.com	Mission-Critical Power & Cooling Solutions
Crown Audio	20.00%	www.crownaudio.com	Power Amplifiers
Crucial by Micron	2.00%	www.crucial.com	SSD & Memory Upgrades
CyberData	3.00%	www.cyberdata.net	SIP & VoIP Endpoints
CyberPower Systems, Inc.	2.00%	www.cyberpowersystems.com	UPS Systems & Battery Backups
Da-Lite	20.00%	https://www.legrandav.com/products/da-lite	Projector Screens & AV Furniture
Dante Avio	2.00%	www.getdante.com	AVIO Adapters
Dekom	2.00%	www.dekom.com	Microphone Systems (Formerly Revolabs)
Delinia	5.00%	www.delinia.com	PAM (Formerly Thyotic)
Denon	2.00%	www.denon.com	AV Receivers, Amps, Headphones
Designed Security	2.00%	www.desigo.com	Door Hardware & Security Control Solutions
Diagenix Corporation	2.00%	www.diagenix.com	Voice, Digital, Security Connectivity Platforms
Dialogic	2.00%	www.dialogic.com	Cloud Real-Time Communications
Digi	2.00%	www.digi.com	Iiot Devices and Services
Digitalinx	2.00%	www.digitalinx.com	A/V Cabling
Docker	2.00%	www.docker.com	Container Application Development
Dormakaba	2.00%	www.dormakaba.com	Access Control Management Software
Draper, Inc	2.00%	www.draperinc.com	Projector Screens & AV Furniture
dvsAnalytics	2.00%	www.dvsanalytics.com	Workforce Optimization Solutions for Contact Center
Eaton	2.00%	www.eaton.com	Power Management Solutions
Edimax	2.00%	www.edimax.com	Networking Solution Providor
Ekahau	5.00%	www.ekahau.com	Wifi Tools
Eleveo	2.00%	www.eleveo.com	Contact Center Software
Enghouse Interactive	2.00%	www.enghouseinteractive.com	Contact Center Software
Entrust	2.00%	www.entrust.com	Advanced Identity Solutions (formerly Datacard)
EpicIO	0.00%	www.epicio.com	AIoT Applications
Epiphan Video	2.00%	www.epiphan.com	Hardware Encoders
Epson	2.00%	www.epson.com	Scanners, Drivers, Inkjet Printers
Exagrid	2.00%	www.exagrid.com	Non-Network-Facing Tiered Backup Storage Solutino
ExtraHop	5.00%	www.extrahop.com	Cloud-Native Network Detection & Response
Extreme Networks	2.00%	www.extremenetworks.com	Cloud Managed Networking Solutions
Extron	20.00%	www.extron.com	AV Products
Fargo	2.00%	www.fargo.com	Card Printers
Flexera	2.00%	www.flexera.com	SaaS-Based Analytics (Formerly RISC Networks)
FLIR	2.00%	www.flir.com	Thermal Imaging Infared Cameras
Fluke Networks	2.00%	www.flukenetworks.com	Network Cable Infrastructure Tools
Folger	2.00%	www.folger.com	3-D Printers
Freshworks	2.00%	www.freshworks.com	CRM Software
Furman	2.00%	www.furmanpower.com	Rackmount Power Conditioners
Genetec	10.00%	www.genetec.com	Physical Security Software
George Risk Industries	2.00%	www.grisk.com	Reed Switch MFG
GeoTrust	2.00%	www.geotrust.com	SSL Digital Cetriicate Authority
GFI	2.00%	www.gfi.ai	Software for Network, Security, & Communication
Gigamon	5.00%	www.gigamon.com	Network-Level Intelligence for Observability Tools

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Vendor / Manufacturer	Discount %	Vendor Website	Solutions and Services
Globalscape	2.00%	www.globalscape.com	Managed File Transfer
Gravity Data Services	5.00%	www.gravitydata.co	Modern ETL Platform
Halo Smart Sensors	0.00%	www.halodetect.com	Smart Sensors
Hanwha Techwin America	2.00%	www.hanwhavisionamerica.com	Video Surveillance Systems
Harman	2.00%	www.harman.com	ISG Digital Engineering Services
HES, Inc.	2.00%	www.hesinnovations.com	Electric Strikes & Cabinet Locks
HID	10.00%	www.hidglobal.com	Access Control Solutions
Hoffman	2.00%	www.hbtech.com	Building Automation Solutions
Honeywell	2.00%	www.honeywelhome.com	Smart Home Security
Horizon3.ai	5.00%	www.horizon3.ai	Autonomous Pentesting
HPE	5.00%	www.hpe.com	CaaS, Hardware, Software
HPI	2.00%	www.hp.com	Computer Hardware
Hubbell	2.00%	https://www.hubbell.com/	Wifi & Wireless Network Products/Accessories
Huddly IQ	2.00%	www.huddly.com	Conference Cameras
iBoss	2.00%	www.iboss.com	Zero Trust SASE
IEWC	2.00%	www.iewc.com	Telecom Power Cables & Connectivity Solutinos
Imagicle	2.00%	www.imagicle.com	UC Applications
Imprivata	2.00%	www.imprivata.com	Digital Identity & SSO
InfoBlox	5.00%	www.infoblox.com	Unified Networking & Security Solution
Innova Solutions	2.00%	www.innovasolutions.com	Core Engineering Solutions
Innovative Communications	2.00%	www.icgsat.com	Internet Provider
Inogeni	17.00%	https://inogeni.com/	Video Conferencing Solutions
Insentra	2.00%	www.insentragroup.com	Professional & Managed IT Services
Intel	2.00%	www.intel.com	Data Center Solutions, IoT, & PC
Intelepeer	2.00%	www.intelepeer.ai	Customer Communications Automation Platform
Intelligent Lecterns	2.00%	www.intelligentlecterns.com	Lectern Solutions
Intermax	2.00%	www.intermaxnetworks.com	Internet, Phone, IT Services
Intrinium	2.00%	www.intrinium.com	Managed IT Services
IP Video Corporation	10.00%	www.ipvideocorp.com	IoT Sensors, IPVideo
IQ NetSolutions	2.00%	www.iqnetsolutions.com	Software Application & Services for Cisco UC
ISI Telemanagement Solutions, Inc.	2.00%	www.isianalytics.com	UC Management Solutions Provider
Jabra	2.00%	www.jabra.com	Headsets
JBL Professional	2.00%	www.JBL.com	Audio & Sound Recording
Kaptivo	2.00%	www.kaptivo.com	Whiteboard Camera Solutions
Keedex	2.00%	www.keedex.com	Weldable Gateboxes, Safe, Door, Locksmith Products
KEMP Technologies	2.00%	www.kemptechnologies.com	Virtual & Network Load Balancers
Kramer Electronics	2.00%	www.Kramerav.com	AV Solutions
Landis Technologies, LLC	2.00%	www.landistechnologies.com	Native CCaaS
LaserVault	2.00%	www.laservault.com	IMB Backup and Restore Functions to IBM Host
Legrand	10.00%	www.legrand.us	Switches & Outlets
Lenovo	2.00%	www.lenovo.com	PC Hardware
LG	4.00%	www.lg.com	Consumer Electronics
Lightstream Communications	2.00%	www.lightstream.io	Network Modernization, Cloud Computing, Cybersecurity
Liquidware Labs	2.00%	www.liquidware.com	Digital Workspace Management Solutions
Listen Technologies	2.00%	www.listentech.com	Assistive Listening Systems
Logitech	0.00%	www.logitech.com	PC Hardware
LogMeIn	2.00%	www.logmein.com	Remote Access Software
Lumious	2.00%	www.lumious.com	Learning Solutions Company
Magicard	2.00%	www.magicard.com	ID Card Printers & Identity Solutions
MalWareBytes	2.00%	www.malwarebytes.com	Cybersecurity & Anti-Malware
McAfee	2.00%	www.mcafee.com	Anti-Virus, VPN, Identity & Privacy Protection
Mckinney	2.00%	www.mckinneytechsolutions.com	Meditech-Related Software Services
Medeco	15.00%	www.medeco.com	Security Locks & Key Systems
Mercury Security	10.00%	www.mercury-security.com	Acess Control Systems
Mersive	12.00%	www.mersive.com	Collab & Wireless Sharing Solutions
Minuteman	2.00%	www.minutemanups.com	Power Solutions
Moxa Networking	2.00%	www.moxa.com	Industrial Automation Solutions
NEC	2.00%	www.necam.com	Communications & IT Infrastructure
Nectar Services	5.00%	www.nectarcorp.com	Software Solutions for Collab & Contact Center
NetAlly	2.00%	www.netally.com	Network Tester & WiFi Analysis
NetApp	7.00%	www.netapp.com	Intelligent Data Infrastructure
Netbrain	2.00%	www.netbrain.com	NetOps through No-Code Network Assessments
NetCuras	5.00%	www.netcuras.com	Network Monitoring & IT Support

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Vendor / Manufacturer	Discount %	Vendor Website	Solutions and Services
NetScout	2.00%	www.netscout.com	Application & Network Performance Management
Nevotek	2.00%	www.nevotek.com	IP-Based UC Platform
Nexsan	2.00%	www.nexsan.com	High-Density Block Storage
Norton Door Controls	2.00%	www.nortonrixson.com	Door Controls & Hardware
NovelVox	2.00%	www.novelvox.com	Contact Center Tools & Integration
NTT Data	2.00%	https://www.global.ntt/	SAP Software Solutions (Formerly Dimenstion Data)
Nuance	2.00%	www.nuance.com	Voice Recognition Systems
Oberon	2.00%	www.oberontech.com	Consulting Services
Open Text	2.00%	www.opentext.com	Information Management Solutions
OpenGear	5.00%	www.opengear.com	Network Monitoring, Data Center, IT Infrastructure
Opus	2.00%	www.opustechglobal.com	Digital Payment Management Software Solutions
Panasonic	20.00%	www.panasonic.com	Consumer Electronics
Panduit	2.00%	www.panduit.com	Network Infrastructure & Electrical Wiring
Panzura	2.00%	www.panzura.com	Cloud Data Management
Paramount	2.00%	www.paramountsoft.net	Technical Staffing. IT Consulting, Dev. Services
Pivotal	2.00%	www.itispivotal.com	Managed IT Services & Technology Support
Planar	2.00%	www.planar.com	LED & LCD Video Walls & Display Solutions
Plantronics	2.00%	www.plantronics.com	Headsets
PNY	2.00%	www.pny.com	Graphics, Storage, Networking, & Memory Solutions
Polarity	2.00%	www.polarity.io	Free-Floating Overlay
Portnox	5.00%	www.portnox.com	Cloud-Native Network Access Control
Premier Mounts	2.00%	www.premiermounts.com	Display Mounting Solutions
PrideVel Consulting, LLC	2.00%	www.pridevel.com	SAP, IoT, Application Services
Prime Systems	2.00%	www.primesystems.com	PC Reseller
Profitap	2.00%	www.profitap.com	End-to-End Deep Network Observability Solutions
ProgressWhatsUpGold	2.00%	www.whatsupgold.com	Network Monitoring Solutions
Puppet	2.00%	www.puppet.com	Infrastructure & IT Automation at Scale
Pure Storage	25% (7% PS)	www.purestorage.com	Data Solutions
QA Café	2.00%	www.qacafe.com	SaaS
QNAP	2.00%	www.qnap.com	NAS, Networking, & Smart Surveillance
QSC	28.00%	www.qsc.com	Audio Solutions
Q-Sys	2.00%	www.qsys.com	Cloud-Manageable Audio, Video, Control
Qualys	2.00%	www.qualys.com	Enterprise Cyber Risk & Security Platform
Quantum	2.00%	www.quantum.com	End-to-End Data Management Solutions
Quest Software	2.00%	www.quest.com	IT Management, Risk Mitigation, Modernization
Qumulo	2.00%	www.qumulo.com	Data Storage Solutions
Rack Solutions	2.00%	www.racksolutions.com	Racks & Mounts
Rackmount.IT	2.00%	www.rackmount.it	Racks & Mounts
Radiator Software	0.00%	www.radiatorsoftware.com	User & Network Authentication
Raritan	2.00%	www.raritan.com	Power Management Solutions
Razberi	2.00%	www.razberi.net	Appliances for Video Surveillance & IoT
RedHat	3.00%	www.redhat.com	Open Source Software Products
Redline	2.00%	www.redlinesolutions.com	Barcode, RFID, & Automated Data Collecitons
RedSky	2.00%	www.redskye911.com	Cloud-Based E911 Solutions
RGB Spectrum	2.00%	www.rgb.com	Video Wall Processing, Display & Control
Riverbed	2.00%	www.riverbed.com	Unified Observability, Network Visibility, End User Management
Samsung	15.00%	www.samsung.com	Hardware Vendor
Sanus	2.00%	www.sanus.com	TV Wall Mounts & Stands
Sargent	2.00%	www.sargentlock.com	Commercial Door Hardware & Access Solutions
Schlage	2.00%	www.schlage.com	Door Hardware
SDC - Security Door Controls	2.00%	www.sdcsecurity.com	Access Control Systems & Electronic Locks
Seagate	2.00%	www.seagate.com	Mass Data Storage Solutions
Seco-Larm	2.00%	www.seco-larm.com	Acess Control Systems
Securitas Technology	2.00%	www.securitastechnology.com	Real-Time Location Systems & Solutions
Securitron	2.00%	www.securitron.com	Access Control Systems & Electronic Locks
SEL - Schweitzer Engineering Laboratories	2.00%	www.selinc.com	Power System Solutions
Server Technology	2.00%	www.servertech.com	Rackmount PDUs
ServiceNow	2.00%	www.servicenow.com	AI IT Service Management
Sharegate	2.00%	www.sharegate.com	Migration Tool
Sharp	2.00%	www.sharpusa.com	Consumer Electronics
Shure	15.00%	www.shure.com	Microphones & Accessories
Silver Peak (HPE)	5.00%	www.silver-peak.com	SD-WAN
Silverfort	5.00%	www.silverfort.com	Unified Identity Protection Platform

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Vendor / Manufacturer	Discount %	Vendor Website	Solutions and Services
Singlewire	5.00%	www.singlewire.com	Emergency Mass Notification System
SMART Technologies	2.00%	www.smarttech.com	Interactive Displays & Collaboration Software
SmartBear	2.00%	www.smartbear.com	Tools for Application Performance Monitoring
Solarwinds	5.00%	www.solarwinds.com	Observability, Database, & IT Service Management
Sony	28.00%	www.sony.com	Consumer Electronics
Sound Control	0.00%	https://www.soundcontrol.net/	AV Connectivity Solutions
SoundCraft	2.00%	www.soundcraft.com	AV Mixers
Spectra Logic	2.00%	www.spectralogic.com	Data Storage Solutions
Spinetix	2.00%	www.spinetix.com	Digital Display & Signage Solutions
Splunk	5.00%	www.splunk.com	Searching, Monitoring, & Analyzing Machine-Generated Data
StarTech	2.00%	www.startech.com	PC Hardware
STI - Safety Technology International, Inc.	2.00%	www.sti-global.com	Security & Safety Device Vendor
Sumo Logic	2.00%	www.sumologic.com	AI/ML-Powered Log Analytics
SunBriteTV	2.00%	www.sunbritetv.com	Outdoor TV Vendor
Superior Essex	2.00%	www.superioressexcommunications.com	Cable Manufacturer
SUSE	2.00%	www.suse.com	Open Source Software Solutions
Synamedia	2.00%	www.synamedia.com	SaaS OOT Video Platform
Syn-Apps	2.00%	www.syn-apps.com	Emergency Mass Notification System
Synology	2.00%	www.synology.com	Network-Attached Storage Appliances
Tango Networks	2.00%	www.tango-networks.com	Business SIM
Taske	2.00%	www.taske.com	Contact Center Management & Monitoring Software
Tech Orchard	2.00%	www.techorchard.com	Digital Workspace & EUC
Tenable	5.00%	www.tenable.com	Vulnerability Scanning Software
Thales	5.00%	www.thales.com	Digital Identity & Security
TPD - Transient Protection Design	2.00%	www.transientprotectiondesign.com	Surge & Lighting Protection
TP-Link	2.00%	www.tp-link.com	WiFI Networking Equipment
Trane	2.00%	www.trane.com	Heating & Cooling
Trellix	5.00%	www.trellix.com	Cyber Threat Intelligence (Formerly Fireeye)
TRENDnet	2.00%	www.trendnet.com	Remote Cloud Network Manager
Trine Access Technology	2.00%	www.trineonline.com	Electric Strikes
Ubiquiti	2.00%	www.ubiquiti.com	Wired & Wireless Data Communication Products
Ubuntu	0.00%	https://ubuntu.com/	Managed Services
UnifiedFX	2.00%	www.unifiedfx.com	Cisco Phone Management Software
Unitrends	2.00%	www.unitrends.com	Unified Backup & Disaster Recovery
upstreamworks	2.00%	www.upstreamworks.com	Omnichannel Contact Center Desktop Solutions
Valcom	2.00%	www.valcom.com	IP Paging & Intercom Systems
Vanco International	2.00%	www.vanco1.com	Low Voltage Electronic Accessories
VanDyke Software	2.00%	www.vandyke.com	Secure Fire Transfer
Variphy	2.00%	www.variphy.com	CDR Reporting & Call Analytics
Velaspan	2.00%	www.velaspan.com	Wireless Network Services, WLAN, Private Network
Ventev	2.00%	www.ventev.com	WiFi & Wireless Infrastructure
Verba	2.00%	www.verba.com	Open Source RAG Apps
Veritas	2.00%	www.veritas.com	Enterpise Data Amangement
Vertiv	2.00%	www.vertiv.com	Equipment for IT Infrastructure Projects.
VFI - Video Furniture International	2.00%	www.avfi.com	Audio Visual Furniture
Viewsonic	2.00%	www.viewsonic.com	Monitors
Viking Electronics	5.00%	www.vikingelectronics.com	Security & Communication Systems
Vipre	2.00%	www.vipre.com	Endpoint & Email Security, Advanced Threat Intel.
VMP - Video Mount Products	2.00%	www.videomount.com	Racks & Mounts
VMware	5.00%	www.vmware.com	Data Center Solutions
Von Duprin Inc.	2.00%	www.vonduprin.com	Exit Devices & Door Hardware
VSR2	2.00%	www.vsr2.com	Software Solutions for Cisco Contact Center
Vyopta	2.00%	www.vyopta.com	Digital Collaboration Management
W Box Technologies	2.00%	www.wboxtechnologies.com	Video Surveillance, Access Control, Power, AV, Networking
Wasabi Technologies	2.00%	www.wasabi.com	Object Storage Service Provider
WebEx	25.00%	www.webex.com	Collaboration Software
WEBROOT	2.00%	www.webroot.com	Anti-Virus, Threat Intelligence Services
Western Digital	2.00%	www.westerndigital.com	HDDs, NVMe SSDs for PCs
Williams Sound	2.00%	www.williamsav.com	AV Hardware
Windy City Wire	2.00%	www.windycitywire.com	Cable Management Solutions
WolfVision	2.00%	www.wolfvision.com	Presentation, Collaboration, & Visualizer Systems
Yubico	5.00%	www.yubico.com	Passwordless Security
zCover	2.00%	www.zcover.com	Wireless IP Phone Accessories

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Vendor / Manufacturer	Discount %	Vendor Website	Solutions and Services
Zebra Technology	5.00%	www.zebra.com	Mobile Computing
Zerto	2.00%	www.zerto.com	Data Backup & Recovery
Zonit	2.00%	www.zonit.com	At-The-Rack Data Center Infrastructure Products
Zoom	5.00%	www.zoom.com	Videoconferencing & Communications

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Memorandum

File #: 26-281 **City Council**

DATE: Monday, August 3, 2026 AGENDA: Regular
FROM: Pam Alexander, Municipal Services Director DEPARTMENT: Municipal Services

Title
Public Hearing for the Proposed Fees for Fiscal Year 2026/27

☐ Ordinance ☐ Resolution
☐ Quasi-Judicial Public Hearing ☒ Legislative Public Hearing
☐ Confirmation/Consent/Acceptance ☐ Approval/Authorization/Ratification

Action(s) Requested:
Conduct a public hearing for the proposed 2026/27 fee schedule (or take other action deemed appropriate).

Description, Background Information, Purpose:
Pursuant to Idaho Code § 50-1002, a Public Hearing has been scheduled for Thursday, August 13, 2026, at 6:30 pm in the Council Chambers of the City Annex Building located at 680 Park Avenue, Idaho Falls, Idaho. The Notice of Public Hearing was published on Saturday, August 1, 2026, and Saturday, August 8, 2026. Approval of the proposed 2026/27 proposed fees sets the maximum fees for the fiscal year beginning October 1, 2026.

This item has been reviewed by the City's Legal & Municipal Services Departments.

CITY OF IDAHO FALLS - Fee Changes DRAFT

NOTICE IS HEREBY GIVEN that the City of Idaho Falls proposes to impose the following new fees and fee increases greater than 5% of such fees collected. The additional fees are necessary to cover new services provided by City of Idaho Falls or for increased costs to services currently provided. Public comment on these proposed changes will be received at a public hearing on August 13, 2026, at City of Idaho Falls Council Chambers, in the City Annex Building, located at 680 Park Avenue, Idaho Falls, Idaho, at 6:30 pm.

Exhibit A
Idaho Falls Fee Schedule-PROPOSED
Effective October 1, 2026

Item Number	Department / Division / Item Description	Effective June 1, 2026 Fee	Proposed October 1, 2026	Unit of measurement
SECTION 1	AIRPORT DEPARTMENT			
1.1	Landing Fee	$2.50	$2.50	maximum per 1,000 pound gross weight, depended upon total annual landing weight
1.1a	Aircraft with 0-50 seats		$232.00	maximum per turn
1.1b	Aircraft with 51-100 seats		$293.00	maximum per turn
1.1c	Aircraft with 101-150 seats		$354.00	maximum per turn
1.1d	Aircraft with >150 seats		$415.00	maximum per turn
1.5	Terminal Rent	$40.00	$40.00	per square foot
1.5a	Aircraft with 0-50 seats		$733.00	maximum per turn
1.5b	Aircraft with 51-100 seats		$801.00	maximum per turn
1.5c	Aircraft with 101-150 seats		$869.00	maximum per turn
1.5d	Aircraft with >150 seats		$937.00	maximum per turn
1.7	Badge Fees			
1.7.j	Key Replacement Fee		$50.00	per key
SECTION 2	COMMUNITY DEVELOPMENT SERVICES			
	DEPARTMENT			
2.3	Subdivision Fees			
2.3.a	Site plan review and processing (review of civil site plans other than single-family residence)	$300.00	$315.00	each
2.3.b	Site plan resubmittal (review of civil site plans not completed after 3 reviews)	$100.00	$105.00	each
2.3.c	Preliminary Plat Review and Processing Fee (review of preliminary plats)	$500.00	$525.00	each
2.3.d	Preliminary plat resubmittal (review of preliminary plats not completed after 3 reviews)	$150.00	$157.50	each
2.3.e	Final Plat Review and Processing (review of final plats)			
2.3.e.i	Base Fee	$500.00	$525.00	each
2.3.e.ii	Rate	$15.00	$15.75	per lot
2.3.f	Final plat resubmittal (review of final plats not completed after 3 reviews)			
2.3.f.i	Base Fee	$150.00	$157.50	each
2.3.f.ii	Rate	$5.00	$5.25	per lot
2.3.g	Zoning compliance report (researching historical land uses of properties)	$50.00	$52.50	each
2.3.h	Advertising fee (fee to cover cost of legal advertisement for public hearings)	$50.00	$52.50	each
2.3.i	Improvement drawings review and processing (review of improvement drawings)	$350.00	$367.50	each
2.3.j	Improvement drawings resubmittal (review of improvement drawings not completed after 3 reviews)	$150.00	$157.50	each
2.3.k	Utility reviews – non-franchise (review of non-franchise utility improvement plans)	$20.00	$21.00	each
2.3.l	Iona Bonneville Sewer District reviews (review of sewer improvement drawings with Sewer District)	$50.00	$52.50	each
2.3.m	Vacation (Review and processing of applications to vacate right-of-way, easements, and other public utilities)	$350.00	$367.50	each
2.3.n	Appeals (Appeal decisions by Board or Adjustment or Planning Commission)	$150.00	$157.50	each
~~2.4~~	~~Annexation Fees~~	~~-~~		
~~2.4.a~~	~~Bridge and Arterial Streets Fee~~	~~$100.00~~	~~$105.00~~	~~per required parking space~~
~~2.4.b~~	~~Surface draining fee~~	~~$0.0075~~	~~$0.0079~~	~~per square foot of assessable land~~
2.5	Application Fees			
2.5.a	Variance Application	$350.00	$367.50	each
2.5.b	Rezoning Application	$550.00	$577.50	each
2.5.c	Planned Transition Zone Application	$550.00	$577.50	each
2.5.d	Comprehensive Plan Amendment	$250.00	$262.50	each

Exhibit A
Idaho Falls Fee Schedule-PROPOSED
Effective October 1, 2026

Item Number	Department / Division / Item Description	Effective June 1, 2026 Fee	Proposed October 1, 2026	Unit of measurement
2.5.e	Conditional Use Permit (Either Planning Commission or City Council)	$225.00	$236.25	each
2.5.f	Conditional Use Permit (Both Planning Commission and City Council)	$325.00	$341.25	each
2.5.g	Site Plan Bonding Application Fee	$150.00	$157.50	each
2.5.h	Planned Unit Development	$300.00	$315.00	each
2.6	Residential Building Permit Fee Valuation Table			
2.6.a	Valuation Range			
2.6.a.i	$1 to $499	$30.18	$31.69	
2.6.a.ii	$500 to $999	$67.31	$70.68	
2.6.a.iii	$1,000 to $9,999	$132.42	$139.04	
2.6.a.iv	$10,000 to $19,999	$164.97	$173.22	
2.6.a.v	$20,000 to $29,999	$197.53	$207.41	
2.6.a.vi	$30,000 to $39,999	$230.09	$241.59	
2.6.a.vii	$40,000 to 49,999	$262.65	$275.78	
2.6.a.viii	$50,000 to $ 59,999	$295.21	$309.97	
2.6.a.ix	$60,000 to $69,999	$327.77	$344.16	
2.6.a.x	$70,000 to $79,999	$360.32	$378.34	
2.6.a.xi	$80,000 to $89,999	$392.88	$412.52	
2.6.a.xii	$90,000 to $99,999	$425.44	$446.71	
2.6.a.xiii	$100,000 to $104,999	$458.00	$480.90	
2.6.a.xiv	$105,000 to $109,999	$490.56	$515.09	
2.6.a.xv	$110,000 to $114,999	$523.11	$549.27	
2.6.a.xvi	$115,000 to $119,999	$555.67	$583.45	
2.6.a.xvii	$120,000 to $124,999	$588.23	$617.64	
2.6.a.xviii	$125,000 to $129,999	$620.79	$651.83	
2.6.a.xix	$130,000 to $134,999	$653.35	$686.02	
2.6.a.xx	$135,000 to $139,999	$685.91	$720.21	
2.6.a.xxi	$140,000 to $144,999	$718.45	$754.37	
2.6.a.xxii	$145,000 to $149,999	$751.01	$788.56	
2.6.a.xxiii	$150,000 to $154,999	$783.57	$822.75	
2.6.a.xxiv	$155,000 to $159.999	$816.13	$856.94	
2.6.a.xxv	$160,000 to $164,999	$848.69	$891.12	
2.6.a.xxvi	$165,000 to $169,999	$881.24	$925.30	
2.6.a.xxvii	$170,000 to $174,999	$913.80	$959.49	
2.6.a.xxviii	$175,000 to $179,999	$946.36	$993.68	
2.6.a.xxix	$180,000 to $184,999	$987.06	$1,036.41	
2.6.a.xxx	$185,000 to $189,999	$1,012.06	$1,062.66	
2.6.a.xxxi	$190,000 to $194,999	$1,037.05	$1,088.90	
2.6.a.xxxii	$195,000 to $199,999	$1,062.04	$1,115.14	
2.6.a.xxxiii	$200,000 to $204,999	$1,087.02	$1,141.37	
2.6.a.xxxiv	$205,000 to $209,999	$1,112.01	$1,167.61	
2.6.a.xxxv	$210,000 to $214,999	$1,137.00	$1,193.85	
2.6.a.xxxvi	$215,000 to $219,999	$1,162.00	$1,220.10	
2.6.a.xxxvii	$220,000 to $224,999	$1,186.99	$1,246.34	
2.6.a.xxxviii	$225,000 to $229,999	$1,211.98	$1,272.58	
2.6.a.xxxix	$230,000 to $234,999	$1,236.97	$1,298.82	
2.6.a.xxxx	$235,000 to $239,999	$1,261.95	$1,325.05	
2.6.a.xxxxi	$240,000 to $244,999	$1,286.95	$1,351.30	
2.6.a.xxxxii	$245,000 to $249,999	$1,311.94	$1,377.54	
2.6.a.xxxxiii.	$250,000 to $254,999	$1,336.93	$1,403.78	
2.6.a.xxxxiv	$255,000 to $259,999	$1,361.92	$1,430.02	
2.6.a.xxxxv	$260,000 to $264,999	$1,386.91	$1,456.26	
2.6.a.xxxxvi	$265,000 to $269,999	$1,411.91	$1,482.51	
2.6.a.xxxxvii	$270,000 to $274,999	$1,436.90	$1,508.75	
2.6.a.xxxxviii	$275,000 to $279,999	$1,461.88	$1,534.97	
2.6.a.xlix	$280,000 to $284,999	$1,486.87	$1,561.21	
2.6.a.l	$285,000 to $289,999	$1,511.86	$1,587.45	
2.6.a.li	$290,000 to $294,999	$1,536.85	$1,613.69	
2.6.a.lii	$295,000 to $299,999	$1,561.85	$1,639.94	
2.6.a.liii	$300,000 to $304,999	$1,586.84	$1,666.18	
2.6.a.liv	$305,000 to $309,999	$1,611.83	$1,692.42	
2.6.a.lv	$310,000 to $314,999	$1,636.81	$1,718.65	
2.6.a.lvi	$315,000 to $319,999	$1,661.80	$1,744.89	
2.6.a.lvii	$320,000 to $324,999	$1,686.80	$1,771.14	
2.6.a.lviii	$325,000 to $329,999	$1,711.79	$1,797.38	
2.6.a.lix	$330,000 to $334,999	$1,736.78	$1,823.62	
2.6.a.lx	$335,000 to $339,999	$1,761.77	$1,849.86	
2.6.a.lxi	$340,000 to $344,999	$1,786.76	$1,876.10	
2.6.a.lxii	$345,000 to $349,999	$1,811.74	$1,902.33	
2.6.a.lxiii	$350,000 to $354,999	$1,836.74	$1,928.58	
2.6.a.lxiv	$355,000 to $359,999	$1,861.73	$1,954.82	
2.6.a.lxv	$360,000 to $364,999	$1,886.72	$1,981.06	
2.6.a.lxvi	$365,000 to $369,999	$1,911.71	$2,007.30	
2.6.a.lxvii	$370,000 to $374,999	$1,936.70	$2,033.54	

Exhibit A
Idaho Falls Fee Schedule-PROPOSED
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Item Number	Department / Division / Item Description	Effective June 1, 2026 Fee	Proposed October 1, 2026	Unit of measurement
2.6.a.lxviii	$375,000 to $379,999	$1,961.70	$2,059.79	
2.6.a.lxix	$380,000 to $384,999	$1,986.68	$2,086.01	
2.6.a.lxx	$385,000 to $389,999	$2,011.67	$2,112.25	
2.6.a.lxxi	$390,000 to $394,999	$2,036.66	$2,138.49	
2.6.a.lxxii	$395,000 to $399,999	$2,061.65	$2,164.73	
2.6.a.lxxiii	$400,000 to $404,999	$2,086.65	$2,190.98	
2.6.a.lxxiv	$405,000 to $409,999	$2,111.64	$2,217.22	
2.6.a.lxxv	$410,000 to $414,999	$2,136.63	$2,243.46	
2.6.a.lxxvi	$415,000 to $419,999	$2,161.61	$2,269.69	
2.6.a.lxxvii	$420,000 to $424,999	$2,186.60	$2,295.93	
2.6.a.lxxviii	$425,000 to $429,999	$2,211.59	$2,322.17	
2.6.a.lxxix	$430,000 to $434,999	$2,236.59	$2,348.42	
2.6.a.lxxx	$435,000 to $439,999	$2,261.58	$2,374.66	
2.6.a.lxxxi	$440,000 to $444,999	$2,286.57	$2,400.90	
2.6.a.lxxxii	$445,000 to $449,999	$2,311.56	$2,427.14	
2.6.a.lxxxiii	$450,000 to $454,999	$2,336.54	$2,453.37	
2.6.a.lxxxiv	$455,000 to $459,999	$2,361.54	$2,479.62	
2.6.a.lxxxv	$460,000 to $464,999	$2,386.53	$2,505.86	
2.6.a.lxxxvi	$465,000 to $469,999	$2,411.52	$2,532.10	
2.6.a.lxxxvii	$470,000 to $474,999	$2,436.51	$2,558.34	
2.6.a.lxxxviii	$475,000 to $479,999	$2,462.60	$2,585.73	
2.6.a.lxxxix	$480,000 to $484,999	$2,486.50	$2,610.83	
2.6.a.xc	$485,000 to $489,999	$2,511.48	$2,637.05	
2.6.a.xci	$490,000 to $494,999	$2,536.47	$2,663.29	
2.6.a.xcii	$495,000 to $499,999	$2,561.46	$2,689.53	
2.6.a.xciii	$500,000 to $1,000,000			
2.6.a.xciii.1.	Base Fee	$2,865.25	$3,008.51	for the first $500,000 of valuation
2.6.a.xciii.2.	Rate	$4.10	$4.31	for each additional $1,000 of valuation or fraction thereof
2.6.a.xciv	$1,000,001 to Beyond			
2.6.a.xciv.1.	Base Fee	$4,972.74	$5,221.38	for the first $1,000,000 of valuation
2.6.a.xciv.2.	Rate	$2.67	$2.80	for each additional $1,000 of valuation or fraction thereof
2.7	Commercial Building Permit Fees Valuation Table:			
2.7.a	Valuation Table			
2.7.a.i	Total Valuation up to $800	$30.18	$31.69	
2.7.a.ii	Total Valuation up to $900	$32.41	$34.03	
2.7.a.iii	Total Valuation up to $1,000	$34.89	$36.63	
2.7.a.iv	Total Valuation up to $1,100	$37.39	$39.26	
2.7.a.v	Total Valuation up to $1,200	$39.89	$41.88	
2.7.a.vi	Total Valuation up to $1,300	$44.87	$47.11	
2.7.a.vii	Total Valuation up to $1,400	$44.87	$47.11	
2.7.a.viii	Total Valuation up to $1,500	$47.36	$49.73	
2.7.a.ix	Total Valuation up to $3,000	$82.04	$86.14	
2.7.a.x	Total Valuation up to $4,000	$88.48	$92.90	
2.7.a.xi	Total Valuation up to $5,000	$107.55	$112.93	
2.7.a.xii	Total Valuation up to $6,000	$113.41	$119.08	
2.7.a.xiii	Total Valuation up to $7,000	$127.13	$133.49	
2.7.a.xiv	Total Valuation up to $8,000	$139.59	$146.57	
2.7.a.xv	Total Valuation up to $9,000	$150.80	$158.34	
2.7.a.xvi	Total Valuation up to $10,000	$164.52	$172.75	
2.7.a.xvii	Total Valuation up to $11,000	$176.98	$185.83	
2.7.a.xviii	Total Valuation up to $12,000	$189.44	$198.91	
2.7.a.xix	Total Valuation up to $13,000	$201.91	$212.01	
2.7.a.xx	Total Valuation up to $14,000	$214.37	$225.09	
2.7.a.xxi	Total Valuation up to $15,000	$226.47	$237.79	
2.7.a.xxii	Total Valuation up to $16,000	$240.54	$252.57	
2.7.a.xxiii	Total Valuation up to $17,000	$253.00	$265.65	
2.7.a.xxiv	Total Valuation up to $18,000	$266.71	$280.05	
2.7.a.xxv	Total Valuation up to $19,000	$277.93	$291.83	
2.7.a.xxvi	Total Valuation up to $20,000	$290.39	$304.91	
2.7.a.xxvii	Total Valuation up to $21,000	$304.10	$319.31	
2.7.a.xxviii	Total Valuation up to $22,000	$316.56	$332.39	
2.7.a.xxix	Total Valuation up to $23,000	$327.78	$344.17	
2.7.a.xxx	Total Valuation up to $24,000	$341.48	$358.55	
2.7.a.xxxi	Total Valuation up to $30,000	$398.82	$418.76	
2.7.a.xxxii	Total Valuation up to $31,000	$407.54	$427.92	
2.7.a.xxxiii	Total Valuation up to $32,000	$415.02	$435.77	
2.7.a.xxxiv	Total Valuation up to $33,000	$426.24	$447.55	
2.7.a.xxxv	Total Valuation up to $34,000	$434.96	$456.71	
2.7.a.xxxvi	Total Valuation up to $35,000	$444.93	$467.18	
2.7.a.xxxvii	Total Valuation up to $36,000	$452.41	$475.03	
2.7.a.xxxviii	Total Valuation up to $37,000	$461.13	$484.19	
2.7.a.xxxix	Total Valuation up to $38,000	$472.35	$495.97	

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Item Number	Department / Division / Item Description	Effective June 1, 2026 Fee	Proposed October 1, 2026	Unit of measurement
2.7.a.xxxx	Total Valuation up to $39,000	$481.07	$505.12	
2.7.a.xxxxi	Total Valuation up to $40,000	$488.55	$512.98	
2.7.a.xxxxii	Total Valuation up to $41,000	$499.76	$524.75	
2.7.a.xxxxiii	Total Valuation up to $42,000	$508.49	$533.91	
2.7.a.xxxxiv	Total Valuation up to $43,000	$517.22	$543.08	
2.7.a.xxxxv	Total Valuation up to $44,000	$527.19	$553.55	
2.7.a.xxxxvi	Total Valuation up to $45,000	$535.91	$562.71	
2.7.a.xxxxvii	Total Valuation up to $46,000	$544.63	$571.86	
2.7.a.xxxxviii	Total Valuation up to $47,000	$554.61	$582.34	
2.7.a.xlix	Total Valuation up to $48,000	$563.33	$591.50	
2.7.a.l	Total Valuation up to $49,000	$572.06	$600.66	
2.7.a.li	Total Valuation up to $50,000	$582.02	$611.12	
2.7.a.lii	For total valuation between $50,001 and $100,000			
2.7.a.lii.1.	Base Fee	$582.02	$611.12	for the first $50,000 of valuation
2.7.a.lii.2.	Rate	$6.40	$6.72	for each additional $1,000 of valuation or fraction thereof
2.7.a.liii	For total valuation between $100,001 and $500,000			
2.7.a.liii.1.	Base Fee	$947.12	$994.48	for the first $100,000 of valuation
2.7.a.liii.2.	Rate	$4.91	$5.16	for each additional $1,000 of valuation or fraction thereof
2.7.a.liv	For total valuation between $500,001 and $1,000,000			
2.7.a.liv.1.	Base Fee	$3,005.64	$3,155.92	for the first $500,000 of valuation
2.7.a.liv.2.	Rate	$4.19	$4.40	for each additional $1,000 of valuation or fraction thereof
2.7.a.lv	For total valuation of $1,000,000 and beyond			
2.7.a.lv.1.	Base Fee	$4,972.73	$5,221.37	for the first $1,000,000 of valuation
2.7.a.lv.2.	Rate	$2.67	$2.80	for each additional $1,000 of valuation or fraction thereof
2.9	New Residential Buildings and Additions Valuation Multiples			
2.9.a	Dwelling Unit Valuation	$90.00	$94.50	per square foot
2.9.b	Finished Basement Total Valuation	$25.00	$26.25	per square foot
2.9.c	Unfinished Basement/Wood Frame Garage	$15.00	$15.75	per square foot
2.11	Residential Permit Fees:			
2.11.a	Residential Electrical Permits	$5.85	$6.14	per each electrical service
2.11.b	Residential Mechanical Permit Issuance	$5.10	$5.36	per installation
2.11.c	Residential Plumbing Permit Fees:			
2.11.c.i	Unit Fee for each Plumbing	$5.10	$5.36	per installation
2.11.c.ii	Unit Fee for each Gas Piping System	$5.10	$5.36	per installation
2.11.e	Mobile home	$30.18	$31.69	each
2.11.f	Egress Window	$30.18	$31.69	each
2.11.g	Foundation Only	$100.00	$105.00	each
2.12	Signs, Outline Lighting Systems or Marquees:			
2.12.a	Non Electric Sign	$65.00	$68.25	each
2.12.b	Electric Sign	$95.00	$99.75	each
2.12.c	Structural Review if over 30 feet	$35.00	$36.75	each
2.12.d	Billboard	$155.00	$162.75	each
2.12.e	LED Message Center	$155.00	$162.75	each
2.12.f	Portable Sign	$15.00	$15.75	each
2.13	Other Inspections and Fees (covers residential and commercial buildings, plumbing, mechanical, and electrical):			
2.13.a	Permit Issuance Fee	$30.18	$31.69	each
2.13.f	Residential Combination Mechanical Electrical Plumbing (MEP)	$0.08	$0.08	per square foot total
2.13.g	Residential Combination Energy Code	$55.00	$57.75	each
2.13.h	Code Enforcement Violations			
2.13.h.i	First Offense	$35.00	$36.75	each
2.13.h.ii	Second Offense, within 1 year of a prior violation	$75.00	$78.75	each
2.13.h.iii	Third Offense, and any subsequent offense, within 1 year of a prior violation	$150.00	$157.50	each
2.13.h.iv	Appeal code violation to BOA	$150.00	$157.50	each
2.13.i	Work Commencing before permit fee paid	$125.00	$131.25	each
2.13.j	Fence	$5.00	$5.25	each
2.14	Parklet Lease - Fee for leasing on-street parking for a parklet	$1,200.00	$1,260.00	per year per stall
2.15	Temporary On-Street Construction Parking Permits			
2.15.a	Temporary On-Street Construction Parking Permit (Downtown-Daily)	$10.00	$10.50	per day

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Idaho Falls Fee Schedule-PROPOSED
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2.15.b	Temporary On-Street Construction Parking Permit (Downtown-Monthly)	$62.00	$65.10	per month
SECTION 4	IDAHO FALLS POWER & FIBER			
	Electrical Service			
4.7	Line Extension for Single Family Home	$2,100.00	$2,300.00	per lot
4.13	Commercial Rate – Base Energy Charge			
4.13.a	Base Energy Charge	$0.0450	$0.0465	per KWH
4.13.c	Demand Charge	$11.00	$11.25	per KW for all KW, with a minimum demand charge of $26 per month
4.14	Net Metering Commercial Rate			
4.14.a	Base Energy Charge Consumption	$0.0450	$0.0465	per KWH
4.14.b	Base Energy Charge Production	$0.0450	$0.0465	per KWH
4.14.d	Demand Charge	$11.00	$11.25	per KW for all KW, with a minimum demand charge of $26 a month
4.15	Industrial Rate			
4.15.a	Energy Charge	$0.0440	$0.0455	per KWH
4.15.c	Demand Charge	$8.75	$9.00	per KW for all KW
4.16	High Density Load Rate			
4.16.a	Energy Charge	$0.045	$0.047	per KWH
4.16.b	Demand Charge	$11.00	$11.25	per KW for all KW
4.18	Residential Energy			
4.18.a	Base Energy Charges	$0.0760	$0.0785	per KWH
4.18.b	Monthly Service Charge	$24.00	$24.50	per month
4.19	Net Metering Residential Rate			
4.19.a	Monthly Charge	$24.00	$24.50	per month
4.19.b	Base Energy Charge Consumption	$0.0760	$0.0785	per KWH
4.19.c	Base Energy Charge Production	$0.0760	$0.0785	per KWH
4.21	Temporary or Construction Electric Rate			
4.21.a	Base Energy Charge	$0.0760	$0.0785	per KWH
4.21.b	Monthly Service Charge	$37.00	$37.50	per month
4.22	Large Power Temporary Construction Rate			
4.22.a	Base Energy Charge	$0.045	$0.047	per KWH
4.30.g	Street Light Utility Fee		$1.50	per account per month
	Public Unlit Fiber Optic Network			
4.3	Backbone Service Fee	$1,700.00	$1,800.00	per single pair fiber, per month
SECTION 6	MAYOR'S OFFICE			
	Clerk Licenses and Fees			
6.18	Burglary and Robbery Alarms:			
6.18.a	Third False Alarm Public Nuisance Alarm System Permit	$100.00	$100.00	each
6.18.b	Fourth False Alarm Public Nuisance Alarm System Permit	$200.00	$200.00	each
6.18.c	Fifth False Alarm Public Nuisance Alarm System Permit	$300.00	$300.00	each
6.18.d	Sixth False Alarm Public Nuisance Alarm System Permit	$400.00	$400.00	each
6.18.e	Seventh and Subsequent False Alarm Public Nuisance Alarm System Permit	$500.00	$500.00	each
6.19	Bus Stop Bench Permit Fee	$10.00	$10.00	each
6.20	Bus Stop Bench Permit Extension Fee	$5.00	$5.00	each
6.21	Bus Stop Bench Renewal Fee	$5.00	$5.00	each
6.22	Emergency Medical Services Licensing:			
6.22.a	EMS Class I Annual License	$500.00	$500.00	per year
6.22.b	EMS Class II Annual License	$500.00	$500.00	per year
6.22.c	EMS Class III Annual License	$250.00	$250.00	per year
6.22.d	EMS Class IV Annual License	$250.00	$250.00	per year
6.22.e	Attendant – Ambulance Driver License	$25.00	$25.00	each
SECTION 7	MUNICIPAL SERVICES DEPARTMENT			
7.2	Frontier Center for the Performing Arts:			
7.2.o	Main Lobby Rental			
7.2.o.i	First 3 hours		$250.00	each
7.2.o.ii	Each Additional Hour		$25.00	per hour
~~7.3~~	~~Burglary and Robbery Alarms:~~			
~~7.3.a~~	~~Third False Alarm Public Nuisance Alarm System Permit~~	~~$100.00~~		~~each~~
~~7.3.b~~	~~Fourth False Alarm Public Nuisance Alarm System Permit~~	~~$200.00~~		~~each~~
~~7.3.c~~	~~Fifth False Alarm Public Nuisance Alarm System Permit~~	~~$300.00~~		~~each~~

Exhibit A
Idaho Falls Fee Schedule-PROPOSED
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~~7.3.d~~	~~Sixth False Alarm Public Nuisance Alarm System Permit~~	~~$400.00~~		~~each~~
~~7.3.e~~	~~Seventh and Subsequent False Alarm Public Nuisance Alarm System Permit~~	~~$500.00~~		~~each~~
~~7.4~~	~~Bus Stop Bench Permit Fee~~	~~$10.00~~		~~each~~
~~7.5~~	~~Bus Stop Bench Permit Extension Fee~~	~~$5.00~~		~~each~~
~~7.6~~	~~Bus Stop Bench Renewal Fee~~	~~$5.00~~		~~each~~
~~7.7~~	~~Emergency Medical Services Licensing:~~	~~-~~		
~~7.7.a~~	~~EMS Class I Annual License~~	~~$500.00~~		~~per year~~
~~7.7.b~~	~~EMS Class II Annual License~~	~~$500.00~~		~~per year~~
~~7.7.c~~	~~EMS Class III Annual License~~	~~$250.00~~		~~per year~~
~~7.7.d~~	~~EMS Class IV Annual License~~	~~$250.00~~		~~per year~~
~~7.7.e~~	~~Attendant – Ambulance Driver License~~	~~$25.00~~		~~each~~
SECTION 8	PARKS AND RECREATION DEPARTMENT			
	Sandy Downs			
8.1	Sandy Downs – 2702			
8.1.a	Admission:	$1.00	$1.00	each
~~8.1.a.iv~~	~~RV Parking Monthly~~	~~$150.00~~		~~per month~~
8.1.b	Rentals Daily:			
8.1.b.ii	Grandstand/Arena	$700.00	$822.00	per day
8.1.b.iii	Water Truck (with operator)	$200.00	$117.75	per ~~day~~ hour
8.1.b.iv	Tractor (with operator)	$200.00	$117.75	per ~~day~~ hour
	Parks			
8.2	Parks Rental – 2703			
8.2.a	Shelters/Decks Daily:			
~~8.2.a.iv~~	~~Jenson Overlook Deck Area (Resident)~~	~~$60.00~~		~~per day~~
~~8.2.a.v~~	~~Memorial Drive Vendor Half Pad~~	~~$78.00~~		~~per day~~
~~8.2.a.vi~~	~~Memorial Drive Vendor Full Pad~~	~~$156.00~~		~~per day~~
~~8.2.a.x~~	~~City Resident camping for Special Events~~	~~$60.00~~		~~per resident, per day~~
~~8.2.a.xi~~	~~Non-Resident Camping Fees for Special Events~~	~~$120.00~~		~~per Non-Resident, per day~~
8.2.a.xiii	Athletic Field Game Use/Rental (baseball, softball, lacrosse, rugby, etc.)			
8.2.a.xiii.1.	Non-Resident Fee	$42.00	$42.00	~~per day~~ per game
8.2.a.xiii.2.	Resident Fee	$36.00	$36.00	~~per day~~ per game
~~8.2.a.xvii~~	~~Athletic Field Day Use/Rental Fee (Non-Tournament, League, or Practice)~~	~~$114.00~~		~~per day~~
~~8.2.a.xviii~~	~~Greenbelt Vending Pad Full Pad Weekly permit~~	~~$455.00~~		~~per day~~
~~8.2.a.xix~~	~~Greenbelt Vending pad Half Pad Weekly permit~~	~~$227.50~~		~~per day~~
8.2.a.xx	Greenbelt Vending Pad Full Pad Daily permit	$65.00	$72.00	per day
8.2.a.xxi	Greenbelt Vending Pad Half Pad Half Day permit	$32.50	$36.00	per day
8.2.b	Rentals:			
8.2.b.i	Picnic Table 1-6 tables delivered to event	$60.00	$98.00	each
8.2.b.ii	Additional Picnic Table	$12.00	$16.32	each
8.2.b.iii	Trash Cans	$12.00	$15.60	each
8.2.b.v	Bleacher	$48.00	$62.00	per unit
~~8.2.b.ix~~	~~Canopy (15' X 15')~~	~~$90.00~~		~~each~~
~~8.2.b.x~~	~~Canopy (20' X 40')~~	~~$300.00~~		~~each~~
8.2.e	Memorials			
8.2.e.i	Memorial Bench	$840.00	$924.00	each
8.2.e.ii	Remembrance Tree	$480.00	$532.00	each
~~8.2.g~~	~~Jenson Overlook Deck Area (Non-Resident)~~	~~$120.00~~		~~per day~~
8.2.g	Taylors' Rock Garden (Four Hour Block) (Non-Resident)	$300.00	$300.00	four hour block
8.3	Weed Control – 2705			
8.3.a	Tractor with Operator (Hour)	$100.00	$114.00	per hour
8.3.b	Hand Work per Operator (Hour)	$35.00	$38.00	per hour
	Raceway			
8.4	Idaho Falls Raceway – 2706			
~~8.4.f~~	~~Practice Rider/Driver~~	~~$20.00~~		~~each~~
~~8.4.g~~	~~Practice Rider 10 Punch Pass~~	~~$150.00~~		~~each~~
~~8.4.h~~	~~Practice Season Pass~~	~~$250.00~~		~~each~~
~~8.4.i~~	~~Event Rental~~	~~$500.00~~		~~each~~
~~8.4.j~~	~~Concession Booth Rental (Event)~~	~~$100.00~~		~~per event~~
	Horticulture/Forestry			
8.5	Horticulture/Forestry – 2707			
8.5.b	Arborist (Hour)	$50.00	$75.00	per hour

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8.5.c	Lift Truck with Operator (Hour)	$100.00	$117.75	per hour
8.5.d	Hand Work per Operator (Hour)	$35.00	$38.00	per hour
	Activity Center			
8.6	Activity Center – 2708			
8.6.a	Small Rental (East and West Rooms 2 Hour Minimum)	$24.00	$24.00	~~each~~ per hour
8.6.b	Large Rental (South Room 2 Hour Minimum)	$32.00	$32.00	~~each~~ per hour
8.6.c	Large Reception Rental (3 Hour Minimum or $175 a Day)	$56.00	$56.00	~~each~~ per hour
	Cemetery			
8.7	Cemetery – 2901			
8.7.a.i	Adult/Child Up-Right Section	$750.00	$765.00	each
8.7.a.ii	Adult/Child Fielding Flat Section	$600.00	$610.00	each
8.7.a.iii	Infant (Under 1 Year) (Infant Section Only)	$300.00	$305.00	each
8.7.a.iv	Perpetual Grave Space Fee	$200.00	$300.00	per space
8.7.b	Burials (In Ground)			
8.7.b.i	Opening/Closing Adult/Child	$500.00	$510.00	each
8.7.b.ii	Opening/Closing Infant (Under 1 Year Old)	$350.00	$355.00	each
8.7.b.iii	Opening/Closing Cremation (Urn in Ground)	$250.00	$255.00	each
8.7.b.iv	Saturday/Holiday Burial	$300.00	$305.00	each
8.7.b.v	After 4:30 p.m. Burial (If staff is required after 4:30 p.m.)	$300.00	$305.00	each
8.7.b.vi	Propane fee for ground thaw (If used winter burials)	$50.00	$55.00	each
8.7.b.vii	Saturday/Late Notice (48 Business Hours or Less)	$300.00	$305.00	each
8.7.c	Niche Wall			
8.7.c.i	Niche Wall Space (Max 4 per Person)	$700.00	$715.00	each
8.7.c.iii	Perpetual Niche Wall Fee (Per Space)	$200.00	$205.00	each
8.7.c.iv	New Plaque		$105.00	each
8.7.c.v	Burials (Niche Wall)			
8.7.d	Opening/Closing	$100.00 Less Labor	$105.00	each
8.7.d.i	Saturday/Holiday	$200.00 Less Labor	$205.00	each
8.7.e	Disinterment:			
8.7.e.i	Disinterment Adult/Child	$1,500.00	$1,530.00	each
8.7.e.ii	Disinterment Infant	$500.00	$510.00	each
8.7.e.iii	Disinterment Cremation (In Ground)	$300.00	$305.00	each
8.7.e.iv	Disinterment Cremation – Niche wall	$100.00	$105.00	each
8.7.f	Additional Fees			
8.7.f.i	Cemetery Plot Ownership processing Fee	$10.00	$11.00	each
8.7.f.ii	Deed Transfer Fee ~~($10 for one $40 max)~~	$20.00	$20.00	each
	Tautphaus Park Zoo			
8.9	Tautphaus Park Zoo – 2801			
8.9.a.i	Regular Admission – Adult			
8.9.a.i.1.	Non-Resident	$12.50	$14.00	each
8.9.a.i.2.	Resident	$9.50	$10.00	each
8.9.a.ii	Regular Admission – Child (3-12 Years)			
8.9.a.ii.1.	Non-Resident	$9.50	$11.00	each
8.9.a.ii.2.	Resident	$6.50	$7.00	each
8.9.a.iii	Regular Admission – Senior (62+)			
8.9.a.iii.1.	Non-Resident	$11.00	$12.00	each
8.9.a.iii.2.	Resident	$7.00	$8.00	each
~~8.9.b~~	~~Teacher Summer Continuing Education Classes (2 day class, 16 hours program)~~	~~$75.00~~		~~each~~
~~8.9.c~~	~~Zumba in the Zoo and Yoga on the Green (Classes twice per week during open season)~~	~~$6.00~~		~~each~~
8.9.d	Program Fees:			
~~8.9.d.i~~	~~45 Minute Class – Tots~~			
~~8.9.d.i.1.~~	~~Member~~	~~$15.00~~		~~each~~
~~8.9.d.i.2.~~	~~Non-member~~	~~$17.00~~		~~each~~
8.9.d.ii	60 Minute Class – (Pre-Registered)		$25.00	per hour per classroom
~~8.9.d.ii.1.~~	~~Member~~	~~$18.00~~		~~each~~
~~8.9.d.ii.2.~~	~~Non-member~~	~~$22.00~~		~~each~~
~~8.9.d.iii~~	~~90 Minute Class – 3rd through 5th~~			
~~8.9.d.iii.1.~~	~~Member~~	~~$26.00~~		~~each~~
~~8.9.d.iii.2.~~	~~Non-member~~	~~$32.00~~		~~each~~
~~8.9.d.iv~~	~~3 Hour Class – 6th through 8th~~			
~~8.9.d.iv.1.~~	~~Member~~	~~$34.00~~		~~each~~
~~8.9.d.iv.2.~~	~~Non-member~~	~~$42.00~~		~~each~~
~~8.9.d.v~~	~~6-7 Hour Zoo Class~~			
~~8.9.d.v.1.~~	~~Member~~	~~$50.00~~		~~each~~

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~~8.9.d.v.2.~~	~~Non-member~~	~~$62.00~~		~~each~~
~~8.9.d.vi~~	~~3 Hour Class – Week-long (7-9 Years)~~	~~$104.00~~		~~each~~
~~8.9.d.vii~~	~~3 Hour Class – Week-long (7-9 Years) Members~~	~~$84.00~~		~~each~~
~~8.9.d.viii~~	~~7 Hour Class – Week-long (10-12 Years)~~	~~$168.00~~		~~each~~
~~8.9.d.ix~~	~~7 Hour Class – Week-long (10-12 Years) Members~~	~~$134.00~~		~~each~~
8.9.d.x	Behind the Scenes Tours	$60.00	$70.00	each
~~8.9.d.xi~~	~~Behind the Scenes Tours Members~~	~~$50.00~~		~~each~~
~~8.9.d.xii~~	~~One-Stop Behind the Scenes Look Zoo Member~~	~~$14.00~~		~~each~~
~~8.9.d.xiii~~	~~One-Stop Behind the Scenes Look Non-Member~~	~~$19.00~~		~~each~~
~~8.9.d.xiv~~	~~Overnight Safari~~	~~$70.00~~		~~each~~
~~8.9.d.xv~~	~~Overnight Safari Members~~	~~$65.00~~		~~each~~
~~8.9.d.xvi~~	~~Group Overnight Safari~~	~~$65.00~~		~~each~~
~~8.9.d.xvii~~	~~Group Overnight Safari Members~~	~~$55.00~~		~~each~~
8.9.d.xviii	Junior Zoo Crew Members	$72.00	$144.00	each
8.9.d.xix	Junior Zoo Crew Nonmembers	$90.00	$180.00	each
~~8.9.d.xxi~~	~~Penguin Feeding Program (Fee for Fish to Feed Penguins)~~	~~$7.00~~		~~each~~
~~8.9.d.xxii~~	~~Keeper for a Day~~	~~$105.00~~		~~each~~
8.9.d.xxiii	Guest Speaker Series			
8.9.d.xxiii.1.	Adult (18+)			
8.9.d.xxiii.1.a	Non-Resident	$12.00	$50.00	each
~~8.9.d.xxiii.1.b~~	~~Resident~~	~~$7.00~~		~~each~~
~~8.9.d.xxiii.1.c~~	~~School Group ($2.82 Tax exempt)~~	~~$5.00~~		~~each~~
8.9.d.xxiii.2.	Child / Student (College or below)			
~~8.9.d.xxiii.2.a~~	~~Non-Resident~~	~~$7.00~~		~~each~~
~~8.9.d.xxiii.2.b~~	~~Resident~~	~~$5.50~~		~~each~~
~~8.9.d.xxiii.2.c~~	~~School Group ($2.82 Tax exempt)~~	~~$5.00~~		~~each~~
8.9.d.xxiii.3.	Two years old and under			
~~8.9.d.xxiii.3.a~~	~~Non-Resident~~	~~$11.00~~		~~each~~
~~8.9.d.xxiii.3.b~~	~~Resident~~	~~$6.00~~		~~each~~
~~8.9.d.xxiii.3.c~~	~~School Group ($2.82 Tax exempt)~~	~~$4.00~~		~~each~~
8.9.d.xxiii.4.	Family of 4+			
~~8.9.d.xxiii.4.a~~	~~Non-Resident~~	~~$30.00~~		~~each~~
~~8.9.d.xxiii.4.b~~	~~Resident~~	~~$20.00~~		~~each~~
~~8.9.d.xxiii.5.~~	~~TPZS Members~~	~~$1.00~~		~~each~~
~~8.9.g~~	~~Penguin Interaction:~~	~~-~~	~~-~~	
~~8.9.g.i~~	~~Adult~~	~~$45.00~~	~~$45.00~~	~~each~~
~~8.9.g.ii~~	~~Child (4-12)~~	~~$35.00~~	~~$35.00~~	~~each~~
~~8.9.g.iii~~	~~Group Discount (6 or more people)~~	~~20%~~	~~20%~~	~~discount~~
8.9.h	Volunteer Led Programs:			
8.9.h.ii	Offsite Outreach (40 people or less)			
8.9.h.ii.1.	Within Districts No. 91 and No. 93 (Non-Profit)	$55.00	$70.00	each
~~8.9.h.ii.2.~~	~~Within Districts No. 91 and No. 93 (Profit)~~	~~$65.00~~		~~each~~
8.9.h.ii.3.	Outside Districts No. 91 and No. 93 (Up tp 30 Mile Radius)	$82.00	$90.00	each
~~8.9.h.ii.4.~~	~~Outside D91/D93 Between 30-50 Mile Radius~~	~~$82.00~~		~~each~~
8.9.h.ii.5.	Any Second Program on the Same Day as First	$45.00	$50.00	each
8.9.h.iii	~~Offsite Outreach (40 – 100 People)~~			
~~8.9.h.iii.1.~~	~~Within Districts No. 91 and No. 93 (Non-Profit)~~	~~$125.00~~		~~each~~
~~8.9.h.iii.2.~~	~~Within Districts No. 91 and No. 93 (Profit)~~	~~$175.00~~		~~each~~
~~8.9.h.iii.3.~~	~~Outside Districts No. 91 and No. 93 (50 Mile Radius)~~	~~$190.00~~		~~each~~
~~8.9.h.iii.4.~~	~~Outside Districts No. 91 and No. 93 (Over 100 Mile Radius)~~	~~$325.00~~		~~each~~
~~8.9.h.iii.5.~~	~~Any Second Program on the Same Day as First~~	~~$49.00~~		~~each~~
~~8.9.h.iv~~	~~Offsite Outreach (Over 100 People)~~			
~~8.9.h.iv.1.~~	~~Within Districts No. 91 and No. 93 (Non-Profit)~~	~~$140.00~~		~~each~~
~~8.9.h.iv.2.~~	~~Within Districts No. 91 and No. 93 (Profit)~~	~~$175.00~~		~~each~~
~~8.9.h.iv.3.~~	~~Outside Districts No. 91 and No. 93 (30 Mile Radius)~~	~~$190.00~~		~~each~~
~~8.9.h.iv.4.~~	~~Any Second Program on the Same Day as First~~	~~$45.00~~		~~each~~

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8.9.i	Long Distance Outreach:			
~~8.9.i.i~~	~~50-100 Miles~~	~~$160.00~~		~~each~~
~~8.9.i.ii~~	~~101-150 Miles~~	~~$225.00~~		~~each~~
~~8.9.i.iii~~	~~151-200 Miles~~	~~$325.00~~		~~each~~
~~8.9.i.iv~~	~~Additional Programs Fees (Same Day up to 3)~~	~~$55.00~~		~~each~~
~~8.9.k~~	~~Zoorific Family Fun Days~~			
~~8.9.k.i~~	~~TPZS Member~~	~~$10.00~~		~~each~~
~~8.9.k.ii~~	~~Non-Member~~	~~$12.00~~		~~each~~
~~8.9.l~~	~~One Day Holiday Education Program~~			
~~8.9.l.i~~	~~TPZS Member~~	~~$4.00~~		~~each~~
~~8.9.l.ii~~	~~Non-Member~~	~~$7.00~~		~~each~~
8.9.n	Funland			
8.9.n.i	Admission Ticket	$2.00	$2.00	each
8.9.n.iii	Day Pass (Adult 13-61)		$20.00	each
8.9.n.iv	Bonus Book of 25 Tickets		$20.00	each
	War Bonnet Rodeo			
8.10	War Bonnet - 2709			
8.10.a	Admission			
8.10.a.i	Child (any night)	$10.00	$12.00	each
8.10.a.ii	Adult Thursday night	$22.00	$24.00	each
8.10.a.iii	Adult Friday night	$27.00	$29.00	each
8.10.a.iv	Adult Saturday night	$27.00	$29.00	each
8.10.a.v	Hospitality Tent (any night)	$75.00	$100.00	each
8.10.b	VIP Table (4 Seats)			
8.10.b.i	Thursday and Friday Night	$500.00	$600.00	each
8.10.b.ii	Saturday Night	$500.00	$600.00	each
8.10.d	Reserved			
8.10.d.i	Adult Thursday Reserved	$30.00	$32.00	per seat
8.10.d.ii	Adult Friday Reserved	$35.00	$37.00	per seat
8.10.d.iii	Adult Saturday Reserved	$35.00	$37.00	per seat
	Recreation			
8.11	Recreation – 4801, 4802, 4805, 4806			
8.11.e	Ice Arena			
8.11.e.vii	Public Skate Admission (Any Public Time: Public, Freestyle, Stick & Shoot, Pick-up Hockey, Etc Time)			
8.11.e.vii.1.	Ages 4-12 Resident	$7.20	$7.20	each
8.11.e.vii.2.	Ages 4-12 Non-Resident		$9.00	each
8.11.e.vii.3.	Ages 13+ Resident	$12.00	$10.00	each
8.11.e.vii.4.	Ages 13+ Non-Resident	$16.00	$14.00	each
8.11.e.vii.5	Senior	$6.60	$7.20	each
8.11.e.viii	Stick, Shoot, and Freestyle			
8.11.e.viii.2.	Adult Ages 13+	$8.10	$10.00	each
8.11.e.ix	10 Punch Pass			
8.11.e.ix.1.	Ages 4-12 Resident	$60.00	$69.00	each
8.11.e.ix.2.	Ages 4-12 Non-Resident		$81.00	each
8.11.e.ix.3.	Ages 13 +	$513.00	$90.00	each
8.11.e.ix.4.	Ages 13+ Non-Resident	$537.00	$126.00	each
8.11.e.ix.5.	Senior	$54.00	$69.00	each
8.11.e.x	30 Punch Pass			
8.11.e.x.2.	Ages 4-12 Non-Resident		$219.00	each
8.11.e.x.3.	Ages 13 + Resident	$198.00	$243.00	each
8.11.e.x.4.	Ages 13 + Non-Resident		$339.00	each
8.11.e.x.5.	Senior Resident		$171.00	each
8.11.e.xi	Annual Pass			
8.11.e.xi.1.	Ages 4-12	$408.00	$420.00	each
8.11.e.xi.2.	Ages 13 +	$512.40	$520.00	each
8.11.e.xi.3.	Senior	$408.00	$420.00	each
8.11.f	Ice Skate Rentals/Lessons			
8.11.f.iv	Ice Skating Lessons			
8.11.f.iv.2.	Non-Resident	$91.00	$101.00	each
8.11.f.v	Ice Skating Lesson with Rentals (Resident)			
8.11.f.v.2	Non-Resident		$118.00	each
8.11.g	Special Event Admission			
8.11.g.i	Laser Light Skate Night	$8.40	$10.00	each
8.11.g.ii	Halloween Party	$8.40	$10.00	each
8.11.h	Recreation Center			
8.11.h.vii	Adult – Year Pass Pass (10 punch, Businessmen's, Yearly)			
8.11.h.vii.2.	Non-Resident	$214.00	$225.00	per year
~~8.11.h.viii~~	~~Yearly Businessmen's Basketball Pass (Noon Ball)~~	~~$90.00~~		~~each~~

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~~8.11.i~~	~~Yoga at the Recreation Center~~	~~$200.00~~		~~each~~
~~8.11.i.i~~	~~Adult~~	~~$6.60~~		~~each~~
~~8.11.i.ii~~	~~Senior~~	~~$5.70~~		~~each~~
~~8.11.i.iii~~	~~Adult – 10-punch Pass~~	~~$60.65~~		~~each~~
~~8.11.i.iv~~	~~Senior – 10-punch Pass~~	~~$42.00~~		~~each~~
~~8.11.j~~	~~Fitness Class / 4801~~			
~~8.11.j.i~~	~~Youth/Seniors~~	~~$6.90~~		~~each~~
~~8.11.j.ii~~	~~Adult~~	~~$7.80~~		~~each~~
~~8.11.j.iii~~	~~10-punch – Youth/Seniors~~	~~$57.00~~		~~each~~
~~8.11.j.iv~~	~~10-punch – Adults~~	~~$66.00~~		~~each~~
8.11.k	Basketball			
8.11.k.i	League Fees			
8.11.k.i.1.	High School Basketball League			
8.11.k.i.1.a	Non-Resident	$84.00	$94.00	each
8.11.k.i.2.	Jr. High School Basketball League			
8.11.k.i.2.a	Non-Resident	$84.00	$94.00	each
8.11.k.i.3.	Jr. Basketball League			
8.11.k.i.3.a	Non-Resident	$67.20	$77.20	each
8.11.k.i.4.	Youth Player Fee			
8.11.k.i.4.a	Non-Resident	$76.57	$86.57	each
8.11.k.i.4.b	Non-Resident Without Jersey	$69.46	$79.46	each
8.11.k.i.5.	Jr. High Player Fee			
8.11.k.i.5.a	Non-Resident	$94.38	$104.38	each
8.11.k.i.5.b	Non-Resident Without Jersey	$87.26	$97.26	each
8.11.k.i.6.	High School Player Fee			
8.11.k.i.6.a	Non-Resident	$94.38	$104.38	each
8.11.k.i.6.b	Non-Resident Without Jersey	$87.26	$97.26	each
8.11.k.ii	Basketball Skills			
8.11.k.ii.1.	Non-Resident	$54.00	$64.00	each
8.11.k.iii	Basketball Skills Camp			
8.11.k.iii.1.	Non-Resident	$69.46	$79.46	each
8.11.k.iv	Basketball Camp			
8.11.k.iv.1.	Non-Resident	$121.09	$131.09	each
8.11.k.v	Youth Basketball Camp			
8.11.k.v.1.	Non-Resident	$55.20	$65.20	each
8.11.l	Softball/Baseball			
8.11.l.i	League Fees			
8.11.l.i.1.	Youth Day League Player Fee			
8.11.l.i.1.a	Non-Resident	$78.36	$88.36	each
8.11.l.i.1.b	Non-Resident Without Jersey	$71.23	$81.23	each
8.11.l.i.7.	Adult Softball Competitive Men's League			
8.11.l.i.7.a	Non-Resident	$1,128.00	$1,428.00	per team
8.11.l.i.8.	Adult Softball Competitive Co-Ed Fall			
8.11.l.i.8.a	Non-Resident	$1,128.00	$1,428.00	per team
8.11.l.iii	Bobbie Sox Softball			
8.11.l.iii.1.	Non-Resident	$59.00	$69.00	each
8.11.l.iv	Knothole Baseball			
8.11.l.iv.1.	Non-Resident	$59.00	$69.00	each
8.11.l.vi	Baseball/Softball Game Non-Chalked Field Use Fee			
8.11.l.vi.1.	Non-Resident	$60.00	$70.00	each
8.11.l.vii	Baseball/Softball Game Chalked Field Use Fee			
8.11.l.vii.1.	Non-Resident	$40.00	$50.00	each
8.11.m	Football			
8.11.m.ii.1.	Non-Resident	$71.23	$81.23	each
8.11.m.ii.2.	Non-Resident Without Jersey	$64.10	$74.10	each
8.11.n	Flag Football			
8.11.n.i	Youth	$60.00	$100.00	each
8.11.q	T-Ball & Pitching Machine			
8.11.q.i	Non-Resident	$60.00	$70.00	each
8.11.r	Soccer			
~~8.11.r.ii~~	~~Men's Soccer League~~	~~$66.00~~		~~each~~
~~8.11.r.iii~~	~~Clinics 12 U~~	~~$60.00~~		~~each~~
~~8.11.r.iv~~	~~Clinics 10 U~~	~~$60.00~~		~~each~~
~~8.11.r.v~~	~~Clinics 8 U~~	~~$42.00~~		~~each~~
8.11.s	Tennis Lessons			
8.11.s.i	Non-Resident	$42.00	$52.00	each
8.11.u	Volleyball			
8.11.u.i.1.	Non-Resident	$71.23	$81.23	each
8.11.u.i.2.	Non-Resident Without Jersey	$64.10	$74.10	each
8.11.u.ii.1.	Non-Resident	$54.00	$64.00	each
~~8.11.v~~	~~Taiko Drumming~~	~~$225.00~~		~~each~~
~~8.11.w~~	~~Dance Lessons~~	~~$42.00~~		~~each~~

Exhibit A
Idaho Falls Fee Schedule-PROPOSED
Effective October 1, 2026

Item Number	Department / Division / Item Description	Effective June 1, 2026 Fee	Proposed October 1, 2026	Unit of measurement
~~8.11.x~~	~~Running Program~~	~~$72.24~~		~~each~~
~~8.11.y~~	~~Jr. Posse Program~~	~~$55.86~~		~~each~~
8.11.v	Preschool Gym Single Child			
8.11.v.i	Resident	$2.40	$1.00	each
8.11.v.ii	Non-Resident		$3.00	each
~~8.11.ab~~	~~Cyclocross Bike Races~~			
~~8.11.ab.i~~	~~Great Pumpkin Cross~~	~~$24.00~~		~~each~~
~~8.11.ab.ii~~	~~Blue Goose~~	~~$24.00~~		~~each~~
~~8.11.ac~~	~~Breakfast with Santa~~	~~$9.60~~		~~each~~
~~8.11.af~~	~~Skateboard Programs~~			
~~8.11.ag~~	~~Skateboard Competition~~	~~$18.00~~		~~each~~
~~8.11.ah~~	~~Fishing Buddies Clinic~~	~~$36.00~~		~~each~~
~~8.11.ai~~	~~Fishing Clinic~~	~~$45.60~~		~~each~~
8.11.z	Road Closure Equipment Rentals			
~~8.11.z.v~~	~~Posse Program Fees~~	~~$130.00~~		~~per rider~~
~~8.11.aa~~	~~City Market~~	~~-~~		
~~8.11.aa.i~~	~~City Market Membership~~	~~$60.00~~		~~per season~~
~~8.11.aa.ii~~	~~City Market Member Rate~~	~~$12.00~~		~~per week~~
~~8.11.aa.iii~~	~~City Market Non-Member Rate~~	~~$24.00~~		~~per week~~
	Wes Deist Aquatic Center Fees			
8.12	Wes Deist Aquatic Center Fees – 4803			
8.12.c	Membership Fees			
8.12.c.i	Senior			
8.12.c.i.1.	1-Month Senior			
8.12.c.i.1.a	Non-Resident	$73.58	$78.58	each
8.12.c.i.2.	3-Month Senior			
8.12.c.i.2.a	Non-Resident	$193.87	$198.87	each
8.12.c.i.3.	6-Month Senior			
8.12.c.i.3.a	Non-Resident	$347.54	$357.54	each
8.12.c.i.4.	1-Year Senior			
8.12.c.i.4.a	Non-Resident	$617.83	$621.83	each
8.12.c.ii	Adult			
8.12.c.ii.1.	1-Month Adult			
8.12.c.ii.1.a	Non-Resident	$89.64	$99.64	each
8.12.c.ii.2.	3-Month Adult			
8.12.c.ii.2.a	Non-Resident	$217.08	$222.08	each
8.12.c.ii.3.	6-Month Adult			
8.12.c.ii.3.a	Non-Resident	$388.02	$408.02	each
8.12.c.ii.4.	1-Year Adult			
8.12.c.ii.4.a	Non-Resident	$573.68	$593.68	each
8.12.c.iii	Couple (Couple is 2 People from the Same Household)			
8.12.c.iii.1.	1-Month			
8.12.c.iii.1.a	Non-Resident	$144.34	$154.00	each
8.12.c.iii.2.	3-Month Couple			
8.12.c.iii.2.a	Non-Resident	$391.70	$406.70	each
8.12.c.iii.3.	6-Month Couple			
8.12.c.iii.3.a	Non-Resident	$573.68	$593.68	each
8.12.c.iii.4.	1-Year Couple			
8.12.c.iii.4.a	Non-Resident	$735.29	$760.29	each
8.12.c.iv	Family (Family is up to 5 people in the Same Household)			
8.12.c.iv.1.	1-Month Family			
8.12.c.iv.1.a	Non-Resident	$207.74	$217.74	each
8.12.c.iv.2.	3-Month Family			
8.12.c.iv.2.a	Non-Resident	$450.29	$465.29	each
8.12.c.iv.3.	6-Month Family			
8.12.c.iv.3.a	Non-Resident	$735.29	$755.29	each
8.12.c.iv.4.	1-Year Family			
8.12.c.iv.4.a	Non-Resident	$1,228.02	$1,253.02	each
8.12.c.iv.5.	1-Month Family Add-On (Add 1 Extra Person to Family Pass, must live in Same Household)			
8.12.c.iv.5.a	Non-Resident	$32.27	$42.27	each
8.12.c.iv.6.	3-Month Family Add-On			
8.12.c.iv.6.a	Non-Resident	$42.17	$57.17	each
8.12.c.iv.7.	6-Month Family Add-On			
8.12.c.iv.7.a	Non-Resident	$62.54	$82.54	each
8.12.c.iv.8.	1-Year Family Add-On			
8.12.c.iv.8.a	Non-Resident	$103.02	$128.02	each
8.12.d	Punch Cards (10-Time Punch Cards for Lap and Public Swims and Fitness Classes)			
8.12.d.i	Adult Everything Punch Card			
8.12.d.i.1.	Non-Resident	$71.00	$108.00	each
8.12.d.i.2.	Resident	$61.13	$72.00	each

