

HAYDEN URBAN RENEWAL AGENCY  
8930 North Government Way  
Hayden, ID 83854  
208-664-6942  
[www.haydenurbanrenewalagency.com](http://www.haydenurbanrenewalagency.com)

Regular Meeting  
City Hall  
City Council Chambers

February 10, 2025  
3:00 p.m.

CALL TO ORDER  
ROLL CALL OF BOARD MEMBERS  
PLEDGE OF ALLEGIANCE  
ADDITIONS OR CORRECTIONS TO THE AGENDA  
CALL FOR CONFLICTS OF INTEREST  
VISITOR/PUBLIC COMMENTS

CONSENT CALENDAR (ALL ITEMS ON THE CONSENT CALENDAR ARE ACTION ITEMS)

1. Minutes from the regular meeting on January 13, 2025 and special meeting January 21, 2025
2. Bills
3. Financial packet

NEW BUSINESS

1. Update on HURA District Expansion Plan Amendment Draft
2. Approve Bernardo Wills contract for Civic Campus Planning (Action Item)
3. Approve Accuwize Consulting, LLC agreement for bookkeeper services (Action Item)
4. 2024 Annual Report (Action Item)

REPORTS AND OTHER NON-ACTION ITEM DISCUSSION

1. Executive Director's Report

NEXT MEETING

February 18, 2025 Civic Campus Workshop 3:00 PM Council Chambers  
March 10, 2025 Regular Meeting

ADJOURNMENT (Action Item)

Live Stream: <https://www.youtube.com/live/GuGzWFLuVg0>

# Consent Calendar

HAYDEN URBAN RENEWAL AGENCY  
8930 North Government Way  
Hayden, ID 83854  
[www.haydenurbanrenewalagency.com](http://www.haydenurbanrenewalagency.com)

City Hall  
City Council Chambers  
Regular Meeting  
January 13, 2025  
3:00 p.m.

MINUTES

CALL TO ORDER

Mr. McIntire called the meeting to order at 3:00 p.m.

ROLL CALL OF BOARD MEMBERS

Ronda Mitchell	Absent
Steve Meyer	Absent
Colin Meehan	Present
Randy McIntire	Present
Michael Thayer	Present (via Go To Meeting)
Matt Roetter	Present
Joy Richards	Present

STAFF PRESENT

Pete Bredeson, Board Attorney (via Go To Meeting)  
Melissa Cleveland, Executive Director  
Lindsay Spencer, Clerk

PLEDGE OF ALLEGIANCE

Mr. Roetter led the pledge of allegiance.

ADDITIONS OR CORRECTIONS TO THE AGENDA

No additions or corrections to the agenda.

CALL FOR CONFLICTS OF INTEREST

Mr. Meehan stated that his current employer has worked with, currently working with, or potentially will be working with two of the companies within the action items in the packet. Mr. Bredeson suggested Mr. Meehan recuse himself from voting on those action items.

VISITOR/PUBLIC COMMENT

No visitors or public comment.

CONSENT CALENDAR (Action Items)

1. Minutes
2. Bills
3. Financial Reports

Mr. Roetter moved to approve the Consent Calendar. Ms. Richards seconded the motion.

ROLL CALL OF BOARD MEMBERS

Colin Meehan	Yes
Randy McIntire	Yes
Michael Thayer	Yes
Matt Roetter	Yes
Joy Richards	Yes

The motion was approved by a majority roll call vote.

NEW BUSINESS

1. Notice of Award for Owl Café Demolition (Action Item)

The bids were presented in the meeting packet. Peck & Peck is the apparent low bidder.

Ms. Richards moved to execute the Notice of Award and Sign the Contract. Mr. Roetter seconded the motion.

ROLL CALL OF BOARD MEMBERS

Colin Meehan	Recused
Randy McIntire	Yes
Michael Thayer	Yes
Matt Roetter	Yes
Joy Richards	Yes

The motion was approved by a majority roll call vote.

2. Recommendation of Selection of Planning Consultant for Civic Center (Action Item)

Ms. Cleveland presented the two proposals received from Architects West and Bernard Wills Architects. Ms. Mitchell, Mr. McIntire, and Mr. Thayer reviewed and scored the proposals. The selection committee recommended going forward with Bernard Wills Architects. The next steps would be for Ms. Cleveland to meet with Bernardo Wills to develop scope and fee, then bring a contract back to the Board in February.

Mr. Roetter moved to select Bernardo Wills Architects as the Planning Consultant and have Ms. Cleveland meet with them to develop a scope and fee. Ms. Richards seconded the motion.

ROLL CALL OF BOARD MEMBERS

Colin Meehan	Recused
Randy McIntire	Yes
Michael Thayer	Yes
Matt Roetter	Yes
Joy Richards	Yes

The motion was approved by a majority roll call vote.

3. Project List for District Expansion Feasibility Report (Action Item)

City is working through the process of expanding the HURA District. The next part is the economic feasibility study. HURA to provide an all inclusive list of projects. Ms. Cleveland listed known projects.

Mr. Meehan moved to approve the Project List for District Expansion Feasibility Report. Mr. Roetter seconded the motion.

All members present voted to affirm. The motion passed.

4. Approve LGIP contact information change form (Action Item)

Due to City of Hayden staff changes Ms. Cleveland presented the form to change access from former City staff to Melissa Cleveland and Lindsay Spencer so HURA has access to balances and transfers.

Ms. Richards moved to approve the form to change LGIP account access to Melissa Cleveland and Lindsay Spencer. Mr. Meehan seconded the motion.

ROLL CALL OF BOARD MEMBERS

Colin Meehan	Yes
Randy McIntire	Yes
Michael Thayer	Yes
Matt Roetter	Yes
Joy Richards	Yes

The motion was approved by a majority roll call vote.

## REPORTS

### 1. Executive Director's Report

Owl Café Sign has been removed and delivered to the museum for storage.

City and HURA will have a workshop in February or March to review the plan amendment.

Annual Report – Ms. Cleveland has prepared the report and Mr. Bredeson has reviewed it. Ms. Cleveland has some edits to make, and will notice it for the February meeting

Audit – Ms. Cleveland and City are working on compiling materials for FY24, due to State in June.

## NEXT REGULAR MEETING

February 10, 2025 – Regular Meeting

## ADJOURNMENT (Action Item)

Mr. McIntire adjourned the meeting at 3:38 p.m.

HAYDEN URBAN RENEWAL AGENCY  
8930 North Government Way  
Hayden, ID 83854  
[www.haydenurbanrenewalagency.com](http://www.haydenurbanrenewalagency.com)

City Hall  
City Council Chambers  
Special Meeting  
January 21, 2025  
3:00 p.m.

MINUTES

CALL TO ORDER

Ms. Mitchell called the meeting to order at 3:02 p.m.

ROLL CALL OF BOARD MEMBERS

Ronda Mitchell	Present (via GoTo Meeting)
Steve Meyer	Absent
Colin Meehan	Present (via GoTo Meeting)
Randy McIntire	Absent
Michael Thayer	Absent
Matt Roetter	Present (via GoTo Meeting)
Joy Richards	Present (via GoTo Meeting)

STAFF PRESENT

Pete Bredeson, Board Attorney (via GoTo Meeting)  
Melissa Cleveland, Executive Director  
Lindsay Spencer, Clerk (via GoTo Meeting)

ADDITIONS OR CORRECTIONS TO THE AGENDA

No additions or corrections to the agenda.

CALL FOR CONFLICTS OF INTEREST

No conflicts were reported.

NEW BUSINESS

1. Letter to request changes in access to Bank CDA accounts (Action Item)  
Ms. Cleveland explained staff changes within the City of Hayden that leaves HURA without access to their accounts. Ms. Cleveland would like to add Melissa Cleveland and Lindsay Spencer to the online Bank CDA account for balance transfer abilities. Ms. Cleveland and Ms. Spencer will not have signing abilities.

Mr. Meehan moved to approve the letter to request online account access changes to Bank CDA to add Melissa Cleveland and Lindsay Spencer to the online account. Ms. Richards seconded the motion.

ROLL CALL OF BOARD MEMBERS

Ronda Mitchell	Yes
Colin Meehan	Yes
Matt Roetter	Yes
Joy Richards	Yes

The motion was approved by majority roll call vote.

2. Update LGIP contact form (Action Item)

Due to City staff changes Ms. Cleveland recommended removing Natasha Lang as the contact on the LGIP account and adding Melissa Cleveland as the new contact.

Ms. Richards moved to approve removing Natasha Lang from the LGIP account and adding Melissa Cleveland as the new contact. Mr. Roetter seconded the motion.

ROLL CALL OF BOARD MEMBERS

Ronda Mitchell	Yes
Colin Meehan	Yes
Matt Roetter	Yes
Joy Richards	Yes

The motion was approved by majority roll call vote.

NEXT REGULAR MEETING

February 10, 2025

ADJOURNMENT

Ms. Mitchell adjourned the meeting at 3:10 p.m.

FY-PER-MOYEAR	BANK # 301		BANK # 302		BANK # 303		TOTAL CASH IN BANK
	bankcda	bankcda	bankcda	LGIP	SUSPENSE		
	#0934	#1109	#3354				
	300-102-11312	300-102-11304	300-103-11328		where is it?		
2024-Per14-Dec2024	\$ 5,000.00	\$ 250,850.19	\$ 2,625,682.01	\$ -		\$2,881,532.20	
2024-Per13-Nov2024	\$ 5,000.00	\$ 252,291.77	\$ 2,615,224.00	\$ -		\$2,872,515.77	
2024-Per12-Oct2024	\$ 5,000.00	\$ 254,139.07	\$ 2,654,959.58	\$ -		\$2,914,098.65	
2024-Per11-Sep2024	\$ 5,000.00	\$ 258,371.94	\$ 2,670,737.76	\$ -		\$2,934,109.70	
2024-Per10-Aug2024	\$ 5,000.00	\$ 251,820.42	\$ 2,659,459.04	\$ -		\$2,916,279.46	
2024-Per09-Jul2024	\$ 5,000.00	\$ 544,920.64	\$ 2,345,284.19	\$ -		\$2,895,204.83	
2024-Per08-Jun2024	\$ 5,000.00	\$ 297,735.68	\$ 2,415,598.68	\$ -		\$2,718,334.36	
2024-Per08-May2024	\$ 5,000.00	\$ 258,706.55	\$ 4,286,322.10	\$ -		\$4,550,028.65	
2024-Per07-Apr2024	\$ 5,000.00	\$ 253,320.41	\$ 4,728,892.01	\$ -		\$4,987,212.42	
2024-Per06-Mar2024	\$ 5,000.00	\$ 802,782.20	\$ 4,199,494.91	\$ -		\$5,007,277.11	
2024-Per05-Feb2024	\$ 5,000.00	\$ 875,703.59	\$ 5,079,602.67	\$ -		\$5,960,306.26	
2024-Per04-Jan2024	\$ 5,000.00	\$ 727,240.46	\$ 5,057,756.89	\$ -		\$5,789,997.35	
2024-Per03-Dec2023	\$ 5,000.00	\$ 206,911.57	\$ 5,034,644.85	\$ -		\$5,246,556.42	
2024-Per02-Nov2023	\$ 5,000.00	\$ 234,658.02	\$ 5,011,585.87	\$ -		\$5,251,243.89	
2024-Per01-Oct2023	\$ 4,990.00	\$ 238,875.37	\$ 4,989,405.73	\$ -		\$5,233,271.10	
2023-Per12-Sept2023	\$ 5,000.00	\$ 128,112.48	\$ 5,355,523.75	\$ -		\$5,488,636.23	
2023-Per11-Aug2023	\$ 5,000.00	\$ 161,559.18	\$ 5,308,694.06	\$ -		\$5,475,253.24	
2023-Per10-Jul2023	\$ 5,000.00	\$ 339,718.61	\$ 5,480,770.64	\$ -		\$5,825,489.25	
2023-Per09-Jun2023	\$ 5,000.00	\$ 150,348.58	\$ 5,460,000.56	\$ -		\$5,615,349.14	
2023-Per08-May2023	\$ 5,000.00	\$ 641,814.40	\$ 4,951,702.61	\$ -		\$5,598,517.01	
2023-Per07-Apr2023	\$ 5,000.00	\$ 633,794.27	\$ 4,932,085.89	\$ -		\$5,570,880.16	
2023-Per06-Mar2023	\$ 5,000.00	\$ 641,143.47	\$ 4,913,730.94	\$ -		\$5,559,874.41	
2023-Per05-Feb2023	\$ 5,000.00	\$ 703,164.39	\$ 4,895,727.03	\$ -		\$5,603,891.42	
2023-Per04-Jan2023	\$ 5,000.00	\$ 693,958.03	\$ 4,879,581.26	\$ -		\$5,578,539.29	
2023-Per03-Dec2022	\$ 5,000.00	\$ 136,577.96	\$ 4,864,477.43	\$ -		\$5,006,055.39	
2023-Per02-Nov2022	\$ 5,000.00	\$ 139,270.06	\$ 4,851,749.84	\$ -		\$4,996,019.90	
2023-Per01-Oct2022	\$ 5,000.00	\$ 139,676.14	\$ 4,840,517.47	\$ -		\$4,985,193.61	
2022-Per12-Sep2022	\$ 5,000.00	\$ 158,030.89	\$ 4,817,073.03	\$ -		\$4,980,103.92	
2022-Per11-Aug2022	\$ 5,000.00	\$ 124,137.68	\$ 4,808,778.15	\$ -		\$4,937,915.83	
2022-Per10-Jul2022	\$ 5,000.00	\$ 338,189.72	\$ 4,608,026.37	\$ -		\$4,951,216.09	
2022-Per09-Jun2022	\$ 5,000.00	\$ 193,709.73	\$ 4,554,205.65	\$ -		\$4,752,915.38	
2022-Per08-May2022	\$ 5,000.00	\$ 160,173.30	\$ 4,550,865.24	\$ -		\$4,716,038.54	
2022-Per07-Apr2022	\$ 5,000.00	\$ 160,064.23	\$ 4,548,425.76	\$ -		\$4,713,489.99	
2022-Per06-Mar2022	\$ 5,000.00	\$ 133,987.85	\$ 4,546,903.55	\$ -		\$4,685,891.40	
2022-Per05-Feb2022	\$ 5,000.00	\$ 146,628.67	\$ 4,546,030.53	\$ -		\$4,697,659.20	
2022-Per04-Jan2022	\$ 5,000.00	\$ 655,300.64	\$ 4,013,085.34	\$ -		\$4,673,385.98	
2022-Per03-Dec2021	\$ 5,000.00	\$ 146,832.32	\$ 4,012,611.84	\$ -		\$4,164,444.16	
2022-Per02-Nov2021	\$ 5,000.00	\$ 83,137.16	\$ 4,074,068.78	\$ -		\$4,162,205.94	
2022-Per01-Oct2021	\$ 5,000.00	\$ 129,467.60	\$ 4,073,680.00	\$ -		\$4,208,147.60	
2021-Per12-Sep2021	\$ 5,000.00	\$ 141,251.89	\$ 4,073,288.87	\$ -		\$4,219,540.76	
2021-Per11-Aug2021	\$ 5,000.00	\$ 146,839.76	\$ 4,072,885.28	\$ -		\$4,224,725.04	
2021-Per10-Jul2021	\$ 5,000.00	\$ 417,708.28	\$ 3,972,466.23	\$ -		\$4,395,174.51	
2021-Per09-Jun2021	\$ 5,000.00	\$ 148,597.95	\$ 3,872,018.75	\$ -		\$4,025,616.70	
2021-Per08-May2021	\$ 5,000.00	\$ 127,485.64	\$ 3,889,054.91	\$ -		\$4,021,540.55	
2021-Per07-Apr2021	\$ 5,000.00	\$ 147,857.75	\$ 3,888,492.44	\$ -		\$4,041,350.19	
2021-Per06-Mar2021	\$ 5,000.00	\$ 135,348.85	\$ 3,887,905.69	\$ -		\$4,028,254.54	
2021-Per05-Feb2021	\$ 5,000.00	\$ 167,030.57	\$ 3,887,223.86	\$ -		\$4,059,254.43	
2021-Per04-Jan2021	\$ 5,000.00	\$ 606,230.17	\$ 3,554,869.02	\$ -		\$4,166,099.19	
2021-Per03-Dec2020	\$ 5,000.00	\$ 146,759.95	\$ 3,553,983.48	\$ -		\$3,705,743.43	
2021-Per02-Nov2020	\$ 5,000.00	\$ 147,625.56	\$ 3,586,448.11	\$ -		\$3,739,073.67	
2021-Per01-Oct2020	\$ 5,000.00	\$ 635,744.78	\$ 3,492,872.86	\$ -		\$4,133,617.64	
2020-Per12-Sep2020	\$ 5,000.00	\$ 147,035.82	\$ 3,491,206.22	\$ -		\$3,643,242.04	



2020-Per11-Aug2020	\$	5,000.00	\$	145,061.80	\$	3,663,007.43	\$	-	\$3,813,069.23
2020-Per10-Jul2020	\$	5,000.00	\$	415,015.20	\$	3,573,786.77	\$	-	\$3,993,801.97
2020-Per09-Jun2020	\$	5,000.00	\$	159,261.96	\$	3,571,184.52	\$	-	\$3,735,446.48
2020-Per08-May2020	\$	5,000.00	\$	146,631.86	\$	3,567,954.99	\$	-	\$3,719,586.85
2020-Per07-Apr2020	\$	5,000.00	\$	142,194.96	\$	3,564,031.31	\$	-	\$3,711,226.27
2020-Per06-Mar2020	\$	5,000.00	\$	145,038.08	\$	3,559,641.29	\$	-	\$3,709,679.37
2020-Per05-Feb2020	\$	5,000.00	\$	145,138.21	\$	3,567,462.24	\$	-	\$3,717,600.45
2020-Per04-Jan2020	\$	5,000.00	\$	583,107.88	\$	3,117,242.43	\$	-	\$3,705,350.31
2020-Per03-Dec2019	\$	5,000.00	\$	136,273.12	\$	3,112,220.60	\$	-	\$3,253,493.72
2020-Per02-Nov2019	\$	5,000.00	\$	141,862.96	\$	3,106,886.91	\$	-	\$3,253,749.87
2020-Per01-Oct2019	\$	5,000.00	\$	148,076.83	\$	3,101,548.17	\$	-	\$3,254,625.00
2019-Per12-Sep2019	\$	5,000.00	\$	146,532.85	\$	3,095,819.21	\$	-	\$3,247,352.06
2019-Per11-Aug2019	\$	5,000.00	\$	155,029.01	\$	3,080,379.94	\$	-	\$3,240,408.95
2019-Per10-Jul2019	\$	5,000.00	\$	403,580.12	\$	2,854,676.69	\$	-	\$3,263,256.81
2019-Per09-Jun2019	\$	5,000.00	\$	135,168.31	\$	2,848,646.07	\$	-	\$2,988,814.38
2019-Per08-May2019	\$	5,000.00	\$	122,021.61	\$	2,842,668.82	\$	-	\$2,969,690.43
2019-Per07-Apr2019	\$	5,000.00	\$	147,467.95	\$	2,836,471.77	\$	-	\$2,988,939.72
2019-Per06-Mar2019	\$	5,000.00	\$	139,663.22	\$	2,830,486.62	\$	-	\$2,975,149.84
2019-Per05-Feb2019	\$	5,000.00	\$	145,195.42	\$	2,824,334.46	\$	-	\$2,974,529.88
2019-Per04-Jan2019	\$	5,000.00	\$	567,651.01	\$	2,089,271.99	\$	-	\$2,962,267.07
2019-Per03-Dec2018	\$	5,000.00	\$	145,479.36	\$	2,084,883.04	\$	-	\$2,535,595.79
2019-Per02-Nov2018	\$	5,000.00	\$	158,451.59	\$	2,067,067.01	\$	-	\$2,530,663.80
2019-Per01-Oct2018	\$	5,000.00	\$	145,070.20	\$	2,063,231.30	\$	-	\$2,513,380.27
2018-Per12-Sep2018	\$	5,000.00	\$	148,116.69	\$	1,965,565.55	\$	-	\$2,510,672.89
2018-Per11-Aug2018	\$	5,000.00	\$	150,193.80	\$	1,895,314.57	\$	-	\$2,509,719.15
2018-Per10-Jul2018	\$	5,000.00	\$	833,613.55	\$	1,245,382.65	\$	-	\$2,543,140.86

<b>Budget Number</b>	<b>Budget Name</b>	<b>Vendor</b>	<b>Invoice Number</b>	<b>Amount</b>
300-241-53102	Legal/Professional Services	Bredeson Law	1241	\$1,075.00
300-241-53101	Audit	Alpine	12868	\$1,200.00
300-241-53101	Audit	Alpine	12699	\$2,235.00
300-241-53101	Audit	Alpine	12655	\$2,750.00
300-241-55401	Advertising, Publishing, Recording	CDA Press	32033-01242025	\$42.65
300-241-53409	Video Recording	Knock Marketing	4723	\$400.00
300-248-53205	Executive Director Services	Welch Comer	41388000-024	\$10,035.74
300-241-54100	HURA Utilities (Owl Café)	City of Hayden (Sewer)	000-021200-005	\$116
300-241-54101	HURA Utilities (58 Orchard)	City of Hayden (Sewer)	000-101120-002	\$116



# OFFICE OF THE IDAHO STATE TREASURER

Julie A. Ellsworth, State Treasurer

## LGIP Monthly Statement

**Hayden Urban Renewal Agency**

N/A

8930 N. Government Way

Hayden, Idaho 83835

**Statement Period**

12/1/2024 through 12/31/2024

### Summary

<b>Beginning Balance</b>	\$2,604,694.82	<b>Fund Number</b>	3354
<b>Contributions</b>	\$10,529.18	<b>Distribution Yield</b>	4.7084%
<b>Withdrawals</b>	\$0.00	<b>December Accrued Interest</b>	\$10,458.01
<b>Ending Balance</b>	\$2,615,224.00	<b>Average Daily Balance</b>	\$2,615,224.00

### Detail

Date	Activity	Status	Type	Amount	Balance
12/01/2024	Beginning Balance				\$2,604,694.82
12/01/2024	Contribution	Processed	November Reinvestment	\$10,529.18	\$2,615,224.00
12/31/2024	Ending Balance				\$2,615,224.00

Although every effort is made by the Idaho State Treasurer's Office to supply current and accurate information on this monthly statement, it is the responsibility of your agency to verify the enclosed information and report any discrepancies to the Fund Administrator. Please review your statement and report discrepancies within thirty days of the date of this statement.

An investment in the LGIP is not insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC) or any other government agency. Although the LGIP seeks to preserve the value of your investment at \$1.00 per share, it is possible to lose money by investing in the LGIP.

HURA District Expansion  
Plan Amendment Draft

**FIRST AMENDMENT TO THE  
HAYDEN URBAN RENEWAL CAPITAL DEVELOPMENT PLAN  
HAYDEN URBAN RENEWAL PROJECT**

**HAYDEN URBAN RENEWAL AGENCY**

**CITY OF HAYDEN, IDAHO**

**Ordinance No. 406  
Adopted December 13, 2005  
Effective December 16, 2005, publication**

**First Amendment to the  
Hayden Urban Renewal Capital Development Plan  
Ordinance No. \_\_\_\_\_  
Adopted \_\_\_\_\_  
Effective \_\_\_\_\_, publication**

**DRAFT**

## BACKGROUND

This First Amendment (“First Amendment”) to the Hayden Urban Renewal Capital Development Plan, Hayden Urban Renewal Project (the “Plan”) amends the Plan for the following purposes: 1) to add approximately 3.67 acres of land contiguous to the existing boundary of the Capital Development Plan Project Area and generally bounded by Honeysuckle Avenue to the south and Commerce Drive to the north with Government Way intersecting the node (the “Node 1A”); 2) to add approximately 4.45 acres of land contiguous to the existing boundary of the Capital Development Plan Project Area and generally an area situated at the northeast, northwest, and southwest corners of the Orchard Avenue and Government Way intersection (the “Node 1B”); 3) to add approximately 1.59 acres of land contiguous to the existing boundary of the Capital Development Plan Project Area and generally an area situated at the northeast corner of Miles Avenue and Government Way (the “Node 1E”); 4) to add approximately 6.13 acres of land contiguous to the existing boundary of the Capital Development Plan Project Area and generally an area situated at the northeast corner of Wyoming Avenue and Government Way (the “Node 1F”); and 5) to add approximately 2.17 acres of land contiguous to the existing boundary of the Capital Development Plan Project Area and generally an area situated at the southeast corner of Lacey Avenue and Government Way (the “Node 1K”). Collectively, Node 1A, Node 1B, Node 1E, Node 1F and Node 1K are referred to as the amendment area (the “Amendment Area”). The scope of this First Amendment is limited to addressing the addition of Amendment Area to the Capital Development Plan Project Area. It is important to note this First Amendment to the Plan does not extend the Plan’s duration. The Plan terminates on December 31, 2029; however, revenue allocation proceeds will be received in 2030 pursuant to Idaho Code § 50-2905(7).

This First Amendment to the Plan, seeking to add the Amendment Area to the Capital Development Plan Project Area pursuant to Idaho Code Section 50-2033, is not deemed to be a modification under Idaho Code Section 50-2903A. “Modification shall not be deemed to have occurred when: . . . (ii) There is a plan amendment to accommodate an increase in the revenue allocation area boundary as permitted in section 50-2033, Idaho Code...” Idaho Code Section 50-2903A(1)(a)(ii). Idaho Code § 50-2033 permits an urban renewal agency, after July 1, 2011, to add area to an existing revenue allocation area one (1) time “so long as the total area to be added is not greater than ten percent (10%) of the existing revenue allocation area and the area to be added is contiguous to the existing revenue allocation area . . . .” Idaho Code § 50-2033. Contiguity cannot be established solely by a shoestring or public or railroad right-of-way. *See* Idaho Code § 50-2033. The Amendment Area to be added to the Capital Development Plan Project Area is contiguous to the existing Capital Development Plan Project Area and is less than 10% of the existing revenue allocation area, which is approximately 720 acres.

A separate base assessment value will be established for the areas to be added to the Capital Improvement Plan Project Area, effective retroactive to January 1, 2025. To the extent there are any, the Agency will receive an allocation of revenues from the Amendment Area from any increases in value above the base value through the remaining years of the Plan. The base values for the original Capital Development Plan Project Area will continue to be retroactive to January 1, 2005.

The Amendment Area to be added to the Capital Development Plan Project Area was deemed to be a deteriorated area and/or a deteriorating area under the Idaho Urban Renewal Law of 1965, Chapter 20, Title 50, Idaho Code, as amended (the “Law”) and the Local Economic Development Act, Chapter 29, Title 50, Idaho Code, as amended (the “Act”), and, therefore, eligible for inclusion into the existing revenue allocation area pursuant to the Hayden Urban Renewal Agency District Expansion Eligibility Report, prepared by The Metts Group, dated September 2024 (the “Eligibility Report”). The Eligibility Report was submitted to the Agency, which by adoption of Resolution No. 2024-03 on September 9, 2024, found the Amendment Area to be eligible and authorized the transmission of the Eligibility Report and Resolution to the Hayden City Council, together with the Agency’s recommendation that the area be designated as appropriate for an urban renewal project, and seeking direction from the City Council to proceed with an urban renewal plan amendment. The Hayden City Council, by adoption of Resolution No. 2024-05 on September 24, 2024, found the Amendment Area under consideration to be a deteriorating area or a deteriorated area in the City, as defined by the Law and the Act, and authorized preparation of a plan amendment.

### AMENDMENTS TO THE PLAN

1. Definitions. Capitalized terms not otherwise defined herein shall have the respective meanings ascribed to such terms in the Plan.

2. The following defined terms in the Plan are amended throughout the Plan as follows:

a. Delete “Project Area” and replace with “Amended Project Area” except where specifically referenced in this First Amendment.

b. Delete references to “Attachment 1” and replace with “Attachment 1, as supplemented by Attachment 1A” except where specifically referenced in this First Amendment.

c. Delete references to “Attachment 2” and replace with “Attachment 2, as supplemented by Attachment 2A” except where specifically referenced in this First Amendment.

d. Delete references to “Attachment 4” and replace with “Attachment 4, as supplemented by Attachment 4A” except where specifically referenced in this First Amendment.

e. Delete references to “Attachments 5, 5A and 5B” and replace with “Attachments 5, 5A, and 5B, as supplemented by Attachment 5C” except where specifically referenced in this First Amendment.

3. Amendment to List of Attachments. The List of Attachments following the Table of Contents is amended by deleting the list of attachments and replacing it as follows:

Attachment 1	Map of Urban Renewal Project Area and Revenue Allocation Area
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Attachment 1A	Boundary Map of Each of Node 1A, Node 1B, Node 1E, Node 1F and Node 1K
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Attachment 2	Description of Urban Renewal Project Area and Revenue Allocation Area
Attachment 2A	Legal Description of the Boundaries of Each of Node 1A, Node 1B, Node 1E, Node 1F and Node 1K
Attachment 3	Properties Identified for Acquisition by the Agency
Attachment 4	Expected Land Uses and Current Zoning Map of the Project Area
Attachment 4A	Map Depicting Expected Land Uses and Current Zoning Within the Amendment Area
Attachment 5	Introduction to Attachment 5, Statement of Proposed Public Improvements, Costs, Revenue, Tax Impacts, and Financing Methods
Attachment 5A	Net Value of Private Development in Hayden Revenue Allocation and Area and Annual Tax Revenue Allocation
Attachment 5B	Estimated Annual Revenues and Costs
Attachment 5C	Supplement to Attachments 5, 5A and 5B: Financial Analysis Related to the 2025 Annexation of the Amendment Area

4. Amendment to Section 100 of the Plan.

a. Section 100 is amended by deleting the list of attachments in the first paragraph and replacing it as follows:

Map of Urban Renewal Project Area and Revenue Allocation Area (Attachment 1);

Boundary Map of Each of Node 1A, Node 1B, Node 1E, Node 1F and Node 1K (Attachment 1A);

Description of Urban Renewal Project Area and Revenue Allocation Area (Attachment 2);

Legal Description of the Boundaries of Each of Node 1A, Node 1B, Node 1E, Node 1F and Node 1K (Attachment 2A);

Properties Identified for Acquisition by the Agency (Attachment 3);

Expected Land Uses and Current Zoning Map of the Project Area (Attachment 4);



Map Depicting Expected Land Uses and Current Zoning Within the Amendment Area (Attachment 4A)

Introduction to Attachment 5, Statement of Proposed Public Improvements, Costs, Revenue, Tax Impacts, and Financing Methods (Attachment 5);

Net Value of Private Development in Hayden Revenue Allocation and Area and Annual Tax Revenue Allocation (Attachment 5A);

Estimated Annual Revenues and Costs (Attachment 5B); and

Supplement to Attachments 5, 5A and 5B: Financial Analysis Related to the 2025 Annexation of the Amendment Area (Attachment 5C).

Attachments 1 through 5B, as supplemented by Attachments 1A, 2A, 4A, and 5C, attached hereto (collectively, the “Plan Attachments, as supplemented”) are incorporated herein and shall be considered a part of this Plan.

5. Amendment to Section 102.1 of the Plan. Section 102.1 entitled “CONFORMANCE WITH STATE OF IDAHO URBAN RENEWAL LAW OF 1965, AS AMENDED” is amended by adding new paragraphs to the end of the existing language as follows:

Subsequent to adoption of this Plan in 2001, in fall 2024, the Agency retained a third-party consultant to review approximately 18.01 total acres of land divided into distinct “nodes” adjacent and contiguous to the Project Area for an eligibility determination for an urban renewal project. The area reviewed included (1) land contiguous to the northern existing boundary of the Project Area and generally bounded by Honeysuckle Avenue to the south and Commerce Drive to the north with Government Way intersecting the node (the “Node 1A”); (2) land contiguous to the northern existing boundary of the Project Area and generally an area situated at the northeast, northwest, and southwest corners of the Orchard Avenue and Government Way intersection (the “Node 1B”); (3) land contiguous to the existing boundary of the Project Area and generally an area situated at the northeast corner of Miles Avenue and Government Way (the “Node 1E”); (4) land contiguous to the existing boundary of the Project Area and generally an area situated at the northeast corner of Wyoming Avenue and Government Way (the “Node 1F”); and (5) land contiguous to the existing boundary of the Project Area and generally an area situated at the southeast corner of Lacey Avenue and Government Way (the “Node 1K”). Collectively, Node 1A, Node 1B, Node 1E, Node 1F and Node 1K are referred to as the amendment area (the “Amendment Area”).

The Amendment Area to be added to the Project Area was reviewed and determined to be a deteriorated area and/or a deteriorating area under the Law and the Act and, therefore, eligible for inclusion into the existing revenue allocation area pursuant to the Hayden Urban Renewal Agency District Expansion Eligibility Report, prepared by The Metts Group, dated September 2024 (the “Eligibility Report”). The Eligibility Report was submitted to the Agency, which by adoption of Resolution No. 2024-03 on

September 9, 2024, found the additional area to be eligible and authorized the transmission of the Eligibility Report and Resolution to the City Council, together with the Agency's recommendation that the area be designated as appropriate for an urban renewal project, and seeking direction from the City Council to proceed with an urban renewal plan amendment. The City Council by adoption of Resolution No. 2024-05 on September 24, 2024, found the area under consideration to be a deteriorating area or a deteriorated area in the City, as defined by the Law and the Act, and authorized preparation of a plan amendment.

This First Amendment to the Plan (the "First Amendment") seeks to add the Amendment Area to the existing Project Area, and to make corresponding updates to the Plan and Plan Attachments.