Exhibit A
Idaho Falls Fee Schedule-PROPOSED
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Item Number	Department / Division / Item Description	Effective June 1, 2026 Fee	Proposed October 1, 2026	Unit of measurement
8.12.e	Daily Fees			
8.12.e.iii	Pre-School (3 & Under) – Swim Diaper Included			
8.12.e.iii.1.	Non-Resident	$4.81	$6.25	each
	Golf			
8.13	Golf Course(s) Fees (* All Season Pass Categories, are subject to an additional $1 per round USER FEE. Pass Holders will have the option to avoid this per round USER FEE by paying an annual USER FEE of $60 per Pass Holder.)			
8.13.a	Non-Resident Green Fees			
8.13.a.i	Weekday 9 Holes	$24.50	$29.40	each
8.13.a.ii	Weekday 18 Holes	$39.50	$47.40	each
8.13.a.iii	Weekend 9 Holes	$25.50	$30.60	each
8.13.a.iv	Weekend 18 Holes	$40.50	$48.60	each
8.13.b	Resident Green Fees			
8.13.b.i	Weekday 9 Holes	$21.50	$22.58	each
8.13.b.ii	Weekday 18 Holes	$36.50	$38.33	each
8.13.b.iii	Weekend 9 Holes	$22.50	$23.63	each
8.13.b.iv	Weekend 18 Holes	$37.50	$39.38	each
8.13.c	Junior Green Fee 9 Holes	$10.50	$11.03	each
8.13.d	Junior Green Fee 18 Holes	$18.50	$19.43	each
8.13.e	Resident Season Pass*			
8.13.e.i	First Adult*	$1,066.00	$1,119.30	each
8.13.e.ii	Second Adult*	$930.00	$976.50	each
8.13.e.iii	First Senior 5-Day*	$832.00	$873.60	each
8.13.e.iv	Second Senior 5-Day*	$775.00	$813.75	each
8.13.e.v	First Senior 7-Day*	$950.00	$997.50	each
8.13.e.vi	Second Senior 7-Day*	$892.00	$936.60	each
8.13.e.vii	Young Adult Pass*	$746.00	$783.30	each
8.13.e.viii	Full-Time Junior*	$351.00	$368.55	each
8.13.f	Non-Resident Season Pass*			
8.13.f.i	First Adult*	$1,121.00	$1,345.20	each
8.13.f.ii	Second Adult*	$949.00	$1,138.80	each
8.13.f.iii	First Senior 5-Day*	$870.00	$1,044.00	each
8.13.f.iv	Second Senior 5-Day*	$794.00	$952.80	each
8.13.f.v	First Senior 7-Day*	$996.00	$1,195.20	each
8.13.f.vi	Second Senior 7 Day*	$934.00	$1,120.80	each
8.13.g	Resident Punch Passes			
8.13.g.i	Punch 10-9 Hole	$184.50	$193.73	each
8.13.g.ii	Punch 10-18 Hole	$319.50	$335.48	each
8.13.g.iii	Punch 20-9 Hole	$358.75	$376.69	each
8.13.g.iv	Punch 20-18 Hole	$621.25	$652.31	each
8.13.h	Non-Resident Punch Passes			
8.13.h.i	Punch 10-9 Hole	$211.50	$253.80	each
8.13.h.ii	Punch 10-18 Hole	$346.50	$415.80	each
8.13.h.iii	Punch 20-9 Hole	$411.25	$493.50	each
8.13.h.iv	Punch 20-18 Hole	$673.75	$808.50	each
8.13.i	Driving Range			
8.13.i.i	Mini Bucket	$3.50	$4.03	each
8.13.i.ii	Small Bucket	$5.50	$6.33	each
8.13.i.iii	Medium Bucket	$7.50	$8.63	each
8.13.i.iv	Large Bucket	$9.50	$10.93	each
8.13.i.v	Mini Bucket 10 Punch Pass	$29.75	$34.21	each
8.13.i.vi	Small Bucket 10 Punch Pass	$46.75	$53.76	each
8.13.i.vii	Medium Bucket 10 Punch Pass	$63.76	$73.32	each
8.13.i.viii	Mini Bucket 20 Punch Pass	$56.00	$64.40	each
8.13.i.ix	Small Bucket 10 Punch Pass	$88.00	$101.20	each
8.13.i.x	Medium Bucket 20 Punch Pass	$120.00	$138.00	each
8.13.j	Short Course			
8.13.j.i	Green Fees	$5.00	$6.00	each
8.13.j.ii	Punch Pass	$34.00	$42.50	each
8.13.j.iii	Yearly Pass (75)	$84.00	$30.00	per year
8.13.k	Golf Cart Rentals			
8.13.k.i	Golf Cart Per Rider 9 Holes	$9.50	$10.00	each
8.13.k.ii	Golf Cart Per Rider 18 Holes	$19.00	$20.00	each
8.13.k.iii	Private Cart Trail Fee per Rider 9 Holes	$7.50	$5.00	each
8.13.k.iv	Private Cart Trail Fee per Rider 18 Holes	$15.00	$10.00	each
8.13.k.v	11 Cart Punch Pass	$95.00	$100.00	each
8.13.k.vi	22 Cart Punch Pass	$185.25	$200.00	each
8.13.l	Single Rider Cart Pass Annual	$1,212.58	$1,285.33	per year
8.13.m	Two Rider (Family) Cart Pass Annual	$1,561.00	$1,654.66	per year
~~8.13.n.i~~	~~Cart Pass 1 Rider 1 Course Annual~~	~~$123.60~~		~~per year~~

Exhibit A
Idaho Falls Fee Schedule-PROPOSED
Effective October 1, 2026

Item Number	Department / Division / Item Description	Effective June 1, 2026 Fee	Proposed October 1, 2026	Unit of measurement
8.13.n.ii	Medical Cart Usage Fee Yearly	$293.00	$310.00	per year
8.13.q	Golf Sponsorship Packages			
8.13.q.i	Eagle Pass/Punch Partner Sponsorship package	$2,225.00	$2,336.25	each
8.13.q.ii	Birdie Pass/Punch Partner Sponsorship package	$1,650.00	$1,732.50	each
8.13.q.iii	Par Partner Sponsorship package	$1,375.00	$1,443.75	each
8.13.q.iv	Junior Partner Sponsorship package	$800.00	$840.00	each
~~8.13.r~~	~~Sand Sales Sand Creek Golf Course~~			
~~8.13.r.i~~	~~Resident Contractors~~	~~$4.00~~		~~per cubic yard~~
~~8.13.r.ii~~	~~Non-Resident Contractors~~	~~$5.00~~		~~per cubic yard~~
~~8.14~~	~~Funland~~			
~~8.14.a.~~	~~Admission Ticket~~	~~$2.00~~	~~$2.00~~	~~each~~
~~8.14.b~~	~~Day Pass (Children 3-12)~~	~~$15.00~~	~~$15.00~~	~~each~~
~~8.14.c~~	~~Day Pass (Adult 13-61)~~		~~$20.00~~	~~each~~
~~8.14.d~~	~~Bonus Book of 25 Tickets~~		~~$20.00~~	~~each~~
SECTION 9	POLICE DEPARTMENT			
9.6	Animal Control Fees			
9.6.a	Licensing Fees			
9.6.a.i	Unaltered Dog and Cat License	$35.00	$70.00	per year
9.6.a.vi	At-Risk/Dangerous - Unaltered License		$200.00	each
9.6.a.vii	At-Risk/Dangerous - Altered License		$50.00	each
9.6.b	Euthanasia and Surrender Fees			
9.6.b.i	Euthanasia - Dogs and Cats (City Resident Only)	$40.00	$70.00	each
9.6.b.ii	Euthanasia - Non-Resident		$90.00	each
9.6.b.iii	Euthanasia - Trapped Squirrels	$5.00	$5.00	each
9.6.b.iv	Animal Surrender per animal	$30.00	$50.00	per animal
9.6.b.v	Out of County Stray	$30.00	$30.00	each
9.6.c	Miscellaneous Fees			
9.6.c.iii	Cremation fee			
9.6.d.iii.1	City Resident			
9.6.d.iii.1.a	No ashes returned	$30.00	$50.00	each
9.6.d.iii.1.b	0-25 lbs with ashes returned	$70.00	$90.00	each
9.6.d.iii.1.c	26-60 lbs with ashes returned	$90.00	$110.00	each
9.6.d.iii.1.d	61-100 lbs with ashes returned	$125.00	$145.00	each
9.6.d.iii.1.e	100+ lbs with ashes returned	$165.00	$185.00	each
SECTION 10	PUBLIC WORKS			
	Impact Fees			
10.1	Residential			
	Sanitation Division			
10.1	Monthly Residential Sanitation Charge:			
10.1.a	Cart or Hand-load Container:			
10.1.a.ii	County Landfill Fee		$6.90	per month
10.1.a.iii	Additional Cart, Weekly Pickup	$9.90	$9.90	per month, 3-month minimum billing
10.1.a.iii.1	County Landfill Fee		$6.90	per month
~~10.1.b~~	~~Shared Commercial Container~~	~~$9.90~~		~~per month~~
10.3	Monthly Commercial and Industrial Charges:			
10.3.a	Cart or Hand-load Container:			
10.3.a.ii	County Landfill Fee		$6.90	
10.3.a.iii	Additional Cart, Weekly Pickup	$9.90	$9.90	per month, 3-month minimum billing
10.3.a.iv	County Landfill Fee		$6.90	
10.3.b	1 ½ C. Y. Container:			
10.3.b.ii	County Landfill Fee		$14.05	per weekly pickup
10.3.c	3 C. Y. Container:			
10.3.c.iii	County Landfill Fee		$28.10	per weekly pickup
10.3.d	4 C. Y. Container:			
10.3.d.iii	County Landfill Fee		$37.40	per weekly pickup
10.3.e	6 C.Y.Container			
10.3.e.iii	County Landfill Fee		$56.10	Per weekly pickup
10.3.f	Large Uncompacted Container:			
10.3.f.ii	Solid Waste Rate	$141.75	$141.75	per pickup
10.3.f.iii	Construction Waste Rate	$164.85	$164.85	per pickup
10.3.f.iv	County Disposal Fee	Current County Fee	Current County Fee	per load
10.3.f.v	County Unsorted Fee	Current County Fee	Current County Fee	per load
10.3.g	Large Compacted Container:			
10.3.g.i	Solid Waste Fee	$129.15	$129.15	per pickup
10.3.g.ii	County Disposal Fee		Current County Fee	per load

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~~10.4~~	~~Curbside Recycling~~			
~~10.4.a~~	~~Cart Pickup once every two weeks~~			~~per month~~
10.9	Extra Dump for 1.5, 3 and 4 C.Y. Containers	$15.00	$60.00	per extra dump
10.12	Bulk Item Pickup		$30.00	per pick up
	Wastewater Division			
10.1	Wastewater Service Connection Fees: Based on Water Service Connection Size			
10.1.a	1" Service Connection	$1,285.00	$1,671.00	each
10.1.b	1.5" Service Connection	$2,570.00	$3,342.00	each
10.1.c	2" Service Connection	$4,112.00	$5,347.00	each
10.1.d	3" Service Connection	$8,224.00	$10,694.00	each
10.1.e	4" Service Connection	$12,850.00	$16,710.00	each
10.1.f	6" Service Connection	$25,700.00	$33,420.00	each
10.1.g	8" Service Connection	$41,210.00	$53,472.00	each
10.3	Sewer Main Connection Charge	$29.77	$31.25	per front foot of property owned upon street or public right-of-way within which a sewer main is located
10.4	Monthly Non-metered Residential Wastewater Rates:			
10.4.a	Single Family Dwellings, including condominium units and mobile homes (excluding separate apartment units within such dwelling), per dwelling or unit	$26.25	$27.55	per month
10.4.b	Duplex, per dwelling or unit	$26.25	$27.55	per month
10.4.c	Apartment Unit (tenant pays bill), per unit	$19.64	$20.60	per month
10.5	Monthly Non-metered Commercial Wastewater Rates:			
10.5.a	Category 1 (Commercial Apartment Buildings where landlord pays bill) per apartment unit	$24.47	$25.70	per month
10.5.b	Category 2 (Bar, Church, Gym, Office Space, Retail, Salon, Shop, Warehouse), per business	$32.66	$34.30	per month
10.5.c	Category 3 (Big Box Retail, Car Sales, Convenience Store, Day Care, Fast Food, Medical Office), per business	$59.27	$62.25	per month
10.5.d	Category 4 (Hall, Restaurant), per business	$86.63	$90.95	per month
10.5.e	Category 5 (Grocery Store, Hotel or Rest Home with 20 rooms or less), per business	$161.65	$169.75	per month
10.5.f	Category 6 (Hotel or Rest Home with more than 20 rooms), per business	$937.81	$984.70	per month
10.6	Monthly Non-metered School Wastewater Rates:			
10.6.a	Elementary Schools, per 50 students or fraction thereof	$11.60	$12.20	per month
10.6.b	Junior High Schools, High Schools, Colleges, and Universities, per 50 students or fraction thereof	$14.81	$15.55	per month
10.7	Monthly Metered Wastewater Rates:			
10.7.a	Base Charge	$4.28	$4.50	per month
10.7.b	Plus per each 1,000 gallons of metered water	$2.68	$2.80	per month
10.9	Construction Wastewater Rates			
10.9.a	Monthly Non-metered Residential Construction Water Rate, Single Family Dwellings and Duplex (excluding separate apartments units in such dwelling), per dwelling or unit	$12.97	$13.60	per month
10.9.b	Monthly Non-metered Apartment Construction Water Rate, per unit	$9.77	$10.25	per month
10.9.c	Monthly Non-metered Commercial Construction Water Rate, per building	$27.67	$29.05	per month
10.10	Industrial Rates for Certain Users:			
10.10.a	Ingredion Incorporated:			
10.10.a.i	Flow	$0.7557	$0.8000	per 1,000 gallons
10.10.a.ii	BOD	$0.7576	$0.8000	per pound
10.10.a.iii	TSS	$0.4662	$0.5000	per pound
10.10.b	Busch Agricultural Resources:			
10.10.b.i	Flow	$0.7557	$0.8000	per 1,000 gallons
10.10.b.ii	BOD	$0.7576	$0.8000	per pound
10.10.b.iii	TSS	$0.4662	$0.5000	per pound
10.10.c	Golden Valley Natural			
10.10.c.i	Flow	$1.0861	$1.1500	per 1,000 gallons
10.10.c.ii	BOD	$0.8334	$0.9000	per pound

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10.10.c.iii	TSS	$0.5128	$0.5500	per pound
10.10.c.iv	Monthy Base Service	$1,300.00	$1,365.00	per month
10.10.d	Intermountain Packing			
10.10.d.i	Flow	$0.7557	$0.7935	per 1,000 gallons
10.10.d.ii	BOD	$0.7576	$0.7955	per pound
10.10.d.iii	TSS	$0.4662	$0.4895	per pound
10.11	County and City Rates:			
10.11.a	City of Ammon	$3.91	$4.10	per 1,000 gallons
10.11.b	City of Ammon – Monthly Idaho DEQ Wastewater Fee (Per Connection)	$0.15	$0.15	per connection per month
10.11.c	Iona Bonneville Sewer District	$3.91	$4.10	per 1,000 gallons
10.11.e	City of Ucon	$3.66	$3.85	per 1,000 gallons
10.12	Ammon, Ucon, and ISBD Wasterwater Service Connection Fee: Based on Water Service Connection Size			
10.12.a	1" Service Connection	$582.00	$830.00	each
10.12.b	1.5" Service Connection	$1,164.00	$1,660.00	each
10.12.c	2" Service Connection	$1,862.00	$2,656.00	each
10.12.d	3" Service Connection	$3,725.00	$5,312.00	each
10.12.e	4" Service Connection	$5,820.00	$8,300.00	each
10.12.f	6" Service Connection	$11,640.00	$16,600.00	each
10.12.g	8" Service Connection	$18,624.00	$26,560.00	each
10.15	Septic Haulers			
10.15.a	Septic Haulers Annual License	$105.00	$110.25	each
10.15.b	Septic Hauler Dumping fees (based on truck tank capacity, not quantity hauled)			
10.15.b.i	0 ≥ 500 Gallons	$50.60	$53.15	each
10.15.b.ii	501 ≥ 1000 Gallons	$101.20	$106.25	each
10.15.b.iii	1001 ≥ 1500 Gallons	$151.80	$159.40	each
10.15.b.iv	1501 ≥ 2000 Gallons	$202.40	$212.50	each
10.15.b.v	2001 ≥ 2500 Gallons	$253.00	$265.65	each
10.15.b.vi	2501 ≥ 3000 Gallons	$303.60	$318.80	each
10.15.b.vii	3001 ≥ 3500 Gallons	$354.20	$371.90	each
10.15.b.viii	3501 ≥ 4000 Gallons	$404.80	$425.05	each
10.15.b.ix	4001 ≥ 4500 Gallons	$455.40	$478.20	each
10.15.b.x	4501 ≥ 5000 Gallons	$506.00	$531.30	each
10.15.b.xi	5001 ≥ 5500 Gallons	$556.60	$584.45	each
10.15.b.xii	5501 ≥ 6000 Gallons	$607.20	$637.55	each
10.18	Service/Inspection Call Charges			
10.18.c	After-hour Service/Inspection Call Charge	$26.50	$27.80	per half hour
	Water Division			
10.1.	Water Service Connection Fees:			
10.1.a	1" Service Connection	$3,172.00	$3,267.00	each
10.1.b	1.5" Service Connection	$5,710.00	$5,881.00	each
10.1.c	2" Service Connection	$9,199.00	$9,475.00	each
10.1.d	3'' Service Connection	$32,354.00	$33,323.00	each
10.1.e	4" Service Connection	$63,440.00	$65,340.00	each
10.1.f	6" Service Connection	$115,461.00	$118,919.00	each
10.1.g	8" Service Connection	$201,739.00	$207,781.00	each
10.3.	Water Main Connection Charge	$50.80	$53.35	per front foot of property owned upon street or public right-of-way within which a water main is located
10.5.	Water Disconnection/Reconnection Fee	$32.60	$34.25	per service call
10.6.	Service/Inspection Call Charge: After-hour Service/Inspection Call Charge	$38.35	$40.25	per ½ hour
10.7.	Monthly Non-metered Residential Water Rates:			
10.7.a	Single Family Dwellings and Mobile Homes (excluding separate apartment units within such dwelling)	$33.20	$34.85	per month, per dwelling or unit
10.7.b	Large, Landscaped Residential Lot Rate	$23.65	$24.85	per month, per acre of fraction thereof over 0.75 acres
10.7.c	Duplex Rate	$33.20	$34.85	per month, per dwelling or unit
10.7.d	Apartment Unit (tenant pays bill)	$26.55	$27.90	per month, per unit
10.8.	Monthly Non-metered Commercial Water Rates:			
10.8.a	Category 1 (Commercial Apartment Buildings where landlord pays bill)	$26.55	$27.90	per month, per apartment unit
10.8.b	Category 2 (Bar, Church, Gym, Office Space, Retail, Salon, Shop, Warehouse)	$46.95	$49.30	per month, per business
10.8.c	Category 3 (Big Box Retail, Car Sales, Convenience Store, Day Care, Fast Food, Medical Office)	$58.80	$61.75	per month, per business
10.8.d	Category 4 (Hall, Restaurant)	$154.90	$162.65	per month, per business

Exhibit A
Idaho Falls Fee Schedule-PROPOSED
Effective October 1, 2026

Item Number	Department / Division / Item Description	Effective June 1, 2026 Fee	Proposed October 1, 2026	Unit of measurement
10.8.e	Category 5 (Grocery Store, Hotel or Rest Home with 20 rooms or less)	$223.00	$234.15	per month, per business
10.8.f	Category 6 (Hotel or Rest Home with more than 20 rooms)	$464.50	$487.75	per month, per business
10.9.	Monthly Non-metered School Water Rates:			
10.9.a	Elementary Schools	$19.70	$20.70	per month, per 50 students or fraction thereof
10.9.b	Junior High Schools, High Schools, Colleges, and Universities	$24.80	$26.05	per month, per 50 students or fraction thereof
10.10.	Monthly Non-metered Residential Irrigation Water Rate:			
10.10.a	Single Family Dwellings and Mobile Homes	$17.70	$18.60	per month, per dwelling or separately owned landscape parcel
10.10.b	Large, Landscaped Residential Lot Rate	$23.65	$24.85	per month, per acre of fraction thereof over 0.75 acres
10.10.c	Duplex Rate	$8.80	$9.25	per month, per dwelling or unit
10.10.d	Apartment Unit (tenant pays bill)	$4.40	$4.60	per month, per unit
10.11.	Monthly Non-metered Commercial Irrigation Water Rate (All Commercial Categories plus Private Parks, Privately Maintained Common Area or Parcel)	$0.32	$0.35	per month, per 100 square feet of calculated landscape area
10.12.	Monthly Non-metered School Irrigation Water Rate	$18.10	$19.00	per month, per acre or fraction thereof
10.13.	Water Meter Fees for New Development			
10.13.a	Water Meter and AMI Endpoint Purchase 1"	$398.65	$420.00	each
10.13.b	Water Meter and AMI Endpoint Purchase 1.5"	$862.40	$880.00	each
10.13.c	Water Meter and AMI Endpoint Purchase 2"	$1,098.70	$1,120.00	each
10.13.d	Water Meter and AMI Endpoint Purchase 3"	$2,709.50	$2,770.00	each
10.13.e	Water Meter and AMI Endpoint Purchase 4"	$3,256.00	$3,425.00	each
10.13.f	Water Meter and AMI Endpoint Purchase 6"	$4,485.55	$4,710.00	each
10.15.	Fire Hydrant Metered Use Volumetric Rate	$5.00	$5.25	per 1,000 gallons (or fraction thereof)
10.16.	Monthly Base Metered Water Rates, per size of water meter:			
10.16.a	5/8" Meter	$37.55	$39.45	per month
10.16.b	3/4" Meter	$37.55	$39.45	per month
10.16.c	1" Meter	$37.55	$39.45	per month
10.16.d	1-1/4" Meter	$47.10	$49.45	per month
10.16.e	1-1/2" Meter	$62.65	$65.80	per month
10.16.f	2" Meter	$75.10	$78.85	per month
10.16.g	3" Meter	$87.40	$91.75	per month
10.16.h	4" Meter	$124.95	$131.20	per month
10.16.i	6" Meter	$238.05	$249.95	per month
10.16.j	8" Meter	$375.25	$394.00	per month
10.17.	Monthly Metered Water Volumetric Rate	$0.95	$1.00	per month, per each 1,000 gallons used
10.20.	Recharge Adminstration and Sampling Fee	$10.75	$11.30	per acre-foot or fraction thereof of water recharged

Memorandum

File #: 26-282 **City Council**

DATE: Monday, August 3, 2026 AGENDA: Regular
FROM: Pam Alexander, Municipal Services Director DEPARTMENT: Municipal Services

Title
Public Hearing to Levy 1% Forgone for Fiscal Year 2026/27

☐ Ordinance ☐ Resolution
☐ Quasi-Judicial Public Hearing ☒ Legislative Public Hearing
☐ Confirmation/Consent/Acceptance ☐ Approval/Authorization/Ratification

Action(s) Requested:
Conduct a public hearing of the City's intent to certify 1% of the City's property tax budget for maintenance and operations in the amount of $538,354 from the accumulated forgone balance of $5,527,307 to be included in the City's 2026/27 budget for the specific purpose of funding legal and public safety ongoing operations requests of one Assistant City Attorney, a portion of one new Public Safety Dispatcher position and Two Fire Training Officers (or take other action deemed appropriate).

Description, Background Information, Purpose:
Pursuant to Idaho Code § 63-802(1)(e)(ii), the public hearing is scheduled for Thursday, August 13, 2026, at 6:30 PM in the Council Chambers of the City Annex Building located at 680 Park Avenue, Idaho Falls, Idaho. The Notice of Public Hearing for the 2026/27 forgone intent to levy was published on Saturday, August 1, 2026, and Saturday, August 8, 2026.

This item has been reviewed by the City's Legal & Municipal Services Departments.

The City of Idaho Falls hereby gives notice of the City's intent to certify 1% of the City's property tax budget for maintenance and operations in the amount of $538,354 from the accumulated forgone balance of $5,527,307 to be included in the City's 2026/27 budget for the specific purpose of funding legal and public safety ongoing operational requests: one Assistant City Attorney, a portion of one new Public Safety Dispatcher position, and two Fire Training Officers. A public hearing will take place on Thursday, August 13, 2026, at 6:30 pm, in the City Council Chambers located at 680 Park Avenue, Idaho Falls, Idaho.

Publish Dates: Saturday, August 1, 2026, and Saturday, August 8, 2026

CAPITAL AND OPERATING BUDGET REQUESTS

The next tables detail the planned capital outlay and new operational requests. The capital outlay for FY2026/2027 includes MERF replacements, projects and acquisitions not expected to be completed or received by the end of FY2025/2026 marked as prior year carryforward (PY Carryforward) and new projects and acquisitions. The new operational requests include personnel and operational costs.

The amounts in the table show items funded by existing revenues and, if a remaining total is presented, these are items funded by Council's prioritization through one-time funding available, additional property tax allocation from growth and forgone property taxes.

CAPITAL & OPERATING BUDGET REQUESTS

General Fund Capital and Operating Budget Requests					
Description	Amount Revenue Covers	Employee	Capital	Other	Total
Non-Departmental					
GIFT Contribution to Cover Increased Costs (Growth Funded)	$410,000	$ -	$ -	$430,000	$20,000
Total	**$ 410,000**	**$ -**	**$ -**	**$ 430,000**	**$ 20,000**
Municipal Services					
ERP-Workday/SpryPoint Post Go-Live Consulting (PY Carryforward)	$ 150,000	$ -	$ 150,000	$ -	$ -
Utility Billing System Replacement	2,000,000	-	2,000,000	-	-
Treasury-Space Improvements (PY Carryforward)	140,000	-	140,000	-	-
Utility Billing-Space Improvements (PY Carryforward)	75,000	-	75,000	-	-
Equipment Maintenance-Fuel Tank Expansion (PY Carryforward)	100,000	-	100,000	-	-
Equipment Maintenance-Fuel ConVault Tanks (3 Annual Installs)	60,000	-	60,000	-	-
Equipment Maintenance-Replace Unit 1008 (MERF Funded)	39,118	-	39,118	-	-
Building Maintenance-Replace Unit 1304-2014 Chevy (MERF Funded)	52,696	-	52,696	-	-
Total	**$ 2,616,814**	**$ -**	**$ 2,616,814**	**$ -**	**$ -**
Human Resources					
Annex B on D Street Renovation for HR Offices Phase 1 & ERP Team Return to Teams (~$200K HR/$100K ERP Team)	$ 300,000	$ -	$ 300,000	$ -	$ -
Total	**$ 300,000**	**$ -**	**$ 300,000**	**$ -**	**$ -**
Community Development Services					
GIS Intern (ISU Funded)	$ 15,000	$ 15,000	$ -	$ -	$ -
Replace Unit 6604 (MERF Funded)	28,255	-	28,255	-	-
Total	**$ 43,255**	**$ 15,000**	**$ 28,255**	**$ -**	**$ -**
Legal					
FTE - Assistant City Attorney (1% Forgone Funded)	$ -	$ -	$ 176,311	$ -	$ 176,311
Total	**$ -**	**$ -**	**$ 176,311**	**$ -**	**$ 176,311**
Police					

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CAPITAL & OPERATING BUDGET REQUESTS

General Fund Capital and Operating Budget Requests					
Description	Amount Revenue Covers	Employee	Capital	Other	Total
Pay Scale Change for Sworn Officers (Growth Funded)	$ -	$ 84,308	$ -	$ -	$ 84,308
FTE - Dispatcher ($33,593 1% Forgone/$22,515 from Growth)	37,406	93,514	-	-	56,108
FTE - Opioid Response Detective (Opioid/Seizure Funded)	104,530	104,530	-	-	-
PTE - Evidence Clerk (Included in Operational Budget)	17,586	17,586	-	-	-
Records Management System Upgrade (Bonneville County) Implementation (COP Funded)	-	-	83,481	-	83,481
Records Management System Upgrade (Bonneville County) Annual SaaS Year 1 (COP Funded)	45,000	-	-	237,014	192,014
Shooting Range (PY Carryforward)	950,000	-	950,000	-	-
Bearcat (PY Carryforward)	428,645	-	428,645	-	-
Lease Payments-Bancorp FY22 19 Units PO117617 (MERF Funded)	299,548	-	299,548	-	-
Lease Payments-Financial Pacific Leasing FY23 17 Units 013-256851-001 (MERF Funded)	229,763	-	229,763	-	-
Lease Payments-Financial Pacific Leasing FY24 2 Units 013-256851-002 (MERF Funded)	21,348	-	21,348	-	-
Lease Payments-Financial Pacific Leasing FY24 1 Units 013-256851-003 (MERF Funded)	11,252	-	11,252	-	-
Lease Payments-KS Statebank FY25 8 Units PO 118213 (MERF Funded)	99,943	-	99,943	-	-
Lease Payments-KS Statebank FY25 6 Units PO 118091 (MERF Funded)	72,161	-	72,161	-	-
Lease Payments-KS Statebank FY26 4 Units PO 121246 (MERF Funded)	53,671	-	53,671	-	-
Lease Payments-KS Statebank FY26 9 Units PO 120570 (MERF Funded)	110,940	-	110,940	-	-
New Lease for 16 Replacement Vehicles (MERF Funded)	214,754	-	214,754	-	-
Upfit 16 Replacement Vehicles (MERF Funded)	480,000	-	480,000	-	-
Total	**$ 3,176,547**	**$ 299,938**	**$ 3,055,506**	**$ 237,014**	**$ 415,911**
Fire					
FTE - Training Officers (Captains Rank) (1% Forgone Funded)	$ -	$ 325,096	$ -	$ -	$ 325,096
Upgrade/Remodel the 35 year old Station 4 Bathrooms (Capital Forgone Funded)	-	-	75,000	-	75,000
Lease Payments-3 New Engines (MERF Funded)	601,969	-	601,969	-	-
Hazmat Equipment (Grant Funded) (PY Carryforward)	2,168,286	-	2,168,286	-	-
Total	**$ 2,770,255**	**$ 325,096**	**$ 2,845,255**	**$ -**	**$ 400,096**
Parks					
Winter Activity Guides	$ 21,000	$ -	$ 21,000	$ -	$ -
Spring Activity Guides	23,000	-	23,000	-	-
Convert Railroad Bridge to Pathway-Add Fencing and Rails (Greenbelt Capital Funded)	150,000	-	150,000	-	-
Build Stairs Down into Japanese Garden (Greenbelt Capital Funded)	40,000	-	40,000	-	-

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Memorandum

File #: 26-283 **City Council**

DATE: Tuesday, August 4, 2026 AGENDA: Regular
FROM: Pam Alexander, Municipal Services Director DEPARTMENT: Municipal Services

Title
Public Hearing to Levy One-Time Capital Project Forgone for Fiscal Year 2026/27

☐ Ordinance ☐ Resolution
☐ Quasi-Judicial Public Hearing ☒ Legislative Public Hearing
☐ Confirmation/Consent/Acceptance ☐ Approval/Authorization/Ratification

Action(s) Requested:
Conduct a public hearing for the City's intent to certify a total of $350,000 of the City's property tax for one-time capital projects from its accumulated forgone balance of $5,527,307 to be included in the City's 2026/27 budget for an upgrade to Fire Station 4 restrooms, basic infrastructure and Conex containers for a future public safety training facility; Aquatic Center main entrance upgrade, pool starting blocks for eight lap lanes, and new bleachers for the Ice Rink (or take other action deemed appropriate).

Description, Background Information, Purpose:
Pursuant to Idaho Code § 63-802(1)(e)(iii), the public hearing is scheduled for Thursday, August 13, 2026, at 6:30 PM in the Council Chambers of the City Annex Building located at 680 Park Avenue, Idaho Falls, Idaho. The Notice of Public Hearing for the 2026/27 forgone intent to levy was published on Saturday, August 1, 2026, and Saturday, August 8, 2026. The proposed 2026/27 forgone levy will add up to $350,000 statutory allowable property tax for the fiscal year 2026/27 for the purpose of funding one-time capital projects for Fire and Parks and Recreation.

This item has been reviewed by the City's Legal & Municipal Services Departments.

The City of Idaho Falls hereby gives notice of the City's intent to certify $350,000 of its accumulated forgone balance of $5,527,307 to be included in the City's 2026/27 budget for the specific purpose of funding one-time capital projects for Fire and Parks and Recreation: upgrade Fire Station 4 restrooms, basic infrastructure and Conex containers for a future public safety training facility; Aquatic Center main entrance upgrade, pool starting blocks for eight lap lanes, and new bleachers for the Ice Rink. A public hearing will take place on Thursday, August 13, 2026, at 6:30 pm, in the City Council Chambers located at 680 Park Avenue, Idaho Falls, Idaho.

Publish Dates: Saturday, August 1, 2026, and Saturday, August 8, 2026

CAPITAL & OPERATING BUDGET REQUESTS

General Fund Capital and Operating Budget Requests					
Description	Amount Revenue Covers	Employee	Capital	Other	Total
Pay Scale Change for Sworn Officers (Growth Funded)	$ -	$ 84,308	$ -	$ -	$ 84,308
FTE - Dispatcher ($33,593 1% Forgone/$22,515 from Growth)	37,406	93,514	-	-	56,108
FTE - Opioid Response Detective (Opioid/Seizure Funded)	104,530	104,530	-	-	-
PTE - Evidence Clerk (Included in Operational Budget)	17,586	17,586	-	-	-
Records Management System Upgrade (Bonneville County) Implementation (COP Funded)	-	-	83,481	-	83,481
Records Management System Upgrade (Bonneville County) Annual SaaS Year 1 (COP Funded)	45,000	-	-	237,014	192,014
Shooting Range (PY Carryforward)	950,000	-	950,000	-	-
Bearcat (PY Carryforward)	428,645	-	428,645	-	-
Lease Payments-Bancorp FY22 19 Units PO117617 (MERF Funded)	299,548	-	299,548	-	-
Lease Payments-Financial Pacific Leasing FY23 17 Units 013-256851-001 (MERF Funded)	229,763	-	229,763	-	-
Lease Payments-Financial Pacific Leasing FY24 2 Units 013-256851-002 (MERF Funded)	21,348	-	21,348	-	-
Lease Payments-Financial Pacific Leasing FY24 1 Units 013-256851-003 (MERF Funded)	11,252	-	11,252	-	-
Lease Payments-KS Statebank FY25 8 Units PO 118213 (MERF Funded)	99,943	-	99,943	-	-
Lease Payments-KS Statebank FY25 6 Units PO 118091 (MERF Funded)	72,161	-	72,161	-	-
Lease Payments-KS Statebank FY26 4 Units PO 121246 (MERF Funded)	53,671	-	53,671	-	-
Lease Payments-KS Statebank FY26 9 Units PO 120570 (MERF Funded)	110,940	-	110,940	-	-
New Lease for 16 Replacement Vehicles (MERF Funded)	214,754	-	214,754	-	-
Upfit 16 Replacement Vehicles (MERF Funded)	480,000	-	480,000	-	-
Total	**$ 3,176,547**	**$ 299,938**	**$ 3,055,506**	**$ 237,014**	**$ 415,911**
Fire					
FTE - Training Officers (Captains Rank) (1% Forgone Funded)	$ -	$ 325,096	$ -	$ -	$ 325,096
Upgrade/Remodel the 35 year old Station 4 Bathrooms (Capital Forgone Funded)	-	-	75,000	-	75,000
Lease Payments-3 New Engines (MERF Funded)	601,969	-	601,969	-	-
Hazmat Equipment (Grant Funded) (PY Carryforward)	2,168,286	-	2,168,286	-	-
Total	**$ 2,770,255**	**$ 325,096**	**$ 2,845,255**	**$ -**	**$ 400,096**
Parks					
Winter Activity Guides	$ 21,000	$ -	$ 21,000	$ -	$ -
Spring Activity Guides	23,000	-	23,000	-	-
Convert Railroad Bridge to Pathway-Add Fencing and Rails (Greenbelt Capital Funded)	150,000	-	150,000	-	-
Build Stairs Down into Japanese Garden (Greenbelt Capital Funded)	40,000	-	40,000	-	-

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CAPITAL & OPERATING BUDGET REQUESTS

General Fund Capital and Operating Budget Requests					
Description	Amount Revenue Covers	Employee	Capital	Other	Total
Heritage Park Pathway Lighting (Greenbelt Capital ($210K) & Rotary ($80K) Funded)	295,000	-	295,000	-	-
Meppen Park (Annual Budget ($125K), MERF ($150K) & Grant ($275K) Funded)	550,000	-	550,000	-	-
Heritage Park Parking Lot #2 (Greenbelt Capital Funded)	200,000	-	200,000	-	-
Replace Unit 0243 (MERF Funded)	208,000	-	208,000	-	-
Replace Unit 2039 (MERF Funded)	21,000	-	21,000	-	-
Replace Unit 2044 (MERF Funded)	57,000	-	57,000	-	-
Replace Unit 2047 (MERF Funded)	40,000	-	40,000	-	-
Replace Unit 2070 (MERF Funded)	16,952	-	16,952	-	-
Replace Unit 2059 (MERF Funded)	52,450	-	52,450	-	-
Replace Unit 2031 (MERF Funded)	55,753	-	55,753	-	-
Replace Unit 2057 (MERF Funded)	19,202	-	19,202	-	-
Zoo-Replace Unit 2213 (MERF Funded)	10,000	-	10,000	-	-
Cemetery-Replace Unit 6821 (MERF Funded)	21,000	-	21,000	-	-
Cemetery-Replace Unit 6813 (MERF Funded)	45,000	-	45,000	-	-
Cemetery-Replace Unit 6815 (MERF Funded)	17,952	-	17,952	-	-
Cemetery-Replace Unit 6816 (MERF Funded)	18,331	-	18,331	-	-
Softball Drive (PY Carryforward)	200,000	-	200,000	-	-
Total	**$ 2,061,639**	**$ -**	**$ 2,061,639**	**$ -**	**$ -**
Public Works					
PTE - Transit-Casual/Part-time Personnel	$ 85,000	$ 85,000	$ -	$ -	$ -
Transit-GIFT Bus Stops (Grant & TRPTA Funded)	170,000	-	170,000	-	-
Total	**$ 255,000**	**$ 85,000**	**$ 170,000**	**$ -**	**$ -**
Total General Fund Requests	**$ 11,633,510**	**$ 725,034**	**$ 11,253,780**	**$ 667,014**	**$ 1,012,318**

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CAPITAL & OPERATING BUDGET REQUESTS

Special Revenue & Capital Project Governmental Fund Capital and Operating Budget Requests					
Description	Amount revenue covers	Employee	Capital	Other Operational	Total
Streets					
Single Axle Patch Truck w/ Brine Applicator and Underbody Plow Unit 1537 (MERF Funded)	$ 450,000	$ -	$ 450,000	$ -	$ -
Asphalt Paver Unit 1550 (MERF Funded)	300,000	-	300,000	-	-
Dump Truck w/ Slide in Spreader and Plow Units 1534 and 1541 (MERF Funded)	700,000	-	700,000	-	-
New Street and Sanitation Admin Building ($2.75M & Furnishings $150K) (PY Carryforward)	2,900,000	-	2,900,000	-	-
Total	**$ 4,350,000**	**$ -**	**$ 4,350,000**	**$ -**	**$ -**
Recreation					
Starting Blocks for 8 Lap Lanes (Capital Forgone Funded)	$ -	$ -	$ 74,240	$ -	$ 74,240
New Custom Bleachers for Ice Rink (Capital Forgone Funded)	-	-	140,000	-	140,000
Replace Aquatic Center Main Entrance Door (Capital Forgone Funded)	-	-	18,700	-	18,700
Recreation-Replace Equipment Unit 2061 (MERF Funded)	52,000	-	52,000	-	-
Zamboni Ice Resurfacer (MERF Funded PY Carryforward)	150,000	-	150,000	-	-
Total	**$ 202,000**	**$ -**	**$ 434,940**	**$ -**	**$ 232,940**
Library					
Roof Replacement (PY Carryforward)	$ 400,000	$ -	$ 400,000	$ -	$ -
Operational Tax Levy Increase (Growth Funded)	-	-	-	201,661	201,661
Total	**$ 400,000**	**$ -**	**$ 400,000**	**$ 201,661**	**$ 201,661**
Golf					
Reel Grinder Mower (Add to Fleet for All Courses)	$ 50,000	$ -	$ 50,000	$ -	$ -
CR-20 Large Area Topdresser (Add to Fleet)	53,000	-	53,000	-	-
Patio Cover for Sage Lakes Café	70,000	-	70,000	-	-
Irrigation Repairs (MERF Funded)	12,000	-	-	12,000	-
Pine Crest Equipment Replacements (MERF Funded)	138,000	-	138,000	-	-
Sand Creek Equipment Replacements (MERF Funded)	220,000	-	220,000	-	-
Sage Lake Equipment Replacements (MERF Funded)	150,000	-	150,000	-	-
Total	**$ 693,000**	**$ -**	**$ 681,000**	**$ 12,000**	**$ -**
EMS					
Lease Payments-Stryker 360 (MERF Funded)	$ 303,719	$ -	$ 303,719	$ -	$ -
2 Ambulances (MERF Funded)	622,800	-	622,800	-	-
Ambulance Remounts (MERF Funded & PY Carryforward)	370,000	-	370,000	-	-
Heart Monitors (PY Carryforward & GEMT Funded)	680,000	-	680,000	-	-
Total	**$ 1,976,519**	**$ -**	**$ 1,976,519**	**$ -**	**$ -**
Wildland					
Upfitting for New Fire Engines (Arriving Fall 2026)	$ 675,000	$ -	$ 675,000	$ -	$ -

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CAPITAL & OPERATING BUDGET REQUESTS

Special Revenue & Capital Project Governmental Fund Capital and Operating Budget Requests					
Description	Amount revenue covers	Employee	Capital	Other Operational	Total
Type III Equipment (Grant Funded if Awarded-Assistance to Firefighters)	560,000	-	560,000	-	-
Total	**$ 1,235,000**	**$ -**	**$ 1,235,000**	**$ -**	**$ -**
Police Impact Fee					
Debt Service	$ 630,000	$ -	$ 630,000	$ -	$ -
Police Vehicles (Add to Fleet)	200,000	-	200,000	-	-
Total	**$ 830,000**	**$ -**	**$ 830,000**	**$ -**	**$ -**
Parks Impact Fee					
Earthwork and Grading of Sandy Downs	$ 800,000	$ -	$ 800,000	$ -	$ -
Utilities at Sandy Downs	700,000	-	700,000	-	-
Total	**$ 1,500,000**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**
Fire Impact Fee					
Feasibility Study (PY Carryforward)	$ 50,000	$ -	$ 50,000	$ -	$ -
Total	**$ 50,000**	**$ -**	**$ 50,000**	**$ -**	**$ -**
Streets Impact Fee					
Skyline Drive Freeway Commercial Center	$ 275,000	$ -	$ 275,000	$ -	$ -
15th E from 49th S Along Faraday Subdivision	1,600,000	-	1,600,000	-	-
33rd N Recycle Road West and E of N 5th W Intersection	650,000	-	650,000	-	-
15th E and 49th S Intersection	900,000	-	900,000	-	-
5th W Expansion from City Limits North Through W 33rd N	2,600,000	-	2,600,000	-	-
Total	**$ 6,025,000**	**$ -**	**$ 6,025,000**	**$ -**	**$ -**
Public Works Capital Improvement					
Rollandet Improvements Sunnyside Road to 21st Street	$ 2,300,000	$ -	$ 2,300,000	$ -	$ -
Landscape Improvements Citywide	250,000	-	250,000	-	-
Pioneer Bridges	500,000	-	500,000	-	-
Storm Tap Removal (PY Carryforward)	350,000	-	350,000	-	-
Total	**$ 3,400,000**	**$ -**	**$ 3,400,000**	**$ -**	**$ -**
Streets Capital Improvement					
Woodroof Expansion Lincoln to Yellowstone-FA-Keller Design Work (23302 Grant Funded)	$ 150,000	$ -	$ 150,000	$ -	$ -
Holmes Widening Sunnyside to Taylorview-FA-Horrocks Design Work (24241 Grant Funded)	200,000	-	200,000	-	-
Yellowstone Avenue Sidewalk (TAP Grant Funded)	740,000	-	740,000	-	-
Total	**$ 1,090,000**	**$ -**	**$ 1,090,000**	**$ -**	**$ -**
Traffic Capital Improvement					
Fiber Connection (PY Fund Balance)	$ 25,000	$ -	$ 25,000	$ -	$ -
Controller Upgrade (PY Fund Balance)	10,000	-	10,000	-	-
2 RRFB (PY Fund Balance)	60,000	-	60,000	-	-

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CAPITAL & OPERATING BUDGET REQUESTS

Special Revenue & Capital Project Governmental Fund Capital and Operating Budget Requests					
Description	Amount revenue covers	Employee	Capital	Other Operational	Total
Battery Backup (PY Fund Balance)	40,000	-	40,000	-	-
Detection Upgrade (PY Fund Balance)	50,000	-	50,000	-	-
Video (PY Fund Balance)	5,000	-	5,000	-	-
Consultant Assistance (PY Fund Balance)	20,000	-	20,000	-	-
3 Audio Upgrades (PY Fund Balance)	15,000	-	15,000	-	-
Cellular Coordination (PY Fund Balance)	20,000	-	20,000	-	-
ITD Signal Shared Improvements (PY Fund Balance)	30,000	-	30,000	-	-
Checkpoint Fiber Switches (PY Fund Balance)	40,000	-	40,000	-	-
Detection Replacement (PY Fund Balance)	30,000	-	30,000	-	-
5th E and 49th S Intersection (ITD 23389 Grant Funded)	50,000	-	50,000	-	-
15th E and 49th S Intersection Improvements (ITD 24285 Grant Funded)	246,800	-	246,800	-	-
Total	**$ 641,800**	**$ -**	**$ 641,800**	**$ -**	**$ -**
Fire Capital Improvement					
Conex Containers for Training Facility (COP Funded)	$ -	$ -	$ 28,500	$ -	$ 28,500
Training Facility Phase 1 Basic Infrastructure (Capital Forgone Funded)	-	-	13,560	-	13,560
Training Facility Phase 1 Basic Infrastructure (COP Funded)	-	-	236,440	-	236,440
Total	**$ -**	**$ -**	**$ 278,500**	**$ -**	**$ 278,500**
Zoo Capital Improvement					
Part 1 Fencing on Rollandet (1400 ft) (PY Fund Balance)	$ 57,000	$ -	$ 57,000	$ -	$ -
Part 2 Fencing on Rollandet (1520 ft) (PY Fund Balance)	61,885	-	61,885	-	-
New Penguin Roof (PY Fund Balance)	40,000	-	40,000	-	-
New Camel Barn and Enclosure (PY Fund Balance)	100,000	-	100,000	-	-
New Fence and Windows for Zebras (PY Fund Balance)	35,000	-	35,000	-	-
New Kookaburra Kafe (PY Fund Balance)	55,000	-	55,000	-	-
Pavilion to Maint Shop (PY Fund Balance)	5,000	-	5,000	-	-
Islands Unfinished South End (PY Fund Balance)	150,000	-	150,000	-	-
Total	**$ 503,885**	**$ -**	**$ 503,885**	**$ -**	**$ -**
Golf Capital Improvement					
Bathroom on Hole #5 at Sage Lakes (PY Carryforward)	$ 150,000	$ -	$ 150,000	$ -	$ -
Total	**$ 150,000**	**$ -**	**$ 150,000**	**$ -**	**$ -**
Total Other Governmental Funds Requests	**$ 23,047,204**	**$ -**	**$ 23,546,644**	**$ 213,661**	**$ 713,101**

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Memorandum

File #: 26-284 **City Council**

DATE: Tuesday, August 4, 2026 AGENDA: Regular
FROM: Pam Alexander, Municipal Services Director DEPARTMENT: Municipal Services

Title
Public Hearing for the 2026/27 Fiscal Year Budget

☐ Ordinance ☐ Resolution
☐ Quasi-Judicial Public Hearing ☒ Legislative Public Hearing
☐ Confirmation/Consent/Acceptance ☐ Approval/Authorization/Ratification

Action(s) Requested:
Conduct a public hearing for the 2026/27 fiscal year budget (or take other action deemed appropriate).

Description, Background Information, Purpose:
Pursuant to Idaho Code § 50-1002, the public hearing is scheduled for Thursday, August 13, 2026, at 6:30 pm in the Council Chambers of the City Annex Building located at 680 Park Avenue, Idaho Falls, Idaho. The Notice of Public Hearing for the 2026/27 fiscal year budget was published on Saturday, August 1, 2026, and Saturday, August 8, 2026. Approval of the tentative, not-to-exceed budget of $393,483,954 occurred on Thursday, July 30, 2026, in the regular City Council meeting. This approval established a maximum level for total expenditures that cannot be exceeded in the appropriations ordinance.

This item has been reviewed by the City's Legal & Municipal Services Departments.

2027
PROPOSED ANNUAL BUDGET

IDAHO FALLS

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IDAHO FALLS

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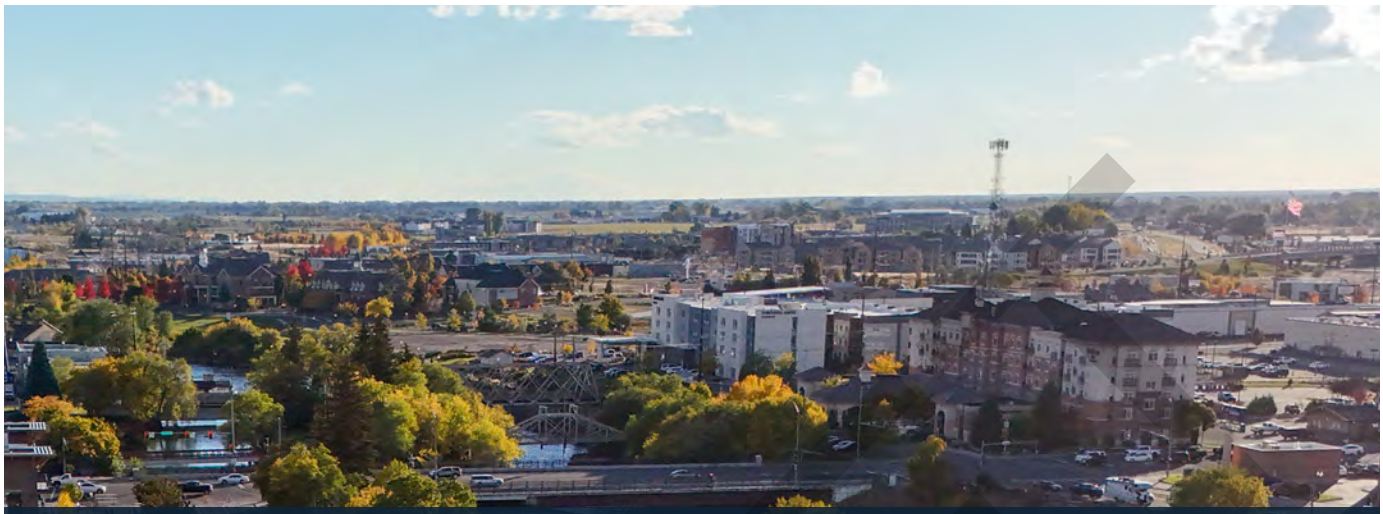
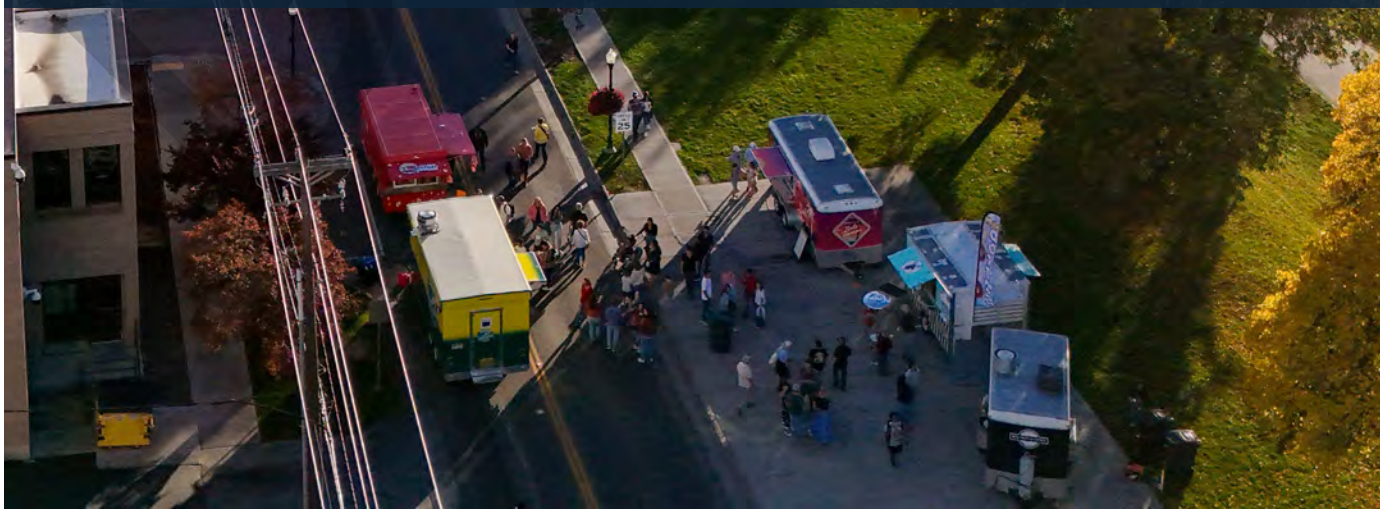


IDAHO FALLS OVERVIEW



IDAHO FALLS OVERVIEW

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DIRECTORY OF CITY OFFICIALS

Mayor
Lisa Burtenshaw
lburtenshaw@idahofalls.gov

Council Member
Jim Freeman
jfreeman@idahofalls.gov

Council President
Jim Francis
jfrancis@idahofalls.gov

Council Member
Kirk Larsen
klarsen@idahofalls.gov

Council Member
Brandon Lee
blee@idahofalls.gov

Council Member
John Radford
jradford@idahofalls.gov

Council Member
Michelle Ziel-Dingman
mdingman@idahofalls.gov

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PROFESSIONAL STAFF

Airport Director
Ian Turner

Chief of Staff
Margaret Wimborne

City Attorney
Zachary Jones

City Clerk
Linda Lundquist

Community Development Director
Wade Sanner

Finance Manager/Treasurer
Mark Hagedorn

Fire Chief
Johan Olson

Human Resources Director
Darin Jones

Idaho Falls Power Director
Chris Fredericksen

Library Director
Robert Wright

Municipal Services Director
Pamela Alexander

Parks & Recreation Director
Paul Holm

Police Chief
Bryce Johnson

Public Works Director
Chris Canfield

ACKNOWLEDGMENTS

This document was prepared by a team of City of Idaho Falls staff members who showed dedication in providing a meaningful, useful document for the benefit of the citizens and the City of Idaho Falls organization. We recognize the management team and their staff for assisting with the preparation of this document and their contributions to the budget process.

FORM OF GOVERNMENT

The City of Idaho Falls was incorporated in 1889 under the laws of the State of Idaho. The City operates under a Mayor-Council form of government and provides the following services: general administrative services, planning and building, public safety (police, fire, ambulance), parks and recreation, library, public works, airport, electric, and fiber.

Policy-making and legislative authority are vested in a governing council (Council) consisting of the Mayor and six council members. The Council is elected on a non-partisan basis. Council members serve four-year staggered terms, with three council members elected every two years. The Mayor is elected to serve a four-year term. The Mayor and council members are elected at large.

CITY PROFILE

The City of Idaho Falls is located in Idaho's southeastern corner and sits along the banks of the Snake River. The City currently occupies a land area of approximately 27 square miles with an estimated population of around 71,708. Idaho Falls is the largest city east of Idaho's capital.

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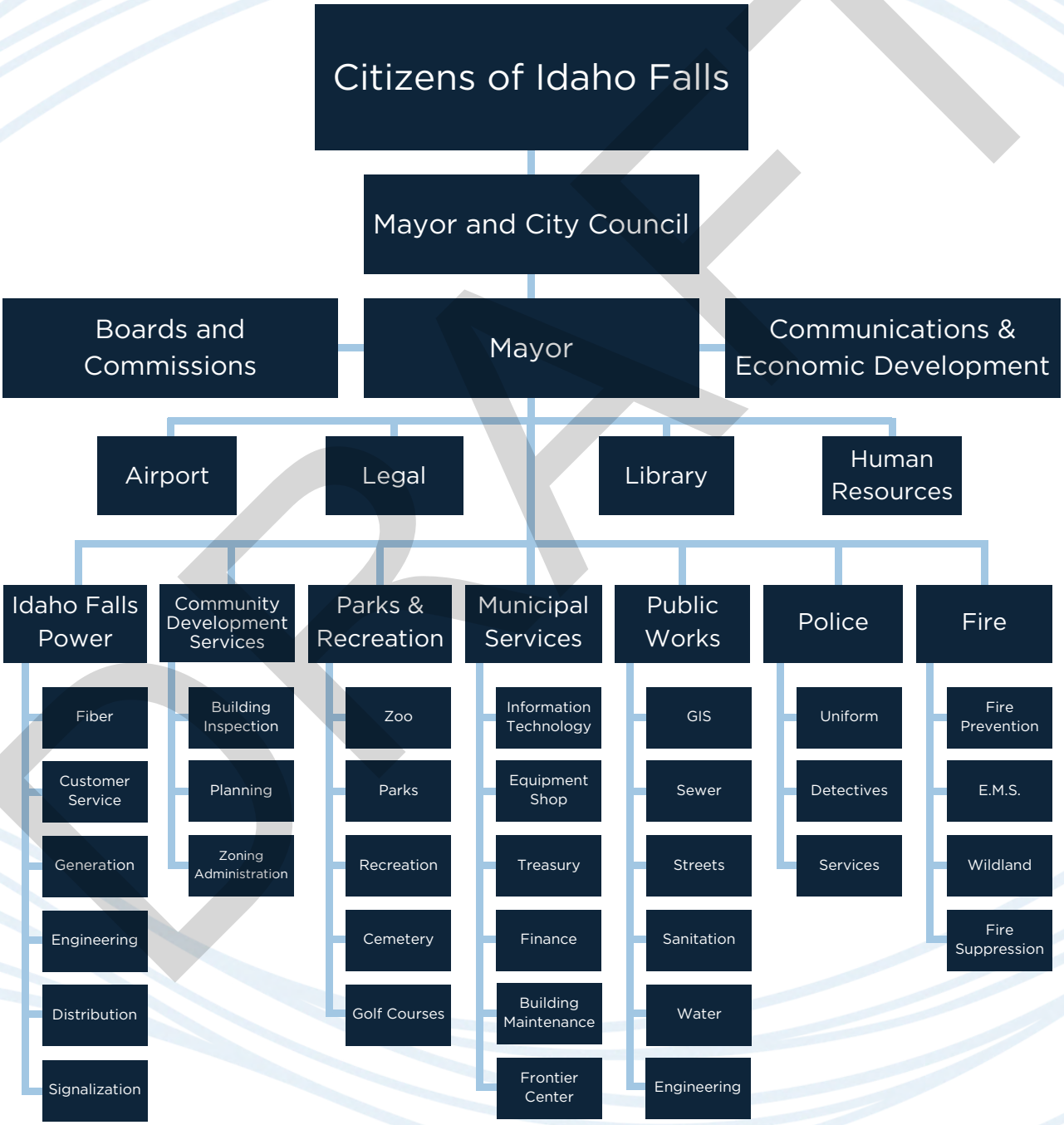
CITY OF IDAHO FALLS ORGANIZATIONAL CHART



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STRATEGIC PLAN

The City of Idaho Falls' Strategic Plan captures the community's vison for Idaho Falls.

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IDAHO FALLS BY THE NUMBERS

2000	2010	2026
50,859	56,813	71,708

Top Employers

- Idaho National Labratory
- Mountain View Hospital
- Melaleuca
- Eastern Idaho Regional Medical Center
- Idaho Falls School District
- Idaho Falls Community Hospital

Median Household Income
$76,562

Median Home Value
$400,000

96% Employment Rate

14.7 Average Minutes Work Commute

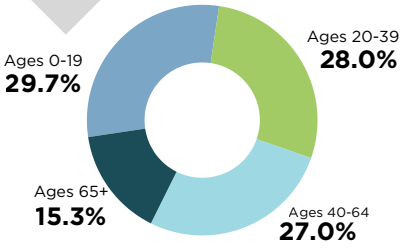
33% Residents hold a Bachelors Degree

7.60¢ Per kWh
Idaho Falls Power Residential Electric Rate

12.07¢ Per kWh
Idaho Average Electric Rate

14.07¢ Per kWh
United States Average Electric Rate

Age Demographics



Housing Units in the City

29,569

Average Household Size

2.5

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MAP AND LAND

GEOGRAPHICAL DESCRIPTION

The City of Idaho Falls encompasses 27 square miles in Bonneville County and is approximately 280 miles east of Boise, 215 miles north of Salt Lake City, Utah, and about 100 miles west of Yellowstone and Grand Teton national parks.

As the fourth largest city in the state, Idaho Falls provides a welcoming business environment, some of the lowest utility rates in the nation, and unparalleled leisure opportunities.

The city's vibrant and evolving economy is the perfect environment and regional hub for emerging industries, large and small. Idaho Falls' anchor industries include clean energy, cybersecurity, advanced manufacturing, food processing, agriculture, healthcare, tourism, and outdoor recreation.

As the city continues to grow, Idaho Falls strives to provide residents with an unrivalled quality of life. The city has worked to accentuate the majestic Snake River. Idaho Falls' river walk, bike trails, golf courses, and city parks allow residents to enjoy nature just a few minutes from home. The city also is home to a minor league baseball team and a minor league hockey team, as well as a vibrant downtown, a summer farmer's market, and lots of special events and activities.

TRANSPORTATION & CONNECTIVITY

AIRPORT

The Idaho Falls Regional Airport is the second busiest airport in Idaho with cargo, general aviation, and commercial aviation operations with an estimated annual economic impact of around $150 million, according to the Idaho Transportation Department. Five airlines fly out of Idaho Falls to more than a dozen non-stop destinations connecting travelers to the entire world.

Regional Hub

More than 400,000 people live within an hour of Idaho Falls, and come to the city to play, seek medical care and do business.

Roads & Highways

Four major highways – Interstate 15, Idaho Highway 20, Idaho Highway 26 and Idaho Highway 91 –connect Idaho Falls to the state and nation.

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FACILITIES & ASSETS

ADMINISTRATIVE FACILITIES

Historic downtown building housing core city services. Includes adjacent Annex and other city offices throughout Idaho Falls.

IDAHO FALLS POWER

Low-cost electricity from five hydropower plants supplying one-third of the city's power. Nationally recognized for reliability.

4
HYDROELECTRIC PLANTS

784
784 LANE MILES OF ROADWAY

95%
FIBER-TO-THE-HOME COVERAGE

FIRE DEPARTMENT

Largest in southeast Idaho with 144 staff across six stations. Serves Idaho Falls and surrounding counties. New station coming to support growth.

PUBLIC WORKS

Provides water, wastewater, and sanitation services to residents and businesses.

IDAHO FALLS POLICE COMPLEX

New standalone headquarters opened in 2024—IFPD's first dedicated facility. Committed to serving and protecting our community.

FRONTIER CENTER

Idaho Falls' largest performing arts venue has enriched the community for over 70 years.

IDAHO FALLS PUBLIC LIBRARY

A hub of learning and connection, offering events, programs, and resources that enrich lives and build community.

MELALEUCA FIELD

3,600-seat baseball stadium, home to the Idaho Falls Chukars.

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50+
PARKS

1,936
ACRES

26
MILES OF TRAILS

IDAHO FALLS RIVERWALK

PARK AMENITY HIGHLIGHTS

ATHLETIC FIELDS

SPORT COURTS

PLAY AREAS

ICE ARENA

AQUATIC CENTER

IDAHO FALLS ZOO

The Idaho Falls Zoo, known as the "Best Little Zoo in the West", features 130 species and educational exhibits.

FUNLAND AT THE ZOO

An Idaho Falls favorite since 1947. Restored and reopened in 2023, it offers classic rides and nostalgic charm.

IDAHO FALLS GOLF

Three championship golf courses: Pinecrest, Sand Creek, and Sage Lakes, each offering unique features and amenities for golfers of all skill levels.

WAR BONNET RODEO

Idaho's oldest professional rodeo, held each August and honored as the "Best Medium-Sized Rodeo in Idaho."

IDAHO FALLS LIVABILITY

Known for its beautiful natural surroundings, accessibility to recreation, affordability and vibrant culture scene, Idaho Falls is a pleasing place to live, raise a family, and grow a business.

Idaho Falls consistently scores well in all areas of vibrancy and excellence.
The following recognition, honors, and awards have been bestowed on the city:

RANKED #3 BEST PERFORMING SMALL CITY

-Milken Institute

NAMED ONE OF THE "100 BEST ADVENTURE TOWNS" IN THE U.S.

-National Geographic

COST OF LIVING IS 17% LOWER THAN THE NATIONAL AVERAGE

-Payscale

COLLEGE OF EASTERN IDAHO RANKED AS TOP OPPORTUNITY COLLEGE & UNIVERSITY

-Carnegie Classification of Institutions of Higher Education

EXCEPTIONAL LIVABILITY SCORE OF 86 OUT OF 100

-Area Vibes

RANKED #2 SAFEST CITY IN THE STATE OF IDAHO

-Reolink

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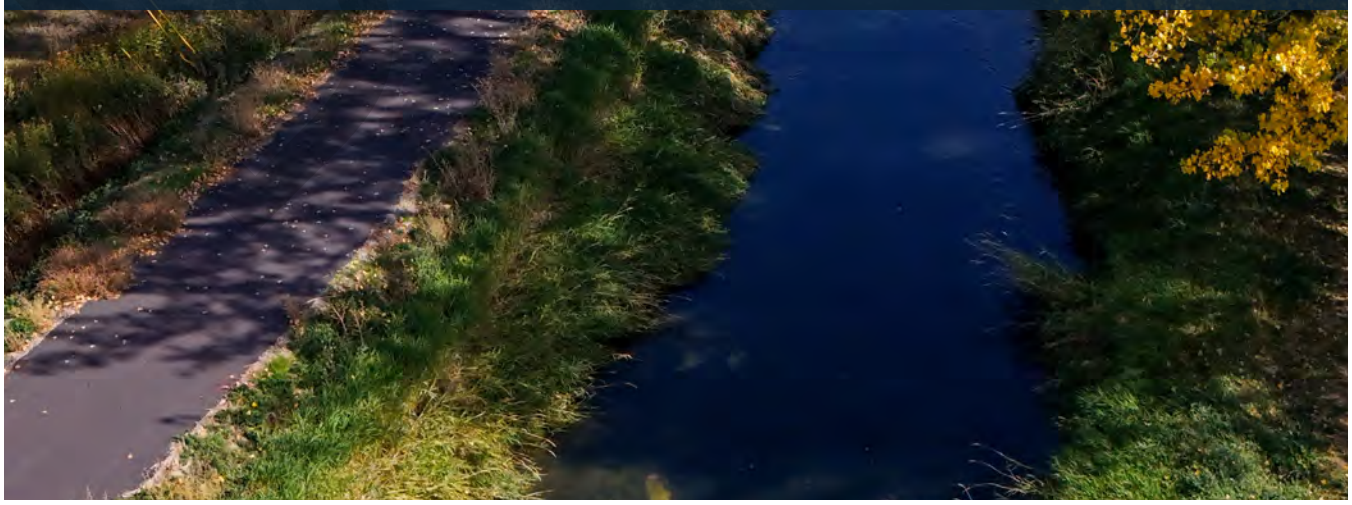
FINANCIAL OVERVIEW



FINANCIAL OVERVIEW

DESCRIPTION OF FUNDS

FUNDS

Funds are an accounting tool used to separate the financial activity of a city for legal or managerial purposes. Fund accounting reflects the fact that cities provide many different services. Different types of resources are used to pay for these services, including nonexchange transactions (e.g., property tax, grants, etc.), and exchange transactions (e.g., user fees, licenses, etc.).

The City of Idaho Falls (the City) utilizes two types of accounting funds, governmental funds and proprietary funds. The City uses governmental funds to account for the revenues and expenditures of the general government, public safety, streets, culture and recreation, public works, and capital outlays. The General Fund is the most significant governmental fund and it is used mainly to account for general government activities such as police, fire, parks, community development, municipal services, human resources, legal, and some public works functions. Proprietary Funds are also referred to as Enterprise Funds and account for functions such as Idaho Falls Power, Fiber, Water, Wastewater, Sanitation, and the Idaho Falls Regional Airport.

GOVERNMENTAL FUND TYPES

- **General Fund** – The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, such as general administration, police, fire, community development, parks and public works (except for those accounted for in another fund).
  - **Health Insurance Fund** – This fund accounts for resources that have been segregated for future use in health insurance decisions.
- **Special Revenue Funds** – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted to expenditures with a specific purpose other than debt service or capital projects. The City currently has the following special revenue funds:
  - **Street Fund** – The Street Fund is used to account for the operation of the street maintenance department. Financing is provided by state gasoline taxes and state revenue sharing. State law requires that gasoline tax revenue be used to maintain roads and streets.
  - **Recreation Fund** – The Recreation Fund is used to account for the operations of City-run recreation programs. Property taxes and user fees provide financing. The City assigns these revenues to finance recreation programs.
  - **Library Fund** – The Library Fund is used to account for the operations of the public library. Funding is provided principally through property taxes, which are assigned for library operations.
  - **Business Improvement District Fund** – This fund accounts for the accumulation of cash which is set aside for specific purposes of the Business Improvement District.
  - **Golf Fund** – The Golf Fund is used to account for operations of the three publicly owned golf courses: Pinecrest, Sand Creek, and Sage Lakes. User fee provides financing. The City assigns these revenues to finance golf course maintenance and operations.
  - **Emergency Medical Service Fund** – The Emergency Medical Service (EMS) Fund accounts for the activities of operating the City's EMS services.
  - **Wildland Fire Fund** – The Wildland Fire Fund accounts for the operations and deployment of emergency medical technicians and firefighters to fires on state and federal lands. Revenues are received on a cost reimbursement basis for labor and per unit cost for equipment.
  - **Police Impact Fee Fund –** The Police Impact Fee Fund accounts for the collection of impact fee revenues associated with growth related to the Police Department. This fund assists in paying for

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police vehicles and a portion of the new police station, as detailed in the Capital Improvement Plan and Development Impact Fee Study.

- **Fire Impact Fee Fund –** The Fire Impact Fee Fund accounts for the collection of impact fee revenues associated with growth related to the Fire and Emergency Medical Services Departments. This fund assists in paying for equipment and facilities related to growth, as detailed in the Capital Improvement Plan and Development Impact Fee Study.
- **Parks & Recreation Impact Fee Fund –** This fund accounts for the collection of impact fee revenues associated with growth related to the Parks & Recreation Department. This fund assists in funding necessary capital costs for Parks & Recreation facilities related to growth as detailed in the Capital Improvement Plan and Development Impact Fee Study.
- **Streets Impact Fee Fund –** This fund accounts for the collection of impact fee revenues associated with growth related to the Street Department. This fund assists in funding necessary improvements to City transportation facilities, including arterial streets, arterial intersections, arterial bridges, arterial appurtenances, and related arterial capital improvements as detailed in the Capital Improvement Plan and Development Impact Fee Study.

- **Capital Project Funds** – Capital project funds are used to account for and report restricted financial resources and expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The City currently has the following capital project funds:
  - **Public Works Capital Improvement Fund** – This fund is used to account for the acquisition and construction of capital assets, including City infrastructure. Revenues are derived from property taxes.
  - **Street Capital Improvement Fund** – This fund is used to account for monies received from the State of Idaho, which are used for large, future street projects.
  - **Bridge and Arterial Street Fund** – This fund is used to account for the construction of bridges and street connections, which are the City's responsibility. Revenues are derived from the payment of bridge and arterial street fees. This fund was closed out to the Street Capital Improvement fund.
  - **Traffic Light Capital Improvement Fund** – This fund is used to account for the design and construction of traffic lights. Revenues are derived from the power fund.
  - **Fire Capital Improvement Fund** – This fund is used to account for the design and construction of capital improvements for the Fire Department. Revenues are from property taxes and transfers from the Fire Impact Fee and Wildland Fire Funds.
  - **Zoo Capital Improvement Fund** – This fund is used to account for surcharge revenue from admissions to the Zoo. This fund also accounts for Zoo donations intended for capital improvements. All expenditures are intended to be funded by surcharges and donations.
  - **Frontier Center Capital Improvement Fund** – This fund accounts for donations and other available funding sources intended for capital improvements of the Frontier Center for the Performing Arts. All expenditures are funded by donations, or matching City funds.
  - **Golf Capital Improvement Fund** – This fund accounts for the three golf courses' surcharge revenue. This fund also accounts for large capital projects at the courses, such as replacing the irrigation system at Pinecrest Golf Course.

PROPRIETARY FUND TYPES

- **Enterprise Funds** – Enterprise fund accounting is designed to highlight the extent to which fees and charges are sufficient to cover the cost of providing goods and services; and are usually used to report any activity for which a fee is charged to external users for goods and services.
  - **Airport Fund** – The Airport Fund accounts for the activities of the City's airport operations, and capital infrastructure. This fund also accounts for the accumulation of passenger facility charges (PFCs) paid by airlines. The PFCs are accumulated to pay for projects applied for and approved by the Federal Aviation Administration (FAA) and are primarily used to fund federal grant match, debt service, or the purchase of equipment. This fund also accounts for the accumulation of customer facility charges

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(CFCs) paid by car rental providers. The CFCs are accumulated to pay for improvements to the Airport, generally related to rental car infrastructure and ground transportation systems.

- **Water Fund** – The Water Fund is used to account for the operations of the City's water utility system. The City operates 19 wells and a water distribution system.
- **Sanitation Fund** – The Sanitation Fund accounts for the activities of the City's trash collection operations.
- **Power Fund** – The Idaho Falls Power Fund accounts for the activities of the City's electric generation, transmission, and distribution operations.
- **Fiber Fund** – The Fiber Fund accounts for the activities of the City's Fiber to Home Project, fiber leasing, and other distribution services.
- **Wastewater Fund** – The Wastewater Fund is used to account for the operation of the City's sewer utility system. The City operates a sewage treatment plant, sewage pumping stations, and collection systems.

- **Internal Service Fund** – Internal service funds are used to provide a mechanism to allocate shared costs within the government itself or with other governmental entities to promote the efficiency or effectiveness of a shared activity.
  - **Risk Management Fund** – This fund is used to account for risk management services for workers' compensation and other insurances provided to City departments. The funding for workers' compensation is managed through risk factors associated with job categories and departments. Property, General Liability, and other insurance premiums and claims are funded primarily through cost allocations. The intention of this fund is to establish a reserve for future potential costs.

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FUND AND DEPARTMENT STRUCTURE
BUDGETED FUNDS

FUND TYPE	Fund #	Fund Name/Department
GENERAL FUND		
	001	Mayor And Council
	001	Legal
	001	Municipal Services
	001	Non-Departmental
	001	Community Development
	001	Human Resources
	001	Police
	001	Fire
	001	Parks
	001	Public Works
	020	Health Insurance
SPECIAL REVENUE FUNDS		
	010	Streets
	011	Recreation
	012	Library
	016	Business Improvement District
	018	Golf
	023	Emergency Medical Service
	024	Wildland Fire
	032	Police Impact Fees
	033	Fire Impact Fees
	034	Parks and Recreation Impact Fees
	035	Streets Impact Fees
	090	Budgetary
CAPITAL IMPROVEMENT FUNDS		
	041	Public Works Capital Improvement
	042	Street Capital Improvement
	043	Bridge & Arterial Street Capital Improvement (Closed)
	046	Traffic Light Capital Improvement
	048	Fire Capital Improvement
	049	Zoo Capital Improvement
	050	Frontier Center Capital Improvement
	051	Golf Capital Improvement
ENTERPRISE FUNDS		
	060	Airport
	013	Airport Passenger Facility Charge (PFC)
	021	Airport Customer Facility Charge (CFC)
	061	Water
	062	Sanitation
	064	Power
	067	Fiber
	068	Wastewater
	069	Street Lighting
INTERNAL SERVICES		
	019	Risk Management

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ACCOUNTING BASIS

The City of Idaho Falls finances are accounted for in accordance with Generally Accepted Accounting Principles (GAAP) by the Governmental Accounting Standards Board (GASB). The government-wide and proprietary finances are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The City budget is prepared using the modified accrual basis of accounting. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City of Idaho Falls considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred. However, debt service principal and interest expenditures on general long-term debt, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions, including entering into contracts giving the City the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing under capital leases are reported as other financing sources.

FISCAL YEAR 2026/2027 CITY OF IDAHO FALLS BUDGET ASSUMPTIONS

The following assumptions were used in the creation of enclosed budget documents.

- Salaries and wages of regular employees (also known as benefited employees) were calculated with the following adjustments
  - a. General employees - 2% wage increase in addition to step and grade changes
  - b. Fire Union employees - 2% wage increase in addition to step and grade changes
  - c. Idaho Falls Power and Fiber Department - 6% estimated Milliman study adjustment
- Health benefits were calculated using a 5% increase for medical, 5% increase for vision, and 10% for dental insurance. This assumes no plan changes or changes to the employer/employee split. The City has continued health insurance savings to smooth future funding of health insurance changes.
- Interdepartmental charges were reviewed and changes were made from the previous year. The allocable value of interdepartmental charges are based on their respective five-year average of actuals.
- The City estimates spending $2 million on the Customer Information System (CIS) Utility Billing Software Replacement Project project which will be funded by the benefitting Idaho Falls Power and Public Works departments.
- Uses of accumulated Municipal Equipment Replacement Funds (MERF) are budgeted within departments and divisions as MERF Expenditures. Resources set aside in the current year towards future MERF equipment are budgeted for as MERF Allocation and the previous year's accumulated resources for the purchase of MERF equipment are presented within the Revenues and Resources within the Estimated Beginning Fund Balance.
- Grant obligations are included in each department and division and are represented as offsetting intergovernmental revenue and grant expenditures. Departments were instructed to include grants and contributions that have been awarded. Planned applications or recently submitted applications for grants and contributions should not be included in the budget. If new awards are received during an approved budget year, the department receiving the award will be provided contingency budget authority for those awards.
- Property taxes are assumed to increase by the statutorily allowed 3% increase and the assumed increase related to growth and annexation estimated at $1,114,502 is included. An estimated $538,354 of 1% forgone property tax for operations is also included to fund public safety personnel costs. An additional $350,000 in capital construction forgone property tax is assumed and included in the proposed budget to fund fire station bathroom and training facility capital improvements, and aquatic center and skating rink facility improvements.

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- Services provided directly to Enterprise funds from the Governmental funds have been allocated directly to those departments and divisions.
- Estimated Beginning Fund Balance has been included in the Additional Resources section to show the resources accumulated or available to fund contingencies, and current or future departmental needs.
- Reserves have also been included in the Additional Resources section to demonstrate the funds restricted for debt service or accumulated to fund future capital needs, self-insurance, health insurance changes, conservation, or rate stabilization.
- Contingency has been included in each fund as applicable to provide excess budget authority, as needed, for fiscal year-end encumbrances, contracts and projects budgeted that may not be completed or received by the end of FY2025/26.

FINANCIAL PRACTICES & POLICIES

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING PRACTICES & POLICIES

The City of Idaho Falls fiscal year starts on October 1 and ends on September 30. The fiscal year referred to as "Fiscal Year 2026/2027" or "FY 2027" begins on October 1, 2026. Prior fiscal year budget and actual data through this document allows for comparison and a look back at historical data. This data represents the original numbers adopted and actual numbers at the end of the prior fiscal year without any adjustments included.

The budget is allocated, approved, and spent with a specific purpose given by the City Council (Council) to the Mayor. The Council consists of six council members and is elected on a non-partisan basis. Their duties regarding budget include passing ordinances, allocating and adopting the City-wide budget, and working with Department Directors as assigned by the Mayor. The Mayor's duties include day-to-day operations of the City and carrying out policies, ordinances, and spending given by Council regarding the budget.

The budget includes an estimate of anticipated revenues. The Council establishes by ordinance and state statute the authorization to collect revenues such as property taxes, fees, and other revenues. The Council has the authority to levy a property tax on both real and personal properties within its boundaries.

The City uses an encumbrance accounting system to provide budgetary control over City expenditures. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances outstanding at year-end are reported as committed or assigned fund balances and do not constitute expenditures or liabilities because the commitments will be re-budgeted and re-encumbered during the subsequent year.

Any budget transfer within an individual fund by management does not require formal Council approval. These adjustments are made through Finance and Department Directors. Idaho state law does allow the Council to amend the original appropriation ordinance.

The budget includes the general, special revenue (including impact fees), capital project, and enterprise funds. The level of control (level at which expenditures, including encumbrances, should not exceed budget) is the fund. The legal level of control is the appropriation ordinance.

Idaho state law sets forth the requirements for the City budgeting process. Idaho Code Title 50 Sections 236, 1002, 1004, and 1005A govern the estimation of revenues, expenditures, accumulation and use of surplus, and public hearing requirements necessary for the adoption of the annual budget and any subsequent amendments.

It is the City's policy that "one-time" resource inflows not be used for operating purposes. All grants received are designated and spent for the purposes that are stated in the grant award.

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INVESTMENT POLICY

The policy of the City of Idaho Falls is to invest its funds in a manner that will provide the maximum security, while meeting the daily cash flow demands, and in a manner that will provide the highest investment return for the City, and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital), liquidity, then yield.

PROCUREMENT POLICY

The City of Idaho Falls adheres to Idaho Code, City statute, and internal purchasing guidelines for the procurement of goods and services. Prior to the procurement of a good or service, the Procurement division and the operational departments determine whether there is the need for a bid process (formal or informal), the need to obtain quotes, post a request for proposal, post a request for qualifications, or if approval is needed by the Mayor or Council. Under the Procurement Policy adopted April 23, 2026, a purchase order must also be created before the procurement of any good or service over $5,000. Requisitions follow an approval process before purchase orders are issued. All purchases over $5,000 are approved by the Department Director and purchases over $100,000 for Enterprise funds and the Mayor's office, and over $75,000 for all other departments, are approved by Council.

PERSONNEL POSITION CLASSIFICATION

The Department Director and Mayor may change a personnel position to a different classification other than what was approved in the budget. Any classification changes that require a higher pay range are approved by the Human Resources Director and Mayor. New personnel positions that change the overall headcount are approved by the Council.

RESERVE POLICY

The City's General Fund is working to have a reserve of 25% of its net operating budgeted expenditures to cover emergency purchases, economic fluctuations and capital planning. Currently, the City's General Fund reserve is 12.8% and any savings during a fiscal year are allocated to a segregated reserve account. The Enterprise funds reserve funds for future capital replacement and rate stabilization of the underlying assets attributed to providing the service.

CAPITAL ASSET POLICY

Capital assets, including property, plant, equipment, and infrastructure assets (e.g. roads, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements as well as the proprietary fund financial statements. The City capitalization threshold for capitalizing property, plant, and equipment is generally an initial cost of more than $10,000 and an estimated useful life in excess of two years. Infrastructure, water and wastewater lines, wells, electrical distribution and transmission lines and generation facility costs are summarized at year-end and recorded as summary totals for the year. Major outlays for capital assets and improvements are capitalized as projects are constructed. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation. The costs of normal maintenance and repairs that do not add to the value or capacity of the asset or materially extend the life of the asset are not capitalized.

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MUNICIPAL EQUIPMENT REPLACEMENT FUNDS (MERF)

The Council established an equipment replacement policy many years ago to ensure that each department would have funds available to retain or replace existing equipment. Each year departments are charged a percentage of the total value of the equipment they need replaced in the future. This is called MERF Allocation. This allows each department to not only plan for future replacement but to also have the funds to do so. Utility funds are not held to the same policy since they already have these expenditures in their respective capital plans and reserve balances.

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2027 Road to the Budget

1

MARCH 2026

- City Council Budget Retreat
- Discuss Council Priorities for FY27.
- Director's Budget Workshop

2

MAY 2026

- Preliminary Department Budget Reviews by Finance Team
- Preliminary Department Budget Reviews with Mayor

3

JULY 2026

- Preliminary Budgets Available For Council Review
- Revenue Forecast, Grants, Balanced Budget Overview
- Review General Fund and Capital Projects/Requests
- Review Implementation Plans for Council Priorities
- Council Budget Discussions
- Tentative Budget Approval
- Publish Tentative Budget, Fees & Forgone (if applicable)

4

AUGUST 2026

- Public Hearings with Public Comment on Budget, Fees & Forgone (if applicable)
- Council Budget Discussions
- Adopt Budget Ordinance, Fees & Forgone (if applicable)

5

SEPTEMBER/OCTOBER 2026

- Post budget on city website

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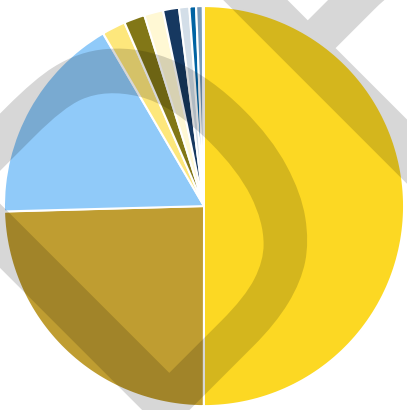
REVENUE & RESOURCE HIGHLIGHTS

The total anticipated revenues for Fiscal Year 2026/2027 budget are $325.2 million. The increase in revenues is $4.9 million (1.5%) compared to Fiscal Year 2025/2026 adopted budget revenues of $320.3 million. Some of the changes in revenue are listed below:

Changes in Revenue:

- The adopted property tax increase approved by Council is the State statutory allowable 3% increase, new construction and annexation added in the previous year, 1% forgone property tax for operations for public safety personnel, and $350,000 in Capital Construction forgone property tax for recreation facility, fire station, and training facility improvements.
- The City's charges for services revenue is expected to increase by 13.6% over the prior year. This increase is attributed to growth and rate increases primarily in the City's utility services of power, fiber, water, sanitation, and wastewater.
- Licenses and permits are estimated to decrease by 30.9% due to an estimated shift to primarily residential development compared to prior fiscal years which have had large commercial and multi-family projects.
- Intergovernmental revenues are expected to decrease by 3.3% from the prior year. While the state shared revenues, Emergency Medical Services (EMS) fund Medicaid Ground Emergency Medical Transport (GEMT) are estimated to increase, the American Rescue Plan Act (ARPA) funding will be fully spent causing a decrease. The Fire Department has re-budgeted the Hazmat grant for equipment ordered and expected to be received in FY2026/2027 and the Airport has been awarded multiple grants for Federal Aviation Administration (FAA) funded improvements, including terminal expansions.
- The Airport estimates a need for $5 million in debt for terminal expansion improvements which is a reduction from the previous year due to grant awards.

This year the budget also includes an Additional Resource section to show the projection of $197.4 million in Estimated Beginning Fund Balance and $129.1 million of that held in reserve for various needs including future capital, rate stabilization, conservation, debt service, self insurance, and health insurance.



REVENUES BY SOURCE		
Charges For Services	$162,660,746	50.02%
Intergovernmental Revenue	$79,841,761	24.55%
Taxes And Franchises	$55,353,846	17.02%
Non Revenue Transfer	$6,183,931	1.90%
Licenses And Permits	$5,481,575	1.69%
Debt Proceeds	$5,000,000	1.54%
Investment Income	$4,175,502	1.28%
Miscellaneous	$2,719,888	0.84%
Contributions & Donations	$1,751,423	0.54%
Rentals & Leases	$1,746,944	0.54%
Fines & Forfeitures	$280,000	0.09%
Total	**$325,195,615**	**100.00%**

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PROPERTY TAXES HIGHLIGHTS

Property taxes represent the general government's most important and significant revenue source. Property tax is the allocation of costs for City services to citizens. Property tax revenues are used for core services of police, fire, parks and recreation, streets, library, community development, and general administration. The City does not directly charge property owners or assess tax to citizens. Bonneville County (the County) is responsible for billing and collecting property taxes. The County assesses taxes to property owners by property value. The County Assessor establishes a value for each property. Property owners have a right to contest values assessed through the County's appeal process. Once assessed values are established, the County calculates a levy rate by dividing the total certified tax amount from the City by the total assessed value. This levy rate is then applied to each property owner's assessed value. A table presented below shows a history of the City's certified tax requests, and the calculated levy rate.

The State of Idaho (the State) outlines and governs how governments can certify tax increases. The State allows taxing districts to increase their property tax request by up to 3% plus the value of new construction and annexation properties added to the City in the previous year that were not included in the City's total assessed value. The State limits the total increase to be no greater than 8%. If the City does not use the full amount of the 3% allowable of the new construction and annexation, then the remaining amount can be reserved for future years. The reserving of certified tax dollars is called forgone. The City is allowed to use accumulated forgone property taxes through a limited levy. The City is not reserving any additional forgone in Fiscal Year 2026/2027 and is using 1% operating forgone to fund public safety personnel in an amount expected to be $538,354. An additional $350,000 in capital construction forgone property tax is proposed to fund aquatic center, skating rink, fire station bathroom, and public safety training facility improvements. The operating and capital use of forgone would leave a remaining accumulated forgone amount of $4,638,807.

The tables presented below show how the allowable property tax is determined.

PROPERTY TAX CALCULATION

Calculation of Taxes	
Last year's amount	$ 50,560,429
Estimated New Annexation	6,900
Estimated New Construction	1,107,601
3% Statutory Increase	1,535,561
Other Net Changes (Recovered Homeowner's Exemption & Terminating Urban Renewal)	-
1% Forgone	538,354
Capital Forgone	350,000
Estimated Property Taxes	**$ 54,098,845**
Forgone Current Balance	$ 5,527,161
Planned Use of Forgone	(888,354)
Estimated Ending Forgone Balance	**$ 4,638,807**

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PROPERTY TAX ALLOCATION

	Current Allocation	Property Tax by Request	Difference
Fire Capital Improvement Fund	$ -	$ -	$ -
General Fund	42,586,820	45,684,368	3,097,548
Library Fund	3,042,763	3,335,707	292,944
Public Works Capital Improvement Fund	790,000	813,700	23,700
Recreation Fund	1,187,466	1,223,090	35,624
Street Fund	2,953,380	3,041,981	88,601
	$ 50,560,429	**$ 54,098,846**	**$ 3,538,417**

PROPERTY TAX TABLE

	2023	2024	2025	2026	(Estimated) 2027
Valuation	$ 7,052,741,278	$ 8,296,469,966	$ 8,103,605,399	$ 8,660,283,169	$ 8,943,805,451
Certified Property tax	$ 42,697,326	$ 44,838,106	$ 47,681,429	$ 50,560,429	$ 54,098,846
Levy Rate	0.0060540040	0.0054044800	0.0058839760	0.0058381958	0.0060487503

Estimated 3.3% increase for property valuation

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EXPENDITURE HIGHLIGHTS

The total adopted budget for Fiscal Year 2026/2027 is $393.5 million. Expenditures increased by $3.8 million (1.0%) compared to the Fiscal Year 2025/2026 adopted budget of $389.6 million.

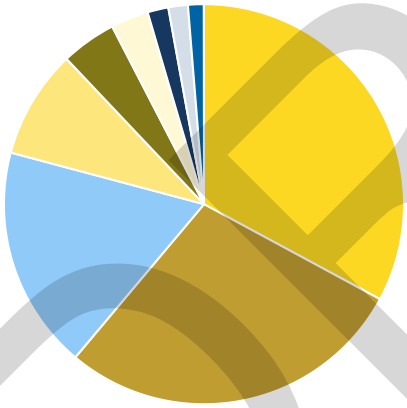
Personnel Costs - This year's adopted salaries and benefits totaled $111.3 million which is an increase of 6.8% compared to salaries and benefits in Fiscal Year 2025/2026. The largest part of this increase is attributed to increases in benefit costs, market-based wage adjustments, and step and grade increases, and additional new personnel.

Other Operating Expenses - The City's other operational expenses including Current Operating Expenses, Grant Expenditures, Debt Service, and MERF Allocations increase by 9.5% from the prior year.

Capital Outlay - The current adopted capital outlay including MERF Expenditures is increasing by $6.0 million or 5.1% primarily due to increased use of impact fees accumulated for Parks and Streets projects as well as Enterprise funded capital investments including the airport terminal and infrastructure, new Water, Street, and Sanitation administration facilities.

Interfund Transfers - The interfund transfers (transactions between funds) have increased $1.0 million or 5.3% over the prior year. The increase is attributed to the updated cost allocation plan based on a five-year average of actuals instead of prior year budgets.

Contingency - Contingency has decreased primarily for the Airport terminal expansion as project grant funding has been secured.



EXPENDITURES BY FUNCTION		
Current Operating Expense	$136,520,384	32.88%
Capital Outlay	$117,261,955	28.24%
Salaries And Wages	$74,879,525	18.04%
Benefits	$36,432,922	8.78%
Contingency	$18,623,044	4.49%
Debt Service	$12,618,067	3.04%
Grant Expenditures	$6,985,435	1.68%
MERF Expenditures	$6,562,070	1.58%
MERF Allocation	$5,280,104	1.27%
Interdepartmental Charges	$(5,847,738)	(1.41)%
Cost Allocation Transfers	$(15,831,814)	(3.81)%
Total	**$393,483,954**	**100.00%**

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BUDGET FULL TIME EQUIVALENT (FTE) SUMMARY

The City of Idaho Falls full time equivalent (FTE) employee count for the prior year's Fiscal Year 2025/2026 budget was 808.25 employees. This number includes full-time and regular part time 20 hour and 30 hour employees, not seasonal, casual, or temporary employees. The approved new employees for Fiscal Year 2026/2027 are listed below bringing the total FTE count to 819.25.

- Proposed Governmental Fund supported, included in table below, totaling $699,451:
  - 1 Assistant City Attorney
  - 1 Police Dispatcher (partially funded by Bonneville County)
  - 1 Police Opioid Response Detective
  - 2 Fire/EMS Training Captains
- Proposed Enterprise Funds, included in table below, totaling $572,118:
  - 2 Water Service Technicians
  - 2 Power Wiremen
  - 1 Apprentice Generation Mechanic
  - 1 Fiber Communications and Splicing Technician

Department	FY 2025 Budget	FY 2026 Budget	FY 2027 Proposed Budget
Mayor & Council	15.0 (1)	15.0	15.0 (7)
Legal	5.5	7.0	8.0
Municipal Services	76.0 (1)	78.0 (2)	79.0 (6) & (8)
Community Development	22.5	22.5	21.5 (8)
Human Resources	4.0	5.0	5.0
Police	154.0	154.0 (3) & (4)	157.0
Fire & EMS			
Fire	90.0	89.0 (1)	91.0 (1)
Emergency Medical Services	48.0 (1)	55.0 (1) & (5)	55.0 (1)
Parks & Recreation			
Parks	67.0	67.0	67.0
Recreation	9.0	10.0 (1)	10.0
Golf	12.0	13.0 (1)	13.0
Library	26.0	25.75	25.75
Airport	29.0	28.0 (2)	28.0
Public Works			
Public Works Administration	22.0	22.0	22.0
Streets	23.0	24.0	24.0
Water	28.0	29.0	31.0
Sanitation	24.0	25.0	25.0
Wastewater	39.0	41.0	41.0
Idaho Falls Power & Fiber			
Idaho Falls Power	81.0	88.0	90.0
Fiber	9.0	9.0	10.0
Risk Management	1.0	1.0	1.0
	785.0	**808.25**	**819.25**

(1) Positions transferred

(2) Airport IT Specialist transferred to Municipal Services mid-year. Wages and benefits paid by Airport through transfers.

(3) Approved for increase of 6 officers pending COPS grant funding, 2 if no grant funding. Two officers added since no grant funding received.

(4) Two Animal Control employees resigned, will not be replaced in anticipation of sale of Animal Shelter

(5) Approved for 6 last quarter additions. Positions added in February 2025.

(6) Vacant Electrician position will not be filled for budget savings.

(7) Economic Development position will not be filled. Budget moved to contracted services.

(8) Grant Coordinator position transfered from Community Development to Municipal Services

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BUDGET SUMMARY BY YEAR

	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Adopted Budget
REVENUES			
Taxes And Franchises	$ 49,170,741	$ 51,635,446	$ 55,353,846
Intergovernmental Revenue	45,244,307	82,601,932	79,841,761
Charges For Services	145,087,757	143,205,981	162,660,746
Licenses And Permits	6,780,860	7,936,675	5,481,575
Rentals & Leases	1,688,081	1,864,160	1,746,944
Fines & Forfeitures	337,495	240,550	280,000
Contributions & Donations	1,872,222	2,935,419	1,751,423
Investment Income	8,897,156	4,198,779	4,175,502
Miscellaneous	3,537,500	2,475,678	2,719,888
Debt Proceeds	-	18,368,229	5,000,000
Non Revenue Transfer	9,215,094	4,854,526	6,183,931
TOTAL REVENUES	**$ 271,831,214**	**$ 320,317,375**	**$ 325,195,615**
EXPENDITURES			
Salaries And Wages	$ 65,692,050	$ 70,721,155	$ 74,879,525
Benefits	31,206,138	33,543,505	36,432,922
Current Operating Expense	105,176,482	120,612,327	136,520,384
Grant Expenditures	7,231,608	9,579,691	6,985,435
Capital Outlay	70,717,691	111,473,524	117,261,955
MERF Expenditures	5,130,105	6,387,135	6,562,070
Debt Service	11,254,414	12,521,883	12,618,067
MERF Allocation	5,010,154	4,706,694	5,280,104
Interdepartmental Charges	(4,674,307)	(6,122,996)	(5,847,738)
Cost Allocation Transfers	(13,100,394)	(14,476,022)	(15,831,814)
Contingency	-	40,688,080	18,623,044
TOTAL EXPENDITURES	**$ 283,643,942**	**$ 389,634,976**	**$ 393,483,954**
EXCESS/(DEFICIENCY)	**$ (11,812,729)**	**$ (69,317,601)**	**$ (68,288,339)**
ADDITIONAL RESOURCES *			
Fund Balance-Estimated	-	166,520,002	197,401,914
Reserve for Future Capital	-	(57,394,780)	(90,183,953)
Reserve for Rate Stabilization	-	(28,500,000)	(25,600,000)
Reserve for Conservation	-	(2,700,000)	(3,800,000)
Reserve for Debt Service	-	(1,079,623)	(1,079,623)
Reserve for Self Insurance	-	(4,688,000)	(4,900,000)
Reserve for Health Insurance	-	(2,840,000)	(3,550,000)
TOTAL ADDITIONAL RESOURCES	**$ -**	**$ 69,317,599**	**$ 68,288,338**
NET EXCESS/(DEFICIENCY)	**$ (11,812,729)**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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SUMMARY OF REVENUES BY FUND

REVENUES BY FUND	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
General Fund	$ 74,911,377	$ 74,220,812	$ 79,007,037
Street Fund	11,980,786	8,679,180	9,091,964
Recreation Fund	2,958,942	3,441,788	3,388,662
Library Fund	3,249,960	3,244,263	3,572,559
Airport Passenger Facility Charge (PFC) Fund	531,706	(793,477)	(1,701,538)
Business Improvement District Fund	89,685	115,500	118,965
Golf Fund	5,390,205	4,418,353	5,014,587
Risk Management Fund	3,785,787	3,940,000	4,566,432
Health Insurance Fund	1,950,431	540,000	650,000
Airport Customer Facility Charge (CFC) Fund	692,578	378,371	(382,272)
Emergency Medical Service Fund	10,208,892	9,940,850	12,006,914
Wildland Fire Fund	2,433,215	1,059,329	2,308,046
Police Impact Fee Fund	654,957	765,000	415,000
Fire Impact Fee Fund	(365,580)	(1,416,803)	500,000
Parks & Recreation Impact Fee Fund	1,271,503	1,740,000	950,000
Streets Impact Fee Fund	2,717,499	2,850,000	2,050,000
Public Works Capital Improvement Fund	632,321	840,000	863,700
Street Capital Improvement Fund	2,269,642	2,035,846	1,013,200
Bridge & Arterial Capital Improvement Fund	(981,858)	-	-
Surface Drainage Capital Improvement Fund	-	-	-
Traffic Light Capital Improvement Fund	482,565	-	10,000
Parks Capital Improvement Fund	-	-	-
Fire Capital Improvement Fund	2,446,908	3,712,000	278,500
Zoo Capital Improvement Fund	354,552	1,060,000	381,500
Frontier Center Capital Improvement Fund	2,054,490	3,730,919	-
Golf Capital Improvement Fund	166,504	89,000	120,000
Police Capital Improvement Fund	118,268	-	-
Airport Fund	11,272,705	70,884,220	61,662,644
Water Fund	20,766,235	18,901,500	18,558,856
Sanitation Fund	7,181,440	6,488,000	11,258,210
Idaho Falls Power Fund	81,227,708	80,669,524	87,831,649
Fiber Fund	5,447,212	5,880,200	6,275,619
Wastewater Fund	15,930,578	12,903,000	14,965,381
Street Lighting	-	-	420,000
TOTAL	**$ 271,831,214**	**$ 320,317,375**	**$ 325,195,615**

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SUMMARY OF EXPENDITURES BY FUND

EXPENDITURES BY FUND	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
General Fund	$ 70,753,405	$ 86,045,091	$ 90,647,934
Street Fund	12,282,284	14,901,539	16,336,597
Recreation Fund	2,690,049	3,586,806	3,458,596
Library Fund	3,399,684	4,649,913	4,168,928
Airport Passenger Facility Charge (PFC) Fund	10	-	-
Business Improvement District Fund	77,000	119,300	118,965
Golf Fund	4,772,220	5,036,922	5,334,685
Risk Management Fund	3,684,291	4,735,000	7,566,432
Health Insurance Fund	160,000	-	-
Emergency Medical Service Fund	10,740,790	11,813,081	13,949,190
Wildland Fire Fund	1,924,448	1,934,329	2,702,844
Police Impact Fee Fund	651,359	630,000	830,000
Fire Impact Fee Fund	21,359	50,000	50,000
Parks & Recreation Impact Fee Fund	21,359	880,000	1,600,000
Streets Impact Fee Fund	903,661	5,500,000	6,025,000
Public Works Capital Improvement Fund	950,048	2,200,000	3,400,000
Street Capital Improvement Fund	2,884,213	2,623,000	1,090,000
Bridge & Arterial Capital Improvement Fund	99,559	-	-
Surface Drainage Capital Improvement Fund	-	-	-
Traffic Light Capital Improvement Fund	552,979	-	641,800
Parks Capital Improvement Fund	-	-	-
Fire Capital Improvement Fund	2,569,790	3,712,000	278,500
Zoo Capital Improvement Fund	493,386	1,050,000	503,885
Frontier Center Capital Improvement Fund	3,174,993	4,681,860	-
Golf Capital Improvement Fund	-	235,000	150,000
Police Capital Improvement Fund	118,268	-	-
Airport Fund	9,922,926	73,075,495	57,026,588
Water Fund	19,679,407	29,653,546	32,823,313
Sanitation Fund	6,389,310	10,037,435	15,236,967
Idaho Falls Power Fund	101,317,378	94,588,498	98,872,927
Fiber Fund	4,962,402	5,800,190	6,931,623
Wastewater Fund	18,447,364	22,095,971	23,330,180
Street Lighting	-	-	409,000
Budgetary Fund	-	-	-
TOTAL	**$ 283,643,942**	**$ 389,634,976**	**$ 393,483,954**

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BUDGET SUMMARIES

2026/2027 PROPOSED CITY-WIDE BUDGET - YEAR TO YEAR COMPARISON

	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
Division	Expenditures	Revenues	Expenditures	Revenues	$ Change Expenditure	% Change Expenditure
General Fund						
Mayor And Council	$ 1,022,441	$ 101,600	$ 492,796	$ 91,500	$ (529,645)	-52%
Legal	740,880	180,000	933,195	180,000	192,315	26%
Municipal Services	6,818,136	826,500	5,610,535	694,000	(1,207,601)	-18%
Non- Departmental	8,469,663	55,332,138	9,848,399	60,011,985	1,378,736	16%
Community Development	4,542,939	4,084,637	4,023,155	3,424,901	(519,784)	-11%
Human Resources	498,938	-	555,672	-	56,734	11%
Police	27,765,248	3,351,458	29,964,622	3,153,723	2,199,374	8%
Fire	19,236,132	4,666,946	19,982,676	4,481,279	746,544	4%
Parks	12,695,021	3,156,979	14,737,372	4,947,149	2,042,351	16%
Public Works	4,255,693	3,060,554	4,499,513	2,672,500	243,820	6%
	-	-	-	-	-	0%
Total General Fund	**$ 86,045,091**	**$ 74,760,812**	**$ 90,647,934**	**$ 79,657,037**	**$ 4,602,843**	**5%**
Special Revenue Funds						
Wildland Fire	$ 1,934,329	$ 1,059,329	$ 2,702,844	$ 2,308,046	$ 768,515	40%
Streets	14,901,539	8,679,180	16,336,597	9,091,964	1,435,058	10%
Recreation	3,586,806	3,441,788	3,458,596	3,388,662	(128,210)	-4%
Library	4,649,913	3,244,263	4,168,928	3,572,559	(480,985)	-10%
Business Improvement District	119,300	115,500	118,965	118,965	(335)	0%
Golf	5,036,922	4,418,353	5,334,685	5,014,587	297,763	6%
Emergency Medical Service	11,813,081	9,940,850	13,949,190	12,006,914	2,136,109	18%
	-	-	-	-	-	0%
Total Special Revenue Funds	**$ 42,041,890**	**$ 30,899,263**	**$ 46,069,805**	**$ 35,501,697**	**$ 4,027,915**	**10%**
Special Revenue Impact Fees Funds						
Police Impact Fees	$ 630,000	$ 765,000	$ 830,000	$ 415,000	$ 200,000	32%
Fire Impact Fees	50,000	(1,416,803)	50,000	500,000	-	0%
Parks & Rec Impact Fees	880,000	1,740,000	1,600,000	950,000	720,000	82%
Streets Impact Fees	5,500,000	2,850,000	6,025,000	2,050,000	525,000	10%
Total Special Revenue Impact Fee Funds	**$ 7,060,000**	**$ 3,938,197**	**$ 8,505,000**	**$ 3,915,000**	**$ 1,445,000**	**20%**

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2026/2027 PROPOSED CITY-WIDE BUDGET - YEAR TO YEAR COMPARISON

	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
Division	Expenditures	Revenues	Expenditures	Revenues	$ Change Expenditure	% Change Expenditure
Capital Improvement Funds						
Fire	$ 3,712,000	$ 3,712,000	$ 278,500	$ 278,500	$ (3,433,500)	-92%
Public Works CIP	2,200,000	840,000	3,400,000	863,700	1,200,000	55%
Street CIP	2,623,000	2,035,846	1,090,000	1,013,200	(1,533,000)	-58%
Traffic Light CIP	-	-	641,800	10,000	641,800	0%
Frontier Center CIP	4,681,860	3,730,919	-	-	(4,681,860)	-100%
Zoo CIP	1,050,000	1,060,000	503,885	386,500	(546,115)	-52%
Golf CIP	235,000	89,000	150,000	115,000	(85,000)	-36%
Total Capital Improvement Funds	**$ 14,501,860**	**$ 11,467,765**	**$ 6,064,185**	**$ 2,666,900**	**$ (8,437,675)**	**-58%**
Enterprise Funds						
Street Lighting	$ -	$ -	$ 409,000	$ 420,000	$ 409,000	0%
Passenger Facility Charge	-	(793,477)	-	(1,701,538)	-	0%
Customer Facility Charges	-	378,371	-	(382,272)	-	0%
Airport	73,075,495	70,884,220	57,026,588	61,662,644	(16,048,907)	-22%
Water	29,653,546	18,901,500	32,823,313	18,558,856	3,169,767	11%
Wastewater	22,095,971	12,903,000	23,330,180	14,965,381	1,234,209	6%
Sanitation	10,037,435	6,488,000	15,236,967	11,258,210	5,199,532	52%
Power	94,588,498	80,669,524	98,872,927	87,831,649	4,284,429	5%
Fiber	5,800,190	5,880,200	6,931,623	6,275,619	1,131,433	20%
Total Enterprise Funds	**$ 235,251,135**	**$ 195,311,338**	**$ 234,630,599**	**$ 198,888,549**	**$ (620,536)**	**0%**
Internal Service Funds						
Risk Management	$ 4,735,000	$ 3,940,000	$ 7,566,432	$ 4,566,432	$ 2,831,432	60%
Total Internal Service Funds	**$ 4,735,000**	**$ 3,940,000**	**$ 7,566,432**	**$ 4,566,432**	**$ 2,831,432**	**60%**
Grand Total	**$ 389,634,976**	**$ 320,317,375**	**$ 393,483,954**	**$ 325,195,615**	**$ 3,848,978**	**1%**

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2026/2027 SUMMARY BY FUND TYPE

	General Fund	Special Revenue Funds	Impact Fee Fund	CIP	Enterprise Funds	Internal Services Budgets	Total
REVENUES							
Taxes And Franchises	$ 46,939,368	$ 7,600,778	$ -	$ 813,700	$ -	$ -	$ 55,353,846
Intergovernmental Revenue	19,741,468	15,214,000	-	1,013,200	43,873,093	-	79,841,761
Charges For Services	3,531,150	11,965,982	-	515,000	146,648,614	-	162,660,746
Licenses And Permits	1,711,575	20,000	3,750,000	-	-	-	5,481,575
Rentals & Leases	75,179	33,560	-	-	1,638,205	-	1,746,944
Fines & Forfeitures	260,000	10,000	-	-	10,000	-	280,000
Contributions & Donations	298,000	36,000	-	1,417,423	-	-	1,751,423
Investment Income	955,000	292,952	115,000	75,000	2,662,550	75,000	4,175,502
Miscellaneous	557,973	286,915	-	-	1,525,000	350,000	2,719,888
Debt Proceeds	-	-	-	-	5,000,000	-	5,000,000
Non Revenue Transfer	5,587,325	41,510	50,000	(1,167,423)	(2,468,913)	4,141,432	6,183,931
TOTAL REVENUES	**$ 79,657,037**	**$ 35,501,697**	**$ 3,915,000**	**$ 2,666,900**	**$ 198,888,549**	**$ 4,566,432**	**$ 325,195,615**
EXPENDITURES							
Salaries And Wages	$ 41,040,415	$ 11,825,236	$ -	$ -	$ 21,934,900	$ 78,973	$ 74,879,525
Benefits	20,407,237	5,765,776	-	-	10,228,357	31,552	36,432,922
Current Operating Expense	24,840,516	16,881,758	100,000	-	87,242,204	7,455,907	136,520,384
Grant Expenditures	4,562,055	606,150	-	740,000	1,077,230	-	6,985,435
Capital Outlay	3,680,000	1,230,940	7,725,000	4,824,185	99,801,830	-	117,261,955
MERF Expenditures	1,307,708	2,644,800	-	-	2,609,562	-	6,562,070
Debt Service	3,083,348	303,719	630,000	-	8,601,000	-	12,618,067
MERF Allocation	3,058,678	2,101,426	-	-	120,000	-	5,280,104
Interdepartmental Charges	(4,398,254)	(715,000)	-	-	(734,484)	-	(5,847,738)
Cost Allocation Transfers	(15,831,814)	-	-	-	-	-	(15,831,814)
Contingency	8,898,044	5,425,000	50,000	500,000	3,750,000	-	18,623,044
TOTAL EXPENDITURES	**$ 90,647,934**	**$46,069,805**	**$ 8,505,000**	**$ 6,064,185**	**$234,630,599**	**$ 7,566,432**	**$393,483,954**
EXCESS/ (DEFICIENCY)	**$ (10,990,897)**	**$ (10,568,107)**	**$ (4,590,000)**	**$ (3,397,285)**	**$ (35,742,049)**	**$ (3,000,000)**	**$ (68,288,339)**

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2026/2027 SUMMARY BY FUND TYPE

	General Fund	Special Revenue Funds	Impact Fee Fund	CIP	Enterprise Funds	Internal Services Budgets	Total
ADDITIONAL RESOURCES *							
Fund Balance-Estimated	$ 26,434,758	$ 17,221,690	$ 9,285,000	$ 3,694,900	$ 137,765,566	$ 3,000,000	$ 197,401,914
Reserve for Future Capital	(6,993,861)	(6,653,583)	(4,695,000)	(297,615)	(71,543,894)	-	(90,183,953)
Reserve for Rate Stabilization	-	-	-	-	(25,600,000)	-	(25,600,000)
Reserve for Conservation	-	-	-	-	(3,800,000)	-	(3,800,000)
Reserve for Debt Service	-	-	-	-	(1,079,623)	-	(1,079,623)
Reserve for Self Insurance	(4,900,000)	-	-	-	-	-	(4,900,000)
Reserve for Health Insurance	(3,550,000)	-	-	-	-	-	(3,550,000)
TOTAL ADDITIONAL RESOURCES	**$ 10,990,897**	**$ 10,568,107**	**$ 4,590,000**	**$ 3,397,285**	**$ 35,742,049**	**$ 3,000,000**	**$ 68,288,338**
NET EXCESS/ (DEFICIENCY)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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2026/2027 GENERAL FUND SUMMARY BY DEPARTMENT

	Mayor and Council	Legal	Municipal Services	Non-Departmental	Community Development	Human Resources	Police	Fire	Parks	Public Works	TOTAL
REVENUES											
Taxes And Franchises	$ -	$ -	$ -	$ 46,939,368	$ -	$ -	$ -	$ -	$ -	$ -	$ 46,939,368
Intergovernmental Revenue	-	-	-	9,309,961	1,494,901	-	2,054,626	4,152,779	295,000	2,434,200	19,741,468
Charges For Services	-	-	191,000	-	410,000	-	173,000	140,000	2,386,150	231,000	3,531,150
Licenses And Permits	91,500	-	-	-	1,520,000	-	35,000	65,000	75	-	1,711,575
Rentals & Leases	-	-	2,500	-	-	-	40,579	-	32,100	-	75,179
Fines & Forfeitures	-	180,000	-	-	-	-	80,000	-	-	-	260,000
Contributions & Donations	-	-	-	-	-	-	41,000	38,500	218,500	-	298,000
Investment Income	-	-	-	950,000	-	-	-	-	5,000	-	955,000
Miscellaneous	-	-	500	81,150	-	-	454,023	10,000	5,000	7,300	557,973
Non Revenue Transfer	-	-	500,000	2,731,506	-	-	275,495	75,000	2,005,324	-	5,587,325
TOTAL REVENUES	**$ 91,500**	**$ 180,000**	**$ 694,000**	**$ 60,011,985**	**$ 3,424,901**	**$ -**	**$ 3,153,723**	**$ 4,481,279**	**$ 4,947,149**	**$ 2,672,500**	**$ 79,657,037**

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2026/2027 GENERAL FUND SUMMARY BY DEPARTMENT

	Mayor and Council	Legal	Municipal Services	Non-Departmental	Community Development	Human Resources	Police	Fire	Parks	Public Works	TOTAL
EXPENDITURES											
Salaries And Wages	$ 802,043	$ 864,269	$ 6,309,743	$ -	$ 1,792,066	$ 537,034	$ 13,188,796	$ 10,017,683	$ 5,201,927	$ 2,326,854	$ 41,040,415
Benefits	461,344	363,946	3,069,155	-	799,599	184,545	6,907,004	5,269,219	2,455,770	896,657	20,407,237
Current Operating Expense	454,286	106,893	9,354,839	544,000	386,256	331,831	4,173,829	2,462,918	4,568,003	2,457,663	24,840,516
Grant Expenditures	-	-	-	-	811,542	-	1,132,027	2,323,486	295,000	-	4,562,055
Capital Outlay	-	-	120,000	2,300,000	180,000	-	-	75,000	835,000	170,000	3,680,000
MERF Expenditures	-	-	91,814	-	28,255	-	480,000	-	707,639	-	1,307,708
Debt Service	-	-	-	-	-	-	2,481,379	601,969	-	-	3,083,348
MERF Allocation	-	-	111,111	-	25,436	-	1,481,421	785,000	635,709	20,000	3,058,678
Interdepartmental Charges	-	-	(875,500)	-	-	-	(1,258,480)	(1,552,599)	(161,675)	(550,000)	(4,398,254)
Cost Allocation Transfers	(1,224,876)	(401,913)	(12,885,627)	-	-	(497,738)	-	-	-	(821,660)	(15,831,814)
Contingency	-	-	315,000	7,004,399	-	-	1,378,645	-	200,000	-	8,898,044
TOTAL EXPENDITURES	**$ 492,796**	**$ 933,195**	**$ 5,610,535**	**$ 9,848,399**	**$ 4,023,155**	**$ 555,672**	**$ 29,964,622**	**$ 19,982,676**	**$ 14,737,372**	**$ 4,499,513**	**$ 90,647,934**
	$ (401,296)	**$ (753,195)**	**$ (4,916,535)**	**$ 50,163,586**	**$ (598,254)**	**$ (555,672)**	**$ (26,810,899)**	**$ (15,501,396)**	**$ (9,790,223)**	**$ (1,827,013)**	**$ (10,990,897)**
ADDITIONAL RESOURCES *											
Fund Balance-Estimated	$ -	$ -	$ 406,814	$ 21,466,012	$ 28,255	$ -	$ 3,024,069	$ 601,969	$ 907,639	$ -	$ 26,434,758
Reserve for Future Capital	(18,619)	-	(1,050,891)	(1,568,985)	(182,955)	-	(1,181,830)	(690,761)	(2,154,465)	(145,355)	(6,993,861)
Reserve for Self Insurance	-	-	-	(4,900,000)	-	-	-	-	-	-	(4,900,000)
Reserve for Health Insurance	-	-	-	(3,550,000)	-	-	-	-	-	-	(3,550,000)
TOTAL ADDITIONAL RESOURCES	**$ (18,619)**	**$ -**	**$ (644,077)**	**$ 11,447,027**	**$ (154,700)**	**$ -**	**$ 1,842,239**	**$ (88,792)**	**$ (1,246,826)**	**$ (145,355)**	**$ 10,990,897**

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NET EXCESS/ (DEFICIENCY)	**$ (419,915)**	**$ (753,195)**	**$ (5,560,612)**	**$ 61,610,613**	**$ (752,953)**	**$ (555,672)**	**$ (24,968,660)**	**$ (15,590,188)**	**$ (11,037,050)**	**$ (1,972,368)**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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2026/2027 SPECIAL REVENUE FUNDS - SUMMARY BY FUND

	Street Fund	Recreation Fund	Library Fund	Business Improvement District Fund	Golf Fund	Emergency Medical Service Fund	Wildland Fire Fund	Total
REVENUES								
Taxes And Franchises	$ 3,041,981	$ 1,223,090	$ 3,335,707	$ -	$ -	$ -	$ -	$ 7,600,778
Intergovernmental Revenue	5,704,358	-	85,000	-	-	7,064,642	2,360,000	15,214,000
Charges For Services	250,000	1,845,172	-	-	4,993,000	4,877,810	-	
Licenses And Permits	20,000	-	-	-	-	-	-	20,000
Rentals & Leases	-	24,560	9,000	-	-	-	-	33,560
Fines & Forfeitures	-	-	10,000	-	-	-	-	10,000
Contributions & Donations	-	1,000	30,000	-	-	5,000	-	36,000
Investment Income	130,000	6,000	101,952	-	-	50,000	5,000	292,952
Miscellaneous	10,000	55,900	900	118,965	45,000	56,150	-	286,915
Non Revenue Transfer	(64,375)	232,940	-	-	(23,413)	(46,688)	(56,954)	41,510
TOTAL REVENUES	**$ 9,091,964**	**$ 3,388,662**	**$ 3,572,559**	**$ 118,965**	**$ 5,014,587**	**$ 12,006,914**	**$ 2,308,046**	**$ 35,501,697**
EXPENDITURES								
Salaries And Wages	$ 1,639,195	$ 1,233,111	$ 1,801,283	$ -	$ 1,356,271	$ 5,795,376	$ -	$ 11,825,236
Benefits	963,894	446,557	737,341	-	569,351	3,048,632	-	5,765,776
Current Operating Expense	7,821,533	1,302,336	1,228,504	118,965	2,220,063	2,722,513	1,467,844	16,881,758
Grant Expenditures	-	-	-	-	-	46,150	560,000	606,150
Capital Outlay	150,000	232,940	-	-	173,000	-	675,000	1,230,940
MERF Expenditures	1,450,000	52,000	-	-	520,000	622,800	-	2,644,800
Debt Service	-	-	-	-	-	303,719	-	303,719
MERF Allocation	836,974	41,652	1,800	-	496,000	725,000	-	2,101,426
Interdepartmental Charges	(275,000)	-	-	-	-	(440,000)	-	(715,000)
Contingency	3,750,000	150,000	400,000	-	-	1,125,000	-	5,425,000
TOTAL EXPENDITURES	**$ 16,336,597**	**$ 3,458,596**	**$ 4,168,928**	**$ 118,965**	**$ 5,334,685**	**$ 13,949,190**	**$ 2,702,844**	**$ 46,069,805**
EXCESS/(DEFICIENCY)	**$ (7,244,632)**	**$ (69,934)**	**$ (596,369)**	**$ -**	**$ (320,098)**	**$ (1,942,276)**	**$ (394,798)**	**$ (10,568,107)**

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2026/2027 SPECIAL REVENUE FUNDS - SUMMARY BY FUND

	Street Fund	Recreation Fund	Library Fund	Business Improvement District Fund	Golf Fund	Emergency Medical Service Fund	Wildland Fire Fund	Total
ADDITIONAL RESOURCES *								
Fund Balance-Estimated	$ 9,153,593	$ 202,000	$ 3,225,000	$ -	$ 520,000	$ 2,071,097	$ 2,050,000	$ 17,221,690
Reserve for Future Capital	(1,908,961)	(132,066)	(2,628,631)	-	(199,902)	(128,821)	(1,655,202)	(6,653,583)
TOTAL ADDITIONAL RESOURCES	**$ 7,244,632**	**$ 69,934**	**$ 596,369**	**$ -**	**$ 320,098**	**$ 1,942,276**	**$ 394,798**	$ 10,568,107
NET EXCESS/(DEFICIENCY)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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2026/2027 SPECIAL REVENUE IMPACT FEE FUNDS - SUMMARY BY FUND

	Police Impact Fee Fund	Fire Impact Fee Fund	Parks & Recreation Impact Fee Fund	Streets Impact Fee Fund	Total
REVENUES					
Licenses And Permits	$ 400,000	$ 450,000	$ 900,000	$ 2,000,000	$ 3,750,000
Investment Income	15,000	-	50,000	50,000	115,000
Non Revenue Transfer	-	50,000	-	-	50,000
TOTAL REVENUES	**$ 415,000**	**$ 500,000**	**$ 950,000**	**$ 2,050,000**	**$ 3,915,000**
EXPENDITURES					
Current Operating Expense	$ -	$ -	$ 100,000	$ -	$ 100,000
Capital Outlay	200,000	-	1,500,000	6,025,000	7,725,000
Debt Service	630,000	-	-	-	630,000
Contingency	-	50,000	-	-	50,000
TOTAL EXPENDITURES	**$ 830,000**	**$ 50,000**	**$ 1,600,000**	**$ 6,025,000**	**$ 8,505,000**
EXCESS/(DEFICIENCY)	**$ (415,000)**	**$ 450,000**	**$ (650,000)**	**$ (3,975,000)**	**$ (4,590,000)**
ADDITIONAL RESOURCES *					
Fund Balance-Estimated	$ 1,210,000	$ 50,000	$ 4,050,000	$ 3,975,000	$ 9,285,000
Reserve for Future Capital	(795,000)	(500,000)	(3,400,000)	-	(4,695,000)
TOTAL ADDITIONAL RESOURCES	**$ 415,000**	**$ (450,000)**	**$ 650,000**	**$ 3,975,000**	**$ 4,590,000**
NET EXCESS/(DEFICIENCY)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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2026/2027 CAPITAL PROJECT FUNDS - SUMMARY BY FUND

	Public Works Capital Improvement Fund	Street Capital Improvement Fund	Bridge & Arterial Capital Improvement Fund	Traffic Light Capital Improvement Fund	Frontier Center Capital Improvement Fund	Zoo Capital Improvement Fund	Golf Capital Improvement Fund	Fire Capital Improvement Fund	Total
REVENUES									
Taxes And Franchises	$ 813,700	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 813,700
Intergovernmental Revenue	-	1,013,200	-	-	-	-	-	-	1,013,200
Charges For Services	-	-	-	-	-	100,000	415,000	-	515,000
Contributions & Donations	-	-	-	-	1,165,923	251,500	-	-	1,417,423
Investment Income	50,000	-	-	10,000	(20,000)	30,000	5,000	-	75,000
Non Revenue Transfer	-	-	-	-	(1,145,923)	-	(300,000)	278,500	(1,167,423)
TOTAL REVENUES	**$ 863,700**	**$ 1,013,200**	**$ -**	**$ 10,000**	**$ -**	**$ 381,500**	**$ 120,000**	**$ 278,500**	**$ 2,666,900**
EXPENDITURES									
Grant Expenditures	$ -	$ 740,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 740,000
Capital Outlay	3,050,000	350,000	-	641,800	-	503,885	-	278,500	4,824,185
Contingency	350,000	-	-	-	-	-	150,000	-	500,000
TOTAL EXPENDITURES	**$ 3,400,000**	**$ 1,090,000**	**$ -**	**$ 641,800**	**$ -**	**$ 503,885**	**$ 150,000**	**$ 278,500**	**$ 6,064,185**
EXCESS/(DEFICIENCY)	**$ (2,536,300)**	**$ (76,800)**	**$ -**	**$ (631,800)**	**$ -**	**$ (122,385)**	**$ (30,000)**	**$ -**	**$ (3,397,285)**
ADDITIONAL RESOURCES *									
Fund Balance-Estimated	$ 2,536,300	$ 76,800	$ -	$ 631,800	$ -	$ 150,000	$ 300,000	$ -	$ 3,694,900
Reserve for Future Capital	-	-	-	-	-	(27,615)	(270,000)	-	(297,615)
TOTAL ADDITIONAL RESOURCES	**$ 2,536,300**	**$ 76,800**	**$ -**	**$ 631,800**	**$ -**	**$ 122,385**	**$ 30,000**	**$ -**	**$ 3,397,285**
NET EXCESS/ (DEFICIENCY)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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2026/2027 ENTERPRISE FUNDS - SUMMARY BY FUND

	Airport Fund	Airport Customer Facility Charge (CFC) Fund	Airport Passenger Facility Charge (PFC) Fund	Water Fund	Sanitation Fund	Idaho Falls Power Fund	Fiber Fund	Wastewater Fund	Street Lighting	Total
REVENUES										
Intergovernmental Revenue	$ 41,995,863	$ -	$ -	$ -	$ -	$ 1,877,230	$ -	$ -	$ -	$ 43,873,093
Charges For Services	9,257,229	1,197,728	1,662,100	18,654,000	11,549,000	84,048,557	5,278,500	14,581,500	420,000	146,648,614
Rentals & Leases	386,205	-	-	-	-	150,000	1,100,000	2,000	-	1,638,205
Fines & Forfeitures	10,000	-	-	-	-	-	-	-	-	10,000
Investment Income	15,000	20,000	75,000	250,000	100,000	1,857,550	20,000	325,000	-	2,662,550
Miscellaneous	10,000	-	-	200,000	-	1,315,000	-	-	-	1,525,000
Debt Proceeds	5,000,000	-	-	-	-	-	-	-	-	5,000,000
Non Revenue Transfer	4,988,347	(1,600,000)	(3,438,638)	(545,144)	(390,790)	(1,416,688)	(122,881)	56,881	-	(2,468,913)
TOTAL REVENUES	**$ 61,662,644**	**$ (382,272)**	**$ (1,701,538)**	**$ 18,558,856**	**$ 11,258,210**	**$ 87,831,649**	**$ 6,275,619**	**$ 14,965,381**	**$ 420,000**	**$ 198,888,549**
EXPENDITURES										
Salaries And Wages	$ 2,250,957	$ -	$ -	$ 2,232,930	$ 1,605,599	$ 11,960,115	$ 988,956	$ 2,896,343	$ -	$ 21,934,900
Benefits	1,012,785	-	-	1,375,948	997,125	4,918,609	452,192	1,471,698	-	10,228,357
Current Operating Expense	5,305,287	-	-	8,202,470	8,774,242	55,901,641	1,440,425	7,209,139	409,000	87,242,204
Grant Expenditures	-	-	-	-	-	1,077,230	-	-	-	1,077,230
Capital Outlay	47,710,060	-	-	20,065,000	3,660,000	16,803,770	1,900,000	9,663,000	-	99,801,830
MERF Expenditures	240,000	-	-	285,000	-	1,444,562	150,000	490,000	-	2,609,562
Debt Service	187,500	-	-	-	-	5,313,450	2,000,050	1,100,000	-	8,601,000
MERF Allocation	120,000	-	-	-	-	-	-	-	-	120,000
Interdepartmental Charges	-	-	-	(188,034)	-	(546,450)	-	-	-	
Contingency	200,000	-	-	850,000	200,000	2,000,000	-	500,000	-	3,750,000
TOTAL EXPENDITURES	**$ 57,026,588**	**$ -**	**$ -**	**$ 32,823,313**	**$ 15,236,967**	**$ 98,872,927**	**$ 6,931,623**	**$ 23,330,180**	**$ 409,000**	**$ 234,630,599**
EXCESS/(DEFICIENCY)	**$ 4,636,056**	**$ (382,272)**	**$ (1,701,538)**	**$ (14,264,457)**	**$ (3,978,757)**	**$ (11,041,278)**	**$ (656,004)**	**$ (8,364,799)**	**$ 11,000**	**$ (35,742,049)**

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2026/2027 ENTERPRISE FUNDS - SUMMARY BY FUND

	Airport Fund	Airport Customer Facility Charge (CFC) Fund	Airport Passenger Facility Charge (PFC) Fund	Water Fund	Sanitation Fund	Idaho Falls Power Fund	Fiber Fund	Wastewater Fund	Street Lighting	Total
ADDITIONAL RESOURCES *										
Fund Balance-Estimated	$ 2,740,000	$ 1,880,000	$ 2,800,000	$ 23,405,000	$ 8,050,000	$ 83,944,562	$ 656,004	$ 14,290,000	$ -	$ 137,765,566
Reserve for Future Capital	(7,376,056)	(1,497,728)	(1,098,462)	(9,140,543)	(4,071,243)	(43,503,284)	-	(4,845,578)	(11,000)	(71,543,894)
Reserve for Rate Stabilization	-	-	-	-	-	(25,600,000)	-	-	-	(25,600,000)
Reserve for Conservation	-	-	-	-	-	(3,800,000)	-	-	-	(3,800,000)
Reserve for Debt Service	-	-	-	-	-	-	-	(1,079,623)	-	(1,079,623)
TOTAL ADDITIONAL RESOURCES	**$ (4,636,056)**	**$ 382,272**	**$ 1,701,538**	**$ 14,264,457**	**$ 3,978,757**	**$ 11,041,278**	**$ 656,004**	**$ 8,364,799**	**$ (11,000)**	**$ 35,742,049**
NET EXCESS/(DEFICIENCY)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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2026/2027 INTERNAL SERVICE FUNDS - SUMMARY BY FUND

	Risk Management Fund	Total
REVENUES		
Investment Income	$ 75,000	$ 75,000
Miscellaneous	350,000	350,000
Non Revenue Transfer	4,141,432	4,141,432
TOTAL REVENUES	**$ 4,566,432**	**$ 4,566,432**
EXPENDITURES		
Salaries And Wages	$ 78,973	$ 78,973
Benefits	31,552	31,552
Current Operating Expense	7,455,907	7,455,907
TOTAL EXPENDITURES	**$ 7,566,432**	**$ 7,566,432**
EXCESS/(DEFICIENCY)	**$ (3,000,000)**	**$ (3,000,000)**
ADDITIONAL RESOURCES *		
Fund Balance-Estimated	$ 3,000,000	$ 3,000,000
	-	-
	-	-
TOTAL ADDITIONAL RESOURCES	**$ 3,000,000**	**$ 3,000,000**
NET EXCESS/(DEFICIENCY)	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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MULTI-YEAR AND RECURRING AGREEMENTS

The next table details significant ongoing commitments and recurring agreements and debt service and lease payments made by the City for various services over future years.

MULTI-YEAR & RECURRING AGREEMENTS

Department	Vendor	Service	Annual Amount
Council	TRPTA GIFT	Public Transit Contribution	$430,000
Municipal Services	N. Harris Computer Corp	Cayenta CIS Software	93,824
Municipal Services	SHI International Corp	Microsoft User Licenses	257,030
Municipal Services	SpryPoint	Work & Asset Management Subscription	221,400
Municipal Services	Workday INC	Financial/HR Software Subscription	482,131
Municipal Services	VLCM/ArcticWolf	Cybersecurity Subscription	93,967
Municipal Services	Moss Adams	Financial Audit Services	196,425
Police Department	Bancorp	Police Vehicle Lease Payments	315,314
Police Department	Umpqua Bank	Police Vehicle Lease Payments	268,839
Police Department	KS Statebank	Police Vehicle Lease Payments	353,507
Police Department	Zion's Bank	Bond Payment for Police Complex	2,000,000
Police Department	LensLock Inc	Body Camera Service	210,016
Fire Department	PNC	Fire Engine Lease Payments	601,969
Fire Department	Stryker	Stryker360 Equipment	303,719
Risk Management	ICRMP	City Liability Insurance	1,929,835
Risk Management	Intermountain Claims	Worker's Compensation Administrator	1,500,000
Risk Management	Moreton Insurance	Worker's Compensation Secondary Insurance Policy	300,000
Idaho Falls Power	Alliant	Hydro Insurance	500,000
Idaho Falls Power	Cooperative Resource Center (CRC)	After Hours Call Center Service	90,000
Idaho Falls Power	Davey Tree	Tree Trimming Services	850,000
Idaho Falls Power	USIC Holdings Inc	Services/Locates	250,000
Idaho Falls Power	Bonneville Power Administration (BPA)	Block and Slice Power Sales Agreement	1,000,000 +
Idaho Falls Power	TEA	Slice Scheduling Software and Power Supply Consultant	600,000
Idaho Falls Power	UAMPS	Power Supply / Power Services JOA	1,000,000 +
Idaho Falls Power	Zion's Bank	Bond Payment for IFP, 2021 Series	1,553,950
Idaho Falls Power	Zion's Bank	Bond Payment for IFP, 2024 Series	3,761,750
Idaho Falls Power & Fiber	Red Inc.	Publications and Marketing	75,000
Idaho Falls Power & Fiber	UTOPIA	Fiber Joint Power Agreement	1,000,000 +
Airport	Ardurra	Environmental & Engineering Consulting Services	Varies per Work Order
Public Works	Idaho Department of Environmental Quality	Note Payable Payment for Wastewater	1,100,000
Public Works	Downtowner Holdings LLC	GIFT Transport Service	1,988,000

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CAPITAL AND OPERATING BUDGET REQUESTS

The next tables detail the planned capital outlay and new operational requests. The capital outlay for FY2026/2027 includes MERF replacements, projects and acquisitions not expected to be completed or received by the end of FY2025/2026 marked as prior year carryforward (PY Carryforward) and new projects and acquisitions. The new operational requests include personnel and operational costs.

The amounts in the table show items funded by existing revenues and, if a remaining total is presented, these are items funded by Council's prioritization through one-time funding available, additional property tax allocation from growth and forgone property taxes.

CAPITAL & OPERATING BUDGET REQUESTS

General Fund Capital and Operating Budget Requests					
Description	Amount Revenue Covers	Employee	Capital	Other	Total
Non-Departmental					
GIFT Contribution to Cover Increased Costs (Growth Funded)	$410,000	$ -	$ -	$430,000	$20,000
Total	**$ 410,000**	**$ -**	**$ -**	**$ 430,000**	**$ 20,000**
Municipal Services					
ERP-Workday/SpryPoint Post Go-Live Consulting (PY Carryforward)	$ 150,000	$ -	$ 150,000	$ -	$ -
Utility Billing System Replacement	2,000,000	-	2,000,000	-	-
Treasury-Space Improvements (PY Carryforward)	140,000	-	140,000	-	-
Utility Billing-Space Improvements (PY Carryforward)	75,000	-	75,000	-	-
Equipment Maintenance-Fuel Tank Expansion (PY Carryforward)	100,000	-	100,000	-	-
Equipment Maintenance-Fuel ConVault Tanks (3 Annual Installs)	60,000	-	60,000	-	-
Equipment Maintenance-Replace Unit 1008 (MERF Funded)	39,118	-	39,118	-	-
Building Maintenance-Replace Unit 1304-2014 Chevy (MERF Funded)	52,696	-	52,696	-	-
Total	**$ 2,616,814**	**$ -**	**$ 2,616,814**	**$ -**	**$ -**
Human Resources					
Annex B on D Street Renovation for HR Offices Phase 1 & ERP Team Return to Teams (~$200K HR/$100K ERP Team)	$ 300,000	$ -	$ 300,000	$ -	$ -
Total	**$ 300,000**	**$ -**	**$ 300,000**	**$ -**	**$ -**
Community Development Services					
GIS Intern (ISU Funded)	$ 15,000	$ 15,000	$ -	$ -	$ -
Replace Unit 6604 (MERF Funded)	28,255	-	28,255	-	-
Total	**$ 43,255**	**$ 15,000**	**$ 28,255**	**$ -**	**$ -**
Legal					
FTE - Assistant City Attorney (1% Forgone Funded)	$ -	$ -	$ 176,311	$ -	$ 176,311
Total	**$ -**	**$ -**	**$ 176,311**	**$ -**	**$ 176,311**
Police					

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CAPITAL & OPERATING BUDGET REQUESTS

General Fund Capital and Operating Budget Requests					
Description	Amount Revenue Covers	Employee	Capital	Other	Total
Pay Scale Change for Sworn Officers (Growth Funded)	$ -	$ 84,308	$ -	$ -	$ 84,308
FTE - Dispatcher ($33,593 1% Forgone/$22,515 from Growth)	37,406	93,514	-	-	56,108
FTE - Opioid Response Detective (Opioid/Seizure Funded)	104,530	104,530	-	-	-
PTE - Evidence Clerk (Included in Operational Budget)	17,586	17,586	-	-	-
Records Management System Upgrade (Bonneville County) Implementation (COP Funded)	-	-	83,481	-	83,481
Records Management System Upgrade (Bonneville County) Annual SaaS Year 1 (COP Funded)	45,000	-	-	237,014	192,014
Shooting Range (PY Carryforward)	950,000	-	950,000	-	-
Bearcat (PY Carryforward)	428,645	-	428,645	-	-
Lease Payments-Bancorp FY22 19 Units PO117617 (MERF Funded)	299,548	-	299,548	-	-
Lease Payments-Financial Pacific Leasing FY23 17 Units 013-256851-001 (MERF Funded)	229,763	-	229,763	-	-
Lease Payments-Financial Pacific Leasing FY24 2 Units 013-256851-002 (MERF Funded)	21,348	-	21,348	-	-
Lease Payments-Financial Pacific Leasing FY24 1 Units 013-256851-003 (MERF Funded)	11,252	-	11,252	-	-
Lease Payments-KS Statebank FY25 8 Units PO 118213 (MERF Funded)	99,943	-	99,943	-	-
Lease Payments-KS Statebank FY25 6 Units PO 118091 (MERF Funded)	72,161	-	72,161	-	-
Lease Payments-KS Statebank FY26 4 Units PO 121246 (MERF Funded)	53,671	-	53,671	-	-
Lease Payments-KS Statebank FY26 9 Units PO 120570 (MERF Funded)	110,940	-	110,940	-	-
New Lease for 16 Replacement Vehicles (MERF Funded)	214,754	-	214,754	-	-
Upfit 16 Replacement Vehicles (MERF Funded)	480,000	-	480,000	-	-
Total	**$ 3,176,547**	**$ 299,938**	**$ 3,055,506**	**$ 237,014**	**$ 415,911**
Fire					
FTE - Training Officers (Captains Rank) (1% Forgone Funded)	$ -	$ 325,096	$ -	$ -	$ 325,096
Upgrade/Remodel the 35 year old Station 4 Bathrooms (Capital Forgone Funded)	-	-	75,000	-	75,000
Lease Payments-3 New Engines (MERF Funded)	601,969	-	601,969	-	-
Hazmat Equipment (Grant Funded) (PY Carryforward)	2,168,286	-	2,168,286	-	-
Total	**$ 2,770,255**	**$ 325,096**	**$ 2,845,255**	**$ -**	**$ 400,096**
Parks					
Winter Activity Guides	$ 21,000	$ -	$ 21,000	$ -	$ -
Spring Activity Guides	23,000	-	23,000	-	-
Convert Railroad Bridge to Pathway-Add Fencing and Rails (Greenbelt Capital Funded)	150,000	-	150,000	-	-
Build Stairs Down into Japanese Garden (Greenbelt Capital Funded)	40,000	-	40,000	-	-

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CAPITAL & OPERATING BUDGET REQUESTS

General Fund Capital and Operating Budget Requests					
Description	Amount Revenue Covers	Employee	Capital	Other	Total
Heritage Park Pathway Lighting (Greenbelt Capital ($210K) & Rotary ($80K) Funded)	295,000	-	295,000	-	-
Meppen Park (Annual Budget ($125K), MERF ($150K) & Grant ($275K) Funded)	550,000	-	550,000	-	-
Heritage Park Parking Lot #2 (Greenbelt Capital Funded)	200,000	-	200,000	-	-
Replace Unit 0243 (MERF Funded)	208,000	-	208,000	-	-
Replace Unit 2039 (MERF Funded)	21,000	-	21,000	-	-
Replace Unit 2044 (MERF Funded)	57,000	-	57,000	-	-
Replace Unit 2047 (MERF Funded)	40,000	-	40,000	-	-
Replace Unit 2070 (MERF Funded)	16,952	-	16,952	-	-
Replace Unit 2059 (MERF Funded)	52,450	-	52,450	-	-
Replace Unit 2031 (MERF Funded)	55,753	-	55,753	-	-
Replace Unit 2057 (MERF Funded)	19,202	-	19,202	-	-
Zoo-Replace Unit 2213 (MERF Funded)	10,000	-	10,000	-	-
Cemetery-Replace Unit 6821 (MERF Funded)	21,000	-	21,000	-	-
Cemetery-Replace Unit 6813 (MERF Funded)	45,000	-	45,000	-	-
Cemetery-Replace Unit 6815 (MERF Funded)	17,952	-	17,952	-	-
Cemetery-Replace Unit 6816 (MERF Funded)	18,331	-	18,331	-	-
Softball Drive (PY Carryforward)	200,000	-	200,000	-	-
Total	**$ 2,061,639**	**$ -**	**$ 2,061,639**	**$ -**	**$ -**
Public Works					
PTE - Transit-Casual/Part-time Personnel	$ 85,000	$ 85,000	$ -	$ -	$ -
Transit-GIFT Bus Stops (Grant & TRPTA Funded)	170,000	-	170,000	-	-
Total	**$ 255,000**	**$ 85,000**	**$ 170,000**	**$ -**	**$ -**
Total General Fund Requests	**$ 11,633,510**	**$ 725,034**	**$ 11,253,780**	**$ 667,014**	**$ 1,012,318**

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CAPITAL & OPERATING BUDGET REQUESTS

Special Revenue & Capital Project Governmental Fund Capital and Operating Budget Requests					
Description	Amount revenue covers	Employee	Capital	Other Operational	Total
Streets					
Single Axle Patch Truck w/ Brine Applicator and Underbody Plow Unit 1537 (MERF Funded)	$ 450,000	$ -	$ 450,000	$ -	$ -
Asphalt Paver Unit 1550 (MERF Funded)	300,000	-	300,000	-	-
Dump Truck w/ Slide in Spreader and Plow Units 1534 and 1541 (MERF Funded)	700,000	-	700,000	-	-
New Street and Sanitation Admin Building ($2.75M & Furnishings $150K) (PY Carryforward)	2,900,000	-	2,900,000	-	-
Total	**$ 4,350,000**	**$ -**	**$ 4,350,000**	**$ -**	**$ -**
Recreation					
Starting Blocks for 8 Lap Lanes (Capital Forgone Funded)	$ -	$ -	$ 74,240	$ -	$ 74,240
New Custom Bleachers for Ice Rink (Capital Forgone Funded)	-	-	140,000	-	140,000
Replace Aquatic Center Main Entrance Door (Capital Forgone Funded)	-	-	18,700	-	18,700
Recreation-Replace Equipment Unit 2061 (MERF Funded)	52,000	-	52,000	-	-
Zamboni Ice Resurfacer (MERF Funded PY Carryforward)	150,000	-	150,000	-	-
Total	**$ 202,000**	**$ -**	**$ 434,940**	**$ -**	**$ 232,940**
Library					
Roof Replacement (PY Carryforward)	$ 400,000	$ -	$ 400,000	$ -	$ -
Operational Tax Levy Increase (Growth Funded)	-	-	-	201,661	201,661
Total	**$ 400,000**	**$ -**	**$ 400,000**	**$ 201,661**	**$ 201,661**
Golf					
Reel Grinder Mower (Add to Fleet for All Courses)	$ 50,000	$ -	$ 50,000	$ -	$ -
CR-20 Large Area Topdresser (Add to Fleet)	53,000	-	53,000	-	-
Patio Cover for Sage Lakes Café	70,000	-	70,000	-	-
Irrigation Repairs (MERF Funded)	12,000	-	-	12,000	-
Pine Crest Equipment Replacements (MERF Funded)	138,000	-	138,000	-	-
Sand Creek Equipment Replacements (MERF Funded)	220,000	-	220,000	-	-
Sage Lake Equipment Replacements (MERF Funded)	150,000	-	150,000	-	-
Total	**$ 693,000**	**$ -**	**$ 681,000**	**$ 12,000**	**$ -**
EMS					
Lease Payments-Stryker 360 (MERF Funded)	$ 303,719	$ -	$ 303,719	$ -	$ -
2 Ambulances (MERF Funded)	622,800	-	622,800	-	-
Ambulance Remounts (MERF Funded & PY Carryforward)	370,000	-	370,000	-	-
Heart Monitors (PY Carryforward & GEMT Funded)	680,000	-	680,000	-	-
Total	**$ 1,976,519**	**$ -**	**$ 1,976,519**	**$ -**	**$ -**
Wildland					
Upfitting for New Fire Engines (Arriving Fall 2026)	$ 675,000	$ -	$ 675,000	$ -	$ -

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CAPITAL & OPERATING BUDGET REQUESTS

Special Revenue & Capital Project Governmental Fund Capital and Operating Budget Requests					
Description	Amount revenue covers	Employee	Capital	Other Operational	Total
Type III Equipment (Grant Funded if Awarded-Assistance to Firefighters)	560,000	-	560,000	-	-
Total	**$ 1,235,000**	**$ -**	**$ 1,235,000**	**$ -**	**$ -**
Police Impact Fee					
Debt Service	$ 630,000	$ -	$ 630,000	$ -	$ -
Police Vehicles (Add to Fleet)	200,000	-	200,000	-	-
Total	**$ 830,000**	**$ -**	**$ 830,000**	**$ -**	**$ -**
Parks Impact Fee					
Earthwork and Grading of Sandy Downs	$ 800,000	$ -	$ 800,000	$ -	$ -
Utilities at Sandy Downs	700,000	-	700,000	-	-
Total	**$ 1,500,000**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**
Fire Impact Fee					
Feasibility Study (PY Carryforward)	$ 50,000	$ -	$ 50,000	$ -	$ -
Total	**$ 50,000**	**$ -**	**$ 50,000**	**$ -**	**$ -**
Streets Impact Fee					
Skyline Drive Freeway Commercial Center	$ 275,000	$ -	$ 275,000	$ -	$ -
15th E from 49th S Along Faraday Subdivision	1,600,000	-	1,600,000	-	-
33rd N Recycle Road West and E of N 5th W Intersection	650,000	-	650,000	-	-
15th E and 49th S Intersection	900,000	-	900,000	-	-
5th W Expansion from City Limits North Through W 33rd N	2,600,000	-	2,600,000	-	-
Total	**$ 6,025,000**	**$ -**	**$ 6,025,000**	**$ -**	**$ -**
Public Works Capital Improvement					
Rollandet Improvements Sunnyside Road to 21st Street	$ 2,300,000	$ -	$ 2,300,000	$ -	$ -
Landscape Improvements Citywide	250,000	-	250,000	-	-
Pioneer Bridges	500,000	-	500,000	-	-
Storm Tap Removal (PY Carryforward)	350,000	-	350,000	-	-
Total	**$ 3,400,000**	**$ -**	**$ 3,400,000**	**$ -**	**$ -**
Streets Capital Improvement					
Woodroof Expansion Lincoln to Yellowstone-FA-Keller Design Work (23302 Grant Funded)	$ 150,000	$ -	$ 150,000	$ -	$ -
Holmes Widening Sunnyside to Taylorview-FA-Horrocks Design Work (24241 Grant Funded)	200,000	-	200,000	-	-
Yellowstone Avenue Sidewalk (TAP Grant Funded)	740,000	-	740,000	-	-
Total	**$ 1,090,000**	**$ -**	**$ 1,090,000**	**$ -**	**$ -**
Traffic Capital Improvement					
Fiber Connection (PY Fund Balance)	$ 25,000	$ -	$ 25,000	$ -	$ -
Controller Upgrade (PY Fund Balance)	10,000	-	10,000	-	-
2 RRFB (PY Fund Balance)	60,000	-	60,000	-	-

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CAPITAL & OPERATING BUDGET REQUESTS

Special Revenue & Capital Project Governmental Fund Capital and Operating Budget Requests					
Description	Amount revenue covers	Employee	Capital	Other Operational	Total
Battery Backup (PY Fund Balance)	40,000	-	40,000	-	-
Detection Upgrade (PY Fund Balance)	50,000	-	50,000	-	-
Video (PY Fund Balance)	5,000	-	5,000	-	-
Consultant Assistance (PY Fund Balance)	20,000	-	20,000	-	-
3 Audio Upgrades (PY Fund Balance)	15,000	-	15,000	-	-
Cellular Coordination (PY Fund Balance)	20,000	-	20,000	-	-
ITD Signal Shared Improvements (PY Fund Balance)	30,000	-	30,000	-	-
Checkpoint Fiber Switches (PY Fund Balance)	40,000	-	40,000	-	-
Detection Replacement (PY Fund Balance)	30,000	-	30,000	-	-
5th E and 49th S Intersection (ITD 23389 Grant Funded)	50,000	-	50,000	-	-
15th E and 49th S Intersection Improvements (ITD 24285 Grant Funded)	246,800	-	246,800	-	-
Total	**$ 641,800**	**$ -**	**$ 641,800**	**$ -**	**$ -**
Fire Capital Improvement					
Conex Containers for Training Facility (COP Funded)	$ -	$ -	$ 28,500	$ -	$ 28,500
Training Facility Phase 1 Basic Infrastructure (Capital Forgone Funded)	-	-	13,560	-	13,560
Training Facility Phase 1 Basic Infrastructure (COP Funded)	-	-	236,440	-	236,440
Total	**$ -**	**$ -**	**$ 278,500**	**$ -**	**$ 278,500**
Zoo Capital Improvement					
Part 1 Fencing on Rollandet (1400 ft) (PY Fund Balance)	$ 57,000	$ -	$ 57,000	$ -	$ -
Part 2 Fencing on Rollandet (1520 ft) (PY Fund Balance)	61,885	-	61,885	-	-
New Penguin Roof (PY Fund Balance)	40,000	-	40,000	-	-
New Camel Barn and Enclosure (PY Fund Balance)	100,000	-	100,000	-	-
New Fence and Windows for Zebras (PY Fund Balance)	35,000	-	35,000	-	-
New Kookaburra Kafe (PY Fund Balance)	55,000	-	55,000	-	-
Pavilion to Maint Shop (PY Fund Balance)	5,000	-	5,000	-	-
Islands Unfinished South End (PY Fund Balance)	150,000	-	150,000	-	-
Total	**$ 503,885**	**$ -**	**$ 503,885**	**$ -**	**$ -**
Golf Capital Improvement					
Bathroom on Hole #5 at Sage Lakes (PY Carryforward)	$ 150,000	$ -	$ 150,000	$ -	$ -
Total	**$ 150,000**	**$ -**	**$ 150,000**	**$ -**	**$ -**
Total Other Governmental Funds Requests	**$ 23,047,204**	**$ -**	**$ 23,546,644**	**$ 213,661**	**$ 713,101**

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CAPITAL & OPERATING BUDGET REQUESTS