This First Amendment was prepared and submitted to the Agency for its review and approval. The Agency approved the First Amendment by the adoption of Agency Resolution No. \_\_\_\_\_ on \_\_\_\_\_, and submitted the First Amendment to the City Council with its recommendation for adoption.

In accordance with the Law, this First Amendment was submitted to the Planning and Zoning Commission of the City. After consideration of the First Amendment, the Commission reported to the City Council, by Resolution, finding that this First Amendment is in conformity with the City's Comprehensive Plan, as amended.

Pursuant to the Law and Act, the City Council having published due notice thereof, held a public hearing on the First Amendment. Notice of the hearing was duly published in the \_\_\_\_\_, a newspaper having general circulation in the City. The City Council adopted the First Amendment on \_\_\_\_\_, 2025, by Ordinance No. \_\_\_\_\_. The Amendment Area being added to the Project Area hereby creates the "Amended Project Area" as further described and shown in Attachments 1, 1A, 2, and 2A.

6. Amendment to Section 103 of the Plan. Section 103 is amended by adding new paragraphs following the last paragraph as follows:

During 2024, the City, Agency, and other interested parties began to examine the need to expand the Project Area to include certain areas along or adjacent to critical rights-of-way, transportation corridors and intersections. The approximately 18.01 acres total of land to be added to the Project Area is separated into five (5) distinct geographic areas referred to as "nodes:" Node 1A, including approximately 3.6 acres; Node 1B, including approximately 4.45 acres; Node 1E, including approximately 1.59 acres; Node 1F, including approximately 6.13 acres; and Node 1K, including approximately 2.17 acres, all as further described above.

As set forth in the Eligibility Report, each node to be added to the Project Area includes a predominance of defective or inadequate street layout and faulty lot layout in relation to size, adequacy, accessibility or usefulness.

Node 1A presents with challenging access to parking restricting access to the businesses located on that corner, which further poses a challenge for future development efforts in that area. Additionally, the intersection of Government Way and Honeysuckle Avenue is currently operating at a level of service E, indicating that the current design is inadequate for multi-modal functionality and safety. There continues to be a high incidence of accidents in this area. The area around Node B lacks sidewalks or paved roadway shoulders on both sides of Orchard Avenue precluding safe transportation for cyclists and pedestrians. Like Node 1A, the intersection of Government Way and Orchard Avenue in Node 1B has been deemed deficient by the 2040 Transportation Strategic Plan and the Government Way Corridor Study, due to the existence of multiple driveways and access points contributing to a high incidence of vehicle accidents. Node 1E presents access issues to a portion of Node 1E. Further, Node E is also not currently suitable for cyclists and pedestrian activities because of the lack of sidewalks or paved roadway shoulders on both sides of Miles Avenue. The Miles Avenue intersection is also deficient and requires a new traffic signal and turn lanes to accommodate area growth and use of this intersection. Node 1F lacks adjacent sidewalks and paved roadways along Wyoming Avenue. The intersection of Government Way and Wyoming Avenue is currently failing during high use times and is not expected to meet future service requirements given the existing conditions and projected area growth. Similar to the other nodes, Node 1K lacks safe transportation for cyclists and pedestrians due to the lack of sidewalks and paved roadway shoulders on both sides of Lacey Avenue. The adjacent roadways require improvements for traffic control and to accommodate increased uses due to growth.

The First Amendment embraces the principles set forth in the Plan and proposes improvements to public infrastructure and other publicly owned assets throughout the expansion area, including, improvements to other public facilities, such as, but not limited to, streets, streetscapes, sewer improvements, environmental remediation/site preparation, public parking, community facilities, and pedestrian/bike amenities. A portion of the expansion area is underdeveloped and is not being used to its highest and best use due to the right-of-way deficiencies. The foregoing conditions have arrested or impaired the goals for improvements in the expansion area.

The preparation and approval of an urban renewal plan amendment including a revenue allocation financing provision, gives the City additional resources to solve the public infrastructure problems in this area. Revenue allocation financing should help to improve the situation. In effect, property taxes generated by new developments within the Amended Project Area may be used by the Agency to finance a variety of needed public improvements and facilities in the Amended Project Area.

It is unlikely individual developers or the City will take on the prohibitive costs of constructing the necessary infrastructure in the Amended Project Area without the ability of revenue allocation to help offset at least some of these costs. But for urban renewal and revenue allocation financing, the proposed public improvements would not occur.

7. Amendment to Section 200 of the Plan. Section 200 entitled “DESCRIPTION OF PROJECT AREA” is deleted and replaced as follows:

**DESCRIPTION OF THE AMENDED PROJECT AREA**

The boundaries of the Project Area and of the Revenue Allocation Area are shown on Attachment 1, Map of Urban Renewal Project Area and Revenue Allocation Area, and are described in Attachment 2, Description of Urban Renewal Project Area and Revenue Allocation Area.

The boundaries of the area added to the Project Area, pursuant to the First Amendment, are shown on Attachment 1A, Boundary Map of Each of Node 1A, Node 1B, Node 1E, Node 1F and Node 1K, and are described in Attachment 2A, Legal Description of the Boundaries of Each of Node 1A, Node 1B, Node 1E, Node 1F and Node 1K. Collectively, the Project Area, as amended, may be referred to as the “Amended Project Area.”

For purposes of boundary descriptions and use of proceeds for payment of improvements, the boundary shall be deemed to extend to the outer boundary of rights-of-way or other natural boundary unless otherwise specified, or unless the area is already within the existing Project Area.

The attachments referenced above are attached hereto and are incorporated herein by reference.

8. Amendment to Section 301 of the Plan.

a. Section 301 is amended by deleting paragraph 1 and replacing it as follows:

1. The acquisition of real property for public right-of-way improvements, pedestrian facilities, utility undergrounding and streetscape improvements to create development opportunities consistent with the Plan, including but not limited to future disposition to qualified developers and for qualified developments, including economic development.

b. Section 301 is amended by deleting paragraph 7 and replacing it as follows:

7. The disposition of real property through a competitive process in accordance with this Plan, Idaho law, including Idaho Code § 50-2011, and any disposition policies adopted by the Agency;

c. Section 301 is amended by adding paragraphs 14-22 as follows:

14. The engineering, design, installation, construction, and/or reconstruction of storm water management infrastructure to support compliance with federal, state and local regulations for storm water discharge and to support private development;

15. The engineering, design, installation, construction, and/or reconstruction of streets, including but not limited to improvements and upgrades to Government Way, Honeysuckle Avenue, Orchard Avenue, Miles Avenue, Wyoming Avenue, Dakota Avenue, Lacey Avenue, Centa Avenue, Schmidt Street, Hilgren Avenue and Hayden Avenue, and related pedestrian facilities, intersection improvements and traffic signals;

16. The engineering, design, installation, construction, and/or reconstruction of utilities including but not limited to sewer system improvements and upgrades, including sewer line expansion, and improvements and upgrades to power and gas facilities;

17. Removal, burying, or relocation of overhead utilities; removal or relocation of underground utilities; extension of electrical distribution lines and transformers; improvement of irrigation and drainage ditches and laterals; addition of fiber optic lines or other communication systems; parking facilities, and other public improvements, including but not limited to, fire protection systems, roadways, curbs, gutters, and streetscapes, which for purposes of this Plan, the term streetscapes includes sidewalks, lighting, landscaping, benches, bike racks, public art and similar amenities between the curb and right-of-way line; and other public improvements, including public open spaces that may be deemed appropriate by the Board;

18. The planning, engineering, design, installation, construction, and/or reconstruction of improvements to the Civic Campus, Croffoot Park and McIntire Park.

19. The construction and financial support of infrastructure necessary for the provision of improved transit and alternative transportation;

20. The environmental assessment and remediation of brownfield sites, or sites where environmental conditions detrimental to development and/or redevelopment exist;

21. In collaboration with property owners and other stakeholders, working with the City to amend zoning regulations (if necessary) and standards and guidelines for the design of streetscape, multi-use pathways, parks and open space, and other like public spaces applicable to the Project Area as needed to support implementation of this Plan;

22. Other related improvements to those set forth above and as may be further described in Attachments 5, 5A, 5B and 5C.

9. Amendment to Section 302 of the Plan. Section 302 is amended by deleting the first sentence of the second paragraph and replacing it as follows:

The Amended Project Area includes the area as described in Section 200, as amended by the First Amendment.

10. Amendment to Section 401 of the Plan. Section 401 is amended by deleting the paragraph and replacing it as follows:

The Amended Project Area includes the area as described in Section 200, as amended by the First Amendment. The proposed land uses to be permitted in the Amended Project Area for all land, public and private, are depicted in Attachments 4 and 4A.

11. Amendment to Section 504 of the Plan.

a. Section 504 is amended by deleting the first sentence of the first paragraph and replacing it as follows: The Agency hereby adopts revenue allocation financing provisions as authorized by the Act, Chapter 29, Title 50, Idaho Code, effective retroactively to January 1, 2005, for the original Project Area and effective retroactively to January 1, 2025, for the area added to the Project Area by the First Amendment.

b. Section 504 is amended by deleting the fourth paragraph and replacing it as follows: A statement listing proposed public improvements and facilities, an economic feasibility study, estimated project costs, fiscal impact upon other taxing districts, and methods of financing project costs required by Idaho Code § 50-2905 is included in Attachments 5, 5A and 5B for the Project Area, and as supplemented in Attachment 5C for the area added to the Project Area by the First Amendment, including a 2025 update for the existing Project Area. The information contained in Attachment 5C necessarily incorporates estimates and projections based on the Agency's present knowledge and expectations and includes analysis and assessment based on the additional estimated 18.01 acres added to the Project Area.

12. Amendment to Section 504.1 of the Plan. Section 504.1 is amended by deleting Section 504.1 and replacing it as follows:

Attachments 5, 5A and 5B consist of the Economic Feasibility Study for the Urban Renewal Area prepared by Harlan W. Mann, Urban Renewal Consultant and Lisa Key, City of Hayden Community Development Director. Attachment 5C consists of the Supplement to Attachments 5, 5A and 5B: Financial Analysis Related to the 2025 Annexation of the Amendment Area, which includes an Economic Feasibility Study for the area added to the Project Area by the First Amendment, plus a 2025 update for the existing Project Area prepared by The Metts Group (collectively, Attachments 5, 5A, 5B and 5C are referred to as the "Study"). The Study constitutes the financial analysis required by the Act.

13. Amendment to Section 504.2 of the Plan. Section 504.2 is amended by adding new paragraphs to the end of the existing language as follows:

[Provide Additional Text Based on Final 5C]

14. Amendment to Section 504.3 of the Plan. Section 504.3 is amended by deleting Section 504.3 and replacing it as follows:

Under the Act, the base assessed valuation for all revenue allocation areas cannot exceed gross/net ten percent (10%) of the current assessed taxable<sup>1</sup> value for the entire City. According to the Kootenai County Assessor, the assessed taxable value for the City as of January 1, 2024,<sup>2</sup> less homeowners' exemptions is \$\_\_\_\_\_. Therefore, the 10% limit is \$\_\_\_\_\_.

The adjusted base assessed value of of the existing revenue allocation area, plus the expansion area, as of January 1, 2024, is as follows:

Hayden Urban Renewal Capital Development Plan	\$ _____
2025 Amendment Area	\$ _____
TOTAL:	\$ _____

The adjusted base values for the combined revenue allocation areas total \$\_\_\_\_\_, which is less than 10% of the City's 2024 taxable value.

Further Idaho Code § 50-2033 provides that after July 1, 2011: “[a]n urban renewal plan that includes a revenue allocation area may be extended only one (1) time to extend the boundary of the revenue allocation so long as the total area to be added is not greater than ten percent (10%) of the existing revenue allocation area and the area to be added is contiguous to the existing revenue allocation area but such contiguity cannot be established solely by a shoestring or strip of land which comprises a railroad or public right-of-way.” The Project Area consists of approximately 720 acres; therefore, the 10% geographic limit is approximately 72 acres. The area to be added to the Project Area, which is adjacent and contiguous to the Project Area, consists of approximately 18.01 acres, which is less than 10% of the acreage included in the Project Area.

15. Amendment to Section 504.8 of the Plan. Section 504.8 of the Plan is amended by deleting Section 504.8 and replacing it as follows:

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<sup>1</sup> Includes taxable real and personal property; excludes operating property.

<sup>2</sup> Due to the timing of the assessment process and creation of this First Amendment, the 2024 adjusted base values of the existing revenue allocation area and the Amendment Area and the 2024 taxable values of the City have been used to establish compliance with the 10% limitation. Using these values, the total value of the existing revenue allocation area combined with the value of the Amendment Area are approximately \_\_\_\_\_% of the total taxable value of the City. Even assuming an increase in the taxable values of the City for 2025, the combined base values of the existing revenue allocation area and the base value of the Amendment Area would not exceed 10% of the current assessed taxable value for the entire City.

An estimate of the overall impact of the revenue allocation project on each taxing district is shown in the Study through the new development projections set forth in Attachment 5.3.

The assessed value for each property in a revenue allocation area consists of a base value and an increment value. The base value is the assessed value as of January 1 of the year in which a revenue allocation area is approved by a municipality, with periodic adjustments allowed by Idaho law. The increment value is the difference between the adjusted base assessed value and current assessed taxable value in any given year while the property is in a revenue allocation area. Under Idaho Code § 63-802, taxing entities are constrained in establishing levy rates by the amount each budget of each taxing district can increase on an annual basis. Taxing entities submit proposed budgets to the County Board of Commissioners, which budgets are required to comply with the limitations set forth in Idaho Code § 63-802. Therefore, the impact of revenue allocation is more a product of the imposition of Idaho Code § 63-802, than the effect of urban renewal.

The County Board of Commissioners calculates the levy rate required to produce the proposed budget amount for each taxing entity using the assessed values which are subject to each taxing entity's levy rate. Assessed values in urban renewal districts which are subject to revenue allocation (incremental values) are not included in this calculation. The combined levy rate for the taxing entities is applied to the incremental property values in a revenue allocation area to determine the amount of property tax revenue which is allocated to an urban renewal agency. The property taxes generated by the base values in the urban renewal districts and by properties outside revenue allocation areas are distributed to the other taxing entities. Properties in revenue allocation areas are subject to the same levy rate as they would be outside a revenue allocation area. The difference is how the revenue is distributed. If the overall levy rate is less than assumed, the Agency will receive fewer funds from revenue allocation.

In addition, without the Revenue Allocation Area and its ability to pay for public improvements and public facilities, fewer substantial improvements within the Revenue Allocation Area would be expected during the term of the Plan; hence, there would be lower increases in assessed valuation to be used by the other taxing entities. The Study's analysis is premised upon the fact the proposed development and/or redevelopment would not occur but for the ability to use revenue allocation funds to fund certain significant public infrastructure improvements.

One result of new construction occurring outside the revenue allocation area (Idaho Code §§ 63-802 and 63-301A) is the likely reduction of the levy rate as assessed values increase for property within each taxing entity's jurisdiction. From and after December 31, 2006, Idaho Code § 63-301A prohibits taxing entities from including, as part of the new construction roll, the increased value related to new construction within a revenue allocation area until the revenue allocation authority is terminated. Any new construction within the Project Area is not available in the short term for inclusion by the taxing entities to increase their budget capacity. Upon termination of this Plan or deannexation of area, the taxing entities will be able to include the accumulated new construction roll value in setting the following year's budget and revenue from such value is not limited to the three percent increase allowed in Idaho Code § 63-802(1)(a).



As 2025 certified levy rates are not determined until fall 2025, the 2024 certified levy rates have been used in the Study for purposes of the analysis.<sup>3</sup> Those taxing districts and rates are as follows:

Taxing Districts	Levies to UR (2024)	Levies not to UR (2024)	Total to UR (2024)
Coeur d’Alene School #271	.000008087 (tort)	.000833126	.000008087
Lakeland Joint School #272	.000011923 (tort)	0.000908221	.000011923
Community Library Network	.000143427		.000143427
Community Library Network Bond	0	.000009661	0
City of Hayden	.000793791	0	.000793791
Kootenai County	.001322448	0	.001322448
Kootenai County Ambulance	.000077637	.000000104	.000077637
Kootenai County Hospital	0	0	0
Lakes Highway #2	.000282600	0	.000282600
North Idaho Junior College	.000383916	.000000578	.000383916
North Kootenai Water	.000643288	0	.000643288
Northern Lakes Fire Protection District	.000650873	.000001234	.000650873
<b>TOTAL:</b>			<b>0.004317990</b>

House Bill 587, as amended in the Senate, effective July 1, 2020, amends Idaho Code § 50-2908 altering the allocation of revenue allocation funds to the Agency from the Lakes Highway #2 Highway District levy<sup>4</sup>. This amendment will apply to this Amendment Area and provides: “[i]n the case of a revenue allocation area first formed or expanded to include the property on or after July 1, 2020, all taxes levied by any highway district, unless the local governing body that created the revenue allocation area has responsibility for the maintenance of roads or highways” will be allocated to the applicable highway district, which in this case is the Lake Highway #2 Highway District.

It is generally understood the City has, or will have, responsibility for the maintenance of the roads or highways in and around the Project Area, and therefore, the revenues from the Lakes Highway #2 Highway District levies will be allocated to the Agency, without need of a further agreement.

<sup>3</sup> Due to the timing of the taxing districts’ budget and levy setting process, certification of the 2025 levy rates did not occur until this First Amendment had been prepared and was in the process of being considered by the Agency. In order to provide a basis to analyze the impact on the taxing entities, the 2024 levy rates are used. Use of the 2024 levy rates provides a more accurate base than estimating the 2025 levy rates.

<sup>4</sup> Senate Bill 1107, as amended in the Senate, effective July 1, 2021, made a corresponding amendment to Idaho Code Section 40-1415(3) to address the responsibility for funding certain urban renewal projects.

16. Amendment to Section 500 of the Plan. Section 500 of the Plan is amended by the addition of new Section 504.13 entitled “MEMBERSHIP DUES AND SUPPORT OF COMMUNITY ECONOMIC DEVELOPMENT” as follows:

**504.13 Membership Dues and Support of Community Economic Development**

The Act is premised upon economic development being a valid public purpose. To the extent allowed by the Law and the Act, the Agency reserves the authority to use revenue allocation funds to contract with non-profit and charitable organizations established for the purpose of supporting economic development and job creation. Additionally, the Agency reserves the authority to expend revenue allocation funds to join, participate, and support non-profit organizations established to support Agency best practices and administration. The line item of Operation Costs within the Study shall be deemed to include expenditures for the purposes described in this section as may be deemed appropriate during the annual budgetary process.

17. Amendment to Section 800 of the Plan. Section 800 of the Plan is amended by deleting Section 800 and replacing it as follows:<sup>5</sup>

Except for the nondiscrimination and nonsegregation provisions which shall run in perpetuity, the provisions of this Plan shall be effective, and the provisions of other documents formulated pursuant to this Plan, shall be effective for twenty (20) years from the effective date of the Plan subject to modifications and/or extensions set forth in Idaho Code §§ 50-2904 and 50-2905(7). The revenue allocation authority will expire on December 31, 2029, except for any revenue allocation proceeds received in calendar year 2030, as contemplated by Idaho Code § 50-2905(7). The Agency may use proceeds in 2030 to complete the projects set forth herein. As stated in the Plan, any owner participation agreement or disposition and development agreement obligations will cease as of December 31, 2029.

Idaho Code § 50-2903(5) provides the Agency shall adopt a resolution of intent to terminate the revenue allocation area by September 1 in the year of termination. In order to provide sufficient notice of termination to the affected taxing districts to allow them to benefit from the increased budget capacity, the Agency will use its best efforts to provide notice of its intent to terminate this Plan and its revenue allocation authority by May 1, 2030, or if the Agency determines an earlier terminate date, then by May 1 of the early termination year:

- a. When the Revenue Allocation Area plan budget estimates that all financial obligations have been provided for, the principal of and interest on such moneys, indebtedness, and bonds have been paid in full or when deposits in the special fund or funds created under this chapter are sufficient to pay such principal and interest as they come due, and to fund reserves, if any, or any other obligations of the Agency funded through revenue allocation proceeds shall be satisfied and the Agency has determined no additional project costs need be funded through revenue allocation financing, the allocation of revenues under Idaho Code § 50-

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<sup>5</sup> This amendment does not seek to extend the duration of the Agency’s revenue allocation authority; rather, the intent is to update this Section to better reflect the Idaho law provisions governing termination.

2908 shall thereupon cease; any moneys in such fund or funds in excess of the amount necessary to pay such principal and interest shall be distributed to the affected taxing districts in which the Revenue Allocation Area is located by the County Clerk in the same manner and proportion as the most recent distribution to the affected taxing districts of the taxes on the taxable property located within the Revenue Allocation Area; and the powers granted to the urban renewal agency under Idaho Code § 50-2909 shall thereupon terminate.

- b. In determining the termination date, the Plan shall recognize that the Agency shall receive allocation of revenues in the calendar year following the last year of the revenue allocation provision described in the Plan.
- c. For the fiscal year that immediately predates the termination date, the Agency shall adopt and publish a budget specifically for the projected revenues and expenses of the Plan and make a determination as to whether the Revenue Allocation Area can be terminated before January 1 of the termination year pursuant to the terms of Idaho Code § 50-2909(4). In the event that the Agency determines that current tax year revenues are sufficient to cover all estimated expenses for the current year and all future years, by May 1, but in any event, no later than September 1, the Agency shall adopt a resolution advising and notifying the local governing body, the county auditor, and the State Tax Commission, recommending the adoption of an ordinance for termination of the Revenue Allocation Area by December 31 of the current year, and declaring a surplus to be distributed as described in Idaho Code § 50-2909 should a surplus be determined to exist. The Agency shall cause the ordinance to be filed with the office of the county recorder and the Idaho State Tax Commission as provided in Idaho Code § 63-215.

Upon termination of the revenue allocation authority of the Plan to the extent the Agency owns or possesses any assets, subject to the following paragraph, the Agency intends to dispose of any remaining assets by granting or conveying or dedicating such assets to the City, unless based on the nature of the asset, disposition to another public entity is more appropriate.

As allowed by Idaho Code § 50-2905(8), the Agency may retain assets or revenues generated from such assets as long as the Agency shall have resources other than revenue allocation funds to operate and manage such assets. Similarly, facilities which provide a lease income stream to the Agency for full retirement of the facility debt will allow the Agency to meet debt services obligations and provide for the continued operation and management of the facility. For those assets which do not provide such resources or revenues, the Agency will likely convey such assets to the City, depending on the nature of the asset.

18. Amendment to Section 1100 of the Plan. Section 1100 of the Plan is deleted and replaced with new Section 1100 entitled “ANNUAL REPORT AND OTHER REPORTING REQUIREMENTS” as follows:

## 1100 ANNUAL REPORT AND OTHER REPORTING REQUIREMENTS

Under the Law, the Agency is required to file with the City and the State Controller's office, on or before March 31 of each year, a report of the Agency's activities for the preceding calendar year, which report shall include certain financial information required under Idaho Code § 67-1076. This annual report shall be considered at a public meeting to report these findings and take comments from the public.

Additionally, the Agency must comply with certain other reporting requirements as set forth in the local government registry portal, Idaho Code §§ 67-1076 and 50-2006(5)(c), State of Idaho Controller's Office, and Idaho Code § 50-2913, the tax commission plan repository, and Idaho Code § 50-2903A, the tax commission's plan modification annual attestation. Failure to report the information requested under any of these statutes results in significant penalties, including loss of increment revenue, and the imposition of other compliance measures by the Kootenai County Board of County Commissioners.

19. Amendment to Plan to add new Attachment 1A. The Plan is amended to add new Attachment 1A entitled "Boundary Map of Each of Node 1A, Node 1B, Node 1E, Node 1F and Node 1K ," attached hereto.

20. Amendment to Plan to add new Attachment 2A. The Plan is amended to add new Attachment 2A entitled "Legal Description of the Boundaries of Each of Node 1A, Node 1B, Node 1E, Node 1F and Node 1K," attached hereto.

21. Amendment to Plan to add new Attachment 4A. The Plan is amended to add new Attachment 4A entitled "Map Depicting Expected Land Uses and Current Zoning Within the Amendment Area," attached hereto.

22. Amendment to Plan to add new Attachment 5C. The Plan is amended to add new Attachment 5C entitled "Supplement to Attachments 5, 5A and 5B: Financial Analysis Related to the 2025 Annexation of the Amendment Area," attached hereto.

23. Hayden Urban Renewal Capital Development Plan Remains in Effect. Except as expressly modified in this First Amendment, the Plan and the Attachments thereto remain in full force and effect.

Attachment 1A

Boundary Map of Each of Node 1A, Node 1B, Node 1E, Node 1F and Node 1K

Attachment 2A

Legal Description of the Boundaries of Each of Node 1A, Node 1B, Node 1E, Node 1F and  
Node 1K

Attachment 4A  
Map Depicting Expected Land Uses and Current Zoning Within the Amendment Area

Attachment 5A

Supplement to Attachments 5, 5A and 5B: Financial Analysis Related to the 2025 Annexation of  
the Amendment Area

4847-6772-7771, v. 6



# Civic Campus Planning Services Contract

## INDEPENDENT CONTRACTOR AGREEMENT

THIS INDEPENDENT CONTRACTOR AGREEMENT (“Agreement”) is made by and between Hayden Urban Renewal Agency, a political subdivision of the State of Idaho (hereinafter “HURA”), and Bernardo Wills, 153 S Jefferson Street, Spokane, WA 99201 (hereinafter “CONTRACTOR”).

THE PARTIES AGREE AS FOLLOWS:

1. **CONTRACT:** HURA hereby selects CONTRACTOR as an independent contractor to complete and perform the following project and work (hereinafter “PROJECT”):

Planning for the Civic Campus, Phase 1 as further described in the scope in Exhibit A.

2. **TIME OF PERFORMANCE AND TERMINATION:** The CONTRACTOR shall complete the services in this Agreement by April 30, 2025. This Agreement may be terminated by either party without cause upon providing thirty (30) days’ written notice to the other party. In such event, the CONTRACT PRICE specified below shall be equitably adjusted for work done or not done on the effective date of termination. If CONTRACTOR becomes insolvent, makes a general assignment for the benefit of creditors, suffers or permits the appointment of a receiver for his business or assets, files for relief from creditors under any bankruptcy or insolvency law whether domestic or foreign, or has wound up or liquidated, voluntarily or otherwise, or if the HURA or CONTRACTOR breach this Agreement, the non-breaching party may terminate this Agreement immediately upon notifying the breaching party of the same in writing, in which case both parties shall be entitled to all available legal and equitable remedies.

3. **COMPENSATION:** HURA agrees to pay CONTRACTOR a \$25,000 lump sum as compensation paid monthly as a percentage of work complete on the PROJECT (hereinafter “CONTRACT PRICE”).

4. **INDEPENDENT CONTRACTOR:** The parties agree that CONTRACTOR is the independent contractor of HURA and in no way an employee or agent of HURA and is not entitled to worker’s compensation or any benefit of employment with HURA. HURA shall have no control over the performance of this Agreement by CONTRACTOR or its employees, except to specify the time and place of performance, and the results to be achieved. HURA shall have no responsibility for security or protection of CONTRACTOR’S supplies or equipment. CONTRACTOR agrees to pay and be responsible for all taxes due from the compensation received under this Agreement.

5. **INDEMNIFICATION:** CONTRACTOR agrees to indemnify, defend, and hold harmless HURA, and its officers, agents and employees, from and against any and all claims, losses, actions, or judgments for damages or injury to persons or property arising out of or in connection with the acts and/or any performances or activities of CONTRACTOR, CONTRACTOR’S agents, employees, or representatives under this Agreement.

7. **INSURANCE:** *CONTRACTOR* agrees to obtain and keep in force during its acts under this Agreement a comprehensive general liability insurance policy in the minimum amount of \$1,000,000, which shall name and protect *CONTRACTOR*, all *CONTRACTOR*'s employees, *HURA*, and its officers, agents and employees, from and against any and all claims, losses, actions, and judgments for damages or injury to persons or property arising out of or in connection with the *CONTRACTOR*'s acts. *CONTRACTOR* shall provide proof of liability coverage as set forth above to *HURA* prior to commencing its performance as herein provided, and require the insurer(s) to notify *HURA* ten (10) days prior to cancellation of said policy.

8. **WORKER'S COMPENSATION:** *CONTRACTOR* shall maintain in full force and effect worker's compensation for *CONTRACTOR* and any agents, employees, and staff that the *CONTRACTOR* may employ, and provide proof to *HURA* of such coverage or that such worker's compensation insurance is not required under the circumstances.

9. **COMPLIANCE WITH LAWS:** *CONTRACTOR* agrees to comply with all federal, state, city, and local laws, rules and regulations.

10. **ENTIRE AGREEMENT:** This is the entire agreement of the parties and can only be modified or amended in writing by the parties.

11. **ATTORNEY FEES:** Reasonable attorney fees shall be awarded to the prevailing party in any action to enforce this Agreement or to declare forfeiture or termination of this Agreement.

12. **ANTIDISCRIMINATION DURING PERFORMANCE/CHINA:** *CONTRACTOR*, for itself and its successors and assigns, agrees that in the performance of this Agreement, *CONTRACTOR* will not unlawfully discriminate against any employee or applicant for employment because of age, race, handicap, color, creed, religion, sex, marital status, ancestry, or national origin. Also, by signing this Agreement *CONTRACTOR* certifies that it is not owned or operated by the government of China and during the duration of this Agreement will not be owned or operated by the government of China.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2025.

Hayden Urban Renewal Agency:

Contractor:

\_\_\_\_\_  
Randy McIntire, Vice-Chair

By   
Del Hatch, Principal

1/27/25

ATTEST:

\_\_\_\_\_  
Lindsay Spencer, Clerk

<b>Date:</b>	1/23/25	<b>EXHIBIT A</b>
<b>To:</b>	Melissa Cleveland, P.E. Welch Comer Engineers 303 E. Lakeside Avenue Coeur d'Alene, Idaho 83814	
<b>From:</b>	Dell Hatch, Landscape Architect – Principal in Charge <a href="mailto:dhatch@bernardowills.com">dhatch@bernardowills.com</a> Bernardo Wills 153 South Jefferson Spokane, WA 99201  Bill LaRue, Landscape Architect – Project Manager <a href="mailto:blarue@bernardowills.com">blarue@bernardowills.com</a>	
<b>Project:</b>	Hayden Urban Renewal District – HURA: Planning for Civic Campus	
<b>BW Project No.:</b>	25-01-001	

Dear Melissa:

Thank you for conducting the informative Kick Off meeting with our team last Tuesday, January 21, 2025. We are excited to assist the Hayden Urban Renewal District (HURA) in the development of a Civic Campus focused Concept Master Development Plan for downtown Hayden, Idaho. Based on the Jan. 21 meeting and our general familiarity with these properties, and the RFQ information, we have prepared the following Scope and Fee proposal for your review and approval.

### **Project Description and Understanding**

We understand that HURA, established in 2005, has acquired properties at the corner of N. Government Way and Orchard Ave. in downtown Hayden consisting of an unoccupied commercial lot, a residential property and parking. These parcels are north of the city owned parking lot and City Hall located along N. Government Way. They are separated by a private drive (E. Country Ridge Court). McIntire Park is also part of city owned adjacent properties located directly east of City Hall with access from the south off of Honeysuckle Avenue. The combined acreage for all parcels is 12.6 acres. HURA's intent is to create a viable development plan, with the determination that a civic use will be most beneficial to the community. That use has not yet been identified and it is desired that this planning effort will provide feasible suggestions and practical options for HURA to consider and approve.

Currently, Hayden does not have a recognized community gathering place. McIntire Park serves as a venue for Hayden Days celebrations and other community uses, and offers amenities associated with neighborhood parks such as a small shelter, children's playground, antiquated pickleball courts, open space and a performance softball field. It also currently houses the Hayden City Shops in the northeast corner of the property; however those facilities are scheduled to be relocated soon, freeing up this area for other development options. Unrestricted access to parking off of Honeysuckle Avenue near the softball field is not ideal and is potentially hazardous.

### **Scope of Basic Services**

For the purpose of this proposal basic services shall conclude upon approval of Bernardo Wills' work by the Owner with the creation of the Concept Master Development Plan. Phase 1 Basic Services will cover development of the Conceptual Master Plan development only. We will conduct the planning in collaboration with HURA and their professional representatives and Hayden City Staff.

The scope of basic services and fees are outlined below:

#### PHASE 1

Study Area Inventory and Analysis: This task includes becoming more familiar with the site by developing a property inventory and analysis graphic exhibit. This is a crucial step in our master planning process where we not only inventory the existing physical facilities and site but also include an analysis of features that include access, vegetation, view corridors, solar conditions, slope analysis, utilities, influences from adjacent properties, etc. This is documented by photography and is used to assess opportunities and constraints for the Master Concept Development. Since the planning effort will be schematic in nature, the base map for exhibits and studies will utilize a scaled aerial image such as Google Earth, with current property boundaries overlaid on the image.

#### PHASE 2

Project Programming & Preliminary Concept Alternatives: Once the Site Analysis and Opportunities and Constraints studies are complete, we will conduct a meeting with the HURA board and City Staff to collect opinions and review preliminary options for development. Following this meeting we will create up to three (3) Preliminary Concept Alternatives. These will be produced in sketch form showing multiple options for consideration. With the Owner's review, approval, and direction for the most favorable concept or combinations of each, we will work to create a preliminary Concept Master Development Plan to again present in a review meeting with the HURA board and City Staff. If approved, we will move to create the final Master Concept Development Plan as described in item 3 below.