Enterprise Funds Capital and Operating Budget Requests					
Description	Amount Revenue Covers	Employee	Capital	Other Operational	Total
Airport					
Ops Truck (MERF Funded)	$ 70,000	$ -	$ 70,000	$ -	$ -
Economy Lot Expansion	51,637	-	51,637	-	-
ARFF Truck (Grant or MERF Funded)	725,000	-	725,000	-	-
Shuttle Bus (Grant or MERF Funded)	240,000	-	240,000	-	-
Parking (CFC Funded)	1,600,000	-	1,600,000	-	-
Terminal Deice and Cargo Apron (Grant & PFC Funded)	12,216,859	-	12,216,859	-	-
Peterson Property Acquisition (Grant & PFC Funded)	3,297,960	-	3,297,960	-	-
Terminal Concept Budget Report (Grant Funded)	2,657	-	2,657	-	-
Expand Terminal (Grant, PFC, & Debt Funded)	28,438,432	-	28,438,432	-	-
Air Traffic Control Tower Siting (Grant Funded)	592,919	-	592,919	-	-
Taxiway Pavement Maintenance (Grant & PFC Funded)	14,596	-	14,596	-	-
VOR and Tower Design (Grant & PFC Funded)	700,000	-	700,000	-	-
	$ 47,950,060	**$ -**	**$ 47,950,060**	**$ -**	**$ -**
Water					
FTE - Service Technician	$ 190,676	$ 190,676	$ -	$ -	$ -
SUV (Add to Fleet)	35,000	-	35,000	-	-
Well 17 Upgrades	500,000	-	500,000	-	-
Well 3 Electrical	200,000	-	200,000	-	-
65th South Pump Station	500,000	-	500,000	-	-
Well 7 Abandonment	250,000	-	250,000	-	-
Well 5 Upgrades - Prepurchase	1,500,000	-	1,500,000	-	-
Well 3 Upgrades - Prepurchase	1,250,000	-	1,250,000	-	-
7th St & Linden Park Water Main Replacement	2,450,000	-	2,450,000	-	-
Edgemont Gardens Addition Water Main Replacement	850,000	-	850,000	-	-
D St Memorial Dr to Yellowstone	750,000	-	750,000	-	-
2027 Contracted Meter Box Installs	1,960,000	-	1,960,000	-	-
Valve Exercising Truck (MERF Funded)	285,000	-	285,000	-	-
Pipe Trailer (Add to Fleet)	30,000	-	30,000	-	-
Backhoe (Add to Fleet)	190,000	-	190,000	-	-
Well 20 Property Purchase	200,000	-	200,000	-	-
New Water Division Office (PY Carryforward)	6,000,000	-	6,000,000	-	-
N 15th E Water Main Extension-N Yellowstone Hwy to E Iona Rd	1,000,000	-	1,000,000	-	-
N Woodruff Ave Water Main Extension - E Lincoln Rd to N Yellowstone Hwy	1,000,000	-	1,000,000	-	-
Well 20 & 21 Drilling	1,200,000	-	1,200,000	-	-
Participation with Developers	200,000	-	200,000	-	-
	$ 20,540,676	**$ 190,676**	**$ 20,350,000**	**$ -**	**$ -**
Sanitation					
Replace 3/4 Ton Pickup Truck Full Size Bed w/ Tommygate Unit 7030	$ 70,000	$ -	$ 70,000	$ -	$ -
1/2 Ton Crew Cab Pickup Truck (Add to Fleet)	60,000	-	60,000	-	-

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CAPITAL & OPERATING BUDGET REQUESTS

Enterprise Funds Capital and Operating Budget Requests					
Description	Amount Revenue Covers	Employee	Capital	Other Operational	Total
Replace Sweeper Unit 1548	480,000	-	480,000	-	-
95 gallon Residential Carts (Yearly Container Purchase)	100,000	-	100,000	-	-
Small Metal Dumpsters (Yearly Container Purchase)	50,000	-	50,000	-	-
New Street and Sanitation Admin Building ($2.75M & Furnishings $150K) (PY Carryforward)	2,900,000	-	2,900,000	-	-
	$ 3,660,000	**$ -**	**$ 3,660,000**	**$ -**	**$ -**
Idaho Falls Power					
FTE - Wireman	$ 221,892	$ 221,892	$ -	$ -	$ -
FTE - Apprentice Generation Mechanic	82,108	82,108	-	-	-
Digger Derrick to replace #3010 (MERF Funded)	445,729	-	445,729	-	-
Land Acquisition	550,000	-	550,000	-	-
FERC Relicense	579,000	-	579,000	-	-
Bulb AVR Replacement	400,000	-	400,000	-	-
City Plant ReBuild - Mechanical, Controls, Communication and Rotor Rewind	625,000	-	625,000	-	-
Gem State Rip Rap	100,000	-	100,000	-	-
Governor Pilot Valve Upgrades - Upper/Lower	20,000	-	20,000	-	-
HMI Upgrades at Upper Plant/Air Compressor	20,000	-	20,000	-	-
HVAC System Pump Replacement/Plumbing Upgrade Bulbs	30,000	-	30,000	-	-
HVAC system coil replacement - City and Lower Plants	20,000	-	20,000	-	-
Thermal Camera	30,000	-	30,000	-	-
Upper Dam Coffer Dam, Hydraulics Coatings & Seals	1,500,000	-	1,500,000	-	-
Concrete Cracking and Spalling Repair - Old Plant	8,000	-	-	8,000	-
Gem State Rear Stop Logs Rehab (Seals & Coatings)	35,000	-	-	35,000	-
Gem State Concrete Cracking and Spalling Repair Work	8,000	-	-	8,000	-
South Tourist Park - Lighting (Grant Funded)	170,000	-	170,000	-	-
Sugarmill-Hatch Tie Upgrade-NW Bonneville Tie-Transmission & Distribution	400,000	-	400,000	-	-
Automate LTCs for Conservation Voltage Reduction (CVR)	60,000	-	60,000	-	-
Harrison Sub Upgrade (Design)	900,000	-	900,000	-	-
City Sub Upgrade 46kv Breaker (Construction)	650,000	-	650,000	-	-
Rack Sub Upgrade w/ New Control Building (Design & Material Purchase)	250,000	-	250,000	-	-
Hatch, Harrison LTC Maintenance & Updates	100,000	-	100,000	-	-
East River Reconductor-33rd North) (Design and Easement Acquisition)	500,000	-	500,000	-	-
Direct Connect Fiber between Harrison-York-Sugarmill	100,000	-	100,000	-	-
161 Gem State Breaker (Material Acquisition) 2 Year Lead Time	200,000	-	200,000	-	-
161 Gem State Breaker (Design)	100,000	-	100,000	-	-
General to Replace #3017 (MERF Funded)	483,833	-	483,833	-	-
Pickup w/ Service Bed Replace #3032 (MERF Funded)	75,000	-	75,000	-	-
Customer Line Extensions	1,700,000	-	1,700,000	-	-

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CAPITAL & OPERATING BUDGET REQUESTS

Enterprise Funds Capital and Operating Budget Requests					
Description	Amount Revenue Covers	Employee	Capital	Other Operational	Total
Backyard Rebuild	750,000	-	750,000	-	-
Distribution Automation (3 sites)	75,000	-	75,000	-	-
Public Works Projects (Miscellaneous)	100,000	-	100,000	-	-
City Sub Upgrade 46kv Breaker (Construction)	650,000	-	650,000	-	-
Harrison Sub Upgrade (Design)	900,000	-	900,000	-	-
Streetlight Retrofit Project	225,000	-	225,000	-	-
Rack Sub Upgrade w/ New Control Building (Design & Material Purchase)	250,000	-	250,000	-	-
Sugarmill-Hatch Tie Upgrade-NW Bonneville Tie-Transmission & Distribution	400,000	-	400,000	-	-
East River Rd, MK Simpson and 33rd N	75,000	-	75,000	-	-
Pioneer and I-15 OH to UG Crossing	550,000	-	550,000	-	-
Snake River Landing 1100 u/g JHJ to Event Center	900,000	-	900,000	-	-
New Milligan Feeder to City Sub Tie	75,000	-	75,000	-	-
49th South and 15 East 795 Feeder	200,000	-	200,000	-	-
49th South (Brookside to St Clair)	80,000	-	80,000	-	-
795 Relocation Rollandet	120,000	-	120,000	-	-
FAA Property Release Funding	528,000	-	528,000	-	-
Fault Indicator Analysis	25,000	-	25,000	-	-
Downtown H Structure to Underground (Grant Funded)	500,000	-	500,000	-	-
Auto Equipment Replacement (MERF Funded)	75,000	-	75,000	-	-
New Generation Gate Keepers	50,300	-	50,300	-	-
New Services (Meters and CTs)	487,700	-	487,700	-	-
Field Circuit Tester	60,000	-	60,000	-	-
Security Camera/Physical Security Upgrade	50,000	-	50,000	-	-
Upgrade UPS System	75,000	-	75,000	-	-
Generator or Battery Bank at City Plant for Dispatch/ SCADA	500,000	-	500,000	-	-
Westside Cover Storage	500,000	-	500,000	-	-
Truck Barn Lean-to	250,000	-	250,000	-	-
Provisions for EV Vehicles (MERF Funded)	50,000	-	50,000	-	-
Auto Equipment Replacement (MERF Funded)	20,000	-	20,000	-	-
CFI Electric Vehicle Charging Stations (Grant Funded)	450,000	-	450,000	-	-
	$ 19,334,562	**$ 304,000**	**$ 18,979,562**	**$ 51,000**	**$ -**
Fiber					
FTE - Communications and Splicing Technician	$ 77,442	$ 77,442	$ -	$ -	$ -
Fiber Network Capital (New Customers, Capital Upgrades)	1,700,000	-	1,700,000	-	-
Upgrade Fiber Ring Network	200,000	-	200,000	-	-
Bucket Truck Replace 3004 (MERF Funded)	150,000	-	150,000	-	-
	$ 2,127,442	**$ 77,442**	**$ 2,050,000**	**$ -**	**$ -**
Wastewater					

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CAPITAL & OPERATING BUDGET REQUESTS

Enterprise Funds Capital and Operating Budget Requests					
Description	Amount Revenue Covers	Employee	Capital	Other Operational	Total
Trailer for hauling Mr-Manhole Equipment	$ 12,000	$ -	$ 12,000	$ -	$ -
Imps Other Than Build	300,000	-	300,000	-	-
Replace Camera Van Unit 145 (MERF Funded)	340,000	-	340,000	-	-
Replace Chevy Silverado Unit 1182 (MERF Funded)	40,000	-	40,000	-	-
Replace Forklift Unit 1175 (MERF Funded)	110,000	-	110,000	-	-
Skid Steer (Add to Fleet)	96,000	-	96,000	-	-
Loader (Add to Fleet)	265,000	-	265,000	-	-
Lift Station Upgrades [3]	1,000,000	-	1,000,000	-	-
Participation with Developers	200,000	-	200,000	-	-
Sewer Line Replacement	1,300,000	-	1,300,000	-	-
Imps Other Than Build	500,000	-	500,000	-	-
Storm Drain Projects	500,000	-	500,000	-	-
Stairs on Digester	80,000	-	-	80,000	-
Additional Facility Improvements	30,000	-	-	30,000	-
Sample Shed	25,000	-	-	25,000	-
Parking Lot Paving	250,000	-	-	250,000	-
Storm Lift Station Pump at Treatment Plant	35,000	-	-	35,000	-
Borger Pump for Primary (Spare Pump)	70,000	-	-	70,000	-
Treatment Plant Expansion Upgrade	5,000,000	-	5,000,000	-	-
	$ 10,153,000	**$ -**	**$ 9,663,000**	**$ 490,000**	**$ -**
Total Enterprise Funds Requests	**$ 103,765,740**	**$ 572,118**	**$ 102,652,622**	**$ 541,000**	**$ -**

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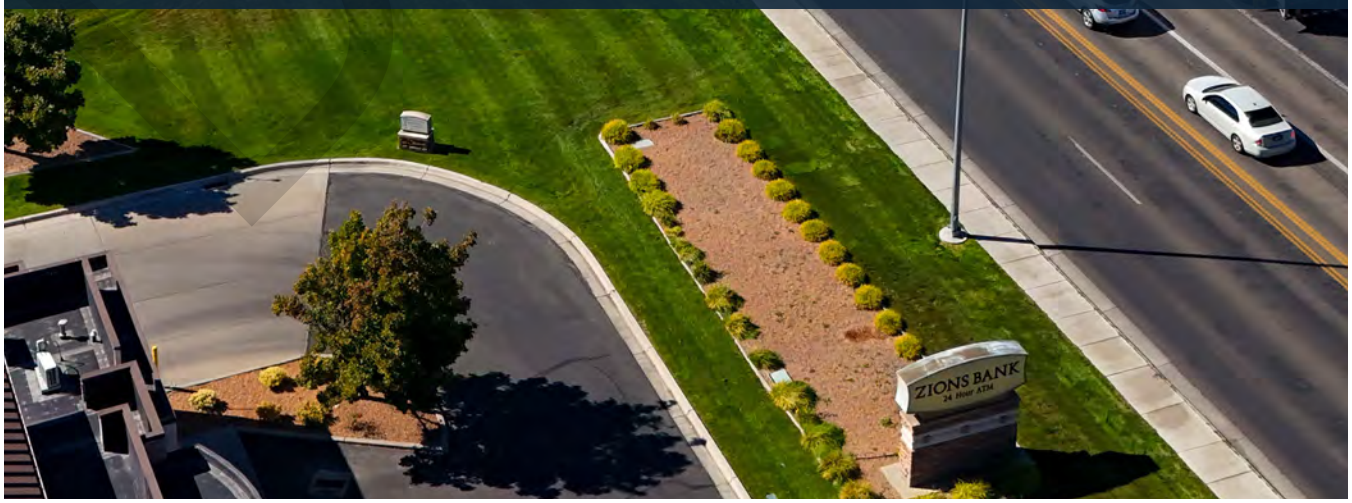
DEPARTMENT & FUND BUDGETS



MAYOR AND COUNCIL

MISSION STATEMENT

To provide the best quality of life for all Idaho Falls residents with outstanding opportunities and services, including accountability and best-in-class internal and external customer service.

DIVISION DESCRIPTION

The Office of the Mayor is led by Mayor Lisa Burtenshaw. The office administers the day-to-day business of the City of Idaho Falls, provides executive leadership and works on behalf of residents to resolve issues, questions and concerns. The Office of the Mayor also includes the Communications Office and the City Clerk's Office.

CORE SERVICES

Mayor's Office:

- Provides overall management of the city's key initiatives and strategic planning efforts.
- Manages department directors and staff to ensure the City provides the best service to residents, actively responds to issues, and anticipates future developments and critical concerns.
- Provides responsible fiscal oversight of city budget, city contracts, agreements, and financial matters.
- Sets agendas and conducts Council Meetings, Work Sessions, Board Meetings and Budget Sessions in collaboration with City Council. Appoints the members of city boards, commissions, and committees.
- Provides an annual State of the City report and regular updates to Council, staff, and residents on City projects and initiatives.

Communications & Community Engagement:

- Uses various tools and platforms for communication and outreach to increase trust, transparency and engagement with residents, community leaders, and business leaders.
- Proactively shares timely, accurate information and emergency updates about important city business, initiatives, and activities, and actively responds to questions and concerns as they arise.
- Supports city departments' communications efforts to ensure the public receives consistent, relevant information, and enhanced customer service.

City Clerk's Office:

- Serves a vital role in ensuring efficient governance and transparency by recording all legislative actions by the Mayor and Council, including meeting agendas, council meeting minutes, ordinances, resolutions, and agreements.
- Serves as the official custodian for all city records, safeguarding our community's history and upholding its democratic processes.
- Accepts and processes public records requests, promoting openness and accountability.

ACCOMPLISHMENTS FOR FY 2025/2026

- Ranked as the No. 2 Best-performing Small City in the nation by the Milken Institute in 2026 *(Idaho Falls has been recognized as a top-five "Best Performing Small City" by Milken for five consecutive years.)*
- Completed an extensive renovation with ADA upgrades of the Frontier Center for the Performing Arts
- Continued work on airport terminal expansion project with $12 million in federal funding
- Installed new picnic shelters and improvements in Heritage Park
- Started development of Meppen Park, the City's newest neighborhood park

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- Updated the City's Capital Improvement Plan and Development Impact Fee Study and updated its impact fees
- Collaborated with Bonneville County and Ammon on street projects, including a Street Summit to share information about upcoming projects with residents
- Unveiled the newly renovated Log Hut Cafe at Funland in Tautphaus Park
- Demolished the city's old WaterTower and completed construction of the new water tower, which doubled storage capacity, strengthened system reliability and enhanced the city's overall water infrastructure.

OBJECTIVES FOR FY 2026/2027

- Enhance communications and outreach so residents receive the information they need when they need it. Push communication out to residents. Improve and simplify the City's website so information is more available and accessible.
- Systemize customer outreach and how/when people receive information from the city.
- Enhance internal and external customer service by responding to questions, and adapting quickly to address emerging issues and concerns.
- Improve collaboration and coordination within City departments, and with community partners, including local governmental entities such as Bonneville County, the City of Ammon and local school districts.
- Improve and simplify City processes and procedures so doing business with the City is rewarding.
- Support economic development by building a community that is a great place for people to live, raise a family or grow a business.

MAJOR BUDGET CHANGES FOR FISCAL YEAR 2026/2027

- Investments to improve communications, outreach and customer service.
- Investments in the City Clerk's Office to better reflect the clerk's roles and responsibilities within the City.
- Elimination of the Economic Development & Government Affairs position in favor of a more focused investment in data analysis and support for strategic growth.
- Reductions in spending on travel for a sharper focus on City and regional issues and concerns.
- Shifted financial support for Greater Idaho Falls Transit (GIFT) and the Idaho Falls Downtown Development Corporation to a non-departmental division since those services are not intrinsic to the Mayor's Office/ Council budget.

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MAYOR AND COUNCIL SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenue				
Licenses And Permits	$ 192,779	$ 118,365	$ 101,600	$ 91,500
Intergovernmental Revenue	231	34,500	-	-
Charges For Services	21,470	13,920	-	-
Miscellaneous	16,963	11,367	-	-
Total Revenues	**$ 231,443**	**$ 178,152**	**$ 101,600**	**$ 91,500**
Expenditures				
Salaries And Wages	$ 697,078	$ 792,492	$ 868,802	$ 802,043
Benefits	354,654	407,381	437,609	461,344
Current Operating Expense	525,024	732,081	862,829	454,286
Capital Outlay	2,420	-	-	-
Grant Expenditures	50,231	34,500	-	-
MERF Allocation	6,766	6,766	6,766	-
Cost Allocation Transfers	(938,005)	(1,149,955)	(1,153,565)	(1,224,876)
	-	-	-	-
Total Expenditures	**$ 698,168**	**$ 823,264**	**$ 1,022,441**	**$ 492,796**
Excess/(Deficiency)	**$ (466,725)**	**$ (645,112)**	**$ (920,841)**	**$ (401,296)**
Additional Resources *				
Reserve for Future Capital	$ -	$ -	$ (24,946)	$ (18,619)
Total Additional Resources	**$ -**	**$ -**	**$ (24,946)**	**$ (18,619)**
Net Excess/(Deficiency)	**$ (466,725)**	**$ (645,112)**	**$ (945,787)**	**$ (419,915)**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

MAYOR AND COUNCIL SUMMARY BY DIVISION

	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Mayor	$ 319,511	$ -	$ 225,598	$ -	$ (93,913)	-29.39%
Economic Development	101,947	-	(19,118)	-	(121,065)	-118.75%
City Clerk	110,269	101,600	153,190	91,500	42,921	38.92%
Council	490,714	-	133,126	-	(357,588)	-72.87%
Total	**$ 1,022,441**	**$ 101,600**	**$ 492,796**	**$ 91,500**	**$ (529,645)**	**-51.80%**

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MAYOR AND COUNCIL PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Mayor Administration			
Chief of Staff	1	1	1
Communication Specialist	-	1 *	1
Executive Assistant	1	1	1
Mayor	1	1	1
Public Information Officer, Lead	1	1	1
Public Information Officer	1	- *	-
Economic Development Administration			
Economic Development Administrator	1	1	1 **
City Clerk			
City Clerk	1	1	1
Deputy City Clerk	1	1	1
Office Assistant II	1	1	1
City Council			
City Council Member	6	6	6
Total	**15**	**15**	**15**

* Mid-year transfer

** Position not budgeted to be filled for FY2027. Budget moved to contracted services.

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LEGAL DEPARTMENT

Fund—Legal Department

MISSION STATEMENT

To provide timely, competent legal advice and pursue justice.

DIVISION DESCRIPTION

The Legal Department provides general civil legal services to the City and prosecutes misdemeanor and infraction offenses within the City's boundaries.

CORE SERVICES

- The Legal Department drafts and prepares City ordinances and resolutions, researches and drafts legal opinions, and prepares contracts. In addition, the Legal Department supports utility and airport regulation and compliance, claims resolution, employment and labor work, and litigation, among other issues.
- The Legal Department prosecutes violations of City ordinances and State misdemeanors that occur within City limits.

ACCOMPLISHMENTS FOR FY 2025/2026

- The Legal Department has begun using artificial intelligence to help respond to public records requests. As of April 9, the Legal Department has performed the majority of the work to complete 1484 police public records for this fiscal year.
- Successfully represented the City in various prosecution matters. For example, as of April 9, 2026 the Legal Department has already prosecuted six criminal jury trials during this fiscal year.

OBJECTIVES FOR FY 2026/2027

- Focus on additional legal training for all attorneys.
- Shorten the average response time for responding to public records requests.
- Recruit and retain high quality professionals.
- Continue implementing artificial intelligence for both legal research and public records requests.

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MAJOR BUDGET CHANGES FOR FY 2026/2027

- The Legal Department will be adding one new Assistant City Attorney to support the ability to support and represent the City in prosecution matters.
- The Legal Department has obtained additional software utilizing artificial intelligence to aid in responding to public records requests. This will help the Legal Department handle the increasing number of public records requests. The additional cost for the software was $9,096 in the spring of 2026 and may increase in 2027 due to inflation and other factors.
- The Legal Department plans on adding an artificial intelligence enhancement to the current legal research platform. The artificial intelligence enhancement will enhance the breadth of legal research and save valuable attorney time. The additional cost for this enhancement is anticipated to be around $7,000 for the fiscal year. Based on a trial run of the artificial intelligence enhancement, a conservative estimate is that the enhancement will save somewhere between 156 and 260 hours of attorney research time over the fiscal year. Using the cost per hour to the City for a newly-hired Assistant City Attorney, these saved hours would be approximately $13,260 to $22,100. As such, the expected savings in attorney hours is approximately two or three times the cost of the artificial intelligence enhancement.

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LEGAL SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Fines & Forfeitures	$ 196,547	$ 208,029	$ 180,000	$ 180,000
Total Revenues	**$ 196,547**	**$ 208,029**	**$ 180,000**	**$ 180,000**
Expenditures				
Salaries And Wages	$ 524,578	$ 667,864	$ 729,682	$ 864,269
Benefits	187,696	283,383	292,690	363,946
Current Operating Expense	43,240	59,702	79,444	106,893
Cost Allocation Transfers	(353,222)	(527,715)	(360,936)	(401,913)
Total Expenditures	**$ 402,291**	**$ 483,233**	**$ 740,880**	**$ 933,195**
Net Excess/(Deficiency)	**$ (205,745)**	**$ (275,205)**	**$ (560,880)**	**$ (753,195)**
Additional Resources				
	$ -	$ -	$ -	$ -
Total Additional Resources	**$ -**	**$ -**	**$ -**	**$ -**
Net Excess/(Deficiency)	**$ (205,745)**	**$ (275,205)**	**$ (560,880)**	**$ (753,195)**

LEGAL SUMMARY BY DIVISION

	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
City Attorney	$ 740,880	$ 180,000	$ 933,195	$ 180,000	$ 192,315	25.96%
Total	**$ 740,880**	**$ 180,000**	**$ 933,195**	**$ 180,000**	**$ 192,315**	**25.96%**

LEGAL PERSONNEL

	FY 2025 Budget	FY 2026 Budget	FY 2027 Proposed Budget
FT	**Number**	**Number**	**Number**
Assistant City Attorney	1	3 *	4
Admin Assistant-Legal	2 *	- *	-
City Attorney	1	1	1
City Prosecutor	2	- *	-
Legal Assistant	1	2 *	2
Office Assistant I-Legal	- *	-	-
Paralegal		1 *	1
	7	**7**	**8**

* Mid-year Transfer

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MUNICIPAL SERVICES

General Funds

MISSION STATEMENT

The Municipal Services Department is dedicated to providing transparent, efficient, and innovative internal services that strengthen City departments to serve our community with excellence. Through collaboration, accountability, and a commitment to continuous improvement, we ensure the reliability of City operations, technology and facilities.

DEPARTMENT DESCRIPTION

The Municipal Services Department consists of the Finance, Treasury, Utility Billing, Information Technology, Building Maintenance, Equipment Maintenance, and the Frontier Center for the Performing Arts.

CORE SERVICES

- Public finances, investments, accounting, audit, treasury, and budget.
- Procurement and accounts payable
- Information technology
- Building and equipment maintenance
- Utility billing

ACCOMPLISHMENTS FOR FY 2025/2026

- Completed construction of the Frontier Center for the Performing Arts Lobby Expansion
- Integrated building stewardship planning and programming with the upgrade to the Aquatics Center boiler, repair and maintenance of sidewalks and roofs at city facilities.
- Go-Live of the Enterprise Resource Planning (ERP) Implementation project
- Updated the five-year Impact Fee Study and Capital Improvement Plan for Development Impact Fees.
- Completed design and bid for the City and County Joint Fuel Facility canopy.
- Deployed a new city-wide telephone system.

OBJECTIVES FOR FY 2026/2027

- Continue to integrate building stewardship planning and programming, focusing on a top 10 list of repair and maintenance needs for city property.
- Install public access improvements in City Hall customer service areas and restrooms.
- Complete first 12-months after implementation of the new Enterprise Resource Planning (ERP) project.
- Work collaboratively with our utility departments to explore new platform opportunities for Customer Information Systems (CIS).
- Initiate design for the addition of 2-3 fuel storage tanks at the City/County Fuel Facility.

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MUNICIPAL SERVICES SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenue				
Intergovernmental Revenue	$ 926,104	$ 431,649	$ 187,500	$ -
Charges For Services	205,231	181,639	132,000	191,000
Rentals & Leases	9,642	15,963	5,500	2,500
Miscellaneous	30,871	7,883	1,500	500
Non Revenue Transfer	(59,000)	487,000	500,000	500,000
	-	-	-	-
Total Revenues	**$ 1,112,847**	**$ 1,124,134**	**$ 826,500**	**$ 694,000**
Expenditures				
Salaries And Wages	$ 4,934,306	$ 5,421,375	$ 5,912,451	$ 6,309,743
Benefits	2,109,131	2,475,188	2,807,452	3,069,155
Current Operating Expense	6,232,581	6,051,387	9,460,729	9,354,839
Capital Outlay	396,882	632,222	375,000	120,000
MERF Expenditures	177,942	32,016	177,143	91,814
Grant Expenditures	1,145,119	428,506	-	-
Contingency	-	-	-	315,000
MERF Allocation	107,900	105,037	110,072	111,111
Interdepartmental Charges	(899,395)	(621,602)	(900,000)	(875,500)
Cost Allocation Transfers	(9,059,720)	(9,190,313)	(11,124,711)	(12,885,627)
	-	-	-	-
Total Expenditures	**$ 5,144,746**	**$ 5,333,817**	**$ 6,818,136**	**$ 5,610,535**
Excess/(Deficiency)	**$ (4,031,898)**	**$ (4,209,683)**	**$ (5,991,636)**	**$ (4,916,535)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 579,643	$ 406,814
Reserve for Future Capital	-	-	(893,374)	(1,050,891)
Total Additional Resources	**$ -**	**$ -**	**$ (313,731)**	**$ (644,077)**
Net Excess/(Deficiency)	**$ (4,031,898)**	**$ (4,209,683)**	**$ (6,305,367)**	**$ (5,560,612)**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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MUNICIPAL SERVICES BUDGET BY DIVISION

Division	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Municipal Services	$ 139,288	$ -	$ 239,145	$ -	$ 99,857	71.69%
Information Technology	2,478,788	250,000	1,456,576	250,000	(1,022,212)	-41.24%
Treasurer	302,116	-	333,009	-	30,893	10.23%
Utility Billing	75,000	-	75,000	-	0	0.00%
Finance	888,120	250,000	960,425	250,000	72,305	8.14%
Equipment Maintenance	415,619	189,000	139,117	-	(276,502)	-66.53%
Building Maintenance	2,004,116	5,500	1,881,213	3,000	(122,903)	-6.13%
Frontier Center	515,089	132,000	526,050	191,000	10,961	2.13%
Total	**$ 6,818,136**	**$ 826,500**	**$ 5,610,535**	**$ 694,000**	**$ (1,207,601)**	**-17.71%**

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MUNICIPAL SERVICES PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Municipal Services Administration			
Executive Assistant	1	1	1
Grant Coordinator	-	-	1 ****
Municipal Services Director	1	1	1
Information Technology			
Assistant Chief Information Officer	1	1	1
Chief Information Officer	1	1	1
IT Analyst/Supervisor	1 *	1	1
IT Business Intelligence Analyst I	4	4	4
IT Business Intelligence Analyst II	- *	-	-
IT Systems Administrator	3 **	2 *	2
IT Systems Admininstrator II		1 *	1
IT Technician II	2 *	2	2
IT Technician III	1	1	1
Network Administrator I	1 *	1	1
Treasury			
Admin Assistant - Municipal Services	1	1	1
Business Office Manager I	1	1	1
Business Office Manager II	1	1	1
Finance Manager/Treasurer	- *	-	-
Lead Treasury Clerk	1	1	1
Treasury Clerk	2	2	2
Treasury Operations Manager	1	1	1
Utility Billing			
Assistant Utility Supervisor	1	1	1
Credit Specialist	1	1	1
Customer Service Representative-Treasury	2	3	3
Utility Billing Specialist	2	2	2
Utility Supervisor	1	1	1
Finance Administration			
Accountant	1	1	1
Accountant I	4	4	4
Accountant II	1	1	1
Accountant III	2	2	2
Accounts Payable Clerk	2	2	2
Assistant Finance Manager	1	1	1
Finance Manager/Treasurer	1 *	1	1
Payroll Coordinator	2	- *	-
Payroll Accountant		2 *	2
Procurement & Accounts Payable Supervisor	1	1	1

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MUNICIPAL SERVICES PERSONNEL

	FY 2025 Budget	FY 2026 Budget	FY 2027 Proposed Budget
FT	**Number**	**Number**	**Number**
Procurement Specialist II	1	1	1
Property & Records Coordinator	1	1	1
Equipment Maintenance			
Admin Assistant - Municipal Services	1	1	1
Apprentice, Mechanic	-	1	1
Maintenance/Apprentice Tech	1	- *	-
Fleet Technician, Journey	10 *	10 *	10
Parts & Inventory Coordinator	1	1	1
Shop Foreman	1	1	1
Shop Superintendent	1	1	1
Building Maintenance			
Building Maintenance Superintendent	1	1	1
Building Maintenance Specialist II	2	2	2
Building Maintenance Technician I	1	1	1
Building Maintenance Technician II	3	3	3
Building Maintenance Foreman	1	1	1
Building Maintenance Lead Technician	3	3	3
Custodian	2	2	2 ***
Office Assistant II	1	1	1
Frontier Center			
Auditorium Manager	1	1	1
Total	**77**	**78**	**79**

* Mid-year transfer
** Mid-year transfer Airport IT Specialist. Airport will pay wages and benefits through transfer
*** Custodian position not budgeted to be filled in FY2027 and budget moved to Professional Services
**** Grant Coordinator position transferred from Community Development to Municipal Services

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FRONTIER CENTER CIP

Capital Improvement Project Fund—Frontier Center

FRONTIER CENTER CIP BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenue				
Intergovernmental Revenue	$ -	$ 807,417	$ -	$ -
Investment Income	41,936	47,073	-	(20,000)
Contributions & Donations	700,000	1,200,000	1,500,919	1,165,923
Non Revenue Transfer	-	-	2,230,000	(1,145,923)
	-	-	-	-
Total Revenues	**$ 741,936**	**$ 2,054,490**	**$ 3,730,919**	**$ -**
Expenditures				
Capital Outlay	$ -	$ 2,486,449	$ 4,681,860	$ -
Grant Expenditures	-	688,544	-	-
Total Expenditures	**$ -**	**$ 3,174,993**	**$ 4,681,860**	**$ -**
Excess/(Deficiency)	**$ 741,936**	**$ (1,120,503)**	**$ (950,941)**	**$ -**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 950,941	$ -
Total Additional Resources	**$ -**	**$ -**	**$ 950,941**	**$ -**
Net Excess/(Deficiency)	**$ 741,936**	**$ (1,120,503)**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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COMMUNITY DEVELOPMENT SERVICES

There are three divisions under the Community Development Services:

1701: Planning and Building Divisions

1702: Bonneville Metropolitan Planning Organization (BMPO)

1703: Community Development Block Grant (CDBG) / Grants

MISSION STATEMENT

The Community Development Services Department (CDS) works to provide outstanding quality of life to all our community members and be a model organization with emphasis on leadership, strategic planning and partnership, community engagement, asset and financial management and project implementation.

DIVISION DESCRIPTION

The Community Development Services (CDS) Department is divided into four divisions: Bonneville Metropolitan Planning Organization (BMPO), Community Development Block Grant (CDBG) Administration, Planning Division, and Building Division. CDS plans, regulates and supports responsible growth through planning, zoning, permitting, development review, code enforcement, implement housing and planning initiatives, and meeting long-range planning goals.

CORE SERVICES

Building:

- Ensure safe construction of homes and non-residential buildings by administering and enforcing the International Code Council (ICC) family of codes.
- Ensure efficiency in permit review for code compliance, issuance of building permits, and conducting inspections of new and remodeled building construction.
- Administer contractor licensing program and oversee contractor training classes.
- Assist contractors and homeowners with code interpretation and application.

Planning:

- Develop and implement the City's Comprehensive Plan (Imagine IF), which is the foundational policy document for the City of Idaho Falls. The Comprehensive Plan establishes the framework to guide public and private decisions about future growth, preservation, and change within the municipality.
- Administer the zoning, subdivision, flood plain, overlay zones, form-based and sign codes.
- Review annexations, subdivisions, plats, site plans, conditional use permits, variances, and other zoning related requests for compliance. Conduct long-range planning studies and develop plans for specific areas.
- Serve as staff support for Planning and Zoning Commission, Board of Adjustment, Historic Preservation Committee, and Idaho Falls Redevelopment Agency (IFRA).
- Participate in various boards including Shade tree Committee, Idaho Falls Downtown Development Corporation, Historic Preservation Committee, Bonneville Metropolitan Planning Organization, Bicycle/ Pedestrian Advisory Committee, and Technical Advisory Committee.

Grants:

- Administer and manage the Community Development Block Grant (CDBG) program, the Covid Relief Round 1 (CV1) and Covid Relief Round 3 (CV3) CDBG COVID 19 relief funds, and other federal grants.

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- Complete and manage Housing and Urban Development (HUD) reports and submit to the Integrated Disbursement and Information (IDIS) system for HUD payments.
- Manage grants and programs, including: American Rescue Plan Act (ARPA) and State Local Fiscal Recovery (SLFRF) funds, the Idaho Falls Business Assistance Corporation (IFBAC) revolving loan program, the Greater Idaho Falls Transit (GIFT) financial reports and expense disbursements, and the Region 6 Housing Coalition.

ACCOMPLISHMENTS FOR FY 2025/2026

- Increased Communication with Contractors and Builders. Staff have upgraded the Building and Planning websites to show development process timelines for developers to better estimate review processes for projects. Staff has also implemented a Building Division newsletter that goes out every other month electronically every other month to keep the development community abreast of market trends, issues with submittals, communicate code changes, and other information pertinent to the development community. Staff have implemented an annual input meeting with the development community in the fall. Staff have also met with individual developers (architects, contractors, builders, etc.) at their offices to ensure input and resolve concerns to provide open communication and ensure the department is meeting the needs of the development community.
- Park Development Standards. The new Park Zone Development Standards are moving through the process with review by the Planning Commission on June 2, 2026, and to be reviewed by City Council by the end of June. These standards will allow the Parks and Recreation Department to determine development standards on a case-by-case basis with each standard to be specific to each park.
- Building In-Person Trainings. The Building Division, with input from the contractor community, has implemented regular in-person training. These have addressed new innovations in building processes and materials, as well as refreshing current contractor knowledge of common practices. Staff have been working to implement these monthly and will meet that goal beginning this fall.
- Development Timeline Consistency. Staff have continued to monitor development timelines. Building permits are continuing to hit a 2-week turnaround on permit review. Plan review from the development team (PW, Fire, Power, CDS) have continued to hit a 2-week review time for plats, site plans, PUDs, and other development applications. Staff has also implemented a “circle the wagon” strategy when development projects are past 4th review to ensure a clear path forward for development is communicated and problems are addressed to ensure efficiency in the permit review process.
- Cross Department Collaboration. Staff have implemented and consistently held collaboration meetings with the Fire, Public Works, Police and Parks and Recreation Departments to collaborate on efforts, build comradery amongst departments and remove departmental silos, coordinate efforts, ensure a unified front when communicating with the public, and coordinate efforts to ensure we are “one city one team”. Staff have also been meeting monthly with staff from Bonneville County regarding subdivisions and annexations and have attended monthly County Commission meetings for staff availability to Bonneville County. These meetings have been very successful in growing comradery within the city departments and with the county.

OBJECTIVES FOR FY 2026/2027

- Snake River Priority – Data analysis has been completed for this Council priority. Staff will present findings and get directions from City Council after the budget is completed. Staff initially were working with Bonneville County to draft a Memorandum of Understanding (MOU), but that did not work out, so staff has realigned their strategy to take a more City focused approach to the Snake River.
- Park Zone Priority – This will be completed by the Summer (June/July) of 2026. Staff will continue to meet with the Parks and Recreation Department at our monthly collaboration meeting to provide input to individual park standards.

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- Permit Process Priority – Staff continues to monitor permit review times. Staff is working on internal definitions that harmonize our understanding and help create a more robust view of where our construction is being done.
- Housing Affordability Priority - Staff has begun to undertake the creation of a "Citizen Code Input Committee", a new focus on the IDAHOME committee to address a more holistic view of construction and not primarily focused on implementation of the Missing Middle Concept. This committee will be made up of citizens and professionals who can provide input on code revisions that are needed to better reflect the needs of the community. Staff have identified four code revisions to undertake beginning in late summer: Downtown sign code revisions, implementation of starter home subdivision legislation (required by the state by February 1, 2027), the subdivision ordinance update, residential landscape buffers, and street tree requirements. Staff are working to have this committee established in August 2026 and begin tackling downtown signage at that same time.
- Staff have been working the Power and Public Works Departments regarding strategic extension of utilities in the Area of Impact.
- Staff will bring back the Annexation Principles to City Council for adoption and implementation to help guide staff for future annexations.

MAJOR BUDGET CHANGES FOR FY 2026/2027

- Downtown Parking contract moved to Non-Departmental division
- Grants Coordinator position moved to Municipal Services

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COMMUNITY DEVELOPMENT SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenue				
Licenses And Permits	$ 2,072,284	$ 1,758,192	$ 1,850,000	$ 1,520,000
Intergovernmental Revenue	1,054,273	924,342	1,817,637	1,494,901
Charges For Services	445,603	349,917	417,000	410,000
Miscellaneous	400	101,161	-	-
Non Revenue Transfer	6,500	-	-	-
Total Revenues	**$ 3,579,059**	**$ 3,133,612**	**$ 4,084,637**	**$ 3,424,901**
Expenditures				
Salaries And Wages	$ 1,481,453	$ 1,541,193	$ 1,739,587	$ 1,792,066
Benefits	632,318	686,964	818,082	799,599
Current Operating Expense	562,054	626,637	881,017	386,256
Capital Outlay	249,180	254,595	-	180,000
MERF Expenditures	41,711	-	40,000	28,255
Grant Expenditures	313,412	12,078	1,037,964	811,542
MERF Allocation	23,997	25,489	26,289	25,436
Cost Allocation Transfers	(2,532)	(13,848)	-	-
	-	-	-	-
Total Expenditures	**$ 3,301,593**	**$ 3,133,107**	**$ 4,542,939**	**$ 4,023,155**
Excess/(Deficiency)	**$ 277,466**	**$ 504**	**$ (458,302)**	**$ (598,254)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 40,000	$ 28,255
Reserve for Future Capital	-	-	(140,194)	(182,955)
Total Additional Resources	**$ -**	**$ -**	**$ (100,194)**	**$ (154,700)**
Net Excess/(Deficiency)	**$ 277,466**	**$ 504**	**$ (558,496)**	**$ (752,953)**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

COMMUNITY DEVELOPMENT SUMMARY BY DIVISION

	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Planning, Building and Inspection	$ 2,612,215	$ 2,267,000	$ 2,479,964	$ 1,959,275	$ (132,251)	-5.06%
Metropolitan Planning	1,044,397	1,047,637	704,237	704,237	(340,160)	-32.57%
CDBG Program	886,327	770,000	838,955	761,389	(47,373)	-5.34%
Total	**$ 4,542,939**	**$ 4,084,637**	**$ 4,023,155**	**$ 3,424,901**	**$ (519,784)**	**-11.44%**

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COMMUNITY DEVELOPMENT PERSONNEL

	FY 2025 Budget	FY 2026 Budget	FY 2027 Proposed Budget
FT	Number	Number	Number
Community Development Services Administration			
Assistant Planning & Building Director	1	1	1
Building Inspector	1	1	1
Building Official	1	1	1
Building Permit Clerk	2	2	2
Community Development Services Director	1	1	1
Chief Bldg Insp/Lead Inspector	1	1	1
Chief Building Inspector	1	- *	-
Chief Electrical Inspector	1	1	1
Chief Plumbing/Mech. Inspector	1	1	1
Commercial Plans Examiner	1	1	1
Electrical Inspector	1	1	1
Executive Assistant	1	1	1
GIS Analyst/Planner	1	1	1
Mechanical Inspector		1 *	1
Grants Coordinator	1	1	-
Planner I	2	2	2
Planner II: Long Range	1	1	1
Plumbing/Mechanical Inspector	-	-	-
Residential Plan Examiner	1	1	1
Metropolitan Planning			
BMPO Deputy Director	1	1	1
Transportation Planner	1	1	1
CDGB Program/Grants			
Grant Administrator	1	1	1
PT			
Metropolitan Planning			
Office Assistant II-BMPO **	0.5	0.5	0.5
Total	**22.5**	**22.5**	**21.5**

* Mid-year transfer

** Office Asst II-BMPO funded at 0.5 FTE

*** Grant Coordinator position transferred to Municipal Services

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BUSINESS IMPROVEMENT DISTRICT

Business Improvement District Fund

BUSINESS IMPROVEMENT DISTRICT SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenue				
Investment Income	$ 1,938	$ 386	$ -	$ -
Miscellaneous	90,434	89,299	115,500	118,965
Total Revenues	**$ 92,371**	**$ 89,685**	**$ 115,500**	**$ 118,965**
Expenditures				
Current Operating Expense	$ 115,500	$ 77,000	$ 115,500	$ 118,965
Contingency	-	-	3,800	-
Total Expenditures	**$ 115,500**	**$ 77,000**	**$ 119,300**	**$ 118,965**
Excess/(Deficiency)	**$ (23,129)**	**$ 12,685**	**$ (3,800)**	**$ -**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 3,800	$ -
Total Additional Resources	**$ -**	**$ -**	**$ 3,800**	**$ -**
Net Excess/(Deficiency)	**$ (23,129)**	**$ 12,685**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

BUSINESS IMPROVEMENT DISTRICT SUMMARY BY DIVISION

	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Special Revenue Fund						
Business Improvement District	$ 119,300	$ 115,500	$ 118,965	$ 118,965	$ (335)	-0.28%
Total	**$ 119,300**	**$ 115,500**	**$ 118,965**	**$ 118,965**	**$ (335)**	**-0.28%**

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HUMAN RESOURCES

001-1801 Human Resources

MISSION STATEMENT

The Human Resources Department is committed to fostering trust and engagement among the City of Idaho Falls' employees. Through transparent communication, visible presence, and reliable support, we ensure employees feel empowered to seek assistance and trust that we have their best interests at heart. We actively engage with employees to cultivate a culture of collaboration and continuous improvement, partnering with them to maximize their potential and contribute to the success of the City.

DIVISION DESCRIPTION

The Human Resources Department provides centralized personnel services for approximately 808 full-time positions and over 300 seasonal or temporary employees annually. The Department supports all eleven City departments and the mayor's office through recruitment, performance management, compensation and benefits administration, employee relations, risk management, and compliance with employment laws and policies.

CORE SERVICES

The Human Resources Department delivers comprehensive personnel management and support services to ensure a qualified workforce, equitable employment practices, and effective organizational operations. Core services include recruitment and hiring, benefits and compensation administration, employee relations and investigations, safety and risk management programs, and policy development and compliance oversight.

- Recruitment, selection, and onboarding for full-time, part-time, and seasonal employees
- Administration of employee compensation, benefits, and leave programs
- Employee relations support, including investigations, discipline, and grievance processes
- Labor relations
- Performance management
- Workers' compensation administration and employee safety program oversight
- Policy development, regulatory compliance, and supervisor/employee training
- Risk management including liability insurance programs

ACCOMPLISHMENTS FOR FY 2025/2026

- Led Human Resources configuration, testing, and implementation efforts for the Workday ERP/HRIS system, with go-live scheduled for June 2026.
- Dedicated significant staff resources to ERP project planning, data validation, and cross-department coordination.
- Delivered multiple supervisor and employee training programs on safety, HR compliance, and workplace practices.
- Continued recruitment and hiring support across all departments, including high-volume seasonal hiring.
- Maintained administration of employee benefits, leave programs, and workers' compensation claims.
- Provided guidance and oversight on employee relations matters, including investigations and disciplinary actions.
- Renewed employee benefit insurance programs while maintaining benefit integrity and containing costs.
- Supported departments with policy interpretation and consistent application of personnel policies.

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- Updated personnel policies as needed.

OBJECTIVES FOR FY 2026/2027

- Stabilize and optimize the Workday system following June 2026 implementation, including process refinement and user support.
- Expand and enhance supervisor and employee training programs focused on performance management, safety, compliance, and effective workforce management.
- Develop reliable data from public and private sectors to inform wage adjustments.
- Streamline Human Resources processes to improve efficiency, consistency, and service delivery across departments.
- Continue to provide responsive, high-quality service and support to all City employees and departments.

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HUMAN RESOURCES SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenue				
Miscellaneous	$ -	$ 143	$ -	$ -
Total Revenues	**$ -**	**$ 143**	**$ -**	**$ -**
Expenditures				
Salaries And Wages	$ 369,393	$ 479,045	$ 504,915	$ 537,034
Benefits	111,655	159,994	168,259	184,545
Current Operating Expense	199,130	176,291	326,727	331,831
Cost Allocation Transfers	(317,594)	(399,577)	(500,963)	(497,738)
Total Expenditures	**$ 362,584**	**$ 415,753**	**$ 498,938**	**$ 555,672**
Excess/(Deficiency)	**$ (362,584)**	**$ (415,610)**	**$ (498,938)**	**$ (555,672)**
Additional Resources				
	$ -	$ -	$ -	$ -
Total Additional Resources	**$ -**	**$ -**	**$ -**	**$ -**
Net Excess/(Deficiency)	**$ (362,584)**	**$ (415,610)**	**$ (498,938)**	**$ (555,672)**

HUMAN RESOURCES SUMMARY BY DIVISION

	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Human Resources	$ 498,938	$ -	$ 555,672	$ -	$ 56,734	11.37%
Total	**$ 498,938**	**$ -**	**$ 555,672**	**$ -**	**$ 56,734**	**11.37%**

HUMAN RESOURCES PERSONNEL

	FY 2025 Budget	FY 2026 Budget	FY 2027 Proposed Budget
FT	**Number**	**Number**	**Number**
Human Resource Manager	2	1	1
Human Resources Analyst	1	1	1
Human Resources Director	1	1	1
Human Resources Generalist	1	1	1
Assistant Director of HR	-	1	1
Total	**5**	**5**	**5**

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POLICE

General Fund — Police

MISSION STATEMENT

In partnership with the people of Idaho Falls, our mission is to make a positive difference in the community and help people live safer, more prosperous, and healthier lives..

DIVISION DESCRIPTION

The Idaho Falls Police Department is united in a spirit of teamwork to be an open, courteous, and community-minded organization devoted to quality public service. We are dedicated to lives by values reflecting a genuine desire to care for the safety and well-being of the public we serve as well as the professionals who provide that service.

Integrity, Courage, Honor, Trust, Excellence. All of our actions and decisions should reflect back to these core values.

- Office of the Chief
  - Overall leadership and command of all IFPD operations and employees
  - Budgeting
  - Grant administrating
  - Public information
  - Intelligence and crime analysis
  - Policy review and creation
  - Community outreach
  - Blue in the School
- Patrol Bureau
  - 24/7 field operations and response
  - Traffic enforcement
  - Code enforcement
  - Animal Services
  - Special events and planning
  - Airport operations
  - Field Training Program
  - Secondary employment
  - K9 program
  - School Resource Officers
- Investigations and Special Operations Bureau
  - People crime investigations
  - Property crime investigations
  - Crime scene investigations
  - Internet Crimes Against Children
  - Digital Forensic examinations
  - Critical Outreach Programs & Education (COPE) team
  - Victim Advocate
  - Special Weapons and Tactics (SWAT) response
  - Crisis Negotiation Team (CNT)
  - Explosive Ordinance Disposal Team

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- Unmanned Aircraft Team
- Mobile Field Force

- Professional Standards and Logistics Bureau
  - In service and specialty training for all employees
  - New officer training
  - Hiring, retention, and recruitment
  - Internal investigations
  - Equipment and Fleet management
  - 24/7 dispatching and emergency communications
  - Records
  - Evidence
  - Employee wellness

CORE SERVICES

- Provide 24/7 emergency and service response
- Provide 24/7 emergency and service communication for all public safety entities in the region
- Traffic enforcement
- Field investigations
- School Safety
- Criminal investigation
- Proactive community partnerships to prevent crime
- Special investigations
- Special teams
- COPE Team and Victim advocate services
- Code enforcement
- Airport safety
- Animal shelter
- Animal code enforcement
- Records management, report dissemination, and secure storage of property and evidence
- Public information and community engagement

ACCOMPLISHMENTS FOR FY 2025/2026

- Re-organized the Investigations Bureau to create the Special Victims Unit (SVU) to better serve vulnerable sex crime victims.
- Created a new five-year strategic plan for 2026-2031. IFPD incorporated ideas and recommendations from City Council members, community groups, and stake holders as well as IFPD professional recommendations.
- Implemented Carfax for public access to traffic accident reports eliminating the previous fee charged to citizens and making public access free of charge.
- Internet Crimes Against Children (ICAC) task force housed at IFPD made their 100th arrest of a child predator.
- Bucked national trends with regards to recruitment and retention to the point that 4 neighborhood police officer positions were able to be filled.
- Implemented AI assistance in dispatch which has a 99% positive feedback rate and reduced calls to dispatchers by 60%.
- Partnered with College of Eastern Idaho to host the first regional police academy and first regional emergency communications academy.
- Made 11,783 traffic stops, a 30% increase from the prior year.

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- Saw an overall crime reduction, with a 1% reduction in violent crime and a 10% reduction in property crime.

OBJECTIVES FOR FY 2025/2026

- Creation of an IFPD explorer post and youth summer camp
- Completion of indoor shooting range project
- New regional narcotic task force collaborating with ISP and BCSO to create a federal High Intensity Drug Trafficking Area (HIDTA) unlocking Federal resources
- Reduction in both violent and property crime rates

MAJOR BUDGET CHANGES FOR FY 2026/2027

- New dispatcher and opioid response detective positions added for FY2026/2027.

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POLICE SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Licenses And Permits	$ 25,727	$ 23,741	$ 35,000	$ 35,000
Intergovernmental Revenue	2,644,135	1,853,169	2,564,265	2,054,626
Charges For Services	95,268	121,609	158,000	173,000
Fines & Forfeitures	130,847	102,276	40,000	80,000
Rentals & Leases	40,579	40,579	40,579	40,579
Contributions & Donations	68,475	104,146	150,000	41,000
Miscellaneous	181,141	207,111	363,614	454,023
Non Revenue Transfer	6,000	55,430	-	275,495
Revenues Total	**$ 3,192,172**	**$ 2,508,060**	**$ 3,351,458**	**$ 3,153,723**
Expenditures				
Salaries And Wages	$ 11,926,723	$ 12,122,862	$ 12,584,127	$ 13,188,796
Benefits	5,080,683	5,869,028	6,185,951	6,907,004
Current Operating Expense	3,138,738	3,151,599	3,548,449	4,173,829
Capital Outlay	18,786	49,663	53,145	-
MERF Expenditures	603,025	582,078	450,000	480,000
Debt Service	2,073,375	2,389,267	2,286,857	2,481,379
Grant Expenditures	1,509,924	888,140	1,600,423	1,132,027
Contingency	-	-	950,000	1,378,645
MERF Allocation	1,084,410	1,182,993	1,301,292	1,481,421
Interdepartmental Charges	(945,552)	(1,011,171)	(1,194,996)	(1,258,480)
Cost Allocation Transfers	(20,071)	(100,429)	-	-
Expenditures Total	**$ 24,470,040**	**$ 25,124,031**	**$ 27,765,248**	**$ 29,964,622**
Excess/(Deficiency)	**$ (21,277,868)**	**$ (22,615,971)**	**$ (24,413,790)**	**$ (26,810,899)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 1,367,257	$ 3,024,069
Reserve for Future Capital	-	-	(1,609,063)	(1,181,830)
Total Additional Resources	**$ -**	**$ -**	**$ (241,806)**	**$ 1,842,239**
Net Excess/(Deficiency)	**$ (21,277,868)**	**$ (22,615,971)**	**$ (24,655,596)**	**$ (24,968,660)**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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POLICE SUMMARY BY DIVISION

Division	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Police Administration	$ 4,040,370	$ 123,000	$ 3,245,533	$ 98,500	$ (794,837)	-19.67%
Police In Service Training	5,751,509	540,467	7,190,002	42,459	1,438,493	25.01%
Police Uniform Patrol	9,969,105	562,815	11,153,144	604,489	1,184,039	11.88%
Police Records and Service	597,852	-	658,112	25,000	60,260	10.08%
Police Criminal Investigation	3,421,295	572,443	3,288,568	558,079	(132,727)	-3.88%
Police 911 Communications	2,523,364	1,258,233	2,875,647	1,325,201	352,283	13.96%
Police Computer Supplies	427,750	-	777,311	275,495	349,561	81.72%
Police Animal Control	1,034,003	294,500	776,305	224,500	(257,698)	-24.92%
Total	**$ 27,765,248**	**$ 3,351,458**	**$ 29,964,622**	**$ 3,153,723**	**$ 2,199,374**	**7.92%**

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POLICE PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Police Administration			
Executive Assistant	1	1	1
Police Captain	1	1	1
Police Chief	1	1	1
Police Crime Analyst	1	1	1
Public Information Officer	1	1	1
In-Service Training			
Admin Assistant - Police	1	1	1
Police Captain	1	1	1
Police Lieutenant	1	1	1
Police Officer, Senior	1	1	1
Police Officer		1 *	1
Police Sergeant	1	1	1
Police Training Coor & Prop Mgr	1	1	1
Property/Evidence Clerk	1	1	1
Training & Equipment Coordinator	1	1	1
Uniform Patrol			
Animal Control/Ordinance Officer	-	-	4 ****
Code Enforcement Offcr, Senior	1	2 *	2
Code Enforcement Officer	3 *	2 *	2
Police Captain	1	1	1
Police Lieutenant	3	3	3
Police Officer	28 *	37 *	37
Police Officer, Probationary	2 * & **	- *	-
Police Officer, Senior	32 *	28 *	28
Police Sergeant	9	9	9
Records and Service			
Records Specialist	5	5	5
Records Supervisor	1	1	1
Criminal Investigation			
Police Captain	1 *	1	1
Police Lieutenant	1	1	1
Police Officer	3 *	4 *	5
Police Officer, Senior	12 *	8 *	8
Police Sergeant	2	2	2
Social Worker	1	1	1
Victims Services Coordinator	1	1	1
911 Communications			
Emergency Comm. Officer	18 *	22 *	23

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POLICE PERSONNEL

	FY 2025 Budget	FY 2026 Budget	FY 2027 Proposed Budget
FT	**Number**	**Number**	**Number**
Emergency Comm. Officer II	4	3 *	3
Emergency Comm. Officer III	1	1	1
Emergency Comm. Officer Trn	3 *	- *	-
Police Lieutenant	1 *	1	1
Animal Control			
Animal Control/Ordinance Officer	4 ***	4	- ****
Animal Services Manager	1	1	1
Animal Shelter Program Cor.	1	1	1
Lead Animal Cont/Ord. Officer	2	2	2
Total	**154**	**155**	**157**

* Mid-year transfer

** COPS grant application for six officers not awarded. Added only two officers as approved in FY 2024/2025 budget.

*** Two Animal Control Officers left and positions were eliminated in anticipation of selling the Animal Shelter

**** Move Animal Control/Ordinance Officers from Animal Control to Patrol

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POLICE CIP

CIP — Police Fund

POLICE CIP SUMMARY BY CATEGORY

POLICE CIP	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
REVENUES & RESOURCES				
Taxes And Franchises	$ -	$ -	$ -	$ -
Non Revenue Transfer	-	-	-	-
Fund Total	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES & APPROPRIATIONS				
Capital Outlay	$ 5,344,723	$ 118,268	$ -	$ -
Fund Total	**$ 5,344,723**	**$ 118,268**	**$ -**	**$ -**

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POLICE IMPACT FEE

Impact Fee Fund—Police

MAJOR BUDGET CHANGES FOR FY 2026/2027

- Purchasing two new add to fleet police vehicles from previously collected impact fees.

POLICE IMPACT FEES SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Licenses And Permits	$ 728,426	$ 596,927	$ 750,000	$ 400,000
Investment Income	39,387	58,029	15,000	15,000
Non Revenue Transfer	-	-	-	-
Total Revenues	**$ 767,814**	**$ 654,957**	**$ 765,000**	**$ 415,000**
Expenditures				
Current Operating Expense	$ -	$ 21,359	$ -	$ -
Capital Outlay	-	-	-	200,000
Debt Service	-	630,000	630,000	630,000
Total Expenditures	**$ -**	**$ 651,359**	**$ 630,000**	**$ 830,000**
Excess/(Deficiency)	**$ 767,814**	**$ 3,598**	**$ 135,000**	**$ (415,000)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 814,200	$ 1,210,000
Reserve for Future Capital	-	-	(949,200)	(795,000)
Total Additional Resources	**$ -**	**$ -**	**$ (135,000)**	**$ 415,000**
Net Excess/(Deficiency)	**$ 767,814**	**$ 3,598**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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FIRE

General Fund — Fire

MISSION STATEMENT

The Idaho Falls Fire Department is committed to providing professional life-saving services, ensuring the safety and security of our community.

FUND DESCRIPTION

The Fire Department's general fund consists of property tax dollars, intergovernmental funds, contracts, and grants.

CORE SERVICES

The IFFD provides the City and surrounding counties with an all-hazards emergency response service to include community risk reduction, fire suppression, fire investigation, fire prevention, hazardous materials, swift water rescue, technical rescue, and public education. Members of the department respond to major events such as snow and ice storms, wildland fires, electrical outages and downed power lines, floods, and other emergent needs from the communities served by the department.

ACCOMPLISHMENTS FOR FY 2025/2026

- Completed the build of new Fire Station 6.
- Paved the access road at Fire Station 4.
- Assumed ARFF coverage at the Idaho Falls Regional Airport.
- Upgraded dispatch hardware at Fire Station 1 and 4 to support health and safety of our personnel.
- Replaced thermal imaging cameras.
- Received a grant for a self-contained breathing apparatus compressor.
- Received and started implementation of the Idaho Division of the Military grant to support our regional Hazardous Materials HazMat Team.
- Hire a New Fire Chief (Vacant FTE Position)
- Hire a New Division Chief (Vacant FTE Position is actually a Deputy Chief)
- Completion of a 4 person Fire Academy (All position were attrition fills)
- Development of training boxes on Foote Dr.

OBJECTIVES FOR FY 2026/2027

- Work with a generous partner (QalTek) to Develop a business plan to support the ongoing costs of building a regional training center, and perform a feasibility study.
- Utilize sustainable business plan to support request for funding to build a regional training center
  - Start an Eastern Idaho regional training coalition with potential stakeholders.
  - Potential funding sources to evaluate: Federal Grants, State partnership .
- Secure another contract year of service to Bonneville County Fire District #1 (BCFD1)
  - Pursue a Joint Powers Agreement (JPA) with BCFD1. Pursue operational alignment, and coordinated response, joint training, and standardization of SOP/SOGs, and apparatus.

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  - Have a 3rd party feasibility study done to evaluate and provide recommendations regarding a consolidation of the two operational agencies. Evaluate; efficient resource usage and operations, procedures, funding, sustainability of service, etc.
- Continued development of our training boxes on Foote Dr.
- Hire new positions within Fire Administration
- Develop and commit to a FTE (Full Time Employee) growth plan.

MAJOR BUDGET CHANGES FOR FY 2026/2027

- Two new Training Captains

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FIRE SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenue				
Licenses And Permits	$ 58,867	$ 90,242	$ 54,000	$ 65,000
Intergovernmental Revenue	3,008,539	3,082,735	4,451,246	4,152,779
Charges For Services	128,015	122,344	125,000	140,000
Contributions & Donations	-	4,000	28,500	38,500
Miscellaneous	8,732	17,829	8,200	10,000
Non Revenue Transfer	-	121,271	-	75,000
	-	-	-	-
Total Revenues	**$ 3,204,153**	**$ 3,438,421**	**$ 4,666,946**	**$ 4,481,279**
Expenditures				
Salaries And Wages	$ 8,265,649	$ 8,644,908	$ 9,310,638	$ 10,017,683
Benefits	4,323,027	4,864,100	4,912,924	5,269,219
Current Operating Expense	1,844,805	1,784,447	2,251,101	2,462,918
Capital Outlay	89,313	122,068	64,500	75,000
MERF Expenditures	1,521,965	73,348	-	-
Debt Service	-	894,679	601,969	601,969
Grant Expenditures	1,306,036	1,292,559	2,638,000	2,323,486
MERF Allocation	785,000	785,000	785,000	785,000
Interdepartmental Charges	(850,113)	(978,924)	(1,328,000)	(1,552,599)
Cost Allocation Transfers	(32,540)	(62,913)	-	-
Total Expenditures	**$ 17,253,142**	**$ 17,419,272**	**$ 19,236,132**	**$ 19,982,676**
Excess/(Deficiency)	**$ (14,048,989)**	**$ (13,980,851)**	**$ (14,569,186)**	**$ (15,501,396)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 601,969	$ 601,969
Reserve for Future Capital	-	-	(545,952)	(690,761)
Total Additional Resources	**$ -**	**$ -**	**$ (545,952)**	**$ (88,792)**
Net Excess/(Deficiency)	**$ (14,048,989)**	**$ (13,980,851)**	**$ (15,115,138)**	**$ (15,590,188)**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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FIRE SUMMARY BY DIVISION

Division	FY 2026 Adopted Budget		FY 2027 Proposed Budget		$ Change Expenditure	% Change Expenditure
	Expenditure	Revenue	Expenditure	Revenue		
General Fund						
Fire Administration	$ 3,972,697	$ 4,666,946	$ 3,542,332	$ 4,401,279	$ (430,365)	-10.83%
Fire Alarm Training	301,888	-	324,804	-	22,916	7.59%
Fire Prevention	953,203	-	992,292	-	39,089	4.10%
Fire Fighting	11,443,455	-	11,901,804	-	458,349	4.01%
Fire Training	121,550	-	644,480	5,000	522,930	430.22%
Fire Stations and Buildings	476,245	-	512,695	75,000	36,450	7.65%
Fire Auxiliary Services	1,967,094	-	2,064,269	-	97,175	4.94%
Total	**$ 19,236,132**	**$ 4,666,946**	**$ 19,982,676**	**$ 4,481,279**	**$ 746,544**	**3.88%**

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FIRE PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Fire Administration			
Business Office Manager I	1 *	1	1
Business Office Manager II	1 **	1	1
Deputy Fire Chief	1	1	1
Executive Assistant	- *	-	-
Fire Chief	1	1	1
Fire Division Chief	1	1	-
Fire Training			
Fire Division Chief	-	-	1
Fire Training Captain	-	-	2
Fire Prevention			
Fire Inspector II	4	4	4
Fire Marshal	1	1	1
Fire Fighting			
Fire Battalion Chief	3	3	3
Fire Captain	10	9 *	9
Fire Captain/Paramedic	11	9 *	9
Fire Driver	14	16 *	16
Fire Driver/Paramedic	7 ***	6 *	6
Firefighter 1st Class	- *	-	-
Firefighter 2nd Class	4 *	4	4
Firefighter Paramedic-Sr	4 *	7 *	7
Firefighter Senior	26 *	25 *	25
Probationary Firefighter	- *	-	-
Total	**89**	**89**	**91**

* Mid-year transfer
** Position moved from EMS to Fire Administration
*** Two positions transferred from Fire to EMS

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EMERGENCY MEDICAL SERVICES

Emergency Medical Services (EMS) Fund

MISSION STATEMENT

The Idaho Falls Fire Department is committed to providing professional lifesaving services, ensuring the safety and security of our community.

DIVISION DESCRIPTION

The Fire Department's Emergency Medical Services (EMS) fund consists of intergovernmental funds, service agreements, fees for service, and grants.

CORE SERVICES

The Idaho Falls Fire Department provides the City and surrounding counties with not only fire and all-hazards emergency response service, but also Emergency Medical Services (EMS) to include advanced life support transport, interfacility ambulance transports, tactical medicine, community education, and a paramedic mentoring program. The department's EMS system provides emergency response to all of Bonneville County, as well as portions of Jefferson and Bingham Counties.

ACCOMPLISHMENTS FOR FY 2025/2026

- Replaced two Type I transport ambulances.
- Implemented additional training modules for EMS personnel in CPR, Pediatric Advanced Life Support (PALS) and Advanced Cardiac Life Support (ACLS).
- Sent multiple personnel to the Advanced Difficult Airway course.
- Sent three personnel to Paramedic Class
- Support Shelley and Jefferson County stand up their own EMS service.
- Operationally moved an ambulance to Fire Station 6 to support future growth and response needs.
- Hired a new Division Chief of EMS (Utilized the Vacant Deputy Chief position).

OBJECTIVES FOR FY 2026/2027

- Remount two Type I transport ambulances (utilizing the existing ambulance boxes and mounting them onto new chassis).
- Sent five personnel to paramedic school (anticipating a high-attrition year and potential promotions from the paramedic position).
- Identify revenue sources to offset the loss of the Shelley and Jefferson County EMS contracts (This is a result of those agencies being able to respond to their own jurisdictions.)
- Develop a growth plan and strategic plan for the EMS Division.
  - Develop programs to address increasing call volume and evolving community needs.
  - Develop programs focused on community engagement and public education.
  - Evaluate and identify potential new positions to support division needs.
- Assess resource allocation through evaluation of response efficiency, call equitability, and personnel feedback.
- Trial alternative resource allocation models to position units (ABs) where they can best serve the community while enhancing personnel safety. Measurable metrics will include response times, call volume equitability, and personnel satisfaction as evaluated through survey data.

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MAJOR BUDGET CHANGES FOR FY 2026/2027

- Proposed budget estimates receiving Ground Emergency Medical Transport (GEMT) funding related to FY2024 and FY2025.

EMERGENCY MEDICAL SERVICES SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Intergovernmental Revenue	$ 3,655,952	$ 4,336,884	$ 5,080,176	$ 7,064,642
Charges For Services	4,657,380	4,946,618	4,709,524	4,877,810
Investment Income	153,757	98,609	50,000	50,000
Contributions & Donations	-	1,000	5,000	5,000
Miscellaneous	118,023	100,781	96,150	56,150
Non Revenue Transfer	728,000	725,000	-	(46,688)
Total Revenues	**$ 9,313,112**	**$ 10,208,892**	**$ 9,940,850**	**$ 12,006,914**
Expenditures				
Salaries And Wages	$ 4,419,612	$ 5,425,954	$ 5,224,905	$ 5,795,376
Benefits	2,056,427	2,747,832	2,801,955	3,048,632
Current Operating Expense	1,461,983	1,623,935	2,199,352	2,722,513
MERF Expenditures	360,382	541,457	574,000	622,800
Debt Service	-	303,719	303,719	303,719
Grant Expenditures	313,175	16,841	644,150	46,150
Contingency	-	-	-	1,125,000
MERF Allocation	725,000	725,000	465,000	725,000
Interdepartmental Charges	(351,331)	(643,948)	(400,000)	(440,000)
Cost Allocation Transfers	-	-	-	-
Total Expenditures	**$ 8,985,248**	**$ 10,740,790**	**$ 11,813,081**	**$ 13,949,190**
Excess/(Deficiency)	**$ 327,864**	**$ (531,899)**	**$ (1,872,231)**	**$ (1,942,276)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 3,467,719	$ 2,071,097
Reserve for Future Capital	-	-	(1,595,489)	(128,821)
Total Additional Resources	**$ -**	**$ -**	**$ 1,872,230**	**$ 1,942,276**
Net Excess/(Deficiency)	**$ 327,864**	**$ (531,899)**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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EMERGENCY MEDICAL SERVICES SUMMARY BY DIVISION

Division	FY 2026 Adopted Budget		FY 2027 Proposed Budget		$ Change Expenditure	% Change Expenditure
	Expenditure	Revenue	Expenditure	Revenue		
Special Revenue Fund						
Ambulance	$ 11,813,081	$ 9,940,850	$ 13,949,190	$ 12,006,914	$ 2,136,109	18.08%
Total	**$ 11,813,081**	**$ 9,940,850**	**$ 13,949,190**	**$ 12,006,914**	**$ 2,136,109**	**18.08%**

EMERGENCY MEDICAL SERVICES PERSONNEL

	FY 2025 Budget	FY 2026 Budget	FY 2027 Proposed Budget
FT	**Number**	**Number**	**Number**
Deputy Fire Chief	1	1	-
Fire Division Chief	- *	-	1
Business Office Manager II	- **	-	-
Firefighter 1st Class	- *	-	-
Firefighter 2nd Class	2 *	1	1
Firefighter Senior	23 *	21	21
Firefighter Paramedic-Sr	22 *	21	21
Fire Driver/Paramedic	3 ***	-	-
Fire Captain	-	1	1
Fire Captain/Paramedic	4 *	10	10
Probationary Firefighter ****	- *	-	-
Total	**55**	**55**	**55**

* Mid-year transfer
** Position moved from EMS to Fire Administration
*** Two positions moved from Fire to EMS
**** Approved for six additions in last quarter of FY 2024/2025

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WILDLAND FIRE

Wildland Fire Fund

MISSION STATEMENT

The Idaho Falls Fire Department is committed to providing professional life-saving services, ensuring the safety and security of our community.

DIVISION DESCRIPTION

The department's wildland fund is established through the Idaho Cooperative Mobilization Agreement. This agreement funds the department through agreed-upon fees for service of equipment and/or personnel while deployed for wildfire events through the Idaho Department of Lands.

CORE SERVICES

- Provide for wildland/urban interface coverage for the City of Idaho Falls
- Be a mutual aid resource for the greater Eastern Idaho Region.
- Maintain deployable fee-based services for the Department of Lands and Forest Service during the

ACCOMPLISHMENTS FOR FY 2025/2026

- Applied for a FEMA grant for a new Type 3 wildland apparatus
- Successfully completed twenty-seven wildland deployments in support of the Department of Lands and US Forest Service during the wildland season in the Western United States.

OBJECTIVES FOR FY 2026/2027

- Pursue funding for a new Type 3 Brush Truck.(Through a AFG/FEMA grant or alternative funding)
  - Invest Wildland Revenue back into the program.
- Continue being self sufficient
- Develop a wildland operating budget line for the 27/28 fiscal year.
- Develop a plan for a Wildland Mitigation Program.
- Continue seeking opportunities to expand the capabilities of the team, and to identify more opportunities for deployments.
- Continue being a regional resource.
- Look for opportunities to deploy as an all hazard response team outside of traditional wildfires.
- Certify and maintain approximately 60 department employees at the Type I wildland certification or higher.
-

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WILDLAND FIRE SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Intergovernmental Revenue	$ 1,781,823	$ 2,399,963	$ 2,310,000	$ 2,360,000
Investment Income	44,330	33,252	5,000	5,000
Non Revenue Transfer	-	-	(1,255,671)	(56,954)
Revenues Total	**$ 1,826,153**	**$ 2,433,215**	**$ 1,059,329**	**$ 2,308,046**
Expenditures				
Current Operating Expense	$ 1,397,003	$ 1,859,059	$ 1,374,329	$ 1,467,844
Capital Outlay	71,292	65,389	-	675,000
Grant Expenditures	-	-	560,000	560,000
Expenditures Total	**$ 1,468,294**	**$ 1,924,448**	**$ 1,934,329**	**$ 2,702,844**
Excess/(Deficiency)	**$ 357,859**	**$ 508,767**	**$ (875,000)**	**$ (394,798)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 875,000	$ 2,050,000
Reserve for Future Capital	-	-	-	(1,655,202)
Total Additional Resources	**$ -**	**$ -**	**$ 875,000**	**$ 394,798**
Net Excess/(Deficiency)	**$ 357,859**	**$ 508,767**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

WILDLAND FIRE SUMMARY BY DIVISION

	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Special Revenue Fund						
Wildland Deployment	$ 1,934,329	$ 1,059,329	$ 2,702,844	$ 2,308,046	$ 768,515	39.73%
Total	**$ 1,934,329**	**$ 1,059,329**	**$ 2,702,844**	**$ 2,308,046**	**$ 768,515**	**39.73%**

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FIRE IMPACT FEE

Impact Fee Fund—Fire

FIRE IMPACT FEES SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Licenses And Permits	$ 600,107	$ 562,974	$ 625,000	$ 450,000
Investment Income	26,393	42,406	10,000	-
Non Revenue Transfer	-	(970,960)	(2,051,803)	50,000
Revenues Total	**$ 626,500**	**$ (365,580)**	**$ (1,416,803)**	**$ 500,000**
Expenditures				
Current Operating Expense	$ -	$ 21,359	$ 50,000	$ -
Capital Outlay	-	-	-	-
Contingency	-	-	-	50,000
Expenditures Total	**$ -**	**$ 21,359**	**$ 50,000**	**$ 50,000**
Excess/(Deficiency)	**$ 626,500**	**$ (386,939)**	**$ (1,466,803)**	**$ 450,000**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 1,466,803	$ 50,000
Reserve for Future Capital	-	-	-	(500,000)
Total Additional Resources	**$ -**	**$ -**	**$ 1,466,803**	**$ (450,000)**
Net Excess/(Deficiency)	**$ 626,500**	**$ (386,939)**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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FIRE CIP

Capital Improvement Project—Fire

MAJOR BUDGET CHANGES FOR FY 2026/2027

- North Fire Station was completed in FY 2025/2026.
- Begin development of a Regional Training Facility.

FIRE CIP SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Taxes And Franchises	$ 392,819	$ -	$ -	$ -
Intergovernmental Revenue	-	1,475,948	-	-
Non Revenue Transfer	884,560	970,960	3,712,000	278,500
Revenues Total	**$ 1,277,379**	**$ 2,446,908**	**$ 3,712,000**	**$ 278,500**
Expenditures				
Current Operating Expense	$ -	$ 61,887	$ -	$ -
Capital Outlay	-	1,031,955	3,712,000	278,500
Grant Expenditures	-	1,475,948	-	-
Expenditures Total	**$ -**	**$ 2,569,790**	**$ 3,712,000**	**$ 278,500**
Excess/(Deficiency)	**$ 1,277,379**	**$ (122,883)**	**$ -**	**$ -**
Additional Resources *				
	$ -	$ -	$ -	$ -
Total Additional Resources	**$ -**	**$ -**	**$ -**	**$ -**
Net Excess/(Deficiency)	**$ 1,277,379**	**$ (122,883)**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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PARKS

General Fund - Parks, War Bonnet Round Up, Cemeteries, and the Idaho Falls Zoo

MISSION STATEMENT

The mission of the Idaho Falls Parks and Recreation Department is *to enrich the community*.

The vision of the Idaho Falls Parks and Recreation Department is *to be leaders in providing healthy, fun experiences.*

DIVISION DESCRIPTION

The Parks and Recreation Department's general fund divisions include park and cemetery maintenance, the Idaho Falls Zoo, Funland, Sandy Downs, Noise Park, Skyline Activity Center, Rose Hill Cemetery, Fielding Memorial Cemetery, and Idaho's Oldest Rodeo, the War Bonnet Round-Up.

CORE SERVICES

- The Parks Division is responsible for a myriad of City services. The Division's operational activities are separated into Administration, Parks Maintenance, Horticulture/Urban Forestry, Weed and Environmental Control, Irrigation Management, and Cemeteries. Staff is responsible for maintaining 47 parks, 46 storm retention ponds, 2 cemeteries, 22 shelters, 18 miles of pathways, 32 restrooms, 33 baseball and softball fields, 16 tennis courts, 25 soccer fields, Noise Park, Sandy Downs, and 28 playgrounds.
- The War Bonnet Round-Up is Idaho's Oldest Professional Rodeo. Held every year the first weekend in August, more than 450 cowboys and cowgirls compete in front of more than 13,000 residents and visitors.
- The Idaho Falls Zoo is accredited through the Association of Zoos and Aquariums (AZA), the zoo features more than 320 individual animals representing 120 species from around the globe. In addition to animal exhibits, the zoo operates FUNLAND, an 80-year old amusement park in the heart of Tautphaus Park.

ACCOMPLISHMENTS FOR FY 2025/2026

- Built 2 shelters in Heritage Park
- Landscaped the backside of the sledding hill in Ryder Park
- Laid more than 150,000 sqft of sod in Ryder Park
- Completed an additional 1/4-mile section of the Idaho Canal Trail
- Successfully converted Freeman Park's irrigation system from using ground water to surface water from the Snake River. This is the third park to be converted to surface water, with the first 2 being Community Park and Mel Erickson Park.
- Replaced the non-compliant playground at Esquire Park with a new, top of the line playground.
- Completed *the Islands Exhibit* at the Zoo
- Completed the FUNLAND restoration project

OBJECTIVES FOR FY 2026/2027

- Plan and develop parks and facilities that are environmentally sensitive, provide diverse leisure-time
- opportunities and support the community's vision and desires.
- Provide the quality of life for residents, businesses, and visitors that make people choose Idaho Falls as
- their home and/or place of business.

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- Maintain City's landscaped areas including parks, rights of way, retention ponds, Riverwalk, city entrance ways, and public plazas.
- Operate the "best little zoo in the west" in a professional manner.
- Run Zoo programs, classes, and camps to educate the community on conservation issues and Zoo need

MAJOR BUDGET CHANGES FOR FY 2026/2027

- The City will be applying for a grant to use Land Water Conservation Funds (LWCF) for the first time in 30 years, now that we are compliant with the granting program.

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PARKS SUMMARY BY CATEGORY

PARKS TOTAL	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Licenses And Permits	$ 50	$ 50	$ 75	$ 75
Intergovernmental Revenue	164,101	1,590,644	369,154	295,000
Charges For Services	1,652,931	1,836,665	2,448,150	2,386,150
Investment Income	21,920	15,162	5,000	5,000
Rentals & Leases	66,754	64,850	22,100	32,100
Contributions & Donations	273,048	146,531	267,500	218,500
Miscellaneous	(3,540)	41,781	5,000	5,000
Non Revenue Transfer	95,983	370,343	40,000	2,005,324
Revenues Total	**$ 2,271,247**	**$ 4,066,026**	**$ 3,156,979**	**$ 4,947,149**
Expenditures				
Salaries And Wages	$ 4,604,359	$ 4,722,829	$ 5,076,066	$ 5,201,927
Benefits	1,932,414	2,134,166	2,242,453	2,455,770
Current Operating Expense	3,464,733	4,655,206	4,519,982	4,568,003
Capital Outlay	1,139,334	305,585	516,913	835,000
MERF Expenditures	695,266	551,736	708,839	707,639
Grant Expenditures	1,209,184	1,033,230	369,154	295,000
Contingency	-	-	-	200,000
MERF Allocation	561,651	645,397	661,614	635,709
Interdepartmental Charges	(75,966)	(72,594)	(1,400,000)	(161,675)
Cost Allocation Transfers	(106,295)	(56,859)	-	-
	-	-	-	-
Expenditures Total	**$ 13,424,680**	**$ 13,918,696**	**$ 12,695,021**	**$ 14,737,372**
Excess/(Deficiency)	**$ (11,153,432)**	**$ (9,852,670)**	**$ (9,538,042)**	**$ (9,790,223)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 708,839	$ 907,639
Reserve for Future Capital	-	-	(2,026,816)	(2,154,465)
Total Additional Resources	**$ -**	**$ -**	**$ (1,317,977)**	**$ (1,246,826)**
Net Excess/(Deficiency)	**$ (11,153,432)**	**$ (9,852,670)**	**$ (10,856,019)**	**$ (11,037,050)**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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PARKS SUMMARY BY DIVISION

Division	FY 2026 Adopted Budget		FY 2027 Proposed Budget		$ Change Expenditure	% Change Expenditure
	Expenditure	Revenue	Expenditure	Revenue		
General Fund						
Parks Administration	$ 1,222,870	$ 664,154	$ 1,396,469	$ 575,000	$ 173,599	14.20%
Parks Sandy Downs	279,949	2,100	286,447	2,100	6,498	2.32%
Parks Maintenance	4,142,050	109,575	6,152,971	1,824,899	2,010,921	48.55%
Parks Weed & Snow Removal	772,972	150	664,136	150	(108,836)	-14.08%
Parks Noise Park	33,915	-	35,092	-	1,177	3.47%
Parks Horticulture and Forestry	953,178	-	1,005,510	-	52,332	5.49%
Parks Activity Center	220,568	20,000	223,465	30,000	2,897	1.31%
Parks Warbonnet	585,100	720,000	556,600	609,000	(28,500)	-4.87%
Parks Zoo	3,443,426	1,676,000	3,343,080	1,211,000	(100,346)	-2.91%
Parks Zoo Funland	-	-	32,000	465,000	32,000	
Cemeteries	1,040,993	225,000	1,041,603	230,000	610	0.06%
Non-Departmental	-	(260,000)	-	-	-	
Total	**$ 12,695,021**	**$ 3,156,979**	**$ 14,737,372**	**$ 4,947,149**	**$ 2,042,351**	**16.09%**

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PARKS PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Parks Administration			
Executive Assistant	1	1	1
Marketing & Volunteer Coordinator	1	1	1
Parks & Recreation Director	1	1	1
Recreation Superintendent	1	1	1
Sandy Downs			
Lead Maintenance Operator - Parks	1	1	1
Parks Maintenance			
Business Office Manager II	1	1	1
Irrigation Specialist	1	1	1
Parks & Cemetery Assistant Superintendent	1	1	1
Parks Foreman	1	1	1
Parks Maintenance Operator I	10 *	10	10
Parks Maintenance Operator II	6 *	6	6
Parks Maintenance Operator III	3	3	3
Parks Manager	3	3	3
Parks/Cemetery Superintendent	1	1	1
Weed and Snow Removal			
Parks Maintenance Operator II	1 *	1	1
Parks Maintenance Operator III	1	1	1
Parks Manager	1	1	1
Horticulture and Forestry			
Horticulture/Forestry Tech	1	1	1
Horticulturist	1	1	1
Horticulturst/Forestry Laborer	2	2	2
Urban Forester	1	1	1
Activity Center			
Custodian	- *	-	-
Custodian/Facility Coordinator	- *	-	-
Parks Maintenance Operator I	2 *	2	2
Zoo			
Animal Care Supervisor	1	1	1
Zoo Curator of Education	1	1	1
Zoo Educator	2	2	2
Zoo Facilities Maintenance Specialist	2	2	2
Zoo Facilities Service Manager	- *	-	-
Zoo Facilities Services Supervisor	1 *	1	1
Zoo Facility Maintenance	1 *	1	1

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PARKS PERSONNEL

	FY 2025 Budget	FY 2026 Budget	FY 2027 Proposed Budget
FT	**Number**	**Number**	**Number**
Zoo General Curator	1	1	1
Zoo Guest Services Manager	1	1	1
Zoo Guest Services Supervisor	-	-	-
Zoo Keeper	6	7	7
Zoo Keeper Assistant	- *	-	-
Zoo Registrar/Receptionist	1	1	1
Zoo Superintendent	1	1	1
Zoo Veterinary Tech/Zookeeper	1	1	1
Cemeteries			
Cemetery Maintenance Operator	1 *	1	1
Cemetery Sexton	1	1	1
Lead Maintenance Operator - Cemetery	2 *	2	2
PT			
Zoo Keeper **	1	1	1
Total	**66**	**67**	**67**

* Mid-year transfer
** 2 0.5 FTEs

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RECREATION

Recreation Fund - Sports, Programming, Wes Deist Aquatic Center, and Marmo/Lehto Ice Rink.

MISSION STATEMENT

The mission of the Idaho Falls Parks and Recreation Department is *to enrich the community*.

The vision of the Idaho Falls Parks and Recreation Department is *to be leaders in providing healthy, fun experiences.*

DIVISION DESCRIPTION

The Recreation Division is responsible to plan, organize, implement, facilitate, and evaluate recreation experiences, facilities, and services that meet a physical, emotional, social, or mental need of individuals in our community.

CORE SERVICES

- The Recreation Division's sports and programs provide inclusive, high-quality recreational opportunities that promote health, wellness, personal growth, and community connection for residents of all ages in Idaho Falls. Through youth and adult sports, enrichment programs, special events, and lifelong learning opportunities, the division is committed to enhancing quality of life, encouraging active lifestyles, and creating positive experiences that strengthen our community.
- The Wes Deist Aquatic Center provides safe, inclusive, and high-quality aquatic experiences that promote health, recreation, fitness, and community connection. Through swimming lessons, fitness programs, open recreation, competitive training opportunities, and family-friendly programs the facility serves as a year-round destination where residents of all ages can learn, grow, stay active, and enjoy the benefits of water-based recreation.
- The Marmo/Lehto Ice Rink serves as a year-round community gathering place. The facility provides opportunities for youth and adults to participate in hockey, figure skating, public skating, tournaments, learn-to-skate programs, and special events, while supporting skill development, teamwork, and community engagement.

OBJECTIVES FOR FY 2026/2027

- Recreation is looking to expand our program offerings to better serve the community. With summer daycamps, daddy daughter date nights, movies in the park, science camps, kayaking, and other non-traditional programs added to our large list of existing recreational offerings, we can expand our outreach and positive impact on our community.

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RECREATION SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Taxes And Franchises	$ 1,052,615	$ 1,177,852	$ 1,187,466	$ 1,223,090
Intergovernmental Revenue	-	-	-	-
Charges For Services	1,578,089	1,642,521	1,841,862	1,845,172
Investment Income	8,659	19,365	4,000	6,000
Rentals & Leases	62,228	5,381	24,560	24,560
Contributions & Donations	-	62,345	1,000	1,000
Miscellaneous	115,576	30,609	60,900	55,900
Non Revenue Transfer	14,179	20,870	322,000	232,940
Revenues Total	**$ 2,831,347**	**$ 2,958,942**	**$ 3,441,788**	**$ 3,388,662**
Expenditures				
Salaries And Wages	$ 966,435	$ 1,063,942	$ 1,267,171	$ 1,233,111
Benefits	335,191	395,700	476,960	446,557
Current Operating Expense	1,081,784	1,156,307	1,357,542	1,302,336
Capital Outlay	288,633	4,800	322,000	232,940
MERF Expenditures	-	49,930	150,000	52,000
Contingency	-	-	-	150,000
MERF Allocation	14,179	19,370	13,133	41,652
Cost Allocation Transfers	(2,160)	-	-	-
Expenditures Total	**$ 2,684,062**	**$ 2,690,049**	**$ 3,586,806**	**$ 3,458,596**
Excess/(Deficiency)	**$ 147,285**	**$ 268,893**	**$ (145,018)**	**$ (69,934)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 184,400	$ 202,000
Reserve for Future Capital	-	-	(39,385)	(132,066)
Total Additional Resources	**$ -**	**$ -**	**$ 145,015**	**$ 69,934**
Net Excess/(Deficiency)	**$ 147,285**	**$ 268,893**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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RECREATION SUMMARY BY DIVISION

Division	FY 2026 Adopted Budget Expenditure	FY 2026 Adopted Budget Revenue	FY 2027 Proposed Budget Expenditure	FY 2027 Proposed Budget Revenue	$ Change Expenditure	% Change Expenditure
Special Revenue Fund						
Recreation Administration	$ 593,305	$ 1,220,466	$ 440,361	$ 1,253,090	$ (152,945)	-25.78%
Recreation Playgrounds/Playfields	831,514	688,413	753,114	722,025	(78,400)	-9.43%
Recreation Indoor Aquatic Center	1,654,998	1,021,500	1,443,303	782,940	(211,695)	-12.79%
Recreation Skating Rink	506,989	511,409	821,819	630,607	314,830	62.10%
Total	**$ 3,586,806**	**$ 3,441,788**	**$ 3,458,596**	**$ 3,388,662**	**$ (128,210)**	**-3.57%**

RECREATION PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Recreation Administration			
Admin Assistant - Parks & Recreation	1	1	1
Supervisor Cust/Ops Specialist-Recreation	1	1	1
Recreation Playgrounds			
Parks Maintenance Operator II	- **	-	-
Recreation Center Attendant/Basketball Instructor	1	- *	-
Recreation Supervisor	1	1	1
Youth Program Specialist	1	- *	-
Recreation Coordinator	-	1 *	1
Recreation Specialist	-	1 *	1
Indoor Aquatic Center			
Aquatic Training Coordinator	1 *	- *	-
Aquatic Specialist	1 *	2 *	2
Aquatics Manager	1	1	1
Aquatics Supervisor	1	1	1
Skating Rink			
Recreation Facility Coordinator	- *	-	-
Ice Skating Coordinator	1 *	1	1
Total	**10**	**10**	**10**

* Mid-year transfer

** One position transfered to Golf Fund

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GOLF

Golf Fund — Pinecrest Golf Course, Sand Creek Golf Course, and Sage Lakes Golf Course

MISSION STATEMENT

The mission of the Idaho Falls Parks and Recreation Department is *to enrich community.*

The vision of the Idaho Falls Parks and Recreation Department is *to be leaders in providing healthy, fun experiences.*

DIVISION DESCRIPTION

The Golf Division for the City of Idaho Falls owns three (3) championship golf courses that are in good condition daily and are very popular within the community and the thousands of tourists that play here. The Golf Division is a governmental fund that matches its annual golf fee generated revenues with its annual expenses. In addition, Pinecrest, the oldest of the three courses, is famous as it received Golf Digest's "Best Public Course in Idaho" award at its last rating.

CORE SERVICES

- Golf in Idaho Falls serves as community assets that enhance quality of life, strengthen regional tourism, promote healthy outdoor recreation, and create welcoming spaces where residents and visitors of all ages can connect.
- Together, the courses deliver affordable and accessible recreational opportunities, support youth and lifelong learning programs, host tournaments and community events that drive economic impact, and preserve beautiful open spaces that contribute to Idaho Falls' identity and livability.
- As a system, the courses help position Idaho Falls as a regional destination for recreation while also serving as gathering places that foster community pride, family engagement, wellness, and social connection across Southeast Idaho.

ACCOMPLISHMENTS FOR FY 2025/2026

- Removed tethered netting and dilapidated structural poles from hole #2 at Pinecrest. The teebox was renovated to encourage golfers to direct their tee shot further into the course, to avoid slicing into the neighborhood along hole #2. Additional trees were planted to help protect the perimeter of the hole as well.
- Installed a new Roof on the Pinecrest Clubhouse.
- In process to obtain and install utilities for new restroom facility at Sage Lakes on Hole #5

OBJECTIVES FOR FY 2026/2027

- The Idaho Falls Golf Division's 2026-2027 objectives are focused on enhancing the golfer experience, maintaining high-quality and sustainable facilities, and strengthening the long-term financial health of the golf system. Through operational excellence, strategic investment, and community partnerships, the division aims to provide affordable, welcoming, and destination-quality golf experiences that support recreation, tourism, and quality of life in Idaho Falls.

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GOLF SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Intergovernmental Revenue	$ 50,000	$ -	$ -	$ -
Charges For Services	3,866,938	4,762,845	4,308,425	4,993,000
Investment Income	(338)	(4,807)	(5,000)	-
Miscellaneous	100,787	69,904	54,928	45,000
Non Revenue Transfer	343,567	562,263	60,000	(23,413)
Revenues Total	**$ 4,360,954**	**$ 5,390,205**	**$ 4,418,353**	**$ 5,014,587**
Expenditures				
Salaries And Wages	$ 1,235,277	$ 1,300,741	$ 1,385,266	$ 1,356,271
Benefits	449,735	490,551	529,739	569,351
Current Operating Expense	1,785,712	1,694,009	1,965,575	2,220,063
Capital Outlay	157,624	173,537	116,000	173,000
MERF Expenditures	523,029	705,228	618,568	520,000
Grant Expenditures	50,000	-	-	-
MERF Allocation	343,567	409,712	421,774	496,000
Cost Allocation Transfers	-	(1,558)	-	-
Expenditures Total	**$ 4,544,944**	**$ 4,772,220**	**$ 5,036,922**	**$ 5,334,685**
Excess/(Deficiency)	**$ (183,990)**	**$ 617,985**	**$ (618,569)**	**$ (320,098)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 618,568	$ 520,000
Reserve for Future Capital	-	-	-	(199,902)
Total Additional Resources	**$ -**	**$ -**	**$ 618,568**	**$ 320,098**
Net Excess/(Deficiency)	**$ (183,990)**	**$ 617,985**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

GOLF SUMMARY BY DIVISION

	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
Division	**Expenditure**	**Revenue**	**Expenditure**	**Revenue**	**$ Change Expenditure**	**% Change Expenditure**
Special Revenue Fund						
Pinecrest Pro	$ 956,784	$ 2,455,847	$ 1,066,064	$ 2,526,587	$ 109,280	11.42%
Pinecrest Maintenance	1,055,148	60,000	941,522	-	(113,626)	-10.77%
Sand Creek Pro	637,960	938,710	699,433	1,422,000	61,473	9.64%
Sand Creek Maintenance	905,425	-	975,107	-	69,682	7.70%
Sage Lakes Pro	673,321	963,796	736,224	1,066,000	62,903	9.34%
Sage Lakes Maintenance	808,284	-	916,336	-	108,052	13.37%
Total	**$ 5,036,922**	**$ 4,418,353**	**$ 5,334,685**	**$ 5,014,587**	**$ 297,763**	**5.91%**

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GOLF PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Pinecrest Golf Pro			
Assistant Golf Pro	1	1	1
Manager of Golf Operations	- *	-	-
Operation Manager	2	1 *	1
Pinecrest Golf Operations			
Director of Agronomy	1	1	1
Golf Assistant Superintendent	1	1	1
Sandcreek Golf Pro			
Assistant Golf Pro	1	1	1
Operation Manager	1	1	1
Sandcreek Golf Operations			
Golf Assistant Superintendent	1	1	1
Golf Course Superintendent	1	1	1
Sage Lakes Golf Pro			
Assistant Golf Pro	1	1	1
Manager of Golf Operations	1 *	1	1
Operation Manager		1 *	1
Sage Lakes Golf Operations			
Golf Assistant Superintendent	1	1	1
Golf Course Superintendent	1	1	1
Total	**13**	**13**	**13**

* Mid-year transfer

** One position transfered in from Recreation

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PARKS IMPACT FEE

Impact Fee Fund—Parks

MAJOR BUDGET CHANGES FOR FY 2026/2027

- This will be the first year the City will start to utilize park impact fees. In FY 2026/2027, the City will begin the process of planning to convert Sandy Downs to a sports complex. After the planning, the City will start running utilities and shaping the grounds to what they will be in the future.

PARKS IMPACT FEES SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Licenses And Permits	$ 1,714,637	$ 1,151,971	$ 1,700,000	$ 900,000
Investment Income	63,209	119,532	40,000	50,000
Non Revenue Transfer	-	-	-	-
Revenues Total	**$ 1,777,846**	**$ 1,271,503**	**$ 1,740,000**	**$ 950,000**
Expenditures				
Current Operating Expense	$ -	$ 21,359	$ 130,000	$ 100,000
Capital Outlay	165,043	-	750,000	1,500,000
Expenditures Total	**$ 165,043**	**$ 21,359**	**$ 880,000**	**$ 1,600,000**
Excess/(Deficiency)	**$ 1,612,803**	**$ 1,250,144**	**$ 860,000**	**$ (650,000)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 647,000	$ 4,050,000
Reserve for Future Capital	-	-	(1,507,000)	(3,400,000)
Total Additional Resources	**$ -**	**$ -**	**$ (860,000)**	**$ 650,000**
Net Excess/(Deficiency)	**$ 1,612,803**	**$ 1,250,144**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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PARKS CIP

Capital Improvement Project Fund—Parks

The Parks CIP Fund was closed in Fiscal Year 2023/2024.

PARKS CIP SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Charges For Services	$ 15,679	$ -	$ -	$ -
Investment Income	(5,620)	-	-	-
Contributions & Donations	-	-	-	-
Non Revenue Transfer	185,517	-	-	-
	-	-	-	-
Revenues Total	**$ 195,576**	**$ -**	**$ -**	**$ -**
Expenditures				
Current Operating Expense	$ -	$ -	$ -	$ -
Capital Outlay	44,503	-	-	-
Expenditures Total	**$ 44,503**	**$ -**	**$ -**	**$ -**
Excess/(Deficiency)	**$ 151,074**	**$ -**	**$ -**	**$ -**
Additional Resources				
	$ -	$ -	$ -	$ -
Total Additional Resources	**$ -**	**$ -**	**$ -**	**$ -**
Net Excess/(Deficiency)	**$ 151,074**	**$ -**	**$ -**	**$ -**

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ZOO CIP

Capital Improvement Project Fund—Zoo

ZOO CIP SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Charges For Services	$ 104,865	$ 96,508	$ 100,000	$ 100,000
Investment Income	46,946	34,681	10,000	30,000
Contributions & Donations	129,598	223,363	950,000	251,500
Revenues Total	**$ 281,409**	**$ 354,552**	**$ 1,060,000**	**$ 381,500**
Expenditures				
Current Operating Expense	$ -	$ 123,839	$ -	$ -
Capital Outlay	87,277	369,547	1,050,000	503,885
Expenditures Total	**$ 87,277**	**$ 493,386**	**$ 1,050,000**	**$ 503,885**
Excess/(Deficiency)	**$ 194,132**	**$ (138,833)**	**$ 10,000**	**$ (122,385)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 880,100	$ 150,000
Reserve for Future Capital	-	-	(890,100)	(27,615)
Total Additional Resources	**$ -**	**$ -**	**$ (10,000)**	**$ 122,385**
Net Excess/(Deficiency)	**$ 194,132**	**$ (138,833)**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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GOLF CIP

Capital Improvement Project Fund—Golf

Continuing replenishment of Parks MERF funds from the irrigation upgrade funded out of MERF and other golf capital improvements.

GOLF CIP SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Charges For Services	$ 396,912	$ 427,650	$ 389,000	$ 415,000
Investment Income	18,364	13,854	-	5,000
Non Revenue Transfer	(275,000)	(275,000)	(300,000)	(300,000)
Revenues Total	**$ 140,276**	**$ 166,504**	**$ 89,000**	**$ 120,000**
Expenditures				
Capital Outlay	$ (5,637)	$ -	$ 235,000	$ -
Contingency	-	-	-	150,000
Expenditures Total	**$ (5,637)**	**$ -**	**$ 235,000**	**$ 150,000**
Excess/(Deficiency)	**$ 145,913**	**$ 166,504**	**$ (146,000)**	**$ (30,000)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 306,000	$ 300,000
Reserve for Future Capital	-	-	(160,000)	(270,000)
Total Additional Resources	**$ -**	**$ -**	**$ 146,000**	**$ 30,000**
Net Excess/(Deficiency)	**$ 145,913**	**$ 166,504**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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LIBRARY

Library Fund

MISSION STATEMENT

The Idaho Falls Public Library fosters lifelong literacy and learning by providing diverse materials of popular interest, encouraging reading, especially among children, supporting the educational needs of our community and delivering timely, accurate information.

DIVISION DESCRIPTION

Public Library providing services to residents of Idaho Falls. Services include providing a community gathering place, and sources of information in print, electronic, and audio/visual formats. Focusing on helping children learn to read.

CORE SERVICES

- Provide a space where lifelong literacy flourishes, every resident has equitable access to information, and people of all ages come together to learn, create and grow.
- Services are provided through children's programs such as story-time, early kindergarten preparation, music and movement, as well as programs aimed at teens and adults.
- Provide methods of learning, growth, and entertainment through printed, electronic, audio and visual materials.
- Provide opportunities for learning and creating through new technologies such as 3-D printing, laser engraving, audio/video recording as well as additional mediums.

ACCOMPLISHMENTS FOR FY 2025/2026

- Maintain the same number of public service hours as previous years.
- Provide programs and services to the public at almost the same level as previous years.
- Operation of the drive through pick up service.
- Replace roof on library.

OBJECTIVES FOR FY 2026/2027

- Maintain library services and public service hours at the level of 2025/2026.
- Collaborate with schools and preschool organizations to reach more children.
- Collaborate with other city departments
- Provide ongoing educational opportunities for staff.
- Celebrate 50 years of serving the public at the 457 W Broadway location.

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LIBRARY SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenue				
Taxes And Franchises	$ 2,799,255	$ 2,958,776	$ 3,042,763	$ 3,335,707
Intergovernmental Revenue	98,030	77,547	100,000	85,000
Fines & Forfeitures	12,119	12,428	10,000	10,000
Investment Income	228,390	151,080	50,000	101,952
Rentals & Leases	11,081	12,459	9,000	9,000
Contributions & Donations	29,608	30,837	32,500	30,000
Miscellaneous	860	2,613	-	900
Non Revenue Transfer	2,250	4,221	-	-
Total Revenues	**$ 3,181,593**	**$ 3,249,960**	**$ 3,244,263**	**$ 3,572,559**
Expenditures				
Salaries And Wages	$ 1,512,478	$ 1,653,853	$ 1,870,507	$ 1,801,283
Benefits	559,824	671,927	727,980	737,341
Current Operating Expense	997,996	897,655	1,124,531	1,228,504
Capital Outlay	225,433	171,778	425,000	-
Grant Expenditures	5,987	250	-	-
Contingency	-	-	500,000	400,000
MERF Allocation	2,250	4,221	1,895	1,800
	-	-	-	-
Total Expenditures	**$ 3,303,968**	**$ 3,399,684**	**$ 4,649,913**	**$ 4,168,928**
Excess/(Deficiency)	**$ (122,375)**	**$ (149,724)**	**$ (1,405,650)**	**$ (596,369)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 2,165,000	$ 3,225,000
Reserve for Future Capital	-	-	(759,349)	(2,628,631)
Total Additional Resources	**$ -**	**$ -**	**$ 1,405,651**	**$ 596,369**
Net Excess/(Deficiency)	**$ (122,375)**	**$ (149,724)**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

LIBRARY SUMMARY BY DIVISION

	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
Division	**Expenditure**	**Revenue**	**Expenditure**	**Revenue**	**$ Change Expenditure**	**% Change Expenditure**
Special Revenue Fund						
Library	$ 4,649,913	$ 3,244,263	$ 4,168,928	$ 3,572,559	$ (480,985)	-10.34%
Total	**$ 4,649,913**	**$ 3,244,263**	**$ 4,168,928**	**$ 3,572,559**	**$ (480,985)**	**-10.34%**

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LIBRARY PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Assistant Library Director	2	2	2
Business Office Manager II	1	1	1
Custodian-Library	1	1	1
IT Analyst/Supervisor	1	1	1
Lead Librarian	1	1	1 ***
Librarian-Children's	1	1	1
Librarian-Social Media	1	1	1
Librarian-Technical Services	1	1	1
Library Cataloger	1	1	1
Library Clerk	2 **	2	2 ***
Library Director	1	1	1
Library Program Specialist	2 **	2	2
Library Supervisor	1	1	1
Library Technician *	8.75 **	8.75	8.75 ***
Supv Cust/Ops Spec-Library	1	1	1
Total	**25.75**	**25.75**	**25.75**

* Library Technician funded at 8.75

** Mid-year transfer

*** Positions will not be filled. Budget not included. Will hire seasonal staff instead for flexibility.

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AIRPORT

Airport Operating Fund

MISSION STATEMENT

Idaho Falls Regional Airport endeavors to be a financially self-sufficient enterprise that provides unmatched service, safety, and convenience as a global transportation gateway to the Rocky Mountain West.

DIVISION DESCRIPTION

The Airport Operating Fund is an enterprise fund of the City of Idaho Falls, created to operate and maintain the Idaho Falls Regional Airport. It ensures safe air transportation services to the community, supports and creates economic development, and provides access to and from all of East Idaho.

CORE SERVICES

- Provide a safe and secure operating environment for passengers, commercial airlines, corporate flight operations, and recreational flying.
- Support increased economic activity for East Idaho through enhancements to air service, development of aeronautical businesses, and responsible use of non-aeronautical airport facilities and land.
- Manage projects outlined in the Airport's capital improvement plan to achieve the Airport's mission and the priorities of the City.
- Develop airport facilities, space, and property to foster growth towards achieving the aviation objectives of the City.
- Maintain regulatory compliance related to safety and security under Federal Aviation Administration and Transportation Security Administration requirements.

ACCOMPLISHMENTS FOR FY 2025/2026

- United Airlines initiated seasonal service to Chicago O'Hare International Airport for the summer of 2026.
- American Airlines expanded seasonal service to Chicago O'Hare International Airport for the summer of 2026.
- Alaska Airlines initiated daily, year-round service to Portland International Airport.
- The utilities and infrastructure phase of construction advanced preparatory work for future terminal expansion.
- $12 million dollars were awarded to the Airport in a Community Project Funding for the terminal expansion project.
- New rental car agreements and a peer-to-peer car sharing agreement were executed.
- Economy parking lot expansion completed in the spring of 2026.

OBJECTIVES FOR FY 2026/2027

- Begin a multi-year construction project to expand baggage screening and airline ticketing operations.
- Seek to initiate daily air service to the Los Angeles Basin afforded by the award of a United States Department of Transportation Small Community Air Service Development grant.
- Complete the Environmental Assessment associated with relocating the Air Traffic Control Tower and finalize the design of a new Air Traffic Control Tower.

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MAJOR BUDGET CHANGES FOR FY 2026/2027

- Revenue increases have been budgeted to reflect new car rental agreements, passenger traffic increases, and inflation-adjusted amounts reflected in lease agreements.
- Expenditures will increase for a new Passenger Facility Charge application with the Federal Aviation Administration, new gate scheduling software, new flight information display software, new or expanded air service costs, security equipment replacements, increases in preventative maintenance contracts, and continued equipment replacement expenses.
- The Passenger Facility Charge (PFC) and Customer Facility Charge (CFC) Funds have been consolidated and will now be reported as individual cost centers within the Airport Fund.

AIRPORT SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Intergovernmental Revenue	$ 14,217,610	$ 3,110,197	$ 43,574,363	$ 41,995,863
Charges For Services	5,647,038	6,634,584	7,481,339	9,257,229
Fines & Forfeitures	10,122	7,110	10,550	10,000
Investment Income	(59,668)	88,526	-	15,000
Rentals & Leases	328,116	379,025	404,421	386,205
Miscellaneous	16,632	(114,204)	2,000	10,000
Non Revenue Transfer	304,250	1,167,466	2,411,547	4,988,347
Debt Proceeds	-	-	17,000,000	5,000,000
Revenues Total	**$ 20,464,099**	**$ 11,272,705**	**$ 70,884,220**	**$ 61,662,644**
Expenditures				
Salaries And Wages	$ 1,977,111	$ 1,905,407	$ 2,224,086	$ 2,250,957
Benefits	728,686	849,260	1,099,359	1,012,785
Current Operating Expense	3,467,625	3,522,290	4,369,438	5,305,287
Capital Outlay	(1,338,150)	3,527,126	33,323,857	47,710,060
MERF Expenditures	-	-	90,000	240,000
Debt Service	169,000	-	1,033,638	187,500
Contingency	-	-	30,774,617	200,000
MERF Allocation	102,000	120,000	160,500	120,000
Cost Allocation Transfers	(25,852)	(1,157)	-	-
	-	-	-	-
Expenditures Total	**$ 5,080,420**	**$ 9,922,926**	**$ 73,075,495**	**$ 57,026,588**
Excess/(Deficiency)	**$ 15,383,679**	**$ 1,349,778**	**$ (2,191,275)**	**$ 4,636,056**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 2,690,000	$ 2,740,000
Reserve for Future Capital	-	-	(498,727)	(7,376,056)
Total Additional Resources	**$ -**	**$ -**	**$ 2,191,273**	**$ (4,636,056)**
Net Excess/(Deficiency)	**$ 15,383,679**	**$ 1,349,778**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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AIRPORT SUMMARY BY DIVISION

Division	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Enterprise Fund						
Airport Passenger Facility Charge	$ -	$ (793,477)	$ -	$ (1,701,538)	$ -	
Airport Customer Facility Charge	-	378,371	-	(382,272)	-	
Airport Administration	34,745,151	70,884,220	3,611,387	61,662,644	(31,133,764)	-89.61%
Airport Custodial	656,273	-	709,023	-	52,750	8.04%
Airport Grounds Maintenance	1,680,318	-	1,618,898	-	(61,420)	-3.66%
Airport Security	1,001,988	-	1,033,175	-	31,187	3.11%
Airport Improvements	33,323,857	-	46,863,423	-	13,539,566	40.63%
Airport Fire Protection	852,794	-	1,887,064	-	1,034,270	121.28%
Airport Landside	298,827	-	748,284	-	449,457	150.41%
Airport Building Maintenance	516,287	-	555,333	-	39,046	7.56%
Total	**$ 73,075,495**	**$ 70,469,114**	**$ 57,026,588**	**$ 59,578,834**	**$ (16,048,907)**	**-21.96%**

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AIRPORT PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Airport Administration			
Airport Facilities & Operations Manager	1	1	1
Airport IT Specialist	-	-	-
Airport Operations Manager	1 *	1	1
Assistant Airport Director	1 *	1	1
Business Development Manager	1	- *	-
Director of Aviation	1	1	1
Airport Services Manager		1 *	1
Executive Assistant	1	1	1
Custodial			
Custodial Supervisor	1	1	1
Custodian-Operation Specialist	6	6	6
Ground Maintenance			
Airfield Main & Operations Specialist	4	4	4
Airfield Operations Lead	2	2	2
Airfield Supervisor	1	1	1
Security			
Airport Credentialing Specialist	1	1	1
Airport Safety & Security Manager	1	1	1
Parking			
Airport Landside Main/Ops Specialist	2	2	2
Airport Parking Supervisor	1	1	1
Building Maintenance			
Airport Bldg Maintenance Specialist	2	2	2
Airport Bldg Maintenance Supervisor	1	1	1
Total	**28**	**28**	**28**

* Mid-year transfer

*** Transferred IT Specialist to Municipal Services IT division. To be paid for thru transfers to Municipal Services.

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AIRPORT PASSENGER FACILITY CHARGE (PFC)

Airport — Passenger Facility Charge Fund

MISSION STATEMENT

The Passenger Facility Charge (PFC) fund exists to collect and segregate fees under the Passenger Facility Charge Program administered by the Federal Aviation Administration.

DIVISION DESCRIPTION

The Idaho Falls Regional Airport collects PFCs at the rate of $4.50 per enplaned passenger. All expenditures from PFC funds must be approved by the Federal Aviation Administration and go toward eligible capital expenditures.

CORE SERVICES

- Current capital expenditures include the terminal expansion, snow removal equipment, and land acquisition.

ACCOMPLISHMENTS FOR FY 2025/2026

- Accomplishments in prior years are listed with the Airport Fund.

OBJECTIVES FOR FY 2026/2027

- The PFC Fund has been adjusted to reflect a modest increase in passengers for 2026/2027.

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AIRPORT PFC SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Charges For Services	$ 814,443	$ 1,460,593	$ 1,393,070	$ 1,662,100
Investment Income	54,912	118,579	-	75,000
Non Revenue Transfer	(202,250)	(1,047,466)	(2,186,547)	(3,438,638)
Total Revenues	**$ 667,104**	**$ 531,706**	**$ (793,477)**	**$ (1,701,538)**
Expenditures				
Current Operating Expense	$ -	$ 10	$ -	$ -
Total Expenditures	**$ -**	**$ 10**	**$ -**	**$ -**
Excess/(Deficiency)	**$ 667,104**	**$ 531,696**	**$ (793,477)**	**$ (1,701,538)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 2,489,700	$ 2,800,000
Reserve for Future Capital	-	-	(1,696,223)	(1,098,462)
Total Additional Resources	**$ -**	**$ -**	**$ 793,477**	**$ 1,701,538**
Net Excess/(Deficiency)	**$ 667,104**	**$ 531,696**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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AIRPORT CUSTOMER FACILITY CHARGE (CFC)

Airport - Customer Facility Charge

MISSION STATEMENT

The Customer Facility Charge (CFC) fund exists to collect customer facility charge fees that will fund capital projects at the Idaho Falls Regional Airport.

DIVISION DESCRIPTION

Customer Facility Charges are assessed on rental car contracts. The fee is collected by the rental car agencies, held in trust by them, and remitted to the airport monthly. When projects are identified, funds are transferred to the Airport fund as expenses are incurred on those capital projects.

CORE SERVICES

- The purpose of the Customer Facility Charge fund is to generate revenue in support of capital investment at the airport.

ACCOMPLISHMENTS FOR FY 2025/2026

- The fee was increased to $6.00 per day, which the airport considers market competitive.
- This fee was implemented in 2023 and the first projects funded by this revenue occurred.. The airport funded seal coating the car rental parking lots and general improvements to car rental counters in association with the new car rental agreements.

MAJOR BUDGET CHANGES FOR FY 2026/2027

- Revenue reflects the increase in the Customer Facility Charge fee to $6.00 per day that was implemented in mid-year 2026.

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AIRPORT CFC SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Charges For Services	$ 502,655	$ 646,842	$ 593,371	$ 1,197,728
Investment Income	31,781	45,737	10,000	20,000
Non Revenue Transfer	-	-	(225,000)	(1,600,000)
Total Revenues	**$ 534,436**	**$ 692,578**	**$ 378,371**	**$ (382,272)**
Expenditures				
	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess/(Deficiency)	**$ 534,436**	**$ 692,578**	**$ 378,371**	**$ (382,272)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 1,271,000	$ 1,880,000
Reserve for Future Capital	-	-	(1,649,371)	(1,497,728)
Total Additional Resources	**$ -**	**$ -**	**$ (378,371)**	**$ 382,272**
Net Excess/(Deficiency)	**$ 534,436**	**$ 692,578**	**$ -**	**$ -**

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PUBLIC WORKS

General Fund - Public Works Administration

MISSION STATEMENT

The mission of the Public Works Department is to ensure public health and safety, improve and maintain public infrastructure while providing Idaho Falls residents, businesses, and visitors with high quality customer service.

DIVISION DESCRIPTION

The Public Works Administration budget supports the overall management of the Department by providing funding for four administrative staff members and all other related expenses.

CORE SERVICES

Public Works Administration supports all the divisions of the department including Engineering, Traffic Engineering, Greater Idaho Falls Transit (GIFT), Sanitation, Streets, Water, and Wastewater, and Street Lighting.

ACCOMPLISHMENTS FOR FY 2025/2026

(See individual divisional accomplishments)

OBJECTIVES FOR FY 2026/2027

- Ensure the financial sustainability of the GIFT micro-transit program
- Continue to develop smart landscaping and attractive streetscapes that reduce maintenance costs and conserve water.
- Plan and provide for safe and efficient transportation infrastructure.
- Coordinate with surrounding communities to ensure efficient transportation systems across jurisdictional boundaries.
- Promote water conservation and water metering messaging.
- Evaluate new opportunities for recycling and yard waste management.

PUBLIC WORKS GIFT DIVISION

General Fund - Public Works GIFT (Greater Idaho Falls Transit) Division

MISSION STATEMENT

Provide equitable transportation for the citizens and guests of the City of Idaho Falls while being vigilant to our foundation of safety, efficiency and customer experience.

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DIVISION DESCRIPTION

The GIFT budget supports efforts of the Gift program by providing funding for staff, software, hardware, office space, contracted services costs, marketing, and other related expenses necessary for the operation of GIFT.

CORE SERVICES

GIFT is responsible for providing safe, convenient, and reliable public transportation for the City of Idaho Falls. We provide these services 17 hours a day 6 days a week in all weather conditions, during most holidays, special events, city-wide for everyone.

ACCOMPLISHMENTS FOR FY 2025/2026

- Successfully leveraged CARES funding to support the Transit Coordinator position for two additional years at minimal cost to the city.
- Completed negotiations for the fifth-year services contract with a cost increase below inflation.
- Expanded the sponsorship base and sponsorship opportunities, further reducing the program's financial cost.
- Reached 101,000 boardings while maintaining an average customer rating of 4.9 out of 5 stars.
- Increased direct financial contributions from IFRM and EIPH and maintained contributions from AAA and DWI.
- Passed our annual review for ITD with no findings
- Expanded the fleet and offerings while minimizing costs.

OBJECTIVES FOR FY 2026/2027

- Extensively test contractor versus in-house operating models to identify efficiencies.
- Complete infrastructure projects for bus stops.
- Work with other departments to develop infrastructure projects that can be subsidized with federal transit funding..
- Communicate proactively with the public about planned, ongoing and completed initiatives.

FUTURE OPPORTUNITIES/ISSUES

- Our major contractor has been bought out by a much larger company; this presents both risks and rewards. We will be cautious moving forward to maximize the rewards and minimize the risks.
- Prioritizing expansion of the service area into Ammon and Bonneville County to achieve economies of scale and improve operational efficiency remains unsuccessful. Models to achieve higher effectiveness while remaining in the same service area are yet to be tested.

PUBLIC WORKS ENGINEERING DIVISION

General Fund - Public Works Engineering Division

MISSION STATEMENT

The mission of the Engineering Division is to plan, design, and manage construction of public works infrastructure projects, assist other departments with similar needs and provide service to the development community.

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DIVISION DESCRIPTION

The Engineering budget supports efforts of the Division by providing necessary funding for staff, software, hardware, and other related expenses necessary for the successful operation of the Division.

CORE SERVICES

The Engineering Division is responsible for the planning, design, and construction management of public works infrastructure projects, providing information regarding management of public rights-of-way, supporting the Street Division and Idaho Falls Power regarding traffic control devices, providing development review service, and managing permits and licensing for contractors working in public rights-of-way. The Division also assist other City Departments by developing infrastructure projects, providing survey services, and advises in regards to engineering issues.

ACCOMPLISHMENTS FOR FY 2025/2026

- WTR-2025-25 Test Wells #20 and #21
- WTR-2026-24 Elevated Water Tank Demolition
- STR-2024-26 E Street - Memorial to Yellowstone
- SWR-2023-16 Sewer Lift Station Backup Generators Presto, Holmes, and the Dunes
- SWR-2026-05 Sewer Line Rehabilitation 2026
- SDN-2025-28 19th & Lee Storm Upgrades
- STR-2026-06 N. Highland Park Concrete Improvements - 2026
- WTR-2026-32 Anderson Water Line Railroad Crossing
- AIR-2026-23 International Way Parking Expansion
- STR-2026-04 Water Line Replacements 2026 - Highland Park
- WTR-2025-17 Freeman Park Surface Water Conversion
- STR-2026-01 Street Overlays 2026
- STR-2026-03 Seal Coats 2026
- STR-2026-34 Microsurfacing 2026
- STR-2025-06 Birch St & S Blvd Roundabout
- SDN-2026-29 Calkins - 14th to 16th Storm Upgrades
- WTR-2026-12 Canal Ave, L St & K St Water Line Upgrades
- SDN-2026-07 Ash St - Eastern to S Blvd
- TRF-2026-02 Thermoplastic Citywide 2026
- OTH-2025-35 City of Idaho Falls Lighting Upgrade
- PRK-2026-37 Cemetery Road Improvements 2026
- WTR-2026-11 Highland Dr - Elva to N Blvd Water Line Upgrades
- WTR-2025-20 Tautphaus Park Surface Water Conversion
- PRK-2026-26 Tautphaus Park Drop Off Improvements - 2026
- WTR-2026-27 Yellowstone Avenue Sidewalk - Hydrants
- STR-2025-11 Yellowstone Sidewalk Connection
- OTH-2026-38 Police Station Shooting Range Site Plan

ACTIVITY DESCRIPTION

- Plan, design, and manage construction of infrastructure improvements.
- Develop and maintain design and construction standards.
- Manage right-of-way licensing and permitting.
- Review development plans/plat.

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- Process right-of-way/easement vacations.
- Provide surveying services.

OBJECTIVES FOR FY 2026/2027

- Successful design, bid, and construction of city infrastructure improvements.
- Improve timeliness of development and City project reviews.
- Efficient utilization of Transportation Impact Fees to maximize mitigation of new development on the arterial roadway network.

MAJOR BUDGET CHANGES FOR FY 2026/2027

- Traffic personnel have been moved from Idaho Falls Power to the Engineering Division
- The GIS Division has been consolidated and moved to Idaho Falls Power

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PUBLIC WORKS SUMMARY BY CATEGORY

PUBLIC WORKS TOTAL	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenue				
Licenses And Permits	$ 5,575	$ 275	$ 1,000	$ -
Intergovernmental Revenue	359,708	2,068,463	2,627,254	2,434,200
Charges For Services	169,376	236,671	427,000	231,000
Miscellaneous	12,609	26,516	5,300	7,300
	-	-	-	-
Total Revenues	**$ 547,268**	**$ 2,331,925**	**$ 3,060,554**	**$ 2,672,500**
Expenditures				
Salaries And Wages	$ 1,789,618	$ 1,956,593	$ 2,140,492	$ 2,326,854
Benefits	722,016	815,598	946,128	896,657
Current Operating Expense	1,697,439	1,913,243	2,749,232	2,457,663
Capital Outlay	11,326	-	388,391	170,000
MERF Expenditures	-	89,677	-	-
Grant Expenditures	-	141,268	-	-
MERF Allocation	14,400	19,550	17,297	20,000
Interdepartmental Charges	(379,091)	(555,050)	(650,000)	(550,000)
Cost Allocation Transfers	(1,356,561)	(1,179,943)	(1,335,847)	(821,660)
	-	-	-	-
Total Expenditures	**$ 2,499,146**	**$ 3,200,937**	**$ 4,255,693**	**$ 4,499,513**
Excess/(Deficiency)	**$ (1,951,878)**	**$ (869,012)**	**$ (1,195,139)**	**$ (1,827,013)**
Additional Resources *				
	$ -	$ -	$ -	$ -
Reserve for Future Capital	-	-	128,339	(145,355)
Total Additional Resources	**$ -**	**$ -**	**$ 128,339**	**$ (145,355)**
Net Excess/(Deficiency)	**$ (1,951,878)**	**$ (869,012)**	**$ (1,066,800)**	**$ (1,972,368)**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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PUBLIC WORKS SUMMARY BY DIVISION

Division	FY 2026 Adopted Budget Expenditure	FY 2026 Adopted Budget Revenue	FY 2027 Proposed Budget Expenditure	FY 2027 Proposed Budget Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Public Works Administration	$ -	$ -	$ 0	$ -	$ 0	
Public Works GIS	1	-	-	-	(1)	-100.00%
Public Works GIFT	2,867,254	2,867,254	2,511,200	2,511,200	(356,054)	-12.42%
Public Works Engineering	1,388,438	193,300	1,474,662	161,300	86,224	6.21%
Public Works Engineering Traffic	-	-	513,650	-	513,650	
Total	**$ 4,255,693**	**$ 3,060,554**	**$ 4,499,513**	**$ 2,672,500**	**$ 243,820**	**5.73%**

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PUBLIC WORKS PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Public Works Administration			
Assistant Public Works Director	1	1	1
Business Office Manager I	1	1	1
Director of Public Works	1	1	1
Executive Assistant	1	1	1
GIS **			
GIS Analyst	2	2	-
GIS Manager	1	1	-
GIS Technician	-	1	-
Transit/GIFT			
Transit Coordinator	1	1	1
Engineering			
Construction Inspection Manager	1	1	1
Chief Surveyor	1	1	1
City Engineer	1	1	1
Civil Engineer I	2 *	2	2
Design Technician	1 *	1	1
Design Technician, Senior	2	2	2
Drafting Technician	1 *	1	1
Instrument Survey Technician	1 *	1	1
Project Inspector	2	2	2
Survey Crew Chief	1	1	1
Survey/Right Of Way Specialist	1 *	1	1
Traffic Engineering ***			
Traffic Engineer	-	-	1
Traffic Foreman	-	-	1
Traffic Technician	-	-	1
Total	**22**	**23**	**22**

* Mid-year transfer
**Moved to Idaho Falls Power
*** Moved to Public Works from Idaho Falls Power

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STREET DIVISION

Streets Fund

MISSION STATEMENT

Provide the community with outstanding public service by maintaining and providing safe, efficient, and affordable City streets.

DIVISION DESCRIPTION

The Street Fund provides for staffing, equipment, contracted work such as overlays and seal coats, snow removal equipment rental, and materials to maintain public streets, alleys, and bridges.

CORE SERVICES

Maintain public streets, alleys, bridges, and street signage:

- Patch pavement, crack seal, maintain street markings, snow removal, and salt/sand public streets.
- Contract services for concrete replacement, seal coats, and roadway paving.
- Inspection of right-of-way construction.
- Administer the curb and gutter program.
- Grade and provide dust control on unpaved streets and alleys.
- Patch, paint, and remove debris from bridge structures.
- Maintain, replace, and install street signage.

ACCOMPLISHMENTS FOR FY 2025/2026

- Extended the irrigation culvert at E 24th Street and S Emerson Avenue to accommodate full width street construction.
- Improved the previously unpaved portion of S Emerson Ave.
- Overlaid or reconstructed approximately 25 roadway lane miles.
- Contracted micro resurfacing of approximately 200,000 square yards of roadway.
- Replaced 6 concrete valley gutters.
- Replaced 10 concrete alley approaches.
- Replaced 110 concrete pedestrian ramps.

OBJECTIVES FOR FY 2026/2027

- Manage a successful pavement management and curb and gutter program.
- Continue efforts to pave unpaved public streets.
- Manage snow and ice control activities and continue to evaluate snow removal operations for increased efficiencies.
- Continue to upgrade pedestrian ramps to current ADA standards.
- Replace aging alley approaches.
- Begin construction for a new Street and Sanitation Administration office.

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MAJOR BUDGET CHANGES FOR FY 2026/2027

- Construction of a Street and Sanitation administration office

STREETS SUMMARY BY CATEGORY

STREETS TOTAL	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Taxes And Franchises	$ 4,556,823	$ 4,532,452	$ 2,953,380	$ 3,041,981
Licenses And Permits	23,825	33,198	20,000	20,000
Intergovernmental Revenue	6,453,366	5,517,015	5,175,800	5,704,358
Charges For Services	300,962	435,477	400,000	250,000
Fines & Forfeitures	401	7,653	-	-
Investment Income	691,509	428,919	120,000	130,000
Miscellaneous	53,435	29,453	10,000	10,000
Non Revenue Transfer	800,000	996,619	-	(64,375)
Total Revenues	**$ 12,880,321**	**$ 11,980,786**	**$ 8,679,180**	**$ 9,091,964**
Expenditures				
Salaries And Wages	$ 1,278,122	$ 1,406,446	$ 1,599,171	$ 1,639,195
Benefits	653,120	798,282	961,952	963,894
Current Operating Expense	8,682,742	7,804,658	7,944,354	7,821,533
Capital Outlay	302,166	662,151	2,750,000	150,000
MERF Expenditures	370,221	867,118	1,160,000	1,450,000
Contingency	-	-	-	3,750,000
MERF Allocation	800,000	961,619	736,062	836,974
Interdepartmental Charges	(145,415)	(133,636)	(250,000)	(275,000)
Cost Allocation Transfers	(26,769)	(84,353)	-	-
Total Expenditures	**$ 11,914,188**	**$ 12,282,284**	**$ 14,901,539**	**$ 16,336,597**
Excess/(Deficiency)	**$ 966,134**	**$ (301,498)**	**$ (6,222,359)**	**$ (7,244,632)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 8,000,000	$ 9,153,593
Reserve for Future Capital	-	-	(1,777,640)	(1,908,961)
Total Additional Resources	**$ -**	**$ -**	**$ 6,222,360**	**$ 7,244,632**
Net Excess/(Deficiency)	**$ 966,134**	**$ (301,498)**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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STREETS SUMMARY BY DIVISION

Division	FY 2026 Adopted Budget Expenditure	FY 2026 Adopted Budget Revenue	FY 2027 Proposed Budget Expenditure	FY 2027 Proposed Budget Revenue	$ Change Expenditure	% Change Expenditure
Streets Fund						
Street Administration	$ 5,767,089	$ 8,679,180	$ 7,209,116	$ 9,091,964	$ 1,442,027	25.00%
Streets Signing/Pavement Marking	529,464	-	551,198	-	21,734	4.10%
Streets Paved Street Maintenance	6,090,088	-	5,894,497	-	(195,591)	-3.21%
Streets Snow & Ice Control	1,983,819	-	2,280,796	-	296,977	14.97%
Streets Other Department Services	531,079	-	400,990	-	(130,089)	-24.50%
Total	**$ 14,901,539**	**$ 8,679,180**	**$ 16,336,597**	**$ 9,091,964**	**$ 1,435,058**	**9.63%**
CIP Funds						
Street CIP	$ 2,623,000	$ 2,035,846	$ 1,090,000	$ 1,013,200	$ (1,533,000)	-58.44%
Traffic Light CIP	-	-	641,800	10,000	641,800	
Total	**$ 2,623,000**	**$ 2,035,846**	**$ 1,731,800**	**$ 1,023,200**	**$ (891,200)**	**-33.98%**

STREETS PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Streets Administration			
Admin Assistant - Public Works	1	1	1
Street Right of Way Inspector	1	1	1
Street General Foreman	1	1	1
Street Lead Operator	2	2	2
Street Maintenance Operator I	8 *	5 *	5
Street Maintenance Operator II	4	2 *	2
Street Operator-In-Training	4 *	9 *	9
Street Superintendent	1	1	1
Signing and Pavement Marking			
Signing & Striping Operator I	1 *	1	1
Signing & Striping Operator II	1	1	1
Signing & Striping Worker	- *	-	-
Total	**24**	**24**	**24**

* Mid-year transfer

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TRANSPORTATION IMPACT FEES

Transportation Impact Fees for Arterial Road Development

CORE SERVICES

- Transportation Impact Fees were adopted for implementation in 2022. The transportation development impact fee is based on an incremental expansion approach covering major and minor arterial needs over a 10-year period.
- The incremental expansion methodology documents the current level of service provided to the public and serves to maintain this level as new development occurs. Transportation development impact fees are calculated for both residential and nonresidential development vehicle miles traveled to allocate capital costs to residential or nonresidential land uses.
- Funds collected will be used to improve the arterial roadway network within the City.

STREETS IMPACT FEES SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Licenses And Permits	$ 3,526,920	$ 2,444,925	$ 2,800,000	$ 2,000,000
Investment Income	171,846	272,574	50,000	50,000
Non Revenue Transfer	-	-	-	-
Total Revenues	**$ 3,698,766**	**$ 2,717,499**	**$ 2,850,000**	**$ 2,050,000**
Expenditures				
Capital Outlay	$ -	$ 903,661	$ 5,500,000	$ 6,025,000
Total Expenditures	**$ -**	**$ 903,661**	**$ 5,500,000**	**$ 6,025,000**
Excess/(Deficiency)	**$ 3,698,766**	**$ 1,813,839**	**$ (2,650,000)**	**$ (3,975,000)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 2,650,000	$ 3,975,000
	-	-	-	-
Total Additional Resources	**$ -**	**$ -**	**$ 2,650,000**	**$ 3,975,000**
Net Excess/(Deficiency)	**$ 3,698,766**	**$ 1,813,839**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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PUBLIC WORKS CAPITAL IMPROVEMENT PROGRAM

Public Works Capital Improvement Fund

FUND DESCRIPTION

The Public Works Capital Improvement Fund supports a variety of infrastructure improvement projects for the City.

ACCOMPLISHMENTS FOR FY 2025/2026

- E Street reconstruction from South Yellowstone Avenue to Memorial Drive.
- South Boulevard and Birch Street Roundabout Construction.
- Storm Improvements on Lee Avenue south of 17th Street.
- South 15th East roadway design from North Yellowstone Highway to East Iona Road.

OBJECTIVES FOR FY 2026/2027

- Rollandet Avenue roadway reconstruction from Sunnyside Road to 21st Street.
- Landscape improvements at various locations throughout the city.
- Pioneer Road bridge design/construction at the irrigation crossings of the Sidehill and Porter Canals.

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PUBLIC WORKS CIP SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Taxes And Franchises	$ 773,406	$ 785,605	$ 790,000	$ 813,700
Investment Income	183,124	146,715	50,000	50,000
Non Revenue Transfer	-	(300,000)	-	-
	-	-	-	-
Total Revenues	**$ 956,530**	**$ 632,321**	**$ 840,000**	**$ 863,700**
Expenditures				
Capital Outlay	$ 185,305	$ 950,048	$ 2,200,000	$ 3,050,000
Contingency	-	-	-	350,000
Total Expenditures	**$ 185,305**	**$ 950,048**	**$ 2,200,000**	**$ 3,400,000**
Excess/(Deficiency)	**$ 771,225**	**$ (317,727)**	**$ (1,360,000)**	**$ (2,536,300)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 1,834,900	$ 2,536,300
Reserve for Future Capital	-	-	(474,900)	-
Total Additional Resources	**$ -**	**$ -**	**$ 1,360,000**	**$ 2,536,300**
Net Excess/(Deficiency)	**$ 771,225**	**$ (317,727)**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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STREET CAPITAL IMPROVEMENT PROGRAM

Street Capital Improvement Fund

FUND DESCRIPTION

The Street Capital Improvement fund supports the City's ongoing effort to effectively utilize federal funds to develop and maintain our roadway network.

CORE SERVICES

Provides for the effective utilization of federal aid resources.

ACCOMPLISHMENTS FOR FY 2025/2026

- Woodruff Avenue Expansion - US 26 to Lincoln Road (Design)
- Woodruff Avenue - Meppen Canal to Lincoln Road Pavement Overlay (Design)
- Science Center and North Boulevard Intersection Improvements
- Anderson Street Pavement Overlay
- Yellowstone Avenue Sidewalk - Pancheri Drive to Sunnyside Road

OBJECTIVES FOR FY 2026/2027

- Elm Street Reconstruction
- Holmes Avenue Reconstruction from Sunnyside Road to Castlerock Lane (Design)

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STREET CIP SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Intergovernmental Revenue	$ 3,367,343	$ 1,235,318	$ 2,015,846	$ 1,013,200
Investment Income	158,907	22,466	20,000	-
Non Revenue Transfer	-	1,011,858	-	-
Total Revenues	**$ 3,526,251**	**$ 1,257,784**	**$ 2,035,846**	**$ 1,013,200**
Expenditures				
Current Operating Expense	$ -	$ -	$ -	$ -
Capital Outlay	2,318,424	2,684,213	2,623,000	350,000
Grant Expenditures	512,541	200,000	-	740,000
Total Expenditures	**$ 2,830,965**	**$ 2,884,213**	**$ 2,623,000**	**$ 1,090,000**
Excess/(Deficiency)	**$ 695,286**	**$ (1,626,429)**	**$ (587,154)**	**$ (76,800)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 1,301,400	$ 76,800
Reserve for Future Capital	-	-	(714,246)	-
Total Additional Resources	**$ -**	**$ -**	**$ 587,154**	**$ 76,800**
Net Excess/(Deficiency)	**$ 695,286**	**$ (1,626,429)**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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BRIDGE & ARTERIAL STREET SUMMARY BY CATEGORY

The Bridge & Arterial Street Fund will be closed out to the Street Capital Improvement Fund in Fiscal Year 2024/2025

BRIDGE & ARTERIAL STREET	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Charges For Services	$ 103,113	$ -	$ -	$ -
Investment Income	78,682	30,000	-	-
Non Revenue Transfer	122,101	(1,011,858)	-	-
Total Revenues	**$ 303,896**	**$ (981,858)**	**$ -**	**$ -**
Expenditures				
Capital Outlay	$ 378,018	$ 99,559	$ -	$ -
Total Expenditures	**$ 378,018**	**$ 99,559**	**$ -**	**$ -**
Excess/(Deficiency)	**$ (74,122)**	**$ (1,081,417)**	**$ -**	**$ -**
Additional Resources				
	$ -	$ -	$ -	$ -
Total Additional Resources	**$ -**	**$ -**	**$ -**	**$ -**
Net Excess/(Deficiency)	**$ (74,122)**	**$ (1,081,417)**	**$ -**	**$ -**

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TRAFFIC SIGNAL CAPITAL IMPROVEMENT PROGRAM

Traffic Signal Capital Improvement Fund

FUND DESCRIPTION

The Traffic Signal Capital Improvement Fund supports traffic signal upgrades throughout the City.

CORE SERVICES

Traffic signals are an integral part of any effective urban transportation system. Ensuring that signals operate efficiently and are updated to take advantage of the latest technology benefits all transportation users.

ACCOMPLISHMENTS FOR FY 2025/2026

- Traffic signal upgrades were completed at several intersections.
- In conjunction with Bonneville County and primarily using federal funding a new traffic signal will be installed at the intersection of 49th South and Holmes Avenue.

OBJECTIVES FOR FY 2026/2027

- Adaptive signal technology will be implemented to assist in traffic operations.
- Traffic signal controllers will be connected to the fiber network to allow for better real-time signal optimization.
- Several traffic signal controllers, detection systems, and battery backups will be upgraded.
- Two new rapid flashing pedestrian activated beacons will be installed at prioritized locations.

Design will be completed for a new traffic signal system at 15th East and 49th South.

MAJOR BUDGET CHANGES FOR FY 2026/2027

- Traffic Light capital work moved from Idaho Falls Power.

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TRAFFIC LIGHT CAPITAL IMPROVEMENT PROGRAM

Traffic Signal Capital Improvement Fund

TRAFFIC LIGHT CIP SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Intergovernmental Revenue	$ 468,372	$ 430,285	$ -	$ -
Investment Income	81,110	48,439	-	10,000
Non Revenue Transfer	-	3,841	-	-
Total Revenues	**$ 549,482**	**$ 482,565**	**$ -**	**$ 10,000**
Expenditures				
Current Operating Expense	$ 201,403	$ 123,512	$ -	$ -
Capital Outlay	634,765	553,609	-	641,800
Interdepartmental Charges	(120,261)	(124,142)	-	-
Total Expenditures	**$ 715,907**	**$ 552,979**	**$ -**	**$ 641,800**
Excess/(Deficiency)	**$ (166,426)**	**$ (70,414)**	**$ -**	**$ (631,800)**
Additional Resources				
Fund Balance-Estimated	$ -	$ -	$ -	$ 631,800
Total Additional Resources	**$ -**	**$ -**	**$ -**	**$ 631,800**
Net Excess/(Deficiency)	**$ (166,426)**	**$ (70,414)**	**$ -**	**$ -**

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WATER

Enterprise—Water Fund

MISSION STATEMENT

Our mission is to protect public health and serve our community by reliably delivering clean, safe, high-quality drinking water through continuous system improvement, exceptional customer service, transparent operations, and responsible stewardship of City resources.

DIVISION DESCRIPTION

The fully-staffed Water Division consists of 30 employees divided into three sections: Administration (3), Supply (5), and Distribution (22). Together, these sections complete all core services for the City's culinary water and pressurized irrigation systems with all functions being funded from the Water Fund through rate & fee payments.

CORE SERVICES

- Customer service calls, utility locating, and fire flow testing
- Source water production for culinary and pressurized irrigation systems; Groundwater recharge
- Water quality sampling and cross-connection control/backflow prevention
- Leak prevention and repair
- Water main, service line, valve, and fire hydrant repair and replacement
- Development drawing reviews and construction inspection

ACCOMPLISHMENTS FOR FY 2025/2026

- Completion of construction for the City's new 1 million gallon elevated water tower (pictures on next pages).
- Assisting with the Mayor's block party honoring the service provided by the old elevated water tower (picture on next pages).
- Safe and successful demolition of the existing, 89-year old elevated water tower (pictures on next pages).
- Converted Freeman Park from culinary water irrigation to surface water irrigation.
- Replaced over 10,500 feet of undersized and deteriorated water main.
- Converted over 550 commercial customers from flat rate to metered billing.

OBJECTIVES FOR FY 2026/2027

- Water main improvements in N Woodruff Ave from the Meppen Canal to N Yellowstone Hwy.
- New 12" water main installation in N 15th E between N Yellowstone Hwy and E 33rd N (Iona Rd).
- Replacement of nearly 3 miles of undersized and deteriorated water main.
- Coating the interior of 2 water tanks: one at Well 11 and one at Well 12
- Begin construction of the new Water Division Administration Building on Pop Kroll Ave.

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MAJOR BUDGET CHANGES FOR FY 2026/2027

- Water Office Construction
- Add to Fleet - Backhoe
- Add to Fleet - Valve Exercising Truck
- City Park Surface Water Conversion - Tautphaus Park
- Well 3 Electrical Upgrade
- Well 17 Electrical Upgrade
- N Woodruff Ave Water Main Improvements
- N 15th E Water Main Installation
- Water Main Replacements
- Well 11 and Well 12 Water Tank Linings

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WATER SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Intergovernmental Revenue	$ 14,800	$ 1,019,744	$ 1,250,000	$ -
Charges For Services	17,303,478	18,480,760	17,354,000	18,654,000
Investment Income	1,483,094	1,051,158	200,000	250,000
Miscellaneous	66,346	203,271	97,500	200,000
Non Revenue Transfer	2,254,682	11,302	-	(545,144)
Total Revenues	**$ 21,122,400**	**$ 20,766,235**	**$ 18,901,500**	**$ 18,558,856**
Expenditures				
Salaries And Wages	$ 1,557,109	$ 1,526,090	$ 1,843,050	$ 2,232,930
Benefits	732,277	918,823	1,161,410	1,375,948
Current Operating Expense	5,828,382	6,309,814	7,044,086	8,202,470
Capital Outlay	581,508	9,979,857	18,355,000	20,065,000
MERF Expenditures	-	-	-	285,000
Grant Expenditures	14,800	1,019,744	1,250,000	-
Contingency	-	-	-	850,000
Interdepartmental Charges	(23,592)	(64,637)	-	(188,034)
Cost Allocation Transfers	(11,991)	(10,284)	-	-
Total Expenditures	**$ 8,678,493**	**$ 19,679,407**	**$ 29,653,546**	**$ 32,823,313**
Excess/(Deficiency)	**$ 12,443,907**	**$ 1,086,828**	**$ (10,752,046)**	**$ (14,264,457)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 18,400,000	$ 23,405,000
Reserve for Future Capital	-	-	(7,647,957)	(9,140,543)
Total Additional Resources	**$ -**	**$ -**	**$ 10,752,043**	**$ 14,264,457**
Net Excess/(Deficiency)	**$ 12,443,907**	**$ 1,086,828**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

WATER SUMMARY BY DIVISION

	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
Division	**Expenditure**	**Revenue**	**Expenditure**	**Revenue**	**$ Change Expenditure**	**% Change Expenditure**
Enterprise Fund						
Water Administration	$ 2,855,502	$ 18,901,500	$ 3,549,086	$ 18,558,856	$ 693,584	24.29%
Water Well Maintenance and Operation	6,608,278	-	8,611,252	-	2,002,974	30.31%
Water Distribution System Maintenance & Operation	14,864,266	-	11,062,474	-	(3,801,792)	-25.58%
Water New Construction	5,325,500	-	9,600,500	-	4,275,000	80.27%
Total	**$ 29,653,546**	**$ 18,901,500**	**$ 32,823,313**	**$ 18,558,856**	**$ 3,169,767**	**10.69%**

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WATER PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Water Administration			
Admin Assistant - Public Works	1	1	1
Civil Engineer I	-	1	1
Office Assistant II	-	-	-
Water Superintendent	1	1	1
Well Maintenance and Operations			
Chief Water Supply Operator	1	1	1
Water Supply Foreman	1	1	1
Water Supply Operator	3	3	3
Distribution System Maintenance and Operations			
Chief Water Distribution Operator	1	1	1
Chief Water Ops Operator	1	1	1
Distribution Operator In-Training	5 *	5	5
Distribution Operator I	3 *	5 *	5
Laborer - Water	2	- *	-
Warehouse Manager - Water	1	1	1
Water Distribution Foreman	1	1	1
Water Operations Specialist	2	2	2
Water Service Technician	-	-	2
Water Service Operator	2	2	2
Water Systems Equipment Operator	3	3	3
Total	**28**	**29**	**31**

* Mid-year transfer

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SANITATION

Enterprise - Sanitation

MISSION STATEMENT

Providing Idaho Falls with waste management services in a safe, productive and cost-efficient manner while maintaining the highest levels of service.

DIVISION DESCRIPTION

The Sanitation Fund provides equipment, staffing, buildings and machinery to carry out all waste management services offered by the Division.

CORE SERVICES

- The Sanitation Division administers, manages and collects all municipal solid waste, construction, demolition and glass recycling locations for the purpose of maintaining a clean and healthy community.
- Responsible for delivery, repair, and service of over 20,000 residential and commercial containers.
- Sweep public streets.
- Maintain alleyways.

ACCOMPLISHMENTS FOR FY 2025/2026

- Implemented new commercial garbage trucks to adapt to city growth and improve route efficiency.
- Converted portions of alley pickup to curbside collection, increasing efficiency, productivity and safety.

OBJECTIVES FOR FY 2026/2027

- Continue to improve the Sanitation safety training program.
- Assess and improve collection routes for service efficiencies.
- Continue to research any/all recycling options for the residents of Idaho Falls.

MAJOR BUDGET CHANGES FOR FY 2026/2027

- Budgeted for new joint Street and Sanitation Administration building
- County fee increase increases operational budget and customer fees

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SANITATION SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Charges For Services	$ 6,333,937	$ 6,855,208	$ 6,388,000	$ 11,549,000
Investment Income	471,529	321,698	100,000	100,000
Miscellaneous	77,074	4,533	-	-
Non Revenue Transfer	-	-	-	(390,790)
Total Revenues	**$ 6,882,540**	**$ 7,181,440**	**$ 6,488,000**	**$ 11,258,210**
Expenditures				
Salaries And Wages	$ 1,564,090	$ 1,550,256	$ 1,562,734	$ 1,605,599
Benefits	813,592	930,084	951,032	997,125
Current Operating Expense	2,770,520	3,062,814	3,473,669	8,774,242
Capital Outlay	(2,560)	486,670	4,050,000	3,660,000
MERF Expenditures	(148,392)	366,686	-	-
Contingency	-	-	-	200,000
Interdepartmental Charges	(1,356)	(2,068)	-	-
Cost Allocation Transfers	(28,353)	(5,132)	-	-
Total Expenditures	**$ 4,967,540**	**$ 6,389,310**	**$ 10,037,435**	**$ 15,236,967**
Excess/(Deficiency)	**$ 1,915,000**	**$ 792,130**	**$ (3,549,435)**	**$ (3,978,757)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 7,000,000	$ 8,050,000
Reserve for Future Capital	-	-	(3,450,567)	(4,071,243)
Total Additional Resources	**$ -**	**$ -**	**$ 3,549,433**	**$ 3,978,757**
Net Excess/(Deficiency)	**$ 1,915,000**	**$ 792,130**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

SANITATION SUMMARY BY DIVISION

	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
Division	**Expenditure**	**Revenue**	**Expenditure**	**Revenue**	**$ Change Expenditure**	**% Change Expenditure**
Enterprise Fund						
Sanitation Administration	$ 4,144,278	$ 6,488,000	$ 4,790,393	$ 11,258,210	$ 646,115	15.59%
Sanitation Construction & Maintenance	307,222	-	314,386	-	7,164	2.33%
Sanitation Collection System Containers	1,092,442	-	1,430,080	-	337,638	30.91%
Sanitation Collection System Handloads	2,161,640	-	1,547,557	-	(614,083)	-28.41%
Sanitation Tilt Frame Containers	1,403,467	-	6,182,162	-	4,778,695	340.49%
Sanitation Street Cleaning	928,386	-	972,388	-	44,002	4.74%
Total	**$ 10,037,435**	**$ 6,488,000**	**$ 15,236,967**	**$ 11,258,210**	**$ 5,199,532**	**51.80%**

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SANITATION PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Sanitation Administration			
Admin Assistant - Public Works	1	-	-
Business Office Manager I	-	1	1
Customer Service Representative - Sanitation	1	1	1
Sanitation Foreman	1	1	1
Sanitation Superintendent	1	1	1
Construction and Maintenance			
Sanitation Repair Worker I	1	1	1
Sanitation Repair Worker II	1	1	1
Collection System Containers			
Truck Driver - Sanitation	5	7 *	7
Collection System Handloads			
Leadworker - Sanitation	2	2	2
Sanitation Relief Driver	3 *	2 *	2
Truck Driver - Sanitation	8	6 *	6
Tilt Frame Containers			
Truck Driver - Sanitation	1 *	2 *	2
Total	**25**	**25**	**25**

* Mid-year transfer

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WASTEWATER

Enterprise - Wastewater Fund

MISSION STATEMENT

Provide cost effective and efficient collection, maintenance and treatment of wastewater and stormwater in compliance with State and Federal regulations to protect public health, the environment, and the many uses of the Snake River.

DIVISION DESCRIPTION

The Wastewater Fund generates revenue from monthly utility payments and connection fees from new development. These revenues support all activities associated with wastewater and stormwater collection and treatment.

CORE SERVICES

The Wastewater Division is responsible for the maintenance, cleaning and inspection of the sanitary sewer and stormwater infrastructure within the city. Also the operation and maintenance of a Level IV Activated Sludge Wastewater Treatment Facility treatment of the effluent to standards making it safe for the environment and downstream users. The Division ensures that the stormwater conveyance systems are working properly to mitigate flooding and subsequent damage. The Division is also responsible for maintaining compliance with Federal and State requirements in conjunction with the Clean Water Act.

ACCOMPLISHMENTS FOR FY 2025/2026

- Completion of major process improvement Dewatering project. Continually improving efficiencies of this system.
- Began the implementation of updated SCADA systems across the entire division.
- Successfully completed sewer line rehabilitation in excess of approximately 3 miles of main line.
- Upgraded Fanning and Taylorview lift stations.
- Completed Gap Analysis to identify efficiency improvements throughout the division operations and infrastructure.
- Flushed roughly half of the sanitary sewer system within Idaho Falls and within the Iona Bonneville Sewer District.
- Successful collection and treatment of 9.9 million gallons of sanitary sewage daily.

OBJECTIVES FOR FY 2026/2027

- Start the multi year process for the SCADA upgrades to the treatment facility and sanitary lift stations.
- Continue progress of CIP projects, Liquid Chlorine Disinfection and Gate Replacement, Headworks screens and SCADA improvements, Digestion upgrades
- Continue sewer line and storm line rehabilitation to address aging infrastructure.
- Update aging sanitary and storm lift stations.
- Replace aging problematic infrastructure at the treatment facility and sewer system.

WASTEWATER SUMMARY BY CATEGORY

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WASTEWATER TOTAL	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Intergovernmental Revenue	$ 105,182	$ (0)	$ -	$ -
Charges For Services	14,545,244	15,047,719	14,595,000	14,581,500
Investment Income	1,718,274	957,889	300,000	325,000
Rentals & Leases	7,957	8,000	8,000	2,000
Miscellaneous	922	2,449	-	-
Non Revenue Transfer	1,383,873	(85,479)	(2,000,000)	56,881
Total Revenues	**$ 17,761,453**	**$ 15,930,578**	**$ 12,903,000**	**$ 14,965,381**
Expenditures				
Salaries And Wages	$ 2,494,744	$ 2,505,863	$ 2,686,437	$ 2,896,343
Benefits	1,102,062	1,219,730	1,395,795	1,471,698
Current Operating Expense	4,950,405	5,959,798	6,357,971	7,209,139
Capital Outlay	591,615	7,133,061	8,682,000	9,663,000
MERF Expenditures	-	559,781	207,101	490,000
Debt Service	269,988	1,090,547	1,100,000	1,100,000
Contingency	-	-	1,666,667	500,000
Interdepartmental Charges	(24,433)	(10,722)	-	-
Cost Allocation Transfers	(56,757)	(10,694)	-	-
Total Expenditures	**$ 9,327,624**	**$ 18,447,364**	**$ 22,095,971**	**$ 23,330,180**
Excess/(Deficiency)	**$ 8,433,829**	**$ (2,516,786)**	**$ (9,192,971)**	**$ (8,364,799)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 23,000,000	$ 14,290,000
Reserve for Future Capital	-	-	(12,727,404)	(4,845,578)
Reserve for Debt Service	-	-	(1,079,623)	(1,079,623)
Total Additional Resources	**$ -**	**$ -**	**$ 9,192,973**	**$ 8,364,799**
Net Excess/(Deficiency)	**$ 8,433,829**	**$ (2,516,786)**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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WASTEWATER SUMMARY BY DIVISION

Division	FY 2026 Adopted Budget Expenditure	FY 2026 Adopted Budget Revenue	FY 2027 Proposed Budget Expenditure	FY 2027 Proposed Budget Revenue	$ Change Expenditure	% Change
Enterprise Fund						
Wastewater Administration	$ 5,296,540	$ 12,903,000	$ 4,260,911	$ 14,965,381	$ (1,035,629)	-19.55%
Wastewater Collection System Operation & Maintenance	1,597,300	-	2,511,650	-	914,350	57.24%
Wastewater New Construction	2,702,118	-	2,502,400	-	(199,718)	-7.39%
Wastewater Storm Drainage Operation & Maintenance	1,249,336	-	1,350,700	-	101,364	8.11%
Wastewater Treatment Plan Operation & Maintenance	11,250,677	-	12,704,519	-	1,453,842	12.92%
Total	**$ 22,095,971**	**$ 12,903,000**	**$ 23,330,180**	**$ 14,965,381**	**$ 1,234,209**	**5.59%**

WASTEWATER PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Wastewater Administration			
Admin Assistant - Public Works	1	1	1
Collection System Equipment Operator	2	2	2
Collection System Operator In-Training	7 *	4 *	4
Collection System Lead Operator	1	1	1
Collection System Operator	5 *	6 *	6
Office Assistant II	-	-	-
Wastewater Collection Foreman	1	1	1
Wastewater Service Inspector	1	1	1
Wastewater Superintendent	1	1	1
Wastewater Treatment Plant			
Chief Operator - Wastewater Treatment	1	1	1
Lab Supervisor	1	1	1
Lab Technician	2	2	2
Laborer - Treatment Plant	1 *	- *	-
Maintenance Mechanic	1 *	1	1
Pretreatment Monitor	1	1	1
Treatment Plant Operator I	3 *	4 *	4
Treatment Plant Operator II	3	5 *	5
Treatment Plant Operator III	3	2	2
Truck Driver - Wastewater	-	-	-
Wastewater Treatment Plant Foreman	1	1	1
Wastewater Treatment Plant Operator In-Training	5 *	6 *	6
Total	**41**	**41**	**41**

* Mid-year transfer

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STREET LIGHTING

Street Lighting Fund

The Street Lighting Fund was created for FY2026-2027 to collect fees to fund the operation and maintenance of the City's Street Lights.