Master Concept Development Plan: This final task includes completion of the Master Concept Development Plan based on the input and direction from the second HURA/City Staff meeting noted in Item 2 above. This step anticipates a review meeting prior to final completion. Following final approval of the plan, Bernardo Wills (BW) will create one (1) final plan exhibit illustrating overall development recommendations. The recommendations will include amenities chosen through the client meetings, spatial relationships, connectivity, and gathering spaces, and improved vehicular and pedestrian access. Conceptual sketches showing potential development amenities and an overall aerial perspective view will accompany the final illustrated plan view.

- As part of the final plan, any recommendations related to structures, architectural floor plans, building character or features, will be incorporated to proper scale with in the plan at a schematic level.
- We will offer recommendations for enhancing the street frontage character of the properties.
- We will also provide a Rough Order of Magnitude budget for major components proposed in the Concept Master Development Plan, and based on this rough estimate, we will offer consideration for how to phase the work over the coming years.

#### **Professional Fees**

Professional fees to complete all tasks, meetings, and design coordination associated with the creation of a Concept Master Development Plan is proposed as a lump sum fee of \$25,000.00.

#### **Additional Services not Included in Basic Services**

The following work is not included as part of the basic services, but can be added if necessary:

- Revising previously completed or approved work as requested by owner.
- Multiple bid packages or permit submittals.
- Certifications, inspections, or testing required by agencies having jurisdiction.
- Building/site signage design/permitting beyond a Schematic level.
- Traffic study, environmental assessments, or geotechnical investigation
- Topographic and/or boundary surveys
- Site visits by the design team, beyond those listed unless specifically noted otherwise.
- Additional meetings beyond those listed.
- Preparation of record drawings (construction completion)

### Hourly Charges

The following hourly rates shall be used when a portion of the fee is requested to be charged on an hourly basis or if we are requested to perform additional work. Hourly rates are subject to an annual increase. For fees based on an hourly rate, we will provide time reports to substantiate hours.

Position	2024 Hourly Rates
Department Manager	\$250.00
Sector Manager	\$235.00
Associate	\$225.00
Professional Grade V	\$220.00
Professional Grade IV	\$210.00
Professional Grade III	\$200.00
Professional Grade II	\$180.00
Professional Grade I	\$170.00
Emerging Architecture Professional	\$160.00
BIM Technician III	\$155.00
BIM Technician II	\$135.00
BIM Technician I	\$125.00
Project Administrator	\$105.00

### Schedule

We anticipate being able to begin the first week of February with the completion of the Concept Master Plan process will be complete no later than the end of May 2025.

### Expenses

Within our fee we allowed for travel within 50 miles of our Spokane office, and the printing of drawings and reports for our own use or for distribution to HURA and the City of Hayden. Any expenses outside of our normal cost to perform the tasks listed in this proposal that are not listed below are not included and will be reimbursed by the client at cost plus 10% to cover administration and handling. Reimbursable expenses include:

- Presentation Board Printing or overnight shipping.

### Terms of Payment

Invoices including reimbursable expenses will be sent monthly based on the percentage of work completed for each phase identified in the attached fee summary. Payments are to be received within 35 days of the date of invoice. Interest on past due payments will be charged at 1.5% per month on the unpaid balance. Unpaid invoices after 45 days will be considered a legitimate cause for Bernardo Wills to stop work. Unless directed otherwise, invoices will be submitted by email.

Thank you for the opportunity to submit this proposal. We look forward to collaborating with you and the HURA board of directors.

Sincerely,

  
Dell R. Hatch, ASLA  
Landscape Architect  
Principal, Bernardo Wills

# Bookkeeping Services Contract

## INDEPENDENT CONTRACTOR AGREEMENT

THIS INDEPENDENT CONTRACTOR AGREEMENT (“Agreement”) is made by and between Hayden Urban Renewal Agency, a political subdivision of the State of Idaho (hereinafter “*HURA*”), and Accuwize Consulting, LLC, PO Box 2895, Coeur d’Alene, ID 83816 (hereinafter “*CONTRACTOR*”).

THE PARTIES AGREE AS FOLLOWS:

1. **CONTRACT:** *HURA* hereby selects *CONTRACTOR* as an independent contractor to complete and perform fractional accounting services (hereinafter “*PROJECT*”) described in more detail below:

- Processing invoices, journalizing to the correct budget, and printing checks;
- Providing the monthly budget report;
- Providing the monthly financial report that shows *HURA*’s fund activity and balances;
- Support for auditor beginning with the FY25 audit;
- Preparation of tax paperwork (1099s) for the current tax year and future tax years; and
- Other miscellaneous financial support services, as directed by the Executive Director.

2. **TIME OF PERFORMANCE AND TERMINATION:** The Parties agree that the term of this Agreement shall be until it is terminated by either party. This Agreement may be terminated by either party without cause upon providing thirty (30) days’ written notice to the other party. If *CONTRACTOR* becomes insolvent, makes a general assignment for the benefit of creditors, suffers or permits the appointment of a receiver for his business or assets, files for relief from creditors under any bankruptcy or insolvency law whether domestic or foreign, or has wound up or liquidated, voluntarily or otherwise, or if the *HURA* or *CONTRACTOR* breach this Agreement, the non-breaching party may terminate this Agreement immediately upon notifying the breaching party of the same in writing.

3. **COMPENSATION:** *HURA* agrees to pay *CONTRACTOR* \$100 per hour for an estimated average of 6 hours per month paid monthly, hereinafter the “*CONTRACT PRICE*”. The *CONTRACTOR* will submit invoices monthly. It is expected that the *PROJECT* initially may be more time consuming than such average for start up and to assist with audit preparation/tax paperwork. Additionally, *HURA* will reimburse for the cost of the QuickBooks online software license estimated at \$24.50 per month for the basic program level and \$45.50 per month for the upgraded version. The basic program will be used initially and only upgraded if necessary.

4. **INDEPENDENT CONTRACTOR:** The parties agree that *CONTRACTOR* is the independent contractor of *HURA* and in no way an employee or agent of *HURA* and is not entitled to worker’s compensation or any benefit of employment with *HURA*. *HURA* shall have no control over the performance of this Agreement by *CONTRACTOR* or its employees, except to specify the time and place of performance, and the results to be achieved. *HURA* shall have no responsibility for security or protection of *CONTRACTOR*’S supplies or equipment. *CONTRACTOR* agrees to pay and be responsible for all taxes due from the compensation received under this Agreement.

5. **INDEMNIFICATION:** *CONTRACTOR* agrees to indemnify, defend, and hold harmless *HURA*, and its officers, agents and employees, from and against any and all claims, losses, actions, or judgments for damages or injury to persons or property arising out of or in connection with the acts and/or any performances or activities of *CONTRACTOR*, *CONTRACTOR*’s agents, employees, or representatives under this Agreement.



6. **INSURANCE:** *CONTRACTOR* agrees to obtain and keep in force during its acts under this Agreement a comprehensive professional liability insurance policy in the minimum amount of \$1,000,000, which shall name and protect *CONTRACTOR*, all *CONTRACTOR*'s employees, *HURA*, and its officers, agents and employees, from and against any and all claims, losses, actions, and judgments for damages or injury to persons or property arising out of or in connection with the *CONTRACTOR*'s acts. *CONTRACTOR* shall provide proof of liability coverage as set forth above to *HURA* prior to commencing its performance as herein provided, and require the insurer(s) to notify *HURA* ten (10) days prior to cancellation of said policy.

7. **WORKER'S COMPENSATION:** *CONTRACTOR* shall maintain in full force and effect worker's compensation for *CONTRACTOR* and any agents, employees, and staff that the *CONTRACTOR* may employ, and provide proof to *HURA* of such coverage or that such worker's compensation insurance is not required under the circumstances.

8. **COMPLIANCE WITH LAWS:** *CONTRACTOR* agrees to comply with all federal, state, city, and local laws, rules and regulations.

9. **ENTIRE AGREEMENT:** This is the entire agreement of the parties and can only be modified or amended in writing by the parties.

10. **ATTORNEY FEES:** Reasonable attorney fees shall be awarded to the prevailing party in any action to enforce this Agreement or to declare forfeiture or termination of this Agreement.

11. **ANTIDISCRIMINATION DURING PERFORMANCE/CHINA:** *CONTRACTOR*, for itself and its successors and assigns, agrees that in the performance of this Agreement, *CONTRACTOR* will not unlawfully discriminate against any employee or applicant for employment because of age, race, handicap, color, creed, religion, sex, marital status, ancestry, or national origin. Also, by signing this Agreement *CONTRACTOR* certifies that it is not owned or operated by the government of China and during the duration of this Agreement will not be owned or operated by the government of China.

DATED this 31 day of January, 2025.

Hayden Urban Renewal Agency:

\_\_\_\_\_  
Randy McIntire, Vice-Chair

ATTEST:

\_\_\_\_\_  
Lindsay Spencer, Clerk

Contractor:

By   
\_\_\_\_\_  
Brenda Bookholtz, Owner

# Annual Report

# HAYDEN URBAN RENEWAL AGENCY 2024 ANNUAL REPORT

## About HURA

- This annual report is required under Idaho Code 50-20 Urban Renewal Law, Chapter 2006(5)(c). The purpose of this report is to summarize activities for the preceding calendar year.
- HURA was created in December 2005 and will mature in 2029. The 720-acre boundary is shown on this page.
- Meetings are held at Hayden City Hall and are generally held the second Monday of each month at 3:00 PM.

### 2024 HURA Board

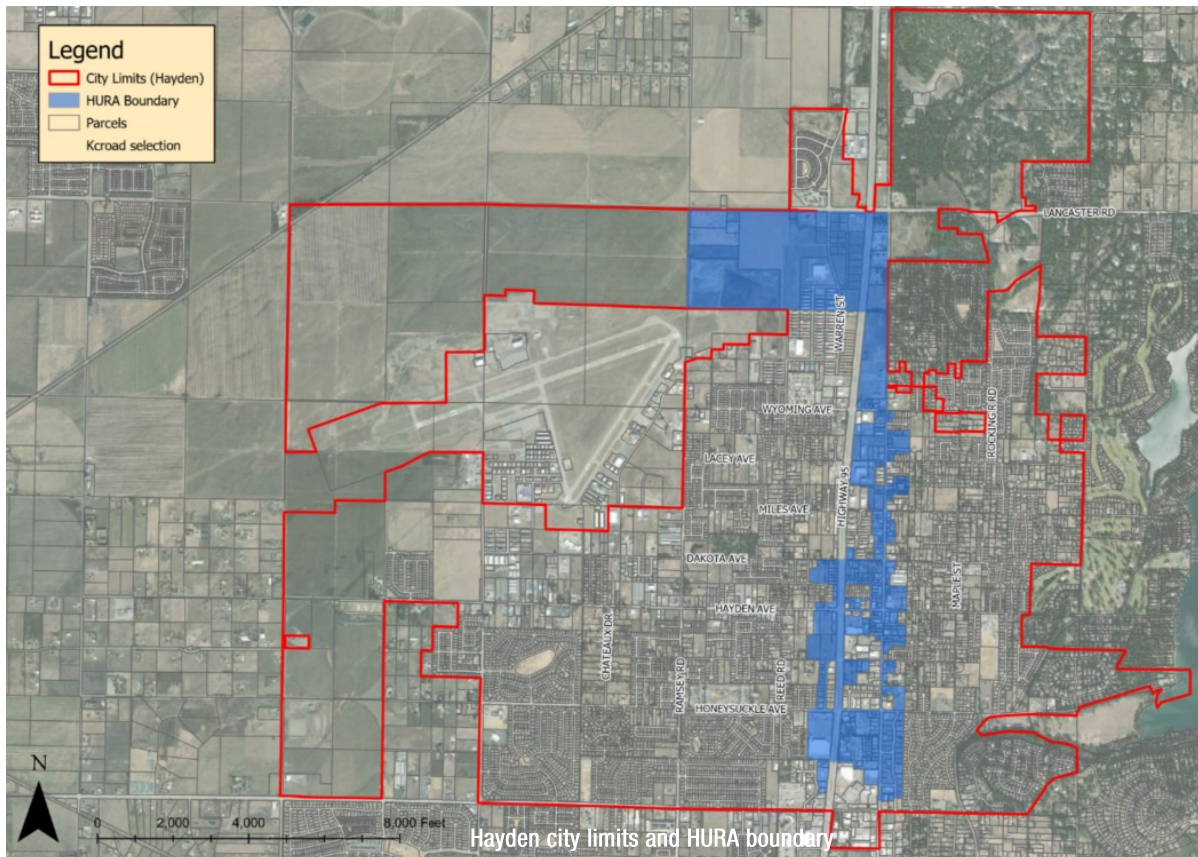
Ronda Mitchell, Chair  
 Randy McIntire, Vice Chair  
 Steve Meyer, Treasurer  
 Colin Meehan, Secretary  
 Matt Roetter  
 Michael Thayer  
 Joy Richards

### Contact

Melissa Cleveland, Executive Director  
 (208)664-6942  
 mcleveland@welchcomer.com

## 2024 Achievements

- HURA helped fund the City’s design and construction of a sewer line on Ramsey Road in advance of the construction of the City’s road project.
- HURA helped fund the City’s expansion project at Croffoot Park.
- The City and HURA began working together to expand the District, which we anticipate being complete in early 2025. HURA executed a resolution recommending the boundary to Council in September. The recommended boundary is shown on page 3.
- HURA assisted the City Art’s Commission with purchasing benches as a part of the City’s Come Together Bench program.
- HURA purchased the former Owl Café property in March. Over the course of the spring and summer, the board declared the personal property as surplus, an auction was held for items inside, Habitat for Humanity was allowed to take items for their fundraiser, and an informal request for quotes was issued for the demolition of the structure. The quotes are not due until after the first of the year.
- The HURA Board advertised for planning assistance on the HURA-owned properties on Orchard Avenue and Government Way, as well as, the City Hall campus. The thought is to plan for compatible civic uses on the parcels. The proposals for this work are not due until after the new year.
- Continued live streaming and video recording meetings.



## Objectives

HURA was established with the following summarized objectives:

- Elimination of environmental deficiencies such as obsolete/aged buildings, inadequate public improvements, and environmental remediation.
- Consolidation of land into parcels suitable for modern, integrated development.
- Development of underdeveloped areas which are stagnant or improperly utilized.
- Strengthening the economic base by installation of needed public improvements to stimulate new commercial expansion and employment.
- Establishment and implementation of design standards to provide unity and integrity of properties within HURA.
- Strengthening of the tax base by encouraging private development thus increasing the assessed valuation within the HURA boundary.
- Creating of public spaces, gateway entries, and public art.
- Participate in the development of civic buildings or community facilities.
- Providing for adequate land for open space and street rights of ways.
- The construction and improvement of major street corridors along with accompanying utility connections.

## 2024 Public Infrastructure Reimbursements

HURA reimbursed the City nearly \$2.9 million for infrastructure projects in 2024, as shown in the following table. Both Croffoot Park and Ramsey Road Federal-Aid were funds needed to supplement grants the City received from the federal government. Cost overruns made those projects in jeopardy of losing the grant dollars if the funding shortage could not be secured. The Ramsey Road sewer needed to be completed in advance of the Ramsey Road Federal-Aid road construction project.