STREET LIGHTING SUMMARY BY CATEGORY

STREET LIGHTING TOTAL	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Charges For Services	$ -	$ -	$ -	$ 420,000
Total Revenues	**$ -**	**$ -**	**$ -**	**$ 420,000**
Expenditures				
Current Operating Expense	$ -	$ -	$ -	$ 409,000
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 409,000**
Excess/(Deficiency)	**$ -**	**$ -**	**$ -**	**$ 11,000**
Additional Resources *				
	$ -	$ -	$ -	$ -
Reserve for Future Capital	-	-	-	(11,000)
	-	-	-	-
Total Additional Resources	**$ -**	**$ -**	**$ -**	**$ (11,000)**
Net Excess/(Deficiency)	**$ -**	**$ -**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

STREET LIGHTING SUMMARY BY DIVISION

	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change
Enterprise Fund						
Street Lighting	$ -	$ -	$ 409,000	$ 420,000	$ 409,000	
Total	**$ -**	**$ -**	**$ 409,000**	**$ 420,000**	**$ 409,000**	**0.00%**

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IDAHO FALLS POWER

Idaho Falls Power

MISSION STATEMENT

A Customer-owned utility dedicated to providing value driven, safe, reliable and high-quality services.

DIVISION DESCRIPTION

Idaho Falls Power is a municipally owned electric utility that generates, transmits, and distributes electricity to residential, commercial, and industrial customers within the City of Idaho Falls. The utility operates hydroelectric facilities, substations, transmission and distribution infrastructure, fiber supported utility systems, and other power supply resources, with a continued focus on reliability, financial stability, public service, and long-term strategic planning.

CORE SERVICES

- Electric Generation
- Distribution and Transmission
- Operation Technology / SCADA
- Energy Services
- Power Supply
- Administration / Engineering

ACCOMPLISHMENTS FOR FY 2025/2026

- Completed construction and commissioning of the new Peaking Plant, including Supervisory Control and Data Acquisition (SCADA) integration, control systems, and coordination across multiple utility divisions.
- Fully implemented the Advanced Distribution Management System (ADMS) and increased system redundancy through the addition of a backup control center.
- Updated the Geographic Information System (GIS) system to a modern Utility Network Model to improve system mapping, asset management, and operational capabilities.
- Hosted the Idaho Falls Power 125th Anniversary Open House and Peaking Plant Open House with more than 250 combined attendees, conducting legislative tours for federal and state representatives, issuing seven news releases, receiving the Utah Associated Municipal Power Systems 2025 Systems Improvement Award for the Peaking Plant, and significantly expanding public outreach through social media with nearly 1 million Idaho Falls Power Facebook views, a 49% increase in followers, and a 44.2% increase in Idaho Falls Fiber Facebook views.
- Implemented Distribution Automation and completed major transmission and distribution system upgrades to improve reliability, operational efficiency, and outage response capabilities.
- Successfully executed Idaho Falls Power's new Bonneville Power Administration (BPA) power contract and supported the transition to Extended Day-Ahead Market (EDAM) participation, positioning the utility for long-term power supply reliability, market access, and operational flexibility.
- Complete key generation and facility improvement projects including the City Plant runner hub rebuild, AVR and exciter replacement, balance of plant controls replacement, installation of offline bearing lube oil filtration systems at all hydro plants, South Tourist Park bathroom replacement, and Gem State embankment rip rap improvements.

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- Successfully completed the grant-funded downtown alley undergrounding project, funded through Idaho Office of Energy and Mineral Resources (OEMR), which relocated overhead power lines underground in three downtown alleyways to improve system reliability, safety, and aesthetics.
- Collaborated with Public Works and Idaho Falls Power on the ITD-funded lighting improvement project, which is currently out for bid with construction anticipated to begin in mid-July and substantial completion targeted within 120 days.
- Funded through the Infrastructure Investment and Jobs Act and administered by the U.S. Department of Transportation and Federal Highway Administration, Idaho Falls Power completed the installation and commissioning of four EV charging stations located at the Idaho Falls Power Office, Freeman Park, John's Hole Forebay, and the Greenbelt Stage parking lot off Memorial Drive.

OBJECTIVES FOR FY 2026/2027

- Support long-term power supply planning and market participation strategies associated with BPA, Markets+, EDAM, and evolving regional energy markets to enhance reliability, operational flexibility, and cost-effective power management for Idaho Falls Power customers.
- Enhance cybersecurity protections and operational technology resiliency and continue development and optimization of SCADA and Advanced Distribution Management System (ADMS) systems and utility analytics.
- Generation projects including rehabilitation of the Upper Plant Dam #1 Gates, upgrades to the Upper Plant air compressor HMI system, and continued Gem State embankment rip rap improvements.
- Transmission and distribution projects include major reconductoring, undergrounding, easement acquisition, and line relocation efforts to improve reliability, replace aging infrastructure, support future development, and coordinate long-term system expansion projects including the future INL substation and Snake River Landing feeder upgrades.
- Customer Services objectives include strengthening customer service and community engagement through enhanced staff training, innovative communication technologies, expanded public outreach, collaboration with BYU-Idaho, and increased education efforts related to power, fiber, energy usage, and energy efficiency programs.

MAJOR BUDGET CHANGES FOR FY 2026/2027

- Traffic Engineering personnel moved to the General Fund Public Works Department
- Traffic Capital moved to the Traffic Light Capital Improvement Fund
- Power and Public Works GIS personnel combining as one division within Power

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IDAHO FALLS POWER SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Intergovernmental Revenue	$ 146,986	$ 47,463	$ 2,127,230	$ 1,877,230
Charges For Services	76,584,487	76,419,773	75,285,040	84,048,557
Investment Income	3,967,850	3,075,098	2,369,779	1,857,550
Rentals & Leases	117,701	120,632	150,000	150,000
Miscellaneous	2,247,495	1,976,794	1,205,000	1,315,000
Non Revenue Transfer	935,893	(412,051)	(1,835,754)	(1,416,688)
Debt Proceeds	-	-	1,368,229	-
Revenues Total	**$ 84,000,412**	**$ 81,227,708**	**$ 80,669,524**	**$ 87,831,649**
Expenditures				
Salaries And Wages	$ 10,103,737	$ 10,096,987	$ 11,178,209	$ 11,960,115
Benefits	3,272,507	3,913,952	4,192,572	4,918,609
Current Operating Expense	47,466,172	46,820,930	52,577,342	55,901,641
Capital Outlay	22,729,838	35,263,020	16,799,858	16,803,770
MERF Expenditures	14,298	711,050	2,211,484	1,444,562
Debt Service	850,541	5,268,318	5,315,700	5,313,450
Grant Expenditures	-	-	1,480,000	1,077,230
Contingency	-	-	833,333	2,000,000
Interdepartmental Charges	(2,073,467)	(451,216)	-	(546,450)
Cost Allocation Transfers	(129,331)	(305,664)	-	-
MERF Allocation	35,000	-	-	-
Expenditures Total	**$ 82,269,294**	**$ 101,317,378**	**$ 94,588,498**	**$ 98,872,927**
Excess/(Deficiency)	**$ 1,731,118**	**$ (20,089,670)**	**$ (13,918,974)**	**$ (11,041,278)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 56,500,000	$ 83,944,562
Reserve for Future Capital	-	-	(11,381,028)	(43,503,284)
Reserve for Rate Stabilization	-	-	(28,500,000)	(25,600,000)
Reserve for Conservation	-	-	(2,700,000)	(3,800,000)
Total Additional Resources	**$ -**	**$ -**	**$ 13,918,972**	**$ 11,041,278**
Net Excess/(Deficiency)	**$ 1,731,118**	**$ (20,089,670)**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

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IDAHO FALLS POWER SUMMARY BY DIVISION

Division	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Enterprise Fund						
Idaho Falls Power Bulb Turbine Generation	$ 9,906,583	$ -	$ 9,701,403	$ -	$ (205,180)	-2.07%
Idaho Falls Power Purchased Power	43,977,245	6,128,072	46,848,740	10,746,402	2,871,495	6.53%
Idaho Falls Power Transmission Expense	3,768,775	-	5,527,102	-	1,758,327	46.66%
Idaho Falls Power Distribution Expense	12,412,254	-	14,589,985	-	2,177,731	17.55%
Idaho Falls Power Customer Accounts	2,337,036	-	1,960,428	-	(376,608)	-16.11%
Idaho Falls Power Operations Technology	6,730,545	-	6,509,336	-	(221,209)	-3.29%
Idaho Falls Power Admin & Gen-General	6,990,513	74,461,452	7,119,847	76,935,247	129,334	1.85%
Idaho Falls Power Admin & Gen-Warehouse	854,639	-	615,248	-	(239,391)	-28.01%
Idaho Falls Power Admin & Gen-Engineering	2,289,416	-	2,089,240	-	(200,176)	-8.74%
Idaho Falls Power Admin & Gen-Energy Serv.	3,268,555	80,000	3,202,200	150,000	(66,355)	-2.03%
Idaho Falls Power Traffic	2,052,937	-	160,719	-	(1,892,218)	-92.17%
Idaho Falls Power GIS	-	-	548,679	-	548,679	
Total	**$ 94,588,498**	**$ 80,669,524**	**$ 98,872,927**	**$ 87,831,649**	**$ 4,284,429**	**4.53%**

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IDAHO FALLS POWER PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Bulb Turbine Generation			
Apprentice Generation Mechanic	3 *	2 *	3
Electrician Foreman	- *	-	-
Generation Mechanic	3 *	4 *	4
Generation Mechanic - Foreman	1	1	1
Generation Superintendent-CDSE	1	1	1
Journey Electrician	- *	-	-
Senior Civil Engineer - CDSE	-	-	-
Wireman	5 *	5	6
Wireman Foreman	1 *	1	1
Generation Engineer	-	1 *	1
Transmission			
Journey Electrician	- *	-	-
Substation Foreman	- *	-	-
Substation Technician	- *	-	-
Substation Technician Journey	- *	-	-
Wireman	4 *	4	5
Wireman Foreman	1 *	1	1
Distribution			
Electric Lineman Apprentice	2 *	2	2
Journey Lineman	10	11 *	11
Line Crew Foreman	3	3	3
Serviceman	1	1	1
Serviceman	1	1	1
T&D Superintendent	1	1	1
Customer Accounts			
Apprentice Meter Technician	1	1	1
Customer Service Manager	- *	-	-
Journeyman Meter Technician	1	1	1
Lead Meter Technician	1	- *	-
Metering Utility Worker	-	-	-

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IDAHO FALLS POWER PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Operations Technology			
Assistant General Manager	-	1 *	1
Broadband System Network Administrator	1	1	1
Lead Dispatcher	-	1 *	1
Business Analyst	1	- *	-
GIS Specialist	2 *	2	- **
GIS Supervisor - Electric	1	1	- **
Network Administrator	1 *	1	1
Network IT Technician	1 *	1	1
Network & Security Specialist	- *	-	-
Operations Technology Manager	1	1	1
Power & Dispatch Manager	1	- *	-
Power Scheduler	-	1	1
Power Supply Manager	-	1 *	1
System Dispatcher	5	5	5
Power Administration			
Admin Asst - Power	1	1	1
Chief Financial Officer	1	1	1
Customer Service Manager	- *	-	-
Engineering & Compliance Manager	1	- *	-
Executive Assistant - Power	1	1	1
External Affairs Manager	1 *	1	1
General Manager	1	1	1
Licensing and Compliance Manager	-	1 *	1
Grants Administrator/Accountant	- *	-	-
Workflow Accountant	1 *	1	1
Warehouse			
Building and Grounds Maintenance Worker	-	- *	-
Building Maintenance Superintendent	1 *	1	1
Materials Manager	1	1	1
Warehouse Operations Assistant	1	1	1
Warehouse Utility Helper	2	2	2
Engineering			
Assistant General Manager - Elec	1	- *	-
Design Services Manager	1	1	1
Electrical Utility Drafter	-	1	1
Electric Deisgn Tech Lead	-	1 *	1
Electric Design Technician	4	3 *	3
Electrical Engineer	2	2 *	2
Systems Engineer	1	2 *	2

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IDAHO FALLS POWER PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Energy Services			
Community Relations Coordinator	1	1	1
Customer Service Rep - Power	2	3 *	1 ****
Energy Specialist	1	2 *	2
Key Accounts Manager	- *	-	-
Traffic **			
Traffic Engineer	1	1	-
Traffic Foreman	1	1	-
Traffic Technician	1 *	1	-
GIS ***			
GIS Analyst	-	-	1 ***
GIS Lead	-	-	1 ***
GIS Specialist	-	-	3
GIS Supervisor	-	-	1
GIS Technician	-	-	1 ***
Total	**82**	**88**	**90**

* Mid-year transfer
** Traffic Division moved to Public Works
*** New Division and 4 Positions Transferred in from Public Works
**** Transfers 2 Positions to Fiber

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FIBER

Idaho Falls Fiber

MISSION STATEMENT

To provide cutting-edge, secure, and reliable communication infrastructure that supports economic development, improves connectivity, and enhances the quality of life for the community.

DIVISION DESCRIPTION

Idaho Falls Fiber is a community-owned, open access fiber optic network committed to delivering high-quality, reliable broadband services. The network supports both residents and businesses by partnering with local and regional internet service providers (ISPs), offering competitive pricing, and prioritizing superior customer service.

CORE SERVICES

- Dark fiber leasing to ISPs
- Fiber to the Home (FTTH) internet

ACCOMPLISHMENTS FOR FY 2025/2026

- Upgrade the Fiber system infrastructure to support 2.5 gig service capabilities and enhance overall network performance and reliability.
- Transition traffic signal intersections to the lit fiber network to enhance communication reliability, traffic coordination, and system efficiency.
- Transition City facilities from the existing fiber network architecture to a modern lit fiber network to improve reliability, scalability, and operational performance.
- Connected more than 10,000 fiber customers and expanded fiber infrastructure to support utility operations and community connectivity.

OBJECTIVES FOR FY 2026/2027

- Continue upgrading aging fiber infrastructure to improve system reliability and long-term performance.
- Implement new technologies at substations to enhance communication, monitoring, and operational capabilities.
- Strategically acquire materials to support future fiber expansion, maintenance, and reliability projects.

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FIBER SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Investment Income	$ 53,501	$ 36,325	$ 20,000	$ 20,000
Rentals & Leases	1,062,177	1,041,193	1,200,000	1,100,000
Miscellaneous	-	1,800	-	-
Non Revenue Transfer	196,311	-	-	(122,881)
Charges For Services	3,568,201	4,367,895	4,660,200	5,278,500
Revenues Total	**$ 4,880,190**	**$ 5,447,212**	**$ 5,880,200**	**$ 6,275,619**
Expenditures				
Salaries And Wages	$ 874,905	$ 837,308	$ 936,770	$ 988,956
Benefits	320,429	386,020	403,599	452,192
Current Operating Expense	978,402	950,220	1,209,821	1,440,425
Capital Outlay	3,625,215	2,115,566	2,000,000	1,900,000
MERF Expenditures	-	-	-	150,000
Debt Service	857,345	677,884	1,250,000	2,000,050
Interdepartmental Charges	(52,710)	(4,595)	-	-
	-	-	-	-
Expenditures Total	**$ 6,603,586**	**$ 4,962,402**	**$ 5,800,190**	**$ 6,931,623**
Excess/(Deficiency)	**$ (1,723,396)**	**$ 484,810**	**$ 80,010**	**$ (656,004)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 100,000	$ 656,004
Reserve for Future Capital	-	-	(180,010)	-
Total Additional Resources	**$ -**	**$ -**	**$ (80,010)**	**$ 656,004**
Net Excess/(Deficiency)	**$ (1,723,396)**	**$ 484,810**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

FIBER SUMMARY BY DIVISION

	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Enterprise Fund						
Fiber Administration	$ 5,800,190	$ 5,880,200	$ 6,931,623	$ 6,275,619	$ 1,131,433	19.51%
Total	**$ 5,800,190**	**$ 5,880,200**	**$ 6,931,623**	**$ 6,275,619**	**$ 1,131,433**	**19.51%**

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FIBER PERSONNEL

FT	FY 2025 Budget Number	FY 2026 Budget Number	FY 2027 Proposed Budget Number
Communication & Splicing Foreman	1	1	1
Communication & Splicing Tech	4	4	5
Communications Technician	1 *	-	-
Communications Technician I	- *	- *	-
Communications Technician II	1	- *	-
Communications Technician III	1	1	1
Communications Foreman	-	1 *	1
Groundman	-	-	-
Journey Lineman	1	- *	-
Customer Service Rep - Power	-	-	2
Total	**9**	**7**	**10**

* Mid-year transfer

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NON-DEPARTMENTAL

General Fund—Non-departmental

MAJOR BUDGET CHANGES FOR FY 2026/2027

- Downtown Parking management contract moved from Community Development department to Non-Departmental division.
- City's contribution to Targhee Regional Public Transit Authority (TRPTA) for the operation of Greater Idaho Falls Transit (GIFT) moved from City Council division to Non-Departmental division.
- Facility improvements for downtown campus personnel to move Human Resources out of rented space and move Enterprise Resource Planning (ERP) team back to their home departments.
- City-wide ERP Implementation division has been moved from Municipal Services to Non-Departmental. The Customer Information System (CIS) Utility Billing Replacement project is budgeted to begin in FY 2026/2027
- The Health Insurance Fund previously reported as an Internal Service Fund has been combined into the General Fund to align with audit reporting.

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NON-DEPARTMENTAL SUMMARY BY CATEGORY

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Taxes And Franchises	$ 35,836,703	$ 39,716,057	$ 43,661,837	$ 46,939,368
Intergovernmental Revenue	14,105,653	14,801,026	8,951,461	9,309,961
Investment Income	1,359,412	1,180,609	700,000	850,000
Contributions & Donations	-	100,000	-	-
Miscellaneous	462,250	133,784	95,086	81,150
Non Revenue Transfer	1,699,564	1,991,399	1,383,754	2,181,506
Total Revenues	**$ 53,463,582**	**$ 57,922,874**	**$ 54,792,138**	**$ 59,361,985**
Expenditures				
Current Operating Expense	$ 53,138	$ 328,001	$ 10,000	$ 544,000
Capital Outlay	-	573,293	2,500,000	2,300,000
Contingency	-	-	5,959,663	7,004,399
Cost Allocation Transfers	-	-	-	-
Total Expenditures	**$ 53,138**	**$ 901,294**	**$ 8,469,663**	**$ 9,848,399**
Excess/(Deficiency)	**$ 53,410,444**	**$ 57,021,580**	**$ 46,322,475**	**$ 49,513,586**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 17,822,763	$ 13,666,012
Reserve for Future Capital	-	-	(3,927,500)	(1,568,985)
Total Additional Resources	**$ -**	**$ -**	**$ 13,895,263**	**$ 12,097,027**
Net Excess/(Deficiency)	**$ 53,410,444**	**$ 57,021,580**	**$ 60,217,738**	**$ 61,610,613**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

NON-DEPARTMENTAL SUMMARY BY DIVISION

	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
General Fund						
Software Implementation	$ 5,010,000	$ 2,500,000	$ 2,169,000	$ 2,019,000	$ (2,841,000)	-56.71%
Non-Departmental	3,459,663	52,352,138	7,679,399	57,342,985	4,219,736	121.97%
Non-Departmental	-	(60,000)	-	-	-	
Total	**$ 8,469,663**	**$ 54,792,138**	**$ 9,848,399**	**$ 59,361,985**	**$ 1,378,736**	**16.28%**

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HEALTH INSURANCE

Health Insurance Fund

The Health Insurance Fund accumulates resources for health insurance changes and self-insurance.

MAJOR BUDGET CHANGES FOR FY 2026/2027

- The Health Insurance Fund has moved from an Internal Service Fund to part of the General Fund to align with annual audit reporting.

HEALTH INSURANCE

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Investment Income	$ 300,525	$ 262,751	$ -	$ 100,000
Non Revenue Transfer	528,210	1,687,680	540,000	550,000
Revenues Total	**$ 828,735**	**$ 1,950,431**	**$ 540,000**	**$ 650,000**
Expenditures				
Benefits	$ -	$ 160,000	$ -	$ -
Current Operating Expense	4,830	-	-	-
Expenditures Total	**$ 4,830**	**$ 160,000**	**$ -**	**$ -**
Excess/(Deficiency)	**$ 823,905**	**$ 1,790,431**	**$ 540,000**	**$ 650,000**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 6,988,000	$ 7,800,000
Reserve for Self Insurance	-	-	(4,688,000)	(4,900,000)
Reserve for Health Insurance	-	-	(2,840,000)	(3,550,000)
Total Additional Resources	**$ -**	**$ -**	**$ (540,000)**	**$ (650,000)**
Net Excess/(Deficiency)	**$ 823,905**	**$ 1,790,431**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

2026/2027 PROPOSED HEALTH INSURANCE DEPARTMENT BUDGET

	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
Division	Expenditure	Revenue	Expenditure	Revenue	$ Change Expenditure	% Change Expenditure
Internal Services Budgets						
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

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INTERNAL SERVICES/FUND BUDGETS

RISK MANAGEMENT

Risk Management Fund

The Risk Management fund accumulates resources from departments to pay insurance premiums and claims including worker's compensation.

RISK MANAGEMENT

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues				
Investment Income	$ 286,098	$ 181,047	$ 75,000	$ 75,000
Miscellaneous	810,627	592,623	355,000	350,000
Non Revenue Transfer	2,778,751	3,012,117	3,510,000	4,141,432
Total Revenues	**$ 3,875,476**	**$ 3,785,787**	**$ 3,940,000**	**$ 4,566,432**
Expenditures				
Salaries And Wages	$ 63,842	$ 70,040	$ 76,089	$ 78,973
Benefits	23,855	28,175	29,604	31,552
Current Operating Expense	3,157,363	3,586,076	4,629,307	7,455,907
Total Expenditures	**$ 3,245,060**	**$ 3,684,291**	**$ 4,735,000**	**$ 7,566,432**
Excess/(Deficiency)	**$ 630,416**	**$ 101,496**	**$ (795,000)**	**$ (3,000,000)**
Additional Resources *				
Fund Balance-Estimated	$ -	$ -	$ 795,000	$ 3,000,000
Total Additional Resources	**$ -**	**$ -**	**$ 795,000**	**$ 3,000,000**
Net Excess/(Deficiency)	**$ 630,416**	**$ 101,496**	**$ -**	**$ -**

* FY 2026 is the first year the City is presenting the Additional Resources section which includes estimated beginning fund balance and reserve balances.

2026/2027 PROPOSED RISK MANAGEMENT DEPARTMENT BUDGET

	FY 2026 Adopted Budget		FY 2027 Proposed Budget			
Division	**Expenditure**	**Revenue**	**Expenditure**	**Revenue**	**$ Change Expenditure**	**% Change Expenditure**
Internal Services Budgets						
Self-Insurance	$ 4,735,000	$ 3,940,000	$ 7,566,432	$ 4,566,432	$ 2,831,432	59.80%
Total	**$ 4,735,000**	**$ 3,940,000**	**$ 7,566,432**	**$ 4,566,432**	**$ 2,831,432**	**59.80%**

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RISK MANAGEMENT PERSONNEL

	FY 2025 Budget	FY 2026 Budget	FY 2027 Proposed Budget
FT	**Number**	**Number**	**Number**
Safety & Training Program Coordinator	1	- *	-
Safety Specialist	-	1 *	1
Total	**1**	**1**	**1**

* Mid-year transfer

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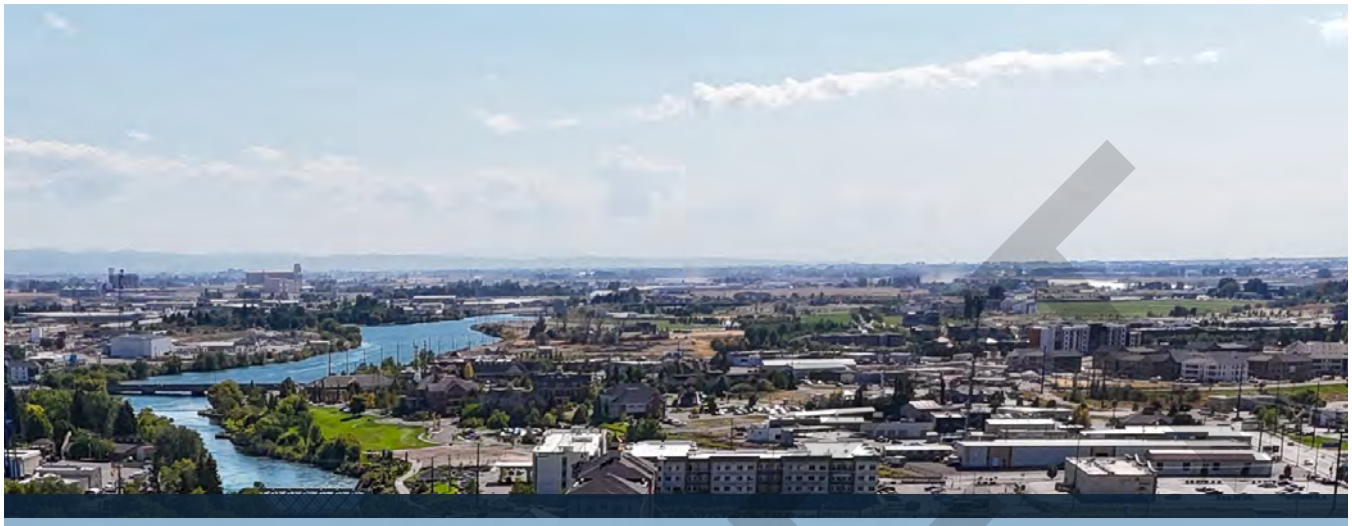
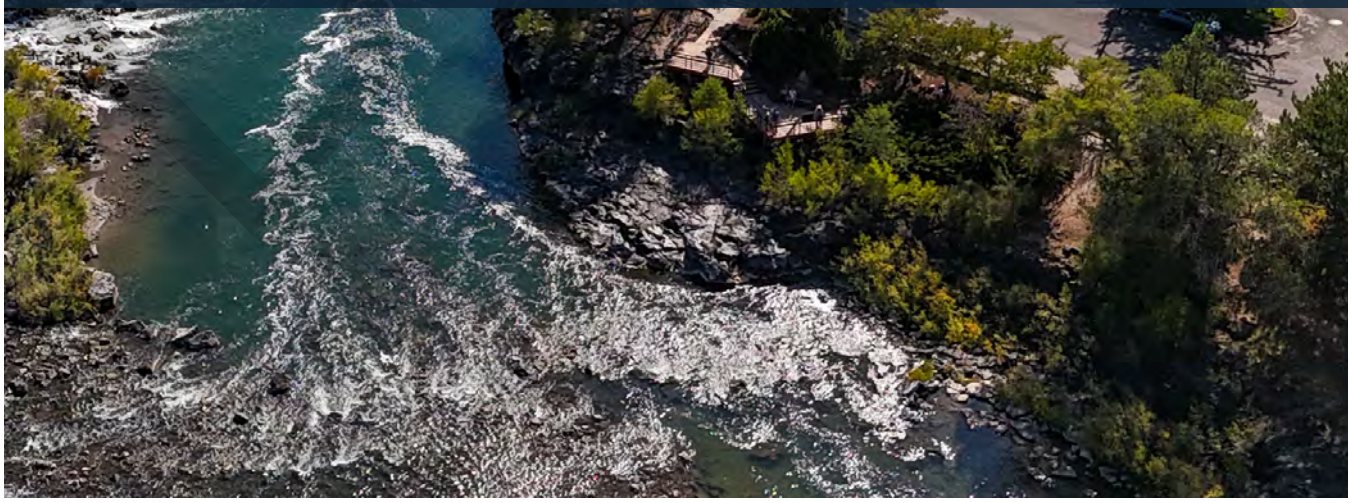


GLOSSARY



GLOSSARY

OF BUDGETING AND FINANCE TERMS BY IDAHO ASSOCIATION OF CITIES

1 PERCENT INITIATIVE (TAX) – A property tax limitation initiative brought to a statewide vote in 1978, 1992 and 1996. Idaho voters approved the original initiative in 1978, but defeated the others. The initiative aimed to restrict aggregate property taxes to no more than 1 percent of taxable market value for a particular property. The 1978 initiative was drastically amended by the Idaho Legislature and never fully went into effect, however, lawmakers did impose strict property tax limits on local governments including a 5 percent cap on property tax budget increases, which was in place from 1980 to 1991.

3-LEGGED STOOL (TAX) – Shorthand commonly used to describe Idaho's state and local government tax structure, which has fairly equal reliance on three major revenue sources: sales, income and property taxes.

3 PERCENT CAP (TAX) – Idaho's prior property tax cap was replaced by the current 8 Percent Cap in 2021. The law that limits increases in local government property tax levies to 3 percent over the highest levy of the preceding three years, plus growth factors for new construction and annexation. The 3 Percent Cap does not restrict voter approved bonds or levies. The law was passed by the 1995 Idaho Legislature.

ACCRUAL (FINANCE) – A method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

AD VALOREM (TAX) – Formal term for property tax; literally, "according to value." It is a tax on the value of real property (land, buildings and any fixtures attached to buildings) and personal property (equipment, furniture, etc., not attached to real property).

CUSTODIAL FUNDS (FINANCE) – One of four types of fiduciary funds. Custodial funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Custodial funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

AGRICULTURAL EXEMPTION (TAX) – Also known as the "speculative value exemption." The exemption provides that the value of agricultural land for development is exempt for purposes of determining its taxable market value. The policy rationale for the exemption is that it encourages preservation of agricultural land.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) (FINANCE) – The ACFR is the City's annual financial statement to its citizens outlining the financial health of the City. The report includes results of the completed fiscal year operations and the status of all city funds and account groups. It also includes a disclosure of the City's compliance with generally accepted accounting principles and governmental accounting and financial reporting standards as promulgated by the Governmental Accounting Standards Board.

ANNEXATION (TAX) – Cities are allowed to increase the property tax portion of their budgets up to 3 percent over the highest levy of the prior three years, plus growth factors for annexation and new construction. The amount of the levy for annexation is determined by applying the prior year's nonexempt levy rate to the value of properties annexed to the City during the previous calendar year. The values are obtained from the county assessor and the Idaho Tax Commission (for operating property).

APPROPRIATION ORDINANCE (FINANCE) – The appropriation ordinance is approved by the City council and provides the legal authority for expenditure of City funds up to the specified amount for each fund or department during the upcoming fiscal year.

ASSESSED MARKET VALUE (TAX) – In Idaho, property is assessed at full market value using comparable sales or construction cost data. Every parcel within the county is reassessed on a scheduled basis, usually every five years. Assessed market value is the full market value determined by the county assessor (or the Idaho Tax Commission, in the case of operating property). Taxable market value is the assessed market value less any applicable exemptions, such as the homeowner's, agricultural or personal property exemption.

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ASSESSMENT (TAX) – In Idaho, property is assessed at full market value using comparable sales or construction cost data. Every parcel within the county is reassessed on a scheduled basis, usually every five years. In years when a property is not reassessed its value is adjusted according to a formula to reflect current market conditions.

ASSESSMENT RATIO (TAX) – Some states have assessment ratios, whereby properties are assessed at a certain percentage of market value. Since 1982, Idaho properties have been assessed at 100 percent of their current market value.

ASSESSOR, COUNTY (GOVERNMENT) – The county official charged with assessment of all real and personal property in the county (except operating property), which forms the basis for property tax levies by local governments.

ASSETS (FINANCE) – Property that has monetary value.

AUDIT (FINANCE) – An examination of an entity's accounting system, review of its authority to carry out activities, the presence of adequate controls against fraud and misuse of public funds, and "to attest to the fairness of management's assertion in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities."

BALANCED BUDGET (FINANCE) – All governmental entities in Idaho are required to adopt a balanced budget. They succeed when budgeted expenditures and revenues match. The term is often misunderstood, because it doesn't necessarily require that the books balance at $0 when the fiscal year ends. It simply means that the state or local government cannot plan to run a deficit during the fiscal year. Options such as holdbacks, spending reserves and borrowing exist to prevent governments from going in the red.

BALANCED TAX STRUCTURE (TAX) – Idaho has one of the nation's most "balanced" tax structures, which means it has thoroughly hedged its bets, spreading the tax load primarily between income, property, and sales taxes. In good times, the elasticity of income and sales taxes allow for budget expansion; in bad times, property tax revenues provide some stability. States that lack one or more of these basic types of taxes (such as Oregon, which does not have a sales tax, or Washington, which does not have an income tax) are said to have unbalanced tax structures. See 3-legged stool.

BASE BUDGET (FINANCE) – The expenditure and revenue base budget reflects ongoing costs and revenues for services that are reasonably anticipated to be provided in the future. One-time costs and revenues do not generally become part of the base budget. New ongoing commitments (such as additional new personnel or new facilities to maintain) and new ongoing funding sources become part of the base and therefore their impact on future budgets must be considered.

BASIS OF ACCOUNTING (FINANCE) – The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (when the transactions or events take place) or on a cash basis (when cash is received or paid).

BIENNIAL BUDGETING (FINANCE) – Some cities, notably Boise, utilize two-year (biennial) budgets. The process avoids the need for extensive budget preparation every year and improves productivity. Idaho statute requires cities to adopt annual budgets — therefore, every year the City must go through the process of approving the tentative budget, advertising and holding the budget hearing and adopting the appropriations ordinance. However, additional budget development work is largely eliminated for the second year of a biennial budget.

BOND (FINANCE) – A written promise, generally under seal, to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future together with periodic interest at a specified rate. There are two major types of bonds. General obligation bonds commit the full faith and credit of the entity to repay the bonds. Given this level of commitment, interest rates are relatively low and are tax exempt for public purposes. Revenue bonds are paid off with revenue generated by the facility financed by the bonds (as in the case of an airport, water, or sewer project). Both types of borrowing are addressed in Article VIII, Section 3 of the Idaho Constitution. General obligation bonds require two-thirds

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voter approval and typically are redeemed out of a special property tax levy dedicated for that purpose. Revenue bonds for water, sewer and electrical facilities require simple majority voter approval. Revenue bonds to finance airport facilities do not require voter approval. Once bonds are approved, some entities issue bond anticipation notes to begin the up-front cash flow for the project — the notes are repaid when the bonds are sold. Cities, counties and some special districts can also issue local improvement district bonds, which do not require an election.

BOND COUNSEL (FINANCE) – These advisers to local governments issuing bonds examine the legal authority of the entity to issue the obligation, the validity of the obligation, source of funds, and whether interest is tax-exempt for the bondholder. Potential bondholders rely heavily on the bond counsel opinion.

BOND RATING (FINANCE) – The rating established by a rating company (such as Fitch, Moody's or Standard & Poor's) that assesses a city's financial stability, resources and capacity to repay the issued debt by evaluating the organization's administrative management, financial management, debt load and local economy.

BUDGET (FINANCE) – Idaho Code provides a budget adoption process that all cities must follow each year. The council approves a tentative budget, which sets a ceiling on aggregate expenditures and the City's property tax levy. Following a public hearing, the City approves the appropriation ordinance for the upcoming fiscal year, which provides the legal authority for the expenditure of city funds up to the specified amount for each fund or department.

BUDGET CYCLE (FINANCE) – Related to, but not the same as, the fiscal year. A budget cycle refers to the planning, proposal, public hearing and adoption schedule public entities use in developing their budgets.

BUDGET HEARING (FINANCE) – The council must hold a public hearing on the budget and legal notice must be published twice in the official city newspaper at least seven days apart. The hearing must occur prior to the City's certification of its property tax levy to the county commissioners, which must happen by the Thursday preceding the second Monday in September. The notice of public hearing must include: the date, time, and place of the budget hearing, the proposed expenditures and revenues by fund or department for the upcoming fiscal year, the budgeted revenues and expenditures for the current fiscal year, and actual revenues and expenditures from the prior fiscal year; and the estimated property tax and non-property tax revenues for the upcoming fiscal year. At the hearing, any interested person may testify concerning the proposed budget.

BUDGET TRANSFER (FINANCE) – Transfers take place when a governmental entity moves money from one fund (spending category) to another. Unlike private businesses, most governments operate with many different types of funds that can be used only in specific ways. Cities are prohibited from transferring revenues from certain dedicated funds, e.g. bond redemption, capital improvement or street funds, where revenues are restricted to specified purposes.

CAPITAL BUDGET (FINANCE) – The plan for future construction, repair, rehabilitation, renovation or purchase of capital facilities. The capital budget is based on a capital improvement plan, which is a multiyear (typically 5-year) plan for capital projects. Because capital projects often extend beyond the fiscal year, the City either appropriates the entire project cost in the initial fiscal year or identifies annual phases, which may be approved in future years if funding is available.

CAPITAL EXPENDITURES (FINANCE) – Purchases of facilities and equipment with a life cycle of more than 1 year, which cost more than a specified dollar amount.

CAPITAL IMPROVEMENT PLAN (CIP) (FINANCE, GOVERNMENT) – A long-term plan for construction, repair, rehabilitation, renovation or purchase of capital assets having a useful life of more than 5 years. These activities may be planned for years ahead because of their cost and the need to juggle debt. Capital improvement plans identify the necessary improvements over a 5-year period; the timing of construction, repair or purchase; and the revenue sources to support the plan. CIPs assist local government officials in making basic decisions about the rate and direction of growth in their communities.

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CASH FLOW (FINANCE) – A way to look at how revenues are received and the coordination required to deal with revenues that ebb and flow during different times of the fiscal year. For example, cities begin their fiscal year on the first day of October, but the vast majority of property tax revenue is received in January and July. Governments deal with this by carrying over revenues from the previous fiscal year or using tax anticipation notes, registered warrants, or some other short-term borrowing.

CENTRALLY-ASSESSED PROPERTY (TAX) – Most property is assessed by county assessors, but property of utilities and railroads is "centrally-assessed" by the Idaho Tax Commission.

CERTIFICATION OF PROPERTY TAX LEVY (TAX) – The council is required to certify the property tax levy (in dollars) to the county commissioners no later than the Thursday prior to the second Monday in September (unless granted an extension by the county commissioners, not to exceed seven working days). The certification must include taxes levied for payment of bonds and any special levies.

CIRCUIT BREAKER (TAX) – Also known as the Property Tax Reduction Program, this reduces property taxes on primary residences for homeowners who are low income, elderly, disabled, children, widow(ers), and the blind. The amount of relief is tied to income and applicants must make an annual application. Local governments are reimbursed through a state appropriation for lost revenues.

COLA (COST OF LIVING ALLOWANCE) (ACRONYM, FINANCE) – In governmental budgeting this usually refers to increases in employee pay and benefits to reflect the rising cost of living.

COMMUNITY DEVELOPMENT BLOCK GRANT (FINANCE) – A federal grant program under the U.S. Dept. of Housing & Urban Development, which provides funding for infrastructure and public facilities, rehabilitation of blighted urban areas, economic development and job creation, and other activities that benefit low to moderate income people. Principal cities of metropolitan statistical areas and other cities with populations of at least 50,000 receive "entitlement" funds allocated according to a formula that takes into account the local poverty level, population, housing overcrowding, age of housing and population growth compared to other metropolitan areas. Smaller cities are able to apply for grant funds on a competitive basis.

COMPREHENSIVE PLAN (PLANNING) – A long term planning document used to guide the growth and development of a community. The plan is the result of public input, study and analysis of existing physical, economic, environmental and social conditions and a projection of expected future conditions. Idaho's Local Land Use Planning Act spells out specific elements that must be addressed in the comprehensive plan, including property rights, population, schools, economic development, land use, natural resources, hazardous areas, infrastructure and public services, transportation, recreation, housing, community design, implementation, etc. The plan serves as a guide for making land use changes, preparing implementing ordinances (including zoning and subdivision ordinances), and developing a capital improvement plan.

DEBT (FINANCE) – There are various types of indebtedness, short and long-term. The state and local governments are legally prohibited from deficit spending. They must adopt a balanced budget. Certain types of indebtedness are permitted, including voter-approved general obligation bonds repaid with a special property tax levy, and revenue bonds that are repaid through revenues generated by the new public facility.

DEBT SERVICE (FINANCE) – The annual payments required to support debt issues including interest and principal payments.

DEBT SERVICE FUND (FINANCE) – Governmental fund type used to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

DEDICATED FUND (FINANCE) – Dedicated funds are established to ensure that revenues are used for specific purposes, usually defined by state law or local policy.

DEFICIT (FINANCE) – In public finance, when spending exceeds revenues.

DELINQUENCY (TAX) – There is a statutory procedure for the handling of property tax delinquencies. Taxpayers have three years to pay off their property tax bill plus interest before the property is taken by the county in a tax deed. Local governments have varied policies on dealing with delinquent utility bills, such as termination of services, penalties, and interest.

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EFFECTIVE TAX RATE (TAX) – The tax base of each property taxpayer is the taxable value after exemptions are applied. The effective tax rate is the actual tax divided by the tax base.

ELASTICITY (TAX) – The sensitivity of tax collections to changes in income and the economy. An "elastic" tax grows and shrinks in relation to economic growth and decline. The sales tax is an elastic tax. An "inelastic" tax is stable and does not fluctuate with the economy. Property taxes are relatively inelastic.

ENCUMBRANCE (FINANCE) – Involves a commitment to spend, such as a purchase order or a contract. An encumbrance reserves part of the current year's budgeted amount and is released when the amount reserved is paid, which sometimes occurs in the next fiscal year.

ENTERPRISE FUNDS (FINANCE) – Public services that are self-supporting through user fees, most commonly water, sewer, and sanitation services.

EQUALIZATION (TAX) – County commissioners meet as boards of equalization to equalize assessments and act on appeals and claims for property tax exemptions. Once the equalization process is complete, the rolls are transmitted to the county auditor who prepares an abstract of all real and personal property to be submitted to the Idaho Tax Commission, which further reviews and equalizes all values.

EXEMPTION (TAX) – Property tax exemptions include the homeowner's exemption, speculative value of agricultural land, business inventory, livestock, business personal property, certain intangibles, and household goods. The circuit breaker is not an exemption because the state replaces lost revenues to local governments. There are also sales and income tax exemptions.

EXPENDITURE (FINANCE) – The spending of public funds by a city official, authorized by the appropriations ordinance.

EXPENDITURE FORECAST (FINANCE) – A prediction by a government budgeting official of how much the agency is expected to spend over a period of time.

FEE (FINANCE) – A payment charged by a local government for a service provided to a specific consumer. Fees constitute a growing portion of state and local budgets. The most commonly charged fees are for water and sewer service, recreation, building permits, dog licenses, etc. A public notice and hearing are required if new fees are established or existing fees are increased more than 5 percent. It is important to understand the distinction between a fee (which must be directly related to the cost of providing a specific service) versus a tax (a forced contribution for government services provided to the population at large). Taxes imposed by local governments must be specifically authorized by state law.

FIDUCIARY FUNDS (FINANCE) – Funds used to report assets held in a trustee or agency capacity for others and which cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

FISCAL YEAR (FINANCE) – The fiscal year for cities runs October 1 through September 30, which is the same for Idaho counties and the federal government. The state fiscal year runs July 1 through June 30. The fiscal year for cities and counties was changed in 1977 — prior to that time, cities and counties budgeted by the calendar year.

FORGONE REVENUE (TAX) – When a city levies less than the maximum amount of property taxes as allowed under the 3 Percent Cap, the forgone revenue accumulates and can be included in the tax levy in subsequent years. In order for the forgone revenue to accumulate, the City council must pass a resolution each year identifying what amount of the available forgone for that tax year the City wishes to accrue. The procedure for levying for forgone revenue includes council adoption of a resolution indicating intent to levy for forgone revenue, the amount of forgone revenue to be levied, and the purpose for which the forgone revenue will be used. The City then publishes notice and holds a public hearing, which can be done in conjunction with the annual budget publication and hearing.

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FRANCHISE FEES (UTILITY) – Utilities are charged a fee as part of being granted a franchise for use of the public right-of-way. Examples of services with franchise agreements include electricity, natural gas, cable television, etc.

FULL-TIME EQUIVALENTS (FTE) (FINANCE) – Personnel resources are budgeted by position, which may be full-time or part-time. Positions are identified by their equivalence to a full-time position.

FUND (FINANCE) – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities that are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE (FINANCE) – Funds remaining at the end of the fiscal year that are carried over into the new fiscal year.

FUND CLASSIFICATIONS (FINANCE) – The three categories used to classify various types of funds: governmental, proprietary, and fiduciary.

FUND TYPE (FINANCE) – One of 11 classifications into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and custodial funds.

GENERAL FUND (FINANCE) – This fund includes revenues that may be spent on a wide variety of governmental purposes, typically including administration, law enforcement, fire protection, planning and zoning, building, code enforcement, parks, etc. The Government Finance Officers Association definition: "The fund used to account for all financial resources, except those required to be accounted for in another fund."

GENERAL OBLIGATION BOND (FINANCE) – These bonds commit the full faith and credit of the government entity and are repaid by a special property tax levy. General obligation bonds must receive two-thirds supermajority voter approval and are used for major public facilities such as schools, city halls, jails and libraries.

GENERAL REVENUE SHARING (FINANCE) – One of the most popular federal programs among local officials, general revenue sharing was established in 1972. Few strings were attached to these federal moneys, which could be used for almost any lawful purpose. Some local governments used the money almost exclusively for capital outlay, while others relied heavily on the revenue for operating expenses. When the program ended in September 1986, local governments faced the difficult choice of increasing taxes or cutting programs. The Idaho Legislature responded in 1987 by providing additional state sales tax revenue sharing to cities and counties.

HARDSHIP EXEMPTION (TAX) – County commissioners acting as a board of equalization may exempt a petitioner from property tax if a taxpayer can make the case that paying the tax would cause an undue hardship. Each applicant must apply on or before June 20 annually. The taxpayer also has to document their financial condition.

HIGHWAY DISTRIBUTION ACCOUNT (FINANCE) –The Highway Distribution Account receives revenue from vehicle registration fees, state fuel taxes and various transportation-related fees. The revenue is allocated to the Idaho Transportation Department, Idaho State Police and local highway jurisdictions. Constitutional and statutory provisions require these revenues be used for construction, maintenance and repair of streets and bridges.

HOLD HARMLESS (LEGAL) – Proposals for reallocating state shared revenues typically include a hold harmless provision intended to ensure that no governmental entity receives less than they receive under the current formula, assuming there is no sharp reduction in total revenues or in the total distribution.

HOMEOWNER'S EXEMPTION (TAX) –The homeowner's property tax exemption was originally passed by voter initiative in 1982. The exemption covers owner-occupied primary residences with up to one acre of land, exempting 50 percent of the value or $125,000, whichever is less.

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ICRMP (IDAHO COUNTIES RISK MANAGEMENT PROGRAM) (ACRONYM) – ICRMP provides property and casualty insurance to over 600 cities, counties, special districts and other local government entities throughout Idaho. Started by the Idaho Association of Counties in 1985, it is now an independent public entity operated by a board of directors comprised of local government officials.

IMPACT FEE (FINANCE) – Proportionate sharing of the impact of new development on offsite improvements (streets, parks, police and fire stations, etc.). Impact fees are authorized under the Idaho Development Impact Fee Act. Cities, counties, and countywide highway districts may utilize the authority, but not school districts. The adoption of impact fees requires an extensive capital improvement planning process to identify necessary projects eligible for impact fee funding.

INCENTIVE REALLOCATION (FINANCE) – A key budget policy for encouraging efficiency in city departments. At year-end, a part of department savings is returned to the department for discretionary use. The uses are generally for productivity tools and other improvements.

INFLATIONARY INCREASE (GOVERNMENT) – In governmental budgeting, this refers to a built-in increase in budget levels to account for rising costs and prices.

INFRASTRUCTURE (GOVERNMENT) – The term has many dimensions, typically referring to the physical structures necessary to sustain a population base, such as bridges, roads, water and sewer, city halls and police and fire stations. The technical definition reads as follows: "Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets."

INVENTORY REPLACEMENT (TAX) – Refers to the property tax on business inventories, which was repealed when the state sales tax was instituted in the mid-1960s. The business inventory replacement program allocates a portion of state sales tax revenue to most nonschool taxing districts to reimburse them for the loss of these property tax revenues.

JUDICIAL CONFIRMATION (FINANCE) – Local governments in Idaho cannot incur debt beyond the fiscal year without a vote of the people, except for "ordinary and necessary expenses." Idaho statute allows government entities to seek prior approval from a judge confirming that a proposed expenditure is an ordinary and necessary expense.

LEVY (TAX) – A property tax, expressed as a rate or percent of value of the property.

LEVY LIMIT (TAX) – Restriction on the tax rate for particular funds authorized to levy property taxes. For example, the maximum levy rate to support city cemeteries is 0.0004. Levy limits work alongside, but independently of, the 3 Percent Cap on property tax revenues.

LIABILITIES (FINANCE) – Debt or other legal obligation arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

LID (LOCAL IMPROVEMENT DISTRICT) (ACRONYM, GOVERNMENT) – Areas in a city or county set up for financing of improvements that typically benefit property owners in a specific area (often for streets, curb and gutter, sidewalks, etc.). LIDs are created upon initiation of a petition from property owners or by resolution of the governing board. Local improvement districts levy assessments on property owners within the district in relation to the benefits derived from the improvements. LIDs may issue bonds and there is no requirement for a popular vote. Detailed procedures are set out in Idaho Code Title 50, Chapter 17 for operation of these districts.

LINE-ITEM BUDGETING (FINANCE) – Traditional, widely used budget format emphasizing budget control. The focus is on specific spending items that are included in a long laundry list. This format is mostly used in smaller jurisdictions. Larger entities frequently utilize more of a performance or program budgeting format. The line-item format works well for discussions of budgetary control, but not for resolving the broader questions of program priorities or effectiveness.

LINE-ITEM (FINANCE) – An individual expenditure within the budget.

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LOCAL GOVERNMENT INVESTMENT POOL (FINANCE) – This program is administered by the State Treasurer's office. Local entities may invest by passing a resolution. By pooling their money local governments get the advantage of volume and more professional investment expertise. Money in this pool can be invested only in specified types of financial "paper." Money can be fairly easily withdrawn.

MAJOR FUND (FINANCE) – A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets or liabilities (excluding extraordinary items) are at least 10 percent of the corresponding total for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other governmental or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MINIMUM WAGE (PERSONNEL) – Idaho law provides that the state conforms to the federal minimum wage, which is $7.25 per hour effective July 24, 2009. There are exceptions and special conditions.

MODIFIED ACCRUAL (FINANCE) – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NET GENERAL OBLIGATION DEBT (FINANCE) – General obligation debt reduced by amounts being paid with other than general resources (e.g., general obligation debt associated with proprietary funds and special assessment debt) as well as amounts available in sinking funds for debt repayment.

NEW CONSTRUCTION (FINANCE) – Cities are allowed to increase the property tax portion of their budgets up to 3 percent over the highest amount of the prior three years, plus growth factors for annexation and new construction. The values for new construction are determined by the county assessor, who is required to prepare a new construction roll. The values for new construction are certified by the county by the first Monday in June and are finalized the first Monday in August. The levy for new construction is determined by applying the prior year's nonexempt levy rate to the value of new construction in the City.

OBJECT OF EXPENDITURE (FINANCE) – Expenditure classifications within each organizational unit (department). Objects of expenditure are used to classify the numerous line items in the budget and include: salaries and wages, fringe benefits, professional services, travel and transportation, utilities, office supplies, industrial supplies, buildings and improvements, and furnishings and equipment.

OCCUPANCY TAX (TAX) – Taxes assessed for new properties, which are prorated for the portion of the year that the property is occupied. Because the tax is prorated it is less than the full fair market value of the property.

ONE-TIME MONEY (FINANCE) – Revenues that are the result of an unusual or singular occurrence and are not expected to recur in future years. Prudent budgeting dictates that such revenues be spent on one-time costs, such as purchase of equipment or new building construction, rather than ongoing programs or costs, such as salaries for permanent employees, which would need funding in future years.

OPERATING BUDGET (FINANCE) – The operating budget finances the day-to-day, current operations of government over the fiscal year. This is in contrast to the capital budget, which funds long-term projects on a multi-year basis.

OPERATING PROPERTY (TAX) – Most property is assessed by county assessors, but operating property owned by businesses such as utilities and railroads is centrally assessed by the Idaho Tax Commission. The money collected is then passed out in the counties where the centrally assessed property is located. Some of Idaho's strange county boundaries (such as the mostly unpopulated southeast dogleg of Blaine County) can be attributed to the attempt to be sure railroad properties were included within as many counties as possible.

ORDINARY AND NECESSARY EXPENSE (FINANCE) – Article VIII, Section 3 of the Idaho Constitution requires voter approval of multi-year debt or liabilities with the exception of "ordinary and necessary

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expenses authorized by the general laws of the state." Ordinary and necessary expenses may go through the process of judicial confirmation to ensure they meet the necessary criteria.

ORGANIZATIONAL UNIT (FINANCE) – For budgeting purposes, each major department in the government is classified as an organizational unit. Organizational units for cities would include: administration, police, fire, water, sewer, etc.

OVERLAPPING DEBT (FINANCE) – Proportionate share that property within a government must bear of the debts of other local governments located wholly or in part within the geographic boundaries of the reporting government. Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assesment debt is allocated on the basis of the ratio of assessments receivable in each jurisdiction, which will be used wholly or in part to pay off the debt, to total assessments receivable, which will be used wholly or in part for this purpose.

OWN SOURCE REVENUE (FINANCE) – Term often used in U.S. Census Reports to compare locally raised revenue with state or federal aid. Own source revenue includes local taxes, fees, service charges, etc.

PERFORMANCE BUDGETING (FINANCE) – A budgeting format that focuses on efficiency. Performance measurements (such as dollar amount per lane-mile of road paved) are used as the basis for budgeting and comparing efficiency in service delivery with other jurisdictions. The criticism of this format is that efficiency is emphasized almost to the exclusion of effectiveness considerations. Decision makers understand how many miles of roads are being paved, but this format does not encourage discussion of effectiveness: which roads should be paved or should paving roads have priority over other services?

PERFORMANCE MEASURES (GOVERNMENT) – Specific, quantitative measures of work performed within a service unit or department, or results obtained through a program or activity. Performance measures include: output (activity or work units completed — i.e. number of lane-miles of streets swept); efficiency (rates of output to resources used—i.e. number of utility bills processed per hour); and outcomes and effectiveness (impact on customers—i.e. citizen ratings of city services).

PERSI (PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO) (ACRONYM, PERSONNEL) – PERSI handles the massive retirement fund for employees of the state and many local governments, including all school districts. Its governing board, which meets monthly and oversees investment of the fund, is appointed by the governor.

PERSONAL PROPERTY (TAX) – For tax purposes, this term has a broad meaning which includes everything that is "not fastened to the earth, or screwed, bolted or welded to the wall or floor," according to the Idaho Association of Counties County Handbook. It also includes buildings on public lands.

PROGRAM BUDGETING (FINANCE) – A method of budgeting that treats the budget as a planning document, giving a clearer overview of the overall purposes to which the money will be put than the more control-oriented line-item format. By allocating funds on a program basis, elected officials can compare and prioritize programs.

PROGRESSIVE TAX (TAX) – A tax whose burden increases as the taxpayer's income increases, based on an ability to pay principle. Under it, in theory, higher income taxpayers pay more; lower incomes pay less. The model for this tax is the progressive income tax.

PROPERTY TAXES (TAX) – Also referred to as ad valorem ("according to value") taxes, property taxes comprise the most important general fund revenue source for local governments. Property taxes are levied on real and personal property. Increases in the property tax portion of a city's budget are limited to 3 percent over the highest amount of the prior three years, plus growth factors for new construction and annexation.

REAL PROPERTY (TAX) – Idaho law establishes three classifications of property: real, personal and operating. For taxation purposes, real property is defined by Idaho Code as "land, and all standing timber thereon... and all buildings, structures and improvements, or other fixtures of whatsoever kind on land..."

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REAPPROPRIATION (FINANCE) – The inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriation is common for encumbrances outstanding at the end of a fiscal year that a government intends to honor in the subsequent fiscal year.

REGRESSIVE TAX (TAX) – A tax that requires poor people to pay a higher proportion of their income than wealthier people. An unintended consequence of a regressive tax is that it can deny access to certain public services and programs for those who cannot afford to pay.

RESERVE (FINANCE) – An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

RESERVE FOR CONTINGENCIES (FINANCE) – A budgetary reserve set aside for emergencies or other unforeseen expenditures.

RESORT CITIES TAX (TAX) – Resort cities with less than 10,000 population can adopt local option retail sales, alcohol by the drink and lodging taxes, provided they obtain 60 percent voter approval. To qualify the City must derive "the major portion of its economic well-being from businesses catering to recreational needs and meeting needs of people traveling to that destination city for an extended period of time."

REVENUE (FINANCE) – Funds received by the City as income, including tax payments, interest earnings, grants, and state sales tax revenue sharing.

RAN (REVENUE ANTICIPATION NOTES) (ACRONYM, FINANCE) – RANs are cash flow borrowings in the national municipal credit markets to allow the City to obtain funds to meet current obligations in advance of receipt of revenues. Idaho Code and federal arbitrage rules constrain the amount and timing of such borrowing.

REVENUE BOND (FINANCE) –Typically issued to fund improvements for local government enterprise operations including water, sewer, and airports. Unlike general obligation bonds, most do not require two-thirds voter approval, however, their interest rates are higher because the full faith and credit and taxing power of the governmental entity is not committed to repay the debt. Revenue bonds are paid off from the revenue generated by the new facility. Interest on revenue bonds used for public purposes is usually tax exempt.

REVENUE ESTIMATE (FINANCE) – Revenue estimation is critical in the budgeting process. Decision makers have to agree on revenue projections before they can proceed to put a budget together matching revenue to anticipated expenditures. All units of local government in Idaho are required to approve balanced budgets.

REVENUE NEUTRAL (FINANCE) – An action that will have no net effect on the amount of money received.

REVENUE SHARING (FINANCE) – Revenue sharing in Idaho can mean several different things. For some, it is a general term that includes all of the state shared revenues allocated to local governments, including: Highway Distribution Account, business inventory replacement revenues, local government revenue sharing, State Liquor Account, etc. To others it specifically refers to the City-County Revenue Sharing Program created in 1984, where a portion of state sales tax revenue is allocated to local governments on a formula basis. Half goes to the counties on a per capita basis, though there is a floor of $30,000 for each county. Half is allocated to the cities on the basis of taxable market value and population.

SALES TAX (TAX) – The sales tax was adopted by the Idaho Legislature in 1965 and affirmed by the voters in a statewide referendum in 1966. Initially it was 3 percent, but then it was increased "permanently" twice in the 1980s: to 4 percent in 1984 and then 5 percent in 1987. The last increase to 6 percent went into effect in October 2006. Sales tax revenues comprise a significant source of revenue for the state general fund. All but five states impose a sales tax; two of these five states border Idaho—Oregon and Montana.

SERVICE CHARGE (FINANCE) – Typically refers to a charge for water, sewer, sanitation and other enterprise operations of local governments. They are called charges or fees (instead of taxes) because the charges must have a reasonable relationship to the cost of providing the services. Taxes are typically imposed for general revenue raising purposes. Charges are levied to maintain operations on a self-supporting basis. Service charges for enterprise funds are often a major source of revenue to a municipality's total budget.

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SHORT-TERM BORROWING (FINANCE) – Occurs when a governmental entity borrows money either internally or externally for cash flow purposes and pays the money back within the same fiscal year. Examples include tax anticipation notes and registered warrants.

SPECIAL ASSESSMENT (TAX) – Charge imposed on a parcel of property for the payment of a service or project that has direct benefit to the property being assessed. (See also local improvement district).

STATE LIQUOR ACCOUNT (FINANCE) – Created in 1982, the state liquor account pays the bills of the state Liquor Division and then apportions the remaining revenue among the state, cities and counties. The cities' portion is distributed on the basis of each city's share of statewide liquor sales. Those cities that do not have a liquor store or distribution station receive funds on a per capita basis. There is a hold harmless provision that guarantees cities will receive the base established in Fiscal Year 1981.

SUBSEQUENT ROLL (TAX) – Transient personal property in the county from the fourth Monday of June to the fourth Monday of November, "missed" personal properties are included in this tax roll. Estimates of this roll are included in the calculation of property tax levies based upon the dollar amount certified by each taxing entity.

SURPLUS (FINANCE) – A surplus exists when there is an excess of funds at the end of a fiscal year.

TAN (TAX ANTICIPATION NOTE) (ACRONYM, FINANCE) – A promissory note of a governmental entity in anticipation of taxes to be collected by that entity, usually within the same fiscal year. These are commonly used during times of the year when expenses exceed available revenues.

TAX BASE (TAX) – The taxable value of a property after all exemptions and other adjustments have been applied. It is referred to as either the taxable value of an individual property or the total taxable value for a government entity.

TAX CODE AREA (TAX, FINANCE) – Organizing device for determining tax liability. All taxpayers pay property taxes to the county and to a school district, but cities and a wide array of special districts (highway, sewer, water, cemetery, etc.), each with their own boundaries, creates considerable complexity. Each variation is a tax code area. There are about 3,300 tax code areas in Idaho.

TAX COLLECTIONS (TAX) – The amount of taxes actually collected. Does not include delinquencies.

TAX INCREMENT FINANCING (TAX) – Also known as revenue allocation. A financing tool typically used as part of an economic development strategy to attract businesses into a blighted or underdeveloped part of a city. To utilize TIF, the City must establish an urban renewal agency and officially designate an area in which public improvements will be made using property tax revenue generated by development within the TIF area.

TAX INDEXING (TAX) – A part of the assessment process: properties not physically assessed are indexed to an updated market value amount.

TAX RATE (TAX) – For property tax purposes the tax rate is determined by dividing the tax base into the dollar amount of the property tax portion of the entity's budget.

TRUTH IN TAXATION (TAX) – Truth in Taxation was substituted for the 5 Percent Cap, which was repealed by the Idaho Legislature in 1992. The Idaho Truth in Taxation law was modeled after the Utah law requiring extensive newspaper advertising of property tax rate increases above a certain threshold level. Truth in Taxation in Idaho was repealed with the imposition of the current 3 Percent Cap in 1995.

UNFUNDED MANDATE (GOVERNMENT) – A requirement imposed by a higher level of government requiring a subordinate unit of government to perform certain functions without providing a funding source to pay for carrying out the requirement. Congress has often imposed requirements on the states without attaching commensurate dollars to pay for implementation. Likewise, the state and federal governments can pass unfunded mandates to local governments like cities.

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WARRANT (FINANCE) – A written promise of a governmental entity to pay money, which is similar to a check. These are used by the state of Idaho. Payments issued through the State Controller's office are issued as warrants and many local governments.

WARRANT OF DISTRAINT (TAX) – An order for seizure of property to force payment of a property tax or certain other assessments or fees.

WITHHOLDING TAX (TAX) – Income tax payments withheld by employers and sent to a state or federal tax agency on behalf of employees.

ZERO-BASE BUDGETING (FINANCE) – An approach to budgeting that includes reconsideration of all spending, in every budget cycle. It means, among other things, that each department must justify its existence each year by preparing decision units showing the actual goods and services that need to be funded.

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IDAHO FALLS

NOTICE OF PUBLIC HEARING
PROPOSED BUDGET FOR FISCAL YEAR 2026-2027
CITY OF IDAHO FALLS, IDAHO

A public hearing pursuant to Idaho Code section 50-1002, will be held for consideration of the proposed budget for the fiscal year from October 1, 2026 to September 30, 2027. The hearing will be held at the City of Idaho Falls Council Chambers, in the City Annex Building, located at 680 Park Avenue, Idaho Falls, Idaho at 6:30 p.m. on Thursday, August 13, 2026. All interested persons are invited to appear and provide comments regarding the proposed budget. Copies of the proposed budget are available at the Idaho Falls City Controller's Office during regular office hours (8:00 a.m. to 5:00 p.m., weekdays). City Hall is accessible to persons with disabilities. Anyone desiring accommodations for disabilities in order to allow access to the budget documents or to the hearing should contact the City Finance Office at 208-612-8230 at least 48 hours prior to the public hearing. The tentative budget is also posted on the City's website at *www.idahofalls.gov.* The proposed FY 2027 budget is shown below as FY 2027 Proposed Expenditures and Projected Revenues.

PROPOSED EXPENDITURES

	FY 2024 Actual Expenditures	FY 2025 Actual Expenditures	FY 2026 Proposed Expenditures	FY 2027 Proposed Expenditures
General Fund				
Mayor and Council	$ 698,168	$ 823,266	$ 1,022,441	492,796
Legal	402,292	483,231	740,880	933,195
Municipal Services	5,197,882	6,235,113	11,828,136	7,779,535
Community Development	3,301,593	3,133,110	4,542,939	4,023,155
Human Resources	362,583	415,752	498,938	555,672
Police	24,470,038	25,124,036	27,765,248	29,964,622
Fire	17,253,144	17,419,269	19,236,132	19,982,676
Parks	13,424,679	13,918,704	12,695,021	14,737,372
Public Works	2,499,149	3,200,934	4,255,693	4,499,513
Non-Departmental	-	-	3,459,663	7,679,399
General Fund Total	**67,609,528**	**70,753,415**	**86,045,091**	**90,647,934**
Special Revenue Funds				
Street Fund	11,914,188	12,282,286	14,901,539	16,336,597
Recreation Fund	2,684,062	2,690,049	3,586,806	3,458,596
Library Fund	3,303,968	3,399,683	4,649,913	4,168,928
Business Improvement District Fund	115,500	77,000	119,300	118,965
Golf Fund	4,544,944	4,772,216	5,036,922	5,334,685
Emergency Medical Service Fund	8,985,248	10,740,791	11,813,081	13,949,190
Wildland Fire Fund	1,468,294	1,924,449	1,934,329	2,702,844
Impact Fee Funds				
Police Impact Fees	-	651,359	630,000	830,000
Fire Impact Fees	-	21,359	50,000	50,000
Parks & Recreation Impact Fees	165,043	21,359	880,000	1,600,000
Street Impact Fees	-	903,661	5,500,000	6,025,000
Special Revenue Funds Total	**33,181,247**	**37,484,212**	**49,101,890**	**54,574,805**
Capital Projects Funds				
Public Works Capital Improvement Fund	185,305	950,048	2,200,000	3,400,000
Street Capital Improvement Fund	2,830,965	2,884,213	2,623,000	1,090,000
Bridge and Arterial Street Fund	378,018	99,559	-	-
Surface Drainage Fund	123,748	-	-	-
Traffic Light Capital Improvement Fund	715,907	552,979	-	641,800
Parks Capital Improvement Fund	44,503	-	-	-
Fire Capital Improvement Fund	-	2,569,791	3,712,000	278,500
Zoo Capital Improvement Fund	87,277	493,386	1,050,000	503,885
Frontier Center Capital Improvement Fund	-	3,174,993	4,681,860	-
Golf Capital Improvement Fund	(5,637)	-	235,000	150,000
Police Capital Improvement Fund	5,344,723	118,268	-	
Capital Projects Funds Total	**9,704,809**	**10,843,237**	**14,501,860**	**6,064,185**
Enterprise Funds				
Airport Fund	5,080,420	9,922,927	73,075,495	57,026,588
Airport Passenger Facility Charge Fund	-	10	-	-
Airport Customer Facility Charge Fund	-	-	-	-
Water Fund	8,678,493	19,679,407	29,653,546	32,823,313
Sanitation Fund	4,967,540	6,389,318	10,037,435	15,236,967
Idaho Falls Power Fund	82,269,294	101,317,379	94,588,498	98,872,927
Fiber Fund	6,603,586	4,962,404	5,800,190	6,931,623
Wastewater Fund	9,327,624	18,447,368	22,095,971	23,330,180
Street Lighting Fund	-	-	-	409,000
Enterprise Funds Total	**116,926,957**	**160,718,813**	**235,251,135**	**234,630,599**
Internal Service Funds				
Risk Management Fund	3,245,060	3,684,291	4,735,000	7,566,432
Health Insurance Fund	4,830	160,000	-	-
Internal Service Funds Total	**3,249,890**	**3,844,291**	**4,735,000**	**7,566,432**
Total Expenditures - All Funds	**$ 230,672,431**	**$ 283,643,968**	**$ 389,634,976**	**$ 393,483,954**

NOTICE OF PUBLIC HEARING
PROPOSED BUDGET FOR FISCAL YEAR 2026-2027
CITY OF IDAHO FALLS, IDAHO

PROJECTED REVENUES

	FY 2024 Actual Revenues	FY 2025 Actual Revenues	FY 2026 Budget Revenues	FY 2027 Budget Revenues
Property Tax Levy				
General Fund	$ 35,836,703	$ 38,903,969	$ 43,211,837	45,684,368
Streets Fund	3,916,153	3,977,981	2,953,380	3,041,981
Recreation Fund	1,052,616	1,177,852	1,187,466	1,223,090
Library Fund	2,799,255	2,958,776	3,042,763	3,335,707
Public Works Capital Improvement Fund	773,406	785,605	790,000	813,700
Fire Capital Improvement Fund	392,819	-	-	-
Property Tax Levy Total	**44,770,952**	**47,804,183**	**51,185,446**	**54,098,846**
Revenue Sources Other Than Property Tax				
General Fund	31,961,616	36,125,682	31,008,975	33,972,669
Street Fund	8,964,168	8,002,806	5,725,800	6,049,983
Recreation Fund	1,778,731	1,781,092	2,254,322	2,165,572
Library Fund	382,338	291,183	201,500	236,852
Business Improvement District Fund	92,371	89,684	115,500	118,965
Golf Fund	4,360,954	5,390,204	4,418,353	5,014,587
Emergency Medical Service Fund	9,313,112	10,208,892	9,940,850	12,006,914
Wildland Fire Fund	1,826,153	2,433,215	1,059,329	2,308,046
Police Impact Fees	767,814	654,957	765,000	415,000
Fire Impact Fees	626,500	-	-	500,000
Parks & Recreation Impact Fees	1,777,846	1,271,504	1,740,000	950,000
Street Impact Fees	3,698,766	2,717,500	2,850,000	2,050,000
Public Works Capital Improvement Fund	183,124	(153,285)	50,000	50,000
Street Capital Improvement Fund	3,526,251	1,287,784	2,035,846	1,013,200
Bridge and Arterial Street Fund	303,896	-	-	-
Surface Drainage Fund	869	-	-	-
Traffic Light Capital Improvement Fund	549,482	482,566	-	10,000
Parks Capital Improvement Fund	195,576	-	-	-
Fire Capital Improvement Fund	884,560	2,081,328	2,295,197	278,500
Zoo Capital Improvement Fund	281,409	354,552	1,060,000	381,500
Frontier Center Capital Improvement Fund	741,936	2,054,491	3,730,919	-
Golf Capital Improvement Fund	140,276	166,504	89,000	120,000
Airport Fund	20,464,099	11,272,706	70,884,220	59,578,834
Airport Passenger Facility Charge Fund	667,104	531,706	-	-
Airport Customer Facility Charge Fund	534,436	692,580	378,371	-
Water Fund	21,122,400	20,766,235	18,901,500	18,558,856
Sanitation Fund	6,882,540	7,181,441	6,488,000	11,258,210
Idaho Falls Power	84,000,412	81,227,710	80,669,524	87,831,649
Fiber	4,880,190	5,447,211	5,880,200	6,275,619
Wastewater Fund	17,761,453	15,930,579	12,903,000	14,965,381
Street Lighting Fund	-	-	-	420,000
Risk Management Fund	3,875,476	3,785,788	3,940,000	4,566,432
Health Insurance Fund	828,735	1,950,432	540,000	-
Fund Balance Use	-	-	68,524,124	68,288,339
Other Revenue Sources Total	**233,374,593**	**224,027,047**	**338,449,530**	**339,385,108**
Total Revenues - All Funds	**$ 278,145,545**	**$ 271,831,230**	**$ 389,634,976**	**$ 393,483,954**

I, Linda Lundquist, City Clerk of the City of Idaho Falls, Idaho certify that the above is a true and correct statement of the proposed expenditures by fund and the entire estimated revenues and other sources of the City of Idaho Falls, Idaho for the fiscal year 2026-2027; all of which have been tentatively approved by the City Council on July 30, 2026 and entered at length in the Journal of Proceedings.

Dated this 30th day of July, 2026.
Publish: August 1, and August 8, 2026

Memorandum

File #: 26-288 **City Council**

DATE: Wednesday, August 5, 2026
FROM: Wade Sanner, Director

AGENDA: Regular
DEPARTMENT: Community Development Services

Title
Legislative Public Hearing for the Annexation and Initial Zoning of R3, Multiple Dwelling Residential - 11.874 acres

☒ Ordinance
☐ Resolution
☐ Quasi-Judicial Public Hearing
☒ Legislative Public Hearing
☐ Confirmation/Consent/Acceptance
☐ Approval/Authorization/Ratification

Action(s) Requested:
1. Approve the Ordinance annexing approximately 11.874 acres in part of the SW ¼ of Section 4 and the SE ¼ of Section 5, Township 1 North, Range 38 East; assign a Comprehensive Plan Designation of "General Urban;" and under a suspension of the rules requiring three complete and separate readings, 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 annexation of approximately 11.874 acres in part of the SW ¼ of Section 4 and the SE ¼ of Section 5, Township 1 North, Range 38 East and give authorization for the Mayor to execute the necessary documents (or take other action deemed appropriate).

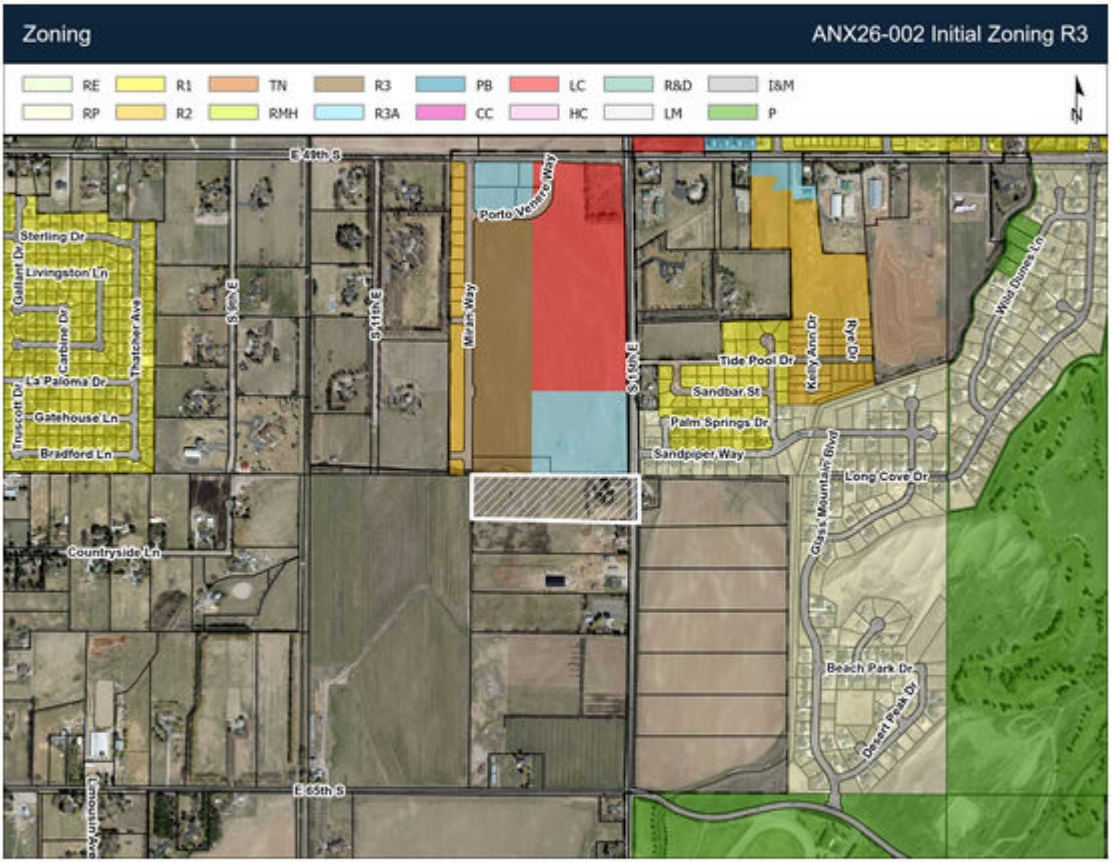
3. Approve the Ordinance establishing the initial zoning for R3, Multiple Dwelling Residential as shown in the Ordinance exhibits under a suspension of the rules requiring three complete and separate readings; and request that it be read by title and published by summary; that the City limits documents be amended to include the area annexed herewith; and that the City Planner be instructed to reflect said annexation, amendment to the Comprehensive Plan, and initial zoning on the Comprehensive Plan and Zoning Maps located in the Planning office (or consider the Ordinance on the first reading and that it be read by title, reject the Ordinance, or take other action deemed appropriate).

4. Approve the Reasoned Statement of Relevant Criteria and Standards for the initial zoning of R3, Multiple Dwelling Residential and give authorization for the mayor to execute the necessary documents (or take other action deemed appropriate).