Project	2024 HURA Funds
Ramsey Road Federal-Aid	\$1,760,000
Ramsey Road Sewer	\$303,569
Croffoot Park	\$804,511
“Come Together” Benches	\$19,528
<b>TOTAL</b>	<b>\$2,887,608</b>



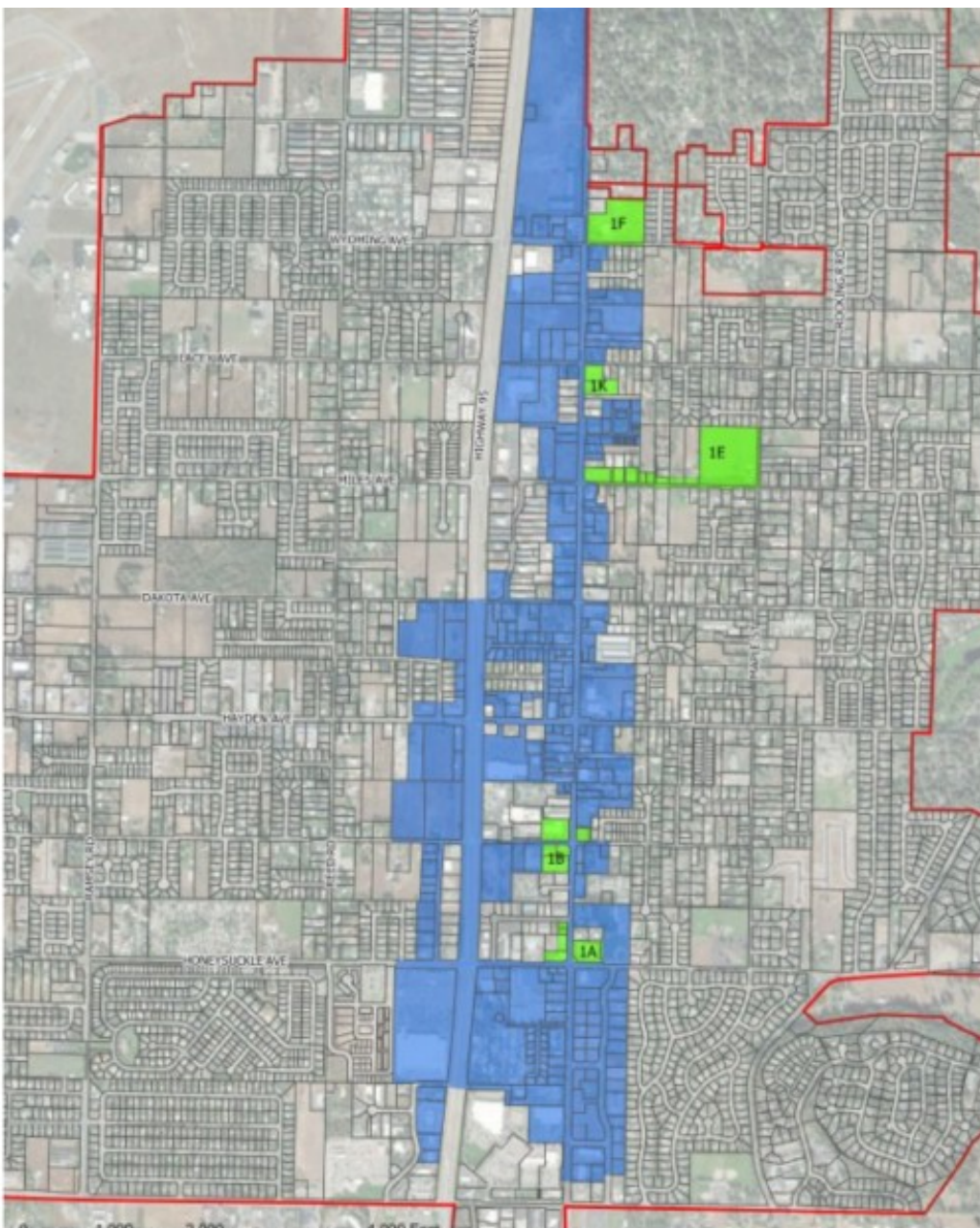
Limits of the Ramsey Road sewer project that HURA assisted the City in funding. This was completed in advance of a federally-funded road project that they City and the Local Highway Technical Advisory Council (LHTAC) needed to advertise for bids.



Photos of Croffoot Park Expansion



Photos of Ramsey Road Sewer Project



\*blue indicates existing RAA boundary; green indicates proposed amended area.

\*\*Please note that concerning Node 1E, only the first two parcels east of Government Way and north of Miles Avenue are considered in the expansion area; the remaining parcels are not being considered for inclusion in the existing RAA.

To the left is an excerpt from the City's Eligibility Study for the RAA boundary expansion. The City Council elected to remove a portion of 1E, only allowing the first 2 parcels west of the Miles/Government Way intersection to be considered. The HURA board recommended moving forward with the modified boundary in September. The expansion process is on-going.

## HURA's Positive Impact 2005—2024

Over the past 19 years, HURA pursuit of meeting the objectives outlined in the plan has had a significant impact and resulted in nearly \$303,000,000<sup>1</sup> in assessed value increase. Some of HURA's impact within the district is shown on this page in the form of before and after imagery. The "before" photos were all taken in 2007. HURA has collected roughly \$9.9 million in increment since 2005 and has spent approximately \$6.5 million on public infrastructure, facility upgrades, and public art reimbursements to the City. Additionally, there have been \$521,000 for public infrastructure reimbursed as a part of developer OPA agreements.



BEFORE



AFTER

In 2005, the Cotton Club caught fire and was inhabitable. HURA purchased the property, demolished structures and performed remediation, and then constructed the public parking that exists today.



BEFORE



AFTER

HURA contributed to the City Hall remodel and façade improvements, which helped to set the character of Hayden's downtown.



BEFORE



AFTER

The property which now is part of the Capone's parking lot was an abandoned gas station. HURA purchased this property and remediated it so that it could be repurposed into much needed parking.



BEFORE

The northwest corner of the Government Way/Hayden Avenue intersection had deteriorated buildings including an abandoned carwash. HURA purchased the properties, completed demolition and remediation to make the property attractive for development.



BEFORE



AFTER

HURA contributed to the final design and construction of Hayden Avenue, which did not include curb, gutter, and sidewalks.

1) Total increment estimate shown on the state website: [Microsoft Power BI](#).

## Financial Overview

At the time of this report, the 2023 audit was the most recent. The 2023 audit and 2024 unaudited fiscal year reporting are attached to this report. The major difference in revenues was an increase in anticipated interest. The major difference in expenditures was an anticipated property acquisition that did not occur. All expenses for fiscal year 2024 were within budget.

Budget Item	Approved Budget (FY24) <sup>1</sup>	Actual Revenues or Expenditures (FY24)
Property Taxes	\$939,000	\$1,092,367
Interest Earnings	\$40,000	\$223,328
Other Revenue	\$18,040	\$24,034
<b>Total Revenues</b>	<b>\$997,040</b>	<b>\$1,339,729</b>
Operating/Administrative	\$40,732	\$24,603
Professional Services	\$121,500	\$75,443
Capital Purchases/Projects	\$4,695,000	\$3,872,658
<b>Total Expenditures</b>	<b>\$4,857,232</b>	<b>\$3,972,704</b>

### Notes

- 1) Fund balance carryovers are excluded from this table, but are shown in the unaudited report. The estimated carryover from FY 2022 was \$4,573,656, but the actual audited position on October 1, 2022 was \$4,966,843.

## Financial History

	2019	2020	2021	2022 <sup>5</sup>	2023 <sup>5</sup>	2024 <sup>5</sup>
Tax Increment	\$739,400	\$845,000	\$825,800	\$858,508	\$820,069	\$1,092,367
Total Revenues	\$838,100	\$1.45 million <sup>1</sup>	\$874,800	\$908,373	\$1,055,252	\$1,339,729
Total Expenditures	\$126,000	\$993,300 <sup>2</sup>	\$417,000 <sup>2,3,4</sup>	\$94,678	\$541,680 <sup>6</sup>	\$3,972,704 <sup>7</sup>
Total Assets	\$4.27 million	\$4.73 million	\$5.22 million	\$5.73 million	\$6.24 million	\$3.33 million

### Notes

- Included sale of land.
- Included reimbursement for Hayden Avenue final design and construction.
- Included reimbursement for Gov't Way/Miles intersection design.
- Included reimbursement for Gov't Way. Corridor Study.
- From 2022 forward, the financial history is reported as fiscal year. Preceding years are reported as calendar year.
- Included reimbursement for City Hall remodel and design of Ramsey Road sewer project.
- Included reimbursement for Ramsey Road sewer, Ramsey Road federal-aid, Croffoot Park, and Come Together Bench program.

## Public Infrastructure Expenditures

Since 2005, HURA has spent nearly \$7 million on public infrastructure, upgrades to City Hall, public art, and plans/studies. The table below provides a summary.

Project Type	Total Sum Paid By HURA
Ramsey Road Fed-Aid	\$1,760,000
Hayden Avenue	\$1,128,328
Various Public Parking Lots	\$807,487
Croffoot Park	\$804,511
Gov't Way	\$567,658
H-6 Sewer (Hayden Village OPA Agreement)	\$500,978
City Hall	\$463,360
Ramsey Road Sewer	\$427,829
Public Art	\$210,500
Studies/Standards	\$181,854
Gov't Way/Miles	\$114,067
<b>TOTAL</b>	<b>\$6,966,573</b>

## Active Owner Participation Agreements

HURA has four active OPA Agreements:

- Rock Properties is a subdivision that created 19 commercial lots. The OPA was approved January 2022 for reimbursement of up to \$1,685,000 for Warren Street and Lancaster Road frontage improvements, as well as, other public infrastructure paid through 75% of the HURA tax increment collected on the subject property. HURA received final costs, and the promissory note was executed in September 2022. The first reimbursement of increment was paid to Rock Properties in FY24 because the Hayden Village OPA was paid in full. The payment to Rock Properties in FY24 was \$5,184.31.
- Marketplace at Miles OPA was approved August 2022 for reimbursement of up to \$40,000 for demolition of existing building at the intersection of Miles Avenue and Government Way paid through 75% of the HURA tax increment collected on the subject property. HURA received final costs, and the promissory note was executed in May 2024. The first increment reimbursement payment of \$618 was paid in FY24.
- Chubbs, LLC OPA was approved in September 2020 for removal of blighted structures and Hayden Avenue frontage improvements paid through 75% of the HURA tax increment collected on the subject property. The promissory note was executed in February 2023. The HURA obligation for this OPA is \$80,955.95. The payment to Chubbs, LLC in FY24 was \$14,284.
- Hayden Village OPA amendment No. 1 was approved April 2017 for reimbursement of up to \$500,987 for a 24" sewer line to serve large light industrial and commercial properties in the northern part of the City. The OPA obligation was paid in full in FY24, which was expected). In FY24, \$82,408 was paid, which brought the total paid to \$500,987. Now that this obligation is fulfilled, the Rock Properties OPA (which was nested in Hayden Village OPA) is receiving reimbursements.

## HURA-Owned Properties

- HURA owns a home and 1.7-acre parcel east of the Government Way/Orchard intersection. The property was rented through 2024 and is planned to continue until a plan is in place for the property. This property is located northeast of Hayden City Hall.
- HURA owns the parcels on Government Way that serve as public overflow parking for City Hall, McIntire Family Park, and the downtown core. This property is located north of City Hall.
- HURA purchased the former Owl Café property in 2024 which is located on the southwest corner of Government Way and Orchard Avenue. HURA intends to hold onto this property because it may potentially help achieve the goal of a civic campus.
- HURA has held onto these properties because they properties may potentially help achieve the objective of participating in the development of a civic campus (civic buildings or community facilities), and a request for planning proposals for this purpose was advertised in 2024.



Public infrastructure constructed as a part of the Rock Properties OPA.



Frontage improvements constructed as a part of the Chubbs OPA



Marketplace at Miles OPA now has a building under construction and a new coffee stand.

Attachments:

1) Resolution No. 23-02 with Budget 2) Unaudited FY2024 financial report with budget, 3) 2023 Audit, and 4) Notice in the CDA Press



ATTACHMENT 1  
RESOLUTION 23-02 WITH BUDGET

RESOLUTION NO. 23-02

BY THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF THE CITY OF HAYDEN:

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF THE CITY OF HAYDEN, IDAHO, TO BE TERMED THE ANNUAL BUDGET RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024, FOR ALL GENERAL, SPECIAL, AND CORPORATE PURPOSES; DIRECTING THE ADMINISTRATOR TO SUBMIT SAID BUDGET; AND PROVIDING AN EFFECTIVE DATE.

THIS RESOLUTION, made on the date hereinafter set forth by the Urban Renewal Agency of Hayden, Idaho, an independent public body corporate and politic, authorized under the authority of the Idaho Urban Renewal Law of 1965, as amended, Chapter 20, Title 50, Idaho Code, a duly created and functioning urban renewal agency for Hayden, Idaho, hereinafter referred to as the Agency.

WHEREAS, the Agency, an independent public body, corporate and politic, is an urban renewal agency created by and existing under the authority of and pursuant to the Idaho Urban Renewal Law of 1965, being Idaho Code, Title 50, Chapter 20, as amended and supplemented (Law);

WHEREAS, the City Council of the City of Hayden, Idaho (the City), on November 2, 2005, after notice duly published, conducted a public hearing on the Hayden Urban Renewal Plan (the Plan);

WHEREAS, following said public hearing the City adopted Ordinance 406 on December 13, 2005, approving the Plan and making certain findings;

WHEREAS, pursuant to Idaho Code Sections 50-2006, 50-2903(5), and 50-1002, Agency staff has prepared a budget and the Agency has tentatively approved estimated revenues and expenditures for the fiscal year commencing October 1, 2023, and ending September 30, 2024, by virtue of its action at the Agency's Board Meeting of June 12, 2023;

WHEREAS, the Agency has previously published notice of a public hearing (on June 22, 2023 and June 29, 2023) to be conducted on July 10, 2023, at 3:00 p.m. at the Hayden City Hall, Hayden, Idaho, a copy of which notice is attached hereto as Exhibit A and incorporated herein by reference;

WHEREAS, on July 10, 2023, pursuant to Section 50-1002, Idaho Code, the Agency held a public hearing at the Hayden City Hall City Council Chambers, Hayden, Idaho, on the proposed budget and considered public comment on services, expenditures, and revenues planned for Fiscal Year 2024;

WHEREAS, pursuant to Sections 50-2006 and 50-2903, Idaho Code, the Agency is required to annually approve a budget for the following fiscal year and submit the budget to the City of Hayden, Idaho;

WHEREAS, pursuant to Idaho Code § 67-1076(2)(b)(i), the budget must also be submitted to the Local Governing Entities Central Registry by December 1, 2023.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF HAYDEN, IDAHO, AS FOLLOWS:

- Section 1. That the above statements are true and correct.
- Section 2. That the budget attached hereto as Exhibits A and B for the fiscal year commencing October 1, 2023 and ending September 30, 2024 is hereby adopted
- Section 3. That the Administrator shall submit said budget to the City of Hayden on or before September 1, 2023 and to the Local Governing Entities Registry on or before December 1, 2023.
- Section 4. That this Resolution shall be in full force and effect immediately upon its adoption and approval.

PASSED AND ADOPTED by the Urban Renewal Agency of the City of Hayden, Idaho, on July 10, 2023. Signed by the Chairman of the Board of Commissioners and attested by the Secretary to the Board of Commissioners, on this 10th day of July 2023.

APPROVED:

By   
Chairman of the Board

ATTEST:

  
Secretary clerk

Exhibit A Notice of Public Hearing

Exhibit B Budget

# EXHIBIT A

## NOTICE OF PUBLIC HEARING PROPOSED BUDGET FOR FISCAL YEAR 2024 HAYDEN URBAN RENEWAL AGENCY

A public hearing pursuant to Idaho Code §§ 50-1002, 50-2006 and 50-2903(5) will be held for consideration of the proposed budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024. The hearing will be held at the City of Hayden City Council Chambers, 8930 N. Government Way, Hayden, Idaho 83835, at 3:00 pm on Monday, July 10, 2023. All interested persons are invited to appear and provide comments regarding the proposed budget. Copies of the budget are available during regular office hours (8:00 am to 5:00 pm weekdays) at City Hall. Assistance for persons with disabilities will be provided upon 24-hour notice prior to the public hearing.

REVENUES	FY 22 Actual (unaudited)	FY 23 Budgeted	FY 24 Proposed
Property Taxes	858,508	920,000	939,000
Investment Earnings	31,790	15,000	40,000
Other Revenue	18,075	760,100	18,040
Fund Balance Forward From Previous Year	4,911,907	1,660,267	4,573,656
<b>TOTAL REVENUES</b>	<b>5,820,280</b>	<b>3,355,367</b>	<b>5,570,696</b>

EXPENDITURES	FY 22 Actual (Unaudited)	FY 23 Budgeted	FY 24 Proposed
General	16,652	27,515	40,732
Professional Services	20,243	95,700	121,500
Capital Projects	57,784	2,411,000	4,695,000
Fund Balance Forward To Next Year	5,725,601	821,152	713,464
<b>TOTAL EXPENDITURES</b>	<b>5,820,280</b>	<b>3,355,367</b>	<b>5,570,696</b>

The proposed revenues and expenditures for fiscal year 2024 have been tentatively approved by the Hayden Urban Renewal Agency at their meeting on June 12, 2023.