Description, Background Information, Purpose:
Attached is the application for Annexation and Initial Zoning of R3, Multiple Dwelling Residential, which includes the Annexation and Initial Zoning Ordinances and Reasoned Statements of Relevant Criteria and Standards for approximately

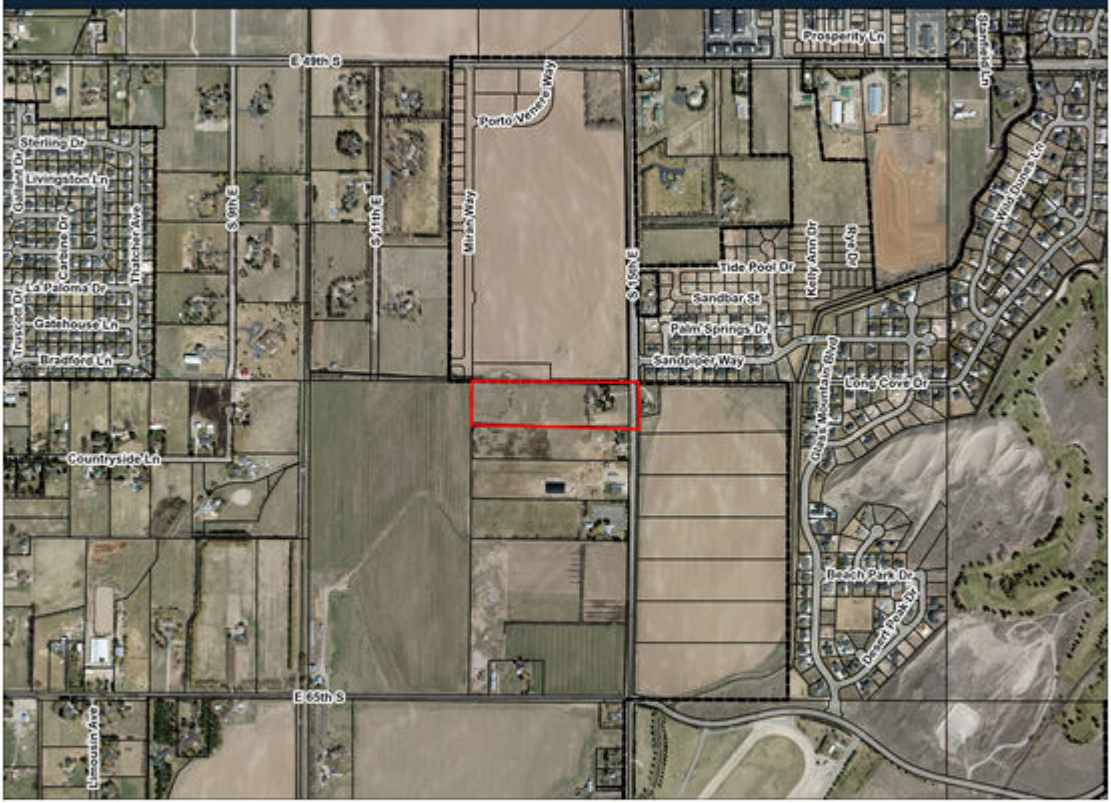
11.874 acres in part of the SW ¼ of Section 4 and the SE ¼ of Section 5, Township 1 North, Range 38 East. On April 7, 2026, the Planning and Zoning Commission unanimously voted to recommend approval of the annexation with initial zoning of R3 to the Mayor and City Council as presented. This annexation was reviewed by CDS Planning staff as well as staff from Fire, Idaho Falls Power, and the Public Works Water, Wastewater, and Engineering/Survey Divisions.

This item has been reviewed by the City's Legal Department and Municipal Services.


Zoning
ANX26-002 Initial Zoning R3
RE
RP
R1
R2
TN
RMH
R3
R3A
PB
CC
LC
HC
R&D
LM
I&M
P
N
E 49th S
Sterling Dr
Livingston Ln
Gallant Dr
Carbine Dr
Thatcher Ave
La Paloma Dr
Truscott Dr
Gatehouse Ln
Bradford Ln
S 9th E
S 11th E
Porto Venezia Way
Mirian Way
S 15th E
Tide Pool Dr
Sandbar St
Palm Springs Dr
Sandpiper Way
Kelly Ann Dr
Kyle Dr
Wild Dunes Ln
Long Cove Dr
Gass's Mountain Blvd
Countryside Ln
Beach Park Dr
Desert Peak Dr
E 65th S
Lamoustin Ave

Aerial

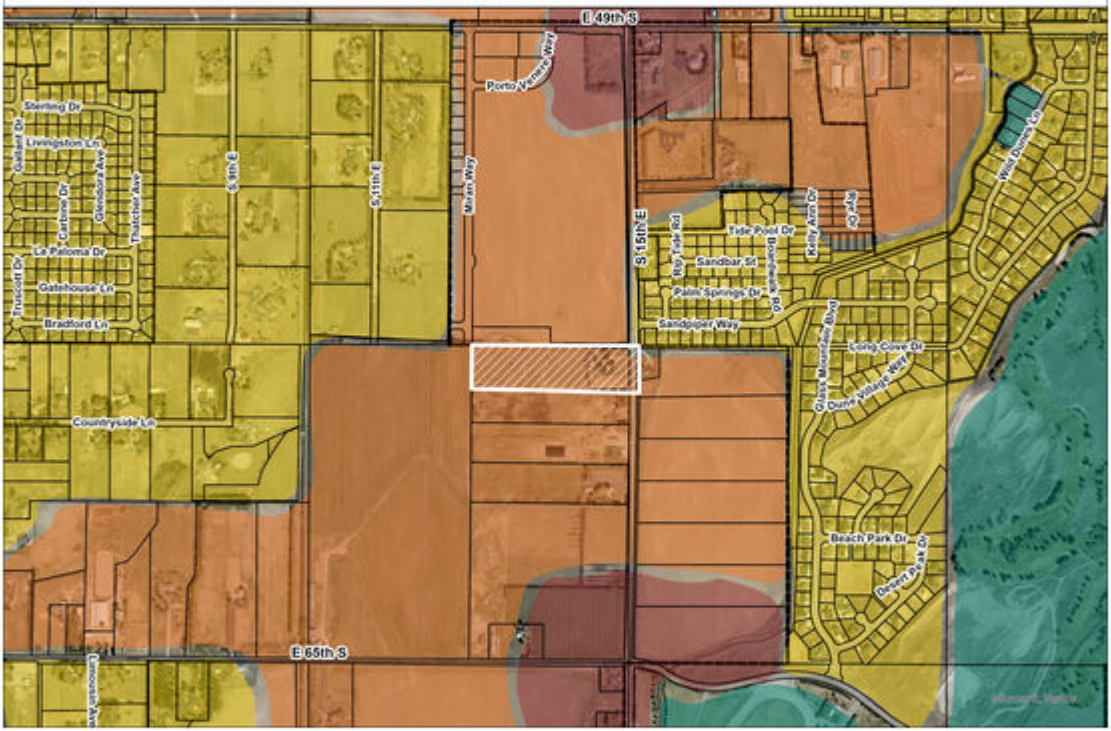
ANX26-002 Initial Zoning R3



Comprehensive Plan

ANX26-002 Initial Zoning R3

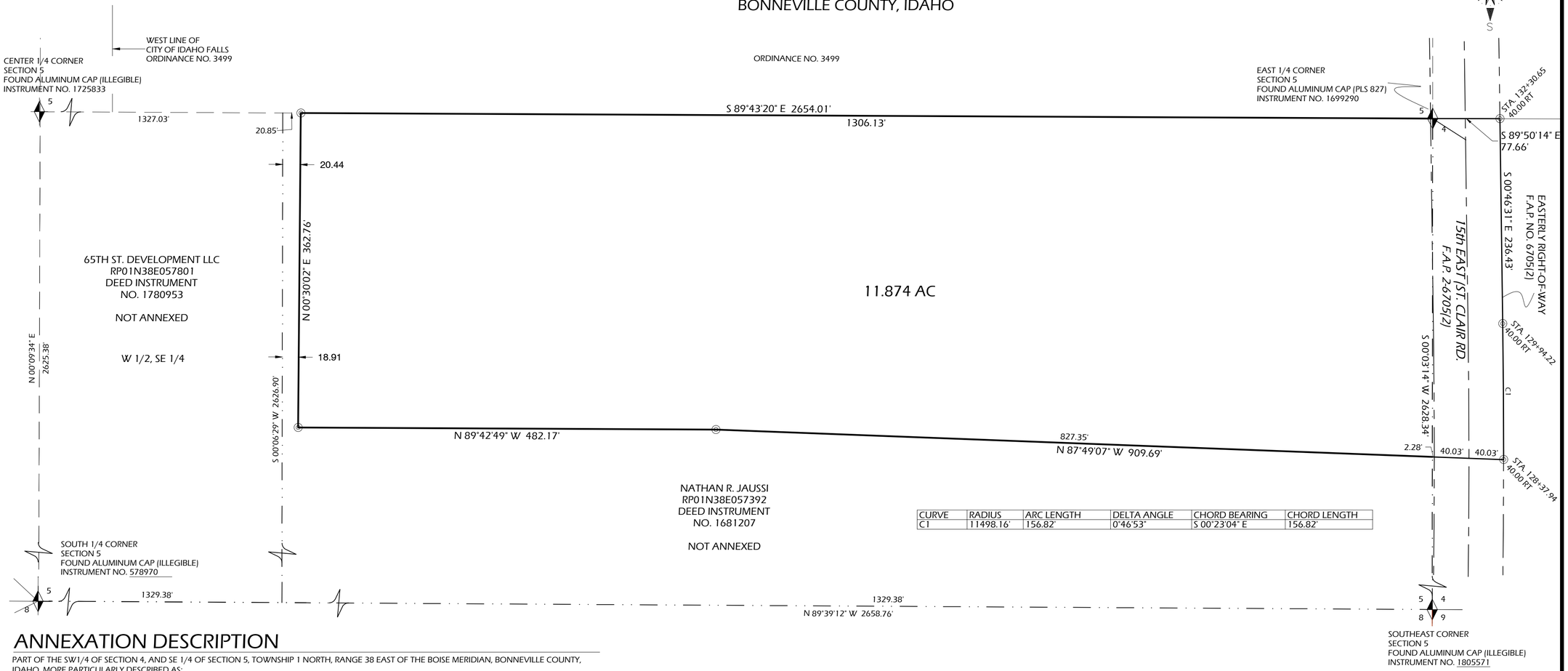
General Urban
Industrial
Mixed Use Centers and Corridors
Natural and Open Space
Special Use
Suburban
Urban Core



ANNEXATION ORDINANCE
NO._____

CITY OF IDAHO FALLS

BEING PART OF THE SW1/4 OF SECTION 4 AND THE SE 1/4 OF SECTION 5,
TOWNSHIP 1 NORTH, RANGE 38 EAST, BOISE MERIDIAN
BONNEVILLE COUNTY, IDAHO



CURVE	RADIUS	ARC LENGTH	DELTA ANGLE	CHORD BEARING	CHORD LENGTH
C1	11498.16'	156.82'	0°46'53"	S 00°23'04" E	156.82'

ANNEXATION DESCRIPTION

PART OF THE SW1/4 OF SECTION 4, AND SE 1/4 OF SECTION 5, TOWNSHIP 1 NORTH, RANGE 38 EAST OF THE BOISE MERIDIAN, BONNEVILLE COUNTY, IDAHO, MORE PARTICULARLY DESCRIBED AS:

BEGINNING AT THE EAST 1/4 CORNER OF SECTION 5 MARKED BY AN ALUMINUM CAP FROM WHICH THE SOUTHEAST CORNER OF SAID SECTION BEARS S 00°03'25" W 2628.44 FEET, THE BASIS OF BEARING FOR THIS DESCRIPTION;
THENCE S 89°50'14" E 77.66 FEET ALONG THE NORTH LINE OF THE SOUTHWEST 1/4 OF SECTION 4 TO THE EASTERLY RIGHT-OF-WAY OF FEDERAL AID PROJECT S-6705(2) WHICH IS AT STATION 132+30.65 AND 40.00 FEET RIGHT OF THE CENTERLINE OF SAID FEDERAL AID PROJECT;
THENCE ALONG SAID EASTERLY RIGHT-OF-WAY OF SAID FEDERAL AID PROJECT THE FOLLOWING 2 COURSES:
1) S 00°46'31" E 236.43 FEET TO A POINT OF CURVATURE AT STATION 129+94.22 AND 40.00 FEET RIGHT;
2) SOUTHEASTERLY 156.82 FEET ALONG A CURVE TO THE RIGHT THROUGH A CENTRAL ANGLE OF 0°46'53" TO STATION 128+37.94 AND 40.00 FEET RIGHT WHICH IS THE INTERSECTION OF SAID EASTERLY RIGHT-OF-WAY AND THE EXTENDED SOUTH BOUNDARY OF QUIT CLAIM DEED INSTRUMENT NO. 1213893, SAID CURVE ALSO HAVING THE FOLLOWING CURVE DATA: RADIUS = 11498.16 FEET, CHORD BEARING = S 00°23'04" E, AND CHORD DISTANCE = 156.82 FEET;
THENCE N 87°49'07" W 909.69 FEET ALONG THE SOUTH BOUNDARY SAID QUITCLAIM DEED INSTRUMENT NO. 1213893, SAID POINT BEING MARKED BY A 1/2" IRON ROD WITH A PLASTIC CAP INSCRIBED PLS 12222;
THENCE N 89°42'49" W 482.17 FEET CONTINUING ALONG SAID QUITCLAIM DEED INSTRUMENT NO. 1213893, SAID POINT BEING MARKED BY A 1/2" IRON ROD WITH A PLASTIC CAP INSCRIBED PLS 12222;
THENCE ALONG A FENCE LINE N 00°30'02" E 362.76 FEET, BEING THE WEST BOUNDARY OF QUITCLAIM DEED INSTRUMENT NO. 1213893, TO A POINT ON THE NORTH BOUNDARY OF THE SOUTHEAST 1/4 OF SECTION 5 AND BEING MARKED BY A 1/2" IRON ROD WITH A PLASTIC CAP INSCRIBED PLS 12222, SAID POINT ALSO BEING ON THE SOUTH BOUNDARY OF CITY OF IDAHO FALLS ANNEXATION ORDINANCE NO. 3499;
THENCE S 89°43'20" E 1306.13 FEET ALONG THE NORTH BOUNDARY OF THE SOUTHEAST 1/4 OF SECTION 5 AND SOUTH LINE OF CITY OF IDAHO FALLS ANNEXATION ORDINANCE NO. 3499 TO THE POINT OF BEGINNING.

CONTAINING 11.874 ACRES.

*FILED AS INSTRUMENT NO.*_____

SURVEYOR'S CERTIFICATE

PROFESSIONAL LAND SURVEYOR
REGISTERED
07/09/2026
12222
STATE OF IDAHO
SHANE C. REMER

I, SHANE C. REMER, A PROFESSIONAL LAND SURVEYOR, LICENSED IN THE STATE OF IDAHO, DO HEREBY CERTIFY THAT THE SURVEY DEPICTED HEREON, WAS MADE UNDER MY DIRECTION, AND IS AN ACCURATE REPRESENTATION OF THE PROPERTY SURVEYED UNDER MY RESPONSIBLE CHARGE IN ACCORDANCE WITH IDAHO STATE CODE RELATING TO SURVEYS.

BASIS OF BEARINGS NOTE

"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.

LEGEND

- P.L.S.S. SECTION CORNER CONTROL
- ANNEXATION BOUNDARY DIRECTION CHANGE
- LINE BREAK - DIMENSION NOT TO SCALE
- FAP NO. 6705(2) CENTERLINE
- FAP NO. 6705(2) RIGHT-OF-WAY
- SECTION LINE
- SURVEYED BOUNDARY LINE

GRAPHIC SCALE
0 40 80 160
SCALE: 1" = 80'

SHEET 1
SHEETS 1
PROJECT NO. 1313
DATE 07/09/2026

CORNERSTONE GEOMATICS
A Professional Land Surveying Company
"Commit to the Lord whatever you do, and He will establish your plans."
Proverbs 16:3

5497 Rammell Road, Idaho Falls, ID 83401
Phone: 208-932-4423
www.cornerstonegeomatics.com

G:\My Drive\Projects\1313 Amy Sexton\dwg\1313 Amy Sexton-Annexation.dwg

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Exhibit "A"

LEGAL DESCRIPTION (Page 1 of 1)

PART OF THE SW1/4 OF SECTION 4, AND SE 1/4 OF SECTION 5, TOWNSHIP 1 NORTH, RANGE 38 EAST OF THE BOISE MERIDIAN, BONNEVILLE COUNTY, IDAHO, MORE PARTICULARLY DESCRIBED AS:

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THENCE S 89°43'20" E 1306.13 FEET ALONG THE NORTH BOUNDARY OF THE SOUTHEAST 1/4 OF SECTION 5 AND SOUTH LINE OF CITY OF IDAHO FALLS ANNEXATION ORDINANCE NO. 3499 TO THE **POINT OF BEGINNING.**

CONTAINING 11.874 ACRES.

Submitted by:
Firm Name: CORNERSTONE GEOMATICS LLC

Contact Name: SHANE C. REMER

Phone Number: 208-932-4423 (O) / 208-390-8643 (C)

Email: shane@cornerstonegeomatics.com

*Overall Document Page Range to be completed by City

Overall Document Page Range: _____ of _____

PLS Seal:

PROFESSIONAL LAND SURVEYOR
LICENSED
07/09/26
12222
STATE OF IDAHO
SHANE C. REMER

STAFF REPORT

ANNEXATION OF 11.874 ACRES
PART OF SW ¼ OF SEC 4 & SE ¼ OF SEC 5 T1N, R38E
INITIAL ZONING OF R3, MUTIPLE DWELLING RESIDENTIAL
August 13, 2026

IDAHO FALLS

Community Development Services

Applicant: Lezlie Aller

Owner: Lezlie Aller

Project Manager: Caitlin Long

Location: Generally located north of E 65th South, east of S 11th East, south of E 49th South, and west of S 15th East.

Size: Approximately 11.874 Acres

Zoning:
Existing: County A-1
North: R3/R3A
South: A-1
East: A-1
West: A-1

Proposed Zoning: R3

Existing Land Uses:
Site: Residential/Ag
North: Vacant
South: Residential/AG
East: Ag
West: Ag

Future Land Use Map:
General Urban

Attachments:
1. Comprehensive Plan Policies
2. Zoning Information
3. Allowed Uses
4. Annexation Exhibit
5. Maps & Aerial Photos

Requested Action: To **approve** the annexation and initial zoning of R3, Multiple Dwelling Residential.

Annexation: This annexation was requested by the property owner. The property is in the Area of Impact and contiguous to City limits along the north property line. Annexation of the property is consistent with the policies of the City's Comprehensive Plan.

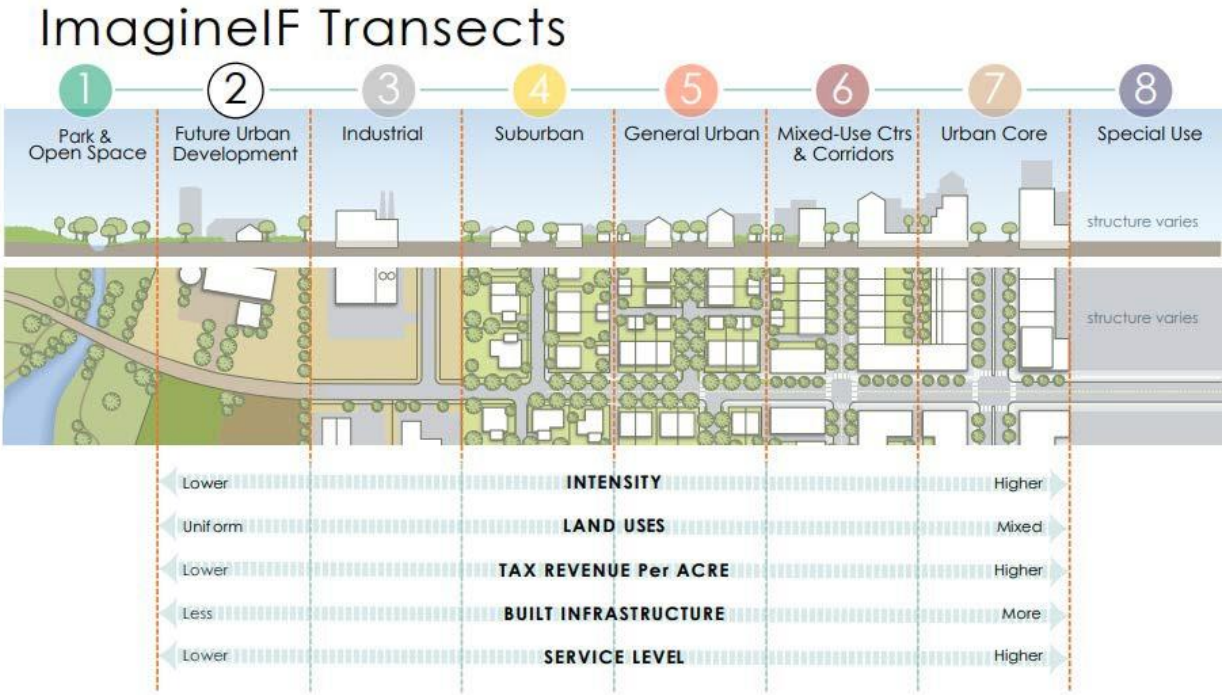
Initial Zoning: The proposed zoning is R3, Multiple Dwelling Residential. The property is adjacent to R3 and R3A to the north. The proposed zoning is in accordance with the surrounding zoning and the Comprehensive Plan Transect of General Urban. The R3 zone provides a residential zone which is characterized by a variety of dwelling types with a denser residential environment.

Staff Comments: This annexation will include the right of way along S 15th E, a Minor Arterial. The proposed zoning is in line with the surrounding zoning and Comprehensive plan. R3 and R3A is contiguous on the north property lines. R3 Zoning is often situated along or near major streets such as collectors and arterials.

Staff Recommendation: Staff has reviewed the annexation and initial zoning application and finds that it is consistent with the Comprehensive Zoning Code and the City's Comprehensive Plan. Staff recommends approval of the annexation and initial zoning of R3.

Comprehensive Plan Land Use

Transects: pg. 60-70



5. **General Urban**

Snapshot: The General Urban Transect denotes residential areas with a mix of commercial and service uses convenient to residents. These areas contain a wide variety of housing types, generally including small single-units, duplexes, triplexes, fourplexes, courtyard apartments, bungalow courts, townhouses, multiplexes and live-work units. Lot sizes are smaller and more compact than suburban areas. These areas could also include, parks, schools, churches and commercial services. These areas have highly connective street patterns, similar to the traditional grid-pattern that encourages bicycle and pedestrian usage. These areas should be near an existing or part of a new walkable center.

Local examples: Bonnavista Addition, Johns Height Subdivision, Jennie Lee Addition, Bell-Aire, Linden Park, Linden Trails, Falls Valley

Zoning Ordinance:

11-3-3: PURPOSES OF RESIDENTIAL ZONES.

(F) R3 Multiple Dwelling Residential Zone. This zone provides a residential zone which is characterized by a variety of dwelling types with a denser residential environment. This Zone is situated along or near major streets such as collectors and arterials. It is also generally located near pedestrian connections and commercial services.

11-3-4: DIMENSIONAL STANDARDS FOR RESIDENTIAL ZONES.

Table 11-3-1: Dimensional Standards for Residential Zones

	RE	RP	R1	R2	TN	R3	R3A	RMH
Lot Area								
Lot Area Minimum in ft^2	1 acre*	12,000	7,000	6,000*	3,000*	5,000*	5,000	3,000
Lot Area Maximum in ft^2			13,500*					
Site Width								
Site Width at Front Setback, Minimum in ft.	150	60	50	50	25	50	50	25
Setbacks, Minimum in ft.								
Front	40	30*	25*	20*	15*	15	15	15
Front Maximum in ft.					20*			
Side	20	7.5/10*	6	6	5	6	6	5
Rear	40	25	25	25	10	25*	25*	10
Lot Coverage, Building Height, and Density								
Maximum Lot Coverage in %	30	40	40	80	50	80	80	50
Maximum Building Height in ft*	24	24	24	36	*			24
Maximum Density in gross units/acre	1	4	6	17	15	35	35	35
*See explanations, exceptions and qualifications in Section 11-3-4A,B,C of this Zoning Code.								

(Ord. 3218, 9-13-18) (Ord. 3310, 6-18-20) (Ord. 3452, 3-31-22) (Ord. 3496, 12-8-22)

11-2-3: ALLOWED USES IN RESIDENTIAL ZONES.

Table 11-2-1: Allowed Uses in Residential Zones

P = permitted use. C1 = administrative conditional use. C2 = Board of Adjustment conditional use. C3 = City Council conditional use. A blank denotes a use that is not allowed in that zone.

*Indicates uses that are subject to specific land use provisions set forth in the Standards for Allowed Land Uses Section of this Chapter.

	Residential							
Proposed Land Use Classification	**RE**	**RP**	**R1**	**R2**	**TN**	**RMH**	**R3**	**R3A**
Accessory Use	P	P	P	P	P	P	P	P
Agriculture*	P							
Animal Care Clinic*					P*			P
Artist Studio					P*			
Bed and Breakfast*								P
Boarding /Rooming House							P	P
Day Care, Center*	C_2	C_2	C_2	P	P		P	P
Day Care, Group*	C_1	C_1	C_1	P	P	C_1	P	P
Day Care, Home	C_1	C_1	C_1	P	P	C_1	P	P
Dwelling, Accessory Unit*	P	P	P	P	P	P	P	P
Dwelling, Multi-Unit*				P*	P		P	P
Dwelling, Multi-Unit Attached*				P	P		P	P
Dwelling, Single Unit Attached*			P	P	P	P	P	P
Dwelling, Single Unit Detached	P	P	P	P	P	P	P	P
Dwelling, Two Unit				P	P		P	P
Eating Establishment, Limited					P*			P
Financial Institutions					P*			P
Food Processing, Small Scale					P*			P
Food Store					P*			P
Fuel Station					P*			
Health Care and Social Services					P*			P
Home Occupation*	C_1	C_1	C_1	C_1	C_1	C_1	C_1	C_1
Information Technology								P
Live-Work*					C_1			P
Manufactured Home*	P	P	P	P	P	P	P	P
Mobile Home Park*						P		C_2
Mortuary								P
Park and Recreation Facility*	P	P	P	P	P	P	P	P
Parking Facility								P
Personal Service					P*			P
Planned Unit Development*	C_3	C_3	C_3	C_3	C_3	C_3	C_3	C_3
Professional Service					P			P
Public Service Facility*	C_2	C_2	C_2	C_2	C_2	C_2	C_2	C_2
Public Service Facility, Limited	P	P	P	P	P	P	P	P
Public Service Use								P
Recreational Vehicle Park*						P		

Proposed Land Use Classification	RE	RP	R1	R2	TN	RMH	R3	R3A
Religious Institution*	C_2	C_2	C_2	C_2	C_2	C_2	C_2	C_2
Residential Care Facility							P	P
Retail					P*			C_2
School	C_2	C_2	C_2	C_2	C_2	C_2	C_2	C_2
Short Term Rental*	P	P	P	P	P	P	P	P
Transit Station								P

(Ord. 3218, 9-13-18) (Ord. 3358, 12-10-20) (Ord. 3451, 3-31-22) (Ord. 3458, 4-14-22)

(Ord. 3496, 12-8-22) (Ord.3574, 6-13-24) (Ord. 3619, 7-31-25)

April 7, 2026 6:30 p.m. Planning Department

City Annex Council Chambers

MEMBERS PRESENT: Commissioners Glen Ogden, Mary Scales, Forrest Ihler, Dale Storer, Bill Scott, Matthew Meehan, Tia Panter, Deana Harger

MEMBERS ABSENT: None.

ALSO PRESENT: Assistant Planning Director Kerry Beutler, Brian Stevens, Planner; Caitlin Long, Planner; Mike Thrower, Planner; Terry Rodino, Esq, City Attorney, and interested citizens.

CALL TO ORDER: Ihler called the meeting to order at 6:30 p.m.

MINUTES: Scott moved to accept the minutes of March 3, 2026, Scales seconded the motion. The motion passed unanimously.

Public Hearings:

2. ANX 26-002: ANNEXATION AND INITIAL ZONING OF R3 FOR 11.154 ACRES.

Ihler opened the public hearing.

Applicant: Not in attendance.

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

Support/Opposition: No one appeared.

Ihler closed the public hearing.

There was no discussion.

Meehan moved to recommend to the Mayor and City Council approval of the Annexation of 10.7 acres with initial zoning of R3 FOR 11.154 ACRES in the SE ¼ of Section 5, Township 1 North Range 38 East, Scales seconded the motion. Ihler asked for roll call vote: Ogden, yes; Scott, yes; Panter, yes; Meehan, yes; Ihler, yes; Scales, yes; Storer, yes; Harger, yes. 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 ANNEXATION OF APPROXIMATELY 11.874 ACRES DESCRIBED IN EXHIBIT A OF THIS ORDINANCE, AMENDING THE LEGAL DESCRIPTION OF THE CITY WITH THE APPROPRIATE COUNTY AND STATE AUTHORITIES; AND PROVIDING SEVERABILITY, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE.

WHEREAS, the lands described in Exhibit A of this Ordinance are contiguous and adjacent to the City limits of the City of Idaho Falls, Idaho; and

WHEREAS, such lands described herein are subject to annexation to the City pursuant to the provisions of Idaho Code Section 50-222, and other laws, as amended; and

WHEREAS, the annexation of the lands described in Exhibit A is reasonably necessary to assure the orderly development of the City in order to allow efficient and economically viable provision of tax-supported and fee-supported municipal services; to enable the orderly development of private lands which benefit from a cost-effective availability of City services in urbanizing areas; and to equitably allocate the costs of City/public services in management of development on the City's urban fringe; and

WHEREAS, the City has authority to annex lands into the City pursuant to procedures of Idaho Code Section 50-222, as amended; and

WHEREAS, any portion of a highway lying wholly or partially within the lands to be annexed are included in the lands annexed by this Ordinance; and

WHEREAS, the lands annexed by this Ordinance are not connected to the City only by a "shoestring" or a strip of land which comprises a railroad or right-of-way; and

WHEREAS, all private landowners have consented to annexation of such lands, where necessary; and

WHEREAS, City of Idaho Falls Comprehensive Plan includes the area of annexation; and

WHEREAS, after considering the written and oral comments of property owners whose lands would be annexed and other affected persons, City Council specifically makes the following findings:

1) That the lands annexed meet the applicable requirements of Idaho Code Section 50-222 and do not fall within exceptions or conditional exceptions contained in Idaho Code Section 50-222;

2) The annexation is consistent with public purposes addressed in annexation and related plans prepared by the City; and

3) Annexation of the lands described in Section 1 are reasonably necessary for the orderly development of the City; and

WHEREAS, it appears to the Council that the lands described herein below in Exhibit A of this Ordinance should be annexed to and become a part of the City of Idaho Falls, Idaho; and

WHEREAS, the City wishes to exercise jurisdiction over the annexed lands in a way that promotes the orderly development of such lands; and

WHEREAS, the City of Idaho Falls Comprehensive Plan sets out policies and strategies designed to promote and sustain future growth within the City; and

WHEREAS, such designation is consistent with policies and principles contained within the City of Idaho Falls Comprehensive Plan; and

WHEREAS, the City desires the City of Idaho Falls Comprehensive Plan Map to be amended to reflect the designation contained in this Ordinance.

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

SECTION 1. Annexation of Property. The lands described in Exhibit A are hereby annexed to the City of Idaho Falls, Idaho.

SECTION 2. Amended Map and Legal Description. The City Clerk shall file a certified copy of this Ordinance with the Bonneville County Auditor, Treasurer, and Assessor, within ten (10) days after the effective date hereof. The City Engineer shall, within ten (10) days after such effective date, file an amended legal description and map of the City, with the Bonneville County Recorder and Assessor and the Idaho State Tax Commission, all in accordance with Idaho Code Section 63-2215.

SECTION 3. Findings. The findings contained in the recitals of this Ordinance be, and the same are hereby adopted as the official City Council findings for this Ordinance, and any further findings relative to this Ordinance shall be contained in the officially adopted Council minutes of the meeting in which this Ordinance was passed.

SECTION 4. 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 5. 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 6. Effective Date. This Ordinance shall be in full force and effect from and after its passage, approval and publication.

PASSED BY THE COUNCIL AND APPROVED BY THE MAYOR this_____day of _____, 2026.

_____
Lisa Burtenshaw, Mayor

ATTEST:

_____
Linda Lundquist, City Clerk

(SEAL)

STATE OF IDAHO)
: ss.
County of Bonneville)

I, LINDA LUNDQUIST, 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 ANNEXATION OF APPROXIMATELY 11.874 ACRES DESCRIBED IN EXHIBIT A OF THIS ORDINANCE, AMENDING THE LEGAL DESCRIPTION OF THE CITY WITH THE APPROPRIATE COUNTY AND STATE AUTHORITIES; AND PROVIDING SEVERABILITY, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE."

A copy of the full text of the ordinance is available at City Hall

_____
Linda Lundquist, City Clerk

(SEAL)

REASONED STATEMENT OF RELEVANT CRITERIA AND STANDARDS

ANNEXATION OF APPROXIMATELY 11.874 ACRES GENERALLY LOCATED NORTH OF EAST 65TH SOUTH, EAST OF SOUTH 11TH EAST, SOUTH OF EAST 49TH SOUTH AND WEST OF SOUTH 15TH EAST.

WHEREAS, the applicant filed an application for annexation on January 30, 2026; and

WHEREAS, this matter came before the Idaho Falls Planning and Zoning Commission during a duly noticed public hearing on April 7, 2026; and

WHEREAS, this matter came before the Idaho Falls City Council during a duly noticed public hearing on August 13, 2026; 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, City of Idaho Falls Subdivision Ordinance, the Local Land Use Planning Act, and other applicable development regulations.
2. The property is approximately 11.874 acres generally located north of East 65th South, east of South 11st East, south of East 49th South, and west of South 15th East.
3. This property is in the Area of Impact and included in the Comprehensive Plan Map.
4. The property is contiguous to City limits along the north property line.
5. The annexation was initiated by the property owner.
6. City utilities are in the vicinity of this property.
7. The Comprehensive Plan designates this area as General Urban
8. Idaho Falls Planning and Zoning Commission recommended approval of annexation.
9. The proposed annexation is consistent with the policies of the Comprehensive Plan.

II. DECISION

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

PASSED BY CITY COUNCIL OF THE CITY OF IDAHO FALLS

THIS _____ DAY OF _____, 2026

_____

Lisa Burtenshaw – Mayor

NOTICE

The Applicant or any affected person seeking judicial review of the compliance of this Reasoned Statement with the provisions of Idaho Code § 67-6535 must first seek reconsideration of this Reasoned Statement within fourteen (14) days by filing a request to reconsider pursuant in compliance with Idaho Code 67-6535.

In addition, the above Applicant has the right to request a regulatory taking analysis pursuant to Idaho Code § 67-8003.

ORDINANCE NO._____

AN ORDINANCE OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO; PROVIDING FOR THE INITIAL ZONING OF APPROXIMATELY 11.874 ACRES DESCRIBED IN EXHIBIT A OF THIS ORDINANCE AS R3, MULTIPLE DWELLING RESIDENTIAL ; AND PROVIDING SEVERABILITY, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE.

WHEREAS, the proposed initial zoning district of lands described in Exhibit A is R3, Multiple Dwelling Residential for such annexed lands is consistent with the current City of Idaho Falls Comprehensive Plan Land use designation "General Urban"; and

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

WHEREAS, for consistency with the Comprehensive Plan, the Council desires to designate the lands within the area of annexation as "General Urban"; and

WHEREAS, Idaho Falls Planning and Zoning Commission held a duly noticed public hearing on April 7, 2026, and recommended approval of zoning the subject property to R3 Zone; and

WHEREAS, the Council conducted a duly noticed public hearing and passed a motion to approve this zoning on August 13, 2026.

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

SECTION 1: Comprehensive Plan Designation. The area described in Exhibit A are hereby given a Comprehensive Plan designation of General Urban.

SECTION 2: Legal Description. The lands described in Exhibit A are hereby zoned as R3, Multiple Dwelling Residential Zone.

SECTION 3. Zoning. The property described in Section 1 of this Ordinance be and the same hereby is zoned "R3, Multiple Dwelling Residential" 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 4. 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 5. 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 6. 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_____, 2026.

CITY OF IDAHO FALLS, IDAHO

_____
Lisa Burtenshaw, Mayor

ATTEST:

_____
Linda Lundquist, City Clerk

(SEAL)

STATE OF IDAHO)
) ss:
County of Bonneville)

I, LINDA LUNDQUIST, 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 INITIAL ZONING OF APPROXIMATELY 11.874 ACRES DESCRIBED IN EXHIBIT A OF THIS ORDINANCE AS R3, MULTIPLE DWELLING RESIDENTIAL ZONE; AND PROVIDING SEVERABILITY, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE."

A copy of the full text of the ordinance is available at City Hall

_____

Linda Lundquist, City Clerk

(SEAL)

REASONED STATEMENT OF RELEVANT CRITERIA AND STANDARDS

INITIAL ZONING OF R3, MULTIPLE DWELLING RESIDENTIAL ZONE APPROXIMATELY 11.874 ACRES, GENERALLY LOCATED NORTH OF EAST 65TH SOUTH, EAST OF SOUTH 11TH EAST, SOUTH OF EAST 49TH SOUTH, AND WEST OF SOUTH 15TH EAST.

WHEREAS, the applicant filed an application for annexation on January 30, 2026; and

WHEREAS, this matter came before the Idaho Falls Planning and Zoning Commission during a duly noticed public hearing on April 7, 2026; and

WHEREAS, this matter came before the Idaho Falls City Council during a duly noticed public hearing on August 13, 2026; 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, City of Idaho Falls Subdivision Ordinance, the Local Land Use Planning Act, and other applicable development regulations.
2. The property is approximately 11.874 acres generally located north of East 65th South, east of South 11th East, south of East 49th South, and west of South 15th East.
3. The Comprehensive Plan designates this area as General Urban.
4. The proposed zoning consists of 11.874 acres of R3, Multiple Dwelling Residential. The proposed zones are consistent with the policies of the Comprehensive Plan and existing zoning and land uses in the area.
5. Idaho Falls Planning and Zoning Commission recommended approval of the R3, Multiple Dwelling Residential.

II. DECISION

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

PASSED BY CITY COUNCIL OF THE CITY OF IDAHO FALLS

THIS _____ DAY OF _____, 2026

_____

Lisa Burtenshaw – Mayor

NOTICE

The Applicant or any affected person seeking judicial review of the compliance of this Reasoned Statement with the provisions of Idaho Code § 67-6535 must first seek reconsideration of this Reasoned Statement within fourteen (14) days by filing a request to reconsider pursuant in compliance with Idaho Code 67-6535.

In addition, the above Applicant has the right to request a regulatory taking analysis pursuant to Idaho Code § 67-8003.

Memorandum

File #: 26-289 **City Council**

DATE: Wednesday, August 5, 2026
FROM: Wade Sanner, Director

AGENDA: Regular
DEPARTMENT: Community Development Services

Title
Legislative Public Hearing for the Annexation and Initial Zoning of R3, Multiple Dwelling Residential - Annexation and Initial Zoning Ordinances and Reasoned Statements of Relevant Criteria and Standards for approximately 1.17 acres

☒ Ordinance
☐ Resolution
☐ Quasi-Judicial Public Hearing
☒ Legislative Public Hearing
☐ Confirmation/Consent/Acceptance
☐ Approval/Authorization/Ratification

Action(s) Requested:
1. Approve the Ordinance annexing approximately 1.17 acres in the SW ¼ of Section 6, Township 2 North, Range 38 East; assign a Comprehensive Plan Designation of "General Urban;" and under a suspension of the rules requiring three complete and separate readings, 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 annexation of approximately 1.17 acres in the SW ¼ of Section 6, Township 2 North, Range 38 East and give authorization for the Mayor to execute the necessary documents (or take other action deemed appropriate).

3. Approve the Ordinance establishing the initial zoning for R3, Multiple Dwelling Residential with the Limited Development Airport Overlay Zone as shown in the Ordinance exhibits under a suspension of the rules requiring three complete and separate readings; and request that it be read by title and published by summary; that the City limits documents be amended to include the area annexed herewith; and that the City Planner be instructed to reflect said annexation, amendment to the Comprehensive Plan, and initial zoning on the Comprehensive Plan and Zoning Maps located in the Planning office (or consider the Ordinance on the first reading and that it be read by title, reject the Ordinance, or take other action deemed appropriate).

4. Approve the Reasoned Statement of Relevant Criteria and Standards for the initial zoning of R3, Multiple Dwelling Residential with the Limited Development Airport Overlay Zone and give authorization for the mayor to execute the necessary documents (or take other action deemed appropriate).

Description, Background Information, Purpose:
Attached is the application for Annexation and Initial Zoning of R3, Multiple Dwelling Residential with the Limited

Development Airport Overlay Zone, which includes the Annexation and Initial Zoning Ordinances and Reasoned Statements of Relevant Criteria and Standards for approximately 1.17 acres in the SW ¼ of Section 6, Township 2 North, Range 38 East. On July 7, 2026, the Planning and Zoning Commission unanimously voted to recommend approval of the annexation with initial zoning of R3 to the Mayor and City Council as presented. This annexation was reviewed by CDS Planning staff as well as staff from Fire, Idaho Falls Power, and the Public Works Water, Wastewater, and Engineering/Survey Divisions.

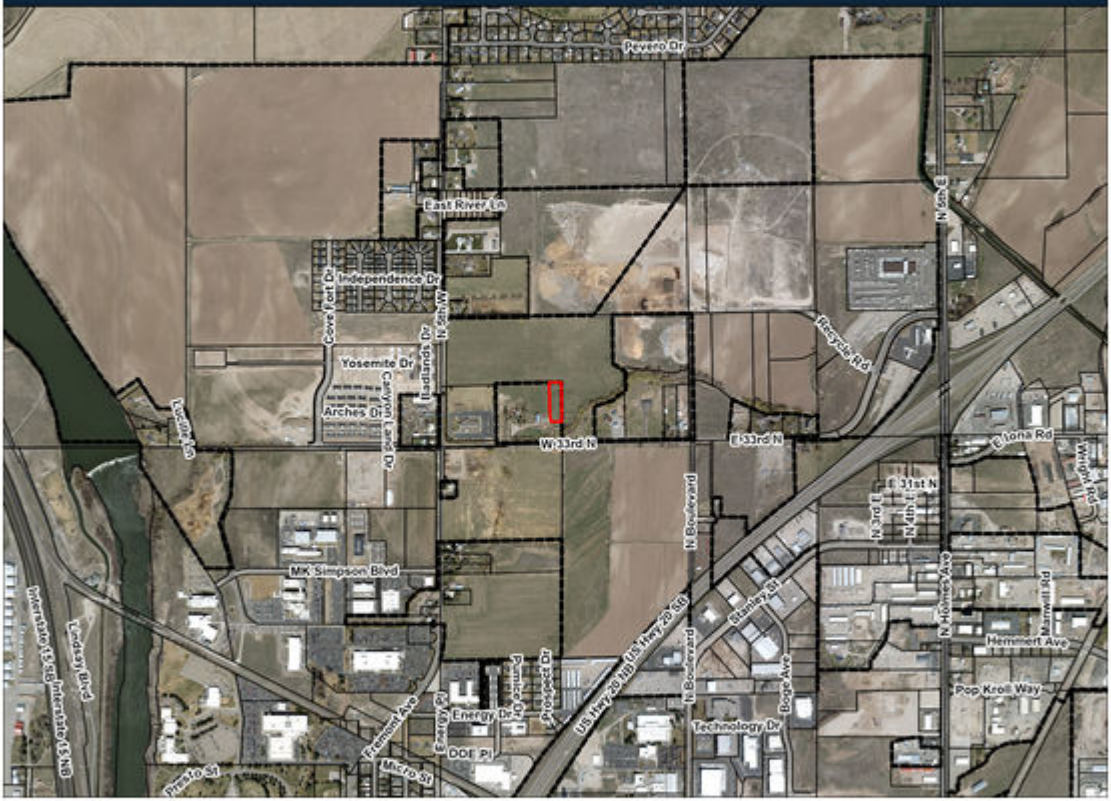
This item has been reviewed by the City's Legal Department and Municipal Services.

powered by Legistar™

Zoning
ANX26-005 Initial Zoning R3 w/Airport Overlay
RE
RP
R1
R2
TN
RMH
R3
R3A
PB
CC
LC
HC
R&D
LM
I&M
P
N
Independence Dr
Brighton Dr
Tradition Cir
Fort Union Dr
Yosemite Dr
Timpanogos Dr
Badlands Dr
Capital Reef Dr
Arches Dr
Bryce Canyon Dr
Canyon Land Dr
N 5th W
W 33rd N
E 33rd N
N Boulevard
Dome Ln
US Hwy 20 SB

Aerial

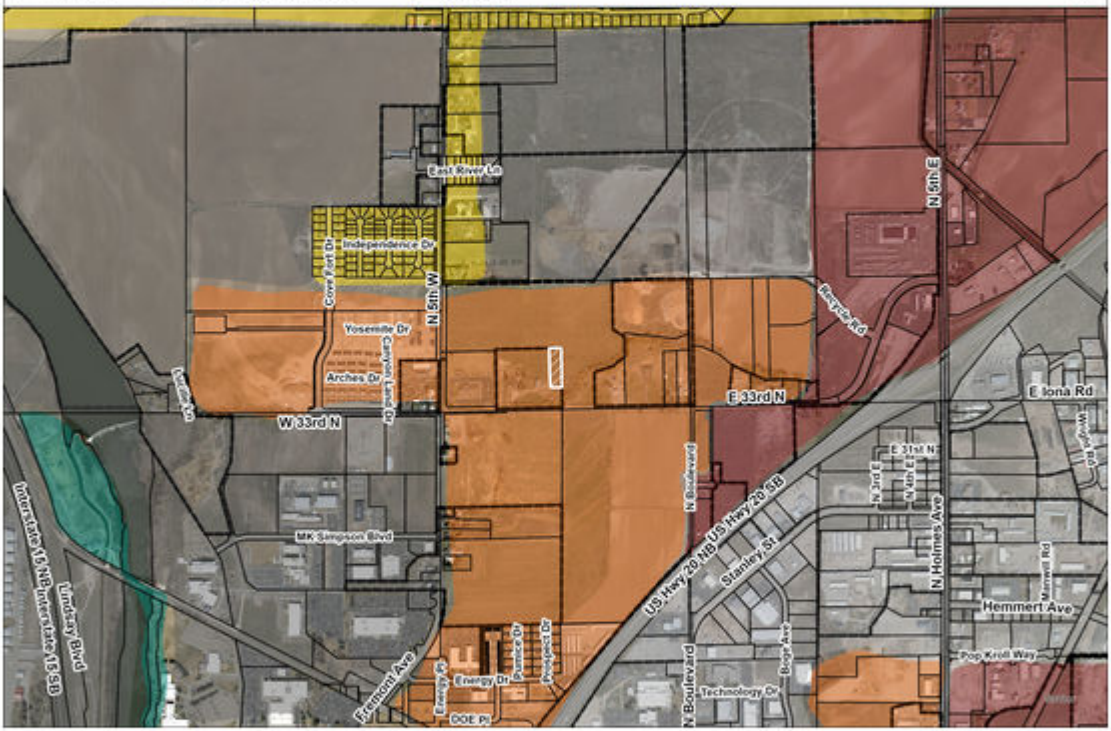
ANX26-005 Initial Zoning R3 w/Airport Overlay



Comprehensive Plan

ANX26-005 Initial Zoning R3 w/Airport Overlay

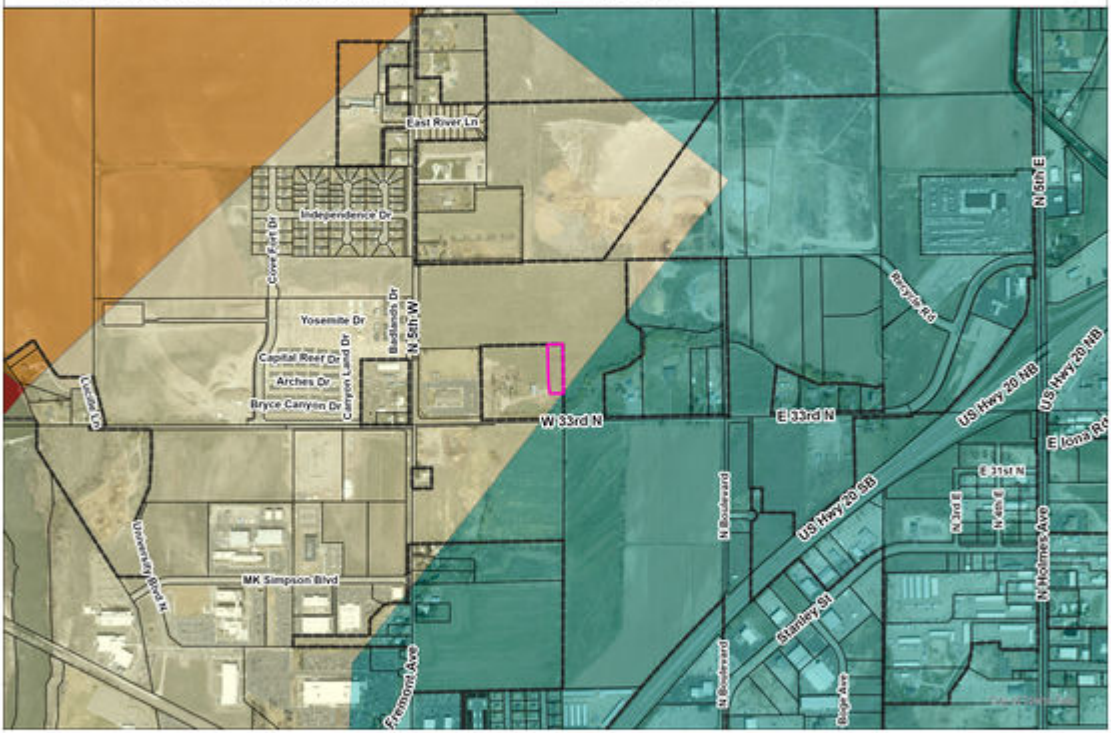
General Urban
Industrial
Mixed Use Centers and Corridors
Natural and Open Space
Special Use
Suburban
Urban Core



Airport Compatible Land Use

ANX26-005 Initial Zoning R3 w/Airport Overlay

Approach Surface
Controlled Development Approach Surface
Limited Development Approach Surface
Controlled Development
Limited Development
No Development

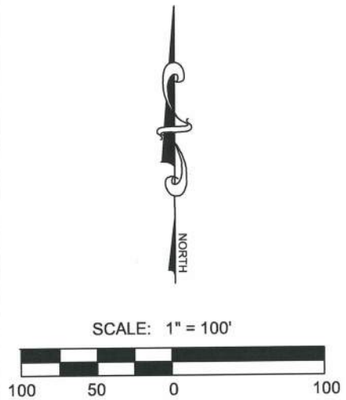


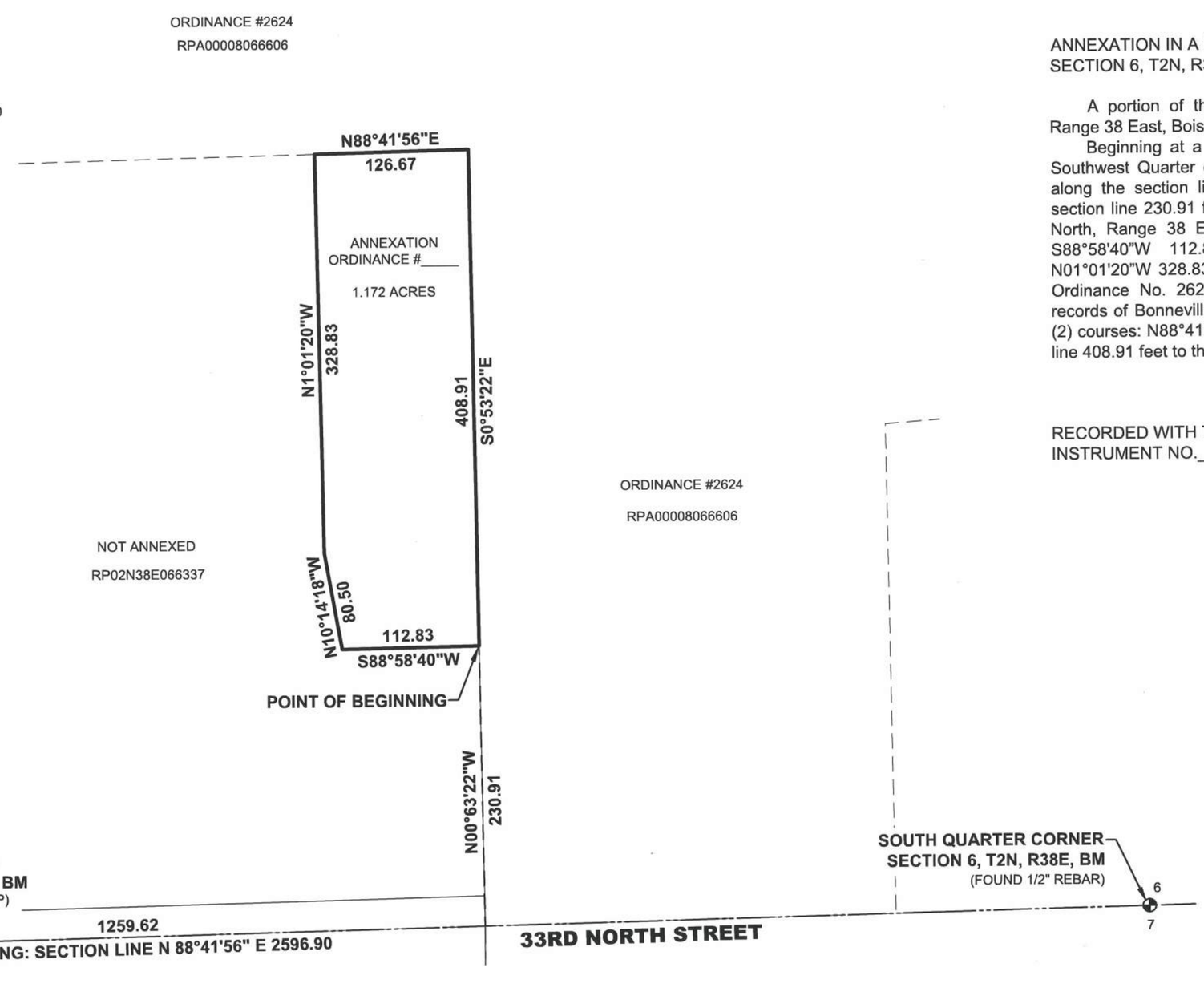
CITY OF IDAHO FALLS

BONNEVILLE COUNTY

SOUTHWEST QUARTER OF SECTION 6, T. 2 N., R. 38 E., B.M.

ANNEXATION
ORDINANCE
#_____





ANNEXATION IN A PORTION OF THE SOUTHWEST QUARTER OF SECTION 6, T2N, R38E, BM.

A portion of the Southwest Quarter of Section 6, Township 2 North, Range 38 East, Boise Meridian and more particularly described as follows:

Beginning at a point on the east line of the Southwest Quarter of the Southwest Quarter of said Section 6, said point being located N88°41'56"E along the section line 1259.62 feet and N00°53'22"W along the sixteenth section line 230.91 feet from the Southwest Corner of Section 6, Township 2 North, Range 38 East, Boise Meridian, Bonneville County, Idaho; thence S88°58'40"W 112.83 feet; thence N10°14'18"W 80.50 feet; thence N01°01'20"W 328.83 feet to the south line of City of Idaho Falls Annexation Ordinance No. 2624, recorded as Instrument No. 1204799 in the official records of Bonneville County; thence along said annexation the following two (2) courses: N88°41'56"E 126.67 feet; thence S0°53'22"E along said sixteenth line 408.91 feet to the point of beginning.

Contains: ±51052 square feet or ±1.172 acres.

RECORDED WITH THE BONNEVILLE COUNTY RECORDERS OFFICE AS INSTRUMENT NO._____

LEI ENGINEERING
3302 N. MAIN STREET
SPANISH FORK, UTAH 84648

PHONE: 801-798-0555

DRAWN BY:	RWH
APPROVED BY:	RWH
PROJECT NO:	25-0044
CAD NAME:	ANNEXATION EXHIBIT
SCALE:	1" = 100'
DATE:	7-14-2026

LEI
CIVIL
STRUCTURAL
SURVEY

801-798-0555
www.lei-eng.com

U:\0_LEI PROJECTS\2025\2025-0044 IDAHO FALLS FLEX\CAD\DWG\EXHIBITS\2025-0044 ANNEXATION EXHIBIT.DWG 7/14/2026 8:22 AM

LEI
CIVIL
STRUCTURAL
SURVEY

LEGAL DESCRIPTION PREPARED FOR
JONATHAN REID
IDAHO FALLS, IDAHO
Job No. 2025-0044
(July 14, 2026)

UPDATED ALTA SURVEY BOUNDARY DESCRIPTION

A portion of the Southwest Quarter of Section 6, Township 2 North, Range 38 East, Boise Meridian and more particularly described as follows:

Beginning at a point on the east line of the Southwest Quarter of the Southwest Quarter of said Section 6, said point being located N88°41'56"E along the section line 1259.62 feet and N00°53'22"W along the sixteenth section line 230.91 feet from the Southwest Corner of Section 6, Township 2 North, Range 38 East, Boise Meridian, Bonneville County, Idaho; thence S88°58'40"W 112.83 feet; thence N10°14'18"W 80.50 feet; thence N01°01'20"W 328.83 feet to the south line of City of Idaho Falls Annexation Ordinance No. 2624, recorded as Instrument No. 1204799 in the official records of Bonneville County; thence along said annexation the following two (2) courses: N88°41'56"E 126.67 feet; thence S0°53'22"E along said sixteenth line 408.91 feet to the point of beginning.

Contains: ±51052 square feet or ±1.172 acres.

PROFESSIONAL LAND SURVEYOR
LICENSED
3481304
7-14-26
STATE OF IDAHO
RYAN W. HALL

801-798-0555
www.lei-eng.com

STAFF REPORT

ANNEXATION AND INITIAL ZONING OF R3, MULTIPLE DWELLING RESIDENTIAL WITH THE LIMITED DEVELOPMENT AIRPORT OVERLAY ZONE

SOUTHWEST QUARTER OF SECTION 6, T.2N., R.38E., B.M.

August 13, 2026

IDAHO FALLS

Community Development Services

Applicant: Jonathan Reid

Owner: Earl and Lorna Wight

Project Manager: Mike Thrower

Location: Generally located north of W 33rd North, east of N 5th West, south of East River Ln, and west of N Boulevard.

Size: Approximately 1.17 Acres

Zoning:
Existing: County A-1
North: R3
South: County A-1
East: R3
West: County A-1

Proposed Zoning: R3 with the Limited Development Airport Overlay Zone

Existing Land Uses:
Site: Agriculture
North: Agriculture
South: Agriculture
East: Agriculture
West: Agriculture and Residential

Future Land Use Map:
General Urban

Attachments:
1. Comprehensive Plan Policies
2. Zoning Information
3. Allowed Uses
4. Annexation Exhibit
5. Maps & Aerial Photos

Requested Action: To **Approve** the annexation and initial zoning of R3, Multiple Dwelling Residential, with the Limited Development Airport Overlay Zone.

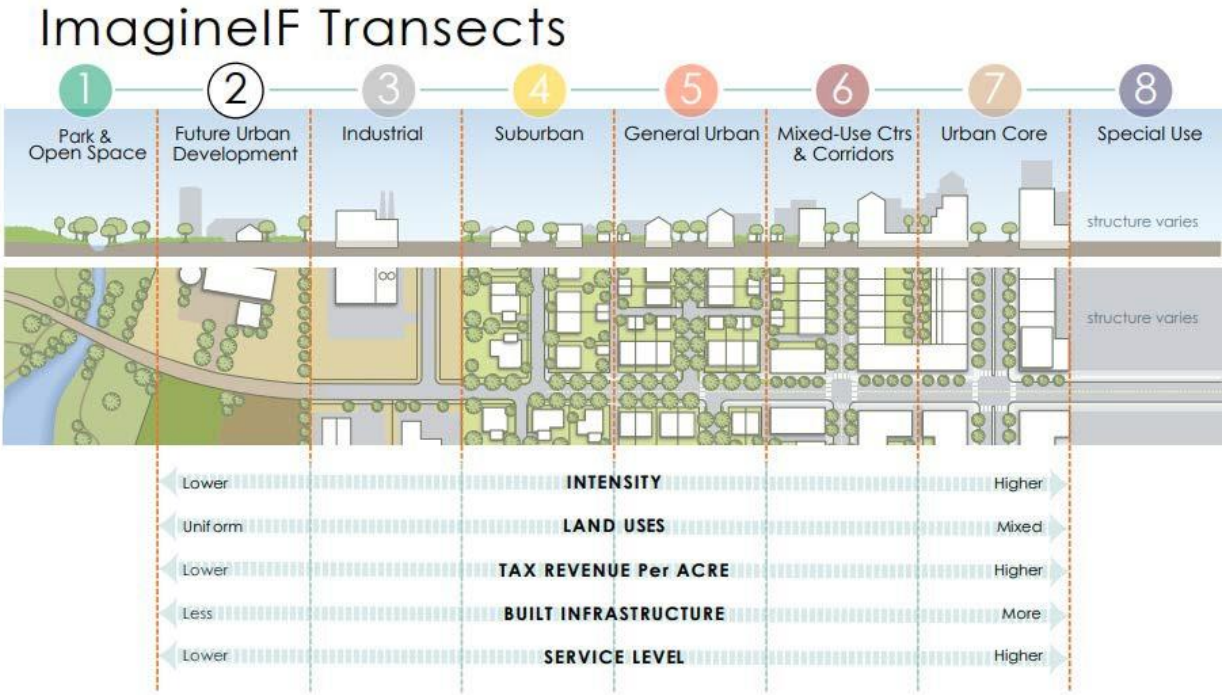
Annexation: This annexation was requested by the property owner. The property is in the Area of Impact and contiguous to city limits along the eastern property line. Annexation of the property is consistent with the policies of the City's Comprehensive Plan. This is a portion of a larger lot, the rest of the lot is not being annexed at this time.

Initial Zoning: The proposed zoning is R3 with the Limited Development Airport Overlay Zone. The property is adjacent to R3 zoning to the north and east. Surrounding properties within Bonneville County are Zoned A-1, an agricultural zone. Surrounding land uses include a single-family residence and R3 zoning for a PUD, Elara Homes PUD26-001, that this annexation will be a part of.

Staff Recommendation: Staff has reviewed the annexation and initial zoning application and finds that it is consistent with the Comprehensive Zoning Code and the City's Comprehensive Plan. Staff recommends approval of the annexation and initial zoning R3.

Comprehensive Plan Land Use

Transects: pg. 60-70



5. **General Urban**

Snapshot: The General Urban Transect denotes residential areas with a mix of commercial and service uses convenient to residents. These areas contain a wide variety of housing types, generally including small single-units, duplexes, triplexes, fourplexes, courtyard apartments, bungalow courts, townhouses, multiplexes and live-work units. Lot sizes are smaller and more compact than suburban areas. These areas could also include, parks, schools, churches and commercial services. These areas have highly connective street patterns, similar to the traditional grid-pattern that encourages bicycle and pedestrian usage. These areas should be near an existing or part of a new walkable center.

Local examples: Bonnavista Addition, Johns Height Subdivision, Jennie Lee Addition, Bell-Aire, Linden Park, Linden Trails, Falls Valley

Zoning Ordinance:

11-3-3: PURPOSE OF RESIDENTIAL ZONES

(F) R3 Multiple Dwelling Residential Zone. This zone provides a residential zone which is characterized by a variety of dwelling types with a denser residential environment. This Zone is situated along or near major streets such as collectors and arterials. It is also generally located near pedestrian connections and commercial services.

11-3-4: DIMENSIONAL STANDARDS FOR RESIDENTIAL ZONES.

Table 11-3-1: Dimensional Standards for Residential Zones

	RE	RP	R1	R2	TN	R3	R3A	RMH
Lot Area								
Lot Area Minimum in ft^2	1 acre*	12,000	7,000	6,000*	3,000*	5,000*	5,000	3,000
Lot Area Maximum in ft^2			13,500*					
Site Width								
Site Width at Front Setback, Minimum in ft.	150	60	50	50	25	50	50	25
Setbacks, Minimum in ft.								
Front	40	30*	25*	20*	15*	15	15	15
Front Maximum in ft.					20*			
Side	20	7.5/10*	6	6	5	6	6	5
Rear	40	25	25	25	10	25*	25*	10
Lot Coverage, Building Height, and Density								
Maximum Lot Coverage in %	30	40	40	80	50	80	80	50
Maximum Building Height in ft*	24	24	24	36	*			24
Maximum Density in gross units/acre	1	4	6	17	15	35	35	35
*See explanations, exceptions and qualifications in Section 11-3-4A,B,C of this Zoning Code.								

(Ord. 3218, 9-13-18) (Ord. 3310, 6-18-20) (Ord. 3452, 3-31-22) (Ord. 3496, 12-8-22)

11-2-3: ALLOWED USES IN RESIDENTIAL ZONES.

Table 11-2-1: Allowed Uses in Residential Zones

P = permitted use. C1 = administrative conditional use. C2 = Board of Adjustment conditional use. C3 = City Council conditional use. A blank denotes a use that is not allowed in that zone.

*Indicates uses that are subject to specific land use provisions set forth in the Standards for Allowed Land Uses Section of this Chapter.

	Residential							
Proposed Land Use Classification	**RE**	**RP**	**R1**	**R2**	**TN**	**RMH**	**R3**	**R3A**
Accessory Use	P	P	P	P	P	P	P	P
Agriculture*	P							
Animal Care Clinic*					P*			P
Artist Studio					P*			
Bed and Breakfast*								P
Boarding /Rooming House							P	P
Day Care, Center*	C_2	C_2	C_2	P	P		P	P
Day Care, Group*	C_1	C_1	C_1	P	P	C_1	P	P
Day Care, Home	C_1	C_1	C_1	P	P	C_1	P	P
Dwelling, Accessory Unit*	P	P	P	P	P	P	P	P
Dwelling, Multi-Unit*				P*	P		P	P
Dwelling, Multi-Unit Attached*				P	P		P	P
Dwelling, Single Unit Attached*			P	P	P	P	P	P
Dwelling, Single Unit Detached	P	P	P	P	P	P	P	P
Dwelling, Two Unit				P	P		P	P
Eating Establishment, Limited					P*			P
Financial Institutions					P*			P
Food Processing, Small Scale					P*			P
Food Store					P*			P
Fuel Station					P*			
Health Care and Social Services					P*			P
Home Occupation*	C_1	C_1	C_1	C_1	C_1	C_1	C_1	C_1
Information Technology								P
Live-Work*					C_1			P
Manufactured Home*	P	P	P	P	P	P	P	P
Mobile Home Park*						P		C_2
Mortuary								P
Park and Recreation Facility*	P	P	P	P	P	P	P	P
Parking Facility								P
Personal Service					P*			P
Planned Unit Development*	C_3	C_3	C_3	C_3	C_3	C_3	C_3	C_3
Professional Service					P			P
Public Service Facility*	C_2	C_2	C_2	C_2	C_2	C_2	C_2	C_2
Public Service Facility, Limited	P	P	P	P	P	P	P	P
Public Service Use								P
Recreational Vehicle Park*						P		

Proposed Land Use Classification	RE	RP	R1	R2	TN	RMH	R3	R3A
Religious Institution*	C_2	C_2	C_2	C_2	C_2	C_2	C_2	C_2
Residential Care Facility							P	P
Retail					P*			C_2
School	C_2	C_2	C_2	C_2	C_2	C_2	C_2	C_2
Short Term Rental*	P	P	P	P	P	P	P	P
Transit Station								P

(Ord. 3218, 9-13-18) (Ord. 3358, 12-10-20) (Ord. 3451, 3-31-22) (Ord. 3458, 4-14-22)

(Ord. 3496, 12-8-22) (Ord.3574, 6-13-24) (Ord. 3619, 7-31-25)

11-5-3: Airport Overlay Zone

(d) Limited Development Zone. The Limited Development Zone is the area in which routine traffic c and touch-and-go maneuvers are conducted. This Zone provides a general environment of safety for aircraft, persons and property.

July 7, 2026 6:30 p.m. Planning Department

City Annex Council Chambers

MEMBERS PRESENT: Commissioners Glen Ogden, Forrest Ihler, Matthew Meehan, Marry Scales, Deanna Harger, Bill Scott.

MEMBERS ABSENT: Tia Panter, Dale Storer

ALSO PRESENT: Assistant Planning Director Kerry Beutler, Caitlin Long Planner, Mike Thrower Planner; David Peterson Planner; Terry Rodino, Esq, City Attorney, and interested citizens.

CALL TO ORDER: Ihler called the meeting to order at 6:30 p.m.

MINUTES: Meehan moved to accept the minutes of June 2, 2026, Scales seconded the motion. The motion passed unanimously.

Public Hearing:

1. ANX 26-005: ANNEXATION AND INITIAL ZONING OF R3 MIXED RESIDENTIAL FOR 1.17 ACRES.

Applicant: David Reid, 3935 South Cottonwood Lane, Mapleton UT. This is small annexation (1.17 acres). Willowcreek Cove PUD was approved by Planning and Zoning last month and that will go to City Council later in July. This small annexation is one of the final pieces needed to accomplish the PUD. This property is currently owned by Whites and under contract with Alora Homes. This property is on the border of the project and has already been included in the PUD. The reason for the annexation is providing the right of way activity that was requested by the City to design a 112' dedicated road from 33rd North, just to the east of the LDS Church to create southern access point to Willowcreek Cove and provide smooth traffic and full emergency vehicle access and potential full access to park. The property owners agree to the annexation, and this will make the PUD set up clean for City Council approval this month.

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

Ihler opened the public hearing.

SUPPORT/OPPOSITION: No one appeared.

Ihler closed the public hearing.

No discussion.

Ogden moved to recommend to the Mayor and City Council approval of the Annexation and Initial Zoning of R3 with Limited Development Airport Overlay Zone for 1.17 acres of the Southwest ¼ of Section 6, T 2N, R 38 E, Meehan seconded the motion. Ihler called for roll call vote: Harger, yes; Meehan, yes; Ihler, yes; Scales, yes; Scott, yes; Ogden, yes. 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 ANNEXATION OF APPROXIMATELY 1.17 ACRES DESCRIBED IN EXHIBIT A OF THIS ORDINANCE, AMENDING THE LEGAL DESCRIPTION OF THE CITY WITH THE APPROPRIATE COUNTY AND STATE AUTHORITIES; AND PROVIDING SEVERABILITY, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE.

WHEREAS, the lands described in Exhibit A of this Ordinance are contiguous and adjacent to the City limits of the City of Idaho Falls, Idaho; and

WHEREAS, such lands described herein are subject to annexation to the City pursuant to the provisions of Idaho Code Section 50-222, and other laws, as amended; and

WHEREAS, the annexation of the lands described in Exhibit A is reasonably necessary to assure the orderly development of the City in order to allow efficient and economically viable provision of tax-supported and fee-supported municipal services; to enable the orderly development of private lands which benefit from a cost-effective availability of City services in urbanizing areas; and to equitably allocate the costs of City/public services in management of development on the City's urban fringe; and

WHEREAS, the City has authority to annex lands into the City pursuant to procedures of Idaho Code Section 50-222, as amended; and

WHEREAS, any portion of a highway lying wholly or partially within the lands to be annexed are included in the lands annexed by this Ordinance; and

WHEREAS, the lands annexed by this Ordinance are not connected to the City only by a "shoestring" or a strip of land which comprises a railroad or right-of-way; and

WHEREAS, all private landowners have consented to annexation of such lands, where necessary; and

WHEREAS, City of Idaho Falls Comprehensive Plan includes the area of annexation; and

WHEREAS, after considering the written and oral comments of property owners whose lands would be annexed and other affected persons, City Council specifically makes the following findings:

1) That the lands annexed meet the applicable requirements of Idaho Code Section 50-222 and do not fall within exceptions or conditional exceptions contained in Idaho Code Section 50-222;

2) The annexation is consistent with public purposes addressed in annexation and related plans prepared by the City; and

3) Annexation of the lands described in Section 1 are reasonably necessary for the orderly development of the City; and

WHEREAS, it appears to the Council that the lands described herein below in Exhibit A of this Ordinance should be annexed to and become a part of the City of Idaho Falls, Idaho; and

WHEREAS, the City wishes to exercise jurisdiction over the annexed lands in a way that promotes the orderly development of such lands; and

WHEREAS, the City of Idaho Falls Comprehensive Plan sets out policies and strategies designed to promote and sustain future growth within the City; and

WHEREAS, such designation is consistent with policies and principles contained within the City of Idaho Falls Comprehensive Plan; and

WHEREAS, the City desires the City of Idaho Falls Comprehensive Plan Map to be amended to reflect the designation contained in this Ordinance.

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

SECTION 1. Annexation of Property. The lands described in Exhibit A are hereby annexed to the City of Idaho Falls, Idaho.

SECTION 2. Amended Map and Legal Description. The City Clerk shall file a certified copy of this Ordinance with the Bonneville County Auditor, Treasurer, and Assessor, within ten (10) days after the effective date hereof. The City Engineer shall, within ten (10) days after such effective date, file an amended legal description and map of the City, with the Bonneville County Recorder and Assessor and the Idaho State Tax Commission, all in accordance with Idaho Code Section 63-2215.

SECTION 3. Findings. The findings contained in the recitals of this Ordinance be, and the same are hereby adopted as the official City Council findings for this Ordinance, and any further findings relative to this Ordinance shall be contained in the officially adopted Council minutes of the meeting in which this Ordinance was passed.

SECTION 4. 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 5. 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 6. Effective Date. This Ordinance shall be in full force and effect from and after its passage, approval and publication.

PASSED BY THE COUNCIL AND APPROVED BY THE MAYOR this_____day of _____, 2026.

_____
Lisa Burtenshaw, Mayor

ATTEST:

_____
Linda Lundquist, City Clerk

(SEAL)

STATE OF IDAHO)
: ss.
County of Bonneville)

I, LINDA LUNDQUIST, 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 ANNEXATION OF APPROXIMATELY 1.17 ACRES DESCRIBED IN EXHIBIT A OF THIS ORDINANCE, AMENDING THE LEGAL DESCRIPTION OF THE CITY WITH THE APPROPRIATE COUNTY AND STATE AUTHORITIES; AND PROVIDING SEVERABILITY, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE."

"A copy of the full text of the ordinance is available at City Hall"

_____
Linda Lundquist, City Clerk

(SEAL)

REASONED STATEMENT OF RELEVANT CRITERIA AND STANDARDS

ANNEXATION OF APPROXIMATELY 1.17 ACRES GENERALLY LOCATED NORTH OF W 33RD NORTH, EAST OF N 5TH WEST, SOUTH OF EAST RIVER LN, AND WEST OF N BOULEVARD.

WHEREAS, the applicant filed an application for annexation on March 20, 2026; and

WHEREAS, this matter came before the Idaho Falls Planning and Zoning Commission during a duly noticed public hearing on July 7, 2026; and

WHEREAS, this matter came before the Idaho Falls City Council during a duly noticed public hearing on August 13, 2026; 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, City of Idaho Falls Subdivision Ordinance, the Local Land Use Planning Act, and other applicable development regulations.
2. The property is approximately 1.17 acres generally located north of W 33rd North, east of N 5th West, south of East River Ln, and west of N Boulevard.
3. This property is in the Area of Impact and included in the Comprehensive Plan Map.
4. The property is contiguous to City limits along the north and east property lines.
5. The annexation was initiated by the property owner.
6. City utilities are in the vicinity of this property.
7. The Comprehensive Plan designates this area as General Urban.
8. Idaho Falls Planning and Zoning Commission recommended approval of annexation.
9. The proposed annexation is consistent with the principles of the Comprehensive Plan.

II. DECISION

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

PASSED BY CITY COUNCIL OF THE CITY OF IDAHO FALLS

THIS _____ DAY OF _____, 2026

_____

Lisa Burtenshaw – Mayor

NOTICE

The Applicant or any affected person seeking judicial review of the compliance of this Reasoned Statement with the provisions of Idaho Code § 67-6535 must first seek reconsideration of this Reasoned Statement within fourteen (14) days by filing a request to reconsider pursuant in compliance with Idaho Code 67-6535.

In addition, the above Applicant has the right to request a regulatory taking analysis pursuant to Idaho Code § 67-8003

ORDINANCE NO._____

AN ORDINANCE OF THE CITY OF IDAHO FALLS, IDAHO, A MUNICIPAL CORPORATION OF THE STATE OF IDAHO; PROVIDING FOR THE INITIAL ZONING OF APPROXIMATELY 1.17 ACRES DESCRIBED IN EXHIBIT A OF THIS ORDINANCE AS R3, MULTIPLE DWELLING RESIDENTIAL, WITH LIMITED DEVELOPMENT AIRPORT OVERLAY ZONE; AND PROVIDING SEVERABILITY, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE.

WHEREAS, the proposed initial zoning district of lands described in Exhibit A is R3, multiple dwelling residential, with Limited Development Airport Overlay Zone for such annexed lands is consistent with the current City of Idaho Falls Comprehensive Plan Land use designation "General Urban"; and

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

WHEREAS, for consistency with the Comprehensive Plan, the Council desires to designate the lands within the area of annexation as "General Urban"; and

WHEREAS, Idaho Falls Planning and Zoning Commission held a duly noticed public hearing on July 7, 2026, and recommended approval of zoning the subject property to R3 with Limited Development Airport Overlay Zone; and

WHEREAS, the Council conducted a duly noticed public hearing and passed a motion to approve this zoning on August 13, 2026.

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

SECTION 1: Comprehensive Plan Designation. The area described in Exhibit A are hereby given a Comprehensive Plan designation of General Urban.

SECTION 2: Legal Description. The lands described in Exhibit A are hereby zoned as R3, Multiple Dwelling Residential with Limited Development Overlay Zone.

SECTION 3. Zoning. The property described in Section 1 of this Ordinance be and the same hereby is zoned "R3, Multiple Dwelling Residential with the Limited Airport Overlay 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 4. 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 5. 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 6. 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_____, 2026.

CITY OF IDAHO FALLS, IDAHO

_____
Lisa Burtenshaw, Mayor

ATTEST:

_____
Linda Lundquist, City Clerk

(SEAL)

STATE OF IDAHO)
) ss:
County of Bonneville)

I, LINDA LUNDQUIST, 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 INITIAL ZONING OF APPROXIMATELY 1.17 ACRES DESCRIBED IN EXHIBIT A OF THIS ORDINANCE AS R3, MULTIPLE DWELLING RESIDENTIAL WITH THE LIMITED DEVELOPMENT AIRPORT OVERLAY ZONE; AND PROVIDING SEVERABILITY, PUBLICATION BY SUMMARY, AND ESTABLISHING EFFECTIVE DATE."

"A copy of the full text of the ordinance is available at City Hall"

_____

Linda Lundquist, City Clerk

(SEAL)

REASONED STATEMENT OF RELEVANT CRITERIA AND STANDARDS

INITIAL ZONING OF R3, MULTIPLE DWELLING RESIDENTIAL WITH THE LIMITED DEVELOPMENT AIRPORT OVERLAY ZONE, APPROXIMATELY 1.17 ACRES, GENERALLY LOCATED NORTH OF W 33RD NORTH, EAST OF N 5TH WEST, SOUTH OF EAST RIVER LN, AND WEST OF N BOULEVARD.

WHEREAS, the applicant filed an application for annexation on March 20, 2026; and

WHEREAS, this matter came before the Idaho Falls Planning and Zoning Commission during a duly noticed public hearing on July 7, 2026; and

WHEREAS, this matter came before the Idaho Falls City Council during a duly noticed public hearing on August 13, 2026; 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, City of Idaho Falls Subdivision Ordinance, the Local Land Use Planning Act, and other applicable development regulations.
2. The property is approximately 1.17 acres Generally located north of W 33rd North, east of N 5th West, south of East River Ln, and west of N Boulevard. The Comprehensive Plan designates this area as General Urban.
3. The proposed zoning consists of 1.17 acres of R3, Multiple Dwelling Residential, with the Limited Development Airport Overlay Zone. The proposed zones are consistent with the policies of the Comprehensive Plan and existing zoning and land uses in the area.
4. Idaho Falls Planning and Zoning Commission recommended approval of the R3, Multiple Dwelling Residential and Limited Development Airport Overlay Zone.

II. DECISION

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

PASSED BY CITY COUNCIL OF THE CITY OF IDAHO FALLS

THIS _____ DAY OF _____, 2026

_____

Lisa Burtenshaw – Mayor

NOTICE

The Applicant or any affected person seeking judicial review of the compliance of this Reasoned Statement with the provisions of Idaho Code § 67-6535 must first seek reconsideration of this Reasoned Statement within fourteen (14) days by filing a request to reconsider pursuant in compliance with Idaho Code 67-6535.

In addition, the above Applicant has the right to request a regulatory taking analysis pursuant to Idaho Code § 67-8003

Memorandum

File #: 26-290 **City Council**

DATE: Wednesday, August 5, 2026
FROM: Wade Sanner, Director

AGENDA: Regular
DEPARTMENT: Community Development Services

Title
Quasi-Judicial Public Hearing - Planned Unit Development (PUD) and Reasoned Statement of Relevant Criteria and Standards, Harvest Village

☐ Ordinance
☒ Quasi-Judicial Public Hearing
☐ Confirmation/Consent/Acceptance
☐ Resolution
☐ Legislative Public Hearing
☒ Approval/Authorization/Ratification

Action(s) Requested:

1. Approve the Planned Unit Development (PUD) for Harvest Village as presented (or take other action deemed appropriate).

2. Approve the Reasoned Statement of Relevant Criteria and Standards for the Planned Unit Development for Harvest Village and give authorization for the Mayor to execute the necessary documents (or take other action deemed appropriate).

Description, Background Information, Purpose:

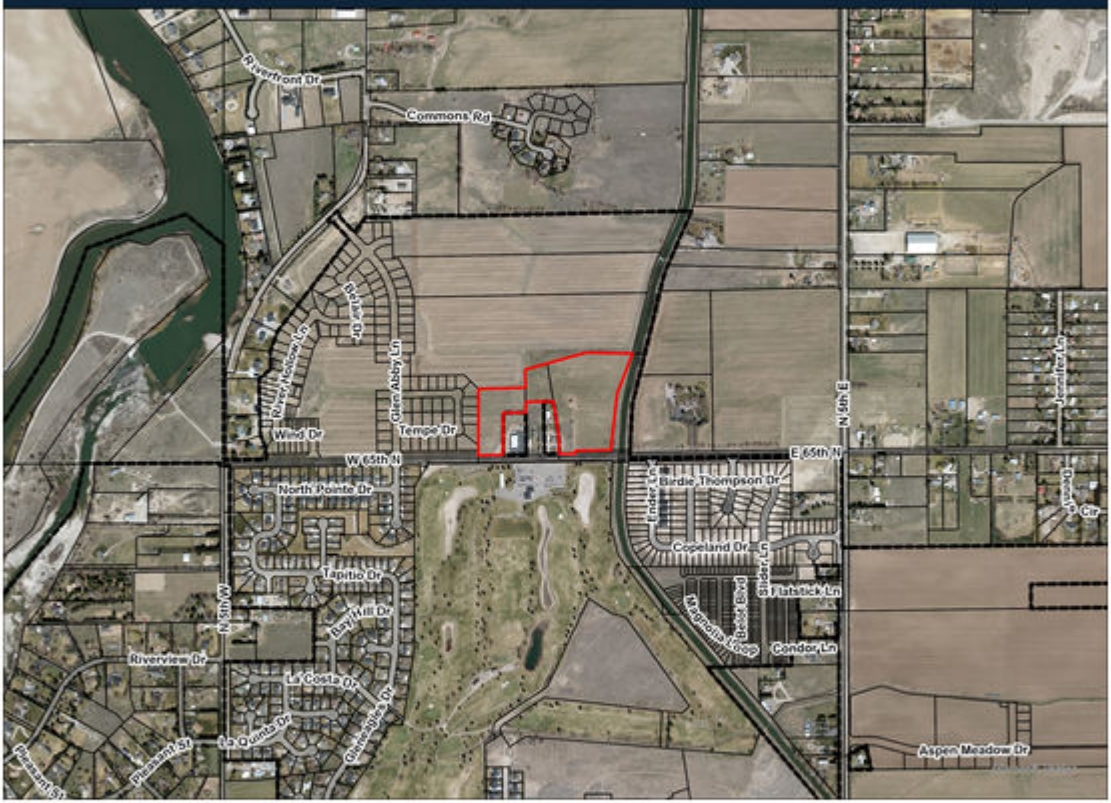
Attached is the application for the PUD and Reasoned Statement of Relevant Criteria and Standards for Harvest Village. On June 2, 2026, the Planning Commission unanimously voted to recommend approval of the PUD to the Mayor and City Council as presented. This PUD was reviewed by CDS Planning staff as well as staff from Fire, Idaho Falls Power, the Public Works Water, Wastewater, Sanitation, and Engineering/Survey Divisions.

This item has been reviewed by the City's Legal & Municipal Services Departments.

Zoning
PUD26-002 Sage Lakes Townhomes
RE
RP
R1
R2
TN
RMH
R3
R3A
PB
CC
LC
HC
R&D
LM
I&M
P
N
W Sawgrass Dr
Glen Abby Ln
Ancestor Dr
Pinto Ave
Tempe Dr
W 65th N
E 65th N
Glen Abby Cir
Ender Ln
Birdie Thompson Dr
Achilles Ave
Brad Ave
Brad Cir

Aerial

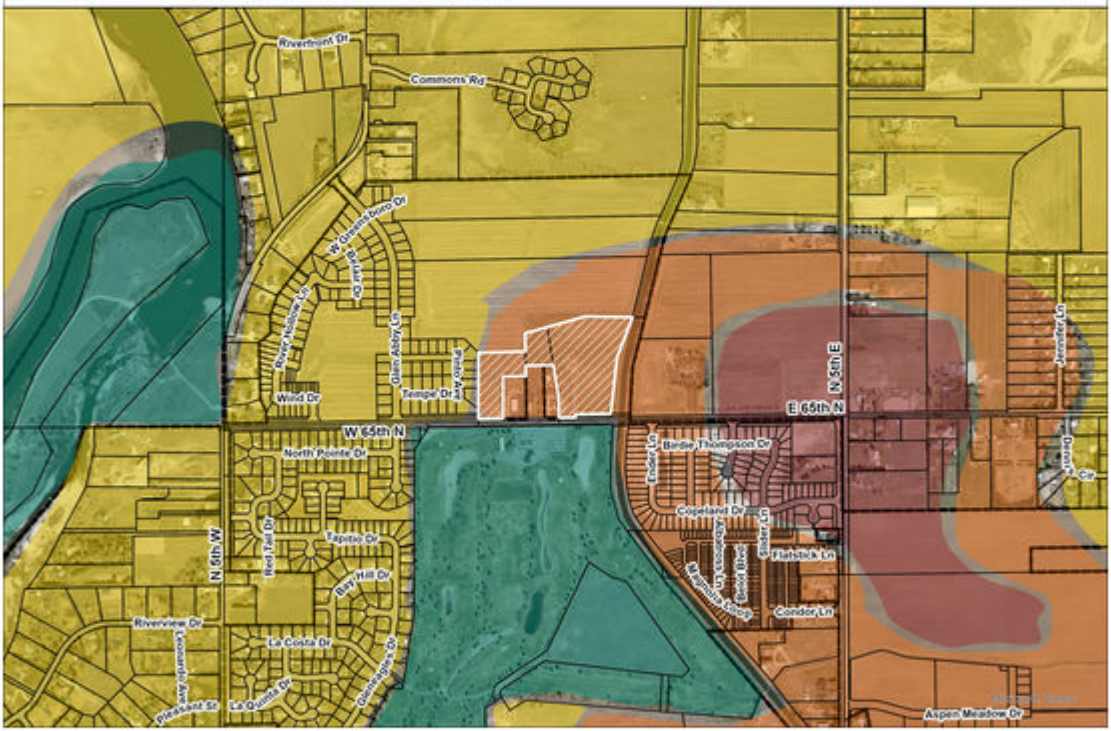
PUD26-002 Sage Lakes Townhomes



Comprehensive Plan

PUD26-002 Sage Lakes Townhomes

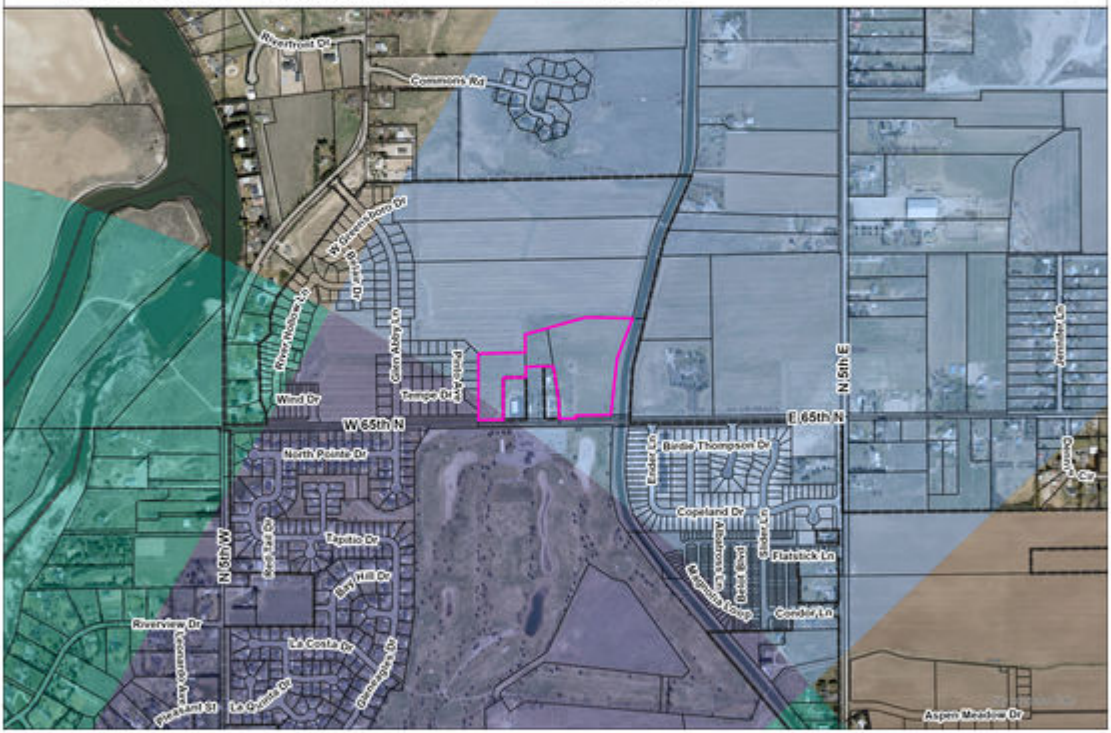
General Urban
Industrial
Mixed Use Centers and Corridors
Natural and Open Space
Special Use
Suburban
Urban Core



Airport Compatible Land Use

PUD26-002 Sage Lakes Townhomes

Approach Surface
Controlled Development Approach Surface
Limited Development Approach Surface
Controlled Development
Limited Development
No Development



STAFF REPORT

HARVEST VILLAGE
PLANNED UNIT DEVELOPMENT (PUD)

August 13, 2026

IDAHO FALLS

Community Development Services

Applicant: Tyler Pridemore, Hunt-Day Engineering

Owner: Sage Lakes TH LLC

Project Manager: Mike Thrower

Location: Generally located north of W 65th N, east of Glen Abby Ln, south of Commons Rd, and West of the Idaho Canal.

Size: Approx. 14.575 Acres

Units: 175

Existing Zoning
Site: R2 w/ Approach Surface Overlay Zone
North: R2
South: P
East: County A-1
West: R2

Existing Land Uses:
Site: Vacant
North: Vacant
South: Sage Lake Golf Course
East: Residential
West: Residential

Future Land Use Map: General Urban

Attachments:
1. PUD Standards
2. Zoning Ordinance
3. Comprehensive Plan Policies

Requested Action: To **approve** the Planned Unit Development for Harvest Village.

Staff Recommendation: Staff has reviewed the PUD and finds that it is consistent with the Comprehensive Plan. Staff recommends approval of the Planned Unit Development.

History: The property is currently zoned as R2, Mixed Residential with the Approach Surface Overlay Zone. The Eastern portion of the property was annexed into the city in 2021 and the western portion in 2022. Both were initially zoned R2.

Variance: PUDs require trees along public and private streets. Being that the private streets are primarily garage access, they don't allow for the required trees to be planted. Staff recommended that these trees be planted elsewhere, the developer agreed, and added those trees in. The plan was then modified for those trees to be planted elsewhere near amenities.

A variance was requested regarding front setbacks along the north property line and interior public ROW. The request was to change the R2 required 20 feet front setback to a 15 feet front setback. All easements including the PUE are maintained.

Staff Comments: The application for the PUD was submitted March 27, 2026. The neighborhood meeting took place on March 26, 2026 as required by section 11-6-8 of the Zoning Ordinance, there were no attendees from the public. The proposed PUD consists of 175 units and makes up approximately 14.575 acres of land. The buildings range from 4 to 7 plexes or single-unit attached dwellings with rear loaded garages. The garages are located on private roads and the townhomes front public streets or communal areas with pedestrian connections. All units are two stories.

All areas of the PUD not covered by a building or drive area will be landscaped. In addition to the landscaping, the development includes several common areas and 5 amenities including two pickleball courts, a dog play yard with agility equipment, a playground, and a tot lot. The proposed PUD meets the 25% landscaped common space.

Mixed residential zone development allows for a maximum density of 17 units per acre. The proposed PUD has a density of 12 units per acre. Each unit has a 2-car garage, meeting the minimum parking requirement of 2 parking stalls per unit.

Continued Page 2 ---

The PUD will be constructed in 4 divisions with 3-10 buildings per division. Phasing will ensure each division will include access as well adequate amenities. Division 1 will include 6 buildings and the tot lot. Division 2 will include 9 buildings and the dog play area with agility equipment located within the storm pond. Division 3 will include 6 buildings. Division 4 will include 13 buildings, the playground, and the two pickleball courts.

All proposed internal streets are private and will need to meet the PUD requirements for private streets.

The Comprehensive Plan designates this area as General Urban. The General Urban transect denotes residential areas with a mix of commercial and service uses convenient to residents. These areas contain a wide variety of housing types with smaller lot sizes than suburban areas. The proposed PUD is consistent with these transects, promoting a diversity of housing in the area and is in proximity to commercial and employment centers as well as major transportation corridors.

W Planned Unit Development (PUD)	**Staff Comment**
(1). Purpose. The purpose of the Planned Unit Development (PUD) regulations is to allow for residential and limited commercial uses, or a mix of residential and limited commercial uses, in an overall site development that may vary from the requirements of this Code. The intent of the PUD regulations is also to: (A). Allow for flexibility from traditional zoning standards that results in development providing an improved living environment, including usable common space, amenities or services, increased landscaping, additional architectural features or standards, and compatibility with the contiguous neighborhood. (B). Promote flexibility and innovation of design while permitting diversification of development types in order to encourage the most suitable use of a site. (C). Achieve a compatible land use relationship with the surrounding area. (D). Promote redevelopment and reuse of previously developed property. (E). Encourage development of vacant properties within developed areas. (F). Provide usable and suitably located common space, recreation facilities or other public/ common facilities. (G). Facilitate functional and efficient systems of streets, pathways, utilities, and municipal services on and off site. (H). Promote efficient use of land with a more flexible arrangement of buildings and land uses. (I). Provide for master planned development that includes interconnected design elements between structures or phases, increased amounts of landscaping or natural features, connections to the surrounding neighborhood or public lands and unique architectural features. (J). Ensure appropriate phasing of development and amenities.	(A). Common space, amenities, landscaping, and compatibility are all increased over standard development requirements. (B). Private roads and townhomes allowed for desired density within the site. (C). Achieving a compatible land use relationship with the surrounding area. (E). Development has been encouraged to use this property to fit with surrounding development (F). Providing greater than 25% common space and provided four amenities. (G). ROW was placed in an organized and efficient method to connect to arterial roads and future development. (H). Private streets allowed the townhomes to face each other towards a common open space. (I). Interconnection between structures via pathways connecting all townhomes to the amenities provided by the PUD, and adjacent properties

(K). Provide for attractive streetscapes that are not dominated by parked vehicles or garage entrances.	will have connections for both vehicles and pedestrians. (J). Four phases providing access during construction. (K). Public streets are tree lined and provide an attractive pedestrian connection.
(2). Allowed Uses. (A). All uses allowed in the underlying zone. (B). Limited commercial uses in mixed use developments not otherwise allowed in the base zone as set forth in Chapter 2 Land Use Regulations of when: (I). The uses are consistent with the character of the neighborhood, mitigate impacts to the surrounding area and are sited and designed such that the activities present will not detrimentally affect residential uses. (II). The uses do not create a traffic or pedestrian safety hazard or generate traffic more than the capacity of the public streets serving the development or its own proposed access points to those streets. (III). The limited commercial uses within a residential zone do not constitute more than twenty percent (20%) of the gross land area of the PUD.	(A). R2 See attached use table. Townhomes are allowed in R2. (B). No mixed uses. Applicant has provided plans for 100% residential.
(3). General Requirements (A). Unified Control. The development site of a PUD shall be under unified ownership or control and shall be planned as a whole so all landscaping, off-street parking, and other common areas can be properly maintained. (B). Establishing additional standards. In addition to general building and development standards, additional design standards may be imposed in the approval; of a conditional use to satisfy the criteria for PUD development as set forth in this Section. The requirement of additional conditions to implement these standards shall be consistent with the process for approval of a conditional use permit for a PUD as set forth in Chapter 6 Administration. (C). Applicability of other regulations. Unless otherwise approved through the Conditional Use Permit, a PUD shall conform to all requirements set forth elsewhere in this Code, Subdivision Regulations, Standard Specifications and Drawings, and all other applicable regulations and standards of the City of Idaho Falls. (D). Approval Process. The application requirements, review steps, and approval process for a PUD as set forth in Chapter 6 Administration.	(A) The PUD will be managed by an HOA (B) Pass (C) Pass (D) Pass
(4). Dimensional Requirements. Dimensional standards, including minimum lot size, setbacks, maximum density and height, and required parking and parking dimensional standards, if different from the regular requirements of this code shall be established for each individual PUD based upon the following criteria: (A). PUD size. The minimum site size for a PUD shall be two (2) acres. Smaller acreage may be considered for a PUD of land that the Council finds is redeveloping, or provides a public benefit or amenity.	(A). Pass, the PUD is greater than 2 acres. (B). Pass, (C). (I) Pass, the Density is below the maximum allowed density for R2.

(B) Lot Size. There shall be no minimum lot size (C). Density (I). The maximum density allowed in residential zones is set forth in Table 11-2-4 Maximum Residential Density: (II). For other base zones where residential uses are allowed, the maximum density allowed shall be thirty-five (35) dwelling units per gross acre. (III) The maximum number of units permissible in each individual zone shall be calculated separately, and no allowed dwelling unit density can be transferred between zones. (D)Setbacks shall reflect the general standards of the area and character of the neighborhood in which the PUD is located. (I). In residential PUDs, the established setbacks of residential properties contiguous to or across the street from the PUD, shall constitute the minimum setback for the perimeter area of the PUD which it is contiguous to, (II). Internal setbacks between buildings or internal lot lines within residential PUDs may be established as part of the PUD process. (E) Height. The maximum structure height for a residential PUD shall be determined by the underlying base zone, except where a structure is set back from required setback lines by at least two foot (2') for each additional one foot (1') of building height.	(II) N/A (III) Pass (D). Pass, required setbacks are maintained. (E). Pass, height restrictions are maintained.
(5). Arrangement and Design (A). A PUD shall be compatible with the surrounding neighborhood bulk, scale, structural mass, and character demonstrated by similar building types, construction, separations, and heights. (B). Structures and uses of lowest height and intensity shall be arranged around the boundaries of the development. (C). Taller structures should be located towards the interior of the site or in a location to lessen the adverse impacts of height on the surrounding neighborhood. (D). Structures should be oriented towards common areas. Residential uses should be separated and arranged to provide for private space, in addition to providing for common areas. (E). Structures should include a high quality of design and architecture as demonstrated by cohesive building styles, a range of building positions, custom architectural features, and varied building materials.	(A) Pass, meets requirements. (B) N/A all buildings are 2 stories. (C) N/A all buildings are 2 stories. (D) Pass, all buildings face common space. (E) Pass, all buildings use a cohesive architectural style.
(6). Landscaping and Buffering (A). All areas within the PUD not covered by buildings, parking spaces, sidewalks or driveways shall be landscaped and maintained. (B). Landscape plans shall be submitted as part of the PUD Application	(A) Pass, all unpaved/unconstructed upon areas are landscaped and will be maintained.

(C). Internal landscaping area, excluding required buffers shall provide the following, a minimum one (1) tree per five thousand square feet (5,000ft^2). A minimum of two (2) shrubs for each required tree. The use of native vegetation which reduces water consumption is encouraged. (D). Alternate tree spacing can be requested as part of the PUD, but shall not reduce the total minimum number of tree required. (E). All PUDs that include limited commercial uses or residential uses contiguous to existing commercial uses shall provide a buffer from contiguous residential uses that are not part of the PUD development. (I). The buffer shall be no less that ten feet (10') in width and shall include trees with no less than twenty foot (20') centers separating them; and (II). A six foot (6') opaque fence (opaque fence shall not include chain link fencing with or without slats) or a dense hedge of shrubbery which shall attain a height of a least six feet (6').	(B) Pass, a landscape plan was submitted. (C) Pass, sufficient trees and shrubs are provided although shrubs are not shown on plans. (D) N/A no tree spacing alterations were requested. (E) N/A no commercial proposed within this PUD.
(7). Parking Lot Design and Landscaping (A). Parking areas more than twenty-four (24) parking spaces shall include landscaping of a minimum of ten percent (10%) of the parking area with trees and appropriate ground cover. Landscape rock alone shall not constitute appropriate ground cover. (B). Parking lots containing twenty four (24) or more parking spaces contiguous to public or private streets shall include within the contiguous landscape strip a berm of no less than four feet (4') in height. (C). Interior parking lot landscaping shall be designed to incorporate pedestrian ways through the parking area and no break large parking areas into smaller bays.	(A) N/A, no large parking lots proposed. (B) N/A (C) N/A
(8). Streetscapes (A). All PUDs shall have frontage on a public or an approved private street. (B). The development shall provide safe, inviting, and attractive streetscapes. (C). Except for the area occupied by a permitted driveway, a landscape strip shall be provided and maintained along the side of the property bordering and public or private street that is closest to the portion of the lot containing a structure or other development. (I). The landscape strip contiguous to perimeter public streets shall be no less than twenty feet (20') in width and shall include trees (with no less than thirty feet (30') centers separating them) and lawn of other ground cover. (II). The landscape strip contiguous to internal public and private streets shall be no less than ten feet (10') in width and shall include trees (with no less than forty feet (40') centers separating them) and lawn of other ground coverage. (D). Trash enclosures and dumpsters shall not be located within setbacks or contiguous to any street.	(A) Pass, frontage onto W65thN (B) Pass (C) Pass (I) Pass, meets requirements. (II) Pass, meets requirements. (D) N/A. Residential cans will be utilized.

(9).Common Space. All PUDs shall provide common space and landscape areas as follows. (A). Not less than twenty-five percent (25%) of the gross area of a PUD shall redesignated and maintained as common space for the recreational and/or common use of the occupants of the development. (B). Common space may include an outdoor space parcel or parcels of land, an areas of water, or a combination of land and water, recreational facilities, either public or private, ball courts, swimming pools, playgrounds, drainage facilities developed with physical amenities, exercise rooms or similar facilities. Usable outdoor space shall include outdoor areas on the ground, deck or patio, gazebo or pavilion designed and accessible for outdoor living, recreation or park-like facilities and shall include landscaping. Usable outdoor space shall not include parking areas of communal facilities of a non-recreational nature. (C). Common spaces shall not include areas within any road driveway, parking area, sidewalk contiguous to a public or private street, required landscape strip or buffer, and a drainage facility that does not include additional physical amenities, as identified in this Section, beyond open spaces.	(A) Pass, there was over 25% common space provided. (B) Pass, consisted of usable outdoor common space fitting the requirements. (C) Pass, excludes all listed areas.
(10) Amenities: All PUDs shall provide amenities in addition to the common space required by this Section as follows: (A). The number and size of amenities should increase as overall acreage and scale of the development increases. At least one (1) amenity shall be provided for the first fifty (50) residential units proposed, and one (1) additional amenity shall be provided for each fifty (50) residential units proposed thereafter. (B). Amenities should be placed in logical areas that allow convenient access to most of the occupants of the development. (C). PUDs shall provide at least one (1) of the following amenities: (I). Private or public indoor or outdoor recreational facility, such as a swimming pool, hot tub, theater room, gym, ball courts, or commercial playground equipment featuring a minimum of three (3) different functions, such as slide, swing set and climbing wall. (II). Private or public plaza, pedestrian mall, community garden area which includes irrigation and planting beds, outdoor kitchen facilities, shade structures such as pavilions, or other similar space for social gatherings. (III). Public access to or additions to the greenbelt, bike lanes, neighborhood park systems or other public open space or enhanced pedestrian connections to City pathway system, adjacent employment and shopping centers. (i) Trail system or pedestrian paths in addition to necessary circulation paths that would be required if the development was not a PUD. (ii) A drainage facility developed with additional permanently affixed physical amenities beyond open space.	(A) Pass, five amenities were provided; a tot lot, a playground, two pickleball courts, and a dog park with agility equipment. (B) Pass, amenities are located in areas easily accessible to the residents. (C) Pass, amenities provided fit into allowed options.

(iii) Dog Park. Dog Parks must be completely fenced and shall include pet waste stations, trash cans, benches or picnic tables and a minimum of one of the following: wash 28 station, grooming tables, or agility training equipment. (iv) Similar amenities which reflect the purposes of this Section, as approved by the Council.	
(11). Pedestrian System: (A). PUDs shall provide pedestrian connections to existing or proposed schools, parks, public lands or pathways on adjacent properties. (B). The pedestrian connections shall form a logical, safe, and convenient system for pedestrian access to all structures,	A) Pedestrian connections have been reviewed, no School or parks in the area. B) Pass, Pedestrian system connects all structures.
(12) Phasing: (A). Phasing of development and associated public and private improvements is permitted, subject to an approved phasing schedule. Phased development shall be considered with the initial PUD approval process and are phasing schedule shall be approved as part of the development plan. Proposed amenities shall be constructed with the first phase or approved according to the phasing schedule, provided that a majority of the improvements occur within the first phase. Upon approval of the development plan and schedule for all phases of the PUD, each phase of the development may occur in accordance with the review and approval procedures, as specified by this Code.	12) Pass, phasing has been considered and installation of amenities align with unit counts and phasing.

Zoning Ordinance:

11-3-3: PURPOSES OF RESIDENTIAL ZONES.
R2 Mixed Residential Zone. This zone provides a residential zone characterized by smaller lots and dwellings, more compact and denser residential development; and higher volumes of vehicular and pedestrian traffic than are characteristic of the RE, RP and R1 Zones. The principal uses permitted in the R2 Zone shall be one (1), two (2), three (3), and four (4) dwelling units. This zone is also generally located near limited commercial services that provide daily household needs.

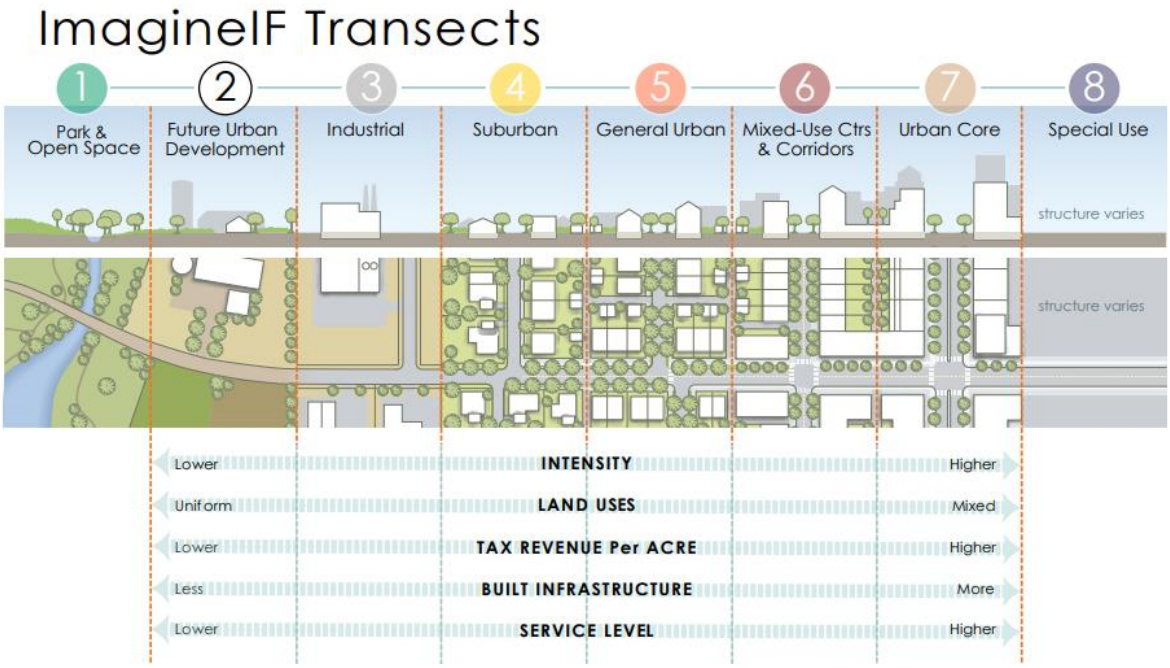
11-3-4: DIMENSIONAL STANDARDS FOR RESIDENTIAL ZONES.
(F) Building Orientation. Every dwelling site shall face or front upon a public street, except in a Planned Unit Developments (PUD), or where dwelling units face a common space fronting on a street.

11-3-4: DIMENSIONAL STANDARDS FOR RESIDENTIAL ZONES.

Table 11-3-1: Dimensional Standards for Residential Zones

	RE	RP	R1	R2	TN	R3	R3A	RMH
Lot Area								
Lot Area Minimum in ft^2	1 acre*	12,000	7,000	6,000*	3,000*	5,000*	5,000	3,000
Lot Area Maximum in ft^2			13,500*					
Site Width								
Site Width at Front Setback, Minimum in ft.	150	60	50	50	25	50	50	25
Setbacks, Minimum in ft.								
Front	40	30*	25*	20*	15*	15	15	15
Front Maximum in ft.					20*			
Side	20	7.5/10*	6	6	5	6	6	5
Rear	40	25	25	25	10	25*	25*	10
Lot Coverage, Building Height, and Density								
Maximum Lot Coverage in %	30	40	40	80	50	80	80	50
Maximum Building Height in ft*	24	24	24	36	*			24
Maximum Density in gross units/acre	1	4	6	17	15	35	35	35
*See explanations, exceptions and qualifications in Section 11-3-4A,B,C of this Zoning Code.								

Comprehensive Plan:



5. **General Urban**

Snapshot: The General Urban Transect denotes residential areas with a mix of commercial and service uses convenient to residents. These areas contain a wide variety of housing types, generally including small single-units, duplexes, triplexes, fourplexes, courtyard apartments, bungalow courts, townhouses, multiplexes and live-work units. Lot sizes are smaller and more compact than suburban areas. These areas could also include, parks, schools, churches and commercial services. These areas have highly connective street patterns, similar to the traditional grid-pattern that encourages bicycle and pedestrian usage. These areas should be near an existing or part of a new walkable center.

Local examples: Bonnavista Addition, Johns Height Subdivision, Jennie Lee Addition, Bell-Aire, Linden Park, Linden Trails, Falls Valley

11-2-3: ALLOWED USES IN RESIDENTIAL ZONES.

Table 11-2-1: Allowed Uses in Residential Zones

P = permitted use. C1 = administrative conditional use. C2 = Board of Adjustment conditional use. C3 = City Council conditional use. A blank denotes a use that is not allowed in that zone.

*Indicates uses that are subject to specific land use provisions set forth in the Standards for Allowed Land Uses Section of this Chapter.

	Residential							
Proposed Land Use Classification	**RE**	**RP**	**R1**	**R2**	**TN**	**RMH**	**R3**	**R3A**
Accessory Use	P	P	P	P	P	P	P	P
Agriculture*	P							
Animal Care Clinic*					P*			P
Artist Studio					P*			
Bed and Breakfast*								P
Boarding /Rooming House							P	P
Day Care, Center*	C_2	C_2	C_2	P	P		P	P
Day Care, Group*	C_1	C_1	C_1	P	P	C_1	P	P
Day Care, Home	C_1	C_1	C_1	P	P	C_1	P	P
Dwelling, Accessory Unit*	P	P	P	P	P	P	P	P
Dwelling, Multi-Unit*				P*	P		P	P
Dwelling, Multi-Unit Attached*				P	P		P	P
Dwelling, Single Unit Attached*			P	P	P	P	P	P
Dwelling, Single Unit Detached	P	P	P	P	P	P	P	P
Dwelling, Two Unit				P	P		P	P
Eating Establishment, Limited					P*			P
Financial Institutions					P*			P
Food Processing, Small Scale					P*			P
Food Store					P*			P
Fuel Station					P*			
Health Care and Social Services					P*			P
Home Occupation*	C_1	C_1	C_1	C_1	C_1	C_1	C_1	C_1
Information Technology								P
Live-Work*					C_1			P
Manufactured Home*	P	P	P	P	P	P	P	P
Mobile Home Park*						P		C_2
Mortuary								P
Park and Recreation Facility*	P	P	P	P	P	P	P	P
Parking Facility								P
Personal Service					P*			P
Planned Unit Development*	C_3	C_3	C_3	C_3	C_3	C_3	C_3	C_3
Professional Service					P			P
Public Service Facility*	C_2	C_2	C_2	C_2	C_2	C_2	C_2	C_2
Public Service Facility, Limited	P	P	P	P	P	P	P	P
Public Service Use								P
Recreational Vehicle Park*						P		

June 2, 2026 6:30 p.m. Planning Department

City Annex Council Chambers

MEMBERS PRESENT: Commissioners Glen Ogden, Dale Storer, Forrest Ihler, Matthew Meehan, Tia Panter, Marry Scales, Deanna Harger, Bill Scott.

MEMBERS ABSENT: None.

ALSO PRESENT: Assistant Planning Director Kerry Beutler, Brian Stevens Planner, Mike Thrower Planner; Terry Rodino, Esq, City Attorney, and interested citizens.

CALL TO ORDER: Ihler called the meeting to order at 6:30 p.m.

MINUTES: Scott moved to accept the minutes of April 7, 2026, Meehan seconded the motion. The motion passed unanimously.

Public Hearing(s):

5. <u>PUD 26-002: PLANNED UNIT DEVELOPMENT FOR SAGE LAKES TOWNHOMES (HARVEST VILLAGE)</u>

Applicant: Tyler Pridemore, Hunt-Day Engineering, 2688 North Geranium Drive, Saratoga Springs, UT. They are going to go by Harvest Village going forward as there is already a Sage Lakes Townhomes., Mixed Residential. They have 12 units per acre under the 17 units allowed. Pridemore stated that this is 14.5 acres with 12 units per acre. Pridemore stated that they are looking to continue the improvements proposed by River Hollow along the canal, and the remaining portion of the canal will remain undisturbed. The units are a town home product with alley load. They have 4-7 plex that are 1500 square feet, 2 story with a garage. They have a built in parking space, and they do provide additional parking around the property. The project will be divided into the western portion first, then a full build out will include a collector road going north that will connect to River Hollow development and connect west to a new public road. They have a tot lot, playground, pickleball court and dog agility course. They want to be family-friendly and cost effective for starter homes for new families and they represent that in the amenities being provided. They picked amenities that would be good for families. There is an inner connectivity for space and create a space to hang out. Pridemore stated that no one attended the neighborhood meeting, but the neighbor to the south is concerned about irrigation and they will provide the irrigation connection and will connect to River Hollow development.

Thrower presented the staff report, a part of the record. (Fist Presentation!)

Ogden asked why PUD. Thrower indicated that they wanted to have private streets and that requires a PUD and the trees are something they can ask for a variance on because it is a PUD.

Storer stated that this PUD provides for private roads and within those roads are water and sewer lines. Storer stated that the HOA will provide snow removal. Storer asked for an explanation on how the City will ensure that the HOA will maintain the roads and water and sewer lines and is there any mechanism in City Code to ensure the HOA establishes reserves for that maintenance. Storer stated that HOA's do not function well and they do not establish reserves and over time because the HOA is not setting aside reserves they do not maintain the public utilities.

Beutler stated the utility lines for water and sewer will continue to be City maintained and City will ensure they have adequate easement. Beutler stated that City will maintain public streets, and HOA has to maintain private streets, but there is not a mechanism to require HOA to maintain reserves. The PUD only requires common ownership and mechanism for maintenance. Beutler stated that the larger PUDs run better than the smaller ones.

Storer feels it is a problem and wants City Council to look at that issue especially with the smaller PUD's as they do not do a good maintenance job.

Scales stated that she is a member of an HOA and her covenants are registered as an instrument to their property and it does have considerations for reserve. Storer stated that most HOA's do have that, but it is not enforced, addressed and taken care of. Storer feels it is something the Commission could look at in the future and address the negligence of HOA to not establish a reserve.

Harger asked about buffering between commercial and residential, and is there any mechanism to require additional buffering, or is that something that is evaluated. Thrower stated that it is evaluated depending on what it borders at the time of development. This development borders residential.

Beutler stated that they are meeting all the required buffering.

Ihler opened the public hearing.

SUPPORT/OPPOSITION: (Typed Verbatim)

JB Hokinson 135 E 65th North, Idaho Falls, Idaho. That is inside of that open area on the east side of it. I did have concern about my water rights and easement, and I believe that has been resolved, I will make sure that is clarified. The other is, when I look at the traffic in that area, again, we are going to add 350 cars in that 14 acres, so that is a similar concern, and so I find it quite sad that over the last decades, maybe longer than that, both the City and the State and County have changed the laws such that this kind of density is allowed. I don't understand the motivation for that kind of density. Maybe I am being selfish. I am quite blessed in buying and living there since 1988, and now I will be considering moving because of this. So the density, the water rights thing were the things I had concerns about. Being respectful for the safety of my new neighbors, I will quit shooting on my property. I don't know what the laws will be where I am an island. I will be the only piece of County in that area, and I do not know what the law will be and the County will and won't allow with the interaction with my animals. Because I have always enjoyed hogs, enjoyed chickens, roosters, my neighbors may complain a bit, so I may have to make some changes. I have never had hogs on that property, and probably wouldn't.

Evenly Ray, 6530 N 5th W, Idaho Falls, Idaho. I live down the street from Mr. Hokinson here, long time good friend. I live at 6530 N 5th W right on the corner, this will effect me also. Ok, so, now we just approved all of those other ones down the road on 5th W, now we are going to approve this. We already have Rockwell building there, how many roads are going to come out onto 65th? How many is Rockwell putting in, I do not know. I don't know how many homes they have. Do you know JB? Ok, so that is a lot of homes that is a lot of cars, that is a lot of traffic. Now I was told these people that are building in Rockwell, they have put in, I don't know why JB didn't talk about this, they had to put in some kind of a water system, into that Idaho Canal, so that they can water their yards. If they do not use that water out of the Idaho Canal, they are not going to water their lawns. Now, what is this going to do. I mean they all have to pay for that, up there, and I really don't know anything about it, but this is a concern. Now I have my own well, is it going to affect me? I surely hope not. I hope it doesn't affect me, because I share a well with my two other brothers, right there, and again that is our ¾ pasture where we pasture our horses, where my brother does. But I just can't see it happening right across from the golf course, I just can't. That many and that many cars, it is, we are asking for trouble, that is all I can say. The HOA, I agree with you. Fairway Estates has an HOA, but I have talked to neighbors there, this one is in it, this one is in it, these ones aren't. How come? They don't know. But nothing gets done down there, and I even know the president. He says well it is the people on the other end, they don't want to do that. So, if they have an HOA, and I think the guy that built that, his name was Kevin something, I don't know, they have tried to get a hold of him, and he says it is out of my hands guys, take care of it, that is how it is. So, I just, please don't put a lot of density on there. Please. I mean I ride my bike up and down that road, and now am I going to be able to, probably not because of the traffic. I know you guys have nothing to do with that, but in some way you do by approving all these homes. Thank you.

Brent Colburn 314 Rock Creek Circle, Idaho Falls, Idaho. A couple of things, we talked a little bit about traffic, lets talk other aspects of the vehicles. Somebody mentioned in one of the last discussions, one of the divisions, I think it was west of the church, where the smaller barrack looking apartment, house things are over there, there is a narrow road, this development has similar type private roads, as well as the last one, that you guys just voted on. I have noticed driving through that one, I don't know if they were supposed to park cars out

front of that one, that one has driveways, they also have some off set parking at other locations, but driving through that one, if any of those started on fire, with that higher density housing, I don't think a fire truck could make it through those private roads. Impossible. Ladder truck, definitely can't, guaranteed couldn't make the turn, definitely could not fit through those narrow roads. I drive a pickup truck, a large one, and I can't make it through the narrow roads if a car parked on either side of the road. Fire trucks would be a problem. A fire truck would not fit. I'll address the water pressure issue again since you keep asking about that. I live in Fairway Estates, we don't have water pressure. The City likes the water pressure to be higher than what we have, other municipalities like it to be closer to 40 psi, I have a gauge at my home that the City is now aware of and has been for a year and a half, because it is the only gauge at that end that they can rely upon, because they do not have one anywhere near. So, I inform them of what my water pressure is. Lately, this year, since people have started irrigating again, it has been anywhere from 30 – 33 psi during the day, and in the evening from 6 pm. On we are down to 22 psi. Anything below 20, water has to be treated. That is not good. So that just gives you an idea of where the water pressure is currently in our subdivision. I live in a 2-story home, basement, main floor, and 2nd story above that similar to what some of these other homes are going to be doing. My 2nd floor shower barely has any water pressure, and it is difficult to take a shower up there, we just deal with it during the summertime because it is something we deal with in Sage Lakes. We also live on the hill up there. So those are my things.

JB Hokinson 135 E 65th North, Idaho Falls, Idaho. My comment about the State and the City bringing ordinances that allow this kind of density, I challenge you to, I know you cannot do anything about it now, but I challenge you to reverse that, because we are growing so fast, it is not, not good. Does anybody disagree with me on that?

Applicant: Tyler Pridemore 2688 N. Geranium Drive, Saratoga Springs, Utah. Pridemore stated that their frontage is limited along 65th North, and they cannot do a lot with the roads. They are dedicating property for right of way in the future. There is a bridge that is eventually getting replaced over the Idaho Canal. They will meet City requirements, and they are trying to accommodate traffic. They have had extensive discussions with fire chief and there is no parking on the streets. The fire concern has been addressed with the fire chief.

Ihler closed the public hearing.

Ihler asked if the green space will be watered off of water rights or City Water.

Pridemore stated that River Hollow has a pump station that is connected to the canal. They will connect into that, and they will use the same system to water green space, and no culinary water will be used.

Ihler stated that pressure irrigation system is new to the area, and it is a benefit to the City water system. It enables them to pull water out of the canal and put out through a separate system for the homeowner to water. It is water right based and if the area has curtailments that development is curtailed as well.

Ihler stated that he does like that the garages are alley way loaded because he does not like the front door and driveway for the look, it's all cars and concrete.

Ogden stated that it is the same zone as the undeveloped property that is approved to the west. Ogden stated that west, south and east of 65th North has a lot of single-family units and larger lot sizes, and he was hoping that this area could develop more like what else has been put in there, and this is still R2, but pretty drastically different. Ogden stated that this is a PUD and he is inclined to say no to this development based on what is going on around it and maintaining consistency around Sage Lakes.

Beutler stated that if the Commission denies the application, they do need to define how it does not meet the PUD Ordinance, in order for you to deny the application. You cannot just deny the application for the sake of it not being what you expected, or what the neighborhood is, you need to specifically identify where it falls short of meeting the intent of the PUD.

Scales asked if there are minimum requirements for parking stalls. Beutler stated that they must have 2 parking stalls per dwelling unit and the two-car garage is in each unit. Scales confirmed and Beutler agreed that it is a 2-car garage for each unit.

Pridemore stated that in the adjacent development in River Hollow, there are townhomes in River Hollow, so there is a precedence of a town home produce in this location.

Meehan moved to recommend to the Mayor and City Council approval of the Planned Unit Development for Harvest Village, Storer seconded the motion. Ihler called for roll call vote: Harger, yes; Storer, yes; Meehan, yes; Ihler, yes; Scales, yes; Scott, yes; Panter, yes; Ogden, yes. The motion passed unanimously

PLANNED UNIT DEVELOPMENT - CONCEPT PLAN

HARVEST VILLAGE

A PART OF SOUTHEAST QUARTER OF SECTION 30, TOWNSHIP 3 NORTH, RANGE 38 EAST, BOISE MERIDIAN
CITY OF IDAHO FALLS, BONNEVILLE COUNTY, IDAHO

SHEET KEYNOTES

1. PEDESTRIAN RAMP PER IDAHO FALLS STANDARDS
2. TRANSITION CURB FROM FLUSH TO FULL HEIGHT OVER 24 INCHES

SHEET LEGEND

- SITE DRAINAGE FLOW DIRECTION
- PROPOSED LOT 1, BLOCK 16 - RIVER HOLLOW DEVELOPMENT
- STREET LANDSCAPE BUFFER
- SITE LANDSCAPING
- CONCRETE PAVEMENT
- ASPHALT PAVEMENT
- PROPERTY LINE
- CENTERLINE
- ADJACENT LOT LINE
- FUTURE ROADWAY IMPROVEMENTS
- 4355 — EXIST. CONTOUR MAJOR
- 4355 — EXIST. CONTOUR MINOR
- EX OHP — EX OVERHEAD POWER
- EX x" W — EX CULINARY WATER
- x" W — CULINARY WATER
- EX x" SS — EX SANITARY SEWER
- x" SS — SANITARY SEWER
- SD — STORM DRAIN
- x" PI — PRESSURIZED IRRIGATION

SITE INFORMATION

ADDRESS - APPROX. 110 EAST 65 NORTH, IDAHO FALLS
ZONING - MIXED RESIDENTIAL (R2)
LANDSCAPING REQUIREMENTS
- 20% OF TOTAL LOT AREA PER TITLE 11 TABLE 11-4-1
- 25% LANDSCAPING REQUIRED FOR PUD
- PROJECT AREA : 634,898 SQ. FT.
  REQUIRED LANDSCAPING : 158,724 SQ. FT.
  PROVIDED LANDSCAPING WITHOUT ROAD BUFFERS: 160,119 SQ. FT.

PROVIDED TREE LOCATIONS ARE FOR ILLUSTRATIVE PURPOSES ONLY. FINAL LOCATION TO BE DETERMINED IN LANDSCAPING PLAN.
BUILDING CODE - 2020 IDAHO RESIDENTIAL CODE (NON-SPRINKLED)
BUILDING HEIGHT - 30' 0" (TWO STORIES)
SIZE OF FOOTPRINT - SEE BUILDING PLAN VIEW / THIS SHEET

PARKING COUNTS

GARAGE PARKING
- 2 STALLS PER UNIT
- 2 * 173 = 346
  350 GARAGE STALLS PROVIDED

OFF-STREET PARKING:
- 18 STALLS PROVIDED

TOTAL PARKING PROVIDED - 368

AMENITIES

- PICKLEBALL COURT (2 IN TOTAL)
- DOG PLAY AREA WITH AGILITY TRAINING EQUIPMENT
- TOT LOT
- PLAYGROUND

UNIT COUNTS

RESIDENTIAL UNITS

4 - PLEX :	7 BUILDINGS (28 UNITS)
5 - PLEX :	13 BUILDINGS (65 UNITS)
6 - PLEX :	9 BUILDINGS (54 UNITS)
7 - PLEX :	4 BUILDINGS (28 UNITS)
TOTAL :	34 BUILDINGS (175 UNITS)

PLANNED UNIT DEVELOPMENT NOTES

ALL STREETS AND PARKING AREA INSIDE P.U.D. WILL BE PRIVATELY MAINTAINED AND OPERATED.
ALL EASEMENTS INSIDE P.U.D. ARE CONSIDERED PUBLIC UTILITY EASEMENTS, SEE SHEET 2 FOR PROVIDED WIDTHS.
POTABLE WATER AND SANITARY SEWER WILL BE INSTALLED IN A 30' WIDE P.U.E FOR CITY MAINTENANCE.
STRUCTURES, INCLUDING ALL PROJECTIONS AND FOOTINGS, SHALL NOT ENCROACH INTO THE PUBLIC UTILITY EASEMENT (P.U.E.).

SAW GRASS DRIVE ACCESS NOTE

PROPOSED LOT 1, BLOCK 16 OF THE RIVER HOLLOW AT SAGE LAKES PRELIMINARY PLAT WILL BE AFFECTED BY THIS DEVELOPMENT. THIS IS NECESSARY TO PROVIDE DIRECT ACCESS TO SAW GRASS DRIVE AND TO ACCOMMODATE THE CONTINUATION OF PACKS AVENUE AS SHOWN HEREON. DISCUSSIONS HAVE BEEN INITIATED WITH THE DEVELOPER, WHO WILL CONTACT THE CITY TO DISCUSS AVAILABLE OPTIONS. FINAL ACCESS AND THE CONTINUATION OF PACKS AVENUE ACROSS THIS LOT WILL BE ADDRESSED IN A FUTURE SUBMITTAL.

CULINARY WATER

6' MINIMUM COVER REQUIRED FOR ALL CULINARY WATER MAINS & LATERALS
CULINARY WATER MAIN
- DUCTILE IRON PIPE - SEE PLAN VIEW FOR SIZING

CULINARY WATER LATERALS
- 1-INCH CTS POLY PIPE AND METER REQUIRED PER UNIT

IRRIGATION NOTE

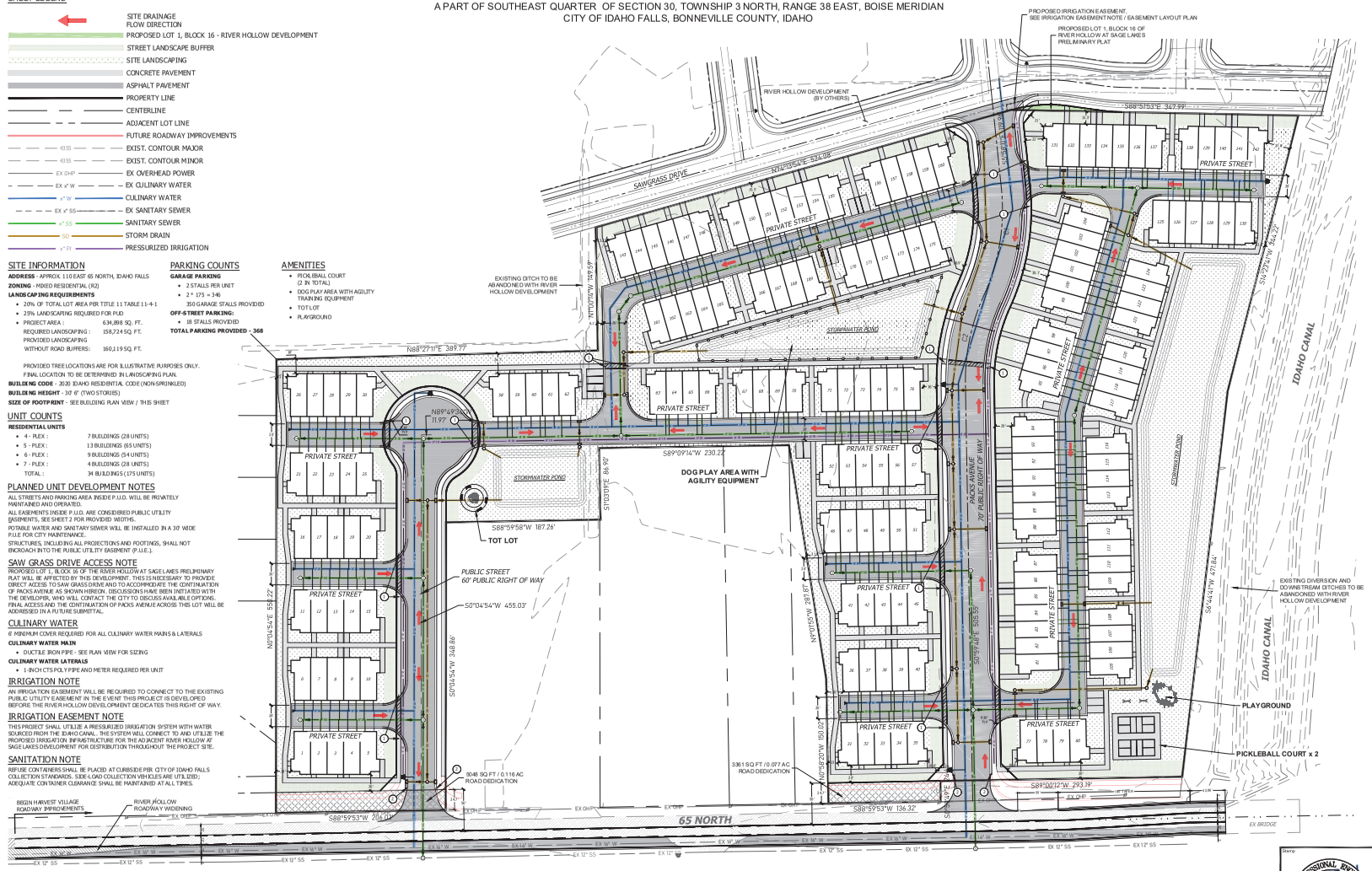
AN IRRIGATION EASEMENT WILL BE REQUIRED TO CONNECT TO THE EXISTING PUBLIC UTILITY EASEMENT IN THE EVENT THIS PROJECT IS DEVELOPED BEFORE THE RIVER HOLLOW DEVELOPMENT DEDICATES THIS RIGHT OF WAY.

IRRIGATION EASEMENT NOTE

THIS PROJECT SHALL UTILIZE A PRESSURIZED IRRIGATION SYSTEM WITH WATER SOURCED FROM THE IDAHO CANAL. THE SYSTEM WILL CONNECT TO AND UTILIZE THE PROPOSED IRRIGATION INFRASTRUCTURE FOR THE ADJACENT RIVER HOLLOW AT SAGE LAKES DEVELOPMENT FOR DISTRIBUTION THROUGHOUT THE PROJECT SITE.

SANITATION NOTE

REFUSE CONTAINERS SHALL BE PLACED AT CURBSIDE PER CITY OF IDAHO FALLS COLLECTION STANDARDS. SIDE-LOAD COLLECTION VEHICLES ARE UTILIZED; ADEQUATE CONTAINER CLEARANCE SHALL BE MAINTAINED AT ALL TIMES.



IDAHO FALLS POWER NOTES

ADDITIONAL UTILITY EASEMENTS MAY BE REQUIRED. FINAL EASEMENT LOCATIONS SHALL BE DETERMINED UPON RECEIPT OF THE IDAHO FALLS POWER CONTRACTOR MAP, TO BE PROVIDED AT A LATER DATE.
LANDSCAPING SHALL BE SUBJECT TO ADJUSTMENT BASED ON THE FINAL POWER DISTRIBUTION DESIGN AS APPROVED BY IDAHO FALLS POWER.

PUD TREES AND LANDSCAPING

A MINIMUM ONE TREE PER FIVE THOUSAND SQUARE FEET OF NON BUFFER LANDSCAPING. A MINIMUM OF TWO SHRUBS FOR EACH REQUIRED TREE. THE USE OF NATIVE VEGETATION WHICH REDUCES WATER CONSUMPTION IS ENCOURAGED. SEE SECTION 11-W-(6)-(C).
PUD LANDSCAPING CALCULATIONS
- COUNTABLE LANDSCAPING : 158,724 SQ. FT.
  NON BUFFER REQUIRED TREES / SHRUBS : 32 TREES / 64 SHRUBS
  PROVIDED NON BUFFER TREES / SHRUBS : 32 TREES / 64 SHRUBS (NOT SHOWN FOR CLARITY)
  PROVIDED BUFFER TREES (PUBLIC & PRIVATE STREETS): 111 TREES
  TOTAL TREES PROVIDED: 143 TREES

  TREES ARE TO BE ALIGNED ALONG PUBLIC ROADS AT A MAXIMUM SPACING OF 30' CENTER TO CENTER ALONG UNINTERRUPTED RUNS. TREES ALONG PRIVATE ROADS TO BE ALIGNED AT A MAXIMUM SPACING OF 40' CENTER TO CENTER.

PUD REQUIREMENTS

NOT LESS THAN TWENTY-FIVE PERCENT (25%) OF THE GROSS AREA OF A PUD SHALL BE DESIGNATED AND MAINTAINED AS COMMON SPACE FOR THE RECREATIONAL AND/OR COMMON USE OF THE OCCUPANTS OF THE DEVELOPMENT.
SUBSECTION (10) PROVIDE AT LEAST 1 AMENITY GIVEN 73 TOTAL RESIDENTIAL UNITS. AMENITIES OPTIONS INCLUDE PRIVATE OR PUBLIC RECREATIONAL FACILITIES, PLAZAS, PEDESTRIAN PATHS, OR DRAINAGE FACILITY WITH ADDITIONAL AMENITIES. SEE SAID SUBSECTION FOR MORE DETAILS.
SEE SECTION 11-6-3 FOR APPLICATION PROCEDURES

SETBACK REQUIREMENT

MINIMUM SETBACKS PER IDAHO FALLS ZONING REGULATIONS, CHAPTER 3, TABLE 11-3-3, R2 ZONE :
- FRONT : 20'
- BACK : 25'
- SIDE : 6'
  THESE SETBACKS APPLY TO RESIDENTIAL BUILDINGS IN RESIDENTIAL ZONES, ACCESSORY STRUCTURES WHICH ARE MORE THAN TWELVE FEET (12') IN HEIGHT MUST THE SAME SETBACKS AS PRIMARY BUILDINGS.

MINIMUM STREET LANDSCAPE BUFFERS PER SECTION (8) (C) (3) AND (11) :
- PUBLIC STREETS: 20' (EXCEPT AS NOTED)
- PRIVATE DRIVES: 10' (EXCEPT AS NOTED)

ENTRANCE REQUIREMENTS

A SECOND ACCESS TO 65 NORTH IS REQUIRED FOR DEVELOPMENT OVER 30 UNITS.

STORMWATER NOTES

TOTAL PARCEL AREA - 634,898 SQ. FT.
HEIGHT OF WATER DURING STORM - 1.33 INCHES / 0.1108 FT PER PEAK HOUR
STORMWATER CALCULATIONS
- QP=I*A
  QP=PEAK FLOW (CUFT/HR), I=RAIN INTENSITY (FT/HR), A=AREA OF MATERIAL (SQFT)
- TOTAL VOLUME IS CALCULATED ASSUMING NO LOCATIONS ON SITE ARE PERMEABLE WITH NO REDUCTIONS.
- 634,898 * 0.1108 = 70,347
  REQUIRED VOLUME: 70,347 CU. FT
  PROVIDED VOLUME: 81,143 CU. FT

STORM WATER WILL BE DETAINED IN 3 STORM WATER PONDS WITH FRENCH DRAINS.
PONDS WILL BE DESIGNED WITH 1' FREEBOARD IN SITE PLAN.

SURVEY NOTE

THIS SITE PLAN CONFORMS WITH AN ACTUAL SURVEY THAT WAS PERFORMED ON THE GROUND BY A LAND SURVEYOR LICENSED BY THE STATE OF IDAHO. THE BOUNDARY LINES OF THE SURVEY ARE SHOWN HEREON WITH BEARINGS AND DISTANCES.

BASIS OF BEARING

CITY OF IDAHO FALLS COORDINATE SYSTEM OF 2004

SHEET INDEX

1 OF 5 - CONCEPT PLAN
2 OF 5 - EASEMENT LAYOUT
3 OF 5 - LANDSCAPE PLAN
4 OF 5 - PHASING PLAN
5 OF 5 - DETAILS

Scale: 1" = 60'

HUNT DAY ENGINEERING
3445 ANTELOPE DRIVE, ST 200
SYRACUSE, UT 84075
PH: 801.664.4724
EM: THOMAS@HUNTDAY.CO

ENGINEERING DEPT.

SEWER FRONT FOOTAGE	636	FT.
WATER FRONT FOOTAGE	636	FT.

ENGINEERING DEPT.

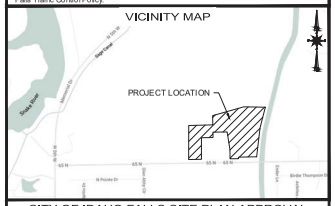
WATER CONNECTIONS	175 / 1-IN	SIZE/EACH
WATER CONNECTIONS		SIZE/EACH
IRRIGATION CONNECTIONS		SIZE/EACH
SEWER CONNECTIONS	175 / 4-IN	EACH

Stamp: PROFESSIONAL ENGINEER — STATE OF IDAHO — P-21081 — 07-14-2026 — THOMAS J. HUNT

NOTES

1. The address shall be posted and maintained on every job site prior to and during construction. **NO ADDRESS = NO INSPECTION.**
2. A **Site Plan** including a completed City review block shall be on the job site at all times during construction.
3. **Any changes** to this site plan shall be submitted to the City of Idaho Falls Community Development Services Department for approval prior to construction.
4. **Failure to comply** with the requirements of this plan may result in the City withholding building permits, certificates of occupancy, water or electrical service.
5. **Approval of the City Engineer** is required for any proposed construction within a public right-of-way or easement and shall be in accordance with the **current City of Idaho Falls Standard Drawings and Specifications** .
6. A **City of Idaho Falls Public Works License** is required for any contractor working in a public right-of-way or easement.
7. A **Public Right-of-Way Use Permit** is required for any work in any public right-of-way or easement. The City Engineering Division must be notified at least two (2) days prior to any excavation under this permit (208-612-8250).
8. **Placing Concrete** within the public right-of-way requires inspection and approval by the City Engineering Division. The Division shall be notified at least four (4) hours prior to placing (208-612-8250).
9. All **Driveway Approaches** shall be concrete and meet the requirements of the current City of Idaho Falls Standard Specifications and Drawings. All driveways and parking areas shall be hard surface.
10. **Replace** all broken or poor quality curb, gutter, and sidewalk.
11. **Remove** all unused driveway approaches and replace with standard full height curb, gutter and sidewalk.
12. A Licensed Idaho Professional Engineer shall inspect, certify to City Standards, and prepare "As-built" drawings for all **Water, Sanitary Sewer and Storm Sewer Main Lines**.
13. All **Water Service Lines** less than four (4) inches and **Sanitary Service Lines** less than eight (8) inches shall be inspected by the City Wastewater Division prior to backfilling (208-612-8108). All 4" and larger taps to existing City water mains shall be inspected by the City Water Division (208-612-8471) prior to backfilling. Verification of a passing bacteria test for the installation of all new water mains 4" and larger in diameter must be submitted to the City Engineering Division prior to placing mains into service.
14. Pursuant to IDAPA 58.01.08., all new construction shall install provisions for a water meter to capture domestic and landscape irrigation uses. Provisions shall be installed per City of Idaho Falls Standard Drawings and Specifications - Drawings IF-401A through IF-401F. Water meters are required on all non-residential construction as well as common landscaped areas. Residential construction must install an idler in place of water meter. Meters or idlers must be on approved material list and may be purchased from the Water Division warehouse (208-612-8474).
15. **Fire flow** and **access road requirements for commercial buildings** are based on building construction type, height, and total square footage of all floors. This information must be provided on the site plan.
16. **Private fire service water mains** shall be installed by a city licensed fire sprinkler contractor. Fire service mains must be tested and approved by the Fire Marshal prior to backflilling.
17. All **Electrical Facilities**, including new services or the relocating of existing, shall be in accordance with the current Idaho Falls Power Service Policy. Service Policy available at I.F.P. office or I.F.P. website. The developer must submit two (2) copies of these plans directly to Idaho Falls Power for the design and/or approval of electric service. Contact Idaho Falls Power prior to construction of electrical facilities (612-8430).
18. All single-family attached dwellings shall have separate electrical, water, and sewer service lines without any common facilities.
19. Appropriate erosion and sediment control requirements associated with construction shall be shown on the Site Plan or a separate attached plan.
20. In compliance with Idaho Code § 55-1613 a field search and location survey has been conducted under the direction of a professional land surveyor prior to this project's construction.
21. Construction within the Public Right-of-Way shall be in compliance with City of Idaho Falls Traffic Control Policy.

VICINITY MAP



CITY OF IDAHO FALLS SITE PLAN APPROVAL
Revision 8/2025

Approved _____ Date _____
City of Idaho Falls

PROPERTY LEGAL DESCRIPTION

A PLANNED UNIT DEVELOPMENT SITUATED WITHIN THE CITY OF IDAHO FALLS, BONNEVILLE COUNTY, IDAHO, BEING COMPRISED OF PARCELS RPA00038306941, RPA00038308621 & RPA00038308586, PART OF THE SOUTHEAST QUARTER OF SECTION 30, TOWNSHIP 3 NORTH, RANGE 38 EAST, BOISE MERIDIAN, BONNEVILLE COUNTY, IDAHO.

SITE PLAN CONTACT PERSON

NAME TYLER PRIDEMORE
ADDRESS 3445 ANTELOPE DRIVE, SUITE 200, SYRACUSE, UT 84075
PHONE (539) 777 - 4152

SITE PLAN NAME AND ADDRESS (See Note #1)

HARVEST VILLAGE

FILE NO.	DRAWN BY: T. PRIDEMORE	DATE PLOTTED: 5/1/2026	SHEET NO.
SCALE: 1" = 50'	CHECKED BY: G. DAY	REVIEW NO.: 2	1 of 5

REASONED STATEMENT OF RELEVANT CRITERIA AND STANDARDS

PLANNED UNIT DEVELOPMENT FOR HARVEST VILLAGE, GENERALLY LOCATED NORTH OF E 65TH N, EAST OF GLEN ABBY LN, SOUTH OF COMMONS RD, AND WEST OF THE IDAHO CANAL.

WHEREAS, the applicant filed a complete application for the PUD on March 27, 2026; and

WHEREAS, this matter came before the Idaho Falls Planning and Zoning Commission during a duly noticed public hearing on June 2, 2026; and

WHEREAS, this matter came before the Idaho Falls City Council during a duly noticed public hearing on August 13, 2026; and

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

I. FINDINGS OF FACT

The City Council ("Council") makes the following factual findings:

1. On March 26, 2026, a neighborhood meeting took place as required by section 11-6-8 of the Zoning Ordinance.
2. The proposed PUD consists of 175 units that are intended to be platted on individual lots.
3. The property is approximately 14.713 total acres located generally located north of E 65th N, east of Glen Abby Ln, south of Commons Rd, and west of the Idaho Canal.
4. The property is currently zoned R2 with the Approach Surface Overlay Zone and will be developed under the PUD Standards.
5. The PUD will be under unified control.
6. The developer is proposing approximately 12 units per acre.
7. The buildings are shown as having two stories.
8. The arrangement of the townhomes will provide private space.
9. All non-hard surfaced areas are proposed to be covered by landscaping.
10. At least twenty-five percent of the PUD will be designated and maintained as common space for the recreational and/or common use of the occupants of the development.
11. This development will have 5 amenities, a tot lot, a playground, dog agility area, and two pickleball courts.
12. Two public streets will be constructed to access the interior of the PUD. One will end in a cul-de-sac, while the other will continue through to Sawgrass Drive on the North side of the development. Multiple private streets will be constructed in order to give access to the individual units.
13. Each unit has two parking stalls, both provided by garage parking.
14. Guest parking is also provided in addition to the required parking.

15. The developer has requested a varied front setback from 20ft to 15ft. The developer has also requested a variance from the requirement to have trees along the internal public and private streets and, instead, place these required trees elsewhere in the PUD site.
16. On June 2, 2026, the Planning Commission recommended to The Mayor and City Council approval of the PUD as presented by a unanimous vote.
17. On August 5, 2026, notice was published in Post Register regarding the public hearing on August 13, 2026, to consider the PUD.

II. RELEVANT CRITERIA AND STANDARDS

1. The City Council considered the applicant's request pursuant to City of Idaho Falls Comprehensive Plan, City of Idaho Falls Zoning Ordinance, City of Idaho Falls Subdivision Ordinance, the Local Land Use Planning Act, and other applicable development regulations.
2. The notice referenced in Finding of Fact 17 that was published on August 5, 2026, satisfied the notice requirements of Title 67, Chapter 65 of Idaho Code.
3. A PUD is a conditional use allowed within the R2 Zones and all regulations and uses shall be the same as the underlying zoning district unless modified as part of the PUD. *See* City Code 11-2-6(W)(1), (2)(a)
4. Pursuant to City Code 11-2-6(W)(3)(a), the development site of a PUD is required to be under unified ownership or control and shall be planned as a whole. This requirement is satisfied by the PUD including unified control. Finding of Fact 5.
5. Pursuant to City Code 11-2-6(W)(4)(c)(i), "the maximum density allowed in residential zones is set forth in Table 11-2-4 Maximum Residential Density:"

Table 11-2-4: Maximum Residential Density

Base Residential Zone	Dwelling units/gross acres
RE	2
RP	5
RMH	35
R1	8
R2	17
TN	17
R3	35
R3A	35

(Ord. 3452, 3-31-22)

The developer proposes approximately 12 units per acre, Finding of Fact 6, which satisfies this requirement.

6. Pursuant to City Code 11-2-6(W)(4)(e), "[t]he maximum structure height for a residential PUD shall be determined by the underlying base zone, except where a structure is set back from required setback lines by at least two foot (2') for each additional one foot (1') of building

height." According to Finding of Fact 7, the buildings are shown as 2 stories. The base zone R2 allows for a maximum building height of 24 feet.

7. Pursuant to City Code 11-2-6(W)(5)(d), "[s]tructures should be oriented towards common areas. Residential uses should be separated and arranged to provide for private space, in addition to providing for common areas." The townhomes will provide private space for each unit as well as incorporate the common areas into the overall development layout as required by Section 11-2-6(W)(5)(d).

8. Pursuant to City Code 11-2-6(W)(6)(a), "[a]ll areas within the PUD not covered by buildings, parking spaces, sidewalks or driveways shall be landscaped and maintained." Here, all non-hard surfaced areas are proposed to be covered by landscaping. Finding of Fact 9. As such, this requirement has been satisfied.

9. Pursuant to City Code 11-2-6(W)(9)(a), "[n]ot less than twenty-five percent (25%) of the gross area of a PUD shall be designated and maintained as common space for the recreational and/or common use of the occupants of the development." According to Finding of Fact 10, at least twenty-five percent of the PUD will be designated and maintained as common space for the recreational and/or common use of the occupants of the development. As such, the proposed PUD meets the twenty five percent requirement.

10. Pursuant to City Code 11-2-6(W)(10), "[a]ll PUDs shall provide amenities in addition to the common space required by this Section as follows:

    (a) The number and size of amenities should increase as overall acreage and scale of the development increases. At least one (1) amenity shall be provided for the first fifty (50) residential units proposed, and one (1) additional amenity shall be provided for each fifty (50) residential units proposed thereafter.

    (b) Amenities should be placed in logical areas that allow convenient access to most of the occupants of the development.

    (c) PUDs shall provide at least one (1) of the following amenities:

        (i) Private or public indoor or outdoor recreational facility, such as a swimming pool, hot tub, theater room, gym, ball courts, or commercial playground equipment featuring a minimum of three (3) different functions, such as slide, swing set and climbing wall.

        (ii) Private or public plaza, pedestrian mall, community garden area which includes irrigation and planting beds, outdoor kitchen facilities, shade structures such as pavilions, or other similar space for social gatherings.

        (iii) Public access to or additions to the greenbelt, bike lanes, neighborhood park systems or other public open space or enhanced pedestrian connections to City pathway system, adjacent employment and shopping centers.

        (iv) Trail system or pedestrian paths in addition to necessary circulation paths that would be required if the development was not a PUD.

        (v) A drainage facility developed with additional permanently affixed physical amenities beyond open space.

(vi) Dog Park. Dog Parks must be completely fenced and shall include pet waste stations, trash cans, benches or picnic tables and a minimum of one of the following: wash station, grooming tables, or agility training equipment.

(vii) Similar amenities which reflect the purposes of this Section, as approved by the Council."

The PUD proposes 175 units. Finding of Fact 2. As such, at least four amenities are required under City Code 11-2-6(W)(10)—one for the first 50 units and three for the remaining 125 units. Because the PUD includes the five amenities listed in Finding of Fact 11, the requirement for four amenities has been satisfied.

11. Pursuant to City Code 11-2-6(W)(8)(a), "[a]ll PUDs shall have frontage on a public or an approved private street." The PUD will have public and private internal streets, providing the required frontage. Findings of Fact 12.

12. Pursuant to City Code 11-2-6(W)(1)(a), another purpose of the PUD regulations is to "[a]llow for flexibility from traditional zoning standards that results in development providing an improved living environment, including usable common space, amenities or services, increased landscaping, additional architectural features or standards, and compatibility with the contiguous neighborhood." The developer has requested a varied front setback from 20ft to 15ft. Finding of Fact 15. The developer has also requested a variance from the requirement in City Code 11-2-6(W)(8)(c)(ii) to plant trees along internal public and private roads. Finding of Fact 15. In an exercise of its discretion, the Council approves of these varied development standards for this PUD.

13. Pursuant to City Code 11-2-6(W)(7)(c), "[i]nterior parking lot landscaping shall be designed to incorporate pedestrian ways through the parking area and to break large parking areas into smaller bays." Based on Finding of Fact 14, "Guest parking is also provided throughout the development."

14. Based on the foregoing, the PUD is consistent with requirements of the Zoning Ordinance as well as the principles and policies of the Comprehensive Plan.

III. DECISION

Based on the above Reasoned Statement of Relevant Criteria, the City Council of the City of Idaho Falls approves the PUD as presented.

PASSED BY CITY COUNCIL OF THE CITY OF IDAHO FALLS

THIS _____ DAY OF _____, 2026

_____

Lisa Burtenshaw – Mayor

NOTICE

The Applicant or any affected person seeking judicial review of the compliance of this Reasoned Statement with the provisions of Idaho Code § 67-6535 must first seek reconsideration of this Reasoned Statement within fourteen (14) days by filing a request to reconsider pursuant in compliance with Idaho Code 67-6535.

In addition, the above Applicant has the right to request a regulatory taking analysis pursuant to Idaho Code § 67-8003