Publish June 22 and June 29, 2023

## EXHIBIT B

### Hayden Urban Renewal Agency FY 24 Budget

Revenues	FY 22 (2021-2022 Actual		FY 23 Activity Thru 6-6-		FY 23 Projected Activity		FY 24 Requested Budget	
	Unaudited)	FY 23 Budget	2023	Through 9-30-2023	(DRAFT)			
<b>212 Fund Balance Carryover</b>								
300-212-49550	\$4,911,907	\$1,660,267		\$5,725,601		\$4,573,656		
<b>313 Real Property Taxes</b>								
300-311-41110	\$820,496	\$920,000		\$939,000		\$939,000		
300-311-41111	\$1,652			\$19,896		\$19,896		
300-311-41112	\$2,415							
300-311-41113	\$33,945			\$9,468		\$9,468		
<b>Total for 313</b>	<b>\$858,508</b>	<b>\$920,000</b>		<b>\$968,364</b>		<b>\$939,000</b>		
<b>361 Interest Revenues</b>								
300-361-46111	\$31,790	\$15,000		\$85,066		\$102,000		\$40,000
<b>390 Other Financing</b>								
300-390-47006	\$740,000							
300-390-57008		\$100		\$100		\$100		\$100
300-390-47009	\$17,875	\$20,000		\$8,775		\$17,940		\$17,940
300-390-47010								
<b>Total for 361</b>	<b>\$18,075</b>	<b>\$760,100</b>		<b>\$8,875</b>		<b>\$18,040</b>		<b>\$18,040</b>
<b>Total Revenues</b>	<b>\$5,820,280</b>	<b>\$3,355,367</b>		<b>\$675,706</b>		<b>\$6,814,005</b>		<b>\$5,570,696</b>
<b>Expenses</b>								
<b>241 Operating and Administrative</b>								
300-241-53101	4150	\$4,500		\$3,700		\$4,500		\$5,000
300-241-53102	3125	\$7,000		\$5,975		\$11,375		\$15,000
300-241-54100	1701	\$1,815		\$956		\$1,434		\$2,500
300-241-55201	1715	\$2,000		\$1,767		\$2,000		\$2,032
300-241-55301	3539	\$3,700		\$1,657		\$3,314		\$4,000
300-241-55401	202	\$300				\$300		\$400
300-241-55701	2185	\$3,000		\$1,930		\$3,000		\$5,000
300-241-56101	35	\$5,000				\$5,000		\$5,000
300-241-533xx		\$200		\$6		\$200		\$3,600
<b>Total for 241</b>	<b>\$16,652</b>	<b>\$27,515</b>		<b>\$15,991</b>		<b>\$26,123</b>		<b>\$40,732</b>
<b>248 Professional Services</b>								
300-248-53203		\$5,000						\$10,000
300-248-53204	\$18,613	\$9,000		\$7,050		\$10,575		\$9,600
300-248-53205		\$80,000		\$18,781		\$49,000		\$100,000
300-248-54346	\$1,430	\$1,700		\$702		\$1,560		\$1,900
<b>Total for 248</b>	<b>\$20,243</b>	<b>\$95,700</b>		<b>\$26,533</b>		<b>\$61,135</b>		<b>\$121,500</b>
<b>899 Capital Purchases</b>								
300-899-58004	5590							\$5,000
300-899-59801		\$1,500,000				\$1,500,000		\$1,500,000
300-899-59902		\$800,000				\$2,760,000		\$2,760,000
300-899-59908	\$47,607	\$69,000		\$59,505		\$120,000		\$125,000
300-899-59909	318	\$2,000		\$5,300		\$5,300		\$5,000
300-899-59910	4288					\$30,000		\$30,000
300-899-59911	1							
300-899-59912		\$40,000				\$7,000		\$15,000
300-899-599xx						\$1,300,000		\$5,000
300-899-599xx						\$470,791		\$250,000
300-899-599xx						\$250,000		\$4,695,000
<b>Total for 899</b>	<b>\$57,784</b>	<b>\$2,411,000</b>		<b>\$64,805</b>		<b>\$2,153,091</b>		<b>\$4,695,000</b>
300-900-59550	\$5,725,601	\$821,152		\$5,725,601		\$4,573,656		\$713,464
<b>Total Expenses</b>	<b>\$5,820,280</b>	<b>\$3,355,367</b>		<b>\$107,329</b>		<b>\$6,814,005</b>		<b>\$5,570,696</b>

ATTACHMENT 2  
UNAUDITED FY2024 FINANCIAL  
REPORT

GL NUMBER	DESCRIPTION	YTD BALANCE		AVAILABLE BALANCE	% BDGT USED
		2023-24 AMENDED BUDGET	09/30/2024 (ABNORMAL) NORMAL		
Fund 300 - HAYDEN URBAN RENEWAL AGENCY					
Revenues					
Dept 212 - FUND BALANCE CARRYOVER					
300-212-49550	HURA FUND BALANCE CARRYOVER	4,573,656.00	0.00	4,573,656.00	0.00
Total Dept 212 - FUND BALANCE CARRYOVER		4,573,656.00	0.00	4,573,656.00	0.00
Dept 311 - REAL PROPERTY TAXES					
300-311-41110	PROPERTY TAXES CURRENT	939,000.00	1,074,714.61	(135,714.61)	114.45
300-311-41111	PROPERTY TAXES DELINQUENT	0.00	(1,283.61)	1,283.61	100.00
300-311-41112	PROPERTY TAXES PENALTIES & INTEREST	0.00	0.00	0.00	0.00
300-311-41113	PERSONAL PTAX EXEMPTION REPL	0.00	18,935.96	(18,935.96)	100.00
Total Dept 311 - REAL PROPERTY TAXES		939,000.00	1,092,366.96	(153,366.96)	116.33
Dept 361 - INTEREST REVENUES					
300-361-46111	INTEREST REVENUES	40,000.00	223,328.59	(183,328.59)	558.32
Total Dept 361 - INTEREST REVENUES		40,000.00	223,328.59	(183,328.59)	558.32
Dept 390 - OTHER FINANCING SOURCES					
300-390-47006	PROCEEDS FROM SALE OF ASSETS	0.00	3,944.15	(3,944.15)	100.00
300-390-47008	HURA PUBLIC PARKING LOT LEASE	100.00	100.00	0.00	100.00
300-390-47009	HURA 58 E ORCHARD RENTAL	17,940.00	19,990.00	(2,050.00)	111.43
300-390-47010	HURA REIMBURSEMENTS FROM CITY OF HAYDI	0.00	0.00	0.00	0.00
Total Dept 390 - OTHER FINANCING SOURCES		18,040.00	24,034.15	(5,994.15)	133.23
TOTAL REVENUES		5,570,696.00	1,339,729.70	4,230,966.30	24.05
Expenditures					
Dept 241 - OPERATING & ADMINISTRATIVE					
300-241-53101	AUDIT	5,000.00	5,750.00	(750.00)	115.00
300-241-53102	LEGAL/PROFESSIONAL SERVICES	15,000.00	9,275.00	5,725.00	61.83
300-241-53409	VIDEO RECORDING	3,600.00	4,600.00	(1,000.00)	127.78
300-241-54100	HURA UTILITIES	2,500.00	4,525.11	(2,025.11)	181.00
300-241-55201	ICRMP INSURANCE PREMIUM	2,032.00	2,642.00	(610.00)	130.02
300-241-55301	REAL PROPERTY ASSESSMENTS	4,000.00	(6,262.30)	10,262.30	(156.56)
300-241-55401	ADVERTISING, PUBLISHING, RECORDING	400.00	225.06	174.94	56.27
300-241-55701	DUES, MEMBERSHIPS & SUBSCRIPTIONS	3,000.00	2,411.25	588.75	80.38
300-241-55801	TRAVEL, MEETINGS, TRAINING	5,000.00	1,290.00	3,710.00	25.80
300-241-55901	HURA BANKING FEES & CHARGES	0.00	67.00	(67.00)	100.00
300-241-56101	OFFICE SUPPLIES	200.00	79.80	120.20	39.90
Total Dept 241 - OPERATING & ADMINISTRATIVE		40,732.00	24,602.92	16,129.08	60.40
Dept 248 - PROFESSIONAL SERVICES					
300-248-53203	STUDY/PROJECT PROFESSIONAL SERVICES	10,000.00	0.00	10,000.00	0.00
300-248-53204	HURA CITY STAFF SUPPORT	9,600.00	4,941.67	4,658.33	51.48
300-248-53205	HURA EXECUTIVE DIRECTOR CONTRACT	100,000.00	68,901.91	31,098.09	68.90
300-248-54346	PROPERTY MGMT FEES - 58 E ORCHARD AVE	1,900.00	1,599.20	300.80	84.17
Total Dept 248 - PROFESSIONAL SERVICES		121,500.00	75,442.78	46,057.22	62.09
Dept 899 - CAPITAL PURCHASES/PROJECTS					
300-899-58004	HURA ARTS	5,000.00	0.00	5,000.00	0.00
300-899-59251	RAMSEY RD EX WYOMING/LANCASTER ROAD PI	0.00	1,760,000.00	(1,760,000.00)	100.00
300-899-59836	COME TOGETHER BENCH PROGRAM	0.00	19,528.00	(19,528.00)	100.00
300-899-59901	HURA INFRASTRUCTURE PROJECTS	1,500,000.00	0.00	1,500,000.00	0.00
300-899-59902	PROPERTY ACQUISITION	2,760,000.00	881,309.93	1,878,690.07	31.93
300-899-59905	HURA PROP IMPR 9627/9667 N GOVT	0.00	0.00	0.00	0.00
300-899-59906	HURA PROP IMPR 47 W HAYDEN AVE	0.00	0.00	0.00	0.00
300-899-59907	HURA HAYDEN AVE/FINAL DSGN & CONST	0.00	0.00	0.00	0.00
300-899-59908	HURA H-6 BASIN PROMISSORY NOTE	125,000.00	82,408.33	42,591.67	65.93
300-899-59909	HURA PROP IMPR 58 E ORCHARD AVE	5,000.00	1,245.00	3,755.00	24.90
300-899-59910	HURA GOVT WAY/MILES INTERSECTION IMPR(	30,000.00	0.00	30,000.00	0.00
300-899-59911	HURA GOVERNMENT WAY TRAFFIC STUDY	0.00	0.00	0.00	0.00
300-899-59912	HURA CHUBBS LLC PROMISORY NOTE	15,000.00	14,284.80	715.20	95.23
300-899-59913	HURA SEWER RAMSEY RD DESIGN PHASE 3	250,000.00	26,268.11	223,731.89	10.51
300-899-59914	HURA RAMSEY RD SEWER PHASE 3 CONSTRUC	0.00	277,301.00	(277,301.00)	100.00
300-899-59915	HURA CITY HALL REMODEL	0.00	0.00	0.00	0.00
300-899-59916	HURA CROFFOOT PARK EXPANSION	0.00	804,510.56	(804,510.56)	100.00

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	AVAILABLE	% BDGT USED
		AMENDED	BUDGET NORMAL	09/30/2024 (ABNORMAL) NORMAL	BALANCE (ABNORMAL)	
Fund 300 - HAYDEN URBAN RENEWAL AGENCY						
Expenditures						
300-899-59917	MARKETPLACE AT MILES PROMISSORY NOTE	5,000.00		618.44	4,381.56	12.37
300-899-59918	ROCK PROPERTIES LLC PROMISSORY NOTE	0.00		5,184.31	(5,184.31)	100.00
Total Dept 899 - CAPITAL PURCHASES/PROJECTS		4,695,000.00		3,872,658.48	822,341.52	82.48
Dept 900 - FUND BALANCE CARRYFORWARD						
300-900-59550	HURA FUND BALANCE CARRYFORWARD	0.00		0.00	0.00	0.00
Total Dept 900 - FUND BALANCE CARRYFORWARD		0.00		0.00	0.00	0.00
TOTAL EXPENDITURES		4,857,232.00		3,972,704.18	884,527.82	81.79
Fund 300 - HAYDEN URBAN RENEWAL AGENCY:						
TOTAL REVENUES		5,570,696.00		1,339,729.70	4,230,966.30	24.05
TOTAL EXPENDITURES		4,857,232.00		3,972,704.18	884,527.82	81.79
NET OF REVENUES & EXPENDITURES		713,464.00		(2,632,974.48)	3,346,438.48	369.04



ATTACHMENT 3  
FY2023 AUDIT

**HAYDEN URBAN  
RENEWAL AGENCY**

FOR THE YEAR ENDED  
SEPTEMBER 30, 2023

FINANCIAL AUDIT REPORTS AND STATEMENTS

*Prepared by*

**ALPINE SUMMIT** CPAs

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TAX, ASSURANCE, ACCOUNTING, ADVISORY

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## INDEPENDENT AUDITORS' REPORT

# ALPINE SUMMIT CPAs

TAX, ASSURANCE, ACCOUNTING, ADVISORY

Office (208) 777-1099 Fax (202) 773-5108  
1810 E. Schneidmiller Ave, Ste 310  
Post Falls, ID 83854

## INDEPENDENT AUDITORS' REPORT

Board of Commissioners  
Hayden Urban Renewal Agency  
Hayden, Idaho

### Report on the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Hayden Urban Renewal Agency, a component unit of the City of Hayden, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Hayden Urban Renewal Agency, as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

#### **Responsibilities of Management for the Financial Statements**

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

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

### ***Auditor's Responsibility for the Audit of the Financial Statements***

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison information as noted in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2024, on our consideration of the Hayden Urban Renewal Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Hayden Urban Renewal Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hayden Urban Renewal Agency's internal control over financial reporting and compliance.

*Alpine Summit CPAs*

Alpine Summit CPAs  
Post Falls, Idaho  
October 29, 2024

## BASIC FINANCIAL STATEMENTS



**HAYDEN URBAN RENEWAL AGENCY**  
**Statement of Net Position – Governmental Activities**  
**September 30, 2023**

**ASSETS**

Cash and cash equivalents	\$ 5,497,740
Property tax receivable	18,324
Prepaid expenses	2,032
Land	543,963
Capital assets, net of accumulated depreciation	172,590
Total assets	6,234,649

**LIABILITIES**

Accounts payable and accrued expenses	9,582
Due to other governments	275,406
Total liabilities	284,988

**NET POSITION**

Net investment in capital assets	716,553
Unrestricted	5,233,108
Total Net Position	\$ 5,949,661

*See accompanying notes and independent auditors report*

**HAYDEN URBAN RENEWAL AGENCY**  
**Statement of Activities – Governmental Activities**  
**For the Year Ended September 30, 2023**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<b>FUNCTIONS/PROGRAMS:</b>					
<b>Governmental Activities</b>					
General government	\$ 110,669	\$ -	\$ -	\$ -	\$ (110,669)
Redevelopment projects	653,809	-	-	-	(653,809)
Tax increment rebate	84,741	-	-	-	(84,741)
	<u>\$ 849,219</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (849,219)</u>
General revenues:					
					811,178
Property tax increment revenue					233,839
Interest income					19,600
Other income					<u>1,064,617</u>
Total general revenues					
					215,398
Change in Net Position					
					5,734,263
Net position - October 1, 2022					
					<u>\$ 5,949,661</u>
Net position - September 30, 2023					

*See accompanying notes and independent auditors report*

**HAYDEN URBAN RENEWAL AGENCY**  
**Balance Sheet – General Fund**  
**September 30, 2023**

**ASSETS**

Cash and cash equivalents	\$ 5,497,740
Taxes receivable	18,324
Prepaid expenses	<u>2,032</u>
Total assets	<u><u>\$ 5,518,096</u></u>

**LIABILITIES**

Accounts payable	\$ 9,582
Due to other governments	<u>275,406</u>
Total liabilities	<u>284,988</u>

**DEFERRED INFLOWS OF RESOURCES**

Unavailable revenue - property taxes	<u>16,496</u>
--------------------------------------	---------------

**FUND BALANCES**

Assigned - Arts	23,720
Nonspendable	2,032
Unassigned	<u>5,190,860</u>
Total fund balances	<u>5,216,612</u>
Total liabilities, deferred inflows of resources and fund balances	<u><u>\$ 5,518,096</u></u>

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION**

Total fund balances at September 30, 2023 - Governmental Fund	\$ 5,216,612
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds:	716,553
Deferred inflows of resources represent an acquisition of fund equity that will be recognized as an inflow of resources in a future period and therefore, are not reported in the funds:	
Deferred inflows of resources - unavailable property taxes	<u>16,496</u>
Net position of governmental activities at September 30, 2023	<u><u>\$ 5,949,661</u></u>

*See accompanying notes and independent auditors report*

**HAYDEN URBAN RENEWAL AGENCY**  
**Statement of Revenues, Expenditures and Changes**  
**In Fund Balances – General Fund**  
**For the Year Ended September 30, 2023**

**REVENUES**

Property taxes	\$ 820,894
Interest income	233,839
Other income	19,600
Total revenues	1,074,333

**EXPENDITURES**

General government	86,014
Redevelopment projects	653,809
Tax increment rebate	84,741
Total expenditures	824,564

**EXCESS OF REVENUES OVER EXPENDITURES** 249,769

Net Change in Fund Balance 249,769

Fund Balance - October 1 4,966,843

Fund Balance - September 30 \$ 5,216,612

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

Net Change in Fund Balances - total governmental funds \$ 249,769

Governmental funds report capital outlays as expenditures. However the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. (24,655)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.  
Difference between revenue earned on property taxes on modified accrual basis versus revenue on property taxes on accrual basis (9,716)

Change in net position of governmental activities \$ 215,398

*See accompanying notes and independent auditors report*

**HAYDEN URBAN RENEWAL AGENCY**  
**Notes to Financial Statements**  
**September 30, 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

Hayden Urban Renewal Agency (the “Agency”) is an urban renewal agency created by and existing under the Idaho Urban Renewal Law of 1965, as amended, and is an independent public body.

The accompanying financial statements include all aspects controlled by the Board of Commissioners of Hayden Urban Renewal Agency. The Agency is included in the City of Hayden, Idaho financial reporting. These statements present only the funds of the Agency and are not intended to present the financial position and results of operations of the City of Hayden, Idaho in conformity with generally accepted accounting principles (GAAP).

Under the Idaho Code, in May 2006 the Hayden City Council passed an ordinance that created the Hayden Urban Renewal Agency. The Agency was established to promote urban development and improvement in and around the City of Hayden. The Agency is governed by a board of seven commissioners. Under the Idaho Code, the Agency has the authority to issue bonds. Any bonds issued by the Agency are payable solely from the revenues attributable to tax increment financing. Any bonds issued are not a debt of the City. Hayden City Council is not responsible for approving the Agency budget or funding any annual deficits. The Agency controls disbursements independent of City Council.

The accounting methods and procedures adopted by Hayden Urban Renewal Agency conform to generally accepted accounting principles as applied to governmental entities. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following notes to the financial statements are an integral part of the Agency's basic financial statements.

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB). The GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The most significant of the Agency’s accounting policies are described below.

**Basis of Presentation – Government-wide Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. Separate financial statements are provided for governmental funds. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.

**Basis of Presentation – Fund Financial Statements**

The Agency uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Agency functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Agency has the following fund type:

Governmental Funds – Governmental funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following is the Agency’s major governmental fund:

General Fund – The general fund is used to account for all financial resources except those required to be accounted for in another fund. The general fund is available for any purpose provided it is expended or transferred according to the laws of the state of Idaho.

*See independent auditors report*

**HAYDEN URBAN RENEWAL AGENCY**  
**Notes to Financial Statements**  
**September 30, 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

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

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

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

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

Expenses/Expenditures – On the accrual basis of accounting, expenses are recognized at the time they are incurred. When applicable, the fair value of donated assets used during the year is reported in the operating statement as an expense with a like amount reported as donated assets revenue.

**Cash and Investments**

In the governmental funds, cash received by the Agency is pooled for investment purposes and is presented as “cash and cash equivalents” on the financial statements. For presentation in the financial statements, cash and cash equivalents include cash on hand, amounts due from banks, and investments with an original maturity of three months or less at the time they are purchased by the Agency. Investments with an initial maturity of more than three months are reported as investments.

**Receivables**

All trade and property tax receivables are shown net of an allowance for uncollectibles. Allowance for uncollectibles for property taxes was -0- at September 30, 2023.

*See independent auditors report*

**HAYDEN URBAN RENEWAL AGENCY**  
**Notes to Financial Statements**  
**September 30, 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Prepaid Expenses**

Prepaid items for the Agency consist primarily of insurance premiums paid in advance.

**Capital Assets**

General capital assets usually result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net assets but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The Agency maintains a capitalization threshold of \$2,500 on capital assets with estimated useful lives of more than one year. Improvements and interest incurred during the construction of capital assets are capitalized. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of an asset are not capitalized.

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Buildings and Improvements	40 years
Equipment Furniture	5 years

**Accrued Liabilities and Long-term Obligations**

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

In general, payables and accrued liabilities that will be paid from governmental funds are reported on the governmental fund financial statements regardless of whether they will be liquidated with current resources.

However, claims and judgments and the non-current portion of capital leases, which will be paid from governmental funds, are reported as a liability in the fund financial statements only to the extent that they will be paid with current, expendable, available financial resources. Bonds and other long-term obligations that will be paid from governmental funds are not recognized as a liability in the fund financial statements until due.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Agency has one type of items, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the items, unavailable revenue, are reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

*See independent auditors report*

**HAYDEN URBAN RENEWAL AGENCY**  
**Notes to Financial Statements**  
**September 30, 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Net Position Flow Assumptions**

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

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

**Fund Balance Flow Assumptions**

Classifications of fund balance are hierarchical and are based primarily on the extent to which the Agency is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. Application of the Statement requires the Agency to classify and report amounts in the appropriate fund balance classifications. The Agency's accounting and finance policies are used to interpret the nature and/or requirements of the funds and their corresponding assignment of restricted, committed, assigned, or unassigned.

Fund balances of the governmental funds are classified as follows in the fund financial statements:

Nonspendable—Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted—Amounts that can be spent only for specific purposes because of the state or federal laws, or externally imposed conditions by grantors or creditors.

Committed—Amounts that can be used only for specific purposes determined by a formal action by the Board of Commissioners by ordinance or resolution.

Assigned—Amounts that are designated by the Board of Commissioners for a specific purpose but are not spendable until a budget ordinance is passed by the Board of Commissioners.

Unassigned—All amounts not included in other spendable classifications.

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



**HAYDEN URBAN RENEWAL AGENCY**  
**Notes to Financial Statements**  
**September 30, 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)**

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Property Tax Revenues**

Property taxes are levied by taxing agencies each November on the assessed value listed as of the previous December tax rolls. Assessed values are an approximation of market value. Assessed values are established by the County Assessor. Property tax payments are due in one-half installments every December and June. The County Treasurer remits the appropriate collected taxes to the Agency on a monthly basis.

Property taxes are recognized when measurable and available to finance current expenditures. The criterion of available has been defined as having been received within 60 days after year-end. Any portion of taxes receivable not meeting this criterion are recorded in the deferred inflows of resources – unavailable revenue account and will be recognized as revenue when measurable and available.

**NOTE 2 – CASH AND INVESTMENTS**

**General**

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

**Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of a bank failure, the Agency’s deposits may not be returned to it. The Agency does not have a deposit policy for custodial credit risk as it deposits funds in financial institutions that are members of the U.S. Federal Deposit Insurance Corporation (FDIC) and has never experienced such a loss. As of September 30, 2023, the Agency’s deposits were exposed to custodial credit risk as follows:

<i>Deposits without exposure to custodial credit risk:</i>	
Amount insured by FDIC or other agencies	\$ 133,112
 <i>Deposits with exposure to custodial credit risk:</i>	
Amount collateralized with securities held in trust, but not in the Agency's name	5,364,628
Total bank balance (deposits)	<u>\$ 5,497,740</u>

**Fair value**

The Agency’s investments in 2a-7-like pools are valued based upon the value of pool shares. The Agency invests in one 2a-7-like pool, the Idaho State Investment Pool. The advisory board of the Idaho State Investment Pool is composed of members appointed pursuant to the requirements of the Public Funds Investment Act. The State Investment Pool is duly chartered and administered by the State Treasurer’s office and consists of US Treasury bills and notes, collateralized certificates of deposit and repurchase agreements. The pool does not include any involuntary participants.

*See independent auditors report*

**HAYDEN URBAN RENEWAL AGENCY**  
**Notes to Financial Statements**  
**September 30, 2023**

**NOTE 2 – CASH AND INVESTMENTS (CONCLUDED)**

**Fair value**

The balances that the Agency has in the State Investment Pool are carried at its fair market value of \$5,364,628. The Agency’s portion of the State Investment Pool had an unrealized gain of \$9,104 at September 30, 2023, which has been recorded and recognized in the financial statements.

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

**Credit risk**

The Idaho State Investment Pool does not have an established credit rating but invests in entities with a minimum credit rating of “A” as stipulated by Idaho code. The Agency does not have a formal policy for credit risk. Financial information on the investment pool can be obtained by contacting the Idaho State Treasurer.

**NOTE 3 – CAPITAL ASSETS**

The following is a summary of capital asset activity for the year ended September 30, 2023:

	Restated Balance <u>9/30/2022</u>	<u>Increases</u>	<u>Decreases</u>	Balance <u>9/30/2023</u>
Capital assets, not being depreciated				
Land	543,963	-	-	543,963
Capital assets, being depreciated				
Buildings and improvements	197,245	-	-	197,245
Less accumulated depreciation	-	24,655	-	24,655
Total capital assets being depreciated, net	197,245	(24,655)	-	172,590
Total capital assets, net	<u>741,208</u>	<u>(24,655)</u>	<u>-</u>	<u>716,553</u>

Depreciation expense of \$24,655 for the year ended September 30, 2023, was charged the general government function.

**NOTE 4 – TRANSACTIONS WITH PRIMARY GOVERNMENT**

Effective August of the fiscal year ending September 30, 2017, the Agency has a contract with the City of Hayden whereby amounts paid to the City of Hayden would be based on actual hours worked by support staff. In total, the amounts paid to the City of Hayden for administrative services totaled \$8,104 for the fiscal year ending September 30, 2023, included in general government expenditures.

**HAYDEN URBAN RENEWAL AGENCY**  
**Notes to Financial Statements**  
**September 30, 2023**

**NOTE 5 – COMMITMENTS AND CONTINGENCIES**

On December 14, 2016, a limited Recourse Promissory Note was entered into between the Agency and Hayden Village, LLC, an Idaho limited liability company, and New Frontiers Investments, LLC in the amount of \$411,875 at 0.00% simple interest per annum. The note is scheduled to be paid in semi-annual payments at 75% of the tax revenue allocation proceeds from the private development known as the New Frontiers Property. Payments will continue until paid in full or by December 31, 2030. On December 10, 2018, the Limited Recourse Promissory Note was amended by an Allonge to the Limited Recourse Promissory Note via Resolution 18-03 which increased the principal amount owed on the Note to \$500,978 with all other provisions set forth in the Note remaining in full force and effect. Subsequently, Hayden Village, LLC assigned their rights of the note to Todd and Zetta Stam on August 1, 2019. On March 22, 2021, New Frontiers Investments, LLC assigned their rights of the note to Todd and Zetta Stam.

**NOTE 6 – RISK MANAGEMENT**

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

An outside insurance company protects professional liability with a \$2,000,000 liability and a \$3,000,000 umbrella. Errors and omissions liability has a \$2,000,000 liability with \$2,000,000 in the aggregate annually per insured. Additionally, crime, boiler and machinery insurance is maintained. Automobile liability has a \$2,000,000 single limit of liability.

**NOTE 7 – REDEVELOPMENT PROJECTS**

Expenditures for redevelopment projects for Hayden Urban Renewal Agency for the fiscal year ended September 30, 2023, related to projects on Ramsey Road and Hayden City Hall.

**HAYDEN URBAN RENEWAL AGENCY**  
**Notes to Financial Statements**  
**September 30, 2023**

**NOTE 8 – ASSIGNED FUND BALANCE**

At one time, the HURA board had a dedicated fund for “arts.” Since 2016, the board has not contributed to that fund but continues to spend it down. Though listed as an eligible expense, it is not a requirement of the HURA plan to have dedicated arts expenditures. As of September 30, 2023, there was \$23,720 remaining in the dedicated fund.

Annual Tax Collections September 30,	5% of \$4,254,980	\$ 212,749
2006	\$ -	
2007	153,577	Less utilization September 30,
2008	250,908	2006
2009	346,358	2007
2010	405,605	2008
2011	446,359	2009
2012	523,924	2010
2013	544,305	2011
2014	538,076	2012
2015	522,933	2013
2016	522,935	2014
	<u>\$ 4,254,980</u>	2015
		2016
		2017
		2018
		2019
		2020
		2021
		2022
		2023
		<u>189,029</u>
	Balance September 30, 2023	<u>23,720</u>

REQUIRED SUPPLEMENTARY INFORMATION

**HAYDEN URBAN RENEWAL AGENCY**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended September 30, 2023**

	*		
	<b>Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget</b>
<b>REVENUES</b>			
Property taxes	\$ 920,000	\$ 820,894	\$ (99,106)
Interest income	15,000	233,839	218,839
Other income	20,100	19,600	(500)
Total revenues	955,100	1,074,333	119,233
<b>EXPENDITURES</b>			
General government	123,215	86,014	37,201
Redevelopment projects	2,342,000	653,809	1,688,191
Tax increment rebate	69,000	84,741	(15,741)
Total expenditures	2,534,215	824,564	1,709,651
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	(1,579,115)	249,769	1,828,884
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from the sale of capital assets	740,000	-	(740,000)
Net Change in Fund Balances	(839,115)	249,769	1,088,884
Fund Balances - Beginning	1,660,267	4,966,843	3,306,576
Fund Balances - Ending	\$ 821,152	\$ 5,216,612	\$ 4,395,460

\* Budget was not amended

*See accompanying notes and  
independent auditors report*

**HAYDEN URBAN RENEWAL AGENCY  
Notes to Budget and Actual Schedule  
For the Year Ended September 30, 2023**

**NOTE 1: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Budgetary Data**

Budgets are adopted on a basis consistent with generally accepted accounting principles. An annual budget is adopted for the general fund. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed as an extension of formal budgetary integration in the general fund.

This is in conformance with Idaho State Statutes, which require that appropriations lapse at the end of a fiscal year and are not available to be carried forward to be used in addition to the succeeding year's appropriation. The budget was amended in the current fiscal year.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

- a) The Agency publishes a proposed budget for public review.
- b) Public hearings are set to obtain taxpayer comments.
- c) Prior to October 1, the budget is adopted by resolution of the Board of Commissioners and published.

Lapsing of Appropriations – At the close of each year, all unspent appropriations revert to the respective funds from which they were appropriated and become subject to future appropriation.

The Agency properly prepared and published its budget for the year, as required by US generally accepted accounting principles and Idaho Code 33-2713A. The budget is adopted on a modified accrual basis, consistent with the fund financial statements.

REPORT REQUIRED BY GAO





TAX, ASSURANCE, ACCOUNTING, ADVISORY

Office (208) 777-1099 Fax (202) 773-5108  
1810 E. Schneidmiller Ave, Ste 310  
Post Falls, ID 83854

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

To the Board of Commissioners  
Hayden Urban Renewal Agency  
Hayden, ID 83835

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund of Hayden Urban Renewal Agency, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Hayden Urban Renewal Agency's basic financial statements and have issued our report thereon dated October 29, 2024.

**Report on Internal Control over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Hayden Urban Renewal Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described below as 2023-1:

## 2023-1 - Untimely Audit Completion

Condition: The Agency did not have their fiscal year 2023 audit completed within the nine-month required time frame.

Criteria: Per Idaho State Statute 67-450B, a local government entity whose annual expenditures (from all sources) exceeds two hundred fifty thousand dollars (\$250,000) in a fiscal year shall cause a full and complete audit of its financial statements to be made each fiscal year. The entity shall file a completed audit report with the legislative services office within nine months after the end of the audit period.

Cause: Due to staff limitations and other pressing priorities, we were unable to provide the full list of necessary materials to the auditor by the June 30th deadline.

Effect of Condition: There is no financial effect of this deficiency; it is a State compliance issue only.

Recommendation: We recommend that the Agency make every effort to perform year-end procedures timely for the financial statement audit to be completed by the State required time frame

Response: We recognize the importance of the timely submission of our audited financial statements and are committed to ensuring this is not a reoccurring issue.

### **Hayden Urban Renewal Agency's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Hayden Urban Renewal Agency's response to the findings identified in our audit and described in this letter. Hayden Urban Renewal Agency's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

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

*Alpine Summit CPAs*

Alpine Summit CPAs  
Post Falls, Idaho  
October 29, 2024

ATTACHMENT 4  
NOTICE IN THE CDA PRESS

PUBLIC NOTICE CALENDAR YEAR 2024 ANNUAL REPORT HAYDEN URBAN RENEWAL AGENCY Pursuant to Idaho Code §50-2006(5)(c), the Hayden Urban Renewal Agency will review and take comment regarding the Agency's 2024 calendar year Annual Report. This will take place at the City of Hayden City Council Chambers, 8930 N. Government Way, Hayden, Idaho 83835, at 3:00 pm on Monday, February 10, 2025. All interested persons are invited to appear and provide comments regarding the Annual Report. The draft 2024 Annual Report is available on the Agency website at [www.haydenurbanrenewalagency.com](http://www.haydenurbanrenewalagency.com). The deadline for providing written comment is Thursday, February 6, 2025 and the comment form is available on the Agency website. Assistance for persons with disabilities will be provided upon 24-hour notice prior to the public hearing. As required by Idaho Code § 50-2011(f), the annual report identifies the real property held by the Agency, sets forth the reasons such property remains unsold and indicates the Agency's plans for disposition of the real property, if necessary. Legal#13789 AD#32033 January 24, 2025 \_\_\_\_\_

# Executive Director Report

## Memorandum

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TO: HURA CHAIRMAN AND BOARD  
FROM: MELISSA CLEVELAND, EXECUTIVE DIRECTOR  
SUBJECT: EXECUTIVE DIRECTOR REPORT  
DATE: 1/31/2024  
CC: LINDSAY SPENCER, CLERK

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### OPAs

Nothing new has come in.

### Owl Cafe

The contractor is getting permits for the demolition and getting organized. Weather permitting, they may begin toward the end of February, but we have not received a schedule yet. We have received the signed contract, bonding, and insurance information.

### HURA & City Property Planning

The contract for the planning services is on the agenda and workshop 1 is planned for Tuesday February 18 from 3 to 5 pm.

### HURA Boundary Expansion

An update on the expansion feasibility plan and the project list is on the agenda.

### 58 E Orchard

No update.

### Annual Report

The annual report is an item on the agenda today.

### Audit

The City and I are working on providing materials to the auditor for the FY24 audit.